



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



2013-2014 APPROVED ANNUAL BUDGET

City of College Station, Texas Approved Budget for Fiscal Year 2014

October 1, 2013 to September 30, 2014

Principal City Officials, October 2013

Elected Officials

Mayor	Nancy Berry
City Council Place 1	Blanche Brick
City Council Place 2	Jess Fields
City Council Place 3/Mayor Pro Tem.....	Karl Mooney
City Council Place 4	John Nichols
City Council Place 5	Julie Schultz
City Council Place 6	James Benham

City Administration

Interim City Manager	Kathy Merrill
Deputy City Manager	Vacant
Deputy City Manager	Vacant
Executive Director, Business Services	Jeff Kersten
Executive Director, Development Services	Bob Cowell, Jr.
Director of Public Communications	Jay Socol
Director of Water Services Department	David Coleman
Director of Electric Utility.....	Timothy Crabb
Chief of Police	Jeffrey Capps
Interim Fire Chief	Eric Hurt
Director of Public Works	Charles Gilman
Director of Parks and Recreation	David Schmitz
Director of Information Technology	Ben Roper
Director of Human Resources	Alison Pond
City Attorney	Carla Robinson
City Secretary	Sherry Mashburn
Internal Auditor.....	Ty Elliott



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

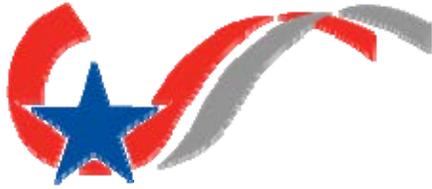
October 1, 2012

Christopher P. Morill

President

Jeffrey R. Emer

Executive Director



Community Profile

*City of College Station –
Home of Texas A&M University*

Growing City Retains Small-Town Feel

Ranked No. 3 on Kiplinger magazine's list of 10 Great Places to Live in 2013, College Station has also been recognized as one of the nation's best places for business, jobs, families and retirees. In addition, the City has been named America's No. 1 college town and was a finalist for the nation's friendliest. With a population closing in on 100,000, it is the largest city in the metropolitan area and boasts the fifth lowest property tax rate in the state among similar-sized communities.

College Station is home to Texas A&M University, one of the country's largest public universities and a member of the powerful Southeastern Conference, making college sports a major local attraction. A&M's international influence supplies a healthy diversity of race, culture and nationality that reflects much of the vibrancy, tradition and spirit that make the community a special place.



College Station is located in the heart of central Texas within a three-hour drive of five of the nation's 20 largest cities. A network of well-maintained highways and a regional airport served by major airlines provides convenient access from just about anywhere. College Station is one of only two cities in the country with nationally accredited departments in parks, public works, water, police and police communications, and in 2011 was ranked as the No. 4 best-performing small metro in the U.S.

Quality Resources for Quality Living

Education is a major focus of the College Station community. The College Station Independent School District has received many state and national awards, including more than 100 national merit semifinalists in the last decade.

The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with more than 125,000 annual visitors. Former President George H. W. Bush and Barbara make College Station their second home and are often seen around town.

In addition, College Station is among the safest and most family-friendly places in Texas, consistently maintaining one of the lowest crime rates in the state. Kiplinger's has ranked College Station among the nation's 10 best places to raise a family.



*George Bush Presidential Library and Museum
on the campus of Texas A&M University*

Wisdom of Simple Pleasures

College Station's 55 public parks cover more than 1,337 acres, with many providing amenities such as tennis and basketball courts, swimming pools, hiking trails, dog parks, playgrounds, picnic pavilions, walking/jogging and nature trails, along with a competition-quality skate park and a large outdoor amphitheater and festival site.

The City offers a variety of adult and youth recreational programs such as softball, basketball, volleyball and kickball leagues, summer swim lessons, and a competitive swim team, just to name a few.



G. Hysmith Skate Park opened 2011

Bright Business Future

College Station is ranked No. 5 nationally and No. 1 in Texas on Forbes magazine's list of the Best Small Places for Business and Careers. The City has worked closely with Texas A&M and the City of Bryan to develop the One Health Plus Bio-corridor, a high-tech research area that will spark the area's economic growth for years to come.

In early 2013, pharmaceutical giant GlaxoSmithKline announced plans for a \$91 million influenza vaccine-manufacturing facility that will anchor the Center for Innovation in Advanced Development and Manufacturing. In the next 25 years, the center is expected to create about 7,000 jobs across Texas.

College Station History

In 2013, College Station celebrates the 75th anniversary of its incorporation as a city. The City's origins go back to the founding of Texas A&M College, which opened in 1876 as Texas' first state institution of higher education.

Because of the school's isolation, school administrators provided facilities for those who were associated with the college. The campus became the focal point of community development. The area was designated "College Station, Texas" by the Postal Service in 1877. The name was derived from the train station located to the west of the campus.

Growth of both the community and college influenced residents' desire to create a municipal government, and the City of College Station was incorporated in 1938. The incorporation was a result of a petition by 23 men, representing on and off campus interests, to the board of directors of the college. The board of directors had no objection to the annexation and suggested that a belt around the campus be included in the proposed city.



The first College Station City Council in 1938

Citizens voted 217 to 39 on Oct. 19, 1938 to incorporate. The first City Council meeting was held on Feb. 25, 1939 in the Administration Building on the A&M campus.

The City Council became interested in adopting a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943, when state law was changed to permit general

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



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

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City of College Station

Fiscal Year 2013-2014

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$789,148, which is a 3.33 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 \$840,569.

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

FOR: Mayor Nancy Berry
 Council Member Blanche Brick
 Council Member Karl Mooney
 Council Member John Nichols
 Council Member James Benham

AGAINST: Council Member Jess Fields

PRESENT and not voting:

ABSENT: Council Member Julie Schultz

Property Tax Rate Comparison	2013-2014	2012-2013
Property Tax Rate:	\$0.425958/100	\$0.430687/100
Effective Tax Rate:	\$0.425958/100	\$0.430687/100
Effective Maintenance & Operations Tax Rate:	\$0.236861/100	\$0.235719/100
Rollback Tax Rate:	\$0.458758/100	\$0.459757/100
Debt Rate:	\$0.193053/100	\$0.195635/100

Total debt obligation for City of College Station secured by property taxes:
 \$23,647,428



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

September 30, 2013

Honorable Mayor and City Council:

Introduction

I am pleased to present the 2013 – 2014 approved budget for the City of College Station. This budget is about moving forward after several years of reductions and realigning parts of the organization. The following are key points used in the preparation of this budget:

- Positive economic growth has continued resulting in positive property values and strong sales tax revenues.
- Continued growth in major areas including: higher education, healthcare, the Bio-corridor, the Medical District, Northgate, housing and others.
- New opportunities for additional growth with the approved agreements for preferred facility access at Texas A&M University.
- Planning for new power supply opportunities.
- Continuing to provide competitive and sustainable pay and benefits within available funds.
- Maintaining priority service levels and enhancing certain priority service levels.
- Continuing to invest in capital infrastructure for a growing community, and where possible addressing the needs of existing infrastructure.

Many changes have made this a challenging budget to prepare. These include the death of City Manager Frank Simpson, whose unexpected death had an impact on the entire organization. As the City moves forward we will carry Frank's memory and influence with us to make College Station the best place it can possibly be.

This budget was prepared in a conservative manner, given the reductions and efficiency improvements we have implemented over the last several years. One of the considerations made when deciding whether to add or increase a service to the budget was whether the item had been reduced in the last year or two. I was not inclined to add back many things that had been previously reduced, in an effort to improve efficiency in the organization. The budget was prepared to give a new City Manager as much flexibility as possible in the implementation of Council policy direction, while still addressing the ability to provide key services to the citizens and visitors of College Station.

There are many important policy decisions that the City Council will have to make in the near future including the following:

- Consideration of the 2 Municipal Management Districts in the Medical District
- Consideration of planning a 2015 General Obligation Bond Election for infrastructure projects

Budget Summary

The Fiscal Year 2013 – 2014 approved net budget for the City of College Station totals \$255,433,261 for all funds. Of this amount, \$215,794,002 is approved for the operations and maintenance budget, and \$39,639,259 is approved for the capital budget.

The FY14 Approved Budget was prepared using policy parameters provided by the City Council through the Strategic Plan, the Fiscal and Budgetary Policies, and previous policy direction from the City Council.

The following are the City Council strategic initiatives that provide direction in budget preparation. As the budget was prepared, resources were allocated to address these initiatives:

- Good Governance
- Financially Sustainable City
- Core Services and Infrastructure
- Neighborhood Integrity
- Diverse Growing Economy
- Improving Mobility
- Sustainable City

Economic Conditions

Economic conditions are more positive than they have been in several years. Sales tax revenues have seen stronger growth in the past year, and property values have increased as well. Growth has continued in the northern part of the City with construction taking place along the University Drive Corridor. This includes the construction of a number of multi-family complexes in the Northgate area and along University Drive. There also continues to be activity in the Bio-corridor. Growth also continues in the southern part of the City with the progress of new and expanded medical facilities including the opening of the Scott & White Hospital and associated medical building off Rock Prairie Road, and the current construction of a strategic behavioral health facility next to the College Station Medical Center. There also continues to be retail development in the Tower Point area and throughout the City. Texas A&M University also continues to see significant growth and development. This includes the upcoming redevelopment of Kyle Field, along with other initiatives including the long-term increase in engineering students that has been announced.

Organizational Changes and Streamlining

On a continual basis we look at ways to streamline and consider organizational changes. A great deal of this was done in the last two years that resulted in budget reductions and the elimination of a number of positions. This provided resources that could be utilized for public safety priorities over the last several years. There continue to be opportunities to reorganize and outsource. For example, the Parks and Recreation Department is outsourcing cemetery operations which will result in the elimination of 3 vacant positions, and result in a net savings to the City. This is just one of a number of examples of organizational changes that result in providing services at a lower cost.

Provide Competitive Compensation and Benefits

Maintaining a competitive pay and benefit structure allows the City to attract and retain well qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. The FY14 Approved Budget includes a 3% pay increase next year for eligible City personnel. This pay plan increase is projected to cost \$1,085,856.

The budget also includes continued funding for the step plan in the College Station Police Department, the pay plan in the Fire Department, and the pay plan in the Electric Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining police officers, firefighters, and electric personnel.

There are no significant changes in employee benefits approved for FY14.

Selected Increased Service Levels

Core Services and Infrastructure

Police Department

The approved budget for the Police Department includes 4 new positions. These include an additional School Resource Officer, a Patrol Sergeant, a Crime Scene Technician, and a Detention Officer. Each of these positions supports the mission of the Police Department to provide the community a safe environment to live and raise a family.

Fire Department

In recent years, the staff of the Fire Department has grown with the addition of 18 positions for the opening of Station #6. The approved budget for the Fire Department includes one additional position for the start of a Safety Officer program. The Safety Officer program will help to ensure the Fire Department personnel are kept as safe as possible. The addition of this position will result in a number of individuals receiving promotions as the position is filled. Ultimately, a new Fire Chief will determine how to fully implement this program. The Fire Department has also requested funding for a new Hazardous Materials Vehicle. This vehicle is not in the approved budget, but is one of the items proposed to be added mid-year if additional resources become available as the result of pending real estate sales that are expected to occur.

Public Works

Funds are included in the Public Works approved budget for additional street rehabilitation, the replacement of facility roofs and building repairs that may be identified as part of the facility assessment review. The Public Works budget also includes the addition of one Facilities Maintenance Technician position to provide additional assistance for the maintenance of City facilities and security; and one Traffic Engineer position to assist the Traffic Division in responding to citizen complaints, reviewing the development of construction drawings, conducting field reviews of traffic control installations and proactively evaluating the City's transportation system plans. There are other public works projects that are proposed to be added mid-year if additional resources become available through the pending real estate sales.

Parks and Recreation

Funds are included in the Parks and Recreation approved budget for improvements in various Park facilities including: court resurfacing, playground equipment replacement and resurfacing, replacement of various park amenities, and repairs to pavilion facilities. The Parks and Recreation Department has prepared an Asset Management Plan for their facilities. While not all identified needs are addressed in the approved budget, it will allow a number of older facilities to be replaced and improved. Meeting these needs will be a multi-year effort. There are other Parks and Recreation projects proposed to be added mid-year if additional resources become available through the pending real estate sales.

Neighborhood Integrity

Planning and Development Services

Funds are included in the approved budget for implementation of a portion of some of the neighborhood plans, as well as for the 5-year review of the comprehensive plan. The addition of one part-time Code Enforcement Officer was also approved for strategic code enforcement activities including targeted parking enforcement, number of unrelated individuals living in a single-family home and commercial properties. Additional funds for the implementation of neighborhood plans may be available mid-year if additional resources become available through the pending real estate sales.

There are other recommended service level adjustments included in the approved budget. A full listing of the service level adjustments can be found in Appendix B of this document.

Outside Agency Funding

At the direction of City Council, several changes were made to Outside Agency Funding. First, the Operations and Maintenance (O&M) funding for the Arts Council of the Brazos Valley (ACBV) was increased from \$75,000 to \$100,000 (\$50,000 to be funded from the General Fund and \$50,000 to be funded from the Hotel Tax Fund). In addition, the \$65,000 that was included in the proposed budget for the George Bush Presidential Library was consolidated with the ACBV Affiliate Funding in the approved budget, bringing the total ACBV Affiliate Funding budget from \$300,000 to \$365,000 and incorporating the George Bush Presidential Library into the ACBV Affiliate Funding program. Lastly, the amounts budgeted for the Brazos Valley Bowl (\$25,000) and the Northgate District Association advertising (\$3,000) were consolidated with the Convention and Visitors Bureau (CVB) Grant Program funding, increasing the amount budgeted for CVB Grant Program funding from \$100,000 to \$128,000 and incorporating the Brazos Valley Bowl and the Northgate District Association advertising into the CVB Grant Program.

Projects Contingent on Future Resources

There are a number of one-time projects that have been identified to come back to the City Council for consideration as part of a budget amendment, if additional resources are received as a result of pending real estate sales. A number of one-time projects have been identified and were reviewed with the City Council as part of the budget review process.

Capital Projects

The approved Capital Improvements Budget for FY14 totals \$39,639,259 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY14. The total projected to be spent on capital projects, including both new appropriations and existing appropriations, is approximately \$58 million. These capital funds come from various sources including General Obligation bonds authorized by the voters, Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. Associated operating and maintenance costs needed for those projects that will be operational in FY14 have been included in the approved budget. The approved capital plan directly addresses the Core Services and Infrastructure strategy. Below are some of the key capital projects in the FY14 approved capital plan. The approved capital plan was presented to the Planning and Zoning Commission in July.

Key Street and Transportation Capital Projects:

- Cooner Street Rehabilitation
- Rock Prairie Road improvement projects
 - Rehabilitation - Bird Pond to Fitch
 - Rock Prairie Road West Widening
- Luther Street Rehabilitation
- Health Science Center Parkway per the Bio-corridor Agreement with the City of Bryan
- Traffic Signal Upgrade Projects
 - Rio Grande @ FM 2818
 - Texas @ Deacon
- Lick Creek Hike and Bike Trail
- University Drive Pedestrian Safety Improvements Ph II
- Guadalupe Drive Sidewalk Project
- Langford Street Sidewalk Improvements

Key Parks and Recreation Capital Projects:

- Lick Creek Nature Center
- Veteran's Park Synthetic Fields
- East District Maintenance Shop
- Lincoln Center Addition
- Creek View Neighborhood Park
- Library Expansion

Key Technology Capital Projects:

- Enterprise Resource Planning (ERP) System Replacement
- Public Safety System Replacement – Computer Aided Dispatch/Records Management System Replacement
- Electronic Storage Upgrade

Key Utility Capital Projects:

- Northgate Substation – Electric
- Cooling Tower Expansion - Water
- Sandy Point Chemical System Replacement - Water
- 5 Million Gallon Ground Storage Reservoir Rehabilitation – Water
- Cooner Street Rehab – Water/Wastewater
- Southland Rehabilitation – Water/Drainage
- Eastgate Rehabilitation - Wastewater
- East Side FM 158 Sewer Line - Wastewater
- Bee Creek Parallel Trunkline – Wastewater
- Royder/Live Oak Sewer Service – Wastewater
- Lick Creek Parallel Trunk Line Ph 1 & 2 - Wastewater
- Wastewater Plant Improvements – Wastewater
- Utility Technology projects – Electric/Water/Wastewater
- Wolf Pen Creek Erosion Control Phase II – Drainage

Tax Rate

The total certified value of property in the City of College Station for 2013 is \$6,231,119,010. This is an increase over last year of 4.82%. This increase was due in part to new property values from new construction of \$197,336,049 added to the tax rolls. Existing property values increased by approximately 1.51% in 2013.

Based on the final property value numbers received from the Brazos County Appraisal District – the effective tax rate for FY14 is calculated to be 42.5958 cents. The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year. The rollback tax rate is 45.8758 cents. This is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the rollback rate.

The FY14 Approved Budget includes the effective tax rate of 42.5958 cents per \$100 assessed valuation. This is a net decrease of 0.4729 cents from the FY13 tax rate of 43.0687 cents. The debt service portion of the approved tax rate is 19.3053 cents, which is what is necessary to meet the tax supported debt obligations of the City. The approved operations and maintenance portion of the tax rate is 23.2905 cents. This will provide the necessary property tax revenue needed to support the approved General Fund budget.

The following chart shows the two components of the tax rate and the impact of the approved tax rate for FY14 as compared to the FY13 tax rate.

	FY 13	Change	Approved FY 14
Debt Service Fund	19.5635	(0.2582)	19.3053
General Fund	23.5052	(0.2147)	23.2905
	43.0687	(0.4729)	42.5958

Each cent on the tax rate will generate approximately \$576,000 in additional property tax revenue.

FY2014 Utilities

Electric Fund, Water Fund and Wastewater Fund

The approved budget does **not** include increases in electric, water or wastewater rates.

Sanitation Fund

The approved Sanitation Budget includes a rate increase in commercial Sanitation rates of 15%. This rate increase is needed to provide the resources needed to provide Sanitation services to commercial customers. It is anticipated a similar increase will be needed next year as well. **This will be the first increase in commercial sanitation rates since 2006.**

Conclusion

As stated earlier, this has been a challenging year. This budget focuses on looking ahead, moving forward, and meeting some of the needs of a community that continues to grow. I believe this budget addresses the core needs of the community, without making substantial changes in services during this time of transition in the organization. The economy has improved in the last year, although we must continue to be mindful of the impacts of potential future economic slowdowns.

I would like to thank all of the staff who worked hard to put this budget together, including the budget team who have put many hours into the preparation of the budget. I would also like to particularly thank the Management Team for their hard work and dedication during these uncertain and challenging times. The leadership they have provided to their departments has been critical over the last few months. Thanks also to the City Council for your direction and leadership as well.

Sincerely,



Kathy Merrill
Interim City Manager

Executive Summary

City of College Station Mission Statement

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

The following is a summary of key elements included in the Fiscal Year 2013-2014 Approved Budget for the City of College Station. The 2014 fiscal year begins October 1, 2013 and ends September 30, 2014. This budget provides the framework to implement the mission and vision of the City as outlined by City Council.

The budget is prepared in the context of the Financial Forecast. The forecast predicts the fiscal impact of current and future budgetary decisions in a five-year forecast based on a set of assumptions regarding revenues and expenditures. The budget also continues the implementation of decisions made by Council.

The budget is submitted to Council approximately 45 days prior to the end of the fiscal year. Copies are placed with the City Secretary and in the Larry J. Ringer Library for citizen review. The budget is also available on the City's website at www.cstx.gov.

The budget document is presented by fund and is designed to provide decision makers with an overview of City resources and how resources are utilized to accomplish the policy direction of Council. The budget shows the City's commitments and how the City meets the financial policies approved by Council. The document is also designed to show services provided and associated costs.

Below is a summary of the Fiscal Year 2013-2014 Approved Net Budget.

FY14 Approved Net Budget Summary	
Fund Type	Approved Net Budget
Governmental Funds	\$ 71,256,655
Enterprise Funds	134,891,336
Special Revenue Funds	9,646,011
Subtotal O&M	\$215,794,002
Fund Balance/Working Cap Transfer to CIP	9,937,839
Capital Projects	29,701,420
Total Approved Net Budget	\$255,433,261

Budget Format

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

Budget Summary Section

The Budget Summary section provides a general overview of the approved budget and identifies key changes from the prior year. This section includes the Transmittal Letter, Executive Summary and Budget Overview.

Fund Sections

The Fund sections of the budget provide a view of various services provided by the City and are organized around the Governmental, Enterprise, Special Revenue, and Internal Service funds. This part of the budget is designed to show services provided and the budget resources available.

Performance expectations are shown in the form of performance measures reports for each department. The measures reflect the primary services that departments provide and ties those to specific elements from the City's Strategic Plan as directed by the City Council. Performance measures are specific measures that illustrate how well levels of service are being met.

Also included in these sections are summary reports including fund summaries and department summaries. Fund summaries include operational and non-departmental expenditure details for prior year (FY12) actual revenues and expenditures, revised FY13 budget revenues and expenditures, FY13 year-end estimates, FY14 approved base budget and the total FY14 approved budget. Department summaries include only the operations and maintenance expenditures within a fund. The financial details of each division within a department, a summary of expenditures by classification type (salaries, supplies, maintenance, purchased services, capital outlay, purchased power, other purchased services and indirect costs), as well as a summary of personnel are included on each department summary.

Appendices

The final section of the budget is the Appendix, which includes supplemental information to meet specific Charter requirements and provide an overview of the community. The appendices include a detailed schedule of positions in the budget, the Fiscal and Budgetary Policies, and other schedules necessary for a comprehensive budget document.

Budget Basis

The City organization is composed of various departments or general service areas. In some cases, departments are represented within more than one fund. Each department consists of one or more divisions and each division may have one or more activity (cost) centers. Routine budget controls are exercised within activity centers at the category level (groupings of accounting objects into the categories: salaries and benefits, supplies, maintenance, purchased services, and capital outlay). On an annual basis, fiscal control is at the department level in the General Fund and at the fund level for other funds.

Also included in the budget is a summary of the approved Capital Improvement Projects Budget for FY14. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects.

Budgetary Management

The strategic planning and budget processes are integrated to ensure that policy direction is implemented through the budget cycle. The development of the budget begins early in the calendar year with Budget staff preparing salary and benefit information based on Council pay policy for the upcoming budget year. The process continues through the spring and summer as departments prepare budget requests.

Salary and benefit amounts for regular full and part-time positions are budgeted approximately three percent lower than actual salary costs to account for anticipated vacancies that may occur during the fiscal year.

The Budget staff evaluated the FY13 budget prior to developing target budgets for FY14. Part of the analysis involved identifying and removing budgets for all "one-time" expenditures (expenditure budgets for one-time capital, special studies and other like items) that were included in the FY13 budget. Only budgets for one-time items not anticipated to be completed in FY13 were included in the FY14 target base budget. The target budgets were distributed to the departments to determine any changes that were needed to reflect the department's ability to provide services at the same level as the prior year.

A detailed review of departmental submissions was conducted to ensure that requests were complete and within the guidelines set forth by City Council. The Budget and Financial Reporting Office prepared and provided budget estimates to departments for many costs including salaries and benefits, equipment replacement, utilities, and other operating costs. Certain costs within the budget were adjusted for inflationary factors.

The base budgets were prepared by the departments and were designed to provide the resources needed to maintain or expand current service levels. This year, in light of improved economic conditions, department base budgets were not reduced to balance the budget. However, the budget was prepared conservatively and most reductions made in previous years were carried forward into the FY14 budget, to maintain organizational efficiency. Any material changes in services were submitted as a Service Level Adjustment (SLA) and were considered by Council during the budget workshops.

SLAs – for increases and reductions - are added to the budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies and capital projects; b) items directly related to the strategic goals of Council; c) other items of general value to the City, either as additions or replacements of efficiencies or improved services; d) items that maintain or expand existing service levels in light of fluctuating demands for service. The approved SLA list is included in Appendix B. Many of the approved SLAs are for one-time expenditures rather than for programs that have on-going costs.

Fiscal and Budgetary Policies

Each year as part of the budget process, Fiscal and Budgetary Policies are reviewed. All Fiscal and Budgetary policies are included in Appendix F in this document. The Fiscal and Budgetary Policies serve as the framework for preparing the budget as well as for the financial management of the City. During the budget preparation process these policies are reviewed with Council.

Strategic Plan

In College Station, we continually strive for excellence. We conduct daily business as a City aiming to provide our citizens with the best quality of life possible. The City Council and City staff work hard to ensure that we are moving in a direction that is best for the overall character and betterment of our community based on the voices and opinions of those living in College Station. A highly qualified workforce, an extremely engaged citizenry and a set of focused goals are the cornerstones of what make this a successful community.

This is a one-of-a-kind community with a unique set of service demands from our citizens. As such, we demand a higher degree of innovation, technology and overall performance from our employees and staff. We have some of the most motivated and highly productive employees in their respective fields and they focus on forward thinking policies that retain the integrity and standard of service to which our citizens have become accustomed.

The Strategic Plan is a collaboration of the City Council and the numerous City departments working together to create a cohesive forward direction for College Station in the upcoming years. Updates were made to the plan as a result of the City Council's annual strategic planning retreat. The following is an outline for the goals and practices we have set to achieve in the near future so that each citizen may enjoy a greater quality of life than ever before.

Mission Statement

ON BEHALF OF THE CITIZENS OF COLLEGE STATION, HOME OF TEXAS A&M UNIVERSITY, WE WILL CONTINUE TO PROMOTE AND ADVANCE THE COMMUNITY'S QUALITY OF LIFE.

Community Vision

College Station, the proud home of Texas A&M University and the heart of the Brazos Valley, will be a vibrant, progressive, knowledge-based community which promotes the highest quality of life by...

- ensuring safe, tranquil, clean, and healthy neighborhoods with enduring character;

- increasing and maintaining the mobility of College Station citizens through a well planned and constructed inter-modal transportation system;
- expecting sensitive development and management of the built and natural environment;
- supporting well planned, quality and sustainable growth;
- valuing and protecting our cultural and historical community resources;
- developing and maintaining quality cost-effective community facilities, infrastructure and services which ensure our city is cohesive and well connected; and
- pro-actively creating and maintaining economic and educational opportunities for all citizens

College Station will remain among the friendliest and most responsive of communities and a demonstrated partner in maintaining and enhancing all that is good and celebrated in the Brazos Valley. It will forever be a place where Texans and the world come to learn.

City of College Station Core Values

To promote:

- The health, safety, and general well being of the community
- Excellence in customer service
- Fiscal responsibility
- Involvement and participation of the citizenry
- Collaboration and cooperation
- Regionalism: active member of the Brazos Valley community and beyond
- Activities that promote municipal empowerment

Organizational Values:

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

Using the community vision, mission statement, and values as a spring board, the College Station City Council has set the strategic direction for the city government through development of six goals with supporting action agendas. The Strategic Plan focuses organizational resources and identifies those intentional actions to be undertaken by city government to achieve the desired outcomes.

I. Good Governance

Governing the City in a transparent, efficient, accountable, and responsive manner on behalf of its citizens.

II. Financially Sustainable City

Wise stewardship of the financial resources provided to the City resulting in its ability to meet service demands and obligations without compromising the ability of future generations to do the same

III. Core Services and Infrastructure

Efficiently, effectively, and strategically placed and delivered core services and infrastructure that maintains citizens health, safety, and general welfare and enables the City's economic growth and physical development

IV. Neighborhood Integrity

Long-term viable, safe, and appealing neighborhoods

V. Diverse Growing Economy

Diversified economy generating quality, stable full-time jobs bolstering the sales and property tax base and contributing to a high-quality of life

VI. Improving Mobility

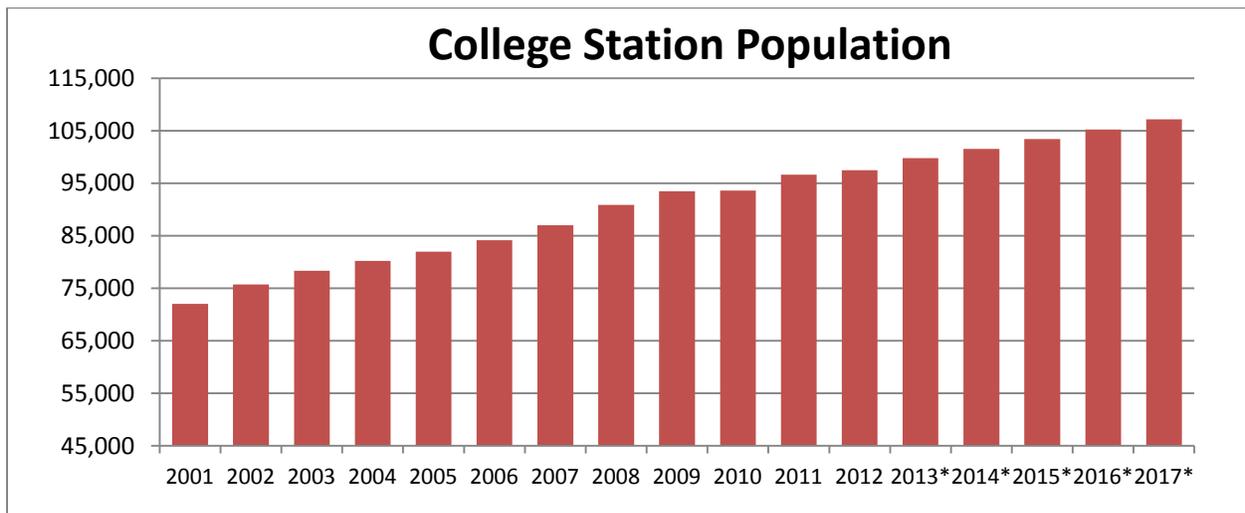
Safe, efficient and well-connected multi-modal transportation system designed to contribute to a high-quality of life and be sensitive to surrounding uses

VII. Sustainable City

Conservation and environmental awareness that is fiscally responsible and results in a real and tangible return on investment to the City

College Station Growth Trends

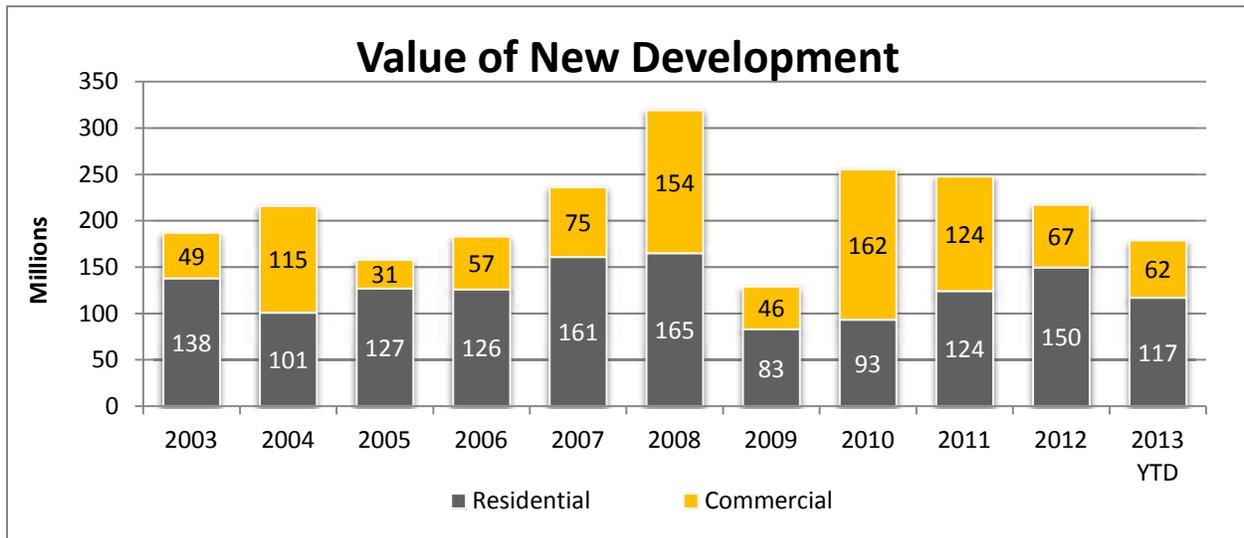
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population, provided by Planning & Development Services, through September 2013, is 99,755. This is a 47% increase in population since 2000, and a 90% increase since 1990. The population is projected to grow by approximately two percent per year over the next five years.



**The above graph shows population growth in College Station over the last several years and projects an average 2% growth from 2014 - 2017. 2013 reflects actual through September 2013 (source: Planning and Development Services Department).*

- Building Permits and Development:** In 2012, the value of total building permits issued was approximately \$217.2 million. Single family residential permit activity has decreased so far this year from last year while commercial and apartment permitting has increased. From January through September 2013, 428 single family home permits, 49 new commercial permits and 9 apartment permits were issued; whereas, 468 single family home permits, 34 new commercial permits and 7 apartment permits were issued for this period last year.

From January through September 2013, the City issued permits with a total value of approximately \$178.9 million. Of this amount, \$62 million in commercial construction was permitted and \$116.9 million in residential construction was permitted. Much of this permitted value will likely turn into new taxable assessed value in the next 1-2 years.



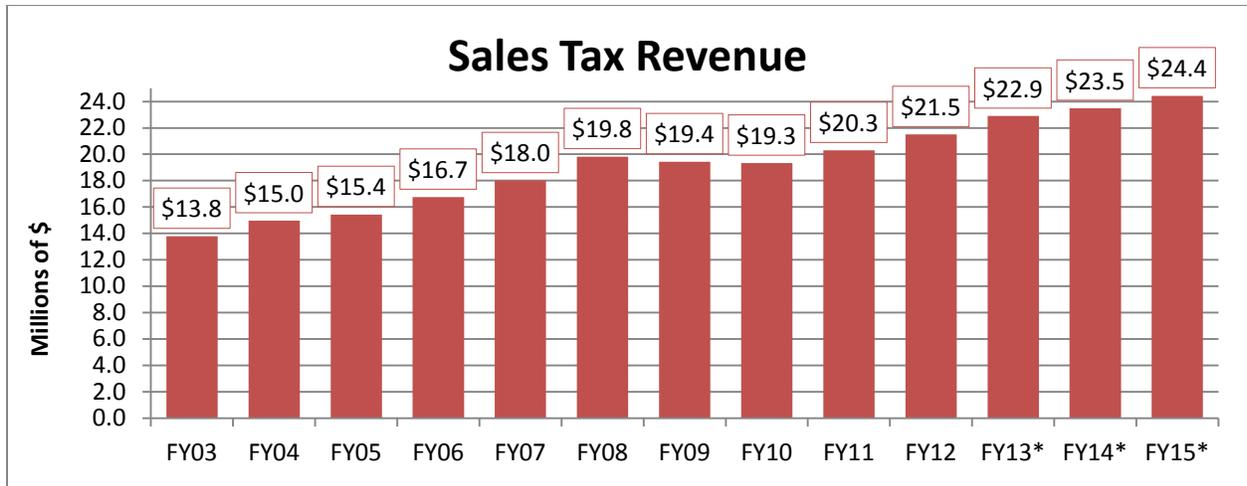
The above chart gives an overview of development over the last 10 years as well as the year to date actual through September 2013.

2. **Unemployment Rate:** The most recent statistics available from the Texas Work Force Commission show an average local unemployment rate of 5.6% through August of 2013. This rate is below the state average of 6.3% and the national average of 7.3%.
3. **Ad Valorem Valuations:** The certified taxable assessed values for 2013 are \$6,231,119,010. This represents an increase of \$286,806,023 or 4.82% over 2012. \$197,336,049, or 3.31% is due to new value being added to the tax rolls, and 1.51% or \$89,469,974 is due to increases in existing values.

Increases in ad valorem value this year are directly related to new construction and increases in existing value in the City. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base in 2014. As taxable ad valorem value increases, particularly through growth, it provides additional resources for both capital projects and operating and maintenance costs. This increase provides additional revenues needed to meet increasing service demands associated with growth in the City.

The approved ad valorem tax rate FY14 is 42.5958 cents per \$100 valuation. This is the effective tax rate, which is the tax rate needed to generate the same revenues on the same properties this year as last year.

4. **Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 41% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10, and increase in FY11 and FY12. The FY13 year-end estimated sales tax revenues included in the approved budget were projected to increase approximately 6.5% over sales tax received in FY12 to \$22,895,000. In FY14, sales tax revenues are projected to grow by 2.6% or \$600,000 over the FY13 estimate. Moderate growth is projected for future years.



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

Economic Conditions

Economic conditions were more positive than they have been in several years. Sales tax revenues have seen stronger growth in the past year, and property values have increased as well. Growth has continued in the northern part of the City with construction taking place along the University Drive Corridor area. This includes the construction of a number of multi-family complexes in the Northgate area. There also continues to be activity in the Bio-Corridor area. Growth also continues in the southern part of the City with the progress of new and expanded medical facilities including the opening of the Scott & White Hospital and associated medical building off of Rock Prairie Road. There also continues to be retail development in the Tower Point area and other areas of the City. Texas A&M University also continues to see significant growth and development. This includes the coming redevelopment of Kyle Field, along with other initiatives including the long term increase in engineering students that has been announced.

Financial Forecast

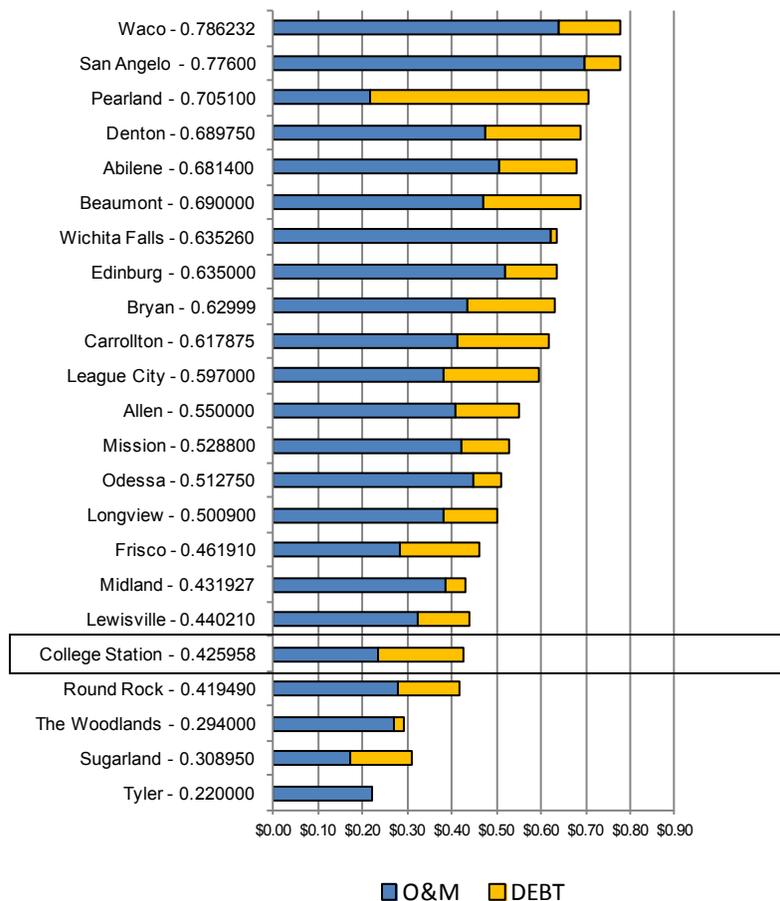
The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best ways to address growing service demand issues in the next several years. It also serves as the foundation for continued financial planning in the next 12 to 18 months. An overview of the financial forecast will be reviewed with Council as part of the budget review process, and Council will continue to be updated throughout FY14.

Revenues and expenditures will be monitored closely in FY14 to ensure any unexpected decreases in revenues or increases in expenditures can be proactively addressed. Although the economy has continued to improve, the City will continue to be mindful of the impact of future economic hardships and will proactively address budgetary concerns to continue providing core services to the citizens of College Station.

Property Tax Rate

The approved ad valorem tax rate of 42.5958 cents per \$100 (a net decrease of 0.4729 cents compared to FY13) of valuation allows the City to fund growing demands for service. This rate provides for a diversified revenue stream for the City of College Station, which continues to have one of the lowest tax rates among surveyed Texas cities. The chart below reflects the FY14 approved rates.

FY2014 Ad Valorem Tax Rate Comparison of Texas Cities with a Population 75,000 to 125,000



College Station continues to have one of the lowest tax rates among surveyed Texas cities with a population of 75,000 to 125,000.

Utility Rates

The approved budget does not include rate increases for the Electric, Water, Wastewater, or Drainage Funds for FY14. The budget does include a rate increase in commercial Sanitation rates of 15%. This rate increase is needed to provide the resources needed to provide Sanitation services to commercial customers. It is anticipated a similar increase will be needed next year. This will be the first increase in commercial sanitation rates since 2006.

Positions in the FY14 Budget

As a service providing organization, salaries and benefits account for the largest percentage of City operating expenses. College Station is similar to other cities in this respect. Human resources are also one of the primary assets of the City. When the cost of purchased power is excluded, personnel expenditures account for approximately 64.1% of total City operating and maintenance expenditures. The

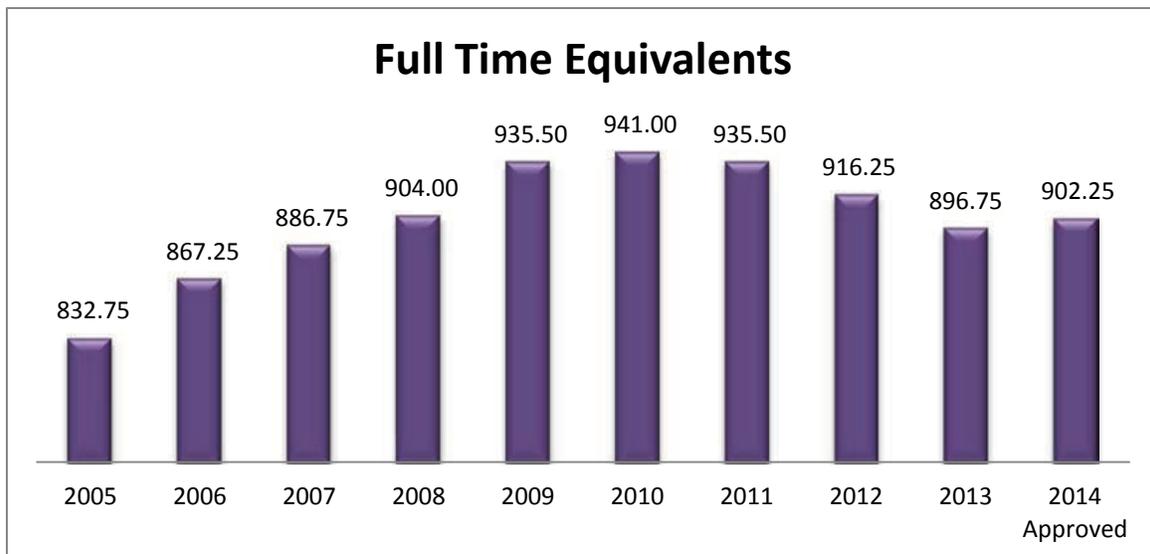
FY14 Approved Budget, including SLAs, funds 902.25 Full Time Equivalent (FTE) positions. This is a net increase of 5.5 positions over the FY13 position count.

From FY09 through FY13, significant organizational restructuring was implemented that led to budget reductions each year and the elimination of a number of positions. These reductions provided resources that were utilized for public safety priorities during this time. There are additional changes being implemented this year, the result of continued review of the organization's structure and services provided.

The organizational changes this year include the elimination of 6.5 budgeted Full-Time Equivalent positions. Within the Parks and Recreation Department, the 3 positions responsible for the operations of the Conference Center were eliminated (the budget for these positions was reallocated in FY13, so the only impact on the FY14 budget was in the FTE count). A part-time Community Development Project Specialist was included for FY13 only, and was removed in FY14. Also, as part of the City's continuing review of processes and cost savings, 3 positions were removed from the Cemetery operations, with the functions being outsourced with a current landscape service provider resulting in a net budget reduction of \$52,217. All positions eliminated for FY14 were vacant.

The FY14 Approved Budget includes recommended funding for 12 new positions. This includes the addition of 4 new positions in the Police Department. These positions are 1 Sergeant, 1 School Resource Officer (costs shared with CSISD), 1 Crime Scene Technician and 1 Detention Officer. Also included in the approved budget is an EMS Supervisor/Safety Officer in the Fire Department, a Facility Maintenance Technician and a Traffic Engineer in Public Works, a part-time Code Enforcement Officer in Planning and Development Services, a Technology Services Specialist in IT, an additional Assistant Director in the Electric Fund, a Regulatory Compliance Coordinator in the Water Fund, a Human Resources Specialist in the Benefits Fund and the upgrade of a part-time Meter Services Field Representative position to full-time in the Utility Customer Service Fund.

The City budgets for temporary/seasonal and part-time/non-benefitted employees by calculating the number of hours worked and approximating the number of FTE positions. The approved budget includes 56.75 FTE temporary/seasonal and part-time non-benefitted positions. The Parks and Recreation Department makes extensive use of these funds for seasonal programs and other departments also utilize these resources.



The above graph is based on Full-Time Equivalents (FTEs) which include full and part-time positions, as well as temporary/seasonal and part-time non-benefitted positions, over the last 10 years.

Approved Budget Changes (From Proposed)

The FY14 Approved Budget includes several changes from the FY14 Proposed Budget. These changes were approved by City Council to be incorporated into the FY14 Approved Budget and result in a net increase of \$25,000 across all funds from the FY14 Proposed Budget to the FY14 Approved Budget.

The FY14 Proposed Budget included \$75,000 from the General Fund for the Operations and Maintenance (O&M) funding of the Arts Council of the Brazos Valley (ACBV). At the direction of City Council, the total O&M funding for the ACSV included in the FY14 Approved Budget has been increased to \$100,000 and \$50,000 of this amount is budgeted in the Hotel Tax Fund. This resulted in a net budget increase of \$25,000, with the budget in the Hotel Tax Fund increasing from \$0 to \$50,000 and the budget in the General Fund decreasing from \$75,000 to \$50,000.

In addition, the FY14 Proposed Budget included funding in the amount of \$65,000 in the Hotel Tax Fund for the George Bush Presidential Library and funding in the amount of \$300,000 for the ACSV Affiliate Funding. At the direction of City Council, the \$65,000 that was budgeted for the George Bush Presidential Library has been included as part of the ACSV Affiliate Funding in the FY14 Approved Budget. This change increased the total ACSV Affiliate funding to \$365,000 for FY14, but had no net impact on the Hotel Tax Fund budget.

The FY14 Proposed Budget included funding in the Hotel Tax Fund in the amount of \$25,000 for the Brazos Valley Bowl and \$3,000 for the Northgate District Association advertising. Also included was \$100,000 for the CVB Grant Program funding. At the direction of City Council, the amounts that were budgeted for the Brazos Valley Bowl and the Northgate District Association advertising have been included as part of the CVB Grant Program funding in the FY14 Approved Budget. This increased the amount budgeted for CVB Grant Program funding from \$100,000 to \$128,000, but had no net impact on the Hotel Tax Fund budget.

In addition to the above changes, at the direction of City Council, two additional positions that were not in the FY14 Proposed Budget were included in the General Fund approved budget. One part-time (non-benefitted) Code Enforcement Officer was added in the Planning and Development Services Department. This position will assist in strategic code enforcement for the following: targeted parking enforcement, number of unrelated individuals living in a single-family home and commercial properties. The ongoing cost of this position will be \$16,510. In addition, one full-time Traffic Engineer position was added in the Public Works Department to assist the Traffic Division in responding to citizen complaints, reviewing the development of construction drawings, conducting field reviews of traffic control installations and proactively evaluating the City's transportation system plans. This position will have an ongoing cost of \$97,106. The additional budget for these positions totaling \$113,616 will be offset by a reduction in the General Fund contingency budget.

Approved Compensation and Benefits Changes

Maintaining a competitive pay and benefit structure allows the City to attract and retain well qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. The FY14 Approved Budget includes a 3.0% increase in pay for eligible City personnel. This pay plan increase is projected to cost \$1,085,856.

The budget also includes continued funding for the step plan in the College Station Police Department. Continuing the implementation of the step pay plan will allow the Police Department to be more competitive in recruiting and retaining officers. Also included in the base budget are career advancement and skill pay plans for Fire and Electric employees. Continuing the implementation of these programs will allow these departments to remain competitive in hiring and retaining Police Officers, Firefighters and Electric personnel.

No increases in health benefit costs are budgeted in FY14. The FY14 employee health benefit package will include one Preferred Provider Organization (PPO) option and one High Deductible option. The

impact of changes in health care at the national level is still unknown. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) approved in FY14.

Capital Improvement Projects

The approved Capital Improvements Program Budget for FY14 totals \$39,639,259 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY14. In the case of projects for which funds have already been approved and budgeted, the City may continue to spend money to complete these projects without including the projected FY14 expense as a new appropriation. The project budgets that have been appropriated carry forward until the project is complete. Only portions of the projects that have not been previously appropriated are included as new appropriations in the FY14 budget. The total projected to be spent on capital projects including both new appropriations as well as existing appropriations is approximately \$58 million.

In FY14, it is anticipated that capital project expenditures for general government, special revenue and utility capital projects will be significant. Infrastructure rehabilitation and improvement projects are also scheduled in FY14. Projects underway include a number of street projects from 2008 bond authorizations, such as street rehabilitation and extension projects, facility projects, and park projects.

There are also a number of Electric, Water and Wastewater capital projects that will incur expense in FY14. Projects underway include the construction of an electric substation, water line extensions, rehabilitation projects, and plant improvements. These projects are discussed in greater detail later in the budget overview and in the capital projects section of this document.

The capital plan directly addresses the Core Services and Infrastructure strategy.

Financial Fund Structure

The accounts of the City are organized by fund, each of which operates separately and independently of one another. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures.

Major funds are any governmental fund that has revenues, expenditures, assets and/or liabilities that constitute more than 10% of the revenues, expenditures, assets, or liabilities of the total governmental funds budget. Additionally, the fund must be 5% of the total revenues, expenditures, assets and/or liabilities for the combined governmental funds *and* enterprise funds budget. Any fund the government feels is of considerable importance to financial statement readers may also be designated as a major fund.

Governmental Funds

Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. The City considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred, with the exception of several items. The full listing of these items can be found in the Financial Policies beginning on Appendix page F-1.

Major Governmental Funds

The General Fund is the City's primary operating fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

The Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City. The fund balance

of the Debt Service Fund is reserved to signify that the amounts are restricted exclusively for debt service expenditures.

The Streets Capital Projects Fund accounts for the costs of street construction and improvements and traffic signalization made with funds primarily provided by proceeds from the sale of long term debt (General Obligation Bonds and Certificates of Obligation) and by investing those proceeds.

Non-Major (General) Governmental Funds

Non-major governmental funds include the Economic Development Fund, Efficiency Time Payment Fee Fund and the Chimney Hill Fund. For financial statement reporting purposes, these funds are reported as a part of the Governmental Funds. These funds are budgeted as distinct funds. They are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Non-Major Governmental Capital Projects Funds

Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition or construction of significant capital facilities. Funds include the Parks and Recreation Capital Projects Fund and the Facilities and Technology (General Government) Capital Projects Fund. 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. Funds include the Hotel Tax Fund; Community Development Fund; Wolf Pen Creek (WPC) Tax Increment Financing (TIF) District Fund; Court Technology Fee Fund; Court Security Fee Fund; Juvenile Case Manager Fee Fund; Police Seizure Fund; Recreation Fund; Park Land Dedication (Parks Escrow) Funds; the Memorial Cemetery Fund; the Memorial Cemetery Endowment Fund; the Texas Avenue Cemetery Endowment Fund; the Public, Educational and Governmental Access Channel Fees Fund (PEG); the West Medical District TIRZ No. 18 Fund; the East Medical District TIRZ No. 19 Fund; and the Drainage Fund. All special revenue funds are considered non-major and are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Enterprise Funds

Enterprise funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The budgets for these funds are also prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). Enterprise Fund financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*, where revenues are recorded when earned. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Thus, a measurement focus adjustment is necessary to arrive at Actual Working Capital because the enterprise funds' working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial statement purposes. The City's enterprise funds are listed below.

Major Enterprise Funds

The Electric Fund accounts for the activities necessary to provide electric services to the residents of the City. These activities include administration, distribution system operations and maintenance, transmission system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for separately as an internal service fund.

The Water Fund accounts for the activities necessary to provide water services to the residents of the City. These activities include administrative services, water production and distribution system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund. The Wastewater Fund accounts for the activities necessary to provide sewer collection and treatment services to the residents of the City. These activities

include administrative services, wastewater system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund.

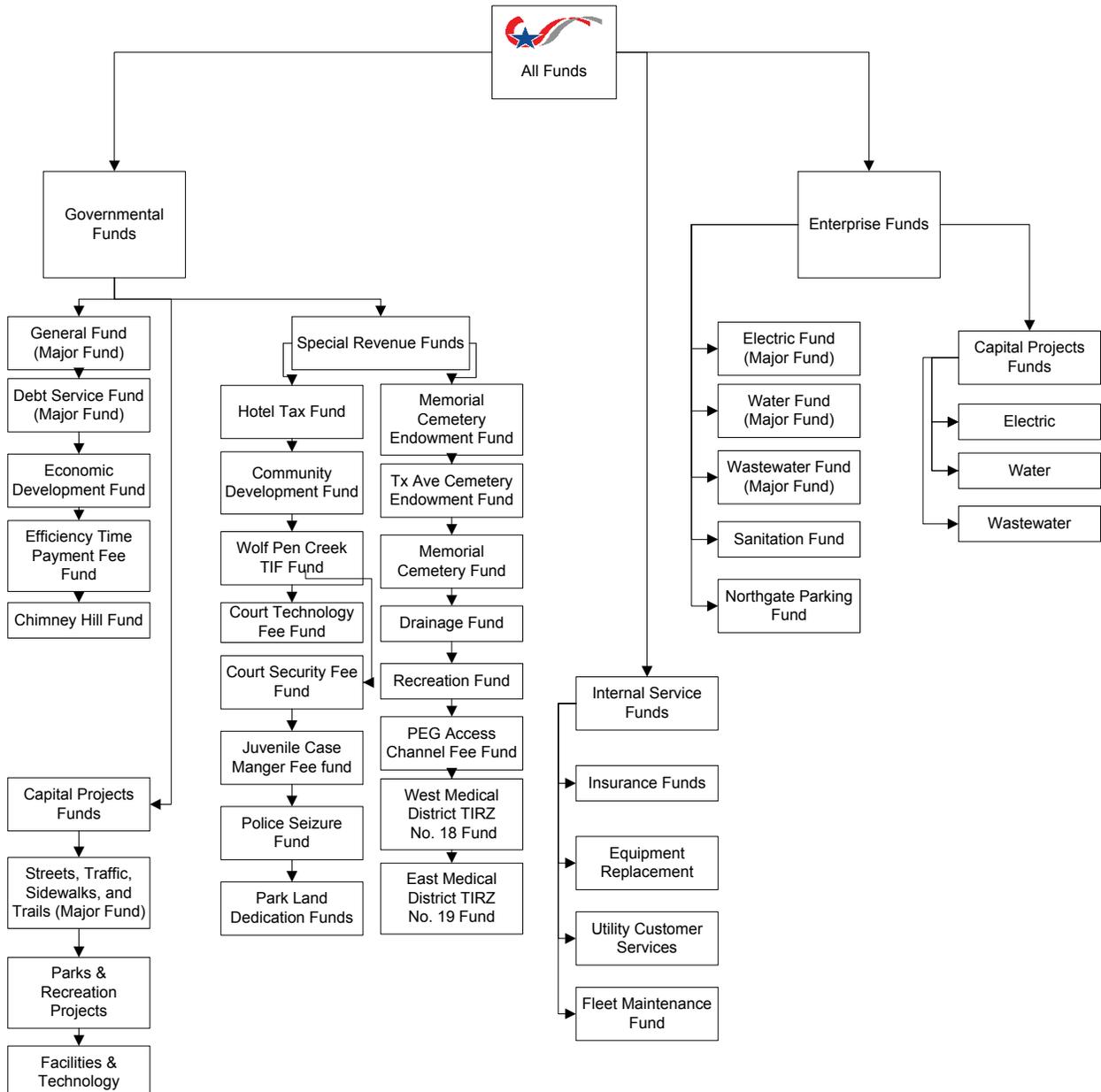
Non-Major Enterprise Funds

The City's Sanitation Fund and Northgate Parking Fund are non-major enterprise funds. Additionally, the City has several impact fee funds that are not budgeted. These include the Harley Davidson Area, Service Area 92-01, Spring Creek Area, Alum Creek Area, and Steeplechase Area Funds.

Internal Service Funds

Internal service funds account for services and/or commodities furnished by a designated program to other programs within the City. Funds include the Insurance Funds (Property and Casualty, Employee Benefits, Workers' Compensation, and Unemployment), Equipment Replacement Fund, Utility Customer Service Fund, and the Fleet Maintenance Fund. The funds are considered non-major and are budgeted on the *modified accrual basis of accounting*.

City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the approved net budgeted expenditures for FY14. Total expenditures are budgeted to be \$255,433,261, which is a 0.80% increase from the FY13 Approved Budget. Transfers from the fund balance for capital projects in FY14 are budgeted to be \$9,937,839 and the net approved capital budget is \$29,701,420. The latter two items will provide a total of \$39,639,259 of new budget appropriation for capital projects.

Fund	Approved FY13 Budget	Approved FY14 Budget	Percent Change
General Fund	57275,844	58724,217	2.53%
Utility Funds	124256,773	125212,639	0.77%
Sanitation Fund	8143,537	821,686	0.96%
Drainage Fund (O&M)	1392,248	1648,562	18.41%
Debt Service Fund	12042,517	12399,455	2.96%
Hotel Tax Fund	2239,926	2963,507	32.30%
Northgate Parking Fund	1215,654	1457,011	19.85%
Recreation Fund	1029,100	1037,750	0.84%
Police Seizure Fund	4000	4000	0.00%
Wolf Pen Creek TIF Fund	1334,038	1235,044	-7.42%
West Medical District TIRZ #18	-	-	N/A
East Medical District TIRZ #19	-	-	N/A
PEG Access Channel Fee Fund	-	-	N/A
Municipal Court Funds	27558	26509	-6.48%
Chimney Hill Fund	72500	12983	-82.21%
Community Development Fund	2934,419	2258,581	-23.03%
Internal Service Funds	-	-	N/A
TX Ave Cemetery Endowment Fund	-	-	N/A
Memorial Cemetery Endowment Fund	1000	1000	0.00%
Memorial Cemetery Fund	-	19658	N/A
Total O&M Expenditures	212,917,614	215,794,002	1.35%
Utilities Transfer to CIP - Utility CIP	7500,000	6850,000	-8.67%
Utilities Transfer to CIP - Gen'l Gov't CIP	-	75200	N/A
CD Transfer to CIP	1078,514	87090	-19.26%
Equipment Repl Fund Transfer to CIP	-	47500	N/A
Park Land Dedication Transfer to CIP	-	40000	N/A
Gen'l Fund Transfer to CIP	93029	58549	-37.03%
Fund Balance/Working Transfers to CIP	9,514,743	9,937,839	4.45%
General Gov't CIP	8103,567	16176,460	99.62%
Utilities CIP	15422,623	9234,273	-40.13%
Community Dev. CIP	63208	96072	52.60%
Special Revenue CIP	3116,061	3324,415	6.69%
Hotel Tax CIP	3700,000	-	-100.00%
Total Capital Expenditures	30,975,459	29,701,420	-4.11%
TOTAL	\$ 253,407,816	\$ 255,433,261	0.80%

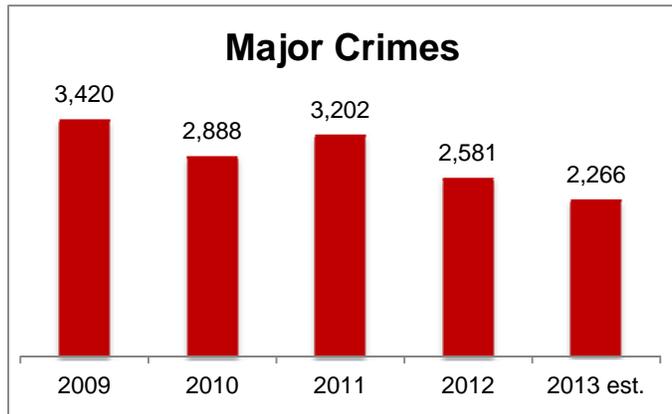
Budget Overview

The following sections provide an overview of the Governmental Funds, Enterprise Funds (including Capital Project Funds), Special Revenue Funds, and Internal Service Funds. The text below focuses on the various City departments and functions provided by each department. Descriptions of changes to the base budget and service level increase or decrease requests are included in the text.

Governmental Funds

Police Department

The Police Department provides a number of services that help keep the community safe. Services provided include: 1) police patrol with certified police officers who are assigned to specific areas of the City and who are equipped with police vehicles and all necessary equipment; 2) criminal investigation for the investigation of reported crimes; 3) animal control; 4) communications and emergency medical dispatch support for police, fire and EMS; 5) short term jail/detention facilities that reduce the processing time of arrests; and 6) a recruiting and training division that serves as a support and training function for the Department.



The above graph illustrates major crime committed in each year. A "major crime" includes any of the following: Murder, Sexual Assault, Robbery, Aggravated Assault, Vehicle Theft and Burglary.

The figure above shows the number of major crimes committed in College Station in each year since 2009 and an estimate for 2013. The expected decrease is attributable to the Police Department concentrating efforts on reducing the number of major crimes.

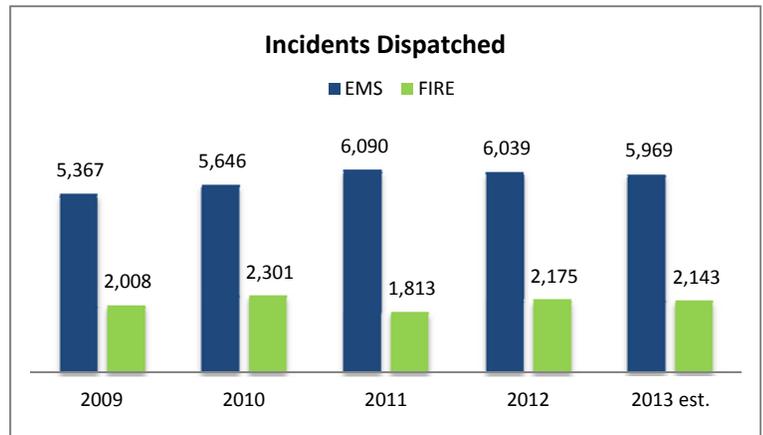
The Police Department FY14 Approved Budget includes eleven service level adjustments (SLAs). The first SLA is for a School Resource Officer (SRO) and patrol vehicle for College Station High School in the amount of \$168,698. \$82,906 will be used to fund one-time purchases such as the patrol vehicle and supplies, while \$85,792 will cover recurring costs. CSISD will reimburse the City for 75% of all costs associated with the SRO and this reimbursement is expected to be \$126,523 in FY14. The second SLA is for one Patrol Sergeant position in the amount of \$118,678 (\$21,378 for one-time expenses and \$97,300 recurring). This Patrol Sergeant position will complete the current squad system and ensure each squad has a designated supervisor. The third SLA will provide the budget needed to retain four patrol vehicles for one additional year beyond their current replacement schedule for use by the Northgate unit. This is a more cost effective alternative to purchasing additional vehicles. The impact of this SLA will be a one-time cost of \$4,582 to outfit the vehicles and an ongoing cost of \$2,240 for vehicle maintenance. The fourth SLA will fund one Crime Scene Technician to assist in processing evidence to help to ease the backlog to ensure action can be taken as quickly as possible. The estimated cost of this position will be \$64,151 in FY14 which includes a recurring cost of \$57,635 for salary, benefits, supplies and purchased services.

The fifth SLA will fund the one-time cost of a light remodeling and supplies for a Northgate Satellite Office in the amount of \$21,855. The officers assigned to work the Northgate area do not have an office area to conduct business and are faced with having to return to the police department for that purpose. Saint Mary's Church in Northgate has offered the police department office space in an existing building to use as a satellite office at no charge. The sixth SLA will add \$35,000 to the tactical team's budget for training, supplies and equipment needed on a recurring basis. The seventh SLA will add one Detention Officer position in the amount of \$45,385 (\$1,586 of which will cover one-time expenses and \$43,799 will be recurring). An overall increase in workload and a Department of Justice facility assessment conducted in 2012 recommended increasing holding facility staffing to allow for a minimum staffing of two detention officers at all times. The additional position will also aid in the Police Department's goal of having detention officers handle all transports to the County Jail to further free up patrol officers for patrol duties.

The last four SLAs will provide recurring funds for Criminal Investigations operations costs (\$4,500), additional tasers and related maintenance (\$15,200), bicycle equipment maintenance (\$4,000) and Recruiting and Training Division operations cost increases for ammunition, targets, etc. (\$10,000).

Fire Department

The Fire Department provides services to College Station and the City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements. The Fire Department currently operates six stations located throughout the City. The basic services provided by the Fire Department include: 1) fire response; 2) emergency medical response; 3) fire prevention services, including commercial fire safety inspections and fire prevention training at local schools and various functions; and 4) hazardous material response.



The Fire Department opened Fire Station No. 6 in December 2012 to provide improved Fire and EMS services to the northern part of College Station. Funding for the operations and maintenance costs of the new fire station, including staffing, training, supplies and equipment has been phased in over several years. Included in the FY14 approved base budget is one-time funding for Fire Station No. 6 training needs in the amount of \$18,500, and \$12,500 for an accreditation site evaluation to be completed in FY14. This funding was approved in FY13, but was not completed and is therefore included in the FY14 approved base budget.

One SLA is included in the FY14 Approved Budget. The SLA is for funding for one Safety Officer/EMS Supervisor. In recent years, the staff of the Fire Department has grown with the addition of 18 positions for the opening of Station No. 6. Adding this position begins a safety program that will help ensure the safety of fire personnel. The addition of this position will cost \$140,108 in FY14, including salary, benefits, training and supplies, with a recurring cost of \$121,241. Ultimately, a new Fire Chief will determine how to fully implement the safety program. The Fire Department also requested funding for a new Hazardous Materials Vehicle. This vehicle is not in the approved budget, but is one of the items proposed to be added mid-year if additional resources become available as the result of pending real estate sales that are expected to occur.

Public Works Department

The Public Works Department consists of the following divisions: Capital Projects, Facilities Maintenance, Streets Maintenance, Traffic Signals, Traffic Signs, Irrigation Maintenance and Administration. It is also responsible for refuse collection as well as fleet and drainage maintenance. **Public Works Administration Division** is responsible for the daily administrative functions of the department.

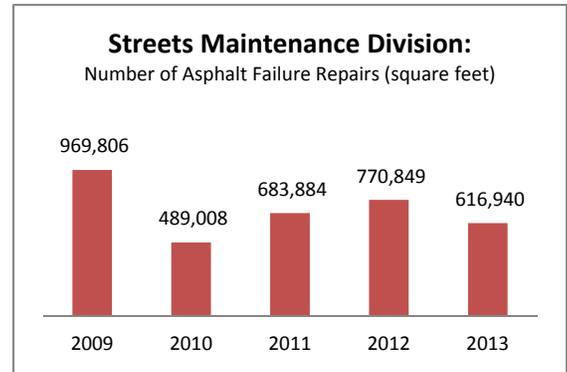
The **Traffic Engineering Division** conducts and reviews traffic engineering studies and plans and evaluates on-street parking throughout the City. Additionally, the Traffic Engineering Division engages in public education, special programs, and project management of related capital projects. Two SLAs are included in the FY14 Approved Budget. The first SLA for \$50,000 is for traffic studies to be completed at intersections and along roadways in the City. These studies will include signal warrant studies, multi-way stop warrant studies, sight distance studies, traffic counts, etc. The second SLA, in the amount of \$97,106, is for the addition of a Traffic Engineer position. The Traffic Engineer will assist with responding to citizen complaints, reviewing the development of construction drawings, conducting field reviews of traffic control installations and proactively evaluating the City's transportation system plans.

The **Facilities Maintenance Division** provides support services to City departments through the maintenance of City facilities. This includes heating, ventilation and cooling systems. Additionally, Facilities Maintenance personnel perform minor building construction and remodeling activities. The Division also repairs and/or replaces equipment in a timely manner. An SLA in the amount of \$51,816 is included for the addition of one Facility Maintenance Technician. Over the last few years, numerous

facilities, parking lot lighting, trail lighting, ball field/soccer field lighting have been added to the Facility Maintenance staff's workload, as well as an increase in total building square footage. This position is needed to help maintain this increase, and to begin the transition from reactive maintenance to preventative maintenance. In addition, an SLA in the amount of \$40,000 is included for City building roof replacements where the 15 year roof warranties are expiring during 2014. Also included in the Facilities Maintenance budget is \$150,000 that will be used for building repairs that may result from the facilities study that is currently in progress.

The **Capital Projects Division** is responsible for the administration of the City's capital improvement plan. This includes the management of projects approved with bond elections such as streets, fire stations, libraries, and others. Several of the capital projects for public utilities such as Electric, Water, Wastewater, and Drainage are also handled in this division.

The **Streets Maintenance Division** of the Public Works Department strives to ensure that the street system within the City of College Station is properly maintained. This is done through a number of programs, including a street rehabilitation program that addresses street repair before more expensive reconstruction measures are needed. The Streets Maintenance Division coordinates with the Engineering and Capital Projects Divisions to plan and develop major street projects. The Streets Maintenance Division also provides other routine maintenance services such as pothole patching and crack sealing. The effectiveness of this service is measured by the average pavement rating of the City's streets. The citywide average pavement rating for 2013 is an 86 out of 100, which means that city streets are in good condition overall. A decision matrix is used to determine the maintenance strategy for a particular roadway and is based upon the type of distresses present, the density of the distresses, and the roadway classification. Funding is included in the FY14 budget for the Division's pavement maintenance and rehabilitation plan that was developed in 2013.



Three SLAs are included in the approved budget for the Streets Maintenance Division. One SLA, in the amount of \$100,000, is for additional funding to rehabilitate and upgrade streets to City standards as identified in the City's Annual Street Maintenance Plan. This will provide additional funds for corrective and preventative maintenance. The second SLA for \$45,250 is for additional funding for the replacement and upgrade of a 2005 Leeboy 7000 asphalt paver. The current asphalt paver is starting to become a safety concern as well as requiring increased maintenance. The upgraded paver will allow street crews to operate more efficiently and better meet the paving needs identified in the Streets Maintenance Plan. The current asphalt paver is scheduled for replacement in FY14 and the funds that have been set aside for its replacement are available in the Equipment Replacement Fund. This SLA will provide budget for the additional funds needed for the upgrade to an 8515-C Leeboy asphalt paver. Lastly, an SLA was approved for a GPS vehicle tracking system that will allow real time vehicle tracking, maintenance notification and alerts with anticipated reduced operational costs, maximized route efficiency and higher productivity gains. It is estimated that the total cost of the GPS vehicle tracking system will be \$32,841. The cost will be split between the Streets Maintenance Division, the Traffic Signals Division, and the Sanitation Fund.

The **Irrigation Maintenance Division** is responsible for the city-wide maintenance and repair of all irrigation lines and equipment outside of those maintained by Parks and Recreation. This division's primary goal is to implement water conservation efforts consistent with the Green College Station Action Plan.

The **Traffic Signs & Markings** and **Traffic Signals** divisions in College Station service and maintain integral traffic flow control mechanisms throughout the City. The system is critical to City operations, most notably during peak traffic times such as the very busy Texas A&M football season. These divisions are also responsible for maintaining and repairing traffic signals and school warning devices in order to provide safe and efficient movement of vehicles and pedestrians. An SLA in the amount of \$15,000 is

included in the Traffic Signs and Markings Division for additional signs and marking equipment. Pavement markings, especially thermoplastic materials such as stop bars, crosswalks, arrows, etc. require a clean and primed surface particularly on concrete streets. The division needs equipment that can prepare the roadway surface for these types of markings. This additional equipment will allow the workers to do small pavement markings projects and larger signs projects, minimizing the chance for safety-related issues. Lastly, an SLA was approved for the Traffic Signals Division's portion of the GPS vehicle tracking system described above in the Streets Maintenance Division section of this summary.

Parks and Recreation Department

The Parks and Recreation Department (PARC) is responsible for College Station park facilities and recreational programs. The PARC budget is split between the Recreation Fund and the General Fund. The Recreation Fund includes Sports Programs, Aquatics, Xtra Education programs and Teen and Senior programs. The remaining Parks and Recreation activities, such as maintenance of park facilities, heritage programs, athletic tournaments, special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City, and cemetery maintenance and operations are budgeted in the General Fund.

Recreation Fund Divisions:

Each program within the Recreation Fund has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, General and Administrative transfers, as well as the subsidy provided by the General Fund.

The **Sports Division** includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, Summer Track and several non-fee programs.

The **Instruction Division** is comprised of the Xtra Education Program which provides citizens of all ages the opportunity to enhance their quality of life through various continuing education programs that are offered at various sites throughout the City.

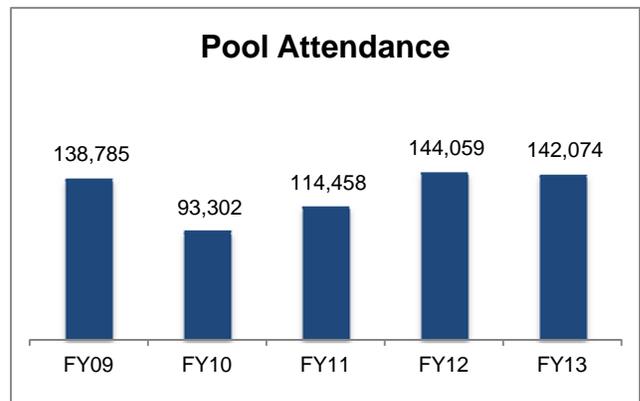
The **Southwood Center and Lincoln Center Division** - Several teen and senior activities take place daily at the Southwood Center and the Lincoln Center is a community/recreation center that provides positive programming and serves as a satellite center for social services.

The **Conference Center Division** was closed on July 6, 2012 due to the discovery of significant structural damage that threatened public safety. All costs associated with maintaining the Conference Center facility were moved to the General Fund Parks Operations budget. The 3 full-time Conference Center positions have been eliminated in the FY14 Approved Budget; however the funding for these positions was removed in the FY13 Revised Budget. All positions were vacant in FY13 as two employees transferred to other positions within the department and one retired.

The **Aquatics Division** supports three City pools, programs at the CSISD Natatorium, the splash pad at the Lincoln Center, swim lessons, water fitness, the swim team and the stroke clinic.

The PARC Recreation Fund budget includes one approved SLA which will increase the budget by \$13,600. These funds will be used for one-time equipment and amenities replacements at Adamson Lagoon and Southwood pool.

The base budget also includes a one-time payment of \$30,000 to College Station Independent School District (CSISD) to true-up costs for the FY13 operations of the CSISD Natatorium.



The above graph illustrates the attendance at City pool facilities.

General Fund Divisions:

The **Parks and Recreation Department (PAR) Administration Division** serves as the primary point of contact for customers and provides administrative support to the rest of the department. This division also provides coordination, design and administration of some of the parks and recreation capital improvement projects, graphics support, marketing development, emergency shelter operations and website administration.

The **PAR Recreation Division** oversees Youth and Adult Athletics, Aquatics, Instruction programs, Tournament events and Kids Klub. The Kids Klub is an after school care program, operated in collaboration with the College Station Independent School District (CSISD).

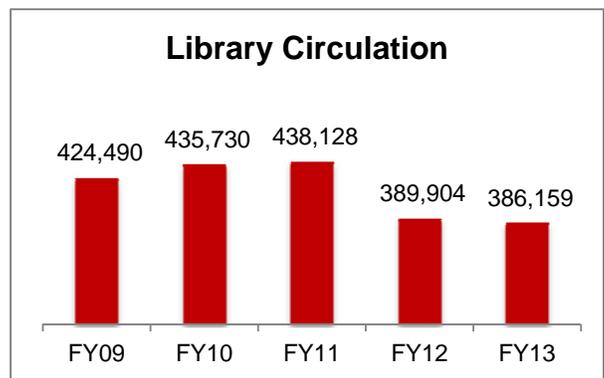
The **PAR Special Facilities Division** includes the coordination of Heritage events. Additional budget for Heritage Programs, including a 0.5 FTE, is a component of the City Secretary's Office budget.

The **Parks Operations and Cemetery Division** is 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. In FY13, the Parks and Recreation Department outsourced cemetery mowing. This included in the elimination of 3 full-time vacant positions and resulted in a net savings of approximately \$52,217.

The PAR General Fund budget includes eight approved SLAs, seven of which are for one-time expenditures. The first SLA will increase the Parks Operations and Cemetery operations and maintenance budget, on a recurring basis, by \$50,000. The \$50,000 will cover significant increases in the cost of pesticides and other chemical supplies as well as some maintenance, crew uniforms and safety boots. The next five SLAs will fund one-time improvements and replacements at various parks and include court resurfacing (\$50,000), playground equipment and resurfacing (\$75,000), park amenities replacements and improvements (\$35,000), pavilion repairs and replacements (\$25,000) and athletic field maintenance equipment (\$20,000). The final two SLAs will fund one-time expenditures that will be reimbursed with Hotel Tax Funds. In 2014 and 2015 College Station will host the Texas Amateur Athletic Federation (TAAF) Games of Texas. The first SLA, for \$50,000, will fund the TAAF Games of Texas for 2014. Funds for the 2015 games are expected to be proposed for the FY15 budget year. The final SLA, for \$105,000, will fund a part-time tournament crew for FY14 to cover the large number of tournaments being hosted at PAR facilities.

Larry J. Ringer Library

The Larry J. Ringer Library facility is overseen by the City's Parks and Recreation Department. This facility is operated in collaboration with City of Bryan, which provides staffing for the College Station facility. The graph to the right illustrates the circulation of the College Station Library over the last several years. The Library FY14 Approved Budget is \$1,085,099.



Planning and Development Services Department

The Planning and Development Services Department provides oversight for development planning within the City of College Station. Planning and Development Services consists of the following components: Planning & Development Administration, Community Development, Engineering, Code Enforcement, Neighborhood Services, Northgate District, and Strategic Planning. Planning and Development Services reinforces compliance with zoning, subdivision, and drainage regulations as well as other City ordinances. This department works with citizens and other City departments to ensure City development in a manner consistent with policies established by Council. Planning and Development Services continues to identify and implement opportunities for streamlining processes within the department.

The FY14 Approved Budget for Planning and Development Services includes four SLAs. \$50,000 is included for City's Comprehensive Plan update. The City's Comprehensive Plan calls for a Five-Year Update/Evaluation and Appraisal Report to identify the successes and shortcomings of the Plan, consider

changing conditions, and recommend appropriate modifications. Preparation of the Report will include public engagement and the creation of a task force to review and recommend any modifications. The Report and process should result in an amended Comprehensive Plan, including an assessment of any new information which led to updating any of the goals, strategies and/or action recommendations. This SLA includes funds for an updated traffic demand model, meeting supplies, public notification, and printing costs to complete the five-year update.

The second SLA, in the amount of \$25,000, is for the implementation of components of some of the Neighborhood Plans. As part of the effort to implement the Comprehensive Plan, several neighborhood plans have been adopted by Council that involved the input of hundreds of residents and property owners to address the particular needs and opportunities of their area of the City. Additional funding resources are necessary to facilitate the implementation of these plans to achieve the objectives anticipated by the plans and expected from residents and property owners.

The third approved SLA, in the amount of \$100,000, is for the development of an Americans with Disabilities Act (ADA) transition plan. This SLA would provide the funding to hire a consultant to perform a self-evaluation of the City's programs and services to determine compliance with the non-discrimination regulations established by Title II of the ADA. These regulations mandate that each public entity is required to examine activities and services, identify problems or physical barriers that limit accessibility by the disabled. Additionally, the City is required to prepare an ADA Transition plan that provides a detailed description of any structural or physical changes required to make programs accessible. Examples include buildings, ramps, sidewalks, parking spaces, and signage.

The fourth SLA, in the amount of \$16,510, will fund a part-time (non-benefitted) Code Enforcement Officer for strategic code enforcement activities (such as targeted parking enforcement, number of unrelated individuals in a single family home, and commercial properties). This position will also be used to address code enforcement issues identified in various neighborhood plans.

Information Technology Department

Information Technology (IT) implements and maintains the technology and computer based information systems used by all City Departments. The IT department includes IT Administration, Technology Services (formerly Management Information Services (MIS)), Business Services, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services. IT has implemented several organizational changes to help streamline operations within the department.

Three SLAs were approved for the IT Department. The first SLA was created in conjunction with the department's reorganization and streamlining plan, where it was determined an additional Technology Services Specialist position was needed. The Technology Services Specialists provide direct support to City staff for all desktop hardware and software requirements. This includes, but is not limited to, desktop computers, laptop computers, printers, scanners, monitors, all desktop/laptop software applications and programs. Approximately \$25,000 in salary and benefits savings was achieved in the reorganization that was used toward the funding of this position, resulting in a net FY14 budget increase of only \$37,057. The second approved SLA in the amount of \$13,000 is for a one-time expenditure for Advanced Authentication software for users to access city network resources from unsecure or remote locations. The Criminal Justice Information System (CJIS) requires that Advanced Authentication be implemented for Police Department patrol vehicles by September 2014. Additionally, the Payment Card Industry Data Security Standard 8.3 requires the incorporation of two-factor authentication for remote access (network-level access originating from outside the network) to the network by employees, administrators, and third parties. The recurring cost for this SLA will be \$1,000. The final SLA for the IT Department is a reduction SLA in the amount of \$4,000 resulting from the decrease in cost of annual maintenance required for the IT Service Management Software Solution (ITSM) system implemented in FY13.

Also included in the FY14 IT budget is \$29,286 for the upgrade of the TeleWorks (TWI) interface. The City's Court online payments and Utility phone payments are facilitated by this interface and the current system is at its end-of-life. The upgrade includes transitioning the system to a vendor hosted (i.e. cloud) solution. Lastly, \$147,301 is included in the IT budget for the replacement of most of the Audio/Visual electronic equipment in the Council Chambers. This includes projectors, the audio system and potentially

the installation of additional capability such as electronic voting. One third of this cost will be covered with Public, Educational and Governmental (PEG) Channel Access Fees that have been collected.

Fiscal Services Department

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

Treasury handles cash and debt issues for the City while ensuring all funds are prudently invested. The Accounting and Purchasing Divisions work closely together to ensure that purchases are properly made and recorded. Municipal Court collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. The Office of Budget and Financial Reporting prepares, monitors, and reviews the annual budget, coordinates the annual audit and prepares financial reports.

The FY14 Approved Budget for Fiscal Services includes two SLAs. The first SLA is for the addition of a Municipal Court Clerk certification pay, which will be an ongoing cost of \$8,304. The second SLA is for one-time funds, in the amount of \$25,170, to update or replace the Purchasing Online Bidding System. The FY14 Approved Budget for Fiscal Services is \$3,085,697.

General Government Department

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

The **Mayor and Council Division** accounts for expenditures related to Council functions such as education and training.

The **City Secretary Division** is responsible for elections, records management, City Council support and other activities.

The **Internal Auditor Division** conducts independent financial and performance audits to provide City Council and the Mayor with objective information to assist in determining whether governmental operations are adequately controlled and to assure that a high degree of public accountability is maintained.

The **City Manager Division** is responsible for the day to day operations of the City, making recommendations to the City Council, and providing short and long-term direction to the organization. \$13,772 was added to the FY14 base budget to cover relocation expenses, computer hardware and data plans for the new City Manager.

The **Legal Division** provides legal services and support to City Council and City staff. Among the services provided by this office are legal advice, contract writing, and litigation.

The **Public Communications (PC) Division** provides for the dissemination of City information through various media outlets. The PC budget includes the allocation of resources used for media and marketing related services. The PC Division currently works with all city departments to develop many media-related items. In FY13, the PC Division took the lead on the City's 75th Anniversary awareness and exhibit.

The **Human Resources Division** consists of Human Resources and **Risk Management** (which is funded by the Insurance Funds). The Human Resources Division is responsible for the strategy and implementation of the compensation and benefits program for all employees. The division also manages the recruiting and hiring of qualified candidates for City positions. In addition, policy interpretation and performance management programs are coordinated through Human Resources. The Risk Management function seeks to limit the exposure of the City to physical and financial losses through a number of programs that address worker safety. The Human Resources FY14 Approved Budget includes two SLAs. The first SLA will increase the budget by \$30,000 for the City-wide training program. The second SLA, in the amount of \$3,837, will be used to purchase supplies and professional services for an HR Specialist position. This position is approved to be added in FY14 and will be budgeted in the Employee Benefits Fund. Also included in the base budget is the reclassification of the Employee Benefits Coordinator

position (in the Employee Benefits Fund) to an HR Administrator in the General Fund Human Resources Division.

Other General Fund Expenditures

There are a number of expenditures budgeted in the General Fund that do not fall under the purview of any one department. Miscellaneous expenditures within the General Fund include \$1,192,046 for public agency funding, \$46,667 for consulting services and \$316,943 for contingency. Also included in the General Fund approved budget is a \$589,549 transfer for capital projects. These capital projects are discussed in more detail in the General Government Capital Projects section of this overview. In addition, \$233,840 is included and reflects the transfer of Public, Educational and Governmental (PEG) Channel Access Fee funds from the General Fund to the newly established PEG Fund. Legislative changes now require that the PEG fee be accounted in a separate fund. Lastly, a net total of \$1,650,326 in additional interfund transfers is included in the FY14 Approved Budget. This includes an interfund transfer of \$2,215,560 from the General Fund the Recreation Fund for the Recreation Fund subsidy. A detailed list of the non-departmental budgeted expenditures can be found in Appendix I.

Debt Service Fund

The Debt Service Fund is used to account for ad valorem tax revenue collected to pay for authorized general government debt. The approved debt service portion of the ad valorem tax totals 19.3053 cents per \$100 valuation, which accounts for approximately 45.3% of the tax levy. This reflects a reduction of approximately 0.3 cents from the FY13 debt service portion of the tax rate.

Economic Development Fund

The City created an Economic Development Fund to account for resources and expenditures directed at providing incentives for businesses and industries that are planning to locate in College Station. Resources set aside for economic development purposes will be transferred into this fund and remain in the fund until expended. General Fund dollars in the amount of \$400,000 are budgeted to be transferred into the Economic Development Fund in FY14. Expenditures in the amount of \$998,900 are approved in this fund for economic development cash assistance incentives.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee can be used for the purpose of improving the efficiency of the administration of justice in College Station. Anticipated revenues in FY14 total \$8,251. Total approved expenditures are \$4,000 for the printing and distribution of collection notices, as well as for the purchase of software to interface with TxDOT.

Chimney Hill Fund

The Chimney Hill Fund accounts for the receipt and expenditure of funds received by the City for the operation and maintenance of the City's Chimney Hill property. Revenues from all rents and royalties are estimated to be \$410,327 in FY14. The City currently receives rent revenue from several businesses that are renting spaces in the Chimney Hill property. Investment earnings are anticipated to be approximately \$4,421. The total approved FY14 revenue budget is \$414,748. Budgeted expenditures in the Chimney Hill fund include \$80,000 for facilities maintenance in FY14. This includes funds for utilities and building maintenance costs of the Chimney Hill property. Property taxes paid out of this fund are anticipated to be \$48,983. Total approved FY14 expenditures are \$128,983.

Enterprise Funds

Electric Fund

College Station's Electric Utility provides for the construction of new facilities needed to extend electrical service to new consumers, performs repairs and maintenance as needed to maintain the electric system, and installs and maintains street lights and rental lights. Electric Utility personnel maintain over 20 miles of electric transmission lines, 6 electrical substations, and over 450 miles of overhead and underground electric distribution lines.

