

CITY OF COLLEGE STATION

APPROVED ANNUAL BUDGET

2024 - 2025

CITY OF COLLEGE STATION

FISCAL YEAR 2024-2025
BUDGET COVER PAGE
AUGUST 22, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of $3,126,677, which is a 4.77 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,533,937.

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

FOR:

Mayor John Nichols
Place 1 – Mark Smith
Place 2 – William Wright
Place 3 – Linda Harvell
Place 4 – Elizabeth Cunha
Place 5 – Bob Yancy
Place 6 – Dennis Maloney

AGAINST:
PRESENT AND NOT VOTING:
ABSENT:

PROPERTY TAX RATE COMPARISON	2024-2025	2023-2024
Property Tax Rate:	$0.513086/100	$ 0.513086/100
No-New-Revenue Tax Rate:	$0.499960/100	$ 0.455159/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.294061/100	$ 0.272655/100
Voter Approval Tax Rate:	$0.521442/100	$ 0.513086/100
Debt Rate:	$0.211441/100	$ 0.211442/100

Total debt obligation for City of College Station secured by property taxes: $237,602,682

HOWDY!

THIS BOOK IS **INTERACTIVE!**

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

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

SEE WHAT THE CITY IS DOING! SCAN



KEY PERFORMANCE INDICATORS

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

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

TABLE OF CONTENTS

Introduction
Cover Page- Statement Required by Texas House Bill 3195 3
Interactive Instructions 4

Table of Contents
Table of Contents 5
City Officials 9
Visual Summary 10
City Council Strategic Plan 11
City Organization Chart 17
Government Finance Officers Association Award 18
Proposed to Approved Changes Memo 19
Transmittal Letter from City Manager 21
Community Profile 27

Executive Summary
Executive Summary 31
Net Budget Expenditure Comparison 43
Analysis of Tax Rate 45
Financial Analysis 46
All Funds O&M 59
Fiscal Year Comparison 60
Strategic Financial Planning 68
Budget Process and Schedule 72
Fund Structures and Document Organization 74

Governmental Funds
General Fund 79
- General Fund Five Year Forecast 82
- Police Department 85
- Fire Department 90
- Public Works 96
- Parks and Recreation 101
- Planning and Development Services 106
- Information Technology 112
- Fiscal Services 116
- Capital Projects Operations 121
- General Government 125
- Library 130

Debt Service Fund 140
- Debt Service Fund Five Year Forecast 142
- Tax Backed Schedule of Requirements 143
- Tax and Utility Date Back Debt Schedule 144

Economic Development Subfund 145
Other Governmental Subfunds 148
- Efficiency Time Payment Fee Subfund 149
- Spring Creek Local Government Subfund 151

TABLE OF CONTENTS

Enterprise Funds

Electric Fund 153
Electric Fund Five Year Forecast 157
Electric Risk Mitigation Fund 160
Water Services 163
Water Fund 164
Water Fund Five Year Forecast 167
Water Risk Mitigation Fund 170
Wastewater Fund 172
Wastewater Fund Five Year Forecast 175
Wastewater Risk Mitigation Fund 178
Solid Waste Fund 182
Northgate Parking Fund 186

Special Revenue Services

Hotel Tax Fund 191
Hotel Tax Fund Five Year Forecast 195
Community Development Fund 198
Federal Relief Fund 202
Drainage Utility Fund 204
System-Wide Impact Fee Funds 209
System-Wide Water Impact Fee Fund 210
System-Wide Wastewater Impact Fee Fund 211
System-Wide Roadway Impact Fee Funds 212
TIRZ Funds 216
East Medical District TIRZ No. 19 Fund 217
Dartmouth Synthetic TIRZ Fund 218
Court Fee and Police Seizure Funds 219
Court Technology Fee Fund 220
Court Security Fee Fund 222
Truancy Prevention Fee Fund 224
Police Seizure Fund 226
Cemetery Funds 228
Memorial Cemetery Fund 229
Memorial Cemetery Maintenance Fund 231
Texas Avenue Cemetery Fund 233
Other Special Revenue Funds 234
Public, Educational and Governmental (PEG) Access Channel Fee Fund 235
R. E. Meyer Estate Restricted Gift Fund 237
Fun For All Playground Fund 239
Roadway Maintenance Fee Fund 240

Capital Improvement Projects

Capital Improvement Projects Summary 241
Governmental Capital Improvement Projects 244
Streets, Traffic, Sidewalks, and Trails Projects 246
Parks and Recreation Projects 250
General Government Facilities & Technology Projects 252
Enterprise Capital Improvement Projects 254
Electric Projects 256
Water Projects 258
Wastewater Projects 262

TABLE OF CONTENTS

Special Revenue Capital Improvement Projects 267
Special Revenue Projects 268
Park Land Dedication Projects 270
Sidewalk Zone Funds 272
Estimated Operations and Maintenance Costs 274

Internal Service Funds
Property & Casualty Fund 277
Employee Benefits Fund 280
Other Insurance Funds 283
Worker's Compensation Fund 284
Unemployment Insurance Fund 286
Replacement Funds 288
Fleet Replacement Fund 290
IT Replacement Fund 294
Equipment Replacement Fund 296
Fleet Maintenance Fund 297
Utility Customer Service Fund 302

Appendices
Appendix A - Budget Ordinances 305
Appendix B - Service Level Adjustments List 311
Appendix C - Personnel 315
Appendix D - Revenue History and Budget Estimates 333
Appendix E - Budget Provision Stated in Charter 340
Appendix F - Fiscal and Budgetary Policy Statements 343
Appendix G - Miscellaneous Statistical Data 357
Appendix H - Debt Service Schedules 366
Appendix I - General Fund Transfers and Other (Sources) Uses 384
Appendix J - Outside Agency Funding 387
Appendix K - Key Performance Indicators 389
Appendix L - Recreation Program Revenues and Fee Recovery 409
Appendix M - Tax Certification 413
Appendix N - History of City Supported Community Activities 423
Appendix O - Glossary 424

Additional Digital Resources (Links can also be found at www.cstx.gov/budget and in QR Codes throughout the document)

Detailed Council Strategic Plan
Key Performance Indicators Dashboard
Community Development Consolidated Plan and Annual Action Plan


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

CITY OF COLLEGE STATION, TEXAS
BUDGET FOR FISCAL YEAR 2025

OCTOBER 1, 2024 TO SEPTEMBER 30, 2025



Elected Officials

Mayor
John Nichols

City Council Place 1
Mark Smith

City Council Place 2
William Wright

City Council Place 3
Linda Harvell

City Council Place 4
Elizabeth Cunha

City Council Place 5
Bob Yancy

City Council Place 6
Dennis Maloney
Mayor Pro Tem

PRINCIPAL CITY OFFICIALS, OCTOBER 2024

City Administration

City Manager
Bryan C. Woods

Deputy City Manager
Jeff Capps

Assistant City Manager/CFO
Jeff Kersten

Assistant City Manager
Jennifer Prochazka

Chief Development Officer
Michael Ostrowski

City Secretary
Tanya Smith

Internal Auditor
Ty Elliott

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

Director of Planning and Development
Anthony Armstrong

Chief Information Officer
Sam Rivera

Director of Fiscal Services
Mary Ellen Leonard

Director of Capital Projects
Jennifer Cain

Director of Public Communications
Colin Killian

Director of Community Services
Debbie Eller

Director of Human Resources
Alison Pond

Director of Electric Utility
Timothy Crabb

Director of Water Services
Gary Mechler

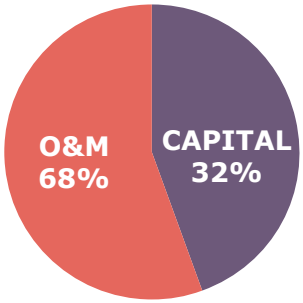
City of College Station
Home of Texas A&M University®

APPROVED ANNUAL BUDGET

2024 - 2025

PROPOSED EST. HOUSEHOLD TAX RATE 51.3086¢ No Change

TOTAL BUDGET: $541.5M



GROWTH AFFECTING THE FY25 BUDGET



UNIVERSITY GROWTH
Enrollment on campus ↑



RESIDENT GROWTH
80% since 2000 ↑



COMMUNITY LIVING DEMANDS
Reliable infrastructure needs and community activities ↑

ESTIMATED PROPERTY VALUES



$15.1B in taxable value
$298.9M in new value

ANNUAL ESTIMATED PROPERTY TAX BILL



51% CSISD
28% College Station
21% Brazos County

SALES TAX PROJECTIONS

FY23 ACTUAL	FY24 PROJECTION	FY25 BUDGET
$40.0M	**$46.7M**	**$41.3M**



GENERAL FUND REVENUES

34% sales taxes
35% property taxes
18% other revenues
13% utility transfer

GENERAL FUND EXPENSES

48% Public Safety (Police, Fire, EMS)
10% Parks & Recreation
9% General Government
7% Information Technology
7% Public Works
5% Fiscal Services
5% Planning & Development Services
5% Other Expenses
4% Capital Projects Operations

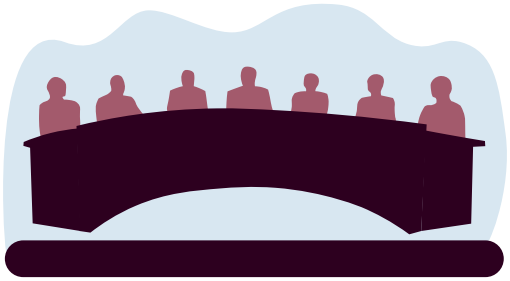
UTILITY RATE CHANGES

↑ 10% increase in water rates
No increase in electric rates & sewer
3.5% increase in other rates



COUNCIL STRATEGIC PLAN

FY25 STRATEGIES



CITY COUNCIL MISSION

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

COMMUNITY VISION

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

CORE VALUES

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

WHY HAVE A PLAN?

To maintain and enhance College Station's high quality of life and unique community character, the College Station City Council works closely with residents and the city's experienced management team to plan for current and future needs. The Strategic Plan identifies shared priorities and goals and provides a cohesive framework for the annual budget process.

The Strategic Plan's seven initiatives include specific objectives and actions designed to meet the initiatives' goals. The plan also outlines performance measures to mark each initiative's progress and the plan's overall success.



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: What does this mean for citizens?

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

ACTIONS: How will we achieve success?

- The council will annually review and implement the Strategic Plan.
- The city will ensure all agreements with external entities are fair and beneficial to the citizens of College Station.
- The city will conduct regular citizen surveys about city services and priorities.
- The council will conduct regular internal audits of city services, practices and programs and report the results to the public.
- The city will televise, livestream, and record council meetings.
- Critical governance information such as plans, budgets, ordinances, expenditures, etc., will be available on the city's website and in city offices.
- The council will ensure its funding partners remain wise stewards of tax funds.
- The council will adopt and adhere to a series of practices for conducting its meetings.
- The city will ensure notices are posted and readily available to the public.
- The city will share information and communicate with citizens about city issues through owned, earned, and paid media.
- The city will implement strategies to engage with the public safely and effectively.



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: What does this mean for citizens?

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

ACTIONS: How will we achieve success?

- The city will have an annual balanced budget and a diversity of revenue sources.
- The city will endeavor to maintain or improve its bond ratings.
- Enterprise operation rates will be set to meet service demands.
- The city will seek grants and other outside funding.
- The city will strive to maintain and rehabilitate equipment, facilities, and infrastructure on a strategic schedule and establish reserve funds to enable replacement.
- The city will seek the efficient delivery of services and facilities.
- The city will maximize the transparency of expenditures, policies, and procedures.
- The city will conduct routine audits to ensure accountability and maximize efficiency.
- The city will set fees at appropriate levels to recover the costs of service delivery.



CORE SERVICES & INFRASTRUCTURE

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

OBJECTIVES: What does this mean for citizens?

- The city has few utility failures and outages.
- The city reduces crime and fear of crime, including risk of injury or property damage.
- The city protects life and property.
- City services and facilities are adequate in size, location, and timing.
- City services and utilities are safe and efficient.
- The city assists at-risk and low-income residents.
- Citizens are satisfied with city services and facilities.

ACTIONS: How will we achieve success?

- The city will maintain program accreditations and certifications.
- The city will attract and retain professional staff and be an employer of choice.
- The city will guide private and public land use for business development.
- The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
- The city will provide immersive learning experiences for citizens.
- The city will use technology to deliver services effectively and efficiently.
- The city will continue to support community development agencies that demonstrate good stewardship of public funds.
- The city will continue to support fair and workforce housing programs.
- The city will explore potential partnerships to enhance core services.



NEIGHBORHOOD INTEGRITY

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

OBJECTIVES: What does this mean for citizens?

- The city has diverse housing choices, and property values are stable or increasing.
- The city strives to ensure citizens are satisfied with the quality of life in their neighborhoods.
- The city strives to mitigate the negative impacts of neglected properties.
- Citizens have numerous opportunities to actively engage in decisions affecting their neighborhoods.

ACTIONS: How will we achieve success?

- The city will strive to have proactive code enforcement.
- Federal and state funds will be used to help provide workforce housing and address community development needs and opportunities.
- The city will use a geographic-based approach to deliver police services.
- The Police Department's Community Enhancement Unit will provide proactive neighborhood support.
- The city will continue to invest in the maintenance and rehabilitation of neighborhood infrastructure and facilities.
- The city will continue its partnerships with Texas A&M University to educate renters.
- The city will expand mobile-ready technologies to inform citizens and engage them on city issues and concerns.
- The city will continue to plan with neighborhood residents to address concerns and capitalize on opportunities.
- The city will continue to support and partner with homeowner and neighborhood associations to proactively address their priorities and interests.



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: What does this mean for citizens?

- The city's annual taxable value increases.
- The city's annual sales tax and hotel occupancy tax receipts increase.
- The number of high-paying, full-time private sector jobs increases.
- Adequate, serviceable land is available for economic development opportunities.
- Opportunities are available for starting and operating businesses.
- The city will foster a culture of entrepreneurship.

ACTIONS: How will we achieve success?

- The city will support, expand, and diversify a consumer-oriented economy.
- The city will protect major economic assets from incompatible encroachments.
- The city will support efforts to expand and enhance broadband internet services.
- The city will support diverse, business-to-business services.
- The city will expand and diversify efforts to generate job growth.
- The city will plan and invest in infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
- The city will ensure business impacts are considered in the development of regulations and standards.
- The city will ensure adequate, serviceable land is available for economic needs.
- The city will maintain and increase relationships with local, regional, and public/private economic partners.
- The city will promote the College Station brand through business recruitment and destination marketing efforts.
- The city will continue to develop and promote signature events, features, and venues for residents and visitors.

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: What does this mean for citizens?

- The city increases the number of safe and complete ways to travel in town.
- The city increases the enforcement of traffic offenses in an effort to decrease vehicle accidents.
- City streets are not heavily congested for extended periods of time.
- City streets, sidewalks, bike lanes, and multi-modal paths are well-maintained and free of hazards.

ACTIONS: How will we achieve success?

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



SUSTAINABLE CITY

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

OBJECTIVES: What does this mean for citizens?

- The city utilizes and purchases power from renewable energy sources.
- The city reduces energy and water consumption.
- The city reduces the volume of waste generated.
- The city uses land efficiently, effectively, and equitably.
- The city protects vulnerable environmental features.
- The city reduces the risk associated with flooding and other natural hazards.

ACTIONS: How will we achieve success?

- The city will enhance its conservation and recycling efforts.
- The city will utilize renewable energy.
- The city will purchase renewable energy.
- The city will protect its potable water supply and its ability to meet projected demands.
- The city will conduct sound land use planning guided by its Comprehensive Plan.
- The city will increase participation in FEMA's Community Rating System program.
- The city will acquire flood-prone areas and their associated riparian areas through its Greenway Acquisition program.
- The city will seek grants and other sources of outside funding to support sustainability efforts.
- The city will encourage education about city conservation efforts and programs.
- The city will invest in co-production in service delivery where applicable.
- The city will identify strategies to utilize publicly owned land for future investments.

View the full City Council Strategic Plan at

cstx.gov/CouncilStrategicPlan.





FY25 Strategies

GOOD GOVERNANCE

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

FINANCIAL SUSTAINABILITY

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

CORE SERVICES & INFRASTRUCTURE

- Evaluate options for a community recreation center.
- Explore opportunities for a conference center or convention center.
- Increase and expand programming in our parks system.
- Begin planning and design of Southwest Park.
- Consider opportunities for Southeast Park and options for expanded baseball fields.
- Make infrastructure improvements in aging areas.

NEIGHBORHOOD INTEGRITY

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

DIVERSE & GROWING ECONOMY

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

IMPROVING MOBILITY

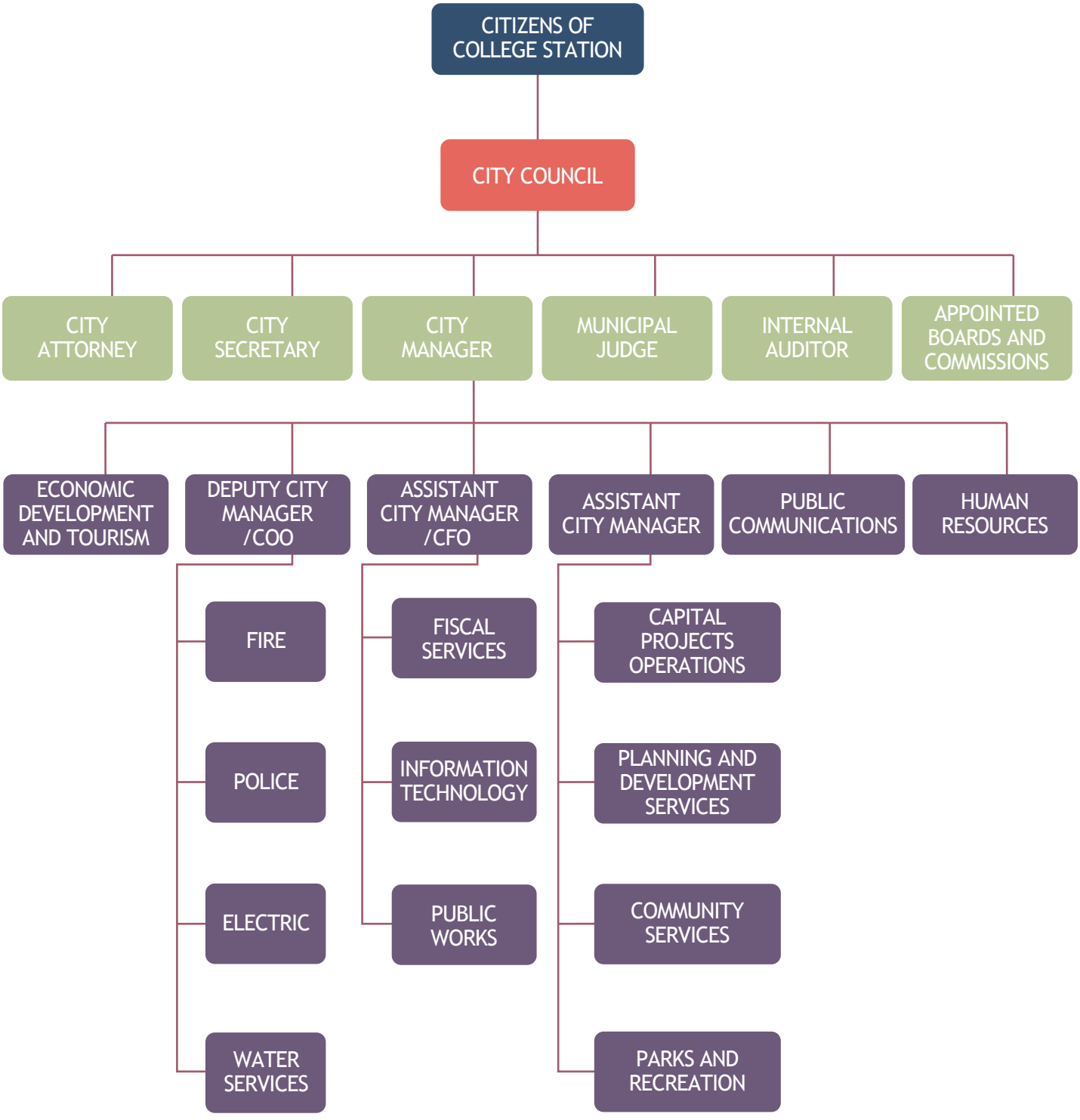
- Expand public transit options and increase multimodal infrastructure.
- Work with contractors to ensure multimodal infrastructure is included in project design.
- Develop a new, broader relationship with Brazos Transit based on federal direction, including the need for local representation.

SUSTAINABLE CITY

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

CITY ORGANIZATION

CITY OF COLLEGE STATION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of College Station
Texas

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

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

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 22, 2024
Subject: FY25 Proposed to Approved Budget Revisions

The City Council reviewed and discussed the FY24 Proposed Budget on July 15-16, 2024, during Budget Workshops. This memo outlines Council directed, and staff identified changes made to the FY25 Proposed Budget, resulting in the recommended Approved FY25 Budget.

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 25, 2024 with 5% of the valuation still under review. There is no material change to preliminary valuations and the Certified Values received on July 25, 2024.
- The tax rate calculations used as "guardrails" for the Proposed Budget were based on a number of preliminary factors that continue to be refined as the county assessor finalizes and certifies the valuations. As a result of changes during the appraisal review board protest process and finalization of the tax calculations by the County Tax Office, there are slight changes to Proposed and Certified No-New Revenue and Voter-Approval Rates as reflected in the table below. However, those changes do not change the staff recommendation of maintaining a tax rate of $51.3086 per $100 of assessed valuation for FY25.

	FY24 Rate	Proposed FY25	Rate Called FY25
Proposed Debt Service Fund	0.211442	0.211442	0.211441
Proposed General Fund	0.301644	0.301644	0.301645
Total Proposed Tax Rate	**0.513086**	**0.513086**	**0.513086**
No-New Revenue Rate	0.455159	0.500202	0.499960
Voter-Approval Rate	0.513086	0.524914	0.521442

BUDGET CHANGES

Changes to the Proposed Net Budget presented to Council on July 8, 2024 total $939,011 resulting in a revised net budget of $541,450,684.

FY25 NET BUDGET SUMMARY			
	FY25 Proposed Net Budget	Changes	FY25 Approved Net Budget
Governmental Funds	$151,754,058	$909,230	$152,663,288
Enterprise Funds	186,207,217		186,207,217
Special Revenue Funds	28,198,756	$29,781	28,228,537
Subtotal O&M	$366,160,031	$939,011	$367,099,042
Subtotal Net Capital	$174,351,642		$174,351,642
Total Net Budget	**$540,511,673**	**$939,011**	**$541,450,684**

These changes are detailed below.

Council Directed Changes:

- During Workshops, Council directed staff to add $375,230 to fund a one-time Parks and Recreation Service Level Adjustment for more tree plantings to address the heat island effect in College Station.
- During Workshops, Council also directed staff to add $334,000 to fund a request from the Brazos Transit District.

Staff Identified Changes:

- Due to recaptured funds received from the repayment of a Down Payment assistance Loan, the net expense budget for the HOME grant will be increased by $29,781 in the Community Development Fund. This is offset by an increase in their revenue budget in the same amount.
- Final property valuations in the BioCorridor will result in an expected increase in the BioCorridor payment to the City of Bryan of $200,000. The anticipated increase was added to the Economic Development subfund.

Other Changes:

- Staff added requested footnotes and documentation to the budget document as requested by Council. All requested changes will be reflected in the Approved Budget document. Publishing and release of the FY25 Budget will occur in October.

July 8, 2024

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2024-2025 Budget for the City of College Station.

The City of College Station is consistently among places named for its high quality of life, sound fiscal management and value to citizens. The Budget and this document reflect the strong foundation that has been established and the strategic outlook for the future of our community. This budget provides for continued investments in core services, critical infrastructure and quality of life while reducing the annual operations and maintenance spending when compared to inflation. Through a continuous process of strategic direction by the City Council, citizen feedback, and input from staff leadership and subject matter experts we have compiled what we believe to be a plan that will allow us to continue on a positive trajectory while meeting the short and long-term challenges ahead.

BUDGET SUMMARY

The Fiscal Year 2024-2025 Net Budget for the City of College Station totals $541,450,684 for all funds. $367,099,042 is included for the operations and maintenance budget, and $174,351,642 is included for the capital budget. Compared to FY24, the operating and maintenance budget increased approximately 2.8% while the capital budget increased 29%. The Budget was prepared using policy direction from the City Council through the Strategic Plan, Fiscal and Budgetary Policies, and previous City Council policy direction.

COUNCIL STRATEGIC INITIATIVES

Council directed staff to develop the Budget to address the following strategic goals:

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

FOCUSED ON THE FUTURE

Significant changes and unique local demands on City services will impact the FY25 Budget. The Budget lays the foundation to address these challenges both in the short-term and into the future.

- **Public Safety Investments:** While we have consistently made investments in public safety above their proportionate amount of the budget, the expansion of fire services and the desire to reach a better proactive policing ratio necessitates significant investment beyond what future budgets can support without an additional revenue source.
- **Partner & Outside Agency Funding:** COCS provides substantial funding for both taxpayer supported governmental organizations and non-profits in the Brazos Valley. Annual examination of these relationships and the cost/benefit of each is critical.
- **Water Supply & Demand:** The demand for water in our area and the exporting to other regions continues to put pressure on our water supply. Substantial investments in infrastructure as well as strategic planning related to growth and conservation will be required to maintain our high quality of service and provide for our future water needs.
- **City & University Growth:** Texas A&M had a record Fall 2023 enrollment of 71,127 at the College Station campus and anticipates exceeding that enrollment in Fall 2024. As of September 2024, the estimated City population is 129,714. P&DS projects a population growth of 2,500 residents annually.
- **State Legislative Impacts:** Legislative changes related to local control, land use, and municipal financing impacts the Council's ability to provide critical decision-making for College Station.

FUNDING REQUESTS

- The Budget includes various funding requests related to new capital infrastructure, including a new Public Works Operations Center, relocated City baseball fields, the planned construction of Fire Station #7, and additional parks amenities and multi-use paths/trails.
- Additional operational staffing for Fire Station #7 will be considered in a future fiscal year, as well as additional Police officers above those that are added annually to keep up with organic growth.
- The Budget also includes pay adjustments for current staff while holding the cost of healthcare insurance steady to address workforce changes in the local marketplace. Also included is a TMRS adjustment for eligible retirees.
- The City must also consider increased operating costs due to events held at Texas A&M. These events rival the impact of football games and require additional or expanded City services.
- Other coordination and shared cost items in the Budget include Outside Agency funding and a library ILA with the City of Bryan. We have started receiving funding requests from other organizations outside of the traditional process; as a result, the City may incur additional recurring costs if these requests are granted by Council.

REVENUE SOURCES

- Our overall property tax rate as well as the operations and maintenance portion of the tax rate continue to be low when compared to our peers. Additional property tax revenue could help to fund future requests such as additional public safety investments.
- Sales tax is expected to see moderate and consistent growth in the near future but that growth is impacted by inflation and the rising costs of materials and services critical to basic governmental operations.
- Tourism and visitor spending in conjunction with the work done by Visit College Station, Texas A&M University and our private sector partners provides additional revenue to the COCS.

- The Water utility rate has not increased since 2020 but will require an increase in FY25 to address the cost of building new wells, rehabilitating existing wells, and building the related collection lines to secure our current and future water supply.

GROWING CAPITAL NEEDS

- The growth of our city, the need to replace infrastructure at the end of its life and maintaining a high quality of life will necessitate additional capital projects. These include projects supported by the property tax rate and others supported by utility revenues.
- New projects include expanded roads, additional City facilities and improvements, rehabilitated Parks amenities, traffic signals, and the replacement of Public Safety radios.
- Also included to address the mobility and alternative transportation methods are funds for sidewalks, multi-use paths, and bike lanes.
- Utility projects include Electric transmission line relocations and a new substation as well as the construction of 3 new water wells and related collection lines. Also forecasted are additional well rehabilitation projects.

PROPERTY VALUATIONS

Administered by a chief appraiser, the taxable value within the City is determined by a county agency as of January 1 of each year. Market conditions and other factors determine that valuation. For College Station, the Brazos Central Appraisal District (BCAD) provided certified property valuations for property within City limits. Total taxable values before the freeze adjustment are approximately $14.8 billion dollars. New value added to the tax rolls as of January 1, 2024, totaled $298,963,008. The net taxable valuations on property assessed by BCAD increased by 6.32% over prior year values.

COMPENSATION AND BENEFITS

The City of College Station desires to be the “employer of choice” and a leader in recruiting and retaining the top talent in our region. The City Council has continued to support this vision by providing the resources for competitive compensation and addressing non-financial compensation. Strategies to address competition in the marketplace include:

- Pay scales will increase 3.0% for all employees. There is a 1.5% - 3.0% step increase for public safety and step plan employees. There is a 1.0% market adjustment and .5% performance pool (only top 25%) for non-step employees.
- Adopting a new benefit provided by the Texas Legislature for personnel eligible to retire from the City.
- Added non-monetary compensation such as variable work schedules, wellness benefits, hiring incentives and more.
- Continuing to hold the cost of healthcare insurance to employees flat for the 5th consecutive year and providing an Employee Health Clinic at no cost.

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 flat for the 5th consecutive year is a significant benefit as health care costs have skyrocketed since 2020.

KEY SERVICE LEVEL ADJUSTMENTS

As a growing service organization, the City's salaries, and benefits account for approximately 71% of General Fund operating expenses and 60% of total operating expenses. This budget also proposes an additional 23 Full-Time Equivalents (FTEs), and other Service Level Adjustments (SLAs). In addition, the initial 12 firefighter positions for the Station #7 will be added through a budget amendment. These requests, among others, include:

- **Fire** – 12 Firefighters (to be added in Spring FY25 budget amendment), an improved alert system and electric vehicle blankets.
- **Police** – 2 Police Officers (partially grant funded); 1 K9 Officer; 1 Support Assistant; and various software and technology licenses.
- **Public Works** – 1 additional dump truck, a small pad foot roller, an additional Traffic technician, and additional traffic calming funds.
- **Parks** – 1 Volunteer/Engagement Coordinator, various equipment and supplies, a Wolf Pen Creek Masterplan Study, and one-time funds for additional tree plantings requested by Council.
- **Fiscal Services** – 3 new positions, including a new payroll specialist, a full-time payables clerk, an additional buyer.
- **Municipal Court** - 2 deputy court clerks, and a vehicle upgrade for the Court marshals.
- **Water Services** – includes 3 positions in Water-Wastewater, 2 of which will help maintain the City's Wastewater treatment plants.
- **Drainage** – 2 additional positions, a crew leader and an equipment operator to help assess and maintain the City's drainage infrastructure.
- **Fleet Maintenance** – 2 additional after-hours maintenance technicians to provide additional service for City vehicles.
- **Capital Projects Operations and Facilities** – 1 additional Facilities Asset Manager.

Additional detail regarding departments' SLAs are included in the Executive Summary, the departmental narratives in this document, and in Appendix B.

PROPERTY TAX RATE

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

As a result of legislative changes from prior years, the City is limited to a 3.5% increase in the O&M tax revenue without going out for an election. The FY25 property tax rate is 51.3086 cents per $100 of assessed valuation; the same as the rate approved with the FY24 Budget.

The increase in property valuations coupled with the tax rate will result in $3,126,677 of additional revenue to fund governmental operations. The estimated revenue raised from new property added to the tax roll this year is $1,533,937.

The FY25 ad valorem tax rates per $100 of assessed valuation is as follows:

	Current Rate	Change	Approved Rate
Debt Service Fund	21.1442	(0.0001)	21.1441
General Fund	30.1644	0.0001	30.1645
Total	**51.3086**	**0.0000**	**51.3086**
No-New-Revenue Rate	45.5159		49.9960
Voter Approval Rate	51.3086		52.1442
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 taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic election on the November uniform election date if it adopts a rate exceeding that rate.

ENTERPRISE FUNDS

The City provides the following utilities: Electric, Water, Wastewater, Roadway Maintenance, Solid Waste, and Drainage. The FY25 Budget includes a 10.0% Water rate increase to address the capital needs to secure future water supplies. FY25 Electric and Wastewater rates remain unchanged. We anticipate additional Water rate increases will be needed to fund the new wells, water collection lines and well rehabilitation projects needed to secure our current and future water supply.

The Roadway Maintenance, Solid Waste, and Drainage fees are indexed to the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation, which rose approximately 3.5% during the last year. Therefore, an increase of 3.5% is also included for these three utilities.

CAPITAL PROJECTS

The Capital Improvements Project Budget totals $174.3 million for all funds that include capital projects. These capital appropriations can span multiple fiscal years as projects progress. As a result, these appropriations may not equal projected expenses in FY25. These capital projects will help the City meet its strategic goals while providing proper transportation, park, utility, and facility infrastructure for a growing population. Specific capital projects, funding sources, and projected expenses are presented in the Capital Projects section of this document.

During the November 2022 bond election, voters approved three of the five bond propositions, funding projects totaling $56.1 million. The FY25 Budget includes additional General Obligation bonds for these projects. We anticipate starting construction on several of these projects in FY25, including the Bachmann Senior/Little League Buildings.

The FY25 capital budget increased 29% due to the significant budgets needed for the new water well and rehabilitation projects. We anticipate additional increases in Water's capital project budget over the next few years. The capital budget also increased due to moving voter approved projects into the construction phase and initiating projects to address current operational and community needs.

CONCLUSION

For the coming fiscal year, the budget seeks to address ongoing operational needs and demands. At the same time, the budget lays the groundwork to address possible future funding challenges and projected needs, both from our residents and the broader community. As a City, we are contending with increased demands for services from outside organizations, increasing pressure from general population and student body growth, and increasing operational costs and higher interest rates. However, with the support of the City Council and community, we remain confident in our ability to maintain our service delivery for our residents in FY25 and the years to come.

This document, and the effort required to produce it, would not be possible without the expertise and dedication of those who have prepared it. I would like to personally thank the Finance Department as well as the Management Team throughout the organization for all the time, effort, and crucial input they provided in preparing this Budget.

In closing, I appreciate the leadership of the City Council, hard work of City staff and the continued resiliency and support of the community. While there will inevitably be challenges and opportunities that necessitate changes in FY25, I believe this budget represents the best path forward to position the City for continued success in the future.

One City, One Team

Sincerely,



Bryan C. Woods

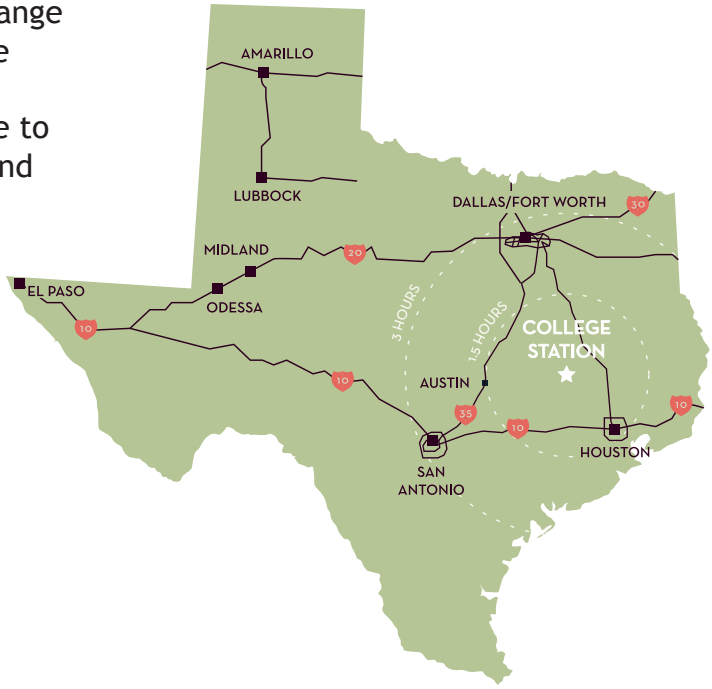
City Manager

COMMUNITY PROFILE



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

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



GROWTH & ECONOMY

College Station's population has grown by more than 34% since 2010 to rank among the nation's fastest-growing cities. That rapid growth has created exceptional business opportunities that have spurred impressive job growth.

In early 2021, the Milken Institute ranked College Station as the best-performing small city in Texas based on jobs, wages, and high-tech growth. In 2019, Forbes rated College Station as the nation's second-best city for business and careers, while SmartAsset ranked it among the top 16 boomtowns in America.



QUALITY OF LIFE

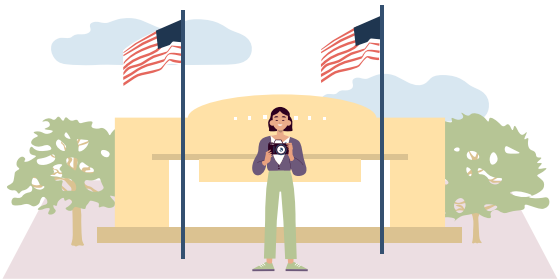


College Station is consistently rated among the country's best college towns, thanks to Texas A&M's 71,000+ students, who supply a healthy diversity of race, culture, and nationality that reflects the community's spirit and timeless values.

The Aggies are members of the mighty Southeastern Conference, making big-time college sports a major attraction. The school's football team regularly attracts crowds of more than 100,000 loyal fans who fill local hotels, restaurants, and stores.

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





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

The City of College Station maintains 58 public parks that cover nearly 1,900 acres. Many include tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking paths, and nature trails. The city also has a competition-quality skate park, a nature center, and a large outdoor amphitheater and festival site.

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

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









HISTORY

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

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

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

The City of College Station was incorporated by a vote of 217-39 on Oct. 19, 1938. The first city council meeting was on Feb. 25, 1939, in the Administration Building on the A&M campus.

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

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

SEE WHAT THE CITY IS DOING! SCAN


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

EXECUTIVE SUMMARY

MISSION STATEMENT

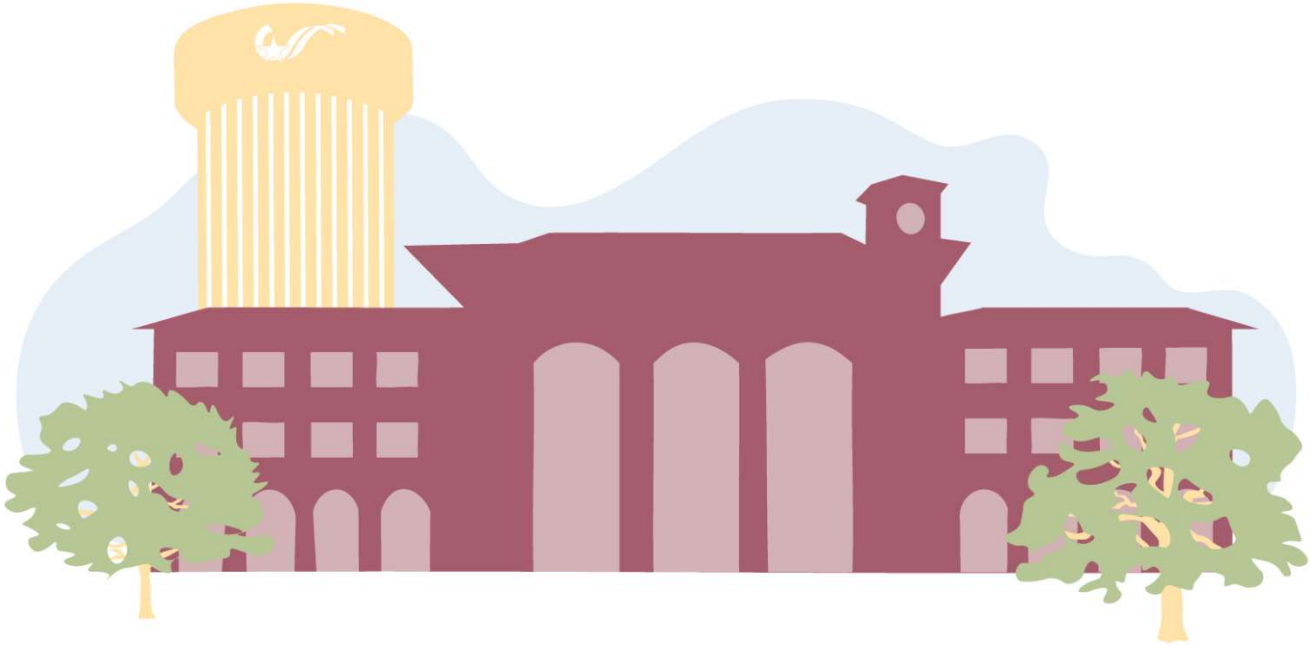
On behalf of the citizens of College Station, home of Texas A&M University, we will continue to promote and advance the community's quality of life.

As public servants, we have a responsibility to provide core services to the community while also recognizing the significant economic burden that those services place on its citizens. This Budget will address current challenges and operational demands while laying the fiscal foundation for future years. Increasing demand on City services, moderate growth in sales tax, continued inflationary pressures and significantly higher capital expenses than forecasted present a multi-year challenge. However, we are confident that we can continue to meet citizens' needs while also preparing for the future.

The fiscal year for this budget begins October 1, 2024 and ends September 30, 2025. We start with a City Council strategic planning process which is detailed at cstx.gov/CouncilStrategicPlan. The Budget will be submitted to Council on July 8, 2024. Additional resources designed to help citizens understand this budget can be found at cstx.gov/budget or in the Introduction section of this document.

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

The FY25 Budget has a total net expenditure of $541,450,684, of which $121,640,933 is in the General Fund. The FY25 Budget has sufficient total recurring revenues equal or greater to the budgeted recurring expenses.



FOCUSED ON THE FUTURE

FY25 Budget lays the groundwork not just for the upcoming fiscal year, but for the years to follow. This document presents the immediate needs to maintain current service delivery and introduces significant changes to be considered in the future. We believe that the FY25 Budget continues the strategic planning, prudent decision making, and conservative financial management established in prior years. We also believe the FY25 Budget will meet or exceed citizen expectations for service delivery while establishing the financial plan for the next 5+ years.

INCREASED DEMAND ON CITY SERVICES

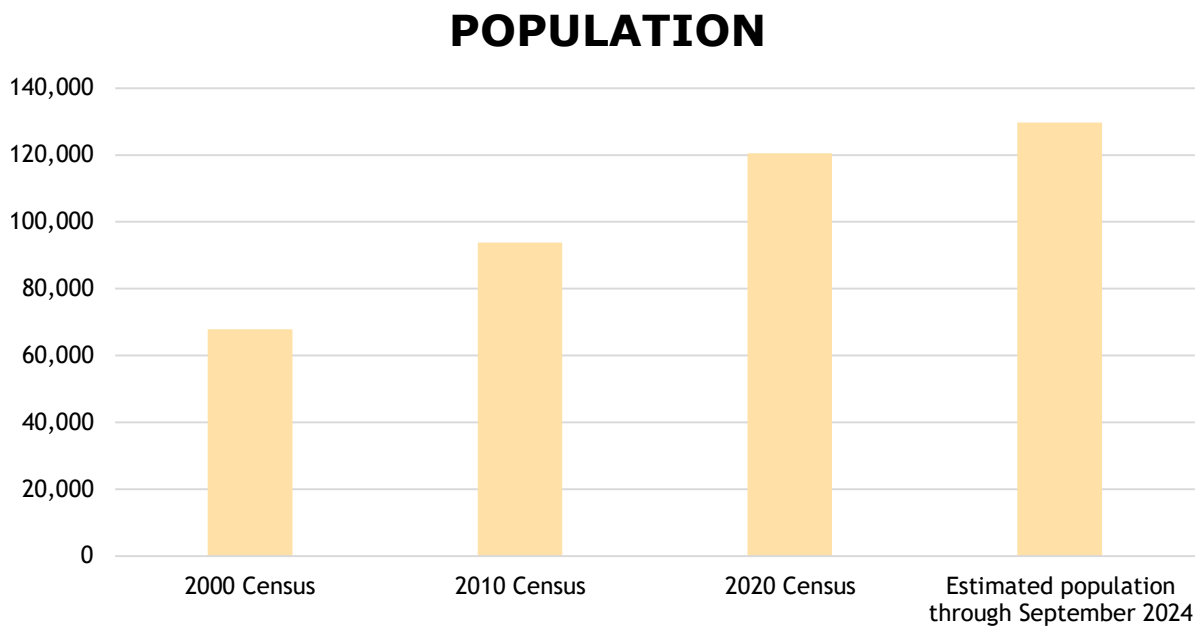


UNIVERSITY GROWTH

- Texas A&M had a record Fall 2023 enrollment of 71,127 at the College Station campus and anticipates exceeding that enrollment in Fall 2024. These enrollment totals already exceed the 2025 projection and are nearing the 2030 projection for Texas A&M as forecasted by the Texas Higher Education Coordinating Board.
- Texas A&M President Mark Welsh has also discussed a potential enrollment of 80,000+ students, while acknowledging the impact to the community, campus capacity issues, such a lack of classrooms, labs, and study spaces relative to the growing student body.
- On April 12, 2024, the University reported that in addition to campus capacity issues, the University committee met with the City of College Station regarding impacts of enrollment growth in the local community. The report is expected to be completed by the fall of 2024.
- However, growth on campus does not appear to be slowing. At their May 2024 meeting, the Texas A&M University System Board of Regents approved the capital plan for the next five years and a $3.05 billion operating budget for Texas A&M's fiscal year 2025, which included $2.49 billion for the flagship campus in College Station.

RESIDENT GROWTH

- Population within the City limits has steadily grown over the past 20 years, up 80% from 2000 to 2020. Planning & Development Services (P&DS) provides monthly population estimates in non-Census years, as citizen demand directly affects City services.
- As of September 2024, the estimated City population is 129,714. P&DS projects a population growth of 2,500 residents or approximately 2.0% annually.



- The nature of the City is also changing as certain areas become more dense, particularly in Northgate. Since 2020, three large high-rise multi-use developments have been planned in Northgate. One is currently open, a second is finishing construction in FY24, and the third is a 19-story 900-bedroom development with numerous amenities that is under construction. Additional projects are also planned for the area.

STATE LEVEL IMPACTS

PUC Transmission Cost of Service (TCOS) Matter (Electric Utility)

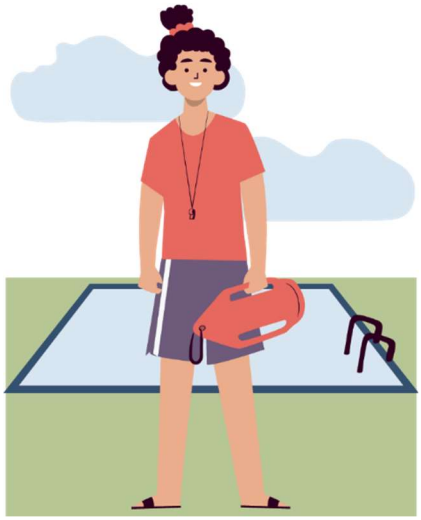
- The Texas Public Utilities Commission ruled on the City's TCOS filing that the City must make a significant repayment for transmission collections in prior years. City Council approved a $27.4 million payment on FY24 Budget Amendment #3 The payment was processed on October 10th, 2024. The City will continue to contest the validity of this ruling.

FINANCING IMPACTS

- The 88th Texas Legislature passed House Bill 4082 which changed the purposes for which a municipality may issue and use Certificates of Obligation. The bill restricts their use for only "public works" such as streets, utilities and parks.
- It excludes using them for professional or semi-professional sports facilities, stadiums, arenas, civic centers, convention centers and hotels, with some limited exceptions. Providing for future community needs and is now significantly more complex due to this legislation.
- To take advantage of lower interest rates due to COVID, the City issued debt in FY21 and FY22 to construct three street projects that involved Union Pacific Railroad. Construction of all three was delayed by both COVID and operational changes at Union Pacific.

COMMUNITY LIVING DEMANDS

WATER SUPPLY DEMANDS



- 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.
- This situation requires us to improve our existing wells and to drill three new wells to meet our current and future water needs.
- The Brazos Valley Groundwater Conservation District has recently changed rules requiring deadlines on drilling of recently permitted wells. College Station currently has three active well permits that must be drilled by September 14, 2028. Each well and the associated collection line is approximately $23 million.
- The FY25 Budget includes a significant capital increase for the new well and collection line projects to secure a future water supply. This change in capital will require a 10.0% rate increase in FY25 (the first since 2020) and potential additional future rate increases depending on water consumption.

OTHER UTILITY DEMANDS

- The Electric utility must contend with higher than forecasted capital costs to either relocate utility lines in coordination with State agencies and/or fluctuations in the wholesale power market.
- Additionally, due to growth in multi-family and high-rise mixed-use development, the Solid Waste utility continues to face more demand. The City is currently engaged in cost of service and route studies related to Solid Waste services.

TRAFFIC DEMANDS

- The roads in our City are not all owned by the City of College Station. Texas A&M, the State of Texas, the City of Bryan, Brazos County and even Union Pacific Railroad all have roads or right of ways that the City is involved with. Coordination efforts can make the development and construction of a road a lengthy and costly endeavor.
- The Texas A&M Transportation Institute states that “mobility investments in congested areas have a high return rate. If we want a strong economy, doing nothing is not a productive option.”
- Because of our growing local economy and populations and the cost of developing transportation infrastructure, the City efforts to improve traffic have become more expensive. These efforts include additional signals, new roundabouts, and expanded roads.

ALTERNATIVE TRANSPORTATION INFRASTRUCTURE

- From well-maintained roadways to multi-use paths, the City's infrastructure plays a pivotal role in connecting its residents and visitors to various amenities and opportunities.
- Maintaining those routes, particularly for buses, bicycles, scooters, and pedestrians is a particular issue because of rapidly changing demand patterns. Often, demand increases before infrastructure can be expanded. where and when growth occurs.

AFFORDABLE HOUSING

- The average home value in College Station is $397,125 as of January 1, 2024, per the Brazos Central Appraisal District. The US Department of Housing and Urban Development calculates the Median Family Income for the College Station-Bryan TX area to be $93,400.
- Managing the housing challenges requires comprehensive strategies at the federal, state, and local levels including creative financing alternatives, reducing regulatory barriers, and private sector innovations to build more affordable homes faster, all of which take planning and contributions from City funds.

INCREASED TREE CANOPY AND VEGETATION

- Heat islands form due to the combination of reduced natural landscapes and increased urban areas. Trees, vegetation, and water bodies tend to cool the air by providing shade, transpiring water from plant leaves, and evaporating surface water, respectively. Hard, dry surfaces in urban areas, such as roofs, sidewalks, roads, buildings, and parking lots, absorb and reflect the sun's heat more than natural landscapes.
- Cooling College Station, a five-year project led by the City of College Station, was established in 2022 to mitigate the growing risk and complications of urban heat island effects. The project was awarded $43,302 in 2023 by Texas A&M's Forest Service and their related Community Forestry Grants program.
- College Station matched the grant amount so that 100 native trees could be planted in Bee Creek and Tarrow Parks. Even with outside grants, Cooling College Station will require additional City funding. City Council requested an additional $375,230 to be included in the FY25 Budget to fund one-time tree plantings to further address the heat island effect.

CITY-WIDE FUNDING NEEDS

CITY FACILITIES

- Since Fire Station #6 opened in 2012, the population and call volume has grown by 34% and 83%, respectively. The proposed Fire Station #7 will be strategically located to improve response times. On November 8, 2022 the citizens of College Station approved the issuance of $18 million in bonds for a new fire station and equipment and levying a tax sufficient to pay the principal and interest on the bonds. The land has been acquired and the new station will be located at 2981 Greens Prairie Rd. The project is currently in the design and development phase. Completion of Station #7 is currently projected for September 2026.
- The Public Works department provides drainage, fleet, solid waste, street, and traffic services. Since the construction their current facility in 1978, the City's fleet has grown by approximately 50% and remains too constrained to centralize Public Works' services and equipment. Due to current service demands and operational needs we believe a new operations center is needed. Project costs may include the purchase of land, design/engineering, and construction.
- The city has other facilities located at Krenek Tap and Texas Avenue, built between 1978 and 2003. One such building is the former Police Department building, which is currently leased to the International Leadership of Texas (ILT) through FY26. ILT is using the building as its high school.
- Last year, Council approved a comprehensive facilities development plan to determine the most effective use of current City facilities. Preliminary study results suggest selling the land and facilities to a private developer and relocating staff to adequately sized facilities elsewhere. Any relocation of staff must consider funding, land availability, and location.

PARKS



- On August 24, 2023, City Council voted to suspend construction of the Texas Independence Ballpark at Midtown due to a soil issue, with an estimated remediation of an additional $10-$16 million. The City anticipates designing and constructing a new Texas Independence Park with numerous amenities. This further development will require additional funding.
- The City still plans on constructing baseball fields for both tourism and local use. City staff pinpointed next steps for future ballfields in the city. Capital funding is required to execute the revised plan.

ECONOMIC DEVELOPMENT

- Creating and maintaining a vibrant city requires the establishment of spaces that attract people and foster community. These spaces come in various forms, including entertainment districts, mixed-use developments, business parks, and other districts. Their role in the overall financial sustainability of a community is pivotal.
- To successfully launch and sustain these areas, long-term planning, land acquisition, and investment from both private and public sectors are often necessary. While these spaces may differ in size, building types, and tenant mixes, the shared goal of developers and municipalities remains clear: revitalizing tired, neglected, or underperforming real estate to generate essential tax revenues and provide employment, housing, entertainment, and recreational opportunities.

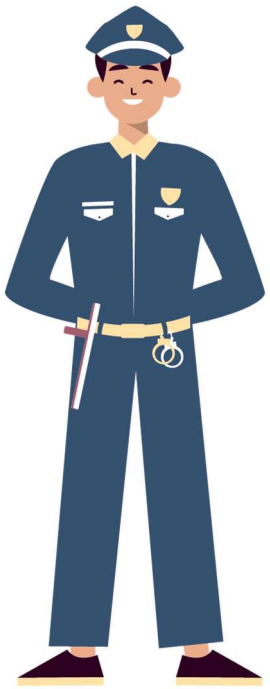
POST OAK MALL DEVELOPMENT

- On September 1, 2022, City Council unanimously approved the purchase of the 103,000 square foot former Macy's store and adjoining parking lot at Post Oak Mall (POM) for $7.3 million to repurpose and redevelop the property. Discussion regarding the redevelopment of POM and the larger area are ongoing and include both strategic conversations as well as specific proposals.

STAFFING NEEDS

FIRE STATION #7 STAFFING

- Fire Station #7, as approved by citizens in November 2022, will need 24 additional firefighters to become operational.
- The city has in assigned fund balance $3.5 million to use to fund staffing for Fire Station #7 for the firefighter training period. Twelve firefighters will be added to the budget via a Budget Amendment during FY25 utilizing these funds.
- We are currently forecasting that the cost for these 12 firefighters will be incurred in FY26, with cost for the remaining 12 firefighters to be added in FY27. Completion of Fire Station #7 is currently scheduled for September 2026.
- The City applied and received approval for grant funding under the SAFER program, which will partially help with funding. Additionally, the grant will only cover eligible costs for three years.
- Because College Station has maintained a low property tax rate, the increase needed to staff Station #7 will likely exceed the 3.5% cap as established by Senate Bill 2 (SB2) enacted by the 87th Texas Legislature in 2019. To fully staff Fire Station #7 and the planned additional police resources, additional revenue above the projections at the current tax rate will be required. Any potential increase would be proposed to the voters in November 2025.



OTHER PUBLIC SAFETY NEEDS

- The Police Department also operates on a 24/7 schedule. Population and call volume growth, combined with additional shift requirements has increased the number of officers needed.
- The City is currently receiving a COPS grant to partially fund eligible costs for 6 officers. Two of these officers are included in the FY25 Budget.
- We anticipate adding 5 additional police officers in FY26 to maintain existing service levels. This addition will cost the City approximately $800,000 in annual recurring expenses, which is roughly 50% of the allowable annual property tax revenue increase under SB2 mentioned above.

COMPETITION IN THE LOCAL MARKETPLACE

- At their May 2024 meeting, The Texas A&M University System Board of Regents announced they will be able to provide a performance-based merit pool of 4.0%. Merit-based increases for faculty and staff will be reflected in salaries beginning Sept. 1, 2024.
- Pay scales will increase 3.0% for all employees. There is a 1.5% - 3.0% step increase for public safety and step plan employees. There is a 1.0% market adjustment and 0.5% performance pool (only top 25%) for non-step employees.
- To compete in the local marketplace for qualified candidates, the City has chosen not to raise the employee portion of its healthcare insurance package since 2021. Keeping employee healthcare contributions flat for almost 5 years, before the impact of COVID and inflation, means our employees have more in their take-home pay.
- To remain competitive in the marketplace and attract the best talent, the City has also implemented alternative and non-monetary compensation benefits, such as variable work schedules, wellness benefits and reimbursements, and more.
- Effective May 27, 2023, the Texas Legislature amended the TMRS Act to provide participating cities with a new repeating COLA option. This new option provides an additional benefit to employees who end up qualifying for City retirement. The City opted to enact this benefit in June 2024.

COMMUNITY FUNDING REQUESTS

SUPPORT FOR TEXAS A&M ACTIVITIES

- Texas A&M has attracted unique summer events to Aggieland. These events include the Troubadour Festival at Aggie Park, and a Mexico-Brazil soccer match and George Strait concert at Kyle Field.
- These events have a significant positive impact both financially and culturally. However, City staff is also tasked with keeping visitors safe and traffic flowing. The City's cost includes Police escorts, security, traffic control, paramedic standby, traffic engineer and staff, barricades etc. runs north of $80,000 per event.

SUPPORT FOR COUNTY AND JOINT ACTIVITIES WITH THE CITY OF BRYAN

- As in prior years, the Brazos County Health Department has requested funding from the City of College Station via the City's Outside Agency program. City Council has opted to fund the Health Department's request of approximately $480,000, or about ½ a cent on the City tax rate, over and above the amount funded through County taxes.
- Prior to December 2023, the community bus transportation system, Brazos Transit District (BTD), was redesignated from a small urban system to a large urban system. As a result of this change,

its federal and state funding was reduced. Due to the revenue loss and inflationary pressures, BTD is projecting a deficit for FY25.

- BTD has requested that Brazos County, the City of Bryan, and the City of College Station fund the projected $950,000 deficit. As requested by Council, the FY25 Approved Budget includes $334,000 for BTD.
- Costs for the Larry J. Ringer Library are shared between the City of Bryan and the City of College Station via an inter-local agreement (ILA). For FY25, the City of College Station expects an increase of approximately $300,000 to cover current library operations, changes in salaries and benefits, and additional technology requirements.
- Of this increase, we anticipate that approximately $175,000 relate to one-time costs (e.g., technology purchases). College Station is currently contractually obligated to pay for the increase which amounts to an additional 1/3 of a cent on the City tax rate.



COMMUNITY AGENCIES

- The City has historically provided limited operational support to community agencies that provide services that the City doesn't offer. Council members or City staff sit on the agency operational boards to ensure that funds are used as intended.
- These agencies include the Aggieland Humane Society, Brazos Valley Economic Development Corporation, the Bryan/College Station Chamber of Commerce, and the Arts Council of the Brazos Valley. The approximate cost to support these entities totals $736,000 or ¾ of a cent on the tax rate.
- Additional funding for the Arts Council and the Veterans Memorial also comes from the Hotel Tax Fund and funding does not impact the property tax rate.
- This year, the City has received additional requests for funding from other organizations. Unlimited Potential aims to provide comprehensive support and resources to empower young adults aging out of foster care as they transition into independent living. They are requesting $97,000 of new funding from the City. The Salvation Army has also requested $500,000, paid over 5 years, to assist with growing capital needs, primarily related to the construction of a new facility. These requests were not included in the FY25 Budget.

COUNCIL CONSIDERED STRATEGIC INITATIVES



- Included in City Council's strategic plan are the following initiatives that are considered capital projects. Capital projects are funded on the portion of the tax rate that is not limited by legislation.
- Council has directed staff to consider options for a conference center or a convention center, complete the feasibility study for a recreation center and consider a masterplan for the Wolf Pen Creek Amphitheater area.
- These projects could be funded from a combination of sources including fund balance, additional property tax or sales tax revenue, or partnerships.
- The amount of tax rate increase needed for any construction would depend on the ultimate cost of the project, but roughly an increase of 1 cent would be needed for an additional $17 million of capital costs. Operating costs for any capital project would roughly increase the tax rate an additional 1 cent for every $1 million in costs.

PROPERTY TAX IMPACTS

- The property taxes paid to the city by residents are divided into two parts by the State Legislature.
- One part of the tax rate funds Operations and Maintenance (O&M) or ongoing services. In 2019, the limit on the revenue increases that can occur to fund O&M was set at 3.5% without a tax rate election.
- One cent for this portion of the tax rate covers approximately $1 million in operating costs.
- The city is anticipating it will need additional property tax revenue to cover operating costs associated with the citizen approved Fire Station #7 and additional Police officers above what we add annually to address our proactive policing ratio.
- The second part of the tax rate funds debt service on capital projects related to government facilities, streets, and parks. The upper limit on this side of the tax rate is $2.50 per $100 of assessed valuation. The FY25 debt rate is 21.1441 cents per $100 of assessed valuation.
- A one cent increase in the debt portion of the tax rate covers approximately $17 million in capital costs.
- Operating costs for capital projects, such as a park, City building, or new amenity would need to be covered using the O&M rate discussed above.

SALES TAXES

- Property taxes paid to the city by residents are not the only revenue stream used to fund general city services like Police, Fire, Public Works and Parks. Sales taxes received generate and equal contribution to city revenue as property tax. On a nominal basis, sales tax for FY24 is the same amount as FY23.
- However, inflation has gone up approximately 22.5%, as measured by the CPI-U, since 2017. This means if we remove inflation from the nominal amount of sales tax received, the amount of sales tax received by the city has been relatively flat since 2017 and any nominal increase has been used only to offset the inflation, not additional services or staffing.
- One way to limit any future property tax increase would be to increase the amount of sales tax coming into the City. The largest area available to the City for revitalization are the 56 acres at Post Oak Mall. Any development there has the potential to increase the tax base and provide additional sales tax receipts. The city will continue to work with the development community and pursue redevelopment and revitalization of the Post Oak Mall area.

UTILITY RATE INCREASES

- As discussed earlier, due to the decreases in the aquifer that supplies water to residents, the City needs to drill three new wells with collection lines immediately. The cost of each well is approximately $23 million each. Each well needs a collection line and additional rehabilitation and reconstruction projects for existing wells are now needed, increasing projected capital costs.
- Property and sales taxes are not used to fund operations for utilities such as water, wastewater, electric and sanitation. Both operational and capital costs must be covered by the rates that are charged for those services. Water rates have not been increased by the City Council since 2020.
- The FY25 Budget includes a 10.0% water rate increase (the first since 2020) to address the capital projects needed to secure our future water supply.
- We anticipate potential additional rate increases will be needed for the Water utility to fund the new wells, water collection lines and well rehabilitation projects needed to secure our current and future water supply.

GROWING CAPITAL NEEDS

- The growth of our city along, the need to replace infrastructure at the end of its life and maintaining a high quality of life will necessitate additional capital projects. These include projects supported by the property tax rate and others supported by utility revenues.
- New projects include expanded roads, additional City facilities and improvements, rehabilitated Parks amenities, traffic signals, and the replacement of Public Safety radios.
- Also included to address the mobility and alternative transportation methods are funds for sidewalks, multi-use paths, and bike lanes.
- Utility projects include relocations and expansions as well as the construction of 3 new water wells and related collection lines. Also forecasted are additional well rehabilitation projects.

NEW POSITIONS IN THE FY25 BUDGET

Approximately 60% of total City operating expenses (excluding Purchase Power in the Electric Fund) are salaries and benefits. In the General Fund, these costs account for approximately 71% of operating expenses.

The FY25 Budget includes funding for 23 new positions with another 12 firefighters to be added via budget amendment in FY25 (costs expected in FY26).

Dept	One-Time Cost	Recurring Cost	Total	Increase FTE	Vehicle
Planned FY25 Budget Amendment					
Fire Station #7 Staffing*	***$277,270***	***$1,241,260***	***$1,518,530***	***12.0***	***-***
FY25 Approved Budget					
Police	$353,379	$524,321	$877,700	4.0	2
Public Works	-	75,649	75,649	1.0	-
Parks	2,810	115,079	117,889	1.0	-
Capital Projects Operations	42,810	136,743	179,553	1.0	1
Fiscal Services	5,620	233,434	239,054	3.0	-
Municipal Court	5,620	133,980	139,600	2.0	-
Total General Fund	***410,239***	***1,219,206***	***1,629,445***	***12.0***	***3***
Fleet Maintenance Fund	5,900	219,192	225,092	3.0	-
Hotel Tax Fund	2,810	113,879	116,689	1.0	-
Drainage Fund	89,500	172,974	262,474	2.0	1
Electric Fund	52,810	209,974	262,784	1.0	1
Water Fund	4,810	135,621	140,431	1.0	-
Wastewater Fund	80,000	169,034	249,034	2.0	1
Solid Waste Fund	492,543	251,289	743,832	1.0	1
Grand Total (All Funds)	**$1,138,612**	**$2,491,169**	**$3,629,781**	**23.0**	**7**

The FY25 Budget reflects the impact of positions that were reclassified, reallocated or exchanged with other departments in order to meet service requirements. The current Appendix C details the City's 1071.5 Full and Part Time positions by department and fund. These totals may change as Council may approve additional positions via Budget Amendments or when departments reorganize their divisions.

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

SERVICE LEVEL ADJUSTMENTS (SLA)

In addition to the positions discussed above, departments requested additional expense adjustments to meet the needs of our growing City. Departments are required to submit Strategic Goals or operational Key Performance Indicators to justify the request. The below requests are included in the FY25 Budget. As a result, the included SLAs, detailed below, will help departments meet current service levels. Further details are included in the departmental summaries and in Appendix B.

Dept	One-Time Cost	Recurring Cost	Total	Vehicle
General Fund				
Police	$14,800	$13,700	$28,500	-
Fire	25,550	8,064	33,614	-
Public Works	438,800	280,300	719,100	2
PARD	635,230	46,000	306,000	5
P&DS	229,125	3,000	232,125	-
IT	13,400	24,400	37,800	-
Fiscal Services	35,000	9,300	44,300	-
General Govt – City Attorney	-	10,775	10,775	-
General Govt – City Manager	15,000	-	15,000	-
General Govt – Mayor & Council	25,000	-	25,000	-
General Govt – Human Resources	225,000	35,100	260,100	1
General Govt – Tourism Admin	60,000	-	60,000	-
General Govt – Economic Dev	150,000	-	150,000	-
General Govt – Public Communications	85,000	3,500	88,500	-
General Fund Total	***1,951,905***	***434,139***	***2,411,044***	***8***
Employee Benefits Fund	50,000	-	50,000	-
Hotel Tax Fund	925,000	100,000	1,025,000	-
Drainage Fund	625,000	171,500	796,500	1
Northgate Parking Fund	358,154	7,000	365,154	-
Water Fund	600,000	10,000	610,000	-
Wastewater Fund	350,000	-	350,000	-
Solid Waste Fund	349,425	104,391	453,816	1
Grand Total (All Funds)	**$5,209,484**	**$827,030**	**$6,036,514**	**10**

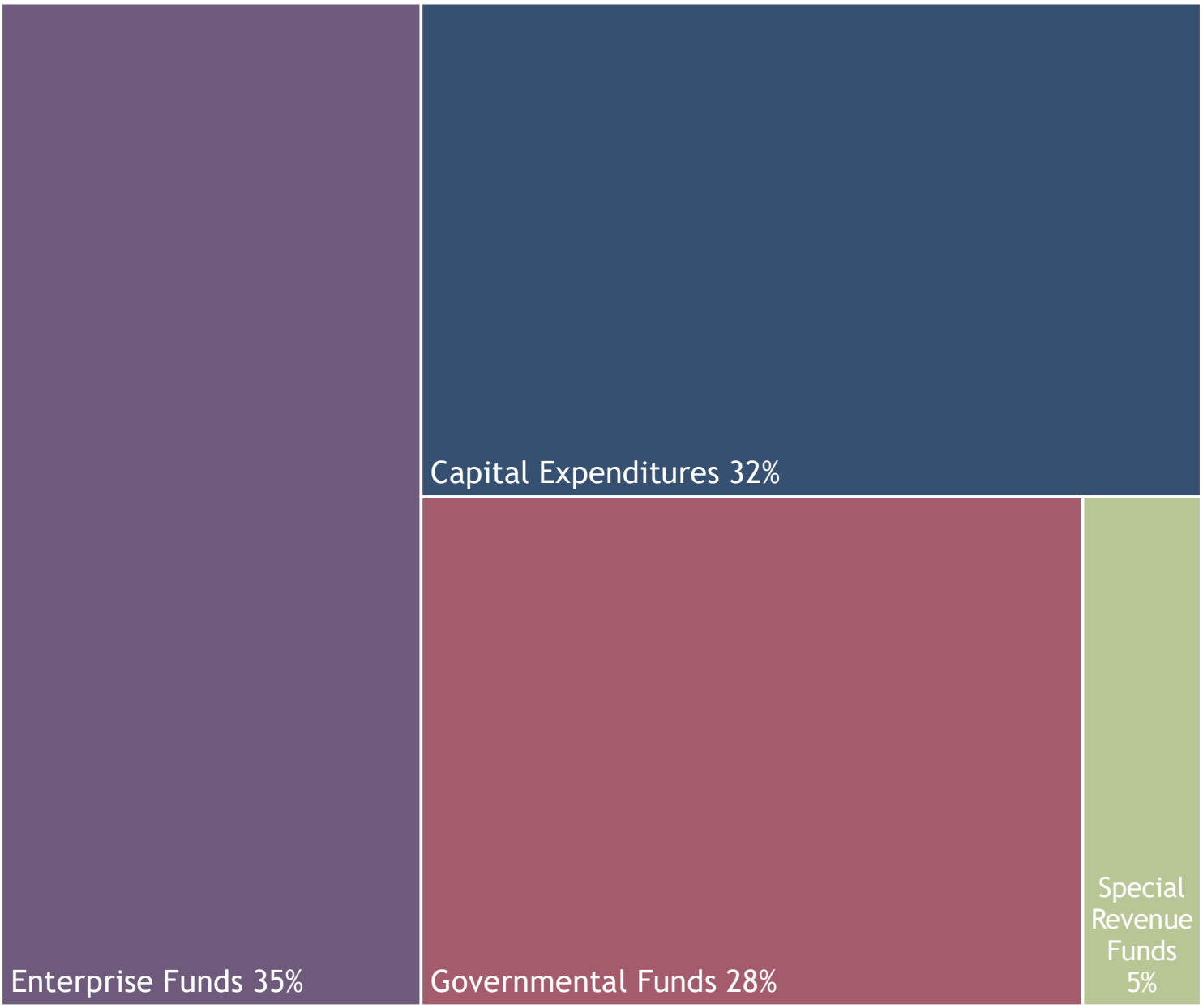
FY25 NET EXPENDITURE BUDGET

Net Budget Summary	
Fund Type	**Net Budget**
Governmental Funds	$152,663,288
Enterprise Funds	186,207,217
Special Revenue Funds	28,228,537
Subtotal O&M	**$367,099,042**
Subtotal Net Capital	**$174,351,642**
Total Net Budget	**$541,450,684**

Fund	Approved FY24 Budget	Approved FY25 Budget	% Change
General Fund	$117,471,784	$121,640,933	3.55%
Electric Fund	129,056,385	125,564,420	-2.71%
Water Fund	22,036,956	23,090,891	4.78%
Wastewater Fund	19,025,254	19,907,048	4.63%
Solid Waste Fund	14,948,811	15,557,401	4.07%
Drainage Fund (O&M)	3,277,852	4,202,652	28.21%
Roadway Maintenance Fund	6,577,783	6,877,900	4.56%
Debt Service Fund	29,011,900	30,513,245	5.17%
Hotel Tax Fund	7,146,421	7,662,823	7.23%
Northgate Parking Fund	1,779,646	2,087,457	17.30%
Police Seizure Fund	33,080	283,080	755.74%
East Medical District TIRZ #19	-	-	-
Dartmouth Synthetic TIRZ	-	-	-
SW Roadway Impact Fee Funds	-	-	-
SW Water Impact Fee Fund	500,000	600,000	20.00%
SW Wastewater Impact Fee Fund	2,000,000	2,500,000	25.00%
PEG Access Channel Fee Fund	136,000	136,000	0.00%
Municipal Court Funds	132,237	138,773	4.94%
Community Development Fund	3,078,993	5,256,314	70.72%
Federal Relief Fund	400,000	-	-100%
Economic Development Fund	374,100	500,000	33.65%
Spring Creek Local Govt Fund	-	-	-
Efficiency Time Payment Fund	9,110	9,110	0.00%
R.E. Meyer Fund	20,500	10,000	-51.22%
Fun For All Fund	-	-	-
Texas Ave Cemetery Fund	3,000	3,000	0.00%
Memorial Cemetery Maint. Fund	42,540	42,540	0.00%
Memorial Cemetery Fund	35,000	515,455	1372.73%
Total Net Operating Expenditures	**$357,097,352**	**$367,099,042**	**2.80%**
Facilities/IT CIP	6,405,802	16,953,895	164.66%
Parks CIP	2,111,351	14,030,297	564.52%
Streets CIP	18,067,801	30,078,294	66.47%
Electric CIP	24,265,087	31,995,349	31.86%
Water CIP	23,965,493	66,101,007	175.82%
Wastewater CIP	54,435,882	12,742,800	-76.59%
Northgate CIP	100,000	100,000	0.00%
Special Revenue CIP	5,604,000	2,350,000	-58.07%
Total Net Capital Expenditures[1]	**$134,955,416**	**$174,351,642**	**29.19%**
TOTAL NET EXPENDITURES	**$492,052,768**	**$541,450,684**	**10.04%**

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

NET TOTAL FY25 BUDGET
$541,450,684



ANALYSIS OF TAX RATE

	Approved FY22	Approved FY23	Approved FY24	Approved FY25
Assessed Valuation of Real and Exempt Property	$ 12,947,813,992	$ 14,940,526,632	$ 17,773,393,000	$ 18,760,233,823
Less: Homestead Exemption	167,851,107	196,770,626	245,968,138	270,106,405
Less: Exempt Property	1,944,789,107	2,161,110,860	2,278,120,548	2,283,497,557
Less: Other Exemptions	133,740,507	338,877,446	719,741,385	782,298,022
Less: Over 65 and Veterans Exemptions	177,725,208	194,898,030	231,254,734	262,137,647
Less: CHDO	15,321,994	14,787,382	18,568,072	18,575,712
Less: Freeport	24,501,690	36,097,198	43,979,402	7,577,465
Total Exemptions	2,463,929,613	*2,942,541,542*	*3,537,632,279*	*3,624,192,808*
Taxable Assessed Value	$ 10,483,884,379	$ 11,997,985,090	$ 14,235,760,721	$ 15,136,041,015
Reserve Estimate		$ *(118,135,161)*	$ *(200,000,000)*	$ *(282,460,380)*
Est Total Assessed Value	$ 10,483,884,379	$ 11,879,849,929	$ 14,035,760,721	$ 14,853,580,635
Freeze Taxable	889,023,249	1,033,128,050	1,226,360,010	1,471,177,148
Transfer Adjustment	1,640,744	2,283,424	581,674	1,865,157
Freeze Adjusted Taxable	$ 9,593,220,386	$ 10,844,438,455	$ 12,808,819,037	$ 13,380,538,330
O&M and Debt Service Portion	$ 10,443,681,174	$ 11,781,428,527	$ 13,857,410,116	$ 14,609,503,353
TIRZ 18/19 Captured Value	35,588,682	60,082,200	120,168,955	184,344,995
Synthetic TIRZ Dartmouth Captured Value	4,614,523	38,339,202	58,181,650	59,732,287
Total	$ 10,483,884,379	$ 11,879,849,929	$ 14,035,760,721	$ 14,853,580,635
Freeze Actual Tax	3,327,384	3,653,878	4,323,082	4,739,357
Amount lost to Tax Freeze	5,562,848	6,677,402	2,395,210	9,972,415
Total Tax Levy	$ 53,654,665	$ 60,545,212	$ 70,043,211	$ 73,393,058
Estimate 100% Collection	$ 54,614,467	$ 60,665,311	$ 70,043,211	$ 73,393,058

	Tax Rate Per $100 Valuation	Percent Of Levy	Approved FY25 Taxes
Debt Service	0.211441	41.2%	$ 29,812,323
General Fund	0.301645	58.8%	$ 42,454,707
TIRZ 19	0.513086	100.0%	$ 945,849
Dartmouth Synth. TIRZ	0.301645	58.8%	$ 180,180
Proposed Tax Rate	0.513086	100.0%	$ 73,393,058

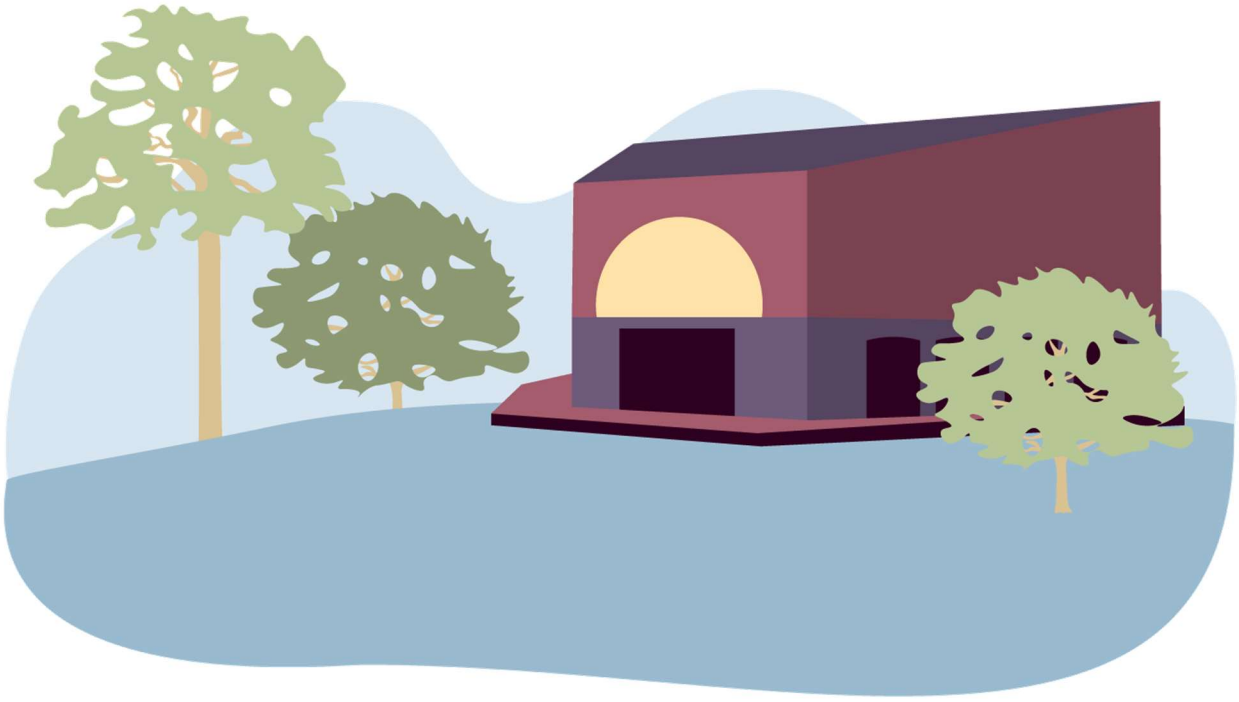
FINANCIAL ANALYSIS

GENERAL FUND

CURRENT STATUS AND PROJECTIONS

Although sales tax receipts have leveled off, one-time sale of land proceeds, higher than expected permit revenues, investment earnings, departmental vacancies, and prudent departmental expense management will result in an approximate General Fund unassigned balance of ~$35 million to begin FY25. The FY25 Budget reflects FY24 Budget Amendments #1, #2, and #3 as approved by Council.

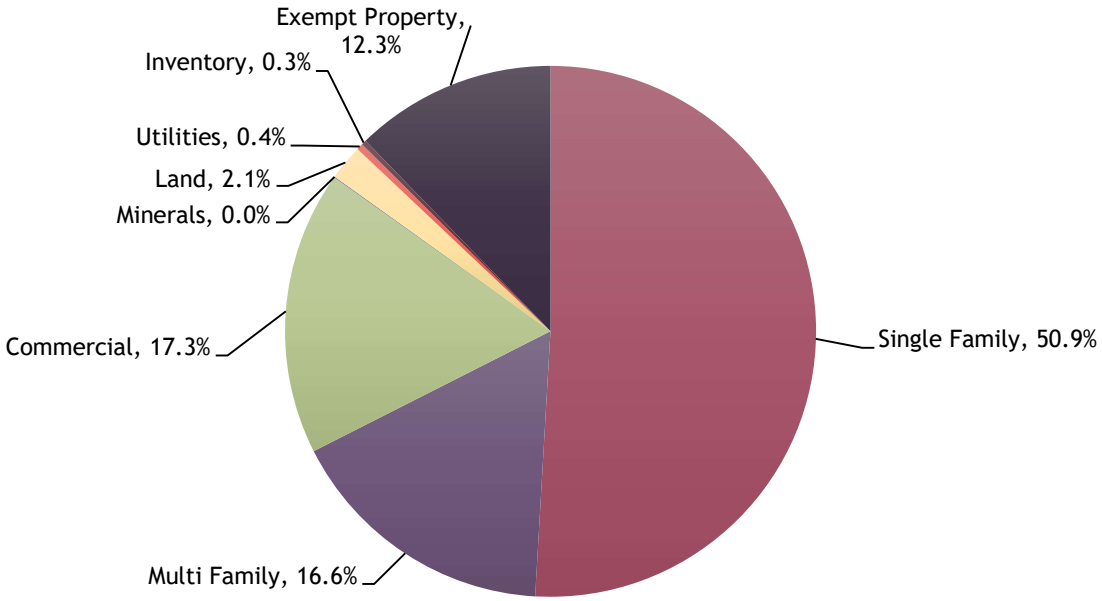
The City maintains several General Fund assigned balances to account for potential future programs. These items are primarily assigned at Council's direction and are detailed in the General Fund section of this document. These assignments may change depending on Council direction, additional data, economic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



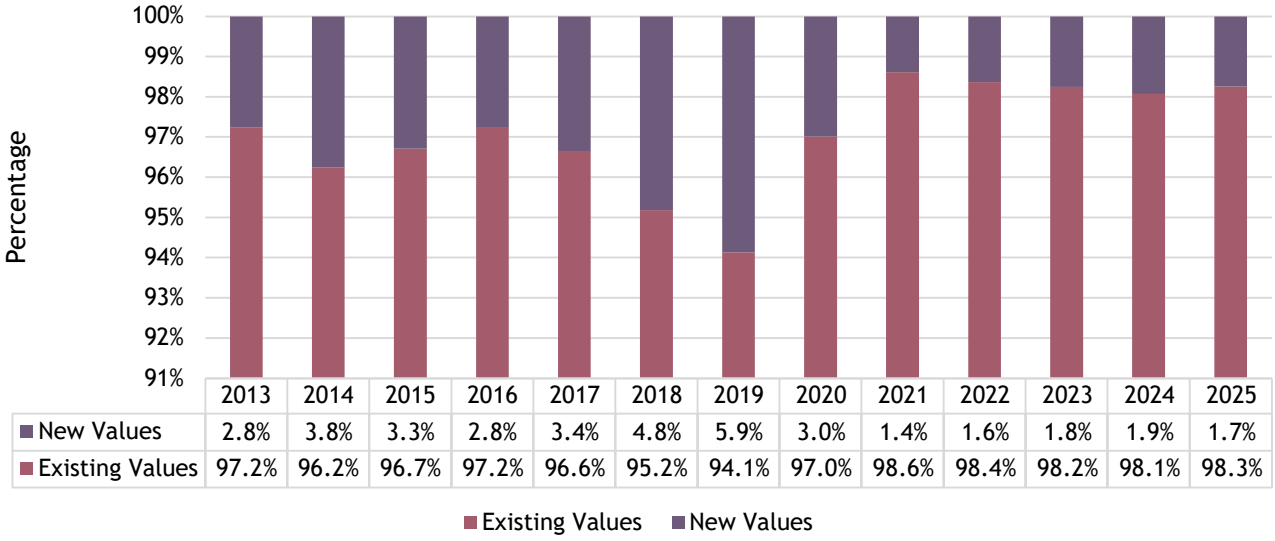
AD VALOREM VALUATIONS

Administered by a chief appraiser, the taxable value within the City is determined by a the Brazos Central Appraisal District (BCAD), a county agency, as of January 1 of each year. Market conditions and other factors determine that valuation. For College Station, BCAD provided certified property valuations for property within City limits. Total taxable values before the freeze adjustment are approximately $14.8 billion dollars. New value added to the tax rolls as of January 1, 2024 totaled $298,963,008. The net taxable valuations on property assessed by BCAD increased by 6.32% over prior year values.

PERCENTAGE OF VALUE BY CATEGORY



PERCENTAGE OF NEW & EXISTING VALUES BY FISCAL YEAR



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
New Values	2.8%	3.8%	3.3%	2.8%	3.4%	4.8%	5.9%	3.0%	1.4%	1.6%	1.8%	1.9%	1.7%
Existing Values	97.2%	96.2%	96.7%	97.2%	96.6%	95.2%	94.1%	97.0%	98.6%	98.4%	98.2%	98.1%	98.3%

PROPERTY TAX RATE

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

As a result of legislative changes from prior years, the City is limited to a 3.5% increase in the O&M tax rate without going out for an election. The FY25 property tax rate is the same as the rate approved with the FY24 Budget.

The increase in property valuations coupled with the tax rate will result in approximately $3,126,677 of additional revenue. The estimated revenue raised from new property added to the tax roll this year is approximately $1,533,937.

The FY25 ad valorem tax rates per $100 of assessed valuation is as follows:

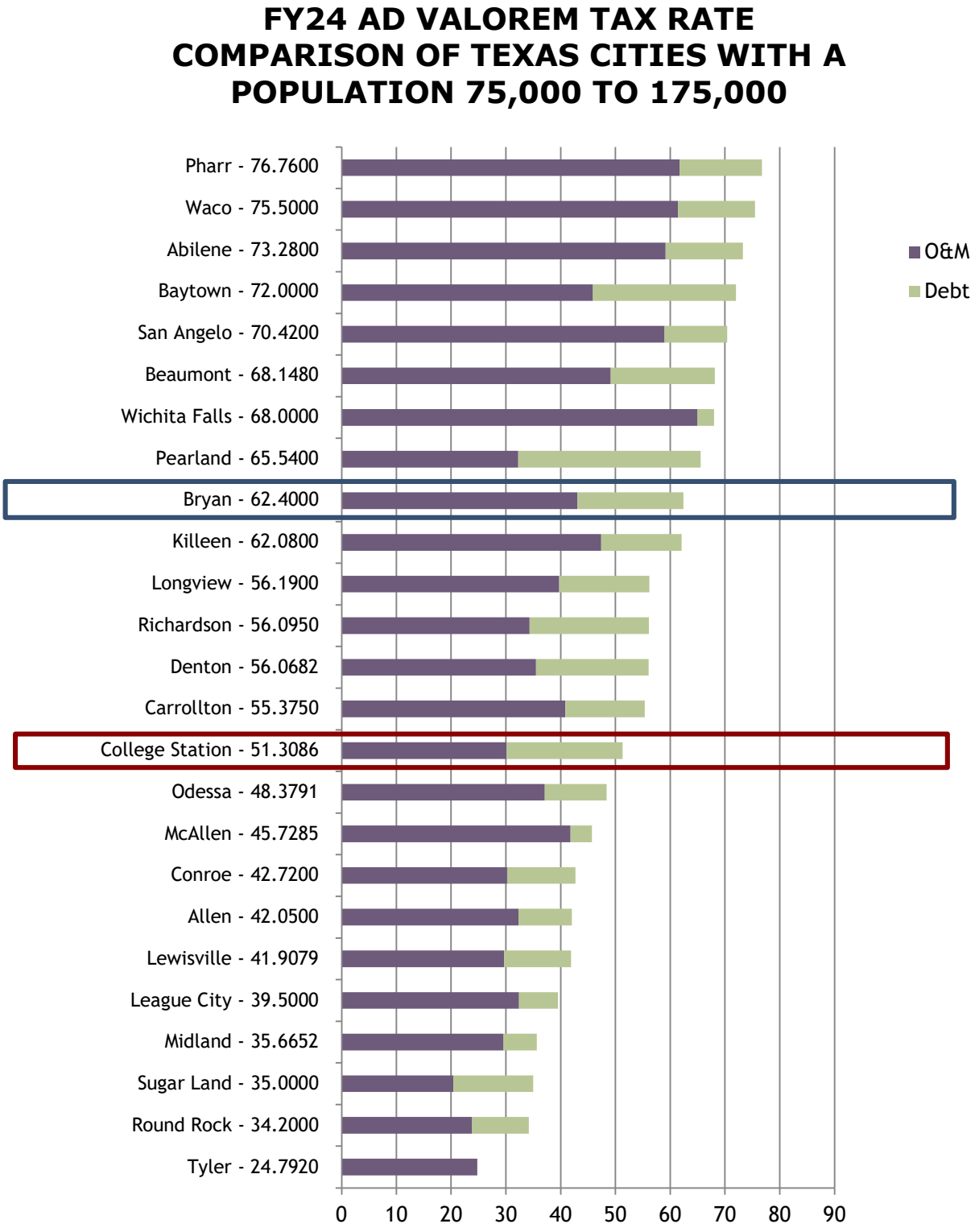
	Current Rate	Change	Approved Rate
Debt Service Fund	21.1442	(0.0001)	21.1441
General Fund	30.1644	0.0001	30.1645
Total	**51.3086**	**0.0000**	**51.3086**
No New Revenue Rate	45.5159		49.9960
Voter Approval Rate	51.3086		52.1442
Rates above are in cents per $100 assessed valuation			

The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic election on the November uniform election date if it adopts a rate exceeding the voter approval rate. Both rates are calculated by the County Tax Office. To fully staff Fire Station #7 and the planned additional police resources, additional revenue above the projections at the current tax rate will be required.

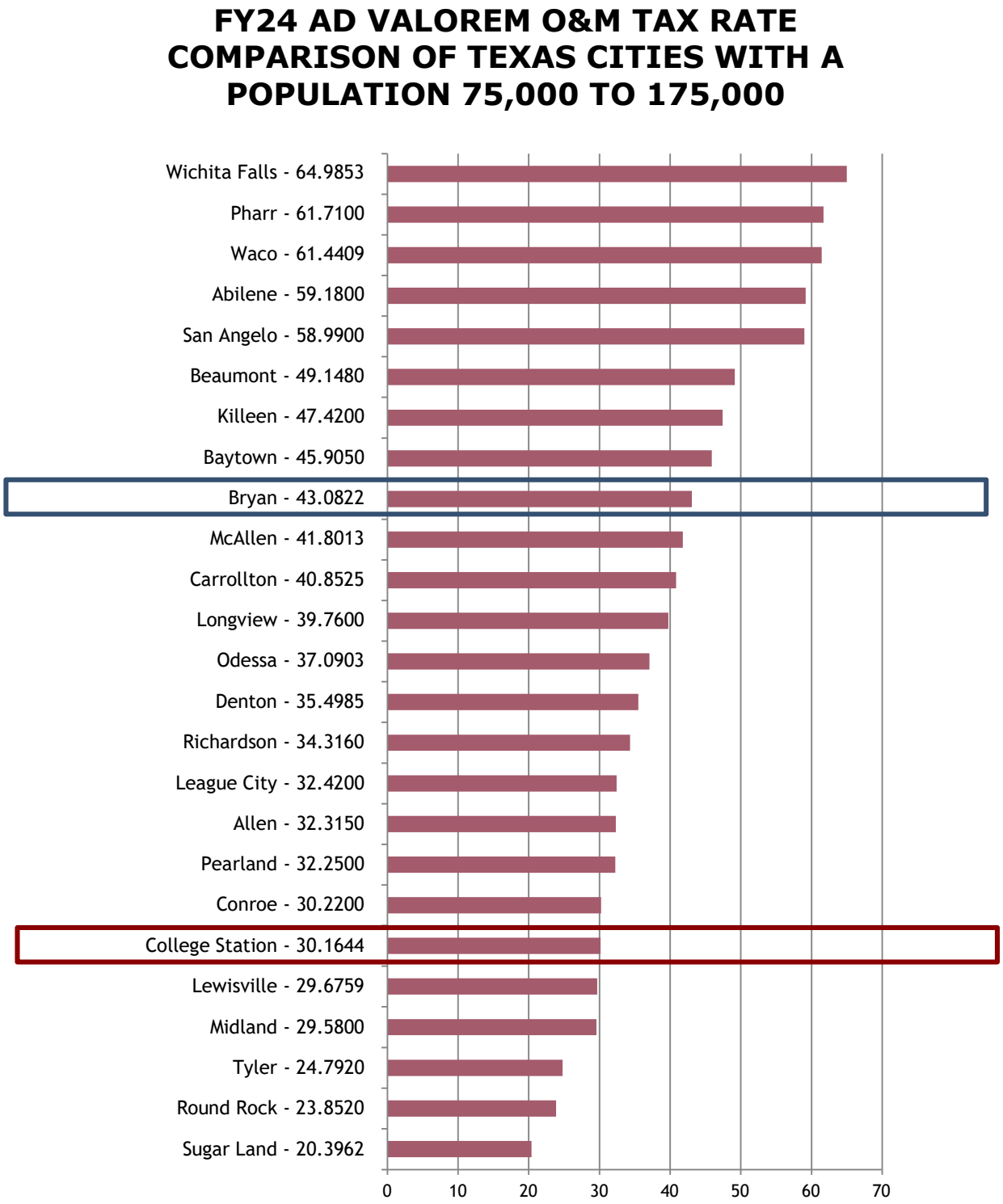
Additional tax rate disclosures can be found on our website at cstx.gov. and the Brazos County Truth in Taxation website at brazos.countytaxrates.com.

TAX RATE COMPARISON

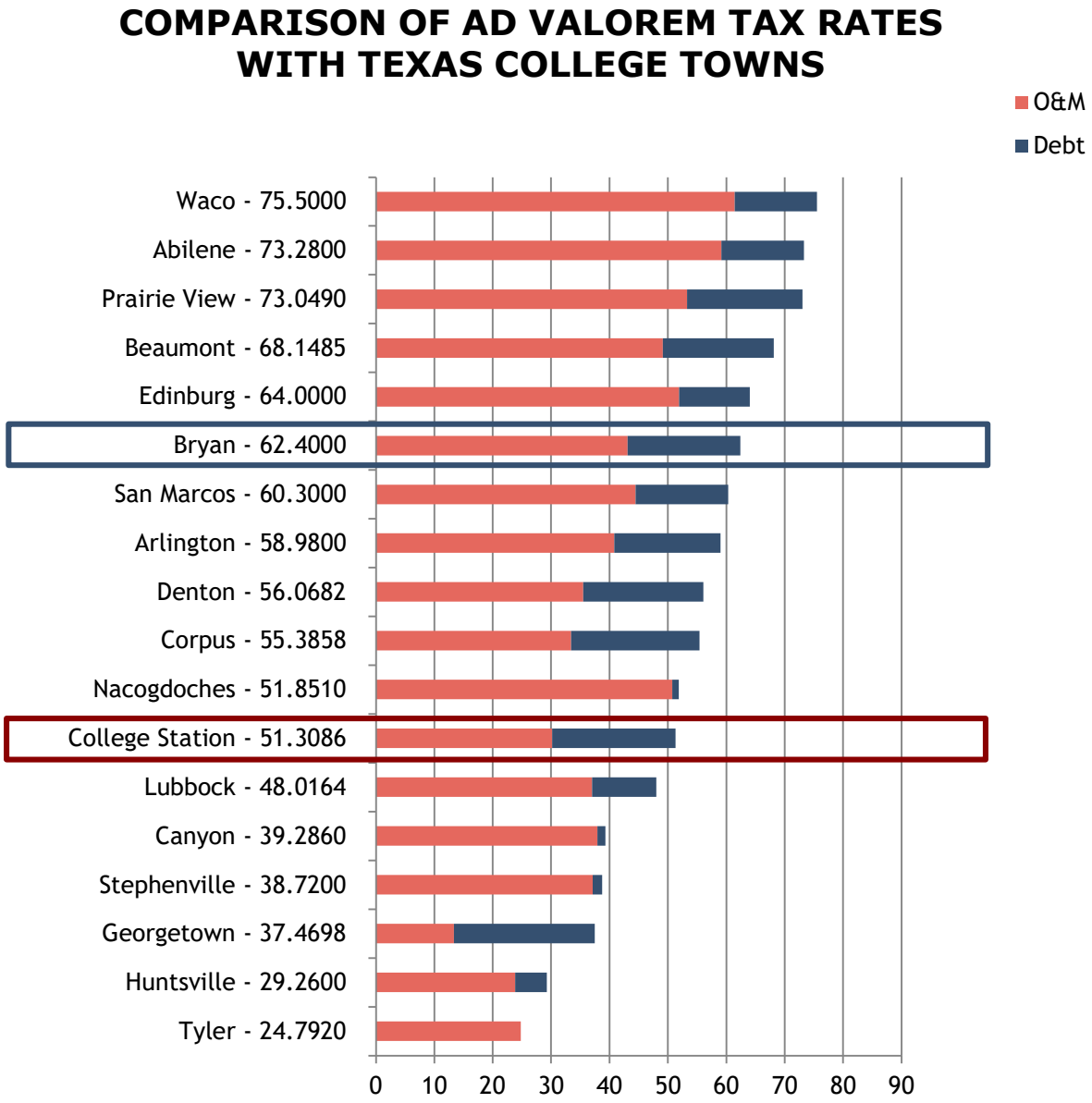
The chart below compares College Station's FY24 combined O&M and Debt tax rate to the tax rate of comparable benchmark cities, which are in Texas with populations between 75,000 and 175,000. College Station remains in the lower half of tax rates among these cities.



The chart below compares College Station's FY24 O&M portion of the tax rate to the O&M tax rate for the same cities. The O&M portion of the tax rate is the portion that pays for the governmental services like Police and Fire. College Station is in the lowest third of O&M tax rates among surveyed cities.