Three Service Level Adjustments (SLAs) are included in the FY14 Approved Budget. The first SLA, in the amount of \$183,788 is for the addition of an Assistant Director position. Power supply, long and short

range planning, reliability, and complex growth and service issues have increased the complexity of the requirements on the management team for the Electric Utility and the addition of a second Assistant Director position is needed to help manage these critical functions. The second SLA, in the amount of \$33,000, is for support agreement related to the Dispatch Facility's Siemen's SiPass System. This system consists of hardware and software that monitors and controls physical access to critical facilities. This protection is required by the Federal Energy Regulatory Commission (FERC)/North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection regulations. The third SLA, in the amount of \$16,500, is for a Network Firewall Maintenance Agreement. This agreement is required to support and maintain the multiple network firewall devices that protect the Electric Division operational networks.

In addition to the SLAs outlined above, several items with no net budget impact were incorporated into the FY14 Approved Budget. Budget to cover the costs associated with these items was reallocated from various existing budgeted line items. The first of these is for a Cyber Vulnerability Assessment. The City of College Station is required by FERC/NERC Critical Infrastructure Protection regulations to perform a Cyber Vulnerability Assessment at least annually. This third party assessment evaluates the vulnerability of Electric Division operational networks to accidental or directed cyber attacks. The second item is for a Network Support Agreement. This agreement is necessary to support the City of College Station's Dispatch Operations/SCADA group's responsibility to maintain and upgrade its operational networks. The FY14 Approved Budget also includes the reallocation of budget from the Solar Photovoltaic Rebate Program to the Energy Back II and Good Cents Homes programs. The Energy Back II and Good Cents Homes programs provide a higher rate of return for the Electric Utility by reducing demand, particularly during very hot and very cold weather. The programs will be revamped with slightly higher rebate amounts for the purchase of energy efficient air conditioning systems and the building of energy efficient homes in order to encourage even higher participation. Again, the budget for these items was reallocated from existing line items and there is no net impact on the budget related to these changes. No rate increase is included for the Electric Fund in FY14.

Water Fund

The City of College Station has the capacity to produce approximately 30 million gallons per day of potable water. The Water Division has developed high standards of reliability that assures customers' needs are met with a water supply that meets or exceeds all federal and state mandated standards. As a City enterprise, the full cost of service for water production, transmission and distribution is recovered by charging customers for consumption on a per unit basis.

Eight SLAs are included for the Water Fund in the FY14 Approved Budget. The first SLA, in the amount of \$250,000, is for a five year update to the Water Master Plan as approved by Council in 2010. Due to the significant changes in the City's water growth patterns, the update is needed to re-evaluate growth projections/demands, convert the City's current steady-state water model to an extended-period simulation water model, and develop a capital improvements outlay that will increase system capacity for the future. The second SLA is for the purchase of a heavy duty truck and trailer that will be used to haul excavation equipment to various points within the service area on a daily basis. The trucks and trailers currently used are not adequate for the weight of the items being hauled. The cost of this SLA is \$61,407. The third SLA, in the amount of \$12,480, is for the addition of Operator Certification pay. The establishment of this pay program will provide an incentive for Operators to earn a license in an area not required by their job description. This will allow Operators to be cross-trained in another division and to legally contribute in other areas of the Water Services Department (WSD) thus increasing the personnel available in an emergency and reducing the total number of personnel needed to assure an appropriate response. The fourth SLA is for the addition of a Regulatory Compliance Coordinator position. The incumbent in this position will assist the Environmental Manager in developing plans and strategies to meet present and future federal and state regulations and programs and will coordinate and monitor compliance with local, state and federal regulatory requirements for the WSD.

In addition to the above, several SLAs have been approved for facility improvements. These include an SLA in the amount of \$105,000 for gate and fence improvements at well field sites. These improvements will result in increased security at remote sites. The next SLA is for the purchase and installation of a new Audio/Video (AV) system at the Carters Creek Wastewater Treatment Plant. Replacement of the old system is recommended due to the difficulty in switching between source feeds for the projection system. These improvements should eliminate the need for having a technician available to assist in setting up for the various presentations made at this facility. Also included is an SLA for the replacement of security

cameras at various water and wastewater facilities. Existing analog cameras and recording devices have reached their end of life expectancy. This project is for the purchase and installation of new devices by a qualified installation firm and configuration of the system to achieve optimal results. Lastly, an SLA is included for the installation of multiple power monitoring devices throughout plant operations in order to correlate actual usage to production and overhead facilities to help reduce electrical cost. The monitors will be connected to the SCADA System to export data to a database that can be integrated with CityWorks to allow for easier analysis.

No rate increase is included for residential or commercial users in the Water Fund in FY14. However, updates to the City's water tap fees have been included. The revised fees are intended to cover the actual cost of making a new service connection. Phasing in of the new water tap fees over a three year period is being projected. The changes have been discussed with and are supported by the Home Builders' Association. The impact on the revenue is projected to be minimal.

Wastewater Fund

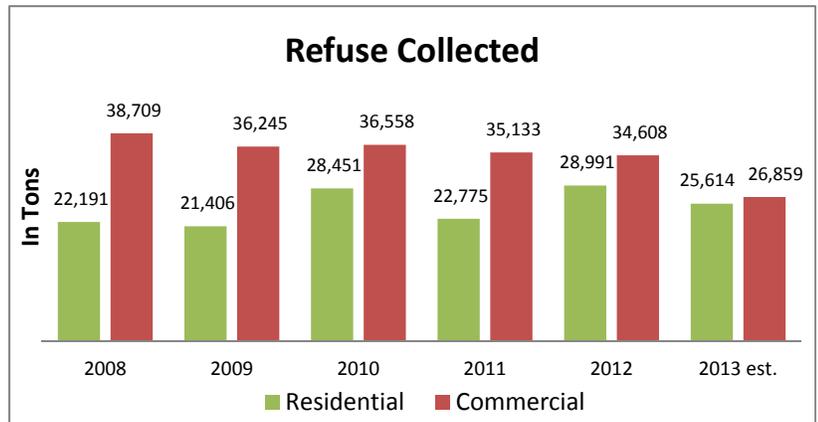
Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, standards have increased for this infrastructure. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system continues to grow, additional capital will be needed. The existing system will have to be maintained with line replacements and plant enhancements and expansions. Wastewater services are provided as an enterprise function with service related fees paying for the cost of service.

The FY14 Approved Budget includes six SLAs in the Wastewater Fund. The first, in the amount of \$80,000, is for a contract with a firm to aid in the Texas Pollutant Discharge Elimination System discharge permit renewal for Carters Creek, Lick Creek, and Carter Lake Wastewater Treatment Plants. The objective is to identify operational changes and facility upgrades to meet a future anticipated permit restrictions on total phosphorus, total nitrogen, whole effluent toxicity, and total dissolved solids and to coordinate these changes with future capacity expansion. This portion of the evaluation is for the creation of the documentation needed by the Texas Commission on Environmental Quality (TCEQ) for the Texas Pollutant Discharge Elimination System (TPDES) Permit renewal packages, and defining potential process alternatives that could contribute to both nutrient removal processes and overall plant expansions. This evaluation will aid the WSD in determining capital budgets and future plant layouts. The second SLA, in the amount of \$10,400, is for the addition of Operator Certification pay. The establishment of this pay program will provide an incentive for Operators to earn a license in an area not required by their job description. This will allow Operators to be cross-trained in another division and to legally contribute in other areas of the Water Services Department (WSD) thus increasing the personnel available in an emergency and reducing the total number of personnel needed to assure an appropriate response. A third SLA is included for an evaluation of the current state of reclaimed water in College Station and to provide recommendations for build-out of a complete system. This evaluation is to help develop an overall strategic plan for maximizing College Station's reclaimed water services.

Consistent with the Water Fund, several Wastewater SLAs have been approved for facility improvements. These include the purchase and installation of a new Audio/Video (AV) system at the Carters Creek Wastewater Treatment Plant. Replacement of the old system is recommended due to the difficulty in switching between source feeds for the projection system. These improvements should eliminate the need for having a technician available to assist in setting up for the various presentations made at this facility. Also included is an SLA for the replacement of security cameras at various water and wastewater facilities. Existing analog cameras and recording devices have reached their end of life expectancy. This project is for the purchase and installation of new devices by a qualified installation firm and configuration of the system to achieve optimal results. Lastly, included in the approved budget is an SLA for the installation of multiple power monitoring devices throughout plant operations in order to correlate actual usage to production and overhead facilities to help reduce electrical cost. The monitors will be connected to the SCADA System to export data to a database that can be integrated with CityWorks to allow for easier analysis. No rate increase is included for the Wastewater Fund in FY14.

Sanitation Fund

The Sanitation Division of Public Works provides services that meet the City's solid waste collection needs. These services include providing residential containers, curbside recycling, brush and grass clipping collection, street sweeping and the removal of waste. Commercial services are also provided to local businesses and includes collection in small and large containers. Customers with greater volumes have the option of using roll-off containers that are serviced by front load collection equipment.



Revenues for FY14 in the fund are estimated to be \$8,266,598. This reflects a 7.13% increase over the FY13 Revised Budget. This is due primarily to the inclusion of a 15% rate increase for commercial customers. This rate increase is necessary to provide the resources needed to provide Sanitation services to commercial customers. It is anticipated a similar increase will be needed next year as well. This will be the first increase in commercial sanitation rates since 2006.

The budget for residential and commercial Sanitation operations for FY14 is \$6,532,371. Included in this amount are two approved SLAs. The first SLA will fund the maintenance and on-going costs associated with a Brush Roll-off Truck that will be purchased for residential collection. Continuous growth in the City and further trips to the landfill have generated a level of demand that requires an additional truck to be added in order to continue providing customers with once per week residential heavy brush collection. The total estimated cost of the vehicle is \$138,108. The amount included in the Sanitation budget, \$23,108, primarily reflects the on-going costs associated with the vehicle. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle will occur out of the Equipment Replacement Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. The second SLA is for a residential and commercial collections vehicle GPS tracking system. The GPS tracking system uses satellite monitoring technology, along with wireless networking, to allow the effective management of the fleet from any internet-connected computer. This system will be beneficial to the City with its many features such as: real time vehicle tracking, history tracking, maintenance notification and alerts, various reporting features to include speed reports, stop reports, idle reports and event reports.

Budgeted non-operating expenditures are \$909,012. Included in this amount is \$722,034 for the utility transfer to the General Fund as well as \$400,960 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). The non-operating expenditure budget also includes street-sweeping costs. Beginning with FY14, this cost will be offset by transfers from the General Fund and the Drainage Fund. Additionally funding in the amount of \$46,240 is included in the Sanitation Fund for Keep Brazos Beautiful (KBB). KBB is dedicated to beautification and litter abatement. The total FY14 approved expenditures for the Sanitation Fund are \$8,221,686.

Northgate Parking Fund

The Northgate Parking Fund accounts for parking operations in the Northgate district of the City. This includes the surface parking lot on Patricia Street, the College Main Parking Garage and on-street parking in the district. FY14 estimated revenues from parking fees are \$1,138,752 and estimated revenues from fines are \$205,303. FY14 parking fee revenue is anticipated to increase over the FY13 Revised Budget in part due to the updated Northgate parking rate fee schedule that was implemented in August of 2013. The rate adjustments focus on peak rates and special events and are intended to raise the revenue needed to support the Northgate Parking Fund while having a minimal impact on Northgate businesses. Other revenues in this fund include investment earnings, miscellaneous revenue, and a one-time transfer from the General Fund. This transfer is needed to offset the cost of the capital project expenditures anticipated to occur in FY14.

Budgeted expenditures for Northgate District operations are \$540,514. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of \$193,001. This budget is included in the Northgate Parking Fund as these functions are handled by the Northgate Parking staff. However, funds are budgeted to be transferred from the General Fund to offset this cost. Two SLAs are included in the FY14 Approved Budget. The first, in the amount of \$15,000, is parking garage signage that is needed to help patrons successfully navigate the various levels of the garage. The parking garage is over ten years old and many of the original signs have been damaged or removed. The second SLA is for the installation of eight new parking meters and vehicle sensors on the new section of Church Street (near its intersection with University Drive). These street meters will have a one-time cost of \$9,400 and an ongoing cost of \$1,560.

The Northgate Parking Fund began to fully cover the Parking Garage debt service in FY10. Included in the Northgate Parking Fund approved budget is \$462,463 for the debt service payment related to the College Main Parking Garage. Budget is also included for two projects at the Parking Garage. The first is for the installation of Thermal and Moisture Protection and the second is for the Resurfacing of the Northgate Parking Lot. The Thermal and Moisture Protection project is for the repair and/or replacement of joint sealants at critical locations and the installation of a new traffic membrane on the 4th floor (roof) of the parking garage. The Resurfacing project consists of a new asphalt surface for the Northgate Parking Lot. Total approved Northgate Parking Fund expenditures are \$1,457,011.

Special Revenue Funds

Hotel Tax Fund

The City receives a tax of 7% on room rental rates from persons staying in hotels within the City. The City's use of Hotel Tax funds is limited by State law to be used for the promotion of tourism in the City of College Station. The approved FY14 budget includes \$966,167 for City Operations including Wolf Pen Creek event operations and other PARD programs and events that are eligible for Hotel Tax Funds. This includes annual funding in the amount of \$200,000 for soliciting and hosting of sports tournaments in College Station.

A total of \$1,947,340 of Hotel Tax funding is included in the FY14 Approved Budget for Outside Agencies. This includes \$1,379,340 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$25,000 for the Bryan/College Station Chamber of Commerce; and \$128,000 for the CVB Grant Program. At the direction of City Council, the amounts that were budgeted for the Brazos Valley Bowl and the Northgate District Association advertising have been included as part of the CVB Grant Program funding in the FY14 Approved Budget. Also included in the FY14 Approved Budget for Outside Agencies is \$100,000 for the Arts Council of the Brazos Valley (ACBV) operations and maintenance. At the direction of City Council, \$50,000 of the O&M funding for the ACBV is budgeted in the Hotel Tax Fund and \$50,000 of the ACBV O&M funding is budgeted in the General Fund. Also included in the Hotel Tax Fund is \$365,000 for ACBV Affiliate Funding. At the direction of City Council, the \$65,000 that was budgeted for the George Bush Presidential Library has been included as part of the ACBV Affiliate Funding in the FY14 Approved Budget.

Two service level adjustments were approved with the FY14 budget; the first is for \$105,000 to be used for part-time staff to work tournaments throughout the year. The second SLA, in the amount of \$50,000, is for expenses related to the Texas Amateur Athletic Federation (TAAF) Games of Texas.

Community Development Fund

Community Development helps provide low cost housing and other public assistance through Community Development Block Grant (CDBG) and Home Grant funds from the federal government. These funds are used to assist low to moderate-income residents of College Station. Assistance is provided through housing services, public agency funding, public facility improvements, and community development activities.

Wolf Pen Creek (WPC) TIF Fund

The Wolf Pen Creek Tax Increment Finance (TIF) Zone generates revenues that must be utilized within the Wolf Pen Creek District. The TIF expired December 31st, 2009. A total of \$1,235,044 has been estimated for a payment in FY14 to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. The WPC TIF Fund will be closed following the expenditure of the balance of the funds, which is estimated in FY14.

West Medical District TIRZ No. 18 Fund & East Medical District TIRZ No. 19 Fund

In October of 2012, the City Council approved an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc) to meet the mobility needs present in the area.

The approved Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff proposed the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZs are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Established in December 2012, the **West Medical District TIRZ #18** encompasses the area near the State Highway 6/Rock Prairie Road Bridge and includes both The Med Hospital and the Scott & White Hospital. Development projects in this area include Rock Prairie Road (East and West), Normand Drive Extension, and other public works. It is projected that new development in this portion of the District will meet or exceed \$117 million over a twenty year period. This development activity would yield an increment of approximately \$8.4 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through repayment of debt or on a "pay as you go" cash basis.

The City of College Station is the only participant in this TIRZ at this time. In FY14, an estimated \$73,652 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$1,000 are also estimated. No expenditures are projected for FY14.

Established in December 2012, the **East Medical District TIRZ #19** encompasses the area east of the State Highway 6/Rock Prairie Road Bridge and includes most of the undeveloped properties within the District. Development projects in this area include Rock Prairie Road (East), Barron Road, Lakeway Drive, potable water, fire flow water supply, greenway trails, sanitary sewer service, and other public works. It is projected that new development in this portion of the District will meet or exceed \$283 million over a twenty year period. This development activity would yield an increment of approximately \$30.8 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is the only participant in this TIRZ at this time. In FY14, an estimated \$1,037 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY14.

Drainage Fund (O&M)

The Drainage Maintenance Division is part of the Public Works Department, but is funded from the Drainage Fund. The Drainage Maintenance Division is responsible for the care and maintenance of the drainage ways throughout the City. Mowing rights-of-way and creek cleaning are the primary activities of

this division, as are taking steps to mitigate the impact of drainage-related issues that may impact the health and public safety of the City's residents.

Two SLAs are included in the Drainage Fund approved budget. The first SLA will fund a one-time cost, in the amount of \$35,000, for Unified Stormwater Design Guidelines. The second SLA will fund Floodplain Management for the Streamflow Stations in the amount of \$100,000. Total approved operating expenditures for this fund are \$1,225,534. No rate increase is approved in the Drainage Fund for FY14.

Court Technology Fee Fund

The Court Technology Fee Fund can be used to fund technology projects at the Municipal Court Facility. Approved expenditures of \$79,707 will be used for technology related purchases such as computer hardware and software for court facilities.

Court Security Fee Fund

The Court Security Fee Fund is used to fund security projects at the Municipal Court building. Approved expenditures of \$67,814 are included for court security personnel in this fund. Approved revenues in the amount of \$61,205 are included for FY14.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund is used to fund the salary and benefits of a Juvenile Case Manager, as well as cover the salary and benefits of staff time spent administering Teen Court. The total approved budget of \$108,988 includes travel and training funds for the Juvenile Case Manager allowed and implemented as a result of action taken by the 81st Texas Legislature.

Police Seizure Fund

The Police Seizure Fund accounts for revenues and expenditures related to property seized by the College Station Police Department. Expenditures for FY14 are budgeted at \$40,000. These funds are used for one-time equipment and other purchases to assist in police activities.

Memorial Cemetery Fund

This fund accounts for two thirds of the proceeds from sale of cemetery lots as well as other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. The fund also accounts for expenditures on projects that take place at this location. A transfer to the Debt Service Fund, in the amount of \$196,058, is included in the FY14 Approved Budget for the Memorial Cemetery Fund. This transfer reflects one-fourth of the annual debt service payment. The balance of the Memorial Cemetery related debt service will be paid from the Debt Service Fund. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported. The maintenance and operations for this cemetery are budgeted in the General Fund in the Parks and Recreation Department.

Memorial Cemetery Endowment Fund

This fund accounts for the remaining one-third of the proceeds from sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. FY14 approved expenditures include \$10,000 for the continued marketing efforts of the cemetery.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from sale of cemetery lots at the Texas Avenue Cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. There are no expenditures anticipated in this fund in FY14. The maintenance and operations for this cemetery are budgeted in the General Fund in the Parks and Recreation Department.

Public, Educational and Governmental (PEG) Access Channel Fee Fund

While the PEG Fee has been collected for a number of years, the PEG Fee Fund will be established in FY14 due to changes in legislative requirements. The balance of the PEG fees collected in prior years

(\$233,840) will be transferred into the PEG Fee Fund at the beginning of FY14. The PEG Fee Fund revenues are estimated to be \$44,000. Expenditures of \$114,383 are approved in FY14, which include upgrades to the audio/video capabilities of the city council chambers.

Internal Service Funds

The City has established several internal service funds for areas where goods and services are provided to City departments on a cost-reimbursement basis. The Internal Service Funds include the Insurance Funds, the Equipment Replacement Fund, the Utility Customer Service Fund, and Fleet Maintenance Fund. Each of these funds receives revenues from City departments to which services are provided. Internal Service funds have revenues transferred from departmental budgets on a monthly basis to ensure that funds are available for related expenses.

Insurance Funds

The City of College Station has four funds for insurance purposes, all of which are self-funded.

Property and Casualty Fund

The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses. The FY14 estimated departmental premiums for the Property and Casualty Fund are \$1,038,561. Approved investment earnings are \$2,846 and other revenues, including subrogation, are estimated at \$30,000. Approved expenditures including claims, defense costs, premiums, and other expenditures total \$963,098 for FY14 and include a one-time SLA, in the amount of \$6,452, for security cameras for City Hall. Contributions to this fund fluctuate based on anticipated expenditures.

Employee Benefits Fund

The Employee Benefits Fund is self-funded and provides medical coverage to covered City employees and dependents. Estimated revenues for the employee benefits fund total \$9,103,777 for FY14, and budgeted expenditures total \$8,292,666. Expanded choices for coverage, including a high deductible plan, continue to be offered to offset rising health care costs. In addition, \$50,000 for wellness and education programs has been included in the budget in an effort to mitigate future claims. Fit Life testing for police officers and health assessments for firefighters are included in this budget and will be transferred as actual expenses are incurred. The FY14 Approved Budget also includes two SLAs. The first SLA will cover the salary and benefits of a HR Specialist position, in the amount of \$61,027. The second SLA will fund the annual cost of a new Benefits Enrollment System, in the amount of \$26,275.

Workers' Compensation Fund

The Workers' Compensation Fund provides coverage against losses sustained through on the job injuries to employees. Revenues anticipated in the Workers' Compensation Fund are \$530,500; expenditures total \$646,352. Budget for the safety boot program was removed from the FY14 Workers' Compensation base budget. This program is no longer being funded from the Workers' Compensation Fund, instead it will be funded directly by the departments. The ending fund balance is anticipated to be sufficient to meet workers' compensation needs.

Unemployment Compensation Fund

Revenues in the Unemployment Compensation Fund are estimated to be \$31,100. Expenditures in this fund are anticipated to be \$61,200. Claims costs are projected to increase slightly in FY14. The ending fund balance is anticipated to be sufficient to meet unemployment compensation needs.

Equipment Replacement Fund

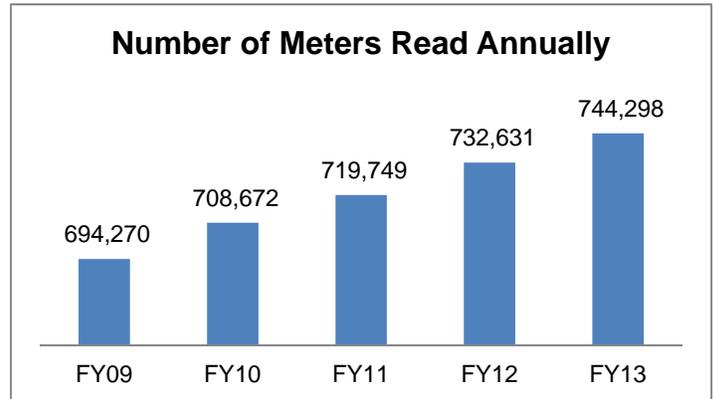
This fund is used to accumulate resources for the replacement of vehicles and large motorized equipment, the replacement of copiers, and to provide replacement assets for the existing major technological infrastructure. Anticipated revenues for FY14 total \$3,617,286. Fleet replacement and new purchases are estimated at \$5,114,007. In FY14 \$253,407 is included for new fleet purchases. The Police Department will purchase a new patrol vehicle at an expected cost of \$44,000; \$40,000 is included for the Public Works-Streets Division to upgrade the asphalt paver that is scheduled for replacement in FY14; \$115,000 is estimated for the purchase of a brush roll-off truck for Sanitation; and \$54,407 is

included for the purchase of a heavy duty truck and trailer for the Water department. Also included in the Equipment Replacement Fund is \$73,461 that will cover the City's portion of the capital infrastructure improvements related to Brazos Valley Area Wide Communications System (BVWACS).

Utility Customer Service Fund

The Utility Customer Service Division is the primary interface with the City's utility customers. Responsibilities include setting up customer accounts, connecting and disconnecting utility services, reading meters, billing and collecting utility customer accounts and addressing customer concerns.

FY14 approved expenditures are \$2,231,533. Two SLAs are included in the approved budget. The first SLA, in the amount \$10,500, is for increased costs related to billing collections. The amount paid to the City's external collections company is based on the amount the company collects for bad debt. The company has been collecting more than anticipated and because the City's cost is based on a percentage of what is collected, the City's cost has increased. The second SLA will fund the transition of one part-time Meter Services Field Representative to one full-time Meter Services Field Representative. This will increase the total FTE count in the Utility Customer Service fund by 0.5 FTE and increase the FY14 budget by \$14,289.



The chart above illustrates the number of meters read annually over the last few years.

Fleet Maintenance Fund

The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide services to the citizens of College Station. These services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations. In FY14, revenues in the Fleet Maintenance Fund are estimated to be \$1,891,484. FY14 budgeted expenditures are \$1,924,915. This includes an approved SLA for \$70,000 to purchase a heavy truck lift and accessories need to continue to perform maintenance and repairs on heavy trucks and equipment in a safe and timely manner. A second SLA is included for \$9,931 diagnostic scanner replacement/enhancement that will perform daily diagnostic on vehicles.

Capital Projects Funds

The City has a number of capital project funds. General Obligation Bonds (GOB) form the basic resource for general government projects such as streets, parks, traffic, public facilities and other such needs. However, the City has several other resources that may be used to supplement those resources and help to hold down the ad valorem taxes necessary to pay for GOBs.

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. Also, for FY14, operating funds from the Electric, Water and Wastewater Funds in the amount of \$6,850,000 are estimated to be used to fund capital projects in lieu of the issuance of additional debt.

Other resources to fund capital projects include the Utility Funds, the Drainage Fund and Parkland Dedication Funds. Each provides resources that will be used to complete a number of projects over the next five years.

General Government Capital Projects

The following is a brief summary of some of the key general government projects included in the FY14 Approved Budget. More details of these projects can be found in the capital project summaries preceding each capital projects section in the budget document. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY14, funds in the amount of \$3,405,624 are estimated to be spent on Street Rehabilitation projects. Included in this amount is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project will include new asphalt pavement, curb, gutter and storm drainage. The majority of the funding for the \$1,203,000 Streets portion of the budget for this project will come from Community Development Block Grant (CDBG) funds. The balance of the budget will come from Barron Road Widening Phase II authorization. In addition, \$2,074,500 is estimated to be spent in FY14 for the **Rehabilitation of Rock Prairie Road from Stonebrook Drive to W.D. Fitch Parkway**. This project is for the pavement rehabilitation of two sections of Rock Prairie Road between Stonebrook Drive and William D. Fitch Parkway. The roadway will be reconstructed with widened pavement and will include a shoulder adjacent to the travel lane. It is expected that this project will be funded primarily with Certificates of Obligation (COs) issued in FY14.

Estimates have also been included for the design of the **Luther Street Rehabilitation project** and the design of the **Munson Street Rehabilitation project**. It is anticipated that funding for the Luther and Munson Street Rehabilitation projects will come from several sources. A portion of the funding will come from proceeds from a Fire Department ladder truck that was sold in FY12. A portion of the funding for the replacement ladder truck came from the budget balances of street and transportation projects. These projects had been funded with CO debt and it was legally permissible to use the balance on the purchase of the ladder truck. As a portion of the funding for the replacement ladder truck originated from the budget balances of street projects, the proceeds from the sale of the truck that was sold will now be used to fund a portion of the cost of these two street rehabilitation projects. In addition, \$1,000,000 of the funds needed for the Munson and Luther Rehabilitation projects will come from the anticipated Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the budget is available for use on the rehabilitation projects. The budget for the Health Science Center Parkway originated from Barron Road Phase II authorization. It is anticipated that the balance of the funds needed for the two rehabilitation projects come from CO debt estimated to be issued in FY15.

Street Extension Projects

\$6,457,252 is the estimated expenditure included for various street extension and widening projects. Included in this is an estimate of \$592,415 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity on the streets that are being constructed by developers. Of this amount, \$492,415 is from OP funds authorized as part of the 2003 GOB. An additional \$100,000 of OP funds is budgeted and reflects assessments expected to be received as a result of the Holleman Extension project. It is estimated that \$500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Other street extension projects include the **Extension of Jones-Butler Drive**. An estimated \$1,405,695 will be spent in FY14 toward the construction of this project. This project includes the design and construction of a major collector from the intersection of Luther Street and Jones-Butler to the intersection of George Bush Drive and Penberthy Boulevard. The project will also include sidewalks, bike lanes and an equestrian crossing. An estimated \$912,899 is projected in FY14 for the construction of several projects that are the result of the Bio-Corridor Agreement. Two of these projects are for the construction of **Health Science Center (HSC) Parkway Phase 1B and 2A**. Phase 1B includes the expansion of the existing two lane roadway west of Traditions Drive, the connection to State Highway 47 and the reconstruction of the Traditions Drive intersection. Phase 2A includes the expansion of the existing HSC Parkway or Melrose Parkway, a two lane roadway east of Traditions Drive, the intersections with both Turkey Creek and Traditions Drive, and a portion of the existing HSC Parkway west of Traditions Drive. Both projects will include drainage with curb and gutter, median, landscaping and irrigation, street lighting, and a multi-use path and sidewalk. The majority of the budget for HSC Parkway Phases 1B and 2A came from the authorization related to the Barron Road Widening Phase II project. The Barron Road Widening Phase II project is complete and came in well below the amount authorized through the GOB. The balance of the budget for these projects came from the Victoria Avenue Extension project which is also

complete and came in under budget. Also included in the FY14 estimate for the Bio-Corridor projects is \$189,000 for reimbursement to the City of Bryan for the City of College Station's portion of the already constructed **HSC Parkway Phase 1A**. As outlined in the Interlocal Agreement, the City of College Station will reimburse the City of Bryan for a portion of the construction costs already incurred (total estimate of \$472,500). Funds for Phase 1A will come from the General Fund as debt cannot be used for this reimbursement. Also included for FY14 is the conceptual design of the **Extension of Eisenhower Street from Ash Street to Lincoln Avenue**. This project is for the construction of a two-lane major collector with center turn lane from Ash Street to Lincoln Avenue on existing City-owned property. Funding for this project is budgeted to come from General Funds that will be transferred into the Streets Capital Improvement Projects Fund.

The FY14 estimate includes \$3,030,243 for several projects along Rock Prairie Road. \$618,154 is projected in FY14 for the continued land acquisition effort related to the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road East. Construction funds are not included in the project budget. \$25,351 is projected in FY14 for the remaining expenditures related to the **Rock Prairie Road West Right-of-Way project**. This project includes the purchase of additional right-of-way from State Highway 6 to west of the Longmire/Rock Prairie Road intersection to provide for the future widening of that section of Rock Prairie Road. The construction of **Widening of Rock Prairie Road West** is estimated to begin in FY14. This project is for the reconstruction of Rock Prairie Road from approximately State Highway 6 to Longmire. This project will improve the capacity of this street segment and align additional travel lanes with the future reconfigured Rock Prairie Road overpass. A portion of the budget for this project came from the balance of the Victoria Avenue Extension project, a portion from the balance of the Tauber and Stasney Rehabilitation project and it is anticipated that the remaining portion come from COs projected to be issued in FY14. In addition, funds have been estimated related to the **Rock Prairie Road Bridge Widening project**. The City of College Station designed the bridge widening and TxDOT will construct the project. The design is now complete and TxDOT anticipates that the project will begin in the fall of 2013. The bridge will be widened to six lanes with U-Turn lanes constructed at the north and south ends of the existing bridge. The bridge will include a 10 foot wide multi-use path and a 14 foot wide outside travel lane. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design was paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses.

Lastly, \$441,000 is projected in FY14 for design work on the **Barron Road East/Lakeway Extension project**. This project will extend Barron Road from State Highway 6 East at the existing Barron Road to a future intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Projected expenditures include \$154,800 for the **Wellborn Widening Reimbursement project**. As part of an Advanced Funding Agreement (AFA) with TxDOT, the City is required to reimburse 10% of the right-of-way costs associated with the Wellborn Widening project. The majority of the reimbursement was paid in prior years, but it is anticipated that a final payment will need to be made in FY14. In addition, funds have been included in the budget for the design of two projects that may be eligible in the future for TxDOT funding. The first of these two projects is for the **Design of U-Turns at State Highway 6 and FM 60**. This project will provide design funds for the future construction of U-Turns at the interchange in order to increase capacity and improve mobility. The design of this project is estimated to be \$600,000. A portion of the budget (\$200,000) for this project will come from the unrestricted funds that were transferred in FY13 from the Wolf Pen Creek TIF Fund to the Streets Capital Improvement Projects Fund for use on capital projects. \$350,000 of the budget is anticipated to come from CO debt projected to be issued in FY14. The remaining budget came from a portion the balance of the Discovery Drive Extension project, which is complete. The second project is for the **Design of Raised Medians along University Drive**. This project is for the construction of raised medians and the installation of other pedestrian improvements from Eisenhower to Tarrow. The design of this project is estimated to be \$240,000. Funding for a portion of the budget for this project came from the balance of the Discovery Drive Extension project and a portion came from the remaining unallocated Barron Road Widening Phase II authorization.

Traffic Projects

The FY14 Approved Budget includes an estimated \$746,516 for traffic projects throughout the City. This includes \$257,500 for the completion of the **upgrade of the signal at FM 2818 and Rio Grande**. This project is for the addition of pedestrian signals, pushbuttons and crosswalks to the signalized intersection; the upgrade of support structures; the addition of ADA compliant ramps; and the addition of an upgraded signal cabinet. \$45,000 is projected in FY14 for the design of an **upgrade of the signal at Texas Avenue and Deacon**. This project is for the construction of a new signal with upgraded equipment, ADA ramps and pedestrian countdown signals. Also included in the estimated expenditures for traffic projects is \$300,000 for **future signal projects** that may be needed as determined by the results of a traffic warrant study that is being completed in FY14. In addition, \$39,300 is included for **traffic signal communication projects**. These projects support traffic signal connectivity as well as other City data and voice services. Lastly, estimates are included for **Intersection Improvements at George Bush at Timber/Bizzell** and **Intersection Improvements at Holleman and Eleanor**. Funding for these intersection improvement projects will come from the General Fund.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. \$2,091,000 is estimated to be spent on the construction of the **Lick Creek Hike and Bike Trail**. This project is for the construction of sidewalk improvements and a hike and bike trail along Lick Creek between Creek View Park on Eagle Avenue and Lick Creek Park. The trail and improved sidewalks will connect residential neighborhoods and CSISD property. In addition, \$1,962,000 is estimated to be spent toward the design and construction of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in this phase of the project will extend from College Main to South College Avenue.

Sidewalk Improvement projects estimated for FY14 include the construction of **Sidewalks on Guadalupe Drive**. This project is for the design and construction of a sidewalk on one side of Guadalupe Drive from Langford Street to Nueces Drive. The project was identified in the Bicycle, Pedestrian and Greenways Master Plan and is also an ADA request. Also included is an estimate of \$50,000 for the design of **Sidewalk Improvements on Langford Street**. This project is for the reconstruction of an existing sidewalk on one side of Langford Street from Haines Drive to Guadalupe Drive. This project was also an ADA request. Funds have also been included for **Bike and Pedestrian Improvements at George Bush/Dexter**. This project will improve connectivity to an existing trail at the southwest corner of the intersection. The project will remove an existing step and replace it with an ADA ramp. Funding for these projects will come from the General Fund. In addition, a number of sidewalk projects will be completed using Community Development Block Grant Funds (CDBG). These projects are described in more detail in the CDBG section of this budget document.

PARKS AND RECREATION CAPITAL PROJECTS

In FY14, expenditures in the amount of \$4,292,068 are estimated for Parks and Recreation capital improvement projects. Included is \$190,500 for **Field Redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

An estimated expenditure in the amount of \$689,922 is included for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in Park Land Zones that do not have sufficient funds to use to purchase the land in advance of development. As the development occurs and funds get contributed, the Park Land Zones will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park

land in Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, \$400,000 will be transferred into the Parks Capital Improvement Projects Fund from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. The Parks and Recreation staff is currently exploring options for the next Neighborhood Park Revolving Funds park land purchase.

In addition, \$635,200 has been included for the design of the **Lincoln Center Addition**. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. \$296,835 has been included for the completion of the **East District Maintenance Shop Replacement**. Current plans for the use of these funds are to expand the shop at Veterans Park in order to accommodate the needs of the Parks and Recreation Department. Funds in the amount of \$2,260,375 are included to be used toward the construction of the **Lick Creek Nature Center**. This center, to be built at Lick Creek Park, will serve as an informational education center for visitors who want to learn more about the park. Lastly, \$200,000 has been included for the installation of **pre-fabricated Restrooms** and for remaining items to be completed at the site **at the Wolf Pen Creek Festival Site**. The restrooms will serve the recently completed festival site.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. In public facilities, \$9,623 is estimated for the **purchase of library books**. The funds for the purchase of these books come from donations collected for this purpose. The FY14 expenditure reflects the balance of the funds that were collected for the purchase of library books. In addition, \$231,920 is the estimated FY14 expenditure for the **Library Expansion project**. The next phase of the project will be for consulting services that will better define the project scope.

The FY14 Approved Budget also includes a projected expenditure of \$4,608,003 for technology projects. Included is \$65,000 for the **Fiber Optic Infrastructure project**. This project will support the installation of fiber optic cable to continue expansion of the City's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. \$53,399 has been estimated in FY14 for the completion of the **Network and Data Security Upgrade project**. This project will examine city wide data security standards, policies and procedures and will result in establishing guidelines and business practices that will bring the City more closely in alignment with industry best practices for information security. This project has been funded with a portion of the balance of the Radio System Replacement project, which is complete and came in under budget. An estimate of \$2,150,000 has been included in the approved budget for the needs analysis and implementation work related to the public safety **CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project**. This project is for the replacement of all software and hardware based systems managing the information resources of the College Station Police Department. The acquisition of a newer and more enhanced system will allow for a more efficient and productive department; as well as provide the opportunity to accomplish more robust and advanced tasks. The total budget for this project is \$2,250,000 and funding for this project will come from several sources. These sources include debt in the amount of \$430,766 that remains from what was issued previously for a New City Hall. The use of these funds is limited, but they may be used toward this project. In addition, a portion of the balance of the Radio System Replacement project and the balance of the E-Mail and File System Migration project will also be used to fund the project. In addition, CO debt in the amount of \$1,540,000 is anticipated to be issued FY14 for the remaining needed budget.

Funds are also expected to be expended in FY14 on a **Time Keeping System project**. This project is for the implementation of an electronic Time Keeping System at the City. It is anticipated that the timing of this project will coincide with the Enterprise Resource Planning System Replacement project. The funds for this project will be transferred into the Facilities and Technology Capital Fund from the General Fund. In addition, \$237,000 has been included for an **Electronic Storage Upgrade project**. This project is for the upgrade and expansion of the City's electronic storage. It is expected that this project be funded with COs projected to be issued in FY14. Lastly, an estimated FY14 expenditure of \$1,778,875 has been

included for the **Enterprise Resource Planning (ERP) System Replacement project**. This project is for the replacement of the City's primary financial and management software system. The project is anticipated to occur in several phases over the course of several years. The total project estimate is \$5,185,000.

Utility Capital Projects

Below are descriptions of the utility capital projects included in the FY14 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

ELECTRIC CAPITAL PROJECTS

\$6,342,188 is the approved budgeted appropriation for electric capital projects in FY14. \$50,000 is included for **General Plant projects**. These include enhancements to the SCADA, the mapping system, and dispatch; as well as general plant upgrades. Funds in the amount of \$1,370,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of \$1,550,000 are estimated for **Underground System Improvement projects**. These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. Included in this estimate are various underground feeders in the Northgate area. \$1,615,000 is included in the approved budget for **New Service and System Extension projects**. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). \$95,000 is included in the approved budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of \$450,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. The thoroughfare lighting project planned for FY14 is Harvey Mitchell Parkway from Luther to University Drive. \$915,000 is included in the budget for **Distribution projects** and \$245,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY14 include the connection of a second transformer at the Switch Station Substation, the installation of additional breakers for Northgate, the installation of additional breakers to complete Arcflash, and the completion of various SCADA enhancements. These funds will also be used for the construction of electric transmission and distribution projects to provide electric capacity to the City of College Station. Major substation replacement equipment is included in this funding. In addition, it is anticipated that the Northgate Substation will be completed in early to mid FY14. A debt issue of \$5,150,000 is projected in FY14 for Electric Utility capital projects.

WATER CAPITAL PROJECTS

In FY14, \$2,617,403 is the approved new appropriation included for water capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the FY14 projected expenditures exceed the new appropriations included for FY14. Total expenditures in FY14 for Water capital projects are projected to be \$7,861,687. Water Production projects include an estimated FY14 expenditure of \$6,153,967. A total of \$1,000,000 is included for the purchase of **Land for Future Well Sites**. As capacity needs grow, the City is preparing for the construction of new wells. A component of this is the land acquisition for new future wells. An estimate of \$247,900 is included in FY14 for the **Well Field Collection System Loop project**. This project is for the design, construction, and easement acquisition of a well field collection line along West OSR. This line connection will incorporate a redundant well field collection system and will also allow flow to be diverted during maintenance/outages in the well field. An estimated \$856,312 is included in FY14 for the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. \$3,142,755 is the FY14 estimate included in the approved budget for the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. \$635,000 is included for the completion of the **5 Million Gallon Ground Storage Reservoir (MG GSR) Rehabilitation project**. This project is for the replacement of the interior and exterior coating systems and modifications to the fill pipe of the tank. An estimate of \$272,000 is included in FY14 for the **Water**

Well Soft Starters project. This project is for the replacement of the existing motor starters and motor protection relays on Water Wells 1, 2, and 3. The existing components are old technology and have exceeded their service life.

Funds in the amount of \$1,006,791 are projected to be expended on Water Distribution projects in FY14. This includes \$100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, \$265,350 has been included for the **Area 2 Water Line Extension** project. This project is for land acquisition, design and construction of water distribution lines along Greens Prairie Road and Arrington Road in accordance with a Certificate of Convenience and Necessity (CCN) settlement agreement between City of College Station and Wellborn Special Utility District. \$466,441 is included as the FY14 estimated expenditure for the **Reinstallation of a 30 Inch Water Transmission Line at Villa Maria and FM 2818**. The existing water transmission line from Sandy Point Pump Station to Dowling Road Pump Station was in conflict with TxDOT's grade separation of Villa Maria and FM 2818. TxDOT agreed to install an encasement pipe during construction of their project that would be located in a non-conflicting location. This project is for the installation of approximately 1,500 ft of the 30 inch water line that was in conflict with the grade separation. Expenditures in the amount of \$50,000 are projected in the FY14 Approved Budget for the **Southland Waterline project**. This project will be completed in conjunction with the Southland Drainage project which is for the design of flood mitigation measures along Bee Creek Tributary B. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. Lastly, \$125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY14 Approved Budget include \$295,415 for the design of the **Eastgate Rehabilitation project**. Construction is estimated for FY15. This project will involve the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials and inadequate fire protection. The project also includes the milling/overlaying of all existing aging streets in the respective project area. Also estimated for FY14 is the completion of the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue.

Contingency in the amount of \$150,000 has been included in the FY14 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. \$150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water meters on a routine basis to ensure efficient water readings. The FY14 Approved Budget includes an estimated \$2,375,000 in current revenues that will be transferred from operations to fund Water capital projects. Additionally, a debt issue of \$5,525,000 is projected in FY14 for Water capital projects.

WASTEWATER CAPITAL PROJECTS

The FY14 Approved Budget includes \$6,868,774 in new appropriations for numerous wastewater capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the FY14 projected expenditures exceed the new appropriations included for FY14. Total expenditures in FY14 for Wastewater capital projects are projected to be \$12,222,557. Wastewater Collection projects include \$100,000 for **oversize participation and planning**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. An estimate of \$1,320,000 is included for the **East Side FM 158 Sewer Line project**. As part of the Sanitary Sewer CCN swap with the City of Bryan associated with the Bio-Corridor Infrastructure Project and ILA, the East Side FM 158 Sewer Line project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area.

The total cost of this project is estimated to be \$1,632,000 and the City of College Station will be reimbursed by the City of Bryan for half of the cost of design and construction. This project is for the construction of gravity sewer, a lift station and force main to serve properties along State Highway 30 southeast of the intersection with FM 158 within the City of Bryan's corporate limits and upgrade the gravity sewer that currently services property along State Highway 30 within the City of College Station in order to convey flows from the City of Bryan to the Carters Creek Wastewater Treatment Plant (CCWWTP). Design of the line began in FY12 with construction expected for FY14. Also included in the approved budget is an estimate of \$52,710 for the completion of the **West Side Sewer** project. This project is also part of the Sanitary Sewer CCN swap associated with the City of Bryan and the Bio-Corridor Infrastructure Project and ILA. The West Side Sewer Project will be completed by the City of Bryan to provide sewer service to an area within the College Station Corporate Limits acquired as Bryan Sewer Service area. The FY14 estimate reflects the remaining City of College Station's reimbursement to the City of Bryan for half of the cost of design and construction. This project consists of a temporary Lift Station, 6 inch Force Main, and 12 inch Gravity Sewer Lines to serve the initial development of Bio-Corridor area to convey flows to the Bryan Municipal Sanitary Sewer System. Design of the line began in FY12 with construction expected to be completed in FY14.

Other Collection projects included in the FY14 Approved Budget include **Lick Creek Parallel Trunk Line Phases I and II**. Phase I of this project is for the design and construction of a parallel or replacement trunkline from the southern boundary of Pebble Creek Subdivision to the Lick Creek Wastewater Treatment Plant. Phase II of the project will consist of design and construction of a parallel or replacement trunkline from the southern boundary of Pebble Creek Subdivision to William D. Fitch Parkway. It is anticipated that both phases will be designed in FY14. Construction of phase I is projected for FY15 and construction of phase II is projected for FY16. \$1,462,391 is estimated in FY14 for the design of these two phases. An estimate of \$5,397,500 is included in FY14 for the **Bee Creek Parallel Trunkline project**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the final phase expected to be completed in FY17. Phase 1 construction is in progress and phase II is expected to begin in FY14. Also included is \$1,399,625 for the construction of the **Royder/Live Oak Sewer Line**. This project is the design, easement acquisition and construction of a gravity sanitary sewer line along Royder Road and Live Oak Street with laterals on Madison Street, Church Street and McCullough Road.

Rehabilitation projects included in the FY14 Approved Budget include **Eastgate Rehabilitation**. Design is estimated for FY14 and construction is estimated for FY15. This project will involve the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials, shallow lines, and poor access to mains located near back lot lines. It is anticipated that, as part of the project, rear serving sewer mains will be moved to the front lot lines. The project also includes the milling/overlaying of all existing aging streets in the respective project area. Also included in the FY14 Approved Budget is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with wastewater utility revenue.

Funds in the amount of \$1,432,650 have been estimated in FY14 for Treatment and Disposal projects. \$15,200 is the FY14 estimate for the completion of the **Carters Creek Headworks Improvements project**. This project is for the replacement or refurbishment of components of the existing headworks that have become unserviceable. The project is currently underway and is expected to be completed by early FY14. \$381,000 is included for the **Lick Creek Sludge Blower Replacement project**. This project will replace the current blower units which are at the end of their service life. New blowers are needed to maintain quality of sludge during storage prior to dewatering. In addition, \$177,000 is estimated in FY14 for the **Carters Creek Digested Sludge Aerator Replacement project**. This project is for the replacement of the current aeration diffusers in Digested Sludge Holding Tanks (DSHTs) #1 and #2 at the Carters

Creek Wastewater Treatment Plant (CCWWTP). Also included in the estimated expenditures for FY14 is \$734,450 for **CCWWTP #4 and #5 Blower Improvements**. This project is for the installation of aerations blowers that have operating characteristics that better support process control to meet regulatory criteria and reduce odor emissions. The existing blowers were installed new in 1985 and were not replaced when the aeration system was converted to fine bubble diffusion. Lastly, \$125,000 is estimated for **Miscellaneous Wastewater Rehabilitation projects** that may arise throughout the fiscal year.

Contingency in the amount of \$150,000 has been included in the FY14 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. A total of \$3,775,000 in current revenues from operations is estimated to be used to fund Wastewater capital projects. Additionally, a debt issue of \$7,350,000 is projected in FY14 for Wastewater capital projects.

UNFUNDED WATER AND WASTEWATER PROJECTS

Each year, as part of the budget process, projects are submitted for consideration of inclusion in the upcoming CIP. A number of projects were considered for the Water and Wastewater CIP, but were not added because the variables surrounding when and how they will proceed are still undetermined. However, there are potential projects that could significantly alter future CIPs. Several projects in the Medical District and the Northgate area have been identified that may be needed depending upon how/when those areas develop. This is currently being evaluated and may result in future significant CIP projects. In addition, future Texas Commission on Environmental Quality (TCEQ) requirements resulting from the Clean Water Act may result in significant nutrient removal projects at the LCWWTP and CCWWTP. The need for these projects is under review and will be determined in the future.

Special Revenue Capital Projects

Below are descriptions of the special revenue capital projects included in the FY14 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY14, expenditures for Park Land Dedication projects are estimated at \$3,062,500 for projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds in the amount of \$400,000 are budgeted to be transferred to the Neighborhood Parks Revolving Fund project within the Parks Capital Improvement Projects Fund. Funds in the Neighborhood Parks Revolving Fund project are used for acquiring properties for neighborhood parks in advance of development in park land zones that do not have sufficient funds to use to purchase the land. As the development occurs and funds get contributed to a particular Park Land Zone, the Park Land Zone will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, it is projected that \$400,000 be transferred from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate.

Other specific projects for which FY14 Park Land Dedication estimates are projected include \$30,000 for the purchase of a **playscape at Parkway Park**; \$10,000 for the installation of four **exercise stations at Sandstone Park**; an additional \$21,000 in Community Park Land Zone B for the purchase of **two swing sets and the surfacing replacement at Bee Creek Park**; and \$16,500 is included for the purchase of a **swing set and the surfacing replacement at Thomas Park**. Additional funds are budgeted in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are

available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

DRAINAGE CAPITAL IMPROVEMENT PROJECTS

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected FY14 estimate of \$376,735 for **Greenways Land Acquisition** throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. The funds for this project were from prior years' debt issue and the FY14 projected expenditures account for the use of the balance of this debt. \$200,000 is included for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated \$251,000 is included in FY14 for **Phase II of Erosion Control in the Wolf Pen Creek Trail Area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. Expenditures in the amount of \$255,250 are included in the FY14 Approved Budget for the **Southland Drainage Improvements project**. This project is for the design of flood mitigation measures along Bee Creek Tributary B. Reshaping of the existing channel will prevent localized flooding that occurs at the east end of Southland Street. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. It is anticipated that the **Drainage Master Plan** will be completed in the near future. The results of the study will be an inventory of existing infrastructure and a twenty (20) year maintenance and infrastructure improvement plan for those portions of the drainage basins that lie within the city limits. The plan will form the foundation for future infrastructure projects.

ADDITIONAL O&M COSTS

The FY14 Approved Budget includes a number of capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come online. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the SLA process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process.

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Finance Office in financial forecasting.

Conclusion

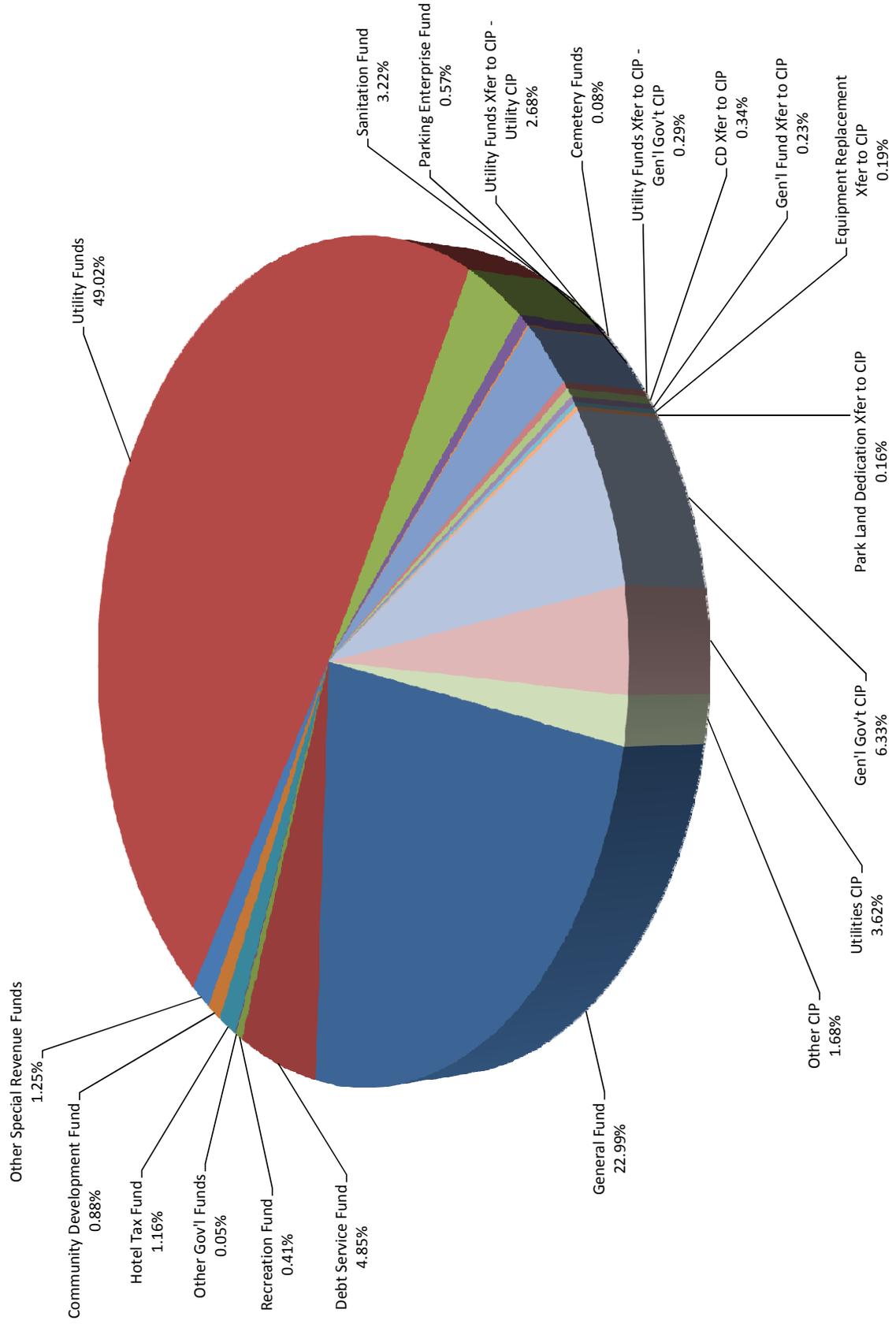
The previous discussion provided an overview of the FY14 Approved Budget and key changes from the FY13 budget. The following sections of the budget document provide additional discussion of the approved budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2013-2014 Approved Budget	FY14 Approved Total Funds Available	FY14 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 68,397,976	\$ 61,412,903	\$ (2,688,686)	\$ 58,724,217	2.53%
Debt Service Fund	15,739,116	12,399,455	-	12,399,455	2.96%
Economic Development Fund	1,007,171	998,900	(98,900)	-	N/A
Recreation Fund	1,037,750	3,253,310	(2,215,560)	1,037,750	0.84%
Municipal Court Funds	1,107,711	260,509	-	260,509	-6.48%
Police Seizure Fund	101,656	40,000	-	40,000	0.00%
Utility Funds	144,174,375	125,212,639	-	125,212,639	0.77%
Sanitation Fund	8,670,044	8,221,686	-	8,221,686	0.96%
Northgate Parking Fund	1,566,713	1,457,011	-	1,457,011	19.85%
Hotel Tax Fund	6,202,447	2,963,507	-	2,963,507	32.30%
Community Development Fund	3,682,919	2,258,581	-	2,258,581	-23.03%
Wolf Pen Creek TIF	1,235,044	1,235,044	-	1,235,044	-7.42%
West Medical District TIRZ #18	74,652	-	-	-	N/A
East Medical District TIRZ #19	1,037	-	-	-	N/A
PEG Fee Fund	278,290	114,383	(114,383)	-	N/A
Insurance Funds	20,661,356	9,963,316	(9,963,316)	-	N/A
Utility Customer Service Fund	2,409,067	2,231,533	(2,231,533)	-	N/A
Internal Services Funds	12,547,094	7,590,712	(7,590,712)	-	N/A
Drainage Fund (O&M)	3,732,529	1,648,562	-	1,648,562	18.41%
Chimney Hill Fund	1,959,466	128,983	-	128,983	-82.21%
TX Ave Cemetery Endowment Fund	1,783,079	-	-	-	N/A
Memorial Cemetery Endowment Fund	823,699	10,000	-	10,000	0.00%
Memorial Cemetery Fund	1,894,376	196,058	-	196,058	N/A
Subtotal of Operations & Maintenance	\$ 299,087,567	\$ 241,597,092	\$ (25,803,090)	\$ 215,794,002	1.35%
Utility Funds Transfer to CIP - Utility CIP	6,850,000	6,850,000	-	6,850,000	-8.67%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	752,500	752,500	-	752,500	N/A
Community Development Transfer to CIP	870,790	870,790	-	870,790	-19.26%
General Fund Transfer to CIP	589,549	589,549	-	589,549	N/A
Equipment Replacement Transfer to CIP	475,000	475,000	-	475,000	N/A
Park Land Dedication Transfer to CIP	400,000	400,000	-	400,000	N/A
Capital Transfers to CIP	\$ 9,937,839	\$ 9,937,839	\$ -	\$ 9,937,839	4.45%
General Government Capital Imp. Proj.	\$ 28,589,065	\$ 19,264,299	\$ (3,087,839)	\$ 16,176,460	99.62%
Utility Capital Improvement Projects	26,755,509	16,084,273	(6,850,000)	9,234,273	-40.13%
Community Development Capital Imp Proj.	966,272	966,272	-	966,272	52.60%
Special Revenue Capital Imp. Proj.	3,355,017	3,324,415	-	3,324,415	6.69%
Wolf Pen Creek TIF Capital Imp. Proj.	-	-	-	-	N/A
Hotel Tax Capital Imp Proj	-	-	-	-	-100.00%
Subtotal of Capital Expenditures	\$ 59,665,863	\$ 39,639,259	\$ (9,937,839)	\$ 29,701,420	-4.11%
Totals	\$ 368,691,269	\$ 291,174,190	\$ (35,740,929)	\$ 255,433,261	0.80%

Fiscal Year 2012-2013 Approved Budget	FY13 Approved Total Funds Available	FY13 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 66,685,579	\$ 62,723,714	\$ (5,447,870)	\$ 57,275,844	4.33%
Debt Service Fund	15,691,965	12,042,517	-	12,042,517	-4.79%
Economic Development Fund	988,665	306,057	(306,057)	-	N/A
Recreation Fund	1,029,100	3,720,841	(2,691,741)	1,029,100	-14.10%
Municipal Court Funds	1,146,484	278,558	-	278,558	-6.15%
Police Seizure Fund	76,407	40,000	-	40,000	0.00%
Utility Funds	135,842,842	124,256,773	-	124,256,773	1.29%
Sanitation Fund	8,590,330	8,143,537	-	8,143,537	9.60%
Parking Enterprise Fund	1,232,745	1,215,654	-	1,215,654	11.96%
Hotel Tax Fund	4,215,596	2,239,926	-	2,239,926	5.50%
Community Development Fund	4,775,895	2,934,419	-	2,934,419	-19.98%
Wolf Pen Creek TIF (non-CIP)	1,334,038	1,334,038	-	1,334,038	N/A
West Medical District TIRZ #18	-	-	-	-	N/A
East Medical District TIRZ #19	-	-	-	-	N/A
PEG Fee Fund	-	-	-	-	N/A
Insurance Funds	17,452,141	11,139,385	(11,139,385)	-	N/A
Utility Customer Service Fund	2,376,047	2,273,444	(2,273,444)	-	N/A
Internal Services Funds	11,562,933	4,455,303	(4,455,303)	-	N/A
Drainage Fund	2,871,460	1,392,248	-	1,392,248	1.84%
Chimney Hill Fund	2,159,651	725,000	-	725,000	N/A
TX Ave Cemetery Endowment Fund	1,765,626	-	-	-	N/A
Memorial Cemetery Endowment Fund	646,577	10,000	-	10,000	0.00%
Memorial Cemetery Fund	1,540,629	-	-	-	N/A
Subtotal of Operations & Maintenance	\$ 281,984,710	\$ 239,231,414	\$ (26,313,800)	\$ 212,917,614	1.77%
Utility Funds Transfer to CIP - Utility CIP	7,500,000	7,500,000	-	7,500,000	144.30%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	-	-	-	-	N/A
Community Development Transfer to CIP	1,078,514	1,078,514	-	1,078,514	292.19%
General Fund Transfer to CIP	936,229	936,229	-	936,229	N/A
Equipment Replacement Transfer to CIP	-	-	-	-	N/A
Park Land Dedication Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	\$ 9,514,743	\$ 9,514,743	\$ -	\$ 9,514,743	184.45%
General Government Capital Imp. Proj.	\$ 26,428,791	\$ 9,998,310	\$ (1,894,743)	\$ 8,103,567	-24.32%
Utility Capital Improvement Projects	33,702,370	23,042,623	(7,620,000)	15,422,623	-22.43%
Community Development Capital Imp Proj.	633,208	633,208	-	633,208	-40.86%
Special Revenue Capital Imp. Proj.	4,394,837	3,116,061	-	3,116,061	32.86%
Wolf Pen Creek TIF Capital Imp. Proj.	1,186,298	-	-	-	N/A
Hotel Tax Capital Imp Proj	3,700,000	3,700,000	-	3,700,000	N/A
Subtotal of Capital Expenditures	\$ 70,045,504	\$ 40,490,202	\$ (9,514,743)	\$ 30,975,459	-8.91%
Totals	\$ 361,544,957	\$ 289,236,359	\$ (35,828,543)	\$ 253,407,816	2.78%

City of College Station Net Budget - \$255,433,261



2013-2014 Approved Annual Budget
Combined Summary of Revenues & Expenditures
With Comparisons to 2012-13 Budget

	Governmental Funds			Enterprise Funds					Special Revenue Funds						
	General Fund	Debt Service	(1) Other	(2) Utilities	Sanitation	Parking Enterprise	Hotel Tax	Community Development	Recreation Fund	(3) Court Funds	Police Seizure	Parkland Dedication	Memorial Cemetery	Drainage	
BEGINNING BALANCE	\$ 11,418,222	\$ 3,476,532	\$ 2,203,566	\$ 24,647,986	\$ 403,446	\$ 153,825	\$ 1,944,947	\$ 1,424,338	\$ -	\$ 813,103	\$ 79,446	\$ 2,803,144	\$ 1,590,523	\$ 2,320,202	
REVENUES:															
Ad Valorem Tax	14,513,579	12,041,492	-	-	-	-	-	-	-	-	-	-	-	-	
Sales Tax	23,495,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	2,513,025	-	-	-	-	-	4,246,000	-	-	-	-	-	-	-	
Licenses & Permits	1,075,376	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intergovernmental	236,200	-	-	-	-	-	-	4,095,643	-	-	-	-	-	-	
Charges for Services	2,822,969	-	-	124,790,689	7,862,228	1,138,752	-	-	1,037,750	-	2,000	-	-	2,047,200	
Fines, Forfeits & Penalties	3,263,792	-	8,131	-	-	205,303	-	-	-	230,680	20,000	-	-	-	
Investment Earnings	76,500	25,034	6,055	80,000	2,010	1,335	11,500	-	2,486	210	10,000	5,000	7,000	-	
Other	345,937	-	410,327	2,258,200	402,360	7,498	-	-	-	-	300,000	298,853	-	-	
Return on Investment	9,226,925	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	1,299,304	196,058	400,000	-	213,982	60,000	-	-	-	-	-	-	-	-	
Long Term Debt Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues	\$ 58,868,607	\$ 12,262,584	\$ 824,513	\$ 127,128,889	\$ 8,480,580	\$ 1,412,888	\$ 4,257,500	\$ 4,095,643	\$ 1,037,750	\$ 233,166	\$ 22,210	\$ 310,000	\$ 303,853	\$ 2,054,200	
TOTAL AVAILABLE RESOURCES	70,286,829	15,739,116	3,028,079	151,776,875	8,884,026	1,566,713	6,202,447	5,519,981	1,037,750	1,046,269	101,656	3,113,144	1,894,376	4,374,402	
EXPENDITURES:															
General Government	3,849,852	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fiscal Services	3,085,697	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police	17,236,201	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire	13,532,961	-	-	-	-	-	-	-	-	-	-	-	-	-	
Planning & Development Services	3,752,133	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works	7,666,020	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parks & Recreation	5,069,707	-	-	-	-	-	-	-	3,104,028	-	-	-	-	-	
Information Services	4,345,737	-	-	-	-	-	-	-	-	-	-	-	-	-	
Library	1,085,099	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	96,131,863	-	-	-	-	-	-	-	-	-	-	
CIP Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Projects/Direct Capital	-	-	-	562,465	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	6,532,371	-	-	-	-	-	-	-	-	-	
Parking Enterprise	-	-	-	-	-	1,099,033	-	-	-	-	-	-	-	-	
BVSWMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	-	2,181,846	-	-	-	-	-	-	
Outside Agency Funding	1,192,046	-	-	-	46,240	-	1,947,340	123,394	-	-	-	-	-	-	
Debt Service	-	12,349,455	-	15,380,803	400,960	462,463	-	-	-	-	-	-	-	-	
Return on Investment	-	-	-	8,505,401	722,034	-	-	-	-	-	-	-	-	-	
Contingency	316,943	-	-	250,000	41,000	-	50,000	-	-	-	-	-	-	7,200	
Internal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Self-Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other/Other Transfers	3,230,137	50,000	1,131,883	1,836,828	143,603	(193,001)	966,167	(870,790)	(2,215,617)	256,509	40,000	-	196,058	1,524,318	
General & Administrative Transfers	(4,339,012)	-	-	2,545,279	549,460	88,516	-	-	149,339	-	-	20,042	-	303,667	
CIP Expenditures Less G&A Xfers*	-	-	-	-	-	-	-	1,790,403	-	-	-	2,662,500	-	455,250	
Transfers to CIP Funds	589,549	-	-	7,602,500	-	-	-	870,790	-	-	-	400,000	-	-	
Total Expenditures	\$ 60,613,070	\$ 12,399,455	\$ 1,131,883	\$ 132,815,139	\$ 8,435,668	\$ 1,457,011	\$ 2,963,507	\$ 4,095,643	\$ 1,037,750	\$ 256,509	\$ 40,000	\$ 3,082,542	\$ 196,058	\$ 2,290,435	
Measurement Focus Incr (Decr)															
Change in Fund Balance	(1,744,463)	(136,871)	(307,370)	(5,686,250)	44,912	(44,123)	1,293,993	-	-	(23,343)	(17,790)	(2,772,542)	107,795	(236,235)	
ENDING FUND BALANCE	\$ 9,673,759	\$ 3,339,661	\$ 1,896,196	\$ 18,961,736	\$ 448,358	\$ 109,702	\$ 3,238,940	\$ 1,424,338	\$ -	\$ 789,760	\$ 61,656	\$ 30,602	\$ 1,698,318	\$ 2,083,967	

- (1) Other Governmental Funds comprised of the Economic Development, Chimney Hill, and Efficiency Time Payment Funds.
- (2) Utilities comprised of the Electric, Water and Wastewater Funds
- (3) Court Funds comprised of Court Technology, Court Security and Juvenile Case Manager Funds
- (4) TIF Funds comprised of Wolf Pen Creek TIF, West Medical District TIRZ #18, and East Medical District TIRZ #19
- (5) Governmental Capital Funds comprised of Streets, Parks, Facilities & Technology Funds
- (6) Utility Capital Funds comprised of Electric, Water and Wastewater
- (7) Internal Services Funds comprised of Fleet Maintenance, Utility Customer Service, and Equipment Replacement
- (8) Self-Insurance Funds comprised of Workers Compensation, Employee Benefits, Property Casualty and Unemployment Funds

*Total CIP expenditures reflected does not include General and Administrative transfers. General and Administrative transfers are reflected on a separate line.

				FY 2013-2014				FY 2012-2013			FY 2011-2012		
				Capital Projects Funds		Internal Services Funds		Total	Less Transfers	Net Total	Adopted	Amended	Actual
(4) TIF Funds	PEG Fund	Cemetery Perpetual	Mem Cemetery Endowment	(5) Governmental Funds	(6) Utility Funds	(7) Internal Services	(8) Self Insurance	All Funds	All Funds	2013-2014	2012-2013	2012-2013	2011-2012 (Budget Basis Actuals)
\$ 1,234,461	\$ -	\$ 1,776,579	\$ 674,502	\$ 11,349,706	\$ 905,509	\$ 7,685,833	\$ 9,924,572	\$ 86,830,442	\$ (17,610,405)	\$ 69,220,037	\$ 80,226,767	\$ 80,226,767	\$ 102,346,083
74,689	-	-	-	-	-	-	-	26,629,760	-	26,629,760	25,725,199	25,725,199	24,978,388
-	-	-	-	-	-	-	-	23,495,000	-	23,495,000	21,726,000	21,726,000	21,498,319
-	44,000	-	-	-	-	-	-	6,803,025	-	6,803,025	6,298,314	6,298,314	6,194,902
-	-	-	-	-	-	-	-	1,075,376	-	1,075,376	997,932	997,932	1,481,743
-	-	-	-	-	660,000	-	-	4,991,843	-	4,991,843	6,286,832	6,352,447	2,114,785
-	-	-	-	78,000	-	184,000	-	139,963,588	-	139,963,588	138,836,351	138,836,351	136,657,608
-	-	-	-	187,020	-	-	-	3,914,926	-	3,914,926	3,954,273	4,056,273	4,228,547
1,583	450	4,000	2,000	37,000	15,000	16,075	23,696	326,934	-	326,934	898,576	898,576	887,353
-	-	2,500	147,197	100,000	300,000	175,000	1,662,116	6,409,988	-	6,409,988	5,985,371	6,167,271	7,694,219
-	-	-	-	-	-	-	-	9,226,925	-	9,226,925	9,148,925	9,148,925	10,060,270
-	233,840	-	-	3,087,839	6,850,000	7,370,253	9,050,972	28,762,248	(28,762,248)	-	26,606,417	27,456,715	22,887,632
-	-	-	-	14,149,500	18,025,000	-	-	32,174,500	-	32,174,500	34,825,000	34,825,000	29,876,265
\$ 76,272	\$ 278,290	\$ 6,500	\$ 149,197	\$ 17,639,359	\$ 25,850,000	\$ 7,745,328	\$ 10,736,784	\$ 283,774,113	\$ (28,762,248)	\$ 255,011,865	\$ 281,289,190	\$ 282,489,003	\$ 268,560,030
1,310,733	278,290	1,783,079	823,699	28,989,065	26,755,509	15,431,161	20,661,356	370,604,555	(46,372,653)	324,231,902	361,515,957	362,715,770	370,906,113
-	-	-	-	-	-	-	-	3,849,852	-	3,849,852	3,754,411	3,832,863	3,766,152
-	-	-	-	-	-	-	-	3,085,697	-	3,085,697	2,990,012	3,023,764	2,871,676
-	-	-	-	-	-	-	-	17,236,201	-	17,236,201	16,505,367	17,123,395	15,483,397
-	-	-	-	-	-	-	-	13,532,961	-	13,532,961	13,171,632	13,555,297	12,578,394
-	-	-	-	-	-	-	-	3,752,133	-	3,752,133	3,629,777	3,687,018	3,523,748
-	-	-	-	-	-	-	-	7,666,020	-	7,666,020	7,428,331	7,643,516	6,655,625
-	-	-	-	-	-	-	-	8,173,735	-	8,173,735	8,414,087	8,455,321	7,978,546
-	-	-	-	-	-	-	-	4,345,737	-	4,345,737	4,412,057	4,550,814	3,844,098
-	-	-	-	-	-	-	-	1,085,099	-	1,085,099	1,013,116	1,013,116	1,072,552
-	-	-	-	-	-	-	-	96,131,863	-	96,131,863	95,956,852	96,055,473	89,388,934
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	562,465	-	562,465	522,235	522,235	218,615
-	-	-	-	-	-	-	-	6,532,371	-	6,532,371	6,305,489	6,330,756	6,386,084
-	-	-	-	-	-	-	-	1,099,033	-	1,099,033	901,117	937,678	730,932
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,181,846	-	2,181,846	2,591,942	2,591,942	903,975
-	-	-	-	-	-	-	-	3,309,020	-	3,309,020	2,749,179	2,865,679	2,482,060
-	-	-	-	-	-	-	-	28,593,681	-	28,593,681	27,690,325	27,690,325	26,086,261
-	-	-	-	-	-	-	-	9,227,435	-	9,227,435	9,148,925	9,148,925	10,060,270
-	-	-	-	-	-	-	-	665,143	-	665,143	540,000	435,860	-
-	-	-	-	-	-	10,297,245	-	10,297,245	(10,297,245)	-	6,728,747	7,356,904	8,932,354
-	-	-	-	-	-	-	9,963,316	9,963,316	(9,963,316)	-	11,077,010	11,708,640	8,677,907
-	114,383	-	10,000	-	-	(475,000)	-	5,745,478	(2,151,569)	3,593,909	2,924,681	3,433,616	19,160,205
-	-	-	-	477,415	205,294	-	-	-	-	-	-	-	0
1,235,044	-	-	-	18,786,884	15,878,979	-	-	40,809,060	(9,937,839)	30,871,221	43,126,713	44,612,638	30,953,636
-	-	-	-	-	-	475,000	-	9,937,839	-	9,937,839	9,514,743	9,514,743	1,750,000
\$ 1,235,044	\$ 114,383	\$ -	\$ 10,000	\$ 19,264,299	\$ 16,084,273	\$ 10,297,245	\$ 9,963,316	\$ 287,783,230	\$ (32,349,969)	\$ 255,433,261	\$ 281,096,748	\$ 286,090,518	\$ 263,505,425
													4,668,889
(1,158,772)	163,907	6,500	139,197	(1,624,940)	9,765,727	(2,551,917)	773,468	(4,009,117)	3,587,721	(421,396)	192,442	(3,601,515)	5,054,606
\$ 75,689	\$ 163,907	\$ 1,783,079	\$ 813,699	\$ 9,724,766	\$ 10,671,236	\$ 5,133,916	\$ 10,698,040	\$ 82,821,325	\$ (14,022,684)	\$ 68,798,641	\$ 80,419,209	\$ 76,625,252	\$ 112,069,578

Total Revenues	\$ 222,837,365	\$ -	\$ 222,837,365
Transfers In	28,762,248	(28,762,248)	-
Long Term Debt Issuance	32,174,500	-	32,174,500
Decrease in Fund Balance	4,009,117	(3,587,721)	421,396
Total Appropriations	\$ 287,783,230	\$ (32,349,969)	\$ 255,433,261

**City of College Station
All Funds Operations & Maintenance
Summary**

EXPENDITURE BY FUND						
FUND	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
General Fund	\$ 54,107,739	\$ 59,333,277	\$ 58,605,210	\$ 57,857,045	\$ 59,623,407	0.49%
Court Security Fee Fund	65,798	67,758	69,705	67,814	67,814	0.08%
Juvenile Case Mgr. Fee Fund	94,564	104,871	104,708	108,988	108,988	3.93%
Recreation Fund	3,819,749	3,725,396	3,608,048	3,239,710	3,253,310	-12.67%
Community Development Fund	246,508	272,128	272,128	355,309	355,309	30.57%
Northgate Parking Fund	510,303	710,426	517,440	865,660	891,620	25.50%
Electric Fund	80,129,261	86,299,674	82,260,470	85,301,211	85,534,499	-0.89%
Water Fund	4,260,566	4,838,877	4,761,314	4,643,920	5,317,760	9.90%
Wastewater Fund	5,217,733	5,564,157	5,545,067	5,565,615	5,842,069	4.99%
Sanitation Fund	6,386,085	6,330,756	6,207,426	6,493,337	6,532,371	3.18%
Property & Casualty Ins. Fund	77,627	96,107	97,800	95,177	95,177	-0.97%
Employee Benefits Fund	78,251	77,550	88,115	432	87,734	13.13%
Workers' Comp Ins. Fund	102,140	117,792	100,995	94,652	94,652	-19.64%
Utility Customer Service Fund	2,227,153	2,262,190	2,233,836	2,206,744	2,231,533	-1.36%
Fleet Maintenance Fund	1,826,420	1,802,901	1,785,097	1,844,984	1,924,915	6.77%
Drainage Maintenance Fund	919,049	1,075,426	1,025,535	1,090,534	1,225,534	13.96%
COMBINED FUND TOTAL	\$ 160,068,946	\$ 172,679,286	\$ 167,282,894	\$ 169,831,132	\$ 173,186,692	0.29%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 58,221,736	\$ 61,652,334	\$ 61,075,781	\$ 61,307,129	\$ 62,304,646	1.06%
Supplies	6,106,369	6,825,563	6,751,985	6,419,738	6,975,431	2.20%
Maintenance	4,797,692	5,438,744	5,432,243	5,808,320	5,913,808	8.73%
Purchased Services	16,924,229	19,152,074	18,368,008	18,460,959	19,656,774	2.64%
Capital Outlay	704,123	1,817,914	1,309,355	1,205,016	1,636,063	-10.00%
Purchased Power/Wheeling Charges	72,603,527	77,104,000	73,700,000	76,000,000	76,000,000	-1.43%
Other Purchased Services	536,202	496,088	484,137	475,688	545,688	10.00%
Indirect Costs	175,068	192,569	161,385	154,282	154,282	-19.88%
COMBINED FUND TOTAL	\$ 160,068,946	\$ 172,679,286	\$ 167,282,894	\$ 169,831,132	\$ 173,186,692	0.29%

PERSONNEL SUMMARY BY FUND						
FUND	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
General Fund	611.55	587.80	591.65	586.65	595.15	0.59%
Court Security Fee Fund	2.00	1.00	1.00	1.00	1.00	0.00%
Juvenile Case Mgr. Fee Fund	1.75	1.75	1.75	1.75	1.75	0.00%
Recreation Fund	51.70	49.70	48.85	45.85	45.85	-6.14%
ARRA of 2009 Fund	1.00	1.00	-	-	-	N/A
Community Development Fund	4.50	4.50	4.00	5.50	5.50	37.50%
Northgate Parking Fund	8.00	8.00	8.00	8.00	8.00	0.00%
Electric Fund	68.50	67.50	69.50	69.50	70.50	1.44%
Water Fund	29.50	28.00	28.00	28.00	29.00	3.57%
Wastewater Fund	50.00	49.00	49.00	49.00	49.00	0.00%
Sanitation Fund	35.50	35.50	35.50	35.50	35.50	0.00%
Property & Casualty Ins. Fund	1.50	1.00	1.00	1.00	1.00	0.00%
Employee Benefits Fund	1.00	1.00	-	-	1.00	N/A
Workers' Comp Ins. Fund	1.50	1.00	1.00	1.00	1.00	0.00%
Utility Customer Service Fund	28.50	28.50	27.50	27.50	28.00	1.82%
Fleet Maintenance Fund	15.00	15.00	15.00	15.00	15.00	0.00%
Drainage Maintenance Fund	-	14.00	15.00	15.00	15.00	0.00%
BVSWMA Fund	24.00	22.00	-	-	-	N/A
COMBINED FUND TOTAL	935.50	916.25	896.75	890.25	902.25	0.61%

**Analysis of Tax Rate
Fiscal Year 2013-2014**

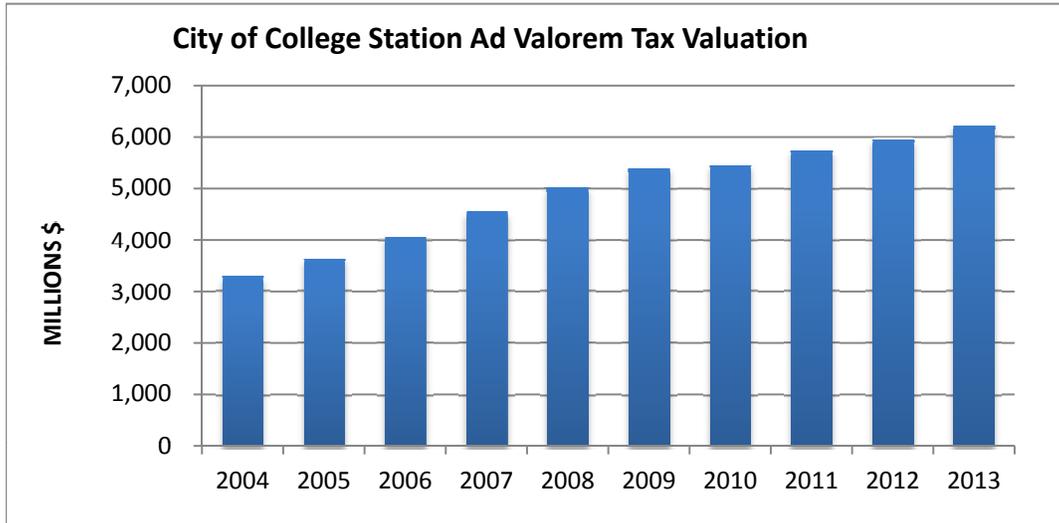
	Approved FY13	Approved FY14
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	\$ 6,974,141,123	\$ 7,388,066,097
Less: Exempt Property	816,344,015	939,293,301
Less: Agricultural Loss	112,516,988	109,732,538
Less: Over 65 and Veterans Exemptions	85,548,372	89,657,918
Less: House Bill 366	164,493	153,971
Less: Abatements	0	0
Less: Proration	293,977	305,320
Less: CHDO	4,651,299	7,953,100
Less: Freeport	10,308,992	9,850,939
Taxable Assessed Value	\$ 5,944,312,987	\$ 6,231,119,010
Freeze Taxable	402,197,623	470,756,248
Freeze Adjusted Taxable	\$ 5,542,115,364	\$ 5,760,362,762
O&M and Debt Service Portion	\$ 5,944,312,987	\$ 6,213,584,665
TIF Captured Value	0	17,534,345
Total	\$ 5,944,312,987	\$ 6,231,119,010
Apply Tax Rate per/\$100 Valuation	0.430687/\$100	0.425958/\$100
Freeze Actual Tax	\$ 1,649,028	\$ 1,886,034
Amount lost to Tax Freeze	83,184	119,190
Total Tax Levy	\$ 25,518,199	\$ 26,422,760
Estimate 100% Collection	\$ 25,518,199	\$ 26,422,760

	Tax Rate Per \$100 Valuation	Percent Of Levy	Estimated Collections
Debt Service	0.193053	45.3%	\$ 11,941,492
General Fund	0.232905	54.7%	14,406,579
TIRZ 18	0.425958	100.0%	73,652
TIRZ 19	0.425958	100.0%	1,037
Approved Tax Rate	0.425958	100.0%	\$ 26,422,760

Analysis of Property Valuations

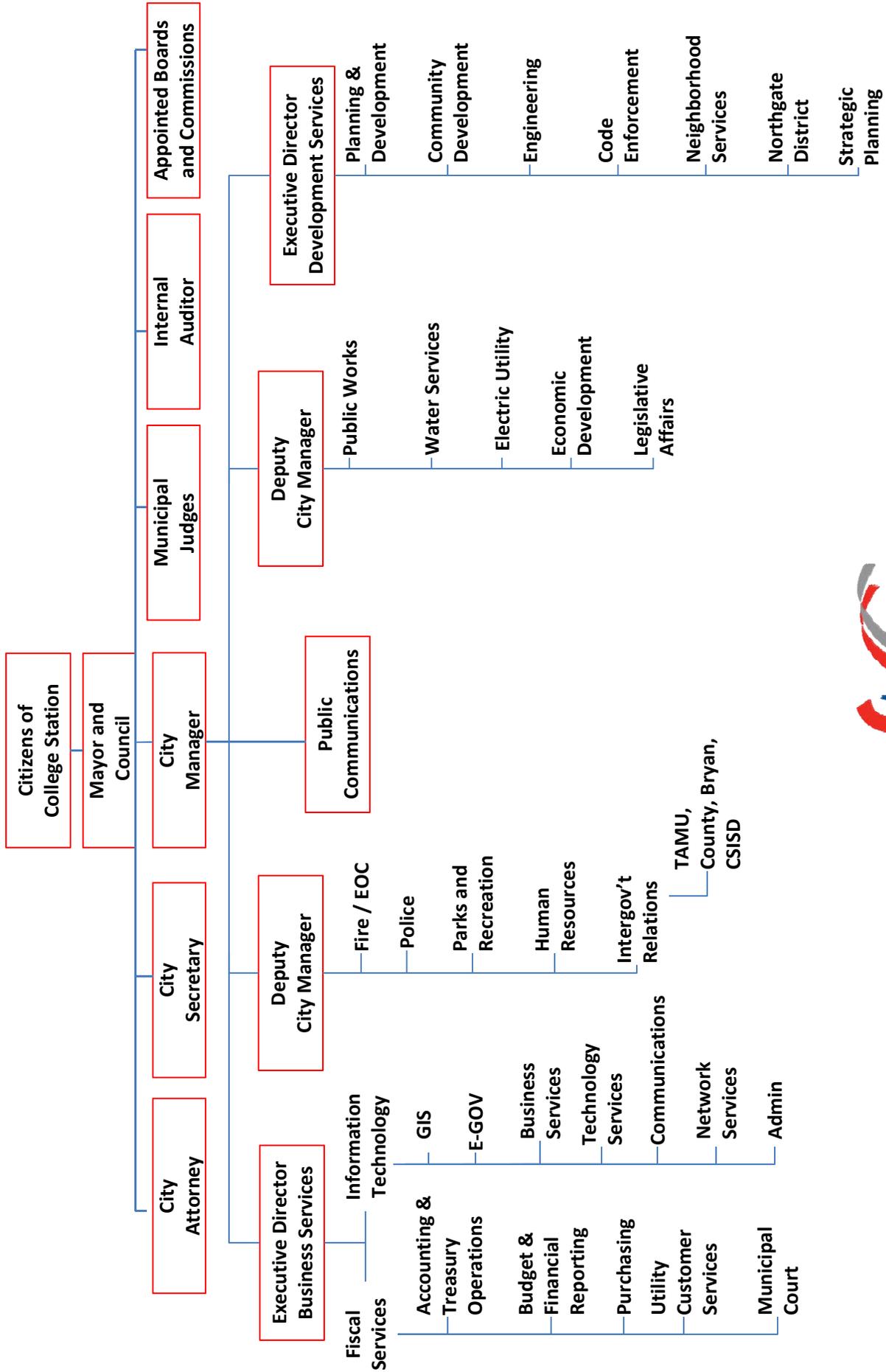
Data comes from Brazos CAD website with certified annual historical totals

Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2004	\$ 3,847,854,578	\$ 556,723,136	\$ 3,291,131,442
2005	4,260,094,126	614,609,545	3,645,484,581
2006	4,698,557,824	643,387,278	4,055,170,546
2007	5,223,363,290	677,645,842	4,545,717,448
2008	5,726,153,143	701,998,930	5,024,154,213
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	6,537,436,940	798,821,938	5,738,615,002
2012	6,861,624,135	917,311,148	5,944,312,987
2013	7,278,333,559	1,047,214,549	6,231,119,010



* Assessed value is 100% of the estimated value.

CITY ORGANIZATION



Strategic Planning and Budget Process – FY 2013-2014

January	<ul style="list-style-type: none"> ▪ Budget staff meets to go over general action plans for the upcoming budget season and assign duties and responsibilities. ▪ Preliminary work begins on upcoming fiscal year budget for the Operating and Capital Improvement Program (CIP) budgets. ▪ Personnel summaries and salary data is sent to City departments to begin preparation of the Salary and Benefits portion of the budget.
February	<ul style="list-style-type: none"> ▪ Requests for fixed cost information as well as vehicle and equipment replacement data are sent out to the City departments. ▪ City Council participates in a Strategic Planning Retreat to review mission and vision statements and identify strategic priorities for the upcoming fiscal year. ▪ Budget Staff prepares and distributes 1st quarter financial reports and departmental forecasts.
March	<ul style="list-style-type: none"> ▪ Budget analysts prepare Department and Fund summaries, prepare and update the computer system, and finalize budget amounts for fixed costs. ▪ Budget analysts develop and analyze forecasts and preliminary rate models. ▪ Budget Staff meets with City Departments to review/discuss/revise CIP budget submissions.
April	<ul style="list-style-type: none"> ▪ Budget department kicks off new budget year with City departments. ▪ Analysts begin preliminary work with Departments and assist Departments in preparing their budget submittal. ▪ Continue analysis and preparation of the CIP budget.
May	<ul style="list-style-type: none"> ▪ Department budgets are due back to the Budget Office. ▪ Budget Analysts analyze and review base budget requests, requests for increases in funding via service level adjustments (SLAs), as well as budget reduction submittals with departments. ▪ Budget Staff prepares and distributes 2nd quarter financial reports and departmental forecasts. ▪ Budget Staff and Capital Projects Department meet with City Manager to review proposed CIP.
June	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budgets and meets with Department Directors and City Manager to discuss budget requests and service levels. ▪ Budget Staff and Capital Project Department present the proposed CIP to the Planning and Zoning Commission and Parks and Recreation Board.
July	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review.
August	<ul style="list-style-type: none"> ▪ Present Proposed Budget to City Council. ▪ Conduct budget workshops during scheduled Council meetings to review Proposed Operating and Capital Improvement Program budgets. ▪ Budget Staff prepares and distributes 3rd quarter financial reports and departmental forecasts.
September	<ul style="list-style-type: none"> ▪ Publish required Tax Notices. ▪ Conduct required Public Hearings. ▪ Council adoption of Budget and Tax Rate.
October	<ul style="list-style-type: none"> ▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
November-December	<ul style="list-style-type: none"> ▪ Budget Staff prepares and distributes 4th quarter financial reports and departmental forecasts. ▪ Conduct Departmental Reviews and Special Projects. ▪ Monitor Budget. ▪ Request for CIP budget submissions sent out to Departments.

General Fund

The General Fund accounts for all activities typically considered governmental functions of the City. These include Public Safety, Public Works, Parks and Recreation, as well as Planning and Development Services. Also included are the primary support services for these areas such as Fiscal Services, Information Technology, and administrative services in General Government.

The General Fund is budgeted using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The General Fund is influenced by current policies and approved policy changes. The policies include inter-fund equity, maintaining a balance between revenues and expenditures, and maintaining the level of service currently provided as the City experiences residential and commercial growth.

The FY13 revised General Fund revenue budget is \$55,511,225 and the FY13 year-end estimate is projected to be \$56,111,971. The FY13 year-end estimate for General Fund revenue is anticipated to be approximately \$600,000 over the FY13 revised budget. A significant portion of this is due to the year-end estimate for sales tax. The FY13 sales tax budget was anticipated to be at or near the FY12 actual sales tax collected. However, FY13 sales tax is projected to come in higher than budgeted by a little more than \$1,000,000. In addition, license and permit revenues are projected to be higher than budgeted.

Total approved FY14 General Fund revenues are \$57,569,303. This represents a 2.6% increase over the FY13 year-end estimate. A large portion of this increase is due to an increase in estimated sales tax revenue as a result of recent trending and a positive economy. Revenue projections are based on historical trends and consider economic variables that affect the City's revenue stream. Appendix D provides historical data on all General Fund revenue categories. Major revenue estimates and assumptions are explained below.

1. **Property Taxes** in FY14 are estimated to be \$14,513,579. The anticipated revenues are based on the approved operations and maintenance (O&M) tax rate of 23.2905 cents per \$100 valuation. The FY14 O&M portion of the tax rate reflects a net decrease of 0.2147 cents from the FY13 approved O&M portion of the tax rate. This represents the effective tax rate for FY14. The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.
2. **Sales Tax** is estimated to be \$23,495,000 in FY14; this projection reflects a 2.6% increase over the FY13 year-end estimate. The FY13 year-end estimate is projected to come in approximately \$1.0 million higher than budget. Sales tax revenue estimates are based on analysis of historical revenues and expected future retail sales and employment. Sales tax is the largest revenue stream in the General Fund, and is estimated to be approximately 40.81% of overall General Fund revenues.
3. **Mixed Drink and Franchise Taxes** are projected to be \$2,513,025, which is 1.0% above the FY13 revised budget. Mixed Drink Tax revenue decreased in FY13 due to state budget changes which reduce the City portion of the State's mixed drink tax. Franchise taxes include phone, cable, and natural gas.
4. **Licenses and Permit Revenue** in FY13 is anticipated to be higher than budgeted primarily due to the number and value of permits issued in the Northgate District. Revenues for FY14 are anticipated to be back in line with FY11. The past two years have been particularly high due to strong new development. The FY14 revenue is estimated to be \$1,075,376.
5. **Intergovernmental Revenues** for FY13 are anticipated to be higher than budgeted, \$441,500. The FY13 year-end estimate includes grant funds received in FY13 - grant funds are not budgeted until they are approved or received. Among the intergovernmental revenues the City anticipates receiving in FY13 are reimbursements from TAMU and CSISD for traffic control, escorts and various other services provided by the Police Department, and reimbursement from City of Bryan, TAMU, and Brazos County for a portion of the Staff Assistant position for the Joint Emergency Operations Center.

6. **Parks and Recreation** estimated revenues are \$158,450 in FY14. This amount includes an increase in revenue of \$25,000 for tournament fees due to the anticipated increase in field availability as larger tournaments will be using the new synthetic turf fields at Veteran's Park. Most of the Parks and Recreation revenue is recorded in the Recreation Fund.
7. **Other Service Charges** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, and Municipal Court. The approved revenues are projected to be \$2,664,519 in FY14, which includes an SLA for the reimbursement (estimated to be \$126,523 from CSISD) of an additional School Resource Officer in the Police Department. The FY14 estimated revenue reflects a slight increase over the estimated FY13 year-end revenue of \$2,473,525.
8. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These fines are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be \$3,263,792 in FY14.
9. **Investment earnings** are estimated at \$76,500 in the FY14 Approved Budget. Investment earnings in FY13 were adjusted down from the FY12 actual revenue to reflect very low interest rates. FY14 earnings are anticipated to remain relatively flat throughout FY14.
10. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. FY14 estimated revenue is \$345,937.
11. **Utility Transfers to the General Fund** are approved to be \$9,226,925 for FY14. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.
12. Approved Net Expenditures for FY14 are \$59,313,766 or 0.9% lower than the FY13 revised budget. The approved General Fund budget includes additional funds for public safety, street maintenance, and funds for salary increases.

Several cash funded capital projects are included in the non-departmental portion of the General Fund budget. These one-time expenditures are expected to be incurred in FY14. These include a transfer of \$121,777 to the Streets Projects Fund for intersection improvement projects; a transfer of \$75,000 to the Streets Projects Fund for street rehabilitation projects; a transfer of \$192,772 to the Streets Projects Fund for sidewalk improvement projects; and a transfer of \$200,000 to the General Government Projects Fund for the training associated with the first year implementation of the City's new Enterprise Resource Planning (ERP) System.

Also included in the non-departmental expenditures portion of the General Fund budget is the transfer out of the accumulated revenues received from the Public, Educational and Governmental (PEG) Access Channel Fees over the last several years. The PEG Fee has been collected for a number of years in the General Fund, but due to changes in legislative requirements, the PEG Fee Fund will be established in FY14. The transfer of accumulated revenues to the new PEG Fund will make tracking of the expenditures easier as use of the funds is restricted. Other non-departmental expenditures include general and administrative (G&A) transfers into the General Fund from various operating funds to pay for the services provided such as Accounting, Budget, Purchasing, Human Resources, Legal, etc. Interfund transfers (in and out), Public Agency Funding and Consulting services are also included in this section. A full listing of the non-departmental expenditures can be found in Appendix I of this document.

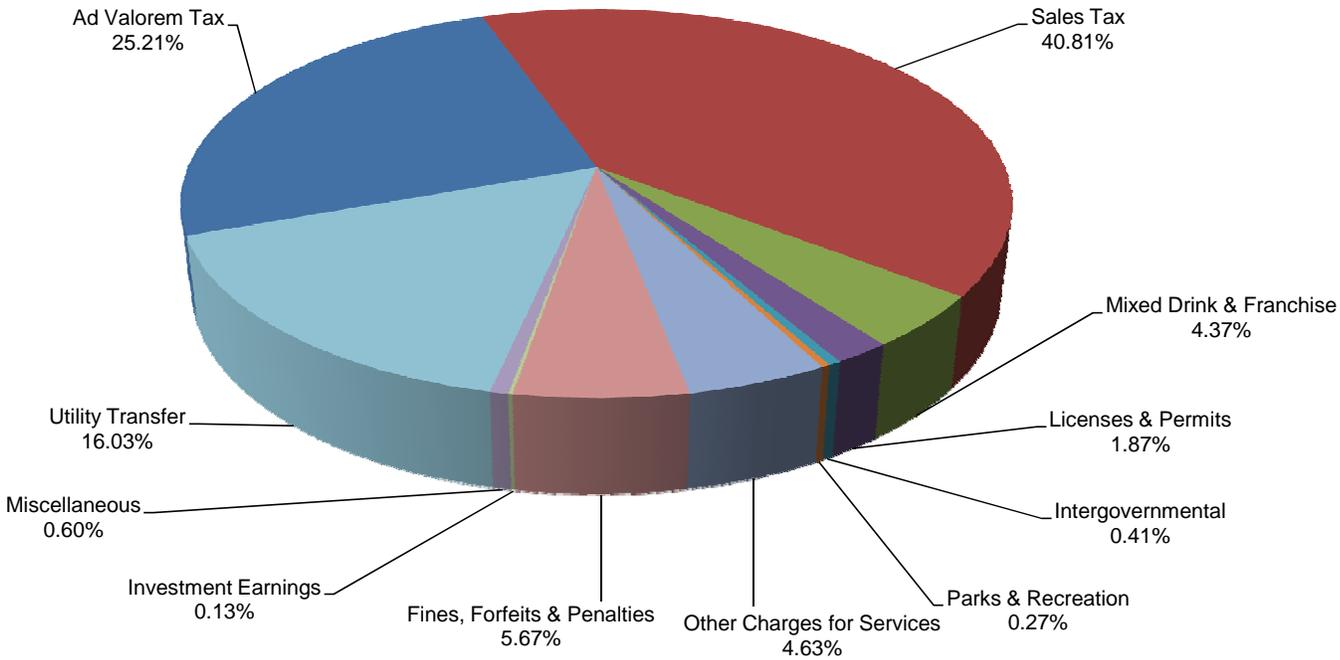
Several Service Level Adjustments (SLAs) are included in the FY14 Approved Budget. The detailed SLAs by department are included in each Department Summary. A full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

A total of 595.15 positions are included in the approved General Fund budget. This includes 583.40 full-time employees (FTEs) in the General Fund. Some employees, both full-time and part-time, code a portion of their time to other funds. The approved budget also includes 11.75 temporary/seasonal and part-time non-benefitted FTEs. Requests for increases in personnel were submitted as SLAs as part of the budget process. A full listing of personnel can be found in Appendix C.

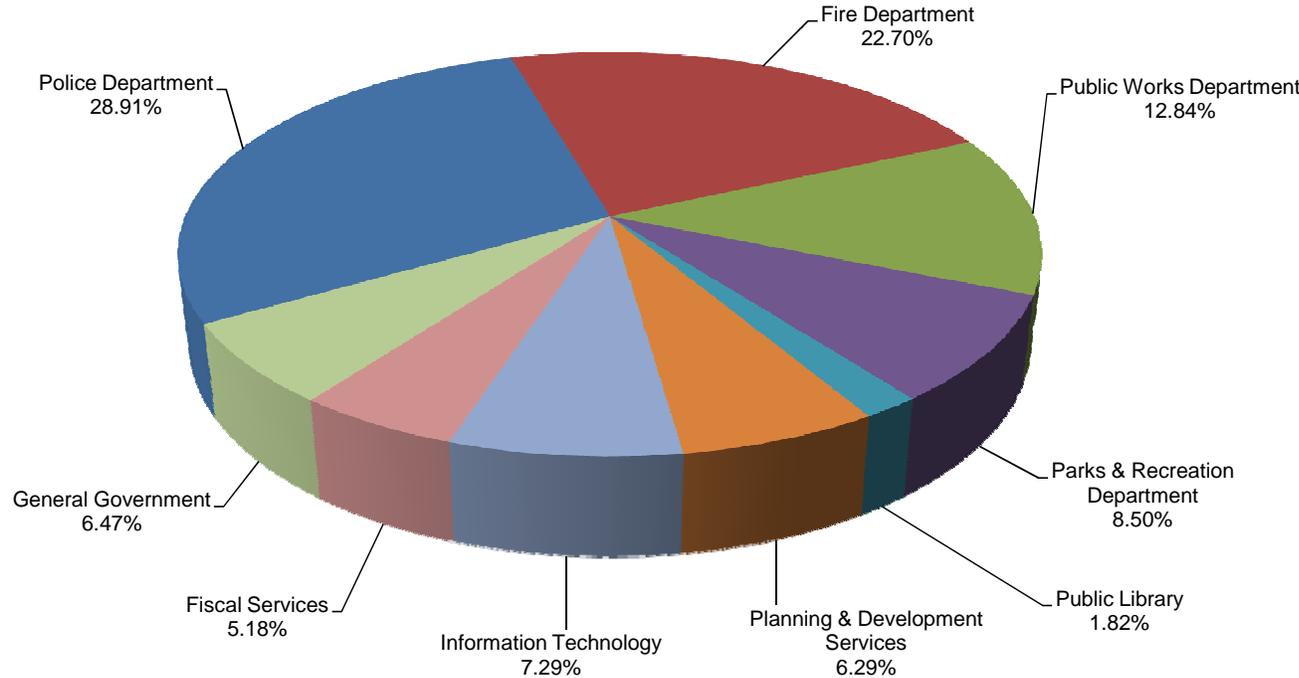
**City of College Station
General Fund
Fund Summary**

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change Budget FY13 to FY14
Beginning Fund Balance	\$ 11,319,965	\$ 13,930,040	\$ 13,930,040	\$ 11,418,222	\$ 11,418,222	
REVENUES:						
Ad Valorem Tax	\$ 13,477,878	\$ 14,033,828	\$ 13,913,828	\$ 14,513,579	\$ 14,513,579	3.4%
Sales Tax	21,498,319	21,726,000	22,895,000	23,495,000	23,495,000	8.1%
Mixed Drink & Franchise	2,551,014	2,487,314	2,534,743	2,513,025	2,513,025	1.0%
Licenses & Permits	1,481,742	997,932	1,162,200	1,075,376	1,075,376	7.8%
Intergovernmental	520,948	306,920	441,500	236,200	236,200	-23.0%
Parks & Recreation	95,965	151,800	99,800	158,450	158,450	4.4%
Other Charges for Services	2,472,769	2,757,885	2,473,525	2,537,996	2,664,519	-3.4%
Fines, Forfeits & Penalties	3,370,391	3,571,560	2,979,600	3,263,792	3,263,792	-8.6%
Investment Earnings	75,071	67,686	75,000	76,500	76,500	13.0%
Miscellaneous	491,164	261,375	387,850	345,937	345,937	32.4%
Utility Transfer	10,060,270	9,148,925	9,148,925	9,226,925	9,226,925	0.9%
TOTAL REVENUES	\$ 56,095,531	\$ 55,511,225	\$ 56,111,971	\$ 57,442,780	\$ 57,569,303	3.7%
TOTAL FUNDS AVAILABLE	\$ 67,415,496	\$ 69,441,265	\$ 70,042,011	\$ 68,861,002	\$ 68,987,525	-0.7%
EXPENDITURES:						
Police Department	\$ 15,465,611	\$ 17,123,395	\$ 17,063,576	\$ 16,741,912	\$ 17,236,201	0.7%
Fire Department	12,578,396	13,555,297	13,483,303	13,392,853	13,532,961	-0.2%
Public Works Department	6,655,631	7,629,516	7,409,100	7,249,933	7,666,020	0.5%
Parks & Recreation Department	4,329,869	4,917,494	4,825,223	4,659,707	5,069,707	3.1%
Public Library	1,072,551	1,013,116	1,008,205	1,085,099	1,085,099	7.1%
Planning & Development Services	3,523,742	3,687,018	3,651,082	3,560,623	3,752,133	1.8%
Information Technology	3,844,107	4,550,814	4,446,857	4,298,680	4,345,737	-4.5%
Fiscal Services	2,871,677	3,023,764	3,021,918	3,052,223	3,085,697	2.0%
General Government	3,766,155	3,832,863	3,695,946	3,816,015	3,849,852	0.4%
Total Operating Expenditures	\$ 54,107,739	\$ 59,333,277	\$ 58,605,210	\$ 57,857,045	\$ 59,623,407	0.5%
TRANSFERS:						
General & Administrative (Source) Use	\$ (4,721,577)	\$ (4,838,218)	\$ (4,838,218)	\$ (4,339,012)	\$ (4,339,012)	-10.3%
Interfund Transfers (Source) Use	2,612,330	2,669,341	2,331,207	1,791,726	1,650,326	-38.2%
Total Transfers (Sources) Uses	\$ (2,109,247)	\$ (2,168,877)	\$ (2,507,011)	\$ (2,547,286)	\$ (2,688,686)	24.0%
OTHER:						
Public Agency Funding	\$ 1,178,085	\$ 1,233,870	\$ 1,232,870	\$ 1,217,046	\$ 1,192,046	-3.4%
Consulting Services	47,498	78,333	48,333	46,667	46,667	
Capital Projects	164,870	1,033,527	1,084,527	589,549	589,549	
Other	230,967	200,248	-	233,840	233,840	16.8%
Contingency	-	159,860	159,860	430,559	316,943	98.3%
Total Other (Sources) Uses	\$ 1,621,420	\$ 2,705,838	\$ 2,525,590	\$ 2,517,661	\$ 2,379,045	-12.1%
TOTAL EXPENDITURES	\$ 53,619,912	\$ 59,870,238	\$ 58,623,789	\$ 57,827,420	\$ 59,313,766	-0.9%
Increase (Decrease) In Fund Balance	\$ 2,475,619	\$ (4,359,013)	\$ (2,511,818)	\$ (384,640)	\$ (1,744,463)	-60.0%
Measurement Focus Increase (Decrease)	\$ 134,456					
Ending Fund Balance	\$ 13,930,040	\$ 9,571,027	\$ 11,418,222	\$ 11,033,582	\$ 9,673,759	1.1%

General Fund - Revenues



General Fund - Department Expenditures



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

EXPENDITURE BY DEPARTMENT						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Police	\$ 15,465,611	\$ 17,123,395	\$ 17,063,576	\$ 16,741,912	\$ 17,236,201	0.66%
Fire	12,578,396	13,555,297	13,483,303	13,392,853	13,532,961	-0.16%
Public Works	6,655,631	7,629,516	7,409,100	7,249,933	7,666,020	0.48%
Parks and Recreation	4,329,869	4,917,494	4,825,223	4,659,707	5,069,707	3.10%
Library	1,072,551	1,013,116	1,008,205	1,085,099	1,085,099	7.11%
Planning and Development Services	3,523,742	3,687,018	3,651,082	3,560,623	3,752,133	1.77%
Information Technology	3,844,107	4,550,814	4,446,857	4,298,680	4,345,737	-4.51%
Fiscal Services	2,871,677	3,023,764	3,021,918	3,052,223	3,085,697	2.05%
General Government	3,766,155	3,832,863	3,695,946	3,816,015	3,849,852	0.44%
TOTAL	\$ 54,107,739	\$ 59,333,277	\$ 58,605,210	\$ 57,857,045	\$ 59,623,407	0.49%

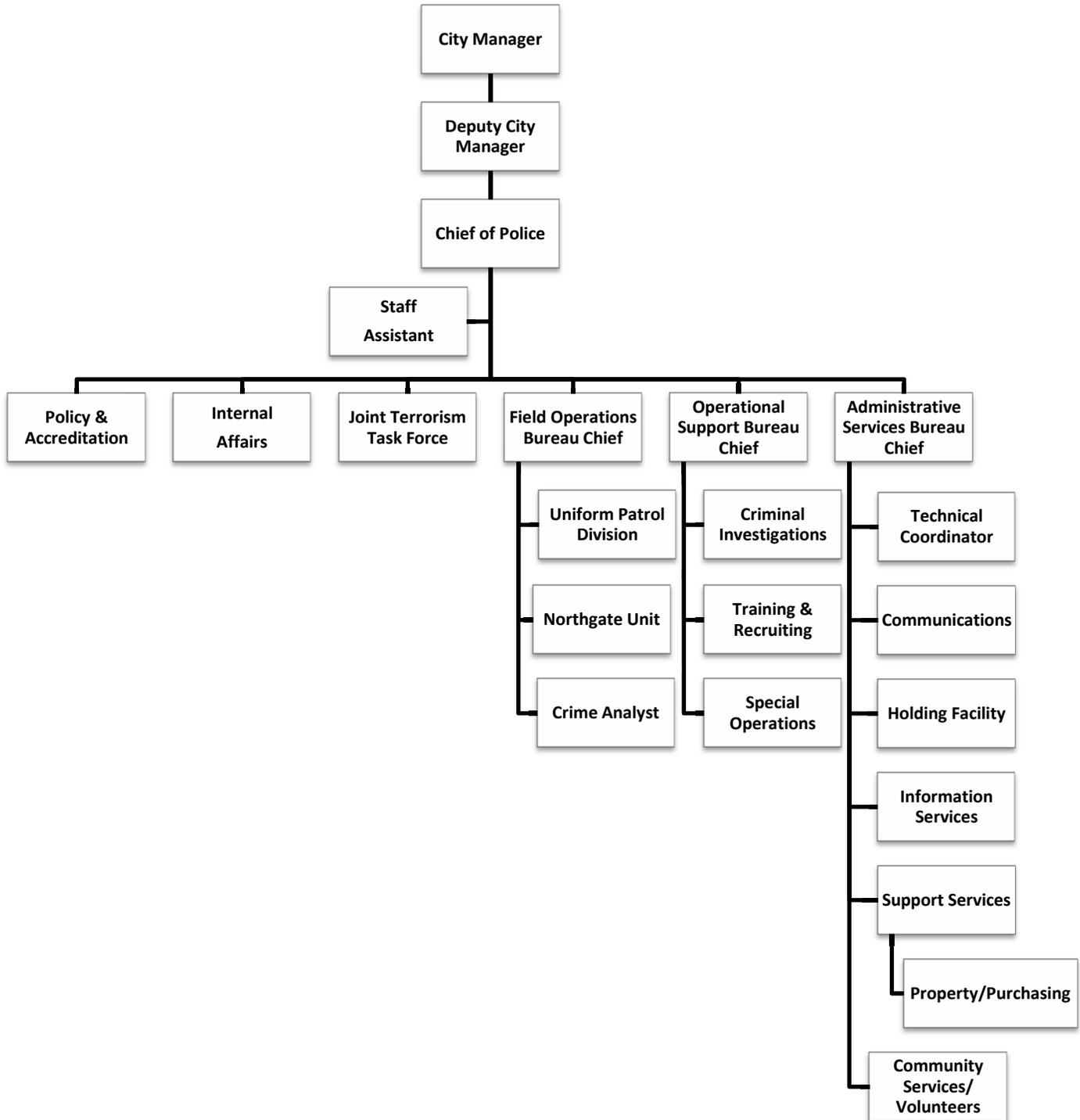
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 41,207,261	\$ 43,764,524	\$ 43,412,786	\$ 43,479,895	\$ 44,146,638	0.87%
Supplies	2,532,852	2,960,515	2,895,574	2,490,071	2,728,756	-7.83%
Maintenance	3,618,478	4,180,074	4,181,021	4,441,676	4,503,256	7.73%
Purchased Services	7,575,944	8,605,240	8,289,749	7,985,719	8,503,091	-1.19%
Capital Outlay	338,714	921,638	860,727	412,498	694,480	-24.65%
Indirect Costs*	(1,165,510)	(1,098,714)	(1,034,647)	(952,814)	(952,814)	-13.28%
TOTAL	\$ 54,107,739	\$ 59,333,277	\$ 58,605,210	\$ 57,857,045	\$ 59,623,407	0.49%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Police	184.50	182.50	192.50	192.50	196.50	2.08%
Fire	130.00	139.00	139.00	139.00	140.00	0.72%
Public Works	67.00	49.50	50.50	50.50	52.50	3.96%
Parks and Recreation	72.30	67.30	62.65	59.65	59.65	-4.79%
Library	-	-	-	-	-	N/A
Planning and Development Services	47.50	46.00	44.50	42.00	42.50	-4.49%
Information Technology	32.25	30.50	29.50	29.50	30.50	3.39%
Fiscal Services	38.50	38.50	38.50	39.00	39.00	1.30%
General Government	39.50	34.50	34.50	34.50	34.50	0.00%
TOTAL	611.55	587.80	591.65	586.65	595.15	0.59%

*Indirect Costs include administrative Parks and Recreation costs allocated to the Recreation Fund.

POLICE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Police
Department Summary**

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Police Administration	\$ 1,035,050	\$ 1,159,530	\$ 1,069,736	\$ 1,170,496	\$ 1,170,496	0.95%
Uniform Patrol	7,506,788	7,473,399	7,749,881	7,286,926	7,381,990	-1.22%
Criminal Investigation	1,857,997	1,827,778	1,813,007	1,830,991	1,899,642	3.93%
Recruiting and Training	480,354	632,517	630,802	487,255	513,831	-18.76%
Support Services*	1,796,736	2,494,696	2,400,549	2,383,975	2,536,330	1.67%
Communication / Jail	1,801,794	1,855,538	1,905,287	1,904,244	1,948,973	5.04%
Special Operations*	647,222	1,293,371	1,136,992	1,301,692	1,408,606	8.91%
Information Services	339,670	386,566	357,322	376,333	376,333	-2.65%
TOTAL	\$ 15,465,611	\$ 17,123,395	\$ 17,063,576	\$ 16,741,912	\$ 17,236,201	0.66%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 13,234,574	\$ 14,279,412	\$ 14,213,073	\$ 14,185,714	\$ 14,441,383	1.13%
Supplies	591,243	1,059,663	1,072,919	700,746	809,668	-23.59%
Maintenance	233,952	276,729	263,943	324,014	340,119	22.91%
Purchased Services	1,376,698	1,430,675	1,444,631	1,531,438	1,618,219	13.11%
Capital Outlay	29,144	76,916	69,010	-	26,812	-65.14%
TOTAL	\$ 15,465,611	\$ 17,123,395	\$ 17,063,576	\$ 16,741,912	\$ 17,236,201	0.66%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Police Administration	10.00	10.00	11.00	11.00	11.00	0.00%
Uniform Patrol	96.50	96.50	93.00	93.00	94.00	1.08%
Criminal Investigation	20.00	20.00	21.00	21.00	22.00	4.76%
Recruiting and Training	4.00	4.00	4.00	4.00	4.00	0.00%
Support Services*	1.00	1.00	5.00	5.00	5.00	0.00%
Communication / Jail	35.00	35.00	35.00	35.00	36.00	2.86%
Special Operations*	9.00	9.00	16.50	16.50	17.50	6.06%
Information Services	9.00	7.00	7.00	7.00	7.00	0.00%
TOTAL	184.50	182.50	192.50	192.50	196.50	2.08%

	One-Time	Recurring	Total	Revenue**	Net Total
Service Level Adjustments					
School Resource Officer	\$ 82,906	\$ 85,792	\$ 168,698	\$ (126,523)	\$ 42,175
Patrol Sergeant	21,378	97,300	118,678	-	118,678
Retention of 4 Patrol Fleet Vehicles	4,582	2,240	6,822	-	6,822
Crime Scene Technician	6,516	57,635	64,151	-	64,151
Northgate Satellite Office	21,855	-	21,855	-	21,855
Tactical Budget	-	35,000	35,000	-	35,000
Detention Officer	1,586	43,799	45,385	-	45,385
Criminal Investigations Operations & Maintenance	-	4,500	4,500	-	4,500
Tasers	-	15,200	15,200	-	15,200
Bicycle Equipment Maintenance	-	4,000	4,000	-	4,000
Recruiting & Training Operations & Maintenance	-	10,000	10,000	-	10,000
Police SLA Total	\$ 138,823	\$ 355,466	\$ 494,289	\$ (126,523)	\$ 367,766

*During FY13 the Police Department reorganized personnel and budget to align more closely with organizational needs. This reorganization included renaming two divisions, Support Services (formerly Quartermaster) and Special Operations (formerly Special Services).

**Revenue is not reflected on the financial portion of this schedule because this schedule only reflects the operations and maintenance budget and department expenditures.

PERFORMANCE MEASURES - POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

The Police Department, in partnership with our community strives to reduce crime, the fear of crime and improve the quality of life by upholding laws, protecting lives and property, and providing a safe and secure environment.

STRATEGIC GOAL: Provide effective intelligence based and geographically oriented Police Services designed to improve citizen's safety, foster neighborhood integrity, and maintain a positive environment for the continued development of the City.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations

Comments (if applicable): While our Major crime is down from the same time period compared to last year, our motor vehicle crashes are up slightly.

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
OBJECTIVES AND MEASURES: Reduce the amount of crime and disorder that occurs in the city.	II					
Decrease the number of part 1 crimes that occur within the city annually through preventive patrol, education and enforcement.		Effectiveness	Yes	Yes	Yes	Yes
OBJECTIVES AND MEASURES: Improve safety on public roadways.	II and V					
Reduce the number of motor vehicle crashes occurring in the city annually through education and enforcement.		Effectiveness	No	Yes	Yes	Yes

STRATEGIC GOAL: Reduce the fear of crime and disorder perceived by citizens through education.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations

Comments (if applicable):

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
OBJECTIVES AND MEASURES: Reduce the fear of crime and disorder perceived by citizens through education.	II					
Increase the number of presentations and public service announcements related to public safety.		Output	**	Yes	Yes	Yes
Provide feedback to the community through various means as it relates to crime patterns and or the lack of crime in their particular geographical area.		Effectiveness	**	Yes	Yes	Yes

STRATEGIC GOAL: Develop and maintain effective partnerships between the community and the police department to identify concerns and provide opportunities for shared problem solving.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations

Comments (if applicable):

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
OBJECTIVES AND MEASURES: Develop and maintain partnerships with citizen, business and community organizations.	II and III					
Increase the number of citizen and business contacts made by officers in their assigned geographical areas.		Output	Yes	Yes	Yes	Yes
Offer Citizens Police Academy twice annually to provide insight and education related to the policing profession.		Output	Yes	Yes	Yes	Yes
Track the number of Community Oriented Policing Projects addressed and resolved.		Output	15	45	45	25

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

I. Financially Sustainable City	IV. Diverse Growing Economy
II. Providing Core Services and Infrastructure	V. Improving Mobility
III. Neighborhood Integrity	VI. Sustainable City

** New measure

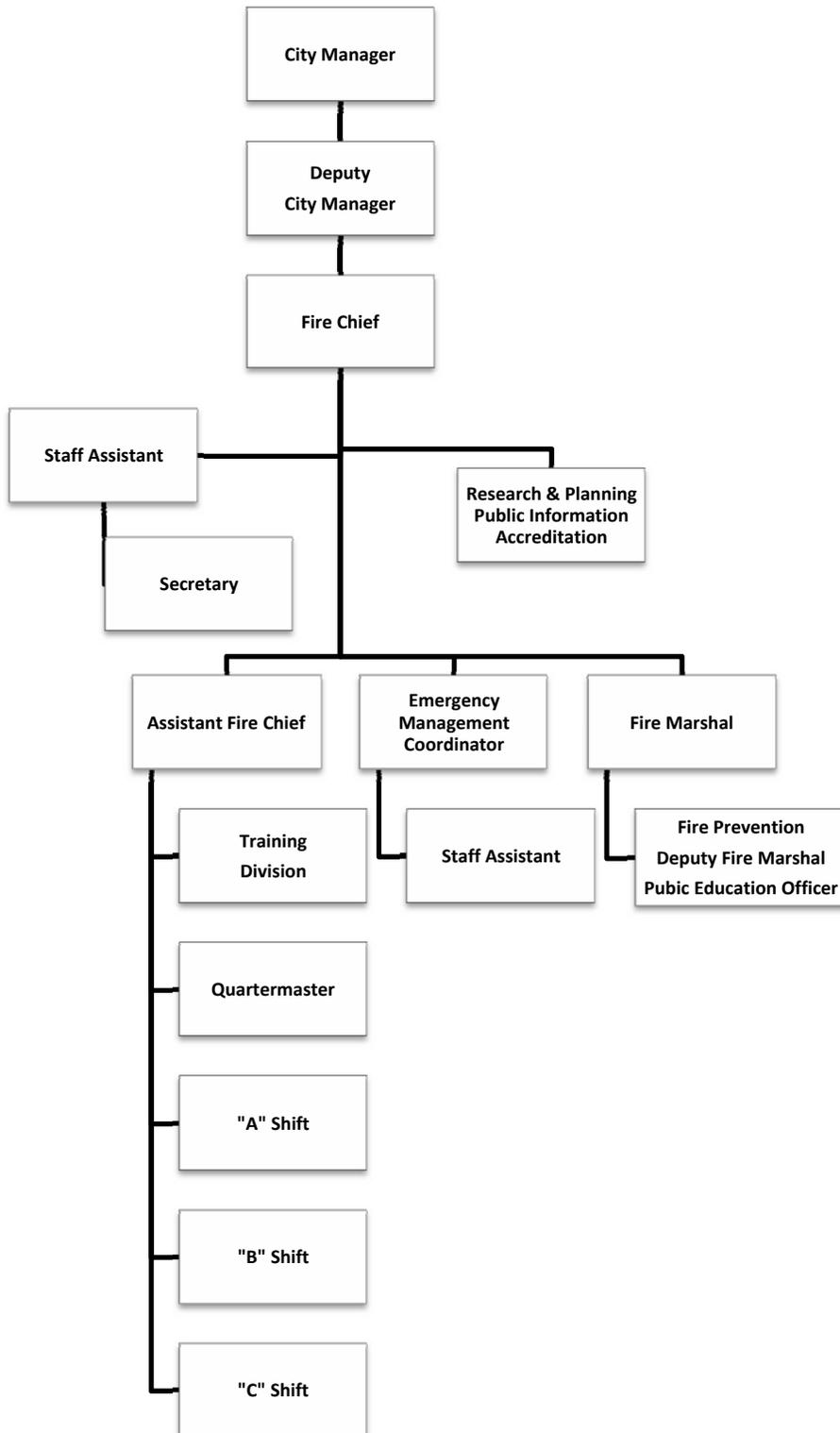


CITY OF COLLEGE STATION

Home of Texas A&M University®

FIRE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Fire
Department Summary**

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Fire Administration	\$ 507,791	\$ 532,863	\$ 543,353	\$ 530,590	\$ 530,590	-0.43%
Emergency Management	226,275	249,144	243,600	251,359	251,359	0.89%
Fire Suppression	7,929,012	8,362,538	8,433,029	8,368,954	8,368,954	0.08%
Fire Prevention	697,694	699,416	686,447	681,798	681,798	-2.52%
Emergency Medical Services	3,217,624	3,711,336	3,576,874	3,560,152	3,700,260	-0.30%
TOTAL	\$ 12,578,396	\$ 13,555,297	\$ 13,483,303	\$ 13,392,853	\$ 13,532,961	-0.16%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 10,526,033	\$ 11,627,156	\$ 11,670,398	\$ 11,482,286	\$ 11,596,260	-0.27%
Supplies	799,980	606,935	587,226	582,741	596,108	-1.78%
Maintenance	199,521	220,531	218,567	227,049	227,049	2.96%
Purchased Services	1,033,581	1,100,675	1,007,112	1,100,777	1,113,544	1.17%
Capital Outlay	19,281	-	-	-	-	N/A
TOTAL	\$ 12,578,396	\$ 13,555,297	\$ 13,483,303	\$ 13,392,853	\$ 13,532,961	-0.16%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Fire Administration	5.00	5.00	5.00	5.00	5.00	0.00%
Emergency Management	2.00	2.00	2.00	2.00	2.00	0.00%
Fire Suppression	78.00	87.00	86.00	86.00	86.00	0.00%
Fire Prevention	6.00	6.00	6.00	6.00	6.00	0.00%
Emergency Medical Services	39.00	39.00	40.00	40.00	41.00	2.50%
TOTAL	130.00	139.00	139.00	139.00	140.00	0.72%

Service Level Adjustments	One-Time	Recurring	Total
EMS Supervisor/Safety Officer	\$ 18,867	\$ 121,241	\$ 140,108
Fire SLA Total	\$ 18,867	\$ 121,241	\$ 140,108

PERFORMANCE MEASURES - FIRE DEPARTMENT

DEPARTMENT DESCRIPTION

The Fire Department focuses on the delivery of emergency services to ensure public safety in the areas of Fire Administration, Emergency Management, Fire Suppression, Fire Prevention and Emergency Medical Services.

STRATEGIC GOAL: Manage consistent with City Manager direction, Council Strategic Plan, approved budget, department service business plan.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Remain at or above approved budget	I					
Expenditures are within budget		Efficiency	100%	97%	97%	97%
Compliant with all state and federal reporting requirements	II					
% of time department is compliant with state and federal reporting requirements		Efficiency	100%	100%	100%	100%
Complete all planning, training and exercise requirements	II					
% of time all planning, training and exercise requirements are met		Effectiveness	100%	100%	100%	100%

STRATEGIC GOAL: Provide timely, effective and efficient response and mitigation for Fire, EMS, Rescue and Hazardous Materials Emergencies.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
First arriving unit is on scene within 5.5 minutes	II					
% of time first arriving unit is on scene within Council adopted drive time of 5.5 minutes		Effectiveness	80%	85%	85%	85%
Ensure patient's condition remains the same or improves during transport to medical facility	II					
% of time patients condition remained the same or improved during transport to medical facility		Effectiveness	99%	98%	98%	98%
Maintain ISO rating of 2 or better	II					
% of time ISO rating is 2 or better		Effectiveness	100%	100%	100%	100%

STRATEGIC GOAL: Provide quality Fire Inspections, Systems Tests, Plan Reviews, Public Education and Fire Investigations in a professional and timely manner.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Fire Marshal's Office Activities	II					
Total number of activities completed		Effectiveness	2169	2000	2000	2000
Conduct Citizen's Fire Academy	II					
Completion of Citizen's Fire Academy		Effectiveness	100%	100%	100%	100%

*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)

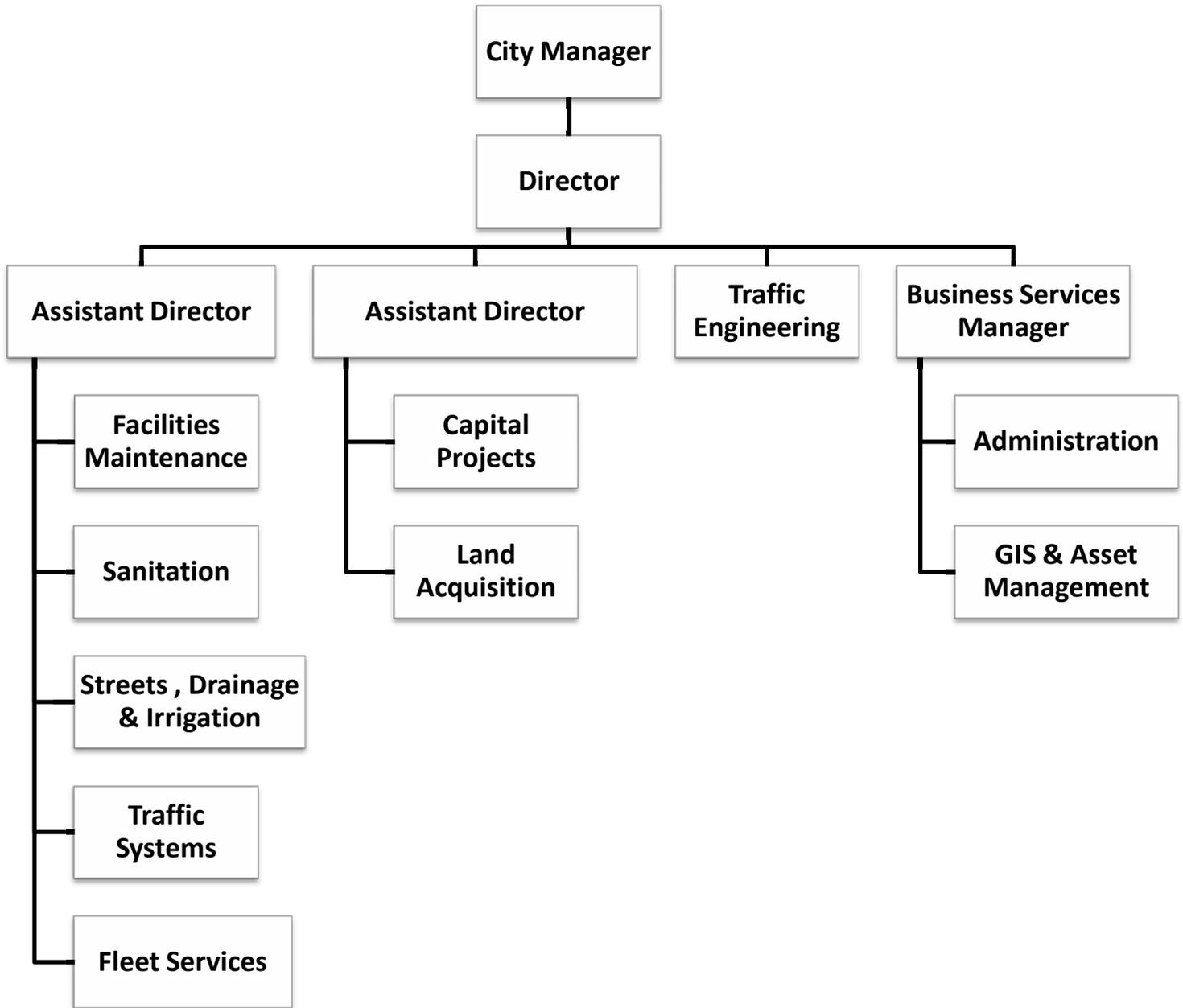
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|--|-----------------------------|
| I. Financially Sustainable City | IV. Diverse Growing Economy |
| II. Providing Core Services and Infrastructure | V. Improving Mobility |
| III. Neighborhood Integrity | VI. Sustainable City |



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

PUBLIC WORKS

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Public Works Administration	\$ 433,187	\$ 497,028	\$ 492,771	\$ 548,704	\$ 548,704	10.40%
Traffic Engineering	112,509	260,748	166,405	112,794	259,900	-0.33%
Facilities Maintenance	1,211,155	1,594,444	1,543,202	1,396,128	1,487,944	-6.68%
Capital Projects	788,032	818,754	779,677	795,778	795,778	-2.81%
Streets Maintenance	3,037,480	3,093,219	3,083,904	3,243,556	3,402,815	10.01%
Traffic Signs and Markings	317,931	341,299	320,911	348,925	363,925	6.63%
Irrigation Maintenance	111,901	114,598	110,535	114,604	114,604	0.01%
Traffic Signals	643,436	909,426	911,695	689,444	692,350	-23.87%
TOTAL	\$ 6,655,631	\$ 7,629,516	\$ 7,409,100	\$ 7,249,933	\$ 7,666,020	0.48%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 3,191,022	\$ 3,398,817	\$ 3,313,489	\$ 3,425,679	\$ 3,561,121	4.78%
Supplies	311,721	335,481	337,084	315,733	350,890	4.59%
Maintenance	1,813,910	1,955,871	1,954,723	2,175,736	2,215,986	13.30%
Purchased Services	1,326,120	1,862,388	1,726,845	1,332,785	1,538,023	-17.42%
Capital Outlay	12,858	76,959	76,959	-	-	-100.00%
TOTAL	\$ 6,655,631	\$ 7,629,516	\$ 7,409,100	\$ 7,249,933	\$ 7,666,020	0.48%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Public Works Administration	4.00	3.50	4.50	5.50	5.50	22.22%
Traffic Engineering	2.00	1.00	1.00	1.00	2.00	100.00%
Facilities Maintenance	7.00	7.00	7.00	7.00	8.00	14.29%
Capital Projects*	10.00	9.00	9.00	8.00	8.00	-11.11%
Streets Maintenance	19.00	18.00	18.00	18.00	18.00	0.00%
Drainage Maintenance**	15.00	-	-	-	-	N/A
Traffic Signs and Markings	3.00	3.00	3.00	3.00	3.00	0.00%
Irrigation Maintenance	2.00	2.00	2.00	2.00	2.00	0.00%
Public Works Engineering	-	-	-	-	-	N/A
Traffic Signals	5.00	6.00	6.00	6.00	6.00	0.00%
TOTAL	67.00	49.50	50.50	50.50	52.50	3.96%

* The Capital Projects Department moved back into the Public Works Department in FY12. FY11 Actuals are reported on this summary as well.

** The Drainage Maintenance Division moved out of Public Works and into the Drainage Fund in FY12.

Service Level Adjustments	One-Time	Recurring	Total
Facility Maint Tech	\$ 2,500	\$ 49,316	\$ 51,816
Street Rehabilitation	100,000	-	100,000
Building Roof Replacements	40,000	-	40,000
Asphalt Paver Upgrade	40,000	5,250	45,250
Signs and Marking Equipment	15,000	-	15,000
Traffic Systems Studies (Signal Warrant Study)	50,000	-	50,000
Traffic Engineering Position	7,080	90,026	97,106
GPS Vehicle Tracking	6,377	10,538	16,915
Public Works SLA Total	\$ 260,957	\$ 155,130	\$ 416,087

PERFORMANCE MEASURES - PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Public Works Department provides maintenance of the City's streets, drainage infrastructure and traffic system. It is also responsible for managing the City's capital improvement plan, solid waste collection services, as well as fleet and facilities maintenance.

STRATEGIC GOAL: Maintain and rehabilitate equipment, facilities, and infrastructure on a strategic schedule

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
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OBJECTIVES AND MEASURES:
Implement a comprehensive pavement management plan I, II, III, V

% of scheduled Preventative Maintenance completed		Effectiveness	**	100%	100%	100%
% of scheduled Corrective Maintenance completed		Effectiveness	**	100%	100%	100%
% of scheduled Pavement Rehabilitation completed		Effectiveness	**	100%	100%	100%

** This is a new measure for FY13. Public Works is implementing a comprehensive pavement management plan that will go into effect beginning in FY13.

Protect infrastructure through a proactive drainage maintenance plan I, II, III

% of scheduled drainage improvement projects completed		Effectiveness	100%	100%	100%	100%
Linear feet of system cleaned or improved		Output	41,674	20,000	20,000	20,000

** Tracking of scheduled drainage improvement projects began in FY12.

Maintain clean, safe and comfortable City facilities for employees and citizens I, II

Ratio of reactive maintenance labor hours to preventative maintenance labor hours		Efficiency	1.04:1	1.20:1	1.20:1	2.50:1
Current service contracts for janitorial service, pest control, elevator maintenance, fire inspections and monitoring		Output	Yes	Yes	Yes	Yes

STRATEGIC GOAL: Plan for and invest in infrastructure, facilities, services, and equipment necessary to meet projected growth and future needs

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
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OBJECTIVES AND MEASURES:
Deliver quality capital projects within the defined scope, timeline and budget I, II, III, IV, V

# of projects scheduled to be in planning or design		Output	**	**	8	20
# of projects scheduled to be under construction		Output	**	**	14	11
# of projects completed		Output	**	**	18	16

** This is a new measure for FY13. Public Works has not tracked this data in this format prior to FY13.

STRATEGIC GOAL: Invest in, maintain, and rehabilitate the City's traffic system to minimize traffic congestion and maximize efficiency

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
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OBJECTIVES AND MEASURES:
Maintain and repair traffic signals, traffic signs, and pavement markings I, II, III, V

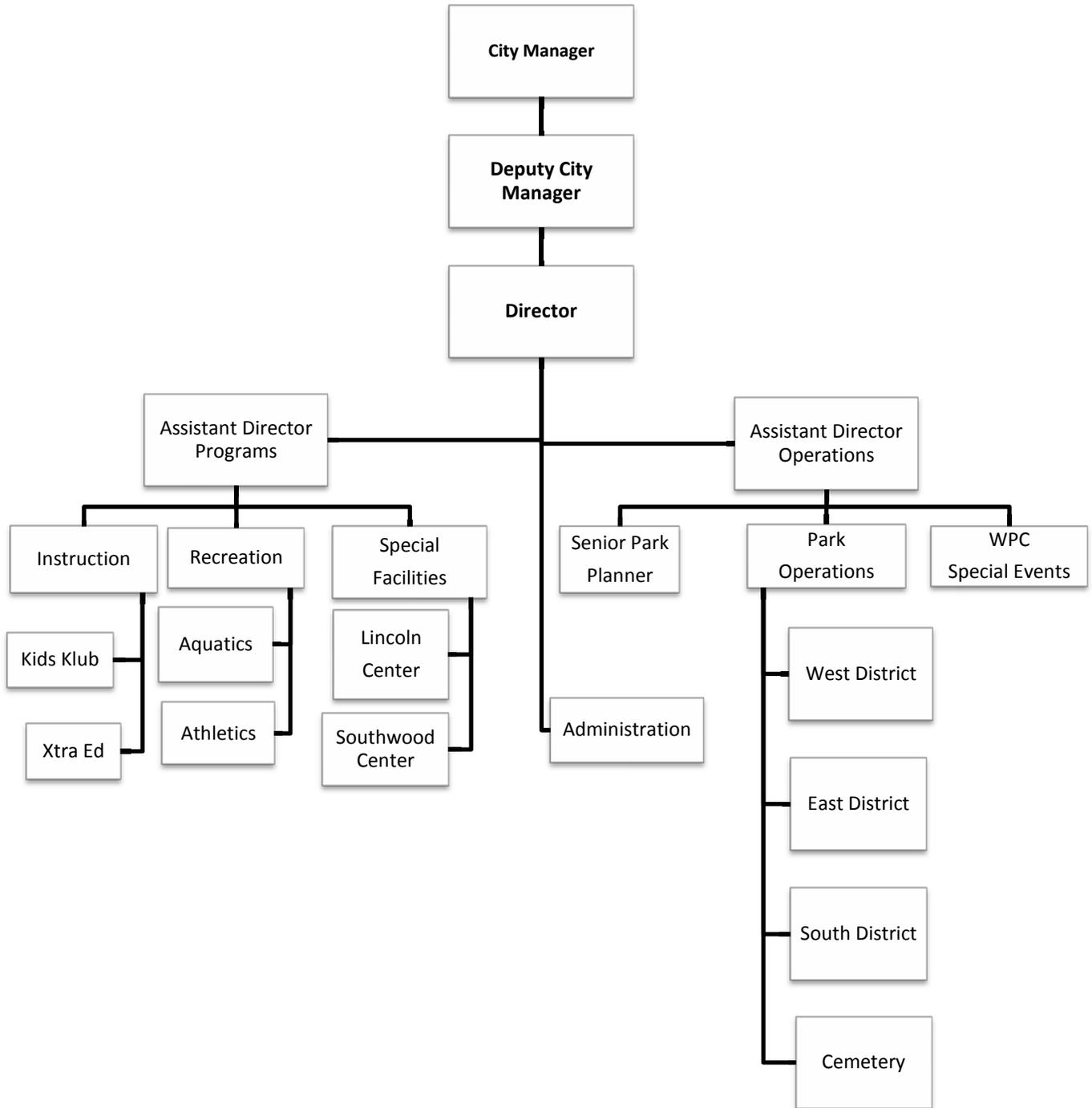
% of traffic signal cabinets/intersections inspected and tested monthly		Effectiveness	100%	100%	100%	100%
Linear miles of pavement markings installed or replaced		Output	102	50	50	50
# of traffic signs installed or replaced		Output	1352	1575	1575	1500

Study transportation issues proactively in advance of growth		II, III, IV, V				
# of internal transportation issues studied	Output	**	25	10	10	
# of external transportation issues studied	Output	**	100	80	100	
** This is a new measure for FY13. Public Works has not tracked this data prior to FY13.						
STRATEGIC GOAL:	Provide affordable and reliable services with an emphasis on sustainability of our natural resources and infrastructure					
Reporting Frequency:	Quarterly					
Trend:	↑ at or above expectations	Comments (if applicable):				
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Maintain affordable and competitive Sanitation rates	I, II, III, VI					
Cost per ton of Residential collection		Efficiency	\$119.02	\$145.21	\$145.21	\$148.84
# of Residential customers per Route Manager		Output	1,705	2,133	1,957	1,965
Cost per ton of Commercial collection		Efficiency	\$64.28	\$72.95	\$72.95	\$79.80
# of Commercial customers per Route Manager		Output	121	121	121	123
Increase solid waste landfill diversion through recycling programs/education	I, II, VI					
% of landfill diversion due to recycling or clean, green programs		Effectiveness	20%	17%	19%	20%
# of educational programs/seminars		Output	17	20	20	20
Implement a cost-effective and energy-efficient fleet	I, VI					
# of Preventative Maintenance work orders per day		Efficiency	4.84	7	7	7
Total number of hybrid or alternative fuel vehicles in City fleet		Effectiveness	19	20	20	20
*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)						
I. Financially Sustainable City		IV. Diverse Growing Economy				
II. Providing Core Services and Infrastructure		V. Improving Mobility				
III. Neighborhood Integrity		VI. Sustainable City				

** New measure

PARKS AND RECREATION

CITY OF COLLEGE STATION



City of College Station Parks and Recreation Department Summary

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Administration	\$ 496,808	\$ 313,582	\$ 294,651	\$ 282,646	\$ 282,646	-9.87%
Recreation	745,954	869,716	957,817	860,106	1,015,106	16.72%
Special Facilities	52,374	6,628	3,375	6,628	6,628	0.00%
Parks Operations	2,011,169	3,265,784	3,091,762	3,087,505	3,341,015	2.30%
Cemetery*	1,023,564	461,784	477,618	422,822	424,312	-8.11%
TOTAL	\$ 4,329,869	\$ 4,917,494	\$ 4,825,223	\$ 4,659,707	\$ 5,069,707	3.10%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits**	\$ 3,289,803	\$ 3,316,861	\$ 3,244,293	\$ 3,117,739	\$ 3,222,739	-2.84%
Supplies	281,020	384,928	369,439	379,132	443,022	15.09%
Maintenance	479,341	696,673	690,153	662,949	671,174	-3.66%
Purchased Services	1,356,725	1,538,782	1,427,763	1,452,701	1,480,586	-3.78%
Capital Outlay	88,490	78,964	128,222	-	205,000	159.61%
Indirect Costs	(1,165,510)	(1,098,714)	(1,034,647)	(952,814)	(952,814)	-13.28%
TOTAL	\$ 4,329,869	\$ 4,917,494	\$ 4,825,223	\$ 4,659,707	\$ 5,069,707	3.10%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Administration	10.50	9.50	6.50	6.50	6.50	0.00%
Recreation**	9.30	9.30	9.40	9.40	9.40	0.00%
Special Facilities	2.00	1.00	-	-	-	N/A
Parks Operations	35.00	34.00	39.75	39.75	39.75	0.00%
Cemetery*	15.50	13.50	7.00	4.00	4.00	-42.86%
TOTAL	72.30	67.30	62.65	59.65	59.65	-4.79%

Service Level Adjustments	One-Time	Recurring	Total
Parks Operations and Cemetery O&M	\$ -	\$ 50,000	\$ 50,000
Court Resurfacing	50,000	-	50,000
Playground Equipment & Resurfacing	75,000	-	75,000
Park Amenities Replacement/Improvements	35,000	-	35,000
Pavillion Repairs and Replacements	25,000	-	25,000
Athletic Field Maintenance Equipment	20,000	-	20,000
TAAF Games of Texas (reimbursed with HOT Funds)	50,000	-	50,000
Tournament Crew Part-Time Staff (reimbursed with HOT Funds)	105,000	-	105,000
Parks and Recreation SLA Total	\$ 360,000	\$ 50,000	\$ 410,000

* The decrease from the FY13 budget to the FY14 budget is due to outsourcing mowing for cemeteries.

** In both FY11 and FY12, certain PARD positions were moved from the General Fund to the Recreation Fund

PERFORMANCE MEASURES - PARKS AND RECREATION DEPARTMENT

DEPARTMENT DESCRIPTION

To provide a diversity of facilities and leisure services to our citizens.

STRATEGIC GOAL: To Provide Facilities and Programs as per the 2011- 2020 Parks and Recreation Master Plan.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Objective: Maintain 7 Acres of Parkland per 1000 Citizens	II and III					
Measure: Population		Effectiveness	97,888	98,171	98,171	101,001
Measure: # Acres of Neighborhood		Effectiveness	346.06	361.26	361.26	355.54
Measure: # Acres of Community Park Land		Effectiveness	299.31	316.31	316.31	316.31
Measure: # of Acres per 1,000 Citizens		Effectiveness	6.59	7	7	6.65
Measure: Total # of Parks		Effectiveness	54	54	54	55
Measure: # CIP Projects Completed		Effectiveness	12	11	11	8
Objective: Provide High Quality Services to Citizens	II					
Measure: # of Programs Offered		Effectiveness	<i>See Recreation Fund Performance Measures</i>			
Measure: # of Special Events & Tournaments Held		Effectiveness	27	125	125	6
Objective: Conduct Citizen Satisfaction Surveys	II					
Measure: # of Citizen Satisfaction Surveys Conducted		Efficiency	**	Per Ea. Program	Per Ea. Program	17
Measure: Customer Overall Satisfaction		Effectiveness	**	90%	90%	90%

STRATEGIC GOAL: To Provide and Maintain Quality Parks, Facilities and Urban Landscaping

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

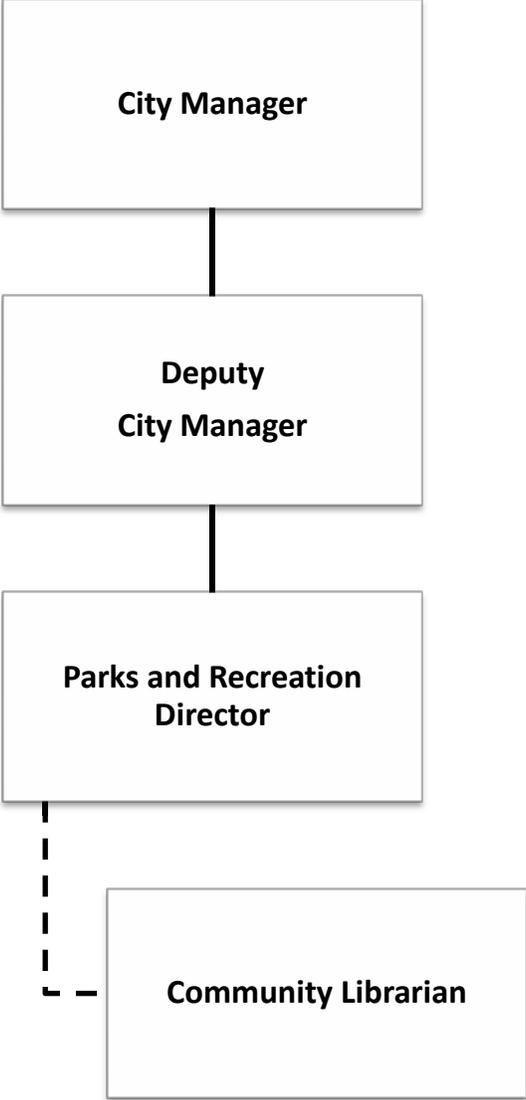
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Objective: Maintain 90% Park Maintenance Standard Score	II and III					
Measure: # of Inspections Conducted		Efficiency	932	1,032	1,032	927
Measure: # of Sites Inspected		Efficiency	44	55	55	55
Measure: Park Maintenance Standard Score		Effectiveness	89%	92%	89%	90%
Objective: Number of Acres Maintained	II and III					
Measure: # of Parks Maintained In-house		Effectiveness	12	16	16	16
Measure: # of Parks Contracted Out		Effectiveness	39	39	39	42
Measure: # of Acres Maintained In-house		Effectiveness	835.85	835.85	835.85	835.85
Measure: # of Acres Contracted Out		Effectiveness	373.81	373.81	373.81	383.29
Measure: # of Acres Undeveloped		Effectiveness	106.71	106.71	106.71	106.71
Objective: Support Programs and Events	II and III					
Measure: # of Special Events Supported		Effectiveness	20	85	65	70
Measure: # of Athletic Events Supported		Effectiveness	90	40	40	35
Objective: Maintain Urban Forest and Landscaping	II					
Measure: # of Trees Planted		Effectiveness	19	50	84	100
Measure: # of Trees Removed		Efficiency	1051	350	890	950
Measure: # of Horticulture Beds Maintained		Efficiency	116	80	29	29

STRATEGIC GOAL:	Provide City Cemetery Spaces, Grounds Maintenance, and Customer Service					
Reporting Frequency:	Quarterly					
Trend:	↑ at or above expectations		Comments (if applicable):			
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Objective: Actual Acreage Maintained	II and III					
Measure: College Station Cemetery		Effectiveness	18.5	18.5	18.5	18.5
Measure: Memorial Cemetery Acreage		Effectiveness	36.57	36.57	36.57	36.57
Measure: Aggie Field of Honor Acreage		Effectiveness	20	20	20	20
Objective: Provide Cemetery Space (Regular, Infant, Niche)	II					
Measure: # Spaces Available College Station Cemetery		Effectiveness	114	91	91	99
Measure: # Spaces Available in Memorial Cemetery		Effectiveness	3,153	2,969	2,969	2,574
Measure: # Spaces Available in Aggie Field of Honor		Effectiveness	1,976	1,866	1,866	1,827
Measure: # Columbarium Niches Available		Effectiveness	582	506	506	476
Objective: Facilitate Space Sales and Burials	II					
Measure: # Spaces Sold College Station		Effectiveness	40	15	15	10
Measure: # Spaces Sold in Memorial		Effectiveness	128	135	135	100
Measure: # Spaces Sold in Aggie Field of		Effectiveness	67	102	102	100
Measure: # Columbarium Niches Sold		Effectiveness	62	70	70	30
Measure: Total Burials in all Cemeteries		Effectiveness	114	125	125	170
*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)						
I. Financially Sustainable City			IV. Diverse Growing Economy			
II. Providing Core Services and Infrastructure			V. Improving Mobility			
III. Neighborhood Integrity			VI. Sustainable City			

**New Measure

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



**City of College Station
Library
Department Summary**

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Library	\$ 1,072,551	\$ 1,013,116	\$ 1,008,205	\$ 1,085,099	\$ 1,085,099	7.11%
TOTAL	\$ 1,072,551	\$ 1,013,116	\$ 1,008,205	\$ 1,085,099	\$ 1,085,099	7.11%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	4,541	1,341	1,301	1,322	1,322	-1.42%
Maintenance	2,764	1,900	1,740	2,007	2,007	5.63%
Purchased Services	1,022,886	962,850	957,483	1,041,770	1,041,770	8.20%
Capital Outlay	42,360	47,025	47,681	40,000	40,000	-14.94%
TOTAL	\$ 1,072,551	\$ 1,013,116	\$ 1,008,205	\$ 1,085,099	\$ 1,085,099	7.11%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Library	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	N/A

PERFORMANCE MEASURES - LIBRARY

DEPARTMENT DESCRIPTION

The Community Library System is responsible for library services in Brazos County. The Larry J. Ringer Library serves as the College Station component of that system.

STRATEGIC GOAL: Provide helpful, friendly, customer-oriented library services to Brazos County residents.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations

Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Objective: Conduct Program Surveys	II					
Measure: Customer Overall Satisfaction Rating		Effectiveness	90%	90%	90%	90%
Measure: Collection Turnover rate		Effectiveness	4.18	5	5	6
Objective: Provide Efficient Library Services	II					
Measure: Library Cost Per Capita (96,921 in May 2012 = \$1,071,654)		Efficiency	\$11.08	\$12.54	\$12.54	\$12.75
Measure: Circulation Per Capita		Efficiency	4.03	4.95	4.95	5
Measure: Circulation		Efficiency	389,404	450,000	450,000	520,000
Measure: Collection Size		Efficiency	93,235	88,000	88,000	88,000
Measure: Reference Transactions		Efficiency	20,886	15,000	15,000	16,000
Measure: Number of Library Visits		Efficiency	227,310	234,000	234,000	185,000

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

I. Financially Sustainable City

II. Providing Core Services and Infrastructure

III. Neighborhood Integrity

IV. Diverse Growing Economy

V. Improving Mobility

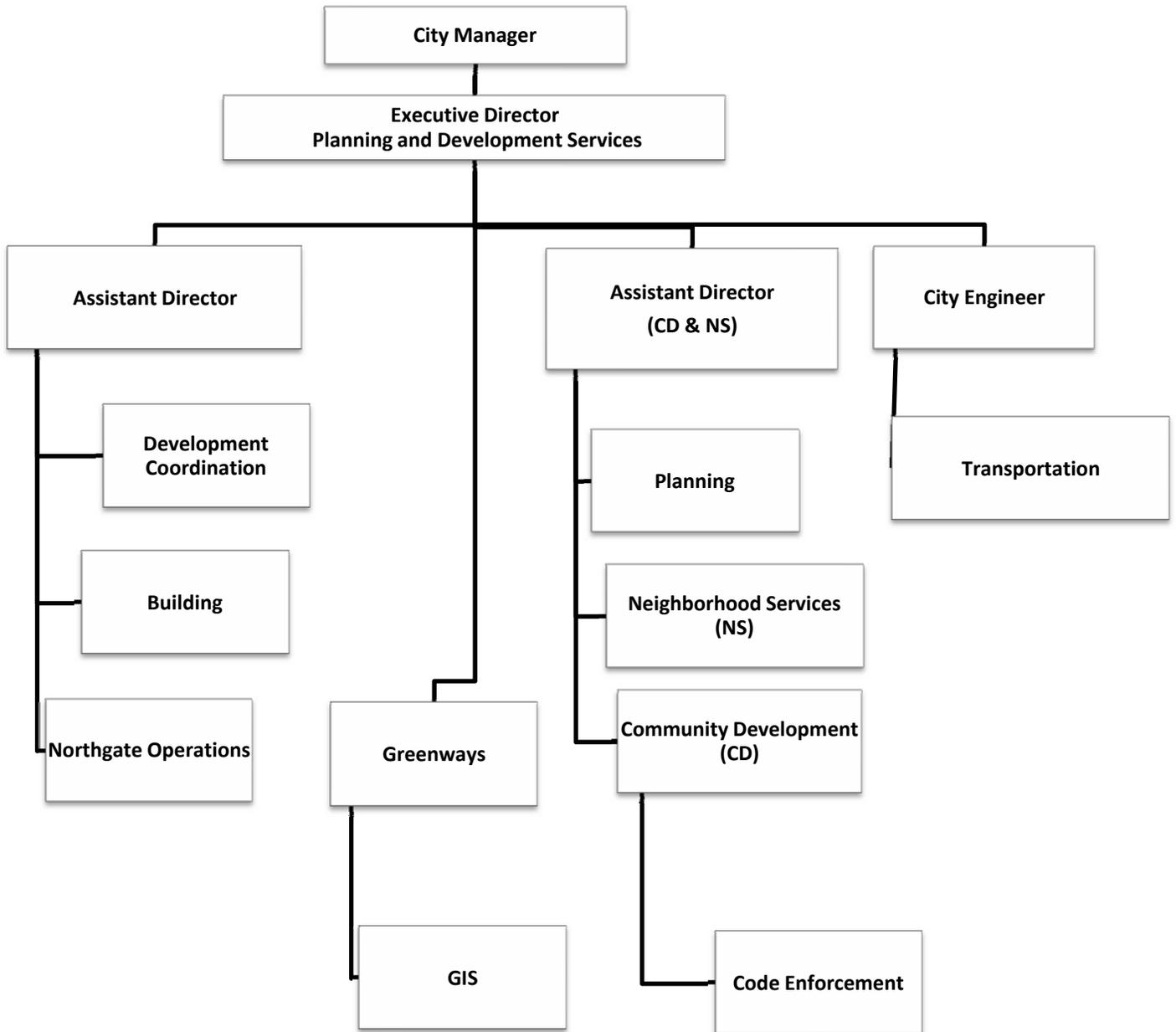
VI. Sustainable City



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

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION							
	FY12	FY13	FY13	FY14	FY14	% Change in	
	Actual	Revised Budget	Year-End Estimate	Approved Base Budget	Approved Budget	Budget from FY13 to FY14	
Administration	\$ 550,699	\$ 564,054	\$ 578,635	\$ 550,300	\$ 550,300	-2.44%	
Civil Engineering	765,260	792,497	770,031	806,911	806,911	1.82%	
Building	505,775	524,556	542,281	534,199	534,199	1.84%	
Development Coordination	490,981	510,822	511,133	520,017	520,017	1.80%	
Code Enforcement	336,514	262,674	255,827	147,462	163,972	-37.58%	
Planning	527,680	637,794	577,068	606,449	681,449	6.84%	
Neighborhood Services	83,946	88,976	86,856	88,982	188,982	112.40%	
Transportation	112,267	115,649	138,917	116,838	116,838	1.03%	
Greenways	89,701	118,324	119,430	119,275	119,275	0.80%	
Geographic Info. Services	60,919	71,672	70,904	70,190	70,190	-2.07%	
TOTAL	\$ 3,523,742	\$ 3,687,018	\$ 3,651,082	\$ 3,560,623	\$ 3,752,133	1.77%	

EXPENDITURE BY CLASSIFICATION							
	FY12	FY13	FY13	FY14	FY14	% Change in	
	Actual	Revised Budget	Year-End Estimate	Approved Base Budget	Approved Budget	Budget from FY13 to FY14	
Salaries & Benefits	\$ 3,130,578	\$ 3,179,877	\$ 3,177,389	\$ 3,095,795	\$ 3,111,005	-2.17%	
Supplies	71,597	95,944	91,063	89,999	93,299	-2.76%	
Maintenance	48,240	45,567	49,539	54,740	54,740	20.13%	
Purchased Services	273,327	338,830	306,291	320,089	468,089	38.15%	
Capital Outlay	-	26,800	26,800	-	25,000	-6.72%	
TOTAL	\$ 3,523,742	\$ 3,687,018	\$ 3,651,082	\$ 3,560,623	\$ 3,752,133	1.77%	

PERSONNEL							
	FY11	FY12	FY13	FY14	FY14	% Change in	
	Actual	Actual	Revised Budget	Approved Base Budget	Approved Budget	Budget from FY13 to FY14	
Administration	3.00	4.00	4.00	4.00	4.00	0.00%	
Civil Engineering	9.00	9.00	9.00	9.00	9.00	0.00%	
Building	7.00	7.00	7.00	7.00	7.00	0.00%	
Development Coordination	9.00	9.50	8.50	8.50	9.00	5.88%	
Code Enforcement	6.00	5.00	4.00	2.00	2.00	-50.00%	
Planning	8.25	7.50	8.00	7.50	7.50	-6.25%	
Neighborhood Services	1.00	1.00	1.00	1.00	1.00	0.00%	
Transportation	1.00	1.00	1.00	1.00	1.00	0.00%	
Greenways	1.00	1.00	1.00	1.00	1.00	0.00%	
Geographic Info. Services	2.25	1.00	1.00	1.00	1.00	0.00%	
TOTAL	47.50	46.00	44.50	42.00	42.50	-4.49%	

Service Level Adjustments	One-Time	Recurring	Total
Neighborhood Plan Implementation	\$ 25,000	\$ -	\$ 25,000
5 year Comprehensive Plan Update	50,000	-	50,000
Part-Time Code Enforcement Officer	-	16,510	16,510
Greenways - ADA Eval/Implementation	100,000	-	100,000
Planning and Development Services SLA Total	\$ 175,000	\$ 16,510	\$ 191,510

PERFORMANCE MEASURES - PLANNING & DEVELOPMENT SERVICES

DEPARTMENT DESCRIPTION

The Department of Planning and Development Services focuses on helping keep College Station a great and safe community, with a special emphasis on creating places of lasting value that enrich people's lives. The Department does this through the delivery of timely and professional planning, community development, development review, development and construction inspection, environmental protection, and special district management services.

STRATEGIC GOAL: Manage consistent with City Manager direction, Council Strategic Plan, approved budget, and Department Service Plan.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Remain at or below approved budget	I					
Current Department expenditures at or below equivalent quarterly expectations		Effectiveness	**	Yes	Yes	Yes
Projected Department annual expenditures at or below annual budget		Effectiveness	**	Yes	Yes	Yes
Maintain and implement Department Service Plan	I, II, III, IV, V, VI					
Completed annual update of Department Service Plan		Efficiency	**	Yes	Yes	Yes
Quarterly submittal of Performance Measures to Fiscal		Efficiency	**	Yes	Yes	Yes
Making successful progress on plan implementation		Efficiency	**	Yes	Yes	Yes
Quarterly submittal of Department level Performance Measures to P&DS Management		Efficiency	**	Yes	Yes	Yes

STRATEGIC GOAL: Develop, implement, and maintain community plans through the use of highly qualified professional staff and strategic use of outside consulting assistance

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Neighborhood, District, and Corridor Plans Completed	I, II, III, IV, V, VI					
# of plans in progress		Effectiveness	**	2%	2	2
# of plans being implemented		Effectiveness	**	6%	6	9
% of plans completed by staff versus consultant		Efficiency	**	75%	75%	75%
Plans implemented and maintained	I, II, III, IV, V, VI					
% of Programmed updates completed		Effectiveness	**	100%	100%	100%
% of programmed implementation actions completed		Effectiveness	**	90%	90%	90%

STRATEGIC GOAL: Review and inspect all construction and building activities to ensure safe construction practices through the use of highly qualified professional staff

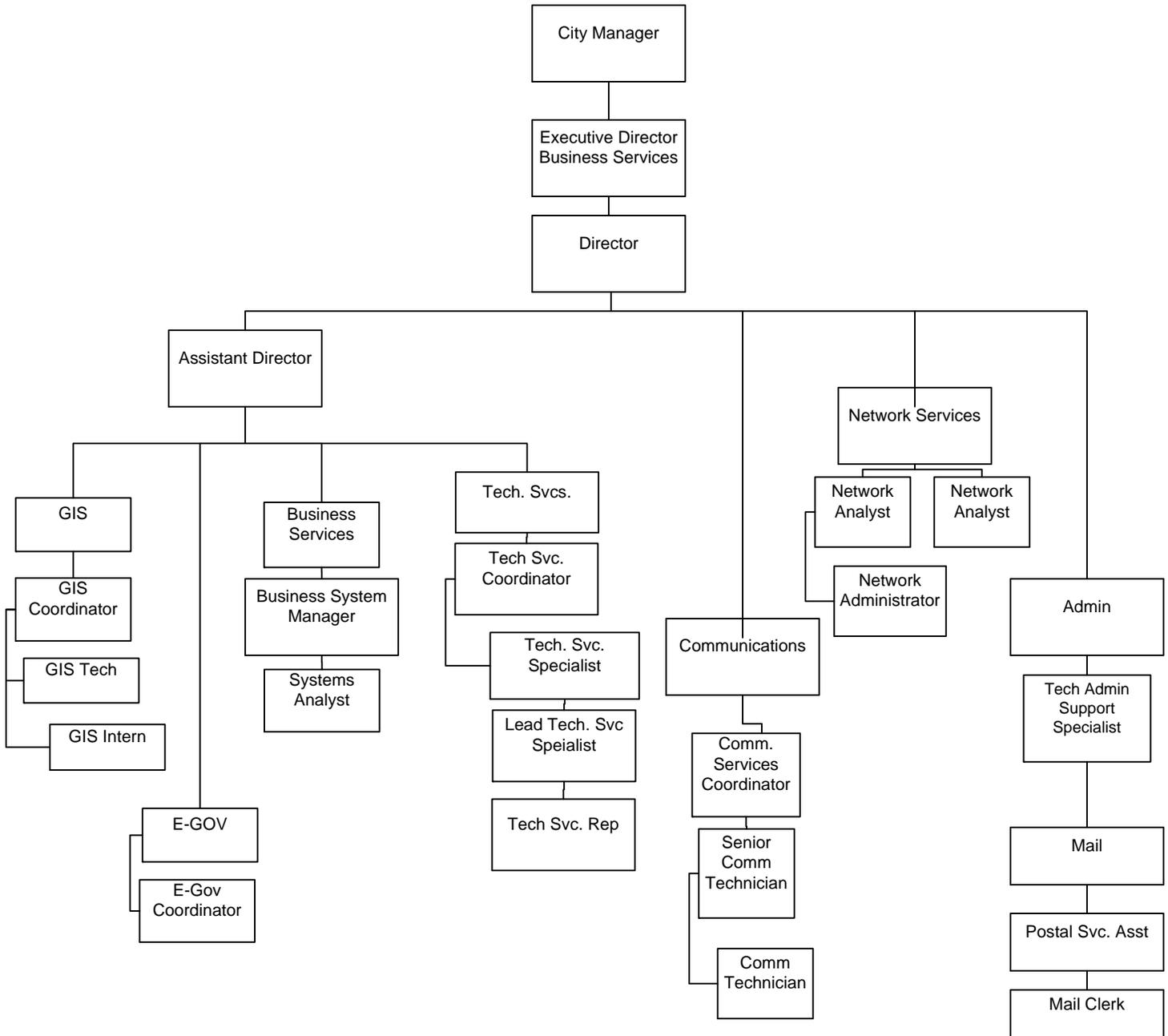
Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Ensure all new construction is designed, built and constructed in accordance with adopted City codes	II, III, V					
Valuation of development permits issued		Effectiveness	\$8.6 mil.	\$10 Million	\$10 Million	\$10 Million
Valuation of public infrastructure inspected		Effectiveness	\$19.9 mil.	\$15 Million	\$25 Million	\$20 Million
# of building permits issued		Effectiveness	1101	1400	1400	1200
# of development projects approved		Effectiveness	**	110	110	100

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station Information Technology Department Summary

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Information Technology Administration	\$ 481,881	\$ 548,784	\$ 530,056	\$ 549,088	\$ 441,785	-19.50%
E-Government	57,259	97,602	93,135	95,182	95,182	-2.48%
Geographic Information Services	166,684	183,666	184,299	182,407	190,545	3.75%
Mail	88,548	92,762	94,557	94,194	94,194	1.54%
Technology Services*	2,277,609	2,854,876	2,772,623	1,023,524	1,169,746	-59.03%
Business Services*	-	-	-	1,342,563	1,342,563	0.00%
Network Services*	-	-	-	274,064	274,064	0.00%
Communication Services	772,126	773,124	772,187	737,658	737,658	-4.59%
TOTAL	\$ 3,844,107	\$ 4,550,814	\$ 4,446,857	\$ 4,298,680	\$ 4,345,737	-4.51%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 2,205,937	\$ 2,244,338	\$ 2,234,209	\$ 2,234,212	\$ 2,267,356	1.03%
Supplies	304,437	263,353	259,829	243,867	254,679	-3.29%
Maintenance	830,148	973,099	993,842	985,300	982,300	0.95%
Purchased Services	448,230	503,144	493,516	462,803	468,904	-6.81%
Capital Outlay	55,355	566,880	465,461	372,498	372,498	-34.29%
TOTAL	\$ 3,844,107	\$ 4,550,814	\$ 4,446,857	\$ 4,298,680	\$ 4,345,737	-4.51%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Information Technology Administration	5.00	5.00	5.00	3.00	3.00	-40.00%
E-Government	1.00	1.00	1.00	1.00	1.00	0.00%
Geographic Information Services	2.50	2.25	2.25	2.25	2.25	0.00%
Mail	1.75	1.25	1.25	1.25	1.25	0.00%
Technology Services*	16.00	15.00	15.00	8.00	9.00	-40.00%
Business Services*	-	-	-	6.00	6.00	0.00%
Network Services*	-	-	-	3.00	3.00	0.00%
Communication Services	6.00	6.00	5.00	5.00	5.00	0.00%
TOTAL	32.25	30.50	29.50	29.50	30.50	3.39%

Service Level Adjustments	One-Time	Recurring	Total
Technology Services Specialist**	\$ 1,812	\$ 35,245	\$ 37,057
Advanced Authentication Software	13,000	1,000	14,000
IT Service Management (ITSM) Software Solution***	-	(4,000)	(4,000)
Information Technology SLA Total	\$ 14,812	\$ 32,245	\$ 47,057

* In FY14 the Management Information Services (MIS) division was renamed to Technology Services and 2 new divisions (Business Services and Network Services) were created due to organizational restructuring.

** The Technology Services Specialist position will have an estimated recurring cost of \$60,245, however budget was reallocated within IT to cover \$25,000 of this position - \$37,057 is the net total addition to the FY14 Approved Budget.

*** This SLA reflects a reduction in the amount budgeted for this service in FY13.

PERFORMANCE MEASURES - INFORMATION TECHNOLOGY

DEPARTMENT DESCRIPTION

The Department of Information Technology plans, designs, manages, and implements all aspects of information technology capabilities, programs, and supporting infrastructure that enables City departments to effectively deliver services and information to internal staff, citizens and the community. The Department's mission also includes providing enterprise-wide leadership, process governance, architecture resources and expertise to support delivery of core services and business value and to improve government efficiency and effectiveness.

STRATEGIC GOAL: The IT Department supports the delivery of core services and other Council Initiatives through development and maintenance of critical technology infrastructure.
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Critical System Up-time at or above 99.9% (excl planned downtime)	II					
Up-time percentage		Effectiveness	**	99.9%	99.9%	99.9%

STRATEGIC GOAL: The IT Department supports the delivery of Council's Strategic initiatives by providing support to City staff for technical services
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Provide great customer service to City Staff	II, IV, VI					
Annual IT Satisfaction survey		Effectiveness	**	85%	85%	85%
Total number of IT requests completed		Output	**	6000	6000	6000

STRATEGIC GOAL: The IT Department supports the Council's Strategic Initiatives by planning for aligned technology needs among all City Departments.
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Technology Plan	I, II					
Tech Plan annually aligned with Council Strategic Plan		Effectiveness	**	100%	100%	100%

STRATEGIC GOAL: The IT Department delivers business value to Departments by improving efficiency and automating manual processes enabling the City to effectively implement Council's Strategic initiatives
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Provide great customer service to City Staff	I, II, III, IV, V					
Savings value (man-hours saved x salary)		Efficiency	**	\$75,000	\$75,000	\$ 50,000

*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)

I. Financially Sustainable City

II. Providing Core Services and Infrastructure

III. Neighborhood Integrity

IV. Diverse Growing Economy

V. Improving Mobility

VI. Sustainable City

** New measure

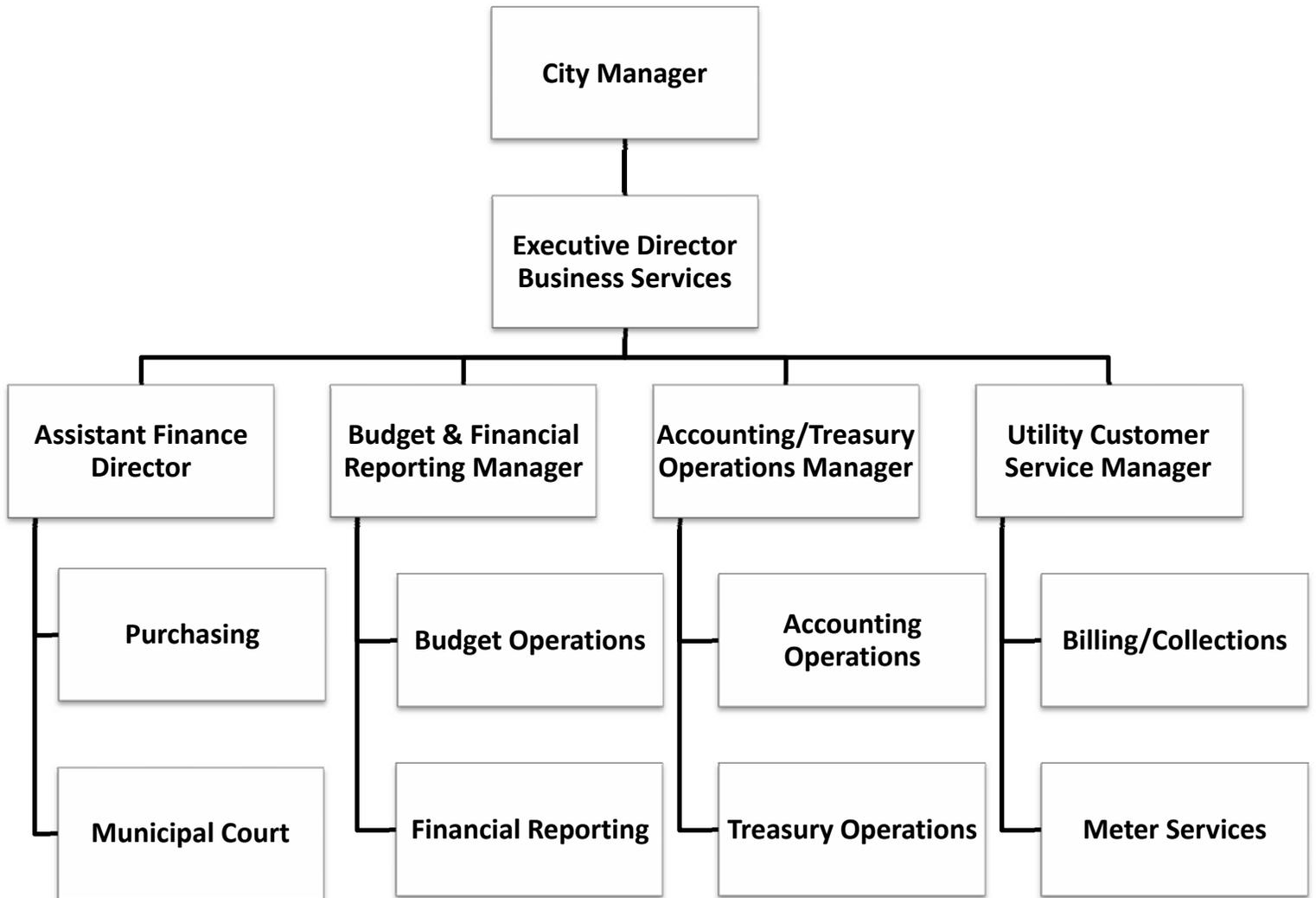


CITY OF COLLEGE STATION

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FISCAL SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Fiscal Administration	\$ 318,841	\$ 248,053	\$ 239,255	\$ 265,897	\$ 265,897	7.19%
Accounting / Treasury Operations	633,159	496,137	499,993	490,121	490,121	-1.21%
Purchasing	317,247	322,260	328,900	322,912	348,082	8.01%
Budget and Financial Reporting	437,757	705,158	705,985	723,172	723,172	2.55%
Municipal Court	1,005,970	1,082,642	1,079,125	1,071,398	1,079,702	-0.27%
Judiciary	158,703	169,514	168,660	178,723	178,723	5.43%
TOTAL	\$ 2,871,677	\$ 3,023,764	\$ 3,021,918	\$ 3,052,223	\$ 3,085,697	2.05%

EXPENDITURES BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 2,456,440	\$ 2,584,770	\$ 2,600,182	\$ 2,612,706	\$ 2,621,010	1.40%
Supplies	37,315	32,634	28,848	31,087	31,087	-4.74%
Maintenance	5,620	6,212	5,606	6,282	6,282	1.13%
Purchased Services	372,302	400,148	387,282	402,148	402,148	0.50%
Capital Outlay	-	-	-	-	25,170	N/A
TOTAL	\$ 2,871,677	\$ 3,023,764	\$ 3,021,918	\$ 3,052,223	\$ 3,085,697	2.05%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Fiscal Administration	4.00	3.00	2.00	2.50	2.50	25.00%
Accounting / Treasury Operations	8.00	8.00	6.00	6.00	6.00	0.00%
Purchasing	4.00	4.00	4.00	4.00	4.00	0.00%
Budget and Financial Reporting	5.00	5.00	8.00	8.00	8.00	0.00%
Municipal Court	16.00	17.00	17.00	17.00	17.00	0.00%
Judiciary	1.50	1.50	1.50	1.50	1.50	0.00%
TOTAL	38.50	38.50	38.50	39.00	39.00	1.30%

Service Level Adjustments	One-Time	Recurring	Total
Municipal Court - Municipal Court Clerk Certification Pay	\$ -	\$ 8,304	\$ 8,304
Purchasing - Update/Replace Online Bidding System	25,170	-	25,170
Fiscal Services SLA Total	\$ 25,170	\$ 8,304	\$ 33,474

PERFORMANCE MEASURES - FISCAL SERVICES

DEPARTMENT DESCRIPTION

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.