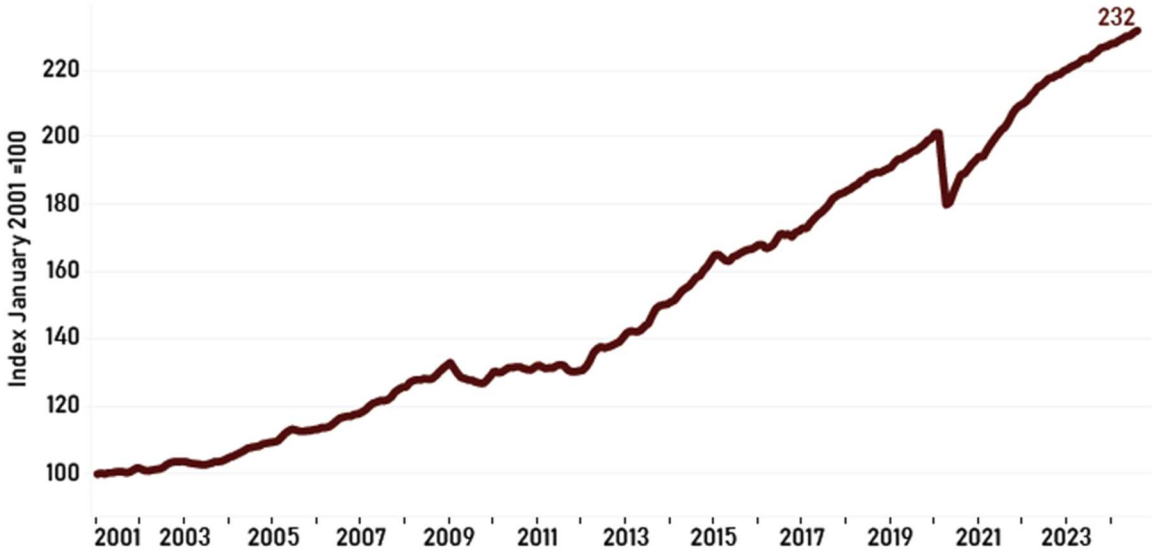


In addition to comparing cities of similar size, a comparison of cities that have a similar focus of higher education is notable as well. These cities have their own unique service challenges but share some of the same concerns when providing services to a significant student demographic. Across cities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



LOCAL ECONOMY AND WORKFORCE

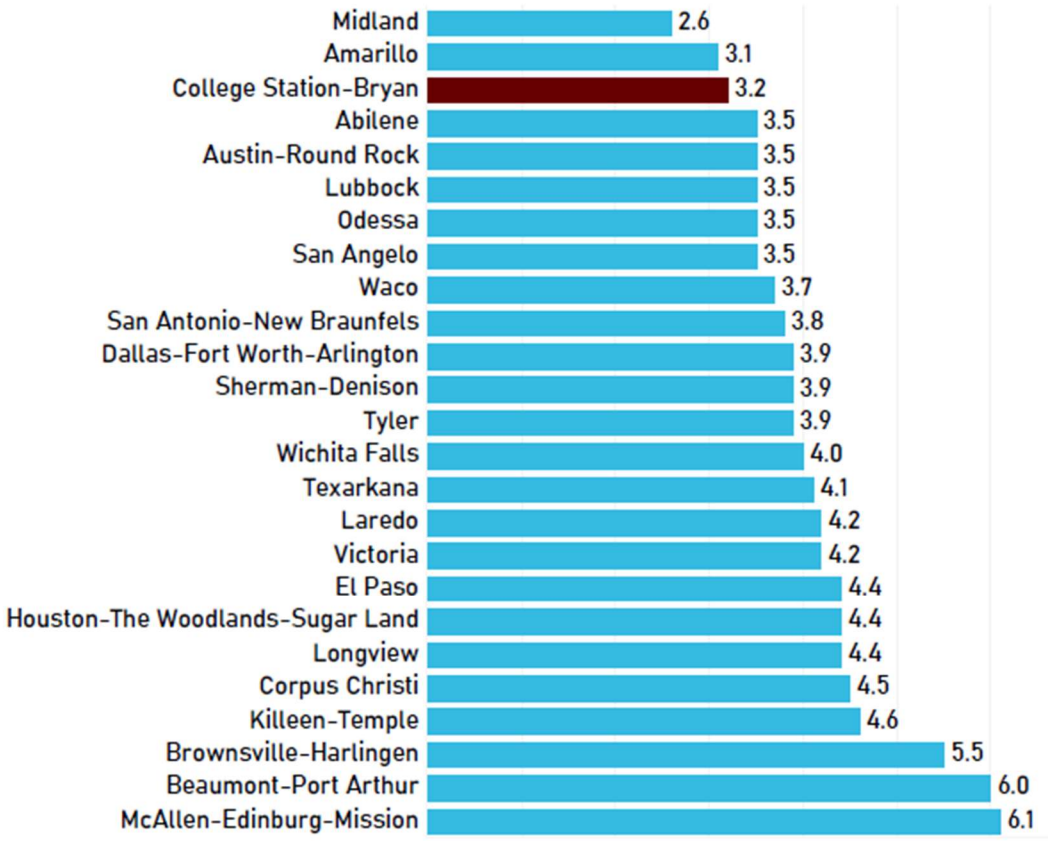
As the home to Texas A&M University, the City is privileged to have specialized data related to our economy. For example, the Texas A&M Private Enterprise Research Center developed a monthly index (College Station-Bryan Business-Cycle Index) to measure local economic performance. The most recent Index (October 2024, using August 2024 data) increased to 232, a 0.3% increase from its July 2024 value. The Index increased due to an unchanged unemployment rate, an increase in nonfarm employment, and a rise in quarterly wages, despite a fall in inflation-adjusted taxable sales.



Last reported data point: August 2024 (monthly). Source: Private Enterprise Research Center.

The median sale price for single family residential homes in Brazos County reflected an 8% increase from the prior year.

Traditionally College Station benefits from a consistently lower unemployment rate than State or National levels. According to the Bureau of Labor Statistics, the City's unadjusted unemployment rate as of September 2024 is 3.3%, with the broader College Station-Bryan Metropolitan Statistical Area (MSA) at 3.2%. Of the broader MSA rates, only Midland and Amarillo are lower. However, this means that the labor pool of skilled and experienced employees in the area is lower and the demand for their labor is much higher. Of the 25 Texas MSAs, 7 reported an increase in August unemployment rates compared to 17 in July 2024.



Source: Bureau of Labor Statistics, Local Area Unemployment Statistics, seasonally adjusted, August 2024.

As a service organization, the City's workforce makes up approximately 72% of total 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 skilled workforce. Continued labor shortages in various City departments may result in overscheduled and / or inexperienced employees and higher overtime or contract labor expenses.

Over the last 3 years, the City has operated with an average vacancy rate of ~10% compared to the historical budgeted vacancy rate of 3.0%. With future growth and population density forecasted, the City remains concerned about turnover, retention, and department vacancies. We attempt to address these factors in the FY25 Budget by reviewing employee compensation and improving benefits. Additional details are presented in the Compensation and Benefits section later in this document.

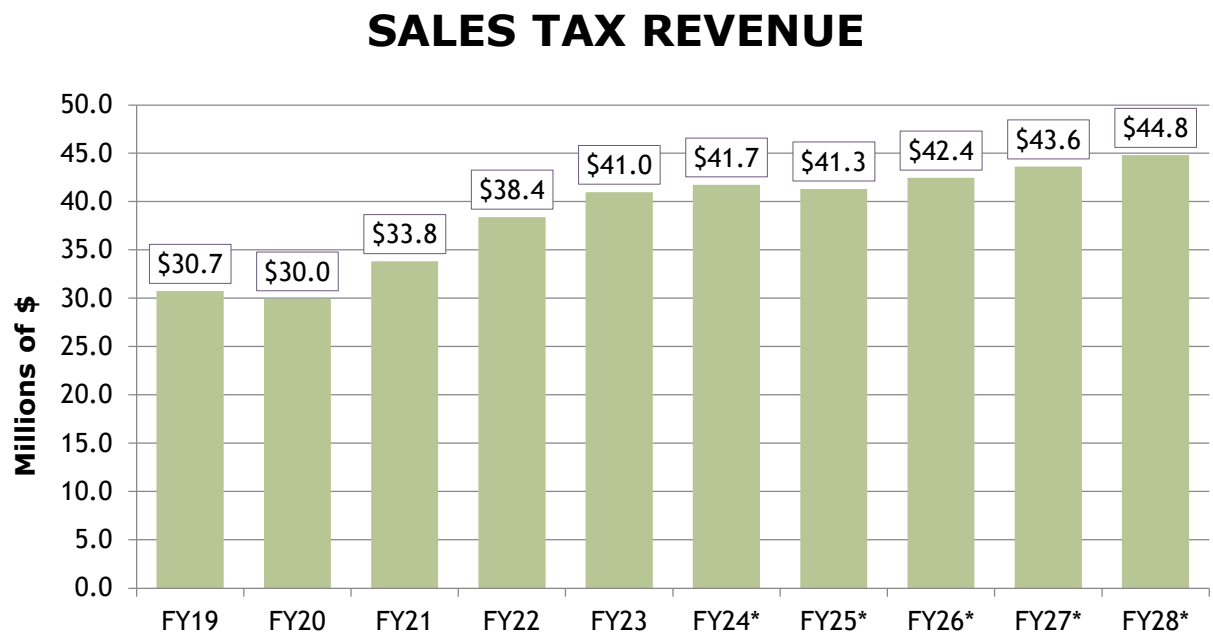
REVENUES

Sales tax is a significant revenue source for the General Fund, accounting for approximately 35% of General Fund revenues. Our current FY24 sales tax estimate, which includes mixed beverage receipts, is $41.7 million. This estimate is a mild increase compared to what was budgeted.

Additionally, the constant dollar analysis of sales tax receipts has revealed a decline for a second consecutive year in sales taxes. Our constant dollar analysis accounts for the impact of inflation and attempts to isolate its impact to return the actual year-over-year sales tax change adjustment. The analysis uses CPI data sourced from the Bureau of Labor Statistics. The nominal dollar sales receipts realized in FY23 were up 1.53%. However, when adjusted for inflation, realized sales receipts were down 0.85% versus FY22. If this trend holds, the City's inflation adjusted sales tax receipts in FY24 will be the lowest since the height of the COVID pandemic. We believe this decline reflects a gradual economic slowdown, as consumers pull back due to high prices and the highest interest rates in 23 years.

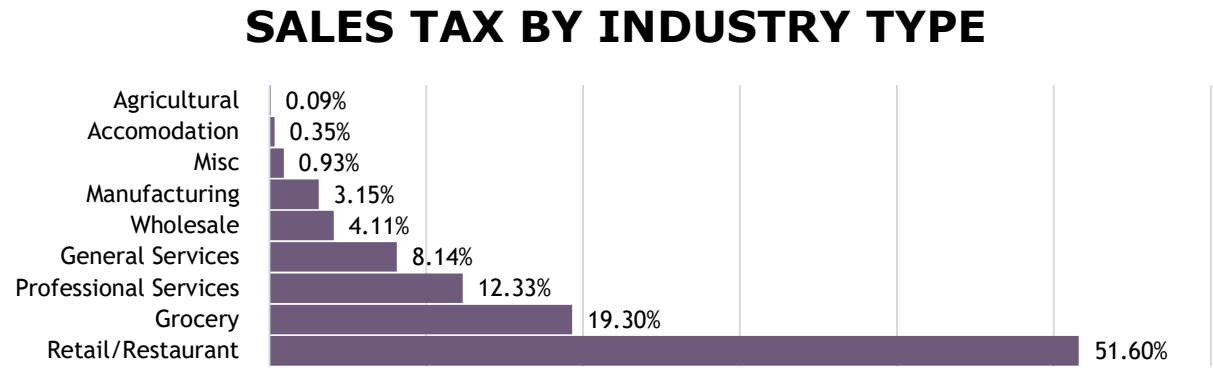
Staff used the analysis from the constant-dollar analysis to develop a conservative FY25 sales tax budget, which assumes an increase of 2.0% over FY24 actual nominal receipts, adjusted for one-time events (such as summer events at Kyle Field). These revenues include both sales tax and mixed beverage taxes. Future years are forecasted assuming a return to the historic normalized growth of 2.7%. We used this normalized growth 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.



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

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 71% of our sales tax base. Professional and general services account for an additional 21%.



BUILDING PERMITS AND DEVELOPMENT

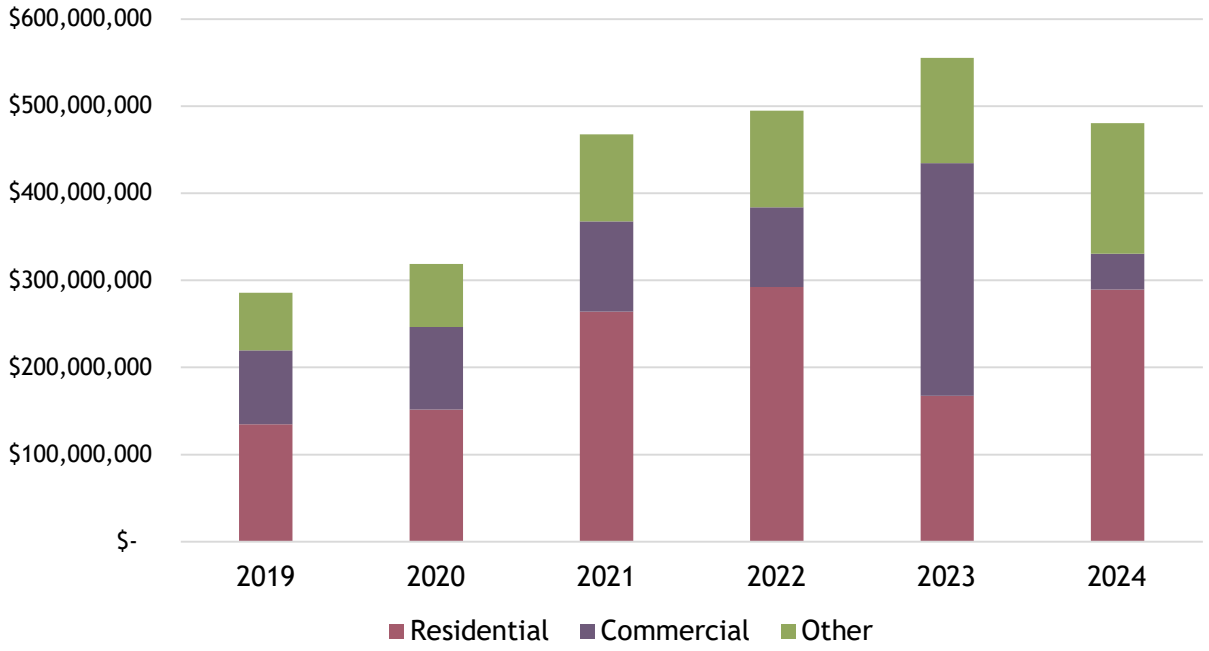
Planning & Development Services tracks issued permits and related estimated construction costs. Residential and Commercial categories include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits. Construction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

The estimated cost of permits issued in FY23 was $555 million, exceeding the previous highest value of $494 million in FY22. FY24 permits totaled an estimated construction value of $480 million, which is the third highest amount in the last 5 years. This amount could lead to new future taxable assessed value.

Through September 2024, 595 residential construction permits were issued. These residential permits have an estimated cost of $289 million, the second highest total in the last 5 years. This suggests a return of residential construction as the market adjusts to current interest rates.

Based on FY24 actual permits and revenue receipts, staff predicts a gradual increase in permit growth when forecasting FY26-FY29. This growth in permits anticipates additional full-year residents and related commercial development to support those citizens.

CONSTRUCTION PERMIT VALUATION (FISCAL YEAR)*



Source: The City of College Station, Planning and Development Services
* The fiscal year runs from October 2023 to September 2024.

COMPENSATION AND BENEFITS

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

Strategies to address competition in the local marketplace include:

- Pay scales will increase 3.0% for all employees and there is a 1.0% market adjustment or 1.5% - 2.0% step increase as earned.
- Adopting a new benefit provided by the Texas Legislature for personnel eligible to retire from the City.
- Experimenting with non-monetary compensation such as variable work schedules, wellness benefits, hiring incentives and more.
- Continuing to hold the cost of healthcare insurance to employees flat for the 5th consecutive year

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 flat for the 5th consecutive year is a significant benefit as health care costs have skyrocketed since 2020.

NEW POSITIONS IN THE FY25 BUDGET

As described in the Executive Summary, the FY25 Budget includes funding for 23 new positions. Twelve firefighters will be added via a FY25 Budget Amendment with costs expected in FY26. Appendix C details the City's 1071.5 Full and Part Time positions by department and fund.

ENTERPRISE FUNDS

WATER SUPPLY

As introduced earlier in this section, the Water Utility faces significant future risk and uncertainty with respect to the City's water supply. As a result, the FY25 Budget includes construction appropriations and a 10.0% rate increase for three new water wells and related collection lines. Additional well rehabilitation projects are also included in the FY25 Budget.

The Water Utility's forecast includes multiple years of potential rate increases aligned with the forecasted increase in capital costs.

OTHER UTILITIES

The current Electric forecast does not include any anticipated rate increases. Due to stabilizing Purchase Power costs, Electric has sufficient resources to transfer more to its Risk Mitigation Fund and utilize more cash for capital (in lieu of issuing debt).

The Transmission Delivery Adjustment (TDA) surcharge in the Electric Fund will be increased to match the transmission delivery cost of service charged by ERCOT. The Electric Utility uses the TDA to pay for transmission charges incurred to bring power to College Station. This charge is continually reviewed and is adjusted annually.

The Wastewater forecast includes a possible rate increase, likely in FY29 or later, to support additional capital projects. This forecast is subject to change, depending on actual future revenues and costs.

NON-METERED UTILITY RATES

Roadway Maintenance, Solid Waste, and Drainage fees increase based on the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation. The FY25 Budget includes a 3.5% increase for these fees.

UTILITY TRANSFERS

The General Fund Transfer (GFT) transfer percentage from each utility will remain at the FY24 rate.

CAPITAL PROJECTS

CAPITAL FUNDING AND INTEREST RATES

The City issued General Obligation bonds and Certificates of Obligation for select projects in Summer 2024. The General Obligation bonds will pay for projects approved during the November 2022 Bond Election. These projects will likely take several years to complete. In the current higher interest rate environment, staff anticipates issuing future debt conservatively to match proceeds with project expenses. As a result, the FY25 Budget includes additional General Obligation bonds and Certificates of Obligation aligned with anticipated capital expenses.

On May 1st 2024, the Federal Open Markets Committee (FOMC) voted unanimously to hold interest rates at the current 23-year high of 5.25% to 5.50%. Interest rates have remained at this level since June 2023. This decision is intended to combat the persistent inflationary environment that affects the City's and citizens' costs alike.

The impact of this federal monetary policy increased the City's cost of borrowing for capital projects. These economic changes affect citizens' buying power by reducing discretionary spending, restraining sales tax revenue, limiting new home construction, and inevitably decreasing property tax revenues. However, due to prudent financial forecasting and project management, the City anticipates issuing the only the debt needed continue currently approved projects.

The City benefited from issuing debt in advance to take advantage of historically low interest rates during the COVID pandemic. The City 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 maintained its bond ratings due to strong financial management.

To manage interest rate risk, the City reviews its ten-year capital forecast on a monthly basis, including the timing and expense of all current capital projects. The projects approved by voters in November 2022 will begin construction soon, including the Bachmann Little/Senior League buildings.


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

CITY OF COLLEGE STATION
ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
General Fund *	$ 104,630,977	$ 126,491,158	$ 120,833,203	$ 126,442,437	-0.04%
Economic Development Subfund	434,553	1,039,100	676,512	500,000	-51.88%
Efficiency Time Payment Fund	6,074	9,110	8,120	9,110	0.00%
Utility Customer Service Fund	3,419,887	4,658,477	3,616,018	4,478,981	-3.85%
Fleet Maintenance Fund	3,096,826	3,535,045	3,505,507	3,893,792	10.15%
Court Technology Fee Fund	5,240	121,847	66,640	58,523	-51.97%
Court Security Fee Fund	60,717	64,084	62,945	70,620	10.20%
Truancy Prevention Fee Fund	3,420	9,630	5,035	9,630	0.00%
Police Seizure Fund	138,437	33,080	28,755	283,080	755.74%
Hotel Tax Fund	4,158,458	5,354,502	5,094,456	6,162,451	15.09%
Community Development Fund	1,219,148	8,604,215	8,604,215	5,256,314	-38.91%
Memorial Cemetery Maintenance Fund	-	42,540	42,540	42,540	0.00%
PEG Fund	46,949	106,000	106,000	106,000	0.00%
R E Meyer Fund	15,276	20,500	5,722	10,000	-51.22%
Drainage Fund	1,711,830	2,375,367	2,330,680	3,301,044	38.97%
Roadway Maintenance Fee Fund	5,715,000	6,252,000	6,252,000	6,400,000	2.37%
Northgate Parking Fund	870,736	1,225,588	1,122,948	1,472,980	20.19%
Electric Fund	89,511,019	103,652,759	98,732,416	99,478,740	-4.03%
Water Fund	8,822,001	9,091,600	8,823,848	10,006,577	10.06%
Wastewater Fund	7,503,633	8,880,311	7,820,569	9,384,563	5.68%
Solid Waste Fund	9,871,824	12,764,012	12,563,944	11,992,014	-6.05%
TOTAL	$ 241,242,005	$ 294,330,925	$ 280,302,073	$ 289,359,396	-1.69%

EXPENDITURE BY CLASSIFICATION	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits *	$ 90,719,510	$ 101,720,950	$ 99,234,872	$ 107,240,644	5.43%
Health Insurance *	14,402,072	15,171,434	14,606,202	15,875,163	4.64%
Supplies	9,786,822	13,352,288	12,258,623	13,035,706	-2.37%
Maintenance	10,169,337	11,861,319	11,188,843	12,963,624	9.29%
Purchased Services	39,972,767	58,284,895	54,270,221	54,147,860	-7.10%
Legal Notices	54,412	38,140	15,997	39,340	3.15%
Purchased Power/Wheeling	74,458,840	86,000,000	81,500,165	81,000,000	0.00%
Capital Outlay	1,517,068	6,987,298	6,854,867	3,366,300	-51.82%
Direct Capital	161,177	580,000	184,327	400,000	-31.03%
Pay Plan Contingency	-	334,601	187,956	1,290,759	
TOTAL	$ 241,242,005	$ 294,330,925	$ 280,302,073	$ 289,359,396	-1.69%

PERSONNEL	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
General Fund *	726.70	737.00	749.00	1.63%
Utility Customer Service Fund	20.00	20.00	20.00	0.00%
Fleet Maintenance Fund	18.00	18.00	21.00	16.67%
Court Security Fund	0.50	0.50	0.50	0.00%
Hotel Tax Fund	17.30	16.50	17.50	6.06%
Community Development Fund	4.00	3.50	3.50	0.00%
Drainage Fund	18.00	18.00	20.00	11.11%
Northgate Fund	8.00	8.00	8.00	0.00%
Electric Fund	91.00	93.00	94.00	1.08%
Water Fund	45.00	45.00	46.00	2.22%
Wastewater Fund	45.00	43.00	45.00	4.65%
Solid Waste Fund	45.00	46.00	47.00	2.17%
TOTAL	1,038.50	1,048.50	1,071.50	2.19%

* Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up in FY26.

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

	FY23 Actual	FY23 Actual	FY23 Actual	FY24 Revised Budget	FY24 Revised Budget	FY24 Revised Budget
	General Fund	*Debt Service*	*Other Governmental*	*General Fund*	*Debt Service*	*Other Governmental*
Beginning Fund Balance	**$ 74,688,656**	**$ 7,538,407**	**$ 1,784,649**	**$ 80,456,578**	**$ 6,681,947**	**$ 1,765,189**
Revenues						
Ad Valorem Taxes	$ 35,988,863	$ 24,297,109	$ -	$ 40,774,749	$ 28,571,392	$ -
Sales Tax	40,979,123	-	-	41,443,571	-	-
Other Taxes	2,692,766	-	-	2,533,000	-	-
Charges for Services	5,750,584	-	-	4,596,000	-	-
Fines and Penalties	2,885,250	-	20,421	2,737,000	-	16,400
Licenses and Permits	2,894,017	-	-	1,743,000	-	-
Rents, Royalties and Contributions	648,648	-	-	629,600	-	-
Contributions	773	-	-	-	-	-
Other Revenue	414,423	-	-	407,000	-	-
Nongovernmental Grants	22,809	-	-	4,000	-	-
Intergovernmental	1,193,462	-	-	2,710,206	-	-
Utility Transfer	14,996,376	-	-	15,696,000	-	-
Investment Earnings	3,338,569	456,981	73,734	750,000	150,000	51,600
Misc Non-Operating	300,583	13,923	-	1,057,500	-	-
Gain (Loss) on Sale of Assets	1,520,262	-	-	-	-	-
Total Revenues	$ 113,626,507	$ 24,768,013	$ 94,154	$ 115,081,626	$ 28,721,392	$ 68,000
Total Funds Available	**$ 188,315,163**	**$ 32,306,420**	**$ 1,878,803**	**$ 195,538,204**	**$ 35,403,339**	**$ 1,833,189**
Expenditures:						
Police Dept	$ 30,477,143	$ -	$ -	$ 34,645,958	$ -	$ -
Fire Dept	25,639,566	-	-	29,997,347	-	-
Public Works Dept	6,882,434	-	-	9,114,538	-	-
PARD and Rec Programs	9,711,176	-	-	12,196,731	-	-
Library	1,395,495	-	-	1,430,953	-	-
Planning and Development	5,367,520	-	-	5,807,490	-	-
IT	6,987,071	-	-	9,213,854	-	-
Fiscal Services Dept	5,388,563	-	6,074	6,707,394	-	9,110
Capital Projects Operations	3,722,018	-	-	5,710,389	-	-
General Government Dept	9,059,989	-	434,553	11,619,399	-	1,039,100
Pay Plan Contingency	-	-	-	47,105	-	-
Total Operating Expenditures	$ 104,630,977	$ -	$ 440,627	$ 126,491,158	$ -	$ 1,048,210
Transfers:						
Transfers In	(851,653)	(468,073)	(350,000)	(850,000)	-	(350,000)
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(2,658,441)	-	-	(8,235,210)	-	-
G&A Transfers In	(7,565,073)	-	-	(8,704,735)	-	-
Transfers Out	2,860,000	-	25,000	2,865,000	-	-
G&A Transfers Out	-	-	-	-	-	-
Capital Transfers Out	450,000	-	-	500,000	-	-
Total Transfers (Sources) Uses	(7,765,167)	(468,073)	(325,000)	(14,424,945)	-	(350,000)
Other (Sources) Uses						
Public Agency	1,844,978	-		1,901,732	-	-
Consulting Services	36,000	-		15,000	-	-
Capital Outlay	9,406,428	-		7,291,174	-	-
Issuance of Refunding Bonds	-	-		-	-	-
Debt Service	-	26,091,459	-	-	29,001,900	-
Refunded Bond Escrow, Agent Fees, Other	-	8,777	-	-	10,000	-
Other	1,170,516	-	-	1,444,036	-	-
Contingency	-	-	-	514,200	-	-
Total Other (Sources) Uses	12,457,922	26,100,236	-	11,166,142	29,011,900	-
Total Expenditures & Transfers	**$ 109,323,732**	**$ 25,632,163**	**$ 115,627**	**$ 123,232,355**	**$ 29,011,900**	**$ 698,210**
Total Increase (Decrease)*	$ 4,302,775	$ (864,150)	$ (21,473)	$ (8,150,729)	$ (290,508)	$ (630,210)
Measurement Focus Increase (Decrease)	1,465,147	7,690				
Ending Assigned and Unassigned Fund Balance	**$ 80,456,578**	**$ 6,681,947**	**$ 1,763,176**	**$ 72,305,849**	**$ 6,391,439**	**$ 1,134,979**
Net Budget						

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS CON'T

	FY24 Year-End Estimate	FY24 Year-End Estimate	FY24 Year-End Estimate	FY25 Approved Budget	FY25 Approved Budget	FY25 Approved Budget
	General Fund	*Debt Service*	*Other Governmental*	*General Fund*	*Debt Service*	*Other Governmental*
Beginning Fund Balance	**$ 80,456,578**	**$ 6,681,947**	**$ 1,765,189**	**$ 86,330,636**	**$ 6,591,439**	**$ 1,509,227**
Revenues						
Ad Valorem Taxes	$ 40,742,638	$ 28,571,392	$ -	$ 42,553,707	$ 29,812,323	$ -
Sales Tax	41,736,467	-	-	41,317,505	-	-
Other Taxes	2,541,000	-	-	2,521,000	-	-
Charges for Services	5,494,445	-	-	5,387,000	-	-
Fines and Penalties	2,853,317	-	22,970	2,844,000	-	20,000
Licenses and Permits	2,961,409	-	-	2,986,500	-	-
Rents, Royalties and Contributions	670,821	-	-	682,410	-	-
Contributions	714	-	-	-	-	-
Other Revenue	335,849	-	-	388,000	-	-
Nongovernmental Grants	4,084	-	-	-	-	-
Intergovernmental	2,459,745	-	-	1,937,423	-	-
Utility Transfer	15,696,012	-	-	16,021,945	-	-
Investment Earnings	4,453,013	350,000	55,700	3,421,000	300,000	34,800
Misc Non-Operating	379,014	-	-	1,001,000	-	-
Gain (Loss) on Sale of Assets	3,269,930	-	-	-	-	-
Total Revenues	$ 123,598,458	$ 28,921,392	$ 78,670	$ 121,061,490	$ 30,112,323	$ 54,800
Total Funds Available	**$ 204,055,036**	**$ 35,603,339**	**$ 1,843,859**	**$ 207,392,126**	**$ 36,703,762**	**$ 1,564,027**
Expenditures:						
Police Dept	$ 33,762,100	$ -	$ -	$ 34,670,513	$ -	$ -
Fire Dept	29,844,758	-	-	28,644,779	-	-
Public Works Dept	8,785,495	-	-	8,881,264	-	-
PARD and Rec Programs	11,927,374	-	-	12,441,717	-	-
Library	1,430,953	-	-	1,736,557	-	-
Planning and Development	5,345,325	-	-	5,964,200	-	-
IT	7,425,360	-	-	9,458,526	-	-
Fiscal Services Dept	5,831,070	-	8,120	7,186,694	-	9,110
Capital Projects Operations	5,494,420	-	-	4,709,835	-	-
General Government Dept	10,939,243	-	676,512	11,660,488	-	500,000
Pay Plan Contingency	47,105	-	-	1,087,864	-	-
Total Operating Expenditures	$ 120,833,203	$ -	$ 684,632	$ 126,442,437	$ -	$ 509,110
Transfers:						
Transfers In	(850,000)	-	(350,000)	(400,000)	(472,455)	-
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(7,185,210)	-	-	(3,361,000)	-	-
G&A Transfers In	(8,704,735)	-	-	(9,789,740)	-	-
Transfers Out	2,865,000	-	-	2,520,000	-	-
G&A Transfers Out	-	-	-	-	-	-
Capital Transfers Out	-	-	-	3,267,930	-	-
Total Transfers (Sources) Uses	(13,874,945)	-	(350,000)	(7,762,810)	(472,455)	-
Other (Sources) Uses						
Public Agency	1,901,732	-	-	2,407,987	-	-
Consulting Services	15,000	-	-	56,000	-	-
Capital Outlay	7,291,174	-	-	2,272,000	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-
Debt Service	-	29,001,900	-	-	30,975,700	-
Refunded Bond Escrow, Agent Fees, Other	-	10,000	-	-	10,000	-
Other	1,044,036	-	-	1,089,000	-	-
Contingency	514,200	-	-	404,249	-	-
Total Other (Sources) Uses	10,766,142	29,011,900	-	6,229,236	30,985,700	-
Total Expenditures & Transfers	**$ 117,724,400**	**$ 29,011,900**	**$ 334,632**	**$ 124,908,863**	**$ 30,513,245**	**$ 509,110**
Total Increase (Decrease)*	$ 5,874,058	$ (90,508)	$ (255,962)	$ (3,847,373)	$ (400,922)	$ (454,310)
Measurement Focus Increase (Decrease)						
Ending Assigned and Unassigned Fund Balance	**$ 86,330,636**	**$ 6,591,439**	**$ 1,509,227**	**$ 82,483,263**	**$ 6,190,517**	**$ 1,054,917**
Net Budget*				**$ 121,640,933**	**$ 30,513,245**	**$ 509,110**

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

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

	FY23 Actual	FY23 Actual	FY24 Revised Budget	FY24 Revised Budget
	Utilities	*Other*	*Utilities*	*Other*
Beginning Working Capital	**$ 56,118,632**	**$ 4,975,075**	**$ 91,461,592**	**$ 6,581,800**
Revenues				
Residential	$ 96,168,433	$ 8,549,778	$ 94,283,000	$ 8,986,000
Commercial	56,832,035	4,659,239	53,168,000	4,823,000
Transmission Delivery Adjustment	15,811,951	-	15,100,000	-
Parking Fees	-	1,691,009	-	1,596,000
Charges for Services	632,761	-	394,000	-
Fines and Penalties	1,751,801	478,795	1,585,000	443,000
Rents, Royalties and Contributions	283,188	9,634	300,000	10,000
Other Revenue	4,759,380	378,492	4,551,000	313,000
Investment Earnings	3,038,724	212,361	2,385,000	167,000
Misc Non-Operating	1,025,283	14,547	267,000	11,000
Gain (Loss) on Sale of Assets	(576,269)	31	-	-
Total Revenues	$ 180,798,946	$ 15,993,887	$ 172,033,000	$ 16,349,000
Total Funds Available	**$ 236,917,578**	**$ 20,968,962**	**$ 263,494,592**	**$ 22,930,800**
Expenditures:				
Electric Dept	$89,349,842	$ -	103,023,249	$ -
Direct Capital - Electric	161,177	-	580,000	-
Water Dept	8,438,582	-	8,953,780	-
Direct Capital - Water	383,419	-	93,760	-
Wastewater Dept	7,488,037	-	8,742,013	-
Direct Capital - Wastewater	15,596	-	94,802	-
Northgate Operations	-	870,736	-	1,225,550
Public Works Dept	-	9,871,824	-	12,723,103
Pay Plan Contingency	-	-	137,066	40,947
Total Operating Expenditures	$ 105,836,653	$ 10,742,560	$ 121,624,670	$ 13,989,600
Transfers:				-
Transfers In	(7,610,000)	-	(10,005,000)	-
Transfer In - General Govt CIP	(45,637)	-	-	-
Transfers In - Replacements	(662,758)	(812,345)	(1,098,206)	(5,608,890)
G&A Transfers In	(794,016)	-	(909,633)	-
Interdept Exp - Utility Billing	3,118,992	249,000	2,433,000	194,000
General Fund Transfer	13,693,992	1,302,384	14,296,000	1,400,000
Debt Service Transfer	22,452,404	-	23,616,300	-
Transfers Out	3,000,000	300,000	6,990,000	350,000
G&A Transfers Out	4,944,792	1,109,064	5,466,485	1,358,427
Capital Transfers Out	5,270,159	-	9,000,000	-
Total Transfers (Sources) Uses	43,367,929	2,148,103	49,788,946	(2,306,463)
Other (Sources) Uses				
Public Agency	-	42,990	-	55,970
Capital Outlay	662,758	812,345	967,302	5,608,890
Capital Outlay - CIP	-	-	-	100,000
Debt Service	-	321,550	-	329,100
Other	1,122,999	12,922	27,556,135	-
Contingency	-	-	450,000	200,000
Total Other (Sources) Uses	2,110,508	1,189,806	28,973,437	6,293,960
Total Expenditures & Transfers	**$ 151,315,089**	**$ 14,080,470**	**$ 200,387,053**	**$ 17,977,097**
Total Increase (Decrease)*	$ 29,483,856	$ 1,913,417	$ (28,354,053)	$ (1,628,097)
Measurement Focus Increase (Decrease)	5,854,484	(306,692)		
Ending Working Capital	**$ 91,456,972**	**$ 6,581,800**	**$ 63,107,539**	**$ 4,953,703**
Net Budget*				

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - ENTERPRISE FUNDS CON'T

	FY24 Year-End Estimate	FY24 Year-End Estimate	FY25 Approved Budget	FY25 Approved Budget
	Utilities	*Other*	*Utilities*	*Other*
Beginning Working Capital	**$ 91,461,592**	**$ 6,581,800**	**$ 73,395,143**	**$ 5,725,879**
Revenues				
Residential	$ 93,882,089	$ 8,986,000	$ 96,325,300	$ 9,435,000
Commercial	55,262,991	4,823,000	56,087,800	5,052,000
Transmission Delivery Adjustment	15,000,000	-	15,537,900	-
Parking Fees	-	1,661,646	-	1,697,000
Charges for Services	627,156	-	429,000	-
Fines and Penalties	530,520	500,380	1,605,000	512,000
Rents, Royalties and Contributions	529,279	10,000	300,000	15,000
Other Revenue	4,545,105	382,253	4,551,000	385,700
Investment Earnings	4,781,415	254,878	4,850,000	172,000
Misc Non-Operating	508,712	17,981	617,000	11,000
Gain (Loss) on Sale of Assets	-	-	-	-
Total Revenues	$ 175,667,267	$ 16,636,138	$ 180,303,000	$ 17,279,700
Total Funds Available	**$ 267,128,859**	**$ 23,217,938**	**$ 253,698,143**	**$ 23,005,579**
Expenditures:				
Electric Dept	$ 98,498,579	$ -	99,463,932	$ -
Direct Capital - Electric	184,327	-	-	-
Water Dept	8,700,993	-	9,581,795	-
Direct Capital - Water	78,795	-	388,100	-
Wastewater Dept	7,630,596	-	9,082,475	-
Direct Capital - Wastewater	146,477	-	255,500	-
Northgate Operations	-	1,122,910	-	1,467,057
Public Works Dept	-	12,563,944	-	11,950,925
Pay Plan Contingency	137,066	38	98,078	40,136
Total Operating Expenditures	$ 115,376,833	$ 13,686,892	$ 118,869,880	$ 13,458,118
Transfers:				
Transfers In	(10,005,000)	-	(9,720,000)	-
Transfer In - General Govt CIP	-	-	-	-
Transfers In - Replacements	(958,206)	(5,608,890)	(2,273,000)	(1,602,000)
G&A Transfers In	(909,633)	-	(1,664,477)	-
Interdept Exp - Utility Billing	2,027,500	161,670	2,846,000	227,000
General Fund Transfer	14,296,000	1,400,000	14,560,945	1,461,000
Debt Service Transfer	23,616,300	-	24,240,500	-
Transfers Out	6,990,000	350,000	6,100,000	400,000
G&A Transfers Out	5,466,485	1,358,427	6,802,636	1,519,810
Capital Transfers Out	9,000,000	-	24,000,000	-
Total Transfers (Sources) Uses	49,523,446	(2,338,793)	64,892,604	2,005,810
Other (Sources) Uses				
Public Agency	-	55,970	-	48,230
Capital Outlay	967,302	5,608,890	2,273,000	1,602,000
Capital Outlay - CIP	-	100,000	-	100,000
Debt Service	-	329,100	-	330,700
Other	27,416,135	-	-	-
Contingency	450,000	50,000	426,875	200,000
Total Other (Sources) Uses	28,833,437	6,143,960	2,699,875	2,280,930
Total Expenditures & Transfers	**$ 193,733,716**	**$ 17,492,059**	**$ 186,462,359**	**$ 17,744,858**
Total Increase (Decrease)*	$ (18,066,449)	$ (855,921)	$ (6,159,359)	$ (465,158)
Measurement Focus Increase (Decrease)				
Ending Working Capital	**$ 73,395,143**	**$ 5,725,879**	**$ 67,235,784**	**$ 5,260,721**
Net Budget*			**$ 168,562,359**	**$ 17,644,858**

* 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
FISCAL YEARS COMPARISON - SPECIAL REVENUE FUNDS

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget
	Special Revenue	*Special Revenue*	*Special Revenue*	*Special Revenue*
Beginning Fund Balance	**$ 33,006,607**	**$ 36,227,632**	**$ 36,227,632**	**$ 35,531,051**
Revenues				
Ad Valorem Taxes	$ 435,267	$ 792,070	$ 792,070	$ 1,126,029
Hotel Tax	7,362,872	6,900,000	7,857,000	8,400,000
Residential	7,744,663	8,400,000	8,400,000	8,825,000
Commercial	1,772,214	1,895,000	1,895,000	1,990,000
Other Taxes	116,394	165,000	165,000	120,000
Charges for Services	3,683,114	3,429,700	3,756,047	4,125,200
Fines and Penalties	264,829	233,500	253,755	218,000
Contributions	942,793	500,000	500,000	861,000
Other Revenue	-	152,000	146,239	-
Intergovernmental	35,776	35,000	10,200	35,000
Community Development Grants	1,424,645	5,796,215	5,796,215	4,778,022
CD Loans	4,103	-	-	-
Loan Proceeds Community Dev.	-	2,808,000	2,808,000	478,292
Investment Earnings	2,045,233	1,388,520	1,817,790	1,466,500
Misc Non-Operating	17,384	10,000	10,000	10,000
Gain (Loss) on Sale of Assets	1,939	-	-	-
Total Revenues	$ 25,851,224	$ 32,505,005	$ 34,207,316	$ 32,433,043
Total Funds Available	**$ 58,857,831**	**$ 68,732,637**	**$ 70,434,948**	**$ 67,964,094**
Expenditures:				
Police Dept	$ 138,437	$ 33,080	$ 28,755	$ 283,080
Public Works Dept	7,341,638	8,505,382	8,464,958	9,296,404
Parks & Recreation Dept	583,095	908,575	902,466	1,586,041
Planning and Development	85,192	114,429	117,722	392,281
Fiscal Services Dept	101,955	229,833	221,906	193,890
General Government Dept	4,824,159	13,180,435	12,859,434	9,919,378
Pay Plan Contingency	-	12,031	3,747	29,128
Total Operating Expenditures	$ 13,074,475	$ 22,983,765	$ 22,598,988	$ 21,700,202
Transfers:				
Transfers In	-	-	-	-
Transfers In - Replacements	(92,415)	(42,585)	(42,585)	(865,000)
Interdept Exp - Utility Billing	229,008	178,000	148,330	208,000
Transfers Out	5,094,726	3,000,000	3,000,000	3,572,455
G&A Transfers Out	997,862	1,422,735	1,422,735	1,498,790
Capital Transfers Out	1,300,000	3,000,000	3,000,000	1,200,000
Total Transfers (Sources) Uses	7,529,181	7,558,150	7,528,480	5,614,245
Other (Sources) Uses				
Public Agency	854,935	825,753	811,445	726,653
Capital Outlay	92,415	67,585	67,585	895,000
Capital Outlay - CIP	936,429	5,788,631	3,598,124	2,350,000
Other	56,701	68,000	68,000	47,000
Contingency	-	531,275	231,275	445,437
Total Other (Sources) Uses	1,940,481	7,281,244	4,776,429	4,464,090
Total Expenditures & Transfers	**$ 22,544,137**	**$ 37,823,159**	**$ 34,903,897**	**$ 31,778,537**
Total Increase (Decrease)	$ 3,307,087	$ (5,318,154)	$ (696,581)	$ 654,506
Measurement Focus Increase (Decrease)	(86,062)			
Ending Fund Balance	**$ 36,227,632**	**$ 30,909,478**	**$ 35,531,051**	**$ 36,185,557**
Net Budget				**$ 28,228,537**


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

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

	FY23 Actual	FY23 Actual	FY24 Revised Budget	FY24 Revised Budget
	General Government CIP	*Utility CIP*	*General Government CIP*	*Utility CIP*
Beginning Fund Balance	**$ 101,467,924**	**$ 57,734,544**	**$ 97,577,977**	**$ 63,246,838**
Revenues				
Charges for Services	$ 146,205	$ -	$ 105,000	$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	4,103,463	2,279,236	2,086,000	1,630,500
Misc Non-Operating	-	-	149,900	291,250
Total Revenues	$ 4,249,667	$ 2,279,236	$ 2,340,900	$ 1,921,750
Total Funds Available	**$ 105,717,591**	**$ 60,013,780**	**$ 99,918,877**	**$ 65,168,588**
Expenditures:				
Transfers				
Transfers In - Cash for Capital	$ (1,750,000)	$ (5,270,159)	$ (3,000,000)	$ (9,500,000)
Transfers Out	34,393	21,895,631	-	101,632,545
G&A Transfers Out	793,110	514,261	634,054	732,667
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(922,497)	17,139,733	(2,365,946)	92,865,212
Other (Sources) Uses				
Capital Outlay - CIP	25,823,660	-	29,051,000	-
Issuance of Bonds	(16,050,000)	(20,300,000)	(34,580,000)	(58,250,000)
Premium on Bonds Sold	(969,324)	-	-	-
Refunded Bond Escrow, Agent Fees, Oth	319,324	-	149,900	291,250
Other	3,130	-	250,000	-
Total Other (Sources) Uses	9,126,790	(20,300,000)	(5,129,100)	(57,958,750)
Total Expenditures & Transfers	**$ 8,204,293**	**$ (3,160,267)**	**$ (7,495,046)**	**$ 34,906,462**
Total Increase (Decrease)	$ (3,954,625)	$ 5,439,503	$ 9,835,946	$ (32,984,712)
Measurement Focus Increase (Decrease)	64,678	72,791		
Ending Assigned and Unassigned Fund Balance	**$ 97,577,977**	**$ 63,246,838**	**$ 107,413,923**	**$ 30,262,126**

Net Budget*

CITY OF COLLEGE STATION
FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS CON'T

	FY24 Year-End Estimate	FY24 Year-End Estimate	FY25 Approved Budget	FY25 Approved Budget
	General Government CIP	*Utility CIP*	*General Government CIP*	*Utility CIP*
Beginning Fund Balance	**$ 97,577,977**	**$ 63,246,838**	**$ 107,913,923**	**$ 30,262,126**
Revenues				
Charges for Services	$ 105,000	$ -	$ 105,000	$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	2,086,000	1,630,500	2,973,000	1,061,200
Misc Non-Operating	149,900	291,250	314,250	372,500
Total Revenues	$ 2,340,900	$ 1,921,750	$ 3,392,250	$ 1,433,700
Total Funds Available	**$ 99,918,877**	**$ 65,168,588**	**$ 111,306,173**	**$ 31,695,826**
Expenditures:				
Transfers	-			
Transfers In - Cash for Capital	$ (3,000,000)	$ (9,500,000)	$ (4,467,930)	$ (24,000,000)
Transfers Out	-	101,632,545	-	109,592,411
G&A Transfers Out	634,054	732,667	758,736	874,245
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(2,365,946)	92,865,212	(3,709,194)	86,466,656
Other (Sources) Uses				
Capital Outlay - CIP	28,551,000	-	59,989,500	-
Issuance of Bonds	(34,580,000)	(58,250,000)	(41,650,000)	(43,450,000)
Premium on Bonds Sold	-	-	-	-
Refunded Bond Escrow, Agent Fees, Other	149,900	291,250	314,250	372,500
Other	250,000	-	-	-
Total Other (Sources) Uses	(5,629,100)	(57,958,750)	18,653,750	(43,077,500)
Total Expenditures & Transfers	**$ (7,995,046)**	**$ 34,906,462**	**$ 14,944,556**	**$ 43,389,156**
Total Increase (Decrease)	$ 10,335,946	$ (32,984,712)	$ (11,552,306)	$ (41,955,456)
Measurement Focus Increase (Decrease)				
Ending Assigned and Unassigned Fund Balance (1)	**$ 107,913,923**	**$ 30,262,126**	**$ 96,361,617**	**$ (11,693,330)**

(1) Schedule includes appropriations that span multiple fiscal years due to the nature & length of construction timelines. City does not anticipate a negative fund balance in the Utility CIP funds. Funding will be budgeted over multiple fiscal years.

Net Budget*	**$ 56,594,556**	**$ 86,939,156**

* Net Capital Budget includes $100,000 of Capital Outlay - CIP from the Northgate Enterprise Fund. Northgate Fund incurs all expenses including capital costs in this fund.

STRATEGIC FINANCIAL PLANNING

MISSION STATEMENT

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

COMMUNITY VISION

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

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

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

Further information can be found in the City's Comprehensive Plan, which was adopted by City Council in October 2021. The full document is available using the QR Code or link to the right.



VALUES

CORE VALUES

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

ORGANIZATIONAL VALUES

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

STRATEGIC PLAN

Using the mission statement, community vision, and values as a springboard, the College Station City Council sets the City's strategic direction by developing goals, supporting objectives, and action agendas. The City Council meets annually to discuss and revise these items. The Strategic Plan focuses organizational resources and directs the City and staff to undertake specific actions to achieve desired outcomes. This document presents a summary of the Strategic Plan in the 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 allow for dynamic 6-18 month financial planning as well as longer-term planning for future years. The City reviews and updates these forecasts every month with current actuals and updated information that may affect future years. Select forecasts are included in the Budget document.

FISCAL AND BUDGETARY POLICIES

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

BUDGET DEVELOPMENT

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

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

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

Lead by the Director of Fiscal Services, Department Directors review each SLA and make recommendations to the City Manager on which SLAs to include for City Council consideration. This aggregation and discussion of departmental needs, submitted SLAs, and final recommendation occurs during a process nicknamed the Budget Congress. 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. The Fiscal and Budgetary Policy (Appendix F, Section 4.2) and the Budget Charter (Appendix E, Section 59) 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.

- During budget development, feedback was asked for using a questionnaire online about citizens' priorities. This helped staff and council to direct their concerns during the development of the City's strategic initiatives.
- 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 two-day 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.
- This year, Public Communications staff has put everything relating to the budget process online which is providing more clarity for citizens. This page includes a video 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.
- New to this year, budget staff held an open house at City Hall to personally answer questions and provide insight into how the proposed budget was created and what it contained. See the local news media coverage of that here.

KEY PERFORMANCE INDICATORS

Performance measurement is essential for organizational improvement. Key Performance Indicators (KPIs) help the City identify strengths and weaknesses, areas of high performance, areas for improvement, and helps set benchmarks with historical data. City Staff use KPIs to align services with departmental and City-wide goals and to determine future requests. Departments continue to review their KPIs to align them better with strategic plans and goals. As the City uses and updates KPIs dynamically, the data is constantly changing. While KPIs can be found throughout the book, we have also included links to a live dashboard that will provide the latest data updated throughout the fiscal year. You can also use the link to the left or find a copy of all KPIs in Appendix K.

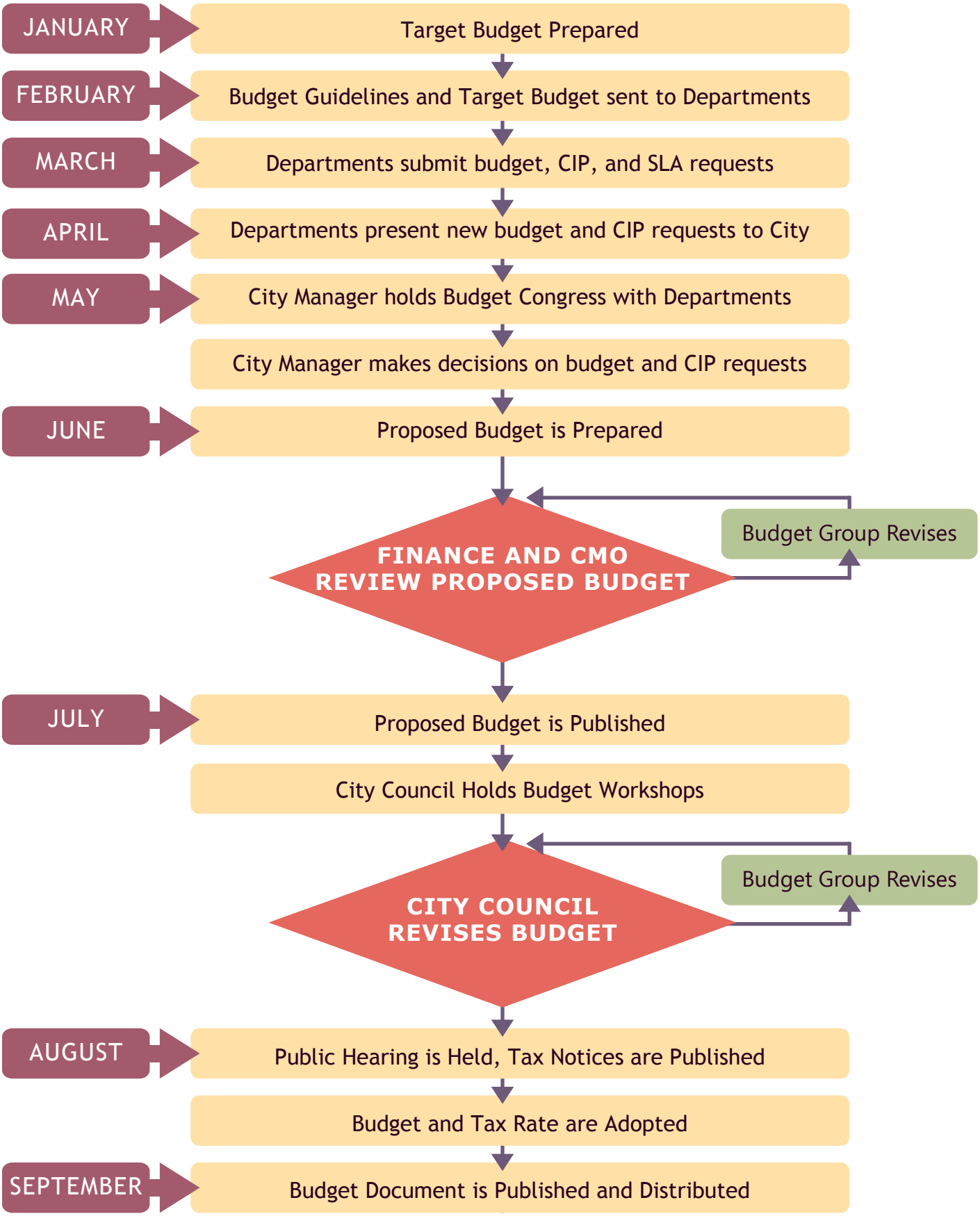


ANNUAL REPORT

The City's Charter requires an annual independent audit of accounts and other financial transactions conducted by the City in the most recently concluded fiscal year. Upon conclusion of this audit, staff and outside auditors shall submit this audited Annual Report to the City Council. The FY23 Annual report is available at the link to the right.

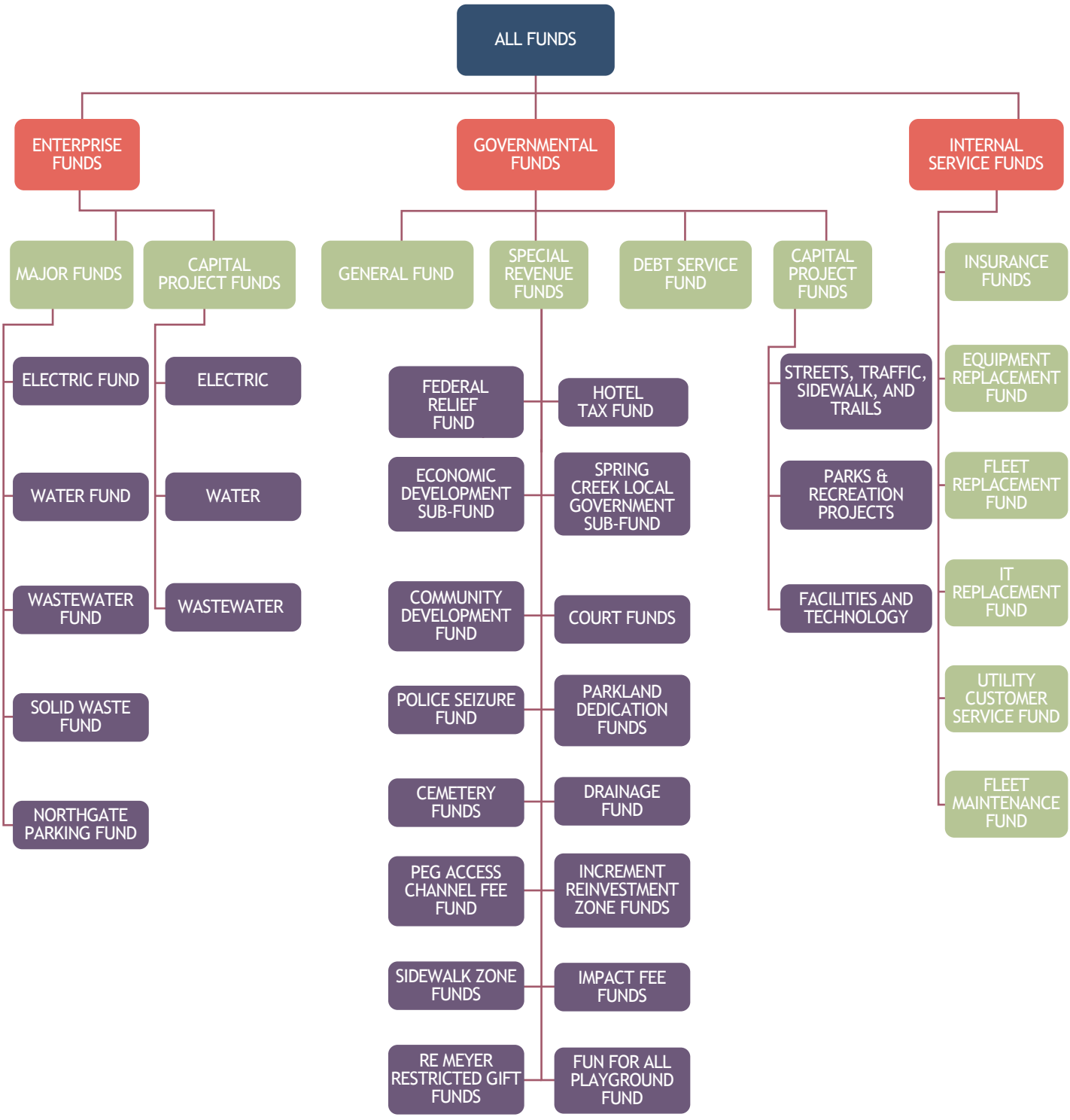


BUDGET PROCESS



FUND STRUCTURE

CITY OF COLLEGE STATION



SEE APPENDIX G-9 FOR A DETAILED LIST OF ALL FUNDS.

FUND STRUCTURES AND DOCUMENT ORGANIZATION

FUND STRUCTURES

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

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
    - Recreation Program Revenues and Fee Recovery
    - Tax Certification
    - History of City Supported Community Activities
    - Glossary


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

GENERAL FUND



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

The General Fund receives significant review from City staff, City Council, and the citizens. The General Fund is viewed as the "backbone" of the City since it provides most of the services for the community. The FY25 budget provides citizens with a transparent spending plan that represents City Council's priorities and reflects available revenue.

The Fiscal and Budgetary Policy in Appendix F provides the financial management framework of 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 consider economic variables that impact the City's revenue stream. Appendix D provides historical data on all General Fund revenue categories. Major revenue influences are explained below.

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

Sales Tax – includes sales tax and mixed beverage taxes. Revenue estimates are based on data analysis of historical revenues and expected future sales, employment, and economic factors. Population, sale types and cycles, the economy and consumer price index affect sales tax revenue.

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

Charges for Services – includes miscellaneous charges and fees from various departments within the General Fund, including Police, Fire, and Parks and Recreation. Major influences are rates of usage, population, and activity levels. The FY25 budget increase is due to growth in development fees.

Licenses and Permits - consists primarily of Planning and Development permits. Factors affecting these revenues include population, development, construction, and rate of charges. The FY25 budget increases are due to growth in the number and valuation of new development permits.

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

Intergovernmental Revenues - reimbursements from Easterwood Airport, Texas A&M University, and College Station Independent School District for traffic control and various agreements are included as Intergovernmental Revenue. Reimbursements from the City of Bryan, Texas A&M University, and Brazos County for a portion of the Joint Emergency Operations Center's Staff Assistant position are also reflected here as revenue. State and federal grants are also included in this type of revenue.

Investment Earnings – conservative estimate based on average fund balance and the interest rate on the pooled cash account.

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

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

EXPENDITURES

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

A total of 749 positions, including 12 new positions, are approved in the FY25 General Fund budget. A full listing of positions can be found in Appendix C. Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up in FY26.

Departmental summaries are provided for each function of the General Fund that detail expenditures by classification and presents the SLAs. The departmental percentage changes from FY24 revised budget to FY25 approved budget is due primarily to prior year (FY24) one-time SLAs.

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

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



FY25 total expenditures and transfers are projected to increase from the revised FY24 budget due to one-time transfer to Streets Capital Project Fund planned for FY25.

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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 74,688,656**	**$ 80,456,578**	**$ 80,456,578**	**$ 86,330,636**	
Revenues					
Ad Valorem Taxes	$ 35,988,863	$ 40,774,749	$ 40,742,638	$ 42,553,707	4.36%
Sales Tax	40,979,123	41,443,571	41,736,467	41,317,505	-0.30%
Other Taxes	2,692,766	2,533,000	2,541,000	2,521,000	-0.47%
Charges for Services	5,750,584	4,596,000	5,494,445	5,387,000	17.21%
Fines and Penalties	2,885,250	2,737,000	2,853,317	2,844,000	3.91%
Licenses and Permits	2,894,017	1,743,000	2,961,409	2,986,500	71.34%
Rents, Royalties and Contributions	648,648	629,600	670,821	682,410	8.39%
Contributions	773	-	714	-	-
Other Revenue	414,423	407,000	335,849	388,000	-4.67%
Nongovernmental Grants	22,809	4,000	4,084	-	
Intergovernmental	1,193,462	2,710,206	2,459,745	1,937,423	-28.51%
Utility Transfer	14,996,376	15,696,000	15,696,012	16,021,945	2.08%
Investment Earnings	3,338,569	750,000	4,453,013	3,421,000	
Misc Non-Operating	300,583	1,057,500	379,014	1,001,000	-5.34%
Gain (Loss) on Sale of Assets	1,520,262	-	3,269,930	-	-
Total Revenues	$ 113,626,507	$ 115,081,626	$ 123,598,458	$ 121,061,490	5.20%
Total Funds Available	**$ 188,315,163**	**$ 195,538,204**	**$ 204,055,036**	**$ 207,392,126**	6.06%
Expenditures:					
Police Dept	$ 30,477,143	$ 34,645,958	$ 33,762,100	$ 34,670,513	0.07%
Fire Dept	25,639,566	29,997,347	29,844,758	28,644,779	-4.51%
Public Works Dept	6,882,434	9,114,538	8,785,495	8,881,264	-2.56%
Parks and Recreation	9,711,176	12,196,731	11,927,374	12,441,717	2.01%
Planning and Development	5,367,520	5,807,490	5,345,325	5,964,200	2.70%
IT	6,987,071	9,213,854	7,425,360	9,458,526	2.66%
Fiscal Services Dept	5,388,563	6,707,394	5,831,070	7,186,694	7.15%
Capital Projects Operations	3,722,018	5,710,389	5,494,420	4,709,835	-17.52%
General Government Dept	9,059,989	11,619,399	10,939,243	11,660,488	0.35%
Library	1,395,495	1,430,953	1,430,953	1,736,557	21.36%
Pay Plan Contingency	-	47,105	47,105	1,087,864	
Total Operating Expenditures	$ 104,630,977	$ 126,491,158	$ 120,833,203	$ 126,442,437	-0.04%
Transfers:					
Transfers In	(851,653)	(850,000)	(850,000)	(400,000)	-52.94%
Transfers In - Replacements	(2,658,441)	(8,235,210)	(7,185,210)	(3,361,000)	-59.19%
G&A Transfers In	(7,565,073)	(8,704,735)	(8,704,735)	(9,789,740)	12.46%
Transfers Out	2,860,000	2,865,000	2,865,000	2,520,000	-12.04%
Capital Transfers Out	450,000	500,000	-	3,267,930	553.59%
Total Transfers (Sources) Uses	(7,765,167)	(14,424,945)	(13,874,945)	(7,762,810)	-46.18%
Other (Sources) Uses					
Public Agency	1,844,978	1,901,732	1,901,732	2,407,987	26.62%
Consulting Services	36,000	15,000	15,000	56,000	273.33%
Capital Outlay	9,406,428	7,291,174	7,291,174	2,272,000	-68.84%
Other	1,170,516	1,444,036	1,044,036	1,089,000	-24.59%
Contingency	-	514,200	514,200	404,249	-21.38%
Total Other (Sources) Uses	12,457,922	11,166,142	10,766,142	6,229,236	-44.21%
Total Expenditures & Transfers **	**$ 109,323,732**	**$ 123,232,355**	**$ 117,724,400**	**$ 124,908,863**	1.36%
Total Increase (Decrease)*	$ 4,302,775	$ (8,150,729)	$ 5,874,058	$ (3,847,373)	
Measurement Focus Increase (Decrease)	1,465,147				
Ending Assigned & Unassigned Fund Balance	**$ 80,456,578**	**$ 72,305,849**	**$ 86,330,636**	**$ 82,483,263**	

* Total FY25 Proposed Budget change includes 1-time expenses.

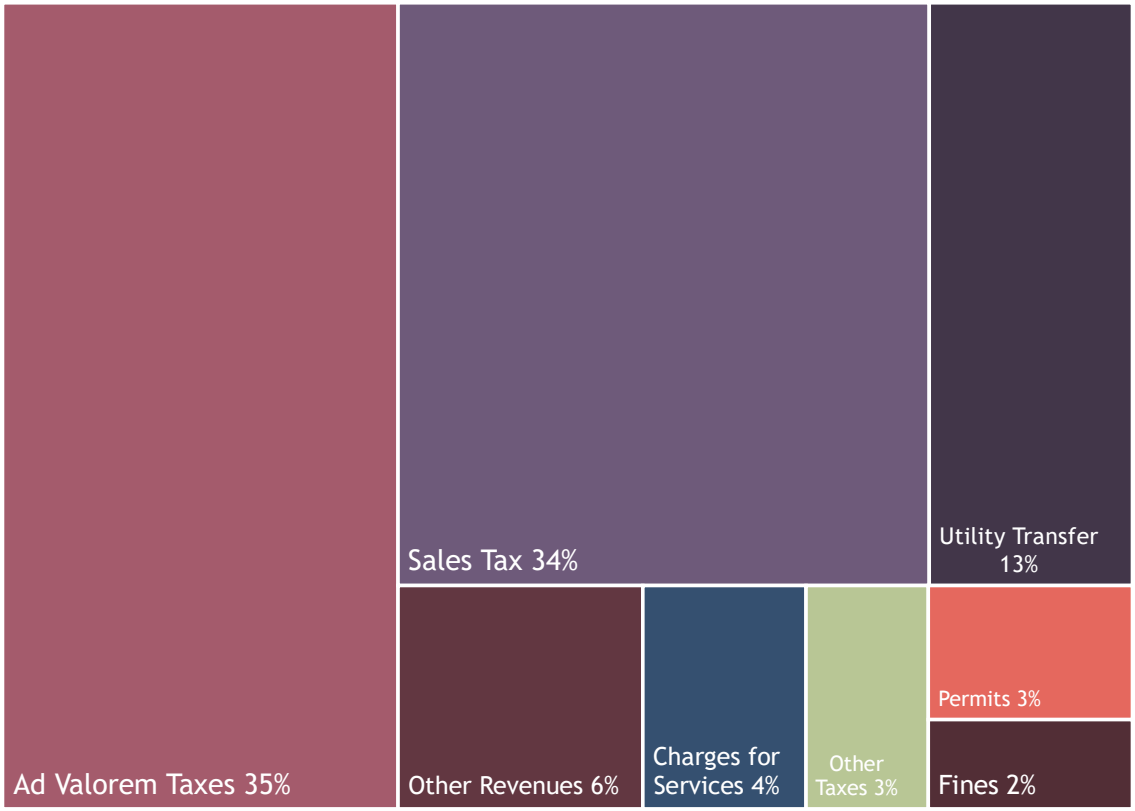
** FY25 total expenditures and transfers are projected to increase 1.36% due to one-time capital transfers planned for FY25. Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up in FY26.

CITY OF COLLEGE STATION
GENERAL FUND SUMMARY FIVE YEAR FORECAST

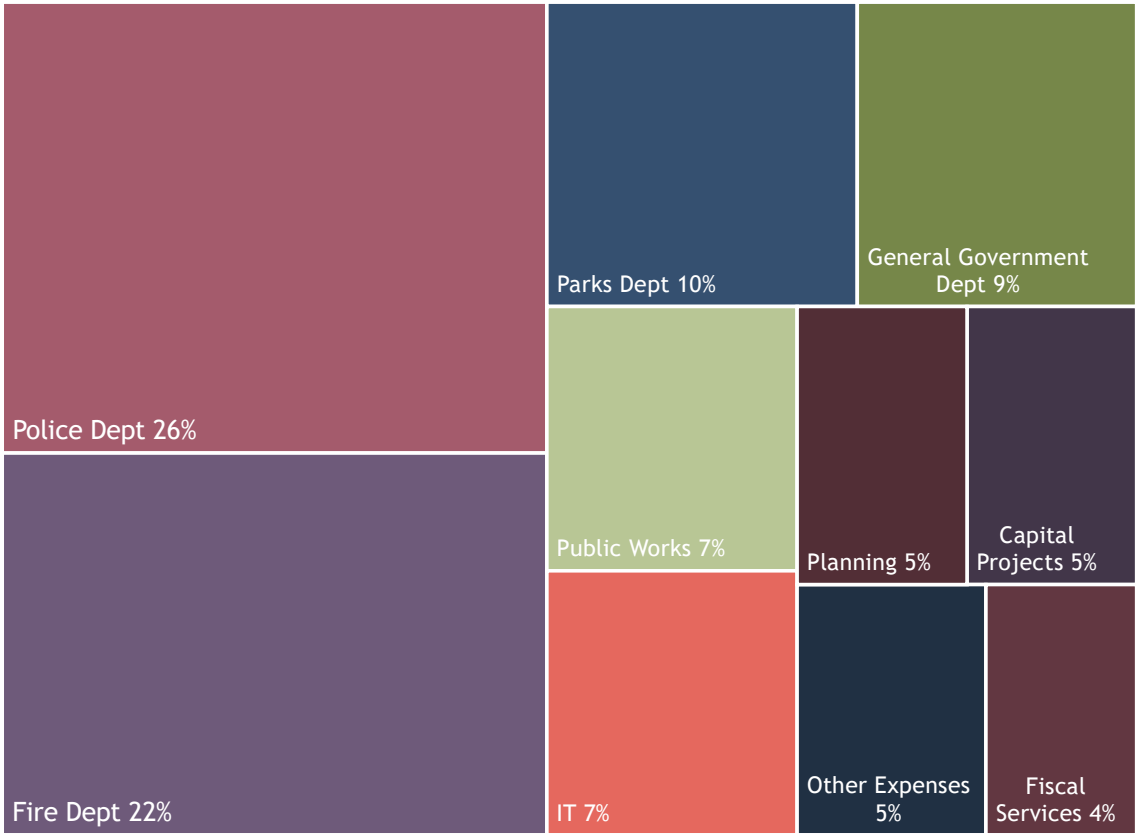
	FY24 Year-End Estimate	FY25 Approved Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Fund Balance	**$ 80,456,578**	**$ 86,330,636**	**$ 82,483,263**	**$ 77,690,817**	**$ 75,032,156**	**$ 72,614,613**
Total Revenues	123,598,458	121,061,490	121,848,585	125,134,654	128,235,658	131,571,482
Total Funds Available	**$ 204,055,036**	**$ 207,392,126**	**$ 204,331,849**	**$ 202,825,471**	**$ 203,267,813**	**$ 204,186,095**
Total Operating Expenditures	120,833,203	126,442,437	130,498,548	135,614,406	139,554,798	143,653,984
Total Transfers (Sources) Uses	(13,874,945)	(7,762,810)	(9,995,817)	(14,051,190)	(15,142,997)	(16,329,017)
Total Other (Sources) Uses	10,766,142	6,229,236	6,138,300	6,230,100	6,241,400	6,336,300
Total Expenditures & Transfers	**$ 117,724,400**	**$ 124,908,863**	**$ 126,641,032**	**$ 127,793,316**	**$ 130,653,201**	**$ 133,661,267**
Total Increase (Decrease)*	$ 5,874,058	$ (3,847,373)	$ (4,792,446)	$ (2,658,661)	$ (2,417,543)	$ (2,089,785)
Measurement Focus Increase (Decrease)						
Ending Assigned & Unassigned Fund Balance	**$ 86,330,636**	**$ 82,483,263**	**$ 77,690,817**	**$ 75,032,156**	**$ 72,614,613**	**$ 70,524,827**
Assigned Fund Balances						
Required 20% Reserve (Fiscal Policy)	24,308,803	23,969,310	24,528,206	25,268,663	26,130,640	26,732,253
Reserve for 12 Firefighters	1,731,656	3,531,656	-	-	-	-
Additional reserve for Bond Rating	6,471,389	6,475,815	6,656,842	6,917,225	7,114,810	7,324,514
State Highway 6 Relocation Costs	-	550,000	-	-	-	1,000,000
Matching Grant Dollars Allocation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additional Economic Incentives	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Council Requests	120,000	120,000	120,000	120,000	120,000	120,000
Special Elections	100,000	100,000	100,000	100,000	100,000	100,000
Parks TPWD Grant	750,000	750,000	750,000	750,000	750,000	750,000
Future Vehicles	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Future Projects	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000
Assigned Fund Balance	**$ 54,181,848**	**$ 56,196,780**	**52,855,049**	**53,855,888**	**54,915,450**	**56,726,768**
Ending Fund Balance (net of assignments)	**$ 32,148,788**	**$ 26,286,483**	**$ 24,835,768**	**$ 21,176,267**	**$ 17,699,163**	**$ 13,798,060**

* Future years include 1-time expenses.

GENERAL FUND- FY25 SOURCES



GENERAL FUND- FY25 USES



CITY OF COLLEGE STATION
GENERAL FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Police	$ 30,477,143	$ 34,645,958	$ 33,762,100	$ 34,670,513	0.07%
Fire *	25,639,566	29,997,347	29,844,758	28,644,779	-4.51%
Public Works	6,882,434	9,114,538	8,785,495	8,881,264	-2.56%
Parks and Recreation	9,711,176	12,196,731	11,927,374	12,441,717	2.01%
Planning and Dev Services	5,367,520	5,807,490	5,345,325	5,964,200	2.70%
Information Technology	6,987,071	9,213,854	7,425,360	9,458,526	2.66%
Fiscal Services	5,388,563	6,707,394	5,831,070	7,186,694	7.15%
Capital Projects Operations	3,722,018	5,710,389	5,494,420	4,709,835	-17.52%
General Government	9,059,989	11,619,399	10,939,243	11,660,488	0.35%
Library	1,395,495	1,430,953	1,430,953	1,736,557	21.36%
Pay Plan Contingency	-	47,105	47,105	1,087,864	
TOTAL	$ 104,630,977	$ 126,491,158	$ 120,833,203	$ 126,442,437	-0.04%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits *	$ 66,583,199	$ 75,057,896	$ 73,745,012	$ 78,554,978	4.66%
Health Insurance *	10,149,110	10,654,701	10,421,505	11,089,267	4.08%
Supplies	4,080,218	6,241,218	5,026,513	5,090,755	-18.43%
Maintenance	6,873,055	8,281,097	7,501,288	8,971,545	8.34%
Purchased Services	15,964,519	22,444,800	20,521,604	20,225,328	-9.89%
Capital Outlay	980,875	3,764,341	3,570,176	1,422,700	-62.21%
Pay Plan Contingency	-	47,105	47,105	1,087,864	
TOTAL	$ 104,630,977	$ 126,491,158	$ 120,833,203	$ 126,442,437	-0.04%

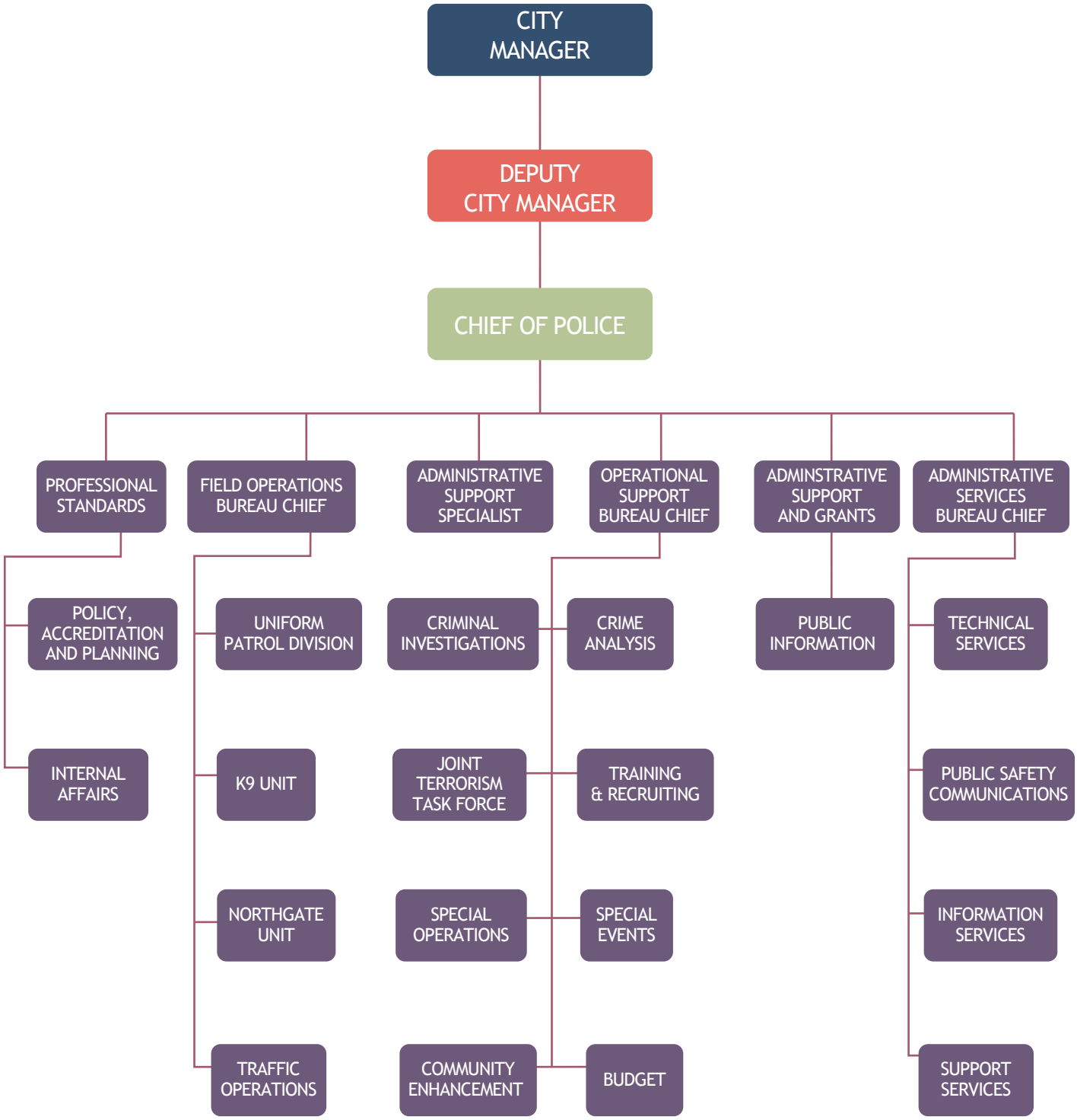
PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Police	226.00	232.00	236.00	1.72%
Fire *	174.00	174.00	174.00	0.00%
Public Works	42.00	43.00	44.00	2.33%
Parks and Recreation	68.70	69.50	70.50	1.44%
Planning and Development Service	46.00	46.00	46.00	0.00%
Information Technology	32.25	32.25	32.25	0.00%
Fiscal Services	49.25	49.25	54.25	10.15%
Capital Projects Operations	20.00	22.00	23.00	4.55%
Library	-	-	-	-
General Government	68.50	69.00	69.00	0.00%
TOTAL	726.70	737.00	749.00	1.63%

* Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up in FY26.

POLICE DEPARTMENT

CITY OF COLLEGE STATION



POLICE DEPARTMENT

Comprised of 10 Divisions, the Police Department provide services to keep the community protected and safe: Administration, Uniform Patrol, Criminal Investigation, Recruiting & Training, Support Services, Communications, Special Operations, Information Services, Community Enhancement, and Technology.

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

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

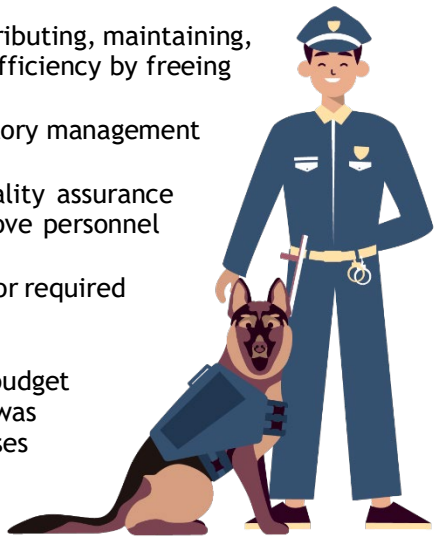
The budget for FY25 includes the following service level adjustments:

SEE WHAT THE POLICE DEPT. IS DOING! SCAN

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
2 Officer and 1 Vehicle	$168,466	$263,134	$431,600	Goal 1	KPI 2
K9 Sergeant	181,118	189,082	370,200	Goal 1	KPI 2
Support Services Police Assistant	3,795	72,105	75,900	Goal 3	KPI 2
Inventory Control Software	9,300	4,800	14,100	Goal 4	
Dispatch AQUA Licenses	5,500	5,500	11,000	Goal 4	KPI 2
PLS Dispatch PRO	-	3,400	3,400	Goal 4	
Police Department SLAs Total	**$368,179**	**$538,021**	**$906,200**		

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

- Funding for 2 Additional Officers and 1 vehicle. This SLA is in connection with the COPS Grant that was awarded in FY23 which will pay 75%, 50%, and 25% of salary expenses for 3 consecutive years beginning in 2024. These 2 Officers complete the grants funding parameters.
- The K9 Sergeant will provide the current K9 Unit with a designated supervisor as well as an additional dog and all necessary associated equipment and training.
- The Support Services Police Assistant will assist the department with distributing, maintaining, and replenishing officer equipment. This addition will improve officer efficiency by freeing up more time for providing services to our citizens.
- The Inventory Control Software will add automated control to our inventory management for supplies and equipment.
- The Police Department dispatchers use AQUA software to provide quality assurance review for emergency medical calls. Two additional licenses will improve personnel efficiency and compliance with completing call reviews.
- PLS Dispatch Pro software provides online continuing education training for required certifications to Dispatchers.



The 34.6% supplies expenditure change from FY24 revised budget to FY25 budget is due to reduced one-time FY25 SLAs verses FY24. Additionally, Police was awarded several grants in FY24. A reduction in one-time capital purchases resulted in an 85.8% reduction for the category.

CITY OF COLLEGE STATION
POLICE
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Police Administration	$ 2,586,530	$ 2,659,498	$ 2,730,960	$ 2,893,849	8.81%
Uniform Patrol	13,707,302	14,591,267	15,041,480	15,616,659	7.03%
Criminal Investigation	4,198,274	4,701,171	4,387,460	4,791,209	1.92%
Recruiting & Training	1,424,397	1,639,564	1,460,400	1,583,044	-3.45%
Support Services	4,302,250	5,922,972	5,612,970	4,721,164	-20.29%
Communications	2,102,273	2,286,843	2,022,210	2,417,621	5.72%
Special Operations	339,811	528,357	495,620	306,933	-41.91%
Information Services	768,485	871,149	850,930	903,918	3.76%
Community Enhancement	772,550	1,051,618	863,640	1,005,487	-4.39%
PD Technology	275,273	393,519	296,430	430,629	9.43%
TOTAL	$ 30,477,143	$ 34,645,958	$ 33,762,100	$ 34,670,513	0.07%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 21,503,945	$ 23,461,164	$ 23,350,760	$ 24,953,635	6.36%
Health Insurance	3,186,853	3,333,314	3,205,340	3,501,180	5.04%
Supplies	1,430,264	1,793,852	1,368,380	1,173,054	-34.61%
Maintenance	536,470	594,141	571,940	644,685	8.51%
Purchased Services	3,397,375	4,006,644	3,809,770	4,191,159	4.61%
Capital Outlay	422,238	1,456,843	1,455,910	206,800	-85.80%
TOTAL	$ 30,477,143	$ 34,645,958	$ 33,762,100	$ 34,670,513	0.07%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Police Administration	10.00	11.00	11.00	0.00%
Uniform Patrol	111.00	116.00	119.00	2.59%
Criminal Investigation	34.00	35.00	35.00	0.00%
Recruiting & Training	11.00	11.00	12.00	9.09%
Support Services	8.00	8.00	8.00	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	8.00	7.00	7.00	0.00%
PD Technology	3.00	3.00	3.00	0.00%
TOTAL	226.00	232.00	236.00	1.72%

Police Department
STRATEGIC PLAN

Mission Statement
To protect and serve with excellence.

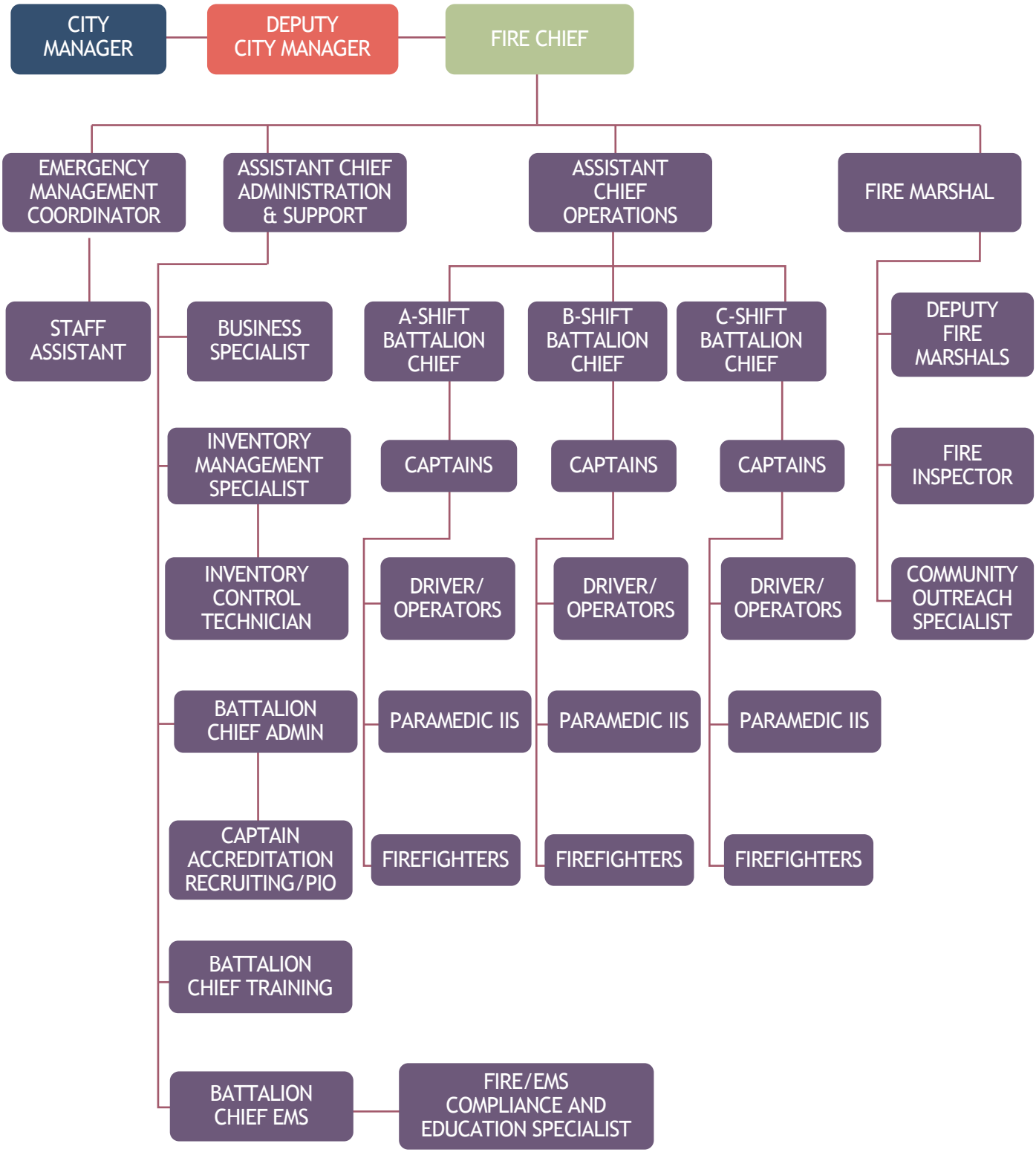
Top Departmental Goals

1) Goal: Reduce Crime
    - Issue: Reducing crime is one of the primary goals of the department. As the city continues to grow, so does the demand for law enforcement services. Additionally, the expectations related to the quantity and variety of evidence have led to more time and resource intensive cases. To reduce crime, law enforcement employs a variety of strategies that are both reactive and proactive in nature. While it is important to respond and investigate crimes having already occurred, officers need to make sure that criminals do not have unfettered opportunities to commit crimes. Increasing sworn staffing, balanced with efficient support staff and equipment helps ensure the department can address crime in a multiprong manner.
    - Plan of Action: Commit to our long-term plan of increasing sworn and professional civilian staffing resources to recommended levels; annually re-evaluate department needs using the same quantitative methodology used to create the initial report for sworn staffing.
    - Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity
2) Goal: Reduce the Fear of Crime
    - Issue: Reducing the fear of crime is correlated with reducing crime, and the same factors can impact both variables. While crime reduction is our priority, reduction of the fear of crime is also important to our citizens and visitors. There are instances when despite all of law enforcement's efforts, crime will still occur. In those instances, it's important for the community to have confidence that officers can solve the case and bring the perpetrators to justice. This confidence is instilled in the community through positive interactions where officers showcase their professionalism, training, and care for the community.
    - Plan of Action: Continue to hire the best and brightest applicants that have a committed heart for service and community. Train and equip those employees with appropriate tactics and equipment. 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 tasks that can be performed in the most cost-effective manner.
- Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

FIRE DEPARTMENT

CITY OF COLLEGE STATION



FIRE DEPARTMENT

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

Fire Department encompasses: 174 employees consisting of 154 firefighters and paramedics and 20 staff positions, with emergency response vehicles that include ladder trucks, ambulances, and engines, responding from six stations throughout the City. Cross-staffed specialized rescue vehicles include Hazmat, Wildland, and Water Rescue. The department also provides a medical bike team used for special events and to support Northgate Operations.

The basic services provided by the Fire Department include:

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



The city has $3.5 million in assigned fund balance to fund staffing for Fire Station #7 for the firefighter training period. Twelve firefighters will be added to the budget via a Budget Amendment during FY25 utilizing these funds. The Department of Homeland Security has provided notification of a grant award. The application submitted for the Federal Fiscal Year (FY) 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity has been approved to fund salaries and fringe benefits for twelve (12) additional firefighters for a three-year period beginning with the hiring of new FTEs, but no later than 180 days following grant award (March 2, 2025). We are currently forecasting that the cost for these 12 firefighters will be incurred in FY26, with cost for the remaining 12 firefighters to be added in FY27. Completion of Fire Station #7 is currently scheduled for September 2026.

The FY25 budget includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
HAAS Alert – Increase Responder Safety	$1,550	$8,064	$9,614	Goal 1	KPI 2
Electric Vehicle Fire Blankets	24,000	-	24,000	Goal 1	KPI 2
Fire Department SLAs Total	**$25,550**	**$8,064**	**$33,614**		

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

- The HAAS Alert system will provide firefighters with updated communications software that increases the safety of first responders. HAAS Alert is a hardware and software solution that uses real time data from emergency vehicles to provide alerts to civilian drivers and other responding emergency vehicles, gives drivers more time to avoid potential collisions than conventional lights and sirens.
- Electric Vehicle fires have become one of the most formidable threats that our firefighters face. EV batteries, mostly comprised of lithium, tend to ignite into raging hot fires when involved in accidents. The electric vehicle blankets would allow our firefighters to suffocate these fires, instead of using regular suppression that has little effect.

The supplies expenditure percentage change from FY24 revised budget to FY25 budget is due to FY24 grant awarded expenditures.

FY25 budget for Fire department is 4.51% lower due to the prior year's one-time capital purchases of two new ambulances that are going into service in FY24.



CITY OF COLLEGE STATION
FIRE
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Fire Administration	$ 1,764,310	$ 2,356,649	$ 2,445,759	$ 2,036,200	-13.60%
Emergency Mgmt	358,583	609,467	559,392	526,316	-13.64%
Emergency Operations	22,601,366	25,996,395	25,797,685	25,049,156	-3.64%
Fire Prevention	915,308	1,034,836	1,041,922	1,033,107	-0.17%
TOTAL	$ 25,639,566	$ 29,997,347	$ 29,844,758	$ 28,644,779	-4.51%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits *	$ 18,947,505	$ 21,601,486	$ 21,672,193	$ 21,491,798	-0.51%
Health Insurance *	2,547,598	2,553,815	2,547,060	2,581,467	1.08%
Supplies	1,038,083	1,526,395	1,389,691	1,027,396	-32.69%
Maintenance	533,761	583,590	586,690	578,966	-0.79%
Purchased Services	2,572,424	3,013,677	2,930,740	2,965,152	-1.61%
Capital Outlay	195	718,384	718,384	-	-100.00%
TOTAL	$ 25,639,566	$ 29,997,347	$ 29,844,758	$ 28,644,779	-4.51%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Fire Administration	11.00	11.00	11.00	0.00%
Emergency Mgmt	2.00	2.00	2.00	0.00%
Emergency Operations	154.00	154.00	154.00	0.00%
Fire Prevention	7.00	7.00	7.00	0.00%
TOTAL	174.00	174.00	174.00	0.00%

* Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up 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 – Evaluate response plan of second ambulance on dispatched structure fires.
  - Firefighter health and wellness – Support mental, emotional, behavioral, and spiritual health through peer counseling and chaplaincy.
  - Training and development – Expand Active Attack Integrated Response training to regional public safety agencies.
  - High-speed roadway safety – Invest in a public notification/collision avoidance system for roadway incidents.
- City Council Strategic Initiative: Core Services and Infrastructure

2) Goal: Customer Service

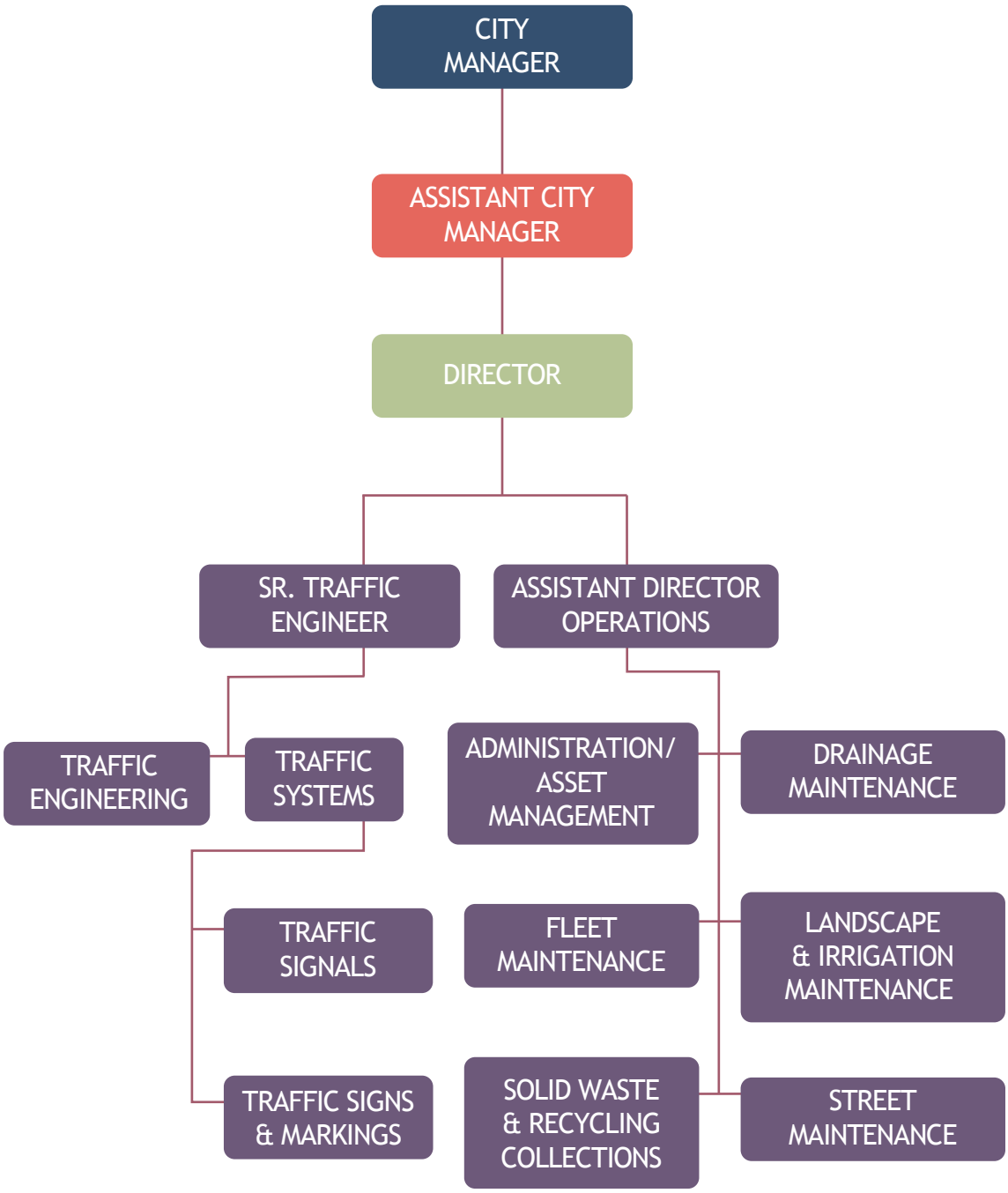
- Issues: Deployment; service delivery training; professional development; and community engagement.
- Action Plan:
  - Deployment – Implement a moderate risk haz-mat response model with critical tasking, effective response force, and response measures.
  - Service-delivery training – Train and maintain the number of Firefighter/Paramedics needed to meet daily staffing requirements.
  - 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.
- 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.
  - Evaluate contracts and agreements – Promote a financial partnership with TAMU for emergency services.
  - Fire Stations – Hire Station 7 staffing in phases.
  - Increase retention of department members – Evaluate and consider implementation of alternative work schedules.
- City Council Strategic Initiative: Core Services and Infrastructure

PUBLIC WORKS

CITY OF COLLEGE STATION



PUBLIC WORKS DEPARTMENT



The Public Works Department consists of the following divisions:

- Administration
- Drainage Maintenance
- Fleet Maintenance
- Landscape & Irrigation Maintenance
- Solid Waste & Recycling Collections
- Street Maintenance
- Traffic Engineering
- Traffic Signals
- Traffic Signs & Markings



The department consists of 131 full-time employees with 44 currently funded in the General Fund. Public Works is also funded by the Solid Waste Fund, Fleet Maintenance Fund, Drainage Utility Fund, and Roadway Maintenance Fund. The department has held the prestigious American Public Works Association (APWA) accreditation since 2012.

- Administration division is responsible for: the organization and strategic planning of the department, the Public Works call center, and asset management/GIS.
- Traffic Engineering is responsible for traffic calming, plans review, quiet zones, and TAMU game day & special events.
- Streets Maintenance manages 356 centerline miles of streets, cleans 5,334 linear miles of streets and 2.4 million sq ft of City-owned parking lots.
- Traffic Signs and Markings inspects and maintains over 160 miles of longline markings and 15,000 roadway signs.



- Landscape and Irrigation Maintenance are responsible for mowings, tree maintenance and replants, along with smart irrigation meters.
- Traffic Signals division are responsible for school zone timings, signal cabinet maintenance, and signal head replacements.

FY25 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Traffic Signs & Markings Technician	$-	$75,649	$75,649		
Thermoplastic Pavement Markings	$75,000	-	$75,000	Goal 3	
Streets – 16 Yard Dump Truck	$163,800	$36,800	$200,600	Goal 2	
Streets – Small Pad Foot Roller	$200,000	$31,500	$231,500		
Traffic Calming	-	$212,000	$212,000	Goal 3	
Public Works Dept SLAs Total	**$438,800**	**$355,949**	**$794,749**		

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

- The additional Traffic Signs and Marking Technician will assist with signs and markings which are critical elements of roadway safety, traffic flow management, compliance with regulations and standards, and play a crucial role in ensuring accessibility for all road users.
- Thermoplastic pavement markings refer to the bright colored paint (mainly yellow, white, and red) that mark pavement and pedestrian walkways. Additional funding will add new markings and maintain existing ones.
- The construction and maintenance of city streets requires the mobility of heavy materials. The larger 16-yard dump truck will improve the mobility of required materials.
- An additional smaller pad foot roller to improve overall quality of streets by compacting soil and gravel for higher quality and smoother roads.
- Funding for designing and implementing traffic calming strategies in collaboration with neighborhoods for improved street safety.



FY25 budget for Public Works General Fund is 2.62% lower due to the prior years' one-time capital purchase of a bucket truck that is going into service in FY24.