STRATEGIC GOAL: FINANCE will set a standard of excellence by providing timely and accurate financial information to our internal departments, citizens and business community.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
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Maintain the Standard of Excellence in Financial Reporting, Accounting and Purchasing

Receipt of Certificate of Excellence in Financial Reporting; Budget Preparation and Public Procurement	I	Effectiveness	Yes	Yes	Yes	Yes
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Provide transparent, timely and useful financial and expenditure reporting

Accounts Payable/Expenditures posted on the City website weekly	I	Output	Yes	Yes	Yes	Yes
Revenue & expenditure forecasts prepared quarterly		Output	Yes	Yes	Yes	Yes
Vendor invoices paid within 30 days of invoice date		Efficiency	Yes	Yes	Yes	Yes
Prepare balanced budget annually and provide routine budget updates to management		Output	Yes	Yes	Yes	Yes
Provide monthly investment report		Output	Yes	Yes	Yes	Yes

Obtain the best possible price for quality goods and services

Percent of City's total expenditures handled through Fiscal Services with quotes, bids or proposals obtained whenever feasible	I	Effectiveness	95%	95%	95%	95%
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STRATEGIC GOAL: MUNICIPAL COURT ensures compliance with all federal and state laws and local ordinances while providing efficient, uniform and fair administration of Court business

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
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Maintain the standard for customer service excellence during the collection of fines, fees and State costs

Number of cases filed	I	Output	27,016	29,110	29,110	27,772
Number of cases disposed by payment, deferred disposition or judicial hearing		Output	25,572	26,667	26,667	27,322
Disposition Rate		Effectiveness	95%	92%	92%	98%

Efficiently and effectively issue/clear warrants for persons with outstanding fines and fees due Court

Number of warrants activated	I, II	Output	3,485	4,000	4,000	5,590
Number of warrants cleared		Output	3,526	2,300	2,300	4,328

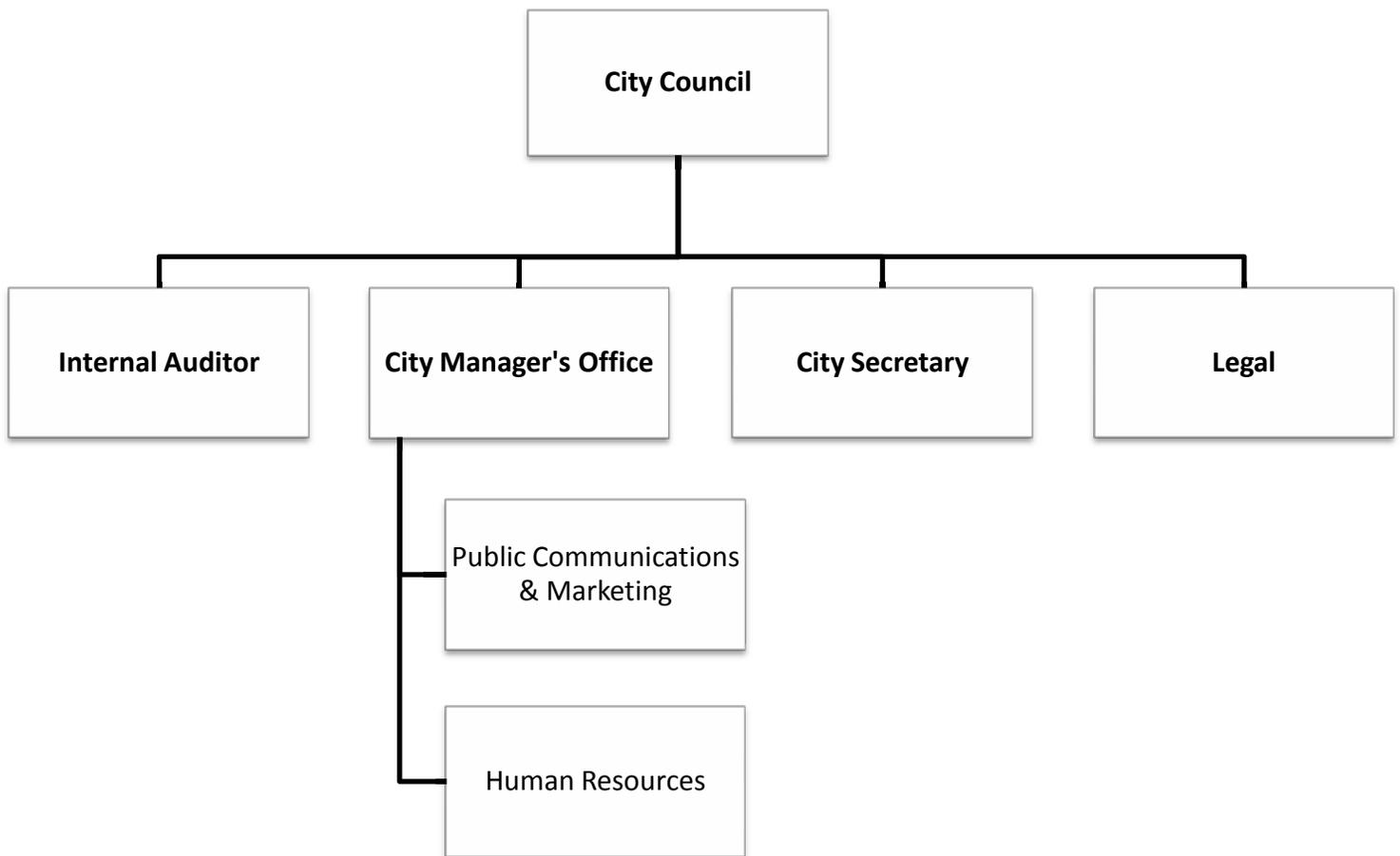
Report collection, conviction, and statistical data to appropriate State agencies

Monthly reports submitted to Office of Court Administration on or before due date	I	Effectiveness	40%	100%	100%	100%
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STRATEGIC GOAL:	UTILITY CUSTOMER SERVICE is responsible for connecting water and electric meters, capturing utility consumption and providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage operations.					
Reporting Frequency:	Quarterly					
Trend:	↑ at or above expectations	Comments (if applicable):				
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Maintain the standard for customer service excellence during the collection of utility payments.	I					
Number of utility payments processed by customer service representatives						
Percent over the phone		Efficiency	0.05%	3.00%	3%	2%
Percent in the night deposit		Efficiency	3.01%	3.00%	3%	3%
Percent over the counter		Efficiency	13.01%	10.00%	10%	11%
Percent in the mail		Efficiency	24.91%	20.00%	20%	20%
Percent by electronic means (EFT, automated check and/or website)		Efficiency	57.19%	65.00%	65%	64%
Obtain and record accurate and timely readings for all electric and water meters	I					
Percent of read accuracy		Effectiveness	99.96%	99.95%	99.95%	99.95%
Provide timely connection and disconnection of electric and water meters	I					
Number of service orders completed per technician		Efficiency	42,693	45,000	45,000	43,000
*STRATEGIC PLAN PRIORITIES <i>(Detailed explanation available in Executive Summary)</i>						
I. Financially Sustainable City		IV. Diverse Growing Economy				
II. Providing Core Services and Infrastructure		V. Improving Mobility				
III. Neighborhood Integrity		VI. Sustainable City				

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION							
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14	
Mayor & Council	\$ 27,415	\$ 51,441	\$ 49,424	\$ 31,501	\$ 31,501	-38.76%	
City Secretary's Office	396,016	491,799	454,655	428,402	428,402	-12.89%	
Internal Auditor	167,604	199,104	197,818	195,774	195,774	-1.67%	
City Manager's Office	889,386	886,217	855,030	956,327	956,327	7.91%	
Legal	962,039	949,608	887,502	962,379	962,379	1.34%	
Public Communications	665,255	663,114	666,498	582,402	582,402	-12.17%	
Human Resources	658,440	591,580	585,019	659,230	693,067	17.16%	
TOTAL	\$ 3,766,155	\$ 3,832,863	\$ 3,695,946	\$ 3,816,015	\$ 3,849,852	0.44%	

EXPENDITURES BY CLASSIFICATION							
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14	
Salaries & Benefits	\$ 3,172,874	\$ 3,133,293	\$ 2,959,753	\$ 3,325,764	\$ 3,325,764	6.14%	
Supplies	130,998	180,236	147,865	145,444	148,681	-17.51%	
Maintenance	4,982	3,492	2,908	3,599	3,599	3.06%	
Purchased Services	366,075	467,748	538,826	341,208	371,808	-20.51%	
Capital Outlay	91,226	48,094	46,594	-	-	-100.00%	
TOTAL	\$ 3,766,155	\$ 3,832,863	\$ 3,695,946	\$ 3,816,015	\$ 3,849,852	0.44%	

PERSONNEL							
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14	
Mayor & Council	-	-	-	-	-	N/A	
City Secretary's Office	5.00	5.50	5.50	5.50	5.50	0.00%	
Internal Auditor	1.00	2.00	2.00	2.00	2.00	0.00%	
City Manager's Office	5.50	6.00	6.00	6.00	6.00	0.00%	
Legal	9.00	9.00	9.00	9.00	9.00	0.00%	
Economic Development*	6.50	-	-	-	-	N/A	
Public Communications	6.50	6.00	5.00	5.00	5.00	0.00%	
Human Resources	6.00	6.00	7.00	7.00	7.00	0.00%	
TOTAL	39.50	34.50	34.50	34.50	34.50	0.00%	

* The Economic Development division was eliminated in FY12 and the function was reassigned to the City Manager's Office.

Service Level Adjustments	One-Time	Recurring	Total
Human Resources City-Wide Organizational Training	\$ -	\$ 30,000	\$ 30,000
Human Resources HR Specialist (salary & benefits are budgeted in the Benefits Fund)	2,737	1,100	3,837
General Government SLA Total	\$ 2,737	\$ 31,100	\$ 33,837

PERFORMANCE MEASURES - CITY SECRETARY'S OFFICE

DEPARTMENT DESCRIPTION

The Office of the City Secretary provides services to the citizens of College Station and administrative support to the City Council in fulfilling its duties and responsibilities.

STRATEGIC GOAL: Support, facilitate and strengthen the City of College Station legislative process.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Provide timely administrative support to the Mayor and Council	II					
% of time the agenda packets are ready for review the Friday before the meeting		Efficiency	100%	100%	100%	100%
Provide accurate transcription of City Council meeting minutes that meet legal requirements	II					
% of time the draft minutes are submitted for Council review within one business day of the meeting		Efficiency	100%	100%	100%	100%
Facilitate the board and commission appointment process	II					
% of application processes coordinated to culminate in the efficient yearly appointments made by Council to all city boards, commissions and committees		Efficiency	100%	100%	100%	100%

STRATEGIC GOAL: Preserve and maintain legislative documents that are 100% accurate and in accordance with applicable laws to promote an informed public and enhance City operation efficiency.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Improve access to municipal records and other information through the implementation of an organizational policy for scanning to standardize templates/field to facilitate searches	II					
Develop and implement policy by end of FY2013		Output	**	100% Complete	100% Complete	***
Scan all records into Laserfiche	II					
% of time City records are scanned and indexed into Laserfiche within two days of receipt		Efficiency	**	100%	100%	100%
Ensure prompt response to Open Records Requests	II					
% of time open records requests are responded to within 10 business days		Efficiency	**	100%	100%	100%

STRATEGIC GOAL:	Proper recordation and filing of birth and death records					
Reporting Frequency:	Quarterly					
Trend:	↑ at or above expectations	Comments (if applicable):				
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Timely process requests for Death Certificates and Abstracts of Death to Voter Registrar	II					
% of time Death Certificates are provided within 1 day of request and Abstracts of Death are provided no later than the 10th of the month		Efficiency	**	100%	100%	100%
Receive Vital records (birth and death) from the State	II					
% of time maintain less than 1% rate of errors with Vitals		Efficiency	**	100%	100%	100%
Maintain state required certifications for Vitals	II					
Schedule mandated training so that all personnel are certified		Output	**	100% Complete	100% Complete	***
*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)						
I. Financially Sustainable City			IV. Diverse Growing Economy			
II. Providing Core Services and Infrastructure			V. Improving Mobility			
III. Neighborhood Integrity			VI. Sustainable City			

** New measure

*** Completed measure

PERFORMANCE MEASURES - INTERNAL AUDITOR

DEPARTMENT DESCRIPTION

The City Internal Auditor is responsible for conducting audits of all departments, offices, boards, activities, and agencies of the City to independently determine if indications of fraud, abuse, or illegal acts are present; management has established adequate internal controls to safeguard city assets; and city resources and public funds are utilized economically, efficiently, and effectively. The Internal Auditor also determines if financial and other reports are being provided that disclose fairly, accurately, and fully all information that is required by law.

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

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations

Comments (if applicable): Everything is on schedule

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY13 Estimate	FY14 Approved
Objective: Perform audits in accordance with city needs						
Measure: Percentage of annual audit plan completed	I	Output	90%	100%	100%	100%
Objective: Produce valuable audit recommendations						
Measure: Percentage of audit recommendations accepted	I	Effectiveness	95%	100%	100%	100%
Objective: Maintain the necessary skills to perform efficient and effective audits						
Measure: Ratio of professional certifications to employees	I	Input	1.5	2.0	2.0	2.0

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

I. Financially Sustainable City

II. Providing Core Services and Infrastructure

III. Neighborhood Integrity

IV. Diverse Growing Economy

V. Improving Mobility

VI. Sustainable City

** New measure

PERFORMANCE MEASURES - PUBLIC COMMUNICATIONS

DEPARTMENT DESCRIPTION

The Office of Public Communications makes information useful. Through media relations, marketing (traditional and non-traditional techniques), public relations, social media, crisis communications and more, Public Communications assists the College Station City Council and city staff with developing and delivering valuable messages to a variety of internal and external audiences.

STRATEGIC GOAL: Elevate the image of the City of College Station

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Increase the amount of positive news coverage about the City of College Station	All					
# of positive news stories strategically pitched to media		Output	299	280	280	280
Maintain a strong, effective working relationship with local media	All					
Media satisfaction survey results		Effectiveness	96%	93%	93%	93%
Proactive "101" sessions to explain complicated issues		Effectiveness	Yes (2)	Yes (2)	Yes (2)	Yes (2)

STRATEGIC GOAL: Expose a wide variety of audiences to city messaging.

Reporting Frequency: Quarterly

Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Increase number of people who consume city information	All					
Increase number of social media likes, followers, shares, views, comments, etc.		Effectiveness	Yes	Yes	Yes	Yes
Participation in programs, services, meetings and events specifically marketed by Public Communications		Effectiveness	Yes	Yes	Yes	Yes

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

I. Financially Sustainable City

II. Providing Core Services and Infrastructure

III. Neighborhood Integrity

IV. Diverse Growing Economy

V. Improving Mobility

VI. Sustainable City

** New measure



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

Debt Service Fund

The City's basic debt management policies are explained in the Financial Policy Statements included in the appendix to this document. The City continues to review its debt management policies and to address the particular concerns and needs of the citizens. The City strives to issue debt only to meet capital needs. This fund is prepared 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the City, for a home rule city, such as College Station, at \$2.50 per \$100 valuation. The approved FY14 tax rate to finance general governmental services, including debt service, is 42.5958 cents per \$100 of valuation. The FY14 debt service portion of the tax rate is 19.3053 cents per \$100 of valuation. Current policy is to maintain at least 8.33% of annual appropriated expenditures as the Debt Service Fund balance at fiscal year end. The fund is in compliance with that policy. The most recent debt issued by the City of College Station has earned ratings* from Moody's and Standard & Poor's as shown below:

Bond Type	Standard & Poor's	Moody's
General Obligation	AA	Aa2
Utility Revenue	A+	Aa2
Certificates of Obligation	AA	Aa2

Revenues in the Debt Service Fund are projected to increase in FY14 by 4.44% from the FY13 revised budget. A portion of this is due to the transfer in of funds from the Memorial Cemetery Fund to cover a portion of the debt service payment related to the construction of the Memorial Cemetery. The FY14 total debt service payment for the Memorial Cemetery is \$784,232. In FY14, one-quarter of this debt service, \$196,058, will come from the Memorial Cemetery Fund and three-quarters of the payment will come from the Debt Service Fund. FY14 will be the first year that a portion of the Memorial Cemetery debt service payment is covered by the Memorial Cemetery Fund. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported.

For FY14, ad valorem taxes are projected to increase by 2.99%. Total revenues projected to pay on the City's existing debt in FY14 are estimated to be \$12,262,584. Total expenditures out of the Debt Service Fund are estimated to be \$12,399,455. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is \$12,349,455. An additional \$50,000 is included for agent fees associated with issuing debt.

In November of 2008, voters approved \$76,950,000 in GOB authorization for streets, traffic, a new fire station, the Library expansion project, and parks and recreation projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. In FY13, \$9,250,000 in General Obligation debt was issued. In FY14, it is projected that \$7,415,000 in General Obligation Bonds will be issued. It is anticipated that funds are estimated be used as follows: \$4,100,000 for Street and Transportation projects; \$350,000 for Traffic Signals projects; \$2,715,000 for Parks and Recreation projects; and \$250,000 for Facility projects.

It is also anticipated that the City will issue \$6,984,500 in CO debt for General Government Capital projects. Streets and transportation projects for which this debt is expected to be issued include the Design of U-Turns at University and State Highway 6, the Rehabilitation of Rock Prairie Road East from Bird Pond to W. D. Fitch Parkway, and the Rock Prairie Road West Widening project. CO's are also expected to be issued for several technology projects including the Enterprise Resource Planning (ERP) System Replacement, the Electronic Storage System, and the Public Safety Computer Aided Dispatch (CAD)/Records Management System (RMS) Replacement.

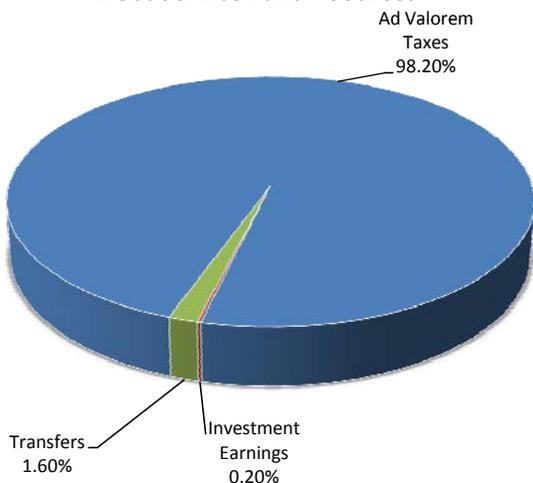
Each year, an analysis is done to determine what resources are needed and if refunding and call options are available and in the best interest of the City. It is not known at this time whether refunding will be done in FY14. The following section contains a schedule of requirements and a summary of requirements for all GOBs and COs. The detailed information for each individual GOB and CO is found in Appendix H. The schedule of requirements and the individual detailed information for all Utility Revenue Bonds are also found in Appendix H.

* 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.

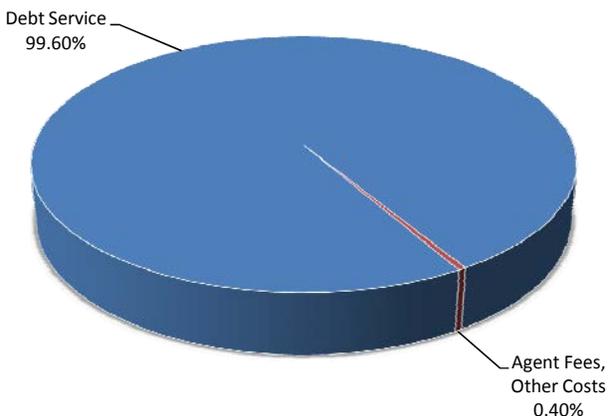
**City of College Station
Debt Service
Fund Summary**

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13-FY14
Beginning Fund Balance	\$ 4,304,596	\$ 3,802,443	\$ 3,802,443	\$ 3,476,532	\$ 3,476,532	
REVENUES						
Ad Valorem Taxes	\$ 11,500,510	\$ 11,691,371	\$ 11,691,607	\$ 12,041,492	\$ 12,041,492	2.99%
Investment Earnings	24,842	50,000	25,000	25,034	25,034	-49.93%
Other	1,596	-	-	-	-	N/A
Transfers	2,921,317	-	-	196,058	196,058	N/A
Proceeds/Long Term Debt	8,416,306	-	-	-	-	N/A
Total Revenues	<u>\$ 22,864,571</u>	<u>\$ 11,741,371</u>	<u>\$ 11,716,607</u>	<u>\$ 12,262,584</u>	<u>\$ 12,262,584</u>	4.44%
Total Funds Available	<u>\$ 27,169,167</u>	<u>\$ 15,543,814</u>	<u>\$ 15,519,050</u>	<u>\$ 15,739,116</u>	<u>\$ 15,739,116</u>	1.26%
EXPENDITURES & TRANSFERS						
Debt Service	\$ 11,816,245	\$ 11,992,517	\$ 11,992,518	\$ 12,349,455	\$ 12,349,455	2.98%
Agent Fees, Other Costs	118,171	50,000	50,000	50,000	50,000	0.00%
Defeasance	2,704,099	-	-	-	-	N/A
Advance Refunding	8,728,209	-	-	-	-	N/A
Total Operating Expenses/Transfers	<u>\$ 23,366,724</u>	<u>\$ 12,042,517</u>	<u>\$ 12,042,518</u>	<u>\$ 12,399,455</u>	<u>\$ 12,399,455</u>	2.96%
Increase in Fund Balance	<u>\$ (502,153)</u>	<u>\$ (301,146)</u>	<u>\$ (325,911)</u>	<u>\$ (136,871)</u>	<u>\$ (136,871)</u>	
Measurement Focus Increase (Decrease)	\$ -	-	-	-	-	
Ending Fund Balance	<u>\$ 3,802,443</u>	<u>\$ 3,501,297</u>	<u>\$ 3,476,532</u>	<u>\$ 3,339,661</u>	<u>\$ 3,339,661</u>	

Debt Service Fund - Sources



Debt Service Fund - Uses



**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2013-2014**

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	TOTAL
G.O. Series 2005	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
G.O. Series 2006	280,000	-	-	-	-	-	280,000
G.O. Series 2006 Refunding	1,505,000	-	-	-	-	-	1,505,000
G.O. Series 2007	115,000	-	-	-	-	-	115,000
G.O. Series 2008	320,000	-	-	-	-	-	320,000
G.O. Series 2009	120,000	-	-	-	-	-	120,000
G.O. Series 2009 Refunding	445,000	395,000	-	-	-	-	840,000
G.O. Series 2010	695,000	-	-	-	-	-	695,000
G.O. Series 2010 Refunding	1,205,000	-	240,000	1,055,000	910,000	-	3,410,000
G.O. Series 2011	190,000	-	-	-	-	-	190,000
G.O. Series 2012	120,000	-	-	-	-	-	120,000
G.O. Series 2012 Refunding	790,000	-	705,000	15,000	645,000	-	2,155,000
G.O. Series 2013	1,275,000	-	-	-	-	-	1,275,000
G.O. Series 2013 Refunding	-	-	-	-	-	-	-
TOTAL PRINCIPAL	\$ 7,290,000	\$ 395,000	\$ 945,000	\$ 1,070,000	\$ 1,555,000	\$ -	\$ 11,255,000
ISSUE - INTEREST							
G.O. Series 2005	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600
G.O. Series 2006	228,606	-	-	-	-	-	228,606
G.O. Series 2006 Refunding	257,225	-	-	-	-	-	257,225
C.O. Series 2007	100,369	-	-	-	-	-	100,369
G.O. Series 2008	293,568	-	-	-	-	-	293,568
G.O. Series 2009	117,058	-	-	-	-	-	117,058
G.O. Series 2009 Refunding	75,287	67,463	-	-	-	-	142,750
G.O. Series 2010	509,056	-	-	-	-	-	509,056
G.O. Series 2010 Refunding	395,650	-	104,750	431,700	372,700	-	1,304,800
G.O. Series 2011	12,625	-	-	-	-	-	12,625
G.O. Series 2012	297,650	-	-	-	-	-	297,650
G.O. Series 2012 Refunding	120,481	-	235,775	225	110,625	-	467,106
G.O. Series 2013	337,486	-	-	-	-	-	337,486
G.O. Series 2013 Refunding	229,564	-	105,310	144,896	22,761	3,542	506,073
TOTAL INTEREST	\$ 2,979,225	\$ 67,463	\$ 445,835	\$ 576,821	\$ 506,086	\$ 3,542	\$ 4,578,972
TOTAL PAYMENT	\$ 10,269,225 ¹	\$ 462,463 ²	\$ 1,390,835 ²	\$ 1,646,821 ²	\$ 2,061,086 ²	\$ 3,542 ^{2/3}	\$ 15,833,972

1. This portion of the General Obligation Bond (GOB) debt will be paid out of the debt service fund.
2. The bonds for the projects in these funds were originally issued as Certificates of Obligation (CO's). When the CO's were refunded, all refunded bonds were reissued as GO bonds as a cost saving measure. To have reissued as both GO bonds and CO bonds would have resulted in increased debt issuance costs. The Utility portion of the GO debt will be paid directly out of the Utility fund with which the debt is associated.
3. This portion of the GO debt will be paid out of the debt service fund, but one-quarter of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.

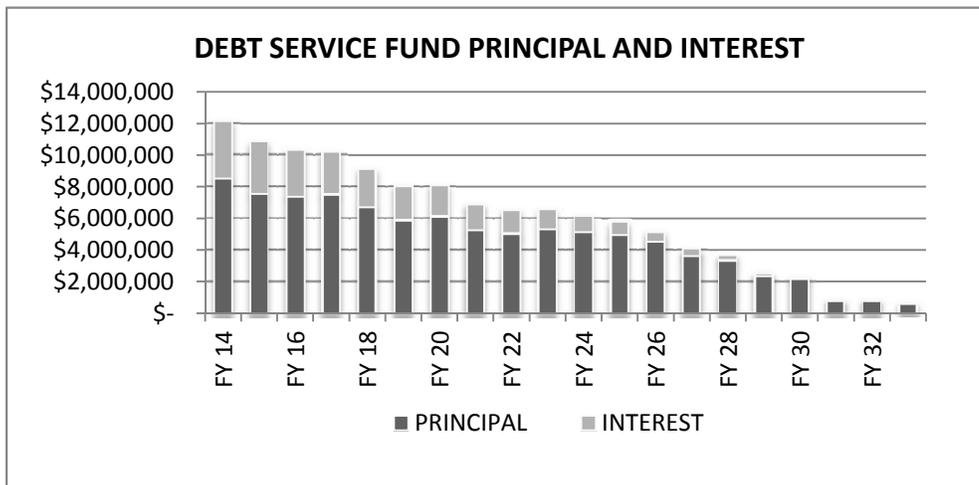
CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
C.O. Series 2005	\$ 145,000	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 215,000
C.O. Series 2006	275,000	-	-	-	115,000	-	390,000
C.O. Series 2007	95,000	-	-	-	20,000	-	115,000
C.O. Series 2008	125,000	260,000	265,000	85,000	260,000	-	995,000
C.O. Series 2009	160,000	540,000	325,000	-	20,000	230,000	1,275,000
C.O. Series 2010	75,000	90,000	-	10,000	-	-	175,000
C.O. Series 2011	-	165,000	-	110,000	-	-	275,000
C.O. Series 2012	-	285,000	110,000	215,000	-	-	610,000
C.O. Series 2013	-	295,000	-	70,000	-	-	365,000
TOTAL PRINCIPAL	\$ 875,000	\$ 1,635,000	\$ 700,000	\$ 490,000	\$ 485,000	\$ 230,000	\$ 4,415,000
ISSUE - INTEREST							
C.O. Series 2005	\$ 4,379	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ 4,569
C.O. Series 2006	225,316	-	-	-	13,234	-	238,550
C.O. Series 2007	78,605	-	-	-	22,426	-	101,031
C.O. Series 2008	89,437	239,101	245,941	78,566	240,825	-	893,870
C.O. Series 2009	16,899	434,219	255,866	-	19,015	170,960	896,959
C.O. Series 2010	6,363	66,931	-	7,900	-	-	81,194
C.O. Series 2011	-	122,220	-	79,763	-	-	201,983
C.O. Series 2012	-	260,606	97,619	195,388	-	-	553,613
C.O. Series 2013	-	303,231	-	73,456	-	-	376,687
TOTAL INTEREST	\$ 420,999	\$ 1,426,308	\$ 599,426	\$ 435,073	\$ 295,690	\$ 170,960	\$ 3,348,456
TOTAL PAYMENT	\$ 1,295,999 ¹	\$ 3,061,308 ²	\$ 1,299,426 ²	\$ 925,073 ²	\$ 780,690 ³	\$ 400,960 ⁴	\$ 7,763,456

1. This portion of the Certificates of Obligation (CO) debt will be paid out of the debt service fund.
2. The Utility portion of the CO debt will be paid directly out of the Utility fund with which the debt is associated.
3. This portion of the CO debt will be paid out of the debt service fund, but one-quarter of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.
4. Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.) associated debt will be paid out of the Sanitation Fund, but funds for the debt service payment will be transferred into the Sanitation Fund from BVSWMA, Inc.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 14	\$ 8,528,750	\$ 3,624,647	\$ 12,153,397	\$ 93,621,067
FY 15	7,551,473	3,302,634	10,854,108	85,092,317
FY 16	7,386,434	2,968,466	10,354,900	77,540,844
FY 17	7,532,570	2,686,748	10,219,318	70,154,410
FY 18	6,701,184	2,424,944	9,126,128	62,621,840
FY 19	5,881,657	2,191,019	8,072,676	55,920,656
FY 20	6,159,314	1,938,483	8,097,797	50,038,999
FY 21	5,226,268	1,702,954	6,929,222	43,879,685
FY 22	5,046,382	1,491,037	6,537,419	38,653,417
FY 23	5,306,594	1,269,721	6,576,315	33,607,035
FY 24	5,151,424	1,042,840	6,194,264	28,300,441
FY 25	4,964,017	824,933	5,788,950	23,149,017
FY 26	4,540,000	625,153	5,165,153	18,185,000
FY 27	3,625,000	459,942	4,084,942	13,645,000
FY 28	3,355,000	321,813	3,676,813	10,020,000
FY 29	2,355,000	211,273	2,566,273	6,665,000
FY 30	2,160,000	127,719	2,287,719	4,310,000
FY 31	770,000	72,931	842,931	2,150,000
FY 32	800,000	41,475	841,475	1,380,000
FY 33	580,000	12,688	592,688	580,000



Economic Development Fund

The Economic Development Fund is utilized to account for funds that are to be used for business attraction and retention.

This fund is prepared on the modified accrual basis of accounting. Using this method, 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 several items. The full listing of these exceptions can be found in the Financial Policies in the Appendix.

Revenue for the Economic Development Fund is collected from the General Fund. The approved funding level is \$400,000 for FY14. Investment earnings of \$1,514 are also included.

The Economic Development Fund expenditure budget is comprised of “Cash Assistance” payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations. A total of \$998,900 is projected in the FY14 Approved Budget for cash assistance.

Economic Development Cash Assistance		
Organization	FY13 Year End Est.	FY14 Approved
TIPS	250,000	250,000
Northgate Radakor	-	693,900
Reynolds & Reynolds	40,000	55,000
Total	\$290,000	\$998,900

Expenditures in the amount of \$250,000 are included for the Texas A&M Institute for Preclinical Studies (TIPS). The total incentive payment will be \$1,250,000 over five years (\$250,000 per year) and will continue through FY14.

Radakor, LLC has a remaining incentive of \$693,900 from its 2006 economic development agreement with the City. The agreement provides incentives for the redevelopment of the Northgate District following the developer's performance. To receive the full payment, Radakor must construct 25,000 SF of a non-residential project with a minimum of a \$15,000,000 building permit value and construct a residential project in excess of \$9,000,000. The City's total incentive for this agreement will not exceed \$900,000.

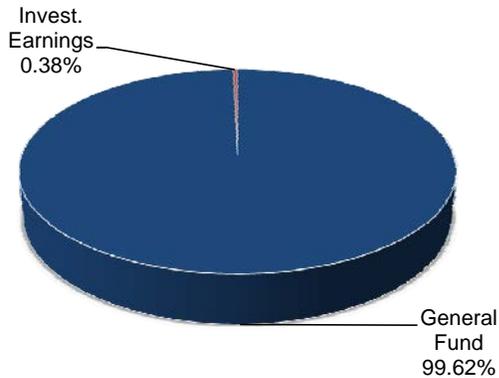
Reynolds & Reynolds will be eligible for an incentive payment of \$55,000 each year through FY17. To receive payment, they must maintain a property valuation of \$24,000,000 per year and annual payroll of at least \$18,000,000 per year. The FY14 budget includes \$55,000 for this payment.

If uncommitted at year-end, these funds will contribute to the fund balance carried over from year to year. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total approved expenditures for FY14 are \$998,900.

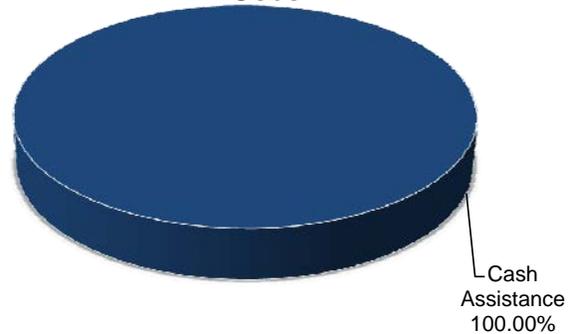
City of College Station Economic Development Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING BALANCE	\$ 1,127,665	\$ 720,707	\$ 720,707	\$ 605,657	\$ 605,657	
REVENUES						
Operating transfers						
General Fund	\$ 150,000	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000	33.33%
Business Park Fund	111,016	-	-	-	-	N/A
Investment Earnings	5,858	3,699	3,699	1,514	1,514	-59.07%
Total Revenues	<u>\$ 266,874</u>	<u>\$ 303,699</u>	<u>\$ 303,699</u>	<u>\$ 401,514</u>	<u>\$ 401,514</u>	32.21%
Total Funds Available	<u>\$ 1,394,539</u>	<u>\$ 1,024,406</u>	<u>\$ 1,024,406</u>	<u>\$ 1,007,171</u>	<u>\$ 1,007,171</u>	-1.68%
EXPENDITURES & TRANSFERS						
Cash Assistance	\$ 295,000	\$ 305,000	\$ 290,000	\$ 998,900	\$ 998,900	227.51%
Professional Services	128,482	22,692	22,692	-	-	-100.00%
Contributions - Medical District	-	105,000	105,000	-	-	-100.00%
Transfers Out	250,000	-	-	-	-	N/A
Other	350	1,057	1,057	-	-	-100.00%
Total Operating & Transfers	<u>\$ 673,832</u>	<u>\$ 433,749</u>	<u>\$ 418,749</u>	<u>\$ 998,900</u>	<u>\$ 998,900</u>	130.29%
Increase/Decrease in Fund Balance	<u>\$ (406,958)</u>	<u>\$ (130,050)</u>	<u>\$ (115,050)</u>	<u>\$ (597,386)</u>	<u>\$ (597,386)</u>	359.35%
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 720,707</u>	<u>\$ 590,657</u>	<u>\$ 605,657</u>	<u>\$ 8,271</u>	<u>\$ 8,271</u>	

Economic Development Fund - Sources

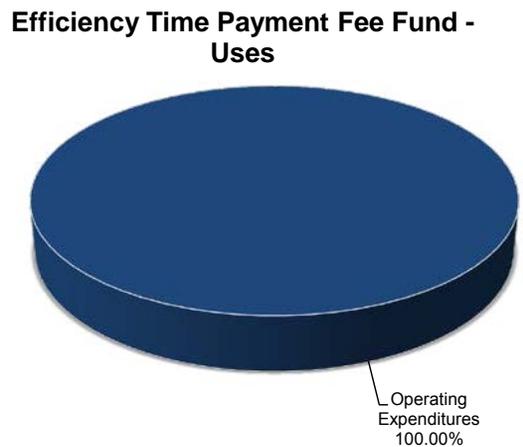
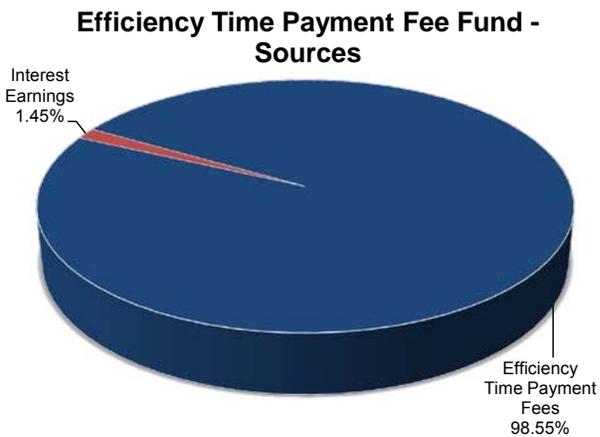


Economic Development Fund - Uses



City of College Station Efficiency Time Payment Fee Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 41,186	\$ 48,901	\$ 48,901	\$ 53,191	\$ 53,191	
REVENUES						
Efficiency Time Payment Fees	\$ 7,515	\$ 7,905	\$ 8,050	\$ 8,131	\$ 8,131	2.86%
Interest Earnings	200	200	240	120	120	-40.00%
Total Revenues	<u>\$ 7,715</u>	<u>\$ 8,105</u>	<u>\$ 8,290</u>	<u>\$ 8,251</u>	<u>\$ 8,251</u>	1.80%
EXPENDITURES						
Operating Expenditures	\$ -	\$ 47,500	\$ 4,000	\$ 4,000	\$ 4,000	-91.58%
Total Expenditures	<u>\$ -</u>	<u>\$ 47,500</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	-91.58%
Increase (Decrease) in Fund Balance	<u>\$ 7,715</u>	<u>\$ (39,395)</u>	<u>\$ 4,290</u>	<u>\$ 4,251</u>	<u>\$ 4,251</u>	-110.79%
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 48,901</u>	<u>\$ 9,506</u>	<u>\$ 53,191</u>	<u>\$ 57,442</u>	<u>\$ 57,442</u>	

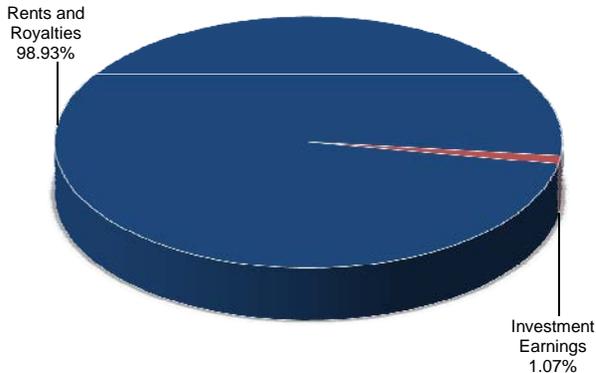


The Efficiency Time Payment Fee Fund can be used for the purpose of improving the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Approved revenues in FY14 total \$8,251. Approved expenditures in FY14 include \$4,000 for the printing and distribution of collection notices and computer software.

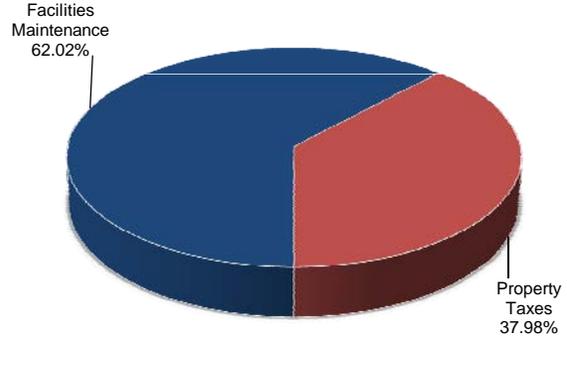
City of College Station Chimney Hill Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING BALANCE	\$ 1,793,451	\$ 1,793,045	\$ 1,793,045	\$ 1,544,718	\$ 1,544,718	
REVENUES						
Rents and Royalties	\$ 445,955	\$ 430,825	\$ 469,930	\$ 410,327	\$ 410,327	-4.76%
Investment Earnings	7,305	7,000	8,842	4,421	4,421	-36.84%
Total Revenues	<u>\$ 453,260</u>	<u>\$ 437,825</u>	<u>\$ 478,772</u>	<u>\$ 414,748</u>	<u>\$ 414,748</u>	-5.27%
Total Funds Available	<u>\$ 2,246,711</u>	<u>\$ 2,230,870</u>	<u>\$ 2,271,817</u>	<u>\$ 1,959,466</u>	<u>\$ 1,959,466</u>	-12.17%
EXPENDITURES & TRANSFERS						
Facilities Maintenance	\$ 52,080	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
Property Taxes	45,197	45,000	47,099	48,983	48,983	8.85%
Transfers Out	-	600,000	600,000	-	-	-100.00%
Debt Service	423,320	-	-	-	-	N/A
Total Operating Expenses & Trsf	<u>\$ 520,597</u>	<u>\$ 725,000</u>	<u>\$ 727,099</u>	<u>\$ 128,983</u>	<u>\$ 128,983</u>	-82.21%
Increase/Decrease in Fund Balance	<u>\$ (67,337)</u>	<u>\$ (287,175)</u>	<u>\$ (248,327)</u>	<u>\$ 285,765</u>	<u>\$ 285,765</u>	-199.51%
Measurement Focus Increase (Decrease)	\$ 66,931					
Ending Fund Balance	<u>\$ 1,793,045</u>	<u>\$ 1,505,870</u>	<u>\$ 1,544,718</u>	<u>\$ 1,830,483</u>	<u>\$ 1,830,483</u>	

Chimney Hill Fund - Sources



Chimney Hill Fund - Uses



This fund is prepared on the modified accrual basis of accounting. Using this method, 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 several items. The full listing of these exceptions can be found in the Financial Policies in the Appendix. The budget measures the net change in working capital.

Revenues from all rents and royalties are estimated to be \$410,327 in FY14. The City currently receives rent revenue from several businesses that are renting spaces in the Chimney Hill property. Investment earnings are anticipated to be approximately \$4,421. The total FY14 revenue budget is \$414,748. Expenditures in the Chimney Hill fund include \$80,000 for facilities maintenance in FY14. This includes funds for utilities and building maintenance costs of the Chimney Hill property. Property taxes paid out of this fund are anticipated to be \$48,983.

FY14 estimated ending fund balance is anticipated to increase 18.50% when compared to the FY13 estimated ending fund balance. In FY13 a one-time transfer in the amount of \$600,000 was made to the Electric Fund. As this was a one-time FY13 transfer, no transfer is budgeted for FY14 and, therefore, the FY14 ending fund balance is anticipated to increase.

Governmental Capital Improvement Project Budgets

On an annual basis, the City of College Station prepares a five-year Capital Improvements Program (CIP). The CIP is presented for City Council review as part of the annual budget process. The program consolidates all anticipated capital needs for which funding authorization exists. The program is divided into several sections depending on the services provided and the funding source.

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost 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.

The City only has legal authority to issue General Obligation (GO) debt after a successful citizen referendum. GO debt is debt that obligates the City to repay the issue with ad valorem tax revenues. The City uses GO debt for the acquisition and development of parks and recreation facilities; rights-of-way acquisition; construction and reconstruction of streets; and for public buildings such as City offices, libraries, fire stations and other general use facilities.

The most recent General Obligation bond election was held in November of 2008. Voters approved \$76,950,000 in General Obligation Bond (GOB) authorization to be issued over 7 years for streets, traffic, and fire station projects, the Library expansion project, and parks projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center.

In FY13, the City issued \$9,250,000 in GOB debt for various General Government capital projects. This included \$2,375,000 for the extension of Jones Butler and \$600,000 for the design of the extension of Barron Road East/Lakeway. Also included in the FY13 GOB debt issue was \$2,000,000 for the construction of the Health Science Center Parkway, which is a component of the Bio-Corridor project. These funds reflected the balance of the remaining Barron Road Widening Phase II authorization. \$500,000 was issued for the University Drive Pedestrian Improvements Phase II project and \$400,000 was issued for the Lick Creek Hike and Bike Trail project. An additional \$650,000 was issued for traffic signal projects. GOB debt was also issued in FY13 for Parks and Recreation projects. These included \$480,000 for Creek View Park, \$350,000 for the Lick Creek Nature Center, \$250,000 for the Lincoln Center Addition and \$1,645,000 for the replacement of the East District Maintenance Shop.

The FY14 Approved Budget includes the projected issuance \$4,450,000 in GOB debt for traffic and transportation projects. This includes \$350,000 for new traffic signal projects throughout the City that may be identified as a result of the traffic signal warrant study expected to be completed in FY14. An estimated \$2,000,000 is projected to be issued for the University Drive Pedestrian Improvements project. This project consists of implementing the remaining phases (2 through 5) of the pedestrian improvements on University Drive. The project is to improve pedestrian travel in the Northgate area of College Station, especially to facilitate pedestrian movement across and along University Drive between Boyett Street and South College Avenue. In addition, an estimated \$2,100,000 will be issued for the design work related to the Lick Creek Hike and Bike Trail. The Lick Creek Hike and Bike Trail project will construct about 4.5 miles of hike and bike trails along Lick Creek between Westfield Park and Lick Creek Park connecting residential neighborhoods and College Station Independent School District property.

GOB debt in the amount of \$2,715,000 is projected for Parks and Recreation projects. An estimated \$220,000 is included for the purchase of land for neighborhood parks. \$450,000 is projected for the design of the Lincoln Center Addition. Also included is \$2,045,000 for the construction of the Lick Creek Nature Center.

The City has statutory authority, and City Council policy allows for the use of non-voter authorized debt instruments such as Certificates of Obligation and Contract Obligations (generally referred to as COs). City Council policy allows the City to use such instruments for capital items such as the following:

- The purchase and replacement of major computer systems and other technology-based items that have useful lives of not more than ten years.

- The purchase and replacement of major equipment items such as fire-fighting equipment. The City has, however, developed policies and procedures to provide almost all of this equipment without issuing debt.
- The purchase of land and development of land for economic development uses.
- Over the past 6 years, at the recommendation of the City's financial advisors, the City has issued COs in lieu of Utility Revenue Bonds (URB's), for the Electric, Water and Wastewater utilities.

In FY13, the City did not issue any CO debt for General Government projects. \$10,250,000 in CO debt was issued in FY13 for Utility projects. Prior to FY08, URB debt had been used for the Utility projects. However, based on the recommendations from the City's financial advisors, and due to the marketability of the bonds as well as the volatility of the bond market, CO debt has been issued for utility projects from FY08 forward. In FY13, \$8,250,000 was issued for Electric projects and \$2,000,000 for Wastewater projects.

The FY14 Approved Budget includes the issuance of \$6,984,500 in CO debt for General Government projects. CO funding for several street and transportation projects is projected in the FY14 budget. The projects for which this debt is expected to be issued include the Design of U-Turns at University Drive and State Highway 6, the rehabilitation of Rock Prairie Road from Bird Pond to W.D. Fitch Parkway, and the Rock Prairie Road West Widening project. The issue of CO debt is also anticipated for several Information Technology projects. These include the Replacement of the Enterprise Resource Planning (ERP) System, the upgrade and expansion of the Electronic Storage System, and the replacement of the Public Safety Computer Aided Dispatch (CAD)/Records Management System (RMS).

In addition, it is anticipated that COs will be issued in FY14 for Utility capital projects. Funds in the amount of \$5,150,000 are projected to be issued for Electric capital projects, \$5,525,000 is projected for Water capital projects and \$7,350,000 is projected for Wastewater capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY14 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY14, funds in the amount of \$3,405,624 are estimated to be spent on Street Rehabilitation projects. Included in this amount is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project will include new asphalt pavement, curb, gutter and storm drainage. The majority of the funding for the \$1,203,000 Streets portion of the budget for this project will come from Community Development Block Grant (CDBG) funds. The balance of the budget will come from Barron Road Widening Phase II authorization. In addition, \$2,074,500 is estimated to be spent in FY14 for the **Rehabilitation of Rock Prairie Road from Stonebrook Drive to W.D. Fitch Parkway**. This project is for the pavement rehabilitation of two sections of Rock Prairie Road between Stonebrook Drive and William D. Fitch Parkway. The roadway will be reconstructed with widened pavement and will include a shoulder adjacent to the travel lane. It is expected that this project will be funded primarily with COs issued in FY14.

Estimates have also been included for the design of the **Luther Street Rehabilitation project** and the design of the **Munson Street Rehabilitation project**. It is anticipated that funding for the Luther and Munson Street Rehabilitation projects will come from several sources. A portion of the funding will come from proceeds from a Fire Department ladder truck that was sold in FY12. A portion of the funding for the replacement ladder truck came from the budget balances of street and transportation projects. These projects had been funded with CO debt and it was legally permissible to use the balance on the purchase of the ladder truck. As a portion of the funding for the replacement ladder truck originated from the budget balances of street projects, the proceeds from the sale of the truck that was sold will now be used to fund a portion of the cost of these two street rehabilitation projects. In addition, \$1,000,000 of the funds needed for the Munson and Luther Rehabilitation projects will come from the anticipated Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the budget is available for use on the rehabilitation projects. The budget for the Health Science Center Parkway originated from Barron Road Phase II authorization. It is anticipated that the balance of the funds needed for the two rehabilitation projects come from CO debt estimated to be issued in FY15.

Street Extension Projects

\$6,457,252 is the estimated expenditure included for various street extension and widening projects. Included in this is an estimate of \$592,415 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity on the streets that are being constructed by developers. Of this amount, \$492,415 is from OP funds authorized as part of the 2003 GOB. An additional \$100,000 of OP funds is budgeted and reflects assessments expected to be received as a result of the Holleman Extension project. It is estimated that \$500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Other street extension projects include the **Extension of Jones-Butler Drive**. An estimated \$1,405,695 will be spent in FY14 toward the construction of this project. This project includes the design and construction of a major collector from the intersection of Luther Street and Jones-Butler to the intersection of George Bush Drive and Penberthy Boulevard. The project will also include sidewalks, bike lanes and an equestrian crossing. An estimated \$912,899 is projected in FY14 for the construction of several projects that are the result of the Bio-Corridor Agreement. Two of these projects are for the construction of **Health Science Center (HSC) Parkway Phase 1B and 2A**. Phase 1B includes the expansion of the existing two lane roadway west of Traditions Drive, the connection to State Highway 47 and the reconstruction of the Traditions Drive intersection. Phase 2A includes the expansion of the existing HSC Parkway or Melrose Parkway, a two lane roadway east of Traditions Drive, the intersections with both Turkey Creek and Traditions Drive, and a portion of the existing HSC Parkway west of Traditions Drive. Both projects will include drainage with curb and gutter, median, landscaping and irrigation, street lighting, and a multi-use path and sidewalk. The majority of the budget for HSC Parkway Phases 1B and 2A came from the authorization related to the Barron Road Widening Phase II project. The Barron Road Widening Phase II project is complete and came in well below the amount authorized through the GOB. The balance of the budget for these projects came from the Victoria Avenue Extension project which is also complete and came in under budget. Also included in the FY14 estimate for the Bio-Corridor projects is \$189,000 for reimbursement to the City of Bryan for the City of College Station's portion of the already constructed **HSC Parkway Phase 1A**. As outlined in the Interlocal Agreement, the City of College Station will reimburse the City of Bryan for a portion of the construction costs already incurred (total estimate of \$472,500). Funds for Phase 1A will come from the General Fund as debt cannot be used for this reimbursement. Also included for FY14 is the conceptual design of the **Extension of Eisenhower Street from Ash Street to Lincoln Avenue**. This project is for the construction of a two-lane major collector with center turn lane from Ash Street to Lincoln Avenue on existing City-owned property. Funding for this project is budgeted to come from General Funds that will be transferred into the Streets Capital Improvement Projects Fund.

The FY14 estimate includes \$3,030,243 for several projects along Rock Prairie Road. \$618,154 is projected in FY14 for the continued land acquisition effort related to the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road East. Construction funds are not included in the project budget. \$25,351 is projected in FY14 for the remaining expenditures related to the **Rock Prairie Road West Right-of-Way project**. This project includes the purchase of additional right-of-way from State Highway 6 to west of the Longmire/Rock Prairie Road intersection to provide for the future widening of that section of Rock Prairie Road. The construction of **Widening of Rock Prairie Road West** is estimated to begin in FY14. This project is for the reconstruction of Rock Prairie Road from approximately State Highway 6 to Longmire. This project will improve the capacity of this street segment and align additional travel lanes with the future reconfigured Rock Prairie Road overpass. A portion of the budget for this project came from the balance of the Victoria Avenue Extension project, a portion from the balance of the Tauber and Stasney Rehabilitation project and it is anticipated that the remaining portion come from COs projected to be issued in FY14. In addition, funds have been estimated related to the **Rock Prairie Road Bridge Widening project**. The City of College Station designed the bridge widening and TxDOT will construct the project. The design is now complete and TxDOT anticipates that the project will begin in the fall of 2013. The bridge will be widened to six lanes with U-Turn lanes constructed at the north and south ends of the existing bridge. The bridge will include a 10 foot wide multi-use path and a 14 foot wide outside travel lane. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design was paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses.

Lastly, \$441,000 is projected in FY14 for design work on the **Barron Road East/Lakeway Extension project**. This project will extend Barron Road from State Highway 6 East at the existing Barron Road to a future

intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Projected expenditures include \$154,800 for the **Wellborn Widening Reimbursement project**. As part of an Advanced Funding Agreement (AFA) with TxDOT, the City is required to reimburse 10% of the right-of-way costs associated with the Wellborn Widening project. The majority of the reimbursement was paid in prior years, but it is anticipated that a final payment will need to be made in FY14. In addition, funds have been included in the budget for the design of two projects that may be eligible in the future for TxDOT funding. The first of these two projects is for the **Design of U-Turns at State Highway 6 and FM 60**. This project will provide design funds for the future construction of U-Turns at the interchange in order to increase capacity and improve mobility. The design of this project is estimated to be \$600,000. A portion of the budget (\$200,000) for this project will come from the unrestricted funds that were transferred in FY13 from the Wolf Pen Creek TIF Fund to the Streets Capital Improvement Projects Fund for use on capital projects. \$350,000 of the budget is anticipated to come from CO debt projected to be issued in FY14. The remaining budget came from a portion the balance of the Discovery Drive Extension project, which is complete. The second project is for the **Design of Raised Medians along University Drive**. This project is for the construction of raised medians and the installation of other pedestrian improvements from Eisenhower to Tarrow. The design of this project is estimated to be \$240,000. Funding for a portion of the budget for this project came from the balance of the Discovery Drive Extension project and a portion came from the remaining unallocated Barron Road Widening Phase II authorization.

Traffic Projects

The FY14 Approved Budget includes an estimated \$746,516 for traffic projects throughout the City. This includes \$257,500 for the completion of the **upgrade of the signal at FM 2818 and Rio Grande**. This project is for the addition of pedestrian signals, pushbuttons and crosswalks to the signalized intersection; the upgrade of support structures; the addition of ADA compliant ramps; and the addition of an upgraded signal cabinet. \$45,000 is projected in FY14 for the design of an **upgrade of the signal at Texas Avenue and Deacon**. This project is for the construction of a new signal with upgraded equipment, ADA ramps and pedestrian countdown signals. Also included in the estimated expenditures for traffic projects is \$300,000 for **future signal projects** that may be needed as determined by the results of a traffic warrant study that is being completed in FY14. In addition, \$39,300 is included for **traffic signal communication projects**. These projects support traffic signal connectivity as well as other City data and voice services. Lastly, estimates are included for **Intersection Improvements at George Bush at Timber/Bizzell** and **Intersection Improvements at Holleman and Eleanor**. Funding for these intersection improvement projects will come from the General Fund.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. \$2,091,000 is estimated to be spent on the construction of the **Lick Creek Hike and Bike Trail**. This project is for the construction of sidewalk improvements and a hike and bike trail along Lick Creek between Creek View Park on Eagle Avenue and Lick Creek Park. The trail and improved sidewalks will connect residential neighborhoods and CSISD property. In addition, \$1,962,000 is estimated to be spent toward the design and construction of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in this phase of the project will extend from College Main to South College Avenue.

Sidewalk Improvement projects estimated for FY14 include the construction of **Sidewalks on Guadalupe Drive**. This project is for the design and construction of a sidewalk on one side of Guadalupe Drive from Langford Street to Nueces Drive. The project was identified in the Bicycle, Pedestrian and Greenways Master Plan and is also an ADA request. Also included is an estimate of \$50,000 for the design of **Sidewalk Improvements on Langford Street**. This project is for the reconstruction of an existing sidewalk on one side of Langford Street from Haines Drive to Guadalupe Drive. This project was also an ADA request. Funds have also been included for **Bike and Pedestrian Improvements at George Bush/Dexter**. This project will improve connectivity to an existing trail at the southwest corner of the intersection. The project will remove an existing step and replace it with an ADA ramp. Funding for these projects will come from the General Fund.

In addition, a number of sidewalk projects will be completed using Community Development Block Grant Funds (CDBG). These projects are described in more detail in the CDBG section of this budget document.

PARKS AND RECREATION CAPITAL PROJECTS

In FY14, expenditures in the amount of \$4,292,068 are estimated for Parks and Recreation capital improvement projects. Included is \$190,500 for **Field Redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

An estimated expenditure in the amount of \$689,922 is included for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in Park Land Zones that do not have sufficient funds to use to purchase the land in advance of development. As the development occurs and funds get contributed, the Park Land Zones will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land in Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, \$400,000 will be transferred into the Parks Capital Improvement Projects Fund from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. The Parks and Recreation staff is currently exploring options for the next Neighborhood Park Revolving Funds park land purchase.

In addition, \$635,200 has been included for the design of the **Lincoln Center Addition**. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. \$296,835 has been included for the completion of the **East District Maintenance Shop Replacement**. Current plans for the use of these funds are to expand the shop at Veterans Park in order to accommodate the needs of the Parks and Recreation Department. Funds in the amount of \$2,260,375 are included to be used toward the construction of the **Lick Creek Nature Center**. This center, to be built at Lick Creek Park, will serve as an informational education center for visitors who want to learn more about the park. Lastly, \$200,000 has been included for the installation of **pre-fabricated Restrooms** and for remaining items to be completed at the site **at the Wolf Pen Creek Festival Site**. The restrooms will serve the recently completed festival site.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. In public facilities, \$9,623 is estimated for the **purchase of library books**. The funds for the purchase of these books come from donations collected for this purpose. The FY14 expenditure reflects the balance of the funds that were collected for the purchase of library books. In addition, \$231,920 is the estimated FY14 expenditure for the **Library Expansion project**. The next phase of the project will be for consulting services that will better define the project scope.

The FY14 Approved Budget also includes a projected expenditure of \$4,608,003 for technology projects. Included is \$65,000 for the **Fiber Optic Infrastructure project**. This project will support the installation of fiber optic cable to continue expansion of the City's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. \$53,399 has been estimated in FY14 for the completion of the **Network and Data Security Upgrade project**. This project will examine city wide data security standards, policies and procedures and will result in establishing guidelines and business practices that will bring the city more closely in alignment with industry best practices for information security. This project has been funded with a portion of the balance of the Radio System Replacement project, which is complete and came in under budget. An estimate of \$2,150,000 has been included in the approved budget for the needs analysis and implementation work related to the public safety **CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement** project. This project is for the replacement of all software and hardware based systems managing the information resources of the College Station Police Department. The acquisition of a newer and more enhanced system will allow for a more efficient and productive department; as well as provide the opportunity to accomplish more robust and advanced tasks. The total budget for this project is \$2,250,000 and funding for this

project will come from several sources. These sources include debt in the amount of \$430,766 that remains from what was issued previously for a New City Hall. The use of these funds is limited, but they may be used toward this project. In addition, a portion of the balance of the Radio System Replacement project and the balance of the E-Mail and File System Migration project will also be used to fund the project. In addition, CO debt in the amount of \$1,540,000 is anticipated to be issued FY14 for the remaining needed budget.

Funds are also expected to be expended in FY14 on a **Time Keeping System project**. This project is for the implementation of an electronic Time Keeping System at the City. It is anticipated that the timing of this project will coincide with the Enterprise Resource Planning System Replacement project. The funds for this project will be transferred into the Facilities and Technology Capital Fund from the General Fund. In addition, \$237,000 has been included for an **Electronic Storage Upgrade project**. This project is for the upgrade and expansion of the City's electronic storage. It is expected that this project be funded with COs projected to be issued in FY14. Lastly, an estimated FY14 expenditure of \$1,778,875 has been included for the **Enterprise Resource Planning (ERP) System Replacement project**. This project is for the replacement of the City's primary financial and management software system. The project is anticipated to occur in several phases over the course of several years. The total project estimate is \$5,185,000.

ADDITIONAL O&M COSTS

The FY14 Approved Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come on line. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Budget and Financial Reporting division in financial forecasting.

The FY14 Approved Budget includes \$42,385 for new O&M costs related to General Government CIP projects are anticipated to be completed in FY14. Street projects for which O&M budget has been included in the budget include Bird Pond Rehabilitation and the Hike and Bike Completion Phase II project. Budget has also been included for the traffic signal that is expected to be installed at Wellborn Road and F&B Road.

Also included in the FY14 Approved Budget is budget for the O&M costs associated with several Parks and Recreation capital projects. These include budget for supplies maintenance and utilities associated with Creek View Park, the Lick Creek Iron Bridge Trail project and the Raccoon Run Trail project.

IT projects for which O&M budget has been included in the FY14 Approved Budget include the Electronic Agenda Manager project and the New Identixx Fingerprint System project. The O&M budget included for these projects is for the anticipated cost of the annual software maintenance.

In addition to the budget included for FY14, O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the governmental capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY12	REVISED FY 12 - 13 APPROPRIATIONS	APPROVED FY 13 - 14 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 10,612,785	\$ 7,860,589
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS (03 GOB)				\$ -	\$ -
GENERAL OBLIGATION BONDS (08 GOB)				6,925,000	4,450,000
CERTIFICATES OF OBLIGATIONS				125,000	4,330,000
INTRAGOVERNMENTAL TRANSFERS				1,818,134	1,735,339
INTERGOVERNMENTAL TRANSFERS				-	187,020
INVESTMENT EARNINGS				65,000	25,000
OTHER				100,000	100,000
SUBTOTAL ADDITIONAL RESOURCES				\$ 9,033,134	\$ 10,827,359
TOTAL RESOURCES AVAILABLE				\$ 19,645,919	\$ 18,687,948
STREET REHABILITATION PROJECTS					
3	BIRD POND ROAD REHABILITATION	ST1112	1,800,000	1,800,000	-
1/3	COONER STREET REHAB	ST1201	1,203,000	291,366	911,634
4	ROCK PRAIRIE RD E REHAB (STONEBROOK TO FITCH)	ST1301	2,170,000	115,000	125,000
4	LUTHER STREET REHABILITATION	ST1401	2,220,000	-	-
3/4	MUNSON STREET REHABILITATION	ST1402	1,450,000	1,000,000	-
CLOSED PROJECTS				175,000	
SUBTOTAL				\$ 3,206,366	\$ 1,211,634
STREET EXTENSION PROJECTS					
2	OVERSIZE PARTICIPATION (OP)	ST0519	492,416	492,415	-
**	OP (HOLLEMAN ASSESSMENT)	ST1204	500,000	100,000	-
6	NORMAND DRIVE OP	ST1308	300,000	165,000	135,000
2	CHURCH AVE OP	ST1311	111,095	111,095	-
3	JONES BUTLER (PENBERTHY) EXTENSION	ST0905	3,375,092	3,375,092	-
3	HEALTH SCIENCE CENTER PARKWAY - PH 1B	ST1205	1,710,109	1,710,109	-
***	HSC PARKWAY COB REIMB for PH 1A	ST1303	472,500	-	472,500
3	HEALTH SCIENCE CENTER PARKWAY - PH 2A	ST1210	792,000	792,000	-
*	EISENHOWER STREET EXT (LINCOLN TO ASH)	ST1403	681,831	-	-
ROCK PRAIRIE ROAD PROJECTS				-	
2	ROCK PRAIRIE RD EAST - DESIGN & ROW	ST0417	2,854,000	2,854,000	-
3	ROCK PRAIRIE RD WEST ROW	ST1025	740,000	365,000	-
4	ROCK PRAIRIE ROAD WEST WIDENING	ST1304	2,407,427	-	427,427
3	ROCK PRAIRIE RD BRIDGE WIDENING DESIGN	ST1118	567,000	567,000	-
BARRON ROAD PROJECTS					
3	BARRON ROAD EAST/LAKEWAY	ST1101	15,135,000	1,310,000	-
**** CLOSED PROJECTS				-	
SUBTOTAL				\$ 11,841,711	\$ 1,409,927

Note: Footnotes reflected on page 110 of this document.

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 13,578,972	\$ 12,114,922	\$ 7,860,589	\$ 2,558,618	\$ 684,306	\$ 549,383	\$ 449,122	\$ 276,622
	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3,820,000	6,525,000	4,450,000	11,365,000	6,085,000	4,000,000	-	-
	9,120	-	4,330,000	2,200,000	-	-	-	-
	288,355	980,840	1,735,339	899,375	-	-	-	-
	340,870	205,332	187,020	-	-	-	-	-
	54,788	50,000	25,000	25,000	5,000	2,500	2,500	2,500
	26,966	5,022	100,000	100,000	100,000	132,879	-	-
	\$ 4,980,099	\$ 7,766,194	\$ 10,827,359	\$ 14,589,375	\$ 6,190,000	\$ 4,135,379	\$ 2,500	\$ 2,500
	\$ 18,559,071	\$ 19,881,116	\$ 18,687,948	\$ 17,147,993	\$ 6,874,306	\$ 4,684,762	\$ 451,622	\$ 279,122
24,120	95,786	1,680,094	-	-	-	-	-	-
-	66,876	215,000	921,124	-	-	-	-	-
-	-	95,500	2,074,500	-	-	-	-	-
-	-	-	205,000	2,015,000	-	-	-	-
-	-	-	205,000	1,245,000	-	-	-	-
	609,014	153,638						
\$ 24,120	\$ 771,676	\$ 2,144,232	\$ 3,405,624	\$ 3,260,000	\$ -	\$ -	\$ -	\$ -
-	-	-	492,415	-	-	-	-	-
-	-	-	100,000	100,000	100,000	100,000	100,000	-
-	-	300,000	-	-	-	-	-	-
-	-	111,095	-	-	-	-	-	-
243,389	70,495	1,655,513	1,405,695	-	-	-	-	-
-	102,605	1,367,894	239,610	-	-	-	-	-
-	-	283,500	189,000	-	-	-	-	-
-	68,981	238,730	484,289	-	-	-	-	-
-	-	-	75,000	606,831	-	-	-	-
827,724	568,122	840,000	618,154	-	-	-	-	-
81,127	52,293	581,229	25,351	-	-	-	-	-
-	-	110,000	2,297,427	-	-	-	-	-
629	300,060	177,000	89,311	-	-	-	-	-
6,745	44,590	485,600	441,000	4,598,500	5,547,925	4,010,640	-	-
	3,094,292	103,468						
\$ 1,159,614	\$ 4,301,438	\$ 6,254,029	\$ 6,457,252	\$ 5,305,331	\$ 5,647,925	\$ 4,110,640	\$ 100,000	\$ -

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY12	REVISED FY 12 - 13 APPROPRIATIONS	APPROVED FY 13 - 14 APPROPRIATIONS	
STREET TXDOT PROJECTS						
5	WELLBORN WIDENING REIMBURSEMENT	ST0510	887,966	780,633	-	107,333
4	DESIGN OF U-TURNS AT SH 6 AND FM 60	ST1305	600,000	-	600,000	-
5	DESIGN OF RAISED MEDIANS AT UNIVERSITY	ST1306	240,000	-	240,000	-
CLOSED TXDOT PROJECTS						
SUBTOTAL			\$ 780,633	\$ 840,000	\$ 107,333	
TRAFFIC PROJECTS						
3	NEW TRAFFIC SIGNAL PROJECTS (2008 GOB)	ST1027	1,046,998	40,698	174,800	384,502
3	SIGNAL @ WELLBORN/F&B	ST1031	250,000	250,000	-	-
3	INTERSECTION IMP @2818/FM 60	ST1207	380,000	380,000	-	-
3	SIGNAL UPGRADE - RIO GRANDE @ 2818	ST1307	364,500	19,300	345,200	-
3	SIGNAL UPGRADE - TEXAS @ DEACON	ST1414	300,000	-	-	-
3	SCHOOL ZONE SIGNALIZATION	ST1313	60,000	-	60,000	-
2	TRAFFIC SIGNAL COMMUNICATIONS	ST0411	66,855	66,855	-	-
*	INTERSEC IMP - HOLLEMAN/ELEANOR	ST1404	40,644	-	-	40,644
*	INTERSEC IMP - GEORGE BUSH @ TIMBER/BIZZELL	ST1405	64,072	-	-	64,072
CLOSED PROJECTS						
SUBTOTAL			\$ 756,853	\$ 580,000	\$ 489,218	
SIDEWALKS & TRAILS						
3	SIDEWALK IMPROVEMENTS (2008 GOB)	ST1028	40,025	40,025	-	-
3	DEXTER SIDEWALKS	ST1208	200,000	200,000	-	-
PL 3	HIKE AND BIKE TRAIL COMPLETION PHASE II	ST1103	403,524	403,524	-	-
PL 2	HIKE AND BIKE TRAIL - SOUTHWEST PARK	ST1213	97,000	97,000	-	-
3	LICK CREEK HIKE AND BIKE TRAIL	ST1104	4,410,000	663,000	3,747,000	-
3	UNIVERSITY DR PEDESTRIAN IMP Ph II	ST1206	7,055,000	829,500	662,500	5,563,000
*	BIKE/PEDESTRIAN IMP GEORGE BUSH/DEXTER	ST1406	17,061	-	-	17,061
*	GUADALUPE DR SIDEWALK IMPROVEMENTS	ST1407	142,772	-	-	142,772
*	LANGFORD ST SIDEWALK IMPROVEMENTS	ST1408	342,544	-	-	50,000
CLOSED PROJECTS						
SUBTOTAL			\$ 2,233,049	\$ 4,409,500	\$ 5,772,833	
CAPITAL PROJECTS SUBTOTAL			\$ 18,818,612	\$ 8,451,061	\$ 10,654,384	
OTHER						
DEBT ISSUANCE COSTS					45,000	40,000
GENERAL & ADMIN. CHARGES					342,132	359,428
TOTAL EXPENDITURES				\$ 8,838,193	\$ 11,053,812	
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:				\$ 10,807,726	\$ 7,634,136	

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

** Estimated \$500,000 to be received through future assessments related to Holleman Extension project. Funds will not be available for expenditure until they are received.

*** HSC Parkway COB Reimbursement for Phase 1A funded with General Funds transferred in to the Streets Capital Projects Fund in FY13.

1 Funded through CDBG Funds.

2 Indicates projects funded through 2003 G.O. Bond Authorization

3 Indicates projects funded through 2008 G.O. Bond Authorization

4 Funded with Certificates of Obligation (CO) debt or a combination of CO debt and budget balance from closed projects

5 Funded with budget balance from completed projects

6 Funded with funds received from The Med for the extension of Normand Drive (\$135,000) and ST0519 OP funds (\$165,000).

PL Project funded through a combination of sources. Project sheet reflected in the Park Land Dedication Capital Projects section of this CIP document.

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
689,071	-	44,094	154,800	-	-	-	-	-
-	-	-	600,000	-	-	-	-	-
-	-	178,000	62,000	-	-	-	-	-
		3,875						
\$ 689,071	\$ -	\$ 225,969	\$ 816,800	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	300,000	200,000	546,998	-	-	-
-	-	250,000	-	-	-	-	-	-
-	-	-	-	380,000	-	-	-	-
-	-	107,000	257,500	-	-	-	-	-
-	-	-	45,000	255,000	-	-	-	-
-	-	60,000	-	-	-	-	-	-
27,555	-	-	39,300	-	-	-	-	-
-	-	-	40,644	-	-	-	-	-
-	-	-	64,072	-	-	-	-	-
	299,411	717,764						
\$ 27,555	\$ 299,411	\$ 1,134,764	\$ 746,516	\$ 835,000	\$ 546,998	\$ -	\$ -	\$ -
-	-	-	40,025	-	-	-	-	-
-	15,736	184,264	-	-	-	-	-	-
24,605	3,459	375,460	-	-	-	-	-	-
-	-	97,000	-	-	-	-	-	-
6,647	78,254	479,288	2,091,000	1,754,812	-	-	-	-
-	46,608	330,392	1,962,000	4,716,000	-	-	-	-
-	-	-	17,061	-	-	-	-	-
-	-	-	142,772	-	-	-	-	-
-	-	-	50,000	292,544	-	-	-	-
	736,569	215,325	852					
\$ 31,252	\$ 880,626	\$ 1,681,729	\$ 4,303,710	\$ 6,763,356	\$ -	\$ -	\$ -	\$ -
\$ 1,931,612	\$ 6,253,151	\$ 11,440,724	\$ 15,729,902	\$ 16,163,687	\$ 6,194,923	\$ 4,110,640	\$ 100,000	\$ -
	4,546	-	-	-	-	-	-	-
	9,120	40,000	40,000	50,000	30,000	25,000	-	-
	368,924	342,132	359,428	250,000	100,000	100,000	75,000	50,000
	\$ 6,635,741	\$ 11,822,856	\$ 16,129,330	\$ 16,463,687	\$ 6,324,923	\$ 4,235,640	\$ 175,000	\$ 50,000
	191,592	(197,671)						
\$ 12,114,922	\$ 7,860,589	\$ 2,558,618	\$ 684,306	\$ 549,383	\$ 449,122	\$ 276,622	\$ 229,122	\$ -

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY12	REVISED FY 12 - 13 APPROPRIATIONS	APPROVED FY 13 - 14 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 496,964	\$ 1,587,843
ADDITIONAL RESOURCES:				
GENERAL OBLIGATION BONDS (2008 GOB)			\$ 4,250,000	\$ 2,715,000
CERTIFICATES OF OBLIGATIONS			-	-
INTERGOVERNMENTAL TRANSFERS			76,020	-
INTRAGOVERNMENTAL TRANSFERS			200,000	400,000
INVESTMENT EARNINGS			5,000	5,000
OTHER			76,500	78,000
SUBTOTAL ADDITIONAL RESOURCES			<u>\$4,607,520</u>	<u>\$3,198,000</u>
TOTAL RESOURCES AVAILABLE			<u>\$5,104,484</u>	<u>\$4,785,843</u>
PARK PROJECTS				
* FIELD REDEVELOPMENT	PK0300	ANNUAL	-	86,772
1 CREEK VIEW NEIGHBORHOOD PARK	PK0906	515,000	515,000	-
1 NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,000,000	1,000,000	-
1/2 LICK CREEK PK IRON BRIDGE TRAIL COMPL	PK1201	100,000	100,000	-
2 LICK CREEK PK RACCOON RUN TRAIL	PK1302	76,020	-	76,020
1 LINCOLN CENTER ADDITION	PK1213	4,285,000	75,000	350,000
1 EAST DISTRICT MAINTENANCE SHOP REP	PK1101	1,645,000	1,645,000	-
1 LICK CREEK NATURE CENTER	PK1102	2,495,000	2,495,000	-
3 WOLF PEN CREEK RESTROOMS/MISC	WP1401	200,000	-	-
CLOSED PROJECTS			-	-
CAPITAL PROJECTS SUBTOTAL			<u>\$ 512,792</u>	<u>\$ 1,150,500</u>
MISCELLANEOUS			-	-
DEBT ISSUANCE COST			25,000	15,000
GENERAL & ADMIN. CHARGES			40,182	32,700
TOTAL EXPENDITURES			<u>\$ 577,974</u>	<u>\$ 1,198,200</u>
Measurement Focus Increase (Decrease)				
ENDING FUND BALANCE:			<u>\$ 4,526,510</u>	<u>\$ 3,587,643</u>

* Project funded with Field Redevelopment fees from field users

** FY14 Closed Projects includes balance of PK1001 - Beachy Central Pk Improvements (\$19,236)

1 Indicates projects funded through 2008 G.O. Bond Authorization

2 To be funded with reimbursement from TX Parks and Wildlife Commission for grant rec'd for LC Iron Bridge Trail

3 Funded from portion of balance of WPC TIF Funds from WP0901.

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 1,863,949	\$ 991,060	\$ 1,587,843	\$ 446,075	\$ 365,820	\$ 239,520	\$ 189,820	\$ 141,820
	\$ 175,000	\$ 2,725,000	\$ 2,715,000	\$ 3,510,000	\$ -	\$ -	\$ -	\$ -
	380	-	-	-	-	-	-	-
	-	76,020	-	-	-	-	-	-
	950	200,000	400,000	-	-	-	-	-
	7,121	5,000	5,000	2,500	2,500	2,500	2,500	2,500
	90,204	76,500	78,000	79,600	81,200	82,800	84,500	86,200
	<u>\$273,655</u>	<u>\$3,082,520</u>	<u>\$3,198,000</u>	<u>\$3,592,100</u>	<u>\$83,700</u>	<u>\$85,300</u>	<u>\$87,000</u>	<u>\$88,700</u>
	<u>\$2,137,604</u>	<u>\$4,073,580</u>	<u>\$4,785,843</u>	<u>\$4,038,175</u>	<u>\$449,520</u>	<u>\$324,820</u>	<u>\$276,820</u>	<u>\$230,520</u>
	401,288	32,114	105,000	190,500	26,100	190,000	125,000	125,000
	26,275	785	487,940	-	-	-	-	-
	706,730	3,348	-	689,922	-	-	-	-
	-	1,321	98,679	-	-	-	-	-
	-	-	76,020	-	-	-	-	-
	-	3,545	60,000	635,200	3,586,255	-	-	-
	2,078	2,087	1,344,000	296,835	-	-	-	-
	5,658	52,967	176,000	2,260,375	-	-	-	-
	-	-	-	200,000	-	-	-	-
	1,121,708	1,059,098	30,914	19,236				
	<u>\$ 2,263,737</u>	<u>\$ 1,155,265</u>	<u>\$ 2,378,553</u>	<u>\$ 4,292,068</u>	<u>\$ 190,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
	-	-	-	-	-	-	-	-
	380	15,000	15,000	20,000	-	-	-	-
	43,029	40,182	32,700	40,000	20,000	10,000	10,000	10,000
	<u>\$ 1,198,674</u>	<u>\$ 2,433,735</u>	<u>\$ 4,339,768</u>	<u>\$ 3,672,355</u>	<u>\$ 210,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
	\$ 52,130	\$ (52,002)						
	<u>\$991,060</u>	<u>\$1,587,843</u>	<u>\$ 446,075</u>	<u>\$ 365,820</u>	<u>\$ 239,520</u>	<u>\$ 189,820</u>	<u>\$ 141,820</u>	<u>\$ 95,520</u>

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

			<u>PROJECT BUDGET AMOUNT</u>	<u>APPROPRIATIONS THROUGH FY12</u>	<u>REVISED FY12-13 APPROPRIATIONS</u>	<u>APPROVED FY13-14 APPROPRIATIONS</u>
BEGINNING FUND BALANCE:					\$ 1,575,659	\$ 1,901,274
ADDITIONAL RESOURCES:						
	GENERAL OBLIGATION BONDS (08 GOB)				\$ 250,000	\$ -
	CERTIFICATES OF OBLIGATIONS				-	2,654,500
	INTERGOVERNMENTAL TRANSFERS				45,298	-
	INTRAGOVERNMENTAL TRANSFERS				338,729	952,500
	INVESTMENT EARNINGS				14,000	7,000
	OTHER				-	-
	SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 648,027</u>	<u>\$ 3,614,000</u>
	TOTAL RESOURCES AVAILABLE				<u>\$ 2,223,686</u>	<u>\$ 5,515,274</u>
PUBLIC FACILITIES						
1	LIBRARY BOOK DONATIONS	GG9901	291,348	291,348	-	-
3	LIBRARY EXPANSION	GG1010	8,385,000	932,000	-	-
	CLOSED PROJECTS		-	210,168	-	-
	FACILITY PROJECTS SUBTOTAL				<u>\$ 210,168</u>	<u>\$ -</u>
TECHNOLOGY PROJECTS						
2	WIRELESS INFRASTRUCTURE	CO0704	200,000	200,000	-	-
2	FIBER OPTIC INFRASTRUCTURE	CO0902	475,000	400,924	-	-
4	NETWORK & DATA SECURITY UPGRADE	CO1202	185,000	185,000	-	-
5	CAD/RMS SYSTEM REPLACEMENT	CO1301	2,250,000	710,000	-	1,540,000
6	TIME KEEPING SYSTEM	CO1302	338,729	-	338,729	-
4	PHONE SYSTEM UPGRADE	CO1303	48,967	48,967	-	-
2	ELECTRONIC STORAGE UPGRADE	CO1401	237,000	-	-	237,000
7	ERP SYSTEM REPLACEMENT	CO1204	5,185,000	-	50,000	5,135,000
*	MISC IT PROJECTS	CO0801	7,911	7,911	-	-
	CLOSED PROJECTS					
	IT PROJECTS SUBTOTAL				<u>\$ 388,729</u>	<u>\$ 6,912,000</u>
	CAPITAL PROJECTS SUBTOTAL				<u>\$ 598,897</u>	<u>\$ 6,912,000</u>
	DEBT ISSUANCE COSTS				\$ 5,000	\$ 15,000
	TRANSFERS				-	-
	OTHER				-	-
	GENERAL & ADMIN. CHARGES				78,246	85,287
	TOTAL EXPENDITURES				<u>\$ 682,143</u>	<u>\$ 7,012,287</u>
	Measurement Focus Increase (Decrease)					
	ENDING FUND BALANCE:				<u>\$ 1,541,543</u>	<u>\$ (1,497,013)</u>

- 1 Funded with donations received for the purchase of library books
- 2 Funded primarily with Certificates of Obligation debt
- 3 Indicates projects funded through 2008 G.O. Bond Authorization
- 4 Funded with a portion of the balance of the Radio System Replacement project
- 5 Funded with 03 GOB debt issued for a New City Hall (\$430,766), a portion of the balance of the Radio System Replacement project (\$272,321), Misc IT project balances (\$6,913) and proposed CO debt (\$540,000)
- 6 Time Keeping System funded with General Funds to be transferred in to the Facilities and Technology Capital Projects Fund in FY13
- 7 Funded with General Funds (\$410,000); Water, WW and Electric Utility funds (\$867,500) and CO debt (\$3,907,500)
- * Miscellaneous Information Technology Projects includes balances from closed projects

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19
	\$ 10,082,615	\$ 2,935,884	\$ 1,901,274	\$ 358,029	\$ 1,419,742	\$ 378,899	\$ 71,274	\$ 48,774
	\$ -	\$ 250,000	\$ -	\$ 750,000	\$ 3,685,000	\$ 3,700,000	\$ -	\$ -
	-	-	2,654,500	3,030,000	-	-	-	-
	164,870	45,298	-	-	-	-	-	-
	-	338,729	952,500	324,500	-	-	-	-
	30,964	14,000	7,000	7,000	5,000	5,000	2,500	2,500
	186	-	-	-	-	-	-	-
	<u>\$ 196,020</u>	<u>\$ 648,027</u>	<u>\$ 3,614,000</u>	<u>\$ 4,111,500</u>	<u>\$ 3,690,000</u>	<u>\$ 3,705,000</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	<u>\$ 10,278,635</u>	<u>\$ 3,583,911</u>	<u>\$ 5,515,274</u>	<u>\$ 4,469,529</u>	<u>\$ 5,109,742</u>	<u>\$ 4,083,899</u>	<u>\$ 73,774</u>	<u>\$ 51,274</u>
	238,230	19,364	24,130	9,623	-	-	-	-
	6,919	-	-	231,920	654,287	3,745,936	3,745,938	-
	5,868,435	986,886	207,412					
	<u>\$ 245,149</u>	<u>\$ 5,887,799</u>	<u>\$ 1,011,016</u>	<u>\$ 448,955</u>	<u>\$ 654,287</u>	<u>\$ 3,745,936</u>	<u>\$ 3,745,938</u>	<u>\$ -</u>
	81,573	-	118,427	-	-	-	-	-
	242,876	31,155	55,000	65,000	65,000	15,969	-	-
	-	3,648	127,953	53,399	-	-	-	-
	-	-	100,000	2,150,000	-	-	-	-
	-	-	15,000	323,729	-	-	-	-
	-	-	48,967	-	-	-	-	-
	-	-	-	237,000	-	-	-	-
	-	-	50,000	1,778,875	2,235,500	898,938	221,687	-
	-	-	7,911	-	-	-	-	-
	394,780	13,500						
	<u>\$ 324,449</u>	<u>\$ 429,583</u>	<u>\$ 536,758</u>	<u>\$ 4,608,003</u>	<u>\$ 2,300,500</u>	<u>\$ 914,907</u>	<u>\$ 221,687</u>	<u>\$ -</u>
	<u>\$ 6,317,382</u>	<u>\$ 1,547,774</u>	<u>\$ 5,056,958</u>	<u>\$ 2,954,787</u>	<u>\$ 4,660,843</u>	<u>\$ 3,967,625</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ 2,500	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
	990,369	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	89,118	78,246	85,287	75,000	50,000	25,000	25,000	25,000
	<u>\$ 7,396,869</u>	<u>\$ 1,628,520</u>	<u>\$ 5,157,245</u>	<u>\$ 3,049,787</u>	<u>\$ 4,730,843</u>	<u>\$ 4,012,625</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
	\$ 54,118	\$ (54,117)						
	<u>\$ 2,935,884</u>	<u>\$ 1,901,274</u>	<u>\$ 358,029</u>	<u>\$ 1,419,742</u>	<u>\$ 378,899</u>	<u>\$ 71,274</u>	<u>\$ 48,774</u>	<u>\$ 26,274</u>

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

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Comments
Recently Completed Projects							
Beachy Central Park Improvements	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	Concessions supplies (every 5 yrs); \$1,200 utility costs, \$2,500 for temp/seasonal staff, and \$7,800 for maintenance (included in base budget)
E-mail and File System Migration	-	-	-	-	6,000	-	Server Replacement (every 5 years)
Completed Projects Subtotal	\$ -	\$ -	\$ -	\$ 8,000	\$ 6,000	\$ -	
Street/Traffic Projects							
Bird Pond Rehab	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	General street maintenance
Cooner Street Rehab	-	1,880	1,936	1,994	2,054	2,116	General street maintenance
Jones Butler Extension	-	2,983	3,072	3,165	3,260	3,357	General street maintenance
Health Science Center Parkway Ph 1B	-	2,083	2,145	2,210	2,276	2,344	General street maintenance
Health Science Center Parkway Ph 2A	-	1,042	1,073	1,105	1,139	1,173	General street maintenance
Barron Road East/Lakeway Drive	-	-	-	-	11,175	11,511	General street maintenance
Eisenhower Street Ext (Lincoln to Ash)	-	2,393	2,465	2,539	2,615	2,693	General street maintenance
New Traffic Signals (2008 GOB)	-	4,090	6,258	10,536	10,852	11,178	Utility costs
Signal at Wellborn/F&B	2,045	2,106	2,170	2,235	2,302	2,371	Utility costs
Intersection Imp at 2818/FM 60	-	4,090	6,258	10,536	10,852	11,178	Utility costs
Signal Upgrade - Rio Grande @ 2818	-	2,725	2,807	2,891	2,978	3,067	Utility costs and Maintenance
Intersection Imp at Holleman/Eleanor	-	3,100	3,193	3,289	3,387	3,489	Utility costs and Maintenance
Hike and Bike Trail Completion Phase II	2,000	2,060	2,122	2,185	2,251	2,319	General path and drainage maintenance
Lick Creek Hike and Bike Trail	-	-	25,000	32,250	26,718	28,159	Trail Maintenance costs
University Drive Pedestrian Improvements Ph II	-	-	2,700	2,781	2,864	2,950	Signal maintenance
Guadalupe Drive Sidewalk Improvements	-	725	747	769	792	816	General Sidewalk Maintenance
Langford Drive Sidewalk Improvements	-	1,656	1,706	1,757	1,810	1,864	General Sidewalk Maintenance
Street/Traffic Project Subtotal	\$ 9,045	\$ 36,083	\$ 68,957	\$ 85,706	\$ 92,953	\$ 96,380	
Parks Projects							
Creek View Neighborhood Park	\$ 8,140	\$ 8,384	\$ 8,636	\$ 8,895	\$ 9,162	\$ 9,436	Supplies, maintenance and utility costs
Lick Creek Park Iron Bridge Trail Completion	1,350	1,391	1,432	1,475	1,519	1,565	Trail supply and maintenance costs
Lick Creek Park Raccoon Run Trail	1,350	1,391	1,432	1,475	1,519	1,565	Trail supply and maintenance costs
Lincoln Center Addition	-	-	98,050	100,992	104,021	107,142	Personnel, supplies, utility costs and facilities maintenance
East District Maintenance Shop	-	10,200	10,506	10,821	11,146	11,480	Maintenance and utility costs
Lick Creek Nature Center	-	160,425	165,238	170,195	175,301	180,560	Personnel (2 FT + temp/seasonal); supplies; utility costs; facilities maintenance; and other services
Parks Project Subtotal	\$ 10,840	\$ 181,791	\$ 285,294	\$ 293,853	\$ 302,668	\$ 311,748	
Facility and Technology Projects							
Library Expansion	\$ -	\$ -	\$ -	\$ -	\$ 206,000	\$ 212,180	Personnel (3 positions), supplies, utility costs, book replacement and facilities maintenance
Electronic Time Keeping System	-	25,000	25,750	26,523	27,318	28,138	Computer software maintenance
Electronic Agenda Manager	12,100	12,463	12,837	13,222	13,619	14,027	Computer software maintenance
New Identixx Fingerprint System	10,400	10,712	11,033	11,364	11,705	12,056	Computer hardware and software maintenance
Electronic Storage Upgrade	-	14,000	14,420	14,853	15,299	15,758	Computer hardware and software maintenance
Enterprise Resource Planning System Repl	-	100,000	220,000	226,600	233,398	240,400	Computer software maintenance
Teleworks Upgrade	-	30,600	31,518	32,464	33,437	34,441	Computer software maintenance
Facilities and Technology Project Totals	\$ 22,500	\$ 192,775	\$ 315,558	\$ 325,026	\$ 540,776	\$ 556,999	
Total Estimated O&M Costs	\$ 42,385	\$ 410,649	\$ 669,809	\$ 712,585	\$ 942,397	\$ 965,128	

*The Operations and Maintenance costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Utility Funds

The utility funds account for revenues and expenditures in the Electric, Water and Wastewater funds. The Electric, Water and Wastewater Funds' 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. The measurement focus adjustment to arrive at Actual 2012 Working Capital is necessary because the proprietary funds' financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

The Electric Fund, the Water Fund and the Wastewater Fund account for the operation and maintenance of these Utility services that are self-supported by user fees.

Utility Revenue Bonds (URBs) were historically issued to provide for capital expansion and replacements for the various utility services. However, based on the recommendations from the City's financial advisors, and due to the marketability of the bonds as well as the volatility of the bond market, Certificates of Obligation (CO) debt has been issued for utility projects from FY08 forward. In FY13, COs were issued in lieu of utility revenue bonds. In FY14, it is anticipated that COs will be issued for Utility capital projects. Funds in the amount of \$5,150,000 are projected to be issued for Electric capital projects, \$5,525,000 is projected for Water capital projects and \$7,350,000 is projected for Wastewater capital projects.

Electric Fund

The FY14 Electric Fund revenue is estimated to be \$98,170,676. This is a 1.98% increase from the FY13 year end estimate of \$96,269,223. The FY14 revenue estimate is intended to reflect the growth that is expected to impact the system in FY14. No rate increase is included in the Electric Fund in FY14.

FY14 operating expenditures in the Electric Fund are projected to be \$87,029,590. The operating expenditures reflect a 0.84% decrease from the FY13 revised budget. Three Service Level Adjustments (SLAs) are included in the FY14 Approved Budget. The first SLA, in the amount of \$183,788 is for the addition of an Assistant Director position. Power supply, long and short range planning, reliability, and complex growth and service issues have increased the complexity of the requirements on the management team for the Electric Utility and the addition of a second Assistant Director position is needed to help manage these critical functions. The second SLA, in the amount of \$33,000, is for support agreement related to the Dispatch Facility's Siemen's SiPass System. This system consists of hardware and software that monitors and controls physical access to critical facilities. This protection is required by the Federal Energy Regulatory Commission (FERC)/North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection regulations. The third SLA, in the amount of \$16,500, is for a Network Firewall Maintenance Agreement. This agreement is required to support and maintain the multiple network firewall devices that protect the Electric Division operational networks.

In addition to the SLAs outlined above, several items with no net budget impact were incorporated into the FY14 Approved Budget. Budget to cover the costs associated with these items was reallocated from various existing budgeted line items. The first of these is for a Cyber Vulnerability Assessment. The City of College Station is required by FERC/NERC Critical Infrastructure Protection regulations to perform a Cyber Vulnerability Assessment at least annually. This third party assessment evaluates the vulnerability of Electric Division operational networks to accidental or directed cyber attacks. The second item is for a Network Support Agreement. This agreement is necessary to support the City of College Station's Dispatch Operations/SCADA group's responsibility to maintain and upgrade its operational networks. The FY14 Approved Budget also includes the reallocation of budget from the Solar Photovoltaic Rebate Program to the Energy Back II and Good Cents Homes programs. The Energy Back II and Good Cents Homes programs provide a higher rate of return for the Electric Utility by reducing demand, particularly during very hot and very cold weather. The programs will be revamped with slightly higher rebate amounts for the purchase of energy efficient air conditioning systems and the building of energy efficient homes in order to encourage even higher participation. Again, the budget for these items was reallocated from existing line items and there is no net impact on the budget related to these changes.

The FY14 estimated non-operating expenditures are \$12,907,705 or 14.41% above the FY13 revised non-operating budget. A portion of this is due to funds being budgeted in FY14 to be transferred to the capital budget for capital projects. These funds are transferred in lieu of additional debt issuance. A total of \$700,000 is projected to be transferred in FY14 for this purpose. No such transfer was budgeted in FY13. Also included in the FY14 non-operating expenditures is \$376,250 to be used toward the Electric Fund's portion of the FY14 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY14 estimated ending working capital is anticipated to decrease 10.59% when compared to the FY13 estimated ending working capital. This is due, in part, to the aforementioned increase in the amount budgeted to be transferred for capital projects as well as the FY14 one-time cost associated with the ERP System Replacement. The working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary Policy Statements.

Water Fund

Water Fund revenue for FY14 is estimated to be \$14,763,042. This is a 2.83% increase from the FY13 year end estimate of \$14,356,788. The FY14 revenue estimate is intended to reflect the growth that is expected to impact the system in FY14. Customer growth is projected based on historical trends, overall economic indicators and population projections; however, weather conditions impact water consumption considerably. No rate increase is included for residential or commercial users in the Water Fund in FY14. However, updates to the City's water tap fees have been included. The revised fees are intended to cover the actual cost of making a new service connection. Phasing in of the new water tap fees over a three year period is being projected. The changes have been discussed with and are supported by the Home Builders' Association. The impact on the revenue is projected to be minimal.

FY14 operating expenditures in the Water Fund are \$7,083,665 or 7.38% above the FY13 revised budget. This increase is due to the addition of several approved SLAs. The first SLA, in the amount of \$250,000, is for a five year update to the Water Master Plan as approved by Council in 2010. Due to the significant changes in the City's water growth patterns, the update is needed to re-evaluate growth projections/demands, convert the City's current steady-state water model to an extended-period simulation water model, and develop a capital improvements outlay that will increase system capacity for the future. The second SLA is for the purchase of a heavy duty truck and trailer that will be used to haul excavation equipment to various points within the service area on a daily basis. The trucks and trailers currently used are not adequate for the weight of the items being hauled. The cost of this SLA is \$61,407. The third SLA, in the amount of \$12,480, is for the addition of Operator Certification pay. The establishment of this pay program will provide an incentive for Operators to earn a license in an area not required by their job description. This will allow Operators to be cross-trained in another division and to legally contribute in other areas of the Water Services Department (WSD) thus increasing the personnel available in an emergency and reducing the total number of personnel needed to assure an appropriate response. The fourth SLA is for the addition of a Regulatory Compliance Coordinator position. The incumbent in this position will assist the Environmental Manager in developing plans and strategies to meet present and future federal and state regulations and programs and will coordinate and monitor compliance with local, state and federal regulatory requirements for the WSD.

In addition to the above, several SLAs have been approved for facility improvements. These include an SLA in the amount of \$105,000 for gate and fence improvements at well field sites. These improvements will result in increased security at remote sites. The next SLA is for the purchase and installation of a new Audio/Video (AV) system at the Carters Creek Wastewater Treatment Plant. Replacement of the old system is recommended due to the difficulty in switching between source feeds for the projection system. These improvements should eliminate the need for having a technician available to assist in setting up for the various presentations made at this facility. Also included is an SLA for the replacement of security cameras at various water and wastewater facilities. Existing analog cameras and recording devices have reached their end of life expectancy. This project is for the purchase and installation of new devices by a qualified installation firm and configuration of the system to achieve optimal results. Lastly, an SLA is included for the installation of multiple power monitoring devices throughout plant operations in order to correlate actual usage to production and overhead facilities to help reduce electrical cost. The monitors will be connected to the SCADA System to export data to a database that can be integrated with CityWorks to allow for easier analysis.

The FY14 budgeted non-operating expenditures are \$9,120,519 or 9.81% lower the FY13 revised non-operating budget. This is primarily due to a decrease from \$3,600,000 to \$2,375,000 in the amount budgeted to be transferred in FY14 to the capital budget for capital projects. These funds are transferred in lieu of additional debt issuance. Also included in the FY14 non-operating expenditures is \$188,125 to be used toward the Water Fund's portion of the FY14 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY14 estimated ending working capital is anticipated to decrease 40.74% when compared to the FY13 estimated ending working capital. This is due primarily to the anticipated \$2,375,000 transfer to the Water capital projects fund. Fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Water capital projects.

Wastewater Fund

The total Wastewater Fund revenue for FY14 is estimated to be \$14,195,171. This is a 1.39% increase over the FY13 year end estimate of \$14,000,632. No rate increase is included for residential or commercial users in the Wastewater Fund in FY14.

FY14 Wastewater Fund budgeted operating expenditures are \$6,963,180 or 4.58% higher than the FY13 revised budget of \$6,658,429. The majority of this is due to the addition of several approved SLAs. The first, in the amount of \$80,000, is for a contract with a firm to aid in the Texas Pollutant Discharge Elimination System discharge permit renewal for Carters Creek, Lick Creek, and Carter Lake Wastewater treatment plants. The objective is to identify operational changes and facility upgrades to meet a future anticipated permit restrictions on total phosphorus, total nitrogen, whole effluent toxicity, and total dissolved solids and to coordinate these changes with future capacity expansion. This portion of the evaluation is for the creation of the documentation needed by the Texas Commission on Environmental Quality (TCEQ) for the Texas Pollutant Discharge Elimination System (TPDES) Permit renewal packages, and defining potential process alternatives that could contribute to both nutrient removal processes and overall plant expansions. This evaluation will aid the WSD in determining capital budgets and future plant layouts. The second SLA, in the amount of \$10,400, is for the addition of Operator Certification pay. The establishment of this pay program will provide an incentive for Operators to earn a license in an area not required by their job description. This will allow Operators to be cross-trained in another division and to legally contribute in other areas of the Water Services Department (WSD) thus increasing the personnel available in an emergency and reducing the total number of personnel needed to assure an appropriate response. A third SLA is included for an evaluation of the current state of reclaimed water in College Station and to provide recommendations for build-out of a complete system. This evaluation is to help develop an overall strategic plan for maximizing College Station's reclaimed water services.

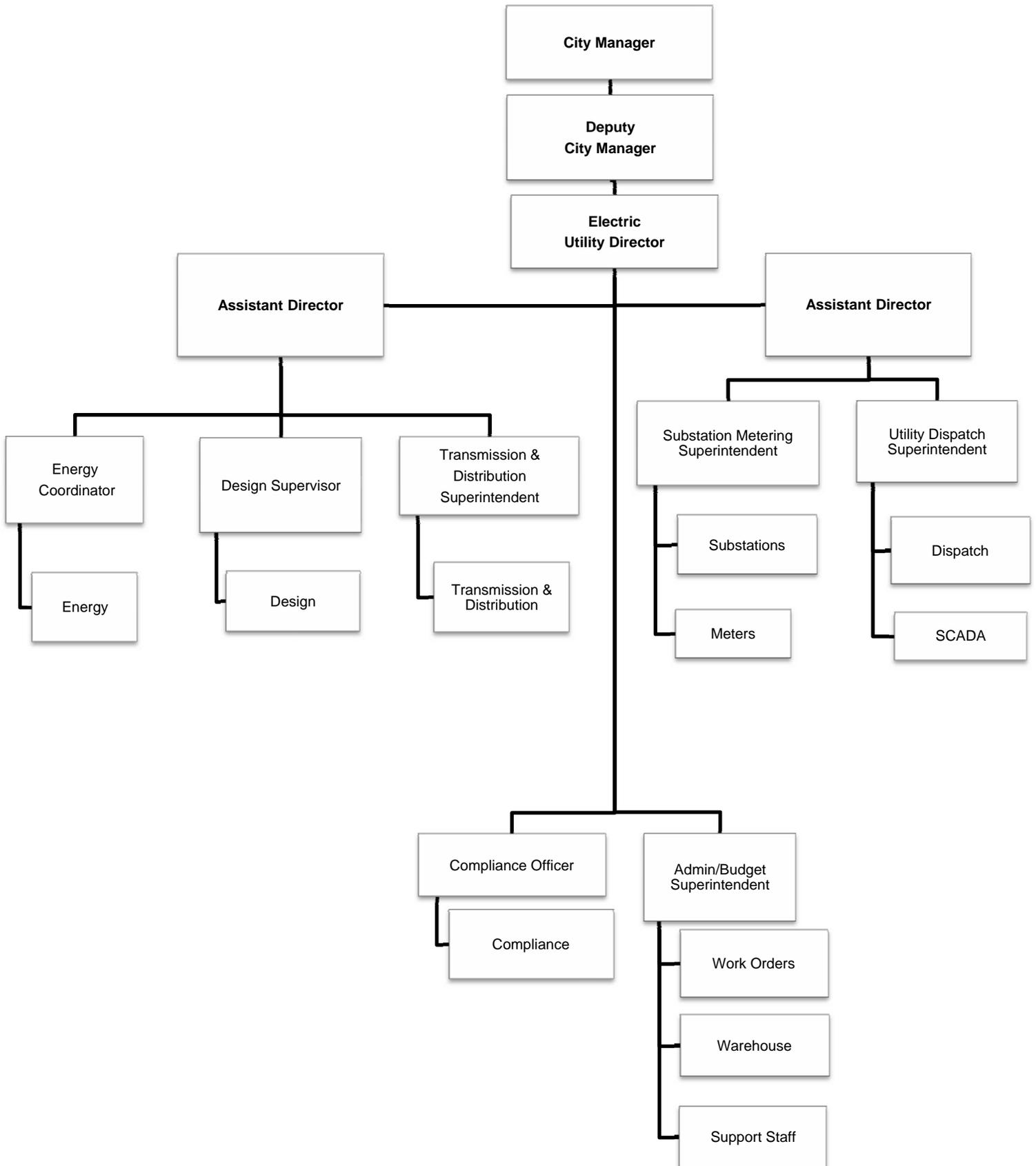
Consistent with the Water Fund, several Wastewater SLAs have been approved for facility improvements. These include the purchase and installation of a new Audio/Video (AV) system at the Carters Creek Wastewater Treatment Plant. Replacement of the old system is recommended due to the difficulty in switching between source feeds for the projection system. These improvements should eliminate the need for having a technician available to assist in setting up for the various presentations made at this facility. Also included is an SLA for the replacement of security cameras at various water and wastewater facilities. Existing analog cameras and recording devices have reached their end of life expectancy. This project is for the purchase and installation of new devices by a qualified installation firm and configuration of the system to achieve optimal results. Lastly, included in the approved budget is an SLA for the installation of multiple power monitoring devices throughout plant operations in order to correlate actual usage to production and overhead facilities to help reduce electrical cost. The monitors will be connected to the SCADA System to export data to a database that can be integrated with CityWorks to allow for easier analysis.

FY14 budgeted Wastewater Fund non-operating expenditures are \$9,710,480 or 2.85% above the FY13 revised non-operating budget. Included in the FY14 non-operating expenditures is \$188,125 to be used toward the Wastewater Fund's portion of the FY14 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY14 estimated ending working capital is anticipated to decrease 55.88% when compared to the FY13 estimated ending working capital. This is due primarily to the anticipated \$3,775,000 transfer to the Wastewater capital projects fund. These funds are transferred in lieu of additional debt issuance. Fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Wastewater capital projects.

ELECTRIC UTILITY

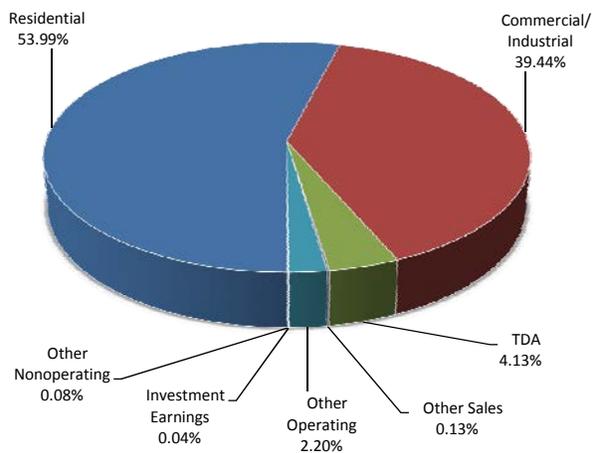
CITY OF COLLEGE STATION



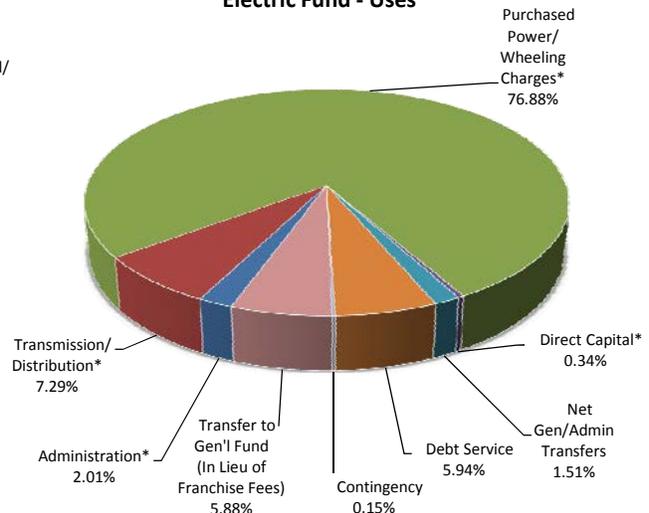
City of College Station Electric Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Residential	\$ 52,109,478	53,179,940	\$ 51,962,086	\$ 53,001,164	\$ 53,001,164	-0.34%
Commercial/Industrial	37,548,598	39,350,980	37,959,570	38,718,520	38,718,520	-1.61%
TDA	4,617,477	4,141,880	3,973,006	4,052,872	4,052,872	-2.15%
Other Sales	120,680	123,930	121,000	123,420	123,420	-0.41%
Other Operating	2,146,088	2,115,680	2,107,338	2,160,200	2,160,200	2.10%
Investment Earnings	57,624	40,000	75,000	40,000	40,000	0.00%
Other Nonoperating	1,231,282	117,000	71,223	74,500	74,500	-36.32%
Total Revenues	\$ 97,831,227	\$ 99,069,410	\$ 96,269,223	\$ 98,170,676	\$ 98,170,676	-0.91%
EXPENDITURES AND TRANSFERS						
Administration*	\$ 1,663,898	\$ 1,976,877	\$ 1,951,805	\$ 1,938,959	\$ 1,990,059	0.67%
Transmission/Distribution*	5,679,846	6,725,297	6,501,081	7,025,252	7,203,440	7.11%
Purchased Power/Wheeling Charges*	72,603,527	77,104,000	73,600,000	76,000,000	76,000,000	-1.43%
Direct Capital*	181,983	493,500	308,008	337,000	341,000	-30.90%
Net Gen/Admin Transfers	1,592,098	1,464,786	1,464,786	1,495,091	1,495,091	2.07%
Total Operating, Expenditures and Transfers	\$ 81,721,352	\$ 87,764,460	\$ 83,825,680	\$ 86,796,302	\$ 87,029,590	-0.84%
NONOPERATING EXPENDITURES						
Debt Service	\$ 4,630,497	\$ 5,371,823	\$ 5,315,167	\$ 5,871,564	\$ 5,871,564	9.30%
Contingency	-	100,000	-	150,000	150,000	50.00%
Transfer to Gen'l Fund (In Lieu of Franchise Fees)	6,809,891	5,809,891	5,809,891	5,809,891	5,809,891	0.00%
ERP System Replacement	-	-	-	376,250	376,250	N/A
Capital Projects Funding	-	-	-	700,000	700,000	N/A
Total Non Operating Expenditures	\$ 11,440,388	\$ 11,281,714	\$ 11,125,058	\$ 12,907,705	\$ 12,907,705	14.41%
Total Expenditures and Transfers	\$ 93,161,740	\$ 99,046,174	\$ 94,950,738	\$ 99,704,007	\$ 99,937,295	0.90%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 4,669,487	\$ 23,236	\$ 1,318,485	\$ (1,533,331)	\$ (1,766,619)	
Measurement Focus Increase (Decrease)	\$ 2,156,425					
Beginning Working Capital, accrual basis of accounting	\$ 8,530,959	\$ 15,356,871	\$ 15,356,871	\$ 16,675,356	\$ 16,675,356	
Ending Working Capital, accrual basis of accounting	\$ 15,356,871	\$ 15,380,107	\$ 16,675,356	\$ 15,142,025	\$ 14,908,737	

Electric Fund - Sources



Electric Fund - Uses



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

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Warehouse	\$ 232,117	\$ 246,587	\$ 249,576	\$ 251,116	\$ 251,116	1.84%
Operations Administration	1,431,788	1,701,290	1,501,805	1,687,843	1,738,943	2.21%
Substations	112,416	287,874	280,722	349,736	349,736	21.49%
Utility Dispatch	44,968	58,273	59,927	58,399	58,399	0.22%
Electric Compliance*	-	65,000	65,000	53,260	53,260	-18.06%
Engineering & Design	208,240	258,591	254,424	208,591	208,591	-19.34%
Energy Conservation	240,800	332,371	291,783	315,807	315,807	-4.98%
Transmission / Distribution	5,073,422	5,752,188	5,549,225	6,039,459	6,217,647	8.09%
Purchased Power/Wheeling Charges	72,603,527	77,104,000	73,700,000	76,000,000	76,000,000	-1.43%
Direct Capital	181,983	493,500	308,008	337,000	341,000	-30.90%
TOTAL	\$ 80,129,261	\$ 86,299,674	\$ 82,260,470	\$ 85,301,211	\$ 85,534,499	-0.89%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 5,070,872	\$ 5,735,388	\$ 5,500,048	\$ 5,840,912	\$ 6,011,800	4.82%
Supplies	442,783	541,335	487,022	512,505	513,505	-5.14%
Maintenance	162,789	186,038	191,172	254,839	271,339	45.85%
Purchased Services	1,423,342	1,951,325	1,799,532	2,088,267	2,129,167	9.11%
Direct Capital	181,983	493,500	308,008	337,000	341,000	-30.90%
Purchased Power/Wheeling Charges	72,603,527	77,104,000	73,700,000	76,000,000	76,000,000	-1.43%
Other Purchased Services	243,965	288,088	274,688	267,688	267,688	-7.08%
TOTAL	\$ 80,129,261	\$ 86,299,674	\$ 82,260,470	\$ 85,301,211	\$ 85,534,499	-0.89%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Warehouse / Operations Administration	10.50	9.50	10.50	10.50	10.50	0.00%
Transmission / Distribution Administration	58.00	58.00	59.00	59.00	60.00	1.69%
TOTAL	68.50	67.50	69.50	69.50	70.50	1.44%

*The Electric Compliance Division was added in FY13.

Service Level Adjustments	One- Time	Recurring	Total
Assistant Director Position	\$ 6,000	\$ 177,788	\$ 183,788
Siemens SiPass System Support Agreement	-	33,000	33,000
Network Firewall Maintenance Agreement	-	16,500	16,500
Electric SLA Total	\$ 6,000	\$ 227,288	\$ 233,288

PERFORMANCE MEASURES - ELECTRIC FUND

DEPARTMENT DESCRIPTION

The Electric Utility Services department provides for the timely expansion of the electric distribution and transmission system to meet the growth needs within its certification area; ensures the safety of the public and employees by providing a highly reliable power delivery system, maintaining and upgrading the electric system, and providing education and training; and provides value to our customers by providing excellent customer service, quick response to outages, a competitive cost for services, and various energy related services and programs.

STRATEGIC GOAL: Meet budgetary and regulatory goals and requirements.

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Meet budget requirements and provide projections.	I, II, VI					
Over/Under Budget		Efficiency	MET	MEET	MEET	MEET
Meet compliance goals and requirements.	I, II, VI					
Quarterly review		Effectiveness	MET	MEET	MEET	MEET

STRATEGIC GOAL: Provide customers with a reliable, energy efficient electric system.

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Meet reliability indices.	I, II, IV, VI					
Over/Under Guidelines		Effectiveness	MET	MEET	MEET	MEET
Meet energy efficiency goals.	I, II, III, VI					
Quarterly review		Effectiveness	MET	MEET	MEET	MEET

STRATEGIC GOAL: Ensure safety of the public and employees.

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations Comments (if applicable):

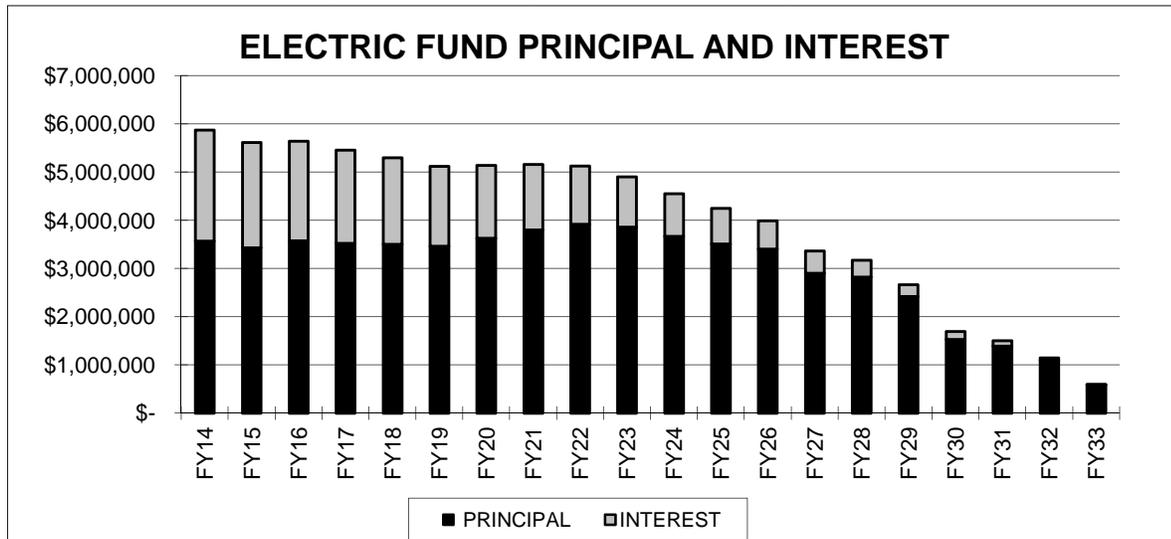
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Provide effective safety programs and maintain safe facilities.	I, II, III, VI					
Quarterly Review		Effectiveness	MET	MEET	MEET	MEET

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

I. Financially Sustainable City	IV. Diverse Growing Economy
II. Providing Core Services and Infrastructure	V. Improving Mobility
III. Neighborhood Integrity	VI. Sustainable City

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY14	\$ 3,571,067	\$ 2,300,498	\$ 5,871,565	\$ 59,614,754
FY15	3,429,338	2,182,080	5,611,418	56,043,687
FY16	3,576,752	2,061,905	5,638,657	52,614,349
FY17	3,523,920	1,930,088	5,454,008	49,037,597
FY18	3,504,189	1,793,434	5,297,623	45,513,677
FY19	3,466,515	1,653,842	5,120,357	42,009,488
FY20	3,628,071	1,509,892	5,137,962	38,542,973
FY21	3,801,309	1,360,148	5,161,457	34,914,902
FY22	3,920,886	1,203,192	5,124,078	31,113,592
FY23	3,858,537	1,040,350	4,898,887	27,192,706
FY24	3,670,674	883,854	4,554,528	23,334,169
FY25	3,510,101	735,584	4,245,685	19,663,496
FY26	3,400,956	591,471	3,992,427	16,153,395
FY27	2,902,439	462,854	3,365,293	12,752,439
FY28	2,825,000	347,448	3,172,448	9,850,000
FY29	2,420,000	242,214	2,662,214	7,025,000
FY30	1,530,000	165,743	1,695,743	4,605,000
FY31	1,395,000	107,259	1,502,259	3,075,000
FY32	1,095,000	51,600	1,146,600	1,680,000
FY33	585,000	13,162	598,162	585,000



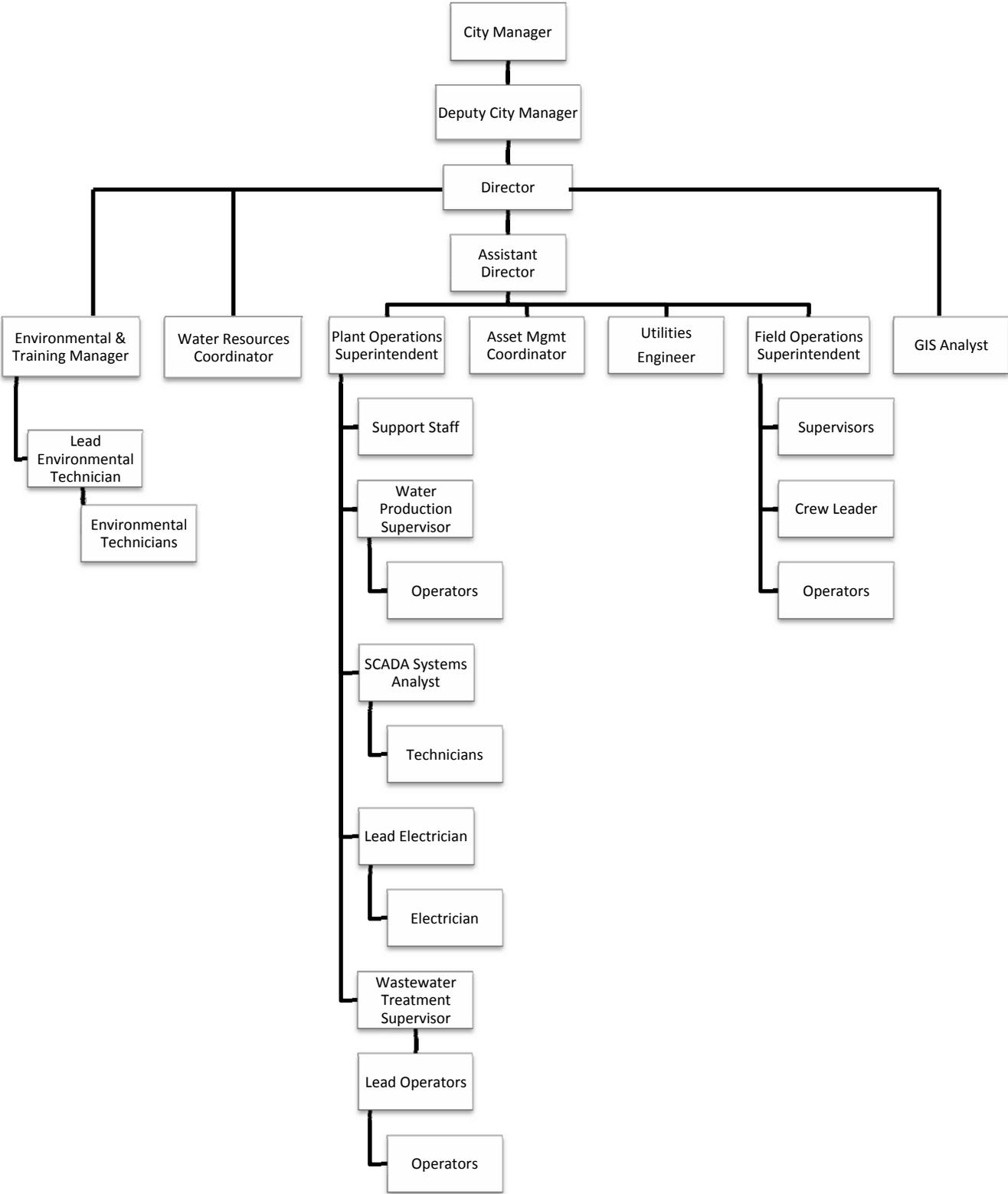


CITY OF COLLEGE STATION

Home of Texas A&M University®

WATER SERVICES

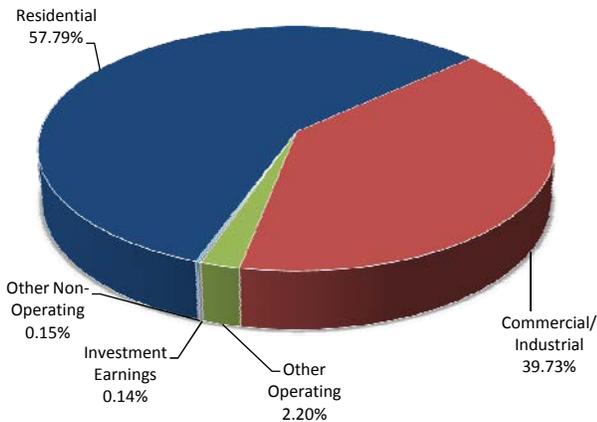
CITY OF COLLEGE STATION



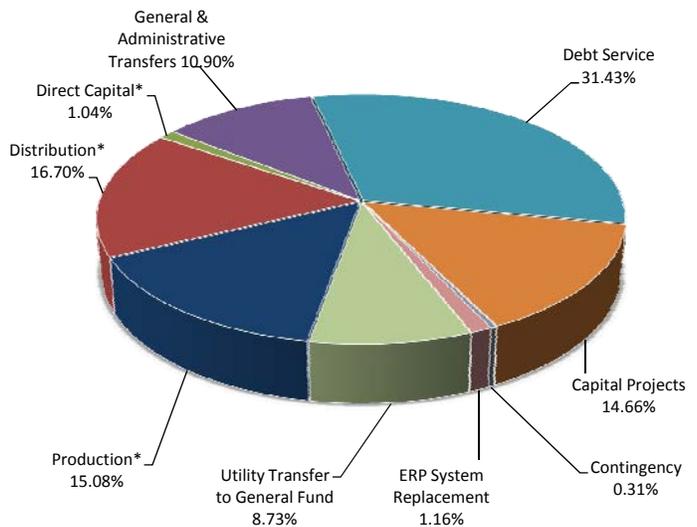
City of College Station Water Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Residential	\$ 8,697,441	\$ 8,337,650	\$ 8,282,547	\$ 8,531,023	\$ 8,531,023	2.32%
Commercial/ Industrial	5,993,306	5,370,580	5,694,241	5,865,068	5,865,068	9.21%
Other Operating	366,006	340,000	315,000	324,450	324,450	-4.57%
Investment Earnings	37,635	40,000	35,000	20,000	20,000	-50.00%
Other Non-Operating	148,445	82,000	30,000	22,500	22,500	-72.56%
Total Revenues	\$ 15,242,833	\$ 14,170,230	\$ 14,356,788	\$ 14,763,042	\$ 14,763,042	4.18%
EXPENDITURES AND TRANSFERS						
Production*	\$ 2,130,905	\$ 2,586,070	\$ 2,572,753	\$ 2,440,788	\$ 2,442,868	-5.54%
Distribution*	2,112,109	2,159,782	2,148,561	2,153,132	2,705,927	25.29%
Direct Capital*	17,550	93,025	40,000	50,000	168,965	81.63%
General & Administrative Transfers	1,818,031	1,757,939	1,757,939	1,765,905	1,765,905	0.45%
Total Operating Expenditures & Transfers	\$ 6,078,595	\$ 6,596,816	\$ 6,519,253	\$ 6,409,825	\$ 7,083,665	7.38%
NONOPERATING EXPENDITURES						
Debt Service	\$ 4,795,897	\$ 5,088,691	\$ 5,010,741	\$ 5,092,174	\$ 5,092,174	0.07%
Capital Projects	1,750,000	3,600,000	5,400,000	2,375,000	2,375,000	-34.03%
Contingency	-	50,000	-	50,000	50,000	0.00%
ERP System Replacement	-	-	-	188,125	188,125	N/A
Utility Transfer to General Fund	1,333,850	1,374,000	1,374,000	1,415,220	1,415,220	3.00%
Total Nonoperating Expenditures	\$ 7,879,747	\$ 10,112,691	\$ 11,784,741	\$ 9,120,519	\$ 9,120,519	-9.81%
Total Expenditures & Transfers	\$ 13,958,342	\$ 16,709,507	\$ 18,303,994	\$ 15,530,344	\$ 16,204,184	-3.02%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 1,284,491	\$ (2,539,277)	\$ (3,947,206)	\$ (767,302)	\$ (1,441,142)	
Measurement Focus Increase (Decrease)	\$ (463,089)					
Beginning Working Capital, accrual basis of accounting	\$ 6,662,956	\$ 7,484,358	\$ 7,484,358	\$ 3,537,152	\$ 3,537,152	
Ending Working Capital, accrual basis of accounting	\$ 7,484,358	\$ 4,945,081	\$ 3,537,152	\$ 2,769,850	\$ 2,096,010	

Water Fund - Sources



Water Fund - Uses



*Production, Distribution and Direct Capital make up the Operations & Maintenance portion of the Water Budget.

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Production	\$ 2,130,905	\$ 2,586,070	\$ 2,572,753	\$ 2,440,788	\$ 2,442,868	-5.54%
Distribution	2,112,111	2,159,782	2,148,561	2,153,132	2,705,927	25.29%
Direct Capital	17,550	93,025	40,000	50,000	168,965	81.63%
TOTAL	\$ 4,260,566	\$ 4,838,877	\$ 4,761,314	\$ 4,643,920	\$ 5,317,760	9.90%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 1,775,228	\$ 1,839,594	\$ 1,854,834	\$ 1,853,060	\$ 1,927,230	4.76%
Supplies	566,283	682,344	686,635	554,685	711,483	4.27%
Maintenance	75,577	85,419	76,609	85,947	87,947	2.96%
Purchased Services	1,597,019	1,934,495	1,897,787	1,896,228	2,218,135	14.66%
Other Purchased Services	228,909	204,000	205,449	204,000	204,000	0.00%
Direct Capital	17,550	93,025	40,000	50,000	168,965	81.63%
TOTAL	\$ 4,260,566	\$ 4,838,877	\$ 4,761,314	\$ 4,643,920	\$ 5,317,760	9.90%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Production	5.00	5.00	5.00	5.00	5.00	0.00%
Distribution	24.50	23.00	23.00	23.00	24.00	4.35%
TOTAL	29.50	28.00	28.00	28.00	29.00	3.57%

Service Level Adjustments	One -Time	Recurring	Total
Water Master Plan	\$ 250,000	\$ -	\$ 250,000
Heavy Duty Truck and Trailer	54,407	7,000	61,407
Operator Certification Pay	-	12,480	12,480
Regulatory Compliance Coordinator	1,965	61,690	63,655
Well Field Fence and Gate Improvements	105,000	-	105,000
Carter Creek Wastewater Treatment Plant Audio/Visual Upgrades	12,500	-	12,500
W/WW Security Camera Replacement	96,670	-	96,670
Electrical Power Monitoring	72,128	-	72,128
Water Services SLA Total	\$ 592,670	\$ 81,170	\$ 673,840

PERFORMANCE MEASURES - WATER OPERATIONS

DEPARTMENT DESCRIPTION

The Water Services Department's licensed professional staff provides safe, dependable, and palatable drinking water to all customers in the City's service area. The water system includes water wells, cooling towers, transfer pump station, transmission lines, ground storage reservoirs, high service pump station, elevated storage tanks, water distribution lines and meters.

STRATEGIC GOAL: Core Services and Infrastructure - Maintain program accreditations

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVE:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Full accreditation from the American Public Works Association (APWA)	II	Effectiveness				
Full or Partial Accreditation vs. None			Full	Full	Full	Full

STRATEGIC GOAL: Core Services and Infrastructure - Meet or exceed all State/Federal standards

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Compliance with all Water Quality requirements	II	Effectiveness				
Percent of water sold meeting standards			100%	100%	100%	100%
Compliance with all Reporting Requirements	II	Effectiveness				
Percent of reports filed timely			100%	100%	100%	100%
Minimize Non-Revenue Water	II	Effectiveness				
Percent should be below 10%			4%	4%	10%	10%

STRATEGIC GOAL: Core Services and Infrastructure - Plan for and invest in infrastructure, facilities, services, personnel, and equipment necessary to meet projected needs and opportunities.

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Average per capita daily water usage below 140 gallons	II	Efficiency				
Gallons Per Capita Daily over past 12 month period			150	140	150	140
Peak-Day water demands below 90%	II	Output				
As a percent of max day			85%	85%	85%	85%
Annual Water demands below 85%	II	Output				
Percent demand hits of 22,626 af/yr Max			70%	70%	70%	70%

STRATEGIC GOAL: Core Services and Infrastructure - Continued use of technology to more effectively and efficiently deliver service to citizens.

Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

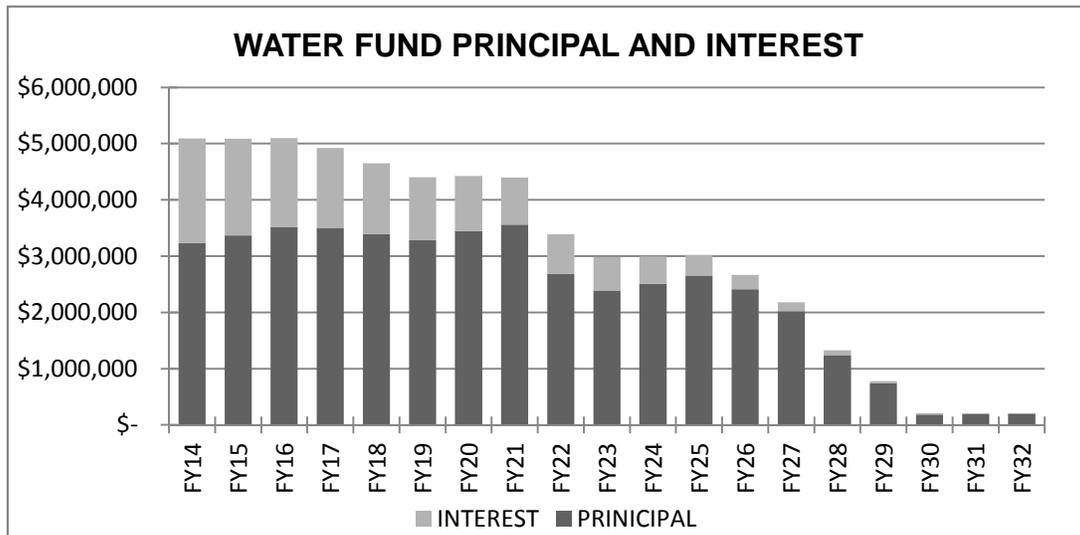
OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
American Water Works Association (AWWA) status best technology practices	II	Effectiveness				
Top rating is "Best in Class"			Best	Best	Best	Best
100% electronic iPerl meters installed	II	Efficiency				
Actual percentage of iPerl meters			14%	17%	14%	20%
Provide Excellent Customer Service	II	Effectiveness				
Citizen Survey Quality Rating Excellent/Good			92%	92%	92%	90%

*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary)

- | | |
|--|-----------------------------|
| I. Financially Sustainable City | IV. Diverse Growing Economy |
| II. Providing Core Services and Infrastructure | V. Improving Mobility |
| III. Neighborhood Integrity | VI. Sustainable City |

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

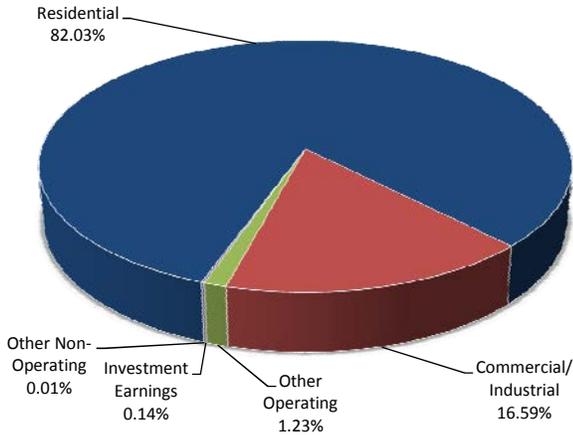
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY14	\$ 3,231,870	\$ 1,860,303	\$ 5,092,174	\$ 44,508,635
FY15	3,368,789	1,719,081	5,087,870	41,276,765
FY16	3,518,761	1,577,193	5,095,955	37,907,975
FY17	3,501,166	1,420,874	4,922,040	34,389,214
FY18	3,388,561	1,265,668	4,654,229	30,888,048
FY19	3,281,463	1,121,224	4,402,687	27,499,487
FY20	3,444,065	982,344	4,426,409	24,218,024
FY21	3,559,978	836,848	4,396,826	20,773,959
FY22	2,682,282	705,238	3,387,520	17,213,981
FY23	2,386,779	594,295	2,981,074	14,531,698
FY24	2,508,600	485,488	2,994,088	12,144,919
FY25	2,652,509	368,780	3,021,289	9,636,320
FY26	2,409,822	254,039	2,663,860	6,983,811
FY27	2,023,989	155,752	2,179,741	4,573,989
FY28	1,240,000	84,026	1,324,026	2,550,000
FY29	735,000	41,236	776,236	1,310,000
FY30	185,000	22,506	207,506	575,000
FY31	190,000	14,750	204,750	390,000
FY32	200,000	5,000	205,000	200,000



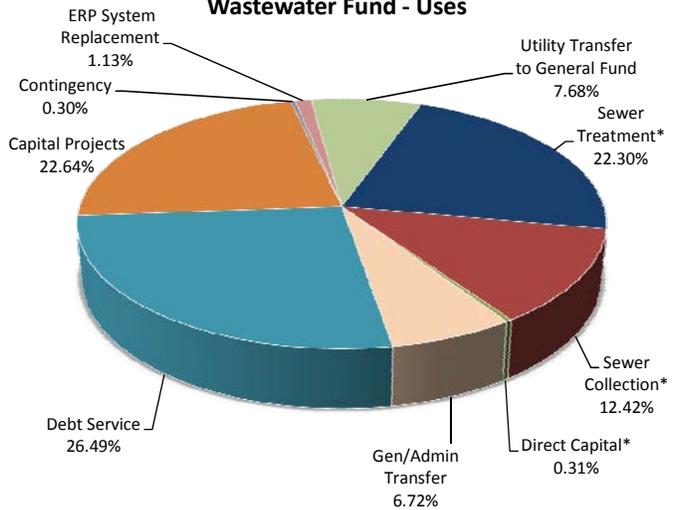
City of College Station Wastewater Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Residential	\$ 10,760,968	\$ 11,112,980	\$ 11,472,864	\$ 11,644,957	\$ 11,644,957	4.79%
Commercial/ Industrial	2,200,734	2,250,336	2,320,408	2,355,214	2,355,214	4.66%
Other Operating	233,817	175,000	171,260	174,000	174,000	-0.57%
Investment Earnings	30,906	35,000	35,000	20,000	20,000	-42.86%
Other Non-Operating	136,155	41,000	1,100	1,000	1,000	-97.56%
Total Revenues	\$ 13,362,580	\$ 13,614,316	\$ 14,000,632	\$ 14,195,171	\$ 14,195,171	4.27%
EXPENDITURES AND TRANSFERS						
Sewer Treatment*	\$ 3,335,448	\$ 3,388,098	\$ 3,530,003	\$ 3,459,337	\$ 3,718,091	9.74%
Sewer Collection*	1,863,204	2,115,349	1,990,064	2,066,278	2,071,478	-2.07%
Direct Capital*	19,083	60,710	25,000	40,000	52,500	-13.52%
Gen/Admin Transfer	1,150,749	1,094,272	1,094,272	1,121,111	1,121,111	2.45%
Total Operating Expenditures and Transfers	\$ 6,368,484	\$ 6,658,429	\$ 6,639,339	\$ 6,686,726	\$ 6,963,180	4.58%
NONOPERATING EXPENDITURES						
Debt Service	\$ 3,980,386	\$ 4,373,284	\$ 4,361,119	\$ 4,417,065	\$ 4,417,065	1.00%
Capital Projects	-	3,775,000	7,000,000	3,775,000	3,775,000	0.00%
Contingency	-	50,000	-	50,000	50,000	0.00%
ERP System Replacement	-	-	-	188,125	188,125	N/A
Utility Transfer to General Fund	1,206,542	1,243,000	1,243,000	1,280,290	1,280,290	3.00%
Total Nonoperating Expenditures	\$ 5,186,928	\$ 9,441,284	\$ 12,604,119	\$ 9,710,480	\$ 9,710,480	2.85%
Total Expenditures and Transfers	\$ 11,555,412	\$ 16,099,713	\$ 19,243,458	\$ 16,397,206	\$ 16,673,660	3.56%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 1,807,168	\$ (2,485,397)	\$ (5,242,826)	\$ (2,202,035)	\$ (2,478,489)	
Measurement Focus Increase (Decrease)	\$ 1,936,566					
Beginning Working Capital, accrual basis of accounting	\$ 5,934,570	\$ 9,678,304	\$ 9,678,304	\$ 4,435,478	\$ 4,435,478	
Ending Working Capital, accrual basis of accounting	\$ 9,678,304	\$ 7,192,907	\$ 4,435,478	\$ 2,233,443	\$ 1,956,989	

Wastewater Fund - Sources



Wastewater Fund - Uses



* Sewer Treatment, Sewer Collection and Direct Capital make up the Operations & Maintenance portion of the Wastewater Budget.

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Sewer Treatment	\$ 3,335,446	\$ 3,388,098	\$ 3,530,003	\$ 3,459,337	\$ 3,718,091	9.74%
Sewer Collection	1,863,204	2,115,349	1,990,064	2,066,278	2,071,478	-2.07%
Direct Capital	19,083	60,710	25,000	40,000	52,500	-13.52%
TOTAL	\$ 5,217,733	\$ 5,564,157	\$ 5,545,067	\$ 5,565,615	\$ 5,842,069	4.99%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 2,782,168	\$ 2,899,216	\$ 2,982,278	\$ 2,895,019	\$ 2,905,419	0.21%
Supplies	690,882	697,306	765,255	803,914	934,968	34.08%
Maintenance	149,670	156,978	150,288	172,001	172,001	9.57%
Purchased Services	1,562,585	1,745,947	1,618,246	1,650,681	1,773,181	1.56%
Other Purchased Services	13,345	4,000	4,000	4,000	4,000	0.00%
Direct Capital	19,083	60,710	25,000	40,000	52,500	-13.52%
TOTAL	\$ 5,217,733	\$ 5,564,157	\$ 5,545,067	\$ 5,565,615	\$ 5,842,069	4.99%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Sewer Treatment	26.00	26.00	26.00	26.00	26.00	0.00%
Sewer Collection	24.00	23.00	23.00	23.00	23.00	0.00%
TOTAL	50.00	49.00	49.00	49.00	49.00	0.00%

Service Level Adjustments	One -Time	Recurring	Total
TX Pollutant Discharge Elimination System Permit Renewal Evaluation	\$ 80,000	\$ -	\$ 80,000
Operator Certification Pay	-	10,400	10,400
Reclaimed Water Evaluation	25,000	-	25,000
Carter Creek Wastewater Treatment Plant Audio/Visual Upgrades	12,500	-	12,500
W/WW Security Camera Replacement	85,470	-	85,470
Electrical Power Monitoring	63,084	-	63,084
Wastewater Total	\$ 266,054	\$ 10,400	\$ 276,454

PERFORMANCE MEASURES - WASTEWATER OPERATIONS

DEPARTMENT DESCRIPTION

The Water Services Department licensed, professional staff collects and treats all wastewater from the City's defined service area. This includes all collection lines, manholes, lift stations, treatment plants, outfalls, and reclaimed water systems.

STRATEGIC GOAL: Core Services and Infrastructure - Maintain program accreditations
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVE:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Full accreditation from the American Public Works Association (APWA)	II	Effectiveness				
Full or Partial Accreditation vs. None			Full	Full	Full	Full

STRATEGIC GOAL: Core Services and Infrastructure - Meet or exceed all State/Federal standards
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Compliance with all Effluent Quality requirements	II	Effectiveness				
Percent discharged meeting standards			100%	100%	100%	100%
Compliance with all Permit Reporting Requirements	II	Effectiveness				
Percent of permit reports filed timely			100%	100%	100%	100%

STRATEGIC GOAL: Core Services and Infrastructure - Plan for and invest in infrastructure, facilities, services, personnel, and equipment necessary to meet projected needs and opportunities.
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
Track actual flow vs. Treatment capacity	II	Output				
Percent of capacity used at CC/LC. Expansion planning must start at 75%			57%/48%	60%/50%	60%/50%	60%/50%
Maximize use of Reclaimed water systems	II	Efficiency				
Million Gallons reclaimed, past 12 months			-	43	43	60
Track new service connections	II	Output				
New connections, past 12 months			376	400	400	400

STRATEGIC GOAL: Core Services and Infrastructure - Continued use of technology to more effectively and efficiently deliver service to citizens.
Reporting Frequency: Quarterly
Trend: ↑ at or above expectations

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY 13 Approved	FY 13 Estimate	FY 14 Approved
American Water Works Association (AWWA) status best technology practices	II	Effectiveness				
Top rating is "Best in Class"			Best	Best	Best	Best
Provide Excellent Customer Service	II	Effectiveness				
Citizen Survey Quality Rating Excellent/Good			92%	92%	92%	90%

*STRATEGIC PLAN PRIORITIES (Detailed explanation available in Executive Summary,

I. Financially Sustainable City

II. Providing Core Services and Infrastructure

III. Neighborhood Integrity

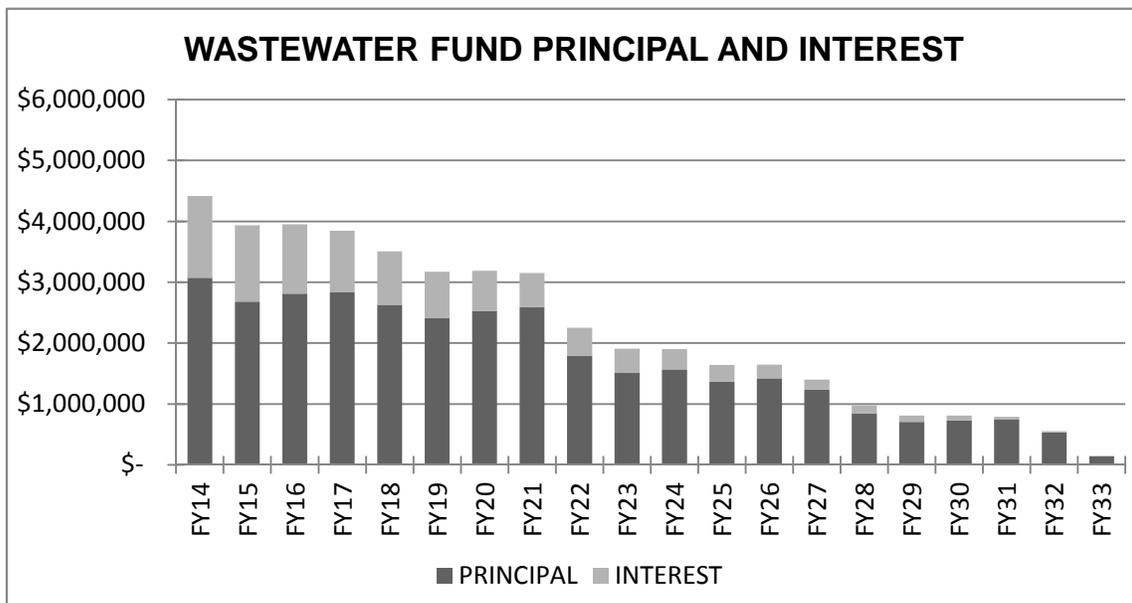
IV. Diverse Growing Economy

V. Improving Mobility

VI. Sustainable City

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY14	\$ 3,072,063	\$ 1,345,002	\$ 4,417,065	\$ 34,152,191
FY15	2,680,798	1,255,748	3,936,547	31,080,128
FY16	2,810,552	1,140,018	3,950,570	28,399,330
FY17	2,834,844	1,011,797	3,846,641	25,588,778
FY18	2,631,067	877,824	3,508,890	22,753,934
FY19	2,415,364	755,741	3,171,105	20,122,868
FY20	2,528,550	657,628	3,186,178	17,707,503
FY21	2,594,944	555,138	3,150,082	15,178,953
FY22	1,785,449	466,344	2,251,793	12,584,009
FY23	1,510,590	397,969	1,908,559	10,798,560
FY24	1,569,303	334,397	1,903,700	9,287,970
FY25	1,365,873	276,166	1,642,039	7,718,668
FY26	1,424,223	221,221	1,645,444	6,352,795
FY27	1,233,571	169,045	1,402,616	4,928,572
FY28	845,000	129,939	974,939	3,695,000
FY29	705,000	102,581	807,581	2,850,000
FY30	730,000	77,630	807,630	2,145,000
FY31	740,000	48,440	788,440	1,415,000
FY32	535,000	19,169	554,169	675,000
FY33	140,000	3,150	143,150	140,000



Sanitation Fund

The Sanitation Fund is a user-fee self-supported enterprise fund that accounts for the activities of collecting and disposing of residential and commercial refuse in the City. This service includes once a week residential collection, once a week bulky item pickup, once a week brush/yard clippings pick up, and once per week recycling pick up. The recycling program and Clean Green activities are designed to help reduce the amount of solid waste deposited into the landfill. This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2012 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

Revenues for FY14 in the fund are estimated to be \$8,266,598. This is a 7.13% increase over the FY13 Revised Budget. This is due primarily to a 15% rate increase for commercial customers. This rate increase is necessary to provide the resources needed to provide Sanitation services to commercial customers. It is anticipated a similar increase will be needed next year as well. This is the first increase in commercial sanitation rates since 2006.

The budget for residential and commercial Sanitation operations for FY14 is \$6,532,371. Included in this amount are two SLAs. The first SLA will fund the maintenance and on-going costs associated with a Brush Roll-off Truck that is approved to be purchased for residential collection. Continuous growth in the City and further trips to the landfill have generated a level of demand that requires an additional truck to be added in order to continue providing customers with once per week residential heavy brush collection. The total estimated cost of the vehicle is \$138,108. The \$23,108 included in the Sanitation budget reflects the on-going costs associated with the vehicle. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle will occur in the Equipment Replacement Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. The second SLA is for a residential and commercial collections vehicle GPS tracking system. The GPS tracking system uses satellite monitoring technology, along with wireless networking, to allow the effective management of the fleet from any internet-connected computer. This system will be beneficial to the City with its many features such as: real time vehicle tracking, history tracking, maintenance notification and alerts, various reporting features to include speed reports, stop reports, idle reports and event reports.

Non-operating expenditures are budgeted for \$909,012. Included is \$722,034 for the utility transfer to the General Fund as well as \$400,960 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). The non-operating expenditure budget includes street-sweeping costs which beginning in FY14 will be offset by transfers from the General Fund and the Drainage Fund. Additionally, funding in the amount of \$46,240 is included in the Sanitation Fund for Keep Brazos Beautiful (KBB). KBB is dedicated to beautification and litter abatement. The total FY14 expenditures for the Sanitation Fund are \$8,221,686.

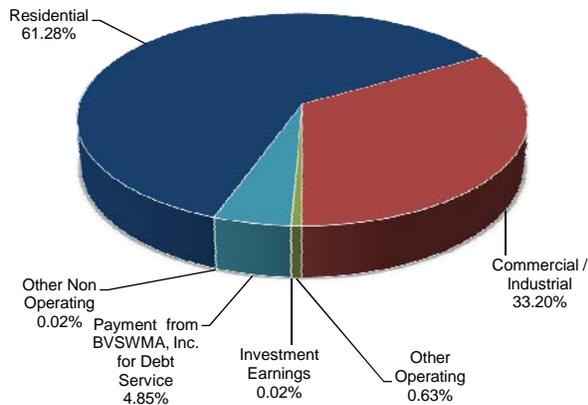
The FY13 Sanitation ending working capital is expected to increase by 11.13% from the estimated FY13 ending working capital due to an increase in the estimated revenue in the Fund.

*Beginning in FY13, Performance Measures for the Sanitation Fund were consolidated into the Public Works Performance Measures as reported in the Governmental Funds section.

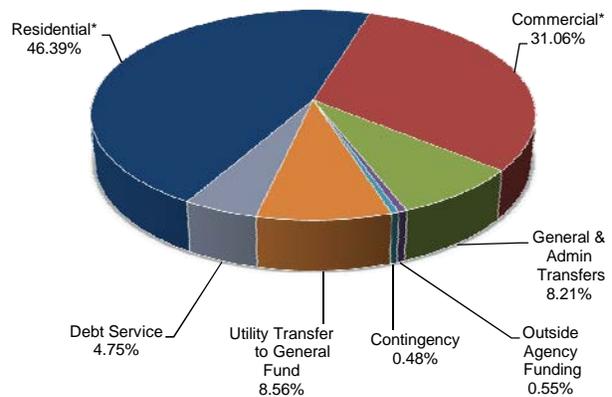
City of College Station Sanitation Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Residential	\$ 4,838,913	\$ 4,936,636	\$ 4,966,236	\$ 5,065,565	\$ 5,065,565	2.61%
Commercial / Industrial	2,316,791	2,318,331	2,356,121	2,391,462	2,744,880	18.40%
Other Operating	56,309	56,556	51,270	51,783	51,783	-8.44%
Investment Earnings	3,610	6,060	2,000	2,010	2,010	-66.83%
Payment from BVSWMA, Inc. for Debt Service	388,089	397,710	397,710	400,960	400,960	0.82%
Other Non Operating	(56,713)	1,000	2,382	1,400	1,400	40.00%
Total Revenues	\$ 7,546,999	\$ 7,716,293	\$ 7,775,719	\$ 7,913,180	\$ 8,266,598	7.13%
EXPENDITURES AND TRANSFERS						
Residential*	\$ 3,660,366	\$ 3,604,505	\$ 3,696,669	\$ 3,878,656	\$ 3,911,320	8.51%
Commercial*	2,725,719	2,726,251	2,510,757	2,614,681	2,621,051	-3.86%
General & Admin Transfers	627,177	632,064	632,064	693,063	693,063	9.65%
Outside Agency Funding	46,240	46,240	46,240	46,240	46,240	0.00%
Contingency	-	40,000	-	41,000	41,000	2.50%
Total Operating Expenditures & Transfers	\$ 7,059,502	\$ 7,049,060	\$ 6,885,730	\$ 7,273,640	\$ 7,312,674	3.74%
NONOPERATING EXPENDITURES/TRANSFERS						
Utility Transfer to General Fund	\$ 709,987	\$ 722,034	\$ 722,034	\$ 722,034	\$ 722,034	0.00%
Transfers In - Street Sweeping	-	-	-	(213,982)	(213,982)	N/A
Debt Service	399,235	397,710	397,710	400,960	400,960	0.82%
Total Non Operating Expenditures	\$ 1,109,222	\$ 1,119,744	\$ 1,119,744	\$ 909,012	\$ 909,012	-18.82%
Total Operating & Non Operating Expenditures	\$ 8,168,724	\$ 8,168,804	\$ 8,005,474	\$ 8,182,652	\$ 8,221,686	0.65%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (621,725)	\$ (452,511)	\$ (229,755)	\$ (269,472)	\$ 44,912	
Measurement Focus Increase (Decrease)	\$ 14,723					
Beginning Working Capital, accrual basis of accounting	\$ 1,240,203	\$ 633,201	\$ 633,201	\$ 403,446	\$ 403,446	
Ending Working Capital, accrual basis of	\$ 633,201	\$ 180,690	\$ 403,446	\$ 133,974	\$ 448,358	

Sanitation Fund - Sources



Sanitation Fund - Uses



*Residential and Commercial Operations make up the O&M portion of the Sanitation Fund budget

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Residential Collection	\$ 3,660,366	\$ 3,604,505	\$ 3,696,669	\$ 3,878,656	\$ 3,911,320	8.51%
Commercial Collection	2,725,719	2,726,251	2,510,757	2,614,681	2,621,051	-3.86%
TOTAL	\$ 6,386,085	\$ 6,330,756	\$ 6,207,426	\$ 6,493,337	\$ 6,532,371	3.18%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 2,029,623	\$ 1,998,067	\$ 2,047,256	\$ 1,986,171	\$ 1,986,171	-0.60%
Supplies	610,029	649,558	644,463	709,088	727,313	11.97%
Maintenance	478,535	479,725	473,909	607,285	617,693	28.76%
Purchased Services	3,267,898	3,203,406	3,041,798	3,190,793	3,201,194	-0.07%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 6,386,085	\$ 6,330,756	\$ 6,207,426	\$ 6,493,337	\$ 6,532,371	3.18%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Residential Collection	23.25	23.25	23.25	23.25	23.25	0.00%
Commercial Collection	12.25	12.25	12.25	12.25	12.25	0.00%
TOTAL	35.50	35.50	35.50	35.50	35.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Residential: Brush Roll-off Truck (Joint with Equipment Replacement Fund)	\$ 2,408	\$ 20,700	\$ 23,108
GPS Vehicle Tracking (Residential \$9,556; Commercial \$6,370)	5,525	10,401	15,926
Sanitation SLA Totals	\$ 7,933	\$ 31,101	\$ 39,034

Northgate Parking Fund

The Northgate Parking Fund accounts for revenues and expenditures from the City's Northgate parking facilities. These revenues come from the Patricia Street Promenade Surface Lot, the College Main Parking Garage, and metered street parking in the Northgate area.

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2012 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

FY14 parking fee revenue is anticipated to increase over the FY13 Revised Budget in part due to the updated Northgate parking rate fee that was implemented in August of 2013. The rate adjustments focus on peak rates and special events and are intended to raise the revenue needed to support the Northgate Parking Fund while having a minimal impact on Northgate businesses. Other revenues in this fund include investment earnings, miscellaneous revenue, and a one-time transfer from the General Fund. This transfer is needed to offset the cost of the capital project expenditures anticipated to occur in FY14.

Approved expenditures for Northgate District operations are \$540,514. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of \$193,001. This budget is included in the Northgate Parking Fund as these functions are handled by the Northgate Parking staff. However, funds are budgeted to be transferred from the General Fund to offset this cost. Two SLAs are included in the FY14 budget. The first, in the amount of \$15,000, is parking garage signage that is needed to help patrons successfully navigate the various levels of the garage. The parking garage is over ten years old and many of the original signs have been damaged or removed. The second SLA is for the installation of eight new parking meters and vehicle sensors on the new section of Church Street (near its intersection with University Drive). These street meters will have a one-time cost of \$9,400 and an ongoing cost of \$1,560.

The Northgate Parking Fund began to fully cover the Parking Garage debt service in FY10. Included in the Northgate Parking Fund is budget of \$462,463 for the debt service payment related to the College Main Parking Garage. Budget is also included for two projects at the Parking Garage. The first is for the installation of Thermal and Moisture Protection and the second is for the Resurfacing of the Northgate Parking Lot. The Thermal and Moisture Protection project is for the repair and/or replacement of joint sealants at critical locations and the installation of a new traffic membrane on the 4th floor (roof) of the parking garage. The Resurfacing project consists of a new asphalt surface for the Northgate Parking Lot. Total approved Northgate Parking Fund expenditures are \$1,457,011.

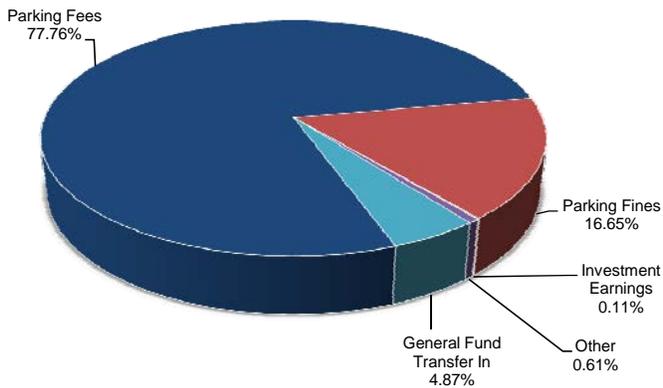
The FY14 estimated ending working capital is anticipated to decrease 28.68% when compared to the FY13 estimated ending working capital. This is due primarily to capital outlay needs in FY14.

*Beginning in FY13, Performance Measures for the Northgate Parking Fund were consolidated into the Planning & Development Services Performance Measures as reported in the Governmental Funds section.

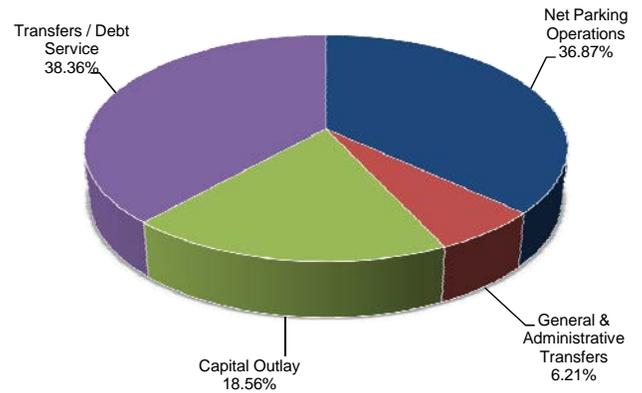
City of College Station Northgate Parking Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Parking Fees	\$ 939,350	\$ 948,707	\$ 949,112	\$ 1,138,752	\$ 1,138,752	20.03%
Parking Fines	193,572	186,229	203,270	205,303	205,303	10.24%
Investment Earnings	2,362	2,595	2,644	1,335	1,335	-48.55%
Other	16,974	6,060	7,424	7,498	7,498	23.73%
General Fund Transfer In	-	60,000	-	60,000	60,000	0.00%
Total Revenues	\$ 1,152,258	\$ 1,203,591	\$ 1,162,450	\$ 1,412,888	\$ 1,412,888	17.39%
EXPENDITURES						
Northgate District Operations	\$ 363,510	\$ 461,385	\$ 441,820	\$ 514,554	\$ 540,514	17.15%
Non Parking Costs	220,633	227,252	227,252	193,001	193,001	-15.07%
Non Parking Transfer	(220,633)	(227,252)	(227,252)	(193,001)	(193,001)	-15.07%
General & Administrative Transfers	91,529	75,489	75,489	88,516	88,516	17.26%
Transfers / Debt Service	464,000	466,300	466,300	462,463	462,463	-0.82%
Capital Outlay	146,793	249,041	75,620	365,518	365,518	46.77%
Other	235	-	46,000	-	-	N/A
Contingency	-	-	-	-	-	N/A
Total Expenditures	\$ 1,066,067	\$ 1,252,215	\$ 1,105,229	\$ 1,431,051	\$ 1,457,011	16.35%
Increase/Decrease in Working Capital	\$ 86,191	\$ (48,624)	\$ 57,221	\$ (18,163)	\$ (44,123)	
Measurement Focus Increase (Decrease)	\$ (7,930)					
Beginning Working Capital	\$ 18,343	\$ 96,604	\$ 96,604	\$ 153,825	\$ 153,825	
Ending Working Capital	\$ 96,604	\$ 47,980	\$ 153,825	\$ 139,514	\$ 109,702	

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Parking	\$ 510,303	\$ 710,426	\$ 517,440	\$ 880,072	\$ 906,032	27.53%
TOTAL	\$ 510,303	\$ 710,426	\$ 517,440	\$ 880,072	\$ 906,032	27.53%

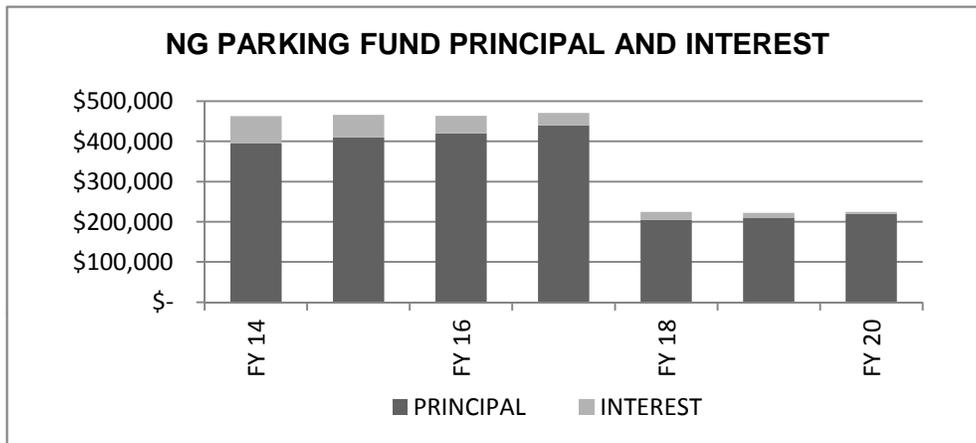
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 286,778	\$ 325,074	\$ 313,459	\$ 327,936	\$ 327,936	0.88%
Supplies	18,510	17,354	17,982	18,809	18,809	8.38%
Maintenance	18,797	36,242	39,477	34,989	49,989	37.93%
Purchased Services	39,425	82,715	70,902	132,820	143,780	73.83%
General Capital	146,793	249,041	75,620	365,518	365,518	46.77%
TOTAL	\$ 510,303	\$ 710,426	\$ 517,440	\$ 880,072	\$ 906,032	27.53%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Parking	8.00	8.00	8.00	8.00	8.00	0.00%
TOTAL	8.00	8.00	8.00	8.00	8.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Parking Garage Signage	\$ 15,000	\$ -	\$ 15,000
Street Meters (8)	9,400	1,560	10,960
Parking SLA Total	\$ 24,400	\$ 1,560	\$ 25,960

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 14	\$ 395,000	\$ 67,463	\$ 462,463	\$ 2,300,000
FY 15	410,000	56,375	466,375	1,905,000
FY 16	420,000	43,925	463,925	1,495,000
FY 17	440,000	30,475	470,475	1,075,000
FY 18	205,000	19,738	224,738	635,000
FY 19	210,000	12,475	222,475	430,000
FY 20	220,000	4,400	224,400	220,000



Utilities

Capital Projects Budget

On an annual basis, the City of College Station prepares a five-year Capital Improvements Program (CIP). The CIP is presented for City Council review as part of the annual budget process. The program consolidates all anticipated capital needs for which funding authorization exists. The program is divided into several sections depending on the services provided and the funding source.

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost 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.

Historically, Utility Revenue Bonds (URBs) were issued when there was a need for financing capital construction or acquisition and when the asset would reside in one or more of the City's enterprise funds. The City's enterprise funds include Electric, Water, Wastewater and Sanitation. Based on the recommendations from the City's financial advisors, and due to the marketability of the bonds as well as the volatility of the bond market, Certificates of Obligation (CO) debt has been issued for utility projects since FY08. In FY13, COs were issued in lieu of URBs. In FY14, it is anticipated that COs will be issued for Utility capital projects. Generally, COs and URBs do not require voter approval. The debt will be repaid from revenues generated by the utilities. Funds in the amount of \$5,150,000 are projected to be issued for Electric capital projects, \$5,525,000 is projected for Water capital projects and \$7,350,000 is projected for Wastewater capital projects.

Among the decisions and proposals that accompany capital project recommendations is an analysis of potential ongoing costs and any potential impact on utility rates that a project may have.

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY14 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

\$6,342,188 is the approved budgeted appropriation for electric capital projects in FY14. \$50,000 is included for **General Plant projects**. These include enhancements to the SCADA, the mapping system, and dispatch; as well as general plant upgrades. Funds in the amount of \$1,370,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of \$1,550,000 are estimated for **Underground System Improvement projects**. These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. Included in this estimate are various underground feeders in the Northgate area. \$1,615,000 is included in the approved budget for **New Service and System Extension projects**. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). \$95,000 is included in the approved budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of \$450,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. The thoroughfare lighting project planned for FY14 is Harvey Mitchell Parkway from Luther to University Drive. \$915,000 is included in the budget for **Distribution projects** and \$245,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY14 include the connection of a second transformer at the Switch Station Substation, the installation of additional breakers for Northgate, the installation of additional breakers to complete Arcflash, and the completion of various SCADA enhancements. These funds will also be used for the construction of electric transmission and distribution projects to provide electric capacity to the City of College Station. Major substation replacement equipment is included in this funding. In addition, it is anticipated that the Northgate Substation will be completed in early to mid FY14.

A debt issue of \$5,150,000 is projected in FY14 for Electric Utility capital projects.

Water Capital Projects

In FY14, \$2,617,403 is the approved new appropriation included for water capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the FY14 projected expenditures exceed the new appropriations included for FY14. Total expenditures in FY14 for Water capital projects are projected to be \$7,861,687. Water Production projects include an estimated FY14 expenditure of \$6,153,967. A total of \$1,000,000 is included for the purchase of **Land for Future Well Sites**. As capacity needs grow, the City is preparing for the construction of new wells. A component of this is the land acquisition for new future wells. An estimate of \$247,900 is included in FY14 for the **Well Field Collection System Loop project**. This project is for the design, construction, and easement acquisition of a well field collection line along West OSR. This line connection will incorporate a redundant well field collection system and will also allow flow to be diverted during maintenance/outages in the well field. An estimated \$856,312 is included in FY14 for the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. \$3,142,755 is the FY14 estimate included in the approved budget for the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. \$635,000 is included for the completion of the **5 Million Gallon Ground Storage Reservoir (MG GSR) Rehabilitation project**. This project is for the replacement of the interior and exterior coating systems and modifications to the fill pipe of the tank. An estimate of \$272,000 is included in FY14 for the **Water Well Soft Starters project**. This project is for the replacement of the existing motor starters and motor protection relays on Water Wells 1, 2, and 3. The existing components are old technology and have exceeded their service life.

Funds in the amount of \$1,006,791 are projected to be expended on Water Distribution projects in FY14. This includes \$100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, \$265,350 has been included for the **Area 2 Water Line Extension** project. This project is for land acquisition, design and construction of water distribution lines along Greens Prairie Road and Arrington Road in accordance with a Certificate of Convenience and Necessity (CCN) settlement agreement between City of College Station and Wellborn Special Utility District. \$466,441 is included as the FY14 estimated expenditure for the **Reinstallation of a 30 Inch Water Transmission Line at Villa Maria and FM 2818**. The existing water transmission line from Sandy Point Pump Station to Dowling Road Pump Station was in conflict with TxDOT's grade separation of Villa Maria and FM 2818. TxDOT agreed to install an encasement pipe during construction of their project that would be located in a non-conflicting location. This project is for the installation of approximately 1,500 ft of the 30 inch water line that was in conflict with the grade separation. Expenditures in the amount of \$50,000 are projected in the FY14 Approved Budget for the **Southland Waterline project**. This project will be completed in conjunction with the Southland Drainage project which is for the design of flood mitigation measures along Bee Creek Tributary B. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. Lastly, \$125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY14 Approved Budget include \$295,415 for the design of the **Eastgate Rehabilitation project**. Construction is estimated for FY15. This project will involve the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials and inadequate fire protection. The project also includes the milling/overlaying of all existing aging streets in the respective project area. Also estimated for FY14 is the completion of the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue.

Contingency in the amount of \$150,000 has been included in the FY14 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. \$150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water

meters on a routine basis to ensure efficient water readings. The FY14 Approved Budget includes an estimated \$2,375,000 in current revenues that will be transferred from operations to fund Water capital projects. Additionally, a debt issue of \$5,525,000 is projected in FY14 for Water capital projects.

Wastewater Capital Projects

The FY14 Approved Budget includes \$6,868,774 in new appropriations for numerous wastewater capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the FY14 projected expenditures exceed the new appropriations included for FY14. Total expenditures in FY14 for Wastewater capital projects are projected to be \$12,222,557. Wastewater Collection projects include \$100,000 for **oversize participation and planning**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. An estimate of \$1,320,000 is included for the **East Side FM 158 Sewer Line project**. As part of the Sanitary Sewer CCN swap with the City of Bryan associated with the Bio-Corridor Infrastructure Project and ILA, the East Side FM 158 Sewer Line project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area. The total cost of this project is estimated to be \$1,632,000 and the City of College Station will be reimbursed by the City of Bryan for half of the cost of design and construction. This project is for the construction of gravity sewer, a lift station and force main to serve properties along State Highway 30 southeast of the intersection with FM 158 within the City of Bryan's corporate limits and upgrade the gravity sewer that currently services property along State Highway 30 within the City of College Station in order to convey flows from the City of Bryan to the Carters Creek Wastewater Treatment Plant (CCWWTP). Design of the line began in FY12 with construction expected for FY14. Also included in the approved budget is an estimate of \$52,710 for the completion of the **West Side Sewer** project. This project is also part of the Sanitary Sewer CCN swap associated with the City of Bryan and the Bio-Corridor Infrastructure Project and ILA. The West Side Sewer Project will be completed by the City of Bryan to provide sewer service to an area within the College Station Corporate Limits acquired as Bryan Sewer Service area. The FY14 estimate reflects the remaining City of College Station's reimbursement to the City of Bryan for half of the cost of design and construction. This project consists of a temporary Lift Station, 6 inch Force Main, and 12 inch Gravity Sewer Lines to serve the initial development of Bio-Corridor area to convey flows to the Bryan Municipal Sanitary Sewer System. Design of the line began in FY12 with construction expected to be completed in FY14.

Other Collection projects included in the FY14 Approved Budget include **Lick Creek Parallel Trunk Line Phases I and II**. Phase I of this project is for the design and construction of a parallel or replacement trunkline from the southern boundary of Pebble Creek Subdivision to the Lick Creek Wastewater Treatment Plant. Phase II of the project will consist of design and construction of a parallel or replacement trunkline from the southern boundary of Pebble Creek Subdivision to William D. Fitch Parkway. It is anticipated that both phases will be designed in FY14. Construction of phase I is projected for FY15 and construction of phase II is projected for FY16. \$1,462,391 is estimated in FY14 for the design of these two phases. An estimate of \$5,397,500 is included in FY14 for the **Bee Creek Parallel Trunkline project**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the final phase expected to be completed in FY17. Phase 1 construction is in progress and phase II is expected to begin in FY14. Also included is \$1,399,625 for the construction of the **Royder/Live Oak Sewer Line**. This project is the design, easement acquisition and construction of a gravity sanitary sewer line along Royder Road and Live Oak Street with laterals on Madison Street, Church Street and McCullough Road.

Rehabilitation projects included in the FY14 Approved Budget include **Eastgate Rehabilitation**. Design is estimated for FY14 and construction is estimated for FY15. This project will involve the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials, shallow lines, and poor access to mains located near back lot lines. It is anticipated that, as part of the project, rear serving sewer mains will be moved to the front lot lines. The project also includes the milling/overlaying of all existing aging streets in the respective project area. Also included in the FY14 Approved Budget is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with wastewater utility revenue.

Funds in the amount of \$1,432,650 have been estimated in FY14 for Treatment and Disposal projects. \$15,200 is the FY14 estimate for the completion of the **Carters Creek Headworks Improvements project**. This project is for the replacement or refurbishment of components of the existing headworks that have become unserviceable. The project is currently underway and is expected to be completed by early FY14. \$381,000 is included for the **Lick Creek Sludge Blower Replacement project**. This project will replace the current blower units which are at the end of their service life. New blowers are needed to maintain quality of sludge during storage prior to dewatering. In addition, \$177,000 is estimated in FY14 for the **Carter Creek Digested Sludge Aerator Replacement project**. This project is for the replacement of the current aeration diffusers in Digested Sludge Holding Tanks (DSHTs) #1 and #2 at the Carters Creek Wastewater Treatment Plant (CCWWTP). Also included in the estimated expenditures for FY14 is \$734,450 for **CCWWTP #4 and #5 Blower Improvements**. This project is for the installation of one or two aerations blowers that have operating characteristics that better support process control to meet regulatory criteria and reduce odor emissions. The existing blowers were installed new in 1985 and were not replaced when the aeration system was converted to fine bubble diffusion. Lastly, \$125,000 is estimated for **Miscellaneous Wastewater Rehabilitation projects** that may arise throughout the fiscal year.

Contingency in the amount of \$150,000 has been included in the FY14 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. A total of \$3,775,000 in current revenues from operations is estimated to be used to fund Wastewater capital projects. Additionally, a debt issue of \$7,350,000 is projected in FY14 for Wastewater capital projects.

UNFUNDED WATER AND WASTEWATER PROJECTS

Each year, as part of the budget process, projects are submitted for consideration of inclusion in the upcoming CIP. A number of projects were considered for the Water and Wastewater CIP, but were not added because the variables surrounding when and how they will proceed are still undetermined. However, there are potential outstanding projects that could significantly alter future CIP's. Several projects in the Medical District and the Northgate area have been identified that may be needed depending upon how/when those areas develop. This is currently being evaluated and may result in future significant CIP projects. In addition, future Texas Commission on Environmental Quality (TCEQ) requirements resulting from the Clean Water Act may result in significant nutrient removal projects at the LCWWTP and CCWWTP. The need for these projects is under review and will be determined in the future.

ADDITIONAL O&M COSTS

The City of College Station strives to provide superior electric, water, and wastewater services to its citizens. Part of this effort includes investment in the capital that makes up the infrastructure. These investments take place in the form of capital improvement projects. Some of these improvements require additional operating and maintenance (O&M) costs. These costs are identified and ultimately become part of the cost of providing these utility services. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project.

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Budget and Financial Reporting division in financial forecasting. No additional budget was included in the FY14 Approved Budget O&M costs related to recently completed Utility Capital projects. Projections for O&M are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the utility capital projects. The departments will continue to evaluate current operations before increases in budget will be approved.