CITY OF COLLEGE STATION
PUBLIC WORKS
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Public Works Administration	$ 927,070	$ 942,765	$ 948,653	$ 982,484	4.21%
Traffic Engineering	517,885	1,103,498	1,079,986	825,823	-25.16%
Facilities Maintenance **	141,761	-	-	-	-
Streets Maintenance	3,403,946	3,922,419	3,728,940	4,082,321	4.08%
Traffic Signs and Markings	643,070	889,778	838,850	1,001,354	12.54%
Landscape and Irrigation Mgmt	544,055	898,046	845,617	875,968	-2.46%
Traffic Signals	704,646	1,358,032	1,343,449	1,113,314	-18.02%
TOTAL	$ 6,882,434	$ 9,114,538	$ 8,785,495	$ 8,881,264	-2.56%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 2,352,457	$ 3,162,965	$ 2,869,308	$ 3,288,532	3.97%
Health Insurance	476,210	625,951	575,718	652,306	4.21%
Supplies	136,071	280,218	280,218	232,393	-17.07%
Maintenance	1,704,372	2,010,189	2,010,189	2,095,009	4.22%
Purchased Services	1,988,210	2,221,601	2,236,448	2,041,024	-8.13%
Capital Outlay	225,113	813,614	813,614	572,000	-29.70%
TOTAL	$ 6,882,434	$ 9,114,538	$ 8,785,495	$ 8,881,264	-2.56%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Public Works Administration	6.00	6.00	6.00	0.00%
Traffic Engineering	3.00	3.00	3.00	0.00%
Facilities Maintenance**	-	-		
Streets Maintenance	19.00	19.00	19.00	0.00%
Traffic Signs and Markings	4.00	4.00	5.00	25.00%
Landscape and Irrigation Mgmt	4.00	5.00	5.00	0.00%
Traffic Signals	6.00	6.00	6.00	0.00%
TOTAL	42.00	43.00	44.00	2.33%

**Facilities Maintenance moved to Capital Projects Operations in FY23.

Public Works Department

STRATEGIC PLAN

Mission Statement

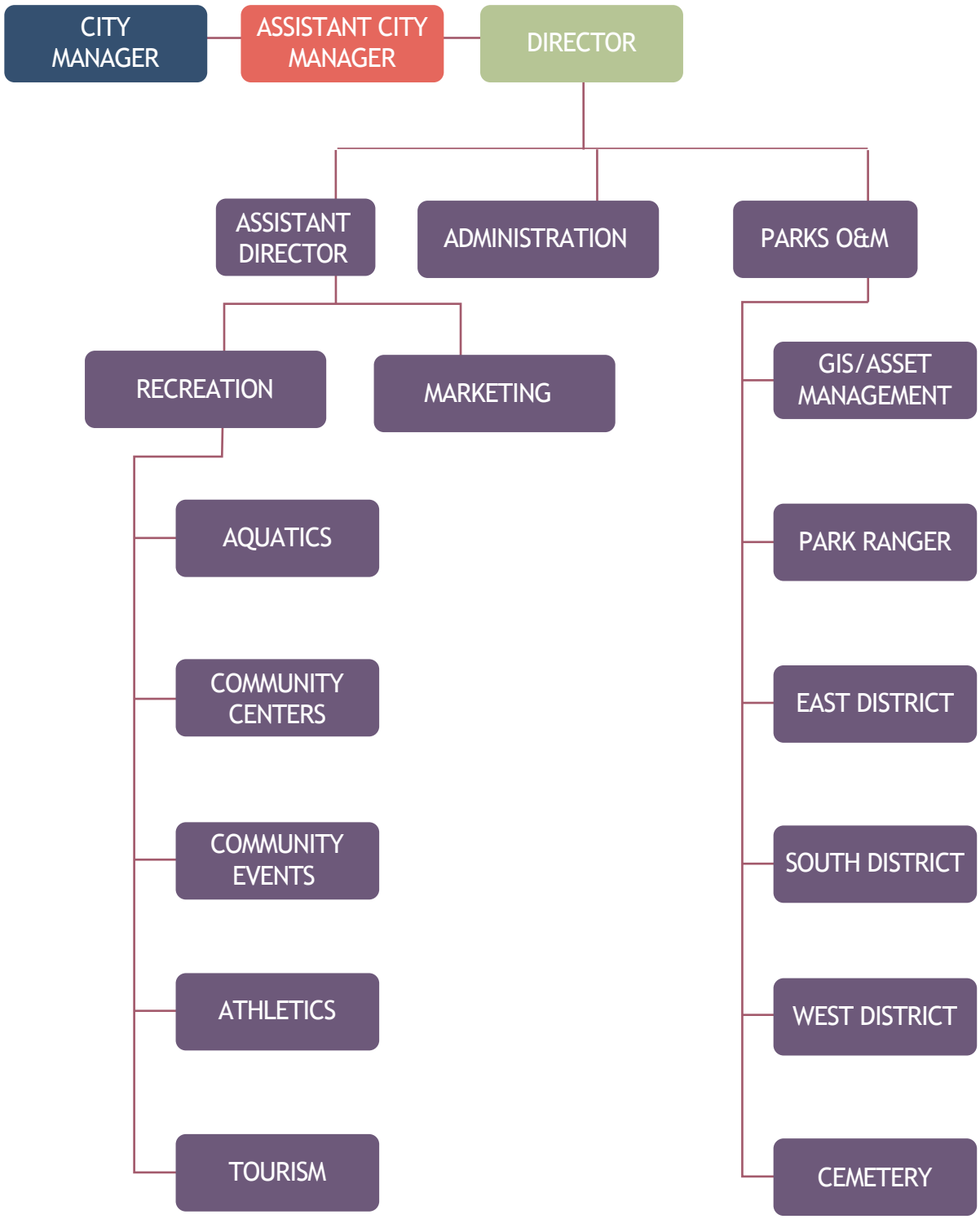
The Public Works Department will enhance the quality of life in College Station through effective and efficient management of infrastructure and excellence in customer service.

Top Departmental Goals

1) Goal: Safely conduct maintenance operations in city right of ways
    - Issue: Improve safety and efficiency in all Public Works divisions
    - Plan of Action: Acquire equipment that is designed for safer operations.
    - Strategic Initiative: Core Services and Infrastructure
2) Goal: Maintain 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

PARKS AND RECREATION

CITY OF COLLEGE STATION



PARKS AND RECREATION DEPARTMENT



The Parks and Recreation Department (PARD) is responsible for maintenance and improvement of nearly 1,900 acres of parks and facilities throughout the city. This includes 35.5 miles of walking trails, 44 exercise stations, 58 play units, 28 swing structures, 3 dog parks, 1 skate park, 10 ponds, 2 pools, 2 splash pads, 3 community/recreation centers, a nature center and 2 municipal cemeteries. A listing of all City parks and the amenities offered at each park is included in the Appendix G-8.

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



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

Recreation Division is responsible for the City's Special Events, Community, Recreation, and Aquatics Programs. Each program has a fully costed budget, which includes revenue, and direct costs Appendix L contains an overview of Recreation Program Revenues and Fee Recovery.



Athletics and Tourism Division oversees all the City's Sports programs, each of which has a fully costed budget, including revenue, direct costs, and field costs. This division is also tasked with attracting and hosting tourism events as well as assisting with tourism activities related to Economic Development. Successful tourism events include annual 7 on 7 tournaments, the Texas Amateur Athletic Federation's (TAAF) Games of Texas, and numerous softball events.

The budget for FY25 includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Wolf Pen Master Plan / Feasibility Study	$ 120,000	$ -	$ 120,000	Goal 1	KPI 2
Turf Fertilizer Sprayer/Spreader	25,000	6,500	31,500	Goal 1 & 3	KPI 1
Turf Aerator Replacements (x2)	30,000	6,500	36,500	Goal 1 & 3	KPI 1
Park Ranger O & M Funds	-	10,000	10,000	Goal 3	KPI 1
Compact Utility Loader	70,000	17,500	87,500	Goal 1 & 3	KPI 1
Volunteer and Community Engagement Coordinator	2,810	115,079	117,889	Goal 2	KPI 2
Concrete Planer	15,000	5,500	20,500	Goal 1	KPI 1
Urban Heat Island Tree Planting	375,230	-	375,230	Goal 1	-
Parks Department SLAs Total	**$ 638,040**	**$ 161,079**	**$ 799,119**		

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

- The original Wolf Pen Creek Master Plan was adopted in 1988 and later updated in 2008. The amphitheater was constructed in 1993 and the festival area underwent construction in 2013. The site offers a wide array of entertainment options with the ability to host outdoor concerts, plays and festivals. Improving this area has been discussed by City Council but further study is needed. This is to fund a feasibility study to identify if and how this revitalization could occur.
- This SLA is for a Sprayer/Spreader, this equipment will be utilized to apply liquid and granular chemical to small, confined spaces such as infields at ball parks and around grave sites in the cemeteries that our larger equipment has difficulty managing. This diverse unit will allow the application of fertilizer, herbicides, and ant bait to name a few.
- Parks is needing to replace two “Aera-Vators” purchased in FY11 & FY12. This equipment is an attachment used to aerify athletic field turf, breaking up compaction allowing turf to recover faster. One will replace the unit at VPAC, the other at Southwood.
- The requested SLA is to support the Park Ranger positions with O&M funds including uniforms, professional development/training, and supplies.
- The cemetery groundcrew uses a versatile compact utility loader with a multitude of attachments to complete a variety of tasks. The crew has found that this equipment can be utilized in a more efficient and safer way in and around headstones to maintain and level graves. This compact machine allows staff to get into smaller areas that our larger equipment does not. This request is for an additional Compact Utility Loader that will assist in finishing cemetery groundwork faster and neater.
- Volunteers are an invaluable asset to park and recreation organizations. College Station has an abundance of philanthropic organizations wiling to contribute and give back in a meaningful way. This addition of a Volunteer and Community Engagement Coordinator will enhance our ability to provide beautiful and clean parks, while engaging dedicated members of the community. The Parks Department has an existing process for group service projects but does not have a dedicated position to manage the program. The addition of this position would not only grow the existing program but would establish an Adopt-a-Park, Adopt-a-Trail and Adopt-a-Creek programs. This position would also offset operating costs by reducing the amount of litter collection by our Park Operation crews.
- A concrete planer will be utilized to remove uneven concrete sidewalks that have heaved and become a trip hazard within City parks.
- To reduce the heat island effect of urbanization, over 400 trees will be planted across two city parks.

CITY OF COLLEGE STATION
PARKS AND RECREATION
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
PARD Administration	$ 925,229	$ 1,217,468	$ 1,238,548	$ 1,466,002	20.41%
Recreation Administration	682,016	700,452	624,030	727,347	3.84%
Tourism Special Events	542,447	646,378	720,033	541,622	-16.21%
Tourism Athletics	22,464	68,560	1,851	-	-100.00%
Recreation Programs	1,906,988	2,264,842	2,347,039	2,408,903	6.36%
Operations Administration	1,942,576	2,828,446	2,552,952	2,487,431	-12.06%
Operations: East District	1,679,755	2,079,981	2,024,644	2,329,084	11.98%
Operations: South District	854,947	1,003,762	1,028,684	1,046,669	4.27%
Operations: West District	742,043	849,723	854,223	881,364	3.72%
Parks Operations	5,219,321	6,761,912	6,460,503	6,744,548	-0.26%
Cemetery	412,712	537,119	535,370	553,295	3.01%
TOTAL	$ 9,711,176	$ 12,196,731	$ 11,927,374	$ 12,441,717	2.01%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 4,424,403	$ 5,419,431	$ 5,363,431	$ 5,717,218	5.49%
Health Insurance	883,113	1,014,989	998,927	1,044,797	2.94%
Supplies	719,999	977,905	1,054,400	1,108,957	13.40%
Maintenance	1,001,295	1,080,935	1,087,372	1,334,745	23.48%
Purchased Services	2,453,397	3,178,471	3,113,439	2,976,000	-6.37%
Capital Outlay	228,971	525,000	309,805	260,000	-50.48%
TOTAL	$ 9,711,176	$ 12,196,731	$ 11,927,374	$ 12,441,717	2.01%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
PARD Administration	6.00	6.00	7.00	16.67%
Recreation Administration	1.20	1.20	1.20	0.00%
Tourism - Athletics & Special Events	3.10	2.90	2.90	0.00%
Recreation Programs	7.40	7.40	7.40	0.00%
Parks Operations	46.00	47.00	47.00	0.00%
Cemetery	5.00	5.00	5.00	0.00%
TOTAL	68.70	69.50	70.50	1.44%

Parks and Recreation Department

STRATEGIC PLAN

Mission Statement

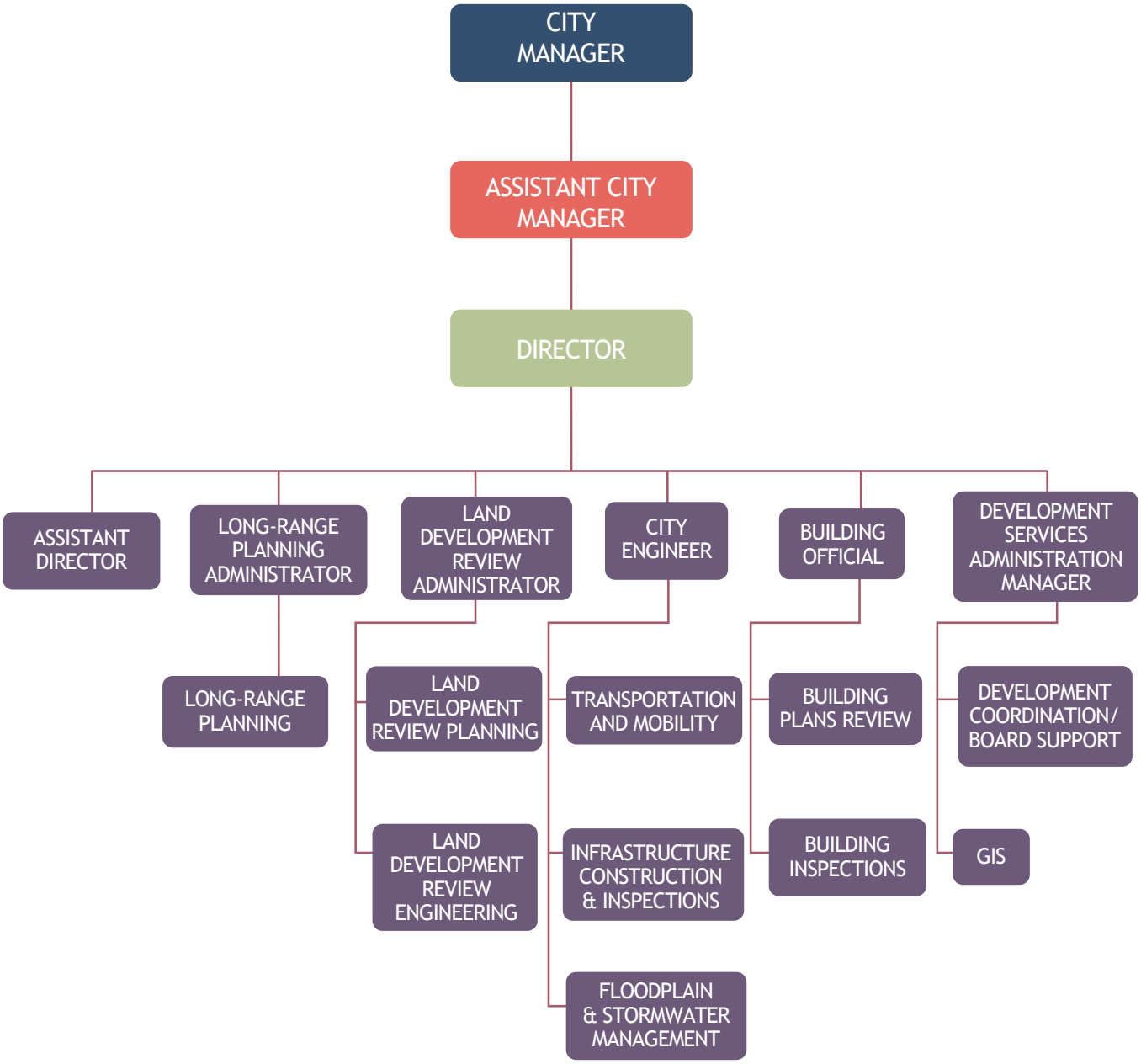
To provide a diversity of facilities and leisure services which are geographically and demographically accessible to our citizens.

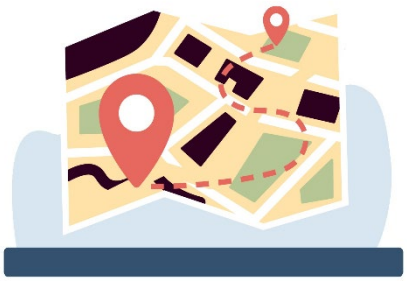
Top Departmental Goals

1) Goal: Continue to support, promote, and operate entertainment and sporting destinations through cumulative attractions.
    - Plan of Action:
        - Coordinate and synergize efforts with Economic Development and 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.
        - Update the 2010 – 2020 Parks and Recreation Master Plan to guide our path as a world-class park and recreation organization for the next ten 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; Bicycle, Pedestrian, and Greenways; Building; Development Coordination; Engineering; GIS; Land Development Review; Planning; and Transportation.

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



Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Comprehensive Plan and BPG Master Plan Updates	$51,000	$3,000	$54,000	Goal 4	KPI 6
Preliminary Engineering Report	60,000	-	60,000	Goal 4	KPI 6
Survey Control Monument Update	75,000	-	75,000	Goal 2	-
Residential Tree Planting Program	43,125	-	43,125	-	-
PDS Department SLAs Total	**$229,125**	**$3,000**	**$232,125**		

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

For FY25 Planning and Development Services has requested SLAs for the following:

- The City's Comprehensive Plan is scheduled to be updated every five years. The cities BPG (Bicycle, Pedestrian, and Greenways) Master Plan needs review to accommodate pedestrians and maintain greenways.
- The Preliminary Engineering Report would be performed to assess the improvements that can be made to support the BPG Master Plan.



- The department is requesting funding to update the survey control monuments. Survey control monuments act as benchmarks that aid in delineating property elevations. This is particularly important for large high-rise buildings that require flat land.
- The Residential Tree Planting Program, first initiated in 2022, would require additional funding to complete the project.

CITY OF COLLEGE STATION
PLANNING AND DEVELOPMENT
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Administration	$ 506,407	$ 498,133	$ 412,325	$ 523,353	5.06%
Civil Engineering	1,143,872	1,146,127	956,016	1,170,542	2.13%
Building Inspection	919,287	1,131,247	1,104,832	1,177,564	4.09%
Development Coordination	785,420	760,087	736,956	669,064	-11.98%
Planning	554,185	498,260	354,384	507,034	1.76%
Transportation	160,887	541,638	509,773	562,591	3.87%
Greenways	183,140	-	940	927	-
GIS	202,980	184,854	217,653	233,710	26.43%
Land Development Review*	911,342	1,047,144	1,052,446	1,119,415	6.90%
TOTAL	$ 5,367,520	$ 5,807,490	$ 5,345,325	$ 5,964,200	2.70%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 3,912,343	$ 4,015,237	$ 3,820,274	$ 4,266,742	6.26%
Health Insurance	692,464	657,501	651,063	682,146	3.75%
Supplies	129,408	112,430	78,463	171,510	52.55%
Maintenance	105,797	128,326	112,095	129,292	0.75%
Purchased Services	527,508	893,996	683,430	714,510	-20.08%
Capital Outlay	-	-	-	-	-
TOTAL	$ 5,367,520	$ 5,807,490	$ 5,345,325	$ 5,964,200	2.70%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Administration	2.00	2.00	2.00	0.00%
Civil Engineering	9.00	8.00	8.00	0.00%
Building Inspection	9.00	12.00	12.00	0.00%
Development Coordination	8.00	5.00	5.00	0.00%
Planning	4.00	3.00	3.00	0.00%
Transportation	3.00	4.00	4.00	0.00%
GIS	2.00	2.00	2.00	0.00%
Land Development Review*	9.00	10.00	10.00	0.00%
TOTAL	46.00	46.00	46.00	0.00%

Planning and Development Services
STRATEGIC PLAN

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

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

Top Departmental Goals

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

- Issue:
  - Coordination of projects is complex and customer needs, development proposals, and projects vary greatly
  - Delays in the development process create negative impacts for customers, which can damage the City's reputation
  - Increases in the amount or complexity of development and special projects places additional demands on staff
  - Public may be uninformed about developments, regulations, plans, or projects that may have an impact on their neighborhoods
  - Inconsistent customer service skills or practices throughout the department
  - Positions with specialized knowledge or duties lack redundancy
  - Increased demand on vehicle resources negatively impacts staff response and availability
- Plan of Action:
  - Create a system that allows customers to easily identify regulations, projects, or developments on or near their property
  - Create additional or enhance current notification and engagement opportunities regarding developments and projects
  - Identify amendments to the Unified Development Ordinance and other regulations that will improve the development process, but still achieve the needed objectives
  - Update the department's website to ensure needed information is found easily and communicated effectively
  - Create an FAQ on the department's website to help customers find answers quickly to common questions
  - Ensure proper staffing and resource levels to meet review, inspection, and project timeline expectations
  - Foster communication and relationships through focused input and engagement opportunities
  - Proactively manage development review proposals and projects through increased communication
  - Enhance online plan submittal and permitting software to improve processes
  - Create customer service training opportunities for new and existing staff
  - Identify and track additional Key Performance Indicators (KPIs) that relate to customer service
  - Digitize paper records for quicker retrieval
  - Ensure division SOPs are current and staff is cross trained to fill gaps in service
  - Review cost of services to ensure adequate resources to deliver needed level of services
- Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Diverse & Growing Economy, Neighborhood Integrity

3) Goal: Impactful implementation of the Comprehensive Plan, small area/neighborhood plans, and master plans
   - Issue:
     - Implementation actions identified within the various plans are difficult to link back to goals across plans, difficult to track (multiple departments), and lack consistent reporting tools
     - Small area/neighborhood plans are action plans with limited lifespans

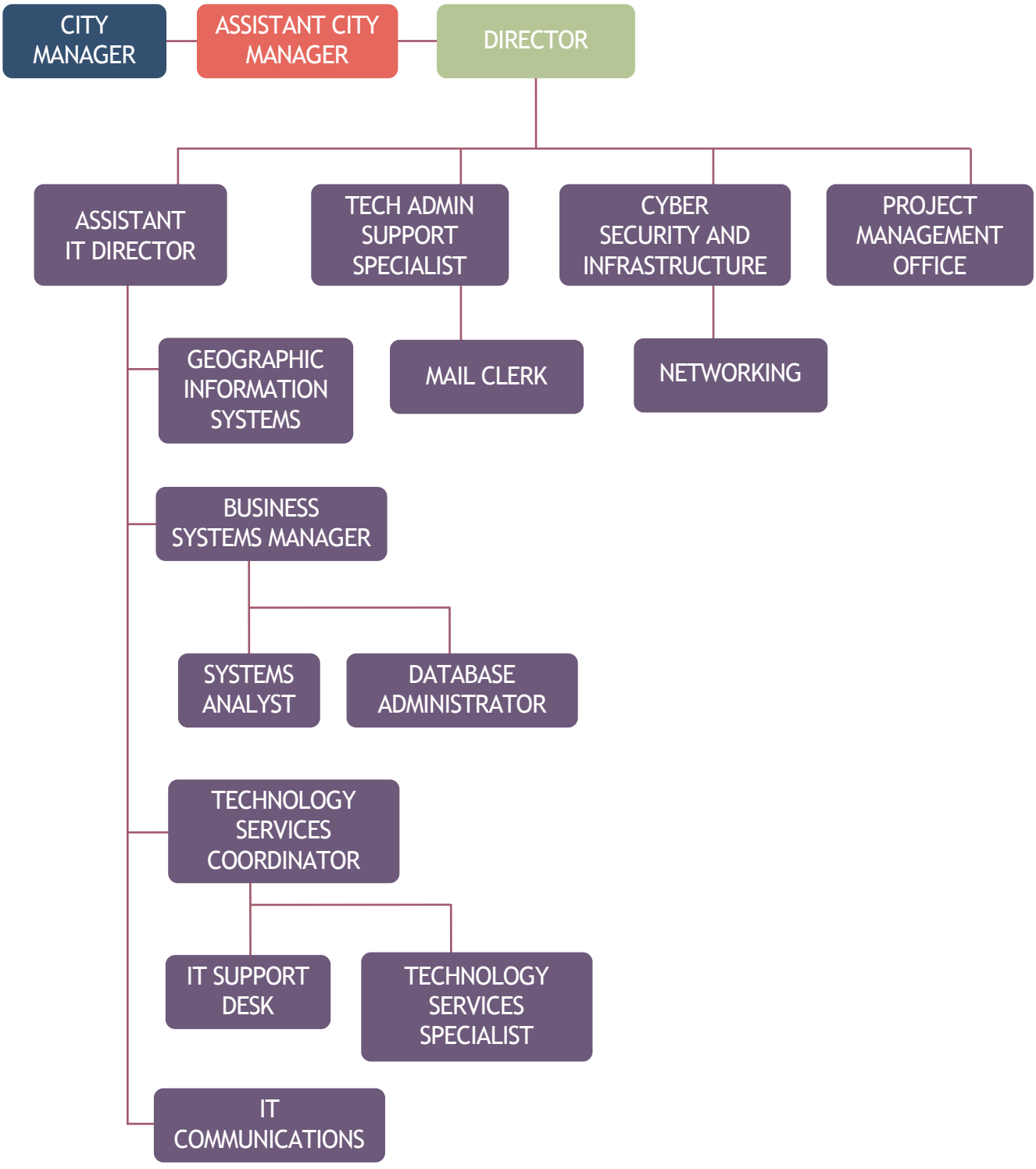
- Limited funding and staff resources to implement the full scope of the action items contained in the adopted plans and to perform the recommended further planning and analysis efforts

- Plan of Action:
  - Initiate and complete the 5-year Comprehensive Plan evaluation process
  - Initiate and complete the update of the Bicycle, Pedestrian, and Greenways Master Plan
  - 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 AchieveIt 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 city's geodetic control monuments
     - Update the Bryan/College Station Unified Design Guidelines
     - Continue implementation of the AchieveIt project management system that clearly identifies the status of projects
   - Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



INFORMATION TECHNOLOGY DEPARTMENT



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

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

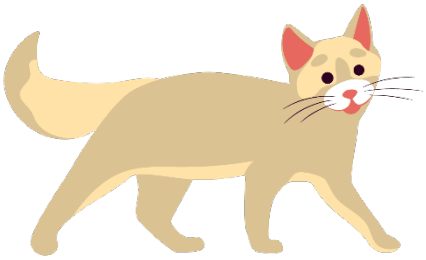
- Administration
- IT Projects
- Cyber Security
- Geographic Information Services (GIS)
- Mail
- Technology Services
- Business Services
- Network Services
- Communication Services

SEE WHAT THE IT DEPT. IS DOING! SCAN

The FY25 budget includes the following Service Level Adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Fiber Reel Trailer Replacement	$13,400	$ -	$13,400	Goal 2	KPI 2
Outside Training/Travel and Uniform Increase	-	24,400	24,400	Goal 3	KPI 3
IT Department SLAs Total	**$13,400**	**$24,400**	**$37,800**		

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



- Replacement of the Fiber Trailer provides a cheaper option to performing various safety and operational repairs required for the current trailer. Note: Utility and Cargo trailers are not considered eligible for participation under the Fleet Replacement Fund program.
- The department seeks additional funding for Outside Training related to continuing education, training, and job-specific certifications as well as related accompanying miscellaneous travel expenses. Increase funding for City branded apparel and work-related safety shoes.

The reduction of 23.3% in Supplies and 9.3% in Purchased Services for FY25 Approved Budget compared to FY24 Revised Budget is due to decreased FY25 SLAs.

CITY OF COLLEGE STATION
INFORMATION TECHNOLOGY
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Information Technology Admin.	$ 828,036	$ 827,300	$ 847,650	$ 881,548	6.56%
Project Management	201,320	222,267	222,080	275,765	24.07%
E-Government	174,824	426,418	243,290	504,674	18.35%
GIS	253,767	455,794	361,680	305,734	-32.92%
Mail	119,372	138,286	113,950	141,961	2.66%
Technology Services	681,067	785,171	773,170	879,055	11.96%
Business Services	3,239,962	4,006,639	3,134,600	4,202,903	4.90%
Network Services	751,725	1,286,236	977,480	1,288,866	0.20%
Communication Services	736,999	1,065,743	751,460	978,020	-8.23%
TOTAL	$ 6,987,071	$ 9,213,854	$ 7,425,360	$ 9,458,526	2.66%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 2,858,716	$ 3,129,769	$ 3,004,540	$ 3,373,874	7.80%
Health Insurance	449,716	450,530	444,190	489,458	8.64%
Supplies	195,749	696,275	333,300	535,931	-23.03%
Maintenance	2,528,963	3,193,613	2,573,110	3,462,684	8.43%
Purchased Services	953,928	1,723,667	1,057,150	1,563,179	-9.31%
Capital Outlay	-	20,000	13,070	33,400	67.00%
TOTAL	$ 6,987,071	$ 9,213,854	$ 7,425,360	$ 9,458,526	2.66%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Information Technology 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	1.00	0.00%
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	3.00	4.00	4.00	0.00%
Communication Services	5.00	4.00	4.00	0.00%
TOTAL	32.25	32.25	32.25	0.00%

Information Technology Department

STRATEGIC PLAN

Mission Statement

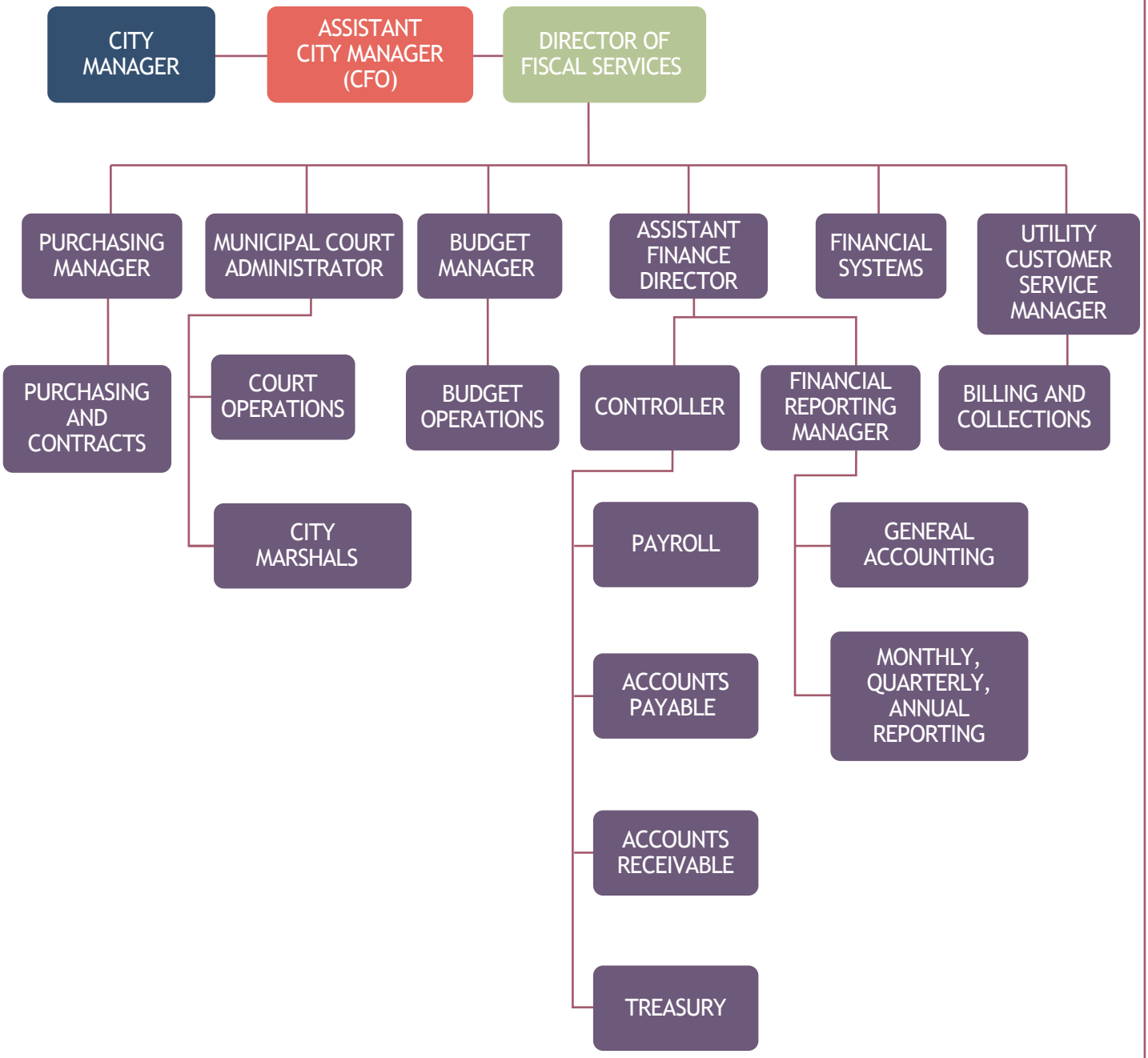
The City of College Station's Information Technology Department's mission is to provide effective and innovative technology solutions that support the City of College Station's mission and services. We strive to deliver lasting results through service management, project delivery, cyber security, data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

Top Departmental Goals

1) Goal: Protect and Enhance City's Cyber Security State
    - Issue: Cyber Security has become a core business value across the City. Since the launch of the Cyber Security Program in FY19, several gaps have been identified. These gaps should be addressed as soon as possible.
    - Plan of Action: Continue to build on the Cyber Security Training, Tools, and processes
    - Strategic Initiative: Core Services & Infrastructure, Financial Sustainability, Sustainable City, and Good Governance
2) Goal: Technology Anytime Anywhere for City Employees
    - Issue: With the technology becoming more and more user friendly and accessible, City's processes and technology roadmap needs transformation to support the employee requests for ease in accessibility while keeping City assets safe
    - Plan of Action: Migration to SharePoint from CityNet environment, Desktop to Laptop swap in the IT Replacement cycle, new applications, and any hardware work together to promote a secure mobile workforce.
3) Strategic Initiative: Good Governance, Core Services and Infrastructure, and Sustainable City
    - Goal: Strategic Partnership and Service Delivery
    - Issue: There are several roadblocks in the IT Department's path to providing Service Delivery efficiently. One of these factors is a lack of resources to address the increasing demand of IT support City wide.
    - Plan of Action: Meeting project delivery timeline and staying on budget, business requirements, cyber security
    - Strategic Initiative: Good Governance, Core Service and Infrastructure
4) Goal: Innovate and Enhance City Processes
    - Issue: City's internal processes can be made more efficient by going digital. This is expected to save time and money for the City. Including near real time data in City's decision-making process will support City wide saving, make City Operations transparent and support inter department collaboration
    - Plan of Action: Be transparent with project delivery and status by providing a real-time dashboard.
    - Strategic Initiative: Sustainable City, Good Governance, and Financial Sustainability

FISCAL SERVICES

CITY OF COLLEGE STATION



FISCAL SERVICES DEPARTMENT



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



Fiscal Services performs the following functions:

- **Treasury** handles cash and debt management for the City while ensuring all funds are prudently invested.
- **Accounting Operations** 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 30 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.

Fiscal Services FY25 budget includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
Conversion of PTNB AP Clerk to FT	$ -	$52,700	$52,700	Goal 1	KPI 1
Payroll Specialist	2,810	79,290	82,100	Goal 1	
Buyer	2,810	101,444	104,254	Goal 1	
Fiscal Services SLAs Total	**$5,620**	**$233,434**	**$239,054**		

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

- Finance seeks a full-time position in Accounts Payable in response to the City's continuing growth and associated workload.
- An additional Payroll Specialist will provide additional internal controls pertaining to duty segregation and oversight.
- The Buyer will improve efficiency and ensure continued accuracy of transactions in response to growing workload associated with bidding and contracting processes.

Municipal Courts FY25 budget includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
2 Deputy Court Clerk	$5,620	$133,980	$139,600	Goal 3	
Marshal Replacement Vehicle	35,000	9,300	44,300		
Municipal Courts SLAs Total	**$40,620**	**$143,280**	**$183,900**		

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

- The two Deputy Court Clerks will address the increased workload related to Minor in Possession violations, City Ordinance violations and other enforcements that have escalated substantially in recent years.
- Upgrade the Marshal vehicle to match the model and capabilities utilized by the Police Department.

The reduction of 23.3% in Supplies and 6.8% in Purchased Services for FY25 Approved Budget compared to FY24 Revised Budget is due to decreased FY25 SLAs.

CITY OF COLLEGE STATION
FISCAL SERVICES
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Fiscal Services	$ 3,278,620	$ 4,071,859	$ 3,518,950	$ 4,351,874	6.88%
Municipal Court	1,843,937	2,360,201	2,029,050	2,547,009	7.91%
Judiciary	266,005	275,334	283,070	287,811	4.53%
TOTAL	$ 5,388,563	$ 6,707,394	$ 5,831,070	$ 7,186,694	7.15%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 3,846,588	$ 4,320,552	$ 4,251,350	$ 4,867,746	12.66%
Health Insurance	685,157	710,614	738,060	764,925	7.64%
Supplies	94,249	337,370	130,620	258,797	-23.29%
Maintenance	11,096	135,745	9,240	144,676	6.58%
Purchased Services	757,515	1,203,113	701,800	1,120,550	-6.86%
Capital Outlay	(6,042)	-	-	30,000	-
TOTAL	$ 5,388,563	$ 6,707,394	$ 5,831,070	$ 7,186,694	7.15%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Fiscal Services	29.00	29.00	32.00	10.34%
Municipal Court	19.25	19.25	21.25	10.39%
Judiciary	1.00	1.00	1.00	0.00%
TOTAL	49.25	49.25	54.25	10.15%

Fiscal Services Department

STRATEGIC PLAN

Mission Statement

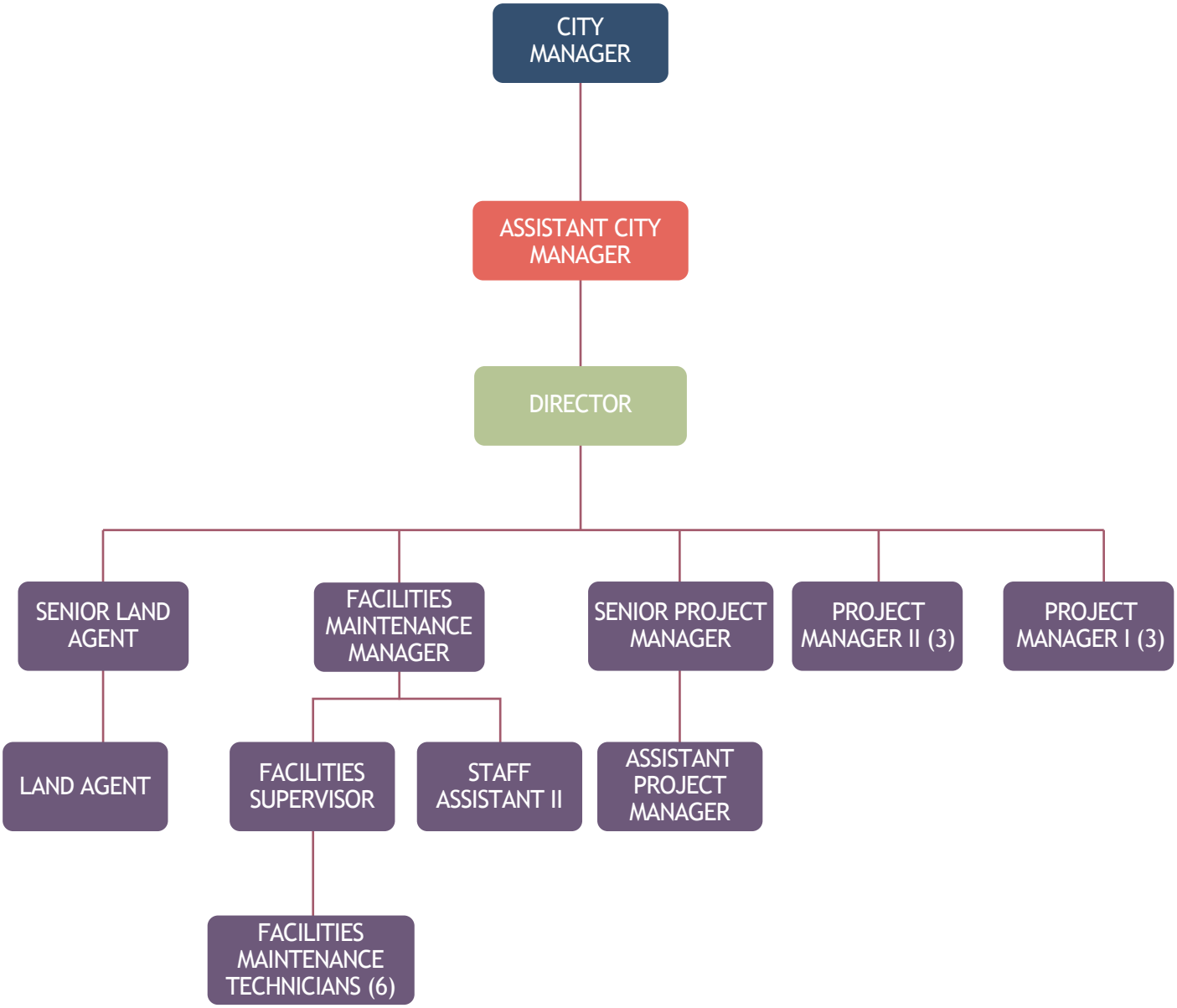
The Fiscal Services Department provides effective and efficient financial management services to internal and external customers. We promote and support fiscal responsibility through education and training; asset protection; accurate record keeping and reporting; quality purchasing practices; and sound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

Top Departmental Goals

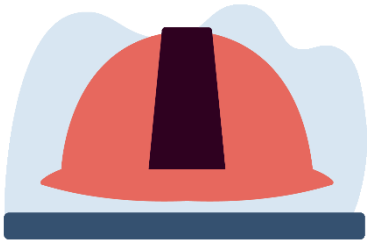
1) Goal: Finance will continue to focus on training existing staff and meeting processing deadlines that impact all areas of City operations.
    - Issue: Accounting Operations and Payroll staff is new and additional complex transactions are arising as the City staff continues to grow requiring additional time administratively to validate vendors and process payroll.
    - Plan of Action: Finance has requested two additional FTEs (1 Payroll Specialist and 1 reclassification of an AP Clerk) to cover the increased workload. Finance will continue to use temporary help to maintain a qualified pipeline in its primary processing system (MUNIS).
    - Strategic Initiative: Good Governance, Financially Sustainable City, Core Services, and Infrastructure
2) Goal: Utility Customer Service will continue implementing billing system training and workflow efficiencies.
    - Issue: UCS completed a major system implementation in FY24. The complexity of the system requires additional training and processing time as the system is learned.
    - Plan of Action: UCS will continue to use temporary help as it assesses the workload either generated or eliminated with the new system.
    - 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 increase in ordinance enforcement.
    - Issue: The change of the “No More Than Four” ordinance from Criminal to Civil will require the clerks in Court an increased workload with additional hearings and payment compliance activities. Enforcement of building violations, trash cans, MIPs and Parking have all increased before the new ordinance becomes effective.
    - Plan of Action: Municipal Court has requested three additional FTEs (2 Court Clerks and 1 Payment Tech) to cover the increased workload.
    - Strategic Initiative: Good Governance, Financially Sustainable City, Core Services and Infrastructure

CAPITAL PROJECTS

CITY OF COLLEGE STATION



CAPITAL PROJECTS OPERATIONS



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

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

FY25 budget includes the followings SLA that meet the department's strategic goals to maintain all facilities and track all City assets:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
Facilities Asset Manager	$42,810	$136,743	$179,553	Goal 5	
CIP Department SLAs Total	**$42,810**	**$136,743**	**$179,553**		

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

- In FY23 the Facility Maintenance Division completed the 10-year asset corrective plan developed by Faithful & Gould. In FY24 Facility Maintenance began the development of its own asset plan with help from Public Works asset management division. As the city continues to grow, we will continue asset planning for the future, a Facilities Asset manager is needed to help oversee the planning and completion of future projects so that all of the city's assets are maintained and working properly.



FY25 budget is 17.52% lower due to a change in the funding mechanism for facilities maintenance corrective projects(see Capital Projects Facilities and IT Projects section of document for additional information) and the FY24 one-time capital purchase of two service trucks in FY24.



CITY OF COLLEGE STATION
CAPITAL PROJECTS OPERATIONS
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Capital Projects Operations	$ 3,722,018	$ 5,710,389	$ 5,494,420	$ 4,709,835	-17.52%
TOTAL	$ 3,722,018	$ 5,710,389	$ 5,494,420	$ 4,709,835	-17.52%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 1,772,254	$ 2,045,757	$ 1,831,857	$ 2,233,391	9.17%
Health Insurance	282,892	321,089	290,127	341,472	6.35%
Supplies	67,387	108,937	108,937	138,665	27.29%
Maintenance	434,218	532,712	532,712	552,078	3.64%
Purchased Services	1,165,267	2,581,894	2,581,894	1,404,229	-45.61%
Capital Outlay	-	120,000	148,893	40,000	-66.67%
TOTAL	$ 3,722,018	$ 5,710,389	$ 5,494,420	$ 4,709,835	-17.52%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Capital Projects Operations	20.00	22.00	23.00	4.55%
TOTAL	20.00	22.00	23.00	4.55%

Capital Project and Facility Maintenance Operations

STRATEGIC PLAN

Mission Statement

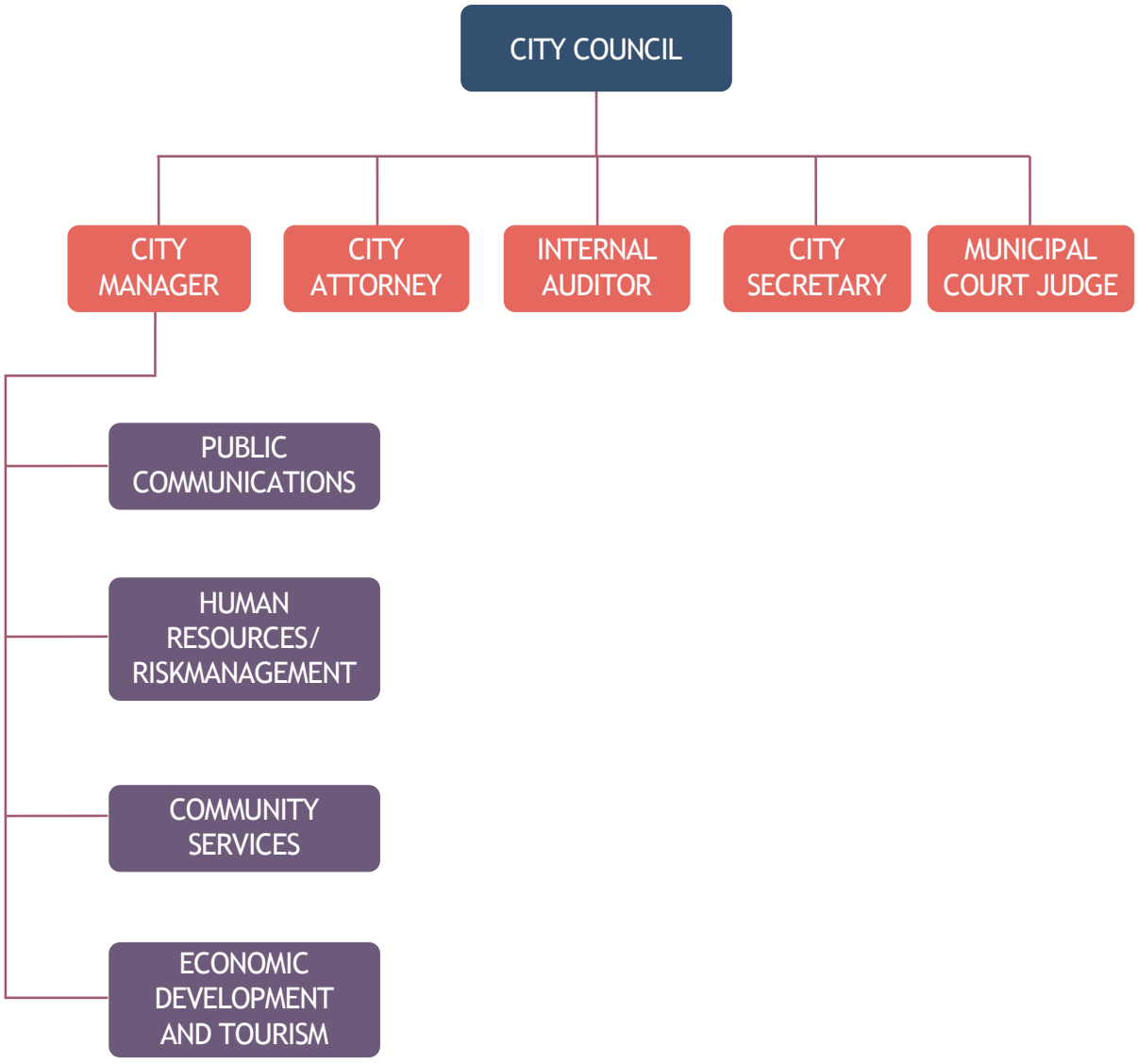
Capital Projects provides effective management of City infrastructure projects by overseeing the planning, design, land acquisition, procurement, and construction. We strive to deliver projects within budget and on schedule and to preserve and maintain all facilities in a manner that provides a safe 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 and continue career progression development
    - Strategic Initiative: Good Governance
2) Goal: Keep public informed of current and future capital improvement projects
    - Issue: Maintain current information on city's website and other media outlets
    - Plan of Action: Continue to work keep CIP map layer updated and continue to work with Public Communications to produce updates
    - Strategic Initiative: Core Services and Infrastructure, Improving Mobility
3) Goal: Deliver capital improvement projects on time and within budget
    - Issue: Managing projects by setting realistic timelines, negotiating reasonable consultant fees, and identifying ways to reduce construction costs
    - Plan of Action: Continue to track progress of projects by schedule milestones, change orders, and budget changes throughout the life of the project
    - Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City
4) Goal: Maintain all facilities owned by the City of College Station
    - Issues: Provide repairs to city owned facilities in a timely manner
    - Plan of Action: Make sure Facility Maintenance division is staffed and prepared to make proper repairs to the facilities
    - Strategic Initiative: Core Services and Infrastructure, Sustainable City
5) Goal: Maintain and track all Facility assets for the City of College Station
    - Issues: Tracking and maintaining building operation
    - Plan of Action: Track all city buildings and make sure all assets are repaired or replaced to a superior operating condition
    - Strategic Initiative: Core Services and Infrastructure, Financial Sustainability, Sustainable City, and Good Governance

GENERAL GOVERNMENT

CITY OF COLLEGE STATION





GENERAL GOVERNMENT DEPARTMENT

The General Government Department includes administrative functions of the City.

MAYOR AND COUNCIL

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

CITY SECRETARY

The **City Secretary's Office** provides citizens with public information and implements 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. Associations can develop regular communication with staff regarding area development and city services.

ECONOMIC DEVELOPMENT AND TOURISM

The **Economic Development and Tourism Division** provides guidance for retail planning and developing incentive programs to encourage prospective businesses to locate in the City of College Station. Tourism focuses on selling and marketing events the College Station. They are funded by the Hotel Occupancy Tax Fund. In the summer of 2024, College Station and Texas A&M University hosted the USA Track and Field's Junior Olympic Track and Field Championships. A one-time FY24 SLA covers the costs of this event out the General Fund. A majority of event reimbursements will be covered by a state-grant and will not be received until early 2025.

CITY ATTORNEY



The **City Attorney's Office** provides municipal legal services and support to the City Council and City staff, including legal advice, real estate, contract drafting, open records, municipal court prosecution and litigation.

PUBLIC COMMUNICATIONS

The **Public Communications Division** markets the City's services in ways that appeal to the needs of citizens and keeps them informed, involved, and up to date on the work of the City government.

COMMUNITY SERVICES

The **Community Services Division** is responsible for Community Services Administration, Community Development, Code Enforcement, and Northgate District Management. Community Services seek to deliver high-quality programs, services, and facilities to enrich the lives of College Station residents. Northgate District Management operates a surface parking lot and parking garage in the Northgate area of town. Operations in Northgate are funded by its own enterprise fund.

HUMAN RESOURCES

The **Human Resources Division** consists of Human Resources and Risk Management. The Human Resources Division is responsible for the strategy and implementation of all HR-related functions including recruiting, hiring, training & development, employee engagement, overseeing compensation and benefits programs, and providing support for employee relations, safety, and related policy interpretations. Risk Management seeks to limit City exposure to physical and financial losses through programs that include managing property casualty claims and worker safety programs.

LARRY J. RINGER LIBRARY

In 1986, the Cities of Bryan and College Station signed an inter-local agreement (ILA) for Bryan to operate a branch **library** in College Station. This branch first opened in 1987, and the present location opened in 1998. The College Station Public Library was renamed Larry J. Ringer Library in 2004 in honor of former College Station Mayor Larry J. Ringer, who was very active in establishing the library branch. After years of growth, a newly expanded and renovated Ringer Library facility opened in 2019. As of 2023, the library ILA is managed by the City Manager's Office, previously it was in the Parks and Recreation Department. In FY23, the Ringer Library went over budget due to extenuating one-time costs. This has increased the FY25 payment to the City of Bryan. Bryan Library and Fiscal Services staff estimate that these one-time events will not occur in FY24 and that the FY26 payment will not be as high as FY25. This is reflected in the Five-Year General Fund forecast.

The budget for FY25 includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
City Attorney-Summer Law Clerk	$ -	$10,775	$10,775	Goal 2 & 3	KPI 2
City Secretary-Community Sponsorships	25,000	-	25,000	Goal 2	KPI 3
City Manager-History Book	15,000	-	15,000	Goal 4	-
Human Resources-CDL Program Truck	225,000	35,100	260,100	Goal 1 & 2	KPI 2
Economic Development/Tourism-Event Space Supplies	10,000	-	10,000	Goal 4	-
Economic Development/Tourism-Hometown Tailgates	40,000	-	40,000	Goal 3	KPI 3 & 4
Economic Development/Tourism-Lobby Merchandise	10,000	-	10,000	Goal 4	-
Economic Development/Tourism-Master Plan	150,000	-	150,000	Goal 1	-
Public Communications-New City Website	60,000	3,500	63,500	Goal 1, 2, & 3	KPI 2
Public Communications-Citizen Survey	25,000	-	25,000	Goal 1	-
General Government SLAs Total	**$560,000**	**$49,375**	**$609,375**		

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

- An additional paid law clerk for the summers will increase the productivity of the City Attorney's Office. Moreover, adding this paid position will keep the department competitive and attract qualified law professionals.
- City Secretary's Office will increase the annual budget for community sponsorships. Sponsoring community activities and organizations demonstrates goodwill toward citizens as well as provides marketing for the city at public events.
- The City Manager's Office aims to create a history book of the City of College Station.
- The CDL Program Truck, initiated by Human Resources, will allow the city to finance its own CDL vehicle to utilize in the training program for city employees.
- Event Space Supplies will be used by Economic Development to acquire necessary supplies for hosting functions and events in the 1207 Visitor Center.
- Economic Development is seeking one-time funding for Texas A&M Football tailgates.
- Lobby Merchandise will be used by Economic Development to increase merchandise inventory and improve the aesthetic appeal of the 1207 Visitor Center.
- Economic Development is requesting and update to the city's economic development master plan given economic events in recent years.
- Public Communications is requesting to implement a new city website. This will allow the department to improve the overall functionality and interface of the city's website.
- A citizen survey will be performed by Public Communications to gauge the overall sentiment and priorities of the citizens in College Station.

CITY OF COLLEGE STATION
GENERAL GOVERNMENT
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
					0.00%
Mayor & Council	$ 91,855	$ 134,957	$ 107,847	$ 122,957	-8.89%
City Secretary's Office	623,467	665,280	519,895	678,611	2.00%
Internal Auditor	252,832	328,713	335,367	365,202	11.10%
City Manager/Neighborhood Svcs	2,025,067	2,200,442	2,228,289	2,231,129	1.39%
Economic Development	705,748	1,099,570	832,428	1,259,957	14.59%
City Attorney's Office	1,426,914	1,632,850	1,619,099	1,723,867	5.57%
Public Communications	769,644	1,067,302	1,059,565	1,230,367	15.28%
Tourism Admin	68,816	900,000	903,990	60,000	-93.33%
Community Services	1,080,473	1,154,088	1,114,995	1,219,408	5.66%
Human Resources	2,015,173	2,436,197	2,217,768	2,768,990	13.66%
TOTAL	$ 9,059,989	$ 11,619,399	$ 10,939,243	$ 11,660,488	0.35%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 6,964,989	$ 7,901,535	$ 7,581,299	$ 8,362,042	5.83%
Health Insurance	945,107	986,898	971,020	1,031,516	4.52%
Supplies	267,982	405,536	280,204	442,752	9.18%
Maintenance	14,520	19,041	15,135	26,547	39.42%
Purchased Services	867,391	2,306,389	2,091,585	1,627,631	-29.43%
Capital Outlay	-	-	-	170,000	-
TOTAL	$ 9,059,989	$ 11,619,399	$ 10,939,243	$ 11,660,488	0.35%

PERSONNEL

	FY23 Actual	FY24 Revised Budget		FY25 Approved Budget	% Change in Budget from FY24 to FY25
City Secretary's Office	5.50	5.50	-	5.50	0.00%
Internal Auditor	2.00	2.00	-	2.00	0.00%
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	11.00	-	11.00	0.00%
Public Communications	8.00	8.00	-	8.00	0.00%
Community Services	10.00	10.50		10.50	0.00%
Human Resources	18.00	18.00		18.00	0.00%
TOTAL	68.50	69.00		69.00	0.00%

CITY OF COLLEGE STATION
LIBRARY
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Library	$ 1,395,495	$ 1,430,953	$ 1,430,953	$ 1,736,557	21.36%
TOTAL	$ 1,395,495	$ 1,430,953	$ 1,430,953	$ 1,736,557	21.36%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	1,027	2,300	2,300	1,300	-43.48%
Maintenance	2,563	2,805	2,805	2,863	2.07%
Purchased Services	1,281,504	1,315,348	1,315,348	1,621,894	23.31%
Capital Outlay	110,400	110,500	110,500	110,500	0.00%
TOTAL	$ 1,395,495	$ 1,430,953	$ 1,430,953	$ 1,736,557	21.36%

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.

City Secretary's Office
STRATEGIC PLAN

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

Top Departmental Goals
1) Goal: Update the OnBoard system and implement a Committee 101 course to educate the public about Boards, Committees, and Commissions.
    - Issue: People are not fully aware of the commitment involved in serving on a committee.
    - Plan of Action: Create a (Committee 101) powerpoint presentation to give to citizens in order to better inform them, in collaboration with the liaisons of the citizen boards, committees, and commissions. On our public webpage (OnBoard) provide additional information and improve the language while standardizing the information provided across meeting bodies.
    - Strategic Initiative: Good Governance
2) Goal: Complete the remaining 7 out of 34 department's retention schedules, along with inventorying /converting/destruction of city records in storage/office for retention.
    - Issue: Some departmental records consist of duplicates, with continue training and evaluation this will be corrected. Compliance with Record Scheduling Requirements of Local Government Records Act helps to ensure consistent retention and application of records management practices.
    - Plan of Action: Reduce the percentage record duplication, along with departmental coordination to convert records to .tiff or .pdf files, or complete retention process.
    - Strategic Initiative: Good Governance
3) 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 by 69.97% from FY21 – 2,675 to FY23 – 3,823.
    - 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
4) Goal: Using the current business procedures as a guide, provide user training for the GovQA Open Records Request (ORR) Management system to the entire organization.
    - Issue: Workflow procedures have changed since the GovQA ORR system was implemented in response to user input and system updates. In addition to recent additions to the organizations and changes in positions.
    - Plan of Action: Provide education and training based on the procedures used in our present workflow.
    - Strategic Initiative: Good Governance

Internal Auditor

STRATEGIC PLAN

Mission Statement

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

Top Departmental Goals

1) Goal: Develop and complete the FY24 Annual Audit Plan
    - Issue: An audit plan is prepared each year to serve as a guide to allocate scarce audit resources to areas that will most benefit the City.
    - Plan of Action: In developing the Annual Audit Plan, the City Internal Auditor identifies potential audit topics based on the following factors: (1) assessing financial and performance risks, (2) reviewing the financial auditors' results, and (3) determining the feasibility of audit topics and the availability of resources.
    - Strategic Initiative: Good Governance
2) Goal: Conduct audit follow-up
    - Issue: The efficacy of the audit process depends on the extent to which audit recommendations are implemented. The actions taken by management to implement recommendations and mitigate the risk identified in audit reports are presented in an annual report provided to the City Council.
    - Plan of Action: Conduct audit follow-up review for all outstanding audit recommendations.
    - Strategic Initiative: Good Governance
3) Goal: Update policies and procedures to ensure compliance with 2023 GAS revisions
    - Issue: Government Auditing Standards (GAS), promulgated by the U.S. Government Accountability Office (GAO), establishes professional standards for conducting audits in government. The proposed 2023 revisions are scheduled to be adopted towards then end of fiscal year 2023.
    - Plan of Action: Examine all the 2023 GAS revisions. Review and update the Internal Audit Office's policies and procedures to ensure compliance with the updated standards.
    - Strategic Initiative: Good Governance
4) Goal: Develop automated audit testing procedures for key financial controls
    - Issue: As the City's staff, populations, and expenditures grow, the City's risk exposure also increases. Leveraging big data and automating audit tests in common risk areas will provide better audit coverage at lower resources cost. Therefore, the need for future staffing increases will be alleviated.
    - Plan of Action: Implement a continuous auditing and agile auditing program. This will be facilitated through the purchase of a specialized audit analytics software.
    - Strategic Initiative: Good Governance, Financial Sustainable City

City Manager's Office
STRATEGIC PLAN

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

Top Departmental Goals
1) Goal: Direct and promote organizational culture and leadership.
    - Issue: Maintain a qualified and motivated professional staff.
    - Plan of Action: Review City's vision, mission, and core values; Promote leadership development among staff, create a more diverse and inclusive workplace.
    - Strategic Initiative: Good Governance.
2) Goal: Promote community and economic development through strategic partnerships.
    - Issue: Continue to develop a diverse and growing economy.
    - Plan of Action: Adjust to a dynamic environment and growth of the city; Meet regularly with local and regional partners including Texas A&M University; Leverage local, state, and federal resources.
    - Strategic Initiative: Sustainable City, Diverse and Growing Economy, Financial Sustainability.
3) Goal: Lead the FY25 Budget and Capital Improvement Program (CIP) Schedule and Budget.
    - Issue: Addressing core services and infrastructure.
    - Plan of Action: Provide support to ensure timely delivery of capital improvements. Review funding options for operating/capital projects.
    - Strategic Initiative: Core Services and Infrastructure, Improving Mobility.
4) Goal: Enhance relations with City Council and citizens.
    - Issue: Promote and deliver effective communication among City staff, elected officials, and the general public.
    - Plan of Action: Provide recommendations and implement policy supported by City Council; Encourage citizen engagement.
    - Strategic Initiative: Good Governance.
5) Goal: Strategically utilize available fund balances to meet City strategic projects.
    - Issue: The City has accumulated fund balances.
    - Plan of Action: Continue to provide superior services to residents; evaluate City assets, investments, and activities and determine the most effective way of utilizing fund balances and debt to meet the City's needs and decrease annual operating expenses.
    - Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City.

Economic Development and Tourism

STRATEGIC PLAN

Mission Statement

The Economic Development & Tourism department will lead efforts to promote a diversified economy generating quality, stable, full-time jobs; bolstering the sales and property tax base; and increasing Hotel Occupancy Tax in College Station.

Top Departmental Goals

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

City Attorney's Office
STRATEGIC PLAN

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

Top Departmental Goals

1) Goal: Meet increasing City departments' and public officials' demands for legal advice and services.
    - Issue: Increased requests for legal advice and services from City departments and public officials.
    - Plan of Action: Continue to evaluate and adjust legal resources provided to City departments and public officials.
    - Strategic Initiative: Good governance
2) Goal: Manage workload efficiently.
    - Issue: Increased legal advice and legal services in all areas resulting in a need to move to a paperless law practice.
    - Plan of Action: Scanning remaining paper files in storage to eliminate the need for storage.
    - Strategic Initiative: (a) Good governance (b) Financially sustainable City
3) Goal: Continue to develop and train capable 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 struggle to understand the city's budget and are unaware of capital project progress/success.
    - Plan of Action: Deliberate and transparent storytelling on owned, earned, and paid communication channels to convey efficient use of taxpayer dollars.
    - Strategic Initiative(s): Good Governance, Financial Sustainability, Core Services & Infrastructure
2) Goal: Expose a variety of audiences to essential city messaging.
    - Issue: Market College Station as a city of choice for retail, commercial, and manufacturing investment to diversify our economy and increase our tax base. Promote additional tourism opportunities.
    - Plan of Action: Collaborate with Economic Development/Tourism and Parks and Recreation to create multimedia marketing collaterals, success stories, and other tools to help build a competitive edge.
    - Strategic Initiative(s): Good Governance, Diverse & Growing Economy, Core Services & Infrastructure
3) Goal: Create opportunities for improved customer service and engagement.
    - Issue: The city's website requires a complete redesign to provide the positive user experience citizens and elected leaders expect. In addition, a city-wide citizen satisfaction survey should be scheduled since the last one was conducted in 2019. The new website and the survey will be submitted as SLAs.
    - Plan of Action: If the SLAs are approved, we will solicit bids from established municipal website and citizen survey vendors. The website coordinator will focus on proper site architecture, page layout, metadata, file types, design, content, and accessibility to support city departments and serve public needs. A citizen survey could be scheduled in the late spring of 2025 before most college students leave for the summer.
    - Strategic Initiative(s): Good Governance

Community Services
STRATEGIC PLAN

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

Top Departmental Goals
1) Goal: Manage the City's CDBG & HOME grant programs to maximize impact to the community.
    - Issue: To create programs and develop partnerships that serve the low-to-moderate income population and neighborhoods in College Station.
    - Plan of Action: Assess the needs, develop the Consolidated Plan, Annual Action Plan, and Budget to address the most pressing needs comprehensively & strategically develop partnerships that can address the areas that cannot be addressed with grant funding.
    - Strategic Initiative: Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy
2) Goal: Increase safe and affordable housing opportunities.
    - Issue: To create more affordable housing units and continue programs to assist residents.
    - Plan of Action: Create assistance programs to address housing needs and support for-profit and non-profit developers who will create new affordable housing opportunities.
    - Strategic Initiative: Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy
3) Goal: Proactively enforce ordinances, build relationships with residents and community partners, and respond to reports and concerns.
    - Issue: To promote and preserve a community with strong and safe neighborhoods.
    - Plan of Action: Each Code Enforcement Officer will pro-actively patrol their assigned area for possible code violations and respond re-actively to citizen concerns that are received.
    - Strategic Initiative: Neighborhood Integrity
4) Goal: Manage the Northgate District, including maintenance of parking and non-parking assets, providing efficient parking operations, promoting safety, monitoring aesthetics, strengthening relationships with area stakeholders, and responsible oversight of the Northgate Parking Fund.
    - Issue: To maintain a clean and safe environment for people to live, work, and play.
    - Plan of Action: Train and expect staff to educate people and enforce ordinances to encourage a safe and clean environment; ensure fiscal responsibility; continue open lines of communication with stakeholders; and maintain the City's investments in the Northgate District consistently and effectively.
    - Strategic Initiative: Good Governance; Financial Sustainability; Core Services and Infrastructure; Neighborhood Integrity; Diverse & Growing Economy; and Improving Mobility

Human Resources/Risk Management

STRATEGIC PLAN

Mission Statement

It is the mission of the Human Resources/Risk Management Department to be a strategic partner in developing, implementing, and supporting programs and processes that add value to the City of College Station and its employees; to be an employer of choice; to ensure the effective recruitment, retention, productivity, and engagement of City employees; and to support the health, safety and welfare of employees, residents, visitors, and customers.

Top Departmental Goals

1) Goal: Be an Employer of Choice: Recruiting & Retention

   - Issue: The talent market is experiencing volatility as an impact of many circumstances. The City must remain competitive in our recruiting, retention and compensation practices and policies (i.e. total rewards).
   - Plan of Action: Pursue innovative solutions for the recruitment process, including virtual contact, identifying high potential prospects from other fields, and focusing on retaining current City employees. Seek out market and best-in-practice data to remain competitive. Develop and enhance relationships and networks in the local area to attract talent and build stronger pipelines through experiences such as internships and job shadowing. 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 obligations of the City, for a home rule city such as College Station at $2.50 per $100 valuation. The Proposed FY25 tax rate to finance general government services, including debt service, is 51.3086 cents per $100 of valuation. The debt service portion of the FY25 tax rate is 21.1441 cents per $100 of valuation, a reduction of 0.0001 from FY24.

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

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

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

Property tax revenues for the debt portion of the tax rate are projected to increase 4.34% to $29,812.323. This change is due to increases in property valuation and added property to the tax rolls. Budgeted FY25 investment earnings will be higher than FY24 due to current interest rates.

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.

FY24 debt obligation payments will increase 6.81% due to additional debt issued in FY24. The debt issued in FY24 includes General Obligation bonds for voter approved projects and some Certificates of Obligation for new and existing projects.

CITY OF COLLEGE STATION
DEBT SERVICE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY24 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 7,538,407**	**$ 6,681,947**	**$ 6,681,947**	**$ 6,591,439**	
Revenues					
Ad Valorem Taxes	$ 24,297,109	$ 28,571,392	$ 28,571,392	$ 29,812,323	4.34%
Investment Earnings	456,981	150,000	350,000	300,000	100.00%
Total Revenues	$ 24,768,013	$ 28,721,392	$ 28,921,392	$ 30,112,323	4.84%
Total Funds Available	**$ 32,306,420**	**$ 35,403,339**	**$ 35,603,339**	**$ 36,703,762**	3.67%
Transfers:					
Transfers In	(468,073)	-	-	(472,455)	-
Total Transfers (Sources) Uses	(468,073)	-	-	(472,455)	-
Other (Sources) Uses					
Debt Service	26,091,459	29,001,900	29,001,900	30,975,700	6.81%
Refunded Bond Escrow, Agent Fees	8,777	10,000	10,000	10,000	0.00%
Total Other (Sources) Uses	26,100,236	29,011,900	29,011,900	30,985,700	6.80%
Total Expenditures & Transfers	**$ 25,632,163**	**$ 29,011,900**	**$ 29,011,900**	**$ 30,513,245**	5.17%
Total Increase (Decrease)	$ (864,150)	$ (290,508)	$ (90,508)	$ (400,922)	
Measurement Focus Increase (Decrease)	7,690				
Ending Fund Balance	**$ 6,681,947**	**$ 6,391,439**	**$ 6,591,439**	**$ 6,190,517**	

DEBT SERVICE FUND FIVE YEAR FORECAST

	FY24 Year-End Estimate	FY25 Approved Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Fund Balance	$ 6,681,947	$ 6,591,439	$ 6,190,517	$ 6,077,215	$ 5,857,463	$ 5,380,962
Revenues						
Current Revenues	28,921,392	30,112,323	31,025,861	32,147,243	33,377,133	34,678,218
Total Revenues	**$ 28,921,392**	**$ 30,112,323**	**$ 31,025,861**	**$ 32,147,243**	**$ 33,377,133**	**$ 34,678,218**
Transfers:						
Transfers In	-	(472,455)	(472,349)	(475,334)	(382,156)	(146,646)
Total Transfers (Sources) Uses	$ -	$ (472,455)	$ (472,349)	$ (475,334)	$ (382,156)	$ (146,646)
Other (Sources) Uses						
Debt Service	$ 29,001,900	$ 30,975,700	$ 31,601,511	$ 32,832,330	$ 34,225,790	$ 34,969,412
Other (Sources) Uses	10,000	10,000	10,000	10,000	10,000	10,000
Total Other (Sources) Uses	$ 29,011,900	$ 30,985,700	$ 31,611,511	$ 32,842,330	$ 34,235,790	$ 34,979,412
Total Expenditures & Transfers	**$ 29,011,900**	**$ 30,513,245**	**$ 31,139,162**	**$ 32,366,996**	**$ 33,853,634**	**$ 34,832,766**
Increase (Decrease)	$ (90,508)	$ (400,922)	$ (113,301)	$ (219,752)	$ (476,501)	$ (154,547)
Ending Fund Balance	**$ 6,591,439**	**$ 6,190,517**	**$ 6,077,215**	**$ 5,857,463**	**$ 5,380,962**	**$ 5,226,415**
Fund Balance Required	2,901,190	3,098,570	3,161,151	3,284,233	3,423,579	3,497,941

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 2013	420,000	-	-	-	-	-	420,000
G.O. Series 2013 Ref.	645,000	260,000	355,000	-	-	-	1,260,000
G.O. Series 2014	630,000	-	-	-	-	-	630,000
G.O. Series 2014 Ref.	910,000	530,000	410,000	205,000	-	-	2,055,000
G.O. Series 2016	400,000	-	-	-	-	-	400,000
G.O. Series 2016 Ref.	1,206,849	575,000	1,125,000	470,000	243,151	-	3,620,000
G.O. Series 2017	745,000	-	-	-	-	-	745,000
G.O. Series 2017 Ref.	220,000	710,000	415,000	-	-	275,000	1,620,000
G.O. Series 2020 Ref.	1,105,500	768,700	163,500	472,300	-	-	2,510,000
G.O. Series 2023	295,000	-	-	-	-	-	295,000
G.O. Series 2024	655,000	-	-	-	-	-	655,000
TOTAL PRINCIPAL	$ 7,232,349	$ 2,843,700	$ 2,468,500	$ 1,147,300	$ 243,151	$ 275,000	$ 14,210,000
ISSUE - INTEREST							
G.O. Series 2013	179,500	-	-	-	-	-	179,500
G.O. Series 2013 Ref.	16,100	6,500	8,900	-	-	-	31,500
G.O. Series 2014	287,600	-	-	-	-	-	287,600
G.O. Series 2014 Ref.	70,800	41,500	32,000	15,900	-	-	160,200
G.O. Series 2016	158,500	-	-	-	-	-	158,500
G.O. Series 2016 Ref.	140,961	67,500	121,700	50,400	30,539	-	411,100
G.O. Series 2017	395,300	-	-	-	-	-	395,300
G.O. Series 2017 Ref.	46,000	144,100	85,200	-	-	55,700	331,000
G.O. Series 2020 Ref.	338,500	162,700	16,700	86,500	-	-	604,400
G.O. Series 2023	285,100	-	-	-	-	-	285,100
G.O. Series 2024	588,300	-	-	-	-	-	588,300
TOTAL INTEREST	$ 2,506,661	$ 422,300	$ 264,500	$ 152,800	$ 30,539	$ 55,700	$ 3,432,500
TOTAL PAYMENT	$ 9,739,010	$ 3,266,000	$ 2,733,000	$ 1,300,100	$ 273,690	$ 330,700	$ 17,642,500

CERTIFICATES OF OBLIGATION BONDS

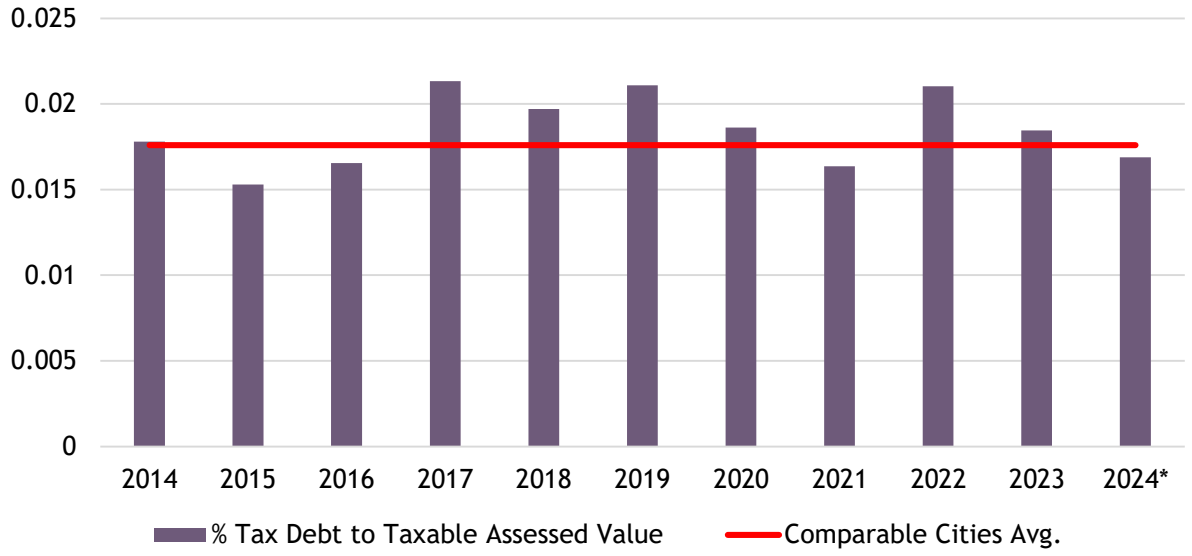
ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	TOTAL
C.O. Series 2013	-	420,000	-	105,000	-	525,000
C.O. Series 2014	210,000	375,000	275,000	485,000	-	1,345,000
C.O. Series 2016	1,035,000	-	425,000	-	-	1,460,000
C.O. Series 2017	2,020,000	-	330,000	195,000	-	2,545,000
C.O. Series 2018	730,000	260,000	150,000	415,000	-	1,555,000
C.O. Series 2019	1,704,720	595,000	485,000	930,000	125,280	3,840,000
C.O. Series 2020	255,000	-	105,000	640,000	-	1,000,000
C.O. Series 2021	1,010,000	530,000	295,000	385,000	-	2,220,000
C.O. Series 2022	1,475,000	295,000	250,000	390,000	-	2,410,000
C.O. Series 2023	265,000	315,000	235,000	60,000	-	875,000
C.O. Series 2024	5,100,000	300,000	60,000	140,000	-	5,600,000
TOTAL PRINCIPAL	$ 13,804,720	$ 3,090,000	$ 2,610,000	$ 3,745,000	$ 125,280	$ 23,375,000
ISSUE - INTEREST						
C.O. Series 2013	-	177,100	-	42,900	-	220,000
C.O. Series 2014	126,500	226,600	167,900	294,900	-	815,900
C.O. Series 2016	327,700	-	137,500	-	-	465,200
C.O. Series 2017	1,206,100	-	223,500	132,900	-	1,562,500
C.O. Series 2018	440,100	172,600	97,800	273,800	-	984,300
C.O. Series 2019	967,015	46,100	366,800	704,700	73,485	2,158,100
C.O. Series 2020	41,300	-	74,400	456,200	-	571,900
C.O. Series 2021	610,200	436,500	241,100	317,900	-	1,605,700
C.O. Series 2022	1,789,400	413,900	348,800	544,000	-	3,096,100
C.O. Series 2023	241,200	438,800	325,900	83,800	-	1,089,700
C.O. Series 2024	1,210,000	450,000	90,000	210,000	-	1,960,000
TOTAL INTEREST	$ 6,959,515	$ 2,361,600	$ 2,073,700	$ 3,061,100	$ 73,485	$ 14,529,400
TOTAL PAYMENT	$ 20,764,235	$ 5,451,600	$ 4,683,700	$ 6,806,100	$ 198,765	$ 37,904,400

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

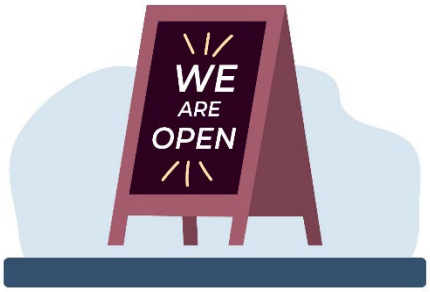
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY25	21,037,069	9,466,176	30,503,245	237,602,682
FY26	17,877,698	8,619,522	26,497,220	216,565,613
FY27	16,826,415	7,796,975	24,623,390	198,687,915
FY28	16,648,775	7,052,401	23,701,176	181,861,500
FY29	15,908,435	6,345,046	22,253,481	165,212,725
FY30	16,059,020	5,642,907	21,701,927	149,304,290
FY31	15,130,210	4,957,803	20,088,013	133,245,270
FY32	13,434,760	4,360,274	17,795,034	118,115,060
FY33	13,771,750	3,819,593	17,591,343	104,680,300
FY34	13,722,550	3,291,196	17,013,746	90,908,550
FY35	12,953,170	2,804,545	15,757,715	77,186,000
FY36	13,413,580	2,339,381	15,752,961	64,232,830
FY37	12,323,800	1,876,648	14,200,448	50,819,250
FY38	8,673,790	1,481,148	10,154,938	38,495,450
FY39	7,928,560	1,155,595	9,084,155	29,821,660
FY40	5,888,100	872,789	6,760,889	21,893,100
FY41	6,260,000	609,088	6,869,088	16,005,000
FY42	5,320,000	343,075	5,663,075	9,745,000
FY43	2,545,000	153,850	2,698,850	4,425,000
FY44	1.880.000	47.000	1.927.000	1.880.000

OUTSTANDING TAX DEBT VS TAXABLE ASSESSED VALUATION



*** Projected**

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. Due to timing on the current Fujifilm Diosynth Biotechnologies incentive agreement payment and the new tax incentive agreement starting in FY26, there will be no payment made in FY25 to them. The reserve balance in the Subfund will cover the FY25 payments without a need of a transfer. 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.

Economic Development Incentives		
Organization	**FY24 Year End Estimate**	**FY25 Budget**
Fujifilm Diosynth Biotechnologies	$262,452	$ -
College Station Science Park LLC	91,070	81,810
BioCorridor Agreement with City of Bryan	322,990	418,190
Total Incentives	**$676,512**	**$500,000**

- City Council approved an incentive agreement with Fujifilm Diosynth Biotechnologies in June 2014 with annual payments based on Brazos Central Appraisal District certified taxable values. This current agreement's payments will finish in FY24 and a new agreement with Fujifilm will start in FY26.
- College Station Science Park LLC has an incentive agreement approved in FY15 that will pay annual cash incentives equal to the incremental taxable value for each year through 2027.
- The City also pays the City of Bryan 50% of eligible property tax revenue in the BioCorridor annually as part of the partnership to support development in the area. In prior years, the City made annual payments to Viasat, Strategic Behavior Health and Costco.

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



CITY OF COLLEGE STATION
ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 1,676,567**	**$ 1,663,722**	**$ 1,663,722**	**$ 1,387,210**	
Revenues					
Investment Earnings	$ 69,813	$ 50,000	$ 50,000	$ 30,000	-40.00%
Misc Non-Operating	-	-	-	-	-
Total Revenues	$ 69,813	$ 50,000	$ 50,000	30,000	-40.00%
Total Funds Available	**$ 1,746,380**	**$ 1,713,722**	**$ 1,713,722**	**$ 1,417,210**	-17.30%
Expenditures:					
General Government Dept	$ 434,553	$ 1,039,100	$ 676,512	$ 500,000	-51.88%
Total Operating Expenditures	$ 434,553	$ 1,039,100	$ 676,512	500,000	-51.88%
Transfers:					
Transfers In	(350,000)	(350,000)	(350,000)	-	-100.00%
Total Transfers (Sources) Uses	(350,000)	(350,000)	(350,000)	-	-100.00%
Total Expenditures & Transfers	**$ 84,553**	**$ 689,100**	**$ 326,512**	**500,000**	-27.44%
Total Increase (Decrease)	$ (14,741)	$ (639,100)	$ (276,512)	$ (470,000)	
Measurement Focus Increase (Decrease)	1,896				
Ending Fund Balance	**$ 1,663,722**	**$ 1,024,622**	**$ 1,387,210**	**$ 917,210**	

CITY OF COLLEGE STATION
ECONOMIC DEVELOPMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Economic Development Dept	$ 434,553	$ 1,039,100	$ 676,512	$ 500,000	-51.88%
TOTAL	$ 434,553	$ 1,039,100	$ 676,512	$ 500,000	-51.88%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Purchased Services	434,553	1,039,100	676,512	500,000	-51.88%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 434,553	$ 1,039,100	$ 676,512	$ 500,000	-51.88%

OTHER GOVERNMENTAL SUBFUNDS

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

EFFICIENCY TIME PAYMENT FEE SUBFUND

The Efficiency Time Payment Fee Fund improves the efficiency of the administration of justice in College Station. Ten percent of the total fee collected is retained from defendants who are more than thirty days delinquent in paying for a misdemeanor offense, which amounts to $2.50. Budgeted expenses include the printing and distribution of collection notices as well as a software interface subscription with the Texas Department of Transportation.

FY25 revenue is projected to increase due to historical trends. The FY25 operating budget is planned to remain stable compared to FY24.

SPRING CREEK LOCAL GOVERNMENT SUBFUND

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

The City established the Spring Creek Local Governmental Fund in February 2018 to record revenue and expenditures related to the Spring Creek Corporate Campus development. Development activities include revising the Master Development Plan, surveying, preliminary platting, identifying infrastructure needs, and generating marketing, branding, and signage. The City currently has lots available for private development. No activity is budgeted in FY24 and in FY23 the balance of this subfund was transferred back to the General Fund and has been reduced to zero. The subfund will be inactive until development activities are planned.



CITY OF COLLEGE STATION
EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 83,082**	**$ 101,467**	**$ 101,467**	**$ 122,017**	
Revenues					
Fines and Penalties	$ 20,421	$ 16,400	$ 22,970	$ 20,000	21.95%
Investment Earnings	3,921	1,600	5,700	4,800	200.00%
Total Revenues	$ 24,342	$ 18,000	$ 28,670	$ 24,800	37.78%
Total Funds Available	**$ 107,424**	**$ 119,467**	**$ 130,137**	**$ 146,817**	22.89%
Expenditures:					
Fiscal Services Dept	$ 6,074	$ 9,110	$ 8,120	$ 9,110	0.00%
Total Operating Expenditures	$ 6,074	$ 9,110	$ 8,120	$ 9,110	0.00%
Total Expenditures & Transfers	**$ 6,074**	**$ 9,110**	**$ 8,120**	**$ 9,110**	0.00%
Total Increase (Decrease)	$ 18,268	$ 8,890	$ 20,550	$ 15,690	
Measurement Focus Increase (Decrease)	117				
Ending Fund Balance	**$ 101,467**	**$ 110,357**	**$ 122,017**	**$ 137,707**	24.78%

CITY OF COLLEGE STATION
EFFICIENCY TIME PAYMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Municipal Court	$ 6,074	$ 9,110	$ 8,120	$ 9,110	0.00%
TOTAL	$ 6,074	$ 9,110	$ 8,120	$ 9,110	0.00%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	-	-	-	-	-
Maintenance	406	4,000	1,610	4,000	0.00%
Purchased Services	5,668	5,110	6,510	5,110	0.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 6,074	$ 9,110	$ 8,120	$ 9,110	0.00%

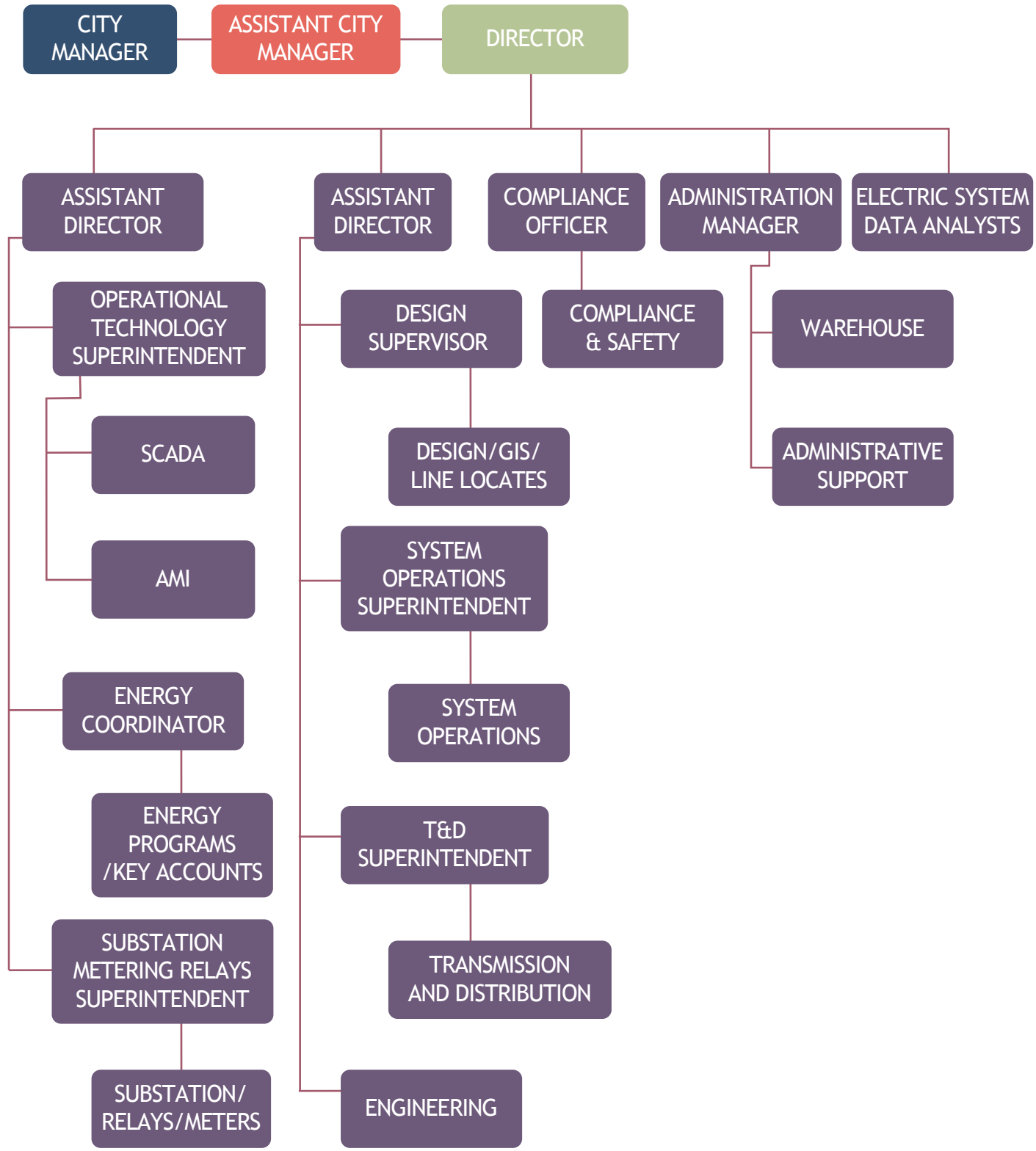
CITY OF COLLEGE STATION
SPRING CREEK LOCAL GOVERMENT SUBFUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 25,000**	**$ -**	**$ -**	**$ -**	
Revenues					
Gain (Loss) on Sale of Assets	$ -	$ -	$ -	-	-
Total Revenues	$ -	$ -	$ -	$ -	-
Total Funds Available	**$ 25,000**	**$ -**	**$ -**	**$ -**	-
Expenditures:					
General Government Dept	-	-	-	-	-
Total Operating Expenditures	$ -	$ -	$ -	$ -	-
Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	25,000	-	-	-	-
G&A Transfers Out	-	-	-	-	-
Total Transfers (Sources) Uses	25,000	-	-	-	-
Total Expenditures & Transfers	**$ 25,000**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ (25,000)	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)	-				
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	

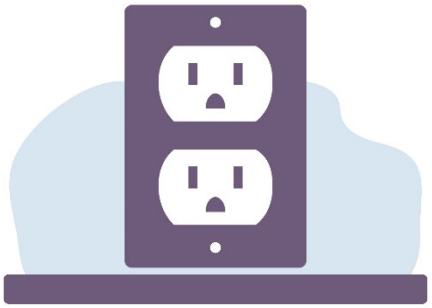

CITY OF COLLEGE STATION
Home of Texas A&M University®

ELECTRIC UTILITY

CITY OF COLLEGE STATION



ELECTRIC FUND



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

The Electric system includes:

- 93.00 FTEs serving 46,530 City meters and 6,288 street/rental lights.
- Approximately 20 miles of transmission lines.
- Approximately 326 miles of underground and 205 miles of overhead distribution lines.
- Eight substations, with a ninth in preliminary construction.
- Approximate annual energy sales of 948,370 megawatt-hour (MWh).

The Texas Public Utilities Commission ruled on the City's TCOS filing that the city overcharged transmission for prior years in the amount of *$26.3 million dollars over 15 years, plus over $15.4 million in interest at an interest rate of 6.71%. City Council approved a $27.4 million payment on FY24 Budget Amendment #3. The payment was processed on October 10th, 2024. The City intends to continue to appeal this issue.



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

Electric realized unexpected revenues in FY23 due to an extreme summer that was the second hottest on record. These revenues were used to fund capital projects and contribute more to the Risk Mitigation Fund. The FY24 revenue year-end estimate reflects a return to normal weather patterns and higher than expected investment earnings due to current interest rates.

The City is not proposing any FY25 metered rate increases. The Transmission Delivery Adjustment (TDA) surcharge will be adjusted to match the expected FY25 cost of service. The TDA covers transmission and congestion charges incurred to bring power to College Station. These expenses are included in the Operations Expenditure Summary's Purchase Power/Transmission row. The City reviews and updates the TDA annually.

FY25 budgeted operating revenue combines FY24 averaged actuals, adjusted for customer demand and weather patterns, and a mild growth factor. Budgeted FY25 residential and commercial revenues are higher due to anticipated growth resulting from population, increased density, and additional demand in off-peak months (due to increased use of electrical heating appliances). Budgeted investment earnings

were adjusted to match current year actuals. Other revenue budgets were adjusted to align with actuals realized in FY23-FY24.

The City reexamined historical KPIs and aligned them with the City's strategic plan. The FY25 Budget includes the following SLAs:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Engineering Superintendent	$52,810	$209,973	$262,783	Goal 2	N/A
Electric Fund SLAs Total	**$52,810**	**$209,973**	**$262,783**		

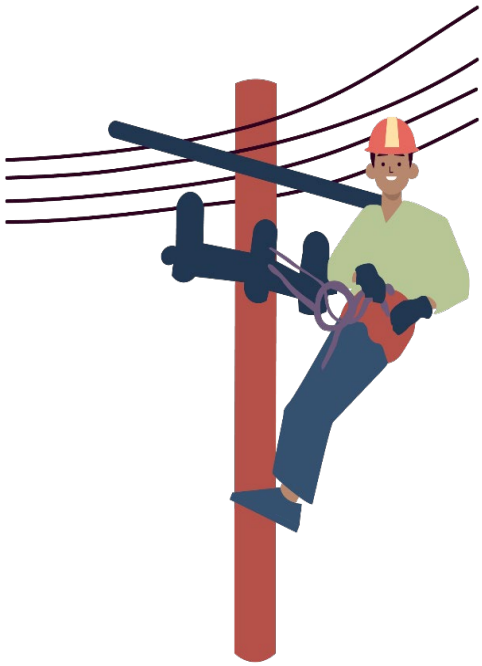
KPIs are available at the link in the SLA table or in Appendix K.

- The SLA will create a licensed Professional Engineer (PE) position in the Electric department, responsible for the planning and design of the overhead and underground distribution system. This position is needed as Texas requires any public works project to be sealed by a licensed PE. The SLA directly relates to the department's Strategic Goal 2.

The FY24 year-end expense estimate reflects lower than expected Purchase Power costs while other operational costs remain high The FY25 operating budget decreased due to revised Purchase Power costs, which reflect more stable and predictable pricing. The FY25 General Fund Transfer remains relatively flat and is not set to the maximum allowed by the Fiscal and Budgetary Policy Statement.

Transfers to Electric increased due to scheduled replacement purchases and additional Supervisory Control and Data Acquisition (SCADA) costs incurred on behalf of the Water and Wastewater utilities. Electric will receive a larger transfer from both Water and Wastewater to offset a portion of the SCADA costs incurred.

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



FY25 continues the Electric Risk Mitigation Fund transfer. This Fund established a reserve for unexpected, extraordinary utility risks and resulting expenses. Staff evaluates fund balance annually to appropriately adjust future budgeted transfers. Additional operating revenues will be transferred to the Risk Mitigation Fund in the future.

Beginning in FY25, we anticipate funding a greater portion of future capital projects with operating revenues. This increase in cash for capital is due to available resources and projected utility costs (primarily utility relocations in coordination with TxDOT and the construction of a new substation).

The FY25 ending working capital will decrease due to the budgeted cash for capital and Risk Mitigation Fund transfer. The Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY25 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION
ELECTRIC FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 32,790,094**	**$ 58,301,136**	**$ 58,301,136**	**$ 32,505,898**	
Revenues					
Residential	$ 66,020,069	$ 63,500,000	$ 63,000,000	$ 63,945,000	0.70%
Commercial	43,753,589	40,500,000	42,000,000	42,170,000	4.12%
Transmission Delivery Adjustment	15,811,951	15,100,000	15,000,000	15,537,900	2.90%
Charges for Services	132,341	90,000	125,510	100,000	11.11%
Fines and Penalties	1,340,737	1,200,000	403,502	1,200,000	0.00%
Rents, Royalties and Contributions	283,188	300,000	529,279	300,000	0.00%
Other Revenue	4,576,846	4,365,000	4,365,105	4,365,000	0.00%
Non-Governmental Grants	1,500	-	-		
Investment Earnings	1,737,394	1,468,000	2,742,817	2,800,000	90.74%
Misc Non-Operating	949,790	230,000	470,682	580,000	152.17%
Gain (Loss) on Sale of Assets	(515,616)	-	-	-	-
Total Revenues	$ 134,091,792	$ 126,753,000	$ 128,636,895	$ 130,997,900	3.35%
Total Funds Available	**$ 166,881,886**	**$ 185,054,136**	**$ 186,938,031**	**$ 163,503,798**	-11.65%
Expenditures:					
Electric Dept	$ 89,349,842	$ 103,023,249	$ 98,498,579	$ 99,063,932	-3.84%
Direct Capital - Electric	161,177	580,000	184,327	400,000	-31.03%
Pay Plan Contingency	-	49,510	49,510	14,808	
Total Operating Expenditures	$ 89,511,019	$ 103,652,759	$ 98,732,416	$ 99,478,740	-4.03%
Transfers:					
Transfers In - Street Lights	(510,000)	(515,000)	(515,000)	(520,000)	0.97%
Transfers In - CIP	(45,637)	-	-	-	-
Transfers In - Replacements	(331,521)	(591,956)	(491,956)	(1,451,000)	145.12%
Transfers In - W/WW G&A	(794,016)	(909,633)	(909,633)	(1,664,477)	82.98%
Interdept Exp - Utility Billing	1,260,000	983,000	819,170	1,150,000	16.99%
General Fund Transfer	9,765,000	9,863,000	9,863,000	10,010,945	1.50%
Debt Service Transfer	7,881,121	8,303,200	8,303,200	8,717,600	4.99%
Transfers Out	2,000,000	6,000,000	6,000,000	6,000,000	0.00%
G&A Transfers Out	1,899,120	2,072,845	2,072,845	2,253,362	8.71%
Capital Transfers Out	1,500,000	2,500,000	2,500,000	10,000,000	300.00%
Total Transfers (Sources) Uses	22,624,068	27,705,456	27,641,626	34,496,430	24.51%
Other (Sources) Uses					
Vehicle Replacements/Purchases	331,521	491,956	491,956	1,451,000	194.95%
Debt Issuance Costs	165,591	-	-	-	-
Other	(73,824)	27,516,135	27,416,135	-	-100.00%
Contingency	-	150,000	150,000	138,250	-7.83%
Total Other (Sources) Uses	423,287	28,158,091	28,058,091	1,589,250	-94.36%
Total Expenditures & Transfers	**$ 112,558,374**	**$ 159,516,306**	**$ 154,432,133**	**$ 135,564,420**	-15.02%
Total Increase (Decrease)*	$ 21,533,418	$ (32,763,306)	$ (25,795,238)	$ (4,566,520)	
Measurement Focus Increase (Decrease	3,977,624				
Ending Working Capital	**$ 58,301,136**	**$ 25,537,830**	**$ 32,505,898**	**$ 27,939,378**	

* The FY25 Budget includes 1-time expenses/capital transfers.