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2017-2018**

	FY 11-12 ACTUAL	FY12-13 REVISED BUDGET	FY12-13 ESTIMATE	FY13-14 APPROVED BUDGET
BEGINNING FUND BALANCE:	\$ 581,987	\$ 2,521,877	\$ 2,521,877	\$ 190,696
UTILITY REVENUE BONDS/CO's	\$ 8,007,269	\$ 11,125,000	\$ 8,250,000	\$ 5,150,000
INTEREST ON INVESTMENTS	4,932	2,000	5,000	2,500
INTERGOVERNMENTAL TRANSFERS	-	-	-	300,000
TRANSFER IN FOR DIRECT CAPITAL	-	125,000	-	-
INTRAGOVERNMENTAL TRANSFERS	-	600,000	600,000	700,000
SUBTOTAL ADDITIONAL RESOURCES	\$ 8,012,201	\$ 11,852,000	\$ 8,855,000	\$ 6,152,500
TOTAL RESOURCES AVAILABLE	\$ 8,594,188	\$ 14,373,877	\$ 11,376,877	\$ 6,343,196
CAPITAL PROJECTS:				
PRODUCTION	-	3,000,000		-
GENERAL PLANT	749,452	200,000	126,388	50,000
OVERHEAD SYSTEM IMPROV.	948,068	1,150,000	918,845	1,370,000
UNDERGROUND SYSTEM IMPROV.	596,274	1,300,000	857,568	1,550,000
NEW SERVICES & SYSTEM EXT.	2,294,256	1,466,000	1,465,530	1,615,000
RES. STREET LIGHTING	75,842	95,000	81,878	95,000
THOR. STREET LIGHTING	36,735	150,000	149,734	450,000
DISTRIBUTION	609,247	2,444,300	4,270,724	915,000
TRANSMISSION	771,844	3,220,225	3,253,973	245,000
DIRECT CAPITAL		125,000		
GENERAL AND ADMINISTRATIVE	22,100	20,914	21,541	34,386
DEBT ISSUANCE COST	4,465	60,000	40,000	17,802
TOTAL EXPENDITURES	\$ 6,108,283	\$ 13,231,439	\$ 11,186,181	\$ 6,342,188
MEASUREMENT FOCUS INCREASE (DECREASE)	\$ 35,972			
ENDING FUND BALANCE:	\$ 2,521,877	\$ 1,142,438	\$ 190,696	\$ 1,008

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2017-2018**

PROJECTED FY14-15	PROJECTED FY15-16	PROJECTED FY16-17	PROJECTED FY17-18
\$ 1,008	\$ 20,508	\$ 10,008	\$ 14,508
-	-	-	-
2,500	2,500	2,500	2,500
-	-	-	-
-	-	-	-
<u>6,760,000</u>	<u>7,150,000</u>	<u>9,000,000</u>	<u>7,700,000</u>
<u>\$ 6,762,500</u>	<u>\$ 7,152,500</u>	<u>\$ 9,002,500</u>	<u>\$ 7,702,500</u>
<u>\$ 6,763,508</u>	<u>\$ 7,173,008</u>	<u>\$ 9,012,508</u>	<u>\$ 7,717,008</u>
-	-	-	-
50,000	300,000	1,800,000	1,050,000
1,150,000	1,000,000	950,000	1,050,000
1,500,000	1,550,000	1,300,000	1,300,000
1,615,000	1,710,000	1,805,000	1,900,000
95,000	95,000	235,000	95,000
450,000	270,000	150,000	150,000
1,520,000	1,470,000	730,000	1,697,000
340,000	745,000	2,005,000	443,000
23,000	23,000	23,000	23,000
-	-	-	-
<u>\$ 6,743,000</u>	<u>\$ 7,163,000</u>	<u>\$ 8,998,000</u>	<u>\$ 7,708,000</u>
<u>\$ 20,508</u>	<u>\$ 10,008</u>	<u>\$ 14,508</u>	<u>\$ 9,008</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

WORK REQUEST NUMBER	FY14 APPROVED BUDGET	APPROPRIATIONS THROUGH FY12	REVISED FY12 - 13 APPROPRIATIONS	APPROVED FY13 - 14 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 169,524	\$ 98,012
ADDITIONAL RESOURCES:				
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION			\$ 3,900,000	\$ 5,525,000
INTEREST ON INVESTMENTS			10,000	5,000
TRANSFERS FROM OPERATIONS			3,600,000	2,375,000
OTHER			673,866	-
SUBTOTAL ADDITIONAL RESOURCES			<u>\$ 8,183,866</u>	<u>\$ 7,905,000</u>
TOTAL RESOURCES AVAILABLE			<u>\$ 8,353,390</u>	<u>\$ 8,003,012</u>

PRODUCTION PROJECTS

SOURCE AND SUPPLY PLANT - WSWOC

LAND ACQUISITION - WELLS	WF0377324 (WT0206)	5,950,024	6,667,217	-	-
WELL #9	TBD	3,903,195	-	-	-
WELL #9 COLLECTION LINE	WF1249597	1,919,647	25,000	-	-
WELL FIELD COLLECTION SYSTEM LOOP	WF1656029	900,000	-	-	247,900
WATER PUMPING AND TREATMENT PLANT - WPWOC					
SANDY POINT CHEMICAL SYS REPLACEMENT	WF1440357	1,057,369	1,733,400	30,859	-
COOLING TOWER EXPANSION	WF1440344	3,390,099	3,182,000	-	208,099
5 MG GSR REHAB	WF1440668	685,000	80,000	-	605,000
WATER WELL SOFT STARTERS	WF1656095	272,000	0	-	272,000
VARIABLE FREQUENCY DRIVE REPLACEMENT	TBD	1,216,500	-	-	-
WATER GENERAL PLANT - WGWOC					
UTILITY SERVICE CENTER RENOVATIONS	WF1441516	360,689	37,500	-	-
WATER REDUNDANT COMMUNICATIONS	WF1440364	295,000	295,000	-	-
CLOSED PROJECTS				115,000	

SUBTOTAL

DISTRIBUTION PROJECTS

TRANSMISSION AND DISTRIBUTION PLANT - WTWOC

OVERSIZED PARTICIPATION	WF1366201	100,000	-	19,838	100,000
CASTLEGATE II, SECTION 200	WF1366201/001	29,730	29,730	-	-
PLAZA REDEVELOPMENT OP	TBD	67,102	67,102	-	-
CASTLEGATE II, SECTION 100	TBD	26,810	-	26,810	-
CASTLEGATE II, SECTION 101	TBD	12,592	-	12,592	-
TRADITIONS 23 - CIADM	WF1658199	40,760	-	40,760	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 782,565	\$ 882,132	\$ 98,012	\$ 15,871	\$ 24,437	\$ 28,722	\$ 12,056	\$ 18,226
	\$ 3,002,761	\$ -	\$ 5,525,000	\$ 3,825,000	\$ 3,725,000	\$ 10,100,000	\$ 2,575,000	\$ 2,950,000
	-	10,000	5,000	5,000	5,000	5,000	5,000	5,000
	1,750,000	5,400,000	2,375,000	1,425,000	1,250,000	1,425,000	1,150,000	1,575,000
	15,524	553,598	-	-	-	-	-	-
	<u>\$ 4,768,285</u>	<u>\$ 5,963,598</u>	<u>\$ 7,905,000</u>	<u>\$ 5,255,000</u>	<u>\$ 4,980,000</u>	<u>\$ 11,530,000</u>	<u>\$ 3,730,000</u>	<u>\$ 4,530,000</u>
	<u>\$ 5,550,850</u>	<u>\$ 6,845,730</u>	<u>\$ 8,003,012</u>	<u>\$ 5,270,871</u>	<u>\$ 5,004,437</u>	<u>\$ 11,558,722</u>	<u>\$ 3,742,056</u>	<u>\$ 4,548,226</u>
	4,863,897	86,127	-	1,000,000	-	-	-	-
	-	-	-	-	2,066,978	1,836,217	-	-
	16,709	273	-	-	1,150,131	752,534	-	-
	-	-	-	247,900	-	652,100	-	-
	-	67,596	133,461	856,312	-	-	-	-
	-	74,906	172,438	3,142,755	-	-	-	-
	-	-	50,000	635,000	-	-	-	-
	-	-	-	272,000	-	-	-	-
	-	-	-	1,216,500	-	-	-	-
	-	38,189	-	-	57,500	265,000	-	-
	-	22,261	-	-	272,739	-	-	-
	37,450	2,126,177	2,228,187					
	<u>\$ 4,918,056</u>	<u>\$ 2,415,529</u>	<u>\$ 2,584,086</u>	<u>\$ 6,153,967</u>	<u>\$ 1,216,500</u>	<u>\$ 3,547,348</u>	<u>\$ 3,505,851</u>	<u>\$ -</u>
	2,078	-	19,838	100,000	100,000	100,000	100,000	100,000
	-	-	29,730	-	-	-	-	-
	-	-	67,102	-	-	-	-	-
	-	-	26,810	-	-	-	-	-
	-	-	12,592	-	-	-	-	-
	-	-	40,760	-	-	-	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

	WORK REQUEST NUMBER	FY14 APPROVED BUDGET	APPROPRIATIONS THROUGH FY12	REVISED FY12 - 13 APPROPRIATIONS	APPROVED FY13 - 14 APPROPRIATIONS
RAYMOND STOTZER WEST WATER LINE	WF1111167	1,111,642	1,000,000	-	-
HSC PARKWAY WATER LINE	WF1440674	1,125,200	1,125,200	-	-
SH 40 WATER LINE - GRAHAM TO BARRON	WF1544834	2,535,000	25,000	134,500	-
SH 40 WATER LINE - Sonoma Subdivision to Victoria	WF1544835	643,000	-	102,540	-
AREA 2 WATER LINE EXTENSION	WF1544836	1,224,780	-	100,000	225,780
30" WATER TRANS LINE REINSTALLATION	WF13344704	788,671	150,000	1,229,836	-
SPRING MEADOWS WATER LINE IMP	TBD	239,558	-	-	-
TAMU/NORTHGATE WATER LINE IMPROVEMENTS	TBD	6,236,150	-	-	-
SOUTHLAND WATER LINE	WF1656673	50,000	-	-	50,000
MISCELLANEOUS REHAB	MISC	125,000	-	-	125,000
DONATED WATER	NA	-	-	-	-
CLOSED PROJECTS					
SUBTOTAL					
REHABILITATION PROJECTS:					
EASTGATE REHAB	WF1656023	2,642,030	-	-	370,415
COLLEGE HEIGHTS REHAB	TBD	2,423,844	-	-	-
McCULLOCH UTILITY REHAB	TBD	2,789,947	-	-	-
COONER UTILITY REHAB	WF1440709	559,209	65,000	381,000	113,209
CLOSED PROJECTS				380,914	
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD			35,000	150,000
METER REPLACEMENT PROGRAM	WF1128579			150,000	150,000
CAPITAL PROJECTS SUBTOTAL				<u>\$ 2,759,649</u>	<u>\$ 2,617,403</u>
GENERAL AND ADMINISTRATIVE				64,937	85,454
DEBT ISSUANCE COST				<u>35,000</u>	<u>40,000</u>
TOTAL EXPENDITURES				<u>\$ 2,859,586</u>	<u>\$ 2,742,857</u>
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:				<u>\$ 5,493,804</u>	<u>\$ 5,260,155</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
25,202	-	-	-	-	93,440	993,000	-	-
-	65,624	1,059,576	-	-	-	-	-	-
-	-	-	-	227,700	388,500	1,918,800	-	-
-	-	-	-	21,619	178,000	443,381	-	-
-	-	30,430	265,350	929,000	-	-	-	-
159,233	85,070	77,927	466,441	-	-	-	-	-
-	-	-	-	-	-	-	-	239,558
-	-	-	-	-	-	1,522,050	912,050	3,802,050
-	-	-	50,000	-	-	-	-	-
-	117,489	125,000	125,000	-	-	-	-	-
-	738	-	-	-	-	-	-	-
-	1,345,432	14,049	-	-	-	-	-	-
<u>\$ 186,513</u>	<u>\$ 1,614,353</u>	<u>\$ 1,503,814</u>	<u>\$ 1,006,791</u>	<u>\$ 1,278,319</u>	<u>\$ 759,940</u>	<u>\$ 4,977,231</u>	<u>\$ 1,012,050</u>	<u>\$ 4,141,608</u>
-	-	-	295,415	2,346,615	-	-	-	-
-	-	-	-	-	263,427	2,160,417	-	-
-	-	-	-	-	-	468,167	2,321,780	-
-	16,195	437,500	105,514	-	-	-	-	-
-	417,420	1,972,381	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 433,615</u>	<u>\$ 2,409,881</u>	<u>\$ 400,929</u>	<u>\$ 2,346,615</u>	<u>\$ 263,427</u>	<u>\$ 2,628,584</u>	<u>\$ 2,321,780</u>	<u>\$ -</u>
-	-	35,000	150,000	150,000	150,000	150,000	150,000	150,000
-	21,744	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 5,104,569</u>	<u>\$ 4,485,241</u>	<u>\$ 6,682,781</u>	<u>\$ 7,861,687</u>	<u>\$ 5,141,434</u>	<u>\$ 4,870,715</u>	<u>\$ 11,411,666</u>	<u>\$ 3,633,830</u>	<u>\$ 4,441,608</u>
-	69,294	64,937	85,454	75,000	75,000	75,000	75,000	75,000
-	20,000	-	40,000	30,000	30,000	60,000	15,000	20,000
<u>\$ 4,574,535</u>	<u>\$ 6,747,718</u>	<u>\$ 7,987,141</u>	<u>\$ 5,246,434</u>	<u>\$ 4,975,715</u>	<u>\$ 11,546,666</u>	<u>\$ 3,723,830</u>	<u>\$ 4,536,608</u>	
\$	(94,183)							
<u>\$ 882,132</u>	<u>\$ 98,012</u>	<u>\$ 15,871</u>	<u>\$ 24,437</u>	<u>\$ 28,722</u>	<u>\$ 12,056</u>	<u>\$ 18,226</u>	<u>\$ 11,618</u>	

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

WORK REQUEST NUMBER	FY14	APPROPRIATIONS THROUGH FY12	REVISED	APPROVED
	APPROVED BUDGET		FY12-13 APPROPRIATIONS	FY13-14 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 45,835	\$ 616,801
ADDITIONAL RESOURCES:				
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION			\$ 8,250,000	\$ 7,350,000
INTEREST ON INVESTMENTS			15,000	7,500
TRANSFERS FROM OPERATIONS			3,775,000	3,775,000
INTERGOVERNMENTAL			-	-
OTHER			899,500	660,000
SUBTOTAL ADDITIONAL RESOURCES			\$ 12,939,500	\$ 11,792,500
TOTAL RESOURCES AVAILABLE			\$ 12,985,335	\$ 12,409,301

COLLECTION PROJECTS

COLLECTION PLANT - SCWOC

OVERSIZE PARTICIPATION	TBD	100,000	-	100,000	100,000
EAST SIDE FM 158 SEWER LINE	WF1382208	1,632,000	635,000	997,000	-
WEST SIDE SEWER	WF1479220	687,540	100,000	587,450	-
LICK CREEK PARALLEL TRUNK LINE - PH I	WF0912284	3,550,572	395,496	-	329,492
LICK CREEK PARALLEL TRUNK LINE - PH II	WF1656094	5,366,000	-	-	1,095,253
BEE CREEK PARALLEL TRUNK LINE	WF1369909	14,293,611	2,106,997	3,134,056	3,148,558
MEDICAL DISTRICT TRUNKLINE PH I	TBD	5,934,000	-	-	-
ROYDER/LIVE OAK SEWER SERVICE	WF1369908	2,369,923	500,000	2,077,342	-

SUBTOTAL

REHABILITATION PROJECTS

EASTGATE REHAB	WF1656024	2,805,830	-	-	370,415
COLLEGE HEIGHTS REHAB	TBD	1,302,844	-	-	-
COONER UTILITY REHAB	WF1440708	1,285,961	92,000	565,000	628,961
McCULLOCH UTILITY REHAB	TBD	2,381,515	-	-	-
CLOSED PROJECTS				39,364	

SUBTOTAL

TREATMENT & DISPOSAL PROJECTS

TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC

CARTERS CREEK HEADWORKS IMP	WF1223116	2,027,620	2,027,620	-	
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**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 913,909	\$ 3,447,570	\$ 616,801	\$ 56,290	\$ 35,744	\$ 34,341	\$ 5,669	\$ 6,159
	\$ 6,005,429	\$ 2,000,000	\$ 7,350,000	\$ 11,250,000	\$ 5,425,000	\$ 7,575,000	\$ 10,650,000	\$ 2,850,000
	5,877	15,000	7,500	5,000	5,000	5,000	5,000	2,500
	-	7,000,000	3,775,000	1,650,000	1,535,000	1,420,000	1,325,000	900,000
	-	-	-	-	-	-	-	-
	296,799	180,662	660,000	-	-	-	-	-
	\$ 6,308,105	\$ 9,195,662	\$ 11,792,500	\$ 12,905,000	\$ 6,965,000	\$ 9,000,000	\$ 11,980,000	\$ 3,752,500
	\$ 7,222,014	\$ 12,643,232	\$ 12,409,301	\$ 12,961,290	\$ 7,000,744	\$ 9,034,341	\$ 11,985,669	\$ 3,758,659
	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	-	62,754	249,246	1,320,000	-	-	-	-
	-	48,241	586,589	52,710	-	-	-	-
10,422	-	-	624,511	2,915,639	-	-	-	-
-	-	-	837,880	-	4,528,120	-	-	-
233	500,933	2,097,945	5,397,500	3,542,750	132,500	2,621,750	-	-
-	-	-	-	-	-	1,189,925	4,744,075	-
261	196,274	773,763	1,399,625	-	-	-	-	-
\$ 10,916	\$ 808,202	\$ 3,807,543	\$ 9,732,226	\$ 6,558,389	\$ 4,760,620	\$ 3,911,675	\$ 4,844,075	\$ 100,000
	-	-	295,415	2,510,415	-	-	-	-
	-	-	-	-	263,427	1,039,417	-	-
	-	16,195	657,500	612,266	-	-	-	-
	-	-	-	-	-	468,167	1,913,348	-
	1,356,942	2,826,839						
\$ -	\$ 1,373,137	\$ 3,484,339	\$ 907,681	\$ 2,510,415	\$ 263,427	\$ 1,507,584	\$ 1,913,348	\$ -
255,728	102,696	1,653,996	15,200	-	-	-	-	-

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

WORK REQUEST NUMBER	FY14 APPROVED BUDGET	APPROPRIATIONS THROUGH FY12	REVISED	APPROVED
			FY12-13 APPROPRIATIONS	FY13-14 APPROPRIATIONS
SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC				
CC CENTRIFUGE IMPROVEMENTS	TBD	2,206,685	-	-
LICK CREEK SLUDGE BLOWER REPLACEMENT	WF1440712	403,000	200,000	198,345
CC TREATMENT STRUCTURE COATINGS REPL	TBD	369,735	-	-
LICK CREEK DIGESTION FACILITY	TBD	4,152,000	-	-
LICK CREEK CAPACITY EXPANSION	TBD	7,127,000	-	-
CC DIGESTED SLUDGE AERATOR REPL	WF1590910	200,000	311,605	-
LIFT STATION FORCE MAIN REHAB	TBD	71,797	-	-
VARIABLE FREQUENCY DRIVE REPLACEMENT	TBD	178,500	-	-
CCWWTP PLANTS 4&5 BLOWER IMPR	WF1611278	773,925	51,175	722,750
LICK CREEK GENERATOR REPLACEMENT	TBD	755,000	-	-
CLOSED PROJECTS			-	-
SEWER GENERAL PLANT - SGWOC				
SCADA - NEW LIFT STATIONS	WF1359125	220,656	275,000	-
CC FIBER RING	WF1440366	160,000	120,000	40,000
CC ELECTRICAL IMPROVEMENTS	TBD	1,395,700	-	-
UTILITY SERVICE CENTER RENOVATIONS	WF1441517	357,616	37,500	-
AGGIE ACRES FIBER OPTIC CONDUIT	WF1440367	214,181	111,172	45,319
MISCELLANEOUS REHAB	MISC		-	125,000
CLOSED PROJECTS			-	-
SUBTOTAL				
CAPITAL PROJECTS CONTINGENCY	TBD		-	150,000
CAPITAL PROJECTS SUBTOTAL			\$ 7,740,186	\$ 6,868,774
GENERAL AND ADMINISTRATIVE			64,937	85,454
DEBT ISSUANCE COST			80,000	45,000
TOTAL EXPENDITURES			\$ 7,885,123	\$ 6,999,228
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:			\$ 5,100,212	\$ 5,410,073

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
-	-	-	-	2,129,340	77,345	-	-	-
-	-	22,000	381,000	-	-	-	-	-
-	-	-	-	369,735	-	-	-	-
-	-	-	-	-	-	2,539,413	1,612,587	-
-	-	-	-	-	-	540,000	3,169,500	3,417,500
-	-	23,000	177,000	-	-	-	-	-
-	-	-	-	-	71,797	-	-	-
-	-	-	-	178,500	-	-	-	-
-	-	39,475	734,450	-	-	-	-	-
-	-	-	-	111,500	643,500	-	-	-
	39,145	1,158,497						
9,247	12,638	198,771	-	-	-	-	-	-
-	-	-	-	-	-	-	160,000	-
-	-	-	-	727,475	668,225	-	-	-
-	35,116	-	-	-	57,500	265,000	-	-
-	-	-	-	50,192	163,989	-	-	-
	131,935	125,000	125,000	-	-	-	-	-
	1,185,051	1,283,873						
<u>\$ 264,975</u>	<u>\$ 1,506,581</u>	<u>\$ 4,504,612</u>	<u>\$ 1,432,650</u>	<u>\$ 3,566,742</u>	<u>\$ 1,682,356</u>	<u>\$ 3,344,413</u>	<u>\$ 4,942,087</u>	<u>\$ 3,417,500</u>
	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 275,891</u>	<u>\$ 3,687,920</u>	<u>\$ 11,946,494</u>	<u>\$ 12,222,557</u>	<u>\$ 12,785,546</u>	<u>\$ 6,856,403</u>	<u>\$ 8,913,672</u>	<u>\$ 11,849,510</u>	<u>\$ 3,667,500</u>
	69,294	64,937	85,454	70,000	70,000	70,000	70,000	70,000
	3,325	15,000	45,000	70,000	40,000	45,000	60,000	20,000
<u>\$ 3,760,539</u>	<u>\$ 12,026,431</u>	<u>\$ 12,353,011</u>	<u>\$ 12,925,546</u>	<u>\$ 6,966,403</u>	<u>\$ 9,028,672</u>	<u>\$ 11,979,510</u>	<u>\$ 3,757,500</u>	
	\$ (13,905)							
<u>\$ 3,447,570</u>	<u>\$ 616,801</u>	<u>\$ 56,290</u>	<u>\$ 35,744</u>	<u>\$ 34,341</u>	<u>\$ 5,669</u>	<u>\$ 6,159</u>	<u>\$ 1,159</u>	

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

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Comments
Water Projects							
Well #9	\$ -	\$ -	\$ -	\$ -	\$ 94,600	\$ 97,438	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	-	-	-	-	1,600	1,648	Line Maintenance
Wellfield Collection System Loop	-	-	-	-	240	240	Line Maintenance
SPPS Chemical System Replacement	-	41,200	42,436	43,709	45,020	46,371	Supplies (chlorine gas) and maintenance
Cooling Tower Expansion	-	67,000	69,010	71,080	73,213	75,409	Supplies, maintenance and utility costs
5 MG Ground Storage Reservoir Rehab	-	500	515	530	546	563	Annual inspection
Variable Frequency Drive Replacement	-	-	2,800	2,884	2,971	3,060	General Maintenance
TAMU/Northgate Water Line Impr	-	-	-	-	-	-	TBD
Water Project Totals	\$ -	\$ 108,700	\$ 114,761	\$ 118,204	\$ 218,190	\$ 224,728	
Wastewater Projects							
East Side FM 158 Sewer Service	\$ -	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	Supplies and maintenance costs
Medical District Trunkline Phase I	-	-	-	-	-	-	TBD
Carters Creek Centrifuge Improvements	-	-	-	10,500	10,815	11,139	Supplies and maintenance
Lick Creek Sludge Blower Replacement	-	7,000	7,210	7,426	7,649	7,879	Supplies and maintenance
Lick Creek Digestion Facility	-	-	-	-	-	85,750	O&M to begin in FY19. Personnel, maintenance and utility costs
Lick Creek Capacity Expansion	-	-	-	-	-	-	O&M to begin in FY20. Estimated at \$407,500 annually. Personnel, supplies, maintenance and utility costs
Wastewater Project Totals	\$ -	\$ 17,000	\$ 17,510	\$ 28,535	\$ 29,391	\$ 116,023	
Total Estimated O&M Costs	\$ -	\$ 125,700	\$ 132,271	\$ 146,739	\$ 247,581	\$ 340,752	

*The Operations and Maintenance costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Hotel Tax Fund

The primary funding source for the Hotel Tax Fund is the Hotel tax, a consumption type tax authorized under state statute. This tax allows the City to collect up to its current tax rate of 7% on rental income of hotels and motels within the city limits.

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 eight statutorily provided categories for expenditure of local hotel occupancy tax revenues.
 1. Funding the establishment, improvement, or maintenance of a convention or visitor information center.
 2. Paying for the administrative costs for facilitating convention registration.
 3. Paying for tourism related advertising, and promotion of the city or its vicinity.
 4. Funding programs that enhance the arts.
 5. Funding historical restoration or preservation projects.
 6. Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.
 7. Enhancing and upgrading existing sport facilities or fields for certain municipalities.
 8. Funding transportation systems for tourists.
 9. Signage directing the public to sights and attractions that are visited frequently by hotel guest in the municipality.

This fund is prepared 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The FY14 budgeted Hotel Tax revenue is \$4,246,000 which reflects an increase of 4% over FY13 year-end estimate of \$4,082,419. Investment earnings of \$11,500 are estimated for FY14. Revenues are forecasted to increase due to a stronger tourism economy.

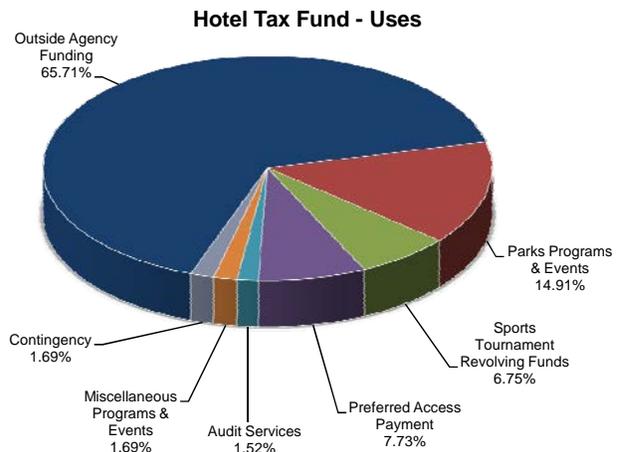
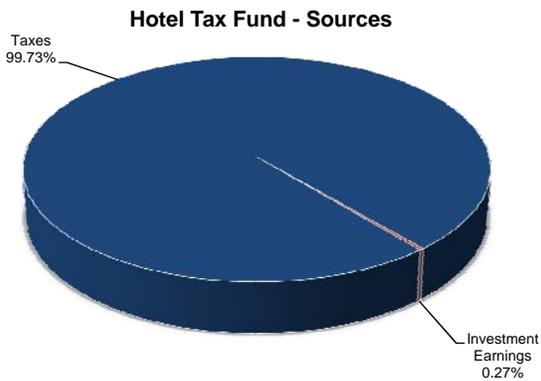
Total City operating expenditures in the Hotel Tax Fund are \$966,167. This is an 80.25% decrease from the FY13 revised budget due to the decrease in budgeted capital expenditures related to the construction of synthetic fields at Veteran's Park scheduled to be completed in early 2014. \$442,000 is included in the budget for expenditures related to Parks and Recreation Programs & Events. Programs in the budget include items such as the Starlight Music Series, National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. \$229,167 is budgeted for the FY14 preferred access payment. The City of College Station will provide Hotel Tax revenue to the Convention & Visitors Bureau (CVB) in order to secure preferred access to certain Texas A&M University facilities at preferred rates for the purpose of enhancing and promoting tourism and the convention and hotel industry in College Station and Brazos County. \$200,000 is included for soliciting and hosting of sports tournaments in College Station. Two service level adjustments were approved with the FY14 budget; the first is for \$105,000 to be used for part-time staff to work tournaments throughout the year. The second SLA, in the amount of \$50,000, is for expenses related to the Texas Amateur Athletic Federation (TAAF) Games of Texas.

A total of \$1,947,340 of Hotel Tax funding is included in the FY14 Approved Budget for Outside Agencies. This includes \$1,379,340 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$25,000 for the Bryan/College Station Chamber of Commerce; and \$128,000 for the CVB Grant Program. At the direction of City Council, the amounts that were budgeted for the Brazos Valley Bowl and the Northgate District Association advertising have been included as part of the CVB Grant Program funding in the FY14 Approved Budget. Also included in the FY14 Approved Budget for Outside Agencies is \$50,000 for the Arts Council of the Brazos Valley (ACBV) operations and maintenance and \$365,000 for ACSV Affiliate Funding. At the direction of City Council, the \$65,000 that was budgeted for the George Bush Presidential Library has been included as part of the ACSV Affiliate Funding in the FY14 Approved Budget.

There is a 66.53% increase projected in the ending fund balance of the Hotel Tax Fund from the FY13 year-end estimate to the FY14 Approved Budget. This is primarily due to the decrease in budgeted capital expenditures related to the construction of synthetic fields at Veteran's Park.

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

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 5,194,593	\$ 4,450,354	\$ 4,450,354	\$ 1,944,947	\$ 1,944,947	
REVENUES						
Taxes	\$ 3,644,137	\$ 3,811,000	\$ 4,082,419	\$ 4,246,000	\$ 4,246,000	11.41%
Investment Earnings	18,622	23,000	23,000	11,500	11,500	-50.00%
Total Revenues	\$ 3,662,759	\$ 3,834,000	\$ 4,105,419	\$ 4,257,500	\$ 4,257,500	11.05%
Total Funds Available	\$ 8,857,352	\$ 8,284,354	\$ 8,555,773	\$ 6,202,447	\$ 6,202,447	-25.13%
EXPENDITURES & TRANSFERS						
City Operations:						
Parks Programs & Events	\$ 214,100	\$ 340,773	\$ 340,773	\$ 337,000	\$ 442,000	29.71%
Sports Tournament Revolving Funds	77,348	200,000	200,000	200,000	200,000	0.00%
Veteran's Park Synthetic Fields	97,500	4,317,400	4,317,400	-	-	-100.00%
Preferred Access Payment	-	-	-	229,167	229,167	N/A
Audit Services	-	15,000	15,000	45,000	45,000	200.00%
Conv. Cntr Land Debt Serv/Defeasance	2,497,997	-	-	-	-	N/A
Miscellaneous Programs & Events	22,046	19,000	19,000	-	50,000	163.16%
Total City Operations Expenditures	\$ 2,908,991	\$ 4,892,173	\$ 4,892,173	\$ 811,167	\$ 966,167	-80.25%
Outside Agency Funding Expenditures:						
B/CS CVB	\$ 936,000	\$ 1,191,153	\$ 1,191,153	\$ 1,127,153	\$ 1,379,340	15.80%
B/CS CVB Grant Program	-	100,000	100,000	100,000	128,000	28.00%
B/CS CVB Wayfinding	256,000	-	-	-	-	N/A
Arts Council of Brazos Valley	-	-	-	-	50,000	
Arts Council of Brazos Valley Affiliate Funding	203,507	266,648	266,648	300,000	365,000	36.88%
Bush Presidential Library Foundation	50,000	69,852	69,852	50,000	-	-100.00%
Veterans Memorial	25,000	38,500	38,500	-	-	-100.00%
Brazos Valley Bowl	-	25,000	25,000	25,000	-	-100.00%
Northgate Advertising	2,500	5,500	2,500	3,000	-	-100.00%
B/CS Chamber of Commerce	25,000	25,000	25,000	25,000	25,000	0.00%
Total Outside Agency Expenditures	\$ 1,498,007	\$ 1,721,653	\$ 1,718,653	\$ 1,630,153	\$ 1,947,340	13.11%
Contingency	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	0.00%
Total Operating Expenses & Transfers	\$ 4,406,998	\$ 6,663,826	\$ 6,610,826	\$ 2,491,320	\$ 2,963,507	-55.53%
Measurement Focus Increase (Decrease)	\$ -					
Increase (Decrease) in Fund Balance	\$ (744,239)	\$ (2,829,826)	\$ (2,505,407)	\$ 1,766,180	\$ 1,293,993	
Ending Fund Balance	\$ 4,450,354	\$ 1,620,528	\$ 1,944,947	\$ 3,711,127	\$ 3,238,940	



Community Development Fund

The Community Development Fund is used to account for grants received from the U. S. Department of Housing and Urban Development (HUD) by the City for use in revitalizing low and moderate income areas and addressing the needs of low and moderate income citizens.

The City has submitted an action plan to HUD for FY14 to receive the Community Development Block Grant (CDBG) and the Home Investment Partnership Program Grant (HOME). The CDBG program is a federal entitlement program that provides basic funding for general programs and administration. The grant allows administrators flexibility in the use of funds for a wide variety of eligible activities. The Home program is a yearly entitlement grant that can only be used for housing programs that assist income-eligible individuals and households. Both CDBG and HOME allocations are based on a formula that includes criteria such as the age and condition of a community's housing stock, incidents of overcrowding, and the demographic characteristics of the City.

Community Development Block Grant funds are allocated to projects including public service agency funding, public facility activities, capital projects, owner-occupied housing rehabilitation, and Code Enforcement activities. Other eligible expenditures include grant administration, interim assistance, demolition, and acquisition.

The City currently uses Home Grant funds for owner-occupied rehabilitation assistance and down payment assistance. Funds are also approved for Community Housing Development Organizations (CHDO) activities, construction, rental rehabilitation, and Tenant Based Rental Assistance (TBRA).

This fund is prepared 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

For FY14, the City anticipates receiving \$4,095,643 in total authorizations from the federal government. This amount is comprised of new and unspent authorizations from the prior fiscal year. The City anticipates receiving \$2,403,349 in CDBG funds. Approved FY14 HOME authorizations total \$1,662,530 and an additional \$29,764 in recaptured funds and program income. Total approved appropriations for FY14 are \$4,095,643.

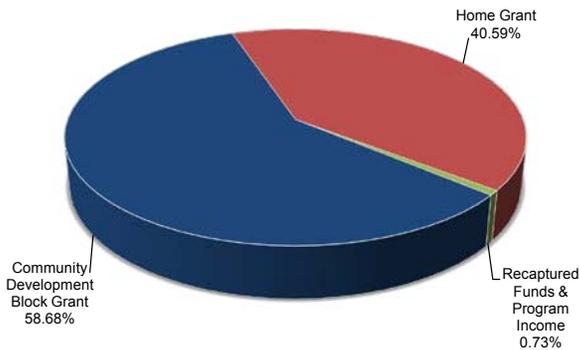
Approved CDBG appropriations include Public Facility projects that are intended to expand, improve and/or add public facilities and infrastructure when and where needed for designated low to moderate income areas of the city. Approved improvements for FY14 include streets and sidewalk projects. Approved FY14 expenditures for ongoing Public Facility projects include \$870,790 for the **Cooner Street Rehab and Reconstruction** project. This project includes the rehabilitation of water lines, wastewater lines and pavement along Cooner Street. Additional funds for this project will come from the Streets Capital Improvements Fund, Water Capital Improvements Fund, and Wastewater Capital Improvements Fund. In addition, approved expenditures in the amount of \$884,019 are estimated for several sidewalk projects including **FM 2154 Sidewalk Improvements, Dominik #1 – George Bush to Regency, Southland Street Sidewalks, Westridge & San Pedro Sidewalks, Dominik #2 – Texas to George Bush, Dominik #3 – Stallings to Munson and Park Place ADA Sidewalk**. \$82,253 is also included for the **Nimitz Street Rehabilitation** project. FY14 funds for this project will be used for the design of a standard two-lane local street with sidewalks. Funds for construction of this project are expected to be approved in later years. Overall, approved FY14 Public Facility appropriations total \$1,837,062.

*Beginning with the FY13 budget, the Performance Measures for the Community Development Fund are consolidated with the Planning and Development Services Performance Measures.

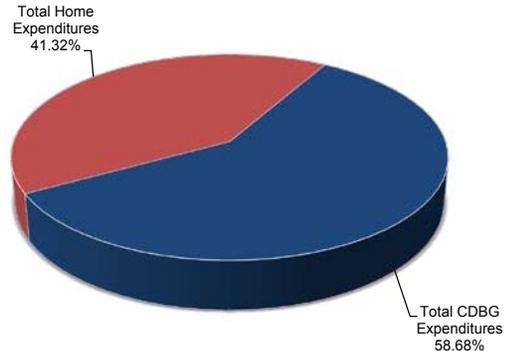
City of College Station Community Development Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING FUND BALANCE	\$ 1,524,236	\$ 1,633,400	\$ 1,633,400	\$ 1,424,338	\$ 1,424,338	
REVENUES						
Grants						
Community Development Block Grant	\$ 848,640	\$ 2,224,747	\$ 966,839	\$ 2,403,349	\$ 2,403,349	8.03%
Home Grant	738,011	2,401,394	803,986	1,662,530	1,662,530	-30.77%
Recaptured Funds & Program Income	2,054	20,000	209,061	29,764	29,764	48.82%
Total Revenues	<u>\$ 1,588,705</u>	<u>\$ 4,646,141</u>	<u>\$ 1,979,886</u>	<u>\$ 4,095,643</u>	<u>\$ 4,095,643</u>	-11.85%
TOTAL FUNDS AVAILABLE	<u>\$ 3,112,941</u>	<u>\$ 6,279,541</u>	<u>\$ 3,613,286</u>	<u>\$ 5,519,981</u>	<u>\$ 5,519,981</u>	-12.10%
EXPENDITURES AND TRANSFERS						
Community Development Block Grant						
Housing Assistance/Rehab	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	0.00%
Clearance/Demolition	-	10,000	5,500	24,500	24,500	145.00%
Interim Assistance	-	5,000	-	5,000	5,000	0.00%
Housing Services	10,158	26,252	16,323	31,698	31,698	20.75%
Public Service Agency Funding	154,395	146,723	116,773	184,293	184,293	25.61%
Code Enforcement	98,177	109,200	99,857	112,771	112,771	3.27%
Administrative Fees	185,421	185,850	185,850	178,025	178,025	-4.21%
Public Facilities Projects	3,829	-	3,332	-	-	N/A
Dominik #1 - George Bush to Gables (ST1409)	-	-	-	20,255	20,255	N/A
Southland Street Sidewalks	-	-	-	84,987	84,987	N/A
Westridge & San Pedro Sidewalks (ST1410)	-	-	-	137,707	137,707	N/A
Nimitz Street Rehabilitation (ST1315)	-	-	-	82,253	82,253	N/A
Dominik #2 - Texas to George Bush (ST1411)	-	-	-	20,929	20,929	N/A
Dominik #3 - Stallings to Munson (ST1412)	-	-	-	19,857	19,857	N/A
Park Place ADA Sidewalks (ST1413)	-	-	-	48,275	48,275	N/A
Cooner Street Rehab (ST1201)	152,021	1,078,514	197,174	870,790	870,790	-19.26%
FM 2154 Sidewalks (ST1203)	62,092	316,158	16,309	552,009	552,009	74.60%
Completed Projects	366,198	317,050	325,722	-	-	-100.00%
Total CDBG Expenditures	<u>\$ 1,032,291</u>	<u>\$ 2,224,747</u>	<u>\$ 966,840</u>	<u>\$ 2,403,349</u>	<u>\$ 2,403,349</u>	8.03%
Home Grant						
Housing Assistance/Rehab	\$ 17,328	\$ 180,000	\$ 127,725	\$ 226,959	\$ 226,959	26.09%
Optional Relocation	102,672	-	-	-	-	N/A
CHDO Operating Expenses	79,664	13,478	-	18,966	18,966	40.72%
New Construction	(81,182)	1,579,926	760,718	667,334	667,334	-57.76%
Homebuyer's Assistance	153,134	176,870	137,833	200,276	200,276	13.23%
Tenant Based Rental Assistance	12,000	149,466	25,050	125,816	125,816	-15.82%
CHDO	292,115	204,110	114,750	205,253	205,253	0.56%
Administrative Fees	62,176	40,887	56,032	37,932	37,932	-7.23%
Rental Rehabilitation	-	76,657	-	209,758	209,758	173.63%
Total Home Expenditures	<u>\$ 637,907</u>	<u>\$ 2,421,394</u>	<u>\$ 1,222,108</u>	<u>\$ 1,692,294</u>	<u>\$ 1,692,294</u>	-30.11%
Other	\$ (216,194)	\$ -	\$ -	\$ -	\$ -	N/A
Total Other Expenditures	<u>\$ (216,194)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Total Operating Expenses & Transfers	<u>\$ 1,454,004</u>	<u>\$ 4,646,141</u>	<u>\$ 2,188,948</u>	<u>\$ 4,095,643</u>	<u>\$ 4,095,643</u>	-11.85%
Expenditures Under (Over) Revenues	<u>\$ 134,701</u>	<u>\$ -</u>	<u>\$ (209,062)</u>	<u>\$ -</u>	<u>\$ -</u>	
Measurement Focus Increase (Decrease)	<u>\$ (25,537)</u>					
ENDING FUND BALANCE	<u>\$ 1,633,400</u>	<u>\$ 1,633,400</u>	<u>\$ 1,424,338</u>	<u>\$ 1,424,338</u>	<u>\$ 1,424,338</u>	

Community Development Fund - Sources



Community Development Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Community Development	\$ 246,508	\$ 272,128	\$ 272,128	\$ 355,309	\$ 355,309	30.57%
TOTAL	\$ 246,508	\$ 272,128	\$ 272,128	\$ 355,309	\$ 355,309	30.57%

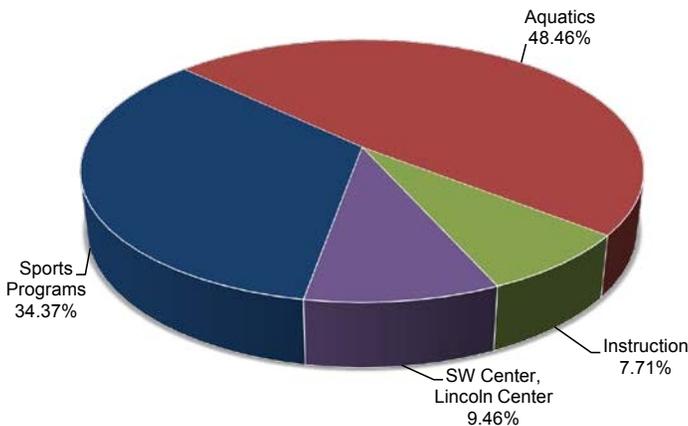
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 209,501	\$ 236,560	\$ 236,560	\$ 317,258	\$ 317,258	34.11%
Supplies	3,767	3,017	3,017	2,547	2,547	-15.58%
Maintenance	-	-	-	-	-	N/A
Purchased Services	33,240	32,551	32,551	35,504	35,504	9.07%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 246,508	\$ 272,128	\$ 272,128	\$ 355,309	\$ 355,309	30.57%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Community Development	4.50	4.50	4.00	5.50	5.50	37.50%
TOTAL	4.50	4.50	4.00	5.50	5.50	37.50%

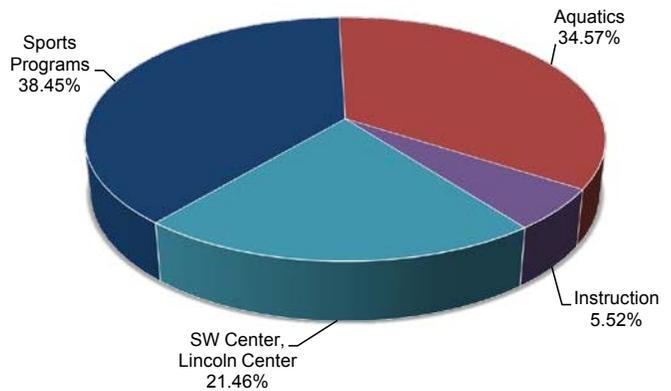
City of College Station Recreation Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Sports Programs	\$ 329,153	\$ 326,600	\$ 333,100	\$ 356,700	\$ 356,700	9.22%
Aquatics	489,075	535,300	495,600	502,900	502,900	-6.05%
Instruction	87,015	80,000	80,000	80,000	80,000	0.00%
SW Center, Lincoln Center	83,271	87,200	87,034	98,150	98,150	12.56%
Conference Center	111,344	-	-	-	-	N/A
Grants	280	-	-	-	-	N/A
Total Revenues	\$ 1,100,138	\$ 1,029,100	\$ 995,734	\$ 1,037,750	\$ 1,037,750	0.84%
EXPENDITURES						
Sports Programs	\$ 1,283,847	\$ 1,431,557	\$ 1,328,616	\$ 1,250,935	\$ 1,250,935	-12.62%
Aquatics	1,244,253	1,256,967	1,271,893	1,111,209	1,124,809	-10.51%
Concessions	-	-	-	-	-	N/A
Instruction	226,359	231,310	186,720	179,290	179,290	-22.49%
SW Center, Lincoln Center	733,811	697,234	758,978	698,276	698,276	0.15%
Conference Center	331,479	108,328	61,841	-	-	-100.00%
Total Expenditures	\$ 3,819,749	\$ 3,725,396	\$ 3,608,048	\$ 3,239,710	\$ 3,253,310	-12.67%
GENERAL FUND SUBSIDY	\$(2,719,612)	\$(2,696,295)	\$(2,612,313)	\$(2,201,960)	\$(2,215,560)	-17.83%
Increase/(Decrease) in Working Capital	\$ 1	\$(1)	\$(1)	\$ -	\$ -	
Beginning Working Capital	\$ -	\$ 1	\$ 1	\$ -	\$ -	
Ending Working Capital	\$ 1	\$ -	\$ -	\$ -	\$ -	

Recreation Fund - Sources



Recreation Fund - Uses



Established in FY11, the Recreation Fund is designed to help the City identify costs and revenues associated with various recreational sports, aquatics, Senior/Teen Centers, Lincoln Center and various instruction programs. Ultimately the fund will help identify how much the General Fund is subsidizing these programs. For FY14, the City will no longer operate the Conference Center due to a FY13 City Council decision to sell the facility because of structural damage. Budget for Conference Center utilities has been moved to General Fund Parks Operations until the facility is sold. This change is reflected in the Program Budget Report. The FY14 Approved Budget also includes a one-time SLA in the amount of \$13,600 for Southwood and Adamson Lagoon Pools amenities replacements.

This fund is prepared 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 several items. The full listing of these exceptions can be found in the Financial Policies in the Appendix F.

**CITY OF COLLEGE STATION
FY14 APPROVED BUDGET - RECREATION PROGRAMS**

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	\$ 201,500	\$ 172,902	\$ 53,592	\$ 40,734	\$ 12,103	\$ 279,331	72.14%	\$ (77,831)
Adult Volleyball	19,000	36,993	14,486	-	2,590	54,069	35.14%	(35,069)
Youth Basketball	60,200	55,023	14,486	-	3,852	73,361	82.06%	(13,161)
Youth Football	20,000	34,046	26,759	10,184	2,383	73,372	27.26%	(53,372)
Youth Volleyball	21,000	34,207	14,486	-	2,394	51,087	41.11%	(30,087)
Adult Kickball	21,000	17,415	24,719	12,220	1,219	55,573	37.79%	(34,573)
Challenger Sports	1,000	17,537	18,234	679	1,228	37,678	2.65%	(36,678)
Tennis	10,000	43,613	14,486	-	3,053	61,152	16.35%	(51,152)
No-Fee Programs	-	10,097	350,216	177,872	707	538,892	0.00%	(538,892)
Summer Track	3,000	13,520	11,954	-	946	26,420	11.36%	(23,420)
TOTAL SPORTS	\$ 356,700	\$ 435,353	\$ 543,418	\$ 241,689	\$ 30,475	\$ 1,250,935	28.51%	\$ (894,235)
Xtra Ed	\$ 80,000	\$ 140,815	\$ 28,618	\$ -	\$ 9,857	\$ 179,290	44.62%	\$ (99,290)
TOTAL INSTRUCT	\$ 80,000	\$ 140,815	\$ 28,618	\$ -	\$ 9,857	\$ 179,290	44.62%	\$ (99,290)
SW Pool	\$ 66,400	\$ 214,924	\$ 12,830	\$ -	\$ 15,045	\$ 242,799	27.35%	\$ (176,399)
Thomas Pool	44,000	164,634	12,830	-	11,524	188,988	23.28%	(144,988)
Adamson Lagoon	246,500	333,904	12,830	-	23,373	370,107	66.60%	(123,607)
CSISD Natatorium	12,000	56,416	7,766	-	3,949	68,131	17.61%	(56,131)
Splash Pads	-	19,466	10,298	-	1,363	31,127	0.00%	(31,127)
Swim Lessons	98,000	110,917	15,363	-	7,764	134,044	73.11%	(36,044)
Water Fitness	3,500	14,649	6,500	-	1,025	22,174	15.78%	(18,674)
Swim Team	27,000	19,331	11,564	-	1,353	32,248	83.73%	(5,248)
Stroke Clinic	5,500	10,554	10,298	-	739	21,591	25.47%	(16,091)
TOTAL AQUATICS	\$ 502,900	\$ 944,795	\$ 100,279	\$ -	\$ 66,135	\$ 1,111,209	45.26%	\$ (608,309)
SW Center-Senior	\$ 11,250	\$ 124,780	\$ 11,649	\$ -	\$ 8,735	\$ 145,164	7.75%	\$ (133,914)
SW Center-Teen	35,800	131,707	11,649	-	9,219	152,575	23.46%	(116,775)
Lincoln Center	51,100	355,164	20,512	-	24,861	400,537	12.76%	(349,437)
TOTAL CENTERS	\$ 98,150	\$ 611,651	\$ 43,810	\$ -	\$ 42,815	\$ 698,276	14.06%	\$ (600,126)
SUBTOTAL	\$ 1,037,750	\$ 2,132,614	\$ 716,125	\$ 241,689	\$ 149,282	\$ 3,239,710	32.03%	\$ (2,201,960)
1X EXPENDITURES								
Pools Amenities	\$ -	\$ 13,600	\$ -	\$ -	\$ -	\$ 13,600	0.00%	\$ (13,600)
TOTAL 1X EXP'S	\$ -	\$ 13,600	\$ -	\$ -	\$ -	\$ 13,600	0.00%	\$ (13,600)
TOTAL	\$ 1,037,750	\$ 2,146,214	\$ 716,125	\$ 241,689	\$ 149,282	\$ 3,253,310	31.90%	\$ (2,215,560)

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Sports Programs	\$ 1,283,847	\$ 1,431,557	\$ 1,328,616	\$ 1,250,935	\$ 1,250,935	-12.62%
Aquatics	1,244,253	1,256,967	1,271,893	1,111,209	1,124,809	-10.51%
Instruction	226,359	231,310	186,720	179,290	179,290	-22.49%
SW Center, Lincoln Center	733,811	697,234	758,978	698,276	698,276	0.15%
Conference Center	331,479	108,328	61,841	-	-	-100.00%
TOTAL	\$ 3,819,749	\$ 3,725,396	\$ 3,608,048	\$ 3,239,710	\$ 3,253,310	-12.67%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 1,684,212	\$ 1,425,444	\$ 1,421,634	\$ 1,328,848	\$ 1,328,848	-6.78%
Supplies	216,715	274,285	280,738	269,927	269,927	-1.59%
Maintenance	149,538	179,010	184,043	60,645	60,645	-66.12%
Purchased Services	428,706	555,374	525,601	473,194	473,194	-14.80%
Capital Outlay	-	-	-	-	13,600	N/A
Indirect Costs	1,340,578	1,291,283	1,196,032	1,107,096	1,107,096	-14.26%
TOTAL	\$ 3,819,749	\$ 3,725,396	\$ 3,608,048	\$ 3,239,710	\$ 3,253,310	-12.67%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Sports Programs	2.00	1.00	2.10	2.10	2.10	0.00%
Aquatics	3.00	3.00	1.25	1.25	1.25	0.00%
Concessions	0.20	0.20	-	-	-	N/A
Instruction	1.00	1.00	0.50	0.50	0.50	0.00%
SW Center, Lincoln Center	4.50	3.50	4.00	4.00	4.00	0.00%
Conference Center	3.00	3.00	3.00	-	-	-100.00%
Temp/Seasonal	38.00	38.00	38.00	38.00	38.00	0.00%
TOTAL	51.70	49.70	48.85	45.85	45.85	-6.14%

Service Level Adjustments	One-Time	Recurring	Total
Pools Amenities Replacement	\$ 13,600	\$ -	\$ 13,600
Recreation Fund SLA Total	\$ 13,600	\$ -	\$ 13,600

PERFORMANCE MEASURES - RECREATION FUND

DEPARTMENT DESCRIPTION

To provide a diversity of facilities and leisure services to our citizens.

STRATEGIC GOAL: The Recreation Fund will identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center (SWCC) and the Lincoln Center.

Reporting Frequency: Quarterly

Trend: ↓ below expectations

Comments (if applicable): **FY13 Conference Center Closure**

OBJECTIVES AND MEASURES:	Strategic Plan Priority*	Type of Measure	FY 12 Actual	FY13 Approved	FY 13 Estimate	FY 14 Approved
Objective: Sports Programs	II					
Measure: # of Participants		Effectiveness	12,376	12,607	12,607	12,600
Measure: Revenue		Effectiveness	\$ 311,180	\$ 326,600	\$ 326,600	\$ 356,700
Measure: Expenses		Efficiency	\$ 1,254,682	\$ 1,431,557	\$ 1,431,557	\$ 1,250,935
Measure: % of Recovery		Effectiveness	24.80%	22.81%	22.81%	28.51%
Objective: Instruction	II					
Measure: # of Participants		Effectiveness	1,835	1,600	1,600	1,600
Measure: Revenue		Effectiveness	\$ 86,947	\$ 80,000	\$ 80,000	\$ 80,000
Measure: Expenses		Efficiency	\$ 213,461	\$ 231,310	\$ 231,310	\$ 179,290
Measure: % of Recovery		Effectiveness	40.73%	34.59%	34.59%	44.62%
Objective: Aquatics Programs	II					
Measure: # of Participants		Effectiveness	138,885	137,859	137,859	137,000
Measure: Revenue		Effectiveness	\$ 467,669	\$ 535,300	\$ 535,300	\$ 502,900
Measure: Expenses		Efficiency	\$ 1,177,069	\$ 1,111,151	\$ 1,111,151	\$ 1,124,809
Measure: % of Recovery		Effectiveness	39.73%	48.18%	48.18%	45.26%
Objective: Recreation Centers	II					
Measure: # of Participants**		Effectiveness	920	1,380	1,380	950
Measure: Revenue		Effectiveness	\$ 71,191	\$ 87,200	\$ 87,200	\$ 98,150
Measure: Expenses		Efficiency	\$ 693,022	\$ 693,494	\$ 693,494	\$ 698,276
Measure: % of Recovery		Effectiveness	10.27%	12.57%	12.57%	14.06%
Objective: RECREATION FUND TOTAL	II					
Measure: Revenue		Effectiveness	\$ 936,987	\$ 1,029,100	\$ 1,029,100	\$ 1,037,750
Measure: Expenses		Effectiveness	\$ 3,338,234	\$ 3,825,840	\$ 3,825,840	\$ 3,253,310
Measure: Subsidy		Efficiency	\$ 2,401,247	\$ 2,796,740	\$ 2,796,740	\$ 2,215,560
Measure: % of Recovery		Effectiveness	28.07%	26.90%	26.90%	31.90%

***STRATEGIC PLAN PRIORITIES** (Detailed explanation available in Executive Summary)

**** Memberships sold**

I. Financially Sustainable City

IV. Diverse Growing Economy

II. Providing Core Services and Infrastructure

V. Improving Mobility

III. Neighborhood Integrity

VI. Sustainable City

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

	<u>FY12 Actual</u>	<u>FY13 Revised Budget</u>	<u>FY13 Year-End Estimate</u>	<u>FY14 Approved Base Budget</u>	<u>FY14 Approved Budget</u>	<u>% Change in Budget from FY13 to FY14</u>
BEGINNING BALANCE	\$ 3,256,991	\$ 2,415,625	\$ 2,415,625	\$ 1,234,461	\$ 1,234,461	
REVENUES						
Investment Earnings	\$ 13,591	\$ 10,000	\$ 8,400	\$ 583	\$ 583	-100%
Total Revenues	<u>\$ 13,591</u>	<u>\$ 10,000</u>	<u>\$ 8,400</u>	<u>\$ 583</u>	<u>\$ 583</u>	-100%
TOTAL FUNDS AVAILABLE	<u>3,270,582</u>	<u>2,425,625</u>	<u>2,424,025</u>	<u>1,235,044</u>	<u>1,235,044</u>	-100%
EXPENDITURES & TRANSFERS						
WPC Festival Site	\$ 284,173	\$ -	\$ 739,564	\$ -	\$ -	N/A
Reimbursement to CSISD/Brazos Co.	570,784	1,235,044	-	1,235,044	1,235,044	-100%
Transfer Out to CIP	-	98,994	450,000	-	-	-100%
Total Expenditures & Transfers	<u>\$ 854,957</u>	<u>\$ 1,334,038</u>	<u>\$ 1,189,564</u>	<u>\$ 1,235,044</u>	<u>\$ 1,235,044</u>	-100%
Increase (Decrease) in Fund Balance	<u>\$ (841,366)</u>	<u>\$ (1,324,038)</u>	<u>\$ (1,181,164)</u>	<u>\$ (1,234,461)</u>	<u>\$ (1,234,461)</u>	-100%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ 2,415,625</u></u>	<u><u>\$ 1,091,587</u></u>	<u><u>\$ 1,234,461</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

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

This fund is prepared 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The TIF expired on December 31, 2009. Therefore, no ad valorem revenue is estimated to be received in FY14. In years past, the TIF received ad valorem taxes from the City of College Station, College Station Independent School District and Brazos County on the incremental increase in assessed valuation (captured value) over the base year (1989).

The FY13 year-end estimate includes expenditures of \$739,564 for costs associated with the construction of the Festival Site in the Wolf Pen Creek area. The project is complete and came in under budget. A portion of the remaining budget balance will be transferred to the Parks and Recreation Capital Projects Fund in FY13 to be used for the installation of a pre-fabricated restroom facility at the Festival Site. The remaining balance will be transferred to the Streets Capital Improvement Projects Fund in FY13 for use on capital projects for which debt would have otherwise been issued.

A total of \$1,235,044 has been estimated for a payment in FY14 to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. The WPC TIF Fund will be closed following the expenditure of the balance of the funds, which is estimated in FY14.

The FY14 ending fund balance for this fund is projected to be 100% lower than the FY13 year-end estimate due to the anticipated expenditure of the balance remaining in this fund.

City of College Station
West Medical District TIRZ No. 18 Fund
Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Ad Valorem Tax COCS	\$ -	\$ -	\$ -	\$ 73,652	\$ 73,652	N/A
Ad Valorem Tax Brazos County	-	-	-	-	-	N/A
Investment Earnings	-	-	-	1,000	1,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,652</u>	<u>\$ 74,652</u>	N/A
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,652</u>	<u>74,652</u>	N/A
EXPENDITURES & TRANSFERS						
TIRZ #18 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,652</u>	<u>\$ 74,652</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,652</u>	<u>\$ 74,652</u>	

In October of 2012, the City Council approved an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc) to meet the mobility needs present in the area.

The approved Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff proposed the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZs are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Established in December 2012, the West Medical District TIRZ #18, encompasses the area near the State Highway 6/Rock Prairie Road Bridge and includes both The Med Hospital and the Scott & White Hospital. Development projects in this area include Rock Prairie Road (East and West), Normand Drive Extension, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$117 million over a twenty year period. This development activity would yield an increment of approximately \$8.4 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through repayment of debt or on a "pay as you go" cash basis.

The City of College Station is the only participant in this TIRZ at this time. In FY14, an estimated \$73,652 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$1,000 are also estimated. No expenditures are projected for FY14.

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

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Ad Valorem Tax COCS	\$ -	\$ -	\$ -	\$ 1,037	\$ 1,037	N/A
Ad Valorem Tax Brazos County	-	-	-	-	-	N/A
Investment Earnings	-	-	-	-	-	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,037</u>	<u>\$ 1,037</u>	N/A
TOTAL FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,037</u>	<u>\$ 1,037</u>	N/A
EXPENDITURES & TRANSFERS						
TIRZ #19 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,037</u>	<u>\$ 1,037</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,037</u></u>	<u><u>\$ 1,037</u></u>	

In October of 2012, the City Council approved an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc) to meet the mobility needs present in the area.

The approved Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff proposed the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZs are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Established in December 2012, the East Medical District TIRZ #19, encompasses the area east of the State Highway 6/Rock Prairie Road Bridge and includes most of the undeveloped properties within the District. Development projects in this area include Rock Prairie Road (East), Barron Road, Lakeway Drive, potable water, fire flow water supply, greenway trails, sanitary sewer service, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$283 million over a twenty year period. This development activity would yield an increment of approximately \$30.8 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is the only participant in this TIRZ at this time. In FY14, an estimated \$1,037 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY14.

Municipal Court Fee Funds

The College Station Municipal Court collects a number of special fees that are authorized by the Texas State Legislature. These fees are the Court Technology Fee, Court Security Fee, Efficiency Time Payment Fee, and Juvenile Case Manager Fee. Other fees collected specifically for child safety are collected in the General Fund and are used to pay for school crossing guards. These fees are paid by those who pay tickets at College Station Municipal Court.

These funds are prepared using the *modified accrual basis of accounting*. This accounting method realizes revenues when they become measurable and available to finance expenditures for the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Court Technology Fee Fund

The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Projects can include enhancements and improvements to the Municipal Court computer system and other improvements that involve technology. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of \$4.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

The Court Technology Fee Fund generates revenues from Court Technology fees. Total approved revenues are \$78,118 in FY14. Approved expenditures in the amount of \$79,707 will be used for technology related purchases such as computer hardware and software for court facilities as well as software training for Municipal Court employees.

Court Security Fee Fund

The Court Security Fee Fund revenues can be used to fund security personnel, security devices and security services for any building housing a municipal court of the city. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court building security fee of \$3.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law. Approved FY14 fund revenues are \$61,205. Approved expenditures are \$67,814 for court security personnel.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee Fund can be used for the purpose of improving the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Approved revenues in FY14 total \$8,251. Approved expenditures in FY14 include \$4,000 for the printing and distribution of collection notices and computer software. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

Juvenile Case Manager Fee Fund

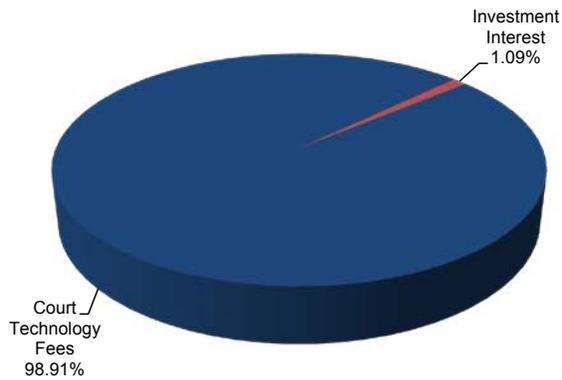
The Juvenile Case Manager Fee Fund revenues are used to fund Juvenile Case Management and the City's Teen Court Program. As of June 2011, the Texas legislature has approved the use of these funds for training, travel, office supplies, and other necessary expenses relating to the position of the juvenile case manager to be paid from the Juvenile Case Manager Fee Fund. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of \$5.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

Revenues in the Juvenile Case Manager Fee Fund are estimated to be \$93,843 in FY14. Approved FY14 expenditures in the amount of \$108,988 will provide funding for the salary and benefits of the Juvenile Case Manager and the Teen Court Coordinator positions, as well as for related supplies, travel and training.

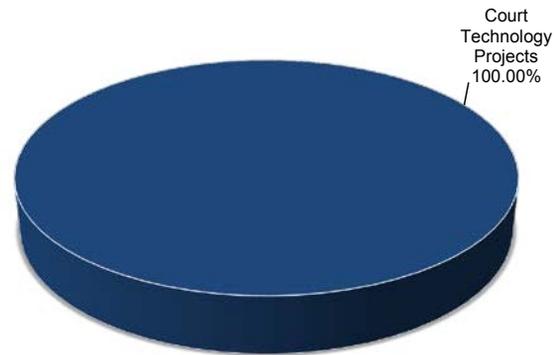
City of College Station Court Technology Fee Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 377,728	\$ 410,896	\$ 410,896	\$ 424,313	\$ 424,313	
REVENUES						
Court Technology Fees	\$ 100,676	\$ 83,500	\$ 76,500	\$ 77,265	\$ 77,265	-7.47%
Investment Interest	1,718	1,705	1,705	853	853	-49.97%
Total Revenues	<u>\$ 102,394</u>	<u>\$ 85,205</u>	<u>\$ 78,205</u>	<u>\$ 78,118</u>	<u>\$ 78,118</u>	-8.32%
EXPENDITURES						
Court Technology Projects	\$ 69,226	\$ 60,707	\$ 64,788	\$ 79,707	\$ 79,707	31.30%
Total Expenditures	<u>\$ 69,226</u>	<u>\$ 60,707</u>	<u>\$ 64,788</u>	<u>\$ 79,707</u>	<u>\$ 79,707</u>	31.30%
Increase (Decrease) in Fund Balance	<u>\$ 33,168</u>	<u>\$ 24,498</u>	<u>\$ 13,417</u>	<u>\$ (1,589)</u>	<u>\$ (1,589)</u>	
Ending Fund Balance	<u>\$ 410,896</u>	<u>\$ 435,394</u>	<u>\$ 424,313</u>	<u>\$ 422,724</u>	<u>\$ 422,724</u>	

Court Technology Fee Fund - Revenues



Court Technology Fee Fund - Uses



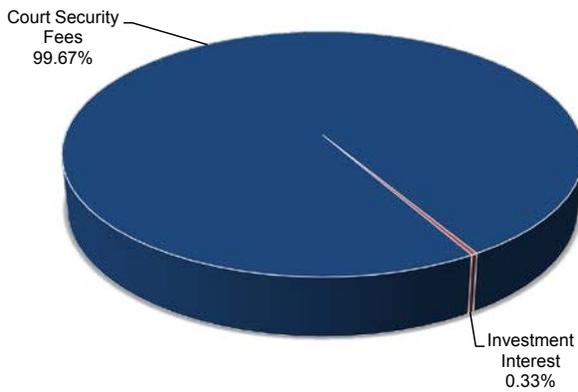


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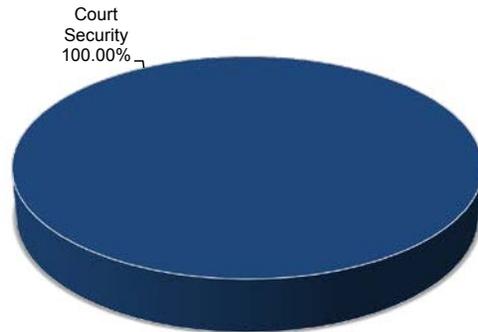
City of College Station Court Security Fee Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING FUND BALANCE	\$ 93,549	\$ 88,129	\$ 88,129	\$ 75,833	\$ 75,833	
REVENUES						
Court Security Fees	\$ 59,955	\$ 67,618	\$ 57,000	\$ 61,000	\$ 61,000	-9.79%
Investment Interest	423	409	409	205	205	-49.88%
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ 60,378</u>	<u>\$ 68,027</u>	<u>\$ 57,409</u>	<u>\$ 61,205</u>	<u>\$ 61,205</u>	-10.03%
EXPENDITURES						
Court Security	\$ 65,798	\$ 67,758	\$ 69,705	\$ 67,814	\$ 67,814	0.08%
Total Expenditures	<u>\$ 65,798</u>	<u>\$ 67,758</u>	<u>\$ 69,705</u>	<u>\$ 67,814</u>	<u>\$ 67,814</u>	0.08%
Increase (Decrease) in Fund Balance	<u>\$ (5,420)</u>	<u>\$ 269</u>	<u>\$ (12,296)</u>	<u>\$ (6,609)</u>	<u>\$ (6,609)</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 88,129</u>	<u>\$ 88,398</u>	<u>\$ 75,833</u>	<u>\$ 69,224</u>	<u>\$ 69,224</u>	

Court Security Fee Fund - Sources



Court Security Fee Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Court Security	\$ 65,798	\$ 67,758	\$ 69,705	\$ 67,814	\$ 67,814	0.08%
TOTAL	\$ 65,798	\$ 67,758	\$ 69,705	\$ 67,814	\$ 67,814	0.08%

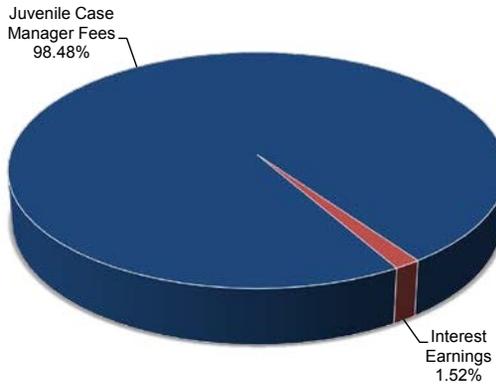
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 65,677	\$ 67,593	\$ 69,680	\$ 67,814	\$ 67,814	0.33%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	121	165	25	-	-	-100.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 65,798	\$ 67,758	\$ 69,705	\$ 67,814	\$ 67,814	0.08%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Court Security	2.00	1.00	1.00	1.00	1.00	0.00%
TOTAL	2.00	1.00	1.00	1.00	1.00	0.00%

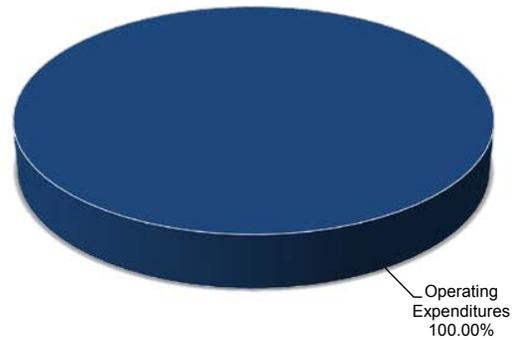
**City of College Station
Juvenile Case Manager Fee Fund
Fund Summary**

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 318,202	\$ 324,723	\$ 324,723	\$ 312,957	\$ 312,957	
REVENUES						
Juvenile Case Manager Fees	\$ 99,637	\$ 112,961	\$ 91,500	\$ 92,415	\$ 92,415	-18.19%
Interest Earnings	1,448	1,442	1,442	1,428	1,428	-0.97%
Total Revenues	<u>\$ 101,085</u>	<u>\$ 114,403</u>	<u>\$ 92,942</u>	<u>\$ 93,843</u>	<u>\$ 93,843</u>	-17.97%
EXPENDITURES						
Operating Expenditures	\$ 94,564	\$ 104,871	\$ 104,708	\$ 108,988	\$ 108,988	3.93%
Total Expenditures	<u>\$ 94,564</u>	<u>\$ 104,871</u>	<u>\$ 104,708</u>	<u>\$ 108,988</u>	<u>\$ 108,988</u>	3.93%
Increase (Decrease) in Fund Balance	<u>\$ 6,521</u>	<u>\$ 9,532</u>	<u>\$ (11,766)</u>	<u>\$ (15,145)</u>	<u>\$ (15,145)</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 324,723</u>	<u>\$ 334,255</u>	<u>\$ 312,957</u>	<u>\$ 297,812</u>	<u>\$ 297,812</u>	

**Juvenile Case Manager Fee Fund -
Sources**



**Juvenile Case Manager Fee Fund -
Uses**



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

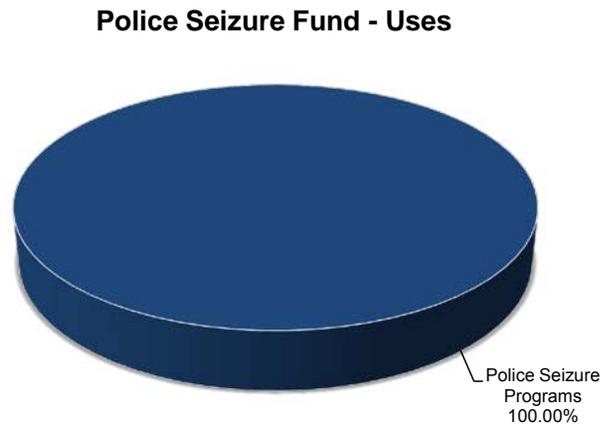
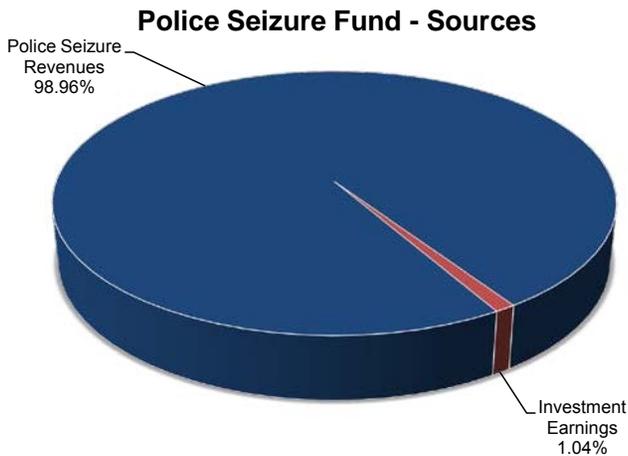
EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Juvenile Case Manager	\$ 94,564	\$104,871	\$104,708	\$ 108,988	\$ 108,988	3.93%
TOTAL	\$ 94,564	\$104,871	\$104,708	\$ 108,988	\$ 108,988	3.93%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 93,192	\$ 95,371	\$ 95,508	\$ 99,488	\$ 99,488	4.32%
Supplies	-	1,000	1,000	1,000	1,000	0.00%
Maintenance	-	-	-	-	-	N/A
Purchased Services	1,372	8,500	8,200	8,500	8,500	0.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 94,564	\$104,871	\$104,708	\$ 108,988	\$ 108,988	3.93%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Juvenile Case Manager	1.75	1.75	1.75	1.75	1.75	0.00%
TOTAL	1.75	1.75	1.75	1.75	1.75	0.00%

City of College Station Police Seizure Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 63,153	\$ 92,026	\$ 92,026	\$ 79,446	\$ 79,446	
REVENUES						
Police Seizure Revenues	\$ 46,720	\$ 26,500	\$ 20,000	\$ 20,000	\$ 20,000	-24.53%
Investment Earnings	316	290	420	210	210	-27.59%
Other	11,975	-	2,000	2,000	2,000	N/A
Total Revenues	<u>\$ 59,011</u>	<u>\$ 26,790</u>	<u>\$ 22,420</u>	<u>\$ 22,210</u>	<u>\$ 22,210</u>	-17.10%
EXPENDITURES						
Police Seizure Programs	\$ 30,138	\$ 40,000	\$ 35,000	\$ 40,000	\$ 40,000	0.00%
Total Expenditures	<u>\$ 30,138</u>	<u>\$ 40,000</u>	<u>\$ 35,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	0.00%
Increase (Decrease) in Fund Balance	<u>\$ 28,873</u>	<u>\$ (13,210)</u>	<u>\$ (12,580)</u>	<u>\$ (17,790)</u>	<u>\$ (17,790)</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 92,026</u>	<u>\$ 78,816</u>	<u>\$ 79,446</u>	<u>\$ 61,656</u>	<u>\$ 61,656</u>	



This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities.

Police Seizure Fund revenues are estimated to be \$22,210 in FY14. Expenditures of \$40,000 are approved in FY14. The FY14 ending fund balance is anticipated to decrease 22.4% when compared to the FY13 estimated ending fund balance. This is due to an increase in the FY12 and FY13 Approved Budgets and FY14 Approved Budget for one-time equipment purchases. In the future, annual expenditure estimates are anticipated to decrease to approximately \$27,000.

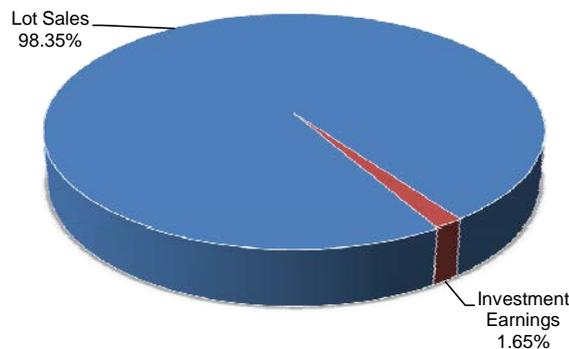


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City of College Station Memorial Cemetery Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget From FY13 to FY14
REVENUES						
Lot Sales	\$ 277,121	\$ 261,180	\$ 268,167	\$ 298,853	\$ 298,853	14.42%
Investment Earnings	5,159	7,500	7,500	5,000	\$ 5,000	(33.33%)
Total Revenues	\$ 282,280	\$ 268,680	\$ 275,667	\$ 303,853	\$ 303,853	13.09%
EXPENDITURES						
Debt Service Transfer	\$ -	\$ -	\$ -	\$ 196,058	\$ 196,058	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 196,058	\$ 196,058	N/A
Increase/Decrease in Fund Balance	\$ 282,280	\$ 268,680	\$ 275,667	\$ 107,795	\$ 107,795	
Beginning Fund Balance	\$1,032,576	\$1,314,856	\$1,314,856	\$ 1,590,523	\$ 1,590,523	
Ending Fund Balance	\$1,314,856	\$1,583,536	\$1,590,523	\$ 1,698,318	\$ 1,698,318	

**Memorial Cemetery Fund -
Sources**



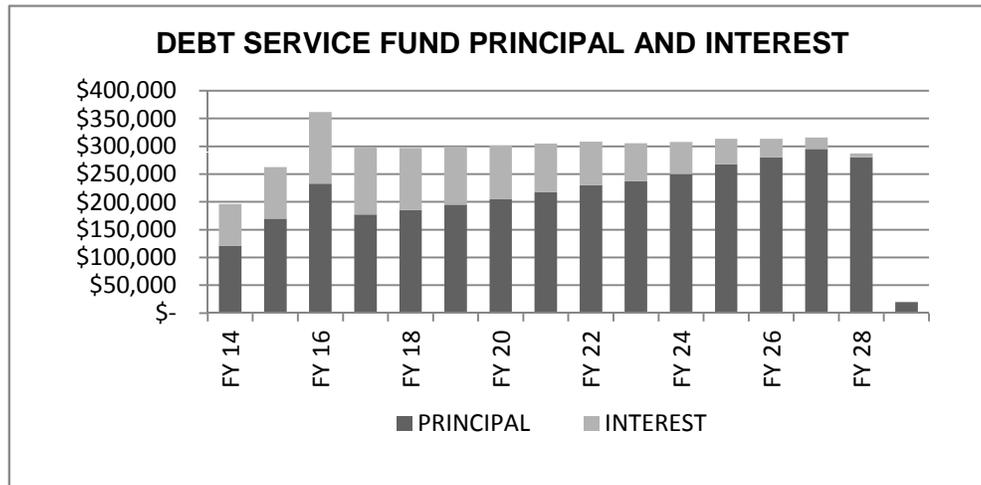
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Memorial Cemetery Fund is a Special Revenue Fund that accounts for two thirds of the sales of cemetery lots and other revenues that are accrued through the new Memorial Cemetery, which includes the Aggie Field of Honor. For FY14, approved revenue earnings are \$303,853. Revenues are from the sale of lots at the new site and from investment earnings. The revenue estimates include an increase in the plot costs of both the Aggie Field of Honor plots and the Municipal plots.

A transfer to the Debt Service Fund, in the amount of \$196,058, is included in the FY14 approved expenditure budget. This represents one-quarter of the total debt service related to the Memorial Cemetery. In FY14, one-quarter of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and three-quarters of the payment will come from the Debt Service Fund. FY14 will be the first year that a portion of the Memorial Cemetery debt service payment is covered by the Memorial Cemetery Fund. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 14	\$ 121,250	\$ 74,808	\$ 196,058	\$ 3,363,352
FY 15	169,602	93,131	262,733	3,242,102
FY 16	232,500	129,281	361,781	3,072,500
FY 17	177,500	119,746	297,246	2,840,000
FY 18	185,000	111,958	296,958	2,662,500
FY 19	195,000	104,367	299,367	2,477,500
FY 20	205,000	96,225	301,225	2,282,500
FY 21	217,500	87,484	304,984	2,077,500
FY 22	230,000	78,089	308,089	1,860,000
FY 23	237,500	68,133	305,633	1,630,000
FY 24	250,000	57,598	307,598	1,392,500
FY 25	267,500	46,064	313,564	1,142,500
FY 26	280,000	33,702	313,702	875,000
FY 27	295,000	20,623	315,623	595,000
FY 28	280,000	7,383	287,383	300,000
FY 29	20,000	460	20,460	20,000

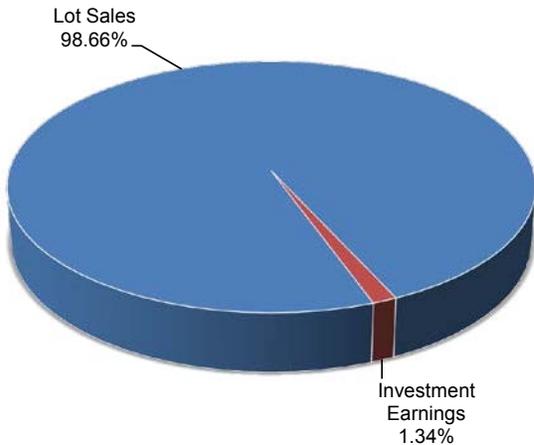


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-quarter of the debt service as being paid from the Memorial Cemetery Fund in FY14, one-third in FY15 and one-half of the debt service as being paid from the Memorial Cemetery Fund through FY16 - FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on an annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

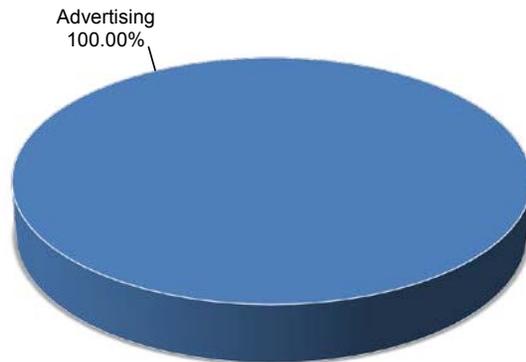
City of College Station Memorial Cemetery Endowment Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget From FY13 to FY14
REVENUES						
Lot Sales	\$ 133,022	\$ 128,641	\$ 132,083	\$ 147,197	\$ 147,197	14.42%
Investment Earnings	2,070	3,000	2,500	2,000	2,000	-33.33%
Total Revenues	\$ 135,092	\$ 131,641	\$ 134,583	\$ 149,197	\$ 149,197	13.34%
EXPENDITURES						
Advertising	\$ -	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	0.00%
Other	1,672	-	-	-	-	N/A
Total Expenditures	\$ 1,672	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	0.00%
Increase/Decrease in Fund Balance	\$ 133,420	\$ 121,641	\$ 133,583	\$ 139,197	\$ 139,197	
Beginning Fund Balance	\$ 407,499	\$ 540,919	\$ 540,919	\$ 674,502	\$ 674,502	
Ending Fund Balance	\$ 540,919	\$ 662,560	\$ 674,502	\$ 813,699	\$ 813,699	

Memorial Cemetery Endowment Fund - Sources



Memorial Cemetery Endowment Fund - Uses



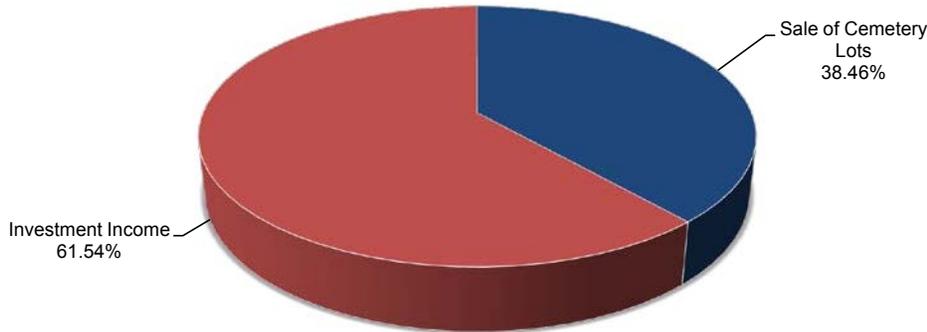
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Memorial Cemetery Endowment Fund is Special Revenue Fund that accounts for one third of cemetery lot sales that are accrued through the Memorial Cemetery. For FY14, approved revenues are \$149,197. The revenue estimates include an increase in the plot costs of both the Aggie Field of Honor plots and the Municipal plots. Revenues are projected to come from the sale of lots at the new site and from interest earnings. FY14 approved expenditures are \$10,000 for continuing marketing efforts of the cemetery.

**City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary**

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ 1,709,165	\$ 1,762,579	\$ 1,762,579	\$ 1,776,579	\$ 1,776,579	
REVENUES						
Sale of Cemetery Lots	\$ 45,454	\$ 5,000	\$ 7,000	\$ 2,500	\$ 2,500	-50.00%
Investment Income	7,714	8,000	8,000	4,000	4,000	-50.00%
Other	338	-	(1,000)	-	-	N/A
Total Revenues	<u>\$ 53,506</u>	<u>\$ 13,000</u>	<u>\$ 14,000</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	-50.00%
Total Funds Available	<u>\$ 1,762,671</u>	<u>\$ 1,775,579</u>	<u>\$ 1,776,579</u>	<u>\$ 1,783,079</u>	<u>\$ 1,783,079</u>	0.42%
EXPENDITURES & TRANSFERS						
Other	\$ 92	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase in Fund Balance	<u>\$ 53,414</u>	<u>\$ 13,000</u>	<u>\$ 14,000</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	
Ending Fund Balance	<u><u>\$ 1,762,579</u></u>	<u><u>\$ 1,775,579</u></u>	<u><u>\$ 1,776,579</u></u>	<u><u>\$ 1,783,079</u></u>	<u><u>\$ 1,783,079</u></u>	

Texas Avenue Cemetery Endowment Fund - Sources



This fund is budgeted using 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

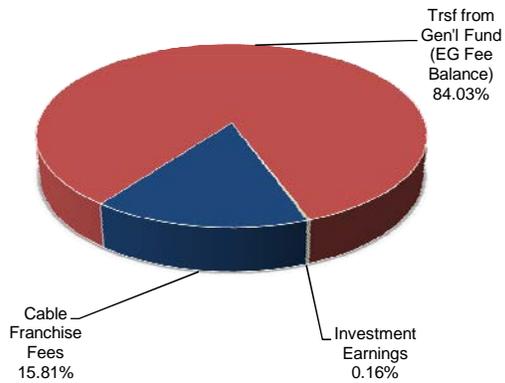
The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue. No expenditures are budgeted in this fund for FY14. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY14, revenues are budgeted at \$6,500. The College Station Cemetery on Texas Avenue has few spaces remaining for sale and, therefore, revenues are projected to decrease.

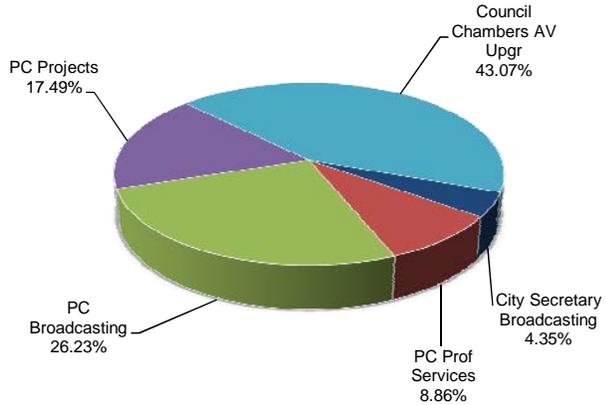
City of College Station
Public, Educational and Governmental (PEG) Access Channel Fee Fund
Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Cable Franchise Fees	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000	0.00%
Trsf from Gen'l Fund (EG Fee Balance)	-	-	-	233,840	233,840	
Investment Earnings	-	-	-	450	450	
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278,290</u>	<u>\$ 278,290</u>	0.00%
Total Funds Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278,290</u>	<u>\$ 278,290</u>	
EXPENDITURES & TRANSFERS						
City Secretary - Broadcasting	\$ -	\$ -	\$ -	\$ 4,980	\$ 4,980	0.00%
Public Comm. - Prof Services	-	-	-	10,140	10,140	0.00%
Public Comm. - Broadcasting	-	-	-	30,000	30,000	0.00%
Public Comm.- Projects	-	-	-	20,000	20,000	0.00%
Trsf Out-Council Chambers AV Upgr	-	-	-	49,263	49,263	0.00%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,383</u>	<u>\$ 114,383</u>	0.00%
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,907</u>	<u>\$ 163,907</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,907</u>	<u>\$ 163,907</u>	

PEG Fee Fund - Sources



PEG Fee Fund - Uses



Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to \$0.15 per cable services customer, per month. These funds may be used for educational and governmental broadcasting on Channel 19. Channel 19 provides unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues 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 several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

While the PEG Fee has been collected for a number of years in the General Fund, the PEG Fee Fund will be established in FY14 due to changes in legislative requirements. The balance of the PEG fees collected in prior years (\$233,840) will be transferred from the General Fund into the PEG Fee Fund at the beginning of FY14. Approved FY14 PEG Fee Fund revenues are \$44,000. Expenditures of \$114,383 are approved in FY14. These expenditures include various broadcasting upgrades as well as upgrades to the audio/video capabilities in the city council chambers.