CITY OF COLLEGE STATION
ELECTRIC FUND FIVE YEAR FORECAST

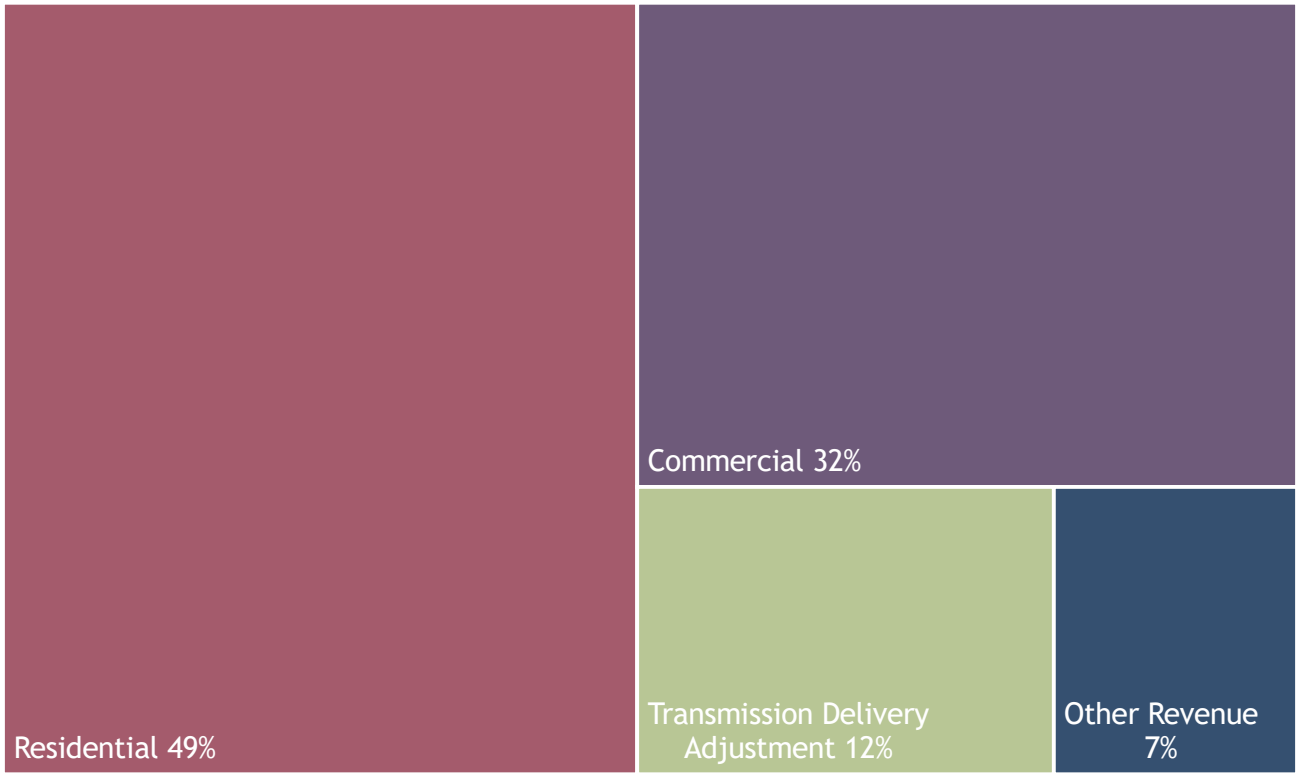
	FY24 Year-End Estimate	FY25 Proposed Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Working Capital	**$ 58,301,136**	**$ 32,505,898**	**$ 27,939,378**	**$ 22,492,931**	**$ 23,092,206**	**$ 23,249,156**
Total Revenues	128,636,895	130,997,900	132,013,900	133,793,900	135,932,900	138,118,900
Total Funds Available	**$ 186,938,031**	**$ 163,503,798**	**$ 159,953,278**	**$ 156,286,831**	**$ 159,025,106**	**$ 161,368,056**
Total Operating Expenditures	98,732,416	99,466,990	104,298,066	102,596,078	101,737,586	101,887,418
Total Transfers (Sources) Uses	27,641,626	34,496,430	33,012,281	30,448,547	33,888,364	36,010,059
Total Other (Sources) Uses	28,058,091	1,601,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	**$ 154,432,133**	**$ 135,564,420**	**$ 137,460,347**	**$ 133,194,625**	**$ 135,775,950**	**$ 138,047,477**
Total Increase (Decrease)*	$ (25,795,238)	$ (4,566,520)	$ (5,446,447)	$ 599,275	$ 156,950	$ 71,423
Measurement Focus Increase (Decrease)						
Ending Working Capital**	**$ 32,505,898**	**$ 27,939,378**	**$ 22,492,931**	**$ 23,092,206**	**$ 23,249,156**	**$ 23,320,579**

* The FY25 Budget includes 1-time expenses/transfers.

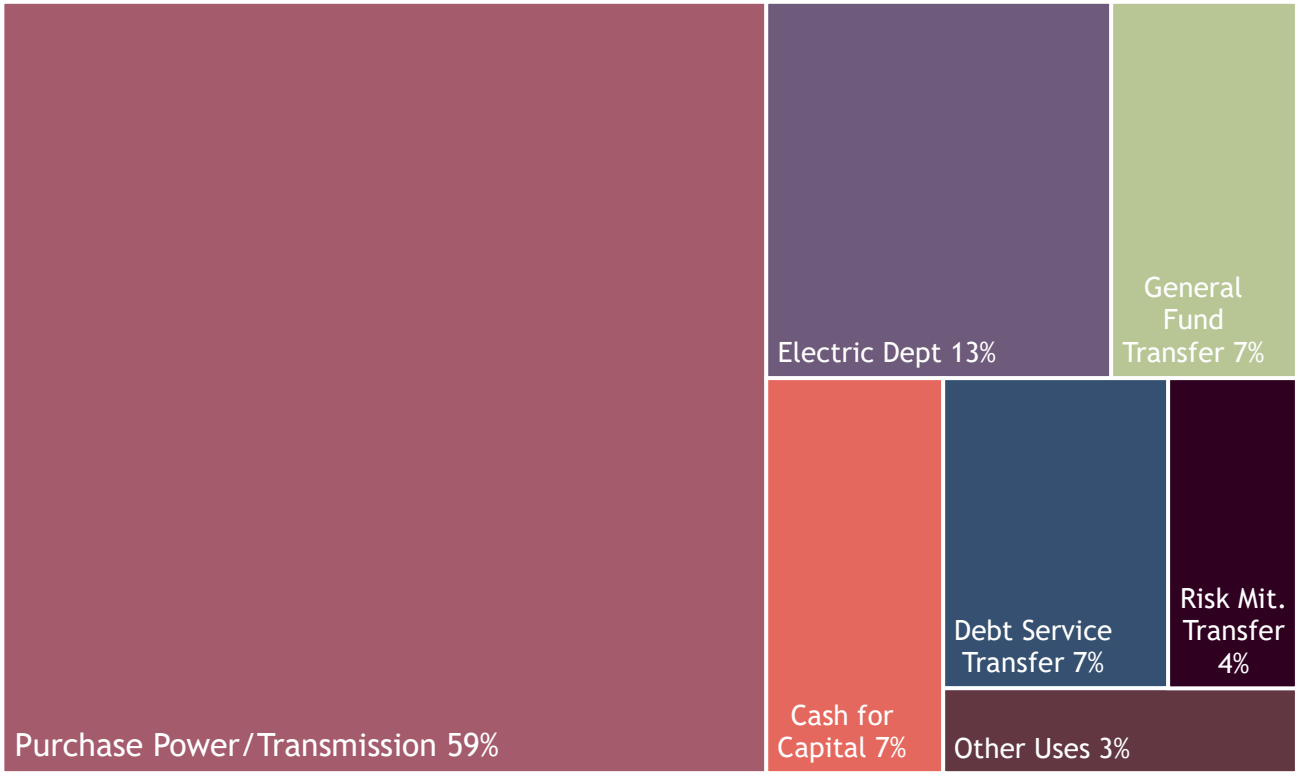
** The Texas Public Utilities Commision ruled on the City's TCOS filing that the city overcharged transmission for prior years in the amount of $26.3 million dollars over 15 years, plus over $15.4 million in interest at an interest rate of 6.71%. City Council approved a $27.4 million payment on FY24 Budget Amendment #3. The payment was processed on October 10th 2024.

Forecast developed in 2024 - future years are subject to change based on the facts and circumstances at the time of analysis.
The forecast does not include any rate changes. The forecast does include possible TDA adjustments based on expected Transmission costs.

ELECTRIC FUND- SOURCES



ELECTRIC FUND- USES



CITY OF COLLEGE STATION
ELECTRIC FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Warehouse	$ 331,773	$ 385,870	$ 341,604	$ 415,578	7.70%
Operations Administration	3,310,539	4,253,635	3,891,583	3,901,271	-8.28%
Substations	1,791,311	2,166,008	1,822,524	2,273,227	4.95%
Utility Dispatch	1,710,673	1,646,952	1,845,068	1,740,167	5.66%
Electric Compliance	324,125	511,787	392,534	526,807	2.93%
Engineering & Design (E&D)	1,279,090	1,397,436	1,293,664	1,682,809	20.42%
Energy Conservation	449,652	639,999	481,495	649,951	1.56%
Transmission / Distribution	4,225,456	4,530,389	5,129,385	5,005,979	10.50%
SCADA	731,640	675,667	1,025,772	1,017,571	50.60%
AMI	736,744	815,506	774,785	850,572	4.30%
Purchased Power/Transmissi	74,458,840	86,000,000	81,500,165	81,000,000	-5.81%
Direct Capital	161,177	580,000	184,327	400,000	-31.03%
Pay Plan Contingency	-	49,510	49,510	14,808	
TOTAL	$ 89,511,019	$ 103,652,759	$ 98,732,416	$ 99,478,740	-4.03%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 9,660,123	$ 10,028,349	$ 9,997,450	$ 11,040,078	10.09%
Health Insurance	1,329,527	1,331,013	1,238,421	1,395,386	4.84%
Supplies	457,017	804,950	558,631	726,990	-9.69%
Maintenance	583,355	663,298	681,377	818,819	23.45%
Purchased Services	2,792,112	3,651,853	3,978,749	4,037,659	10.56%
Purchased Power/Transmissi	74,458,840	86,000,000	81,500,165	81,000,000	-5.81%
Capital Outlay	68,867	543,786	543,786	45,000	-91.72%
Direct Capital	161,177	580,000	184,327	400,000	-31.03%
Pay Plan Contingency	-	49,510	49,510	14,808	
TOTAL	$ 89,511,019	$ 103,652,759	$ 98,732,416	$ 99,478,740	-4.03%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Warehouse / Operations Adm	14.00	14.00	14.00	0.00%
E&D / T&D / SCADA / AMI	77.00	79.00	80.00	1.27%
TOTAL	91.00	93.00	94.00	1.08%

CITY OF COLLEGE STATION
ELECTRIC RISK MITIGATION FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 100,000**	**$ 2,102,420**	**$ 2,102,420**	**$ 8,102,420**	
Total Funds Available	**$ 100,000**	**$ 2,102,420**	**$ 2,102,420**	**$ 8,102,420**	285.39%
Transfers:					
Transfers In	$ (2,000,000)	$ (6,000,000)	$ (6,000,000)	$ (6,000,000)	0.00%
Total Transfers (Sources) Uses	(2,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	0.00%
Total Expenditures & Transfers	**$ (2,000,000)**	**$ (6,000,000)**	**$ (6,000,000)**	**$ (6,000,000)**	0.00%
Total Increase (Decrease)	$ 2,000,000	$ 6,000,000	$ 6,000,000	$ 6,000,000	
Measurement Focus Increase (Decrease)	2,420				
Ending Fund Balance	**$ 2,102,420**	**$ 8,102,420**	**$ 8,102,420**	**$ 14,102,420**	

The Electric Fund's Debt Service Requirement page was unintentionally excluded from this document. It can be found at the end of this document on page 431 and is linked here.

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 during emergency events.
    - Issue: Implement Electric DA.
    - Plan of Action:
        - Continue the installation of motor operators.
        - Design and begin installation of a fiber communication system.
        - Develop operating guidelines for DA.
    - Strategic Initiative: Core Services and Infrastructure, Financially Sustainable City.
2) Goal: Compliance with state and federal regulatory authorities.
    - Issue: Unfunded Mandates from Regulatory Agencies.
    - Plan of Action:
        - Stay current on regulatory requirements to minimize current budget impacts and to provide for future funding in order to meet evolving compliance standards.
        - Maintain and develop subject matter experts (SMEs) for auditable occurrences.
        - Maintain an asset tracking system for compliance related equipment.
    - Strategic Initiative: Financially Sustainable City.
3) Goal: 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.
            - ◊ Develop plan for power needs when current contracts expire in 2027.
            - ◊ Work towards legal resolution of TCOS Rate Case Filing.
        - Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.
    - Issue 2: Provide service to extensive new development growth in the service territory and the redevelopment of the Northgate area. Address growing requirements to serve 5G communications and fiber technology. Continue to provide improved service to existing customers through advanced communications and reliability.
        - Plan of Action:
            - ◊ Maintain accurate data to track growth and identify facility loading concerns.

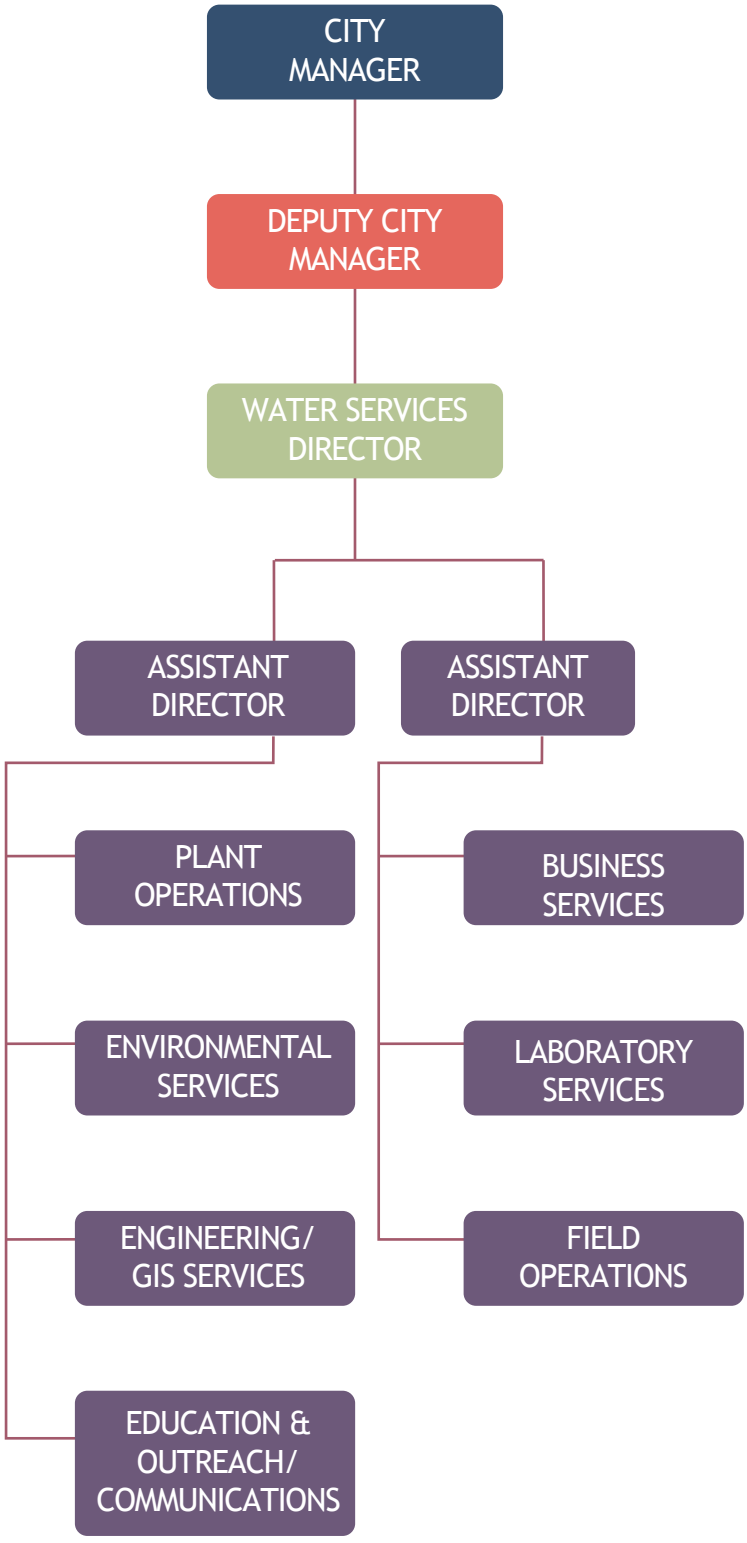
        - ◊ Work to design and install CSNW Substation and feeders.
        - ◊ Redistribute load on existing feeders to maintain healthy feeder profiles.
        - ◊ Enhance outage text notification system.
    - Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

4) Goal: Develop and maintain a trained and knowledgeable electric utility workforce.
    - Issue 1: Employee Retention and Succession Planning.
        - Plan of Action:
            - ◊ Emphasize "hiring for attitude" in the recruitment process.
            - ◊ Preserve a culture of accountability and pride in work.
            - ◊ Promote an environment of healthy work behaviors that reward exceptional performance and encourage learning.
            - ◊ Focus on recruiting, developing, and retaining a quality work force.
            - ◊ Encourage longevity, career growth, and progression within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
            - ◊ Identify functional areas where we are "one employee deep" and develop succession plan.
            - ◊ Train future SMEs to maintain knowledge source, for auditable topics, through potential turnover.
        - Strategic Initiative: Core Services and Infrastructure.
    - Issue 2: Competitive Compensation.
        - Plan of Action:
            - ◊ Work with HR to identify market movements in the electric industry including local competitors who recruit CSU personnel.
            - ◊ Continue to share public power salary benchmarking publications and surveys.
        - Strategic Initiative: Core Services and Infrastructure.

5) Goal: Create a culture of safety by planning, designing, constructing, and maintaining the electric system to ensure employee and public safety.
    - Issue: Safety of Personnel / Safe Work Practices.
    - Plan of Action:
        - Utilize, train, and enforce the safety standards in the CSU adopted APPA Safety Manual and National Electrical Safety Code (NESC).
        - Involve employees in presenting training on the APPA Safety Manual and NESC.
        - Continue to evolve the "Safety Stand-Down Day" to involve more employee participation and ownership. Develop 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.
    - Strategic Initiative: Core Services and Infrastructure.

WATER SERVICES

CITY OF COLLEGE STATION



WATER FUND



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



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 plans to drill 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 FY25 Budget includes 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 the City's water supply.

The Water system includes:

- 10 wells capable of producing approximately 29.5 million gallons per day (MGD)
- 45 employees serving 45,240 connections
- 2 ground and 3 elevated storage tanks with a total capacity of 16 million gallons
- 490 miles of water line
- Average consumption of 15.66 MGD
- Approximate daily consumption of 133 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.

FY25 budgeted operating revenues combine FY23 actuals and FY24 year-end estimates with a mild growth factor. This calculation methodology occasionally results in noticeable percentage changes between budgets. The FY25 budget includes a 10.0% rate increase to fund $123 million in capital needs to secure future water supplies. Budgeted investment earnings were adjusted to reflect current year actuals. All other revenue budgets are consistent with FY24 We anticipate additional rate increases will be needed to fund the new wells, water collection lines, and well rehabilitation projects needed to secure our current and future water supply.

The FY25 budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Water Master Plan Update	$400,000	$ -	$400,000	Goal 1	All
Regulatory Compliance Manager	4,810	135,621	140,431	Goals 1, 2	KPIs 2, 4
Water Meter Testing Bench	200,000	-	200,000	Goals 1, 4	KPIs 1, 3
Irrigation System Controller Rebates	-	10,000	10,000	Goals 4, 5	KPIs 2, 4
Water Fund SLAs Total	**$604,810**	**$145,621**	**$750,431**		

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

- The Master Plan Update will reevaluate growth patterns, usage projections, and current and future demands for the Water utility to develop a revised capital plan.
- The Regulatory Compliance Manager will ensure the utility meets all environmental standards while also creating new proactive programs to address new regulations.
- The Meter Testing Bench will optimize meter testing and data recording related to equipment replacement and troubleshooting.
- The Irrigation Rebate SLA will encourage more efficient irrigation practices and monitoring, leading to reduced consumption and improved sustainability.

The FY25 operating budget increased due to the requested SLAs, higher utility and chemical expenses and additional software licensing costs for SCADA equipment. The Direct Capital budget also increased due to the requested SLAs and planned SCADA hardware purchases.



The Impact Fee transfer, which offsets a portion of eligible projects' debt service, increased due to revenues received in FY23. The Utility Customer Service transfer increased due to the expected operating needs and available resources in that fund. G&A transfers increased due to an updated allocation model, which accounts for IT, Finance, HR, and other shared services. The G&A transfer also increased because some Electric Supervisory Control and Data Acquisition (SCADA) costs were allocated to the Water utility. This occurred because the SCADA team was consolidated within Electric in FY24 and still assists Water with their system. The General Fund Transfer changed in proportion to budgeted operating revenues. Debt service increased due to additional debt issued in FY24.

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 FY25. The amount that would have been transferred will instead be used for cash for capital.

Capital funding uses utility revenues to pay for capital projects in lieu of issuing debt. This transfer increased significantly to cover planned capital costs and to reduce future debt issuances.

The FY25 ending working capital will decrease due to the budgeted capital project transfer. The Utility has sufficient recurring revenues to support recurring operating and non-operating expenses in FY25. The projected FY25 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION
WATER FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 10,336,085**	**$ 13,459,890**	**$ 13,459,890**	**$ 13,306,496**	
Revenues					
Residential	$ 12,546,374	$ 12,383,000	$ 12,400,000	$ 13,621,300	10.00%
Commercial	9,768,642	9,518,000	9,787,698	10,390,800	9.17%
Charges for Services	322,070	204,000	301,646	204,000	0.00%
Fines and Penalties	195,016	180,000	60,260	200,000	11.11%
Other Revenue	182,533	186,000	180,000	186,000	0.00%
Investment Earnings	532,980	409,000	743,291	750,000	
Misc Non-Operating	75,492	37,000	37,501	37,000	0.00%
Gain (Loss) on Sale of Assets	(60,653)	-	-	-	-
Total Revenues	$ 23,562,455	$ 22,917,000	$ 23,510,396	$ 25,389,100	10.79%
Total Funds Available	**$ 33,898,540**	**$ 36,376,890**	**$ 36,970,286**	**$ 38,695,596**	6.37%
Expenditures:					
Water Dept	$ 8,438,582	$ 8,953,780	$ 8,700,993	$ 9,581,795	7.01%
Direct Capital - Water	383,419	93,760	78,795	388,100	313.93%
Pay Plan Contingency	-	44,060	44,060	36,682	
Total Operating Expenditures	$ 8,822,001	$ 9,091,600	$ 8,823,848	$ 10,006,577	10.06%
Transfers:					
Transfers In	(600,000)	(500,000)	(500,000)	(600,000)	20.00%
Transfers In - Replacements	(144,034)	(220,000)	(190,000)	(63,000)	-71.36%
Interdept Exp - Utility Billing	1,092,996	853,000	710,830	998,000	17.00%
General Fund Transfer	1,944,996	2,247,000	2,247,000	2,300,000	2.36%
Debt Service Transfer	6,649,944	7,273,600	7,273,600	7,416,700	1.97%
Risk Mitigation Transfers Out	900,000	890,000	890,000	-	-100.00%
G&A Transfers Out	1,858,392	2,059,416	2,059,416	2,825,364	37.19%
Capital Transfers Out	500,000	2,000,000	2,000,000	5,000,000	150.00%
Total Transfers (Sources) Uses	12,202,293	14,603,016	14,490,846	17,877,064	22.42%
Other (Sources) Uses					
Vehicle Replacements/Purchases	144,034	199,096	199,096	63,000	-68.36%
Debt Service	124,141	-	-	-	-
Other	336,463	30,000	-	-	-100.00%
Contingency	-	150,000	150,000	144,250	-3.83%
Total Other (Sources) Uses	604,638	379,096	349,096	207,250	-45.33%
Total Expenditures & Transfers	**$ 21,628,932**	**$ 24,073,712**	**$ 23,663,790**	**$ 28,090,891**	16.69%
Total Increase (Decrease)*	$ 1,933,523	$ (1,156,712)	$ (153,394)	$ (2,701,791)	
Measurement Focus Increase (Decrease)	1,190,282				
Ending Working Capital	**$ 13,459,890**	**$ 12,303,178**	**$ 13,306,496**	**$ 10,604,705**	

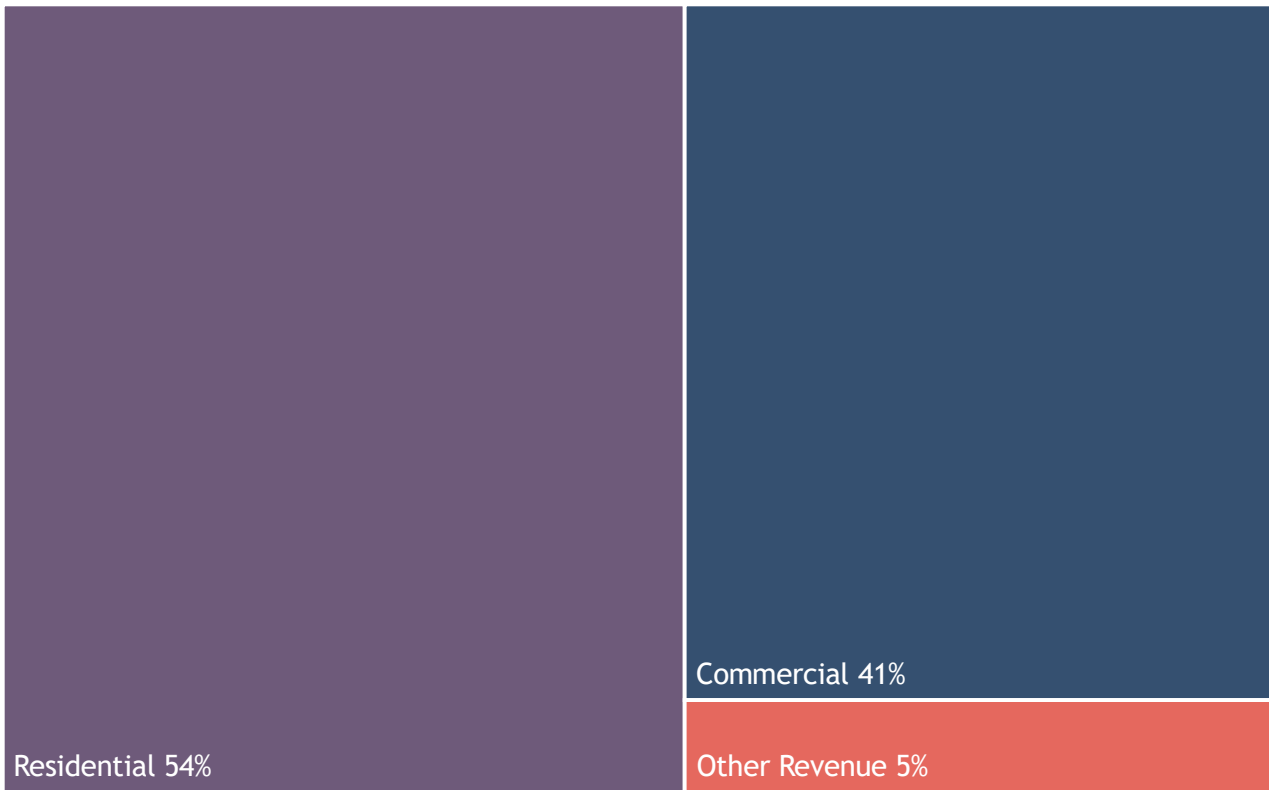
* The FY25 Budget includes 1-time expenses/transfers.

CITY OF COLLEGE STATION
WATER FUND FIVE YEAR FORECAST

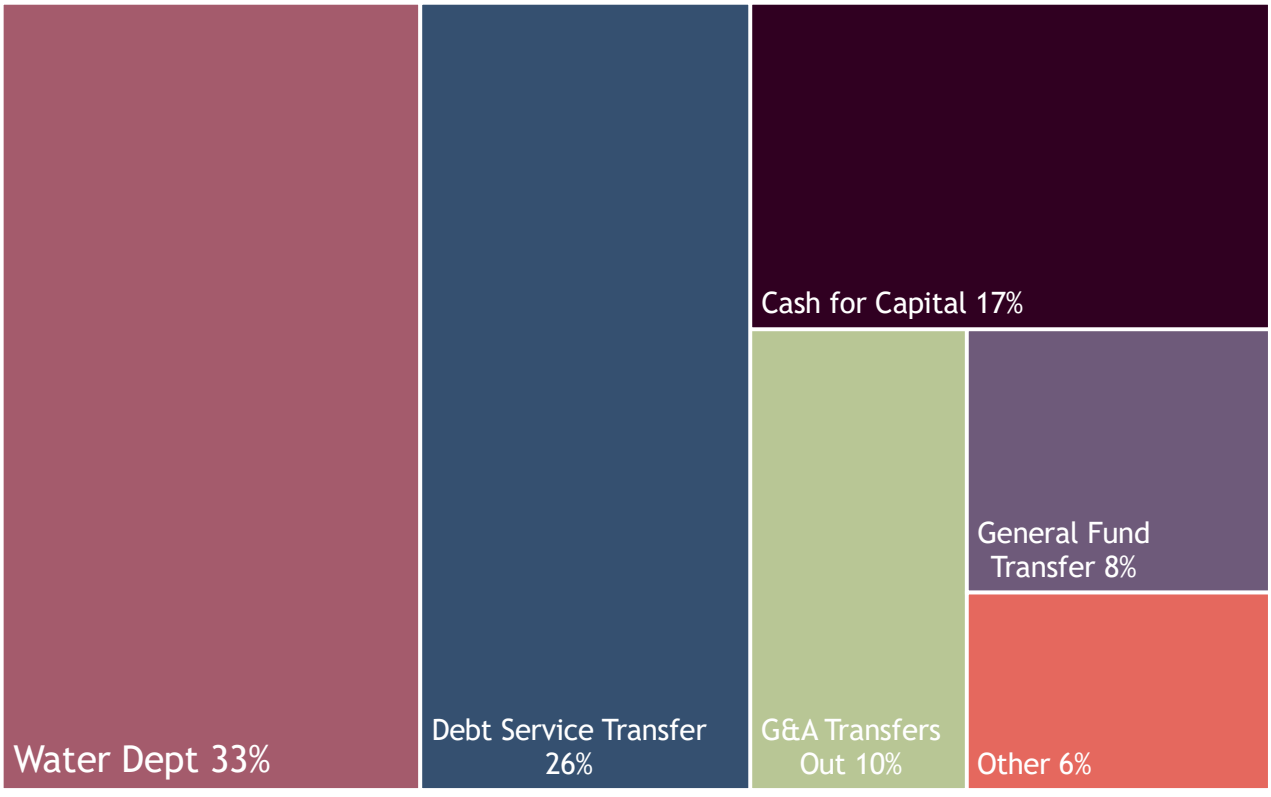
	FY24 Year-End Estimate	FY25 Proposed Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Working Capital	**$13,459,890**	**$13,306,496**	**$10,604,705**	**$7,690,050**	**$7,101,807**	**$6,385,577**
Total Revenues	23,510,396	25,389,100	25,501,700	28,061,500	30,278,300	32,111,100
Total Funds Available	**$36,970,286**	**$38,695,596**	**$36,106,405**	**$35,751,550**	**$37,380,107**	**$38,496,677**
Total Operating Expenditures	8,823,848	10,000,827	10,573,705	10,601,000	10,866,000	11,139,000
Total Transfers (Sources) Uses	14,490,846	17,877,064	17,692,649	17,898,743	19,978,530	20,664,655
Total Other (Sources) Uses	349,096	213,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	**$23,663,790**	**$28,090,891**	**$28,416,355**	**$28,649,743**	**$30,994,530**	**$31,953,655**
Total Increase (Decrease)*	($153,394)	($2,701,791)	(2,914,655)	(588,243)	(716,230)	157,445
Measurement Focus Increase (Decrease)						
Ending Working Capital	**$13,306,496**	**$10,604,705**	**$7,690,050**	**$7,101,807**	**$6,385,577**	**$6,543,022**

* The FY25 Budget includes 1-time expenses/transfers.
Forecast developed in 2024 - future years are subject to change based on the facts and circumstances at the time of analysis.
The forecast includes additional future rate increases to support anticipated debt service for capital projects.
The forecast includes future 1-time capital transfers which reduce the Ending Working Capital.
The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WATER FUND- SOURCES



WATER FUND- USES



CITY OF COLLEGE STATION
WATER FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Production	$ 3,907,886	$ 4,475,684	$ 3,877,914	$ 4,815,634	7.60%
Distribution	4,530,696	4,478,096	4,823,079	4,766,161	6.43%
Direct Capital	383,419	93,760	78,795	388,100	313.93%
Pay Plan Contingency	-	44,060	44,060	36,682	
TOTAL	$ 8,822,001	$ 9,091,600	$ 8,823,848	$ 10,006,577	10.06%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 3,233,942	$ 3,438,412	$ 3,413,194	$ 3,702,096	7.67%
Health Insurance	607,075	626,387	619,104	652,451	4.16%
Supplies	1,264,838	1,101,850	1,395,364	1,040,500	-5.57%
Maintenance	432,717	319,767	384,477	429,430	34.29%
Purchased Services	2,900,009	3,467,364	2,888,854	3,757,318	8.36%
Capital Outlay	383,419	93,760	78,795	388,100	313.93%
Pay Plan Contingency	-	44,060	44,060	36,682	
TOTAL	$ 8,822,001	$ 9,091,600	$ 8,823,848	$ 10,006,577	10.06%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Production	6.00	6.00	6.00	0.00%
Distribution	39.00	39.00	40.00	2.56%
TOTAL	45.00	45.00	46.00	2.22%

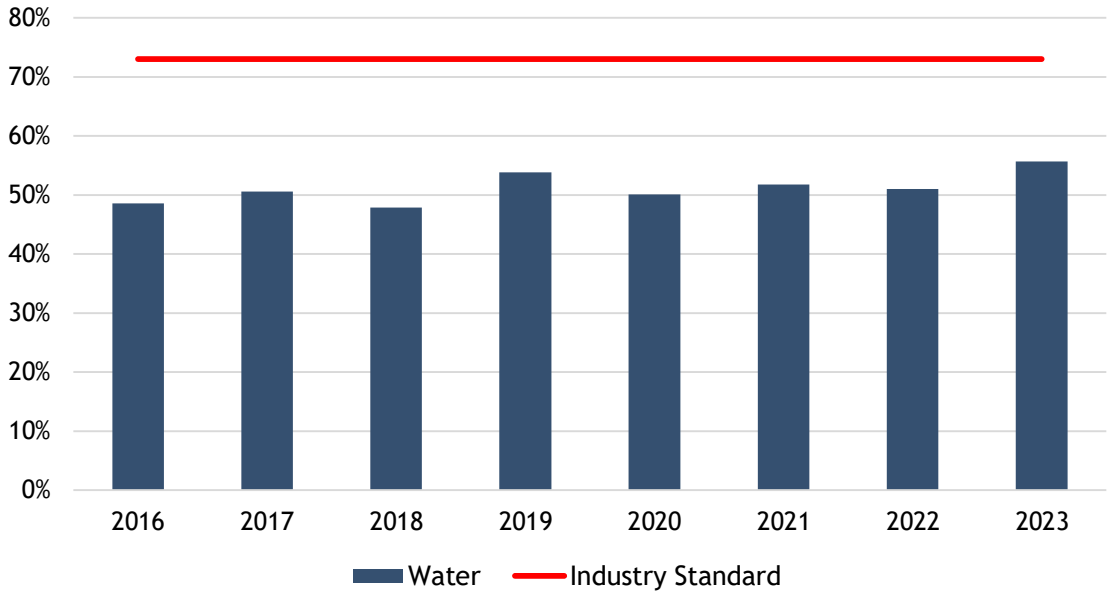
CITY OF COLLEGE STATION
WATER RISK MITIGATION FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 810,000**	**$ 1,711,970**	**$ 1,711,970**	**$ 2,601,970**	
Total Funds Available	**$ 810,000**	**$ 1,711,970**	**$ 1,711,970**	**$ 2,601,970**	51.99%
Transfers:					
Transfers In	$ (900,000)	$ (890,000)	$ (890,000)	$ -	-100.00%
Total Transfers (Sources) Uses	(900,000)	(890,000)	(890,000)	-	-100.00%
Total Expenditures & Transfers	**$ (900,000)**	**$ (890,000)**	**$ (890,000)**	**$ -**	-100.00%
Total Increase (Decrease)	$ 900,000	$ 890,000	$ 890,000	$ -	
Measurement Focus Increase (Decrease)	1,970				
Ending Fund Balance	**$ 1,711,970**	**$ 2,601,970**	**$ 2,601,970**	**$ 2,601,970**	

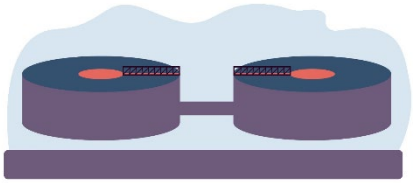
WATER FUND - DEBT SERVICE REQUIREMENTS
ALL WATER URB, GO, AND CO SERIES

FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY25	5,078,500	2,338,200	7,416,700	60,912,500
FY26	4,960,750	2,095,736	7,056,486	55,834,000
FY27	4,583,000	1,883,383	6,466,383	50,873,250
FY28	3,989,500	1,712,131	5,701,631	46,290,250
FY29	3,673,250	1,558,165	5,231,415	42,300,750
FY30	3,295,500	1,414,293	4,709,793	38,627,500
FY31	3,437,000	1,270,336	4,707,336	35,332,000
FY32	3,585,000	1,122,325	4,707,325	31,895,000
FY33	3,560,000	974,863	4,534,863	28,310,000
FY34	3,705,000	828,888	4,533,888	24,750,000
FY35	3,385,000	699,586	4,084,586	21,045,000
FY36	3,505,000	583,365	4,088,365	17,660,000
FY37	3,195,000	468,622	3,663,622	14,155,000
FY38	2,750,000	363,802	3,113,802	10,960,000
FY39	2,600,000	269,988	2,869,988	8,210,000
FY40	1,825,000	192,206	2,017,206	5,610,000
FY41	1,715,000	125,863	1,840,863	3,785,000
FY42	1,240,000	64,425	1,304,425	2,070,000
FY43	685,000	21,650	706,650	830,000
FY44	145,000	3,625	148,625	145,000

WATER FUND DEBT TO EQUITY



WASTEWATER FUND



The Wastewater Fund is an Enterprise Fund that accounts for sanitary sewer utility revenue and expenses. The Utility strives to meet or exceed all applicable local, state, and federal standards while providing core infrastructure services to citizens. The Utility recovers the full cost of service by charging fees. Due to community growth, commercial development, and regulatory requirements, the City undertook several capital projects to increase and improve system capacity. These projects include centrifuge upgrades to Carter Creek Wastewater Treatment Plant (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:

- 43 employees serving 48,773 connections and 397 linear miles of sanitary sewer
- 3 total treatment plants with a combined permitted capacity of approximately 14.5 MGD
- 1 treatment plant being 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.

FY25 budgeted revenues incorporate FY23 actuals and FY24 year-end estimates with a mild growth factor. This calculation methodology may result in percentage changes between budgets. No rate increases are proposed for FY25. Budgeted investment earnings were adjusted to reflect current year actuals. All other revenue budgets are consistent with FY24.

The FY25 budget includes the following SLAs:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Wastewater Master Plan Update	$350,000	$ -	$350,000	Goal 2	KPIs 1, 2, 3
2 Plant Maintenance Operators	$80,000	$169,034	$249,034	Goals 1, 2, 4	KPIs 1, 2, 3
Wastewater SLAs Total	**$430,000**	**$169,034**	**$599,034**		

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

- The Master Plan Update will evaluate growth and usage projections to develop new capital projects.

- The 2 Plant Maintenance Operators SLA ensures critical treatment plants, including the recently expanded LCWWTP, will be maintained.

The FY25 operating budget increased due to higher utility and chemical expenses and additional software licensing costs for SCADA equipment. The Direct Capital budget increased from planned SCADA hardware purchases.

The Impact Fee transfer, which offsets a portion of eligible projects' debt service, increased due to revenues received in FY23. The Utility Customer Service transfer increased due to the expected operating needs and available resources in that fund. G&A transfers increased due to an updated allocation model, which accounts for IT, Finance, HR, and other shared services across all departments. The G&A transfer also increased because some Electric Supervisory Control and Data Acquisition (SCADA) costs were allocated to Wastewater. This occurred because the SCADA team was consolidated within Electric in FY24 and still assists Wastewater with their system. The General Fund Transfer changed in proportion to budgeted operating revenues. Replacement transfers and expenses increased due to scheduled vehicle replacement purchases.



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.

Capital funding uses utility revenue to pay for capital projects in lieu of issuing debt. This transfer increased significantly to cover planned capital costs and to reduce future debt issuances.

The FY25 ending working capital will decrease due to the budgeted cash for capital transfer. The Utility has sufficient recurring revenue to cover regular recurring operating and non-operating expenses. Additionally, projected FY25 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION
WASTEWATER FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 11,982,453**	**$ 15,685,947**	**$ 15,685,947**	**$ 16,578,130**	
Revenues					
Residential	$ 17,601,990	$ 18,400,000	$ 18,482,089	$ 18,759,000	1.95%
Commercial	3,309,803	3,150,000	3,475,293	3,527,000	11.97%
Charges for Services	178,350	100,000	200,000	125,000	25.00%
Fines and Penalties	216,047	205,000	66,758	205,000	0.00%
Intergovernmental	1,070,159	-	-	-	-
Investment Earnings	768,350	508,000	1,295,307	1,300,000	155.91%
Misc Non-Operating	-	-	529	-	-
Total Revenues	$ 23,144,699	$ 22,363,000	$ 23,519,976	$ 23,916,000	6.94%
Total Funds Available	**$ 35,127,152**	**$ 38,048,947**	**$ 39,205,923**	**$ 40,494,130**	6.43%
Expenditures:					
Wastewater Dept	$ 7,488,037	$ 8,742,013	$ 7,630,596	$ 9,082,475	3.89%
Direct Capital - Wastewater	15,596	94,802	146,477	255,500	169.51%
Pay Plan Contingency	-	43,496	43,496	46,588	7.11%
Total Operating Expenditures	$ 7,503,633	$ 8,880,311	$ 7,820,569	$ 9,384,563	5.68%
Transfers:					
Transfers In	(3,500,000)	(2,000,000)	(2,000,000)	(2,500,000)	25.00%
Transfers In - Replacements	(187,203)	(286,250)	(276,250)	(759,000)	165.15%
Interdept Exp - Utility Billing	765,996	597,000	497,500	698,000	16.92%
General Fund Transfer	1,983,996	2,186,000	2,186,000	2,250,000	2.93%
Debt Service Transfer	7,921,339	8,039,500	8,039,500	8,106,200	0.83%
Risk Mitigation Transfers Out	100,000	100,000	100,000	100,000	0.00%
G&A Transfers Out	1,187,280	1,334,224	1,334,224	1,723,910	29.21%
Capital Transfers Out	3,270,159	4,500,000	4,500,000	9,000,000	100.00%
Total Transfers (Sources) Uses	11,541,567	14,470,474	14,380,974	18,619,110	28.67%
Other (Sources) Uses					
Vehicle Replacements/Purchases	187,203	276,250	276,250	759,000	174.75%
Debt Service	35,020	-	-	-	-
Other	860,360	10,000	-	-	-100.00%
Contingency	-	150,000	150,000	144,375	-3.75%
Total Other (Sources) Uses	1,082,583	436,250	426,250	903,375	107.08%
Total Expenditures & Transfers	**$ 20,127,784**	**$ 23,787,035**	**$ 22,627,793**	**$ 28,907,048**	21.52%
Total Increase (Decrease)*	$ 3,016,916	$ (1,424,035)	$ 892,183	$ (4,991,048)	
Measurement Focus Increase (Decrease)	686,578				
Ending Working Capital	**$ 15,685,947**	**$ 14,261,912**	**$ 16,578,130**	**$ 11,587,082**	

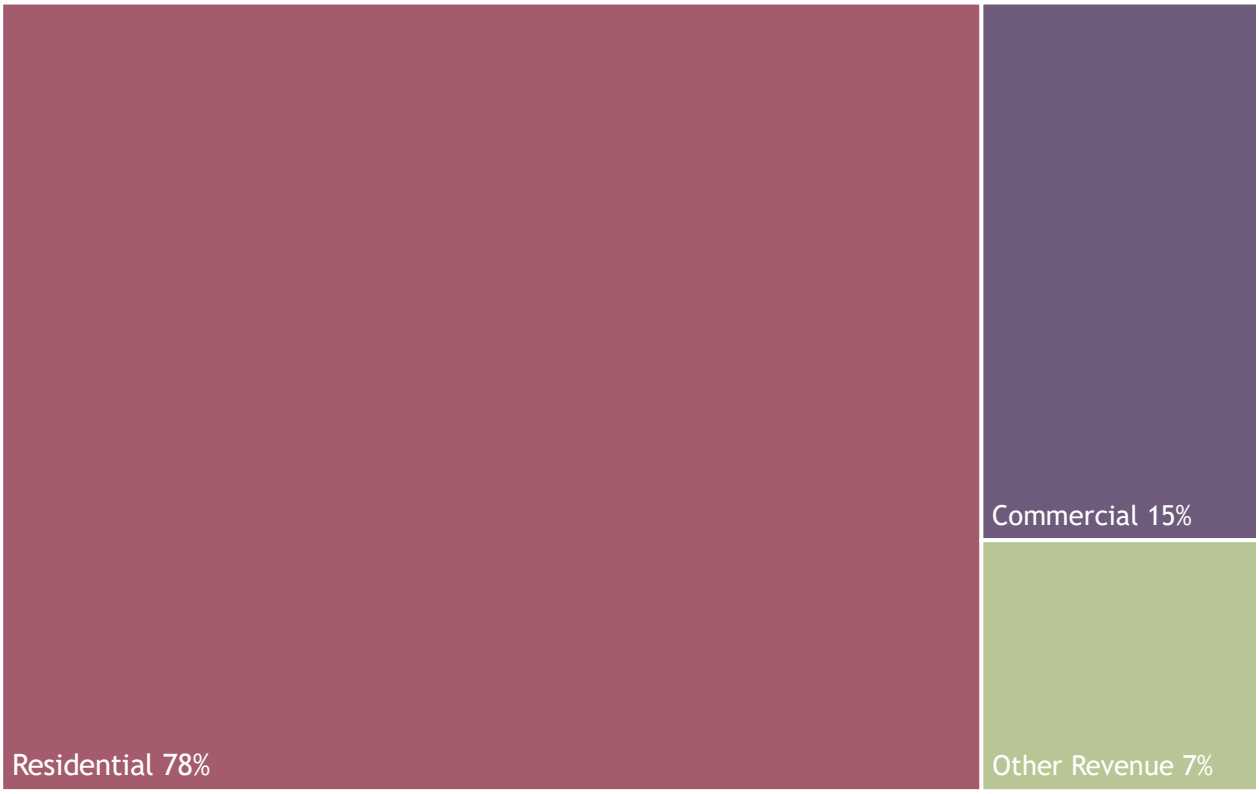
* The FY25 Budget includes 1-time expenses/transfers.

CITY OF COLLEGE STATION
WASTEWATER FUND FIVE YEAR FORECAST

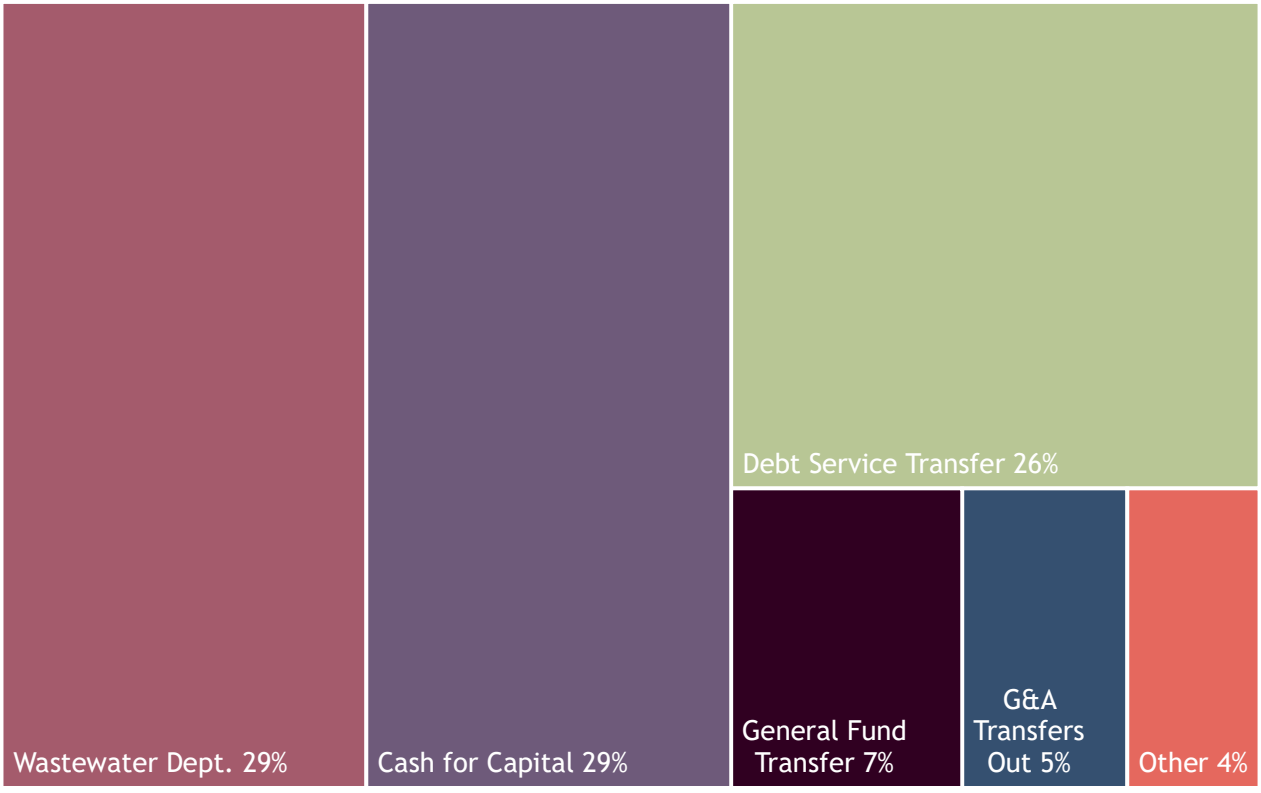
	FY24 Year-End Estimate	FY25 Proposed Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Working Capital	**$15,685,947**	**$16,578,130**	**$11,587,082**	**$8,012,454**	**$6,547,673**	**$5,946,767**
Total Revenues	23,519,976	23,916,000	23,957,000	24,004,000	24,156,000	26,377,000
Total Funds Available	**$39,205,923**	**$40,494,130**	**$35,544,082**	**$32,016,454**	**$30,703,673**	**$32,323,767**
Total Operating Expenditures	7,820,569	9,378,938	10,261,766	10,028,540	10,283,516	10,547,032
Total Transfers (Sources) Uses	14,380,974	18,619,110	17,119,861	15,290,241	14,323,390	16,125,806
Total Other (Sources) Uses	426,250	909,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	**$22,627,793**	**$28,907,048**	**$27,531,627**	**$25,468,781**	**$24,756,906**	**$26,822,838**
Total Increase (Decrease)*	$892,183	($4,991,048)	(3,574,627)	(1,464,781)	(600,906)	(445,838)
Measurement Focus Increase (Decrease)						
Ending Working Capital	**$16,578,130**	**$11,587,082**	**$8,012,454**	**$6,547,673**	**$5,946,767**	**$5,500,930**

* The FY25 Budget change includes 1-time expenses/transfers.
Forecast developed in 2024 - future years are subject to change based on the facts and circumstances at the time of analysis.
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.
The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WASTEWATER FUND- SOURCES



WASTEWATER FUND- USES



CITY OF COLLEGE STATION
WASTEWATER FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Collection	$ 2,024,031	$ 2,545,084	$ 2,008,899	$ 2,786,176	9.47%
Treatment	5,464,006	6,196,929	5,621,697	6,296,299	1.60%
Direct Capital	15,596	94,802	146,477	255,500	169.51%
Pay Plan Contingency	-	43,496	43,496	46,588	
TOTAL	$ 7,503,633	$ 8,880,311	$ 7,820,569	$ 9,384,563	5.68%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 3,149,576	$ 3,815,490	$ 3,066,409	$ 3,840,468	0.65%
Health Insurance	575,265	718,017	506,980	697,441	-2.87%
Supplies	905,471	953,350	1,126,333	989,425	3.78%
Maintenance	465,891	522,048	560,123	490,340	-6.07%
Purchased Services	2,391,834	2,733,108	2,370,751	3,064,801	12.14%
Capital Outlay	15,596	94,802	146,477	255,500	169.51%
Pay Plan Contingency	-	43,496	43,496	46,588	
TOTAL	$ 7,503,633	$ 8,880,311	$ 7,820,569	$ 9,384,563	5.68%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Collection	17.00	17.00	17.00	0.00%
Treatment	28.00	26.00	28.00	7.69%
TOTAL	45.00	43.00	45.00	4.65%

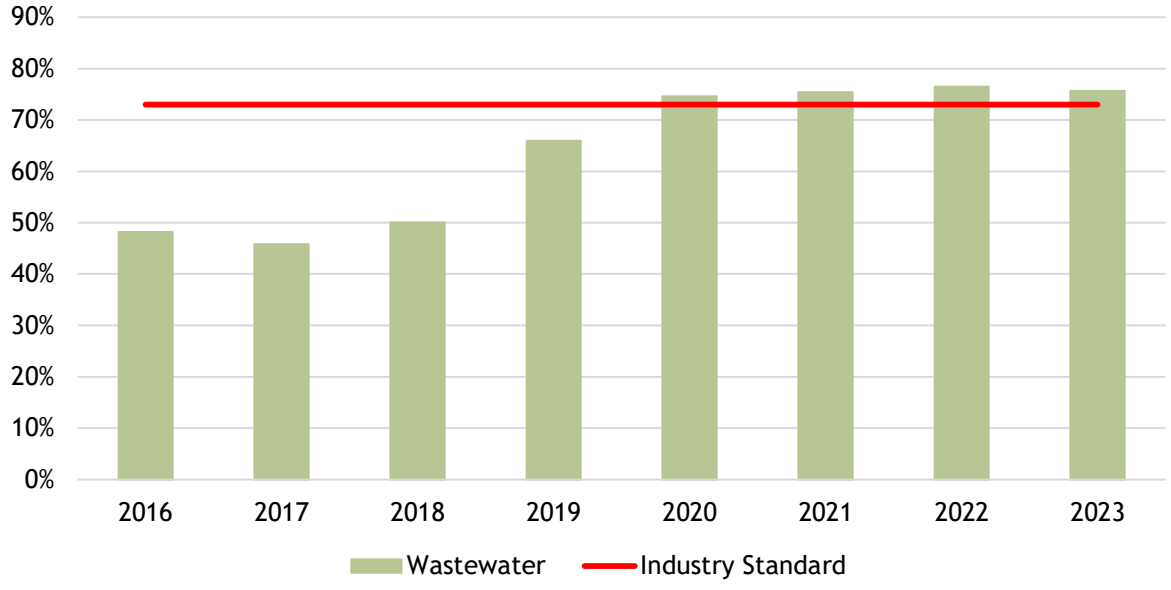
CITY OF COLLEGE STATION
WASTEWATER RISK MITIGATION FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 100,000**	**$ 200,230**	**$ 200,230**	**$ 300,230**	
Total Funds Available	**$ 100,000**	**$ 200,230**	**$ 200,230**	**$ 300,230**	49.94%
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)	230				
Ending Fund Balance	**$ 200,230**	**$ 300,230**	**$ 300,230**	**$ 400,230**	

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY25	4,892,300	3,213,900	8,106,200	84,122,860
FY26	5,117,100	2,974,751	8,091,851	79,230,560
FY27	5,137,450	2,739,231	7,876,681	74,113,460
FY28	5,001,900	2,509,004	7,510,904	68,976,010
FY29	5,071,250	2,283,571	7,354,821	63,974,110
FY30	5,304,350	2,061,881	7,366,231	58,902,860
FY31	5,460,510	1,830,651	7,291,161	53,598,510
FY32	5,538,000	1,601,918	7,139,918	48,138,000
FY33	5,415,000	1,380,638	6,795,638	42,600,000
FY34	5,480,000	1,162,509	6,642,509	37,185,000
FY35	4,875,000	979,774	5,854,774	31,705,000
FY36	5,040,000	824,763	5,864,763	26,830,000
FY37	5,200,000	663,359	5,863,359	21,790,000
FY38	5,030,000	500,428	5,530,428	16,590,000
FY39	4,495,000	348,972	4,843,972	11,560,000
FY40	2,980,000	229,591	3,209,591	7,065,000
FY41	1,970,000	142,044	2,112,044	4,085,000
FY42	1,340,000	70,175	1,410,175	2,115,000
FY43	450,000	26,800	476,800	775,000
FY44	325,000	8,125	333,125	325,000

WASTEWATER FUND DEBT TO EQUITY



Water Services Department

STRATEGIC PLAN

Mission Statement

The Water Services Department protects the public health and safety of our customers and workers in providing high quality potable drinking water, and the sanitary collection and proper treatment of wastewater at a reasonable cost to our customers within the regulatory framework of the Environmental Protections 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 production and distribution capacities ahead of demand
    - Issue: Water supply and infrastructure must meet current and future demands
    - Plan of Action:
        - Meet or exceed all regulatory permits, standards, and requirements
        - Complete full update of Water CIP annually to meet future needs and rehabilitate distribution systems where warranted
        - Update extended period simulation water system model as growth occurs
        - Monitor BVGCD Rules to protect Historic Usage
        - Purchase Water Rights for future wells
    - Strategic Initiative: Core Services and Infrastructure
2) Goal: Keep Wastewater collection and treatment capacities ahead of demand
    - Issues: Wastewater collection and treatment must meet current and future demands
    - Plan of Action:
        - Meet or exceed all regulatory permits, standards, and requirements
        - Complete full update of Wastewater CIP annually to meet future needs
        - Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitations
        - Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows
        - Execute CC 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 and expand cross training efforts
        - Promote personal development of employees

        - Adapt department structure to changing conditions
        - Develop succession plans for key positions
    - Strategic Initiative: Core Services and Infrastructure

4) Goal: Maintain efficient operations and excellent customer service
    - Issues: Satisfy both objectives of this goal though occasionally conflicting
    - Plan of Action:
        - Successfully accomplish all Performance Indicators
        - Maintain APWA Accreditation standards
        - Continuously improve asset management programs
        - Continuously improve departmental management systems and systems to transfer institutional knowledge
    - Strategic Initiative: Core Services and Infrastructure

5) Goal: Enhance effective water conservation strategies
    - Issues: Responsibly manage existing water supply with Water Conservation and Re-Use
    - Plan of Action:
        - Maintain Water Conservation Program
        - Take actions to promote accountability related to water use
    - Strategic Initiative: Sustainable City

SOLID WASTE FUND



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

Solid Waste Fund includes:

- 46 FTEs and 1 new position proposed for FY25.
- Residential services include weekly collection of garbage, bulky and brush items, and bi-weekly recycling.
- Multi-Family services provide bi-weekly household garbage collection.
- Commercial operations provide commercial dumpster, cart and roll-off container collection, and disposal services between one and six times per week.

FY25 revenue includes a CPI-U adjustment of 3.5% along with a modest growth assumption in residential collections due to an increase in customers. Budgeted revenue includes a payment from BVSWMA Inc. for the scheduled debt service payment on the Twin Oaks landfill. This revenue is offset by the debt service expenditure for the actual payment.



City is currently conducting a rate and feasibility study for solid waste collections management including all residential, multi-family, and commercial services. This study will provide an understanding of the adequacy of current rates, as well as insight on how to adjust rates in the future to maintain the financial integrity of the solid waste system. Upon completion the results will be presented to Council with operational and rate recommendations.

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

The budget for FY25 includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
Residential Automated Vehicle and Additional FTE	$492,543	$251,289	$743,832	Goal 2	-
Bulk and Brush Grapple Vehicle	349,425	104,391	453,816	Goal 2	-
Solid Waste SLAs Total	**$841,968**	**$355,680**	**$1,197,648**		

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

- Residential automated vehicle and additional FTE SLA funding for an additional Solid Waste Equipment Operator and additional Solid Waste Automated Cab vehicle. These additions will diminish workload strain and increase overall productivity.
- Bulk and Brush Grapple Vehicle will increase the efficiency of scheduled bulk collections. Currently, the collections fleet has no spare vehicles should any unexpected events occur.

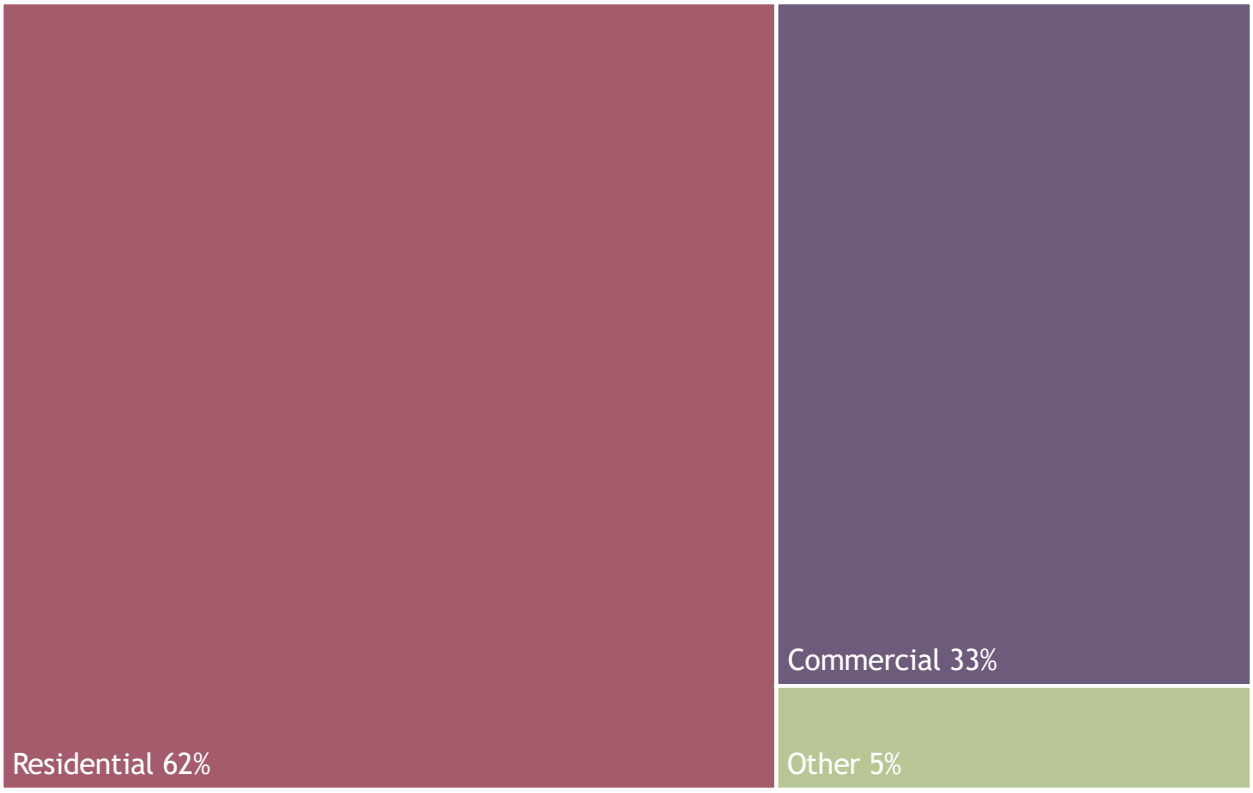
FY25 budget 3.33% decrease is due to FY24 one-time expenditures. FY25 working capital is projected to meet the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION
SOLID WASTE FUND SUMMARY

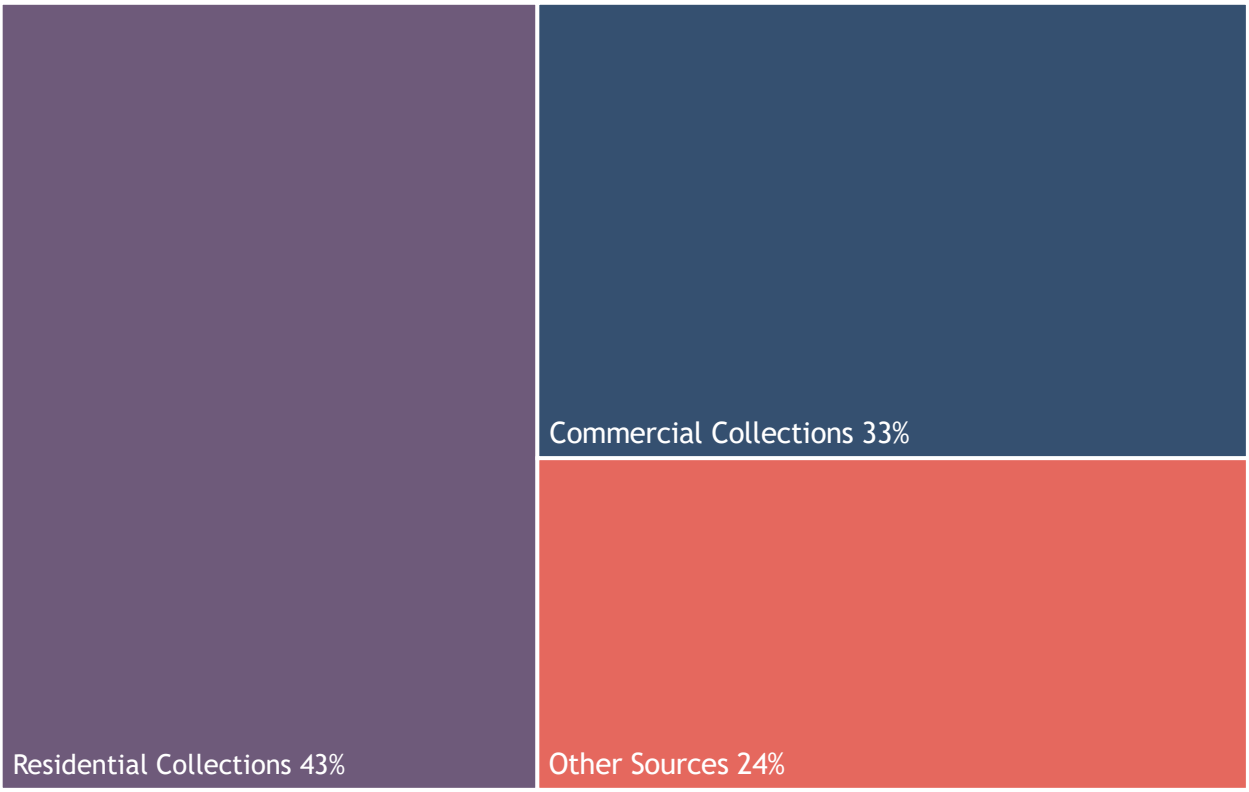
	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 3,843,070**	**$ 4,865,505**	**$ 4,865,505**	**$ 3,613,290**	
Revenues					
Residential	$ 8,549,778	$ 8,986,000	$ 8,986,000	$ 9,435,000	5.00%
Commercial	4,659,239	4,823,000	4,823,000	5,052,000	4.75%
Fines and Penalties	118,539	127,000	94,261	125,000	-1.57%
Rents, Royalties and Contributions	9,634	10,000	10,000	15,000	50.00%
Other Revenue	378,292	313,000	382,050	385,700	23.23%
Investment Earnings	142,282	125,000	152,000	111,000	
Misc Non-Operating	7,964	4,000	11,327	4,000	0.00%
Total Revenues	$ 13,865,729	$ 14,388,000	$ 14,458,638	$ 15,127,700	5.14%
Total Funds Available	**$ 17,708,799**	**$ 19,253,505**	**$ 19,324,143**	**$ 18,740,990**	-2.66%
Expenditures:					
Public Works Dept	$ 9,871,824	$ 12,723,103	$ 12,563,944	$ 11,956,801	-6.02%
Pay Plan Contingency	-	40,909	-	35,213	
Total Operating Expenditures	$ 9,871,824	$ 12,764,012	$ 12,563,944	$ 11,992,014	-6.05%
Transfers:					
Transfers In - Replacements	(812,345)	(5,568,890)	(5,568,890)	(1,602,000)	-71.23%
Interdept Exp - Utility Billing	249,000	194,000	161,670	227,000	17.01%
Transfer to General Fund	1,302,384	1,400,000	1,400,000	1,461,000	4.36%
G&A Transfers Out	964,128	1,200,169	1,200,169	1,354,333	12.85%
Total Transfers (Sources) Uses	1,703,167	(2,774,721)	(2,807,051)	1,440,333	-151.91%
Other (Sources) Uses					
Public Agency	42,990	55,970	55,970	48,230	-13.83%
Capital Outlay	812,345	5,568,890	5,568,890	1,602,000	-71.23%
Debt Service	321,550	329,100	329,100	330,700	0.49%
Other	12,922	-	-	-	-
Contingency	-	150,000	-	144,124	-3.92%
Total Other (Sources) Uses	1,189,806	6,103,960	5,953,960	2,125,054	-65.19%
Total Expenditures & Transfers	**$ 12,764,798**	**$ 16,093,251**	**$ 15,710,853**	**$ 15,557,401**	-3.33%
Total Increase (Decrease)*	$ 1,100,931	$ (1,705,251)	$ (1,252,215)	$ (429,701)	
Measurement Focus Increase (Decrease)	(78,496)		-		
Ending Working Capital	**$ 4,865,505**	**$ 3,160,254**	**$ 3,613,290**	**$ 3,183,589**	

* Total FY25 Budget change includes 1-time expenses.

SOLID WASTE FUND-SOURCES



SOLID WASTE FUND- USES



CITY OF COLLEGE STATION
SOLID WASTE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Residential Collection	$ 6,038,150	$ 7,334,770	$ 7,520,730	$ 7,819,206	6.60%
Commercial Collection	3,833,673	5,388,333	5,043,214	4,137,595	-23.21%
Pay Plan Contingency	-	40,909	-	35,213	
TOTAL	$ 9,871,824	$ 12,764,012	$ 12,563,944	$ 11,992,014	-6.05%

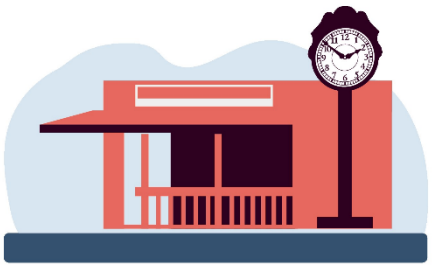
EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 3,049,962	$ 3,077,907	$ 3,311,859	$ 3,155,398	2.52%
Health Insurance	649,566	626,242	657,183	696,638	11.24%
Supplies	711,826	887,150	722,149	971,434	9.50%
Maintenance	956,162	1,073,300	1,073,300	1,246,086	16.10%
Purchased Services	4,462,229	4,913,804	4,654,753	5,062,245	3.02%
Capital Outlay	42,078	2,144,700	2,144,700	825,000	-61.53%
Pay Plan Contingency	-	40,909	-	35,213	
TOTAL	$ 9,871,824	$ 12,764,012	$ 12,563,944	$ 11,992,014	-6.05%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Residential Collection	30.50	30.50	31.50	3.28%
Commercial Collection	14.50	15.50	15.50	0.00%
TOTAL	45.00	46.00	47.00	2.17%

NORTHGATE PARKING FUND



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



The prior year's rate adjustments and the return of patronage to this area, has restored the fund to a healthy balance.

The budget for FY25 includes the following service level adjustments:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
University Drive Pedestrian Safety Study	$ 250,000	$ -	$ 250,000	Goal 4	-
Implementation of Bike Lanes on Nagle	12,654	-	12,654	Goal 4	-
Additional Cameras (University, Surface lot)	60,000	7,000	67,000	Goal 4	KPI 2
Tree Well & Grate Repair in Northgate	35,500	-	35,500	Goal 4	-
Northgate SLAs Total	**$358,154**	**$7,000**	**$365,154**		

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

- A pedestrian safety study will have an engineering/design firm review existing conditions and develop a design to improve pedestrian safety along University Drive while meeting Texas Department of Transportation requirements for vehicular safety.
- Bicycle and e-scooter activity in Northgate has increased with dense development occurring throughout the district. This SLA will implement the planned Nagle bike lanes requested by city-wide by the Bicycle, Pedestrian, and Greenways Board.
- Additional cameras will assist Code Enforcement Officers and CSPD Northgate officers, increasing safety for officers and patrons.
- SLA to replace damaged grates, clean out all grates and replace dead trees that have been damaged by normal wear, accident, weather, or vandalism.

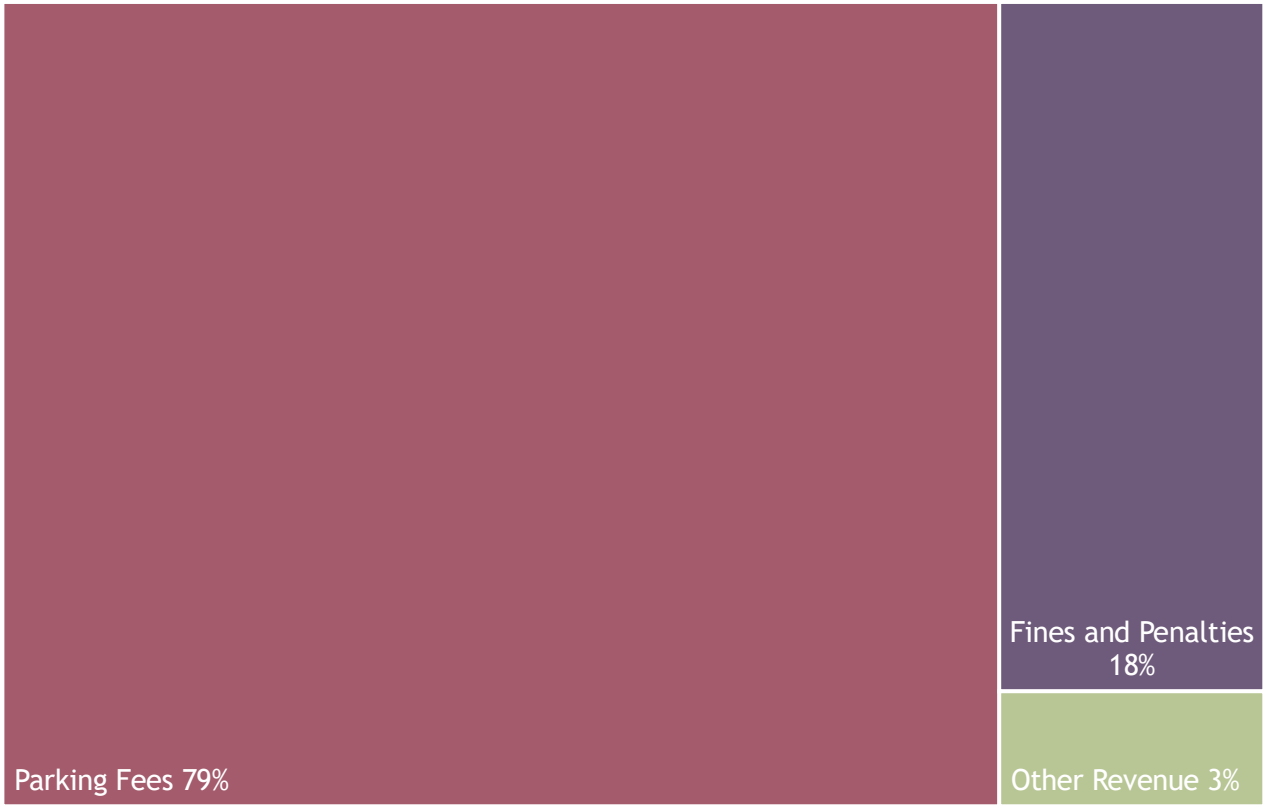


FY25 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

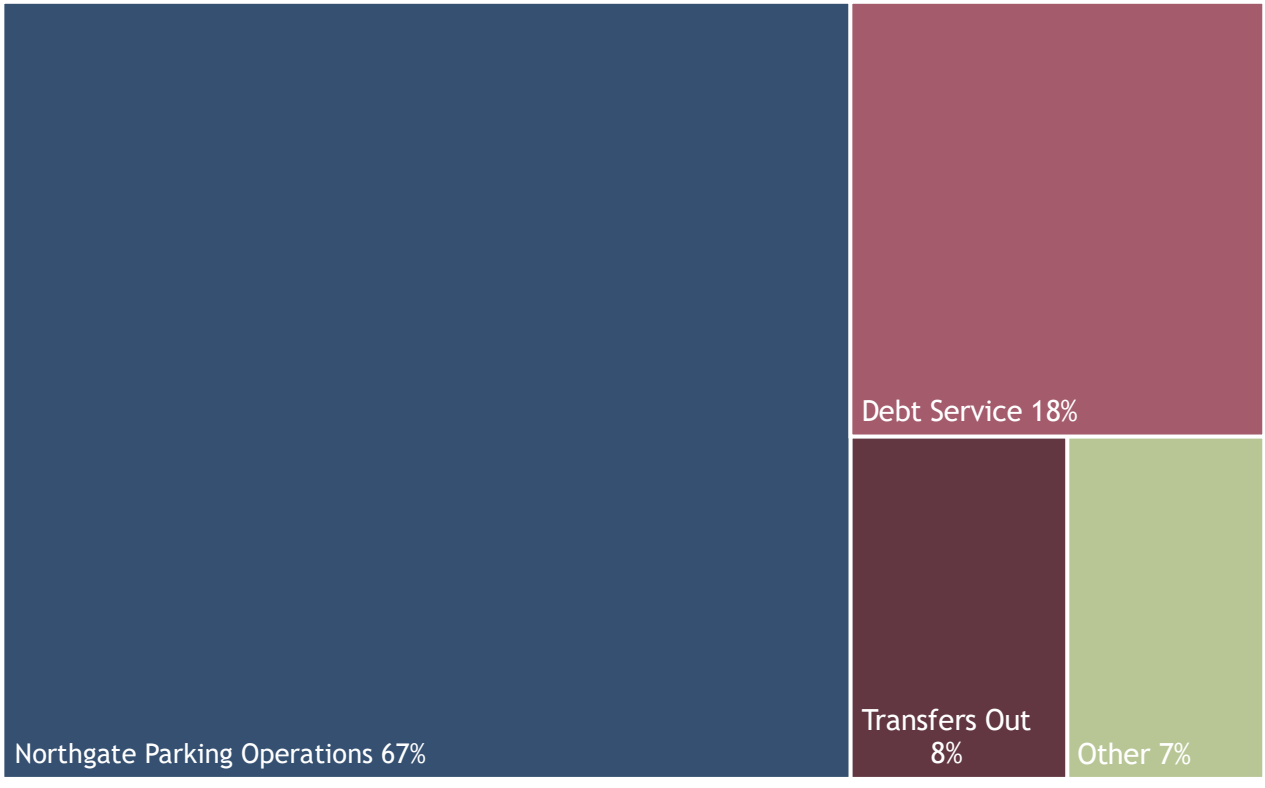
CITY OF COLLEGE STATION
NORTHGATE PARKING FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 1,132,005**	**$ 1,716,295**	**$ 1,716,295**	**$ 2,112,589**	
Revenues					
Parking Fees	$ 1,691,009	$ 1,596,000	$ 1,661,646	$ 1,697,000	6.33%
Fines and Penalties	360,255	316,000	406,119	387,000	22.47%
Other Revenue	200	-	203	-	-
Investment Earnings	70,079	42,000	102,878	61,000	45.24%
Misc Non-Operating	6,583	7,000	6,654	7,000	0.00%
Total Revenues	$ 2,128,158	$ 1,961,000	$ 2,177,500	$ 2,152,000	9.74%
Total Funds Available	**$ 3,260,163**	**$ 3,677,295**	**$ 3,893,795**	**$ 4,264,589**	15.97%
Expenditures:					
Northgate Operations	$ 870,736	$ 1,225,550	$ 1,122,910	1,468,057	19.79%
Pay Plan Contingency	-	38	38	4,923	
Total Operating Expenditures	$ 870,736	$ 1,225,588	$ 1,122,948	$ 1,472,980	20.19%
Transfers:					
Transfers In - Vehicle Replacements	-	(40,000)	(40,000)	-	-100.00%
Transfers Out	300,000	350,000	350,000	400,000	14.29%
G&A Transfers Out	144,936	158,258	158,258	165,477	4.56%
Total Transfers (Sources) Uses	444,936	468,258	468,258	565,477	20.76%
Other (Sources) Uses					
Vehicle Replacements	-	40,000	40,000	-	-100.00%
Capital Outlay - CIP	-	100,000	100,000	100,000	0.00%
Other	-	-	-	-	-
Contingency	-	50,000	50,000	49,000	-2.00%
Total Other (Sources) Uses	-	190,000	190,000	149,000	-21.58%
Total Expenditures & Transfers	**$ 1,315,672**	**$ 1,883,846**	**$ 1,781,206**	**$ 2,187,457**	16.12%
Total Increase (Decrease)	$ 812,486	$ 77,154	$ 396,294	$ (35,457)	
Measurement Focus Increase (Decrease)	(228,196)				
Ending Working Capital	**$ 1,716,295**	**$ 1,793,449**	**$ 2,112,589**	**$ 2,077,132**	

NORTHGATE PARKING FUND -SOURCES



NORTHGATE PARKING FUND- USES



CITY OF COLLEGE STATION
NORTHGATE PARKING FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Northgate Parking	$ 870,736	$ 1,225,550	$ 1,122,910	$ 1,468,057	19.79%
Pay Plan Contingency	-	38	38	4,923	
TOTAL	$ 870,736	$ 1,225,588	$ 1,122,948	$ 1,472,980	20.19%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 444,396	$ 509,089	$ 523,642	$ 542,599	6.58%
Health Insurance	107,381	106,916	116,294	118,477	10.81%
Supplies	21,326	26,410	42,736	28,695	8.65%
Maintenance	6,109	125,462	124,547	29,440	-76.53%
Purchased Services	272,037	371,703	285,691	748,846	101.46%
Capital Outlay	19,488	85,970	30,000	-	-100.00%
Pay Plan Contingency	-	38	38	4,923	
TOTAL	$ 870,736	$ 1,225,588	$ 1,122,948	$ 1,472,980	20.19%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Northgate Parking	8.00	8.00	8.00	0.00%
TOTAL	8.00	8.00	8.00	0.00%


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

HOTEL TAX FUND



The Hotel Occupancy Tax Fund (HOT), 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

Hotel/Motel taxes across Texas and the United States have been increasing the past few years in a good recovery from 2020-2021 when travel had declined drastically. The hotel economy has seen a 15% increase over April 2019 rates nationally (as of April 2024), which reflects in the City of College Station's increase in tax collection in FY23 and FY24. This is due to increased travel but also a high increase in hotel prices due to inflation. Industry leaders expect that this year and recent future year revenue growth should follow the standard CPI inflation rates.

The City and surrounding entities have been at work getting large events in the typically slower summer season. Planned events include an international soccer game and large country concert hosted at Kyle Field in 2024 to be reflected in FY24 revenue estimates. FY25 will also see special events from USA Track and Field and Games of Texas.

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 sport facilities or fields for certain municipalities.
   8. Funding transportation systems for tourists.
   9. Signage directing the public to sights and attractions frequently visited by hotel guest in the municipality.



FY25 Proposed Budget Total Expenditures and Transfers*	$ 7,662,823
1. Visitor Center	190,413
2. Admin Costs for Convention Registration	1,792,615
3. Advertising	1,972,136
4. Arts Enhancement	590,953
5. Historical Restoration	-
6. Sporting Events	3,116,706
7. Upgrading Sports Facilities	-
8. Tourist Transportation	-
9. Signage for public direction to sights and attractions	-

*Some funding may be applicable to multiple categories

Parks Programs and Events: The FY25 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. The Parks department will again be hosting the Games of Texas in Summer 2025 and Summer 2026. The budget is reflected as a one-time SLA in FY25.

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



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

Outside Agency Funding - Several outside agencies are supported each fiscal year to provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Arts Council FY25 funding remained at the same level as FY24 funding. 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 $135,700 is budgeted for FY25 and is included in the public agency line of the fund summary.

SERVICE LEVEL ADJUSTMENTS

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
Events Servicing Coordinator	$ 2,810	$ 113,879	$ 116,689	Goal 3	KPI 2
HOT Grants	120,000	-	120,000	Goal 3	KPI 1
Tourism Marketing and Advertising	-	100,000	100,000	Goal 3	KPI 1
Visitor Guides and Digital Marketing Content	55,000	-	55,000	Goal 3	-
Games of Texas Summer 2025	750,000	-	750,000	Goal 1	KPI 1
HOT Fund SLAs Total	**$ 927,810**	**$ 213,879**	**$1,141,689**		

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

Additions to the FY25 budget for the Tourism Division and Parks Department:

- An additional Events and Servicing Coordinator position is to work with the entire Tourism Division to support convention sports clients and creating new programming for tourism events.
- A one-time increase to the available funds for HOT Grants for tourism events in College Station.
- A recurring expense to allocate towards digital marketing and targeted advertising efforts.
- Print new visitor guides to give to people at events and those who come to the visitor center along with digital scrolling information to be presented at the visitor center and online.
- The Texas Amateur Athletic Federation Games of Texas is made up of over 150 municipal parks and recreation departments and various other local and state organizations that offer athletic competition. TAAF conducts the athletic programs for teams and individuals once they advance from local competition. TAAF has 17 regions holding sports competition with the top finishers qualifying to advance to the sport's state championship at the Games of Texas. This event is expected to provide an economic impact greater than $8 million per year to the College Station community. College Station will host in 2026 as well with similar one-time funding.



CITY OF COLLEGE STATION
HOTEL TAX FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 12,359,179**	**$ 14,383,060**	**$ 14,383,060**	**$ 12,831,919**	
Revenues					
Hotel Tax	$ 7,362,872	$ 6,900,000	$ 7,857,000	$ 8,400,000	21.74%
Investment Earnings	570,662	400,000	637,000	700,000	75.00%
Misc Non-Operating	8,298	10,000	10,000	10,000	0.00%
Total Revenues	$ 7,941,831	$ 7,310,000	$ 8,504,000	$ 9,110,000	24.62%
Total Funds Available	**$ 20,301,010**	**$ 21,693,060**	**$ 22,887,060**	**$ 21,941,919**	1.15%
Expenditures:					
Parks & Recreation Dept	567,818	845,535	854,204	1,533,501	81.36%
Fiscal Services Dept	32,577	35,000	87,286	56,000	60.00%
General Govt Dept*	3,558,062	4,470,220	4,149,219	4,561,077	2.03%
Pay Plan Contingency	-	3,747	3,747	11,873	
Total Operating Expenditures	$ 4,158,458	$ 5,354,502	$ 5,094,456	$ 6,162,451	15.09%
Transfers:					
Transfers Out	-	100,000	100,000	-	-100.00%
G&A Transfers Out	213,169	520,467	520,467	574,907	10.46%
Capital Transfers Out	-	3,000,000	3,000,000	-	-100.00%
Total Transfers (Sources) Uses	213,169	3,620,467	3,620,467	574,907.00	-84.12%
Other (Sources) Uses					
Public Agency	854,935	825,753	811,445	726,653	-12.00%
Capital Outlay - CIP	707,968	109,631	272,498	-	-100.00%
Other	273	25,000	25,000	1,000	-96.00%
Contingency	-	231,275	231,275	197,812	-14.47%
Total Other (Sources) Uses	1,563,176	1,191,659	1,340,218	925,465.00	-22.34%
Total Expenditures & Transfers	**$ 5,934,803**	**$ 10,166,628**	**$ 10,055,141**	**$ 7,662,823**	-24.63%
Total Increase (Decrease)	$ 2,007,029	$ (2,856,628)	$ (1,551,141)	$ 1,447,177	
Measurement Focus Increase (Decrease)	16,852				
Ending Assigned and Unassigned Fund Balance	**$ 14,383,060**	**$ 11,526,432**	**$ 12,831,919**	**$ 14,279,096**	

*See Operational Expenditure Summary for Department Detail

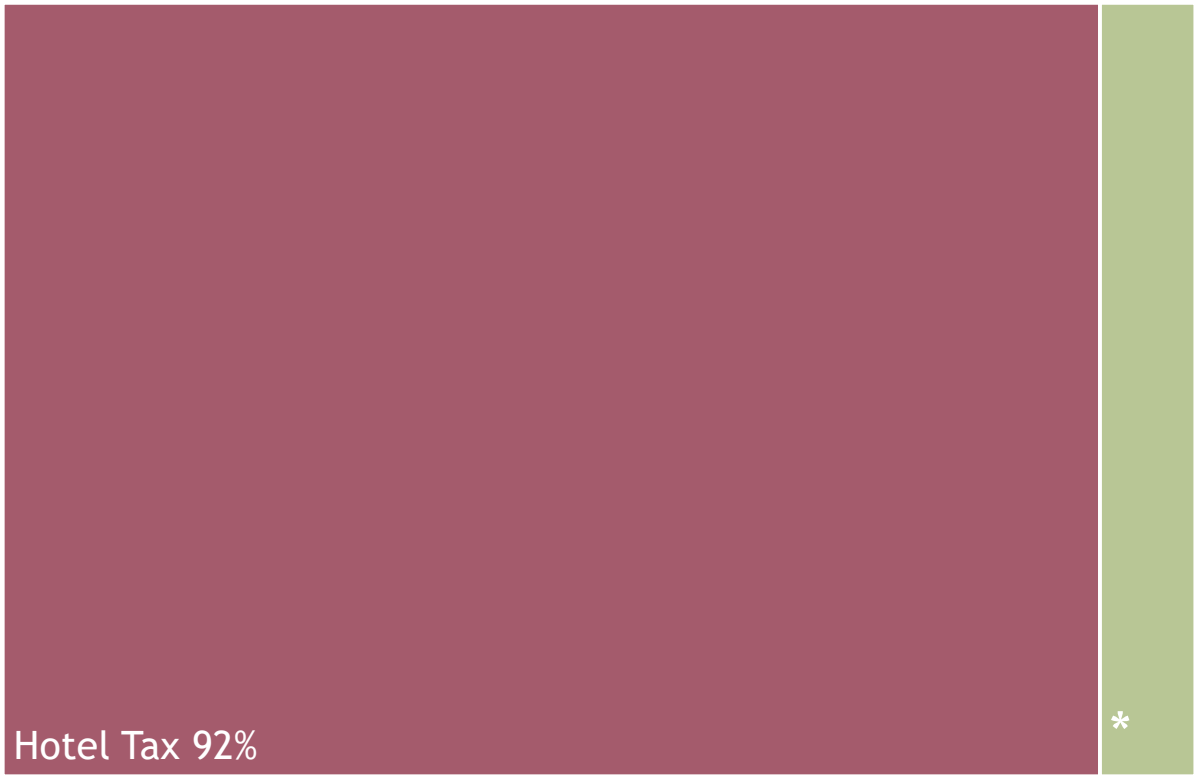
CITY OF COLLEGE STATION
HOTEL TAX FUND FIVE YEAR FORECAST

	FY24 Year-End Estimate	FY25 Approved Budget	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Beginning Fund Balance	**$ 14,383,060**	**$ 12,831,919**	**$ 14,279,096**	**$ 14,892,125**	**$ 15,231,280**	**$ 15,447,301**
Total Revenues	8,504,000	9,110,000	8,675,926	8,653,032	8,786,533	8,919,471
Total Funds Available	**$ 22,887,060**	**$ 21,941,919**	**$ 22,955,022**	**$ 23,545,157**	**$ 24,017,813**	**$ 24,366,772**
Total Operating Expenditures	5,094,456	6,160,263	6,433,348	6,631,330	6,824,591	7,004,895
Total Transfers (Sources) Uses	3,620,467	574,907	626,649	683,047	744,521	811,528
Total Other (Sources) Uses	1,340,218	927,653	1,002,900	999,500	1,001,400	1,003,600
Total Expenditures & Transfers	**$ 10,055,141**	**$ 7,662,823**	**$ 8,062,897**	**$ 8,313,877**	**$ 8,570,512**	**$ 8,820,023**
Total Increase (Decrease)	$ (1,551,141)	$ 1,447,177	$ 613,030	$ 339,155	$ 216,020	$ 99,448
Measurement Focus Increase (Decrease)						
Ending Assigned and Unassigned Fund Balance	**$ 12,831,919**	**$ 14,279,096**	**$ 14,892,125**	**$ 15,231,280**	**$ 15,447,301**	**$ 15,546,749**
Add: Unassigned Fund Balances						
Games of Texas Future Years		-	750,000	-	-	-
Unfunded CIP VPAC Projects		-	8,000,000	-	-	-
Special Events Bids	-	500,000	-	-	-	-
Unassigned Fund Balance	**$ -**	**$ 500,000**	**8,750,000**	**-**	**-**	**-**
Ending Unassigned Fund Balance	**$ 12,831,919**	**$ 13,779,096**	**$ 5,029,096**	**$ 5,981,280**	**$ 6,197,301**	**$ 6,296,749**

* Forecast includes 1-time expenses.

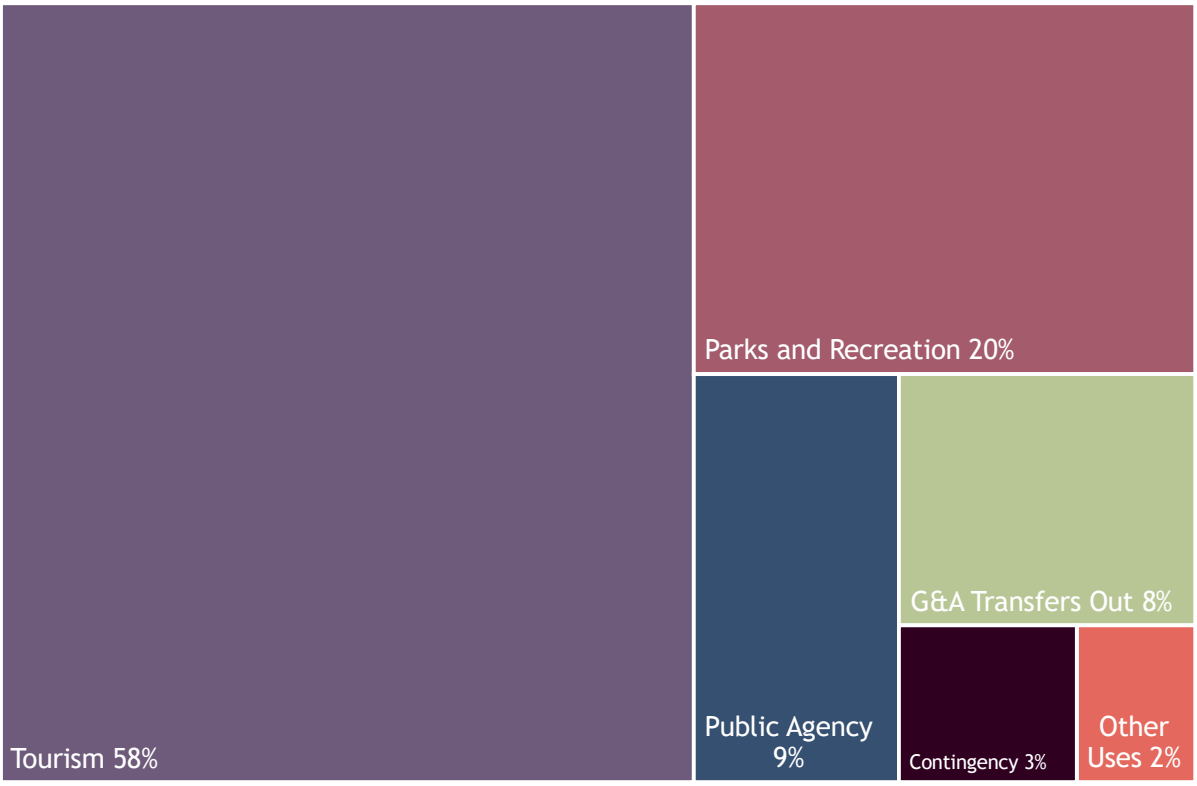
Forecast developed in 2024 - future years are subject to change based on the facts and circumstances at the time of analysis.

HOTEL TAX FUND- SOURCES



*Other Revenue Totals to 8%

HOTEL TAX FUND- USES



CITY OF COLLEGE STATION
HOTEL TAX FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Public Communications	$ 5,428	$ 124,579	$ 34,072	$ 125,613	0.83%
Tourism	3,552,634	4,345,641	4,115,147	4,435,464	2.07%
Hotel Tax Collections/Audits Admin	32,577	35,000	87,286	56,000	60.00%
Parks & Recreation Dept	567,818	845,535	854,204	1,533,501	81.36%
Pay Plan Contingency	-	3,747	3,747	11,873	
TOTAL	$ 4,158,458	$ 5,354,502	$ 5,094,456	$ 6,162,451	15.09%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 1,344,789	$ 1,846,307	$ 1,511,107	$ 1,963,623	6.35%
Health Insurance	217,999	253,104	263,633	260,381	2.88%
Supplies	347,578	753,159	747,740	1,431,367	90.05%
Maintenance	22,769	5,270	23,499	5,270	0.00%
Purchased Services	2,225,322	2,492,915	2,544,730	2,489,937	-0.12%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	3,747	3,747	11,873	
TOTAL	$ 4,158,458	$ 5,354,502	$ 5,094,456	$ 6,162,451	15.09%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Tourism	14.00	14.00	15.00	7.14%
Parks & Recreation Dept	3.30	2.50	2.50	0.00%
TOTAL	17.30	16.50	17.50	6.06%



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 FY25 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 American Rescue Plan of 2021 provided additional HOME Investment Partnership Program funds in the amount of $1,740,263 and support programs to address homelessness and supportive services across several years. The City of College Station's HOME ARP Allocation Plan was approved by HUD and a Request for Proposal (RFP) was issued to determine programs for funding. Twin City Mission was selected, and the L.E.A.D. Program was established. L.E.A.D continues to assist those who are homeless or at risk of homelessness through intensive case management, benefits navigation, and direct client assistance.

The FY25 (PY24) 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 FY25, alongside the City's Public Works and Planning & Development Departments, Community Development will be leveraging CDBG-MIT funding to install two generators at community centers in eligible low-to-moderate income areas in College Station for the purpose of creating emergency warming centers. Additionally, the collaboration will see the installation of an Early Warning Flood Hazard System and the commencement of a citywide Flood Hazard Assessment. Utilizing the City's standard CDBG allocation, Community Development will also be constructing a bus shelter at a transit stop in front of City Hall to increase low-to-moderate income citizens' access to the necessary services it provides. This is in line with the goal to maximize impact to the community using CDBG funds in the Community Services Strategic Plan.

Funding will 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. Long-term affordability will be ensured with deed restrictions so that the investment of grant funds will result in affordable housing units for renters or homeowners in the future. 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.



Community Services staff with help from Planning & Development Services has been engaged in the creation of a Housing Action Plan that will be considered by the Planning & Zoning Commission and the City Council in Summer 2024. A Housing Action Plan Steering Committee has been working with staff since November 2023 to make recommendations for a plan that accomplishes Comprehensive Plan Action Items 2.3, 3.4, 3.6, and 3.9. The plan will look at ways to increase the supply and types of housing as well as create affordable housing options for current and future residents.

The FY25 budget has increased significantly due to more federal funding opportunities available for projects.

CITY OF COLLEGE STATION
COMMUNITY DEVELOPMENT FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance*	**$ -**	**$ -**	**$ -**	**$ -**	
Revenues					
Community Development Grants	$ 1,424,645	$ 5,796,215	$ 5,796,215	4,778,022	-17.57%
CD Loans	4,103	-	-	-	-
Loan Proceeds	-	2,808,000	2,808,000	478,292	-82.97%
Misc Non-Operating	9,083	-	-	-	-
Total Revenues	$ 1,437,831	$ 8,604,215	$ 8,604,215	$ 5,256,314	-38.91%
Total Funds Available	**$ 1,437,831**	**$ 8,604,215**	**$ 8,604,215**	**$ 5,256,314**	-38.91%
Expenditures:					
General Govt Dept	$ 1,219,148	$ 8,604,215	$ 8,604,215	$ 5,252,301	-38.96%
Pay Plan Contingency	-	-	-	4,013	
Total Operating Expenditures	$ 1,219,148	$ 8,604,215	$ 8,604,215	$ 5,256,314	-38.91%
Transfers:					
Transfers Out	9,802	-	-	-	-
Total Transfers (Sources) Uses	9,802	-	-	-	-
Other (Sources) Uses					
Capital Outlay - CIP	119,868	-	-	-	-
Other	8,081	-	-	-	-
Total Other (Sources) Uses	127,949	-	-	-	-
Total Expenditures & Transfers	**$ 1,356,899**	**$ 8,604,215**	**$ 8,604,215**	**$ 5,256,314**	-38.91%
Total Increase (Decrease)	$ 80,931	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)	(80,931)				
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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Community Development	$ 1,219,148	$ 8,604,215	$ 8,604,215	$ 5,252,301	-38.96%
Pay Plan Contingency	-	-	-	4,013	
TOTAL	$ 1,219,148	$ 8,604,215	$ 8,604,215	$ 5,256,314	-38.91%

EXPENDITURE BY CLASSIFICATION

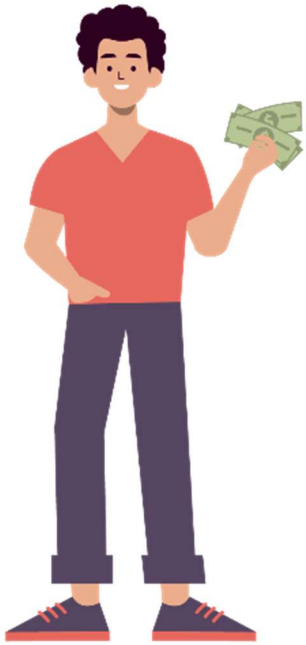
	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 331,778	$ 345,791	$ 345,791	$ 362,562	4.85%
Health Insurance	59,300	38,280	38,280	51,925	35.65%
Supplies	1,822	3,850	3,850	3,750	-2.60%
Maintenance	-	210	210	210	0.00%
Purchased Services	826,249	8,216,084	8,216,084	4,833,854	-41.17%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	4,013	
TOTAL	$ 1,219,148	$ 8,604,215	$ 8,604,215	$ 5,256,314	-38.91%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Community Development	4.00	3.50	3.50	0.00%
TOTAL	4.00	3.50	3.50	0.00%

FEDERAL RELIEF FUND





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

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

As eligible expenses are incurred, the remaining available ARPA funds will be recognized. The City anticipates some additional investment revenues which will be transferred out of the Federal Relief Fund. We expect to recognize the remaining ARPA funds by the end of FY24, at which point the fund will be closed.

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

Qualified Use	*Amount*	*Year Recognized*
Revenue Replacement	$16,140,725	FY22
Premium Pay	603,213	FY22
Rehiring of Government Staff (from January 1st, 2022 through December 31st, 2024)	3,834,388	FY22-FY24
Water and Wastewater Capital Projects	8,900,000	FY24-FY26
Total	**$29,478,326**	

CITY OF COLLEGE STATION
FEDERAL RELIEF FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	-
Investment Earnings	516,851	400,000	400,000	-	-100.00%
Total Revenues	$ 516,851	$ 400,000	$ 400,000	$ -	-100.00%
Total Funds Available	**$ 516,851**	**$ 400,000**	**$ 400,000**	**$ -**	-100.00%
Transfers:					
Transfers In	$ -	-	-	-	-
Transfers Out	516,851	400,000	400,000	-	-100.00%
Capital Transfers Out	-	-	-	-	-
Total Transfers (Sources) Uses	$ 516,851	400,000	400,000	-	-100.00%
Total Expenditures & Transfers	**$ 516,851**	**$ 400,000**	**$ 400,000**	**$ -**	-100.00%
Total Increase (Decrease)	$ -	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	

DRAINAGE UTILITY FUND

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

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

Drainage Maintenance performs repairs and upkeep to keep the storm carrying capacity adequate in the City. The Division is responsible for improved and natural drainage ways within the City limits, and include creek cleaning, erosion control, mosquito control, and vegetation control.

Drainage Engineering and Drainage Maintenance Divisions are funded by residential charges, based on a set fee per residential unit and commercial charges, calculated based on building square footage.

Revenue includes a CPI-U adjustment of 3.5% for FY25.

The budget for FY25 includes the following SLAs:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	*KPI*
Drainage Infrastructure Condition Assessment Crew Leader and Equipment Operator	$89,500	$172,974	$262,474	Goal 4	-
Boom Mower	350,000	96,500	446,500	Goal 4	-
Drainage Maintenace Increase	-	75,000	75,000	Goal 4	-
Flood Study and LOMR	175,000	-	175,000	Goal 4	-
Flood Hazard Assessment	100,000	-	100,000	Goal 4	-
Drainage Fund SLAs Total	**$714,500**	**$344,474**	**$1,058,974**		

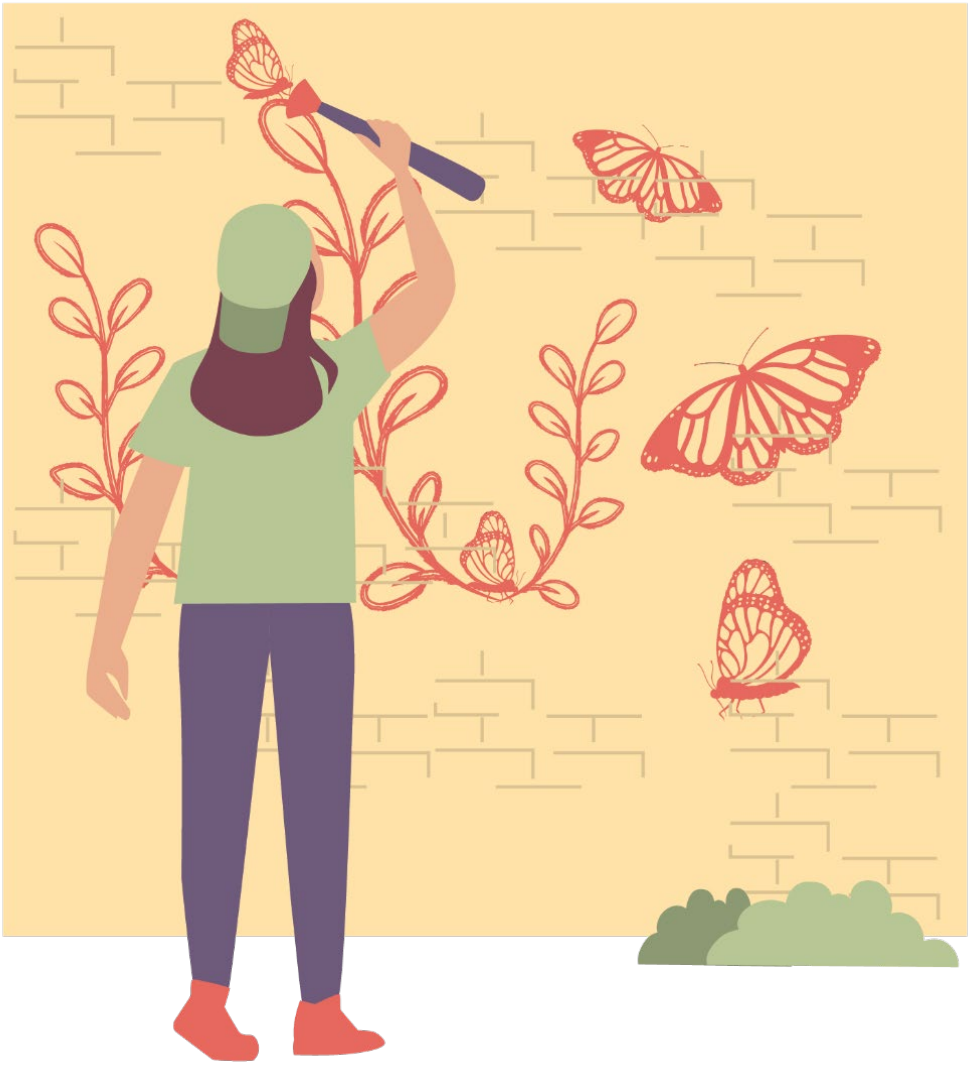
KPIs are available at the link in the SLA table or in Appendix K.

- Drainage Infrastructure Condition Assessment Crew Leader and Equipment Operator to assess citywide drainage infrastructure.
- The purchase of an additional Drainage Operations Boom Mower will support the Municipal Separate Storm Sewer System (MS4) compliance efforts. With an additional boom mower, maintenance crews can cover larger areas in less time.
- Drainage Maintenace increase supports Public Works compliance for the Municipal Separate Storm Sewer System (MS4) regulations in place requiring proper management of stormwater runoff and drainage systems.
- Flood Study and Letter of Map Revision (LOMR) will perform a comprehensive hydrologic and hydraulic study of one of our primary channels to help determine flood risks due to various storm events and submit to FEMA for floodplain mapping.

- Flood Hazard Assessment: Half of the cost of this project was funded in FY24 by an SLA. This SLA is to fund the remaining cost and accounts for a cost increase. This project is a critical strategic step in assessing current floodplain hazards and assisting in determining scale of any necessary mapping/remapping efforts.

FY25 operating expenditures will increase due to the SLAs discussed above. Transfers In for replacements increased due to scheduled replacements, see Fleet Replacement section for the FY25 scheduled replacements.

Ending fund balance is projected to decrease due to the timing of completion of capital projects.

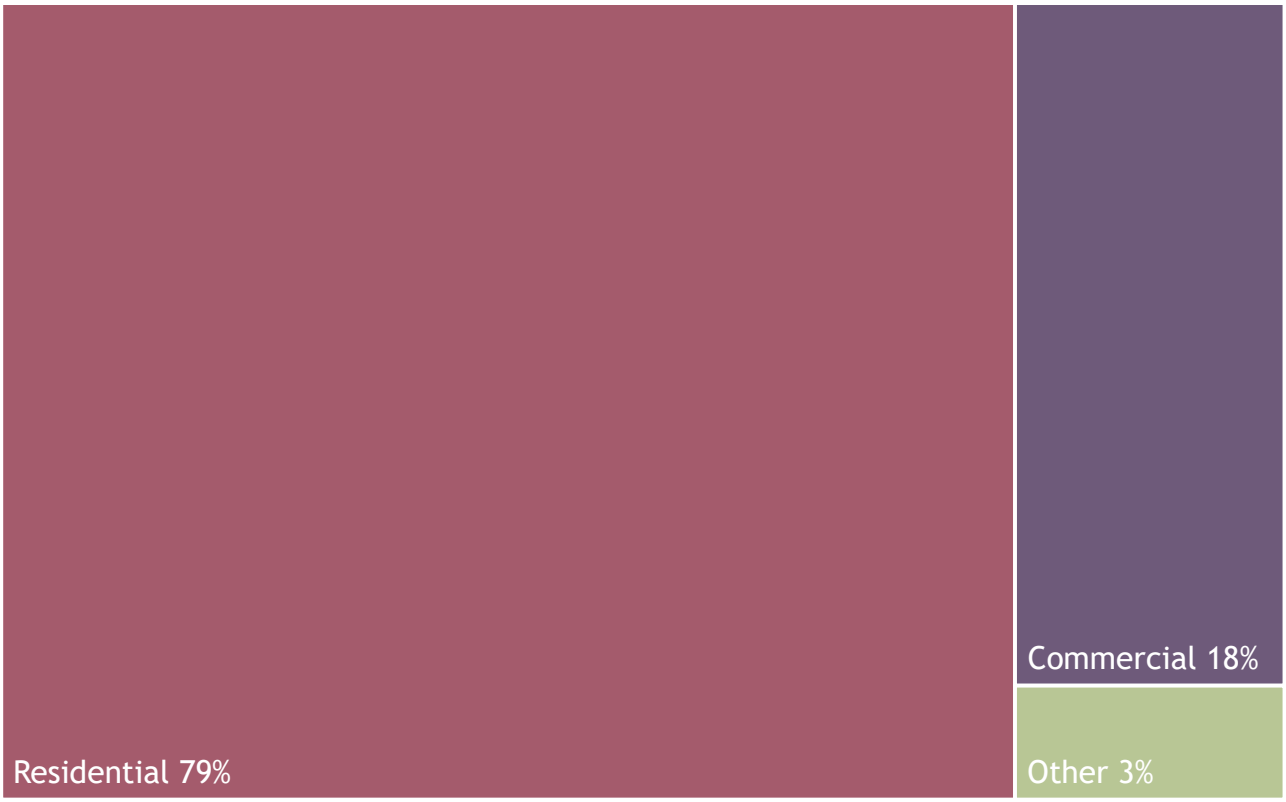


CITY OF COLLEGE STATION
DRAINAGE UTILITY FUND SUMMARY

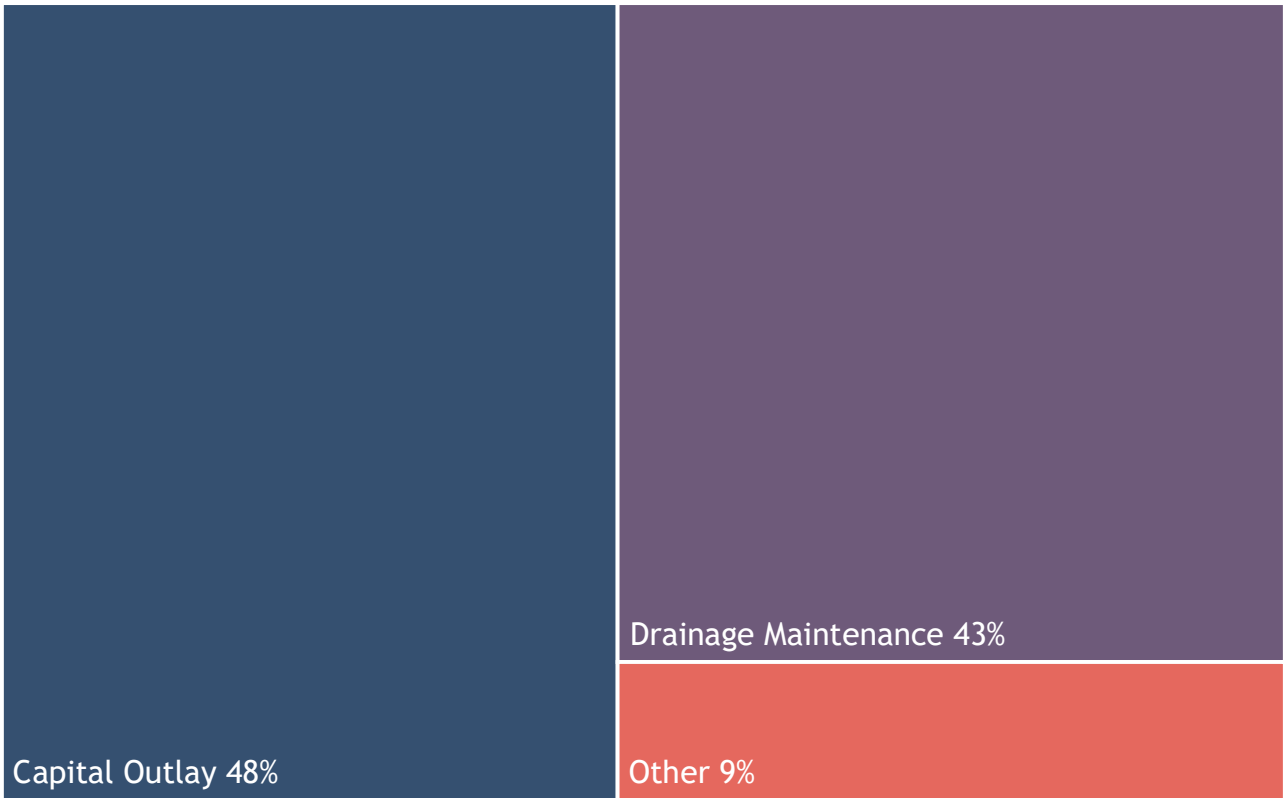
	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 4,360,980**	**$ 5,695,987**	**$ 5,695,987**	**$ 5,396,196**	
Revenues					
Residential	$ 2,888,198	$ 3,100,000	$ 3,100,000	$ 3,260,000	5.16%
Commercial	671,169	695,000	695,000	730,000	5.04%
Fines and Penalties	28,679	29,000	29,000	29,000	0.00%
Investment Earnings	202,986	173,000	230,000	100,000	
Total Revenues	$ 3,791,032	$ 3,997,000	$ 4,054,000	$ 4,119,000	3.05%
Total Funds Available	**$ 8,152,012**	**$ 9,692,987**	**$ 9,749,987**	**$ 9,515,196**	-1.83%
Expenditures:					
Public Works Dept	$ 1,626,638	$ 2,253,382	$ 2,212,958	$ 2,896,404	28.54%
Planning and Development	85,192	114,429	117,722	392,281	242.82%
Pay Plan Contingency	-	7,556	-	12,359	
Total Operating Expenditures	$ 1,711,830	$ 2,375,367	$ 2,330,680	$ 3,301,044	38.97%
Transfers:					
Transfers In - Replacements	(92,415)	(42,585)	(42,585)	(865,000)	1931.23%
Interdept Exp - Utility Billing	116,004	90,000	75,000	105,000	16.67%
G&A Transfers Out	526,732	612,485	612,485	598,983	-2.20%
Total Transfers (Sources) Uses	550,321	659,900	644,900	(161,017)	-124.40%
Other (Sources) Uses					
Capital Outlay	92,415	37,585	37,585	865,000	2201.45%
Capital Outlay - CIP	88,919	3,450,000	1,335,626	2,350,000	-31.88%
Contingency	-	200,000	-	197,625	-1.19%
Total Other (Sources) Uses	181,334	3,692,585	1,378,211	3,412,625	-7.58%
Total Expenditures & Transfers	**$ 2,443,485**	**$ 6,727,852**	**$ 4,353,791**	**$ 6,552,652**	-2.60%
Total Increase (Decrease)*	$ 1,347,547	$ (2,730,852)	$ (299,791)	$ (2,433,652)	
Measurement Focus Increase (Decrease)	(12,540)				
Ending Fund Balance*	**$ 5,695,987**	**$ 2,965,135**	**$ 5,396,196**	**$ 2,962,544**	

*** FY25 decrease due to timing of completion of capital projects.**

DRAINAGE FUND- SOURCES



DRAINAGE FUND- USES



CITY OF COLLEGE STATION
DRAINAGE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Drainage Engineering	$ 85,192	$ 114,429	$ 117,722	$ 392,281	242.82%
Drainage Maintenance	1,626,638	2,253,382	2,212,958	2,896,404	28.54%
Pay Plan Contingency	-	7,556	-	12,359	
TOTAL	$ 1,711,830	$ 2,375,367	$ 2,330,680	$ 3,301,044	38.97%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 880,298	$ 1,086,889	$ 1,028,011	$ 1,247,580	14.78%
Health Insurance	232,728	244,282	238,136	297,096	21.62%
Supplies	65,327	139,730	81,730	147,625	5.65%
Maintenance	156,591	193,335	193,335	289,359	49.67%
Purchased Services	376,887	478,575	478,574	877,025	83.26%
Capital Outlay	-	225,000	310,894	430,000	91.11%
Pay Plan Contingency	-	7,556	-	12,359	
TOTAL	$ 1,711,830	$ 2,375,367	$ 2,330,680	$ 3,301,044	38.97%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Drainage Engineering	1.00	1.00	1.00	0.00%
Drainage Maintenance	17.00	17.00	19.00	11.76%
TOTAL	18.00	18.00	20.00	11.11%

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 FY25 revenues total 497,000 and $2,129,000 for Water and Wastewater, respectively. These fees offset a portion of eligible projects' debt service payments. The Water Impact Fee revenue budget incorporates the recent increase in permit numbers while accounting for lower impact fees paid to-date (relative to the FY24 Budget).

Budgeted FY25 Water and Wastewater transfers to service eligible debt are $600,000 and $2,500,000, respectively. These transfers are higher due to 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)

Wastewater:

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

SYSTEM-WIDE ROADWAY IMPACT FEES

The City collects Roadway Fees in four service areas to help fund street capital projects. Fees collected are used to offset projects' construction costs. Budgeted FY25 revenues total $959,200. See individual fund summaries for specific revenues and year-end estimates. There is a budgeted FY25 transfer of $1,200,000 from Zone B to offset the projected construction costs of ST2006 Jones Butler Road Extension and Roundabout. The transfer will only occur if/when significant construction costs are expected.

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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 411,926**	**$ 159,759**	**$ 159,759**	**$ 116,889**	
Revenues					
Charges for Services	$ 328,370	$ 600,000	$ 446,967	$ 487,000	-18.83%
Investment Earnings	19,279	4,900	10,163	10,000	104.08%
Total Revenues	$ 347,649	$ 604,900	$ 457,130	$ 497,000	-17.84%
Total Funds Available	**$ 759,575**	**$ 764,659**	**$ 616,889**	**$ 613,889**	-19.72%
Transfers:					
Transfers Out	600,000	500,000	500,000	600,000	20.00%
Total Transfers (Sources) Uses	600,000	500,000	500,000	600,000	20.00%
Total Expenditures & Transfers	**$ 600,000**	**$ 500,000**	**$ 500,000**	**$ 600,000**	20.00%
Total Increase (Decrease)	$ (252,351)	$ 104,900	$ (42,870)	$ (103,000)	
Measurement Focus Increase (Decrease)	184				
Ending Fund Balance	**$ 159,759**	**$ 264,659**	**$ 116,889**	**$ 13,889**	

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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 3,103,487**	**$ 1,475,173**	**$ 1,475,173**	**$ 1,487,465**	
Revenues					
Charges for Services	$ 1,725,705	$ 1,393,000	$ 1,923,080	$ 2,029,000	45.66%
Investment Earnings	144,283	38,000	89,212	100,000	163.16%
Total Revenues	$ 1,869,988	$ 1,431,000	$ 2,012,292	$ 2,129,000	48.78%
Total Funds Available	**$ 4,973,475**	**$ 2,906,173**	**$ 3,487,465**	**$ 3,616,465**	24.44%
Transfers:					
Transfers Out	$ 3,500,000	$ 2,000,000	$ 2,000,000	$ 2,500,000	25.00%
Total Transfers (Sources) Uses	3,500,000	2,000,000	2,000,000	2,500,000	25.00%
Total Expenditures & Transfers	**$ 3,500,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,500,000**	25.00%
Total Increase (Decrease)	$ (1,630,012)	$ (569,000)	$ 12,292	$ (371,000)	
Measurement Focus Increase (Decrease)	1,698				
Ending Fund Balance	**$ 1,475,173**	**$ 906,173**	**$ 1,487,465**	**$ 1,116,465**	

CITY OF COLLEGE STATION
ROADWAY IMPACT FEE FUND SUMMARY
ZONE A

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 507,264**	**$ 221,714**	**$ 221,714**	**$ 363,914**	
Revenues					
Charges for Services	$ 142,401	$ 122,000	$ 130,000	$ 134,600	10.33%
Investment Earnings	21,794	11,659	12,200	12,000	2.92%
Total Revenues	$ 164,195	$ 133,659	$ 142,200	$ 146,600	9.68%
Total Funds Available	**$ 671,459**	**$ 355,373**	**$ 363,914**	**$ 510,514**	43.66%
Transfers:					
Capital Transfers Out	450,000	-	-	-	-
Total Transfers (Sources) Uses	450,000	-	-	-	-
Total Expenditures & Transfers	**$ 450,000**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ (285,805)	$ 133,659	$ 142,200	$ 146,600	
Measurement Focus Increase (Decrease)	255				
Ending Fund Balance	**$ 221,714**	**$ 355,373**	**$ 363,914**	**$ 510,514**	

CITY OF COLLEGE STATION
ROADWAY IMPACT FEE FUND SUMMARY
ZONE B

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 966,123**	**$ 1,331,820**	**$ 1,331,820**	**$ 1,710,420**	
Revenues					
Charges for Services	$ 316,257	$ 305,000	$ 310,000	$ 320,900	5.21%
Investment Earnings	47,907	20,363	68,600	67,700	232.47%
Total Revenues	$ 364,164	$ 325,363	$ 378,600	$ 388,600	19.44%
Total Funds Available	**$ 1,330,287**	**$ 1,657,183**	**$ 1,710,420**	**$ 2,099,020**	26.66%
Transfers:					
Capital Transfers Out	-	-	-	1,200,000	-
Total Transfers (Sources) Uses	-	-	-	1,200,000	-
Total Expenditures & Transfers	**$ -**	**$ -**	**$ -**	**$ 1,200,000**	-
Total Increase (Decrease)	$ 364,164	$ 325,363	$ 378,600	$ (811,400)	
Measurement Focus Increase (Decrease)	1,533				
Ending Fund Balance	**$ 1,331,820**	**$ 1,657,183**	**$ 1,710,420**	**$ 899,020**	

CITY OF COLLEGE STATION
ROADWAY IMPACT FEE FUND SUMMARY
ZONE C

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 398,880**	**$ 222,955**	**$ 222,955**	**$ 606,755**	
Revenues					
Charges for Services	$ 205,679	$ 317,200	$ 370,000	$ 383,000	20.74%
Investment Earnings	18,139	10,147	13,800	13,600	34.03%
Total Revenues	$ 223,818	$ 327,347	$ 383,800	$ 396,600	21.16%
Total Funds Available	**$ 622,698**	**$ 550,302**	**$ 606,755**	**$ 1,003,355**	82.33%
Transfers:					
Capital Transfers Out	400,000	-	-	-	-
Total Transfers (Sources) Uses	400,000	-	-	-	-
Total Expenditures & Transfers	**$ 400,000**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ (176,182)	$ 327,347	$ 383,800	$ 396,600	
Measurement Focus Increase (Decrease)	257				
Ending Fund Balance	**$ 222,955**	**$ 550,302**	**$ 606,755**	**$ 1,003,355**	

CITY OF COLLEGE STATION
ROADWAY IMPACT FEE FUND SUMMARY
ZONE D

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 326,485**	**$ 120,682**	**$ 120,682**	**$ 147,482**	
Revenues					
Charges for Services	$ 229,382	$ 122,000	$ 20,000	$ 20,700	-83.03%
Investment Earnings	14,677	9,731	6,800	6,700	-31.15%
Total Revenues	$ 244,058	$ 131,731	$ 26,800	$ 27,400	-79.20%
Total Funds Available	**$ 570,543**	**$ 252,414**	**$ 147,482**	**$ 174,882**	-30.72%
Transfers:					
Capital Transfers Out	450,000	-	-	-	-
Total Transfers (Sources) Uses	450,000	-	-	-	-
Total Expenditures & Transfers	**$ 450,000**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ (205,942)	$ 131,731	$ 26,800	$ 27,400	
Measurement Focus Increase (Decrease)	139				
Ending Fund Balance	**$ 120,682**	**$ 252,414**	**$ 147,482**	**$ 174,882**	

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.

These proceeds are used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, “pay as you go” basis, or a combination of these and others. College Station is the only participant in this TIRZ currently. In FY25, the city anticipates collecting $945,849 of ad valorem tax in the East Medical District TIRZ #19.

There are no projected FY25 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 FY25, the city anticipates contributing $180,180 of ad valorem tax in the Dartmouth Synthetic TIRZ.

There are no projected FY25 expenditures.

CITY OF COLLEGE STATION
EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 539,589**	**$ 879,316**	**$ 879,316**	**$ 1,522,264**	
Revenues					
Ad Valorem Taxes	$ 315,199	$ 616,569	$ 616,569	$ 945,849	53.41%
Investment Earnings	23,516	1,000	26,379	45,000	4400.00%
Total Revenues	$ 338,715	$ 617,569	$ 642,948	$ 990,849	60.44%
Total Funds Available	**$ 878,304**	**$ 1,496,885**	**$ 1,522,264**	**$ 2,513,113**	67.89%
Total Expenditures & Transfers	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ 338,715	$ 617,569	$ 642,948	$ 990,849	
Measurement Focus Increase (Decrease)	1,012				
Ending Fund Balance	**$ 879,316**	**$ 1,496,885**	**$ 1,522,264**	**$ 2,513,113**	

CITY OF COLLEGE STATION
DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 53,482**	**$ 176,094**	**$ 176,094**	**$ 351,595**	
Revenues					
Ad Valorem Taxes	$ 120,068	$ 175,501	$ 175,501	$ 180,180	2.67%
Investment Earnings	2,342	-	-	-	-
Total Revenues	$ 122,410	$ 175,501	$ 175,501	$ 180,180	2.67%
Total Funds Available	**$ 175,892**	**$ 351,595**	**$ 351,595**	**$ 531,775**	51.25%
Total Expenditures & Transfers	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ 122,410	$ 175,501	$ 175,501	$ 180,180	
Measurement Focus Increase (Decrease)	202				
Ending Fund Balance	**$ 176,094**	**$ 351,595**	**$ 351,595**	**$ 531,775**	



COURT FEE AND POLICE SEIZURE FUNDS

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

COURT TECHNOLOGY FEE FUND

The City can use Court Technology Fee Fund revenues to purchase or maintain technological enhancements for a municipal court. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a technology fee of $4.00. The FY25 revenue budget increased from projected increases in investment earning while the operating budget decreased because the FY24 budget includes a one-time SLA for an upgrade to court software.

COURT SECURITY FEE FUND

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



This fund supports 50% of the salary and benefits of one FTE. The remaining 50% of the FTE's salary and benefits are funded through the General Fund. Continued historical increases with operating costs have resulted in a reduced fund balance. The Fund will continue to be monitored and corrective measures implemented as needed.

TRUANCY PREVENTION FEE FUND

The City can use Truancy Prevention Fee Fund revenues for truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a truancy prevention fee of $5.00. Proceeds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

The FY25 Revenue budget increased from expected increased investment earnings due to projected fund balance and higher interest rates. Operating budget remained unchanged from FY24.

POLICE SEIZURE FUND

The Police Seizure Fund accounts for forfeited property received by the Police Department during criminal investigations. The City can use the funds for equipment and other one-time purchases to assist in police activities. Revenues fluctuate from year to year because of the value and frequency of seizures. The City monitors and adjusts expenditures throughout the year based on revenue received and expected fund balance. The FY25 operating budget increased in anticipation of utilizing available funds for strategic purchases. Police are currently researching eligible equipment for purchase consideration.

CITY OF COLLEGE STATION
COURT TECHNOLOGY FEE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 121,298**	**$ 176,974**	**$ 176,974**	**$ 171,514**	
Revenues					
Fines and Penalties	$ 54,319	$ 46,800	$ 52,300	$ 49,000	4.70%
Investment Earnings	6,394	2,600	8,880	9,000	246.15%
Total Revenues	$ 60,713	$ 49,400	$ 61,180	$ 58,000	17.41%
Total Funds Available	**$ 182,011**	**$ 226,374**	**$ 238,154**	**$ 229,514**	1.39%
Expenditures:					
Municipal Court	$ 5,240	$ 121,847	$ 66,640	$ 58,523	-51.97%
Total Operating Expenditures	$ 5,240	$ 121,847	$ 66,640	$ 58,523	-51.97%
Transfers:					
Transfers Out	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	**$ 5,240**	**$ 121,847**	**$ 66,640**	**$ 58,523**	-51.97%
Total Increase (Decrease)	$ 55,472	$ (72,447)	$ (5,460)	$ (523)	
Measurement Focus Increase (Decrease)	204				
Ending Fund Balance	**$ 176,974**	**$ 104,527**	**$ 171,514**	**$ 170,991**	63.59%

CITY OF COLLEGE STATION
COURT TECHNOLOGY FEE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Municipal Court	$ 5,240	$ 121,847	$ 66,640	$ 58,523	-51.97%
TOTAL	$ 5,240	$ 121,847	$ 66,640	$ 58,523	-51.97%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	5,233	54,209	39,480	18,060	-66.68%
Maintenance	-	35,420	-	35,420	0.00%
Purchased Services	8	32,218	27,160	5,043	-84.35%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 5,240	$ 121,847	$ 66,640	$ 58,523	-51.97%

CITY OF COLLEGE STATION
COURT SECURITY FEE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$12,453**	**$18,311**	**$18,311**	**$19,166**	
Revenues					
Fines and Penalties	$ 65,844	$ 54,800	$ 62,780	$ 57,000	4.01%
Investment Earnings	710	300	1,020	1,000	233.33%
Total Revenues	$ 66,554	$ 55,100	$ 63,800	$ 58,000	5.26%
Total Funds Available	**$ 79,007**	**$ 73,411**	**$ 82,111**	**$ 77,166**	5.12%
Expenditures:					
Municipal Court	$ 60,717	$ 63,356	$ 62,945	$ 69,737	10.07%
Pay Plan Contingency	-	728	-	883	21.29%
Total Operating Expenditures	$ 60,717	$ 64,084	$ 62,945	$ 70,620	10.20%
Total Expenditures & Transfers	**$ 60,717**	**$ 64,084**	**$ 62,945**	**$ 70,620**	10.20%
Total Increase (Decrease)	$ 5,837	$ (8,984)	$ 855	$ (12,620)	
Measurement Focus Increase (Decrease)	21				
Ending Fund Balance	**$ 18,311**	**$ 9,327**	**$ 19,166**	**$ 6,546**	-29.82%

CITY OF COLLEGE STATION
COURT SECURITY FEE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Municipal Court	$ 60,717	$ 63,356	$ 62,945	$ 69,737	10.07%
Pay Plan Contingency	-	728	-	883	21.29%
TOTAL	$ 60,717	$ 64,084	$ 62,945	$ 70,620	10.20%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 49,806	$ 51,686	$ 55,255	$ 58,295	12.79%
Health Insurance	7,657	7,650	7,690	7,422	-2.98%
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Purchased Services	3,254	4,020	-	4,020	0.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	728	-	883	21.29%
TOTAL	$ 60,717	$ 64,084	$ 62,945	$ 70,620	10.20%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Municipal Court	0.50	0.50	0.50	0.00%
TOTAL	0.50	0.50	0.50	0.00%

CITY OF COLLEGE STATION
TRUANCY PREVENTION FEE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 210,848**	**$ 286,639**	**$ 286,639**	**$ 363,704**	
Revenues					
Fines and Penalties	$ 68,189	$ 55,900	$ 65,600	$ 60,000	7.33%
Investment Earnings	10,692	4,400	16,500	14,000	218.18%
Total Revenues	$ 78,881	$ 60,300	$ 82,100	$ 74,000	22.72%
Total Funds Available	**$ 289,729**	**$ 346,939**	**$ 368,739**	**$ 437,704**	26.16%
Expenditures:					
Municipal Court	$ 3,420	$ 9,630	$ 5,035	$ 9,630	0.00%
Total Operating Expenditures	$ 3,420	$ 9,630	$ 5,035	$ 9,630	0.00%
Total Expenditures & Transfers	**$ 3,420**	**$ 9,630**	**$ 5,035**	**$ 9,630**	0.00%
Total Increase (Decrease)	$ 75,461	$ 50,670	$ 77,065	$ 64,370	
Measurement Focus Increase (Decrease)	330				
Ending Fund Balance	**$ 286,639**	**$ 337,309**	**$ 363,704**	**$ 428,074**	26.91%

CITY OF COLLEGE STATION
TRUANCY PREVENTION FEE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Municipal Court	$ 3,420	$ 9,630	$ 5,035	$ 9,630	0.00%
TOTAL	$ 3,420	$ 9,630	$ 5,035	$ 9,630	0.00%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	423	1,100	270	1,100	0.00%
Maintenance	-	-	-	-	-
Purchased Services	2,997	8,530	4,765	8,530	0.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 3,420	$ 9,630	$ 5,035	$ 9,630	0.00%

CITY OF COLLEGE STATION
POLICE SEIZURE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 388,475**	**$ 300,792**	**$ 300,792**	**$ 297,137**	
Revenues					
Intergovernmental	$ 35,776	$ 35,000	$ 10,200	$ 35,000	0.00%
Investment Earnings	12,691	13,800	14,900	14,000	1.45%
Gain (Loss) on Sale of Assets	1,939	-	-	-	-
Total Revenues	$ 50,409	$ 48,800	$ 25,100	$ 49,000	0.41%
Total Funds Available	**$ 438,883**	**$ 349,592**	**$ 325,892**	**$ 346,137**	-0.99%
Expenditures:					
Police Dept	$ 138,437	$ 33,080	$ 28,755	$ 283,080	755.74%
Total Operating Expenditures	$ 138,437	$ 33,080	$ 28,755	$ 283,080	755.74%
Total Expenditures & Transfers	**$ 138,437**	**$ 33,080**	**$ 28,755**	**$ 283,080**	755.74%
Total Increase (Decrease)	$ (88,028)	$ 15,720	$ (3,655)	$ (234,080)	
Measurement Focus Increase (Decrease)	346				
Ending Fund Balance	**$ 300,792**	**$ 316,512**	**$ 297,137**	**$ 63,057**	-80.08%

CITY OF COLLEGE STATION
POLICE SEIZURE FUND
OPERATIONS EXPENDITURE SUMMARY

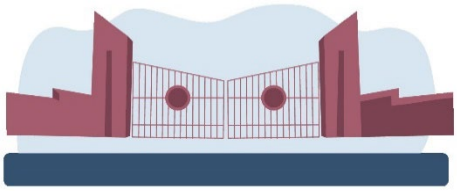
EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Police Dept	$ 138,437	$ 33,080	$ 28,755	$ 283,080	755.74%
TOTAL	$ 138,437	$ 33,080	$ 28,755	$ 283,080	755.74%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	138,437	33,080	13,655	283,080	755.74%
Maintenance	-	-	-	-	-
Purchased Services	-	-	-	-	-
Capital Outlay	-	-	15,100	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 138,437	$ 33,080	$ 28,755	$ 283,080	755.74%

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). Specific project expenses are presented in the Parks and Recreation CIP Fund Summary. The City deferring this debt payment transfer in FY24 but will resume in FY25.

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.

SEE WHAT CEMETERY IS DOING! SCAN

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, expected revenue for FY24 and beyond is zero unless previously purchased plots are sold back to the city.

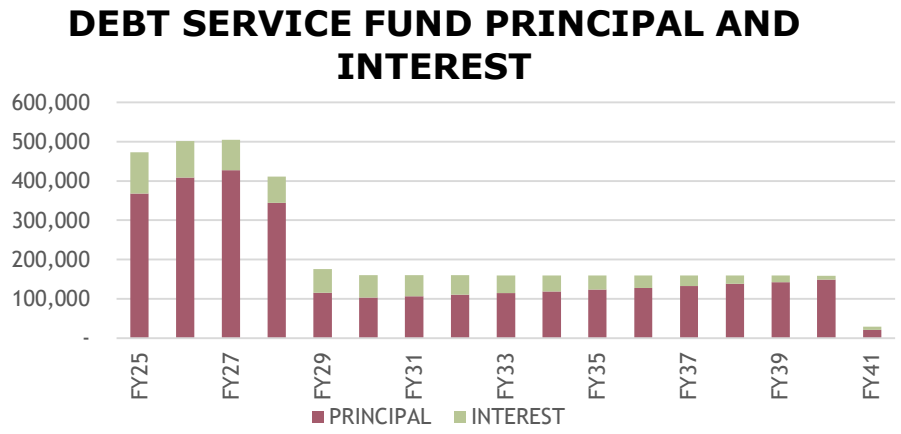


CITY OF COLLEGE STATION
MEMORIAL CEMETERY FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 1,408,682**	**$ 1,443,344**	**$ 1,443,344**	**$ 1,817,344**	
Revenues					
Charges for Services	$ 484,859	$ 372,000	$ 372,000	$ 500,000	34.41%
Investment Earnings	58,168	37,000	37,000	50,000	35.14%
Total Revenues	$ 543,027	$ 409,000	$ 409,000	$ 550,000	34.47%
Total Funds Available	**$ 1,951,709**	**$ 1,852,344**	**$ 1,852,344**	**$ 2,367,344**	27.80%
Expenditures:					
Transfers:					
Transfers Out	468,073	-	-	472,455	-
Total Transfers (Sources) Uses	468,073	-	-	472,455	-
Other (Sources) Uses					
Other	41,953	35,000	35,000	43,000	22.86%
Total Other (Sources) Uses	41,953	35,000	35,000	43,000	22.86%
Total Expenditures & Transfers	**$ 510,026**	**$ 35,000**	**$ 35,000**	**$ 515,455**	1372.73%
Total Increase (Decrease)	$ 33,001	$ 374,000	$ 374,000	$ 34,545	
Measurement Focus Increase (Decrease)	1,661				
Ending Fund Balance	**$ 1,443,344**	**$ 1,817,344**	**$ 1,817,344**	**$ 1,851,889**	

MEMORIAL CEMETERY FUND* DEBT SERVICE REQUIREMENTS
ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY25	368,431	104,024	472,455	3,053,904
FY26	408,460	93,072	501,531	2,685,473
FY27	427,093	77,423	504,516	2,277,013
FY28	344,473	66,865	411,338	1,849,920
FY29	115,343	60,485	175,827	1,505,447
FY30	103,308	56,652	159,960	1,390,105
FY31	106,978	52,892	159,870	1,286,797
FY32	110,828	48,963	159,791	1,179,819
FY33	114,838	44,857	159,695	1,068,991
FY34	119,038	40,566	159,604	954,153
FY35	123,418	36,083	159,501	835,115
FY36	128,008	31,397	159,405	711,697
FY37	132,788	26,501	159,288	583,689
FY38	137,798	21,384	159,182	450,902
FY39	143,028	16,037	159,065	313,104
FY40	148,488	10,449	158,937	170,076
FY41	21,588	7,594	29,182	21,588



*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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 1,867,827**	**$ 2,190,809**	**$ 2,190,809**	**$ 2,392,269**	
Revenues					
Charges for Services	$ 238,811	$ 184,000	$ 184,000	$ 250,000	35.87%
Investment Earnings	85,792	60,000	60,000	72,000	20.00%
Total Revenues	$ 324,604	$ 244,000	$ 244,000	$ 322,000	31.97%
Total Funds Available	**$ 2,192,431**	**$ 2,434,809**	**$ 2,434,809**	**$ 2,714,269**	11.48%
Expenditures:					
Parks and Recreation	$ -	$ 42,540	$ 42,540	$ 42,540	0.00%
Total Operating Expenditures	$ -	$ 42,540	$ 42,540	$ 42,540	0.00%
Other (Sources) Uses					
Other	4,143	-	-	-	-
Total Other (Sources) Uses	4,143	-	-	-	-
Total Expenditures & Transfers	**$ 4,143**	**$ 42,540**	**$ 42,540**	**$ 42,540**	0.00%
Total Increase (Decrease)	$ 320,460	$ 201,460	$ 201,460	$ 279,460	
Measurement Focus Increase (Decrease)	2,522				
Ending Fund Balance	**$ 2,190,809**	**$ 2,392,269**	**$ 2,392,269**	**$ 2,671,729**	

CITY OF COLLEGE STATION
MEMORIAL CEMETERY MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Parks and Recreation	$ -	$ 42,540	$ 42,540	$ 42,540	0.00%
TOTAL	$ -	$ 42,540	$ 42,540	$ 42,540	0.00%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	-	31,500	31,500	31,500	0.00%
Maintenance	-	-	-	-	-
Purchased Services	-	11,040	11,040	11,040	0.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ -	$ 42,540	$ 42,540	$ 42,540	0.00%

CITY OF COLLEGE STATION
TEXAS AVENUE CEMETERY FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 1,983,092**	**$ 2,081,464**	**$ 2,081,464**	**$ 2,138,464**	
Revenues					
Charges for Services	$ 11,650	$ 14,500	$ -	$ -	-100.00%
Investment Earnings	86,576	60,000	60,000	65,000	8.33%
Total Revenues	$ 98,226	$ 74,500	$ 60,000	$ 65,000	-12.75%
Total Funds Available	**$ 2,081,318**	**$ 2,155,964**	**$ 2,141,464**	**$ 2,203,464**	2.20%
Other (Sources) Uses					
Other	2,250	3,000	3,000	3,000	0.00%
Total Other (Sources) Uses	2,250	3,000	3,000	3,000	0.00%
Total Expenditures & Transfers	**$ 2,250**	**$ 3,000**	**$ 3,000**	**$ 3,000**	0.00%
Total Increase (Decrease)	$ 95,976	$ 71,500	$ 57,000	$ 62,000	
Measurement Focus Increase (Decrease)	2,396				
Ending Fund Balance	**$ 2,081,464**	**$ 2,152,964**	**$ 2,138,464**	**$ 2,200,464**	

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 College Station citizens and the surrounding community. Programming includes City Council information, Planning & Zoning meetings, development projects, special events, job opportunities, and other pertinent notices. Expenditures in this fund support Channel 19 programming needs.

R.E. MEYER ESTATE RESTRICTED GIFT FUND

The City established the R.E. Meyer Estate Restricted Gift Fund in FY14. Robert Earl "Bob" Meyer loved and supported the many senior programs offered by the City. As a result, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift restricted for senior citizen programming. The Meyer Estate has been fully paid out and the City does not expect any additional revenues for this fund. The Parks Department plans on spending the remaining funds on programing for seniors. This fund will be closed when it has been depleted.

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 FY23 with the request that the Parks Department implement additional improvements, such as sunshades and benches, to improve the experience of the area that has been installed across FY23 and FY24. More projects will be installed as future funding allows.

ROADWAY MAINTENANCE FEE FUND

The Roadway Maintenance Fee Fund was established to administer financial activity related to the Roadway Maintenance Fee. These funds will help fix potholes and properly maintain streets throughout College Station. Preventive maintenance also reduces the need for costly road reconstruction. The City conducts a pavement management assessment to prioritize roadway maintenance projects to be funded with this fee. Revenues are generated from a Roadway Maintenance fee assessed to City of College Station transportation system users. May 2024 sales of asphalt millings allowed for additional preventative maintenance on city streets. FY25 revenue includes a CPI-U adjustment of 3.5%.

Operating expenditure budget is projected to increase 2.37% primarily due to an increase in planned preventive maintenance work. Fund balance is projected to increase in FY25 due to increased revenue from customer growth and the CPI-U adjustment.

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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 368,034**	**$ 455,995**	**$ 455,995**	**$ 499,995**	
Revenues					
Other Taxes	$ 116,394	$ 165,000	$ 165,000	$ 120,000	-27.27%
Investment Earnings	17,992	15,000	15,000	15,000	0.00%
Total Revenues	$ 134,385	$ 180,000	$ 180,000	$ 135,000	-25.00%
Total Funds Available	**$ 502,419**	**$ 635,995**	**$ 635,995**	**$ 634,995**	-0.16%
Expenditures:					
Public Communications	$ 46,949	$ 106,000	$ 106,000	$ 106,000	0.00%
Total Operating Expenditures	$ 46,949	$ 106,000	$ 106,000	$ 106,000	0.00%
Transfers:					
Capital Transfers Out	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-
Other (Sources) Uses					
Capital Outlay	-	30,000	30,000	30,000	0.00%
Total Other (Sources) Uses	-	30,000	30,000	30,000	0.00%
Total Expenditures & Transfers	**$ 46,949**	**$ 136,000**	**$ 136,000**	**$ 136,000**	0.00%
Total Increase (Decrease)	$ 87,437	$ 44,000	$ 44,000	$ (1,000)	
Measurement Focus Increase (Decrease)	524				
Ending Fund Balance	**$ 455,995**	**$ 499,995**	**$ 499,995**	**$ 498,995**	

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

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Public Communications	$ 46,949	$ 106,000	$ 106,000	$ 106,000	0.00%
TOTAL	$ 46,949	$ 106,000	$ 106,000	$ 106,000	0.00%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Purchased Services	46,949	106,000	106,000	106,000	0.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 46,949	$ 106,000	$ 106,000	$ 106,000	0.00%

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

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 29,831**	**$ 15,722**	**$ 15,722**	**$ 10,000**	
Revenues					
Contributions	$ 103	$ -	$ -	$ -	-
Investment Earnings	1,046	-	-	-	-
Total Revenues	$ 1,149	$ -	$ -	$ -	-
Total Funds Available	**$ 30,980**	**$ 15,722**	**$ 15,722**	**$ 10,000**	-36.39%
Expenditures:					
Parks & Recreation	$ 15,276	$ 20,500	$ 5,722	$ 10,000	-51.22%
Total Operating Expenditures	$ 15,276	$ 20,500	$ 5,722	$ 10,000	-51.22%
Total Expenditures & Transfers	**$ 15,276**	**$ 20,500**	**$ 5,722**	**$ 10,000**	-51.22%
Total Increase (Decrease)	$ (14,128)	$ (20,500)	$ (5,722)	$ (10,000)	
Measurement Focus Increase (Decrease)	19				
Ending Fund Balance	**$ 15,722**	**$ (4,778)**	**$ 10,000**	**$ -**	

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

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Parks and Recreation	$ 15,276	$ 20,500	$ 5,722	$ 10,000	-51.22%
TOTAL	$ 15,276	$ 20,500	$ 5,722	$ 10,000	-51.22%

EXPENDITURE BY CLASSIFICATION

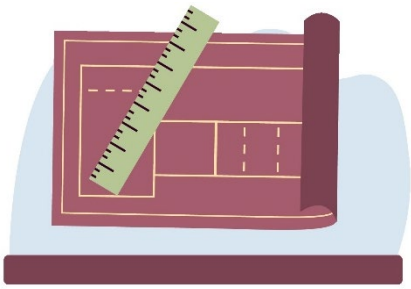
	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ -	$ -	$ -	$ -	-
Health Insurance	-	-	-	-	-
Supplies	15,276	20,500	5,722	10,000	-51.22%
Maintenance	-	-	-	-	-
Purchased Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	$ 15,276	$ 20,500	$ 5,722	$ 10,000	-51.22%

CITY OF COLLEGE STATION
FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 322,238**	**$ 489,626**	**$ 489,626**	**$ 164,626**	
Revenues					
Contributions	$ 170,000	$ -	$ -	$ -	-
Investment Earnings	16,499	-	-	6,500	-
Total Revenues	$ 186,499	$ -	$ -	$ 6,500	-
Total Funds Available	**$ 508,737**	**$ 489,626**	**$ 489,626**	**$ 171,126**	-65.05%
Other (Sources) Uses					
Capital Outlay - CIP	19,675	325,000	325,000	-	-100.00%
Total Other (Sources) Uses	19,675	325,000	325,000	-	-100.00%
Total Expenditures & Transfers	**$ 19,675**	**$ 325,000**	**$ 325,000**	**$ -**	-100.00%
Total Increase (Decrease)	$ 166,824	$ (325,000)	$ (325,000)	$ 6,500	
Measurement Focus Increase (Decrease)	564				
Ending Fund Balance	**$ 489,626**	**$ 164,626**	**$ 164,626**	**$ 171,126**	

CITY OF COLLEGE STATION
ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 196,092**	**$ 107,919**	**$ 107,919**	**$ 183,836**	
Revenues					
Residential	$ 4,856,465	$ 5,300,000	$ 5,300,000	$ 5,565,000	5.00%
Commercial	1,101,045	1,200,000	1,200,000	1,260,000	5.00%
Fines and Penalties	47,798	47,000	44,075	23,000	-51.06%
Other Revenue	-	152,000	146,239	-	-100.00%
Investment Earnings	20,367	17,000	716	5,000	
Total Revenues	$ 6,025,675	$ 6,716,000	$ 6,691,030	$ 6,853,000	2.04%
Total Funds Available	6,221,767	6,823,919	6,798,949	7,036,836.28	3.12%
Expenditures:					
Public Works Dept	$ 5,715,000	$ 6,252,000	$ 6,252,000	$ 6,400,000	2.37%
Total Operating Expenditures	$ 5,715,000	$ 6,252,000	$ 6,252,000	$ 6,400,000	2.37%
Transfers:					
Interdept Exp - Utility Billing	113,004	88,000	73,330	103,000	17.05%
G&A Transfers Out	257,961	289,783	289,783	324,900	12.12%
Total Transfers (Sources) Uses	370,965	377,783	363,113	427,900	13.27%
Other (Sources) Uses					
Contingency	-	100,000	-	50,000	-50.00%
Total Other (Sources) Uses	-	100,000	-	50,000	-50.00%
Total Expenditures & Transfers	**$ 6,085,965**	**$ 6,729,783**	**$ 6,615,113**	**$ 6,877,900**	2.20%
Total Increase (Decrease)	$ (60,290)	$ (13,783)	$ 75,917	$ (24,900)	
Measurement Focus Increase (Decrease)	(27,883)		-		
Ending Fund Balance	**$ 107,919**	**$ 94,136**	**$ 183,836**	**$ 158,936**	



CAPITAL IMPROVEMENT PROJECTS

OVERVIEW

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.

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

Special Revenue CIP includes Hotel Tax, Cemetery, Fun for All, Park Land Dedication, Sidewalk, and Drainage projects. In general, Special Revenue projects add or improve community amenities (e.g., parks, trails, and sidewalks) and infrastructure (e.g., culverts) in existing and developing neighborhoods. These projects lower City operating costs (e.g., maintenance) and improve community conditions. Additionally, some projects expand amenities at local parks leading to more events and visitors.



Every fiscal year, the City forecasts future debt issuances aligned with estimated project costs. Depending on the type of project, the forecasted debt is either supported by the property tax rate or utility rates. These forecasts, including funding source, timing, scope, and project expenses are subject to change. Some Governmental projects were identified from the 2015 Citizen Advisory Committee (2015 CAC) that ranked citizens' capital concerns and interests at that time. Due to permitting and coordination challenges with other entities like TxDOT and Union Pacific Railroad, some of the 2015 CAC projects are still on-going.

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

with a total estimated cost of $56.1 million. These projects are in design, with some expected to begin construction in FY25-FY26.

The City typically identifies unfunded capital needs in Winter/Spring. Departments with capital needs draft a prioritized unfunded capital list for consideration, with tentative project names, scopes, and estimated costs. The departments then coordinate with Finance to determine possible funding mechanisms. Departments use existing studies, internal metrics (e.g., time/costs spent on repair or rehabilitation), and/or regulatory requirements to prioritize their unfunded requests. Departments and Finance then present the unfunded requests to the City Manager's Office for review and direction. Departments also consider public input when prioritizing their unfunded list (e.g., citizen concerns about a specific road section, recurring water main issues etc.). In coordination with the City Manager's Office, Finance submits selected unfunded projects, their budget appropriations, and funding to City Council as part of the Budget process.

FY25 CONSIDERATIONS

The FY25 Proposed Budget also includes construction appropriations for several road expansion projects. The City also expects to incur significant construction costs for the Rock Prairie Road expansion while finishing design on the other Rock Prairie Road expansion project approved by voters in November 2022. Additional expansion projects underway also include the Jones Butler Roundabout and Expansion.

We are also including construction budgets for utility projects that will accommodate the next 5+ years of community growth. The Electric utility expects to continue relocation work in coordination with the Texas Department of Transportation's anticipated State Highway 6 expansion project. The design and construction of an additional substation is also planned. Public Works and Capital Projects Operations continue to coordinate with Union Pacific Railroad on multiple railroad crossing projects. Finally, additional City fiber installations, traffic signals, and a radio system replacement are planned.

The largest capital appropriation in this year's Budget are the construction appropriations for three new water wells and the associated collection lines. Although the projects are included in this Budget, the construction costs are projected for FY26-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 supplies that will benefit residents years from now. Additional well rehabilitation and reconstruction projects are also planned for future fiscal years. However, due to high interest rates and materials costs, these projects will require multiple rate increases as the project progress.

CAPITAL BUDGETING

Staff prepares a 5-year CIP Budget and a 10-year debt service projection, which Council reviews as part of the budget process. The CIP Budget presents all authorized anticipated capital expenses 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 $5,000 and $50,000, while major projects cost more than $50,000. Both project types provide a fixed asset or equipment with a useful life of three or more years.

The CIP Budget reflects significant non-routine (i.e., not O&M 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 available appropriation 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 expend their entire budget in a single fiscal year. The City conservatively funds the projects by issuing only the debt needed to cover the forecasted costs every fiscal year.

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

The CIP Budget Book presents project workbooks with specific details and timing. Projects with projected costs in future fiscal years not covered by the FY25 Budget (e.g., FY26 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. Staff also produces a Capital Project Budget Supplement to this document that contains a complete list of approved and appropriated projects along with project-specific details and scope. The Supplement is available at cstx.gov/budget.

GOVERNMENTAL CIP

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

STREETS PROJECTS

Street capital appropriations total $30,078,294 with FY25 funding of $26,381,930. Funding sources include forecasted General Obligation Bonds, Certificates of Obligation, impact fee transfers, and investment earnings. Projects with expected activity include:

- **Rehabilitation Projects**
    - William D Fitch Rehab Phases I and II
    - Krenek Tap Rehabilitation
    - Marion Pugh Rehabilitation – Luther to George Bush
    - Lincoln Avenue Rehabilitation
- **Extension/Capacity Projects**
    - Rock Prairie Road – State Highway 6 to Town Lake
    - Barron Realignment
    - Jones Butler Road Extension and Roundabout
    - Rock Prairie Road East – Town Lake to William D Fitch (2022 Bond Election)
- **Traffic, Sidewalk, and Trails Projects**
    - Various Signals
    - City-wide Sidewalks and Trails

PARKS PROJECTS

Parks capital appropriations total $14,030,297, with FY25 funding of $7,411,750. Funding sources include General Obligation Bonds, investment earnings, and Field Redevelopment Revenue. Projects with expected activity include:

- Field Redevelopment (Annual)
- Texas Independence Park Development
- City Baseball Fields
- Thomas Park I
- City-Wide Parks Improvements
- Central Park Operations Shop (2022 Bond Election)
- Bachmann Little and Senior League Buildings (2022 Bond Election)
- Pickleball and Futsal Courts at Anderson Park (2022 Bond Election)
- Bee Creek and Central Park Tennis Courts (2022 Bond Election)

FACILITIES & IT PROJECTS

Facilities & IT capital appropriations total $16,953,895 with projected funding of $15,716,500. Funding sources include forecasted General Obligation Bonds, Certificates of Obligation, and investment earnings. Projects with expected activity include:

- **Facilities Projects:**
    - Facilities Improvements
    - City Gateway Signs (East and West)
    - New City Facility Development
    - Fire Station #7 (2022 Bond Election)
- **IT Projects:**
    - New City-wide Fiber Optic Infrastructure
    - City-wide Radio Replacement

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

			PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
BEGINNING FUND BALANCE:						
		GENERAL OBLIGATION BONDS (22 GOB)				$ 7,000,000
		CERTIFICATES OF OBLIGATIONS				13,200,000
		INTRAGOVERNMENTAL TRANSFERS				3,267,930
		IMPACT FEE TRANSFERS				1,200,000
		INTERGOVERNMENTAL TRANSFERS				-
		INVESTMENT EARNINGS				1,537,000
		OTHER				177,000
		SUBTOTAL				$ 26,381,930
		TOTAL RESOURCES AVAILABLE				
STREET REHABILITATION PROJECTS						
	3	FRANCIS DRIVE REHABILITATION PH III	ST2100	2,700,000	2,500,000	200,000
	3	LINCOLN AVENUE REHABILITATION	ST1801	8,800,000	8,800,000	-
	3	WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	ST2000	7,650,000	7,150,000	500,000
	3	WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD to RPR	ST2001	7,300,000	6,700,000	600,000
	3	VICTORIA AVE ROUNDABOUT/SIDEWALKS	ST1901	4,300,000	4,300,000	-
	3	LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	3,050,000	3,050,000	-
COUNCIL	3	JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	ST2003	3,800,000	3,100,000	700,000
	3	KRENEK TAP REHAB	ST2101	9,800,000	9,050,000	750,000
	3	PATRICIA STREET REHAB	NG2100	300,000	300,000	-
	3	EISENHOWER STREET REHABILITATION	ST2202	850,000	850,000	-
	3	JANE STREET REHABILITATION	ST2201	955,000	955,000	-
	3	MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	4,000,000	3,100,000	900,000
		EGREMONT COURT IMPROVEMENTS	ST2204	350,000	350,000	-
	3	SHADY DRIVE REHAB	TBD	-	-	-
	3	ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS	ST2400	2,800,000	350,000	2,450,000
	3	STREETS REVOLVER	ST2301	5,967,000	967,000	5,000,000
		COMMITTED SUBTOTAL			**$ 51,522,000**	**$ 11,100,000**
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS						
	3	OVERSIZE PARTICIPATION	ST1701	250,000	250,000	-
FY15 CAC	RR/3	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	8,090,000	8,090,000	-
FY15 CAC	3	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	-
FY15 CAC	IF/RR/3	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,443,000	7,443,000	-
	IF/3	ROCK PRAIRIE RD - SH6 TO TOWN LAKE	ST2004	8,700,000	8,550,000	150,000
FY15 CAC	IF/RR/3	BARRON REALIGNMENT*	ST1605	10,000,000	10,000,000	-
FY15 CAC	IF/RR/3	CAPSTONE REALIGNMENT	ST2501	5,000,000	-	5,000,000
	RR/2	DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	677,900	677,900	-
FY15 CAC	IF/3	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	10,717,200	10,717,200	-
	1	GREENS PRAIRIE RD - COUNTY PORTION	ST2300	11,200,000	6,300,000	4,900,000
	3	SH40 AND FM 2154 INTERCHANGE	ST1803	1,834,008	1,834,008	-
	3	JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	-
2022 GOB	4	ROCK PRAIRIE RD EAST - TOWN LAKE TO W.D. FITCH	ST2303	24,100,000	21,100,000	3,000,000
		COMMITTED SUBTOTAL			**$ 82,384,108**	**$ 13,050,000**

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
	$ 70,066,707	$ 71,361,034	$ 55,802,771	$ 29,970,954	$ 16,608,392	$ 9,756,892	$ 9,597,892	$ 9,333,892
	$ 1,905,000	$ -	$ 7,000,000	$ 7,100,000	$ -	$ -	$ -	$ -
	8,535,000	5,500,000	13,200,000	16,800,000	6,700,000	-	-	-
	-	-	3,267,930	-	-	-	-	-
	1,300,000	-	1,200,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	2,986,732	3,600,000	1,537,000	1,049,000	581,000	341,000	336,000	327,000
	547,349	27,500	177,000	119,500	33,500	-	-	-
	$ 15,274,081	$ 9,127,500	$ 26,381,930	$ 25,068,500	$ 7,314,500	$ 341,000	$ 336,000	$ 327,000
	$ 85,340,788	$ 80,488,534	$ 82,184,701	$ 55,039,454	$ 23,922,892	$ 10,097,892	$ 9,933,892	$ 9,660,892
90,275	103,680	9,000	1,044,500	1,389,492	-	-	-	-
767,577	295,237	3,950,000	3,628,000	-	-	-	-	-
163,796	98,899	735,410	6,611,055	-	-	-	-	-
139,454	96,752	705,990	6,353,000	-	-	-	-	-
391,169	52,596	703,692	1,532,700	-	-	-	-	-
244,250	24,174	1,265,000	587,625	-	-	-	-	-
259,782	7,481	7,551	891,350	2,615,049	-	-	-	-
136,420	215,287	2,805,596	5,611,192	935,199	-	-	-	-
214	-	-	-	-	-	-	-	-
-	-	-	850,000	-	-	-	-	-
-	-	-	955,000	-	-	-	-	-
-	1,874	302,500	1,403,136	2,204,500	-	-	-	-
8,922	269,869	270	-	-	-	-	-	-
-	-	-	-	-	-	-	100,000	900,000
-	-	-	145,000	1,255,000	1,400,000	-	-	-
-	-	967,000	5,000,000	-	-	-	-	-
$ 2,201,858	**$ 1,165,848**	**$ 11,452,009**	**$ 34,612,558**	**$ 8,399,240**	**$ 1,400,000**	**$ -**	**$ 100,000**	**$ 900,000**
-	-	-	100,000	100,000	50,000	-	-	-
3,076,478	3,457,077	1,556,402	-	-	-	-	-	-
1,416,922	2,483	82,500	-	-	-	-	-	-
5,040,718	2,159,750	240,000	-	-	-	-	-	-
196,705	17,266	5,160,000	3,289,123	-	-	-	-	-
1,833,209	(409)	2,955,000	5,090,000	-	-	-	-	-
-	-	20,000	885,000	4,015,000	-	-	-	-
670,833	3,174	-	-	-	-	-	-	-
4,933,888	5,050,057	421,200	-	-	-	-	-	-
751	2,680	139,000	587,722	10,355,822	-	-	-	-
1,314,738	37,751	4,620	-	-	-	-	-	-
320,920	172,227	310,000	1,410,000	1,721,500	1,030,000	-	-	-
-	25,361	420,000	1,145,550	10,210,000	11,152,500	-	-	-
$ 18,805,163	**$ 10,927,416**	**$ 11,308,722**	**$ 12,507,395**	**$ 26,402,322**	**$ 12,232,500**	**$ -**	**$ -**	**$ -**

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

			PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
TRAFFIC PROJECTS						
	2	ITS MASTER PLAN	ST1501	4,718,000	4,718,000	-
	3	BARRON RD/DECATUR SIGNAL	ST1704	750,000	560,500	189,500
	3	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	1,200,000	1,200,000	-
		PEBBLE CREEK PKWY/WD FITCH SIGNAL	ST2401	750,000	650,000	100,000
		COMMITTED SUBTOTAL			**$ 7,128,500**	**$ 289,500**
SIDEWALKS & TRAILS						
	3	SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS	ST1804	750,000	750,000	-
GRANT		GEORGE BUSH DRIVE SEPARATED BIKE LANES	GT2206	750,000	750,000	-
GRANT		FM2818 SHARED USE PATH	GT2205	137,000	137,000	-
		LICK CREEK HIKE AND BIKE TRAIL IMPROVEMENTS	ST2200	450,000	450,000	-
		CITYWIDE SIDEWALK/PATH IMPROVEMENTS	ST2500	5,000,000	-	5,000,000
		ADDITIONAL SIDEWALK IMPROVEMENTS	ST2205	3,360	3,360	-
		COMMITTED SUBTOTAL			**$ 2,090,360**	**$ 5,000,000**
		CAPITAL PROJECTS SUBTOTAL			$ 143,124,968	$ 29,439,500
		CLOSED PROJECTS				
		OTHER				-
		TRANSFERS OUT				-
		COST CONTINGENCY				-
		DEBT ISSUANCE COSTS				177,000
		GENERAL AND ADMINISTRATIVE CHARGES				461,794
		TOTAL EXPENDITURES				$ 30,078,294
		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 THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
4,091,281	315,792	250,000	-	-	-	-	-	-
-	-	-	750,000	-	-	-	-	-
140,657	39,018	40,005	455,000	510,000	-	-	-	-
-	-	-	750,000	-	-	-	-	-
$ 4,231,938	**$ 354,809**	**$ 290,005**	**$ 1,955,000**	**$ 510,000**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	750,000	-	-	-	-	-	-
12,091	186,625	395,000	-	-	-	-	-	-
126,051	-	-	-	-	-	-	-	-
29,013	325,954	46,926	-	-	-	-	-	-
-	-	-	2,500,000	2,500,000	-	-	-	-
-	3,347	-	-	-	-	-	-	-
$ 167,155	**$ 515,926**	**$ 1,191,926**	**$ 2,500,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**
$ 25,406,115	$ 12,963,999	$ 24,242,662	$ 51,574,953	$ 37,811,562	$ 13,632,500	$ -	$ 100,000	$ 900,000
	260,098							
	1,234	-	-	-	-	-	-	-
	10,662	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	187,349	27,500	177,000	119,500	33,500	-	-	-
	690,971	415,601	461,794	500,000	500,000	500,000	500,000	500,000
	$ 14,114,313	$ 24,685,763	$ 52,213,747	$ 38,431,062	$ 14,166,000	$ 500,000	$ 600,000	$ 1,400,000
	134,559							
	$ 71,361,034	$ 55,802,771	$ 29,970,954	$ 16,608,392	$ 9,756,892	$ 9,597,892	$ 9,333,892	$ 8,260,892
	2,385,525	2,385,525	$ 5,653,455	$ 5,653,455	$ 5,653,455	$ 5,653,455	$ 5,653,455	$ 5,653,455
	$ 68,975,509	$ 53,417,246	$ 24,317,499	$ 10,954,937	$ 4,103,437	$ 3,944,437	$ 3,680,437	$ 2,607,437

GENERAL GOVERNMENT
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	BUDGET APPROPRIATIONS FY25
	BEGINNING FUND BALANCE:				
	GENERAL OBLIGATION BONDS				$ 6,350,000
	CERTIFICATES OF OBLIGATIONS				-
	HOT FUND TRANSFERS				-
	GENERAL FUND TRANSFERS				-
	INVESTMENT EARNINGS				900,000
	FIELD REDEVELOPMENT FEE REVENUE				105,000
	OTHER				56,750
	SUBTOTAL				$7,411,750
	TOTAL RESOURCES AVAILABLE				
PARK PROJECTS					
1	FIELD REDEVELOPMENT (ANNUAL)	VARIOUS	150,000	-	150,000
	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-
*/2	FORMER TEXAS INDEPENDENCE PARK PROJECT	HM1607	16,300,000	16,300,000	-
2	TEXAS INDEPENDENCE PARK DEVELOPMENT	PK2501	5,000,000	-	5,000,000
3	CITY BASEBALL FIELDS	PK2502	12,000,000	6,800,000	5,200,000
**/2	MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	2,400,000	1,750,000	650,000
	AMERICAN PAVILION RENOVATION	PK1910	1,200,000	1,200,000	-
6	BUTTERFLY ALLEY TRAIL	PK2105	50,000	50,000	-
4	VPAC IMPROVEMENTS	PK2200	600,000	600,000	-
2	PARKS CITYWIDE REVOLVING PROJECT	PK2503	2,500,000	-	2,500,000
5	BACHMANN LITTLE AND SENIOR LEAGUE BLDGS.	PK2304	7,000,000	7,000,000	-
5	PICKLEBALL/FUTSAL COURTS	PK2305	1,700,000	1,700,000	-
5	BEE CREEK AND CENTRAL PARK TENNIS COURTS	PK2306	1,700,000	1,700,000	-
5	MABLE CLARE THOMAS PARK REDEVELOPMENT	PK2307	3,000,000	3,000,000	-
5	LINCOLN CENTER AREA IMPROVEMENTS	PK2308	1,200,000	1,200,000	-
5	CENTRAL PARK OPERATIONS SHOP	PK2309	7,700,000	7,400,000	300,000
	COMMITTED PARKS PROJECTS SUBTOTAL			**$ 50,396,898**	**$ 13,800,000**
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT					
2	FUTURE AMENITIES & IMPROVEMENTS	PK2003	1,000,000	1,000,000	-
	ASSIGNED SUBTOTAL			**$ 1,000,000**	**$ -**
	CAPITAL PROJECTS SUBTOTAL			$ 51,396,898	$ 13,800,000
	CLOSED PROJECTS				
	MISCELLANEOUS				-
	PARKS PROJECT TRANSFERS	PKXTRANSFR			-
	TRANSFERS OUT				-
	DEBT ISSUANCE COST				56,750
	GENERAL & ADMIN. CHARGES				173,547
	TOTAL EXPENDITURES				$ 14,030,297
	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 via redevelopment fees.
2 Indicates projects funded through Certificates of Obligation.
3 Project funded via Certificates of Obligation and a transfer from the HOT fund.
4 Project funded via transfers from the General Fund.
5 Approved by voters during the November 2022 Bond Election.
6 Project funded by a citizen contribution.
* Project scope is currently under review.
** Project previously known as Thomas Park Rehab.

GENERAL GOVERNMENT
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
	$ 21,602,047	$ 19,361,507	$ 26,372,136	$ 13,797,931	$ 3,832,758	$ 1,481,058	$ 1,587,558	$ 1,687,958
	$ 2,285,000	$ 13,200,000	$ 6,350,000	$ -	$ -	$ -	$ -	$ -
	-	7,700,000	-	1,500,000	-	-	-	-
	-	-	-	8,000,000	-	-	-	-
	450,000	-	-	-	-	-	-	-
	870,408	900,000	900,000	483,000	134,000	52,000	56,000	59,000
	146,205	95,000	105,000	105,000	105,000	105,000	105,000	-
	172,959	104,500	56,750	7,500	-	-	-	-
	$3,924,572	$21,999,500	$7,411,750	$10,095,500	$239,000	$157,000	$161,000	$59,000
	$25,526,619	$41,361,007	$33,783,886	$23,893,431	$4,071,758	$1,638,058	$1,748,558	$1,746,958
VARIES BY YEAR	-	-	45,000	50,000	65,000	50,000	60,000	60,000
716,783	-	980,115	-	-	-	-	-	-
1,099,255	3,742,832	2,672,280	-	-	-	-	-	-
-	-	-	1,500,000	3,500,000	-	-	-	-
-	-	-	5,000,000	12,500,000	2,500,000	-	-	-
363,105	6,197	6,000	516,891	1,491,673	-	-	-	-
15,233	13,672	41,000	94,600	63,000	-	-	-	-
32,719	9,052	8,229	-	-	-	-	-	-
-	56,738	60,687	450,000	-	-	-	-	-
-	-	-	1,250,000	1,250,000	-	-	-	-
-	161,970	4,775,126	2,062,904	-	-	-	-	-
-	107,519	1,531,057	7,000	-	-	-	-	-
-	59,218	144,282	1,496,500	-	-	-	-	-
-	8,850	113,166	2,877,984	-	-	-	-	-
-	3,219	134,781	1,062,000	-	-	-	-	-
-	118,374	4,170,708	3,392,779	-	-	-	-	-
$ 2,227,095	**$ 4,287,642**	**$ 14,637,431**	**$ 19,755,658**	**$ 18,854,673**	**$ 2,565,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**
-	-	-	-	1,000,000	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**
$ 2,227,095	$ 4,287,642	$ 14,637,431	$ 19,755,658	$ 19,854,673	$ 2,565,000	$ 50,000	$ 60,000	$ 60,000
	1,774,808							
	605	-	-	-	-	-	-	-
	-	71,789	-	-	-	-	-	-
	23,731	-	-	-	-	-	-	-
	57,959	104,500	56,750	7,500	-	-	-	-
	94,249	175,151	173,547	198,500	25,700	500	600	600
	$ 6,238,994	$ 14,988,871	$ 19,985,955	$ 20,060,673	$ 2,590,700	$ 50,500	$ 60,600	$ 60,600
	73,882							
	$ 19,361,507	$ 26,372,136	$ 13,797,931	$ 3,832,758	$ 1,481,058	$ 1,587,558	$ 1,687,958	$ 1,686,358
	485,146	580,146	640,146	695,146	735,146	790,146	835,146	880,146
	$ 18,876,361	$ 25,791,990	$ 13,157,785	$ 3,137,612	$ 745,912	$ 797,412	$ 852,812	$ 806,212

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	BUDGET APPROPRIATIONS FY25	ACTUALS THROUGH FY22
BEGINNING FUND BALANCE:						
	GENERAL OBLIGATION BONDS				$ 7,500,000	
	CERTIFICATES OF OBLIGATIONS				7,600,000	
	INTRAGOVERNMENTAL TRANSFERS				-	
	INVESTMENT EARNINGS				536,000	
	OTHER				80,500	
	SUBTOTAL				$15,716,500	
	TOTAL RESOURCES AVAILABLE					
PUBLIC FACILITIES PROJECTS						
2	STORAGE TANKS & CONTAINMENT	GG1601	137,000	137,000	-	130,300
3	NEW CITY HALL	GG1801	33,495,000	33,495,000	-	32,210,043
1	FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,325,000	2,325,000	-	188,108
1	FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	1,410,000	1,360,000	-	-
4	1207 TEXAS AVENUE RENOVATION	HM2100	3,305,000	3,305,000	-	258,257
5	FIRE STATION #7	GG2306	18,000,000	18,000,000	-	-
1	FACILITIES DEFERRED MAINTENANCE	GG2401	5,000,000	5,000,000	-	-
	FACILITIES IMPROVEMENTS	GG2500	5,000,000	-	5,000,000	-
	COURT/PW AWNING REHAB	GG2403	100,000	100,000	-	-
1	CITY GATEWAY SIGN #4 (EAST)	GG2400	400,000	325,000	75,000	-
1	CITY GATEWAY SIGN #3 (WEST)	GG1901	400,000	325,000	75,000	468
	CITY FACILITIES DEVELOPMENT	GG2505	5,000,000	-	5,000,000	-
	COMMITTED FACILITIES SUBTOTAL			**$ 64,372,000**	**$10,150,000**	**$ 32,787,176**
TECHNOLOGY/EQUIPMENT PROJECTS						
1	FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	-	361,276
	CAD/RMS REPLACEMENT	CO1301	2,703,900	2,703,900	-	2,667,864
1	IT REVOLVER	CO2001	940,000	735,000	-	-
	PD IT ROOM FIRE SUPPRESSION	CO2400	60,000	60,000	-	-
1	UTILITY BILLING REPLACEMENT	CO2200	1,235,000	1,235,000	-	4,051
	NEW CITYWIDE FIBER	CO2500	1,100,000	-	1,100,000	-
	CITYWIDE RADIO REPLACEMENTS	CO2501	5,500,000	-	5,500,000	-
	COMMITTED IT SUBTOTAL			**$ 5,408,900**	**$ 6,600,000**	**$ 3,033,191**
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT						
1	FUTURE IT REVOLVING PROJECT	COTBD	2,000,000	-	-	-
	ASSIGNED SUBTOTAL			**$ -**	**$ -**	**$ -**
	CAPITAL PROJECTS SUBTOTAL			$ 69,780,900	$16,750,000	$ 35,820,367
	CLOSED PROJECTS					
	DEBT ISSUANCE COSTS				80,500	
	OTHER				-	
	TRANSFERS				-	
	FIRE STATION #7 VEHICLES	GG2307			-	
	GENERAL & ADMIN. CHARGES				123,395	
	TOTAL EXPENDITURES				$16,953,895	
	MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:						

1 Funded primarily with Certificates of Obligation (CO) debt
2 Funded via General Fund transfer
3 Funded via various cash contributions and CO debt
4 Funded via General Fund transfers and the HOT fund
5 Funded via 2022 General Obligation Bond Authorization

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
$ 9,799,170	$ 6,855,436	$ 16,347,113	$ 3,157,218	$ 723,718	$ 573,718	$ 418,718	$ 433,718
$ 2,380,000	$ -	$ 7,500,000	$ 6,000,000	$ -	$ -	$ -	$ -
945,000	13,600,000	7,600,000	1,000,000	17,500,000	17,500,000	-	-
-	-	-	2,000,000	-	-	-	-
361,833	137,000	536,000	111,000	25,000	20,000	15,000	15,000
249,015	68,000	80,500	35,000	87,500	87,500	-	-
$ 3,935,848	$ 13,805,000	$ 15,716,500	$ 9,146,000	$ 17,612,500	$ 17,607,500	$ 15,000	$ 15,000
$ 13,735,018	$ 20,660,436	$ 32,063,613	$ 12,303,218	$ 18,336,218	$ 18,181,218	$ 433,718	$ 448,718
-	6,700	-	-	-	-	-	-
531,531	66,058	-	-	-	-	-	-
1,902,213	(53,984)	-	-	-	-	-	-
7,463	601,800	757,500	-	-	-	-	-
2,565,026	306,717	-	-	-	-	-	-
54,162	2,500,000	7,505,000	5,950,000	-	-	-	-
-	-	2,500,000	2,500,000	-	-	-	-
-	-	5,000,000	-	-	-	-	-
-	101,900	-	-	-	-	-	-
-	-	400,000	-	-	-	-	-
23,687	375,845	-	-	-	-	-	-
-	-	5,000,000	-	17,500,000	17,500,000	-	-
$ 5,084,081	**$ 3,905,036**	**$21,162,500**	**$ 8,450,000**	**$17,500,000**	**$17,500,000**	**$ -**	**$ -**
138,593	29,000	-	-	-	-	-	-
-	13,615	-	-	-	-	-	-
-	-	940,000	-	-	-	-	-
-	60,000	-	-	-	-	-	-
1,036,579	194,370	-	-	-	-	-	-
-	-	1,100,000	-	-	-	-	-
-	-	5,500,000	-	-	-	-	-
$ 1,175,173	**$ 296,985**	**$ 7,540,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	1,000,000	-	-	-	-
$ -	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**
$ 6,259,254	$ 4,202,021	$28,702,500	$ 9,450,000	$17,500,000	$17,500,000	$ -	$ -
543,199							
74,015	68,000	80,500	35,000	87,500	87,500	-	-
1,291	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,000,000	-	-	-	-
51,903	43,302	123,395	94,500	175,000	175,000	-	-
$ 6,929,662	$ 4,313,323	$28,906,395	$11,579,500	$17,762,500	$17,762,500	$ -	$ -
$ 50,080							
$ 6,855,436	$ 16,347,113	$ 3,157,218	$ 723,718	$ 573,718	$ 418,718	$ 433,718	$ 448,718

ENTERPRISE CIP

Enterprise projects are funded by the utility rates charged to utility customers. The City either uses the utility revenue collected to pay for project costs directly and/or uses it to service debt.

ELECTRIC PROJECTS

Electric capital appropriations total $31,995,349, with funding of $25,328,600. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Project categories with significant activity or appropriations include:

- **General Plant:** encompasses a work management system, mapping enhancements, plant tools, operational enhancements, and engineering for a College Station Utilities Office/Lab Building.
- **Overhead System Improvements:** covers distribution automation enhancements, State Highway 6 (SH 6) distribution relocations, additional feeder out of Switch Substation, Wellborn & George Bush relocations, and annual pole replacement.
- **Underground System Improvements:** includes construction of various feeder bores/exits, transformer rehabilitation, and Holleman underground improvements.
- **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:** encompasses CSNW Substation construction, transmission line relocation for the SH 6 widening, transformer relocation, and SCADA system enhancements.

The largest changes to the Electric capital budget include SH 6 relocation costs, the construction of CSNW substation, SCADA enhancements/improvements, and various underground improvements. Electric must also contend with significant increases in capital materials costs, limited equipment availability, and rising labor costs. Electric reassesses their capital plan annually to determine if projects deferred due to Winter Storm Uri can be included in upcoming Budgets.

WATER PROJECTS

Water capital appropriations total $66,101,007, with projected funding of $20,805,750. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- **Production Projects**
    - Three New Water Wells and Collection Line
    - Existing Well Rehabilitation
- **Transmission and Distribution Projects**
    - Jones Butler Water Line Rehabilitation
    - Marion Pugh Water Line Rehabilitation
- **Rehabilitation Projects**
    - College Heights Rehabilitation
    - McCulloch Water Line Rehabilitation (ARPA)

Due to the expected construction cost of the new water wells, collection line, and well rehabilitation projects, the FY25 Budget includes a 10.0% water rate increase. We anticipate issuing Certificates of Obligation to pay for the projects, with additional rate increases likely to fund the new wells, water collection lines and well rehabilitation projects needed to secure our current and future water supply.

WASTEWATER PROJECTS

Wastewater capital appropriations total $12,742,800, with projected funding of $22,749,750. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- **Collection Projects**
    - Carter Creek Diversion Lift Station and Force Main
    - Northeast Trunkline (various Phases)
    - Medical District Interceptor Phases II and III
    - Alum Creek Sewer Trunkline
- **Rehabilitation Projects**
    - College Heights Rehabilitation
    - McCulloch Sewer Line Rehabilitation
    - Krenek Tap Rehabilitation
- **Treatment and Disposal Projects**
    - Carter Creek Wastewater Treatment Plant Outfall Rehabilitation
- **General Plant Projects**
    - Various Treatment Plant building improvements

NORTHGATE PARKING GARAGE PROJECTS

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

ELECTRIC UTILITY
CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			
	FY23	FY24	FY25	FY23 ACTUALS
BEGINNING FUND BALANCE:				$ 11,082,592
CERTIFICATES OF OBLIGATION				$ 10,500,000
INTEREST ON INVESTMENTS				305,445
OTHER				-
INTRAGOVERNMENTAL TRANSFERS				1,500,000
SUBTOTAL ADDITIONAL RESOURCES				$ 12,305,445
TOTAL RESOURCES AVAILABLE				$ 23,388,037
CAPITAL PROJECTS:				
GENERAL PLANT	350,000	250,000	5,150,000	500,000
OVERHEAD SYSTEM IMPROV.	2,690,000	3,775,000	3,750,000	1,655,251
UNDERGROUND SYSTEM IMPROV.	4,105,000	5,165,000	5,875,000	3,262,007
NEW SERVICES & SYSTEM EXT.	2,800,000	4,375,000	3,950,000	2,215,178
THOR. STREET LIGHTING	400,000	520,000	520,000	407,665
DISTRIBUTION	4,085,000	4,135,000	3,435,000	2,416,081
TRANSMISSION	5,150,000	5,800,000	9,050,000	2,495,372
GENERAL AND ADMINISTRATIVE	166,514	165,087	190,349	166,514
DEBT ISSUANCE COST/OTHER	37,500	80,000	75,000	-
TOTAL EXPENDITURES	$ 19,784,014	$ 24,265,087	$ 31,995,349	$ 13,118,069
MEASUREMENT FOCUS INCREASE (DECREASE)				$ 90,464
ENDING FUND BALANCE:				$ 10,360,432

ELECTRIC UTILITY
CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY24	FY25	FY26	FY27	FY28	FY29
$ 10,360,432	$ 7,245,359	$ 578,610	$ 669,210	$ 995,610	$ 682,510
$ 10,000,000	$ 15,000,000	$ 6,000,000	$ 12,000,000	$ 12,000,000	$ 4,500,000
362,600	253,600	11,600	13,400	19,900	13,700
50,000	75,000	30,000	60,000	60,000	22,500
2,500,000	10,000,000	10,500,000	6,000,000	6,500,000	8,000,000
$ 12,912,600	$ 25,328,600	$ 16,541,600	$ 18,073,400	$ 18,579,900	$ 12,536,200
$ 23,273,032	$ 32,573,959	$ 17,120,210	$ 18,742,610	$ 19,575,510	$ 13,218,710
1,165,694	5,150,000	450,000	450,000	275,000	450,000
2,993,342	3,750,000	3,740,000	3,525,000	3,375,000	2,650,000
3,357,612	5,875,000	4,675,000	4,775,000	4,175,000	2,775,000
2,303,410	3,950,000	3,950,000	3,750,000	3,550,000	2,900,000
528,778	520,000	475,000	450,000	500,000	1,450,000
1,247,924	3,435,000	1,485,000	3,285,000	3,000,000	1,000,000
4,215,825	9,050,000	1,450,000	1,250,000	3,750,000	1,000,000
165,087	190,349	196,000	202,000	208,000	214,000
50,000	75,000	30,000	60,000	60,000	22,500
$ 16,027,672	$ 31,995,349	$ 16,451,000	$ 17,747,000	$ 18,893,000	$ 12,461,500
$ 7,245,359	$ 578,610	$ 669,210	$ 995,610	$ 682,510	$ 757,210

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
	BEGINNING FUND BALANCE:				
	CERTIFICATES OF OBLIGATION				$ 15,250,000
	INTEREST ON INVESTMENTS				412,000
	TRANSFERS FROM OPERATIONS				5,000,000
	OTHER				143,750
	SUBTOTAL				$ 20,805,750
	TOTAL RESOURCES AVAILABLE				
	PRODUCTION PROJECTS				
	SOURCE AND SUPPLY PLANT - WSWOC				
	WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	1,400,000	1,400,000	-
	2818 TRANSMISSION LINE RELOCATION	WA1900003	3,500,000	3,500,000	-
	THREE NEW WATER WELLS	WA2400	51,500,000	10,725,000	40,775,000
	NEW WELLS COLLECTION LINE	WA2401	17,800,000	6,525,000	11,275,000
	WATER PUMPING AND TREATMENT PLANT - WPWOC				
	REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	3,040,000	3,040,000	-
	WELLS 1, 2, AND 3 REHAB	TBD	3,000,000	-	3,000,000
	WELL 6 REHAB	TBD	1,500,000	-	1,500,000
	WELL 9 REHAB	TBD	-	-	-
	WELL 3 REDRILLING	TBD	-	-	-
	WELL 7 REHAB	TBD	-	-	-
	WELL 5 REDRILLING	TBD	-	-	-
	GREENS PRAIRIE WATER TANK REHAB	WA1900004	2,319,000	2,319,000	-
	WATER GENERAL PLANT - WGWOC				
	WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,700,000	1,700,000	-
*	UTILITY SERVICE CENTER RENOVATIONS	WA1441516	50,000	50,000	-
	COMBO SPPS SITE IMPROVEMENTS	WA1957439	1,550,000	1,455,000	-
	IMPROVED SECURITY FENCING AT WELL 5	WA2002	115,000	88,000	-
	SECURITY CAMERA IMPROVEMENTS	WA2200	200,000	200,000	-
	UTILITY ENTRANCE GATE REPLACEMENT	WA2500	185,000	-	185,000
	COMMITTED SUBTOTAL				**$ 56,735,000**
	TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC				
	OVERSIZED PARTICIPATION	WA1700000	100,000	100,000	100,000
	SOUTHERN POINTE OP	WA1900007	80,537	80,537	-
IF	RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	7,979,000	7,979,000	-
IF	SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	2,684,400	2,684,400	-
	DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	12,000,000	80,000	-
IF	SH40 WATER LINE - GRAHAM to BARRON	WA2100	4,600,000	550,000	-
IF	SH40 WATER LINE - SONOMA to VICTORIA	WA2101	1,500,000	170,000	-
ST2006	JONES BUTLER WATER LINE REHAB	WA2001	9,700,000	8,300,000	1,400,000
ST1902	MARION PUGH WATER LINE REHAB	WA2301	3,450,000	3,450,000	-
	BUSH & WELLBORN UTILITY RELOCATIONS	WA2403	310,000	85,000	225,000
ST1903	PEBBLE CREEK PARKWAY EXTENSION	WA1900000	125,000	125,000	-
	COMMITTED SUBTOTAL				**$ 1,725,000**

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
	$ 18,525,632	$ 24,143,666	$ 13,843,697	$ 452,814	$ 847,065	$ 161,508	$ 543,748	$ 484,008
	$ 7,800,000	$ 2,000,000	$ 15,250,000	$ 45,600,000	$ 34,500,000	$ 10,500,000	$ 10,000,000	$ 12,900,000
	846,298	1,100,000	412,000	16,000	30,000	6,000	19,000	17,000
	500,000	3,900,000	5,000,000	3,500,000	500,000	500,000	500,000	500,000
	-	10,000	143,750	228,000	172,500	52,500	50,000	64,500
	$ 9,146,298	$ 7,010,000	$ 20,805,750	$ 49,344,000	$ 35,202,500	$ 11,058,500	$ 10,569,000	$ 13,481,500
	$ 27,671,930	$ 31,153,666	$ 34,649,447	$ 49,796,814	$ 36,049,565	$ 11,220,008	$ 11,112,748	$ 13,965,508
60,579	-	1,339,421	-	-	-	-	-	-
2,107,813	15,607	908,000	-	-	-	-	-	-
-	-	1,330,868	11,350,878	18,498,577	18,116,530	1,846,575	-	-
-		-	100,000	11,750,000	5,759,407	-	-	-
1,109,631	165,895	1,764,474	-	-	-	-	-	-
-	-	-	3,000,000	-	-	-	-	-
-	-	-	1,480,000	7,398,000	-	-	-	-
-	-	-	-	1,550,000	7,747,000	-	-	-
-	-	-	-	-	3,289,000	8,222,000	8,222,000	-
-	-	-	-	-	-	-	1,802,000	9,009,000
-	-	-	-	-	-	-	-	3,995,000
166,625	-	1,973,375	-	-	-	-	-	-
43,765	-	1,363,269	-	-	-	-	-	-
47,497	-	-	-	-	-	-	-	-
76,644	1,369,781	80,159	-	-	-	-	-	-
8,144	79,122	125	-	-	-	-	-	-
103,132	43,907	20,000	-	-	-	-	-	-
-	-	-	185,000	-	-	-	-	-
$ 3,723,830	**$ 1,674,312**	**$ 8,779,691**	**$ 16,115,878**	**$ 39,196,577**	**$ 34,911,937**	**$ 10,068,575**	**$ 10,024,000**	**$ 13,004,000**
-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
18,417	-	62,120	-	-	-	-	-	-
7,297,877	473,003	100,882	-	-	-	-	-	-
2,681,081	3,293	-	-	-	-	-	-	-
-	2,554	11,658	-	-	-	-	-	-
159,696	73,683	185,412	79,690	-	-	-	-	-
37,231	24,629	30,726	23,000	-	-	-	-	-
477,088	68,294	177,750	3,639,750	5,300,300	-	-	-	-
-	283	202,500	1,627,500	1,565,625	-	-	-	-
-	-	52,593	254,147	-	-	-	-	-
18,815	-	-	-	-	-	-	-	-
$ 10,690,205	**$ 645,738**	**$ 923,641**	**$ 5,724,087**	**$ 6,965,925**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
REHABILITATION PROJECTS - WTWOC					
	COLLEGE HEIGHTS REHABILITATION	WA2302	8,500,000	3,497,500	5,002,500
ARPA	McCULLOCH UTILITY REHABILITATION	WA1900001	4,625,000	4,625,000	-
ST2002	LUTHER STREET REHAB	WA2000001	589,000	589,000	-
ST1801	LINCOLN AVENUE REHAB	WA1900002	2,991,500	2,991,500	-
	TEXAS AVE VALVE REPLACEMENT	WA2000002	3,175	3,175	-
ST2003	JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	350,000	250,000	100,000
	ASHBURN WATER LINE REHAB	WA2203	292,830	292,830	-
SD2001	STALLINGS & UNIVERSITY OAKS WATER REHAB	WA2204	57,100	57,100	-
	SH6 WATER RELOCATES (N. CL TO SH6)	WA2205	1,800,000	1,480,000	320,000
	SH6 WATER RELOCATES (SH6 to SH40)	WA2206	375,000	293,000	82,000
SD1604	WATER LINE @ MILLIFF-REDMOND	WA2304	165,000	125,000	40,000
	GREENS PRAIRIE ROAD - COUNTY PORTION	WA2501	700,000	-	700,000
STTBD	SHADY DRIVE REHAB	TBD	-	-	-
	COMMITTED SUBTOTAL				**$ 6,244,500**
	CLOSED PROJECTS				
	CAPITAL PROJECTS CONTINGENCY	WA1700001		135,000	300,000
	CIP BUDGET TRANSFER	WAXTRANSFR		63,043	-
	NEW WATER SERVICES	MONTHLY			200,000
	METER REPLACEMENT PROGRAM	MONTHLY			350,000
	HYDRANT/VALUE REPLACEMENT	YEARLY			100,000
	CAPITAL PROJECTS SUBTOTAL				$ 65,654,500
	GENERAL AND ADMINISTRATIVE				302,757
	OTHER				
	DEBT ISSUANCE COST				143,750
	TOTAL EXPENDITURES				$ 66,101,007
	MEASUREMENT FOCUS INCREASE (DECREASE)				
	ENDING FUND BALANCE:				

IF Impact Fee Eligible Capital Project
STXXXX Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.
ARPA Project partially funded via American Rescue Plan Act funds.
* Project anticipated to incur costs in a future fiscal year.

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
-	86,170	1,113,360	7,282,500	2,500	-	-	-	-
309,856	15,189	2,226,718	2,226,718	-	-	-	-	-
-	118	150,000	27,353	-	-	-	-	-
69,326	3,979	1,400,500	500,500	850,000	-	-	-	-
3,005	-	-	-	-	-	-	-	-
12,363	12	250	76,440	223,319	-	-	-	-
-	168,576	124,252	-	-	-	-	-	-
4,100	-	38,119	-	-	-	-	-	-
276	11,806	1,152,301	634,150	-	-	-	-	-
38	3,238	143,700	207,000	3,500	-	-	-	-
-	-	159,650	500	-	-	-	-	-
-	-	-	5,000	647,535	-	-	-	-
-	-	-	-	-	-	-	-	250,000
$ 398,963	**$ 289,087**	**$ 6,508,850**	**$ 10,960,161**	**$ 1,726,854**	**$ -**	**$ -**	**$ -**	**$ 250,000**
	87,599							
	-	135,000	300,000	150,000	150,000	150,000	150,000	150,000
	-	63,043	-	-	-	-	-	-
	151,121	200,000	200,000	75,000	75,000	75,000	75,000	75,000
	313,064	350,000	350,000	75,000	75,000	75,000	75,000	75,000
	218,826	100,000	100,000	50,000	50,000	50,000	50,000	50,000
	$ 3,379,749	$ 17,060,226	$ 33,750,126	$ 48,239,356	$ 35,361,937	$ 10,518,575	$ 10,474,000	$ 13,704,000
	149,387	239,743	302,757	482,394	353,619	105,186	104,740	137,040
	11,244	-	-	-	-	-	-	-
	-	10,000	143,750	228,000	172,500	52,500	50,000	64,500
	$ 3,540,379	$ 17,309,969	$ 34,196,633	$ 48,949,750	$ 35,888,056	$ 10,676,261	$ 10,628,740	$ 13,905,540
	12,115							
	$ 24,143,666	$ 13,843,697	$ 452,814	$ 847,065	$ 161,508	$ 543,748	$ 484,008	$ 59,968

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
	BEGINNING FUND BALANCE:				
	CERTIFICATES OF OBLIGATION				$ 13,200,000
	INTEREST ON INVESTMENTS				396,000
	TRANSFERS FROM OPERATIONS				9,000,000
	OTHER GOVERNMENTAL TRANSFERS				-
	OTHER				153,750
	SUBTOTAL				$ 22,749,750
	TOTAL RESOURCES AVAILABLE				
	COLLECTION PLANT PROJECTS - SCWOC				
	OVERSIZE PARTICIPATION	WW1700000	100,000	-	100,000
IF	CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	15,550,000	15,550,000	-
IF/ARPA	BEE CREEK PARALLEL TRUNK LINE PH III	WW1900005	7,602,461	7,602,461	-
IF	NORTHEAST SEWER TRUNKLINE PH III	WW1700002	14,500,000	11,495,000	3,005,000
IF	NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	26,200,000	25,500,000	700,000
IF	MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	3,500,000	3,127,495	372,505
IF	MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	3,800,000	3,000,000	800,000
IF	SOUTHWOOD VALLEY TRUNKLINE PH II	WW2500	2,000,000	-	2,000,000
IF	ALUM CREEK SEWER TRUNKLINE	WW2301	11,600,000	9,455,000	2,145,000
	SUBTOTAL				$ 9,122,505
	COLLECTION REHABILITATION PROJECTS - SCWOC				
W	COLLEGE HEIGHTS REHAB	WW2300	4,150,000	3,350,000	800,000
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	300,000	150,000	150,000
	CCWWTP PRESSURIZED LINE AND PUMP REP.	WW2401	827,300	827,300	-
ST2003	JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	250,000	250,000	-
ST2101	KRENEK TAP REHAB	WW2203	900,000	630,000	270,000
SD2001	STALLINGS & UNIVERSITY OAKS WW IMP.	WW2208	69,100	69,100	-
W	SH6 SEWER RELOCATES (N. CL TO SH6)	WW2305	1,900,000	1,629,000	271,000
W	SH6 SEWER RELOCATES (SH6 to SH40)	WW2306	200,000	61,000	139,000
SD1604	SEWER LINE @ MILLIFF-REDMOND	WW2307	40,000	40,000	-
	BROTHERS PARK SEWER LINE REHAB	WW2308	50,000	50,000	-
STTBD	SHADY DRIVE REHAB	WWTBD	-	-	-
ST1902	MARION PUGH (LUTHER TO GEORGE BUSH)	WW2502	100,000	-	100,000
	GREENS PRAIRIE ROAD - COUNTY PORTION	WW2501	400,000	-	400,000
	SUBTOTAL				$ 2,130,000
	TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC				
	CARTERS CREEK FUELING STATION	WW1869610	250,000	250,000	-
IF	LC CAPACITY EXPANSION	WW1945495	39,908,000	39,908,000	-
	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	5,500,000	5,329,594	170,406
	CCWWTP PHASED IMPROVEMENTS	WW2400	22,000,000	22,000,000	-
	CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	350,000	350,000	-
	DECOMMISSION CARTER LAKE WWTF	WW2002	1,790,000	1,790,000	-
	SUBTOTAL				$ 170,406

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
	$ 28,126,320	$ 28,742,740	$ 17,292,614	$ 5,144,100	$ 455,640	$ 821,290	$ 278,910	$ 784,910
	$ 2,000,000	$ 4,500,000	$ 13,200,000	$ 9,500,000	$ 9,000,000	$ 21,500,000	$ 9,500,000	$ 2,500,000
	1,200,348	1,400,000	396,000	180,000	16,000	29,000	10,000	27,000
	3,270,159	10,400,000	9,000,000	5,500,000	3,000,000	1,500,000	1,500,000	500,000
	-	-	-	-	-	-	-	-
	-	22,500	153,750	47,500	45,000	107,500	47,500	-
	$ 6,470,507	$ 16,322,500	$ 22,749,750	$ 15,227,500	$ 12,061,000	$ 23,136,500	$ 11,057,500	$ 3,027,000
	$ 34,596,827	$ 45,065,240	$ 40,042,364	$ 20,371,600	$ 12,516,640	$ 23,957,790	$ 11,336,410	$ 3,811,910
-	-	100,000	100,000	100,000	100,000	100,000	100,000	10,000
2,277,853	99,249	4,784,730	7,177,095	-	-	-	-	-
46,580	1,148,647	6,425,147	-	-	-	-	-	-
884,825	39,632	75,000	1,500,000	11,000,000	1,800,000	-	-	-
158,603	559,039	570,000	495,000	1,000,000	8,335,000	14,938,000	-	-
86,726	55,958	939,216	1,809,944	-	-	-	-	-
46,001	45,129	1,199,615	2,485,228	-	-	-	-	-
-	-		301,567	1,607,271	-	-	-	-
-	3,417	758,185	5,837,286	5,001,938	-	-	-	-
$ 3,500,587	$ 1,951,071	$ 14,851,893	$ 19,706,120	$ 18,709,209	$ 10,235,000	$ 15,038,000	$ 100,000	$ 10,000
-	86,201	688,329	3,132,500	2,500	-	-	-	-
335,832	15,163	2,141,204	2,141,204	-	-	-	-	-
40,146	2,363	100,500	80,350	58,000	-	-	-	-
6,752	892	750	231,300	3,275	-	-	-	-
-	-	-	827,300	-	-	-	-	-
12,363	12	250	48,765	140,294	-	-	-	-
-	-	251,926	503,853	83,975	-	-	-	-
4,119	34	47,173	-	-	-	-	-	-
-	9,112	1,113,637	773,300	-	-	-	-	-
-	1,998	113,700	69,000	-	-	-	-	-
-	-	32,450	500	-	-	-	-	-
-	13,405	15,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	150,000
-	-	4,500	51,875	20,000	-	-	-	-
-	-	-	5,000	354,490	-	-	-	-
$ 399,212	$ 129,180	$ 4,509,419	$ 7,864,947	$ 662,534	$ -	$ -	$ -	$ 150,000
13,570	9,392	154,039	73,000	-	-	-	-	-
38,154,975	1,172,325	172,700	-	-	-	-	-	-
109,414	88,215	1,371,248	159,441	-	-	-	-	-
201,971	23,774	1,451,540	180,942	-	-	-	-	-
37,746	212,790	1,792,809	3,424,803	-	-	-	-	-
-	-	-	-	-	1,000,000	8,000,000	10,000,000	3,000,000
-	-	-	350,000	-	-	-	-	-
5,750	153	1,490,050	-	-	-	-	-	-
$ 38,523,424	$ 1,506,648	$ 6,432,386	$ 4,188,186	$ -	$ 1,000,000	$ 8,000,000	$ 10,000,000	$ 3,000,000

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
	TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC				
	SCADA - NEW LIFT STATIONS	WW1800006	470,000	470,000	-
	CC FIBER RING	WW2302	160,000	160,000	-
*	UTILITY SERVICE CENTER RENOVATIONS	WW1441517	47,000	47,000	-
	CARTER CREEK EQUIPMENT BUILDING	WW1800004	1,100,000	1,100,000	-
	REPURPOSE CARTER CREEK BUILDINGS	WW1957448	650,000	650,000	-
	LICK CREEK LAND BUFFER	WW2103	551,188	551,188	-
	CARTER CREEK LAND BUFFER	WW1872097	300,000	300,000	-
	WWTP CHANNEL/SWALE IMPROVEMENTS	WW2209	15,000	15,000	-
	CCWWTP ELECTRICAL WIRE REPLACEMENT	WW2303	55,000	55,000	-
	SECURITY CAMERA IMPROVEMENTS	WW2201	595,000	595,000	-
	UTILITY ENTRANCE GATE REPLACEMENT	WW2503	185,000	-	185,000
	SUBTOTAL				$ 185,000
	CLOSED PROJECTS				
	WW CONTINGENCY	WW1700001		25,000	450,000
	WW BUDGET TRANSFER	WWXTRANSFR		900	-
	MONTHLY WASTEWATER SERVICES	MONTHLY			150,000
	CAPITAL PROJECTS SUBTOTAL				$ 12,207,911
	GENERAL AND ADMINISTRATIVE CHARGES				381,139
	DEBT ISSUANCE COST				153,750
	TOTAL EXPENDITURES				$ 12,742,800
	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 anticipated to incur costs in a future fiscal year.
**	Project previously known as CCWWTP Effluent Cloth Filtration System

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
19,926	-	432,000	-	-	-	-	-	-
-	-	-	160,000	-	-	-	-	-
46,368	-	-	-	-	-	-	-	-
46,918	6,855	520,000	522,543	-	-	-	-	-
-	557	352,500	295,475	-	-	-	-	-
2,172	162	-	548,854	-	-	-	-	-
7,483	267	-	292,250	-	-	-	-	-
-	13,600	2,500	-	-	-	-	-	-
-	54,584	-	-	-	-	-	-	-
215,903	128,247	145,691	-	-	-	-	-	-
-	-	-	185,000	-	-	-	-	-
$ 338,771	$ 204,271	$ 1,452,691	$ 2,004,122	$ -	$ -	$ -	$ -	$ -
	1,762,836							
	-	25,000	450,000	150,000	150,000	150,000	150,000	150,000
	-	900	-	-	-	-	-	-
	173,042	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	$ 5,727,048	$ 27,422,289	$ 34,363,375	$ 19,671,743	$ 11,535,000	$ 23,338,000	$ 10,400,000	$ 3,460,000
	198,360	327,837	381,139	196,717	115,350	233,380	104,000	34,600
	-	22,500	153,750	47,500	45,000	107,500	47,500	12,500
	$ 5,925,408	$ 27,772,626	$ 34,898,264	$ 19,915,960	$ 11,695,350	$ 23,678,880	$ 10,551,500	$ 3,507,100
	71,321							
	$ 28,742,740	$ 17,292,614	$ 5,144,100	$ 455,640	$ 821,290	$ 278,910	$ 784,910	$ 304,810


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

SPECIAL REVENUE CIP

HOTEL TAX FUND PROJECTS

For Hotel Tax Fund capital budgets and expenditures, please see the Hotel Tax Fund Summary and related text. The Hotel Tax Fund does not have any FY25 capital appropriations or projected expenses.