CITY OF COLLEGE STATION
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Special Revenue Capital Improvement Projects

These funds are budgeted using 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 several items. The full listing of these exceptions can be found in the Financial Policies.

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY14 Approved Budget. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY14, expenditures for Park Land Dedication projects are estimated at \$3,062,500 for projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds in the amount of \$400,000 are budgeted to be transferred to the Neighborhood Parks Revolving Fund project within the Parks Capital Improvement Projects Fund. Funds in the Neighborhood Parks Revolving Fund project are used for acquiring properties for neighborhood parks in advance of development in park land zones that do not have sufficient funds to use to purchase the land. As the development occurs and funds get contributed to a particular Park Land Zone, the Park Land Zone will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, it is projected that \$400,000 be transferred from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate.

Other specific projects for which FY14 Park Land Dedication estimates are projected include \$30,000 for the purchase of a **playscape at Parkway Park**; \$10,000 for the installation of four **exercise stations at Sandstone Park**; an additional \$21,000 in Community Park Land Zone B for the purchase of **two swing sets and the surfacing replacement at Bee Creek Park**; and \$16,500 is included for the purchase of a **swing set and the surfacing replacement at Thomas Park**. Additional funds are budgeted in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected FY14 estimate of \$376,735 for **Greenways Land Acquisition** throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. The funds for this project were from prior years' debt issue and the FY14 projected expenditures account for the use of the balance of this debt. \$200,000 is included for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated \$251,000 is included in FY14 for **Phase II of Erosion Control in the Wolf Pen Creek Trail Area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. Expenditures in the amount of \$255,250 are included in the FY14 Approved Budget for the **Southland Drainage Improvements project**. This project is for the design of flood mitigation measures along Bee Creek Tributary B. Reshaping of the existing channel will prevent localized flooding that occurs at the east end of Southland Street. As part of the project, a

waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. It is anticipated that the **Drainage Master Plan** will be completed in the near future. The results of the study will be an inventory of existing infrastructure and a twenty (20) year maintenance and infrastructure improvement plan for those portions of the drainage basins that lie within the city limits. The plan will form the foundation for future infrastructure projects.

Additional O&M Costs

In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Funds have been included in the FY14 Approved Parks and Recreation base budget for estimated O&M costs associated with the new synthetic fields that are planned for construction at Veterans Park. These funds will be used for utility costs associated with the lighting of the fields and for costs associated with maintaining the fields. The estimated annual O&M for these fields is \$25,000. In addition, budget is included for O&M costs that are anticipated for Southwest Park.

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Finance Office in financial forecasting.

In addition to the budget included for FY14, O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the special revenue capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY12	REVISED FY 12-13 APPROPRIATIONS	APPROVED FY 13-14 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 2,417,808	\$ 2,803,144
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				\$ 300,000	\$ 300,000
INVESTMENT EARNINGS				10,000	10,000
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 310,000</u>	<u>\$ 310,000</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 2,727,808</u>	<u>\$ 3,113,144</u>
PARK LAND DEDICATION FUND					
ZONE 1 PARK	PK0051	400,000	-	-	400,000
ZONE 2 PARK	PK0052	12,000	-	42,000	12,000
PARKWAY PARK PLAYSCAPE	PK1401	30,000	-	-	30,000
ZONE 3 PARK	PK0053	84,000	-	-	84,000
ZONE 4 PARK	PK0054	-	-	-	-
CARTER CROSSING PARK	PK1202	30,000	36,000	-	-
ZONE 5 PARK	PK0055	-	-	-	-
ZONE 6 PARK	PK0056	15,000	-	-	15,000
SOUTHWEST PARK DEVELOPMENT	PK0806	343,000	268,000	75,000	-
ZONE 7 PARK	PK0057	200,000	-	180,000	200,000
ZONE 8 PARK	PK0058	14,000	-	20,000	14,000
SANDSTONE PARK EXERCISE STATIONS	PK1402	10,000	-	-	10,000
ZONE 9 PARK	PK0059	22,000	-	2,000	22,000
ZONE 10 PARK	PK0060	348,000	-	340,000	348,000
ZONE 11 PARK	PK0061	-	-	-	-
ZONE 12 PARK	PK0824	24,000	-	24,000	24,000
ZONE 13 PARK	PK0807	89,000	-	60,000	89,000
ZONE 14 PARK	PK0717	77,000	-	77,000	77,000
ZONE 15 PARK	PK0808	725,000	-	700,000	725,000
ZONE 24 PARK	PK1205	15,000	-	15,000	15,000
COMMUNITY PARK ZONE A	PK1304	165,000	-	110,000	165,000
COMMUNITY PARK ZONE B	PK1203	400,000	-	300,850	400,000
BEE CREEK PK SWING SET & RESURFACE	PK1403	21,000	-	-	21,000
COMMUNITY PARK ZONE C	PK1204	395,000	-	23,000	395,000
THOMAS PARK SWING SET & RESURFACE	PK1404	16,500	-	-	16,500
CLOSED PROJECTS				399,150	-
CAPITAL PROJECTS SUBTOTAL				<u>\$ 2,368,000</u>	<u>\$ 3,062,500</u>
OTHER				-	-
GENERAL & ADMIN. CHARGES				24,627	20,042
TOTAL EXPENDITURES				<u>\$ 2,392,627</u>	<u>\$ 3,082,542</u>
Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:				<u>\$ 335,181</u>	<u>\$ 30,602</u>

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 2,257,091	\$ 3,175,217	\$ 2,803,144	\$ 30,602	\$ 65,602	\$ 50,602	\$ 35,602	\$ 20,602
	\$ 1,217,580	\$ 300,000	\$ 300,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	12,500	10,000	10,000	5,000	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	-
	18	-	-	-	-	-	-	-
	<u>\$ 1,230,098</u>	<u>\$ 310,000</u>	<u>\$ 310,000</u>	<u>\$ 55,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
	<u>\$ 3,487,189</u>	<u>\$ 3,485,217</u>	<u>\$ 3,113,144</u>	<u>\$ 85,602</u>	<u>\$ 70,602</u>	<u>\$ 55,602</u>	<u>\$ 40,602</u>	<u>\$ 25,602</u>
-	-	-	400,000	-	-	-	-	-
-	-	-	12,000	-	-	-	-	-
-	-	-	30,000	-	-	-	-	-
-	-	-	84,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	30,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
38,677	24,743	279,580	-	-	-	-	-	-
-	-	-	200,000	-	-	-	-	-
-	-	-	14,000	-	-	-	-	-
-	-	-	10,000	-	-	-	-	-
-	-	-	22,000	-	-	-	-	-
-	-	-	348,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	24,000	-	-	-	-	-
-	-	-	89,000	-	-	-	-	-
-	-	-	77,000	-	-	-	-	-
-	-	-	725,000	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
-	-	-	165,000	-	-	-	-	-
-	-	-	400,000	-	-	-	-	-
-	-	-	21,000	-	-	-	-	-
-	-	-	395,000	-	-	-	-	-
-	-	-	16,500	-	-	-	-	-
	269,645	339,257						
<u>\$ 38,677</u>	<u>\$ 294,388</u>	<u>\$ 648,837</u>	<u>\$ 3,062,500</u>	<u>\$ -</u>				
	-	-	-	-	-	-	-	-
	<u>26,373</u>	<u>24,627</u>	<u>20,042</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	<u>\$ 320,761</u>	<u>\$ 673,464</u>	<u>\$ 3,082,542</u>	<u>\$ 20,000</u>				
	\$ 8,789	\$ (8,609)						
	<u>\$ 3,175,217</u>	<u>\$ 2,803,144</u>	<u>\$ 30,602</u>	<u>\$ 65,602</u>	<u>\$ 50,602</u>	<u>\$ 35,602</u>	<u>\$ 20,602</u>	<u>\$ 5,602</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

BUDGET APPROPRIATIONS

PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY12	REVISED FY12-13 APPROPRIATIONS	APPROVED FY13-14 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 2,519,089	\$ 2,320,202
ADDITIONAL RESOURCES:				
UTILITY REVENUES			\$ 2,009,400	\$ 2,047,200
INTEREST ON INVESTMENTS			10,000	7,000
BOND PROCEEDS			-	-
INTERGOVERNMENTAL TRANSFERS			-	-
INTRAGOVERNMENTAL TRANSFERS			-	-
TRANSFERS OUT			-	-
OTHER			-	-
SUBTOTAL ADDITIONAL RESOURCES			<u>\$ 2,019,400</u>	<u>\$ 2,054,200</u>
TOTAL RESOURCES AVAILABLE			<u>\$ 4,538,489</u>	<u>\$ 4,374,402</u>
DRAINAGE CAPITAL				
GREENWAYS PROJECTS	SD9903 \$ 3,640,000	3,640,000	-	-
MINOR DRAINAGE IMPROVEMENTS	SD1401 ANNUAL	-	110,000	200,000
WOLF PEN CREEK EROSION CONTROL - PH II	SD1302 \$ 370,000	-	370,000	-
SOUTHLAND DRAINAGE IMPROVEMENTS	SD1402 \$ 255,250	-	-	255,250
CLOSED PROJECTS			107,000	
CAPITAL G&A			136,434	186,623
CAPITAL PROJECTS SUBTOTAL			<u>\$ 723,434</u>	<u>\$ 641,873</u>
DRAINAGE OPERATIONS				
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL	77,714	75,517
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL	990,512	1,015,017
SLA's			-	135,000
STREET SWEEPING			-	113,982
MOSQUITO ABATEMENT			7,200	7,200
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)			28,268	13,000
TRANSFERS OUT			-	100,000
OTHER			-	-
GENERAL & ADMIN.			311,973	188,846
TOTAL EXPENDITURES			<u>\$ 2,139,101</u>	<u>\$ 2,290,435</u>
Measurement Focus Increase (Decrease)				
ENDING FUND BALANCE:			<u>\$ 2,399,388</u>	<u>\$ 2,083,967</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2013-2014 THROUGH FISCAL YEAR 2018-2019**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY11	FY 11-12 ACTUAL	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19
	\$ 2,880,450	\$ 3,204,513	\$ 2,320,202	\$ 1,456,232	\$ 1,595,247	\$ 1,748,540	\$ 1,916,511	\$ 2,099,514
	\$ 1,951,924	\$ 1,987,554	\$ 2,047,200	\$ 2,108,600	\$ 2,171,900	\$ 2,237,100	\$ 2,304,200	\$ 2,373,300
	13,115	14,000	7,000	5,000	6,000	7,000	8,000	8,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	13,473	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	23	-	-	-	-	-	-	-
	<u>\$ 1,978,535</u>	<u>\$ 2,001,554</u>	<u>\$ 2,054,200</u>	<u>\$ 2,113,600</u>	<u>\$ 2,177,900</u>	<u>\$ 2,244,100</u>	<u>\$ 2,312,200</u>	<u>\$ 2,381,300</u>
	<u>\$ 4,858,985</u>	<u>\$ 5,206,067</u>	<u>\$ 4,374,402</u>	<u>\$ 3,569,832</u>	<u>\$ 3,773,147</u>	<u>\$ 3,992,640</u>	<u>\$ 4,228,711</u>	<u>\$ 4,480,814</u>
	2,851,076	35,454	376,735	376,735	-	-	-	-
	-	-	110,000	200,000	200,000	200,000	200,000	200,000
	-	-	119,000	251,000	-	-	-	-
	-	-	255,250	-	-	-	-	-
	205,927	752,933						
	160,510	136,434	186,623	192,222	197,989	203,929	210,047	216,348
	<u>\$ 401,891</u>	<u>\$ 1,495,102</u>	<u>\$ 1,269,608</u>	<u>\$ 392,222</u>	<u>\$ 397,989</u>	<u>\$ 403,929</u>	<u>\$ 410,047</u>	<u>\$ 416,348</u>
	76,615	79,458	75,517	77,783	80,116	82,519	84,995	87,545
	842,434	946,077	1,015,017	1,045,468	1,076,832	1,109,136	1,142,411	1,176,683
	-	-	135,000	40,000	41,200	42,436	43,709	45,020
	-	-	113,982	117,401	120,924	124,551	128,288	132,136
	-	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	12,732	28,268	13,000	-	-	-	-	-
	-	-	100,000	100,000	100,000	100,000	100,000	100,000
	454	-	-	-	-	-	-	-
	<u>330,845</u>	<u>311,973</u>	<u>188,846</u>	<u>194,511</u>	<u>200,347</u>	<u>206,357</u>	<u>212,548</u>	<u>218,924</u>
	<u>\$ 1,664,971</u>	<u>\$ 2,868,078</u>	<u>\$ 2,918,170</u>	<u>\$ 1,974,585</u>	<u>\$ 2,024,607</u>	<u>\$ 2,076,129</u>	<u>\$ 2,129,197</u>	<u>\$ 2,183,857</u>
	\$10,499	(\$17,787)						
	<u>\$ 3,204,513</u>	<u>\$ 2,320,202</u>	<u>\$ 1,456,232</u>	<u>\$ 1,595,247</u>	<u>\$ 1,748,540</u>	<u>\$ 1,916,511</u>	<u>\$ 2,099,514</u>	<u>\$ 2,296,957</u>

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Civil Engineering	\$ 76,615	\$ 77,714	\$ 79,458	\$ 75,517	\$ 210,517	170.89%
Drainage Maintenance	842,434	997,712	946,077	1,015,017	1,015,017	1.73%
TOTAL	\$ 919,049	\$ 1,075,426	\$ 1,025,535	\$ 1,090,534	\$ 1,225,534	13.96%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 603,403	\$ 755,875	\$ 703,994	\$ 759,752	\$ 759,752	0.51%
Supplies	87,058	95,797	97,550	92,991	92,991	-2.93%
Maintenance	107,928	99,515	99,515	109,299	109,299	9.83%
Purchased Services	120,660	124,239	124,476	128,492	263,492	112.08%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 919,049	\$ 1,075,426	\$ 1,025,535	\$ 1,090,534	\$ 1,225,534	13.96%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Civil Engineering*	-	1.00	1.00	1.00	1.00	0.00%
Drainage Maintenance*	-	13.00	14.00	14.00	14.00	0.00%
TOTAL	-	14.00	15.00	15.00	15.00	0.00%

*Drainage Civil Engineering and Drainage Maintenance began being paid directly out of the Drainage Fund in FY12.

Service Level Adjustments	One-Time	Recurring	Total
Unified Stormwater Design Guidelines	\$ 35,000	\$ -	\$ 35,000
Floodplain Mgmt/Streamflow Stations	60,000	40,000	100,000
Drainage SLA Totals	\$ 95,000	\$ 40,000	\$ 135,000

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

	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Comments
Parkland Dedication Projects							
Southwest Park	\$ 6,342	\$ 6,532	\$ 6,728	\$ 6,930	\$ 7,138	\$ 7,352	Maintenance, supplies and utility costs
Parkland Projects Totals	\$ 6,342	\$ 6,532	\$ 6,728	\$ 6,930	\$ 7,138	\$ 7,352	
Hotel Tax Fund Projects							
Veterans Park Synthetic Fields	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	\$ 28,982	\$10,000 for field maintenance and \$15,000 for electric utility costs
Hotel Tax Fund Projects Totals	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	\$ 28,982	
Community Development (CD) Fund Projects							
Dominik #1 - George Bush to Gables	\$ -	\$ 227	\$ 234	\$ 241	\$ 248	\$ 255	General Sidewalk Maintenance
Southland Street Sidewalks	-	492	507	522	538	554	General Sidewalk Maintenance
Westridge & San Pedro Sidewalks	-	342	352	363	374	385	General Sidewalk Maintenance
Dominik #2 - Texas to George Bush	-	494	509	524	540	556	General Sidewalk Maintenance
Dominik #3 - Stallings to Munson	-	508	523	539	555	572	General Sidewalk Maintenance
Park Place ADA Sidewalks	-	150	155	159	164	169	General Sidewalk Maintenance
CD Fund Projects Totals	\$ -	\$ 2,213	\$ 2,279	\$ 2,348	\$ 2,418	\$ 2,491	
Total Estimated O&M Costs	\$ 31,342	\$ 34,495	\$ 35,530	\$ 36,596	\$ 37,694	\$ 38,825	

*The Operations and Maintenance costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.



CITY OF COLLEGE STATION

Home of Texas A&M University®

Insurance Funds

The City of College Station is partially self-insured for property casualty and general liability, workers' compensation and unemployment compensation. The City became self-funded for employee and dependent health care in January 2004. The current program is administered by Blue Cross/Blue Shield. These Insurance Funds are accounted for as Internal Service Funds.

Actuarially-based charges are made to each of the operating funds using relevant bases (i.e., health insurance is charged monthly per full-time participating employee, while unemployment and worker's compensation are charged as a percentage of gross salary). This method of funding allows the City to more accurately reflect the costs of claims against the various funds and to minimize potential risks.

For financial statement reporting, Insurance Funds (Internal Service Funds) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Insurance Funds (Internal Service Funds) are budgeted 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). The measurement focus adjustment to arrive at Actual 2012 Working Capital is necessary because the insurance funds' (internal service funds') working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Property & Casualty Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Property and Casualty costs. \$1,038,561 is approved in FY14 for premium revenue. Approved investment earnings are \$2,846 and other revenues, including subrogation, are projected to be \$30,000. The total approved revenues for the Property & Casualty Insurance Fund are \$1,071,407. Approved expenditures in this fund are \$963,098 and include a one-time SLA, in the amount of \$6,452, for security upgrades to City Hall. The costs associated with this SLA are non-departmental expenditures; therefore the SLA is not reflected on the Department Summary.

Employee Benefits Fund

Approved revenues in the Employee Benefits Fund are \$9,103,777. Increased City and employee contributions have been necessary over the last few years to help offset rising claims costs. As a result, the City began offering two health care plan options. Each plan has a unique deductible and copayment. These plan changes were put in place to help control rising health care costs. FY14 expenditures are based on estimates of future claims, premiums, and other miscellaneous costs. The approved expenditures for the Employee Benefits Fund are \$8,292,666. The FY14 Approved Budget includes two SLAs. The first SLA is for the addition of one full-time Human Resources Specialist position in the amount of \$64,864. Only the recurring costs for salary and benefits are included in the Benefits Funds, in the amount of \$61,027. The second SLA, in the amount of \$26,275, will be used to fund the recurring costs related to the new online Benefits Enrollment System – this was purchased in FY13 for employee benefits enrollment for calendar-year 2014.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY14, approved revenues are \$530,500 and approved expenditures are \$646,352.

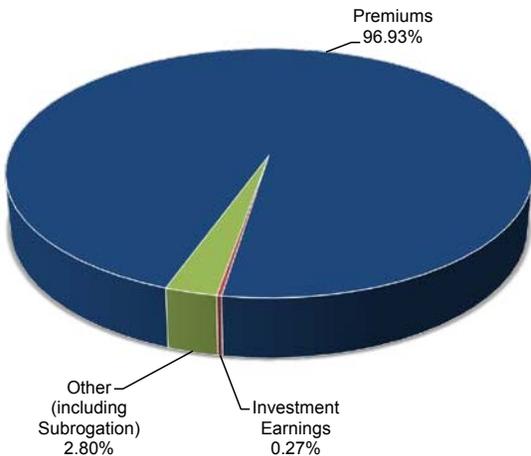
Unemployment Insurance Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY14 approved revenues, including premium costs and investment earnings, are \$31,100. Claims costs are anticipated to slightly increase in FY14 and approved expenditures are \$61,200.

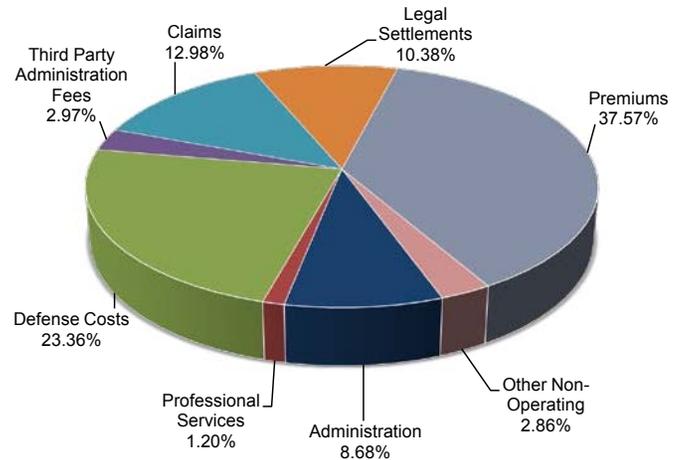
City of College Station Property & Casualty Insurance Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Premiums	\$ 1,449,680	\$ 985,762	\$ 989,106	\$ 1,038,561	\$ 1,038,561	5.36%
Investment Earnings	4,285	2,525	5,527	2,846	2,846	12.71%
Other (including Subrogation)	241,298	285,000	340,000	30,000	30,000	-89.47%
Total Revenues	\$ 1,695,263	\$ 1,273,287	\$ 1,334,633	\$ 1,071,407	\$ 1,071,407	-15.86%
EXPENDITURES AND TRANSFERS						
Administration	\$ 60,765	\$ 85,082	\$ 87,000	\$ 83,627	\$ 83,627	-1.71%
Professional Services	16,862	11,025	10,800	11,550	11,550	4.76%
Defense Costs	442,928	350,000	225,000	225,000	225,000	-35.71%
Third Party Administration Fees	29,499	27,300	30,000	28,600	28,600	4.76%
Claims	272,378	250,000	250,000	125,000	125,000	-50.00%
Legal Settlements	70,000	-	385,000	100,000	100,000	N/A
Premiums	237,650	249,533	239,000	361,800	361,800	44.99%
Other Non-Operating	18,550	320,965	325,965	21,069	27,521	-91.43%
Total Operating Expenses & Transfers	\$ 1,148,632	\$ 1,293,905	\$ 1,552,765	\$ 956,646	\$ 963,098	-25.57%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 546,631	\$ (20,618)	\$ (218,132)	\$ 114,761	\$ 108,309	
Measurement Focus Increase (Decrease)	\$ 28,633					
Beginning Working Capital, accrual basis of accounting	\$ 190,554	\$ 765,818	\$ 765,818	\$ 547,686	\$ 547,686	
Ending Working Capital, accrual basis of accounting	\$ 765,818	\$ 745,200	\$ 547,686	\$ 662,447	\$ 655,995	

**Property & Casualty Insurance Fund -
Sources**



**Property & Casualty Insurance Fund -
Uses**



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Property & Casualty	\$ 77,627	\$ 96,107	\$ 97,800	\$ 95,177	\$ 95,177	-0.97%
TOTAL	\$ 77,627	\$ 96,107	\$ 97,800	\$ 95,177	\$ 95,177	-0.97%

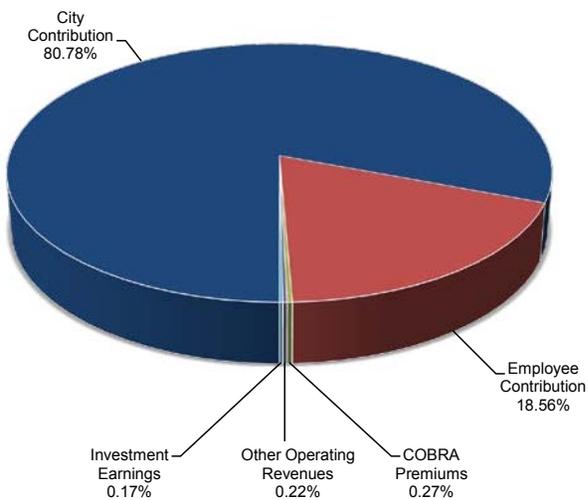
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 60,765	\$ 85,082	\$ 87,000	\$ 83,627	\$ 83,627	-1.71%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	16,862	11,025	10,800	11,550	11,550	4.76%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 77,627	\$ 96,107	\$ 97,800	\$ 95,177	\$ 95,177	-0.97%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Property & Casualty	1.5	1.0	1.0	1.0	1.0	0.00%
TOTAL	1.5	1.0	1.0	1.0	1.0	0.00%

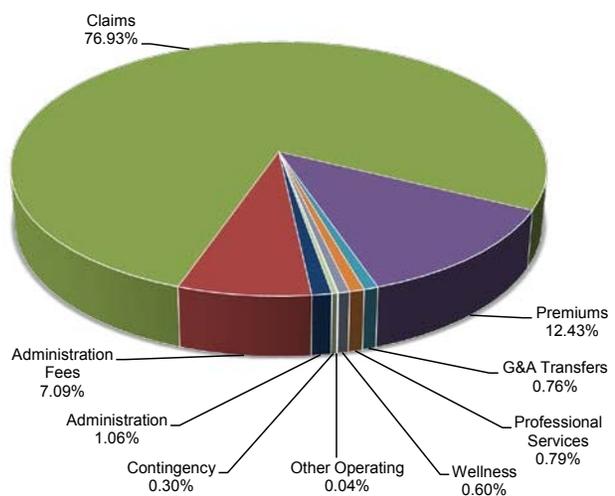
City of College Station Employee Benefits Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
City Contribution	\$ 6,750,823	\$ 7,491,674	\$ 7,379,765	\$ 7,353,812	\$ 7,353,812	-1.84%
Employee Contribution	1,496,449	1,631,169	1,689,515	1,689,515	1,689,515	3.58%
COBRA Premiums	27,935	10,201	25,000	25,000	25,000	145.07%
Other Operating Revenues	25,603	32,000	20,000	20,000	20,000	-37.50%
Investment Earnings	26,370	17,675	30,000	15,450	15,450	-12.59%
Total Revenues	\$ 8,327,180	\$ 9,182,719	\$ 9,144,280	\$ 9,103,777	\$ 9,103,777	-0.86%
EXPENDITURES & TRANSFERS						
Administration	\$ 78,251	\$ 77,550	\$ 88,115	\$ 432	\$ 87,734	13.13%
Administration Fees	533,499	559,244	560,156	587,905	587,905	5.12%
Claims	5,176,182	7,625,193	5,907,085	6,379,651	6,379,651	-16.33%
Premiums	973,349	1,181,130	989,186	1,030,911	1,030,911	-12.72%
General & Administrative Transfers	54,320	62,375	62,375	62,375	62,375	0.00%
Professional Services	52,269	70,376	63,750	65,590	65,590	-6.80%
Wellness	26,703	50,000	45,000	50,000	50,000	0.00%
Other Operating	898	6,000	3,500	3,500	3,500	-41.67%
Contingency	-	25,000	25,000	25,000	25,000	0.00%
Total Operating Expenses & Transfers	\$ 6,895,471	\$ 9,656,868	\$ 7,744,167	\$ 8,205,364	\$ 8,292,666	-14.13%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 1,431,709	\$ (474,149)	\$ 1,400,113	\$ 898,413	\$ 811,111	
Measurement Focus Increase (Decrease)	\$ 78,010					
Beginning Working Capital, accrual basis of accounting	\$ 4,090,188	\$ 5,599,907	\$ 5,599,907	\$ 7,000,020	\$ 7,000,020	
Ending Working Capital, accrual basis of accounting	\$ 5,599,907	\$ 5,125,758	\$ 7,000,020	\$ 7,898,433	\$ 7,811,131	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Employee Benefits Admin	\$ 78,251	\$ 77,550	\$ 88,115	\$ 432	\$ 87,734	13.13%
TOTAL	\$ 78,251	\$ 77,550	\$ 88,115	\$ 432	\$ 87,734	13.13%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 77,963	\$ 77,118	\$ 82,683	\$ -	\$ 61,027	-20.87%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	288	432	5,432	432	26,707	6082.18%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 78,251	\$ 77,550	\$ 88,115	\$ 432	\$ 87,734	13.13%

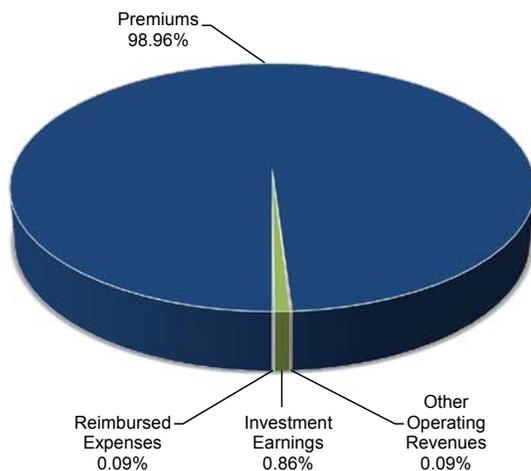
PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Employee Benefits Admin	1.00	1.00	0.00	0.00	1.00	N/A
TOTAL	1.00	1.00	0.00	0.00	1.00	N/A

Service Level Adjustments	One-Time	Recurring	Total
HR Specialist Position	\$ -	\$ 61,027	\$ 61,027
Benefits Enrollment System	-	26,275	26,275
Employee Benefits Fund SLA Total	\$ -	\$ 87,302	\$ 87,302

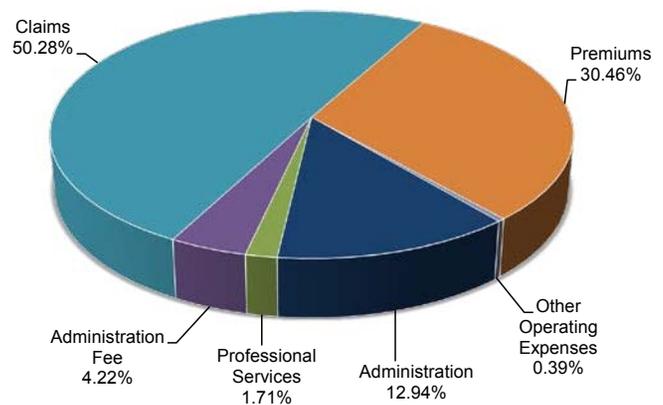
City of College Station Workers' Compensation Insurance Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Premiums	\$ 783,345	\$ 791,817	\$ 721,890	\$ 525,000	\$ 525,000	-33.70%
Other Operating Revenues	496	1,000	500	500	500	-50.00%
Investment Earnings	9,162	9,149	9,000	4,500	4,500	-50.81%
Reimbursed Expenses	287	500	500	500	500	0.00%
Total Revenues	\$ 793,290	\$ 802,466	\$ 731,890	\$ 530,500	\$ 530,500	-33.89%
EXPENDITURES AND TRANSFERS						
Administration	\$ 60,764	\$ 84,267	\$ 84,695	\$ 83,627	\$ 83,627	-0.76%
Safety Boots	24,543	22,500	5,500	-	-	-100.00%
Professional Services	16,833	11,025	10,800	11,025	11,025	0.00%
Administration Fee	28,167	26,280	26,000	27,300	27,300	3.88%
Claims	196,547	500,000	500,000	325,000	325,000	-35.00%
Premiums	102,187	113,070	102,187	196,900	196,900	74.14%
Other Operating Expenses	-	2,500	2,500	2,500	2,500	0.00%
Transfers Out	200,000	-	-	-	-	N/A
Total Operating Expenses & Xfers	\$ 629,041	\$ 759,642	\$ 731,682	\$ 646,352	\$ 646,352	-14.91%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 164,249	\$ 42,824	\$ 208	\$ (115,852)	\$ (115,852)	
Measurement Focus Increase (Decrease)	\$ 46,088					
Beginning Working Capital, accrual basis of accounting	\$ 1,811,500	\$ 2,021,837	\$ 2,021,837	\$ 2,022,045	\$ 2,022,045	
Ending Working Capital, accrual basis of accounting	\$ 2,021,837	\$ 2,064,661	\$ 2,022,045	\$ 1,906,193	\$ 1,906,193	

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Workers' Compensation	\$ 102,140	\$ 117,792	\$ 100,995	\$ 94,652	\$ 94,652	-19.64%
TOTAL	\$ 102,140	\$ 117,792	\$ 100,995	\$ 94,652	\$ 94,652	-19.64%

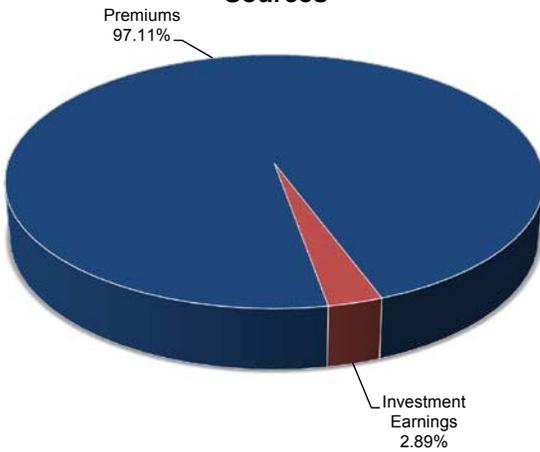
EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 60,764	\$ 84,267	\$ 84,695	\$ 83,627	\$ 83,627	-0.76%
Supplies	24,543	22,500	5,500	-	-	-100.00%
Maintenance	-	-	-	-	-	N/A
Purchased Services	16,833	11,025	10,800	11,025	11,025	0.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 102,140	\$ 117,792	\$ 100,995	\$ 94,652	\$ 94,652	-19.64%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Workers' Compensation	1.50	1.00	1.00	1.00	1.00	0.00%
TOTAL	1.50	1.00	1.00	1.00	1.00	0.00%

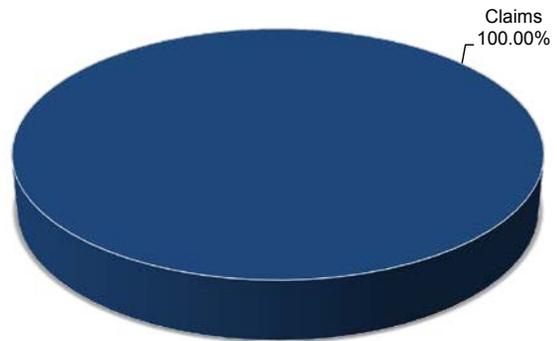
City of College Station Unemployment Insurance Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Premiums	\$ 27,267	\$ 29,647	\$ 29,647	\$ 30,200	\$ 30,200	1.87%
Investment Earnings	1,805	1,081	1,823	900	900	-16.74%
Other Transfers In	200,000	-	-	-	-	N/A
Total Revenues	\$ 229,072	\$ 30,728	\$ 31,470	\$ 31,100	\$ 31,100	1.21%
EXPENDITURES						
Claims	\$ 59,081	\$ 60,600	\$ 60,600	\$ 61,200	\$ 61,200	0.99%
Total Operating Expenses & Transfers	\$ 59,081	\$ 60,600	\$ 60,600	\$ 61,200	\$ 61,200	0.99%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 169,991	\$ (29,872)	\$ (29,130)	\$ (30,100)	\$ (30,100)	
Measurement Focus Increase (Decrease)	\$ -					
Beginning Working Capital, accrual basis of accounting	\$ 213,960	\$ 383,951	\$ 383,951	\$ 354,821	\$ 354,821	
Ending Working Capital, accrual basis of accounting	\$ 383,951	\$ 354,079	\$ 354,821	\$ 324,721	\$ 324,721	

Unemployment Insurance Fund - Sources



Unemployment Insurance Fund - Uses





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

Equipment Replacement Fund

The Equipment Replacement Fund is an internal service fund that provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The equipment and vehicle replacements are then purchased out of this fund as scheduled and/or as conditions warrant. This fund is prepared on the *modified accrual basis* 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.

Specific rental charges are based upon the estimated replacement price of the individual items. Approved replacement policies include the following:

1. All qualified existing fleet equipment will be replaced through the Equipment Replacement Fund. Other equipment will be replaced through the budget process.
2. Each department will be charged an annual replacement fee based on the useful life and anticipated replacement cost of each vehicle assigned to that department. Each year, the fleet superintendent meets with various departments and determines what items need to be replaced. The list is then submitted to the Budget Office for funding recommendations and inclusion in the annual budget after it has been approved by the director of each department.
3. Police, Fire, and Emergency Management are charged for Mobile Data Terminals (MDTs). The Information Technology department evaluates the hardware and software required to operate the system each year to determine what hardware may need to be replaced. The anticipated life of the MDT units is five years.
4. Each department will be charged an annual copier replacement fee based upon the number of authorized copiers. Each year, the company that has been contracted to maintain copiers evaluates each copier and determines which copiers need to be replaced. The approved replacement list is then further evaluated by Budget and IT representatives based on the availability of funds. New (additions to the inventory) copiers are funded through the department's operating budget.
5. Uninterruptible Power Supplies (UPS) provide temporary battery power to run critical equipment in the event of a power interruption. These units generally serve equipment that supports all departments. The UPS's at approved locations are funded from the equipment replacement fund and each department contributes to their replacement and maintenance.
6. Other equipment, not specifically detailed above, will be handled in a similar manner. Representatives of affected departments will be responsible for meeting with Fiscal Services to determine if inclusion in the Equipment Replacement Fund is warranted.

In FY14, \$253,407 is approved for new fleet purchases. Included is \$44,000 for a new Police Department vehicle to be used by the new School Resource Officer; \$40,000 for the upgrade of a Public Works asphalt paver that is scheduled for replacement in FY14; \$115,000 for the purchase of a brush roll-off truck for Sanitation; and \$54,407 for the purchase of a heavy duty truck and trailer for the Water department.

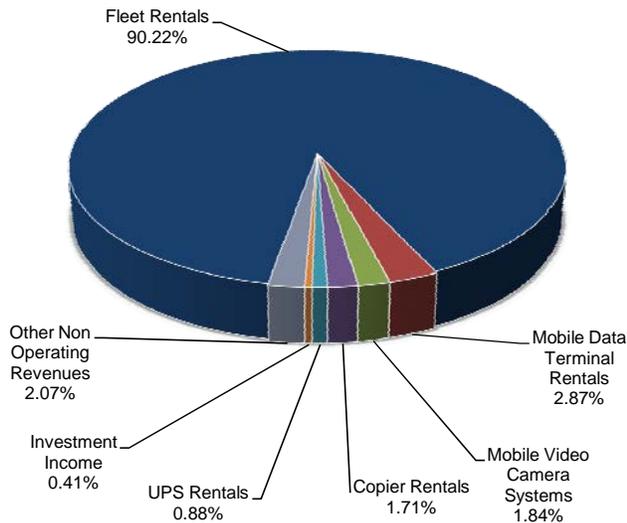
On some vehicle purchases, a trade-in is anticipated and the trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the following pages.

The FY14 Equipment Replacement ending working capital is expected to decrease by 34% from the estimated FY13 ending working capital. The working capital in the Equipment Replacement Fund fluctuates from year to year based on the vehicles that are up for replacement. A five-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

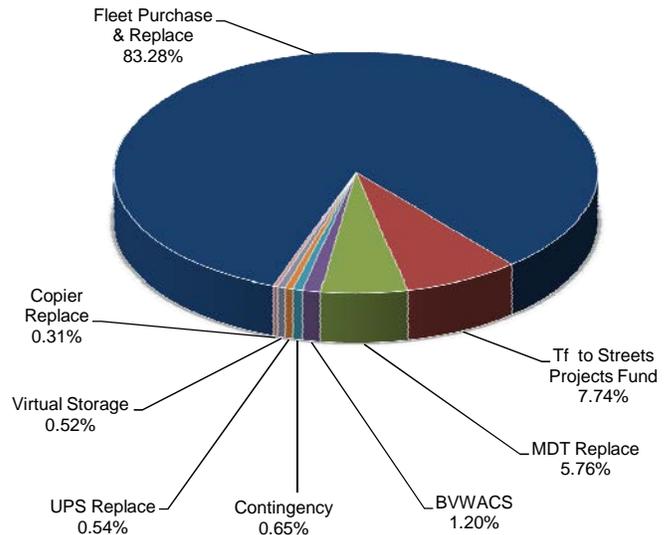
City of College Station Equipment Replacement Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
REVENUES						
Fleet Rentals	\$ 3,230,831	\$ 2,985,116	\$ 2,485,116	\$ 3,125,154	\$ 3,263,561	9.33%
Mobile Data Terminal Rentals	87,945	104,415	104,415	103,726	103,726	-0.66%
Mobile Video Camera Systems	-	65,000	65,000	66,581	66,581	2.43%
Copier Rentals	67,386	63,586	61,725	61,725	61,725	-2.93%
Uninterruptible Power Supply Rentals	26,755	27,271	27,271	31,693	31,693	16.22%
Investment Income	29,171	30,000	30,000	15,000	15,000	-50.00%
Transfers In	-	305,000	305,000	-	-	-100.00%
Other Non Operating Revenues	301,429	75,000	75,000	75,000	75,000	0.00%
Total Revenues	\$ 3,743,517	\$ 3,655,388	\$ 3,153,527	\$ 3,478,879	\$ 3,617,286	-1.04%
EXPENDITURES						
Fleet Purchase & Replacement	\$ 4,448,224	\$ 2,408,900	\$ 2,091,358	\$ 4,860,600	\$ 5,114,007	112.30%
Mobile Data Terminal Replacement	51,252	38,689	38,689	353,980	353,980	814.94%
BVWACS Capital Outlay	-	164,983	91,522	73,461	73,461	-55.47%
Uninterruptible Power Supply Replacement	4,911	40,676	40,676	33,016	33,016	-18.83%
Virtual Storage Devices	-	46,600	46,600	32,083	32,083	-31.15%
Copier Replacement	50,240	83,503	83,503	19,250	19,250	-76.95%
Mobile Video Camera Systems	-	238,462	210,521	-	-	-100.00%
Phone System Replacement	-	200,000	200,000	-	-	-100.00%
Transfer to Streets Projects Fund	-	-	-	475,000	475,000	N/A
Contingency	-	40,000	-	40,000	40,000	0.00%
Other	321,912	-	-	-	-	N/A
Total Expenditures	\$ 4,876,539	\$ 3,261,813	\$ 2,802,869	\$ 5,887,390	\$ 6,140,797	88.26%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (1,133,022)	\$ 393,575	\$ 350,658	\$ (2,408,511)	\$ (2,523,511)	
Measurement Focus Increase (Decrease)	\$ 475,000					
Beginning Working Capital, accrual basis of accounting	\$ 7,661,698	\$ 7,003,676	\$ 7,003,676	\$ 7,354,334	\$ 7,354,334	
Ending Working Capital, accrual basis of accounting	\$ 7,003,676	\$ 7,397,251	\$ 7,354,334	\$ 4,945,823	\$ 4,830,823	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY14 Approved Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Police	4145	2006	Expedition	44,000
Police	4170	2008	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4182	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4183	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4184	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4185	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4193	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4220	2004	Crown Victoria	24,000
Police	4811	2007	F150 Truck	25,000
				\$ 357,600
Fire	5117	1996	Dodge 3500	30,000
Fire	5146	1996	E-1 Pumper	575,000
Fire	5215	2002	F350 Truck	24,000
Fire	5124	2006	FRD ambulance	155,000
				\$ 784,000
Judiciary	4401	2005	Crown Victoria	35,000
				\$ 35,000
Public Works / Fac. Maint.	1912	2003	F150 Truck	24,000
Public Works / Streets	3178	2005	Leeboy Paver	160,000
Public Works / Streets	3185	2003	Chevy 1500 Truck	24,000
				\$ 208,000
Parks and Recreation	8309	2001	F150 Truck	24,000
Parks and Recreation	8313	1998	John Deere 770 Tractor	20,000
Parks and Recreation	8334	2000	John Deere Loader	40,000
Parks and Recreation	8342	2000	John Deere 5210 Tractor	40,000
Parks and Recreation	8350	2002	John Deere 790 Tractor	20,000
Parks and Recreation	8351	2002	John Deere 5220 Tractor	40,000
Parks and Recreation	8372	2011	Toro Z580D Mower	15,000
Parks and Recreation	8317	2003	F150	24,000
Parks and Recreation	8419	2002	Chevy 1500	24,000
				\$ 247,000
Information Technology	1806	2000	Chevy Van 1500 (replace with splicing trailer)	24,000
				\$ 24,000
General Fund Total				\$ 1,655,600
Recreation Fund	8425	2003	F150 Truck	24,000
Recreation Fund	8206	2003	E350 Shuttle Bus	50,000
Recreation Fund Total				\$ 74,000
Electric	9201	2004	Chevy 1500 Truck	24,000
Electric	9213	2000	Bucket truck	160,000
Electric	9230	2003	F150 Truck	24,000
Electric	9238	2003	F150 Truck	24,000
Electric	9272	2005	Tahoe	30,000
Electric	9273	2005	Chevy 1500 Truck	24,000
Electric	9908	2002	Toyota Prius	30,000
Electric Fund Total				\$ 316,000
Water	9403	1994	BCT Skidsteer (replace with Bobcat excavator)	30,000
Water	9415	2008	F250 truck (replace with extended cab)	37,000
Water	9433	2006	F450 (replace with F350 Crew Cab)	42,000
Water Fund Total				\$ 109,000
Wastewater	9539	2006	F250 truck (replace with extended cab)	29,000
Wastewater	9551	2008	F350 Truck	41,000
Wastewater	9565	2001	GMC Dump Truck	100,000
Wastewater	9566	2003	F150 Truck	24,000
Wastewater	9582	2002	Vac-Con Sewer Truck	270,000
Wastewater	9509	2003	F150 Truck	24,000
Wastewater	9535	2003	Honda ATV	5,000
Wastewater Fund Total				\$ 493,000

FY14 Approved Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Sanitation	3101	2007	Tymco Sweeper	225,000
Sanitation	3102	2007	Tymco Sweeper	225,000
Sanitation	7101	2001	F150 Truck	24,000
Sanitation	7108	2007	F750 Roll off Truck	234,000
Sanitation	7109	2008	F350 Truck	40,000
Sanitation	7111	2008	F750 Boom Truck	200,000
Sanitation	7140	2007	Rear Loader	240,000
Sanitation	7204	2007	WX64 Roll off	255,000
Sanitation	7205	2007	WX64 Roll off	255,000
Sanitation	7225	2008	Front End Loader	305,000
Sanitation Total				\$ 2,003,000
Utility Customer Service	2712	2002	F150 Truck	24,000
Utility Customer Service	2713	2003	F150 Truck	24,000
Utility Customer Service	2714	2003	Ranger (replace with 1/2 ton truck)	23,000
Utility Customer Service	2715	2003	Ranger (replace with 1/2 ton truck)	23,000
Utility Customer Service	2716	2003	Ranger (replace with 1/2 ton truck)	23,000
Utility Customer Service	2717	2003	Ranger (replace with 1/2 ton truck)	23,000
Utility Customer Service	2719	2006	Ranger (replace with 1/2 ton truck)	23,000
Utility Customer Service	2720	2008	Ranger (replace with 1/2 ton truck)	23,000
Sanitation Total				\$ 186,000
Drainage	3250	2003	F150 Truck	24,000
Drainage Total				\$ 24,000
Total Vehicle Replacement Costs (All Funds)				\$ 4,860,600

FY14 Approved New Fleet Purchases

Department	Description	Replacement Cost
Police	Patrol SUV	44,000
Public Works - Streets	Asphalt Paver upgrade	40,000
Sanitation	Brush Roll-Off Truck	115,000
Water	Heavy Duty Truck & Trailer	54,407
Total New Fleet Purchases		\$ 253,407
Total Vehicle Replacement Costs and New Fleet Purchases		\$ 253,407

FY14 Approved Copier Replacement Schedule

Department	Description	Replacement Cost
Police	IR2535	5,905
Police	IR5050N	7,650
CSU – Admin	IR2545	5,695
Total Copier Replacement Costs		\$ 19,250

FY14 Approved Mobile Data Terminal (MDT) Replacement Schedule

Department	Description	Replacement Cost
Police	Toughbooks	183,631
Police	Ticket writers	76,136
Police	Zebra Printers	26,996
Fire	Toughbooks	67,217
Total MDT Replacement Costs		\$ 353,980

Utility Customer Service Fund

The Utility Customer Service Fund is an Internal Service Fund used to account for expenses associated with reading electric and water meters within the city limits of College Station, completing connect and disconnect work requests, and providing customer service activities including billing and collections for Electric, Water, Wastewater, Sanitation, and Drainage utilities. For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The Utility Customer Service Fund (Internal Service Fund) is budgeted 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). The measurement focus adjustment to arrive at Actual 2012 Working Capital is necessary because the (internal service) fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Revenues in the Utility Customer Service Fund are received as service charges from the various enterprise funds and the Drainage Fund. Revenues of \$2,236,558 are approved for FY14.

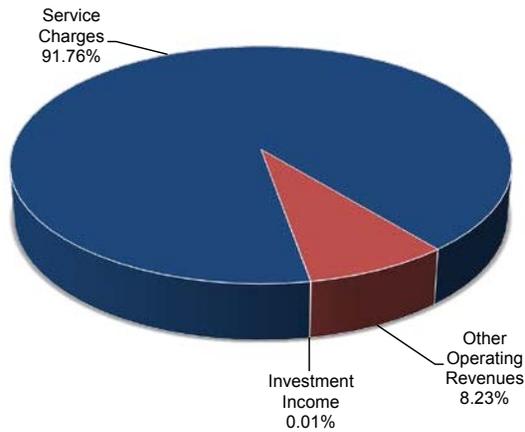
FY14 approved expenditures are \$2,231,533. Two SLAs are included in the approved budget. The first SLA, in the amount \$10,500, is for increased costs related to billing collections. The amount paid to the City's external collections company is based on the amount the company collects for bad debt. The company has been collecting more than anticipated and because the City's cost is based on a percentage of what is collected, the City's cost has increased. The second SLA will fund the transition of one part-time Meter Services Field Representative to one full-time Meter Services Field Representative. This will increase the total FTE count in the Utility Customer Service fund by 0.5 FTE and increase the FY14 budget by \$14,289.

*Beginning in FY13, Performance Measures for the Utility Customer Service Fund were consolidated into the Fiscal Services Performance Measures as reported in the Governmental Funds section.

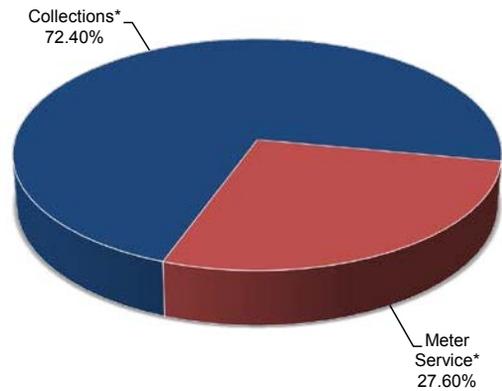
City of College Station Utility Customer Service Fund Fund Summary

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
BEGINNING WORKING CAPITAL	\$ 80,191	\$ 171,269	\$ 171,269	\$ 172,509	\$ 172,509	
REVENUES & SERVICE CHARGES						
Service Charges	\$ 2,146,964	\$ 2,080,426	\$ 2,080,426	\$ 2,052,233	\$ 2,052,233	-1.36%
Other Operating Revenues	185,502	195,000	184,000	184,000	184,000	-5.64%
Investment Income	419	350	650	325	325	-7.14%
Non Operating	91	-	-	-	-	N/A
Total Revenues	<u>\$ 2,332,976</u>	<u>\$ 2,275,776</u>	<u>\$ 2,265,076</u>	<u>\$ 2,236,558</u>	<u>\$ 2,236,558</u>	-1.72%
Total Funds Available	<u>\$ 2,413,167</u>	<u>\$ 2,447,045</u>	<u>\$ 2,436,345</u>	<u>\$ 2,409,067</u>	<u>\$ 2,409,067</u>	-1.55%
EXPENDITURES						
Collections*	\$ 1,611,291	\$ 1,649,366	\$ 1,622,399	\$ 1,605,216	\$ 1,615,716	-2.04%
Meter Service*	615,862	612,824	611,437	601,528	615,817	0.49%
Other	2,473	30,000	30,000	-	-	-100.00%
Total Expenditures	<u>\$ 2,229,626</u>	<u>\$ 2,292,190</u>	<u>\$ 2,263,836</u>	<u>\$ 2,206,744</u>	<u>\$ 2,231,533</u>	-2.65%
Increase/Decrease in Working Capital	<u>\$ 103,350</u>	<u>\$ (16,414)</u>	<u>\$ 1,240</u>	<u>\$ 29,814</u>	<u>\$ 5,025</u>	
Measurement Focus Increase (Decrease)	\$ (12,272)					
ENDING WORKING CAPITAL	<u>\$ 171,269</u>	<u>\$ 154,855</u>	<u>\$ 172,509</u>	<u>\$ 202,323</u>	<u>\$ 177,534</u>	

**Utility Customer Service Fund -
Sources**



**Utility Customer Service Fund -
Uses**



* Collections and Meter services make up the Operations & Maintenance portion of the Utility Customer Service Budget.

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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Billing/Collections	\$ 1,611,291	\$ 1,649,366	\$ 1,622,399	\$1,605,216	\$ 1,615,716	-2.04%
Meter Services	615,862	612,824	611,437	601,528	615,817	0.49%
TOTAL	\$ 2,227,153	\$ 2,262,190	\$ 2,233,836	\$ 2,206,744	\$ 2,231,533	-1.36%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 1,375,395	\$ 1,390,814	\$ 1,321,967	\$ 1,339,106	\$ 1,353,395	-2.69%
Supplies	77,871	66,690	59,621	63,457	63,457	-4.85%
Maintenance	22,072	21,955	21,195	23,768	23,768	8.26%
Purchased Services	751,815	782,731	831,053	780,413	790,913	1.05%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 2,227,153	\$ 2,262,190	\$ 2,233,836	\$ 2,206,744	\$ 2,231,533	-1.36%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Billing/Collections	18.00	18.00	17.00	17.00	17.00	-5.56%
Meter Services	10.50	10.50	10.50	10.50	11.00	4.76%
TOTAL	28.50	28.50	27.50	27.50	28.00	-1.75%

Service Level Adjustments	One-Time	Recurring	Total
Collections Service Cost Increase	\$ -	\$ 10,500	\$ 10,500
Upgrade Part-Time Meter Service Rep to Full-Time	-	14,289	14,289
Utility Customer Service SLA Totals	\$ -	\$ 24,789	\$ 24,789

Fleet Maintenance Fund

The Fleet Maintenance Fund is an Internal Service Fund which receives revenue based on expected costs of departmental transportation and uses those funds to pay for maintaining the City's fleet of vehicles.

Internal Service Funds are budgeted 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) to arrive at Actual 2012 Working Capital. This is necessary because the internal service fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Estimates for annual funding levels have been developed using a number of techniques that forecast fleet maintenance costs. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections and maintenance. The revenues are transferred from departmental budgets on a monthly basis to ensure that sufficient funds will be available to fund all expenses related to the specific functions.

In FY14, total estimated revenues in the Fleet Maintenance Fund are forecasted to be \$1,891,484. FY14 revenue includes \$17,990 in SLAs for fleet additions.

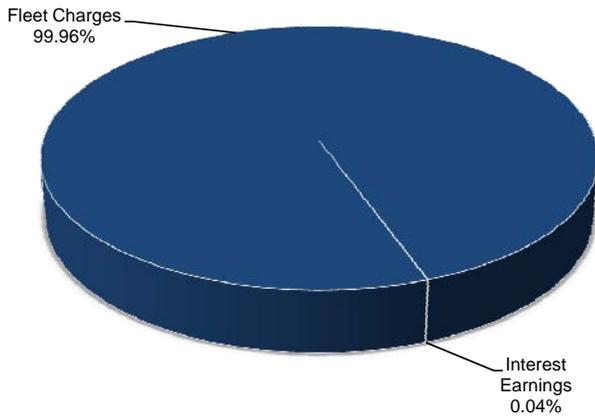
The approved FY14 Fleet Maintenance expenditures are \$1,924,915. This includes a \$70,000 SLA to purchase a heavy truck lift and accessories needed to continue to perform maintenance and repairs on heavy trucks and equipment in a safe and timely manner. A second SLA in the amount of \$9,931 is for diagnostic scanner replacement/enhancement that will perform daily testing on vehicles.

*Beginning in FY13, Performance Measures for the Fleet Maintenance Fund were consolidated into the Public Works Performance Measures as reported in the Governmental Funds section.

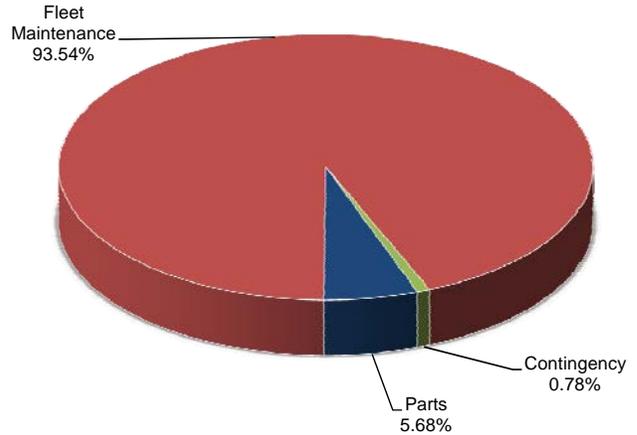
**City of College Station
Fleet Maintenance Fund
Fund Summary**

	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 To FY14
REVENUES						
Fleet Charges	\$ 1,695,843	\$ 1,670,640	\$ 1,670,640	\$ 1,872,744	\$ 1,890,734	13.17%
Interest Earnings	1,433	1,500	1,500	750	750	-50.00%
Other	377	-	-	-	-	N/A
Total Revenues	<u>\$ 1,697,653</u>	<u>\$ 1,672,140</u>	<u>\$ 1,672,140</u>	<u>\$ 1,873,494</u>	<u>\$ 1,891,484</u>	13.12%
EXPENDITURES						
Parts	\$ 98,679	\$ 102,471	\$ 105,627	\$ 109,260	\$ 109,260	6.63%
Fleet Maintenance	1,737,174	1,685,430	1,679,470	1,720,724	1,800,655	6.84%
Contingency	-	15,000	-	15,000	15,000	0.00%
Other	(9,433)	-	-	-	-	N/A
Total Expenditures	<u>\$ 1,826,420</u>	<u>\$ 1,802,901</u>	<u>\$ 1,785,097</u>	<u>\$ 1,844,984</u>	<u>\$ 1,924,915</u>	6.77%
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	<u>\$ (128,767)</u>	<u>\$ (130,761)</u>	<u>\$ (112,957)</u>	<u>\$ 28,510</u>	<u>\$ (33,431)</u>	
Measurement Focus Increase (Decrease)	\$ (4,127)					
Beginning Working Capital, Accrual Basis of Accounting	<u>\$ 404,841</u>	<u>\$ 271,947</u>	<u>\$ 271,947</u>	<u>\$ 158,990</u>	<u>\$ 158,990</u>	
Ending Working Capital, Accrual Basis of Accounting	<u>\$ 271,947</u>	<u>\$ 141,186</u>	<u>\$ 158,990</u>	<u>\$ 187,500</u>	<u>\$ 125,559</u>	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Parts	\$ 98,679	\$ 102,471	\$ 105,627	\$ 109,260	\$ 109,260	6.63%
Administration	1,727,741	1,700,430	1,679,470	1,735,724	1,815,655	6.78%
TOTAL	\$ 1,826,420	\$ 1,802,901	\$ 1,785,097	\$ 1,844,984	\$ 1,924,915	6.77%

EXPENDITURE BY CLASSIFICATION						
	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Salaries & Benefits	\$ 838,934	\$ 872,347	\$ 861,399	\$ 842,616	\$ 842,616	-3.41%
Supplies	835,076	813,862	807,628	900,744	910,675	11.90%
Maintenance	14,308	13,788	15,014	17,871	17,871	29.61%
Purchased Services	88,119	102,904	101,056	83,753	83,753	-18.61%
General Capital	49,983	-	-	-	70,000	N/A
TOTAL	\$ 1,826,420	\$ 1,802,901	\$ 1,785,097	\$ 1,844,984	\$ 1,924,915	6.77%

PERSONNEL						
	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY14 Approved Base Budget	FY14 Approved Budget	% Change in Budget from FY13 to FY14
Parts	2.00	2.00	2.00	2.00	2.00	0.00%
Administration	13.00	13.00	13.00	13.00	13.00	0.00%
TOTAL	15.00	15.00	15.00	15.00	15.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Heavy Truck Lift	\$ 70,000	\$ -	\$ 70,000
Diagnostic Scanner Replacement/Enhance	7,732	2,199	9,931
Fleet SLA Total	\$ 77,732	\$ 2,199	\$ 79,931



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

ORDINANCE NO. 2013-3523

AN ORDINANCE ADOPTING A BUDGET FOR THE 2013-14 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2013, to September 30, 2014, 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:** 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 \$50,000 or less; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document. 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 4:** That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of Contingent Appropriations within a fund up to an amount equal to expenditures that are \$15,000 or less.

PART 5: 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 2013-14 Fiscal Year Equipment Replacement Fund, and technology related hardware and software as set out in Attachment "A" to this Ordinance.

PART 6: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 12th DAY OF SEPTEMBER, 2013.

APPROVED:



Mayor

ATTEST:



City Secretary

APPROVED:



City Attorney

Attachment "A"

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement PCs	120	950	114,000
Replacement Monitors	50	145	7,250
Replacement Printers	27	650	17,550
Replacement Laptops	35	800	28,000
Replacement Copiers			20,000
Replacement Scanners			8,000
Printer replacement Parts			5,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			7,000
Replace virtual servers	1	15,000	15,000
Replace single server	3	7,000	21,000
Server replacement parts			10,000
Server OS replacement/upgrade			7,000
Replacement UPS battery/units			65,000
Estimated Additional Desktop Software			35,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Microsoft Publisher, Windows 7/8, Frontpage, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw, Cognos, Novell ZenWorks and Asset Management			
Computer Network Maint and Equipment Replacement			30,000
Motorola Radio Repair/Replacement			32,000
Telephone Repair/Replacement			25,000
Fiber ring expansion			50,000
Communications Infrastructure Improvements - Wastewater			30,000
Fiber to Lift Stations -Wastewater			64,000
Dowling Road High Service Improvements - Wastewater			388,250
Sandy Point Cooling Tower Expansion - Wastewater			76,000
Professional Services - Wastewater			14,400
Public Safety Toughbook Replacement			250,847
ECitations and printer Replacement			103,133
Subtotal - Scheduled Replacement			1,423,430
Service Level Adjustments			
SLA - new position equipment	10	2,104	21,040
includes desktop pc, extended warranty, network card, added memory, monitor, laptop, printer, standard software, additional phones and radios			
SLA - Brazos Valley Wide Area Communication System (BVWACS)			\$210,732
Capital Infrastructure Improvements			\$73,480
SLA - Microsoft Office Suite Upgrade			\$145,000
SLA- Storage Hardware			\$250,000
Subtotal - Service Level Adjustments			700,252

Attachment "A"

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Unscheduled Replacements/Additions			
Estimated Additional PC setups not identified specifically in budget includesbut not limited to: Monitor, network card, extended warranty, added memory	14	1,500	21,000
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks	14	604	8,456
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition Microsoft Publisher, Windows 7 Frontpage, Project, Visio, Vstudio.net AutoCAD, ESRI ArcGIS, Crystal Corel Draw, Cognos			15,000
Estimated Additional Printers/Plotters			20,000
Estimated Memory upgrades includes: desktop pcs, printers laptops			3,000
Estimated PC misc parts includes: CD Burners, harddrives modems, network cards, DVD Burner mice, network cables			10,000
Estimated Monitor upgrades includes: Flat Panel and larger than 19" monitor			15,000
Estimated Additional Scanners	10	1,500	15,000
Estimated Additional Laptops/Toughbooks	12	4,000	48,000
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			15,000
Sub-Total Unscheduled Replacement/Additions			190,456
Phone System Maintenance			
Cisco_SmartNet Maintenance			50,000
Subtotal - Phone System Maintenance			50,000

Attachment "A"

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			35,000
CommVault			17,000
ZenWorks Configuration Management - 904 nodes			9,700
ZenWorks Asset Management -904 nodes			4,500
ZenWorks Patch Management - 904 nodes			8,000
Subtotal - Network Software on MLA			74,200
PC Hardware and Software Maintenance			
HP Printer Maintenance			5,000
AutoCAD			15,225
Barracuda Spam/Spyware			5,500
Siemens Access Control System			26,000
Subtotal - PC Software Maintenance			51,725
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			2,100
Power 7 Software Subscription and Support	2		7,700
Subtotal - IBM Hardware and Software Maintenance			9,800
		Grand Total	2,499,863

ORDINANCE NO. 2013-3524

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2013-14 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of College Station, Texas, and to provide General Debt Service for the 2013-14 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty two and fifty-nine hundredths fifty-eight thousandths cents (\$0.425958) on each one hundred dollar (\$100.00) valuation of property, and said tax being so levied and apportioned to the specific purpose herein set forth:

1. For the maintenance and support of the general government (General Fund), twenty three and twenty-nine hundredths and five thousandths cents (\$0.232905) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), nineteen and thirty hundredths and fifty-three thousandths cents (\$0.193053) on each one hundred dollars (\$100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

SECTION III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION IV. That this ordinance shall take effect and be in force from and after its passage.

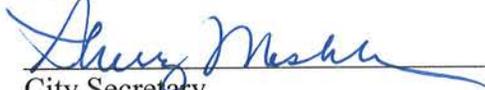
PASSED AND APPROVED THIS 12th DAY OF SEPTEMBER, 2013.

APPROVED:



Mayor

ATTEST:



City Secretary

APPROVED:



City Attorney



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

FY2014 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
GENERAL FUND									
Police		School Resource Officer	82,906	85,792	168,698	(126,523)	42,175	1.00	1.00
Police		Patrol Sergeant	21,378	97,300	118,678	-	118,678	1.00	-
Police		Retention of 4 Patrol Fleet Vehicles	4,582	2,240	6,822	-	6,822	-	-
Police		Crime Scene Technician	6,516	57,635	64,151	-	64,151	1.00	-
Police		Northgate Satellite Office	21,855	-	21,855	-	21,855	-	-
Police		Tactical Budget	-	35,000	35,000	-	35,000	-	-
Police		Detention Officer	1,586	43,799	45,385	-	45,385	1.00	-
Police		CID O&M	-	4,500	4,500	-	4,500	-	-
Police		Tasers	-	15,200	15,200	-	15,200	-	-
Police		Bicycle Equipment Maintenance	-	4,000	4,000	-	4,000	-	-
Police		Recruiting & Training O&M	-	10,000	10,000	-	10,000	-	-
TOTAL POLICE			138,823	355,466	494,289	(126,523)	367,766	4.00	1.00
Fire		Safety Officer/EMS Supervisor	18,867	121,241	140,108	-	140,108	1.00	-
TOTAL FIRE			18,867	121,241	140,108	-	140,108	1.00	-
Public Works		Facility Maint Tech	2,500	49,316	51,816	-	51,816	1.00	-
Public Works		Street Rehab Contract Funds	100,000	-	100,000	-	100,000	-	-
Public Works		Building Roof Replacements	40,000	-	40,000	-	40,000	-	-
Public Works		Asphalt Paver Upgraded Replacement	40,000	5,250	45,250	-	45,250	-	-
Public Works		Signs and Markings Equipment	15,000	-	15,000	-	15,000	-	-
Public Works		Traffic Systems Studies (Signal Warrant Study)	50,000	-	50,000	-	50,000	-	-
Public Works		Traffic Engineering Position	7,080	90,026	97,106	-	97,106	1.00	-
Public Works		GPS Vehicle Tracking	6,377	10,538	16,915	-	16,915	-	-
TOTAL PUBLIC WORKS			260,957	155,130	416,087	-	416,087	2.00	-
PARD		Parks Operations/Cemetery O&M	-	50,000	50,000	-	50,000	-	-
PARD		Court Resurfacing	50,000	-	50,000	-	50,000	-	-
PARD		Playground Equipment & Resurfacing	75,000	-	75,000	-	75,000	-	-
PARD		Park Amenities Replace/Improve	35,000	-	35,000	-	35,000	-	-
PARD		Pavilion Repairs/Replacements	25,000	-	25,000	-	25,000	-	-
PARD		Athletic Field Maintenance Equipment	20,000	-	20,000	-	20,000	-	-
PARD - HOT Fund		TAAF Games of Texas (2014/2015)	50,000	-	50,000	-	50,000	-	-
PARD - HOT Fund		Tournament Crew Part-Time Staff	105,000	-	105,000	-	105,000	-	-
TOTAL PARD			360,000	50,000	410,000	-	410,000	-	-
P&DS		Neighborhood Plan Implementation	25,000	-	25,000	-	25,000	-	-
P&DS		5 yr Comprehensive Plan Update	50,000	-	50,000	-	50,000	-	-
P&DS		P/T Code Officer	-	16,510	16,510	-	16,510	0.50	-
P&DS		Portion of ADA Evaluation	100,000	-	100,000	-	100,000	-	-
TOTAL P&DS			175,000	16,510	191,510	-	191,510	0.50	-
IT		Tech Services Specialist*	1,812	35,245	37,057	-	37,057	1.00	-
IT		Advanced Authentication	13,000	1,000	14,000	-	14,000	-	-
IT		ITSM Software	-	(4,000)	(4,000)	-	(4,000)	-	-
TOTAL IT			14,812	32,245	47,057	-	47,057	1.00	-
Fiscal - Municipal Court		Municipal Court Clerk Certification Pay	-	8,304	8,304	-	8,304	-	-
Fiscal - Purchasing		Update/Replace Online Bidding System	25,170	-	25,170	-	25,170	-	-
TOTAL FISCAL SERVICES			25,170	8,304	33,474	-	33,474	-	-
Human Resources		Organizational Training	-	30,000	30,000	-	30,000	-	-
Human Resources		HR (Benefits) Specialist Position	2,737	1,100	3,837	-	3,837	-	-
TOTAL GENERAL GOVERNMENT			2,737	31,100	33,837	-	33,837	-	-
Parks & Recreation		G&A Transfer for TAAF Games of Texas (2014/2015)	(50,000)	-	(50,000)	-	(50,000)	-	-
Parks & Recreation		G&A Transfer for Tournament Crew Part-Time Staff	(105,000)	-	(105,000)	-	(105,000)	-	-
Parks & Recreation		Subsidy Transfer for Aquatics Equipment/Amenities Replacement	13,600	-	13,600	-	13,600	-	-
TOTAL TRANSFERS			(141,400)	-	(141,400)	-	(141,400)	-	-
TOTAL GENERAL FUND			854,966	769,996	1,624,962	(126,523)	1,498,439	8.50	1.00
RECREATION FUND									
Aquatics		Aquatics Equipment/Amenities Replacement	13,600	-	13,600	-	13,600	-	-
TOTAL RECREATION FUND			13,600	-	13,600	-	13,600	-	-
HOTEL TAX FUND									
Hotel Tax - PARD		TAAF Games of Texas (2014/2015)	50,000	-	50,000	-	50,000	-	-
Hotel Tax - PARD		Tournament Crew Part-Time Staff	105,000	-	105,000	-	105,000	-	-
Hotel Tax		George Bush Presidential Library Advertising/Marketing	-	15,000	15,000	-	15,000	-	-
Hotel Tax		B/CS Convention & Visitors Bureau Operations	-	252,187	252,187	-	252,187	-	-
TOTAL HOTEL TAX FUND			155,000	267,187	422,187	-	422,187	-	-
PARKLAND DEDICATION FUNDS									
Parkland Dedication		Playground Equip & Surfacing Replacements	77,500	-	77,500	-	77,500	-	-
TOTAL PARKLAND DEDICATION FUNDS			77,500	-	77,500	-	77,500	-	-
PARKS PROJECTS FUND									
Parks Projects Fund		WPC Festival Site - Pre-fabricated Restroom	142,000	-	142,000	-	142,000	-	-
TOTAL PARKS PROJECTS FUND			142,000	-	142,000	-	142,000	-	-
NORTHGATE PARKING FUND									
Northgate		Parking Garage Signage	15,000	-	15,000	-	15,000	-	-
Northgate		Street Meters (8)	9,400	1,560	10,960	-	10,960	-	-
TOTAL NORTHGATE PARKING FUND			24,400	1,560	25,960	-	25,960	-	-

FY2014 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
ELECTRIC FUND									
	Electric - Admin	Assistant Director Position	6,000	177,788	183,788	-	183,788	1.00	-
	Electric - Dispatch	Siemens SiPass System Support Agreement	-	33,000	33,000	-	33,000	-	-
	Electric - Dispatch	Network Firewall Maintenance Agreement	-	16,500	16,500	-	16,500	-	-
	TOTAL ELECTRIC FUND		6,000	227,288	233,288	-	233,288	1.00	-
WATER FUND									
	Water	Water Plan Master Update	250,000	-	250,000	-	250,000	-	-
	Water	Heavy Duty Truck and Trailer	54,407	7,000	61,407	-	61,407	-	1.00
	Water	Operator Certification Pay Plan	-	12,480	12,480	-	12,480	-	-
	Water	Regulatory Compliance Coordinator	1,965	61,690	63,655	-	63,655	1.00	-
	Water	Well-Field Fence & Gate Improvements	105,000	-	105,000	-	105,000	-	-
	Water	Carters Creek Waste Treatment Plant Audio Video Upgrades	12,500	-	12,500	-	12,500	-	-
	Water	Security Camera Replacement	96,670	-	96,670	-	96,670	-	-
	Water	Electrical Power Monitoring	72,128	-	72,128	-	72,128	-	-
	TOTAL WATER FUND		592,670	81,170	673,840	-	673,840	1.00	1.00
WASTEWATER FUND									
	Wastewater	TPDES Permit Renewal Evaluation	80,000	-	80,000	-	80,000	-	-
	Wastewater	Operator Certification Pay Plan	-	10,400	10,400	-	10,400	-	-
	Wastewater	Reclaimed Water Evaluation	25,000	-	25,000	-	25,000	-	-
	Wastewater	Carters Creek Waste Treatment Plant Audio Video Upgrades	12,500	-	12,500	-	12,500	-	-
	Wastewater	Security Camera Replacement	85,470	-	85,470	-	85,470	-	-
	Wastewater	Electrical Power Monitoring	63,084	-	63,084	-	63,084	-	-
	TOTAL WASTEWATER FUND		266,054	10,400	276,454	-	276,454	-	-
SANITATION FUND									
	Sanitation	Brush Roll-Off Truck (Joint with Equip Repl Fund)	2,408	20,700	23,108	-	23,108	-	1.00
	Sanitation	GPS Vehicle Tracking	5,525	10,401	15,926	-	15,926	-	-
	TOTAL SANITATION FUND		7,933	31,101	39,034	-	39,034	-	1.00
EMPLOYEE BENEFITS FUND									
	Benefits Fund	HR (Benefits) Specialist Position	-	61,027	61,027	-	61,027	1.00	-
	Benefits Fund	Benefits Enrollment System**	-	26,275	26,275	-	26,275	-	-
	TOTAL EMPLOYEE BENEFITS FUND		-	87,302	87,302	-	87,302	1.00	-
PROPERTY & CASUALTY INSURANCE FUND									
	Property/Casualty Fund	Security for City Hall (CSO & PC) (Non-Deptmntl)	6,452	-	6,452	-	6,452	-	-
	TOTAL PROPERTY & CASUALTY INSURANCE FUND		6,452	-	6,452	-	6,452	-	-
EQUIPMENT REPLACEMENT FUND									
	Equipment Repl Fund	Brush Roll-Off Truck (Joint with Sanitation)	115,000	-	115,000	-	115,000	-	1.00
	TOTAL EQUIPMENT REPLACEMENT FUND		115,000	-	115,000	-	115,000	-	1.00
UTILITY CUSTOMER SERVICE FUND									
	Fiscal - UCS Billing	Collections Service Cost Increase	-	10,500	10,500	-	10,500	-	-
	Fiscal - UCS Meter Serv	Move PT Meter Service Field Rep to FT	-	14,289	14,289	-	14,289	0.50	-
	TOTAL UTILITY CUSTOMER SERVICE FUND		-	24,789	24,789	-	24,789	0.50	-
FLEET MAINTENANCE FUND									
	Fleet	Heavy Truck Lift	70,000	-	70,000	-	70,000	-	-
	Fleet	Diagnostic Scanner Replacement/Enhance	7,732	2,199	9,931	-	9,931	-	-
	TOTAL FLEET MAINTENANCE FUND		77,732	2,199	79,931	-	79,931	-	-
DRAINAGE FUND									
	Drainage Engineering	Floodplain Mgmt / Streamflow Stations	60,000	40,000	100,000	-	100,000	-	-
	Drainage Engineering	Unified Stormwater Design Guidelines	35,000	-	35,000	-	35,000	-	-
	TOTAL DRAINAGE FUND		95,000	40,000	135,000	-	135,000	-	-
TOTAL ALL FUNDS			2,434,307	1,542,992	3,977,299	(126,523)	3,850,776	12.00	4.00

*The Tech Services Specialist position will have an estimated recurring cost of \$60,245, however budget was reallocated within IT to cover \$25,000 of this position - \$35,245 is the net total addition to the FY14 Approved Budget.

**The new Benefits Enrollment System will have an estimated recurring cost of \$32,275, however the budget allocated for the Benefits Enrollment System currently utilized by the City was used to cover \$6,000 of the new system - \$26,275 is the net total addition to the FY14 Approved Budget.