CEMETERY FUND PROJECTS

For Cemetery capital budgets and expenditures, please see the Cemetery Fund Summaries and accompanying text. Debt for the Memorial Cemetery Shop is serviced via a transfer to the Debt Service Fund. There are no FY25 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 FY25 Fun for All capital appropriations.

PARK LAND DEDICATION PROJECTS

The City collects Park Land contributions in dedicated Zones and retains these funds until projects are identified. Contributions accumulate until projects are identified and built. The City anticipates FY24 contributions of $861,000. If significantly more contributions are realized, staff will identify possible projects and submit them for consideration via Budget Amendment. There are no FY25 capital appropriations in any Park Land Zone. Existing capital appropriations approved in prior fiscal years carry forward until the project is complete.

SIDEWALK ZONE PROJECTS

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

There are no FY25 capital appropriations in any Sidewalk Zone. Existing capital appropriations approved in prior fiscal years carry forward until projects are complete. Although Sidewalk Zone contributions remain highly variable, the City anticipates receiving some contributions in FY25, based on FY24 activity and local development. As additional contributions are received, staff identifies possible projects and submits them for consideration via Budget Amendment. Unspent contributions remain in the Zone they were received and are available for future use.

DRAINAGE UTILITY PROJECTS

Drainage projects are funded by residential and commercial drainage revenue. FY25 drainage capital appropriations total $2,350,000 for the following projects:

- Minor Drainage Improvements for unscheduled/emergency projects
- The John Milliff Road and Redmond Drive culvert replacement and creek bank stabilization
- Drainage improvements in the Southwood neighborhood

SPECIAL REVENUE FUNDS
CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	PROPOSED TOTAL BUDGET	BUDGET APPROPRIATIONS THROUGH FY24	FY25
	HOTEL TAX FUND (3121)				
	VETERAN'S PARK PHASE II	HM1606	-	-	-
*	TEXAS INDEPENDENCE PARK	HM1607	-	-	-
**	1207 TEXAS AVENUE RENOVATION	HM2100	1,500,000	1,500,000	-
	FUN FOR ALL FUND (4140)				
	FUN FOR ALL PLAYGROUND IMPR.	PK2409	325,000	325,000	-
	SIDEWALK ZONE FUNDS (3041-3044)				
	ZONE A REVOLVER	SW2400	50,000	50,000	-
	ZONE B REVOLVER	SW2401	40,000	40,000	-
	ZONE C REVOLVER	SW2402	130,000	130,000	-
	ZONE D REVOLVER	SW2403	19,000	19,000	-
	DRAINAGE UTILITY FUND (3912)				
***	MINOR DRAINAGE IMPROVEMENTS	SD1701	200,000	-	200,000
	CULVERT @ MILLIFF/REDMOND	SD1604	2,351,500	-	1,400,000
	IMPR @ UNIVERSITY OAKS & STALLINGS	SD2001	965,000	965,000	-
	SOUTHWOOD DRAINAGE IMPROVEMENTS	SD2400	750,000	-	750,000
	CAPITAL PROJECTS SUBTOTAL			$ 3,029,000	$ 2,350,000

* This project was previously Texas Independence Ballpark at Midtown. HOT funds will not be used.
** The budget for this project includes unspent appropriations in the General Gov. CIP fund which cover the additional expenses shown here.
*** This project is budgeted at $200,000 annually

SPECIAL REVENUE FUNDS
CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
THROUGH FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
36,529	-	-	-	-	-	-	-
44,990	-	-	-	-	-	-	-
1,621,854	-	-	-	-	-	-	-
-	325,000	-	-	-	-	-	-
-	-	-	50,000	-	-	-	-
-	-	-	40,000	-	-	-	-
-	-	-	130,000	-	-	-	-
-	-	-	19,000	-	-	-	-
157,842	200,000	200,000	200,000	200,000	200,000	200,000	200,000
102,802	40,000	1,250,000	-	-	-	-	-
47,272	820,000	-	-	-	-	-	-
-	-	750,000	-	-	-	-	-
$ 2,011,290	$ 1,385,000	$ 2,200,000	$ 439,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000

PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS

			BUDGET APPROPRIATIONS	
	PROJECT #	TOTAL BUDGET	THROUGH FY24	FY25
BEGINNING FUND BALANCE:				
* CONTRIBUTIONS				$ 861,000
INVESTMENT EARNINGS				160,000
INTRAGOVERNMENTAL TRANSFERS				-
OTHER				-
SUBTOTAL				$ 1,021,000
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. FUTSOL COURTS AT ANDERSON	PK2206	350,000	350,000	-
ZONE I REVOLVER	PK2401	225,000	225,000	-
BEE CREEK COVERED TENNIS COURTS	PK2408	100,000	100,000	-
ZONE II				
SUMMIT CROSSING PARK DESIGN	PK1908	50,300	50,300	-
ZONE II REVOLVER	PK2402	100,000	100,000	-
SUMMIT CROSSING PARK DEVELOPMENT	PK2405	313,700	313,700	-
SMITH TRACT DESIGN AND DEVELOPMENT	PK2406	250,000	250,000	-
CENTRAL PARK UTILITY RELOCATIONS	PK2309	75,000	75,000	-
ZONE III				
ZONE III REVOLVER	PK2403	125,000	125,000	-
CASTLEROCK TRAILS	PK2407	200,000	200,000	-
ZONE IV				
ZONE IV REVOLVER	PK2404	50,000	50,000	-
** **FUTURE PROJECTS**				
CAPITAL PROJECTS SUBTOTAL				$ -
OTHER				-
TOTAL EXPENDITURES				$ -
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				

* 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 THROUGH FY22	ACTUALS FY23	PROJECTED EXPENDITURES FY24	FY25	FY26	FY27	FY28	FY29	FY30
	$ 2,907,672	$ 3,715,701	$ 4,151,201	$ 3,942,201	$ 3,905,201	$ 3,942,201	$ 3,942,201	$ 4,080,201
	$ 667,038	$ 300,000	$ 861,000	$ 600,000	$ 650,000	$ 650,000	$ 650,000	$ 500,000
	136,715	150,000	160,000	138,000	137,000	138,000	138,000	143,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 803,753	$ 450,000	$ 1,021,000	$ 738,000	$ 787,000	$ 788,000	$ 788,000	$ 643,000
	$ 3,711,425	$ 4,165,701	$ 5,172,201	$ 4,680,201	$ 4,692,201	$ 4,730,201	$ 4,730,201	$ 4,723,201
-	-	-	150,000	-	-	-	-	-
-	-	-	80,000	-	-	-	-	-
-	-	-	250,000	100,000	-	-	-	-
-	-	-	100,000	125,000	-	-	-	-
-	-	-	100,000	-	-	-	-	-
49,410	-	800	-	-	-	-	-	-
-	-		100,000	-	-	-	-	-
-	-	13,700	150,000	150,000	-	-	-	-
-	-	-	100,000	150,000	-	-	-	-
-	-	-	75,000	-	-	-	-	-
-	-	-	25,000	100,000	-	-	-	-
-	-	-	50,000	150,000	-	-	-	-
-	-	-	50,000	-	-	-	-	-
		-	-	-	750,000	650,000	750,000	750,000
	$ -	$ 14,500	$ 1,230,000	$ 775,000	$ 750,000	$ 650,000	$ 750,000	$ 750,000
	-	-	-	-	-	-	-	-
	$ -	$ 14,500	$ 1,230,000	$ 775,000	$ 750,000	$ 650,000	$ 750,000	$ 750,000
	$ 4,276							
	$ 3,715,701	$ 4,151,201	$ 3,942,201	$ 3,905,201	$ 3,942,201	$ 4,080,201	$ 3,980,201	$ 3,973,201

CITY OF COLLEGE STATION
SIDEWALK ZONES FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Fund Balance	**$ 162,670**	**$ 277,779**	**$ 277,779**	**$ 361,904**	
Revenues					
Contributions	$ 105,651	$ -	$ 74,325	$ 45,000	-
Investment Earnings	9,157	2,150	9,800	16,000	644.19%
Total Revenues	$ 114,809	$ 2,150	$ 84,125	$ 61,000	2737.21%
Total Funds Available	**$277,479**	**$279,929**	**$361,904**	**$422,904**	51.08%
Other (Sources) Uses					
Capital Outlay - CIP	-	239,000	-	-	-100.00%
Total Other (Sources) Uses	-	239,000	-	-	-100.00%
Total Expenditures & Transfers	**$ -**	**$ 239,000**	**$ -**	**$ -**	-100.00%
Total Increase (Decrease)	$ 114,809	$ (236,850)	$ 84,125	$ 61,000	
Measurement Focus Increase (Decrease)	300				
Ending Fund Balance	**$ 277,779**	**$ 40,929**	**$ 361,904**	**$ 422,904**	

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.

Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected					
	FY25	FY26	FY27	FY28	FY29	Comments
Street/Traffic Projects						
University @ VPAC Signal	1,500	1,750	2,000	2,250	2,500	Signal maintenance & utility costs
Future Signal Projects	-	5,000	5,250	5,500	5,750	Signal maintenance & utility costs
Lick Creek Trail Improvements	1,000	1,250	1,500	1,750	2,000	General maintenance
Jones Butler Extension and Roundabout	-	-	5,250	5,500	5,750	General maintenance
Street/Traffic Projects Subtotal	**$ 2,500**	**$ 8,000**	**$ 14,000**	**$ 15,000**	**$ 16,000**	
Parks Projects						
Memorial Cemetery Shop	15,000	15,500	16,000	16,500	17,000	Utilities, supplies, and maintenance
Bachmann Little/Senior League Buildings	-	5,000	5,250	5,500	5,750	Utilities, supplies, and maintenance
Texas Independence Park	-	-	12,500	13,500	14,500	Utilities, supplies, and maintenance
City Baseball Fields	-	-	6,200	6,400	6,600	Utilities, supplies, and maintenance
Central Park Operations Shop	-	5,000	5,250	5,500	5,750	Utilities, supplies, and maintenance
Parks Projects Subtotal	**$ 15,000**	**$ 25,500**	**$ 45,200**	**$ 47,400**	**$ 49,600**	
Facility and Technology Projects						
Fire Station #7**	-	1,575,000	3,127,500	3,230,000	3,332,500	Staffing, utilities, supplies, and maintenance
Fleet Fuel System Replacement	5,000	5,500	6,000	6,500	7,000	Licensing and support
Former Macy's Building	150,000	155,000	160,000	165,000	170,000	Utilities and maintenance
Facilities and Technology Projects Totals	**$ 155,000**	**$ 1,735,500**	**$ 3,293,500**	**$ 3,401,500**	**$ 3,509,500**	
Total Estimated O&M Costs	**$ 172,500**	**$ 1,769,000**	**$ 3,352,700**	**$ 3,463,900**	**$ 3,575,100**	

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

Enterprise Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected					
	FY25	FY26	FY27	FY28	FY29	Comments
Electric Projects						
Distribution Automation	27,000	28,000	29,000	30,000	31,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	**$ 39,000**	**$ 40,000**	**$ 41,000**	**$ 42,000**	**$ 43,000**	
Water Projects						
Rock Prairie Road Elevated Storage Tower	10,500	11,000	11,500	12,000	12,000	Cleaning/inspection & maint.
Greens Prairie Water Tower Rehabilitation	10,000	10,500	11,000	11,500	12,000	Cleaning/inspection & maint.
SCADA Enhancements	110,000	115,000	120,000	125,000	130,000	Software licenses, subscriptions, and equipment
Water Project Totals	**$ 130,500**	**$ 136,500**	**$ 142,500**	**$ 148,500**	**$ 154,000**	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	-	110,000	120,000	130,000	140,000	Utilities, maintenance
Carters Creek Dewatering Improvements	85,000	90,000	95,000	100,000	105,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	100,000	103,000	106,100	109,300	112,600	Maintenance and utilities
SCADA Enhancements	110,000	115,000	120,000	125,000	130,000	Software licenses, subscriptions, and equipment
Northeast Sewer Trunkline Phase IV	-	-	-	TBD	TBD	Maintenance and utilities
CCWWTP Phased Improvements	-	-	-	TBD	TBD	Supplies, maintenance, utilities
Wastewater Project Totals	**$ 295,000**	**$ 418,000**	**$ 441,100**	**$ 464,300**	**$ 487,600**	
Total Estimated O&M Costs	**$ 464,500**	**$ 594,500**	**$ 624,600**	**$ 654,800**	**$ 684,600**	

*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.

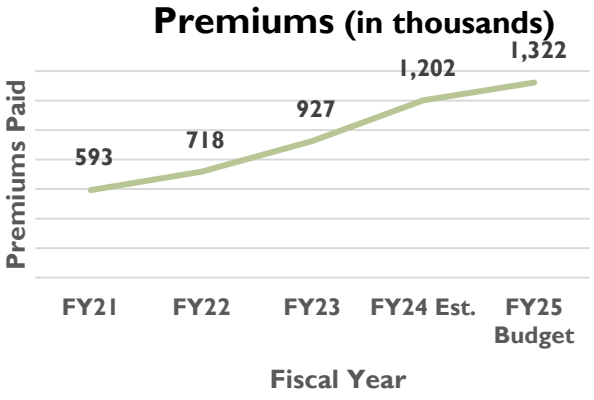

CITY OF COLLEGE STATION
Home of Texas A&M University®

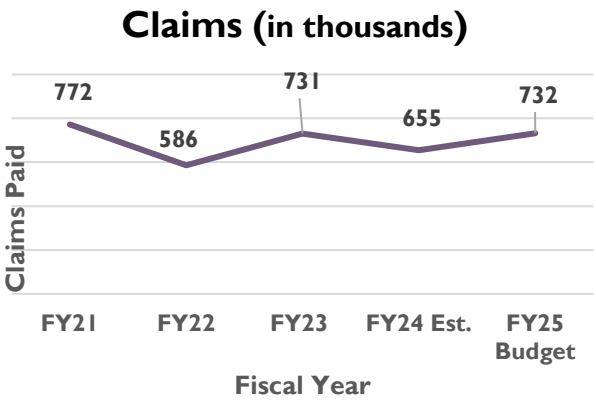


PROPERTY & CASUALTY INSURANCE FUND

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

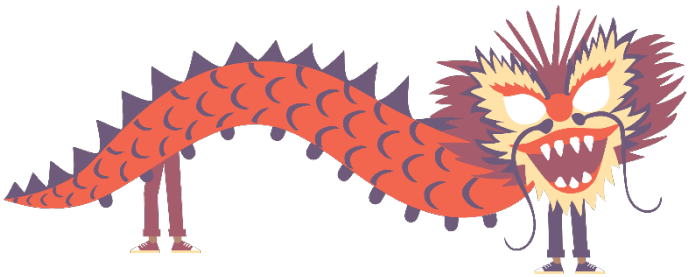
Premiums charged to departments are based on their five-year average claims' history and the number of budgeted FTEs. Premiums are budgeted to increase 10% in FY25 to offset projected increase in claims and insurance premiums for City's fleet and buildings. The City's Risk personnel pursue subrogation claims to recover accident costs from at-fault parties for damages to City property.





Five-year claim history shows a steady increase in claims paid primarily due to damages of City vehicles and facilities. The FY25 budget has a 12% growth assumption for claims paid.

The growth of the City's fleet and the insured value of City facilities have caused premiums paid for insurance coverage to increase 98% since FY21. FY24 premiums paid were 30% more than the FY23 premiums. The FY25 budget is projecting an additional 10% increase.



FY24 budget amendment #2 provided a $140,000 transfer to the General Fund to replace two Police vehicles which were totaled in separate incidents. These replacements were not covered under the City's insurance policy due to not meeting deductible limitations.

No SLAs were requested for FY25. Working capital is projected to decrease in FY25 but will maintain the minimum reserve balance for this fund.

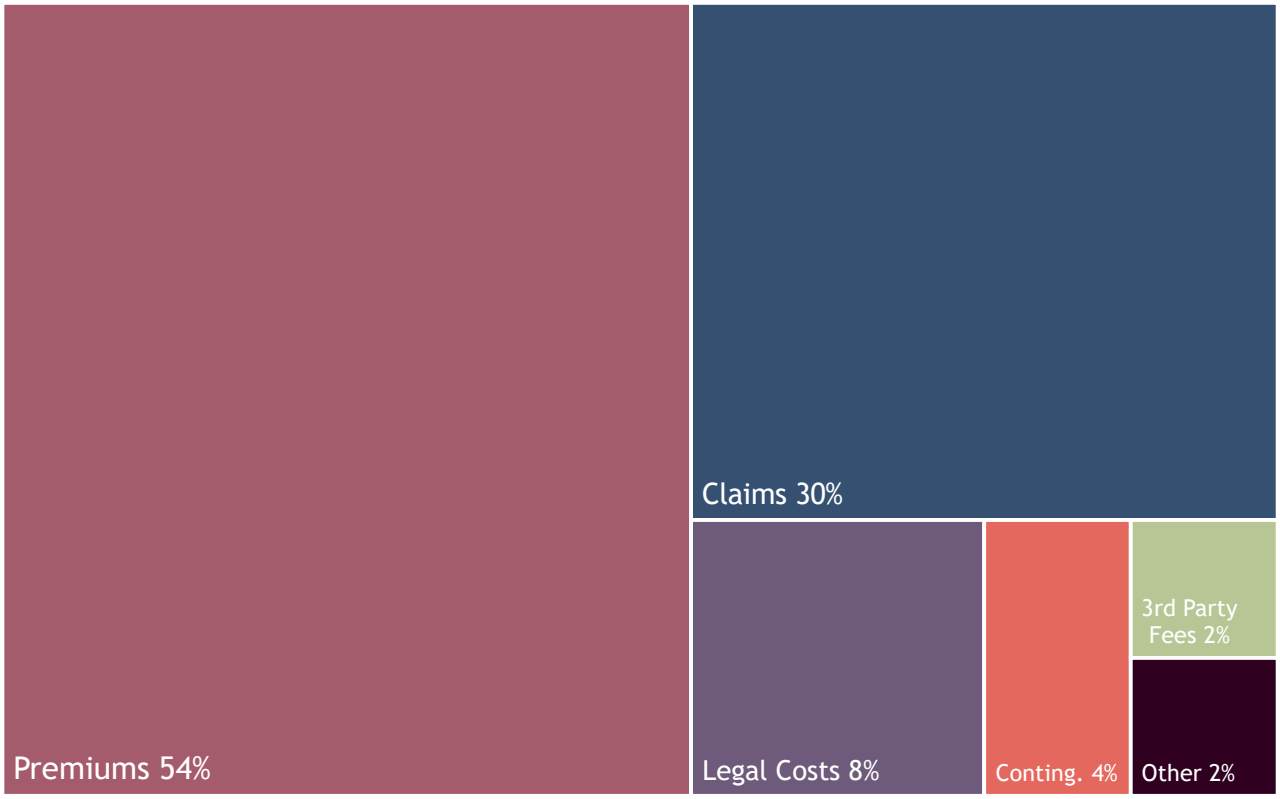
CITY OF COLLEGE STATION
PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 995,616**	**$ 860,032**	**$ 860,032**	**$ 1,022,756**	
Revenues					
Premiums	$ 1,602,168	$ 1,925,125	$ 1,925,125	$ 2,121,400	10.20%
Other Revenue	292,657	228,000	273,760	228,000	0.00%
Investment Earnings	46,303	37,000	53,000	39,000	
Misc Non-Operating	7,608	-	345	-	-
Total Revenues	$ 1,948,736	$ 2,190,125	$ 2,416,999	$ 2,388,400	9.05%
Total Funds Available	**$ 2,944,352**	**$ 3,050,157**	**$ 3,277,031**	**$ 3,411,156**	11.84%
Transfers:					
Transfers Out	-	140,000	140,000	-	-100.00%
Total Transfers (Sources) Uses	-	140,000	140,000	-	-100.00%
Other (Sources) Uses					
Premiums	926,893	1,202,000	1,199,050	1,322,000	9.98%
Legal Costs	131,210	210,000	165,000	182,000	-13.33%
Third Party Administration Fees	35,800	45,000	45,000	45,000	0.00%
Claims	730,775	652,000	654,999	732,000	12.27%
Other	9,308	25,000	50,226	45,000	80.00%
Contingency	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	1,833,985	2,234,000	2,114,275	2,426,000	8.59%
Total Expenditures & Transfers	**$ 1,833,985**	**$ 2,374,000**	**$ 2,254,275**	**$ 2,426,000**	2.19%
Total Increase (Decrease)	$ 114,751	$ (183,875)	$ 162,724	$ (37,600)	
Measurement Focus Increase (Decrease)	(250,335)				
Ending Working Capital	**$ 860,032**	**$ 676,157**	**$ 1,022,756**	**$ 985,156**	

PROPERTY AND CASUALTY FUND- SOURCES



PROPERTY AND CASUALTY FUND- USES



EMPLOYEE BENEFITS FUND

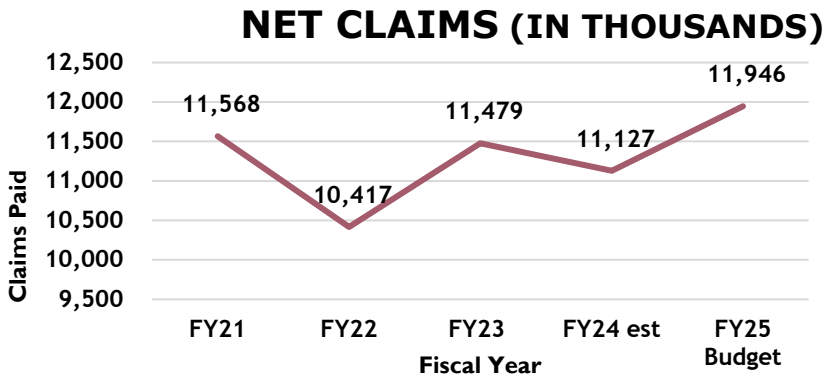


The City has been self-funded for employee benefits since 2004. The Employee Benefits Fund is used for:

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

FY25 will mark the fifth 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. The 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 8% above the FY24 year-end estimate. These claims growth projections were cited by the City's third-party benefits consultant.



The Employee Health Clinic provides acute and preventive primary care, occupational medicine, workers' compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents, and retirees to encourage wellness and pro-active medical intervention and treatment. The City's Employee Clinic is moving to Baylor Scott & White effective July 1, 2024.

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
Wellness Activity Room	$50,000	$-	$50,000	Goal 1, 2	
SLA Total	**$50,000**	**$-**	**$50,000**		

- SLA proposed for funding a wellness activity room to complement the room that exists in City Hall. This funding request is in alignment with the City's desire to improve employee health behaviors, create a culture of wellness, and provide the critically necessary support for mental and emotional wellbeing.

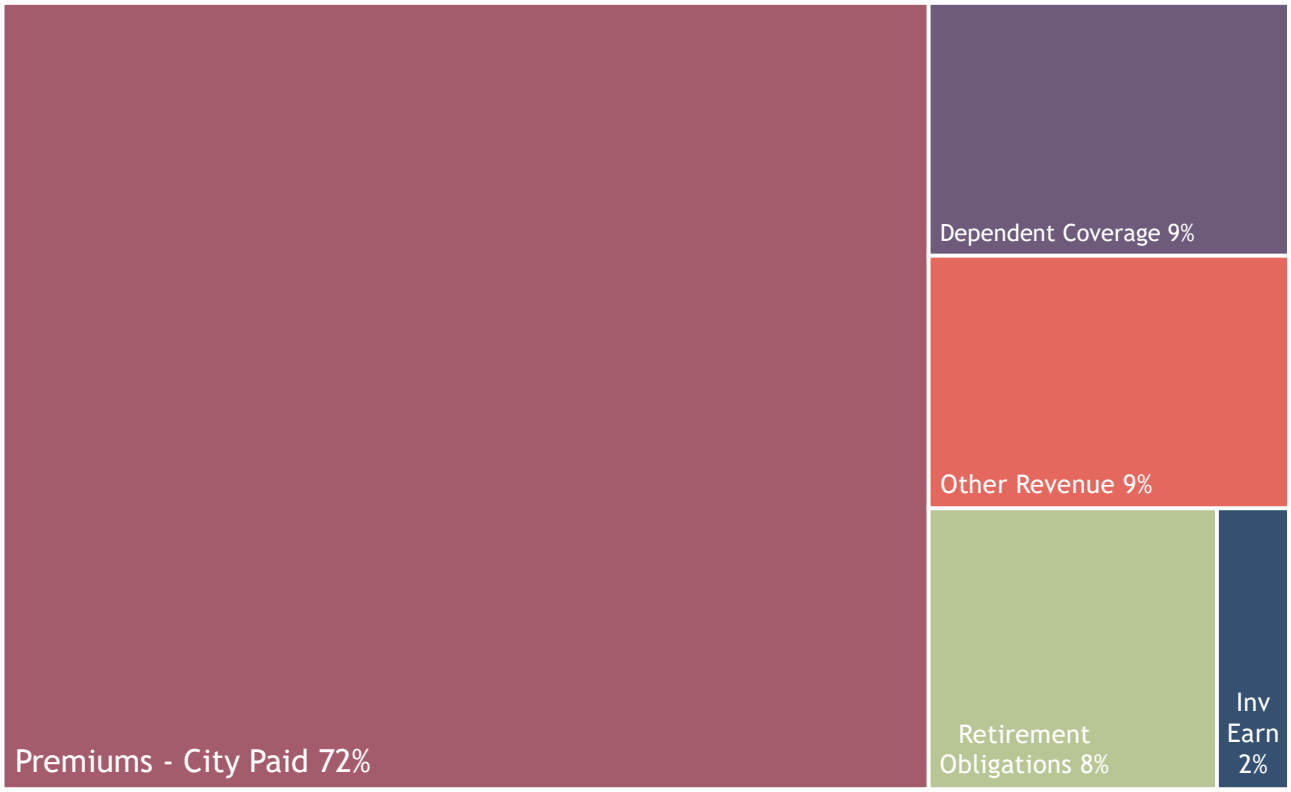
FY25 expenditures and transfers increased primarily due to increased stop-loss premiums. Stop-loss insurance protects employers like the City who self-fund their employees' health benefit plans from unexpected medical costs. The premium increase is due to rising number and cost of catastrophic claims in prior years.

Working capital is projected to meet the planned reserve balance.

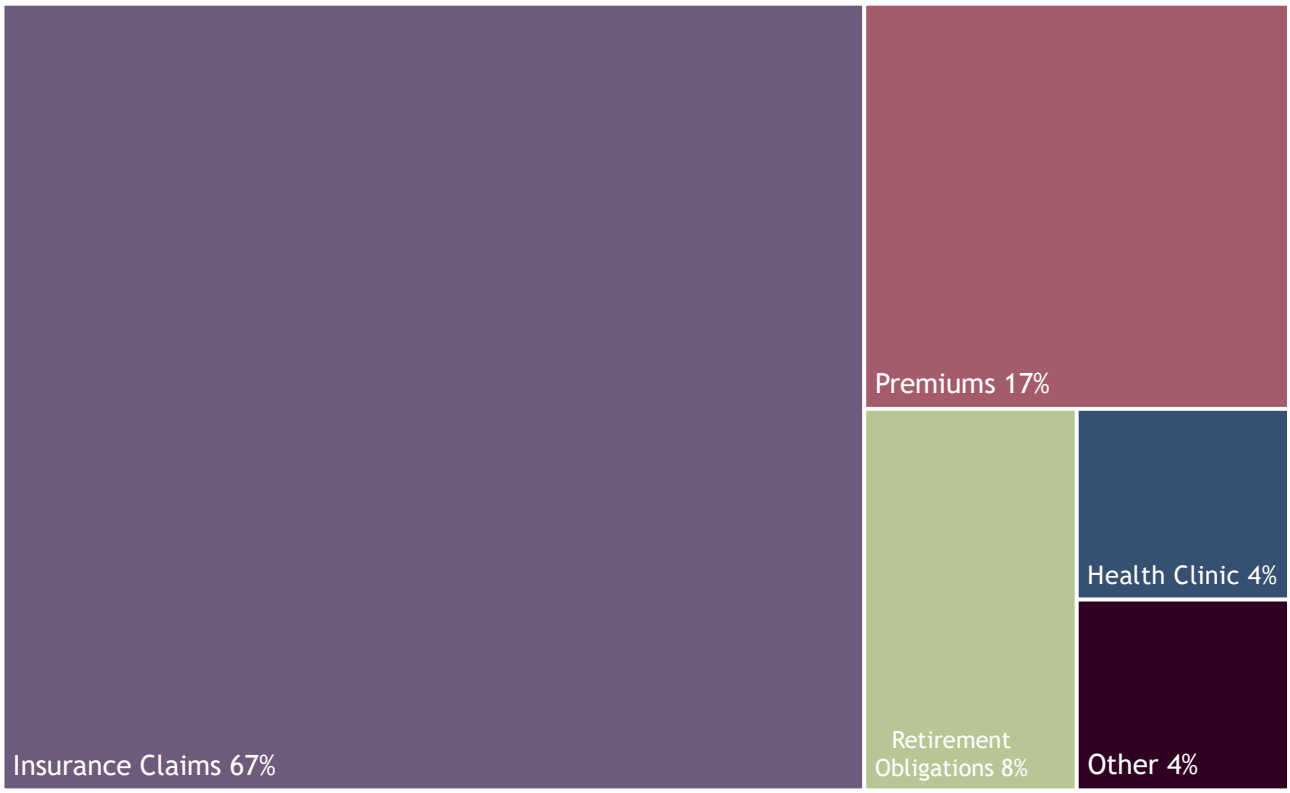
CITY OF COLLEGE STATION
EMPLOYEE BENEFITS FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 9,025,674**	**$ 11,186,669**	**$ 11,186,669**	**$ 14,108,794**	
Revenues					
Premiums - City Paid	$ 14,582,057	$ 15,197,279	$ 15,026,699	$ 16,047,503	5.59%
Employee Contribution - Dependent Coverage	1,927,679	1,902,000	1,853,100	1,920,000	0.95%
Other Revenue	1,557,561	1,536,000	1,924,307	2,054,000	33.72%
Retirement Obligations City Contribution	1,487,820	1,591,268	1,591,268	1,741,020	9.41%
Investment Earnings	489,473	384,000	680,000	400,000	
Misc Non-Operating	22,507	43,000	43,000	43,000	0.00%
Total Revenues	$ 20,067,097	$ 20,653,547	$ 21,118,374	$ 22,205,523	7.51%
Total Funds Available	**$ 29,092,771**	**$ 31,840,216**	**$ 32,305,043**	**$ 36,314,317**	14.05%
Other (Sources) Uses					
Premiums	2,193,826	2,140,000	2,605,725	3,518,000	64.39%
Third Party Administration Fees	43,225	52,000	57,147	72,000	38.46%
Insurance Claims	13,036,191	13,066,100	13,051,048	14,000,000	7.15%
Other Non-Dept - Professional Services	193,044	200,000	200,000	206,000	3.00%
Retirement Obligations	1,519,089	1,661,268	1,661,268	1,735,097	4.44%
Health Clinic	594,034	722,227	390,000	766,000	6.06%
Other	114,823	219,000	231,061	326,000	48.86%
Contingency	-	300,000	-	300,000	0.00%
Total Other (Sources) Uses	17,694,232	18,360,595	18,196,249	20,923,097	13.96%
Total Expenditures & Transfers	**$ 17,694,232**	**$ 18,360,595**	**$ 18,196,249**	**$ 20,923,097**	13.96%
Total Increase (Decrease)	$ 2,372,864	$ 2,292,952	$ 2,922,125	$ 1,282,426	
Measurement Focus Increase (Decrease)	(211,869)				
Ending Working Capital	**$ 11,186,669**	**$ 13,479,621**	**$ 14,108,794**	**$ 15,391,220**	

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 workers who are injured at work have access to medical care and receive compensation to cover a portion of their lost wages while they are out of work.

FY25 revenues are departmental charges(premiums) of expected cost per FTE. In previous years the City used the Texas Department of Insurance (TDI) annual ratings to determine cost per position. TDI ratings have been discontinued and City now uses rates indexed off the Texas Advisory Loss Costs provided by the benefits consultant.

FY25 expenditures increased primarily due to increased excess workers compensation premiums based on payroll increases. No SLAs were requested for FY25.

Working capital is projected to meet the planned reserve balance.

UNEMPLOYMENT INSURANCE FUND

The Unemployment Internal Service Fund provides for self-insurance of unemployment claims.

FY25 revenues reflect a department premium of $60 (annually) per FTE.

FY25 expenditure budget has a nominal decrease due to projected claims paid. No SLAs were requested for FY25.

Working capital is projected to meet the planned reserve balance.



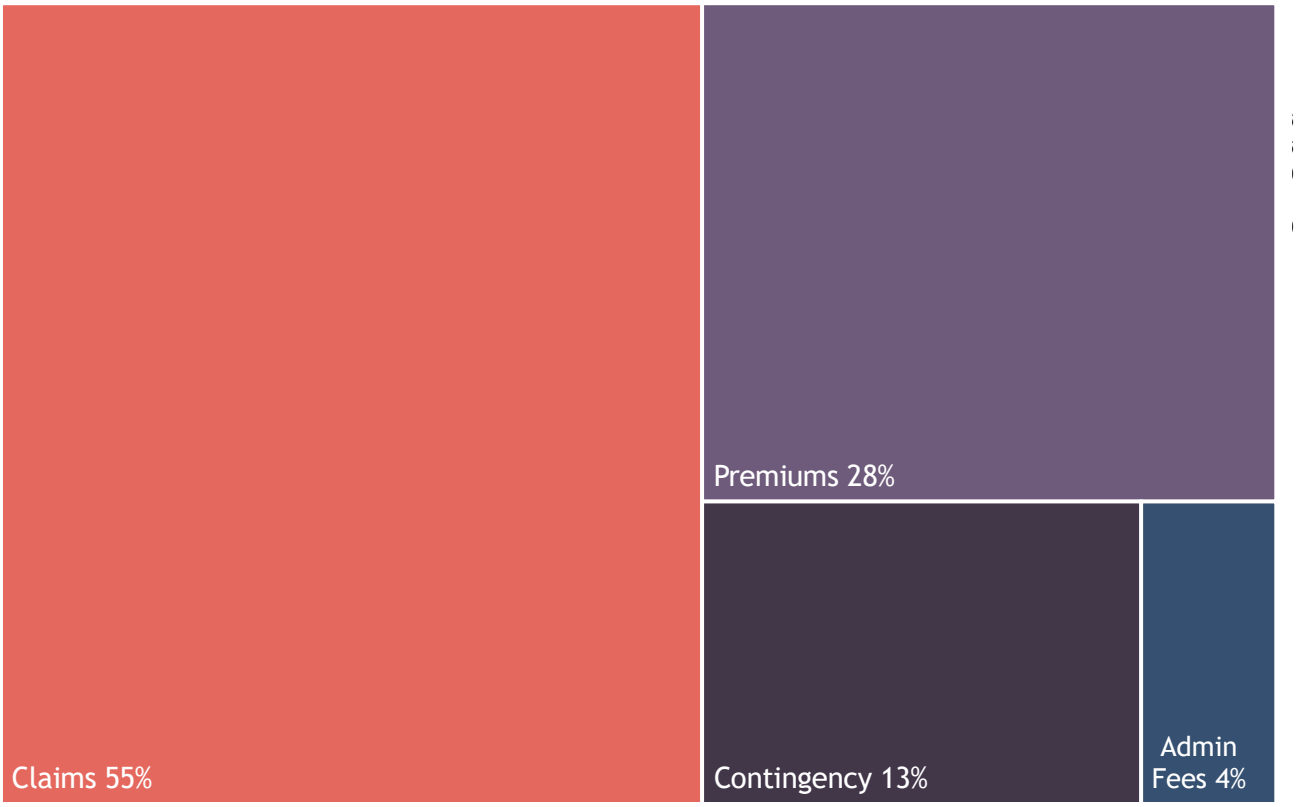
CITY OF COLLEGE STATION
WORKERS COMPENSATION FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 1,651,693**	**$ 1,431,099**	**$ 1,431,099**	**$ 1,316,163**	
Revenues					
Premiums	$ 464,016	$ 539,206	$ 531,000	$ 585,186	8.53%
Investment Earnings	90,785	56,000	100,000	40,000	
Total Revenues	$ 554,801	$ 595,206	$ 631,000	$ 625,186	5.04%
Total Funds Available	**$2,206,494**	**$2,026,305**	**$2,062,099**	**$1,941,349**	-4.19%
Other (Sources) Uses					
Premiums	154,979	172,000	243,933	208,000	20.93%
Third Party Administration Fees	30,350	31,000	58,403	31,000	0.00%
Claims	356,229	454,000	415,000	415,000	-8.59%
Other	-	-	28,600	30,000	-
Contingency	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	541,557	757,000	745,936	784,000	3.57%
Total Expenditures & Transfers	**$ 541,557**	**$ 757,000**	**$ 745,936**	**$ 784,000**	3.57%
Total Increase (Decrease)	$ 13,243	$ (161,794)	$ (114,936)	$ (158,814)	
Measurement Focus Increase (Decrease)	(233,837)				
Ending Working Capital	**$ 1,431,099**	**$ 1,269,305**	**$ 1,316,163**	**$ 1,157,349**	

WORKERS COMPENSATION FUND- SOURCES



WORKERS COMPENSATION FUND- USES



CITY OF COLLEGE STATION
UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 215,486**	**$ 208,656**	**$ 208,656**	**$ 252,746**	
Revenues					
Premiums	$ -	$ 63,090	$ 63,090	$ 64,685	2.53%
Investment Earnings	8,908	6,000	11,000	8,000	
Total Revenues	$ 8,908	$ 69,090	$ 74,090	$ 72,685	
Total Funds Available	**$ 224,394**	**$ 277,746**	**$ 282,746**	**$ 325,431**	17.17%
Other (Sources) Uses					
Claims	15,978	62,000	30,000	60,000	-3.23%
Total Other (Sources) Uses	15,978	62,000	30,000	60,000	-3.23%
Total Expenditures & Transfers	**$ 15,978**	**$ 62,000**	**$ 30,000**	**$ 60,000**	-3.23%
Total Increase (Decrease)	$ (7,070)	$ 7,090	$ 44,090	$ 12,685	
Measurement Focus Increase (Decrease)	240				
Ending Working Capital	**$ 208,656**	**$ 215,746**	**$ 252,746**	**$ 265,431**	

UNEMPLOYMENT FUND- SOURCES



REPLACEMENT FUNDS



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

FLEET REPLACEMENT FUND

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

Fleet Services identifies all vehicles and equipment meeting the replacement criteria and prepares a vehicle inventory report. The Fleet Service Division Manager submits a list of vehicles and equipment considered for replacement to Fiscal Services for budgetary projections. The FY25 replacement list is included in the budget document for reference purposes.

FY25 replacement contributions are:

Interdepartmental Charges	*FY23 Actual*	*FY24 Revised Budget*	*FY24 Year End Estimate*	*FY25 Approved Budget*
Drainage Fund	$300,180	$334,685	$334,685	$427,600
Electric Fund	762,528	808,799	808,799	816,225
Fleet Maintenance Fund	23,736	24,443	24,443	24,400
General Fund	4,051,500	4,342,235	4,342,235	4,471,000
Northgate Parking Fund	8,916	17,853	17,853	17,900
Solid Waste Fund	1,841,700	2,059,152	2,059,152	2,214,950
Hotel Tax Fund	-	-	-	9,000
Wastewater Fund	386,928	398,535	398,535	430,300
Water Fund	273,984	282,198	282,198	282,200
Interdept Charges Total	**$7,649,472**	**$8,267,900**	**$8,267,900**	**$8,693,575**

INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND

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

Items included in the IT Replacement Fund are:

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

FY25 budgeted transfers from the IT Replacement Fund to the General Fund for anticipated replacements include (values rounded for display purposes):

- $220,000 MDT Ticket Writers.
- $17,000 Traffic Systems UPS Batteries and Controllers
- $42,000 City UPS Batteries and Controllers
- $410,000 Laptops & Monitors
- $439,000 Servers and Storage

EQUIPMENT REPLACEMENT FUND

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

Items in the Equipment Replacement Fund include:

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

Police Department:
- Heavy Armor Plates
- K-9 Associated Equipment
- Bomb Squad Suits

Contributions are transferred from the Equipment Replacement Fund to the General Fund as scheduled replacement purchases occur. There are no replacements expected for FY25.

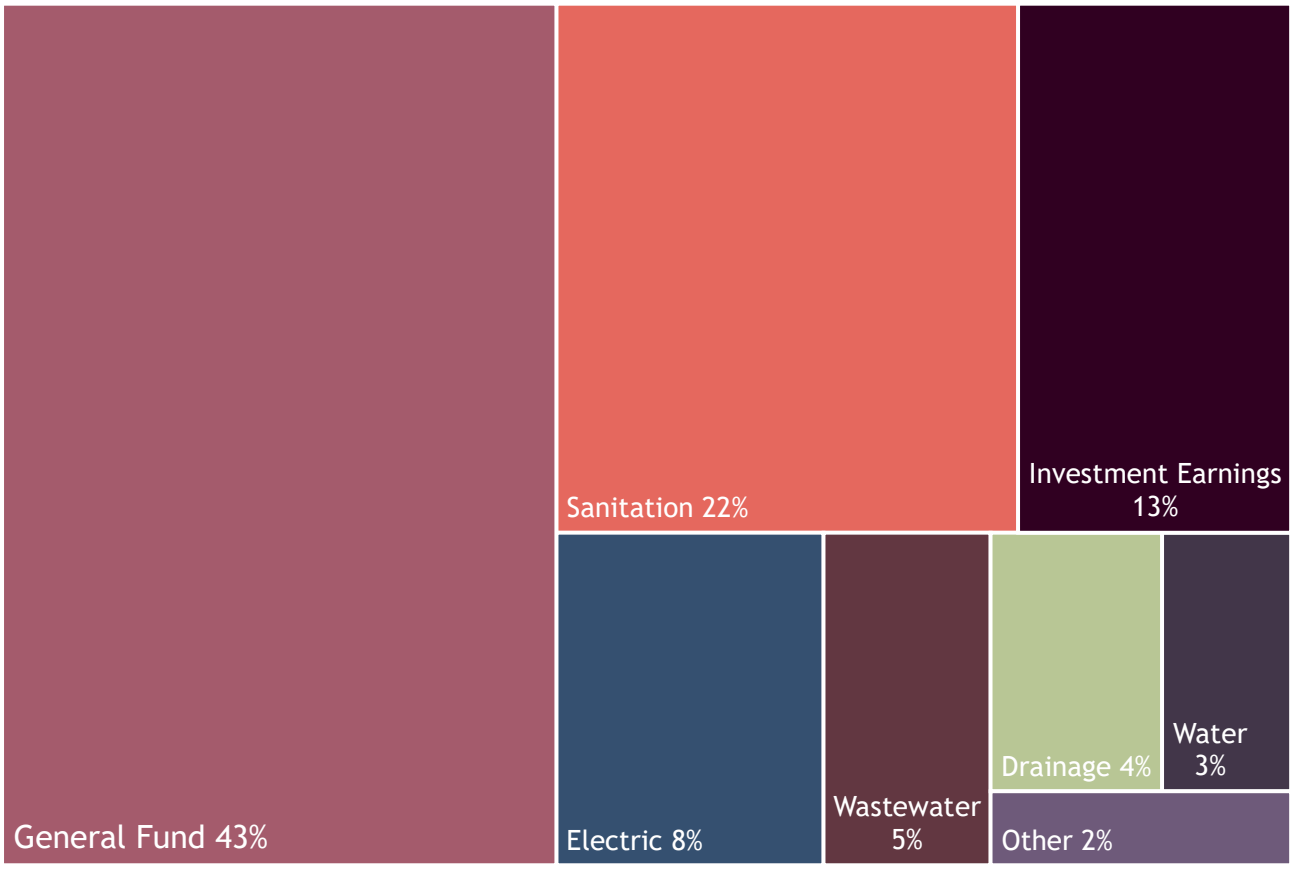
CITY OF COLLEGE STATION
FLEET REPLACEMENT FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 26,127,365**	**$ 31,838,928**	**$ 31,838,928**	**$ 33,937,608**	
Revenues					
Interdepartmental Charges	$ 7,649,472	$ 8,267,900	$ 8,267,900	$ 8,693,575	5.15%
Investment Earnings	1,298,732	1,049,784	1,614,500	1,358,166	29.38%
Gain (Loss) on Sale of Assets	482,068	100,000	270,760	250,000	150.00%
Total Revenues	$ 9,430,272	$ 9,417,684	$ 10,153,160	$ 10,301,741	9.39%
Total Funds Available	**$ 35,557,637**	**$ 41,256,612**	**$ 41,992,088**	**$ 44,239,349**	7.23%
Transfers:					
Transfers In	-	(140,000)	-	-	-100.00%
Transfers Out**	3,718,708	13,423,030	8,054,480	6,973,000	-48.05%
Total Transfers (Sources) Uses	3,718,708	13,283,030	8,054,480	6,973,000.00	-47.50%
Total Expenditures & Transfers	**$ 3,718,708**	**$ 13,283,030**	**$ 8,054,480**	**$ 6,973,000**	-47.50%
Total Increase (Decrease)	$ 5,711,564	$ (3,865,346)	$ 2,098,680	$ 3,328,741	
Measurement Focus Increase (Decrease)	(1)				
Ending Working Capital*	**$ 31,838,928**	**$ 27,973,582**	**$ 33,937,608**	**$ 37,266,349**	

*Funds are held for future planned vehicle replacements.

**FY24 charges include some preordered vehicle purchases while FY25 includes the remaining scheduled replacements.

FLEET REPLACEMENT FUND- SOURCES



FY25 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
PARKS AND RECREATION	2013	CHEVROLET XC 2WD	56,000
PARKS AND RECREATION	2014	FORD E150 PASSENGER VAN	65,000
PARKS AND RECREATION	2016	CHEVROLET 1500 CC 2WD	56,000
PARKS AND RECREATION	2013	TORO WORKMAN MDX	20,000
PARKS AND RECREATION	2017	TORO WORKMAN MDX	20,000
PARKS AND RECREATION	2017	TORO WORKMAN MDX	20,000
PARKS AND RECREATION	2017	TORO WORKMAN MDX	30,000
PARKS AND RECREATION	2019	TORO SANDPRO 3040	28,000
PARKS AND RECREATION	2013	TORO PROFORCE	14,000
INFORMATION TECHNOLOGY	1999	UTILITY TRAILER	5,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2017	CHEVROLET TAHOE PPV	90,000
POLICE	2017	CHEVROLET TAHOE PPV	90,000
POLICE	2020	CHEVROLET TAHOE PPV	90,000
POLICE	2022	HARLEY DAVIDSON MOTORCYCLE	43,000
POLICE	2022	HARLEY DAVIDSON MOTORCYCLE	43,000
POLICE	2022	HARLEY DAVIDSON MOTORCYCLE	43,000
POLICE	2022	HARLEY DAVIDSON MOTORCYCLE	43,000
POLICE	2022	HARLEY DAVIDSON MOTORCYCLE	43,000
MUNICIPAL COURT	2014	CHEVROLET IMPALA	60,000
CODE ENFORCEMENT	2014	CHEVROLET 1500 CC 2WD	56,000
PLANNING & DEVELOPMENT	2015	CHEVROLET 1500 CC 2WD	56,000
PLANNING & DEVELOPMENT	2015	CHEVROLET 1500 CC 2WD	56,000
PLANNING & DEVELOPMENT	2017	CHEVROLET 1500 CC 2WD	56,000
PLANNING & DEVELOPMENT	2016	CHEVROLET 1500 CC 2WD	56,000
PUBLIC WORKS STREETS	2005	TRAILER	5,000
PUBLIC WORKS STREETS	2015	LONG REACH BOOM MOWER	350,000
PUBLIC WORKS STREETS	2015	EXCAVATOR	500,000
PUBLIC WORKS STREETS	2015	BROCE BROOM SWEEPER	100,000
PUBLIC WORKS STREETS	1999	TRAILER	5,000
PUBLIC WORKS STREETS	1999	TRAILER	5,000
PUBLIC WORKS STREETS	2004	TRAILER	5,000
PUBLIC WORKS TRAFFIC	2015	CHEVROLET 1500 CC 2WD	56,000
PUBLIC WORKS TRAFFIC	2014	MILWAKEEE CORING RIG	5,000
PUBLIC WORKS TRAFFIC	2014	CONCRETE GRINDER	6,000
PUBLIC WORKS TRAFFIC	2014	CHEVROLET 1500 CC 2WD	56,000

FY25 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
PUBLIC WORKS FACILTY MAINT	2015	CHEVROLET 2500HD RC 2WD	56,000
SOLID WASTE	2020	FREIGHTLINER SWEEPER	360,000
SOLID WASTE	2009	FORD F750 ROLLOFF	260,000
SOLID WASTE	1988	DUMPSTER TRAILER	12,000
SOLID WASTE	2020	AUTOCAR FRONT LOADER	485,000
SOLID WASTE	2021	AUTOCAR FRONT LOADER	485,000
ELECTRIC	2014	CHEVROLET 1500 CC 2WD	56,000
ELECTRIC	2015	CHEVROLET 1500 CC 2WD	56,000
ELECTRIC	2017	EXCAVATOR	105,000
ELECTRIC	2006	TSE PULLER/TENSIONER	105,000
ELECTRIC	1994	TRAILER	5,000
ELECTRIC	1994	RODDING MACHINE	25,000
ELECTRIC	2000	TRAILER	7,000
ELECTRIC	2010	TRAILER	7,000
ELECTRIC	2012	FREIGHTLINER DIGGER DERRICK	500,000
ELECTRIC	2015	TRAILER	25,000
ELECTRIC	2014	SDP MANUFACTURING TRACK DIGGER	210,000
ELECTRIC	2016	FORD F550 VERSALIFT BUCKET	350,000
WATER	2015	CHEVROLET 1500 CC 2WD	56,000
WATER	1999	TRAILER	7,000
WASTEWATER	2002	TRAILER	7,000
WASTEWATER	2012	BOX VAN	250,000
WASTEWATER	2012	GENERATOR	12,000
WASTEWATER	2014	CHEVROLET 1500 CC 2WD	56,000
WASTEWATER	2015	JOHN DEERE GATOR 855D	22,000
WASTEWATER	1995	TRAILER	7,000
WASTEWATER	2009	TCM FORKLIFT	120,000
WASTEWATER	2016	CHEVROLET 3500HD CC 4WD UTILITY	100,000
WASTEWATER	2016	TRAILER	65,000
WASTEWATER	2009	TCM FORKLIFT	120,000
		$	**6,973,000**

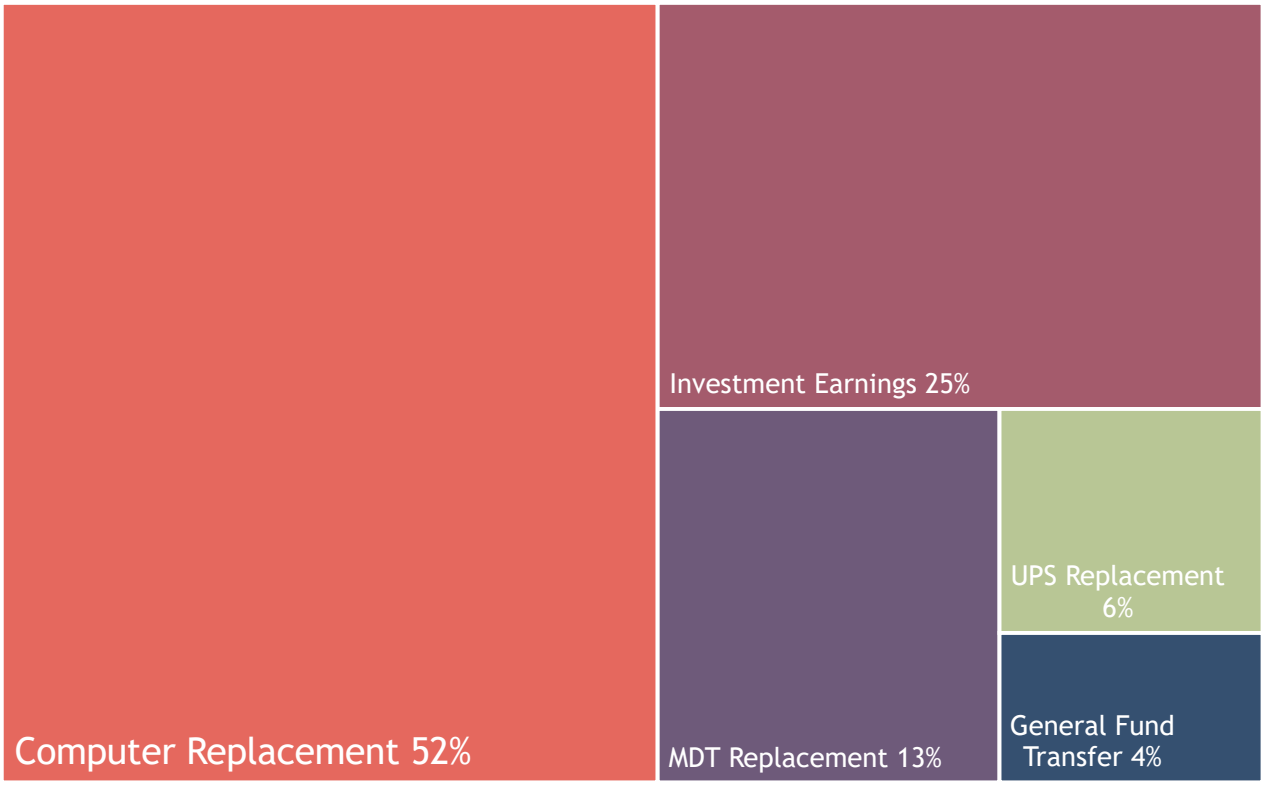
CITY OF COLLEGE STATION
IT REPLACEMENT FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 6,160,726**	**$ 8,652,166**	**$ 8,652,166**	**$ 11,504,130**	
Revenues					
Interdepartmental Charges	$ 683,520	$ 1,184,410	$ 1,184,410	$ 1,188,910	0.38%
Investment Earnings	298,728	241,000	474,041	400,000	65.98%
Gain (Loss) on Sale of Assets	6,884	-	28,350	-	-
Total Revenues	$ 989,132	$ 1,425,410	$ 1,686,801	$ 1,588,910	11.47%
Total Funds Available	**$ 7,149,858**	**$ 10,077,576**	**$ 10,338,967**	**$ 13,093,040**	29.92%
Transfers:					
Transfers In**	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	0.00%
Transfers In - CIP	-	-	-	-	-
Transfers Out	507,650	1,576,861	834,837	1,128,000	-28.47%
Total Transfers (Sources) Uses	(1,492,350)	(423,139)	(1,165,163)	(872,000)	106.08%
Total Expenditures & Transfers	**$ (1,492,350)**	**$ (423,139)**	**$ (1,165,163)**	**$ (872,000)**	106.08%
Total Increase (Decrease)	$ 2,481,481	$ 1,848,549	$ 2,851,964	$ 2,460,910	
Measurement Focus Increase (Decrease)	9,958				
Ending Working Capital*	**$ 8,652,166**	**$ 10,500,715**	**$ 11,504,130**	**$ 13,965,040**	32.99%

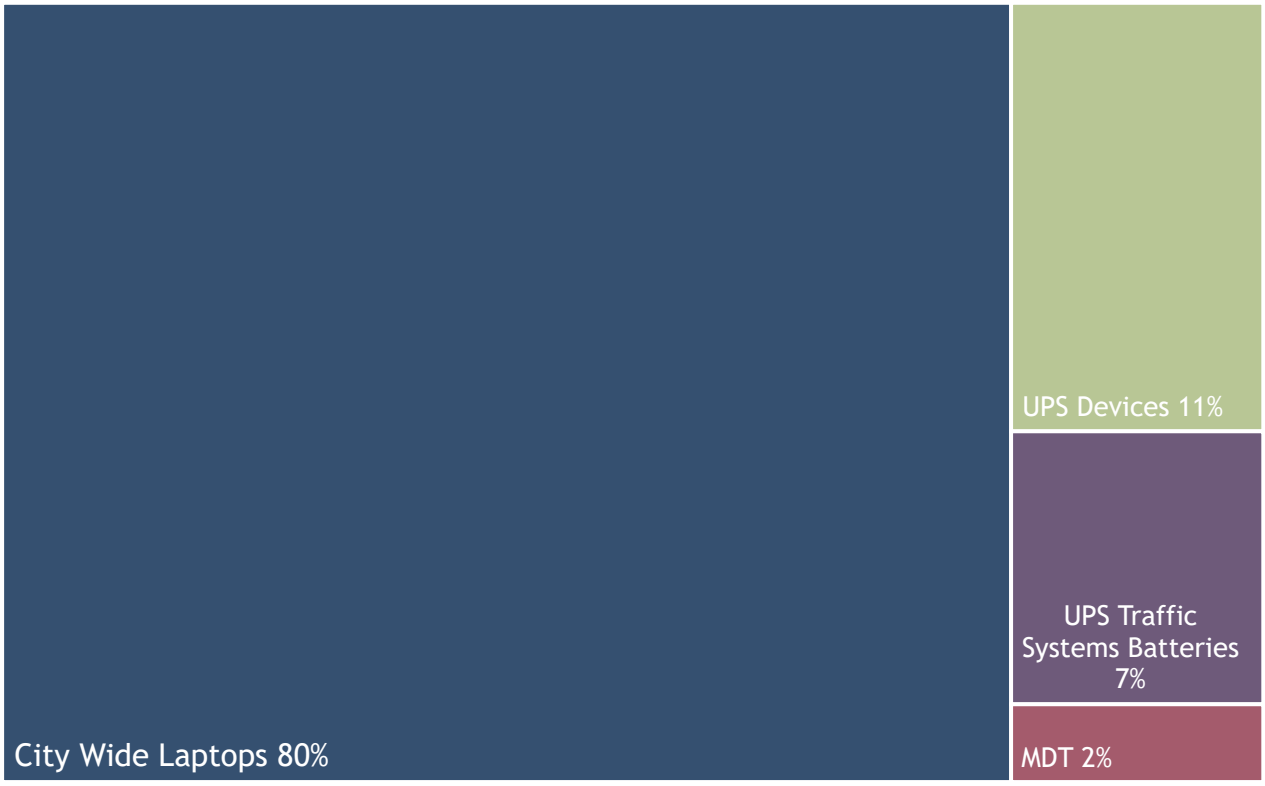
*Funds are held for future planned replacements.

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

IT REPLACEMENT FUND- SOURCES



IT REPLACEMENT FUND- USES



CITY OF COLLEGE STATION
EQUIPMENT REPLACEMENT FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 1,302,409**	**$ 1,544,358**	**$ 1,544,358**	**$ 1,873,838**	
Revenues					
Interdepartmental Charges	$ 179,105	$ 239,661	$ 241,836	$ 239,661	0.00%
Investment Earnings	61,067	50,200	87,644	80,000	59.36%
Total Revenues	$ 240,172	$ 289,861	$ 329,480	$ 319,661	10.28%
Total Funds Available	**$ 1,542,581**	**$ 1,834,219**	**$ 1,873,838**	**$ 2,193,499**	19.59%
Transfers:					
Transfers Out for Replacements	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	**$ -**	**$ -**	**$ -**	**$ -**	-
Total Increase (Decrease)	$ 240,172	$ 289,861	$ 329,480	$ 319,661	
Measurement Focus Increase (Decrease)	**$ 1,777**				
Ending Working Capital	**$ 1,544,358**	**$ 1,834,219**	**$ 1,873,838**	**$ 2,193,499**	19.59%

FLEET MAINTENANCE FUND



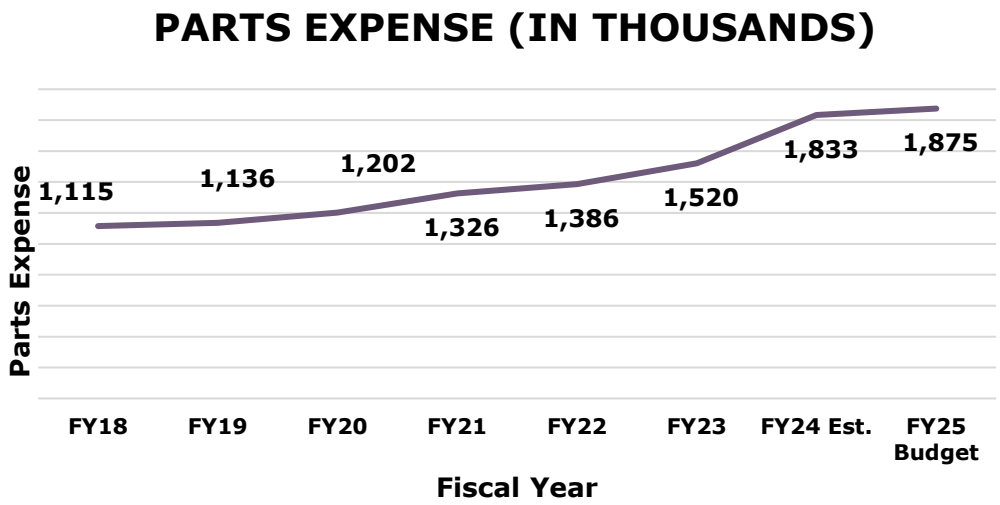
The Fleet Maintenance Fund is an Internal Service Fund that provides fleet management and services for the City's vehicles and motorized equipment and is supported by charges paid by the applicable City departments.

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

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

Revenues are transfers from departmental budgets to the Fleet Maintenance Fund. Fleet charges to the departments are projected to increase 10% due to escalating prices for parts and labor.

Expenditures are primarily parts and personnel (mechanics and other support staff). Parts expenditures have increased 68% from FY18 to FY25 approved budget due to the increase in vehicles and motorized equipment.



The budget for FY25 includes the following SLAs:

Service Level Adjustments	*One-Time*	*Recurring*	*Total*	*Strategic Plan*	KPI
After hours preventative maintenance program (2 technicians)	$5,900	$171,428	$177,328	Goal 2	-
PTNB Warehouse Assistant position to Full-Time	-	47,764	47,764	Goal 2	-
Fleet Maintenance SLAs Total	**$5,900**	**$219,192**	**$225,092**		

- SLA funding for two after hours preventative maintenance technicians. Technicians will offer greater flexibility and responsiveness and extend the productive use of vehicles and equipment. Conducting maintenance, repairs, and inspections outside of peak operating hours will minimize disruptions to daily operations. By scheduling these tasks during off-peak times, such as evenings, fleet downtime will be reduced, ensuring that vehicles remain in optimal condition and ready for use during regular business hours.



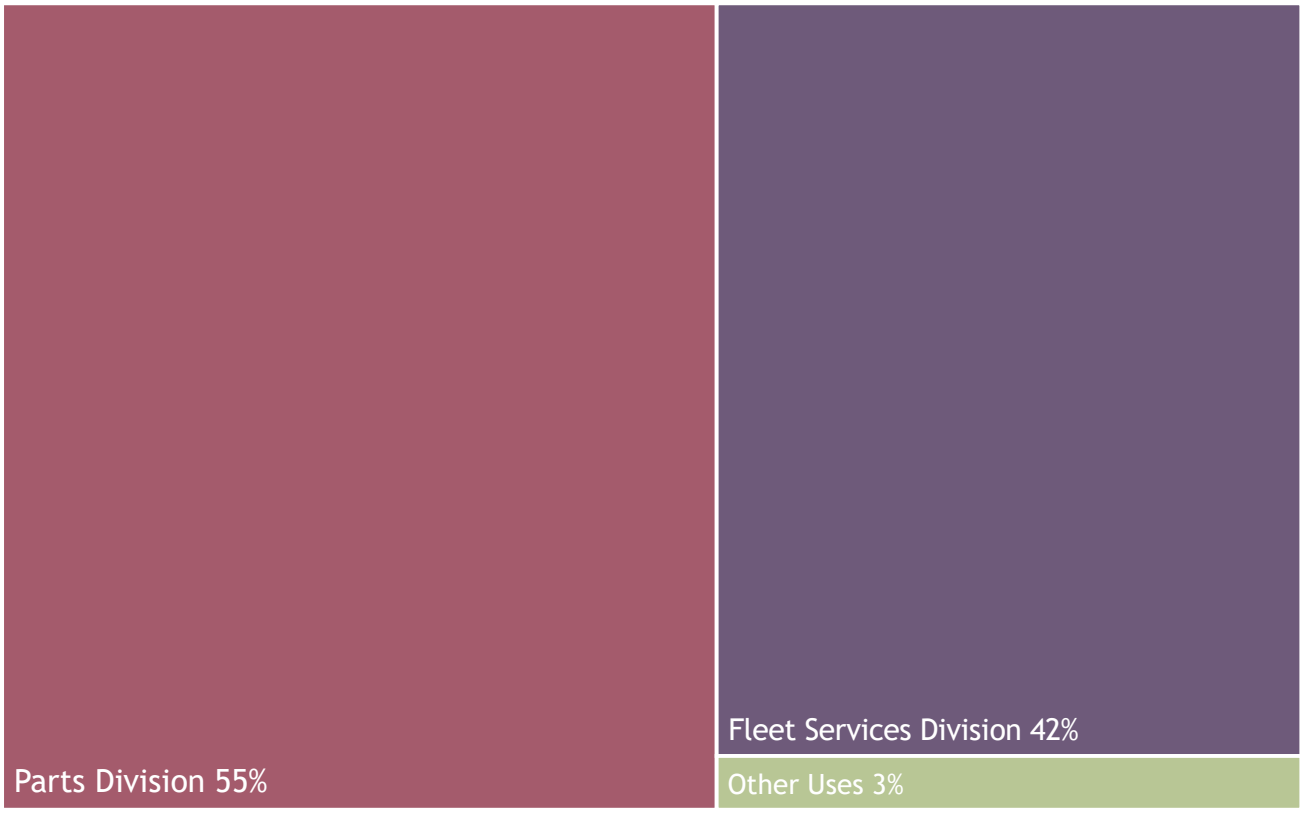
- SLA funding to adjust the current part time non benefitted (PTNB) to a full-time position. Tasks such as inventory management, parts ordering, and equipment maintenance can be completed more quickly, reducing downtime for vehicles and equipment, and improving overall fleet performance.

Working capital is projected to increase in FY25 due to the additional fleet charges related to the City's fleet growth.

CITY OF COLLEGE STATION
FLEET MAINTENANCE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 362,949**	**$ 566,267**	**$ 566,267**	**$ 695,096**	
Revenues					
Fleet Charges	$ 3,334,224	$ 3,602,100	$ 3,602,100	$ 3,961,376	9.97%
Investment Earnings	26,121	20,000	32,234	22,000	
Misc Non-Operating	-	-	-	-	-
Total Revenues	$ 3,360,345	$ 3,622,100	$ 3,634,336	$ 3,983,376	9.97%
Total Funds Available	**$ 3,723,294**	**$ 4,188,367**	**$ 4,200,603**	**$ 4,678,472**	11.70%
Expenditures:					
Public Works Dept	$ 3,096,826	$ 3,512,479	$ 3,505,507	$ 3,873,172	10.27%
Pay Plan Contingency	-	22,566	-	20,620	
Total Operating Expenditures	$ 3,096,826	$ 3,535,045	$ 3,505,507	$ 3,893,792	10.15%
Transfers:					
Transfers In - Replacements	(400)	(15,000)	-	-	-100.00%
Other (Sources) Uses					
Capital Outlay	400	-	-	-	-
Other	56,633	15,000	-	-	-100.00%
Contingency	-	-	-	97,375	-
Total Other (Sources) Uses	57,033	15,000	-	97,375	549.17%
Total Expenditures & Transfers	**$ 3,153,459**	**$ 3,535,045**	**$ 3,505,507**	**$ 3,991,167**	12.90%
Total Increase (Decrease)	$ 206,886	$ 87,055	$ 128,829	$ (7,791)	
Measurement Focus Increase (Decrease)	(3,568)				
Ending Working Capital	**$ 566,267**	**$ 653,322**	**$ 695,096**	**$ 687,305**	

FLEET MAINTENANCE FUND- USES



CITY OF COLLEGE STATION
FLEET MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Parts	$ 1,804,090	$ 1,980,731	$ 2,135,282	$ 2,205,535	11.35%
Fleet Services	1,292,736	1,531,748	1,370,225	1,667,637	8.87%
Pay Plan Contingency	-	22,566	-	20,620	
TOTAL	$ 3,096,826	$ 3,535,045	$ 3,505,507	$ 3,893,792	10.15%

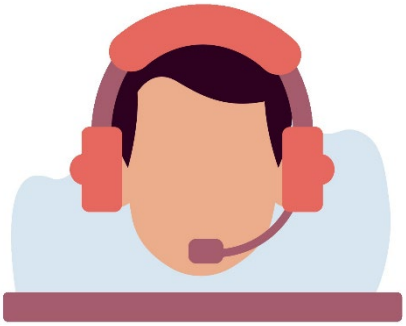
EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 1,140,147	$ 1,232,928	$ 1,178,022	$ 1,463,506	18.70%
Health Insurance	251,335	274,833	251,286	312,476	13.70%
Supplies	1,578,494	1,764,000	1,889,490	1,962,475	11.25%
Maintenance	26,645	30,841	36,927	31,195	1.15%
Purchased Services	93,460	174,938	134,843	103,520	-40.82%
Capital Outlay	6,745	34,939	14,939	-	-100.00%
Pay Plan Contingency	-	22,566	-	20,620	
TOTAL	$ 3,096,826	$ 3,535,045	$ 3,505,507	$ 3,893,792	10.15%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Parts	3.00	3.00	4.00	33.33%
Fleet Services	15.00	15.00	17.00	13.33%
TOTAL	18.00	18.00	21.00	16.67%

UTILITY CUSTOMER SERVICE FUND



The Utility Customer Service (UCS) Fund is an Internal Service Fund that accumulates utility billing and collection revenues and expenses. The UCS Department provides the following services for the Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance Funds:

- Utility billing and collection
- Service connection and disconnection
- Customer account creation
- General customer service

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

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

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

Transfers from the utility funds increased for FY25 inflationary pressures. Staff reviews the transfer annually and adjusts it to align with projected expenses. Investment earnings are expected to increase due to projected fund balance and higher interest rates.

The FY25 operating budget decreased due to one-time FY24 SLA's. The primary costs in this fund are salary and benefits, credit card processing fees, and the water meter reading service contract. The non-operating budget increased due to Contingency in anticipation of additional inflationary increases.



The ending working capital is expected to decrease as existing UCS resources, which were transferred in prior fiscal years, are utilized.

CITY OF COLLEGE STATION
UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change Budget FY24 to FY25
Beginning Working Capital	**$ 1,810,962**	**$ 2,230,142**	**$ 2,230,142**	**$ 1,160,404**	
Revenues					
Service Charges	$ 3,597,000	$ 2,805,000	$ 2,337,500	$ 3,281,000	16.97%
Other Revenue	158,615	154,000	100,960	154,000	0.00%
Investment Earnings	100,056	75,000	107,820	115,000	53.33%
Total Revenues	$ 3,855,670	$ 3,034,000	$ 2,546,280	$ 3,550,000	17.01%
Total Funds Available	**$ 5,666,632**	**$ 5,264,142**	**$ 4,776,422**	**$ 4,710,404**	-10.52%
Expenditures:					
Fiscal Services Dept	$ 3,419,887	$ 4,583,591	$ 3,616,018	$ 4,464,048	-2.61%
Pay Plan Contingency	-	74,886	-	14,933	
Total Operating Expenditures	$ 3,419,887	$ 4,658,477	$ 3,616,018	$ 4,478,981	-3.85%
Other (Sources) Uses					
Misc Nonoperating Exp	24,251	-	-	-	-
Contingency	-	100,000	-	197,500	
Total Other (Sources) Uses	24,251	100,000	-	197,500	97.50%
Total Expenditures & Transfers	**$ 3,444,138**	**$ 4,758,477**	**$ 3,616,018**	**$ 4,676,481**	-1.72%
Total Increase (Decrease)	$ 411,532	$ (1,724,477)	$ (1,069,738)	$ (1,126,481)	-34.68%
Measurement Focus Increase (Decrease)	7,648				
Ending Working Capital	**$ 2,230,142**	**$ 505,665**	**$ 1,160,404**	**$ 33,923**	-93.29%

CITY OF COLLEGE STATION
UTILITY CUSTOMER SERVICE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Billing/Collections	$ 3,419,887	$ 4,583,591	$ 3,616,018	$ 4,464,048	-2.61%
Pay Plan Contingency	-	74,886	-	14,933	
TOTAL	$ 3,419,887	$ 4,658,477	$ 3,616,018	$ 4,478,981	-3.85%

EXPENDITURE BY CLASSIFICATION

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Salaries and Benefits	$ 851,494	$ 1,230,206	$ 1,059,120	$ 1,309,461	6.44%
Health Insurance	215,129	290,009	247,690	296,203	2.14%
Supplies	193,537	536,232	573,460	298,950	-44.25%
Maintenance	9,943	7,271	8,150	12,510	72.05%
Purchased Services	2,149,785	2,519,873	1,727,598	2,546,924	1.07%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	74,886	-	14,933	
TOTAL	$ 3,419,887	$ 4,658,477	$ 3,616,018	$ 4,478,981	-3.85%

PERSONNEL

	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Billing/Collections	20.00	20.00	20.00	0.00%
TOTAL	20.00	20.00	20.00	0.00%

APPENDIX A
CITY COUNCIL BUDGET ORDINANCE

ORDINANCE NO. 2024-4539

AN ORDINANCE ADOPTING A BUDGET FOR THE 2024-2025 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2024 to September 30, 2025, 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 2024-25 Fiscal Year Fleet and Equipment Replacement Funds, and technology related hardware and software as set out in **Attachment "A"** to this Ordinance.

PART 7: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 22ND DAY OF AUGUST 2024.

ATTEST:

Tanya Smith

City Secretary

APPROVED:

John P. Nichols

Mayor

APPROVED:

John C. Fabis

City Attorney

ATTACHMENT A

2024-25 FISCAL YEAR FLEET AND EQUIPMENT REPLACEMENT FUNDS AND 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	2,200	440,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replacement Public Safety Mobile Data Terminals	5	6,000	30,000
Replace single server	3	15,000	45,000
Server replacement parts			10,000
Server OS replacement/upgrade			40,000
SQL Std	8	8,500	68,000
Replacement UPS battery/units			109,400
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw			35,000
Computer Network Maint. and Equipment Replacement			40,000
Motorola Radio Repair/Replacement			37,000

Telephone Repair/Replacement			20,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			**$1,120,400**
Service Level Adjustments			
Rubrik			200,117
Host Servers (2)			108,000
Aerial Imagery			162,500
Subtotal - Service Level Adjustments			**$470,617**
Unscheduled Replacements/Additions			
Estimated Additional Computer setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	75	1,800	135,000
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks and other subscriptions			30,000
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop,Illustrator, Premier, Audition Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw, Cognos			20,000
Estimated Additional Printers/Plotters			12,000
Estimated Computer misc. parts includes: hard drives, network cards, network cables			10,000
Estimated Monitor upgrades includes: larger than standard			12,500
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			100,000
Added M365 additional licenses and services			330,000
Solarwinds			15,000
Rubrik			130,606
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			**$829,654**
PC Hardware and Software Maintenance/Subscriptions			
HP Printer/Plotter Maintenance			1,500
AutoCAD			17,000

Adobe Creative Suite			15,000
Adobe Pro			10,000
Barracuda Spam/Spyware			33,000
Firewall Maintenance			97,000
Aruba Maintenance			7,000
Everbridge Paging Subscription			42,500
Siemens Access Control System			32,000
Subtotal - PC Software Maintenance			**$255,000**
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2	9,000	18,000
Subtotal - IBM Hardware and Software Maintenance			**$33,000**

Grand Total $3,159,171

APPENDIX B

FY25 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
GENERAL FUND									
	Police	Police Officers & Vehicles (COPS Grant)	168,466	263,134	431,600	-	431,600	2.00	1.00
	Police	K9 Sergeant	181,118	189,082	370,200	-	370,200	1.00	1.00
	Police	Support Services Police Assistant	3,795	72,105	75,900	-	75,900	1.00	
	Police	Inventory Control Software	9,300	4,800	14,100	-	14,100		
	Police	Dispatch Aqua Licenses	5,500	5,500	11,000	-	11,000		
	Police	PLS Dispatch PRO	-	3,400	3,400	-	3,400		
	TOTAL POLICE		**$ 368,179**	**$ 538,021**	**$ 906,200**	**$ -**	**$ 906,200**	**4.00**	**2.00**
	Fire	HAAS Alert - Increase Responder Safety	1,550	8,064	9,614	-	9,614	-	-
	Fire	Electric Vehicle Fire Blankets	24,000	-	24,000	-	24,000	-	-
	TOTAL FIRE DEPARTMENT		**$ 25,550**	**$ 8,064**	**$ 33,614**	**$ -**	**$ 33,614**	**-**	**-**
	Public Works	Traffic Signs & Markings Technician	-	75,649	75,649	-	75,649	1.00	-
	Public Works	Thermoplastic Pavement Markings (maintenance increase)	75,000	-	75,000	-	75,000	-	-
	Public Works	Streets - 16 Yard Dump Truck	163,800	36,800	200,600	-	200,600	-	1.00
	Public Works	Streets - Small Pad Foot Roller	200,000	31,500	231,500	-	231,500	-	1.00
	Public Works	Traffic Calming	-	212,000	212,000	-	212,000	-	-
	TOTAL PUBLIC WORKS		**$ 438,800**	**$ 355,949**	**$ 794,749**	**$ -**	**$ 794,749**	**1.00**	**2.00**
	Parks	Wolf Pen Master Plan / Feasibility Study	120,000	-	120,000	-	120,000	-	-
	Parks	Turf Fertilizer Sprayer/Spreader	25,000	6,500	31,500	-	31,500	-	1.00
	Parks	Turf Aerator Replacements (x2)	30,000	6,500	36,500	-	36,500	-	2.00
	Parks	Park Ranger O & M Funds		10,000	10,000	-	10,000	-	-
	Parks	Compact Utility Loader	70,000	17,500	87,500	-	87,500	-	1.00
	Parks	Volunteer and Community Engagement Coordinator	2,810	115,079	117,889	-	117,889	1.00	-
	Parks	Concrete Planer	15,000	5,500	20,500	-	20,500	-	1.00
	Parks	Urban Heat Island Tree Plantings	375,230	-	375,230	-	375,230	-	-
	TOTAL PARKS AND RECREATION		**$ 638,040**	**$ 161,079**	**$ 799,119**	**$ -**	**$ 799,119**	**1.00**	**5.00**
	Planning & Development	2010 BPG Master Plan Update	51,000	3,000	54,000	-	54,000	-	-
	Planning & Development	Preliminary Engineering Report	60,000	-	60,000	-	60,000	-	-
	Planning & Development	Survey Control Monument Update	75,000	-	75,000	-	75,000	-	-
	Planning & Development	Residential Tree Planting Program	43,125	-	43,125	-	43,125	-	-
	TOTAL PLANNING AND DEVELOPMENT		**$ 229,125**	**$ 3,000**	**$ 232,125**	**$ -**	**$ 232,125**	**-**	**-**
		Description							
	IT	Fiber reel trailer replacement	13,400	-	13,400	-	13,400	-	-
	IT	Outside training, travel and uniform increase	-	24,400	24,400	-	24,400	-	-
	TOTAL IT		**$ 13,400**	**$ 24,400**	**$ 37,800**	**$ -**	**$ 37,800**	**-**	**-**
	Fiscal Services	Finance - Conversion of PTNB AP Clerk to FT	-	52,700	52,700	-	52,700	1.00	-
	Fiscal Services	Finance - Payroll Specialist	2,810	79,290	82,100	-	82,100	1.00	
	Fiscal Services	Finance - Buyer	2,810	101,444	104,254	-	104,254	1.00	-
	Fiscal Services	Court - Deputy Court Clerks	5,620	133,980	139,600	-	139,600	2.00	-
	Fiscal Services	Court - Marshal Replacement Vehicle Upgrade	35,000	9,300	44,300	-	44,300	-	-
	TOTAL FISCAL SERVICES		**$ 46,240**	**$ 376,714**	**$ 422,954**	**$ -**	**$ 422,954**	**5.00**	**-**
	Capital Projects Operations	Facilities Asset Manager	42,810	136,743	179,553	-	179,553	1.00	1.00
	TOTAL CAPITAL PROJECTS OPERATIONS		**$ 42,810**	**$ 136,743**	**$ 179,553**	**$ -**	**$ 179,553**	**1.00**	**1.00**

APPENDIX B

FY25 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	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	History Book	15,000	-	15,000	-	15,000	-	-
	Economic Development	Master Plan Update	150,000	-	150,000	-	150,000	-	-
	City Attorney	Paid Summer Law Clerk	-	10,775	10,775	-	10,775	-	-
	Public Communications	New City Website	60,000	3,500	63,500	-	63,500	-	-
	Public Communications	Citizen Survey	25,000	-	25,000	-	25,000	-	-
	Eco Dev/Tourism	Event Space Supplies	10,000	-	10,000	-	10,000	-	-
	Eco Dev/Tourism	Hometown Tailgates	40,000	-	40,000	-	40,000	-	-
	Eco Dev/Tourism	Lobby Merchandise	10,000	-	10,000	-	10,000	-	-
	Human Resources	CDL Program Vehicle & Range	225,000	35,100	260,100	-	260,100	-	1.00
	TOTAL GENERAL GOVERNMENT		**$ 560,000**	**$ 49,375**	**$ 609,375**	**$ -**	**$ 609,375**	**-**	**1.00**
	TOTAL GENERAL FUND		**$ 2,362,144**	**$ 1,653,345**	**$ 4,015,489**	**$ -**	**$ 4,015,489**	**12.00**	**11.00**

EMPLOYEE BENEFITS FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Employee Benefits	Wellness Activity Room	50,000	-	50,000	-	50,000	-	-
TOTAL EMPLOYEE BENEFITS FUND		**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**-**	**-**

FLEET MAINTENANCE FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Fleet Maintenance	After hours preventative maintenance program (2 Technicians)	5,900	171,428	177,328	-	177,328	2.00	-
Fleet Maintenance	PTNB Warehouse Asst. to FT	-	47,764	47,764	-	47,764	1.00	-
TOTAL FLEET MAINTENANCE FUND		**$ 5,900**	**$ 219,192**	**$ 225,092**	**$ -**	**$ 225,092**	**3.00**	**-**

HOT FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Tourism	Events Servicing Coordinator	2,810	113,879	116,689	-	116,689	1.00	-
Tourism	HOT Grants	120,000	-	120,000	-	120,000	-	-
Tourism	Tourism Marketing and Advertising	-	100,000	100,000	-	100,000	-	-
Tourism	Visitor Guides and Digital Marketing Content	55,000		55,000	-	55,000	-	-
Tourism	Games of Texas Summer 2025	750,000	-	750,000	-	750,000	-	-
TOTAL HOT FUND		**$ 927,810**	**$ 213,879**	**$ 1,141,689**	**$ -**	**$ 1,141,689**	**1.00**	**-**

DRAINAGE FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Drainage	Drainage Infrastructure Condition Assessment Crew Leader + Equipment Operator	89,500	172,974	262,474	-	262,474	2.00	1.00
Drainage	Boom Mower	350,000	96,500	446,500	-	446,500	-	1.00
Drainage	Drainage maintenance increase	-	75,000	75,000	-	75,000	-	-
Drainage	Flood Study and LOMR	175,000	-	175,000	-	175,000	-	-
Drainage	Flood Hazard Assessment	100,000	-	100,000	-	100,000	-	-
TOTAL DRAINAGE FUND		**$ 714,500**	**$ 344,474**	**$ 1,058,974**	**$ -**	**$ 1,058,974**	**2.00**	**2.00**

NORTHGATE PARKING FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Northgate Parking	University Drive Pedestrian Safety Study	250,000		250,000	-	250,000	-	-
Northgate Parking	Implementation of Bike Lanes on Nagle	12,654		12,654	-	12,654	-	-
Northgate Parking	Additional Cameras (University, Surface lot)	60,000	7,000	67,000	-	67,000	-	-
Northgate Parking	Tree Well & Grate Repair in Northgate	35,500	-	35,500	-	35,500	-	-
TOTAL NORTHGATE PARKING FUND		**$ 358,154**	**$ 7,000**	**$ 365,154**	**$ -**	**$ 365,154**	**-**	**-**

APPENDIX B

FY25 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment

ELECTRIC FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Electric	Engineering Superintendent & Vehicle	52,810	209,973	262,783	-	262,783	1.00	1.00
TOTAL ELECTRIC FUND		**$ 52,810**	**$ 209,973**	**$ 262,783**	**$ -**	**$ 262,783**	**1.00**	**1.00**

WATER FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Water	Regulatory Compliance Manager	4,810	135,621	140,431	-	140,431	1.00	-
Water	Master Plan Update	400,000	-	400,000	-	400,000	-	-
Water	Water Meter Testing Bench	200,000	-	200,000	-	200,000	-	-
Water	Water Connected Irrigation Rebate	-	10,000	10,000	-	10,000	-	-
TOTAL WATER FUND		**$ 604,810**	**$ 145,621**	**$ 750,431**	**$ -**	**$ 750,431**	**1.00**	**-**

WASTEWATER FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Wastewater	Wastewater Master Plan Update	350,000	-	350,000	-	350,000	-	-
Wastewater	Plant Maintenance Operators	80,000	169,034	249,034	-	249,034	2.00	1.00
TOTAL WASTEWATER FUND		**$ 430,000**	**$ 169,034**	**$ 599,034**	**$ -**	**$ 599,034**	**2.00**	**1.00**

SOLID WASTE FUND	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Solid Waste	Residential Automated Vehicle + FTE	492,543	251,289	743,832	-	743,832	1.00	1.00
Solid Waste	Bulk & Brush Grapple Vehicle - Spare	349,425	104,391	453,816	-	453,816	-	1.00
TOTAL SOLID WASTE FUND		**$ 841,968**	**$ 355,680**	**$ 1,197,648**	**$ -**	**$ 1,197,648**	**1.00**	**2.00**
TOTAL ALL FUNDS		**$ 6,348,096**	**$ 3,318,198**	**$ 9,666,294**	**$ -**	**$ 9,666,294**	**23.00**	**17.00**

FUTURE YEAR PLANNED (based on FY25 cost estimates)

Police	Police Officers	340,000	800,000	1,140,000	-	1,140,000	5.00	-
Fire	Fire Station #7 staffing	277,270	1,241,260	1,518,530	-	1,518,530	12.00	-
TOTAL FUTURE YEAR PLANNED		**$ 617,270**	**$ 2,041,260**	**$ 2,658,530**	**$ -**	**$ 2,658,530**	**17.00**	**-**

APPENDIX B

FY25 NOT RECOMMENDED SERVICE LEVEL (SLAs)

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
GENERAL FUND									
	Police	Evidence Supervisor	3,760	88,640	92,400	-	92,400	1.00	-
	Police	Budget Maintenance	-	55,500	55,500	-	55,500	-	-
	Police	CIT Officers	263,092	291,308	554,400	-	554,400	2.00	1.00
	Police	CIT Sergeant	131,498	173,002	304,500	-	304,500	1.00	1.00
	TOTAL POLICE		**$ 398,350**	**$ 608,450**	**$ 1,006,800**	**$ -**	**$ 1,006,800**	**4.00**	**2.00**
	Fire	Protective Clothing and Uniform Increase	-	40,000	40,000	-	40,000	-	-
	Fire	Annual Maintenance for SCBA and Pump Testing	-	36,000	36,000	-	36,000	-	-
	TOTAL FIRE		**$ -**	**$ 76,000**	**$ 76,000**	**$ -**	**$ 76,000**	**-**	**-**
	Public Works	Landscape Maintenance - LEO + Equipment	119,500	101,778	221,278	-	221,278	1.00	2.00
	TOTAL PUBLIC WORKS		**$ 119,500**	**$ 101,778**	**$ 221,278**	**$ -**	**$ 221,278**	**1.00**	**2.00**
	Parks	Recreation Registration Software Upgrade + Mobile App	-	15,300	15,300	-	15,300	-	-
	Parks	Park Ranger Vehicle	45,000	12,500	57,500	-	57,500	-	1.00
	TOTAL PARKS AND RECREATION		**$ 45,000**	**$ 27,800**	**$ 72,800**	**$ -**	**$ 72,800**	**-**	**1.00**
	Fiscal Services	Court - Payment Compliance Tech	2,810	66,990	69,800	-	69,800	1.00	-
	TOTAL FISCAL SERVICES		**$ 2,810**	**$ 66,990**	**$ 69,800**	**$ -**	**$ 69,800**	**1.00**	**-**
	TOTAL GENERAL FUND		**$ 565,660**	**$ 881,018**	**$ 1,446,678**	**$ -**	**$ 1,446,678**	**6.00**	**5.00**

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
General Fund			
Police	226.00	232.00	236.00
Fire *	174.00	174.00	174.00
Public Works	42.00	43.00	44.00
Parks and Recreation	68.70	69.50	70.50
Planning and Development Services	46.00	46.00	46.00
Information Technology	32.25	32.25	32.25
Fiscal Services	49.25	49.25	54.25
Capital Projects Operations	20.00	22.00	23.00
General Government	68.50	69.00	69.00
TOTAL General Fund	**726.70**	**737.00**	**749.00**
Electric Fund	91.00	93.00	94.00
Water Fund	45.00	45.00	46.00
Wastewater Fund	45.00	43.00	45.00
Solid Waste Fund	45.00	46.00	47.00
Northgate Fund	8.00	8.00	8.00
Hotel Tax Fund	17.30	16.50	17.50
Community Development Fund	4.00	3.50	3.50
Drainage Fund	18.00	18.00	20.00
Court Security Fund	0.50	0.50	0.50
Utility Customer Service Fund	20.00	20.00	20.00
Fleet Maintenance Fund	18.00	18.00	21.00
GRAND TOTAL ALL FUNDS	**1,038.50**	**1,048.50**	**1,071.50**

*** Twelve firefighters will be added to the budget via a Budget Amendment during FY25 with costs showing up in FY26.**

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
GENERAL FUND			
POLICE DEPARTMENT			
Administration	10.00	11.00	11.00
Uniform Patrol	111.00	116.00	119.00
Criminal Investigation	34.00	35.00	35.00
Recruiting & Training	11.00	11.00	12.00
Support Services	8.00	8.00	8.00
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	8.00	7.00	7.00
Technology Services	3.00	3.00	3.00
Police Department Total	**226.00**	**232.00**	**236.00**
FIRE DEPARTMENT			
Administration	11.00	11.00	11.00
Emergency Management	2.00	2.00	2.00
Emergency Operations	154.00	154.00	154.00
Prevention	7.00	7.00	7.00
Fire Department Total	**174.00**	**174.00**	**174.00**
PUBLIC WORKS DEPARTMENT			
Administration	6.00	6.00	6.00
Traffic Engineering	3.00	3.00	3.00
Facilities Maintenance	-	-	-
Streets Maintenance	19.00	19.00	19.00
Traffic Signs/Markings	4.00	4.00	5.00
Irrigation Maintenance	4.00	5.00	5.00
Traffic Signals	6.00	6.00	6.00
Public Works Department Total	**42.00**	**43.00**	**44.00**

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
PARKS AND RECREATION DEPARTMENT			
Administration	6.00	6.00	7.00
Recreation - Administration	1.20	1.20	1.20
Tourism and Athletics	0.20	-	-
Recreation -Community Events	2.40	2.40	2.40
Recreation -Tourism Events	0.50	0.50	0.50
Tourism - Athletics & Special Events	3.10	2.90	2.90
Recreation Programs	7.40	7.40	7.40
Parks Operations - Administration	5.00	6.00	6.00
Parks Operations - East District	21.00	21.00	21.00
Parks Operations - South District	11.00	11.00	11.00
Parks Operations - West District	9.00	9.00	9.00
Parks Operations	46.00	47.00	47.00
Cemetery	5.00	5.00	5.00
Parks and Recreation Department Total	**68.70**	**69.50**	**70.50**
PLANNING AND DEVELOPMENT SERVICES DEPARTMENT			
Administration	2.00	2.00	2.00
Engineering	9.00	8.00	8.00
Building Inspection	9.00	12.00	12.00
Development Coordination	8.00	5.00	5.00
Planning	4.00	3.00	3.00
Transportation	3.00	4.00	4.00
GIS	2.00	2.00	2.00
Land Development Review	9.00	10.00	10.00
Planning and Development Services Total	46.00	46.00	46.00

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
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	1.00
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	3.00	4.00	4.00
Communication Services	5.00	4.00	4.00
Information Technology Total	32.25	32.25	32.25
FISCAL SERVICES DEPARTMENT			
Fiscal Administration	29.00	29.00	32.00
Municipal Court	19.25	19.25	21.25
Judiciary	1.00	1.00	1.00
Fiscal Services Total	49.25	49.25	54.25
CAPITAL PROJECTS OPERATIONS DEPARTMENT			
Capital Projects Operations	20.00	22.00	23.00
GENERAL GOVERNMENT DEPARTMENT			
City Secretary	5.50	5.50	5.50
Internal Audit	2.00	2.00	2.00
City Manager	10.00	10.00	10.00
Economic Development & Tourism	4.00	4.00	4.00
City Attorney	11.00	11.00	11.00
Public Communications	8.00	8.00	8.00
Community Services Admin.	3.00	3.50	3.50
Community Services Code Enforcement	7.00	7.00	7.00
Community Services	10.00	10.50	10.50
Human Resources	18.00	18.00	18.00
	68.50	69.00	69.00
GENERAL FUND TOTAL	**726.70**	**737.00**	**749.00**

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
ELECTRIC FUND			
Warehouse Operations	5.00	5.00	5.00
Administration	9.00	9.00	9.00
Substations	13.00	13.00	13.00
Utility Dispatch Operations	12.00	12.00	12.00
Electric Compliance	2.00	2.00	2.00
Engineering and Design	9.00	9.00	10.00
Energy Management Service	2.00	2.00	2.00
Transmission & Distribution	29.00	29.00	29.00
SCADA	3.00	5.00	5.00
AMI	7.00	7.00	7.00
ELECTRIC FUND TOTAL	**91.00**	**93.00**	**94.00**
WATER FUND			
Water Production	6.00	6.00	6.00
Water Distribution	39.00	39.00	40.00
WATER FUND TOTAL	**45.00**	**45.00**	**46.00**
WASTEWATER FUND			
Wastewater Collection	17.00	17.00	17.00
Wastewater Treatment	28.00	26.00	28.00
WASTEWATER FUND TOTAL	**45.00**	**43.00**	**45.00**
WATER SERVICES TOTAL	**90.00**	**88.00**	**91.00**
SOLID WASTE FUND			
Residential Collection	30.50	30.50	31.50
Commercial Collection	14.50	15.50	15.50
SOLID WASTE FUND TOTAL	**45.00**	**46.00**	**47.00**
NORTHGATE FUND			
Parking	8.00	8.00	8.00
NORTHGATE FUND TOTAL	**8.00**	**8.00**	**8.00**

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget
HOTEL TAX FUND			
Parks & Rec	3.30	2.50	2.50
Public Communications	-	-	-
Hotel Tax-Tourism Admin	7.00	5.00	5.00
Hotel Tax-Conventions Tourism	3.00	2.00	2.00
Hotel Tax-Events Tourism	1.00	3.00	4.00
Hotel Tax-Sports Tourism	3.00	4.00	4.00
HOTEL TAX FUND TOTAL	**17.30**	**16.50**	**17.50**
COMMUNITY DEVELOPMENT FUND			
Community Development	4.00	3.50	3.50
COMMUNITY DEVELOPMENT FUND TOTAL	**4.00**	**3.50**	**3.50**
DRAINAGE FUND			
Engineering	1.00	1.00	1.00
Maintenance	17.00	17.00	19.00
DRAINAGE FUND TOTAL	**18.00**	**18.00**	**20.00**
COURT SECURITY FUND			
Municipal Court	0.50	0.50	0.50
COURT SECURITY FUND TOTAL	**0.50**	**0.50**	**0.50**
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			
Parts	3.00	3.00	4.00
Administration	15.00	15.00	17.00
FLEET MAINTENANCE FUND TOTAL	**18.00**	**18.00**	**21.00**

FULL TIME	**1,036.00**	**1,045.00**	**1,045.00**
PART TIME	**2.50**	**2.50**	**2.50**
ALL FUNDS TOTAL	**1,038.50**	**1,048.50**	**1,071.50**

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
GENERAL FUND				
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	1.00	1.00	PDO
Accreditation Manager	1.00	1.00	1.00	G22
Business Services Specialist	1.00	1.00	1.00	G18
Public Relations Coordinator	1.00	1.00	1.00	G19
Staff Assistant II	-	1.00	1.00	G13
UNIFORM PATROL				
Lieutenant	3.00	3.00	3.00	PDTA
Sergeant	13.00	13.00	13.00	PDS
Police Officer	91.00	96.00	99.00	PDO
Police Assistant	4.00	4.00	4.00	G13
CRIMINAL INVESTIGATION				
Lieutenant	1.00	1.00	1.00	PDTA
Sergeant	3.00	4.00	4.00	PDS
Police Officer	23.00	21.00	21.00	PDO
Criminal Intelligence Analyst	1.00	1.00	1.00	G20
Forensic Supervisor	1.00	1.00	1.00	G18
Forensic Technician	2.00	2.00	2.00	G16/G17
Victim Advocate	1.00	2.00	2.00	G19
Police Assistant	2.00	2.00	2.00	G13
Staff Assistant II	-	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	3.00	4.00	4.00	PDO
Civilian Training Coordinator	1.00	1.00	1.00	G14
Staff Assistant II	2.00	1.00	1.00	G13
Police Assistant	2.00	2.00	3.00	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
Custodian	2.00	2.00	2.00	G11
COMMUNICATIONS				
Communication Manager	1.00	1.00	1.00	G22
Communication Supervisor	4.00	4.00	4.00	G18
Sr. Public Safety Telecommunicator	6.00	6.00	6.00	G15
Public Safety Telecommunicator	17.00	17.00	17.00	G14
SPECIAL OPERATIONS				
Lieutenant	1.00	1.00	1.00	PDTA
INFORMATION SERVICES				
Information Services Manager	1.00	1.00	1.00	G22
Records Supervisor	1.00	1.00	1.00	G17
Evidence Technician	3.00	3.00	3.00	G13/G14
Police Assistant	2.00	2.00	2.00	G13
Records Technician I - III	5.00	5.00	5.00	G12

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
COMMUNITY ENHANCEMENT				
Sergeant	1.00	1.00	1.00	PDS
Police Officer	7.00	6.00	6.00	PDO
TECHNOLOGY SERVICES				
Public Safety Technology Manager	1.00	1.00	1.00	G22
Technology Services Specialist	1.00	1.00	1.00	G16
Public Safety GIS Analyst	1.00	1.00	1.00	G20
FIRE				
ADMINISTRATION				
Fire Chief	1.00	1.00	1.00	EX
Asst. Fire Chief	2.00	2.00	2.00	AD
Battalion Chief	3.00	3.00	3.00	FD4
Accreditation Manager	1.00	1.00	1.00	FD3
EMS Compliance Educator	1.00	1.00	1.00	G19
Fire Services Inventory Management Specialist	1.00	1.00	1.00	G16
Business Services Specialist	1.00	1.00	1.00	G18
Fire Services Inventory Control Technician	1.00	1.00	1.00	G13
EMERGENCY MANAGEMENT				
Battalion Chief -EMC	1.00	1.00	1.00	FD4
Staff Assistant II	1.00	1.00	1.00	G13
EMERGENCY OPERATIONS				
Battalion Chief	3.00	3.00	3.00	FD4
Captain	27.00	27.00	27.00	FD3
Apparatus Operator	30.00	30.00	30.00	FD2
Paramedic II	12.00	12.00	12.00	FD2
Firefighter	82.00	82.00	82.00	FD1
Fire Marshal	1.00	1.00	1.00	FD4
Deputy Fire Marshal	4.00	4.00	4.00	FD3
Community Risk Reduction Specialist	1.00	1.00	1.00	G19
Fire Inspector	1.00	1.00	1.00	G16
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				
Engineer I	1.00	1.00	1.00	L22
Senior Engineer II	1.00	1.00	1.00	L26
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
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	2.00	2.00	3.00	G14
IRRIGATION MAINTENANCE				
Landscape Supervisor	1.00	1.00	1.00	G16

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Crew Leader	1.00	1.00	1.00	G15
Irrigation Specialist I/II	2.00	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
Administrative Support Specialist	1.00	1.00	1.00	G15
Business Services Manager	1.00	1.00	1.00	G22
Marketing Coordinator	1.00	1.00	1.00	G19
Volunteer and Community Engagment Coordinator	-	-	1.00	G20
Staff Assistant II	2.00	2.00	2.00	G13
TOURISM AND ATHLETICS				
Tourism Manager (Parks and Recreation Manager)	0.20	-	-	G23
RECREATION - ADMINISTRATION				
Recreation Manager	1.00	1.00	1.00	G23
Assistant Recreation Supervisor - School Age Care	0.20	0.20	0.20	G12
RECREATION -COMMUNITY EVENTS				
Recreation Supervisor	1.40	1.40	1.40	G20
Activities Assistant - Special Events (WPC)	1.00	1.00	1.00	G12
Event Specialist	0.50	0.50	0.50	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 Parks & Rec Manager	-	1.00	1.00	G21
Park Ranger	2.00	2.00	2.00	G14
GIS Analyst	1.00	1.00	1.00	G20
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
Light Equipment Operator - East District	4.00	4.00	4.00	G11
Irrigation Specialist I/II - East District	3.00	3.00	3.00	G12/G13
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				

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Recreation Sports Admin - Recreation Supervisor	1.00	1.00	1.00	G20
Recreation Sports Admin - Athletic Activities Assistant	1.00	1.00	1.00	G12
Recreation Supervisor - Aquatics/Special Events	1.00	1.00	1.00	G20
Lick Creek - Assistant Supervisor	0.40	0.40	0.40	G14
Lincoln Center - Recreation Supervisor	1.00	1.00	1.00	G20
Lincoln Center - Assistant Recreation Supervisor	1.00	1.00	1.00	G14
Staff Assistant	1.00	1.00	1.00	G11
Assistant Recreation Supervisor - Senior Svc.	1.00	1.00	1.00	G14
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				
City Engineer	1.00	1.00	1.00	L27
Assistant City Engineer	1.00	1.00	1.00	L26
Graduate Engineer I/II	1.00	-	-	L20/L21
Construction Inspector	5.00	5.00	5.00	G15
Engineering Program Specialist	1.00	1.00	1.00	G16
BUILDING INSPECTION				
Building Official	1.00	1.00	1.00	G24
Assistant Building Official	-	1.00	1.00	G21
Plans Examiner	3.00	2.00	2.00	G17
Combination Building Inspector	5.00	5.00	5.00	G16/G17
Permit Tech II	-	1.00	1.00	G12
Permit Tech 1/II	-	2.00	2.00	G11
DEVELOPMENT COORDINATION				
Development Svcs Admin Manager	1.00	1.00	1.00	G23
Staff Assistant I/II	3.00	3.00	3.00	G11/G13
Administrative Support Specialist	1.00	1.00	1.00	G15
Permit Technician II	1.00	-	-	G12
Permit Tech I	2.00	-	-	G11
PLANNING				
Long Range Planning Administrator	1.00	-	-	G24
Principal Planner	-	1.00	1.00	G23
Sr. Planner	2.00	1.00	1.00	G21
Staff Planner	-	1.00	1.00	G19
Planning Technician	1.00	-	-	G15
TRANSPORTATION				
Transportation Planning Coordinator	1.00	1.00	1.00	L23
Greenways Planning Administrator	1.00	-	-	G24
Graduate Engineer II	-	1.00	1.00	L20/L21
Staff Planner	1.00	2.00	2.00	G19
GIS				
GIS Analyst	2.00	2.00	2.00	G20
LAND DEVELOPMENT REVIEW				
Land Development Review Administrator	1.00	1.00	1.00	G24
Graduate Engineer I/II	3.00	3.00	3.00	L20/L21
Engineer I	1.00	1.00	1.00	L26
Staff Planner	4.00	4.00	4.00	G19
Planning Technician	-	1.00	1.00	G15
INFORMATION TECHNOLOGY				
ADMINISTRATION				
Chief Information Officer	1.00	1.00	1.00	EX

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
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
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
BUSINESS SERVICES				
Business Systems Manager	1.00	1.00	1.00	G24
Database Administrator	1.00	1.00	1.00	G22
Systems Analyst	4.00	4.00	4.00	G22
NETWORK SERVICES				
Network Systems Analyst	1.00	2.00	2.00	G22
Network Systems Coordinator	1.00	1.00	1.00	G23
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	3.00	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
Finance Support Specialist	3.00	3.00	3.00	G15
Accounting Manager	1.00	1.00	1.00	G22
Accountant/Systems Accountant/Accountant II	5.00	5.00	5.00	G20/G21
Accounting Ops Spec	1.00	1.00	1.00	G13
Accounts Payable Clerk	2.00	2.00	3.00	G12
Payroll Administrator	1.00	1.00	1.00	G16
Payroll Specialist	1.00	1.00	2.00	G13
Purchasing Manager	1.00	1.00	1.00	G22
Buyer I/II	4.00	4.00	5.00	G20/G21
Associate Buyer	1.00	1.00	1.00	G15
Purchasing Assistant	1.00	1.00	1.00	G15
Budget Manager	1.00	1.00	1.00	G23
Budget Supervisor	1.00	1.00	1.00	G22
Budget Analyst/Budget Analyst II	3.00	3.00	3.00	G20/G21
MUNICIPAL COURT				
Municipal Court Administrator	1.00	1.00	1.00	G22
Court Operations Supervisor	1.00	1.00	1.00	G20

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Collections Services Coordinator	1.00	1.00	1.00	G16
Customer Services Coordinator	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
Payment Compliance Representative	3.00	3.00	3.00	G11
Deputy Court Clerk	5.00	5.00	7.00	G11
Juvenile Case Manager	1.00	1.00	1.00	G16
Teen Court Coordinator	0.75	0.75	0.75	G12
City Marshal	1.00	1.00	1.00	MOC
Deputy City Marshal	2.50	2.50	2.50	MO
JUDICIARY				
Municipal Court Judge	1.00	1.00	1.00	EX
GENERAL GOVERNMENT				
CITY SECRETARY				
City Secretary	1.00	1.00	1.00	EX
Deputy City Secretary	1.00	1.00	1.00	G20
Deputy Local Registrar	1.00	1.00	1.00	G13
Records Management Administrator	1.00	1.00	1.00	G19
Staff Assistant	1.00	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
Program Auditor	1.00	1.00	1.00	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
Assistant to the City Manager - Special Projects	2.00	-	-	G21
University & Community Relations Manager	-	1.00	1.00	G23
Chief of Staff	-	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	2.00	2.00	L25
Assistant City Attorney I/II	2.00	2.00	2.00	L22/L24
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	G17
Legal Assistant I/II	3.00	4.00	4.00	G14/G15
Staff Assistant I	1.00	-	-	G11
PUBLIC COMMUNICATIONS				
Director Public Communications	1.00	1.00	1.00	EX
Assistant Director Public Communications	1.00	1.00	1.00	AD
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
Multi-Media Manager	1.00	1.00	1.00	G22

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Marketing Coordinator	1.00	1.00	1.00	G19
COMMUNITY SERVICES ADMIN.				
Director Community Services	1.00	1.00	1.00	EX
Community Services Assistant Director	1.00	1.00	1.00	AD
Staff Assistant II	1.00	1.00	1.00	G13
Community Dev Analyst	-	0.50	0.50	G20
COMMUNITY SERVICES CODE ENFORCEMENT				
Code Enforcement Supervisor	1.00	1.00	1.00	G19
Code Enforcement Officer	5.00	5.00	5.00	G14
Staff Assistant II	1.00	1.00	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
Benefits, Wellness & Leave Manager	1.00	1.00	1.00	G22
Compensation and Benefits Manager	1.00	1.00	1.00	G22
Compensation Analyst	2.00	2.00	2.00	G20
HR Manager - Employee Relations & Experiences.	1.00	1.00	1.00	G22
Human Resources Recruiter	1.00	1.00	1.00	G19
Risk Manager	1.00	1.00	1.00	G23
Safety Program Specialist	1.00	1.00	1.00	G19
CDL Program Specialist	1.00	1.00	1.00	G19
Risk Mgmt Analyst	1.00	1.00	1.00	G20
Staff Assistant III	1.00	1.00	1.00	G14
Wellness Coordinator	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	1.00	G19
Human Resources Services Specialist	1.00	1.00	1.00	G18
Staff Assistant II	1.00	1.00	1.00	G13
CAPITAL PROJECTS OPERATIONS				
Director Capital Projects	1.00	1.00	1.00	EX
Assistant Director Capital Projects	-	-	-	
Sr. Project Manager	1.00	1.00	1.00	L24
Project Manager I/II/Asst Project Manager	7.00	7.00	7.00	L20-L23
Senior Land Agent	1.00	1.00	1.00	G22
Land Agent	1.00	1.00	1.00	G21
Division Manager - Facility Maintenance	1.00	1.00	1.00	G22
Facilities Maintenance Supervisor	1.00	1.00	1.00	G16
Facility Maint. Technician I/II	6.00	8.00	8.00	G14/G15
Facilities Asset Project Manager	-	-	1.00	G21
Staff Assistant II	1.00	1.00	1.00	G13
UTILITY CUSTOMER SERVICE FUND				
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	3.00	3.00	3.00	G16
Customer Service Rep. I/II/III	14.00	14.00	14.00	G10-G13
FLEET MAINTENANCE FUND				
PARTS				
Assistant Buyer	1.00	1.00	1.00	G14
Runner/Porter	1.00	1.00	1.00	G11
Warehouse Assistant	1.00	1.00	2.00	G11
ADMINISTRATION				

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
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	12.00	12.00	14.00	G14/G16
Staff Assistant I	1.00	1.00	1.00	G11
COURT SECURITY FUND				
MUNICIPAL COURT				
Deputy City Marshal	0.50	0.50	0.50	MO
HOTEL TAX FUND				
PARKS & REC				
Tourism Manager (Parks and Recreation Manager)	0.80	-	-	G23
Recreation Supervisor	1.00	1.00	1.00	G20
Event Specialist	0.50	0.50	0.50	G12
Groundsworker	0.50	0.50	0.50	G10
Parks Operations Supervisor	0.50	0.50	0.50	G16
TOURISM AND ATHLETICS				
Sports and Conventions Servicing Coordinator	1.00	-	-	G20
Marketing Manager	1.00	-	-	G22
Conventions Manager	-	1.00	1.00	G23
Marketing Coordinator	1.00	-	-	G19
Business Svc Manager	1.00	1.00	1.00	G22
Tourism Staff Assistant II	2.00	2.00	2.00	G13
Assistant Director Tourism	-	-	1.00	AD
Tourism Manager	1.00	1.00	-	SM
Convention Sales Coordinator	2.00	2.00	2.00	G20
Conventions Manager	1.00	-	-	G23
Events Coordinator	1.00	1.00	2.00	G20
Marketing Coordinator	-	1.00	1.00	G19
Marketing Manager	-	1.00	1.00	G22
Sports Sales Coordinator	2.00	2.00	2.00	G20
Sports and Conventions Servicing Coordinator	-	1.00	1.00	G20
Sports Manager	1.00	1.00	1.00	G23
COMMUNITY DEVELOPMENT FUND				
COMMUNITY DEVELOPMENT				
CD Analyst - Housing	1.00	1.00	1.00	G20
CD Analyst	3.00	2.50	2.50	G20
DRAINAGE FUND				
ENGINEERING				
Environmental Inspector	1.00	1.00	1.00	G15
MAINTENANCE				
Supervisor	2.00	2.00	2.00	G16
Crew Leader	1.00	1.00	1.00	G15
Equipment Operator I/II	9.00	9.00	11.00	G13/G14
GIS Technician	1.00	-	-	G14
GIS Analyst	-	1.00	1.00	G20
Administrative Support Specialist	1.00	1.00	1.00	G15
Light Equipment Operator	3.00	3.00	3.00	G11
NORTHGATE FUND				
PARKING				
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
ELECTRIC FUND				
WAREHOUSE OPERATIONS				

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Warehouse Supervisor	1.00	1.00	1.00	X4
Assistant Warehouse Supervisor	1.00	1.00	1.00	X3B
Warehouse Assistant	3.00	3.00	3.00	X1
ADMINISTRATION				
Director of Electric Utility	1.00	1.00	1.00	EX
Deputy Director	-	1.00	1.00	EX
Assistant Director of Electric Utility	2.00	1.00	1.00	EX
Utilities Admin. Mgr.	1.00	1.00	1.00	X8
Electric System Data Analyst	2.00	2.00	2.00	X5
Accounting Assistant	1.00	1.00	1.00	G13
Staff Assistant II	2.00	2.00	2.00	G13
SUBSTATIONS				
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	U9
Substation Supervisor	1.00	1.00	1.00	U6
Metering Foreman	1.00	1.00	1.00	XU5
Metering and Relay Supervisor	1.00	1.00	1.00	U8
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
Electrical Meters Technician	3.00	3.00	3.00	XU2
Electrical Relay Technician	1.00	1.00	1.00	XU3
Electrical Substation Technician	4.00	4.00	4.00	XU2
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
ENGINEERING AND DESIGN				
Engineering & Design Superintendent	-	-	1.00	
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
Electrical Inspector Lead	1.00	1.00	1.00	X4
Line Locator	-	-	-	X3
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
GIS Technician	2.00	2.00	2.00	X3/X6
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/Dist Foreman	6.00	7.00	7.00	XU4
Elect Trans/Dist Supervisor	3.00	3.00	3.00	U9
Planning Project Coordinator	1.00	1.00	1.00	U6
Troubleman/Line Technician	1.00	-	-	XU4
Line Technician	18.00	18.00	18.00	XU1
SCADA				
SCADA Systems Analyst - Lead	1.00	1.00	1.00	U8
SCADA System Analyst	2.00	4.00	4.00	U7
AMI				
AMI Superintendent	1.00	1.00	1.00	U9
AMI Supervisor	1.00	1.00	1.00	U6
SCADA Analyst	1.00	1.00	1.00	U7

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
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
WASTEWATER FUND				
WASTEWATER COLLECTION				
Environmental Technician	1.00	1.00	1.00	G15
Environmental Compliance Coordinator	1.00	1.00	1.00	G19
Maintenance Supervisor	1.00	1.00	1.00	G20
Crew Leader	3.00	3.00	3.00	G16
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
Asset Management Coordinator	1.00	1.00	1.00	G20
Plant Operations Manager	-	-	-	G23
Plant Operations Superintendent	1.00	1.00	1.00	G23
Plant Operations Maintenance Supervisor	1.00	1.00	1.00	G20
WWTP Supervisor	2.00	2.00	2.00	G20
SCADA and Control Systems Supervisor	1.00	-	-	G22
Lead WWTP Operator	3.00	2.00	2.00	G16
Plant Maintenance Lead Operator	-	1.00	1.00	G16
W/W Plant Operator	12.00	12.00	14.00	G15
Lead Power and Control Supervisor	1.00	1.00	1.00	G20
Power and Control Specialist	3.00	2.00	2.00	G19
Staff Assistant II	1.00	1.00	1.00	G13
WATER FUND				
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 DISTRIBUTION				
Director Water Services	1.00	1.00	1.00	EX
Field Operations Manager	1.00	1.00	1.00	G22
Regulatory Compliance Manager	-	-	1.00	G23
Senior Regulatory Compliance Coordinator	1.00	1.00	1.00	G20
Water Services Program Coordinator	1.00	1.00	1.00	G19
Engineering Operation Manager	1.00	1.00	1.00	L26
Plant Operations Superintendent	1.00	1.00	1.00	G23
Graduate Engineer I/II	2.00	2.00	2.00	L20/L21
Maintenance Supervisor	3.00	3.00	3.00	G20
GIS Analyst	2.00	2.00	2.00	G20
Crew Leader	9.00	9.00	9.00	G16
Power and Control Specialist	1.00	1.00	1.00	G19
Environmental Supervisor	1.00	1.00	1.00	G19
Environmental 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
SOLID WASTE FUND				
RESIDENTIAL COLLECTION				
Division Manager - Solid Waste	0.50	0.50	0.50	G22
Solid Waste Supervisor	2.00	2.00	2.00	G16
Crew Leader	1.00	1.00	1.00	G15
Solid Waste Equipment Operator	20.00	21.00	22.00	G13

* Part Time Benefitted

APPENDIX C

PERSONNEL DETAIL BY POSITION

Position	FY23 Actual	FY24 Revised Budget	FY25 Approved Budget	Pay Grade
Equipment Operator	3.00	3.00	3.00	G13
Laborer	1.00	-	-	G13
Recycling and Env Compliance Mgr.	1.00	1.00	1.00	G21
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
Staff Assistant	0.50	0.50	0.50	G11
Solid Waste Equipment Operator	11.00	12.00	12.00	G13
GRAND TOTAL	**1,038.50**	**1,048.50**	**1,071.50**	

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
Special Events Worker
Custodian
Special Events Worker
Temp/Seasonal

Planning & Development Services
GIS Technician

Information Technology
GIS Intern

Municipal Court Judges Division
Associate Judge

City Attorney Division
Summer Law Clerk

Community Development Division
Staff Assistant II

Tourism Department
Intern

Northgate Parking Division
District Specialist

Electric Department
Warehouse Clerk
Electric Utility Asst
Electric Utility Asst

Solid Waste
Public Works Intern

Fleet Maintenance
Warehouse Assistant

* Part Time Benefitted

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

CITY OF COLLEGE STATION
PAY SCALES
FISCAL YEAR 2025

DEPARTMENT	POSITION	PAY GRADE	MINIMUM BASE SALARY	MAXIMUM BASE SALARY
Police	Police Officer	PD00-PD04	$ 63,502	$ 93,517
Police	Sergeant	PDS -1 - PDSM-4	87,568	108,618
Police	Lieutenant	PDTA-1 - PDTN-4	107,973	129,189
Police	Police Telecommunicator	G14	42,640	63,960
Fire	Firefighter	FD1-0 - FD1-15	61,589	77,809
Fire	Apparatus Operator/Paramedic II	FD2-0 - FD2-9	81,711	91,349
Fire	Fire Captain	FD3-0 - FD3-10	95,921	114,063
Fire	Accreditation/Deputy Fire Marshall	FD3B-0 - FD3B-10	95,930	114,067
Fire	Battalion Chief	FD4 - FD4B	107,948	140,504
City Marshal - Court	Deputy City Marshal	MO-0 - MO-9	70,928	92,602
City Marshal - Court	City Marshal	MOC-1 - MOC-6	106,080	122,970
City Wide	Graduate Engineer I /Assistant Project Manager I	L20	64,336	96,503
City Wide	Graduate Engineer II/Assistant Project Manager II	L21	68,839	103,261
City Wide	Assistant City Attorney I (Including Prosecutor)/Engineer I/Project Manager I	L22	73,658	110,487
City Wide	Engineer I Supervisory/Engineer II /Transportation Planning Coordinator/Project Manager II	L23	78,813	118,221
City Wide	Assistant City Attorney II (Including Prosecutor)/Senior Engineer I/Senior Project Manager	L24	84,331	126,496
City Wide	Assistant Sr. City Attorney I	L25	90,234	135,351
City Wide	Assistant Sr. City Attorney II/Senior Engineer II/Asst. City Engineer	L26	96,550	144,827
City Wide	City Engineer	L27	103,310	154,962
City Wide	PTNB	PT11 - PT18	17,420	41,922
City Wide	PTNB/Seasonal - Parks	PT1N	12,480	31,200
City Wide	General Pay Scale	G11 - G18	34,840	83,845
City Wide	General Pay Scale	G19 -G24	59,819	125,828
City Wide	General Pay Scale	SM/AD	95,630	184,677
Electric	Administration Positions	X10 - X22	37,232	124,180
Electric	Lineman	XU1	44,158	100,235
Electric	Substation Tech/Metering Tech	XU2	62,317	100,235
Electric	Relay Tech	XU3	67,288	108,264
Electric	Elect Trans/Dist Foreman/Troubleman/Line Technician/Metering Foreman	XU4 - XU5	87,776	126,006
Electric	ESO/Uncertified (maximum 1 year)	UX1A	54,226	62,546
Electric	Elec. Systems Operator/ Certified	UX1B	81,328	122,907
Electric	Utility Ops Supervisor	U6NE	95,035	137,800
Electric	Electric Pay Scale	U6 - U9	95,039	170,678

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
GENERAL FUND REVENUES					
Investment Earnings					
Investment Income	3,338,569	750,000	4,453,013	3,421,000	356.13%
Investment Earnings Total	**3,338,569**	**750,000**	**4,453,013**	**3,421,000**	**356.13%**
Ad Valorem Taxes					
Tax - Current Ad Valorem	35,974,491	40,679,749	40,679,749	42,454,707	4.36%
Tax - Delinquent Ad Valorem	(105,769)	-	(32,111)	-	-
Tax - Penal/Interest Ad Valorem	120,142	95,000	95,000	99,000	4.21%
Ad Valorem Taxes Total	**35,988,863**	**40,774,749**	**40,742,638**	**42,553,707**	**4.36%**
Sales Tax					
Tax - Local Sales Tax	39,970,359	40,593,571	40,839,300	40,402,505	-0.47%
Tax - Mixed Drink	1,008,765	850,000	897,167	915,000	7.65%
Sales Tax Total	**40,979,123**	**41,443,571**	**41,736,467**	**41,317,505**	**-0.30%**
Other Taxes					
Tax - Natural Gas Franchise	847,632	758,000	850,000	800,000	5.54%
Tax - Telecable Franchise	581,970	700,000	520,000	500,000	-28.57%
Tax - Telephone Franchise	499,671	600,000	500,000	500,000	-16.67%
Tax - Use of Streets	70,057	71,000	71,000	71,000	0.00%
Tax -BTU Franchise	693,436	404,000	600,000	650,000	60.89%
Other Taxes Total	**2,692,766**	**2,533,000**	**2,541,000**	**2,521,000**	**-0.47%**
Charges for Services - General Government					
CSO -Certificate Searches	97,579	83,000	90,000	90,000	8.43%
CSO - Notary Fee	49	-	6	-	-
CSO - Postage/Certificate Mail	4,793	4,000	4,000	4,000	0.00%
CSO - Xerox/Repro Charges	472	-	-	-	-
GG - Tourism Fees	167,670	165,000	165,000	165,000	0.00%
General Government Total	**270,563**	**252,000**	**259,006**	**259,000**	**2.78%**
Charges for Services - Police Department					
Police - Arrest Fees	70,057	76,000	67,080	76,000	0.00%
Police- Escort Services	2,650	2,000	1,450	2,000	0.00%
Police - Police Reports	6,382	6,000	7,757	6,000	0.00%
Police - Records Check	148	-	104	-	-
Police - Unclaimed Money	1,986	-	2,400	-	-
Police Department Total	**81,222**	**84,000**	**78,791**	**84,000**	**0.00%**
Charges for Services - Fire Department					
Fire - EMS Athletic Standbys	43,181	77,000	50,000	50,000	-35.06%
Fire - EMS Transport - Emergicon	3,464,726	2,500,000	3,000,000	3,030,000	21.20%
Fire - EMS Transport (County)	316,320	306,000	310,000	320,000	4.58%
Fire - Auto Fire Alarm	32,004	20,000	30,000	30,000	50.00%
Fire - Auto Hood Test	2,200	1,000	2,000	2,000	100.00%
Fire - Daycare Centers	1,300	1,000	1,500	1,500	50.00%
Fire - Fire Sprinkler/Standpipe	15,220	14,000	15,000	15,500	10.71%
Fire - Foster Homes	30	-	-	-	-
Fire - Fuel Line Leak	8,400	6,000	8,000	8,000	33.33%
Fire - Health Care Facilities	1,150	1,000	1,100	1,000	0.00%
Fire - Nursing Homes	600	-	450	500	100.00%
Fire Department Total	**3,885,131**	**2,926,000**	**3,418,050**	**3,458,500**	**18.20%**
Charges for Services - Planning and Development Dept					
P&DS - Misc Fees	726,527	650,000	1,010,800	758,000	16.62%
Planning and Development Total	**726,527**	**650,000**	**1,010,800**	**758,000**	**16.62%**
Charges for Services - Community Services					
CS - Administration Fees	960	1,000	1,000	1,000	0.00%
CS - Mowing Charges	3,486	5,000	3,500	3,500	-30.00%
Community Services Total	**4,446**	**6,000**	**4,500**	**4,500**	**-25.00%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Charges for Services - Parks and Recreation						
	PARD - Recreation Programs	38,151	30,000	35,000	35,000	16.67%
	PARD - Tournament Fees	-	-	-	95,000	100.00%
	PARD - Grave Open/Close Fee	25	-	25	-	-
	PARD - Post Burial Fees	23,300	21,000	20,000	20,000	-4.76%
	PARD - Rec Prgms-Linc	-	-	-	70,000	100.00%
	PARD - REM Ctr Rec Pgms	-	-	-	21,000	100.00%
	PARD - Lincoln Ctr Conc	-	-	-	9,000	100.00%
	PARD - Rec Prgrms-Lick	-	-	-	11,000	100.00%
	PARD - Rec Prgrms-Athl	-	-	-	222,000	100.00%
	PARD - Rec Prgrms-Aqua	-	-	-	334,000	100.00%
	PARD - Aqua-Jr Lifegrd	-	-	-	1,000	100.00%
	PARD - Aqua-LG Trn	-	-	-	5,000	100.00%
	PARD - Aquatics-Jr Lifeguard	1,009	2,000	1,040	-	-100.00%
	PARD - Aquatics-Lifeguard Train	5,999	11,000	7,584	-	-100.00%
	PARD - Southwood Pool Rec Programs	34,755	25,000	35,000	-	-100.00%
	PARD - Adamson Lagoon Rec Programs	227,409	184,000	200,000	-	-100.00%
	PARD - Concessions-Adamson Pool	5,568	-	-	-	-
	PARD - Swim Lessons Rec Programs	62,082	65,000	65,000	-	-100.00%
	PARD - Water Fitness Rec Programs	8,400	4,000	4,000	-	-100.00%
	PARD - Swim Team Rec Programs	31,015	28,000	30,000	-	-100.00%
	PARD - Senior Center Rec Programs	(2)	11,000	-	-	-100.00%
	PARD - Sw Ctr Concessions	295	-	-	-	-
	PARD - Lincoln Center Rec Programs	78,222	56,000	65,000	-	-100.00%
	PARD - National Center Rec Programs	8,188	5,000	10,649	-	-100.00%
	PARD - SW Ctr Comm Rec Programs	9,121	4,000	9,000	-	-100.00%
	PARD - RE Meyer Ctr Rec Programs	21,391	21,000	21,000	-	-100.00%
	PARD - Adult Softball Rec Programs	72,580	74,000	74,000	-	-100.00%
	PARD - Adult Volleyball Rec Programs	19,240	11,000	15,000	-	-100.00%
	PARD - Youth Basketball Rec Programs	48,647	45,000	48,000	-	-100.00%
	PARD - Youth Flag Football Rec Programs	8,524	12,000	10,000	-	-100.00%
	PARD - Adult Kickball Rec Programs	14,640	12,000	13,000	-	-100.00%
	PARD - Challenger Sports Rec Programs	750	-	500	-	-
	PARD - Tennis Instruction Rec Programs	13,133	15,000	13,000	-	-100.00%
	PARD - Ultimate Frisbee Rec Programs	1,676	1,000	2,000	-	-100.00%
	PARD - Adult Basketball Rec Programs	3,750	4,000	3,500	-	-100.00%
	PARD - Camps & Clinics	15,992	9,000	16,000	-	-100.00%
	PARD - Youth Tennis	28,310	25,000	25,000	-	-100.00%
	PARD - Xtra Education Rec Programs	225	3,000	-	-	-100.00%
	Parks and Recreation Total	**782,394**	**678,000**	**723,298**	**823,000**	**21.39%**
	Charges for Services Total	**5,750,284**	**4,596,000**	**5,494,445**	**5,387,000**	**17.21%**
Fines and Penalties						
	Court - City Omni	10,877	11,000	10,000	10,000	-9.09%
	Court - Court Dismissal Fees	10,620	10,000	10,000	10,000	0.00%
	Court - Expungement Fee	12,410	12,000	12,000	12,000	0.00%
	Court - General Admin Fees	38,055	40,000	35,000	35,000	-12.50%
	Court - Notary Fees	78	-	50	-	-
	Court - Teen Court Admin Fees	231	-	160	-	-
	Court - Time Pmt Fee/Unreserved	1,606	5,000	2,000	2,000	-60.00%
	Court - Warrant Service Fee	29,121	25,000	30,000	30,000	20.00%
	Court - Fines/Penalties-Bond Forfeits	558	1,000	-	-	-100.00%
	Court - Fines/Penalties-Chld Safety Fd	47,490	46,000	46,000	46,000	0.00%
	Court - Fines/Penalties-ChldSafeT Seat	34,434	36,000	36,000	36,000	0.00%
	Court - Fines/Penalties-CityPrkg Fines	2,230	4,000	2,500	3,000	-25.00%
	Court - Fines/Penalties-CivilPrkg Fine	2,689	22,000	3,000	3,000	-86.36%
	Court - Fines/Penalties-Miscellaneous	2,670,030	2,500,000	2,641,607	2,632,000	5.28%
	Court - Fines/Penalties-Traffic Fines	24,821	25,000	25,000	25,000	0.00%
	Fines & Penalties Total	**2,885,250**	**2,737,000**	**2,853,317**	**2,844,000**	**3.91%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Licenses and Permits						
	Gen Gov't - License/Permit-Mixed Drink	48,090	46,000	-	-	-100.00%
	Gen Gov't - License/Permit-Cr Acc Bus Reg	150	-	-	-	-
	PD - License/Permit-Child Safe Prog	115,364	99,000	122,400	121,000	22.22%
	PD - License/Permit-Taxi	765	-	1,200	500	100.00%
	PD - License/Permit-Itinerant Vend	2,115	4,000	3,300	3,000	-25.00%
	PD - License/Permit-Livestock Per	1,015	1,000	960	1,000	0.00%
	Fire - License/Permit-Ambulance Lic	1,750	3,000	2,400	2,000	-33.33%
	Fire - License/Permit-Fire Burn	2,700	7,000	5,000	5,000	-28.57%
	P&DS - Contractor Reg	31,146	39,000	31,000	31,000	-20.51%
	P&DS - Permits	2,578,597	1,500,000	2,685,149	2,712,000	80.80%
	CS - Rental Registration	112,325	40,000	110,000	111,000	177.50%
	PARD-Lic/Per-Vendor	-	4,000	-	-	-100.00%
	Licenses & Permits Total	**2,894,017**	**1,743,000**	**2,961,409**	**2,986,500**	**71.34%**
Rents, Royalties and Contributions						
	PARD - Rentals-Ball fields	147,517	110,000	135,000	136,000	23.64%
	PARD - Rentals-Park Pavilions	43,412	50,000	45,000	45,000	-10.00%
	PARD - Rentals-WPC Amphitheater	13,114	20,000	10,000	10,000	-50.00%
	GF-ND-Rev-Lease Revenue	351,393	351,600	368,962	387,410	10.18%
	GF-ED-Rev-VCS 1207 Rental	-	-	10,000	-	-
	GF-Prk-Rev- Lincoln Ctr Rental	-	-	-	25,000	100.00%
	GF-Prk-Rev-REM Ctr Rental	-	-	-	5,000	100.00%
	GF-Prk-Rev- SW Ctr Rental	-	-	-	35,000	100.00%
	GF-Prk-Rev- Lick Creek Rental	-	-	-	10,000	100.00%
	GF-Pk-Rev-PARD-Rentals-Aqua	-	-	-	29,000	100.00%
	PARD -SW Pool-Rental	3,918	3,000	1,156	-	-100.00%
	PARD - Rentals-Adamson Lagoon	21,457	20,000	25,703	-	-100.00%
	PARD - Rentals-Lincoln Center	24,688	26,000	25,000	-	-100.00%
	PARD - Lick Creek Nature Center	3,668	7,000	10,000	-	-100.00%
	PARD - Rentals-SW Center-Community	34,172	37,000	35,000	-	-100.00%
	PARD - Rentals-R.E.Meyer Center	5,310	5,000	5,000	-	-100.00%
	Rents, Royalties & Contributions Total	**648,648**	**629,600**	**670,821**	**682,410**	**8.39%**
Contributions						
	GG-Rev-Contr/Donate-Misc	37	-	14		
	GF-PD-Rev-Contr/Donate-Misc	-	-	200		
	GF-PD-Rev-Contrib/Sponsor	600	-	500	-	-
	Linc Ctr-Contrib/Sponsor	136	-	-	-	-
	Contributions Total	**773**	**-**	**714**	**-**	**-**
Other Revenue						
	GF-GG-Rev-Restitution	3,313	3,000	6,487	7,000	133.33%
	Gen Gov't - Misc Operating Revenues	2,239	3,000	2,500	3,000	0.00%
	GF-ED-Rev-Sls-Other-Goods/Serv	952	-	1,962		
	Fiscal - Other Fees-Credit Card Conven	75,702	74,000	75,000	76,000	2.70%
	Police - Other CSISD Reimbursement	5,613	4,000	3,600	6,000	50.00%
	PD - Restitution	8,153	9,000	5,300	8,000	-11.11%
	PD - Misc Operating Revenues	282,882	283,000	205,000	253,000	-10.60%
	Fire - Misc Operating Revenues	-	-	1,000	-	-
	PARD - Misc Operating Revenues	35,570	31,000	35,000	35,000	12.90%
	Other Revenue Total	**414,423**	**407,000**	**335,849**	**388,000**	**-4.67%**
Nongovernmental Grants						
	GF-FD-Grants-Non Govt	2,809	4,000	4,084	-	-100.00%
	GF-P&D-Rev-Grants-Non Govt	20,000	-	-	-	-
	Nongovernmental Grants Total	**22,809**	**4,000**	**4,084**	**-**	**-100.00%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
Intergovernmental						
	GF-PD-Rev-Intergov-Reimb Trng	-	-	9,423		
	PD - Grants-Federal	27,093	300,915	200,000	330,000	9.67%
	PD - Grants-State	214,147	680,181	490,000	313,000	-53.98%
	PD - Other Intergovtal-Reimb Costs	11,250	6,000	-	11,000	83.33%
	Fire - Grants-Federal	465,373	1,009,412	978,545	647,423	-35.86%
	Fire - Grants-State	42,173	136,395	166,905	169,000	23.90%
	Fire - Other Intergovtal-Reimb Costs	386,187	376,000	418,536	423,000	12.50%
	Fire - Training Reimbursement	860	1,000	1,866	2,000	100.00%
	Fire - Task Force Reimbursement	43,462	150,000	150,000	42,000	-72.00%
	GF-P&D-Rev-Grants-State	-	43,303	43,303	-	-100.00%
	PARD-Intergov-Reimb	2,917	7,000	1,167	-	-100.00%
	Intergovernmental Total	**1,193,462**	**2,710,206**	**2,459,745**	**1,937,423**	**-28.51%**
					(242,300)	
Utility Transfer						
	Utility Transfer-Electric	9,765,000	9,863,000	9,863,004	10,010,945	1.50%
	Utility Transfer-Solid Waste	1,302,384	1,400,000	1,400,004	1,461,000	4.36%
	Utility Transfer-Wastewater	1,983,996	2,186,000	2,186,004	2,250,000	2.93%
	Utility Transfer-Water	1,944,996	2,247,000	2,247,000	2,300,000	2.36%
	Utility Transfer Total	**14,996,376**	**15,696,000**	**15,696,012**	**16,021,945**	**2.08%**
Misc Non-Operating						
	Gen Gov't - Cash Over/Short	18,027	35,000	25,881	-	-100.00%
	Gen Gov't - Fiber Lease Income	4,622	-	5,000	5,000	100.00%
	Gen Gov't - Sale of Scrap Metal	41,486	31,000	30,000	30,000	-3.23%
	Gen Gov't - Misc Nonoperating Revenue	203,897	163,000	200,000	200,000	22.70%
	Gen Gov't - Economic Dev. Misc Nonoperating Re	1,875	802,500	103,000	750,000	-6.54%
	Fiscal - Collection Service Fees	442	1,000	133	1,000	0.00%
	Fire - Reimbursed Expenses	24,523	25,000	15,000	15,000	-40.00%
	Fire - Misc Nonop Rev	12	-	-		
	PW - Reimbursed Expenses	5,640	-	-		
	PARD - Reimbursed Expenses	60	-	-	-	-
	Misc Non-Operating Total	**300,583**	**1,057,500**	**379,014**	**1,001,000**	**-5.34%**
Gain (loss) on sale of assets						
	Non-Dept - Proceeds from Sale of Property	1,520,262	-	3,269,930	-	-
	Gain (loss) on sale of assets Total	**1,520,262**	**-**	**3,269,930**	**-**	**-**
Transfers In						
	Transfer In-Spring Creek Fd	25,000	-	-		
	Transfer In-Community Dev Fd	9,802	-	-	-	-
	Transfer In-Hotel Tax Fd	-	100,000	100,000	-	-100.00%
	Transfer In - ARA Fund	516,851	400,000	400,000	-	-100.00%
	Transfer In-NG Parking Fd	300,000	350,000	350,000	400,000	14.29%
	Transfers In Total	**851,653**	**850,000**	**850,000**	**400,000**	**-52.94%**
Transfer In - Replacement						
	Transfer In-Fleet Repl Fd	2,150,790	6,818,349	6,018,349	2,233,000	-67.25%
	Transfer In-IT Repl Fund	507,650	1,416,861	1,166,861	1,128,000	-20.39%
	Transfers In Replacements Total	**2,658,441**	**8,235,210**	**7,185,210**	**3,361,000**	**-59.19%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
G&A Transfers In						
	G&A Transfer In-Hotel Tax Fd	213,169	520,467	520,467	574,907	10.46%
	G&A Transfer In-Electric Fd	1,899,120	2,072,845	2,072,845	2,253,362	8.71%
	G&A Transfer In-Water Fd	1,341,180	1,481,263	1,481,263	1,738,542	17.37%
	G&A Transfer In-Wastewater Fd	910,476	1,002,744	1,002,744	1,146,255	14.31%
	G&A Transfer In-Solid Waste Fd	964,128	1,200,169	1,200,169	1,354,333	12.85%
	G&A Transfer In-NG Parking Fd	144,936	158,258	158,258	165,477	4.56%
	G&A Transfer In-Gen Gov CIP Fd	51,903	43,302	43,302	123,395	184.96%
	G&A Transfer In-Parks CIP Fd	94,249	175,151	175,151	173,547	-0.92%
	G&A Transfer In-Streets CIP Fd	646,958	415,601	415,601	461,794	11.11%
	G&A Transfer In-Elec CIP Fd	166,514	165,087	165,087	190,349	15.30%
	G&A Transfer In-Water CIP Fd	149,387	239,743	239,743	302,757	26.28%
	G&A Transfer In-WW CIP Fd	198,360	327,837	327,837	381,139	16.26%
	G&A Transfer In-Drainage Fd	526,732	612,485	612,485	598,983	-2.20%
	G&A Transfer In-Rdway Mnt Fd	257,961	289,783	289,783	324,900	12.12%
	G&A Transfers In Total	**7,565,073**	**8,704,735**	**8,704,735**	**9,789,740**	**12.46%**
General Fund Total		**124,701,374**	**132,871,571**	**140,338,403**	**134,612,230**	**1.31%**
DEBT SERVICE FUND REVENUES						
	Tax - Current Ad Valorem	24,289,660	28,571,392	28,571,392	29,812,323	4.34%
	Tax - Delinquent Ad Valorem	(74,171)	-	-	-	-
	Tax - Penal/Interest Ad Valorem	81,619	-	-	-	-
	Investment Income	456,981	150,000	350,000	300,000	
	Misc Non-Operating Revenue	13,923	-	-	-	-
	* Memorial Cemetery Fund	468,073	-	-	472,455	100.00%
Debt Service Fund Total		**25,236,086**	**28,721,392**	**28,921,392**	**30,584,778**	**6.49%**
** Transfers in from other funds*						
HOTEL TAX FUND REVENUES						
	Hotel/Motel Tax Revenue	7,362,872	6,900,000	7,857,000	8,400,000	21.74%
	Investment Income	570,662	400,000	637,000	700,000	75.00%
	Misc Non-Operating Revenue	8,298	10,000	10,000	10,000	0.00%
Hotel Tax Fund Total		**7,941,831**	**7,310,000**	**8,504,000**	**9,110,000**	**24.62%**
DRAINAGE FUND REVENUES						
	Investment Income	202,986	173,000	230,000	100,000	
	Sales-Resident-Nontax	2,888,198	3,100,000	3,100,000	3,260,000	5.16%
	Sales-Commer-Nontax	671,169	695,000	695,000	730,000	5.04%
	Forfeitures-Discounts-Penalty	28,679	29,000	29,000	29,000	0.00%
	Transfer In-Fleet Repl Fd	92,415	37,585	37,585	865,000	2201.45%
Drainage Fund Total		**3,883,447**	**4,039,585**	**4,096,585**	**4,984,000**	**23.38%**
ROADWAY MAINTENANCE FUND REVENUES						
	Sales - Residential/Non-Taxable	2,475,002	2,700,000	2,700,000	2,835,000	5.00%
	Sales - Residential-Multi	2,381,464	2,600,000	2,600,000	2,730,000	5.00%
	Sales - Commercial/Taxable	1,101,045	1,200,000	1,200,000	1,260,000	5.00%
	Investment Income	20,367	17,000	716	5,000	
	Forfeiture/Discounts/Penalties	47,798	47,000	44,075	23,000	-51.06%
Roadway Maintenance Fund Total		**6,025,675**	**6,716,000**	**6,691,030**	**6,853,000**	**2.04%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
ELECTRIC FUND REVENUES						
	Sales - Residential/Taxable	66,020,069	63,500,000	63,000,000	63,945,000	0.70%
	Sales - Commercial/Taxable	30,257,243	28,000,000	28,000,000	28,420,000	1.50%
	Sales - Commercial/Non-Taxable	13,496,346	12,500,000	14,000,000	13,750,000	10.00%
	Sales-Res/Comm Power Chrg Adj	15,811,951	15,100,000	15,000,000	15,537,900	2.90%
	Sales - Security Lights	132,341	90,000	125,510	100,000	11.11%
	Sales - Other	11,953	15,000	15,105	15,000	0.00%
	Other Fees - Pole Contact and Use	283,188	300,000	529,279	300,000	0.00%
	Forfeiture/Discounts/Penalties	1,340,737	1,200,000	403,502	1,200,000	0.00%
	Other Fees - Connect Fees	361,270	350,000	350,000	350,000	0.00%
	Investment Income	1,737,394	1,468,000	2,742,817	2,800,000	
	Grants - NonGov	1,500	-	-	-	-
	Reimbursed Expenses	931,276	200,000	450,000	550,000	175.00%
	Collection Service Fees	11,369	10,000	10,000	10,000	0.00%
	Sale of Property	(515,616)	-	-	-	-
	Sale of Scrap Metal	6,290	20,000	10,000	20,000	0.00%
	Misc Operating Revenue	4,203,623	4,000,000	4,000,000	4,000,000	0.00%
	Misc Non-Operating Revenue	856	-	682	-	-
	Other Non-Operating Street Lights Xfr	510,000	515,000	515,000	520,000	0.97%
	Transfer In-Parks CIP Fd	23,731	-	-	-	-
	Transfer In-Streets CIP Fd	10,662	-	-	-	-
	Transfer In - Water CIP Fd	5,452	-	-		
	Transfer In - WW CIP Fd	5,792	-	-		
	Transfer In-Fleet Repl Fd	331,521	491,956	491,956	1,451,000	194.95%
	Transfer In-IT Repl Fd	-	100,000	-	-	-100.00%
	G&A Tr In-Water Fd	517,212	578,153	578,153	1,086,822	87.98%
	G&A Tr In-WW Fd	276,804	331,480	331,480	577,655	74.27%
Electric Fund Total		**135,772,965**	**128,769,589**	**130,553,484**	**134,633,377**	**4.55%**
WATER FUND REVENUES						
	Sales - Residential/Non-Taxable	12,546,374	12,383,000	12,400,000	13,621,300	10.00%
	Sales - Commercial/Non-Taxable	8,772,132	8,628,000	8,600,000	9,490,800	10.00%
	Sales-Commercial-Effluent	-	-	312,915	-	-
	Sales - Commercial_Industrial	996,510	890,000	874,783	900,000	1.12%
	Other Fees - Connect Fees	175,533	181,000	175,000	181,000	0.00%
	Sales-Water Taps	322,070	204,000	301,646	204,000	0.00%
	Other Fees-Fire Flow	4,900	5,000	5,000	5,000	0.00%
	Forfeiture/Discounts/Penalties	195,016	180,000	60,260	200,000	11.11%
	Other Fees-Misc Operating Rev	2,100	-	-	-	-
	Investment Income	532,980	409,000	743,291	750,000	
	Collection Service Fees	12	-	1	-	-
	Sale of Property	(60,653)	-	-	-	-
	Sale of Scrap Metal	33,479	10,000	10,000	10,000	0.00%
	Misc Non-Operating Revenue	27,500	27,000	27,500	27,000	0.00%
	Insurance Reimbursement	14,502	-	-	-	-
	Transfer In-W Imp Fee Fd	600,000	500,000	500,000	600,000	20.00%
	Transfer In-Fleet Repl Fd	144,034	190,000	190,000	63,000	-66.84%
	Transfer In-IT Repl Fd	-	30,000	-	-	-100.00%
Water Fund Total		**24,306,489**	**23,637,000**	**24,200,396**	**26,052,100**	**10.22%**
WASTEWATER FUND REVENUES						
	Sales - Residential/Non-Taxable	17,601,990	18,400,000	18,482,089	18,759,000	1.95%
	Sales - Commercial/Non-Taxable	3,309,803	3,150,000	3,475,293	3,527,000	11.97%
	Sales-Sewer Taps	178,350	100,000	200,000	125,000	25.00%
	Investment Income	768,350	508,000	1,295,307	1,300,000	
	Forfeiture/Discounts/Penalties	216,047	205,000	66,758	205,000	0.00%
	Sale of Scrap Metal	-	-	529		
	Transfer In-WW Imp Fee Fd	3,500,000	2,000,000	2,000,000	2,500,000	25.00%
	Transfer In-Fleet Repl Fd	187,203	276,250	276,250	759,000	174.75%
	Transfer In-IT Repl Fd	-	10,000	-	-	-100.00%
Wastewater Fund Total		**26,831,902**	**24,649,250**	**25,796,226**	**27,175,000**	**10.25%**

APPENDIX D
REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget	% Change in Budget from FY24 to FY25
SOLID WASTE FUND REVENUES						
	Sales - Residential/Taxable	8,526,947	8,941,000	8,941,000	9,388,000	5.00%
	Sales - Residential/Non-Taxable	22,831	45,000	45,000	47,000	4.44%
	Sales - Commercial/Taxable	3,963,691	4,067,000	4,067,000	4,270,000	4.99%
	Sales - Commercial/Non-Taxable	695,548	756,000	756,000	782,000	3.44%
	Sales - State Surcharge	726	1,000	1,000	1,000	0.00%
	Rent-Rolloff Ctr-Nt	7,401	7,000	7,000	7,000	0.00%
	Rent-Rolloff Ctr-Tx	2,233	3,000	3,000	8,000	166.67%
	Forfeiture/Discounts/Penalties	118,539	127,000	94,261	125,000	-1.57%
	Other Fees-Taxable	46,768	47,000	47,000	47,000	0.00%
	Other Fees-Nontaxable	9,248	5,000	5,000	7,000	40.00%
	Invest Income-BVSWMA	321,550	260,000	329,050	330,700	27.19%
	Investment Income	142,282	125,000	152,000	111,000	
	Collection Svc Fees	4,175	4,000	4,156	4,000	0.00%
	Sale of Scrap Metal	3,743	-	7,171	-	-
	Transfer In-Fleet Repl Fd	812,345	5,568,890	5,568,890	1,602,000	-71.23%
Solid Waste Fund Total		**14,678,073**	**19,956,890**	**20,027,528**	**16,729,700**	**-16.17%**
Funds Revenue Total		**369,377,843**	**376,671,277**	**389,129,044**	**390,734,185**	

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 2024

1. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines regarding the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and

B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process. More detailed policy guidelines in the following policy manuals maintained by the Finance Department:

1. *ACCOUNTING OPERATIONS POLICY*
2. *PURCHASING POLICY*
3. *EMERGENCY OPERATIONS POLICY – FISCAL SERVICES*
4. *FIXED ASSET POLICY*
5. *MISCELLANEOUS FISCAL SERVICES POLICY*
6. *UTILITY CUSTOMER SERVICE POLICY*
7. *INVESTMENT POLICY & STRATEGY*
8. *CONTINUING DISCLOSURE*

2. OPERATING BUDGET

2.1. PREPARATION.

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Finance Department on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are

recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the modified accrual basis of accounting where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

All funds are forecasted for five years out as to plan for future budget years. Five-year forecasts for major funds such as the general fund and the debt service fund are published in the budget document.

The budget is prepared with the cooperation of all City Departments and is submitted to the City Manager who makes any necessary changes before presentation to City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.

2.2. BALANCED BUDGET.

The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.

2.3. DEVELOPMENT OF AN APPROVED BUDGET.

a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.

c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.

d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

2.4. ADOPTION.

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

2.5. BUDGET AWARD.

The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

2.6. BUDGET REPORTING.

Periodic financial reports will be prepared to monitor and control the budget. Summary financial reports will be presented to the City Manager and City Council quarterly as soon as possible, preferably within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the overall budget to actual status for various funds. See Section 16.2 in the Account Operations Policy for further details.

2.7. CONTROL.

Operating expense control is addressed in Section 4 of these Policies.

2.8. CONTINGENT APPROPRIATION.

Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation within the same fund or department with a net zero impact to the Budget shall be under the control of the Director of Fiscal Services and the City Manager and may be distributed by them. Any transfer between funds and/or departments must be expressly approved by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?

2. Why was the item not budgeted in the normal budget process?

3. Why can't the transfer be made within the division or department?

3. REVENUE MANAGEMENT.

3.1. OPTIMUM CHARACTERISTICS.

1. SIMPLICITY. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. CERTAINTY. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

3. EQUITY. The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.

4. REVENUE ADEQUACY. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

5. ADMINISTRATION. The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.

6. DIVERSIFICATION AND STABILITY. A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

3.2. OTHER CONSIDERATIONS.

1. COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.

2. NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.

3. PROPERTY TAX REVENUES. All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District.

4. A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. The City Manager may justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from debt service, or other conditions as may arise from time to time.

3.3. INVESTMENT INCOME.

Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

3.4. USER-BASED FEES AND SERVICE CHARGES.

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "full cost recovery," "partial cost recovery I," "partial cost recovery II" and "minimal cost recovery," based upon City Council policy.

1. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, solid waste service, landfill, cemetery, and licenses and permits.
2. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
3. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
4. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

3.5. PARKS AND RECREATION COST RECOVERY FOR SERVICES

The Cost Recovery 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 from low to high subsidy recovery. These prices are reconciled by a market analysis of price points, resulting in potential annual increments of increase.

These categories are reviewed regularly by City Management. The actual cost recovery is recorded each fiscal year as staff considers necessary adjustments and establishes performance benchmarks. Detailed program information can be found with the Parks and Recreation Department.

- Maximum Cost Recovery - 81% to 100% (i.e. – Enterprise Operations, Permits and Rentals)
- High-Cost Recovery - 61% to 80% (i.e. – Intermediate Programs)
- Medium Cost Recovery - 41% to 60% (i.e. – Introductory Programs and Camps & Youth Sports)
- Low-Cost Recovery - 21% to 40% (i.e. – Senior Programs, Education, Enrichment & Inclusion Programs, Drop-in Access)
- Minimum Cost Recovery - 0% to 20% (i.e. – Community Services, Community Events, and Open Access)

Financial barriers will be addressed though scholarships, work programs and financial assistance.

3.6. ENTERPRISE FUND RATES.

The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

3.7. GENERAL AND ADMINISTRATIVE (G&A) CHARGES.

G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.

3.8. UNMETERED CITY OF COLLEGE STATION STREET LIGHT COSTS.

The electric power cost related to the unmetered City of College Station streetlights will be incurred in the Electric Fund as part of the overall purchased power cost. The General Fund will reimburse the Electric Fund for the estimated cost of this service. The reimbursement amount will be estimated on an annual basis and will be based on the number of applicable streetlights, estimated power consumption and estimated maintenance costs.

3.9. UTILITY GENERAL FUND TRANSFERS.

The intent of these transfers is to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City's various utility operations.

1. Electric General Fund Transfer – The transfer from the Electric Fund to the City's General Fund will not

exceed 9.0% of total budgeted operating revenues.

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

3.10. INTERGOVERNMENTAL REVENUES.

The City will not be reliant on intergovernmental revenues (grants). Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

3.11. REVENUE MONITORING.

Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated.

4. EXPENDITURE CONTROL

4.1. APPROPRIATIONS.

The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter, with the following exceptions:

1. Inter-fund transfers involving an internal replacement fund; in the case of funds being moved to or from any of the replacement funds (IT, Equipment, or Fleet).
2. Corrections or de-minimis amounts as outlined in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*, including accounting entries that are contained within a fund and have no impact on the net approved annual budget.
3. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
4. As the Water and Wastewater Funds are operationally one fund, transfers between these two funds are considered administrative in nature as long as they are net budget neutral.

4.2. AMENDMENTS TO THE BUDGET.

In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.

4.3. CENTRAL CONTROL.

Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) are detailed in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*

4.4. PURCHASING.

The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing division of Finance Department is the central authority for all purchasing activity $3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than $3,000 may be approved by the applicable department in accordance with the central procurement card policy or the department's internal control procedures.

4.5. PROMPT PAYMENT.

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The *PURCHASING POLICY maintained by the* Finance Department shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

5. RISK MANAGEMENT.

The City will aggressively pursue every opportunity to provide for the public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

6. REPORTING.

Summary reports will be prepared showing actual expenditures as compared to the original and revised budgets and prior year expenditures.

7. CAPITAL BUDGET AND PROGRAM

7.1. PREPARATION.

The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Finance Department with the involvement of responsible departments.

7.2. CONTROL.

All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.

7.3. PROGRAM PLANNING.

The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. Future replacement and maintenance for capital items should also be projected for the next five years after the project is placed into service

7.4. FINANCING PROGRAMS.

Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

7.5. REPORTING.

Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

8. CAPITAL MAINTENANCE & REPLACEMENT

To address that deferred maintenance and not anticipating replacement costs increases future capital requirements, the City policy is the following.

8.1. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.

It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.

8.2. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT

It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring, and other replacements.

8.3. PARKING LOTS AND INTERNAL ROADWAYS.

It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.

9. REPLACEMENT FUNDS.

The City has a major investment in its Information Technology, fleet of vehicles, and other equipment. The City anticipates replacing existing equipment, as necessary, and charges departments that operate or own the asset a recurring replacement cost. The funds may be used to provide funding for replacement assets. The departmental charges are intended to recover the initial investment and lost opportunity costs while maintaining the ability of the City to replace eligible assets.

9.1. INFORMATION TECHNOLOGY REPLACEMENT (IT).

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

9.2. FLEET REPLACEMENT.

The City will maintain a replacement schedule for Fleet vehicles and related equipment and will charge departments replacement costs in accordance with the Fleet and Ghost Fleet Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY.* Fleet replacements are reviewed on an on-going basis to assess any additional replacements that may be required due to current operations and/or vehicle status.

9.3. EQUIPMENT REPLACEMENT.

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

10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

10.1. ACCOUNTING

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports. The Director of Fiscal Service under the direction of the City's Chief Financial Officer is responsible for establishing the structure for the City's Chart of Accounts and maintaining the General Ledger and necessary Subsidiary Ledgers for the accumulation of data and the production of accounting reports. Maintenance of both the General Ledger system and Chart of Accounts includes ensuring that procedures are in place to properly record financial transactions and report the City's financial position.

10.2. AUDITING.

1. QUALIFICATIONS OF THE AUDITOR.
   In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

2. In conjunction with their review, the Chief Financial Officer or his designee shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

3. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.
   The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

4. SELECTION OF AUDITOR.
   The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

5. CITY INTERNAL AUDITOR.
   Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting,

and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

11.FINANCIAL REPORTING.

11.1. EXTERNAL REPORTING

The City shall prepare a written Annual Comprehensive Financial Report (ACFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the ACFR are the responsibility of City staff. The ACFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons, therefore.

11.2. INTERNAL REPORTING.

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

12. ASSET MANAGEMENT

12.1. INVESTMENTS.

The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

12.2. CASH MANAGEMENT.

The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

13. FIXED ASSETS AND INVENTORY.

These assets will be reasonably safeguarded, properly accounted for, and prudently insured.

A fixed asset shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least $5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either

the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded, properly accounted for, and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. Fixed Asset accounting will be maintained in accordance with the *FIXED ASSET POLICY* by the Finance Department.

14. COMPUTER SYSTEM/DATA SECURITY.

The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

15.DEBT MANAGEMENT

15.1. DEBT ISSUANCE.

The City will issue debt for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects, capital equipment and to provide for the general good of the community.

15.2. GENERAL OBLIGATION BONDS (GO's).

GO's may be used to fund capital assets of the general government and are not to be used to fund operating needs of the City. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

15.3. REVENUE BONDS (RB's).

RB'S may be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.

15.4. CERTIFICATES OF OBLIGATION,

CO's may be used to fund capital assets determined by City Council. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

15.5. SHORT TERM OBLIGATIONS

Lines of Credit, taxable bonds and other financial instruments that are short term in nature may be used to fund any lawful purpose of the municipality as well as to provide bridge financing for capital projects. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted if an analysis of the affected fund indicates funds in excess of the fund balance requirement are available and the use of the funds will not impact that fund's current operations. All interfund loans will bear interest based upon prevailing rates and have terms consistent with other similar obligations.

15.6. METHOD OF ISSUANCE.

The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

15.7. BIDDING PARAMETERS.

The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

15.8. ANALYSIS OF FINANCING ALTERNATIVES

The Finance Department will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

15.9. DISCLOSURE.

Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The Finance Department, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released in accordance with the *INVESTMENT POLICY & STRATEGY and CONTINUING DISCLOSURE POLICY* maintained by the Finance Department.

15.10. FEDERAL REQUIREMENTS.

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

15.11. DEBT STRUCTURING.

The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

16. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

16.1. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS).

The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Section 17.

17. OPERATING RESERVES/FUND BALANCES

17.1. GENERAL FUND

The unobligated fund balance in the General Fund should be at least 20% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 65 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.

17.2. ENTERPRISE FUNDS

The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 18% of total operating expenses or the equivalent of approximately 65 days. Cash and Investments alone should be equivalent to 30 days of operations.

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

17.3. HOTEL TAX FUND

The Hotel Tax Fund balance should be at least 18% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.

17.4. INTERNAL SERVICE FUNDS

The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.

17.5. FLEET MAINTENANCE AND UTILITY CUSTOMER SERVICE

Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund, therefore no stated minimum fund balance is required.

17.6. INSURANCE FUNDS

Insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.

17.7. REPLACEMENT FUNDS

The Replacement Funds will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in estimated replacement costs.

17.8. LIABILITIES AND RECEIVABLES.

Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer, or designee, is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

18. CAPITAL PROJECT AND DEBT SERVICE FUNDS.

18.1. CAPITAL PROJECTS FUNDS

Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.

18.2. DEBT SERVICE FUND

Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments are met in a timely manner. The fund maintains a reserve balance calculated as 10% of budgeted expenses.

19. INTERNAL CONTROLS

19.1. WRITTEN PROCEDURES.

Wherever possible, written procedures will be established and maintained by the Finance Department for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

19.2. DEPARTMENT DIRECTORS' RESPONSIBILITIES.

Department Directors are the City Manager Designee for their department. The Finance Director also serves as the Chief Financial Officer's designee. Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

19.3. INTERNAL REVIEWS/AUDITS.

The Finance Department will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

Appendix G-1

Land Area and General Statistics

(as of September 2024)

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

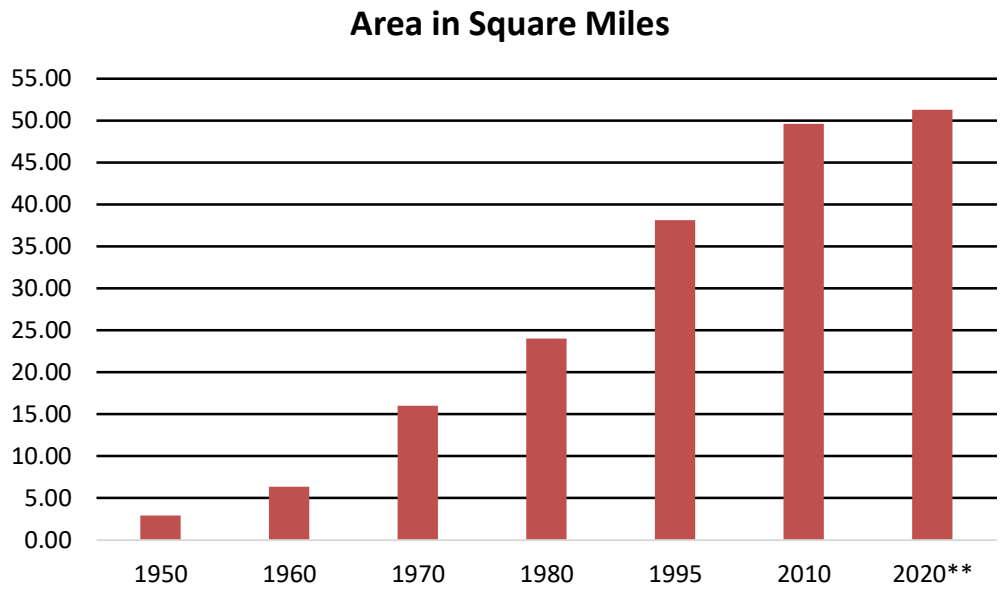
Elections:

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

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

Miles of streets

Centerline Miles (CoCS, TxDoT, TAMU, Private & County)	608.30
Centerline Miles maintained by City	364.89



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

Appendix G-2

Population and Demographic Estimates

Population	2024 *	129,714
Count	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 estimate as of September 2024. All other values estimates through September of that year or official Census totals.**

Sex and Age

Male	51.4%
Female	48.6%

Under 5 years	4.6%
5 to 9 years	4.8%
10 to 14 years	4.1%
15 to 19 years	16.0%
20 to 24 years	27.7%
25 to 34 years	13.3%
35 to 44 years	10.0%
45 to 54 years	6.7%
55 to 59 years	3.2%
60 to 64 years	2.8%
65 to 74 years	4.2%
75 to 84 years	2.1%
85 years and older	0.6%
Median Age	22.9

Race

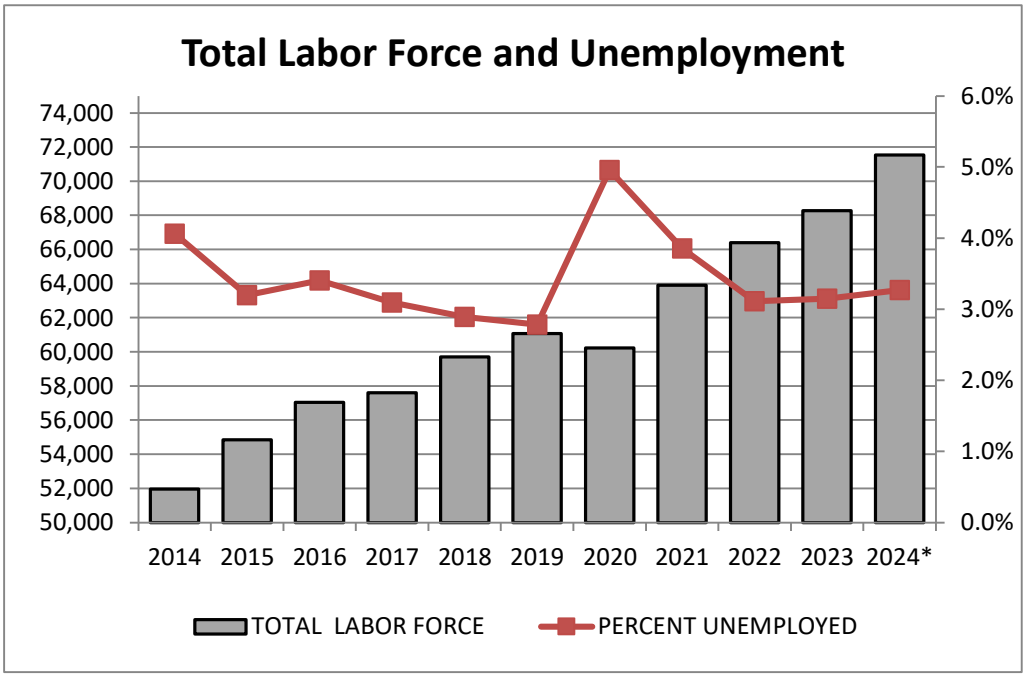
White	61.2%
Black or African American	7.8%
Hispanic or Latino	17.9%
American Indian and Alaska Native	0.1%
Asian	9.9%
Native Hawaiian and Other Pacific Islander	0.1%
Some other race	0.4%
Two or more races	2.8%

Source: U.S. Census Bureau, 2022 American Community Survey 5-year Estimate

Appendix G-3

Primary Labor Force for College Station 2014 - 2024

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2014	51,950	49,841	2,109	4.1%
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%



Source: Texas Workforce Commission

* Data reflects labor force, employment, and unemployment through September 2024.

Appendix G-4

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:	
Management, professional, and related occupations	50.2%
Service occupations	16.8%
Sales and office occupations	21.1%
Construction, extraction, maintenance and repair occupations	4.2%
Production, transportation, and material moving occupations	7.7%

Source: U.S. Census Bureau, 2022 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2022 Inflation-Adjusted Dollars)

Total Households

Less than $10,000	12.8%
$10,000 to $14,999	5.8%
$15,000 to $24,999	8.9%
$25,000 to $34,999	10.8%
$35,000 to $49,999	10.3%
$50,000 to $74,999	14.3%
$75,000 to $99,999	9.4%
$100,000 to $149,999	12.1%
$150,000 to $199,999	7.1%
$200,000 or more	8.5%
Median household income (dollars)	$52,397
Mean household income (dollars)	$82,614

Families

Less than $10,000	5.9%
$10,000 to $14,999	2.5%
$15,000 to $24,999	5.0%
$25,000 to $34,999	3.9%
$35,000 to $49,999	10.2%
$50,000 to $74,999	13.4%
$75,000 to $99,999	12.2%
$100,000 to $149,999	19.3%
$150,000 to $199,999	12.6%
$200,000 or more	15.0%
Median family income (dollars)	$93,505
Mean family income (dollars)	$121,032

Non-family Households

Median nonfamily income (dollars)	$29,748
Mean nonfamily income (dollars)	$46,176

Mean travel time to work (minutes)	17

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, 2022 American Community Survey 5-year Estimate

Appendix G-5

Texas A&M University Enrollment

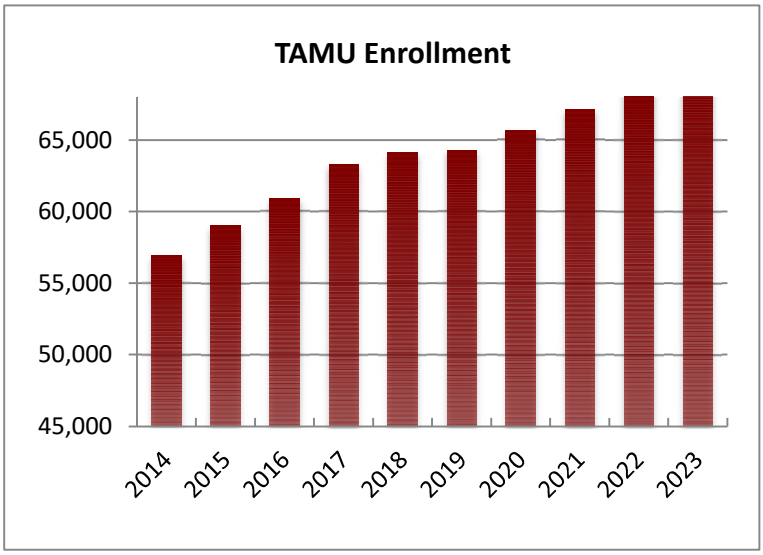


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2023 enrollment of 71,127; remaining the largest university in Texas and among national leaders.

Students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

YEAR	UNIVERSITY ENROLLMENT
2014	56,948
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300
2020	65,684
2021	67,133
2022	68,461
2023	71,127



Source: Texas A&M University DARS Enrollment Profile database. As of September Fall 2023.

In 2023, Texas A&M University enrolled 77,491 students across several locations including Bryan-College Station, Galveston, Houston and Qatar. Of the total enrollment, 71,127 students are located in and around College Station.

Appendix G-6

City of College Station Principal Property Taxpayers

College Station - Top 10 Taxpayers	Type of Business	2024 Taxable Assessed Valuation	Percent of Total Assessed Valuation
FujiFilm Diosynth Biotech TX LLC	Pharmaceutical Manufacturing	$270,985,355	1.79%
SHP - The Callaway House LP	Student Apartment Living	114,280,956	0.76%
College Station Properties KP6 LLC	Apartment Living	83,795,739	0.55%
Sterling-A&M High Rise LLC	Student Housing Development	81,701,302	0.54%
CPP College Station I LLC	Cottage Residential Apartments	77,000,000	0.51%
SZ Northpoint Apartments LP	Apartment Living	66,734,444	0.44%
The Standard at College Station LLC	Luxury Apartment Student Living	66,500,000	0.44%
Northpoint Crossing Residential II Owner LLC	Student Apartment Living	65,633,211	0.43%
Texas Essential Housing Public Facility Corporation	Apartment Living	63,225,806	0.42%
Weinberg Israel &	Fourplex Apartment Living	61,515,925	0.41%
		$951,372,738	**6.29%**

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Century Square Commercial Venture LLC	Mix-Use Retail, Office, Living	$44,922,459	0.30%
HEB;H E Butt Store Prop CO #1	Grocery Store	43,806,339	0.29%
Brixmor Holdings 1 SPE LLC	Commercial Retail	40,481,809	0.27%
Wal-Mart Real Estate Business Trust	Large Box Retail/Grocery	34,276,692	0.23%
Lone Star Pavilion LLC	Retail Center	33,475,056	0.22%
		$196,962,355	**1.30%**

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
FujiFilm Diosynth Biotech TX LLC	Pharmaceutical Manufacturing	$270,985,355	1.79%
Dealer Computer Services INC	Automotive Retailing Computer Software	23,548,066	0.16%
Lawson Properties II LLC	Commercial & Residential Property Mgmt	5,247,063	0.03%
Cellco Partnership	Cell Service and Equipment Towers	3,565,258	0.02%
Siantar Investments I LP	Property Management Company	3,200,000	0.02%
		$306,545,742	**2.03%**

Source: Brazos County Appraisal District

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

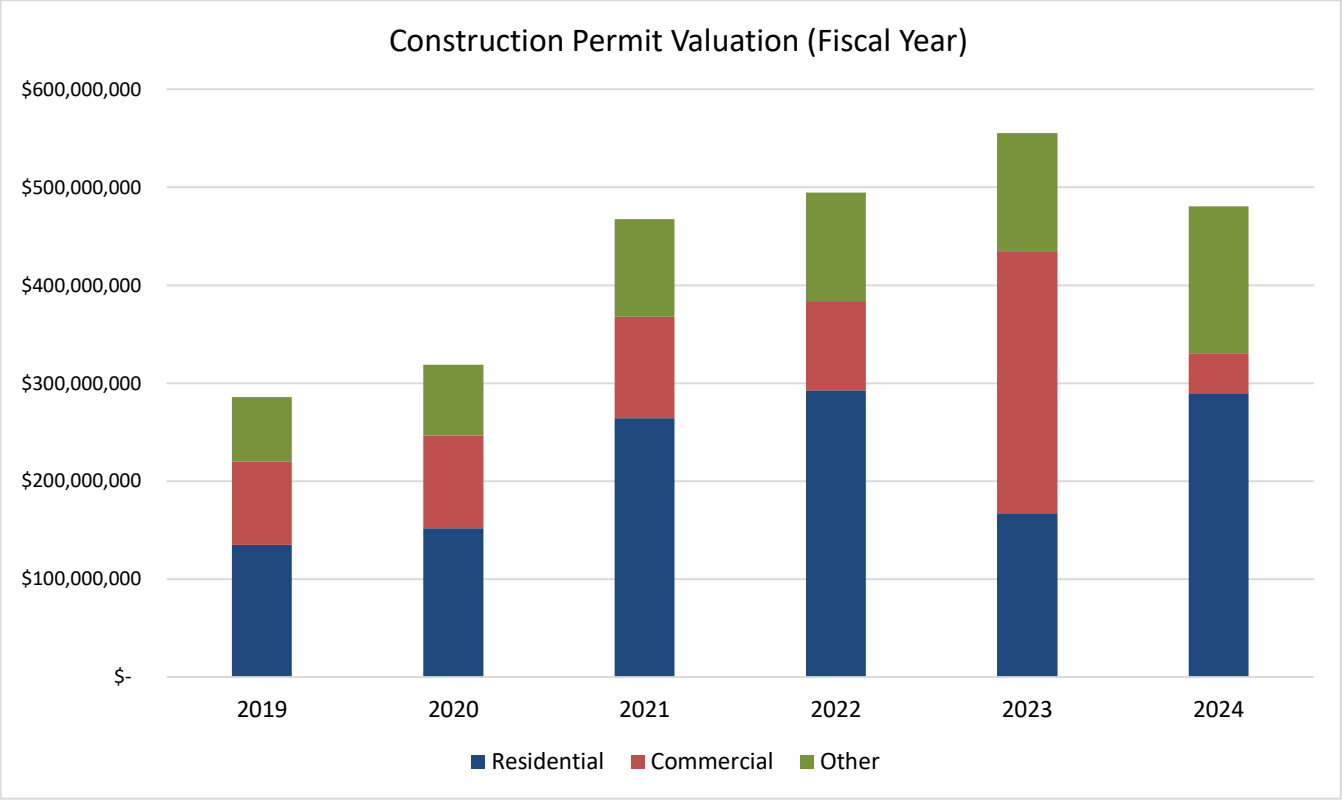
Appendix G-7

City of College Station Construction Permits
Last Five Fiscal Years

	Residential Construction		Commercial Construction		Other Construction*		Total	
Year	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost
2018	576	$134,149,840	78	$ 99,518,538	7,001	$ 83,953,239	7,655	$317,621,617
2019	427	$134,715,615	75	$ 84,836,106	6,051	$ 66,089,005	6,553	$285,640,726
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

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	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	SPLASH PAD
Anderson	Neighborhood	Developed	8.96	33	1	1		Yes		Yes		Yes		Yes					Yes					
Art & Myra Bright	Neighborhood	Developed	69.75	0	2	2		Yes		Yes		Yes			Yes									
Barracks II	Neighborhood	Developed	8.39	6	1	0	Yes	Yes				Yes			Yes				Yes			Yes		
Bee Creek	Community	Developed	44.60	263	1	4		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes			Yes	Yes	Yes	Yes	
Billie Madeley	Neighborhood	Developed	5.07	2	2	0			Yes															
Brian Bachman	Community	Developed	42.44	566	3	1				Yes	Yes	Yes		Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	
Bridgewood	Neighborhood	Developed	1.35	0	3	0		Yes				Yes												
Brison	Neighborhood	Developed	8.08	12	1	0		Yes		Yes														
Brothers Pond	Neighborhood	Developed	16.28	0	1	2	Yes	Yes		Yes		Yes	Yes		Yes				Yes					
Carter's Crossing	Neighborhood	Developed	8.54	0	2	0		Yes				Yes			Yes									
Castle Rock	Neighborhood	Developed	76.70	0	3	3		Yes		Yes		Yes			Yes									
Castlegate	Neighborhood	Developed	8.26	0	3	2	Yes	Yes		Yes		Yes	Yes		Yes				Yes		Yes			
College Station Cemetery	Cemetery	Developed	19.42	0	1	0																		
Cove of Nantucket	Neighborhood	Developed	3.32	0	3	0		Yes																
Creek View	Neighborhood	Developed	6.94	0	3	1	Yes	Yes		Yes		Yes			Yes									
Crescent Pointe	Neighborhood	Developed	5.07	0	2	0	Yes	Yes																
Cy Miller	Neighborhood	Developed	2.76	0	2	0		Yes		Yes		Yes	Yes		Yes									
Eastgate	Neighborhood	Developed	2.28	0	2	0				Yes														
Edelweiss	Neighborhood	Developed	10.89	11	3	2		Yes		Yes		Yes			Yes				Yes			Yes		
Edelweiss Gartens	Neighborhood	Developed	14.10	0	3	2		Yes		Yes		Yes			Yes				Yes					
Emerald Forest	Neighborhood	Developed	4.84	0	2	1		Yes				Yes							Yes					
Etonbury	Neighborhood	Developed	1.13	0	3	0		Yes		Yes		Yes			Yes									
First Down	Neighborhood	Developed	0.97	0	1	0		Yes					Yes											
Gabbard	Neighborhood	Developed	10.73	0	1	2		Yes		Yes		Yes	Yes		Yes									
Georgie K Fitch	Neighborhood	Developed	11.12	0	1	2		Yes		Yes		Yes			Yes				Yes					
Greens Prairie Reserve	Neighborhood	Developed	7.38	0	3	0		Yes																
Headlake	Neighborhood	Undeveloped	11.94	0	2	0																		
Huntington Trail	Neighborhood	Undeveloped	18.08	0	4	0																		
Jack & Dorothy Miller	Neighborhood	Developed	9.96	0	1	4		Yes		Yes		Yes			Yes				Yes					
John Crompton	Community	Developed	14.48	47	1	1		Yes			Yes	Yes	Yes	Yes	Yes				Yes					
Lemontree	Community	Developed	17.30	38	1	1		Yes		Yes		Yes		Yes			Yes		Yes					
Lick Creek	Community	Developed	523.46	64	4	0		Yes	Yes		Yes	Yes		Yes										
Lions	Neighborhood	Developed	1.42	8	2	2		Yes		Yes		Yes							Yes					
Longmire	Neighborhood	Developed	3.24	0	1	0		Yes				Yes												
Luther Jones	Neighborhood	Developed	1.56	0	1	0				Yes							Yes							
MD Wheeler Ph2	Neighborhood	Undeveloped	2.69	0	4	0																		
Memorial Cemetery	Cemetery	Developed	56.58	23	1	0							Yes		Yes									
Merry Oaks	Neighborhood	Developed	4.50	0	2	2		Yes		Yes		Yes							Yes					
Midtown Reserve	Neighborhood	Developed	10.65	0	4	2		Yes		Yes														
rthgate	Neighborhood	Developed	1.87	0	1	0		Yes		Yes		Yes			Yes									
Oaks	Community	Developed	7.94	0	2	1		Yes		Yes	Yes	Yes		Yes					Yes			Yes		
Parkway	Neighborhood	Developed	2.34	0	2	2		Yes		Yes		Yes												
Pebble Creek	Neighborhood	Developed	10.74	0	4	5		Yes		Yes		Yes			Yes				Yes					
Phillips	Neighborhood	Developed	3.97	0	3	0						Yes			Yes									
Reatta Meadows	Neighborhood	Developed	3.00	0	3	4	Yes	Yes		Yes		Yes			Yes									
Richard Carter	Neighborhood	Developed	7.31	0	2	0		Yes		Yes		Yes			Yes									
Sandstone	Neighborhood	Developed	15.65	48	2	1	Yes	Yes		Yes		Yes			Yes				Yes					
Smith Tract	Neighborhood	Undeveloped	78.48	0	2	0																		
Soma	Neighborhood	Undeveloped	6.79	0	3	0																		
Southern Oaks	Neighborhood	Developed	14.89	0	3	2		Yes	Yes	Yes		Yes			Yes				Yes					
Southland	Neighborhood	Undeveloped	1.45	0	1	0																		
Southwest	Neighborhood	Developed	8.50	0	1	0	Yes	Yes				Yes	Yes		Yes									
Steeplechase	Community	Developed	11.61	0	1	2		Yes		Yes		Yes			Yes				Yes					
Stephen C Beachy Central	Community	Developed	106.71	328	2	19	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes		Yes	Yes		Yes
Summit Crossing	Neighborhood	Undeveloped	9.19	0	2	0							Yes											
Texas Independence Ballpark	Community	Undeveloped	69.12	0	4	0																		
Thomas	Neighborhood	Developed	11.20	19	2	5	Yes	Yes		Yes		Yes			Yes				Yes		Yes			
University	Community	Developed	21.04	40	2	2		Yes		Yes		Yes	Yes		Yes									
Veterans Park & Athletic Comp.	Community	Developed	148.75	1419	2	13		Yes		Yes	Yes	Yes		Yes	Yes	Yes	Yes							
W A Tarrow	Community	Developed	23.94	315	1	6		Yes		Yes		Yes		Yes	Yes			Yes	Yes					Yes
Wallace Lake	Neighborhood	Developed	1.84	20	3	0	Yes	Yes		Yes			Yes											
Westside	Community	Undeveloped	102.25	0	1	0																		
Wildwood	Neighborhood	Developed	30.23	0	4	0		Yes																
Windwood	Neighborhood	Developed	1.43	0	2	2		Yes		Yes		Yes			Yes									
Wolf Pen Creek	Community	Developed	63.74	177	2	3		Yes		Yes		Yes	Yes	Yes	Yes									
Woodcreek	Neighborhood	Developed	6.57	0	2	1		Yes		Yes		Yes							Yes			Yes		
Woodland Hills	Neighborhood	Developed	125.56	0	4	3		Yes		Yes		Yes			Yes									

Total (Neighborhood)	**51**		**697.96**	**Acreage per 1,000 residents**	**5.48**
Total (Community)	**14**		**1,197.39**	**Acreage per 1,000 residents**	**9.41**
Total (Cemetery)	**2**		**76.00**		
Total (Developed)		**58**			
Total (Undeveloped)		**9**			
Grand Total	**67**	**65***	**1,895.33***		**14.89**

** Cemeteries are not included in totals*

** Acreage per 1,000 residents is based on the September 2023 Population Estimate of 127,299*

Appendix G-9

City of College Station Fund/Dept Relationship Matrix*

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Dept	Public Works Dept	Comm Services Dept	Capital Projects Operations	Parks & Rec Dept	IT Dept	Electric Dept	Water Dept	Waste-water Dept
Governmental Funds													
Major Governmental Funds													
General Fund	X	X	X	X	X	X	X	X	X	X			
Debt Service Fund		X											
Non-Major Governmental Funds													
Economic Development Fund	X	X											
Efficiency Time Payment Fund		X											
Spring Creek Local Government Fund	X	X											
Capital Projects Funds													
General Gov't Projects Fund						X		X					
Parks Projects Fund								X					
Streets Projects Fund						X		X					
Special Revenue Funds													
Hotel Tax Fund	X	X							X				
Community Development Fund							X						
Roadway Maintenance Fund						X							
System-wide Water Impact Fee Fund					X							X	
System-wide WW Impact Fee Fund					X								X
Court Technology Fee Fund		X											
Court Security Fee Fund		X											
Truancy Prevention Fee Fund		X											
Police Seizure Fund			X										
Parkland Dedication Funds								X	X				
Sidewalk Zone Funds					X								
Memorial Cemetery Fund									X				
TX Ave Cemetery Maint. Fund									X				
Memorial Cem Maint. Fund									X				
Public, Ed & Gov't Fee Fund	X												
East Med Dist TIRZ #19	X	X											
Dartmouth Synthetic TIRZ	X	X											
R E Meyer Fund									X				
Drainage Utility Fund					X	X							
Roadway Impact Fee Funds					X	X							
Fun For All Playground Fund									X				
Federal Relief Fund	X	X											
Enterprise Funds													
Major Enterprise Funds**													
Electric Fund											X		
Water Fund												X	
Wastewater Fund													X
Non-Major Enterprise Funds													
Solid Waste Fund						X							
Northgate Parking Fund							X						
Capital Projects Funds													
Electric Projects Fund											X		
Water Projects Fund								X				X	
Wastewater Projects Fund								X					X
Internal Service Funds													
Insurance Funds	X												
Fleet Replacement Fund	X					X							
IT Replacement Fund	X									X			
Equipment Replacement Fund	X					X							
Fleet Maintenance Fund						X							
Utility Customer Service Fund		X											

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are **primarily** responsible for the majority of the activity within the Fund.

*Due to changes to State ordinance, the Juvenile Case Manager Fee Fund closed during FY22 and its revenues and budget has been replaced with the Truancy Prevention Fee Fund.

** Included with the Major Enterprise Funds are each utilities' respective Risk Mitigation Fund.

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - $9,020,000*
TRUE INTEREST COST (TIC): 3.387%

Streets Capital Projects - $6,525,000 and Parks Capital Projects - $2,725,000

*Due to the premium and discount received on this debt issue, the City only had to issue $9,020,000 in bonds.
Total debt proceeds received were $9,250,000. A premium of $230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		.
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	
Interest	903,359					

*Denotes bifurcated maturity.

DEBT SERVICE SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 REFUNDING
PRINCIPAL - $11,740,000
TRUE INTEREST COST (TIC): 3.387%

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

PAYMENT	PRINCIPAL	INTEREST	INTEREST	TOTAL DUE ON	TOTAL DUE	PRINCIPAL AMOUNT
						1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500	1,291,500	
Interest	31,500					

*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
						7,660,000
2-15-25	630,000	5.000%	151,688	781,688		
8-15-25			135,938	135,938	917,625	7,030,000
2-15-26	665,000	5.000%	135,938	800,938		
8-15-26			119,313	119,313	920,250	6,365,000
2-15-27	695,000	4.000%	119,313	814,313		
8-15-27			105,413	105,413	919,725	5,670,000
2-15-28	720,000	4.000%	105,413	825,413		
8-18-28			91,013	91,013	916,425	4,950,000
2-15-29	750,000	4.000%	91,013	841,013		
8-15-29			76,013	76,013	917,025	4,200,000
2-15-30	780,000	4.000%	76,013	856,013		
8-15-30			60,413	60,413	916,425	3,420,000
2-15-31	810,000	3.500%	60,413	870,413		
8-15-31			46,238	46,238	916,650	2,610,000
2-15-32	840,000	3.500%	46,238	886,238		
8-15-32			31,538	31,538	917,775	1,770,000
2-15-33	870,000	3.500%	31,538	901,538		
8-15-33			16,313	16,313	917,850	900,000
2-15-34	900,000	3.625%	16,313	916,313	916,313	
Interest	1,516,063					

DEBT SERVICE SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 REFUNDING
PRINCIPAL - $23,170,000
TRUE INTEREST COST (TIC): 2.589%

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						4,230,000
2-15-25	2,055,000	5.000%	105,750	2,160,750		
8-15-25			54,375	54,375	2,215,125	2,175,000
2-15-26	2,175,000	5.000%	54,375	2,229,375	2,229,375	
Interest	214,500					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016
PRINCIPAL - $8,265,000*
TRUE INTEREST COST (TIC): 1.934%

Street Projects - $4,600,000 and Library Expansion - $4,185,000

*Due to the premium and discount received on this debt issue, a total of $8,265,000 in bonds was issued. Total debt proceeds received were $8,785,000. A premium of $520,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						5,695,000
2-15-25	400,000	5.000%	84,238	484,238		
8-15-25			74,238	74,238	558,475	5,295,000
2-15-26	420,000	5.000%	74,238	494,238		
8-15-26			63,738	63,738	557,975	4,875,000
2-15-27	435,000	2.000%	63,738	498,738		
8-15-27			59,388	59,388	558,125	4,440,000
2-15-28	445,000	2.125%	59,388	504,388		
8-15-28			54,659	54,659	559,047	3,995,000
2-15-29	455,000	2.250%	54,659	509,659		
8-15-29			49,541	49,541	559,200	3,540,000
2-15-30	465,000	2.375%	49,541	514,541		
8-15-30			44,019	44,019	558,559	3,075,000
2-15-31	475,000	2.500%	44,019	519,019		
8-15-31			38,081	38,081	557,100	2,600,000
2-15-32	490,000	2.625%	38,081	528,081		
8-15-32			31,650	31,650	559,731	2,110,000
2-15-33	505,000	3.000%	31,650	536,650		
8-15-33			24,075	24,075	560,725	1,605,000
2-15-34	520,000	3.000%	24,075	544,075		
8-15-34			16,275	16,275	560,350	1,085,000
2-15-35	535,000	3.000%	16,275	551,275		
8-15-35			8,250	8,250	559,525	550,000
2-15-36	550,000	3.000%	8,250	558,250	558,250	
Interest	1,012,063					

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
						13,760,000
2-15-25	3,620,000	5.000%	250,800	3,870,800		
8-15-25			160,300	160,300	4,031,100	10,140,000
2-15-26	3,830,000	5.000%	160,300	3,990,300		
8-15-26			64,550	64,550	4,054,850	6,310,000
2-15-27	3,990,000	2.000%	64,550	4,054,550		
8-15-27			24,650	24,650	4,079,200	2,320,000
2-15-28	2,320,000	2.125%	24,650	2,344,650	2,344,650	
Interest	749,800					

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
						12,185,000
2-15-25	745,000	5.000%	206,978	951,978		
8-15-25			188,353	188,353	1,140,331	11,440,000
2-15-26	780,000	5.000%	188,353	968,353		
8-15-26			168,853	168,853	1,137,206	10,660,000
2-15-27	825,000	5.000%	168,853	993,853		
8-15-27			148,228	148,228	1,142,081	9,835,000
2-15-28	855,000	3.000%	148,228	1,003,228		
8-15-28			135,403	135,403	1,138,631	8,980,000
2-15-29	880,000	3.000%	135,403	1,015,403		
8-15-29			122,203	122,203	1,137,606	8,100,000
2-15-30	910,000	3.000%	122,203	1,032,203		
8-15-30			108,553	108,553	1,140,756	7,190,000
2-15-31	940,000	3.000%	108,553	1,048,553		
8-15-31			94,453	94,453	1,143,006	6,250,000
2-15-32	965,000	3.000%	94,453	1,059,453		
8-15-32			79,978	79,978	1,139,431	5,285,000
2-15-33	995,000	3.000%	79,978	1,074,978		
8-15-33			65,053	65,053	1,140,031	4,290,000
2-15-34	1,025,000	3.000%	65,053	1,090,053		
8-15-34			49,678	49,678	1,139,731	3,265,000
2-15-35	1,055,000	3.000%	49,678	1,104,678		
8-15-35			33,853	33,853	1,138,531	2,210,000
2-15-36	1,085,000	3.000%	33,853	1,118,853		
8-15-36			17,578	17,578	1,136,431	1,125,000
2-15-37	1,125,000	3.125%	17,578	1,142,578	1,142,578	
Interest	2,631,353					

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
						8,970,000
2-15-25	1,620,000	5.000%	185,750	1,805,750		
8-15-25			145,250	145,250	1,951,000	7,350,000
2-15-26	1,705,000	5.000%	145,250	1,850,250		
8-15-26			102,625	102,625	1,952,875	5,645,000
2-15-27	1,795,000	5.000%	102,625	1,897,625		
8-15-27			57,750	57,750	1,955,375	3,850,000
2-15-28	1,890,000	3.000%	57,750	1,947,750		
8-15-28			29,400	29,400	1,977,150	1,960,000
2-15-29	1,960,000	3.000%	29,400	1,989,400	1,989,400	
Interest	855,800					

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
						10,575,000
2-15-25	1,420,000	5.000%	264,375	1,684,375		
8-15-25			228,875	228,875	1,913,250	9,155,000
2-15-26	1,515,000	5.000%	228,875	1,743,875		
8-15-26			191,000	191,000	1,934,875	7,640,000
2-15-27	1,615,000	5.000%	191,000	1,806,000		
8-15-27			150,625	150,625	1,956,625	6,025,000
2-15-28	1,720,000	5.000%	150,625	1,870,625		
8-15-28			107,625	107,625	1,978,250	4,305,000
2-15-29	1,830,000	5.000%	107,625	1,937,625		
8-15-29			61,875	61,875	1,999,500	2,475,000
2-15-30	1,955,000	5.000%	61,875	2,016,875		
8-15-30			13,000	13,000	2,029,875	520,000
2-15-31	520,000	5.000%	13,000	533,000	533,000	
Interest	1,770,375					

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
						9,150,000
2-15-25	1,090,000	1.290%	59,018	1,149,018		
8-15-25			51,987	51,987	1,201,005	8,060,000
2-15-26	1,105,000	1.290%	51,987	1,156,987		
8-15-26			44,860	44,860	1,201,847	6,955,000
2-15-27	1,120,000	1.290%	44,860	1,164,860		
8-15-27			37,636	37,636	1,202,496	5,835,000
2-15-28	1,130,000	1.290%	37,636	1,167,636		
8-15-28			30,347	30,347	1,197,983	4,705,000
2-15-29	1,155,000	1.290%	30,347	1,185,347		
8-15-29			22,898	22,898	1,208,245	3,550,000
2-15-30	1,170,000	1.290%	22,898	1,192,898		
8-15-30			15,351	15,351	1,208,249	2,380,000
2-15-31	1,180,000	1.290%	15,351	1,195,351		
8-15-31			7,740	7,740	1,203,091	1,200,000
2-15-32	1,200,000		7,740	1,207,740	1,207,740	
Interest	480,654					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2023
PRINCIPAL - $6,570,000*
TRUE INTEREST COST (TIC): 3.697%

Street Projects: $2,000,000; Parks Projects: $2,400,000; General Government Projects: $2,500,000

*Due to the premium and discount received on this debt issue, $6,570,000 in bonds were issued. Total proceeds received were $7,060,015. A premium of $490,015 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						6,305,000
2-15-25	295,000	5.000%	146,250	441,250		
8-15-25			138,875	138,875	580,125	6,010,000
2-15-26	315,000	5.000%	138,875	453,875		
8-15-26			131,000	131,000	584,875	5,695,000
2-15-27	335,000	5.000%	131,000	466,000		
8-15-27			122,625	122,625	588,625	5,360,000
2-15-28	345,000	5.000%	122,625	467,625		
8-15-28			114,000	114,000	581,625	5,015,000
2-15-29	365,000	5.000%	114,000	479,000		
8-15-29			104,875	104,875	583,875	4,650,000
2-15-30	380,000	5.000%	104,875	484,875		
8-15-30			95,375	95,375	580,250	4,270,000
2-15-31	245,000	5.000%	95,375	340,375		
8-15-31			89,250	89,250	429,625	4,025,000
2-15-32	255,000	5.000%	89,250	344,250		
8-15-32			82,875	82,875	427,125	3,770,000
2-15-33	270,000	5.000%	82,875	352,875		
8-15-33			76,125	76,125	429,000	3,500,000
2-15-34	285,000	5.000%	76,125	361,125		
8-15-34			69,000	69,000	430,125	3,215,000
2-15-35	300,000	5.000%	69,000	369,000		
8-15-35			61,500	61,500	430,500	2,915,000
2-15-36	310,000	5.000%	61,500	371,500		
8-15-36			53,750	53,750	425,250	2,605,000
2-15-37	330,000	5.000%	53,750	383,750		
8-15-37			45,500	45,500	429,250	2,275,000
2-15-38	345,000	4.000%	45,500	390,500		
8-15-38			38,600	38,600	429,100	1,930,000
2-15-39	355,000	4.000%	38,600	393,600		
8-15-39			31,500	31,500	425,100	1,575,000
2-15-40	370,000	4.000%	31,500	401,500		
8-15-40			24,100	24,100	425,600	1,205,000
2-15-41	390,000	4.000%	24,100	414,100		
8-15-41			16,300	16,300	430,400	815,000
2-15-42	400,000	4.000%	16,300	416,300		
8-15-42			8,300	8,300	424,600	415,000
2-15-43	415,000	4.000%	8,300	423,300		
8-15-43						
Interest	2,753,350					

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
						28,235,000
2-15-25	2,030,000	4.000%	554,800	2,584,800		
8-15-25			583,550	583,550	3,168,350	26,205,000
2-15-26	2,035,000	4.000%	583,550	2,618,550		
8-15-26			542,850	542,850	3,161,400	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	9,193,150					

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
						5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	
Interest	1,126,997					

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
						16,990,000
2-15-25	1,345,000	5.000%	424,750	1,769,750		
8-15-25			391,125	391,125	2,160,875	15,645,000
2-15-26	1,410,000	5.000%	391,125	1,801,125		
8-15-26			355,875	355,875	2,157,000	14,235,000
2-15-27	1,480,000	5.000%	355,875	1,835,875		
8-15-27			318,875	318,875	2,154,750	12,755,000
2-15-28	1,560,000	5.000%	318,875	1,878,875		
8-15-28			279,875	279,875	2,158,750	11,195,000
2-15-29	1,640,000	5.000%	279,875	1,919,875		
8-15-29			238,875	238,875	2,158,750	9,555,000
2-15-30	1,730,000	5.000%	238,875	1,968,875		
8-15-30			195,625	195,625	2,164,500	7,825,000
2-15-31	1,815,000	5.000%	195,625	2,010,625		
8-15-31			150,250	150,250	2,160,875	6,010,000
2-15-32	1,905,000	5.000%	150,250	2,055,250		
8-15-32			102,625	102,625	2,157,875	4,105,000
2-15-33	2,000,000	5.000%	102,625	2,102,625		
8-15-33			52,625	52,625	2,155,250	2,105,000
2-15-34	2,105,000	5.000%	52,625	2,157,625		
Interest	4,596,250					

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
						15,265,000
2-15-25	1,460,000	4.000%	250,859	1,710,859		
8-15-25			214,359	214,359	1,925,219	13,805,000
2-15-26	1,535,000	2.000%	214,359	1,749,359		
8-15-26			175,984	175,984	1,925,344	12,270,000
2-15-27	1,085,000	2.250%	175,984	1,260,984		
8-15-27			154,284	154,284	1,415,269	11,185,000
2-15-28	1,115,000	2.375%	154,284	1,269,284		
8-15-28			143,134	143,134	1,412,419	10,070,000
2-15-29	1,140,000	3.000%	143,134	1,283,134		
8-15-29			130,309	130,309	1,413,444	8,930,000
2-15-30	1,165,000	3.000%	130,309	1,295,309		
8-15-30			116,475	116,475	1,411,784	7,765,000
2-15-31	1,200,000	3.000%	116,475	1,316,475		
8-15-31			98,475	98,475	1,414,950	6,565,000
2-15-32	1,235,000	3.000%	98,475	1,333,475		
8-15-32			79,950	79,950	1,413,425	5,330,000
2-15-33	1,275,000	3.000%	79,950	1,354,950		
8-15-33			60,825	60,825	1,415,775	4,055,000
2-15-34	1,310,000	3.000%	60,825	1,370,825		
8-15-34			41,175	41,175	1,412,000	2,745,000
2-15-35	1,350,000	3.000%	41,175	1,391,175		
8-15-35			20,925	20,925	1,412,100	1,395,000
2-15-36	1,395,000	3.000%	20,925	1,415,925		
Interest	2,722,653					

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
						40,085,000
2-15-25	2,545,000	5.000%	813,072	3,358,072		
8-15-25			749,447	749,447	4,107,519	37,540,000
2-15-26	2,675,000	5.000%	749,447	3,424,447		
8-15-26			682,572	682,572	4,107,019	34,865,000
2-15-27	2,810,000	5.000%	682,572	3,492,572		
8-15-27			612,322	612,322	4,104,894	32,055,000
2-15-28	2,620,000	5.000%	612,322	3,232,322		
8-15-28			546,822	546,822	3,779,144	29,435,000
2-15-29	2,760,000	5.000%	546,822	3,306,822		
8-15-29			477,822	477,822	3,784,644	26,675,000
2-15-30	2,900,000	5.000%	477,822	3,377,822		
8-15-30			405,322	405,322	3,783,144	23,775,000
2-15-31	3,045,000	5.000%	405,322	3,450,322		
8-15-31			329,197	329,197	3,779,519	20,730,000
2-15-32	3,185,000	4.000%	329,197	3,514,197		
8-15-32			265,497	265,497	3,779,694	17,545,000
2-15-33	3,300,000	3.000%	265,497	3,565,497		
8-15-33			215,997	215,997	3,781,494	14,245,000
2-15-34	3,405,000	3.000%	215,997	3,620,997		
8-15-34			164,922	164,922	3,785,919	10,840,000
2-15-35	3,510,000	3.000%	164,922	3,674,922		
8-15-35			112,272	112,272	3,787,194	7,330,000
2-15-36	3,615,000	3.000%	112,272	3,727,272		
8-15-36			58,047	58,047	3,785,319	3,715,000
2-15-37	3,715,000	3.125%	58,047	3,773,047		
Interest	10,053,548					

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
						27,275,000
2-15-25	1,555,000	5.000%	511,579	2,066,579		
8-15-25			472,704	472,704	2,539,283	25,720,000
2-15-26	1,610,000	5.000%	472,704	2,082,704		
8-15-26			432,454	432,454	2,515,158	24,110,000
2-15-27	1,695,000	5.000%	432,454	2,127,454		
8-15-27			390,079	390,079	2,517,533	22,415,000
2-15-28	1,770,000	5.000%	390,079	2,160,079		
8-15-28			345,829	345,829	2,505,908	20,645,000
2-15-29	1,780,000	2.950%	345,829	2,125,829		
8-15-29			319,574	319,574	2,445,403	18,865,000
2-15-30	1,835,000	3.050%	319,574	2,154,574		
8-15-30			291,590	291,590	2,446,164	17,030,000
2-15-31	1,885,000	3.200%	291,590	2,176,590		
8-15-31			261,430	261,430	2,438,020	15,145,000
2-15-32	1,950,000	3.250%	261,430	2,211,430		
8-15-32			229,743	229,743	2,441,173	13,195,000
2-15-33	2,020,000	3.300%	229,743	2,249,743		
8-15-33			196,413	196,413	2,446,155	11,175,000
2-15-34	2,085,000	3.350%	196,413	2,281,413		
8-15-34			161,489	161,489	2,442,901	9,090,000
2-15-35	2,150,000	3.450%	161,489	2,311,489		
8-15-35			124,401	124,401	2,435,890	6,940,000
2-15-36	2,235,000	3.500%	124,401	2,359,401		
8-15-36			85,289	85,289	2,444,690	4,705,000
2-15-37	2,310,000	3.600%	85,289	2,395,289		
8-15-37			43,709	43,709	2,438,998	2,395,000
2-15-38	2,395,000	3.650%	43,709	2,438,709		
Interest	7,220,981					

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
						58,415,000
2-15-25	3,840,000	5.000%	1,127,050	4,967,050		
8-15-25			1,031,050	1,031,050	5,998,100	54,575,000
2-15-26	4,030,000	5.000%	1,031,050	5,061,050		
8-15-26			930,300	930,300	5,991,350	50,545,000
2-15-27	3,015,000	5.000%	930,300	3,945,300		
8-15-27			854,925	854,925	4,800,225	47,530,000
2-15-28	3,175,000	5.000%	854,925	4,029,925		
8-15-28			775,550	775,550	4,805,475	44,355,000
2-15-29	3,320,000	4.000%	775,550	4,095,550		
8-15-29			709,150	709,150	4,804,700	41,035,000
2-15-30	3,455,000	4.000%	709,150	4,164,150		
8-15-30			640,050	640,050	4,804,200	37,580,000
2-15-31	3,590,000	4.000%	640,050	4,230,050		
8-15-31			568,250	568,250	4,798,300	33,990,000
2-15-32	3,730,000	4.000%	568,250	4,298,250		
8-15-32			493,650	493,650	4,791,900	30,260,000
2-15-33	3,895,000	4.000%	493,650	4,388,650		
8-15-33			415,750	415,750	4,804,400	26,365,000
2-15-34	4,055,000	4.000%	415,750	4,470,750		
8-15-34			334,650	334,650	4,805,400	22,310,000
2-15-35	4,195,000	3.000%	334,650	4,529,650		
8-15-35			271,725	271,725	4,801,375	18,115,000
2-15-36	4,325,000	3.000%	271,725	4,596,725		
8-15-36			206,850	206,850	4,803,575	13,790,000
2-15-37	4,465,000	3.000%	206,850	4,671,850		
8-15-37			139,875	139,875	4,811,725	9,325,000
2-15-38	4,590,000	3.000%	139,875	4,729,875		
8-15-38			71,025	71,025	4,800,900	4,735,000
2-15-39	4,735,000	3.000%	71,025	4,806,025		
Interest	16,012,650					

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
						17,590,000
2-15-25	1,000,000	5.000%	298,466	1,298,466		
8-15-25			273,466	273,466	1,571,931	16,590,000
2-15-26	1,050,000	5.000%	273,466	1,323,466		
8-15-26			247,216	247,216	1,570,681	15,540,000
2-15-27	1,105,000	5.000%	247,216	1,352,216		
8-15-27			219,591	219,591	1,571,806	14,435,000
2-15-28	880,000	5.000%	219,591	1,099,591		
8-15-28			197,591	197,591	1,297,181	13,555,000
2-15-29	930,000	5.000%	197,591	1,127,591		
8-15-29			174,341	174,341	1,301,931	12,625,000
2-15-30	975,000	5.000%	174,341	1,149,341		
8-15-30			149,966	149,966	1,299,306	11,650,000
2-15-31	1,025,000	5.000%	149,966	1,174,966		
8-15-31			124,341	124,341	1,299,306	10,625,000
2-15-32	1,070,000	3.000%	124,341	1,194,341		
8-15-32			108,291	108,291	1,302,631	9,555,000
2-15-33	1,100,000	3.000%	108,291	1,208,291		
8-15-33			91,791	91,791	1,300,081	8,455,000
2-15-34	1,130,000	3.000%	91,791	1,221,791		
8-15-34			74,841	74,841	1,296,631	7,325,000
2-15-35	1,160,000	2.000%	74,841	1,234,841		
8-15-35			63,241	63,241	1,298,081	6,165,000
2-15-36	1,185,000	2.000%	63,241	1,248,241		
8-15-36			51,391	51,391	1,299,631	4,980,000
2-15-37	1,205,000	2.000%	51,391	1,256,391		
8-15-37			39,341	39,341	1,295,731	3,775,000
2-15-38	1,230,000	2.000%	39,341	1,269,341		
8-15-38			27,041	27,041	1,296,381	2,545,000
2-15-39	1,260,000	2.125%	27,041	1,287,041		
8-15-39			13,653	13,653	1,300,694	1,285,000
2-15-40	1,285,000	2.125%	13,653	1,298,653		
Interest	4,010,660					

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
						47,270,000
2-15-25	2,220,000	5.000%	830,634	3,050,634		
8-15-25			775,134	775,134	3,825,769	45,050,000
2-15-26	2,330,000	5.000%	775,134	3,105,134		
8-15-26			716,884	716,884	3,822,019	42,720,000
2-15-27	2,445,000	5.000%	716,884	3,161,884		
8-15-27			655,759	655,759	3,817,644	40,275,000
2-15-28	2,580,000	5.000%	655,759	3,235,759		
8-15-28			591,259	591,259	3,827,019	37,695,000
2-15-29	2,280,000	5.000%	591,259	2,871,259		
8-15-29			534,259	534,259	3,405,519	35,415,000
2-15-30	2,400,000	5.000%	534,259	2,934,259		
8-15-30			474,259	474,259	3,408,519	33,015,000
2-15-31	2,520,000	5.000%	474,259	2,994,259		
8-15-31			411,259	411,259	3,405,519	30,495,000
2-15-32	2,650,000	5.000%	411,259	3,061,259		
8-15-32			345,009	345,009	3,406,269	27,845,000
2-15-33	2,785,000	5.000%	345,009	3,130,009		
8-15-33			275,384	275,384	3,405,394	25,060,000
2-15-34	2,905,000	3.000%	275,384	3,180,384		
8-15-34			231,809	231,809	3,412,194	22,155,000
2-15-35	2,975,000	2.000%	231,809	3,206,809		
8-15-35			202,059	202,059	3,408,869	19,180,000
2-15-36	3,035,000	2.000%	202,059	3,237,059		
8-15-36			171,709	171,709	3,408,769	16,145,000
2-15-37	3,100,000	2.000%	171,709	3,271,709		
8-15-37			140,709	140,709	3,412,419	13,045,000
2-15-38	3,160,000	2.125%	140,709	3,300,709		
8-15-38			107,134	107,134	3,407,844	9,885,000
2-15-39	3,220,000	2.125%	107,134	3,327,134		
8-15-39			72,922	72,922	3,400,056	6,665,000
2-15-40	3,295,000	2.125%	72,922	3,367,922		
8-15-40			37,913	37,913	3,405,834	3,370,000
2-15-41	3,370,000	2.250%	37,913	3,407,913		
Interest	12,317,566					

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
						63,125,000
2-15-25	2,410,000	5.000%	1,578,125	3,988,125		
8-15-25			1,517,875	1,517,875	5,506,000	60,715,000
2-15-26	2,535,000	5.000%	1,517,875	4,052,875		
8-15-26			1,454,500	1,454,500	5,507,375	58,180,000
2-15-27	2,660,000	5.000%	1,454,500	4,114,500		
8-15-27			1,388,000	1,388,000	5,502,500	55,520,000
2-15-28	2,800,000	5.000%	1,388,000	4,188,000		
8-15-28			1,318,000	1,318,000	5,506,000	52,720,000
2-15-29	2,940,000	5.000%	1,318,000	4,258,000		
8-15-29			1,244,500	1,244,500	5,502,500	49,780,000
2-15-30	2,790,000	5.000%	1,244,500	4,034,500		
8-15-30			1,174,750	1,174,750	5,209,250	46,990,000
2-15-31	2,930,000	5.000%	1,174,750	4,104,750		
8-15-31			1,101,500	1,101,500	5,206,250	44,060,000
2-15-32	3,075,000	5.000%	1,101,500	4,176,500		
8-15-32			1,024,625	1,024,625	5,201,125	40,985,000
2-15-33	3,235,000	5.000%	1,024,625	4,259,625		
8-15-33			943,750	943,750	5,203,375	37,750,000
2-15-34	3,405,000	5.000%	943,750	4,348,750		
8-15-34			858,625	858,625	5,207,375	34,345,000
2-15-35	3,580,000	5.000%	858,625	4,438,625		
8-15-35			769,125	769,125	5,207,750	30,765,000
2-15-36	3,765,000	5.000%	769,125	4,534,125		
8-15-36			675,000	675,000	5,209,125	27,000,000
2-15-37	3,960,000	5.000%	675,000	4,635,000		
8-15-37			576,000	576,000	5,211,000	23,040,000
2-15-38	4,155,000	5.000%	576,000	4,731,000		
8-15-38			472,125	472,125	5,203,125	18,885,000
2-15-39	4,370,000	5.000%	472,125	4,842,125		
8-15-39			362,875	362,875	5,205,000	14,515,000
2-15-40	4,595,000	5.000%	362,875	4,957,875		
8-15-40			248,000	248,000	5,205,875	9,920,000
2-15-41	4,835,000	5.000%	248,000	5,083,000		
8-15-41			127,125	127,125	5,210,125	5,085,000
2-15-42	5,085,000	5.000%	127,125	5,212,125		
Interest	32,090,875					

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
						23,860,000
2-15-25	875,000	5.000%	555,725	1,430,725		
8-15-25			533,850	533,850	1,964,575	22,985,000
2-15-26	925,000	5.000%	533,850	1,458,850		
8-15-26			510,725	510,725	1,969,575	22,060,000
2-15-27	965,000	5.000%	510,725	1,475,725		
8-15-27			486,600	486,600	1,962,325	21,095,000
2-15-28	1,010,000	5.000%	486,600	1,496,600		
8-15-28			461,350	461,350	1,957,950	20,085,000
2-15-29	1,070,000	5.000%	461,350	1,531,350		
8-15-29			434,600	434,600	1,965,950	19,015,000
2-15-30	1,120,000	5.000%	434,600	1,554,600		
8-15-30			406,600	406,600	1,961,200	17,895,000
2-15-31	1,020,000	5.000%	406,600	1,426,600		
8-15-31			381,100	381,100	1,807,700	16,875,000
2-15-32	1,065,000	5.000%	381,100	1,446,100		
8-15-32			354,475	354,475	1,800,575	15,810,000
2-15-33	1,125,000	5.000%	354,475	1,479,475		
8-15-33			326,350	326,350	1,805,825	14,685,000
2-15-34	1,180,000	5.000%	326,350	1,506,350		
8-15-34			296,850	296,850	1,803,200	13,505,000
2-15-35	1,240,000	5.000%	296,850	1,536,850		
8-15-35			265,850	265,850	1,802,700	12,265,000
2-15-36	1,305,000	5.000%	265,850	1,570,850		
8-15-36			233,225	233,225	1,804,075	10,960,000
2-15-37	1,365,000	5.000%	233,225	1,598,225		
8-15-37			199,100	199,100	1,797,325	9,595,000
2-15-38	1,440,000	5.000%	199,100	1,639,100		
8-15-38			163,100	163,100	1,802,200	8,155,000
2-15-39	1,510,000	4.000%	163,100	1,673,100		
8-15-39			132,900	132,900	1,806,000	6,645,000
2-15-40	1,565,000	4.000%	132,900	1,697,900		
8-15-40			101,600	101,600	1,799,500	5,080,000
2-15-41	1,625,000	4.000%	101,600	1,726,600		
8-15-41			69,100	69,100	1,795,700	3,455,000
2-15-42	1,695,000	4.000%	69,100	1,764,100		
8-15-42			35,200	35,200	1,799,300	1,760,000
2-15-43	1,760,000	4.000%	35,200	1,795,200		
8-15-43						
Interest	11,340,875					

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
						40,850,000
2-15-25	6,035,000	5.000%	860,422	6,895,422		
8-15-25			817,100	817,100	7,712,522	34,815,000
2-15-26	2,180,000	5.000%	817,100	2,997,100		
8-15-26			762,600	762,600	3,759,700	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	15,391,972					

APPENDIX I
GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

The General Fund has multiple types of Transfers and Other Sources Uses as presented in the General Fund Summary. This appendix details each item within those categories.

Transfers In

Transfers In from other City funds are primarily for planned replacements and/or debt issued for replacements. In general, these transfers reimburse operating expenses incurred by the General Fund that the City can fund from a different revenue source. FY25 transfers include a Northgate Fund transfer for prior years debt service paid by General Fund.

General & Administrative (G&A) Transfers In

The City recovers the cost of services provided by General Fund departments to other funds via these transfers. These services include IT, Finance, Legal, and Human Resources. The City allocates these costs based on an annual cost allocation study prepared by an outside consulting firm.

Transfers Out

Transfers Out to other City funds are primarily for repayment of street light expenses, and other administrative items. There is a planned transfer to the IT Replacement Fund to set aside funds for a future ERP system replacement.

Capital Transfers Out

These are transfers to various capital project funds. In general, these transfers include cash contributions for specific projects. FY25 budget includes a one-time transfer to Streets Capital Project Fund.

Public Agency Funding

The City contributes funding to various agencies that provide services to the citizens of College Station. The amounts depend on agencies' annual requests, Council direction, and fund availability. The City presents the specific amounts and agencies in Appendix J.

Consulting Services

Fees paid to consulting firms to represent various Council interests for the benefit of citizens.

Capital Outlay

Costs related to purchase of replacement items, including computer hardware/software, vehicles, and equipment. The City offsets replacement expenses by corresponding Transfers In, resulting in a net zero impact.

Other/Contingency

Other miscellaneous costs not detailed above generally related to inventory and accounting adjustments. This category includes replacement laptops for multiple departments that do not meet the City's capitalization threshold. Contingency funding cover potential events not specifically accounted for in the departmental budgets.

APPENDIX I
GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget
TRANSFERS IN				
Transfer In-Spring Creek	$ (25,000)	$ -	$ -	$ -
Transfer In-Community Dev Fd	(9,802)	-	-	-
Transfer In-Hotel Tax Fd	-	(100,000)	(100,000)	-
Transfer In-ARA Fund	(516,851)	(400,000)	(400,000)	-
Transfer In-Northgate Parking	(300,000)	(350,000)	(350,000)	(400,000)
TOTAL	**(851,653)**	**(850,000)**	**(850,000)**	**(400,000)**
TRANSFER IN - REPLACEMENTS				
Transfer In-Fleet Replacement	(2,150,790)	(6,818,349)	(6,018,349)	(2,233,000)
Transfer In-IT Replacement	(507,650)	(1,416,861)	(1,166,861)	(1,128,000)
TOTAL	**(2,658,441)**	**(8,235,210)**	**(7,185,210)**	**(3,361,000)**
GENERAL & ADMINISTRATIVE TRANSFERS IN				
G&A Transfer In-HOT Fd	(213,169)	(520,467)	(520,467)	(574,907)
G&A Transfer In-Electric Fd	(1,899,120)	(2,072,845)	(2,072,845)	(2,253,362)
G&A Transfer In-Water Fd	(1,341,180)	(1,481,263)	(1,481,263)	(1,738,542)
G&A Transfer In-Wastewater Fd	(910,476)	(1,002,744)	(1,002,744)	(1,146,255)
G&A Transfer In-Solid Waste Fd	(964,128)	(1,200,169)	(1,200,169)	(1,354,333)
G&A Transfer In-NG Parking Fd	(144,936)	(158,258)	(158,258)	(165,477)
G&A Transfer In-Gen Gov CIP Fd	(51,903)	(43,302)	(43,302)	(123,395)
G&A Transfer In-Parks CIP Fd	(94,249)	(175,151)	(175,151)	(173,547)
G&A Transfer In-Streets CIP Fd	(646,958)	(415,601)	(415,601)	(461,794)
G&A Transfer In-Elec CIP Fd	(166,514)	(165,087)	(165,087)	(190,349)
G&A Transfer In-Water CIP Fd	(149,387)	(239,743)	(239,743)	(302,757)
G&A Transfer In-WW CIP Fd	(198,360)	(327,837)	(327,837)	(381,139)
G&A Transfer In-Drainage Fd	(526,732)	(612,485)	(612,485)	(598,983)
G&A Transfer In-Roadway Maintenance Fd	(257,961)	(289,783)	(289,783)	(324,900)
TOTAL	**(7,565,073)**	**(8,704,735)**	**(8,704,735)**	**(9,789,740)**
TRANSFERS OUT				
Transfer Out-Econ Dev Fd	350,000	350,000	350,000	-
Transfer Out - Electric - Street Lights	510,000	515,000	515,000	520,000
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	**2,860,000**	**2,865,000**	**2,865,000**	**2,520,000**
CAPITAL TRANSFERS				
Transfer Out-Parks CIP Fd	450,000	-	-	-
Transfer Out - Streets CIP	-	-	-	3,267,930
Transfer Out - Wastewater CIP	-	500,000	-	-
TOTAL	**450,000**	**500,000**	**-**	**3,267,930**
TOTAL TRANSFERS (SOURCES) USES	**$ (7,765,167)**	**$ (14,424,945)**	**$ (13,874,945)**	**$ (7,762,810)**

APPENDIX I
GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY23 Actual	FY24 Revised Budget	FY24 Year-End Estimate	FY25 Approved Budget
PUBLIC AGENCY FUNDING				
Aggieland Humane Society	276,000	276,000	276,000	303,600
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000
Arts Council of Brazos Valley	29,364	35,000	35,000	35,000
Brazos Central Appraisal District	540,502	747,703	747,703	859,858
Brazos County Health District	482,885	478,029	478,029	478,029
College Staion Noon Lions Club (4th of July)	16,500	-	-	17,500
Brazos Valley Economic Develop. Corp.	350,000	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	-	-	-	25,000
Never Forget Garden at Veterans Memorial		10,000	10,000	-
Unlimited Potential	144,727	-	-	-
Brazos Transit District	-	-	-	334,000
TOTAL	**1,844,978**	**1,901,732**	**1,901,732**	**2,407,987**
CONSULTING SERVICES				
Deep East TX COG	-	5,000	5,000	5,000
Legislative Consulting	36,000	-	-	41,000
Eight20 Consulting	-	10,000	10,000	10,000
TOTAL	**36,000**	**15,000**	**15,000**	**56,000**
CAPITAL OUTLAY - REPLACEMENTS				
Replacement Purchases - Comp Hardware	25,834	472,825	472,825	39,000
Replacement Purchases - Vehicles	2,150,790	6,818,349	6,818,349	2,233,000
Capital-Land	7,229,804	-	-	-
TOTAL	**9,406,428**	**7,291,174**	**7,291,174**	**2,272,000**
OTHER				
Replacement Purchases - IT Non-Capital	481,816	944,036	944,036	1,089,000
Nonoper Exp-Inventory Loss	3,209	-	-	-
Other Operating - Miscellaneous	63,101	-	-	-
Nonoper Exp-Miscellaneous	622,390	500,000	100,000	-
TOTAL	**1,170,516**	**1,444,036**	**1,044,036**	**1,089,000**
CONTINGENCY				
Contingency	-	514,200	514,200	404,249
TOTAL	**-**	**514,200**	**514,200**	**404,249**
TOTAL OTHER (SOURCES) USES	**$ 12,457,922**	**$ 11,166,142**	**$ 10,766,142**	**$ 6,229,236**

APPENDIX J
OUTSIDE AGENCY FUNDING

The City funds a number of outside agencies each fiscal year that provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Agencies are funded by the General Fund, Community Development Fund, Hotel Tax Fund, and Solid Waste Fund.

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. 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 Brazos Valley Economic Development Corporation (BVEDC) and Arts Council of the Brazos Valley (ACBV). Department Budget Agencies are agencies whose work directly supports the goals of a City Department.

FY25 approved funding is:

AGENCY	FUNDED BY	USE OF FUNDS	FY23 Actuals	FY24 Funding	FY25 Approved
Aggieland Humane Society	General	Operations & Maintenance	$ 276,000	$ 276,000	$ 303,600
Amber Alert Network Brazos Valley	General	Operations & Maintenance	5,000	5,000	5,000
Arts Council of the Brazos Valley	General	Operations & Maintenance	29,364	35,000	35,000
Brazos Central Appraisal District	General	Operations & Maintenance	540,502	747,703	859,858
Brazos County Health District	General	Operations & Maintenance	482,885	478,029	478,029
Brazos Valley Economic Development Corp.	General	Operations & Maintenance	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	General	Annual Banquet, Outlook Conference	-	-	25,000
College Station Noon Lions Club	General	4th of July Celebration	16,500	-	17,500
Never Forget Garden at Veterans Memorial	General		-	10,000	-
A Home Base for Transitioning Youth dba Unlimited Potential	General	Operations & Maintenance	144,727	-	-
Brazos Transit District	General	Operations & Maintenance	-	-	334,000
	General Total		**1,844,978**	**1,901,732**	**2,407,987**
Arts Council of the Brazos Valley	Hotel Tax	Affiliate Grant Funding/Marketing	375,300	375,000	375,000
Arts Council of the Brazos Valley	Hotel Tax	Operations & Maintenance	65,024	79,033	79,033
Arts Council of the Brazos Valley	Hotel Tax	Arts Tourism Marketing	33,176	44,000	44,000
Arts Council of the Brazos Valley	Hotel Tax	Public Art Support	35,500	62,920	62,920
Bryan College Station Chamber of Commerce	Hotel Tax	Annual Banquet, Outlook Conference	25,000	25,000	-
Veterans Memorial	Hotel Tax	Repair & Replacement in Memorial Grounds	30,000	30,000	30,000
	Hotel Tax Total		**564,000**	**615,953**	**590,953**
Keep Brazos Beautiful	Solid Waste	Operations & Maintenance, Community Enhancement Projects	42,990	48,230	48,230
	Solid Waste Total		**42,990**	**48,230**	**48,230**
	Grand Total		**$ 2,451,968**	**$ 2,565,915**	**$3,047,170**

Arts Council FY25 funding remained at the same level as FY24 funding. College Station Noon Lions Club FY24 funding was moved from outside agency to General Fund Parks Operations for the City's inaugural I Heart America celebration.

Funding approved increases are: Aggieland Humane Society $27,600 for increased operations and maintenance cost at the shelter. Brazos Central Appraisal District $112,155 for City's share of anticipated increases in operating expenditures for the Appraisal District.

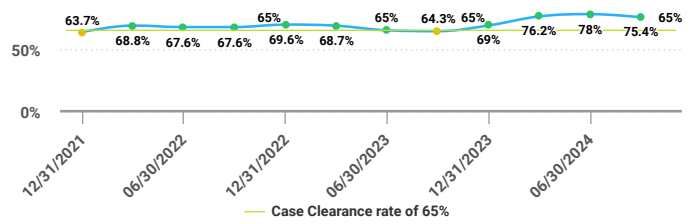
APPENDIX J
FY25 OUTSIDE AGENCY FUNDING

	FY23 Actuals Funding	FY24 Revised Budget	FY25 Base Budget	FY25 Approved Inc/(Dec)	FY25 Approved Budget
GENERAL FUND					
Aggieland Humane Society	$ 276,000	$ 276,000	$ 276,000	$ 27,600	$ 303,600
Amber Alert Network Brazos Valley	5,000	5,000	5,000	-	5,000
Arts Council of the Brazos Valley	29,364	35,000	35,000	-	35,000
Brazos Central Appraisal District	540,502	747,703	747,703	112,155	859,858
Brazos County Health District	482,885	478,029	478,029	-	478,029
Brazos Valley Economic Development Corp.	350,000	350,000	350,000	-	350,000
Bryan College Station Chamber of Commerce	-	-	-	25,000	25,000
College Station Noon Lions Club	16,500	-	-	17,500	17,500
Never Forget Garden at Veterans Memorial	-	10,000	-	-	-
A Home Base for Transitioning Youth dba Unlimited Potential	144,727	-	-	-	-
Brazos Transit District	-	-	-	334,000	334,000
	$ 1,844,978	$ 1,901,732	$ 1,891,732	$ 516,255	$ 2,407,987
HOTEL TAX FUND					
Arts Council Affiliate Fund	$ 375,300	$ 375,000	$ 375,000	$ -	$ 375,000
Arts Council Operations and Maintenance	65,024	79,033	79,033	-	79,033
Arts Council - Arts Tourism Marketing	33,176	44,000	44,000	-	44,000
Arts Council - Public Art Support	35,500	62,920	62,920	-	62,920
Bryan College Station Chamber of Commerce	25,000	25,000	-	-	-
Veterans Memorial	30,000	30,000	30,000	-	30,000
	$ 564,000	$ 615,953	$ 590,953	$ -	$ 590,953
SOLID WASTE FUND					
Keep Brazos Beautiful	$ 42,990	$ 48,230	$ 48,230	$ -	$ 48,230
	$ 42,990	$ 48,230	$ 48,230	$ -	$ 48,230
COMMUNITY DEVELOPMENT FUND					
Big Brothers Big Sisters	$ 25,000	$ 9,596	$ 39,568	$ -	39,568
Brazos Maternal & Child Health Clinic	77,500	19,374	39,568	-	39,568
A Home Base for Transitioning Youth dba Unlimited Potential	-	-	29,676	-	29,676
The Salvation Army	-	-	24,730	-	24,730
Catholic Charities Central Tx - BV Financial Stability Program	40,000	17,091	41,668	-	41,668
	$ 142,500	$ 46,061	$ 175,210	$ -	$ 175,210
TOTAL OUTSIDE AGENCY FUNDING	**$ 2,594,468**	**$ 2,611,976**	**$ 2,706,125**	**$ 516,255**	**$ 3,222,380**

APPENDIX K - KEY PERFORMANCE INDICATORS

POLICE DEPARTMENT- Key Performance Indicators

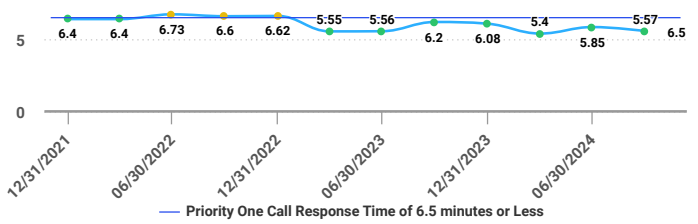
Criminal Investigations Case Clearance Rates



Why it Matters: Criminal Investigation Case Clearance Rate

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

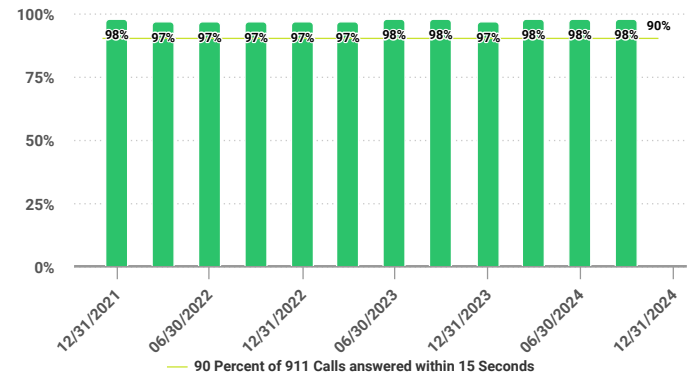
Officer Response Times to Priority One Calls



Why it Matters: Officer Response Times to Priority One Calls

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

Percent of 911 calls answered within 15 Seconds



Why it Matters: Percent of 911 Calls Answered Within 15 Seconds

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

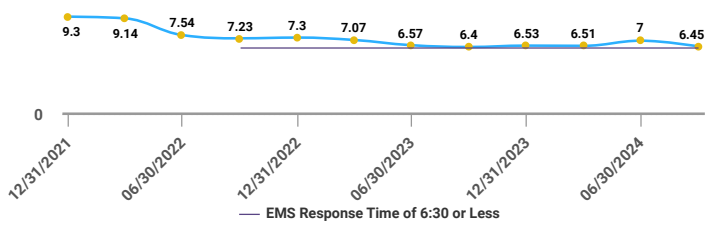
KPIs are available to view online at the link here:



APPENDIX K - KEY PERFORMANCE INDICATORS

FIRE DEPARTMENT - Key Performance Indicators

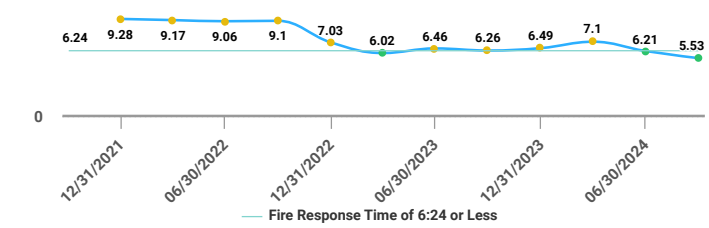
EMS Response Time



Why it Matters: EMS Response Time

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

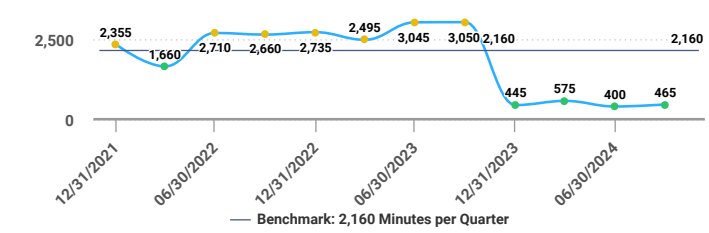
Fire Response Time



Why it Matters: Fire Response Time

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

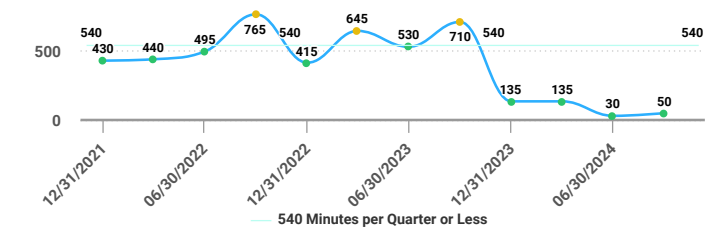
Alert 1. Only 1 Ambulance Available



Why it Matters: Alert 1 Only One Ambulance Available

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

Alert 0. No Ambulances Available



Why it Matters: Alert 0 No Ambulances Available

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

APPENDIX K - KEY PERFORMANCE INDICATORS

PUBLIC WORKS DEPARTMENT - Key Performance Indicators

Roadway Pavement Condition Index - Residential



Last updated on 09/30/2024

Move from baseline of 0 to target of 85

Why it Matters: Roadway Pavement Condition Index - Residential

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

Roadway Pavement Condition Index - Collector



Last updated on 09/30/2024

Move from baseline of 0 to target of 85

Why it Matters: Roadway Pavement Condition Index - Collector

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

Roadway Pavement Condition Index - Arterial



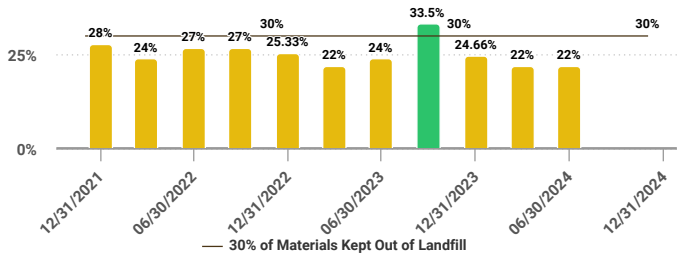
Last updated on 09/30/2024

Move from baseline of 0 to target of 85

Why it Matters: Roadway Pavement Condition Index - Arterial

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

Single Stream Residential Recycling Diversion Rate

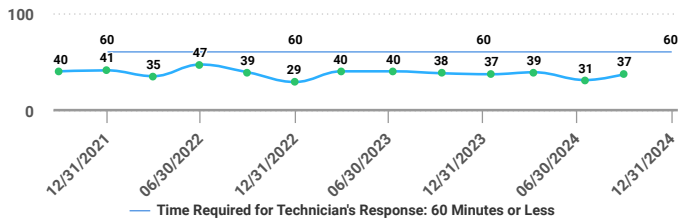


Why it Matters: Single Stream Residential Recycling Diversion Rate

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

APPENDIX K - KEY PERFORMANCE INDICATORS

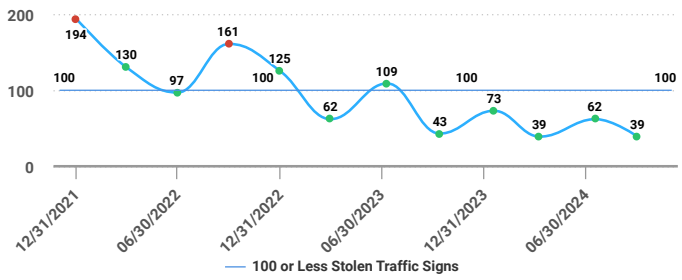
Time To Respond To Traffic Signal Error



Why it Matters: Time to Respond to a Traffic Signal Error

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

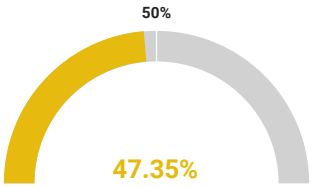
Number of Stolen Traffic Signs



Why it Matters: Number of Stolen Traffic Signs

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

Fleet Services Turn Around - 0-24 hr

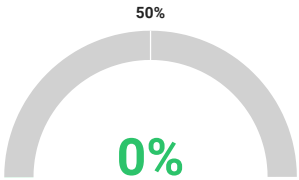


Last updated on 09/30/2024
Stay above baseline of 50%

Why it Matters: Fleet Services Turn Around - 24-48 hours

Fleet maintenance is responsible for preventive maintenance and corrective repairs on 700+ vehicles and ancillary equipment. This graph represents the percentage of work orders completed within 24 hours. The goal is to have 50% or more of all work orders completed within 24 hours.

Utilities Shop Turn Around - 0-24 hr



Last updated on 09/30/2024
Stay above baseline of 50%

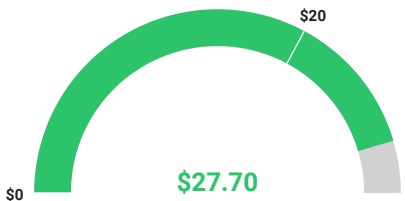
Why it Matters: Utility Shop Turn Around

This graph represents the quarterly average shop turn around for the Utilities shop.The goal is to have 50% or more of all work orders completed within 24 hours.

APPENDIX K - KEY PERFORMANCE INDICATORS

PARKS AND RECREATION DEPARTMENT - Key Perfromance Indicators

Support and Operate Sporting Destinations



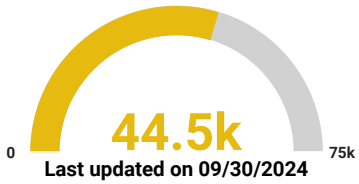
Last updated on 09/30/2024

Move from baseline of $0 to target of $20

Why it Matters: Support and Operate Sporting Destinations

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

Attendance at Community-Based Events



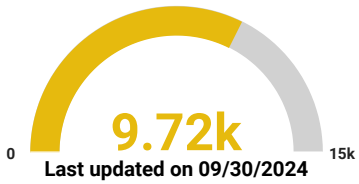
Last updated on 09/30/2024

Move from baseline of 0 to target of 75k

Why it Matters: Attendance at Community Based Events

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

Participation in Programs and Leagues



Last updated on 09/30/2024

Move from baseline of 0 to target of 15k

Why it Matters: Participation in Programs and Leagues

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

APPENDIX K - KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT - Key Performance Indicators

Number of Community Engagement and/or Educational Activities



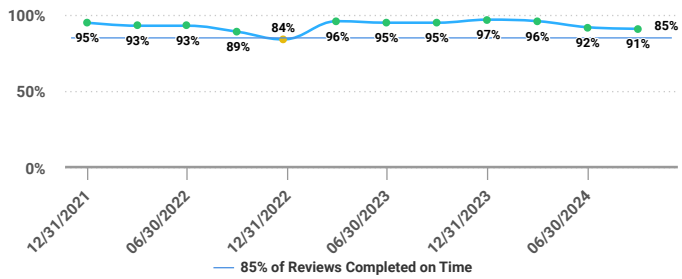
Last updated on 09/30/2024

Move from baseline of 0 to target of 15

Why it Matters: Number of Community Engagement and/or Educational Activities

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

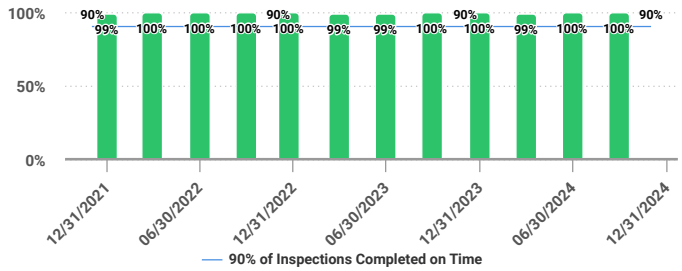
Percentage of Reviews Completed on Time



Why it Matters: Percentage of Reviews Completed on Time

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

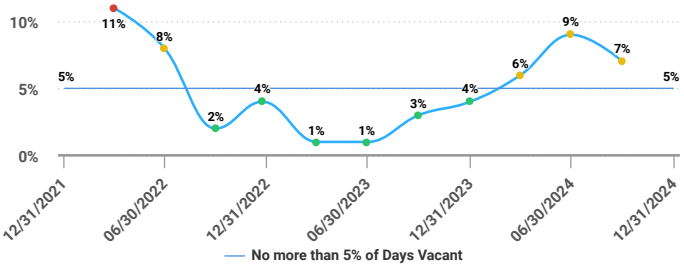
Percentage of Inspections Completed on Time



Why it Matters: Percentage of Inspections Completed on Time

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

Percentage of Total Position Days Vacant

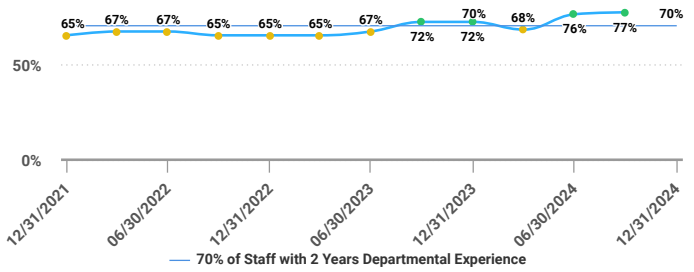


Why it Matters: Percentage of Total Position Days Vacant

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

APPENDIX K - KEY PERFORMANCE INDICATORS

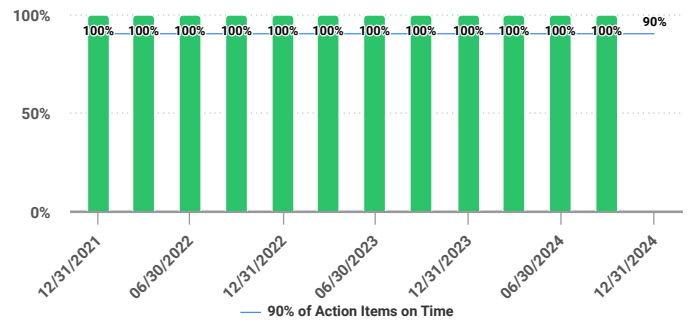
Percentage of Staff with At Least Two Years Experience



Why it Matters: Percentage of Staff with at least Two Years Experience

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

Percentage of Comprehensive Plan Action Items On Time



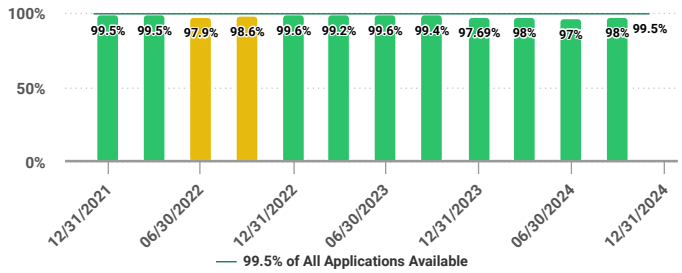
Why it Matters: Percentage of Comprehensive Plan Action Items On Time

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

APPENDIX K - KEY PERFORMANCE INDICATORS

INFORMATION TECHNOLOGY DEPARTMENT - Key Perfromance Indicators

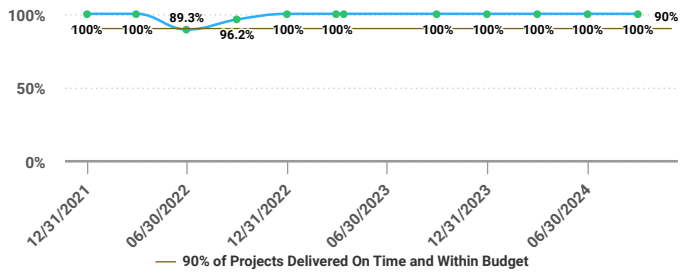
Availability of all Applications Throughout the Year



Why it Matters: Availability of all Applications Throughout the Year

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

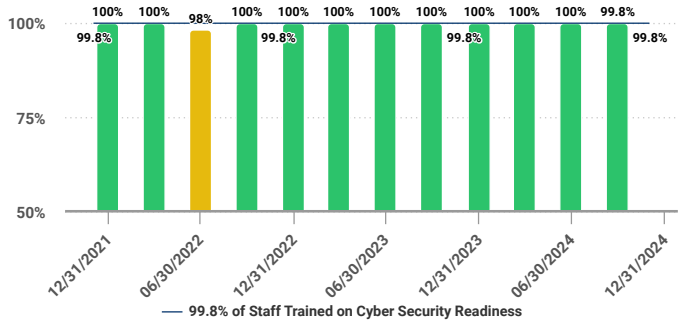
Projects Delivered on time and within Budget



Why it Matters: Projects Delivered on Time and Within Budget

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

Percent of Staff Trained on Annual Cyber Security Readiness



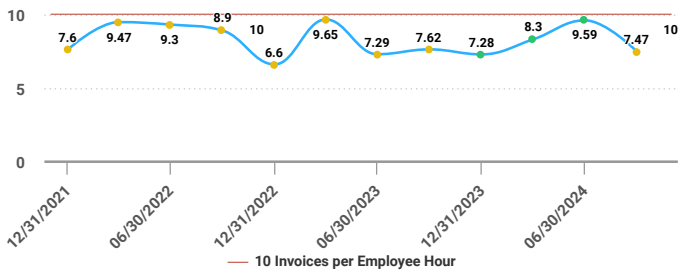
Why it Matters: Percent of Staff Trained on Annual Cyber Security Readiness

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

APPENDIX K - KEY PERFORMANCE INDICATORS

FISCAL SERVICES - Key Performance Indicators

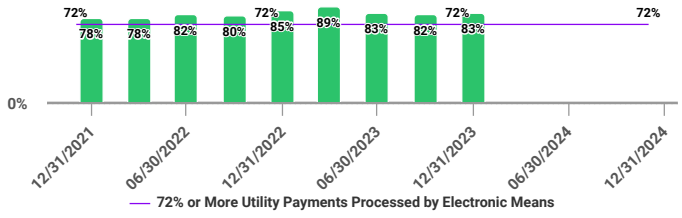
Invoices per Employee Hour



Why it Matters: Invoices per Employee Hour

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

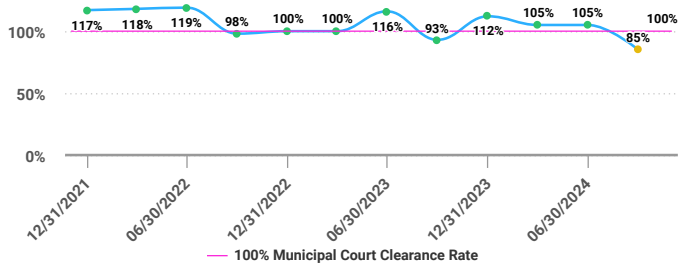
Utility Payments Processed by Electronic Means



Why it Matters: Utility Payments Processed by Electronic Means

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

Municipal Court Clearance Rate



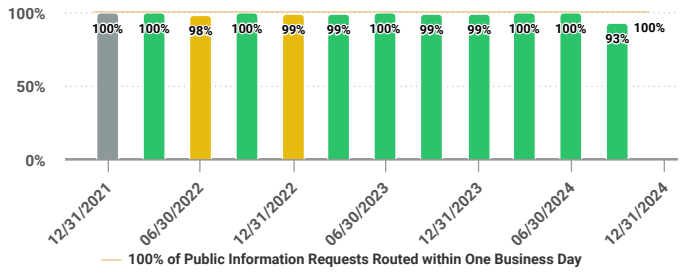
Why it Matters: Municipal Court Clearance Rate

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

APPENDIX K - KEY PERFORMANCE INDICATORS

CITY SECRETARY'S OFFICE - Key Performance Indicators

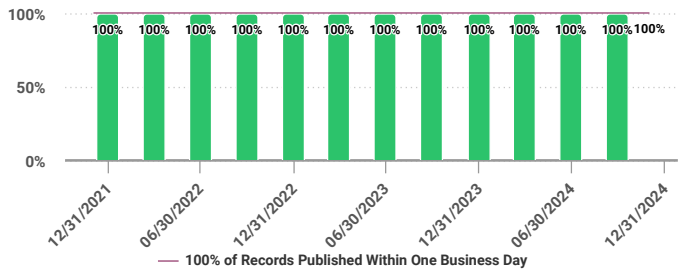
Timely Routing of Public Information Requests



Why it Matters: Timely Routing of Public Information Requests

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

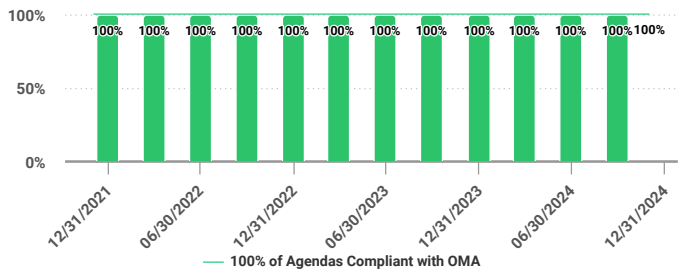
Timely Entry of Records to Laserfiche



Why it Matters: Timely Entry of Records to Laserfiche

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

Publication of Agendas



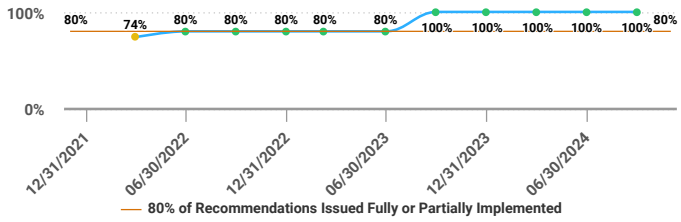
Why it Matters: Publication of Agendas

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

APPENDIX K - KEY PERFORMANCE INDICATORS

INTERNAL AUDITOR'S OFFICE - Key Performance Indicators

Audit Recommendation Implementation Rate

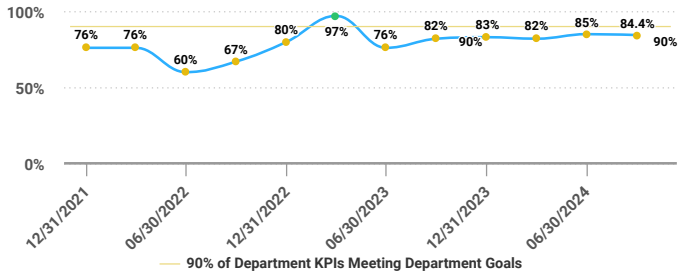


Why it Matters: Audit Recommendation Implementation Rate

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

CITY MANAGER'S OFFICE - Key Performance Indicators

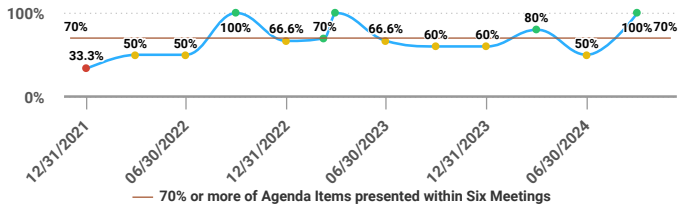
Percentage of Department KPI Compliance



Why it Matters: Percentage of Department KPI Compliance

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

Percentage of Future Agenda Items Presented within Six Meetings



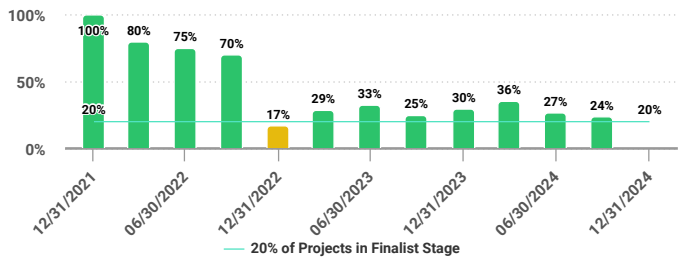
Why it Matters: Percentage of Future Agenda Items Presented within Six Meetings

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

APPENDIX K - KEY PERFORMANCE INDICATORS

ECONOMIC DEVELOPMENT AND TOURISM - Key Performance Indicators

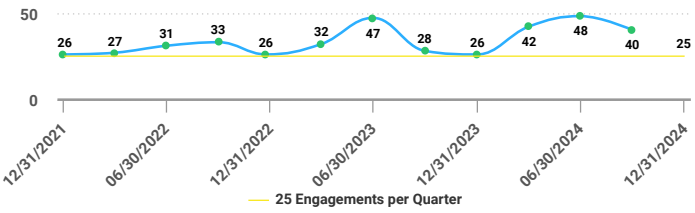
Percentage of Targeted Industry Prospects in Final Stage of Consideration



Why it Matters: Percentage of Targeted Industry Prospects in Final Stage of Consideration

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

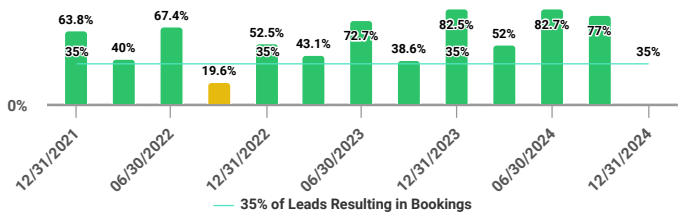
Number of Retail Recruitment Engagements for Target Prospects



Why it Matters: Number of Retail Recruitment Engagements for Target Prospects

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

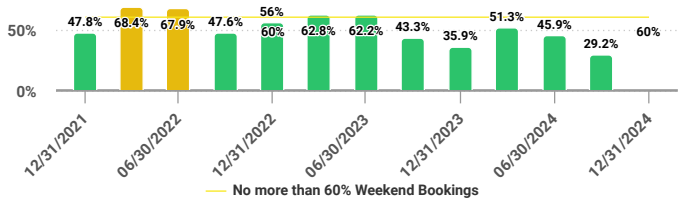
Percentage of Leads that Result in Bookings



Why it Matters: Percentage of Leads Resulting in Bookings

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

Ratio of Weekday Event Bookings to Weekend Event Bookings



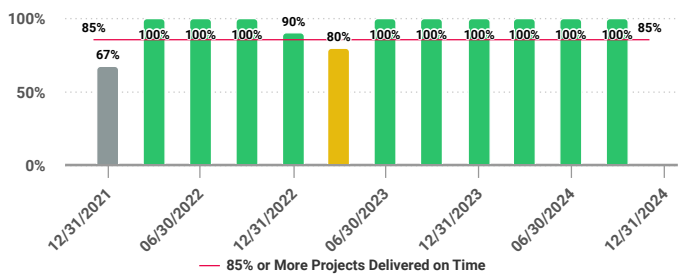
Why it Matters: Ratio of Weekday Event Bookings to Weekend Event Bookings

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

APPENDIX K - KEY PERFORMANCE INDICATORS

CAPITAL PROJECT OPERATIONS - Key Performance Indicators

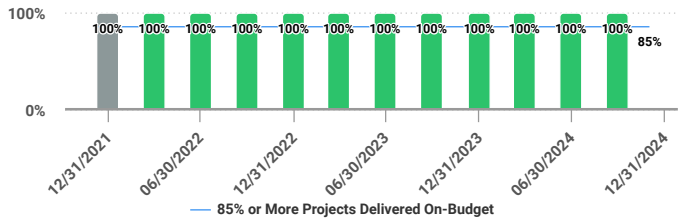
On-Time Project Delivery



Why it Matters: On-Time Project Delivery

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

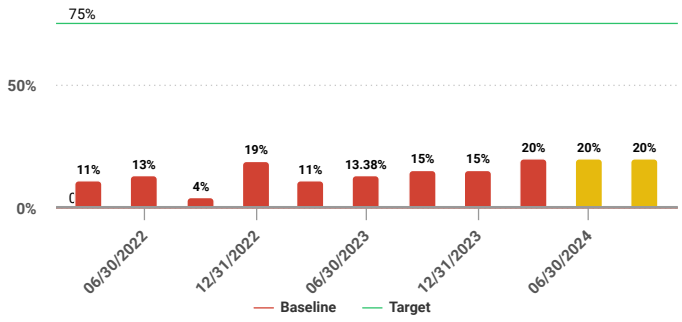
On-Budget Project Delivery



Why it Matters: On-Budget Project Delivery

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

Facility Maintenance Reactive vs Proactive Work Orders - Preventative



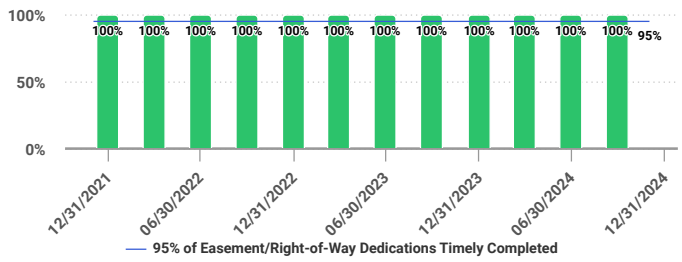
Why it Matters: Facility Maintenance Reactive vs Proactive Work Orders - Preventive

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

APPENDIX K - KEY PERFORMANCE INDICATORS

CITY ATTORNEY'S OFFICE - Key Performance Indicators

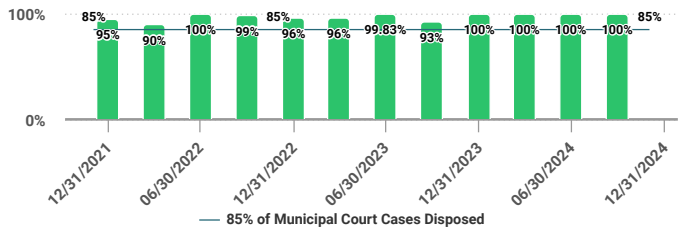
Percentage of Easement/Right-of-Way Dedications Timely Completed



Why it Matters: Percentage of Easement/Right-of-Way Dedications Timely Completed

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

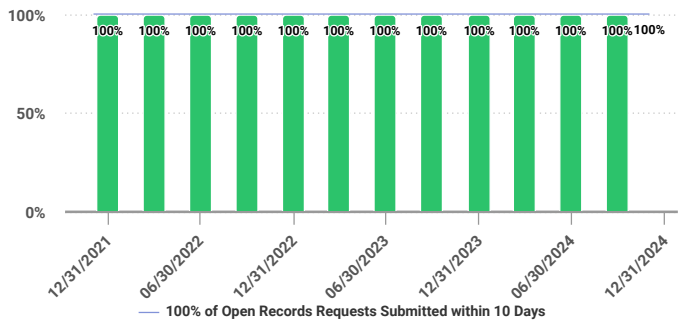
Percentage of Municipal Court Cases Disposed



Why it Matters: Percentage of Municipal Court Cases Disposed

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

Timely Processing of Open Records Requests



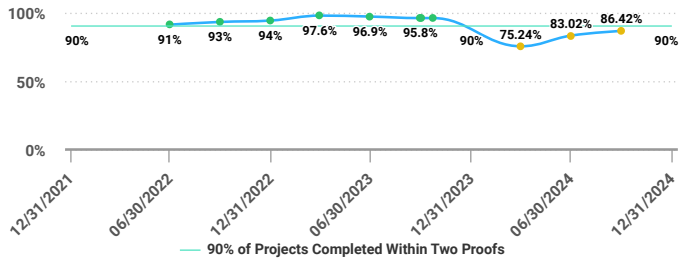
Why it Matters: Timely Processing of Open Records Requests

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

APPENDIX K - KEY PERFORMANCE INDICATORS

PUBLIC COMMUNICATIONS - Key Performance Indicators

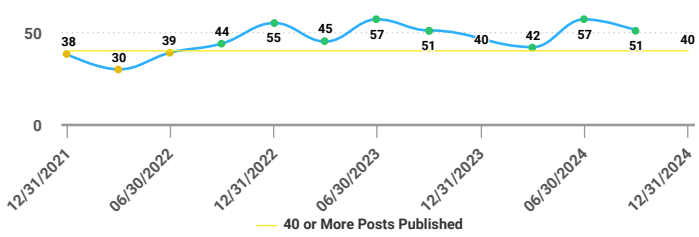
Percentage of Artwork Projects Completed within Two Proofs



Why it Matters: Percentage of Artwork Completed Within Two Proofs

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

Number of Informational Blog Posts Published



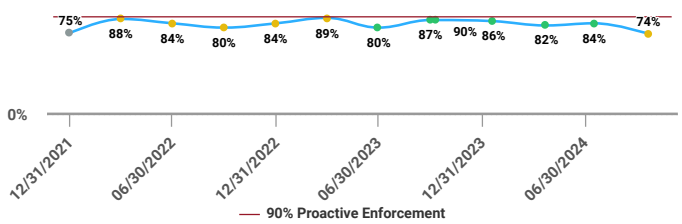
Why it Matters: Number of Informational Blog Posts Published

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

APPENDIX K - KEY PERFORMANCE INDICATORS

COMMUNITY SERVICES - Key Performance Indicators

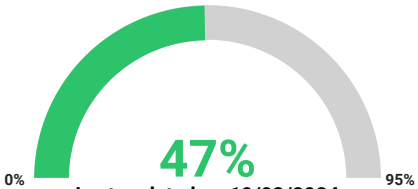
Code Enforcement - Proactive versus Reactive



Why it Matters: Code enforcement - Proactive versus Reactive

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

Percent of Federal Grant Funds Expended on Eligible Activities by Deadline



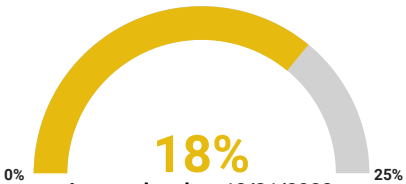
Last updated on 10/02/2024

Move from baseline of 0% to target of 95%

Why it Matters: Percent of Grant Funds Expended on Eligible Activities by Deadline

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

Percent of Northgate District Staff Activity spent on Northgate Non-Parking Operations (NNO)



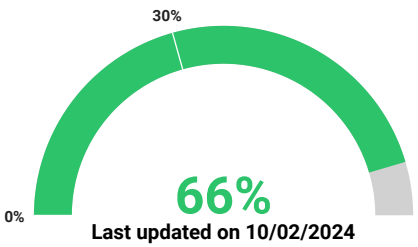
Last updated on 12/31/2022

Move from baseline of 0% to target of 25%

Why it Matters: Northgate District Staff Activity

Northgate District strives to address code/safety/health concerns in the Northgate District and the City. By monitoring NG Staff Activity, it assures that we are efficiently leveraging NG Staff to achieve this goal. These activities are divided into 3 categories. 1) Northgate Operations Parking (NOP): Activities related to the City's Parking Assets - CM Garage, Street Meters, and Surface Lot and related parking enforcement efforts in the Northgate District. 2) City Parking Operations (CPO): Activities related to Parking/Code Enforcement efforts in areas of the City outside of the Northgate District. 3) Northgate Non-Parking Operations (NNO): Activities within the Northgate District not directly related to City parking assets or parking enforcement. Ideally 25% of Northgate staff time will be spent on Northgate Non-parking operations, 25% on City parking operations, and 50% on Northgate operations parking.

Affordable Housing Development



Last updated on 10/02/2024

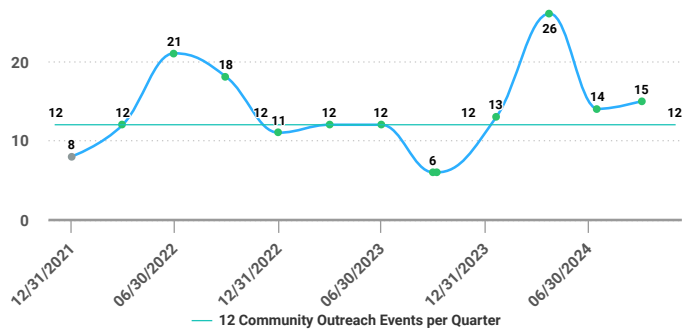
Move from baseline of 0% to target of 30%

Why it Matters:

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

APPENDIX K - KEY PERFORMANCE INDICATORS

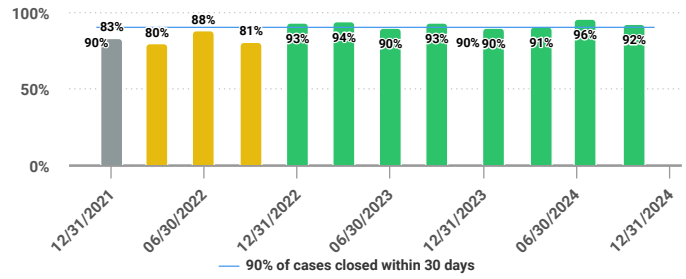
Community Outreach



Why it Matters: Community Outreach

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

Code Enforcement Case Clearance



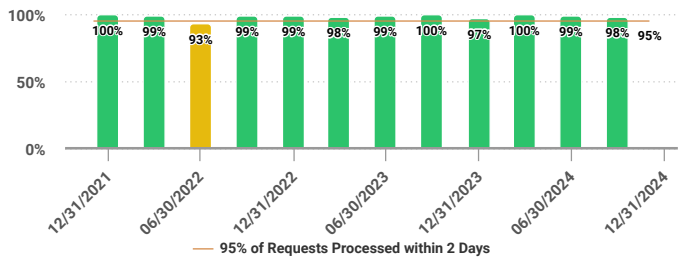
Why it Matters

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

APPENDIX K - KEY PERFORMANCE INDICATORS

HUMAN RESOURCES DEPARTMENT - Key Performance Indicators

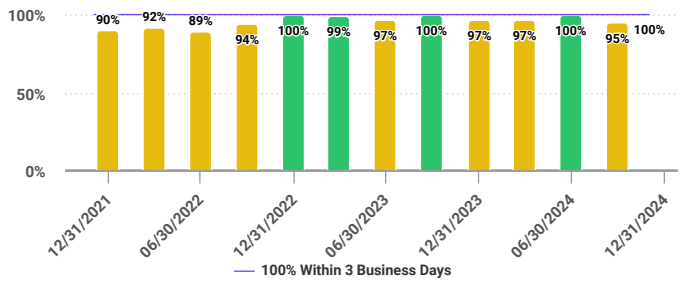
Processing Time for Employee Pay and Other Data Changes



Why it Matters: Processing Time for Employee Pay and Other Data Changes

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

Time for Recruiting Strategy Establishment



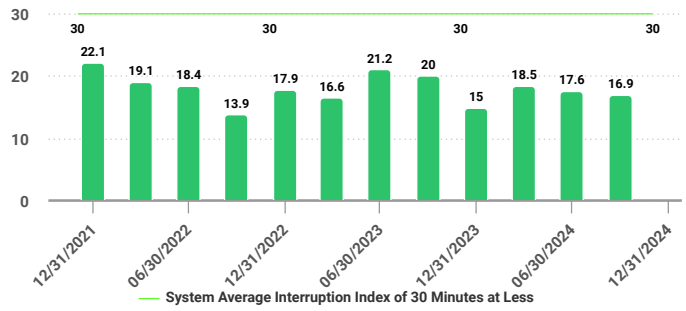
Why it Matters: Time for Recruiting Strategy Establishment

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

APPENDIX K - KEY PERFORMANCE INDICATORS

ELECTRIC DEPARTMENT - Key Performance Indicators

System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less



Why it Matters: System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less

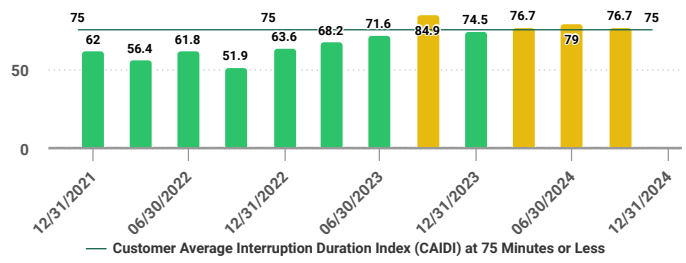
System Average Interruption Duration Index – This is defined as the average interruption duration for customers served during a specified time period. This index enables the utility to report how many minutes customers would have been out of service if all customers were out at one time. It is determined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

Major events and scheduled outages have been removed.

This KPI is calculated on a rolling 12 month average.

SAIDI=∑Customer Interruption" Durations/Total Number of Customer Served

Customer Average Interruption Duration Index (CAIDI) at 75 Minutes or Less



Why it Matters: Customer Average Interruption Duration Index (CAIDI) at 75 Minutes or Less

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

Major events and scheduled outages have been removed.

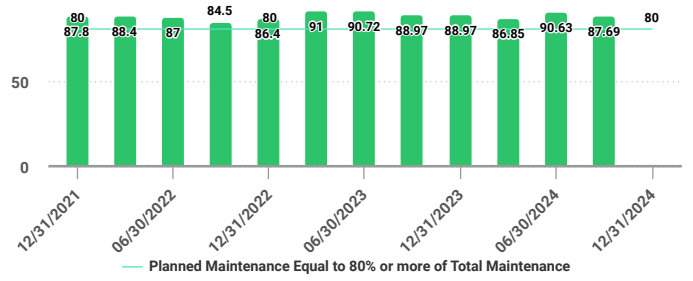
This KPI is calculated on a rolling 12 month average.

CAIDI=∑Customer Interruption Durations/Total Number of Customer Interruptions

APPENDIX K - KEY PERFORMANCE INDICATORS

WATER SERVICES DEPARTMENT - Key Performance Indicators

Planned Preventive Maintenance Activities



Why it Matters: Planned Preventive Maintenance Activities as a Percentage of Total Maintenance

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

Notices of Violations (NOV) Received From the TCEQ

0

On Track

Last updated 09/30/2024

Why it Matters: Notices of Violation (NOV) Received from TCEQ

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

High Priority Work Orders

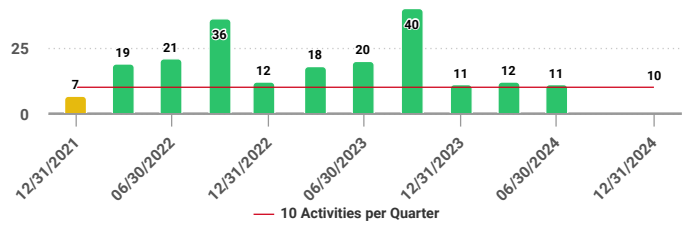


Why it Matters: High Priority Work Orders Completed within a Two Week Period

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

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

Water Conservation Related Education & Outreach



Why it Matters: Water Conservation Related Education and Outreach

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

APPENDIX L

RECREATION PROGRAM REVENUES AND FEE RECOVERY
DIRECT AND INDIRECT COSTS OF RECREATIONAL PROGRAMS

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]*

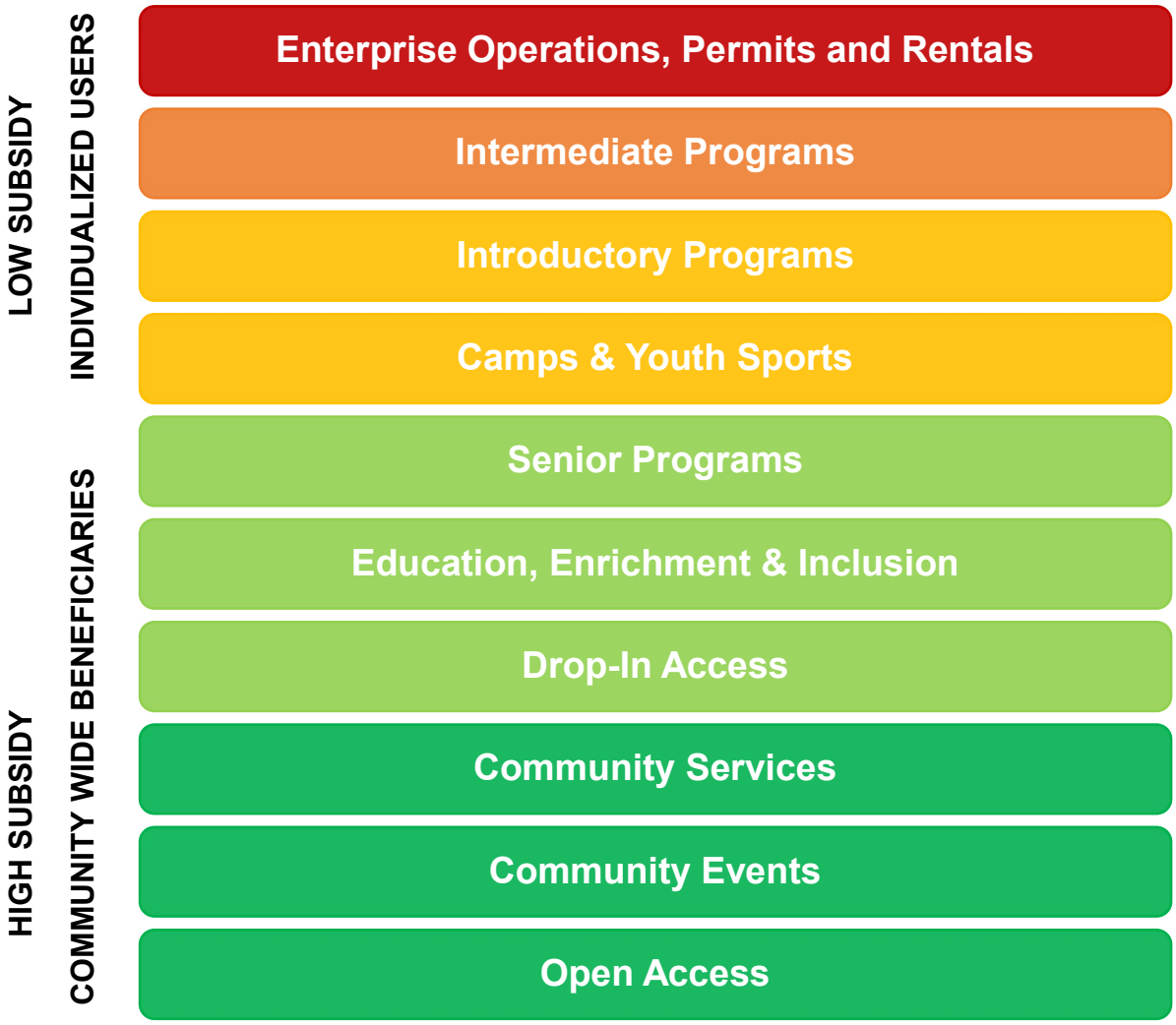
Camps and Youth Sports: Specialty themed camps and youth sport leagues designed to develop and promote socialization through physical activity aiming to express or improve physical fitness and mental well-being. *[Specialty camps, youth basketball and football, facility use agreements with tier one youth 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]*

APPENDIX L



Maximum: 81% - 100%
High: 61% – 80%
Medium: 41% – 60%
Low: 21% – 40%
Minimum: 0% – 20%

APPENDIX L

OVERVIEW

The Parks and Recreation Department is responsible for offering quality recreation and athletic programs for the citizens of College Station. As staff established a benchmark for costing out each program, the following page has been simplified and broken down for a quick glance of cost recovery per program and cost per participant.

Parks indirect cost data from the Full Cost Study done by MGT Consulting group was extrapolated and used to develop a full cost model for the City's recreation programs in FY23. At the close of FY23, staff utilized the same model applying actual data, revenue, direct cost, and participant count are based on actuals.

Over the last year, staff refined the Parks and Recreation Department's categories of service and evaluated the cost-of-service calculations to refine the Department's cost recovery goals. This model shows the current cost recovery, the proposed cost recovery and displays where some programs should be under consideration to be adjusted.

Although fee adjustments are possible, the goal is not to simply generate new revenues through audited fees but develop and implement a sustainable system into the future by using fees in the most appropriate ways. Cost recovery must be done carefully, with information and insight, so that College Station can recover appropriate costs without compromising essential services.

It should be noted that this is a working document that has not been fully realized as the Parks and Recreation Department and Fiscal Services Department identify the best way to track expenses, so they are fully accounted for each recreation program for continued analysis.

RECREATIONAL TERMS FOR RECOVERY

- **Annual Revenue** – based on the application of current, approved program fees, this amount is the FY23 Revenue actuals.
- **Direct Costs -** those variables that are directly determined by the offering of the designated program; supplies and facility operations are included here.
- **Indirect Costs** – costs that are not directly expensed by the program. These include city internal administration such as finance, human resources, public communications, etc.
- **Proposed Recovery Scale -** rates of recovery proposed by the Parks Department to assign an appropriate revenue recovery for each type of activity.
- **Number of Participants** – number of anticipated registrations based on overview of past data for that program; a participant is defined as one unit (person) within that program; this definition does not account for actual visits, games, or sessions within a program. Some numbers are the number of visitors that don't define if someone is a repeat patron such as community centers and pools.
- **Cost per Participant** – program costs divided by number of participants.
- **Number of Interactions** – this represents the number of times a participant interacts in the program. Interactions include, games, practices, sessions, and uses of facilities, such as pools. Staff and resources are highly influenced by the volume each program is generating.
- **Cost per Interaction -** This number gives a better representation of the weight that a program can put on staff by indicating the cost of having a participant interact with Parks staff and operations.

APPENDIX L

Service Name	FY23 Actual Revenue	FY23 Actual Direct Costs	Indirect Costs	FY23 Actual Full Cost	Proposed Recovery Rate Scale	Actual Cost Recovery Rate
Adult Softball	$ 72,580	$ 200,909	$ 8,938	$ 209,847	61 - 80%	35%
Adult Volleyball	$ 19,240	$ 81,511	$ 4,487	$ 85,997	61 - 80%	22%
Adult Basketball	$ 3,750	$ 49,373	$ 2,141	$ 51,514	61 - 80%	7%
Adult Kickball	$ 14,640	$ 87,517	$ 3,557	$ 91,074	61 - 80%	16%
Adult Tennis	$ 13,133	$ 109,575	$ 6,158	$ 115,733	61 - 80%	11%
Youth Tennis	$ 28,310	$ 83,943	$ 3,400	$ 87,344	41 - 60%	32%
Youth Football	$ 8,524	$ 99,029	$ 4,314	$ 103,343	41 - 60%	8%
Youth Basketball	$ 48,647	$ 154,980	$ 8,312	$ 163,292	41 - 60%	30%
Challenger Programs	$ 750	$ 2,653	$ 224	$ 2,877	21 - 40%	26%
Ultimate Frisbee	$ 1,676	$ 23,780	$ 1,049	$ 24,829	61 - 80%	7%
Camps & Clinics	$ 15,992	$ 34,983	$ 1,748	$ 36,731	41 - 60%	44%
Southwood Pool - Public Use	$ 38,672	$ 97,403	$ 1,982	$ 99,385	21 - 40%	39%
Adamson Pool - Public Use	$ 261,442	$ 314,303	$ 7,927	$ 322,230	21 - 40%	81%
Swim Lessons	$ 62,082	$ 51,613	$ 1,982	$ 53,595	21 - 40%	116%
Water Fitness	$ 8,400	$ 11,516	$ 991	$ 12,507	61 - 80%	67%
Swim Team	$ 31,015	$ 40,423	$ 991	$ 41,414	61 - 80%	75%
Lincoln Center	$ 103,046	$ 377,431	$ 35,885	$ 413,316	0 - 20%	25%
Lick Creek Nature Center	$ 11,856	$ 86,028	$ 0	$ 86,028	21 - 40%	14%
Southwood Senior Programs	$ 12,331	$ 40,941	$ 6,257	$ 47,198	21 - 40%	26%
Southwood Community Center	$ -	$ 99,428	$ 7,774	$ 107,202		0%
Meyer Center	$ 60,873	$ 151,509	$ 20,089	$ 171,597	21 - 40%	35%
No Fee Programs	$ 60	$ 40,563	$ 0	$ 40,564		0%
Other Activities	$ 277,989	$ 1,112,852	$ 124,393	$ 1,237,245		22%
TOTAL	**$ 1,095,007**	**$ 3,352,262**	**$ 252,600**	**$ 3,604,862**		

2024 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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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).[1]		$ 12,106,596,125
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.[2]		$ 1,355,744,720
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 10,750,851,405
4.	**Prior year total adopted tax rate.**		$ 0.513086 /$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:**	$ 4,315,738	
	B. **Prior year values resulting from final court decisions:**	- $ 4,200,000	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 115,738
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 2,244,066,506	
	B. **Prior year disputed value:**	- $ 179,525,320	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 2,064,541,186
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,064,656,924

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 12,815,508,329
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory. [5]	$ 12,800
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: $ 5,533,349 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 18,409,830 **C. Value loss.** Add A and B. [6]	$ 23,943,179
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:** $ 266,117 **B. Current year productivity or special appraised value:** - $ 1,318 **C. Value loss.** Subtract B from A. [7]	$ 264,799
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 24,220,778
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. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 101,488,998
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 12,689,798,553
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 65,109,579
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. [9]	$ 293,139
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 65,402,718
18.	**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. [11] **A. Certified values:** $ 14,163,932,817 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **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 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing 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 23 below. [12] - $ 165,045,579 **E. Total current year value.** Add A and B, then subtract C and D.	$ 13,998,887,238

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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. [14] ..... $ 854,693,397 **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. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 854,693,397
20.	**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.[16]	$ 1,473,042,305
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 13,380,538,330
22.	**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. [18]	$ 0
23.	**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. [19]	$ 298,963,008
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 298,963,008
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 13,081,575,322
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.499960 /$100
27.	**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. [21]	$ _____ /$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

1. **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.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.301644 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,815,508,329

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.		$ 38,657,211
31.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **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 2023. This line applies only to tax years preceding the prior tax year.	+ $ 173,880	
	B. **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.	– $ 363,159	
	C. **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	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -189,279	
	E. Add Line 30 to 31D.		$ 38,467,932
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 13,081,575,322
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.294061 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	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.	$ 0	
	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.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	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.	$ 0	
	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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	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..... $ 0	
	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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	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..... $ 0	
	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, 2022 and ending on June 30, 2023..... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**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.	
	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by $100..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.294061 /$100
40.	**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.	
	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..... $ 12,885,000	
	B. Divide Line 40A by Line 32 and multiply by $100..... $ 0.098497 /$100	
	C. Add Line 40B to Line 39.	$ 0.392558 /$100
41.	**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 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.406297 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**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: **(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. **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. [28] Enter debt amount $ 55,465,099 **B.** Subtract **unencumbered fund amount** used to reduce total debt. – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) – $ 0 **D.** Subtract **amount paid** from other resources – $ 27,241,055 **E. Adjusted debt.** Subtract B, C and D from A.	$ 28,224,044
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 28,224,044
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] 99.76 % **B.** Enter the prior year actual collection rate. 99.76 % **C.** Enter the 2022 actual collection rate. 99.68 % **D.** Enter the 2021 actual collection rate. 98.87 % **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%. [31]	99.76 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 28,291,944
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,380,538,330
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.211441 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.617738 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	**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. [32] 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
52.	**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. [33] **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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- 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.	$ 12,885,000
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,380,538,330
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.096296 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.499960 /$100
56.	**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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.499960 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.617738 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.521442 /$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,380,538,330
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.521442 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for 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. [39] 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. [40]

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; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 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
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.537996 /$100
	B. Unused increment rate (Line 66)	$ 0.025317 /$100
	C. Subtract B from A	$ 0.512679 /$100
	D. Adopted Tax Rate	$ 0.524613 /$100
	E. Subtract D from C	$ -0.011934 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 10,880,332,435
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.562519 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.562519 /$100
	D. Adopted Tax Rate	$ 0.534618 /$100
	E. Subtract D from C	$ 0.027901 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 9,536,749,326
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 2,660,848
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 2,660,848 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.019885 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.541327 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.294061 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,380,538,330
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.003736 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.211441 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.509238 /$100

SECTION 7: Voter-Approval Tax Rate 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.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

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.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.513086 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §26.042(c)
[51] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.541327 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.499960 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate ..... $ 0.541327 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. ..... $ 0.509238 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter 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. [52]

print here Melissa Leonard, PCAC
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8.2.2024
Date

[52] 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 position regarding sponsorships and provides a definition of community sponsorships, which demonstrate goodwill towards organizations benefiting the community; and marketing sponsorships, which promote the City at public events.

Below is a listing of City supported events, programs, and activities in which the City participated in the past fiscal year (FY 2024). These include funding for events supporting local organizations.

	Organization	Public Purpose	Total
FY24			
	Junction 505 - Harvest Moon	Community Sponsorship	$ 1,029
	Chamber of Commerce - Junior Leadership Brazos Alumni Association	Community Sponsorship	$ 500
	BV Museum of Natural History - Tribute Dinner	Community Sponsorship	$ 2,500
	Junior League - Charity Ball	Community Sponsorship	$ 1,500
	Health for All Dancing	Community Sponsorship	$ 500
	Bryan Lions Club 100th Anniversary Dinner	Community Sponsorship	$ 500
	CSISD 50 Men Who Can Cook	Community Sponsorship	$ 500
	Brazos Valley African American Museum 23rd Annual Banquet	Community Sponsorship	$ 2,500
	BCS Sister Cities	Community Sponsorship	$ 5,000
	Voices for Children Gala	Community Sponsorship	$ 2,000
	Operation Safe Shield	Community Sponsorship	$ 1,500
	2024 Tribute Community Foundation Luncheon	Community Sponsorship	$ 1,500
	Scotty's House - Great American Steak Out	Community Sponsorship	$ 2,000
	Reach Project	Community Sponsorship	$ 1,000
	Salvation Army Doing the Most Good Luncheon	Community Sponsorship	$ 1,000
	Brazos Valley Cares - Steak Your Support	Community Sponsorship	$ 3,500
	CS Noon Lions Club	Community Sponsorship	$ 1,000
	Brazos County A&M Club - Coaches' Night	Community Sponsorship	$ 1,500
	Brazos Valley Symphony Orchestra Derby Days	Community Sponsorship	$ 2,100
	Chamber of Commerce Community Softball Classic 2024	Marketing Sponsorship	$ 500
	Chamber of Commerce Crawfish Boil	Community Sponsorship	$ 3,000
	Brazos County Fair and Rodeo	Community Sponsorship	$ 2,250
	Municipal Electric Safety Exchange (MESE) Conference	Community Sponsorship	$ 2,700
	Texas Power and Energy Conference	Community Sponsorship	$ 500
			$ 40,579

The city will participate in similar activities in FY 2025.

APPENDIX O- GLOSSARY OF TERMS

ADA: Americans with Disability Act

AMI: Advanced Metering Infrastructure

ARPA: American Rescue Plan Act

BCAD: Brazos Central Appraisal District

BVSWMA: Brazos Valley Solid Waste Management Agency

CAD: Computer Aided Dispatch

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COCS: City of College Station

CPI-U: Consumer Price Index for All Urban Consumers

EBCS: Experience Bryan/College Station

ED: Economic Development

EMS: Emergency Medical Services

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

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

GFT: General Fund Transfer

GIS: Geographical Information System

GOB: General Obligation Bonds

HOME: Home Investment Partnerships Program

HUD: Housing & Urban Development

ILA: Interlocal Agreement

ISO: Insurance Services Organization

IT: Information Technology

KPI: Key Performance Indicator

LCWWTP: Lick Creek Wastewater Treatment Plant

NERC: North American Electric Reliability Corporation

O&M: Operations and Maintenance

OPEB: Other Post-Employment Benefits

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

ROR: Rate of Return

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TAMU: Texas A&M University

TCOS: Transmission Cost of Service

TDA: Transmission Delivery Adjustment

TERAP: Texas Emergency Rental Assistance Program

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

UPS: Uninterrupted Power Supply

W/WW: Water/Wastewater

A

Account: A separate financial reporting unit for budgeting, management, or accounting purposes.

Accrual Basis of Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity Center: The lowest level at which costs for operations are maintained.

Ad Valorem Tax: A tax based on the value of property.

Amortization: The repayment of a loan by installment.

Appropriation: A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

Assessed Property Valuation: A value established by the Brazos Central Appraisal District which assigns market value of real or personal property.

Audit: An examination, usually by an official or private accounting firm retained by the council, which reports on the accuracy of the annual financial report prepared by the accounting department.

B

Balanced Budget: A balanced budget indicates that there is no budget shortage or budget surplus present during a specific time period.

Base Budget: A budget process in which departments are provided with a maximum level for their annual budget requests. The budget office requires separate justification for proposed spending levels that exceed the target which are submitted as Service Level Adjustments (SLAs).

Bond: A promise to repay borrowed money on a particular date, often ten or twenty years into the future, generally to obtain long-term financing for capital projects.

Budget: A plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of funding these expenditure estimates.

Budget Amendment: A revision of the adopted budget that, when approved by the council, changes the original budget appropriation.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

C

Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure.

Capital Improvement Program (CIP): A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense: An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset. Major capital expenditures are more than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more. Minor capital expenditures are more than $5,000 and less than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Capital Outlay: A disbursement of money which results in the acquisition or addition to fixed assets.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis: Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

Certificates of Obligation (CO): Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Property Values: The appraised property values established by BCAD after they have been certified by the Chief Appraiser. These values are released to each taxing unit on or before July 25.

Chart of Accounts: A chart detailing the system of general ledger accounts.

Community Housing Development Organizations (CHDO): A certified, private nonprofit, community-based service organization whose primary purpose is to provide and develop decent, affordable housing for the community it serves and receives HOME program funds.

Comprehensive Annual Financial Report: The published results of the City's annual audit.

Competitive Procurement: Before the City may enter a contract that requires an expenditure of more than $50,000 from one or more municipal funds, the City must comply with Local Government Code Chapter 252. Typically, this involves competitive bidding or competitive proposals that are advertised, posted online, and publicly opened. The City Council must approve all contracts/expenditures greater than $50,000.

Contingency: A budgeted appropriation within a fund for unanticipated expenditure requirements.

Contract Obligation Bonds: Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

COVID-19: Corona Virus Disease-2019, a respiratory illness that caused a global pandemic, resulting in prolonged sheltering-in-place. This caused a decrease in city revenue overall that has required extensive mitigation.

Current Expense: An obligation as a result of an incurred expenditure/expense due for payment within a twelve (12) month period.

Current Revenue: The revenues or resources of a City convertible to cash within a twelve (12) month period.

D

Debt Service: The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Deficit: The excess of expenditures over revenues during an accounting period.

Delinquent Taxes: Real or personal property taxes that remain unpaid on or after February 1st of each year (for the prior year calendar year), and which are subject to penalties and interest charges.

Depreciation: A reduction in the book value of an asset with the passage in time; or, expensing an asset gradually across its useful life rather than expensing the entire cost of an asset in the period in which it was acquired.

E

Economic Resources Measurement Focus: This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

Encumbrance: Obligation to expend appropriated monies because of a processed purchase order or a contract for purchases legally entered on behalf of the City.

Enterprise Funds: Funds that are used to represent the economic results of activities that are maintained similar to those of private business, where revenues are recorded when earned and expenses are recorded as resources are used.

Equity: See Fund Balance.

Expenditure/Expense: Decrease in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

F

Fiscal Year: A twelve-month reporting period, for the City of College Station, the fiscal year is from October 1st through the following September 30th.

Fixed Assets: Asset of a long-term nature which is intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

Full-Time Equivalent: A position that is equivalent to a full-time 40-hour work week. This is the method by which full-time, part-time, and temporary/seasonal employees are accounted for.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity): The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

G

General and Administrative Costs (G&A): Costs associated with the administration of City services.

General Fund: The City fund used to account for all financial resources and expenditures of the City except those required to be accounted for in another fund.

General Fund Transfer (GFT): Payment from City-owned utilities to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City's various utility operations. Fee is consistent with the franchise rates charged to investor-owned utilities that operate within the City.

General Ledger: The collection of accounts reflecting the financial position and results of operations for the City.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

General Obligation (GO) Bonds: Bonds for whose payment the full faith and credit of the City has been pledged.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body of government agencies.

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

Grant: A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency for a specific program or purpose.

I

Infrastructure: The basic physical and organizational structures and facilities (such as roads, bridges, power lines, water systems, etc.) that serve and support a municipality.

Interfund Transfer: The transfer of money from one fund to another in a governmental unit.

Intergovernmental Revenue: Grants, entitlements, and cost reimbursements received from another governmental unit (federal, state, or local).

Internal Service Funds: Generally accounted for like enterprise funds. These funds are used to account for enterprise types of activities for the benefit of city departments such as fleet maintenance, self-insurance, and print/mail.

Investments: Securities held to produce income, generally in the form of interest.

L

Long-Term Debt: Obligation of the City with a remaining maturity term of more than one (1) year.

M

Major Funds: Any governmental fund that has revenues, expenditures, assets and/or liabilities that constitute more than 10% of the revenues, expenditures, assets, or liabilities of the total governmental funds budget. Additionally, the fund must be 5% of the total revenues, expenditures, assets and/or liabilities for the combined governmental funds *and* enterprise funds budget. Any fund the government feels is of considerable importance to financial statement readers may also be designated as a major fund.

Measurement Focus Adjustment: The standard that determines: (1) the assets and liabilities that are included on the balance sheet for the governmental unit; and (2) if the operating statement shows "financial flow" or "capital maintenance" information relating to revenues and expenditures.

Modified Accrual Basis of Accounting: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

N

Net Taxable Value: Total assessed value of all property within the city that is subject to taxation less the value of any properties subject to exemption.

No-New-Revenue Rate: A benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year after accounting for changes in the appraised values.

Non-Recurring Revenues: Resources recognized by the City that are unique and occur only one time or without pattern.

O

Official Budget: The budget as adopted by Council.

Operating Budget: A plan, approved by the Council, of financial operations embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them.

Ordinance: A statute or regulation enacted by a city government.

Outside Agency: Non-profit service organizations partially or entirely funded with contributions from the City of College Station.

P

Performance Measure: Tool to determine the levels of service are being provided by the organization.

Proprietary Funds: See Enterprise Funds.

Public Hearing: An open meeting regarding proposed operating or capital budget allocations, which provides the citizens with an opportunity to voice their views on the merits of the proposals.

R

Rate of Return (ROR): The net gain or loss of investment over the fiscal year.

Reserves: An account used to designate a portion of the fund balance (equity) as legally segregated for a specific future use.

Restricted Fund: A fund in which the revenues collected are legislatively designated for a specific use or purpose.

Revenues (Resources): An increase in assets due to the performance of a service or the sale of goods. In the General Fund, revenues are recognized when earned, measurable, and reasonably assured to be received within 60 days.

S

Service Level Adjustment (SLA): Request for additional resources requiring a decision by management and council and justified on the basis of adding to or reducing services and/or performance improvements.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a specific purpose used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

T

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Brazos County Appraisal District, within the City's corporate limits.

Transfers: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Tax Increment Financing (TIF): Financing procedure utilized by local governments for redevelopment and improvement projects on existing structures.

Tax Increment Financing Reinvestment Zone (TIRZ): Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

U

Undesignated Fund Balance: The portion of the fund balance that is unencumbered from any obligation of the City.

User-Based Fee/Charge: A monetary fee or charge placed upon the user of services of the City.

Utility Funds: The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

Utility Revenue Bond: Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

V

Voter Approval Rate: The highest rate the City can adopt before the City is required to hold an automatic election if it adopts a tax rate that exceeds this rate. The Voter Approval Rate was previously known as the Rollback Rate.

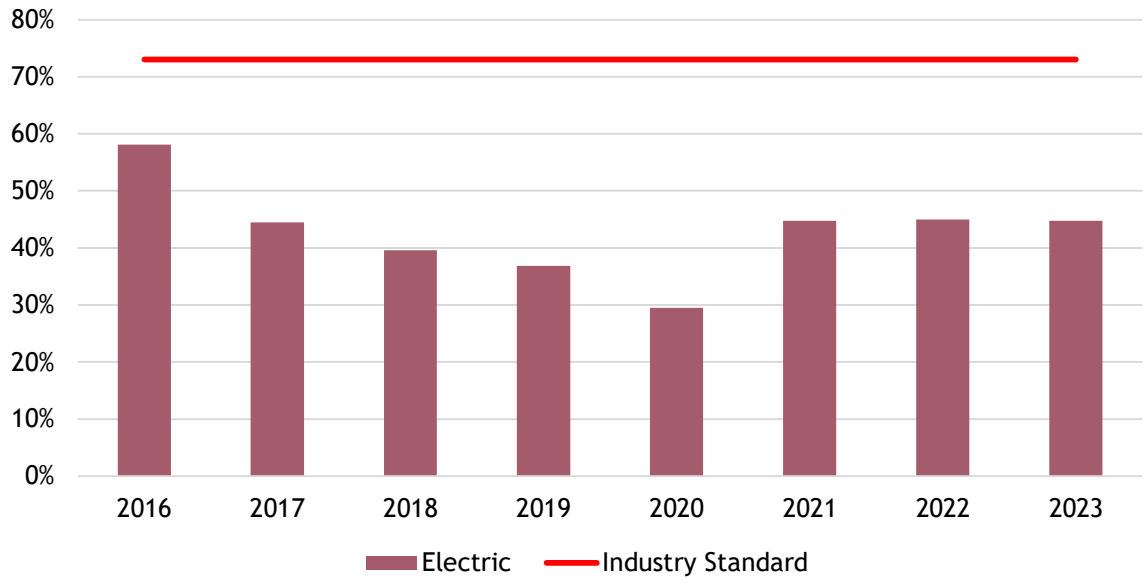
W

Working Capital: The difference between current assets and current liabilities.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY25	5,933,700	2,783,900	8,717,600	69,558,460
FY26	5,932,580	2,521,200	8,453,780	63,624,760
FY27	4,967,630	2,278,942	7,246,572	57,692,180
FY28	5,016,940	2,074,911	7,091,851	52,724,550
FY29	4,753,310	1,878,711	6,632,021	47,707,610
FY30	4,074,410	1,699,904	5,774,314	42,954,300
FY31	4,116,890	1,528,141	5,645,031	38,879,890
FY32	3,913,000	1,354,751	5,267,751	34,763,000
FY33	3,615,000	1,184,874	4,799,874	30,850,000
FY34	3,175,000	1,030,949	4,205,949	27,235,000
FY35	2,690,000	911,246	3,601,246	24,060,000
FY36	2,800,000	805,479	3,605,479	21,370,000
FY37	2,910,000	694,661	3,604,661	18,570,000
FY38	3,020,000	578,216	3,598,216	15,660,000
FY39	2,705,000	467,128	3,172,128	12,640,000
FY40	2,805,000	362,397	3,167,397	9,935,000
FY41	2,920,000	252,519	3,172,519	7,130,000
FY42	2,060,000	148,100	2,208,100	4,210,000
FY43	1,425,000	68,200	1,493,200	2,150,000
FY44	725,000	18,125	743,125	725,000

ELECTRIC FUND DEBT TO EQUITY





City of College Station

Home of Texas A&M University®