FY2014 SERVICE LEVEL ADJUSTMENTS (SLAs) NOT RECOMMENDED LISTING

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
GENERAL FUND									
Police		CIP: New Building Consultant	80,000	-	80,000	-	80,000	-	-
Police		Information Services Supervisor	4,477	60,152	64,629	-	64,629	1.00	-
Police		Tactical Budget	-	34,214	34,214	-	34,214	-	-
Police		Corporal Intermediate Rank	-	15,600	15,600	-	15,600	-	-
Police		Communications Operator	1,055	46,150	47,205	-	47,205	1.00	-
Police		CID O&M	-	4,500	4,500	-	4,500	-	-
Police		Police Asst./Civilian Training Coord.	5,116	57,203	62,319	-	62,319	1.00	-
Police		Recruiting & Training O&M	-	2,320	2,320	-	2,320	-	-
Police		Department Training Budgets	-	11,100	11,100	-	11,100	-	-
Police		Interior Patrol Car Cleaning	4,800	-	4,800	-	4,800	-	-
Police		Internal Affairs Software	14,000	2,500	16,500	-	16,500	-	-
TOTAL POLICE			109,448	233,739	343,187	-	343,187	3.00	-
Fire		EMS Supervisors	37,733	242,481	280,214	-	280,214	2.00	-
Fire		Hazmat Response Vehicle	682,500	8,800	691,300	-	691,300	-	1.00
Fire		Station 6 Ladder Co Staffing 1/2	82,550	478,572	561,122	-	561,122	7.00	-
TOTAL FIRE			802,783	729,853	1,532,636	-	1,532,636	9.00	1.00
Public Works		Facility Maint Techs & Bucket Truck	136,000	53,316	189,316	-	189,316	1.00	1.00
Public Works		Facilities Cityworks Asset Mgmt System	28,817	-	28,817	-	28,817	-	-
Public Works		Transportation Project Selection & Rank	112,000	-	112,000	-	112,000	-	-
Public Works		Pothole Program Equipment Operator	-	84,373	84,373	-	84,373	1.00	-
Public Works		Engineer in Training Position	5,867	84,774	90,641	-	90,641	1.00	-
Public Works		Street Rehab Contract Funds	-	300,000	300,000	-	300,000	-	-
Public Works		Utility Locate Coordinator	1,377	42,236	43,613	-	43,613	1.00	-
Public Works		Building Roof Replacements	-	40,000	40,000	-	40,000	-	-
Public Works		Asphalt Paver Upgraded Replacement	96,000	-	96,000	-	96,000	-	-
Public Works		Concrete Joint Sealant Replace Program	-	150,000	150,000	-	150,000	-	-
Public Works		Traffic Signal Service Vehicle	31,407	4,500	35,907	-	35,907	-	-
Public Works		Cityworks AMS Upgrade (Portion of Water SLA)	24,833	9,000	33,833	-	33,833	-	-
Public Works		Traffic Signal/Intersection PER	50,000	-	50,000	-	50,000	-	-
Public Works		Texas Ave Planterbox replacement	80,000	-	80,000	-	80,000	-	-
TOTAL PUBLIC WORKS			566,301	768,199	1,334,500	-	1,334,500	4.00	1.00
PARD		Parks Operations/Cemetery O&M	-	26,964	26,964	-	26,964	-	-
PARD		Playground Equipment & Resurfacing	65,500	-	65,500	-	65,500	-	-
PARD		Forestry Bucket Truck	89,900	-	89,900	-	89,900	-	1.00
PARD		Park Amenities Replace/Improve	33,100	-	33,100	-	33,100	-	-
PARD		Veteran's Park Turf & Irrigation Improve	157,250	-	157,250	-	157,250	-	-
PARD		Pavillion Repairs/Replacements	95,000	-	95,000	-	95,000	-	-
PARD		Athletic Field Maintenance Equipment	20,000	-	20,000	-	20,000	-	-
PARD		Additional Recreational Programming	-	48,827	48,827	-	48,827	-	-
TOTAL PARD			460,750	75,791	536,541	-	536,541	-	1.00
P&DS		Neighborhood Plan Implementation	149,000	-	149,000	-	149,000	-	-
TOTAL P&DS			149,000	-	149,000	-	149,000	-	-
PC		Add MultiMedia Coord	4,000	77,866	81,866	-	81,866	1.00	-
TOTAL GENERAL GOVERNMENT			4,000	77,866	81,866	-	81,866	1.00	-
TOTAL GENERAL FUND			2,092,282	1,885,448	3,977,730	-	3,977,730	17.00	3.00
RECREATION FUND									
Aquatics		Aquatics Equipment/Amenities Replace	53,965	-	53,965	-	53,965	-	-
Aquatics		Repairs to Thomas Pool Bath House	15,000	-	15,000	-	15,000	-	-
Centers		Splash Pads Replacement - Lincoln Center	270,000	-	270,000	-	270,000	-	-
TOTAL RECREATION FUND			338,965	-	338,965	-	338,965	-	-
WATER FUND									
Water		Upgrade Asset Mmgt Software	28,473	18,000	46,473	-	46,473	-	-
TOTAL WATER FUND			28,473	18,000	46,473	-	46,473	-	-
WASTEWATER FUND									
Wastewater		Upgrade Asset Mmgt Software	28,473	18,000	46,473	-	46,473	-	-
TOTAL WASTEWATER FUND			28,473	18,000	46,473	-	46,473	-	-
DRAINAGE FUND									
Drainage-Maint		Herbicide Program - Equipment Operator	-	53,823	53,823	-	53,823	1.00	-
TOTAL DRAINAGE FUND			-	53,823	53,823	-	53,823	1.00	-
TOTAL ALL FUNDS			2,488,193	1,975,271	4,463,464	-	4,463,464	18.00	3.00

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Police Department										
Administration Division										
Police Chief	1.00	1.00	1.00		1.00	\$ 123,337	\$ 127,038	\$ 130,491	\$ -	\$ 130,491
Assistant Chief	3.00	3.00	3.00		3.00	284,253	294,565	290,582	-	290,582
Lieutenant	1.00	2.00	2.00		2.00	71,540	81,811	87,616	-	87,616
Accreditation Manager	1.00	1.00	1.00		1.00	63,000	65,162	74,790	-	74,790
Tech. Services. Coordinator	1.00	1.00	1.00		1.00	65,116	65,116	66,561	-	66,561
Staff Assistant	1.00	1.00	1.00		1.00	38,481	38,481	39,520	-	39,520
Secretary	2.00	2.00	2.00		2.00	54,517	54,562	48,950	-	48,950
Total	10.00	11.00	11.00	0.00	11.00	\$ 700,244	\$ 726,737	\$ 738,510	\$ -	\$ 738,510
Uniform Patrol Division										
Lieutenant	4.00	3.00	3.00		3.00	\$ 266,074	\$ 327,245	\$ 259,271	\$ -	\$ 259,271
Sergeant	12.00	12.00	12.00	1.00	13.00	659,443	951,371	849,103	63,960	913,063
Police Officer	72.00	75.00	75.00		75.00	3,251,206	3,634,697	3,671,979	-	3,671,979
Criminal Intelligence Analyst	0.00	1.00	1.00		1.00	-	-	53,089	-	53,089
Civilian Enforcement Supervisor	1.00	0.00	0.00		0.00	41,392	43,591	-	-	-
Animal Control Officer	3.00	0.00	0.00		0.00	78,166	80,592	-	-	-
Parking Enforcement Officer	0.00	0.00	0.00		0.00	-	-	-	-	-
Police Assistant	2.00	2.00	2.00		2.00	60,445	62,363	57,241	-	57,241
* School Crossing Guard	2.50	0.00	0.00		0.00	42,338	42,454	-	-	-
Total	96.50	93.00	93.00	1.00	94.00	\$ 4,399,064	\$ 5,142,314	\$ 4,890,683	\$ 63,960	\$ 4,954,643
Criminal Investigation Division										
Lieutenant	1.00	1.00	1.00		1.00	\$ 72,696	\$ 81,811	\$ 87,616	\$ -	\$ 87,616
Sergeant	2.00	2.00	2.00		2.00	133,432	140,629	146,858	-	146,858
Police Officer	13.00	14.00	14.00		14.00	664,518	695,883	792,022	-	792,022
Criminal Intelligence Analyst	1.00	0.00	0.00		0.00	54,138	55,780	-	-	-
Civilian Forensic Specialist	1.00	1.00	1.00		1.00	47,199	46,290	46,164	-	46,164
Crime Scene Technician	0.00	0.00	0.00	1.00	1.00	-	-	-	33,904	33,904
Victim Advocate	1.00	1.00	1.00		1.00	53,875	55,779	43,471	-	43,471
Police Assistant	0.00	1.00	1.00		1.00	-	27,435	31,096	-	31,096
Secretary	1.00	1.00	1.00		1.00	23,317	24,027	24,441	-	24,441
Total	20.00	21.00	21.00	1.00	22.00	\$ 1,049,175	\$ 1,127,636	\$ 1,171,668	\$ 33,904	\$ 1,205,572
Recruiting and Training Division										
Lieutenant	1.00	1.00	1.00		1.00	\$ 74,069	\$ 81,811	\$ 87,616	\$ -	\$ 87,616
Sergeant	1.00	1.00	1.00		1.00	60,715	68,943	73,226	-	73,226
Police Officer	2.00	2.00	2.00		2.00	111,613	113,774	97,635	-	97,635
Total	4.00	4.00	4.00	0.00	4.00	\$ 246,397	\$ 264,529	\$ 258,477	\$ -	\$ 258,477
Support Services Division										
Support Services Manager	0.00	1.00	1.00		1.00	-	-	46,797	-	46,797
Animal Control Officer	0.00	3.00	3.00		3.00	-	-	82,444	-	82,444
Assistant Buyer / Quartermaster	1.00	1.00	1.00		1.00	29,931	30,994	30,826	-	30,826
Total	1.00	5.00	5.00	0.00	5.00	\$ 29,931	\$ 30,994	\$ 160,067	\$ -	\$ 160,067
Communication/Jail Division										
Communication Manager	1.00	1.00	1.00		1.00	\$ 71,228	\$ 71,424	\$ 65,624	\$ -	\$ 65,624
Communication Supervisor	3.00	3.00	3.00		3.00	153,379	155,156	161,328	-	161,328
Sr. Communications Operator	4.00	4.00	4.00		4.00	146,460	134,966	146,131	-	146,131
Communications Operator	16.00	16.00	16.00		16.00	470,112	470,767	512,361	-	512,361
Detention Officer	9.00	9.00	9.00	1.00	10.00	264,627	245,176	272,875	26,000	298,875
Holding Facility Supervisor	1.00	1.00	1.00		1.00	41,392	41,506	43,570	-	43,570
Dispatch Assistant	1.00	1.00	1.00		1.00	22,692	22,693	23,783	-	23,783
Total	35.00	35.00	35.00	1.00	36.00	\$ 1,169,890	\$ 1,141,686	\$ 1,225,672	\$ 26,000	\$ 1,251,672
Special Operations Division										
Lieutenant	1.00	1.00	1.00		1.00	\$ 68,370	\$ 81,811	\$ 86,576	\$ -	\$ 86,576
Sergeant	1.00	2.00	2.00		2.00	67,475	67,640	144,372	-	144,372
Police Officer	6.00	10.00	10.00	1.00	11.00	333,516	326,794	577,206	42,037	619,243
Police Assistant	1.00	1.00	1.00		1.00	28,267	29,117	29,835	-	29,835
* School Crossing Guard	0.00	2.50	2.50		2.50	-	-	42,454	-	42,454
Total	9.00	16.50	16.50	1.00	17.50	\$ 497,628	\$ 505,362	\$ 880,443	\$ 42,037	\$ 922,480
Information Services Division										
Information Services Manager	1.00	1.00	1.00		1.00	\$ 63,564	\$ 65,491	\$ 66,945	\$ -	\$ 66,945
Evidence Technician	2.00	2.00	2.00		2.00	69,264	78,047	65,181	-	65,181
Sr. Records Technician	1.00	1.00	1.00		1.00	34,632	35,853	36,738	-	36,738
Records Technician	3.00	3.00	3.00		3.00	68,806	71,248	72,708	-	72,708
Police Assistant	0.00	0.00	0.00		0.00	-	-	-	-	-
Total	7.00	7.00	7.00	0.00	7.00	\$ 236,266	\$ 250,640	\$ 241,572	\$ -	\$ 241,572
Police Position Totals										
Full Time Total	180.00	190.00	190.00	4.00	194.00	\$ 8,286,257	\$ 9,147,443	\$ 9,524,638	\$ 165,901	\$ 9,690,539
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	0.00	2.50	42,338	42,454	42,454	-	42,454
Police Department Totals	182.50	192.50	192.50	4.00	196.50	\$ 8,328,595	\$ 9,189,897	\$ 9,567,092	\$ 165,901	\$ 9,732,993
Fire Department										
Fire Administration Division										
Fire Chief	1.00	1.00	1.00		1.00	\$ 134,500	\$ 138,915	\$ 141,998	\$ -	\$ 141,998
Planning and Research Coordinator	1.00	1.00	1.00		1.00	69,514	71,623	73,213	-	73,213
Assistant Buyer / Quartermaster	0.00	1.00	1.00		1.00	-	37,605	39,335	-	39,335
Staff Assistant	2.00	1.00	1.00		1.00	74,443	38,481	38,627	-	38,627
Secretary	1.00	1.00	1.00		1.00	26,728	27,468	28,215	-	28,215
Total	5.00	5.00	5.00	0.00	5.00	\$ 305,185	\$ 314,092	\$ 321,388	\$ -	\$ 321,388

* Temporary / Seasonal or Part-Time Non-Benefitted Position

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Emergency Management Division										
Emergency Management Coordinator	1.00	1.00	1.00		1.00	\$ 59,704	\$ 61,515	\$ 62,880	\$ -	\$ 62,880
Staff Assistant	1.00	1.00	1.00		1.00	32,926	33,851	34,602	-	34,602
Total	2.00	2.00	2.00	0.00	2.00	\$ 92,630	\$ 95,366	\$ 97,482	\$ -	\$ 97,482
Fire Suppression Division										
Asst. Fire Chief	1.00	1.00	1.00		1.00	\$ 100,120	\$ 103,123	\$ 105,927	\$ -	\$ 105,927
Battalion Chief	3.00	3.00	3.00		3.00	243,556	250,477	255,663	-	255,663
Captain	4.00	4.00	4.00		4.00	281,988	291,464	298,269	-	298,269
Lieutenant	11.00	14.00	14.00		14.00	669,612	864,923	876,546	-	876,546
Apparatus Operator	18.00	21.00	21.00		21.00	943,160	1,095,018	1,167,422	-	1,167,422
Firefighter I	29.00	33.00	43.00		43.00	1,383,258	1,416,017	2,002,759	-	2,002,759
Firefighter II	8.00	0.00	0.00		0.00	320,032	200,016	-	-	-
Firefighter III	13.00	10.00	0.00		0.00	522,850	328,230	-	-	-
Total	87.00	86.00	86.00	0.00	86.00	\$ 4,464,576	\$ 4,549,268	\$ 4,706,586	\$ -	\$ 4,706,586
Fire Prevention Division										
Fire Marshal	1.00	1.00	1.00		1.00	\$ 103,569	\$ 106,676	\$ 109,044	\$ -	\$ 109,044
Deputy Fire Marshal	4.00	4.00	4.00		4.00	252,809	256,623	262,477	-	262,477
Public Education Officer	1.00	1.00	1.00		1.00	60,255	61,382	43,471	-	43,471
Total	6.00	6.00	6.00	0.00	6.00	\$ 416,633	\$ 424,681	\$ 414,992	\$ -	\$ 414,992
EMS Division										
Fire/EMS Training Coordinator	1.00	1.00	1.00		1.00	\$ 72,958	\$ 75,670	\$ -	\$ -	\$ -
Safety Officer/EMS Supervisor (Captain)	0.00	0.00	0.00	1.00	1.00	-	-	-	76,392	76,392
Lieutenant - Fire	4.00	4.00	4.00		4.00	245,717	311,648	256,382	-	256,382
Apparatus Operator	6.00	6.00	6.00		6.00	330,222	389,319	340,401	-	340,401
Firefighter I	16.00	18.00	28.00		28.00	754,029	712,153	1,275,901	-	1,275,901
Firefighter II	11.00	2.00	1.00		1.00	80,008	80,006	40,157	-	40,157
Firefighter III	1.00	9.00	0.00		0.00	396,353	364,700	-	-	-
Total	39.00	40.00	40.00	1.00	41.00	\$ 1,879,287	\$ 1,933,704	\$ 1,990,782	\$ 76,392	\$ 2,067,174
Fire Position Totals										
Full Time Total	139.00	139.00	139.00	1.00	140.00	\$ 7,158,311	\$ 7,317,111	\$ 7,531,230	\$ 76,392	\$ 7,607,622
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
Fire Department Totals	139.00	139.00	139.00	1.00	140.00	\$ 7,158,311	\$ 7,317,111	\$ 7,531,230	\$ 76,392	\$ 7,607,622
Public Works Department										
Public Works Administration Division										
Director of Public Works	1.00	1.00	1.00		1.00	\$ 121,332	\$ 126,185	\$ 130,244	\$ -	\$ 130,244
Assistant Public Works Director	0.75	0.50	0.50		0.50	67,203	45,527	46,764	-	46,764
Public Works Business Services Manager	0.00	1.00	1.00		1.00	-	-	59,602	-	59,602
Asset & Infrastructure Management Coordinator	0.00	1.00	1.00		1.00	-	-	45,645	-	45,645
Public Works Analyst	0.75	0.00	0.00		0.00	27,281	58,025	-	-	-
Environmental Program Coordinator	0.00	0.00	0.00		0.00	-	56,782	-	-	-
Staff Assistant	0.00	0.00	1.00		1.00	-	-	39,335	-	39,335
Customer Service Representative	1.00	1.00	1.00		1.00	26,979	30,576	31,408	-	31,408
Total	3.50	4.50	5.50	0.00	5.50	\$ 242,795	\$ 317,095	\$ 352,998	\$ -	\$ 352,998
Traffic Engineering Division										
Assistant City Engineer	1.00	1.00	1.00		1.00	\$ 73,422	\$ 73,429	\$ 75,425	\$ -	\$ 75,425
Traffic Engineer	0.00	0.00	0.00	1.00	1.00	-	-	-	63,710	63,710
Total	1.00	1.00	1.00	1.00	2.00	\$ 73,422	\$ 73,429	\$ 75,425	\$ 63,710	\$ 139,135
Facilities Maintenance Division										
Facility Maint. Superintendent	1.00	1.00	1.00		1.00	\$ 73,429	\$ 73,429	\$ 75,059	\$ -	\$ 75,059
Sr. Facility Maint. Technician	1.00	1.00	1.00		1.00	50,391	50,390	51,750	-	51,750
Facility Maint. Technician	5.00	5.00	5.00	1.00	6.00	191,405	194,406	198,075	32,887	230,962
Total	7.00	7.00	7.00	1.00	8.00	\$ 315,225	\$ 318,225	\$ 324,884	\$ 32,887	\$ 357,771
Capital Projects Division										
Assistant Director of PW/Capital Projects	1.00	1.00	1.00		1.00	\$ 90,000	\$ 92,493	\$ 95,007	\$ -	\$ 95,007
Assistant City Engineer	4.00	4.00	4.00		4.00	257,799	266,587	289,425	-	289,425
Graduate Civil Engineer	1.00	1.00	1.00		1.00	60,270	61,039	62,394	-	62,394
Land Agent	1.00	1.00	1.00		1.00	67,000	68,702	70,569	-	70,569
Assistant Land Agent	1.00	1.00	1.00		1.00	39,522	44,436	45,866	-	45,866
Staff Assistant	1.00	1.00	0.00		0.00	38,376	38,481	-	-	-
Total	9.00	9.00	8.00	0.00	8.00	\$ 552,967	\$ 571,738	\$ 563,261	\$ -	\$ 563,261
Streets Maintenance Division										
Street Superintendent	1.00	1.00	1.00		1.00	\$ 70,492	\$ 72,254	\$ 58,240	\$ -	\$ 58,240
Crew Leader	2.00	2.00	2.00		2.00	74,251	76,754	80,706	-	80,706
Equipment Operator	13.00	12.00	12.00		12.00	373,087	363,446	382,649	-	382,649
Light Equipment Operator	2.00	3.00	3.00		3.00	19,957	76,398	74,558	-	74,558
Total	18.00	18.00	18.00	0.00	18.00	\$ 537,787	\$ 588,852	\$ 596,153	\$ -	\$ 596,153
Traffic Signs/ Markings Division										
Sr. Signs Technician	0.00	0.00	1.00		1.00	-	-	34,557	\$ -	\$ 34,557
Signs Technician	3.00	3.00	2.00		2.00	95,713	100,989	72,604	-	72,604
Total	3.00	3.00	3.00	-	3.00	\$ 95,713	\$ 100,989	\$ 107,161	\$ -	\$ 107,161
Irrigation Maintenance Division										
Irrigation Specialist	2.00	2.00	2.00		2.00	\$ 54,228	\$ 57,064	\$ 59,530	\$ -	\$ 59,530
Total	2.00	2.00	2.00	0.00	2.00	\$ 54,228	\$ 57,064	\$ 59,530	\$ -	\$ 59,530

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Traffic Signal Systems Division										
Traffic Systems Superintendent	1.00	1.00	1.00		1.00	\$ 73,429	\$ 73,429	\$ 75,059	\$ -	\$ 75,059
Traffic Systems Foreman	1.00	1.00	1.00		1.00	53,269	48,388	52,949	-	52,949
Traffic Signal Technician	4.00	4.00	4.00		4.00	160,381	156,132	167,308	-	167,308
Total	6.00	6.00	6.00	0.00	6.00	\$ 287,079	\$ 277,949	\$ 295,316	\$ -	\$ 295,316
Public Works Position Totals										
Full Time Total	49.50	50.50	50.50	2.00	52.50	\$ 2,159,216	\$ 2,305,341	\$ 2,374,728	\$ 96,597	\$ 2,471,325
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00		0.00	-	-	-	-	-
Public Works Department Totals	49.50	50.50	50.50	2.00	52.50	\$ 2,159,216	\$ 2,305,341	\$ 2,374,728	\$ 96,597	\$ 2,471,325
Parks & Recreation Department										
Parks & Recreation Administration Division										
Director of Parks & Recreation	1.00	1.00	1.00		1.00	\$ 113,000	\$ 118,975	\$ 122,210	\$ -	\$ 122,210
Asst. Director of Parks & Recreation	1.00	0.00	0.00		0.00	86,100	-	-	-	-
Sr. Parks Planner	1.00	0.00	0.00		0.00	67,582	-	-	-	-
Special Events & Marketing Coordinator	1.00	0.00	0.00		0.00	43,500	39,899	-	-	-
Administrative Support Supervisor	1.00	1.00	1.00		1.00	45,645	48,058	50,323	-	50,323
Staff Assistant	2.00	2.00	2.00		2.00	62,774	62,487	59,332	-	59,332
Secretary	2.00	2.00	2.00		2.00	53,082	49,473	48,403	-	48,403
* Secretary	0.50	0.50	0.50		0.50	1,845	1,850	1,850	-	1,850
Total	9.50	6.50	6.50	0.00	6.50	\$ 473,528	\$ 320,742	\$ 282,118	\$ -	\$ 282,118
Administration Division Total	9.50	6.50	6.50	0.00	6.50	\$ 473,528	\$ 320,742	\$ 282,118	\$ -	\$ 282,118
Hotel Tax Fund (HOT) Programs - Athletics										
Lead Athletic Supervisor	0.00	0.50	0.50		0.50	\$ -	\$ -	\$ 29,651	\$ -	\$ 29,651
Recreation Supervisor	1.00	0.20	0.20		0.20	61,209	50,328	10,156	-	10,156
Athletic Activities Assistant	0.00	0.20	0.20		0.20	-	-	6,219	-	6,219
* Special Events Workers	0.50	0.50	0.50		0.50	9,173	9,198	9,198	-	9,198
Total	1.50	1.40	1.40	0.00	1.40	\$ 70,382	\$ 59,526	\$ 55,224	\$ -	\$ 55,224
Recreation - Administration										
Asst. Director of Parks & Rec.	0.00	1.00	1.00		1.00	\$ -	\$ 90,247	\$ 85,000	\$ -	\$ 85,000
Recreation Superintendent	1.00	0.00	0.00		0.00	73,151	-	-	-	-
Recreation Supervisor	1.00	1.00	1.00		1.00	61,209	63,218	46,164	-	46,164
Event Marketing & Development Supervisor	0.80	0.00	0.00		0.00	39,038	-	-	-	-
Assistant Recreation Supervisor - School Age Care	1.00	1.00	1.00		1.00	41,246	42,068	30,826	-	30,826
* Custodian	0.50	0.50	0.50		0.50	827	829	829	-	829
Total	4.30	3.50	3.50	0.00	3.50	\$ 215,471	\$ 196,362	\$ 162,819	\$ -	\$ 162,819
Recreation - Programs and Special Events										
Recreation Supervisor	1.00	1.00	1.00		1.00	\$ 61,209	\$ 63,218	\$ 66,884	\$ -	\$ 66,884
Special Events and Marketing Coordinator	0.00	1.00	1.00		1.00	-	-	43,035	-	43,035
* Recreation Assistant/ Special Events	1.50	1.50	1.00		1.00	62,908	60,017	37,546	-	37,546
* Special Events Workers	1.00	1.00	1.00		1.00	36,910	40,011	37,546	-	37,546
Total	3.50	4.50	4.00	0.00	4.00	\$ 161,027	\$ 163,246	\$ 185,011	\$ -	\$ 185,011
Hotel Tax Fund (HOT) Programs - Special Events										
* Special Events Workers	0.00	0.00	0.50		0.50	-	-	13,608	-	13,608
Total	0.00	0.00	0.50	0.00	0.50	\$ -	\$ -	\$ 13,608	\$ -	\$ 13,608
Recreation Division Total	9.30	9.40	9.40	0.00	9.40	\$ 446,880	\$ 419,134	\$ 416,662	\$ -	\$ 416,662
Special Facilities Administration										
Recreation Superintendent	1.00	0.00	0.00		0.00	\$ 70,813	\$ -	\$ -	\$ -	\$ -
Total	1.00	0.00	0.00	0.00	0.00	\$ 70,813	\$ -	\$ -	\$ -	\$ -
Special Facilities Division Total	1.00	0.00	0.00	0.00	0.00	\$ 70,813	\$ -	\$ -	\$ -	\$ -
Parks Operations - Administration										
Assistant Director of Parks & Recreation	0.00	1.00	1.00		1.00	\$ -	\$ 90,247	\$ 94,500	\$ -	\$ 94,500
Parks Superintendent	0.00	0.00	0.00		0.00	-	-	-	-	-
Sr. Parks Planner	0.00	1.00	1.00		1.00	-	68,702	70,227	-	70,227
Total	0.00	2.00	2.00	0.00	2.00	\$ -	\$ 158,949	\$ 164,727	\$ -	\$ 164,727
Parks Operations - East District										
Parks Operations Supervisor	1.00	1.00	1.00		1.00	\$ 46,114	\$ 43,987	\$ 46,061	\$ -	\$ 46,061
Parks Crew Leader	3.00	3.00	3.00		3.00	111,842	113,211	115,724	-	115,724
Light Equipment Operator	4.00	5.00	5.00		5.00	111,634	144,224	138,028	-	138,028
Irrigation Specialist	0.00	2.00	2.00		2.00	-	61,132	62,489	-	62,489
Grounds Worker	4.00	4.00	4.00		4.00	93,122	69,057	86,985	-	86,985
* Grounds Worker	2.00	2.00	2.00		2.00	26,042	26,113	28,351	-	28,351
Total	14.00	17.00	17.00	0.00	17.00	\$ 388,754	\$ 457,724	\$ 477,638	\$ -	\$ 477,638
Parks Operations - South District										
Parks Operations Supervisor	1.00	1.00	1.00		1.00	\$ 41,787	\$ 39,553	\$ 41,409	\$ -	\$ 41,409
Forestry Crew Leader	0.00	1.00	1.00		1.00	-	34,518	35,801	-	35,801
Parks Crew Leader	2.00	1.00	1.00		1.00	76,752	38,481	39,335	-	39,335
Light Equipment Operator	2.00	0.00	0.00		0.00	56,638	29,554	-	-	-
Forestry/Horticulture Worker	0.00	2.00	2.00		2.00	-	54,765	50,544	-	50,544
Grounds Worker	5.00	4.00	4.00		4.00	115,856	101,927	99,685	-	99,685
Maintenance Specialist	0.00	0.75	0.75		0.75	-	6,500	32,252	-	32,252
* Grounds Worker	1.00	1.00	1.00		1.00	20,007	20,061	20,062	-	20,062
Total	11.00	10.75	10.75	0.00	10.75	\$ 311,040	\$ 325,359	\$ 319,088	\$ -	\$ 319,088

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Parks Operations - West District										
Parks Operations Supervisor	1.00	1.00	1.00		1.00	\$ 43,285	\$ 44,696	\$ 46,051	\$ -	\$ 46,051
Parks Crew Leader	1.00	2.00	2.00		2.00	35,776	75,439	69,312	-	69,312
Light Equipment Operator	2.00	2.00	2.00		2.00	57,803	59,692	55,333	-	55,333
Grounds Worker	4.00	4.00	4.00		4.00	104,749	125,204	107,473	-	107,473
* Grounds Worker	1.00	1.00	1.00		1.00	15,097	15,138	15,139	-	15,139
Total	9.00	10.00	10.00	0.00	10.00	\$ 256,710	\$ 320,169	\$ 293,308	\$ -	\$ 293,308
Parks Operations Division Total										
	34.00	39.75	39.75	0.00	39.75	\$ 956,504	\$ 1,262,201	\$ 1,254,761	\$ -	\$ 1,254,761
Cemetery										
Cemetery Sexton	1.00	1.00	1.00		1.00	\$ 44,782	\$ 46,261	\$ 47,749	\$ -	\$ 47,749
Cemetery Crew Leader	1.00	1.00	0.00		0.00	31,949	33,162	-	-	-
Horticulture Crew Leader	0.00	1.00	1.00		1.00	-	30,806	31,797	-	31,797
Forestry/Horticulture Worker	0.00	1.00	2.00		2.00	-	30,576	58,804	-	58,804
Grounds Worker	3.00	3.00	0.00		0.00	71,011	67,201	-	-	-
Total	5.00	7.00	4.00	0.00	4.00	\$ 147,742	\$ 208,006	\$ 138,350	\$ -	\$ 138,350
Urban Landscape										
Urban Landscape Manager	0.00	0.00	0.00		0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Landscape Supervisor	0.00	0.00	0.00		0.00	-	-	-	-	-
Horticulture Crew Leader	2.00	0.00	0.00		0.00	71,469	-	-	-	-
Urban Landscape Crew Leader	1.00	0.00	0.00		0.00	33,092	-	-	-	-
Urban Landscape / Horticulture Worker	4.00	0.00	0.00		0.00	117,228	-	-	-	-
Irrigation Specialist	1.00	0.00	0.00		0.00	28,392	-	-	-	-
* Urban Landscape / Horticulture Worker	0.50	0.00	0.00		0.00	-	-	-	-	-
Total	8.50	0.00	0.00	0.00	0.00	\$ 250,181	\$ -	\$ -	\$ -	\$ -
Cemetery Division Total										
	13.50	7.00	4.00	0.00	4.00	\$ 397,923	\$ 208,006	\$ 138,350	\$ -	\$ 138,350
Parks & Recreation Position Totals										
Full Time Total	58.80	54.65	51.65	0.00	51.65	\$ 2,187,399	\$ 2,036,866	\$ 1,927,762	\$ -	\$ 1,927,762
* Temp/Seasonal & Part-Time Non-Benefitted Total	8.50	8.00	8.00	0.00	8.00	172,809	173,217	164,129	-	164,129
Parks & Recreation Department Totals	67.30	62.65	59.65	0.00	59.65	\$ 2,345,648	\$ 2,210,083	\$ 2,091,891	\$ -	\$ 2,091,891
Planning & Development Services Department										
Administration Division										
Executive Director of Development Services	1.00	1.00	1.00		1.00	\$ 122,850	\$ 123,187	\$ 127,150	\$ -	\$ 127,150
Asst. Dir. Planning & Development Services	2.00	2.00	2.00		2.00	184,986	171,702	175,744	-	175,744
Community Development Manager	1.00	1.00	1.00		1.00	70,989	74,539	76,193	-	76,193
Total	4.00	4.00	4.00	0.00	4.00	\$ 378,825	\$ 369,428	\$ 379,087	\$ -	\$ 379,087
Engineering Division										
City Engineer	1.00	1.00	1.00		1.00	\$ 92,494	\$ 92,493	\$ 94,546	\$ -	\$ 94,546
Senior Asst. City Engineer	1.00	1.00	1.00		1.00	75,951	78,230	79,966	-	79,966
Assistant City Engineer	1.00	1.00	2.00		2.00	67,113	69,294	121,493	-	121,493
Graduate Civil Engineer	1.00	1.00	0.00		0.00	53,191	54,786	-	-	-
Construction Inspector	5.00	4.00	4.00		4.00	211,094	174,469	178,333	-	178,333
Programs Specialist	0.00	1.00	1.00		1.00	-	35,957	37,975	-	37,975
Total	9.00	9.00	9.00	0.00	9.00	\$ 499,843	\$ 505,229	\$ 512,313	\$ -	\$ 512,313
Building Inspection Division										
Building Official	1.00	1.00	1.00		1.00	\$ 76,957	\$ 79,226	\$ 81,025	\$ -	\$ 81,025
Plans Examiner	2.00	2.00	2.00		2.00	100,782	100,780	103,018	-	103,018
Combination Building Inspector	4.00	4.00	4.00		4.00	150,920	145,435	155,572	-	155,572
Total	7.00	7.00	7.00	0.00	7.00	\$ 328,659	\$ 325,441	\$ 339,615	\$ -	\$ 339,615
Development Coordination Division										
Development Coordinator	1.00	1.00	1.00		1.00	\$ 70,294	\$ 72,578	\$ 74,190	\$ -	\$ 74,190
Staff Assistant	4.50	3.50	3.50		3.50	155,627	127,332	129,727	-	129,727
Administrative Support Specialist	1.00	1.00	1.00		1.00	35,666	37,084	38,462	-	38,462
CSR/Permit Technician	2.00	2.00	2.00		2.00	59,401	58,462	58,499	-	58,499
Customer Service Representative	1.00	1.00	1.00		1.00	24,966	25,779	24,898	-	24,898
Total	9.50	8.50	8.50	0.00	8.50	\$ 345,954	\$ 321,235	\$ 325,776	\$ -	\$ 325,776
Code Enforcement Division										
Code Enforcement Supervisor	1.00	0.00	0.00		0.00	\$ 47,824	\$ -	\$ -	\$ -	\$ -
Code Enforcement Officer	4.00	4.00	2.00		2.00	132,755	136,091	60,872	-	60,872
* Code Enforcement Officer	0.00	0.00	0.00	0.50	0.50	-	-	-	14,000	14,000
Total	5.00	4.00	2.00	0.50	2.50	\$ 180,579	\$ 136,091	\$ 60,872	\$ 14,000	\$ 74,872
Planning Division										
Principal Planner	0.00	2.00	2.00		2.00	\$ -	\$ 124,183	\$ 127,559	\$ -	\$ 127,559
Sr. Planner	4.00	1.00	1.00		1.00	223,449	48,879	50,280	-	50,280
Staff Planner	2.00	3.00	3.00		3.00	91,037	136,929	133,872	-	133,872
Planning Technician	1.00	1.00	1.00		1.00	35,457	36,354	37,125	-	37,125
CD Analyst	0.00	0.50	0.50		0.50	-	23,838	24,113	-	24,113
* Development Review-Intern	0.50	0.50	0.00		0.00	1,601	1,604	-	-	-
Total	7.50	8.00	7.50	0.00	7.50	\$ 351,544	\$ 371,787	\$ 372,949	\$ -	\$ 372,949
Community and Neighborhood Services										
Neighborhood & Community Relations Coordinator	1.00	1.00	1.00		1.00	\$ 50,951	\$ 52,480	\$ 53,383	\$ -	\$ 53,383
Transportation Planning Coordinator	1.00	1.00	1.00		1.00	71,110	73,243	75,052	-	75,052
Greenways Program Manager	1.00	1.00	1.00		1.00	58,616	60,960	62,344	-	62,344
GIS Technician	1.00	1.00	1.00		1.00	34,946	39,524	40,401	-	40,401
Total	4.00	4.00	4.00	0.00	4.00	\$ 215,623	\$ 226,207	\$ 231,180	\$ -	\$ 231,180
Planning & Development Services Position Totals										
Full Time Total	45.50	44.00	42.00	0.50	42.50	\$ 2,299,426	\$ 2,253,814	\$ 2,221,792	\$ -	\$ 2,221,792
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.00	0.00	0.00	1,601	1,604	-	14,000	14,000
Planning & Development Services Dept. Totals	46.00	44.50	42.00	0.50	42.50	\$ 2,301,027	\$ 2,255,418	\$ 2,221,792	\$ 14,000	\$ 2,235,792

* Temporary / Seasonal or Part-Time Non-Benefitted Position

C-4 Personnel

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Information Technology										
IT Administration Division										
Director of Information Technology	1.00	1.00	1.00		1.00	\$ 108,297	\$ 111,545	\$ 114,021	\$ -	\$ 114,021
Asst. Director of Information Technology	1.00	1.00	1.00		1.00	82,420	85,716	88,474	-	88,474
Technical Administrative Support Specialist	0.00	0.00	1.00		1.00	-	-	33,551	-	33,551
IT Support Supervisor	1.00	1.00	0.00		0.00	50,391	52,414	-	-	-
IT Support Representative	2.00	2.00	0.00		0.00	61,612	60,047	-	-	-
Total	5.00	5.00	3.00	0.00	3.00	\$ 302,720	\$ 309,722	\$ 236,046	\$ -	\$ 236,046
E-Government Division										
E-Government Coordinator	0.00	1.00	1.00		1.00	\$ -	\$ 49,452	\$ 47,780	\$ -	\$ 47,780
E-Government Technician	1.00	0.00	0.00		0.00	35,165	-	-	-	-
Total	1.00	1.00	1.00	0.00	1.00	\$ 35,165	\$ 49,452	\$ 47,780	\$ -	\$ 47,780
Geographic Information Services Division										
GIS Coordinator	1.00	1.00	1.00		1.00	\$ 62,902	\$ 64,474	\$ 65,906	\$ -	\$ 65,906
GIS Analyst	0.00	0.00	1.00		1.00	-	-	46,164	-	46,164
GIS Technician	1.00	1.00	0.00		0.00	38,002	38,961	-	-	-
GIS Intern	0.25	0.25	0.25		0.25	11,716	11,747	11,779	-	11,779
Total	2.25	2.25	2.25	0.00	2.25	\$ 112,620	\$ 115,182	\$ 123,849	\$ -	\$ 123,849
Mail Division										
Postal Services Assistant	0.75	0.75	0.75		0.75	\$ 17,160	\$ 17,473	\$ 17,794	\$ -	\$ 17,794
Mail Clerk	0.50	0.50	0.50		0.50	13,536	13,536	11,825	-	11,825
Total	1.25	1.25	1.25	0.00	1.25	\$ 30,696	\$ 31,009	\$ 29,619	\$ -	\$ 29,619
Management Information Systems Division										
Business Systems Manager	1.00	1.00	0.00		0.00	\$ 66,788	\$ 68,457	\$ -	\$ -	\$ -
Systems Analyst	5.00	5.00	0.00		0.00	301,092	293,865	-	-	-
Network Systems Analyst	2.00	2.00	0.00		0.00	130,232	130,232	-	-	-
Network Systems Administrator	1.00	1.00	0.00		0.00	50,391	50,390	-	-	-
Microcomputer Coordinator	1.00	1.00	0.00		0.00	61,132	62,660	-	-	-
Microcomputer Specialist	5.00	5.00	0.00		0.00	212,888	218,351	-	-	-
Total	15.00	15.00	0.00	0.00	0.00	\$ 822,523	\$ 823,955	\$ -	\$ -	\$ -
Technology Services										
Technology Services Coordinator	0.00	0.00	1.00		1.00	\$ -	\$ -	\$ 57,495	\$ -	\$ 57,495
Lead Technology Services Specialist	0.00	0.00	1.00		1.00	-	-	47,549	-	47,549
Technology Services Specialist	0.00	0.00	4.00	1.00	5.00	-	-	162,105	40,643	202,748
Technology Services Representative	0.00	0.00	2.00		2.00	-	-	56,534	-	56,534
Total	0.00	0.00	8.00	1.00	9.00	\$ -	\$ -	\$ 323,683	\$ 40,643	\$ 364,326
Business Services										
Business Systems Manager	0.00	0.00	1.00		1.00	\$ -	\$ -	\$ 69,977	\$ -	\$ 69,977
Systems Analyst	0.00	0.00	5.00		5.00	-	-	289,963	-	289,963
Total	0.00	0.00	6.00	0.00	6.00	\$ -	\$ -	\$ 359,940	\$ -	\$ 359,940
Network Services										
Network Systems Analyst	0.00	0.00	2.00		2.00	\$ -	\$ -	\$ 133,252	\$ -	\$ 133,252
Network Systems Administrator	0.00	0.00	1.00		1.00	-	-	51,635	-	51,635
Total	0.00	0.00	3.00	0.00	3.00	\$ -	\$ -	\$ 184,887	\$ -	\$ 184,887
Communication Services Division										
Communication Services Coordinator	1.00	1.00	1.00		1.00	\$ 49,431	\$ 51,161	\$ 53,210	\$ -	\$ 53,210
Sr. Communications Technician	1.00	1.00	1.00		1.00	51,037	52,309	52,424	-	52,424
Communications Technician	4.00	3.00	3.00		3.00	167,149	129,063	123,389	-	123,389
Total	6.00	5.00	5.00	0.00	5.00	\$ 267,617	\$ 232,533	\$ 229,023	\$ -	\$ 229,023
Information Technology Position Totals										
Full Time Total	30.25	29.25	29.25	1.00	30.25	\$ 1,559,625	\$ 1,550,106	\$ 1,523,047	\$ 40,643	\$ 1,563,690
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	0.00	0.25	11,716	11,747	11,779	-	11,779
Information Technology Department Totals	30.50	29.50	29.50	1.00	30.50	\$ 1,571,341	\$ 1,561,853	\$ 1,534,826	\$ 40,643	\$ 1,575,469
Fiscal Services Department										
Fiscal Administration Division										
Executive Director of Business Services	1.00	1.00	1.00		1.00	\$ 122,850	\$ 123,187	\$ 127,150	\$ -	\$ 127,150
Treasurer	1.00	0.00	0.00		0.00	59,276	-	-	-	-
Staff Assistant	1.00	1.00	1.00		1.00	29,012	29,888	30,160	-	30,160
* Quality Assurance Records Assistant	0.00	0.00	0.50		0.50	-	-	8,340	-	8,340
Total	3.00	2.00	2.50	0.00	2.50	\$ 211,138	\$ 153,075	\$ 165,650	\$ -	\$ 165,650
Accounting / Treasury Operations Division										
Accounting / Treasury Operations Manager	0.00	1.00	1.00		1.00	\$ -	\$ 65,962	\$ 67,755	\$ -	\$ 67,755
Assistant Fiscal Services Director	1.00	0.00	0.00		0.00	79,740	-	-	-	-
Staff Accountant	2.00	0.00	0.00		0.00	102,328	-	-	-	-
Accounting Customer Service Supervisor	1.00	1.00	1.00		1.00	51,164	52,699	53,869	-	53,869
Accounting Assistant	1.00	1.00	1.00		1.00	36,875	37,980	38,918	-	38,918
Acct. Customer Service Rep.	2.00	2.00	2.00		2.00	51,371	51,595	52,228	-	52,228
Payroll Assistant	1.00	1.00	1.00		1.00	38,481	38,481	39,431	-	39,431
Total	8.00	6.00	6.00	0.00	6.00	\$ 359,959	\$ 180,755	\$ 184,446	\$ -	\$ 184,446
Purchasing Division										
Asst. Fiscal Services Director	1.00	1.00	1.00		1.00	\$ 81,235	\$ 84,484	\$ 87,202	\$ -	\$ 87,202
Buyer	2.00	2.00	2.00		2.00	112,780	101,871	107,016	-	107,016
Assistant Buyer	1.00	1.00	1.00		1.00	34,039	35,060	33,488	-	33,488
Total	4.00	4.00	4.00	0.00	4.00	\$ 228,054	\$ 221,415	\$ 227,706	\$ -	\$ 227,706

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Budget & Financial Reporting Division										
Budget & Strategic Planning Manager	1.00	0.00	0.00		0.00	\$ 65,157	\$ -	\$ -	\$ -	\$ -
Budget & Financial Reporting Manager	0.00	1.00	1.00		1.00	-	71,152	73,086	-	73,086
Budget Supervisor	0.00	1.00	1.00		1.00	-	67,233	69,061	-	69,061
Financial Reporting Supervisor	0.00	1.00	1.00		1.00	-	-	55,477	-	55,477
Sr. Budget Analyst	0.00	1.00	1.00		1.00	-	53,369	54,820	-	54,820
Budget Analyst	4.00	1.00	1.00		1.00	215,511	96,883	48,410	-	48,410
Staff Accountant	0.00	2.00	2.00		2.00	-	107,338	109,992	-	109,992
Financial Support Specialist	0.00	1.00	1.00		1.00	-	34,965	36,014	-	36,014
Total	5.00	8.00	8.00	0.00	8.00	\$ 280,668	\$ 430,940	\$ 446,860	\$ -	\$ 446,860
Municipal Court Division										
Municipal Court Administrator	1.00	1.00	1.00		1.00	\$ 73,239	\$ 62,023	\$ 64,947	\$ -	\$ 64,947
Court Operations Supervisor	1.00	1.00	1.00		1.00	56,038	45,123	46,800	-	46,800
Collections Services Coordinator	1.00	1.00	1.00		1.00	44,905	39,553	38,234	-	38,234
Customer Services Coordinator	1.00	1.00	1.00		1.00	35,269	35,957	37,403	-	37,403
Asst. Collections Coordinator	1.00	1.00	1.00		1.00	35,248	36,312	36,575	-	36,575
Docket Coordinator	1.00	1.00	1.00		1.00	31,807	27,510	28,621	-	28,621
Payment Compliance Representative	2.00	2.00	2.00		2.00	57,503	58,566	58,618	-	58,618
Deputy Court Clerk	6.00	6.00	6.00		6.00	156,574	158,719	153,532	-	153,532
City Marshal	1.00	1.00	1.00		1.00	51,100	67,639	72,186	-	72,186
Deputy City Marshal	2.00	2.00	2.00		2.00	91,134	96,339	102,264	-	102,264
Total	17.00	17.00	17.00	0.00	17.00	\$ 632,817	\$ 627,741	\$ 639,180	\$ -	\$ 639,180
Municipal Court Judges Division										
Municipal Court Judge	1.00	1.00	1.00		1.00	\$ 99,597	\$ 110,302	\$ 110,000	\$ -	\$ 110,000
* Municipal Court Judge	0.50	0.50	0.50		0.50	6,212	6,228	6,229	-	6,229
Total	1.50	1.50	1.50	0.00	1.50	\$ 105,809	\$ 116,530	\$ 116,229	\$ -	\$ 116,229
Fiscal Services Position Totals										
Full Time Total	38.00	38.00	38.00	0.00	38.00	\$ 1,812,233	\$ 1,724,228	\$ 1,765,502	\$ -	\$ 1,765,502
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	1.00	0.00	1.00	6,212	6,228	14,569	-	14,569
Fiscal Services Department Totals	38.50	38.50	39.00	0.00	39.00	\$ 1,818,445	\$ 1,730,456	\$ 1,780,071	\$ -	\$ 1,780,071
General Government										
City Secretary Division										
City Secretary	1.00	1.00	1.00		1.00	\$ 77,713	\$ 80,219	\$ 82,500	\$ -	\$ 82,500
Deputy City Secretary	1.00	1.00	1.00		1.00	40,922	42,548	43,281	-	43,281
Deputy Local Registrar	1.00	1.00	1.00		1.00	30,264	31,473	32,329	-	32,329
Records Management Coordinator	1.00	1.00	1.00		1.00	33,517	30,263	30,181	-	30,181
Secretary	1.00	1.00	1.00		1.00	24,966	22,692	23,783	-	23,783
Historical Records Coordinator	0.50	0.50	0.50		0.50	-	15,131	15,543	-	15,543
Total	5.50	5.50	5.50	0.00	5.50	\$ 207,382	\$ 222,326	\$ 227,617	\$ -	\$ 227,617
Internal Audit Division										
Internal Auditor	1.00	1.00	1.00		1.00	\$ 79,779	\$ 85,233	\$ 85,000	\$ -	\$ 85,000
Assistant Internal Auditor	1.00	1.00	1.00		1.00	45,000	49,436	47,000	-	47,000
Total	2.00	2.00	2.00	0.00	2.00	\$ 124,779	\$ 134,669	\$ 132,000	\$ -	\$ 132,000
City Manager Division										
City Manager	1.00	1.00	1.00		1.00	\$ 165,453	\$ 165,453	\$ 215,000	\$ -	\$ 215,000
Deputy City Manager	2.00	2.00	2.00		2.00	287,794	292,525	299,368	-	299,368
Assistant to the City Manager	1.00	2.00	2.00		2.00	50,137	51,641	101,523	-	101,523
Economic Development Analyst	1.00	0.00	0.00		0.00	44,902	47,216	-	-	-
Executive Assistant to the City Manager	1.00	1.00	1.00		1.00	44,864	47,116	49,338	-	49,338
* Internship	0.00	0.00	0.00		0.00	-	-	-	-	-
Total	6.00	6.00	6.00	0.00	6.00	\$ 593,150	\$ 603,951	\$ 665,229	\$ -	\$ 665,229
Legal Division										
City Attorney	1.00	1.00	1.00		1.00	\$ 137,877	\$ 137,877	\$ 145,000	\$ -	\$ 145,000
First Assistant City Attorney	1.00	1.00	1.00		1.00	117,296	121,401	125,000	-	125,000
Senior Assistant City Attorney	1.00	1.00	1.00		1.00	72,189	81,521	87,129	-	87,129
Assistant City Attorney	2.00	2.00	2.00		2.00	106,372	111,305	111,200	-	111,200
Legal Assistant/Office Manager	1.00	1.00	1.00		1.00	49,390	49,389	49,254	-	49,254
Legal Assistant	2.00	2.00	2.00		2.00	77,004	76,857	79,478	-	79,478
Legal Secretary	1.00	1.00	1.00		1.00	29,012	24,966	26,018	-	26,018
Total	9.00	9.00	9.00	0.00	9.00	\$ 589,140	\$ 603,316	\$ 623,079	\$ -	\$ 623,079
Public Communications										
Public Communications Director	1.00	1.00	1.00		1.00	\$ 103,283	\$ 110,302	\$ 112,750	\$ -	\$ 112,750
Communications & Marketing Specialist	1.00	1.00	1.00		1.00	73,642	75,482	77,534	-	77,534
Broadcast Media Specialist	2.00	1.00	1.00		1.00	114,394	62,538	62,406	-	62,406
Multi-Media Coordinator	1.00	1.00	1.00		1.00	56,657	58,073	59,651	-	59,651
Marketing Coordinator	0.00	1.00	1.00		1.00	-	-	40,976	-	40,976
Public Communications Assistant	1.00	0.00	0.00		0.00	33,100	34,748	-	-	-
Total	6.00	5.00	5.00	0.00	5.00	\$ 381,076	\$ 341,143	\$ 353,317	\$ -	\$ 353,317
Human Resources Division										
Human Resources Director	1.00	1.00	1.00		1.00	\$ 110,302	\$ 113,611	\$ 116,132	\$ -	\$ 116,132
Human Resources Administrator	0.00	1.00	1.00		1.00	-	-	70,000	-	70,000
Human Resources Analyst	1.00	1.00	1.00		1.00	53,810	59,787	61,115	-	61,115
Human Resources Advisor	1.00	1.00	1.00		1.00	50,639	51,904	52,798	-	52,798
Human Resources Recruiter	1.00	1.00	1.00		1.00	43,026	48,097	49,644	-	49,644
Staff Assistant	1.00	2.00	2.00		2.00	34,831	36,041	67,393	-	67,393
Secretary	1.00	0.00	0.00		0.00	27,510	27,510	-	-	-
Total	6.00	7.00	7.00	0.00	7.00	\$ 320,118	\$ 336,950	\$ 417,082	\$ -	\$ 417,082

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
General Government Position Totals										
Full Time Total	34.50	34.50	34.50	0.00	34.50	\$ 2,215,645	\$ 2,242,355	\$ 2,418,324	\$ -	\$ 2,418,324
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
General Government Department Totals	34.50	34.50	34.50	0.00	34.50	\$ 2,215,645	\$ 2,242,355	\$ 2,418,324	\$ -	\$ 2,418,324
General Fund Position Totals										
Full Time Total	575.55	579.90	574.90	8.50	583.40	\$ 27,678,112	\$ 28,577,263	\$ 29,287,023	\$ 379,533	\$ 29,666,556
* Temp/Seasonal & Part-Time Non-Benefitted Total	12.25	11.75	11.75	0.00	11.75	234,676	235,250	232,931	14,000	246,931
GENERAL FUND TOTALS	587.80	591.65	586.65	8.50	595.15	\$ 27,912,788	\$ 28,812,513	\$ 29,519,954	\$ 393,533	\$ 29,913,487
Court Security Fee Fund										
Court Security Division										
Deputy City Marshal	1.00	1.00	1.00		1.00	\$ 41,205	\$ 43,403	\$ 47,141	\$ -	\$ 47,141
Total	1.00	1.00	1.00	0.00	1.00	\$ 41,205	\$ 43,403	\$ 47,141	\$ -	\$ 47,141
Court Security Fee Fund Position Totals										
Full Time Total	1.00	1.00	1.00	0.00	1.00	\$ 41,205	\$ 43,403	\$ 47,141	\$ -	\$ 47,141
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
COURT SECURITY FEE FUND TOTALS	1.00	1.00	1.00	0.00	1.00	\$ 41,205	\$ 43,403	\$ 47,141	\$ -	\$ 47,141
Juvenile Case Manager Fee Fund										
Juvenile Case Manager Division										
Juvenile Case Manager	1.00	1.00	1.00		1.00	\$ 35,394	\$ 37,751	\$ 38,401	\$ -	\$ 38,401
Teen Court Coordinator	0.75	0.75	0.75		0.75	28,861	28,861	29,430	-	29,430
Total	1.75	1.75	1.75	0.00	1.75	\$ 64,255	\$ 66,612	\$ 67,831	\$ -	\$ 67,831
Juvenile Case Manager Fee Fund Position Totals										
Full Time Total	1.75	1.75	1.75	0.00	1.75	\$ 64,255	\$ 66,612	\$ 67,831	\$ -	\$ 67,831
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	1.75	0.00	1.75	\$ 64,255	\$ 66,612	\$ 67,831	\$ -	\$ 67,831
Recreation Fund										
Recreation Sports Admin - Recreation Supervisor	1.00	0.80	0.80		0.80	\$ 61,377	\$ 132,113	\$ 40,624	\$ -	\$ 40,624
Recreation Sports Admin - Lead Athletic Supervisor	0.00	0.50	0.50		0.50	-	-	29,651	-	29,651
Recreation Sports Admin - Athletic Activities Assistant	0.00	0.80	0.80		0.80	-	-	24,877	-	24,877
Concessions - Supervisor	0.20	0.00	0.00		0.00	39,291	-	-	-	-
SW Center - Recreation Supervisor	0.00	0.25	0.25		0.25	-	31,250	15,920	-	15,920
SW Center - Assistant Supervisor	0.00	0.50	0.50		0.50	-	-	18,250	-	18,250
SW Center - Senior Services Coordinator	0.50	0.50	0.50		0.50	25,790	26,436	27,023	-	27,023
Aquatics - Pools Supervisor	1.00	1.00	1.00		1.00	61,377	62,911	64,308	-	64,308
Aquatics - Asst. Pools Supervisor	1.00	0.00	0.00		0.00	42,048	-	-	-	-
Aquatics - Asst. Recreation Supervisor	1.00	0.00	0.00		0.00	42,069	-	-	-	-
Aquatics - Maintenance Specialist	0.00	0.25	0.25		0.25	-	-	10,751	-	10,751
Instruction - Recreation Supervisor	1.00	0.00	0.00		0.00	61,377	-	-	-	-
Instruction(Xtra Education) - Recreation Supervisor	0.00	0.50	0.50		0.50	61,377	62,911	31,840	-	31,840
SW Center (Teen) - Recreation Supervisor	1.00	0.25	0.25		0.25	60,602	31,513	15,920	-	15,920
SW Center (Teen) - Assistant Supervisor	0.00	0.50	0.50		0.50	-	-	18,250	-	18,250
Lincoln Center - Supervisor	1.00	1.00	1.00		1.00	61,377	62,911	64,308	-	64,308
Lincoln Center - Assistant Supervisor	1.00	1.00	1.00		1.00	21,034	42,068	43,002	-	43,002
Conference Center - Supervisor	1.00	1.00	0.00		0.00	61,377	62,911	-	-	-
Conference Center - Asst. Supervisor	1.00	1.00	0.00		0.00	34,831	35,707	-	-	-
Conference Center - Secretary	1.00	1.00	0.00		0.00	26,030	26,676	-	-	-
* Temp/Seasonal & Part-Time Non-Benefitted	38.00	38.00	38.00		38.00	748,887	692,260	662,598	-	662,598
Total	49.70	48.85	45.85	0.00	45.85	\$ 1,347,468	\$ 1,269,667	\$ 1,067,322	\$ -	\$ 1,067,322
Recreation Fund Position Totals										
Full Time Total	11.70	10.85	7.85	0.00	7.85	\$ 598,581	\$ 577,407	\$ 404,724	\$ -	\$ 404,724
* Temp/Seasonal & Part-Time Non-Benefitted Total	38.00	38.00	38.00	0.00	38.00	748,887	692,260	662,598	-	662,598
RECREATION FUND TOTALS	49.70	48.85	45.85	0.00	45.85	\$ 1,347,468	\$ 1,269,667	\$ 1,067,322	\$ -	\$ 1,067,322
ARRA of 2009 Fund										
ARRA of 2009 Division										
Sustainability Coordinator**	1.00	0.00	0.00		0.00	\$ 47,793	\$ -	\$ -	\$ -	\$ -
Total	1.00	0.00	0.00	0.00	0.00	\$ 47,793	\$ -	\$ -	\$ -	\$ -
ARRA of 2009 Fund Position Totals										
Full Time Total	1.00	0.00	0.00	0.00	0.00	\$ 47,793	\$ -	\$ -	\$ -	\$ -
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
ARRA OF 2009 FUND TOTALS	1.00	0.00	0.00	0.00	0.00	\$ 47,793	\$ -	\$ -	\$ -	\$ -
** Sustainability Coordinator funded from FY10 - FY12.										
Community Development Fund										
Community Development Division										
CD Analyst - Housing	1.00	1.00	1.00		1.00	\$ 42,788	\$ 44,942	\$ 47,087	\$ -	\$ 47,087
CD Analyst	2.00	1.50	1.50		1.50	93,275	74,462	38,340	-	38,340
Staff Assistant	0.50	0.50	0.50		0.50	23,982	24,048	23,982	-	23,982
Code Enforcement Officer	0.00	0.00	2.00		2.00	-	-	71,867	-	71,867
CD Project Specialist	0.00	0.50	0.00		0.00	-	18,875	-	-	-
* CD Project Specialist	1.00	0.50	0.50		0.50	16,286	10,718	10,718	-	10,718
Total	4.50	4.00	5.50	0.00	5.50	\$ 176,332	\$ 173,045	\$ 191,994	\$ -	\$ 191,994

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Community Development Fund Position Totals										
Full Time Total	3.50	3.50	5.00	0.00	5.00	\$ 160,046	\$ 162,327	\$ 181,276	\$ -	\$ 181,276
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	0.50	0.50	0.00	0.50	16,286	10,718	10,718	-	10,718
COMMUNITY DEVELOPMENT FUND TOTALS	4.50	4.00	5.50	0.00	5.50	\$ 176,332	\$ 173,045	\$ 191,994	\$ -	\$ 191,994
Northgate Parking Fund										
Northgate Parking Division										
District Supervisor	1.00	1.00	1.00		1.00	\$ 45,334	\$ 46,694	\$ 47,265	\$ -	\$ 47,265
District Sr. Coordinator	1.00	1.00	1.00		1.00	34,654	32,662	34,305	-	34,305
District Coordinator	2.00	3.00	3.00		3.00	51,913	52,705	58,556	-	58,556
* District Specialist	4.00	3.00	3.00		3.00	101,559	101,277	98,207	-	98,207
Total	8.00	8.00	8.00	0.00	8.00	\$ 233,460	\$ 233,338	\$ 238,333	\$ -	\$ 238,333
Northgate Parking Fund Position Totals										
Full Time Total	4.00	5.00	5.00	0.00	5.00	\$ 131,901	\$ 132,061	\$ 140,126	\$ -	\$ 140,126
* Temp/Seasonal & Part-Time Non-Benefitted Total	4.00	3.00	3.00	0.00	3.00	101,559	101,277	98,207	-	98,207
NORTHGATE PARKING FUND TOTALS	8.00	8.00	8.00	0.00	8.00	\$ 233,460	\$ 233,338	\$ 238,333	\$ -	\$ 238,333
Electric Fund										
Operations Administration Division										
Warehouse Operations Activity Center										
Warehouse Supervisor	1.00	1.00	1.00		1.00	\$ 60,319	\$ 62,154	\$ 63,544	\$ -	\$ 63,544
Warehouse Assistant	3.00	3.00	3.00		3.00	105,912	99,884	104,394	-	104,394
* Warehouse Clerk	0.50	0.50	0.50		0.50	6,493	6,510	6,510	-	6,510
Total	4.50	4.50	4.50	0.00	4.50	\$ 172,724	\$ 168,548	\$ 174,448	\$ -	\$ 174,448
Administration Activity Center										
Utilities Admin. Mgr.	1.00	1.00	1.00		1.00	\$ 77,735	\$ 79,678	\$ 81,526	\$ -	\$ 81,526
Electric Utilities Compliance Officer	0.00	1.00	0.00		0.00	52,817	129,929	-	-	-
Electric Compliance/Records Coordinator	1.00	1.00	0.00		0.00	52,817	54,929	-	-	-
Accounting Assistant	0.00	1.00	1.00		1.00	-	30,576	32,011	-	32,011
Staff Assistant	0.00	1.00	1.00		1.00	-	28,219	29,619	-	29,619
Secretary	2.00	1.00	1.00		1.00	54,854	28,282	28,987	-	28,987
Customer Service Rep	1.00	0.00	0.00		0.00	30,576	-	-	-	-
Total	5.00	6.00	4.00	0.00	4.00	\$ 215,982	\$ 351,613	\$ 172,143	\$ -	\$ 172,143
Operations Admin. Division Totals	9.50	10.50	8.50	0.00	8.50	\$ 388,706	\$ 520,161	\$ 346,591	\$ -	\$ 346,591
Electrical Transmission & Distribution Division										
Director of Electric Utility	1.00	1.00	1.00		1.00	\$ 136,875	\$ 140,981	\$ 145,425	\$ -	\$ 145,425
Assistant Director of Electric Utility	1.00	1.00	1.00	1.00	2.00	110,553	114,975	121,500	128,000	249,500
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00		1.00	71,110	73,599	105,000	-	105,000
Elect Trans/Dist Foreman	6.00	6.00	6.00		6.00	367,992	342,347	375,274	-	375,274
Elect Trans/Dist Supervisor	3.00	3.00	3.00		3.00	201,882	208,188	230,000	-	230,000
Electric Compliance/Records Coordinator	0.00	0.00	1.00		1.00	-	-	68,000	-	68,000
Electric Projects Coordinator	4.00	3.00	3.00		3.00	207,465	155,677	159,890	-	159,890
Electric Projects Coordinator Supervisor	0.00	1.00	1.00		1.00	-	57,649	68,000	-	68,000
Electric Utilities Compliance Officer	0.00	0.00	1.00		1.00	-	-	86,142	-	86,142
Electrical Inspector Lead	1.00	1.00	1.00		1.00	52,748	54,061	55,266	-	55,266
Electrical Meters Technician	3.00	2.00	2.00		2.00	164,750	111,085	113,818	-	113,818
Electrical Substation Technician	3.00	4.00	4.00		4.00	154,947	206,860	220,437	-	220,437
Electrical Systems Operator	4.00	0.00	0.00		0.00	188,193	-	-	-	-
Electrical Trans/Dist Superintendent	1.00	1.00	1.00		1.00	86,938	90,415	105,000	-	105,000
Energy Auditor	1.00	1.00	1.00		1.00	52,769	57,065	58,614	-	58,614
Energy Coordinator	1.00	1.00	1.00		1.00	68,167	70,552	72,189	-	72,189
Key Accounts Rep	1.00	1.00	1.00		1.00	56,544	58,274	59,862	-	59,862
Line Locator	1.00	1.00	1.00		1.00	38,627	39,399	36,920	-	36,920
Line Technician	13.00	13.00	13.00		13.00	592,320	523,112	595,237	-	595,237
Metering Supervisor	1.00	1.00	1.00		1.00	65,584	66,994	74,000	-	74,000
SCADA IT Analyst	0.00	1.00	1.00		1.00	-	75,000	71,495	-	71,495
SCADA Systems Analyst	1.00	1.00	0.00		0.00	72,666	74,119	-	-	-
SCADA Systems Analyst - Lead	0.00	0.00	1.00		1.00	-	-	80,000	-	80,000
SCADA Systems Technician	1.00	1.00	1.00		1.00	46,240	48,200	46,842	-	46,842
Substation Supervisor	1.00	1.00	1.00		1.00	65,689	67,134	74,000	-	74,000
Utility Dispatch Operator	4.00	8.00	8.00		8.00	160,808	344,724	478,080	-	478,080
Utility Dispatch Ops Superintendent.	1.00	1.00	1.00		1.00	80,000	66,181	91,311	-	91,311
Utility Dispatch Ops Supervisor	2.00	2.00	2.00		2.00	98,821	110,250	137,723	-	137,723
Work Order/Prop. Rec. Coordinator.	1.00	1.00	1.00		1.00	51,913	53,728	54,912	-	54,912
* Electric Utility Asst	1.00	1.00	1.00		1.00	9,212	9,237	9,237	-	9,237
Total	58.00	59.00	61.00	1.00	62.00	\$ 3,204,919	\$ 3,219,806	\$ 3,794,174	\$ 128,000	\$ 3,922,174
Electric Fund Position Totals										
Full Time Total	66.00	68.00	68.00	1.00	69.00	\$ 3,577,920	\$ 3,724,220	\$ 4,125,018	\$ 128,000	\$ 4,253,018
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	0.00	1.50	15,705	15,747	15,747	-	15,747
ELECTRIC FUND TOTALS	67.50	69.50	69.50	1.00	70.50	\$ 3,593,625	\$ 3,739,967	\$ 4,140,765	\$ 128,000	\$ 4,268,765
Water Fund										
Water Production Activity Center										
Water Production Supervisor	1.00	1.00	1.00		1.00	\$ 42,319	\$ 43,461	\$ 45,210	\$ -	\$ 45,210
Lead Water Production Operator	1.00	1.00	1.00		1.00	36,625	34,289	35,897	-	35,897
Water Production Operator	3.00	3.00	3.00		3.00	104,369	107,893	113,877	-	113,877
Total	5.00	5.00	5.00	0.00	5.00	\$ 183,313	\$ 185,643	\$ 194,984	\$ -	\$ 194,984

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Water Distribution Activity Center										
Director of Water/Wastewater Utility	1.00	1.00	1.00		1.00	\$ 116,820	\$ 120,324	\$ 122,395	\$ -	\$ 122,395
Field Operations Superintendent	1.00	1.00	1.00		1.00	71,557	72,587	73,837	-	73,837
Regulatory Compliance Coordinator	0.00	0.00	0.00	1.00	1.00	-	-	-	43,472	43,472
Water Services Program Coordinator	1.00	1.00	1.00		1.00	61,157	61,377	62,433	-	62,433
Assistant City Engineer	0.00	1.00	1.00		1.00	-	65,338	67,114	-	67,114
Graduate Civil Engineer	1.00	0.00	0.00		0.00	57,978	-	-	-	-
Maintenance Supervisor	2.00	2.00	2.00		2.00	103,576	106,108	108,835	-	108,835
GIS Analyst	1.00	1.00	1.00		1.00	50,162	51,642	53,046	-	53,046
Crew Leader	6.00	6.00	6.00		6.00	221,127	227,361	232,038	-	232,038
Environmental Technician	1.00	1.00	1.00		1.00	37,480	38,210	39,077	-	39,077
W/WW Systems Operator	8.00	8.00	8.00		8.00	239,982	242,461	247,306	-	247,306
* Environmental Technician	0.50	0.50	0.50		0.50	5,199	5,213	5,213	-	5,213
* GIS Technician	0.50	0.50	0.50		0.50	5,199	5,213	5,213	-	5,213
Total	23.00	23.00	23.00	1.00	24.00	\$ 970,237	\$ 995,834	\$ 1,016,507	\$ 43,472	\$ 1,059,979
Water Fund Position Totals										
Full Time Total	27.00	27.00	27.00	1.00	28.00	\$ 1,143,152	\$ 1,171,051	\$ 1,201,065	\$ 43,472	\$ 1,244,537
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00	10,398	10,426	10,426	-	10,426
WATER FUND TOTALS	28.00	28.00	28.00	1.00	29.00	\$ 1,153,550	\$ 1,181,477	\$ 1,211,491	\$ 43,472	\$ 1,254,963
Wastewater Fund										
Wastewater Collection Activity Center										
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00		1.00	\$ 80,896	\$ 82,514	\$ 84,099	\$ -	\$ 84,099
Environmental Compliance Manager	1.00	1.00	1.00		1.00	73,429	73,429	74,985	-	74,985
Lead Environmental Technician	1.00	1.00	1.00		1.00	45,823	45,823	46,863	-	46,863
Environmental Technician	1.00	1.00	1.00		1.00	36,229	37,125	38,061	-	38,061
Asset Management Coordinator	0.00	1.00	1.00		1.00	-	-	45,820	-	45,820
Asset System Administrator	1.00	0.00	0.00		0.00	43,758	43,758	-	-	-
Maintenance Supervisor	1.00	1.00	1.00		1.00	56,064	57,443	58,890	-	58,890
Crew Leader	5.00	5.00	5.00		5.00	158,681	194,511	199,197	-	199,197
W/WW Systems Operator	12.00	12.00	12.00		12.00	334,536	341,591	349,890	-	349,890
Total	23.00	23.00	23.00	0.00	23.00	\$ 829,416	\$ 876,194	\$ 897,805	\$ -	\$ 897,805
Wastewater Treatment Activity Center										
Plant Operations Superintendent	1.00	1.00	1.00		1.00	\$ 64,789	\$ 66,454	\$ 68,128	\$ -	\$ 68,128
WWTP Supervisor	1.00	1.00	1.00		1.00	56,064	57,504	59,068	-	59,068
SCADA Systems Analyst	1.00	1.00	1.00		1.00	62,509	64,115	65,858	-	65,858
SCADA Systems Technician	2.00	2.00	2.00		2.00	96,944	86,535	88,037	-	88,037
Lead WWTP Operator	3.00	3.00	3.00		3.00	132,171	134,173	130,182	-	130,182
W/WW Plant Operator	12.00	12.00	12.00		12.00	384,732	385,144	379,459	-	379,459
Lead Plant Operations Electrician	1.00	1.00	1.00		1.00	43,696	44,822	46,404	-	46,404
Plant Operations Electrician	1.00	1.00	1.00		1.00	33,288	34,518	32,947	-	32,947
Staff Assistant	1.00	1.00	1.00		1.00	28,678	29,408	30,061	-	30,061
Lead Lab Technician	1.00	1.00	1.00		1.00	38,085	38,877	39,644	-	39,644
Lab Technician	2.00	2.00	2.00		2.00	62,196	63,801	65,243	-	65,243
Total	26.00	26.00	26.00	0.00	26.00	\$ 1,003,152	\$ 1,005,351	\$ 1,004,667	\$ -	\$ 1,004,667
Wastewater Fund Position Totals										
Full Time Total	49.00	49.00	49.00	0.00	49.00	\$ 1,832,568	\$ 1,881,545	\$ 1,902,472	\$ -	\$ 1,902,472
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
WASTEWATER FUND TOTALS	49.00	49.00	49.00	0.00	49.00	\$ 1,832,568	\$ 1,881,545	\$ 1,902,472	\$ -	\$ 1,902,472
Water Services Position Totals										
Full Time Total	76.00	76.00	76.00	1.00	77.00	\$ 2,975,720	\$ 3,052,596	\$ 3,103,537	\$ 43,472	\$ 3,147,009
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00	10,398	10,426	10,426	-	10,426
Water Services Department Total	77.00	77.00	77.00	1.00	78.00	\$ 2,986,118	\$ 3,063,022	\$ 3,113,963	\$ 43,472	\$ 3,157,435
Sanitation Fund										
Residential Collection Activity Center										
Assistant Director of Public Works	0.25	0.25	0.25		0.25	\$ 22,100	\$ 22,763	\$ 23,382	\$ -	\$ 23,382
Sanitation Superintendent	1.00	1.00	1.00		1.00	65,185	67,467	69,974	-	69,974
Sanitation Foreman	1.00	1.00	1.00		1.00	50,391	50,390	51,750	-	51,750
Route Manager	15.00	16.00	16.00		16.00	475,333	513,005	519,276	-	519,276
Light Equipment Operator	1.00	0.00	0.00		0.00	29,826	-	-	-	-
Equipment Operator	2.00	2.00	2.00		2.00	65,658	67,305	68,800	-	68,800
Recycling Coordinator	1.00	1.00	1.00		1.00	45,334	46,467	47,731	-	47,731
Customer Service Representative	1.00	1.00	1.00		1.00	30,576	30,576	31,408	-	31,408
* Public Works Intern	1.00	1.00	1.00		1.00	9,406	9,431	9,432	-	9,432
Total	23.25	23.25	23.25	0.00	23.25	\$ 793,809	\$ 807,404	\$ 821,753	\$ -	\$ 821,753
Commercial Collection Activity Center										
Assistant Director of Public Works	0.25	0.25	0.25		0.25	\$ 22,100	\$ 22,763	\$ 23,382	\$ -	\$ 23,382
Sanitation Foreman	1.00	1.00	1.00		1.00	50,036	50,390	51,750	-	51,750
Container Coordinator	2.00	2.00	2.00		2.00	68,870	70,830	72,756	-	72,756
Route Manager	9.00	9.00	9.00		9.00	271,413	282,297	289,159	-	289,159
Total	12.25	12.25	12.25	0.00	12.25	\$ 412,419	\$ 426,280	\$ 437,047	\$ -	\$ 437,047
Sanitation Fund Position Totals										
Full Time Total	34.50	34.50	34.50	0.00	34.50	\$ 1,196,823	\$ 1,224,254	\$ 1,249,368	\$ -	\$ 1,249,368
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00	9,406	9,431	9,432	-	9,432
SANITATION FUND TOTALS	35.50	35.50	35.50	0.00	35.50	\$ 1,206,229	\$ 1,233,685	\$ 1,258,800	\$ -	\$ 1,258,800

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Property & Casualty Insurance Fund										
Property & Casualty Insurance Division										
Risk Manager	0.50	0.50	0.50		0.50	\$ 35,798	\$ 31,011	\$ 35,700	\$ -	\$ 35,700
Risk Claims Coordinator	0.50	0.50	0.50		0.50	23,830	26,517	25,456	-	25,456
Total	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
Property & Casualty Insurance Fund Position Totals										
Full Time Total	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
PROPERTY CASUALTY FUND TOTALS	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
Employee Benefits Fund										
Employee Benefits Division										
Employee Benefits Coordinator	1.00	0.00	0.00		0.00	\$ 55,458	\$ 57,121	\$ -	\$ -	\$ -
HR Specialist	0.00	0.00	0.00	1.00	1.00	-	-	-	43,000	43,000
Total	1.00	0.00	-	1.00	1.00	\$ 55,458	\$ 57,121	\$ -	\$ 43,000	\$ 43,000
Employee Benefits Fund Position Totals										
Full Time Total	1.00	0.00	0.00	1.00	1.00	\$ 55,458	\$ 57,121	\$ -	\$ -	\$ -
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
EMPLOYEE BENEFITS FUND TOTALS	1.00	0.00	0.00	1.00	1.00	\$ 55,458	\$ 57,121	\$ -	\$ -	\$ -
Worker's Compensation Insurance Fund										
Worker's Compensation Insurance Division										
Risk Manager	0.50	0.50	0.50		0.50	\$ 35,798	\$ 31,011	\$ 35,700	\$ -	\$ 35,700
Risk Claims Coordinator	0.50	0.50	0.50		0.50	23,830	26,517	25,456	-	25,456
Total	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
Worker's Compensation Insurance Fund Position Totals										
Full Time Total	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
WORKER'S COMPENSATION FUND TOTALS	1.00	1.00	1.00	0.00	1.00	\$ 59,628	\$ 57,528	\$ 61,156	\$ -	\$ 61,156
Utility Customer Service Fund										
Utility Customer Service Activity Center										
Utilities Office Manager	1.00	1.00	1.00		1.00	\$ 72,905	\$ 73,429	\$ 56,000	\$ -	\$ 56,000
Customer Service Supervisor	1.00	1.00	1.00		1.00	47,601	49,029	47,818	-	47,818
Senior Customer Serv. Rep.	3.00	3.00	3.00		3.00	115,444	115,443	118,197	-	118,197
Customer Service Rep.	12.00	12.00	12.00		12.00	348,376	350,394	339,724	-	339,724
Customer. Service Rep.	1.00	0.00	0.00		0.00	25,487	-	-	-	-
Total	18.00	17.00	17.00	0.00	17.00	\$ 609,813	\$ 588,295	\$ 561,739	\$ -	\$ 561,739
Meter Services Activity Center										
Meter Services Supervisor	1.00	1.00	1.00		1.00	\$ 54,958	\$ 54,958	\$ 54,808	\$ -	\$ 54,808
Meter Tech Crew Leader	1.00	1.00	1.00		1.00	61,654	38,481	39,431	-	39,431
Meter Services Technician	2.00	2.00	2.00		2.00	73,104	73,959	75,698	-	75,698
Meter Services Crew Leader	2.00	2.00	2.00		2.00	38,481	61,548	57,666	-	57,666
Meter Services Field Rep.	4.00	4.00	4.00	1.00	5.00	92,021	89,727	90,258	22,385	112,643
Meter Services Field Rep	0.50	0.50	0.50	-0.50	0.00	10,606	10,814	10,822	(10,822)	-
Total	10.50	10.50	10.50	0.50	11.00	\$ 330,824	\$ 329,487	\$ 328,683	\$ 11,563	\$ 340,246
Utility Customer Service Position Totals										
Full Time Total	28.50	27.50	27.50	0.50	28.00	\$ 940,637	\$ 917,782	\$ 890,422	\$ 11,563	\$ 901,985
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
UTILITY CUSTOMER SERVICE FUND TOTALS	28.50	27.50	27.50	0.50	28.00	\$ 940,637	\$ 917,782	\$ 890,422	\$ 11,563	\$ 901,985
Fleet Maintenance Fund										
Fleet Services Parts Activity Center										
Assistant Buyer	1.00	1.00	1.00		1.00	\$ 36,229	\$ 37,125	\$ 37,960	\$ -	\$ 37,960
Warehouse Assistant	1.00	1.00	1.00		1.00	30,138	30,889	31,575	-	31,575
Total	2.00	2.00	2.00	0.00	2.00	\$ 66,367	\$ 68,014	\$ 69,535	\$ -	\$ 69,535
Fleet Services Admin. Activity Center										
Fleet Services Superintendent	1.00	1.00	1.00		1.00	\$ 73,268	\$ 73,429	\$ 58,240	\$ -	\$ 58,240
Shop Foreman	1.00	1.00	1.00		1.00	46,470	47,867	40,186	-	40,186
Mechanic	10.00	10.00	10.00		10.00	358,804	367,872	372,945	-	372,945
Customer Service Rep.	1.00	1.00	1.00		1.00	29,534	30,263	31,237	-	31,237
Total	13.00	13.00	13.00	0.00	13.00	\$ 508,076	\$ 489,168	\$ 471,371	\$ -	\$ 471,371
Fleet Maintenance Fund Position Totals										
Full Time Total	15.00	15.00	15.00	0.00	15.00	\$ 574,443	\$ 557,182	\$ 540,906	\$ -	\$ 540,906
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
FLEET MAINTENANCE FUND TOTALS	15.00	15.00	15.00	0.00	15.00	\$ 574,443	\$ 557,182	\$ 540,906	\$ -	\$ 540,906
Drainage Utility Fund										
Engineering Division										
Drainage Inspector	1.00	1.00	1.00		1.00	\$ 45,823	\$ 45,698	\$ 46,612	\$ -	\$ 46,612
Total	1.00	1.00	1.00	0.00	1.00	\$ 45,823	\$ 45,698	\$ 46,612	\$ -	\$ 46,612
Drainage Division										
Foreman	1.00	2.00	2.00		2.00	\$ 50,495	\$ 119,296	\$ 86,819	\$ -	\$ 86,819
Crew Leader	1.00	1.00	1.00		1.00	37,480	38,794	40,040	-	40,040
Equipment Operator	7.00	7.00	7.00		7.00	188,011	201,513	219,713	-	219,713
GIS Technician	1.00	1.00	1.00		1.00	35,812	37,250	38,459	-	38,459
Light Equipment Operator	3.00	3.00	3.00		3.00	74,668	76,311	77,038	-	77,038
Total	13.00	14.00	14.00	0.00	14.00	\$ 386,466	\$ 473,164	\$ 462,069	\$ -	\$ 462,069

Personnel List

	Revised Budget FTE FY12	Revised Budget FTE FY13	Base Budget FTE FY14	Approved SLAs FTE FY14	Approved Budget FTE FY14	Revised Budget FY12	Revised Budget FY13	Base Budget FY14	Approved SLAs FY14	Approved Budget FY14
Drainage Utility Fund Position Totals										
Full Time Total	14.00	15.00	15.00	0.00	15.00	\$ 432,289	\$ 518,862	\$ 508,681	\$ -	\$ 508,681
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
DRAINAGE UTILITY FUND TOTALS	14.00	15.00	15.00	0.00	15.00	\$ 432,289	\$ 518,862	\$ 508,681	\$ -	\$ 508,681
Brazos Valley Solid Waste Management Agency Fund										
Operations Activity Center										
Sanitary Landfill Manager	1.00	0.00	0.00		0.00	\$ 73,429	\$ -	\$ -	\$ -	\$ -
Landfill Operations Supervisor	1.00	0.00	0.00		0.00	50,391	-	-	-	-
Landfill Crew Leader	2.00	0.00	0.00		0.00	83,428	-	-	-	-
Equipment Operator	8.00	0.00	0.00		0.00	255,624	-	-	-	-
Environmental Compliance Officer	1.00	0.00	0.00		0.00	58,174	-	-	-	-
Spotter	1.00	0.00	0.00		0.00	25,320	-	-	-	-
Secretary/Office Asst./Scale Operator	3.00	0.00	0.00		0.00	83,324	-	-	-	-
Mechanic	2.00	0.00	0.00		0.00	71,373	-	-	-	-
Landfill Grounds worker	1.00	0.00	0.00		0.00	24,757	-	-	-	-
Waste Screener	1.00	0.00	0.00		0.00	32,683	-	-	-	-
Total	21.00	0.00	0.00	0.00	0.00	\$ 758,503	\$ -	\$ -	\$ -	\$ -
Administration Activity Center										
Asst Dir Public Works/BVSWMA	0.00	0.00	0.00		0.00	-	\$ -	\$ -	\$ -	\$ -
BVSWMA Program Coordinator	1.00	0.00	0.00		0.00	55,128	-	-	-	-
* BVSWMA Intern	0.00	0.00	0.00		0.00	-	-	-	-	-
Total	1.00	0.00	0.00	0.00	0.00	\$ 55,128	\$ -	\$ -	\$ -	\$ -
BVSWMA Fund Position Totals										
Full Time Total	22.00	0.00	0.00	0.00	0.00	\$ 813,631	\$ -	\$ -	\$ -	\$ -
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
BVSWMA FUND TOTALS	22.00	0.00	0.00	0.00	0.00	\$ 813,631	\$ -	\$ -	\$ -	\$ -
All Funds Full-time Total	857.50	840.00	833.50	12.00	845.50	\$ 39,408,067	\$ 39,726,145	\$ 40,668,365	\$ 562,568	\$ 41,230,933
All Funds Temp/Seasonal & Part-Time Non-Benefitted Total	58.75	56.75	56.75	0.00	56.75	\$ 1,136,917	\$ 1,075,109	\$ 1,040,059	\$ 14,000	\$ 1,054,059
ALL FUNDS TOTAL	916.25	896.75	890.25	12.00	902.25	\$ 40,544,984	\$ 40,801,254	\$ 41,708,424	\$ 576,568	\$ 42,284,992

Revenue for Major Funds

Description	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Budget
General Fund Revenues								
Current taxes	8,554,331	9,459,010	11,068,594	12,271,788	13,371,060	13,926,828	13,806,828	14,406,579
Delinquent taxes	51,408	68,757	58,032	49,933	64,620	65,000	65,000	65,000
Penalty and interest	46,250	43,843	46,281	43,375	42,198	42,000	42,000	42,000
Ad Valorem Taxes	\$ 8,651,989	\$ 9,571,610	\$ 11,172,907	\$ 12,365,096	\$ 13,477,878	\$ 14,033,828	\$ 13,913,828	\$ 14,513,579
Local Sales Tax	19,824,512	19,436,672	19,328,577	20,291,966	21,498,319	21,726,000	22,895,000	23,495,000
Local Sales Tax	\$ 19,824,512	\$ 19,436,672	\$ 19,328,577	\$ 20,291,966	\$ 21,498,319	\$ 21,726,000	\$ 22,895,000	\$ 23,495,000
Mixed drink tax	419,067	435,034	422,426	521,381	379,737	365,156	395,000	398,950
Natural gas franchise taxes	442,205	477,833	475,280	386,791	347,335	387,638	342,241	345,663
Telecable franchise taxes	830,216	1,003,111	1,100,979	1,086,319	1,027,842	1,060,500	1,024,418	994,662
Telephone franchise taxes	756,412	661,884	584,159	556,849	610,826	541,500	586,526	586,526
Oil & gas franchise taxes	41,567	43,755	35,131	33,823	27,573	34,340	30,000	30,300
Use of streets	20,379	31,035	15,353	20,566	43,786	18,180	36,558	36,924
BTU Franchise Taxes	-	-	-	69,480	113,915	80,000	120,000	120,000
Mixed Drink & Franchise	\$ 2,509,846	\$ 2,652,652	\$ 2,633,328	\$ 2,675,209	\$ 2,551,014	\$ 2,487,314	\$ 2,534,743	\$ 2,513,025
Mixed drink	27,682	34,055	32,923	34,423	36,960	33,990	35,000	36,050
Bldg contractors license	17,933	18,194	17,076	17,822	18,508	16,995	17,000	17,510
Electrical licenses	2,550	2,650	3,386	5,004	4,126	5,150	4,000	4,120
Itinerant vendor licenses	312	462	613	450	542	515	500	515
Irrigation licenses	950	1,000	1,112	1,036	1,144	927	1,000	1,030
Mechanical licenses	2,250	2,346	3,328	3,782	3,384	3,708	3,500	3,605
Plumbing licenses	2,050	2,150	100	-	-	-	-	-
Grave Openers	-	-	-	100	75	103	100	103
Ambulance licenses	830	825	1,775	1,000	1,050	1,030	1,100	1,133
Wrecker licenses	7,280	8,585	7,705	8,745	9,020	7,210	5,000	5,150
Builders permits	716,576	578,988	543,352	592,070	871,671	566,500	650,000	590,000
Electrical permits	93,905	55,454	58,743	55,001	79,376	50,393	75,000	64,260
Plumbing permits	124,355	92,542	82,411	99,687	117,666	79,568	120,000	107,100
Mechanical permits	65,980	56,220	58,066	71,092	162,946	63,654	75,000	76,500
Rental Registration Fees	-	63,194	60,525	71,021	76,545	74,263	75,000	76,500
Irrigation permits	10,320	8,800	11,060	9,240	5,920	7,957	5,000	5,100
Child safety programs	81,805	81,511	82,136	84,515	92,619	85,933	95,000	86,700
Livestock	125	175	35	-	190	37	-	-
Licenses and Permits	\$ 1,154,903	\$ 1,007,151	\$ 964,345	\$ 1,054,988	\$ 1,481,742	\$ 997,932	\$ 1,162,200	\$ 1,075,376
General government grants	136,689	182	147,366	156,820	76,366	-	-	-
Fiscal Grants	-	3,860	-	-	-	-	-	-
Public Works Grants	-	7,792	-	-	-	-	-	-
Federal Parks grants	-	-	7,000	-	-	-	-	-
Federal Police grants	69,731	6,089	33,835	24,372	-	15,615	30,000	-
Planning grants	-	-	-	8,000	-	-	-	-
Federal Fire grants	-	80,676	257,367	56,643	173,430	-	45,300	-
State Parks grants	-	278,417	(914)	340	(340)	-	-	-
State Police grants	-	-	-	-	-	-	110,000	-
State Fire department	251,894	319,936	176,305	176,305	196,200	176,305	196,200	196,200
Reimbursed costs	39,386	106,926	71,395	91,055	61,085	90,000	60,000	40,000
Fiscal Reimb Costs	-	-	-	60,177	14,207	25,000	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental Revenue	\$ 497,700	\$ 803,878	\$ 692,354	\$ 573,712	\$ 520,948	\$ 306,920	\$ 441,500	\$ 236,200
Concessions	100,933	118,110	119,991	-	-	-	-	-
Non-taxable	-	-	6,503	-	-	-	-	-
Adamson pool revenues	171,601	154,253	198,830	-	-	-	-	-
Cs jr high natatorium	4,628	7,409	6,635	-	-	-	-	-
Southwood pool revenues	91,140	88,254	84,192	-	-	-	-	-
Thomas pool revenues	30,787	36,720	31,514	-	-	-	-	-
Swimming	116,651	116,429	105,669	-	-	-	-	-
Tennis program	39,099	30,796	19,954	-	-	-	-	-
Misc sports instruction	6,404	4,886	6,124	-	-	-	-	-
Sports programs	286,683	306,231	313,396	-	208	-	-	-
Tournament Fees	70,796	64,307	204,164	76,814	55,011	75,000	50,000	75,000
Post Burial Fees	-	-	-	-	150	50,000	25,000	40,000
WPC ticket sales (nt)	-	1,367	7,562	4,463	9,969	9,000	4,000	10,000
Reimbursed expenses	7,365	27,575	5,094	25,750	10,619	8,800	1,800	10,000
Senior services programs	285	240	160	-	-	-	-	-
Heritage programs	-	-	4,305	4,594	1,425	5,000	-	4,000
Teen center admissions	-	-	374	-	-	-	-	-
Teen center memberships	1,860	2,410	1,884	-	-	-	-	-
Lincoln center passes	17,583	21,758	15,480	-	-	-	-	-
Other parks revenue (nt)	4,777	7,341	9,085	-	3,901	-	-	-
Wolf Pen Creek	-	-	-	-	14,682	-	15,000	15,450
Misc parks revenue	12,036	18,019	2,160	310	-	4,000	4,000	4,000
Parks and Recreation	\$ 962,628	\$ 1,006,105	\$ 1,143,076	\$ 111,931	\$ 95,965	\$ 151,800	\$ 99,800	\$ 158,450

Revenue for Major Funds

Description	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Budget
Fingerprinting	6,362	7,924	6,822	6,326	5,326	5,722	5,000	5,100
Police reports	10,114	12,673	9,681	13,966	9,363	15,086	10,500	10,710
Records checks	382	320	344	581	448	520	500	510
Arrest fees	110,185	107,323	128,999	120,000	93,763	119,646	85,000	101,700
Escort services	28,316	28,394	28,846	34,755	33,900	31,212	30,000	30,600
False alarms	15,925	11,325	11,025	11,725	12,265	7,803	10,000	10,200
Credit Card Convenience				249	785	153	500	510
Restitution	810	-	28	1,628	2,267	1,457	1,000	1,020
Other	337,143	302,448	305,353	207,961	211,522	131,869	264,000	395,803
Police Department	\$ 509,237	\$ 470,407	\$ 491,098	\$ 397,191	\$ 369,639	\$ 313,468	\$ 406,500	\$ 556,153
EMS transport (ambulance)	198,070	306,946	283,949	218,595	161,711	260,100	150,000	153,000
EMS transport - NRS	602,521	580,492	38,483	2,133	60	1,561	-	-
EMS Transport - Emergicon	-	3,712	1,356,971	1,306,168	1,244,239	1,456,560	1,250,000	1,275,000
EMS Athletic Standbys	500	400	2,800	2,275	13,850	703	15,000	15,300
EMS reports	82	54	39	7	-	10	-	-
Hazard materials response	-	31,011	-	-	-	-	-	-
Auto hood test	1,050	800	550	1,400	1,350	1,509	1,350	1,377
Auto fire alarm	4,246	7,890	3,113	8,761	11,200	5,202	5,000	5,100
Day care centers	640	927	850	850	900	832	850	867
Foster homes	300	405	630	540	561	520	550	561
Health care facilities	100	300	600	1,200	1,200	1,248	1,200	1,224
Nursing homes	550	300	150	150	300	157	300	306
Fire sprinkler/standpipe	8,262	11,585	4,236	14,400	12,775	8,323	12,500	12,750
Fuel line leak	100	-	600	7,000	2,600	1,248	1,200	1,224
Administration fee	960	720	360	480	2,040	260	1,000	1,020
Mowing charges	2,036	1,703	535	5,316	4,155	5,202	3,500	3,570
Restitution	388	202,121	5,222	36,770	93,358	6,242	4,600	4,692
Fire Reports	-	-	44	-	-	-	-	-
Other	885	-	-	-	-	48,400	-	-
Fire Department	\$ 820,690	\$ 1,149,366	\$ 1,699,132	\$ 1,606,045	\$ 1,550,299	\$ 1,798,077	\$ 1,447,050	\$ 1,475,991
Accident Fees	-	(5)	(5)	-	-	-	-	-
General admin fees	44,875	46,510	65,200	54,248	52,596	54,101	52,500	53,550
Notary Fees	-	-	-	342	24	128	200	204
Expungement Fee	-	-	-	30	240	31	200	204
Court dismissal fees	12,410	17,680	26,100	22,330	21,200	20,808	20,000	20,400
Time pmt fee/unreserved	34,158	29,491	32,270	31,573	30,043	31,212	30,000	30,600
City omni	22,989	22,994	23,663	20,907	18,525	19,768	18,500	18,870
Warrant service fees	146,367	131,625	146,372	136,229	112,761	124,848	115,000	117,300
FTA Warrant service fees	-	-	-	1,478	778	1,224	750	765
General admin fees	1,278	1,210	1,320	1,455	1,027	1,353	1,000	1,020
Credit Card Convenience	-	-	-	15,022	20,753	8,160	50,000	51,000
Judicial/Courts	\$ 262,077	\$ 249,505	\$ 294,921	\$ 283,614	\$ 257,947	\$ 261,631	\$ 288,150	\$ 293,913
Lot mowing	-	-	-	-	-	-	-	-
Miscellaneous charges	19,773	17,576	12,945	11,160	6,696	9,364	7,500	7,650
Filing fees	135,856	78,973	199,966	295,441	244,493	301,716	280,000	285,600
Zoning letters	1,198	640	1,200	(19)	-	-	-	-
Misc planning charges	6,097	3,985	2,235	3,066	2,329	2,861	2,500	2,550
O & G pipeline admin fees	42,312	5,725	9,202	8,600	8,300	8,772	8,300	8,466
Maps/plans/ordinances	330	279	244	72	126	20	125	128
Misc engineering charges	1,679	6,747	1,757	-	-	-	-	-
Miscellaneous	-	-	-	501	-	510	500	510
Development Services	\$ 207,245	\$ 113,925	\$ 227,549	\$ 318,821	\$ 261,944	\$ 323,243	\$ 298,925	\$ 304,904
Certificate searches	30,599	34,245	34,957	33,554	32,139	31,212	32,000	32,640
Xerox/repro charges	520	1,712	2,217	749	97	936	250	255
Postage/Certificate Mail	-	-	109	287	328	210	300	306
Notary Fees	-	-	-	45	46	52	50	51
CSO Miscellaneous	-	-	-	172	330	156	300	306
General Government	\$ 31,119	\$ 35,957	\$ 37,283	\$ 34,807	\$ 32,940	\$ 32,566	\$ 32,900	\$ 33,558
Charges for Services	\$ 1,830,368	\$ 2,019,160	\$ 2,749,983	\$ 2,640,478	\$ 2,472,769	\$ 2,728,985	\$ 2,473,525	\$ 2,664,519
Child safety seat	44,626	30,600	41,778	38,729	42,464	41,616	42,000	42,840
Child Safety Fund	-	-	-	13,495	25,090	6,120	25,000	25,500
City parking fines	316	1,194	3,364	680	99	780	100	102
Civil parking fines	4,612	3,267	2,073	1,455	1,680	1,248	1,000	1,020
Traffic fines	41,243	35,676	44,672	40,611	40,215	38,495	40,000	40,800
Other mun court fines	3,322,030	3,204,096	3,353,090	3,378,615	3,112,012	3,381,300	2,770,000	3,050,000
Bond Forfeits	-	-	-	860	2,024	-	1,500	1,530
Misc fines and penalties	-	-	175	-	146,807	102,000	100,000	102,000
Fines and Forfeits	\$ 3,412,827	\$ 3,274,833	\$ 3,445,152	\$ 3,474,445	\$ 3,370,391	\$ 3,571,560	\$ 2,979,600	\$ 3,263,792

Revenue for Major Funds

Description	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Budget
Interest on investments	458,641	208,072	98,191	86,462	75,071	66,510	75,000	76,500
Realized gain/loss	25,269	74	696	1,186	-	1,176	-	-
Net Inc/Dec in FMV	10,939	-	(43,798)	-	-	-	-	-
Other	753	-	-	-	-	-	-	-
Investment Income	\$ 495,602	\$ 208,146	\$ 55,089	\$ 87,648	\$ 75,071	\$ 67,686	\$ 75,000	\$ 76,500
Capital imprvmnts assmnts	914	-	-	-	-	-	-	-
Ballfield rentals	29,153	35,480	38,255	55,075	59,268	50,000	75,000	60,000
Lincoln rentals	16,382	14,572	16,783	-	-	-	-	-
Park pavilion rentals	27,703	32,558	35,500	36,525	40,065	28,000	35,000	40,000
Teen center rentals	725	350	2,765	-	-	-	-	-
Mineral royalty interests	1,836	513	-	1,801	3,081	1,836	2,500	2,550
Conf ctr rent (taxable)	10,691	5,228	4,225	-	-	-	-	-
Conf Ctr rent (nontaxable)	132,539	134,590	151,209	-	-	-	-	-
WPC amphitheatre	5,096	16,320	10,346	13,717	11,002	6,000	10,000	12,000
Equip rental (nontaxable)	-	-	-	-	955	1,000	1,000	1,020
Misc rents and royalties	54,880	53,049	53,392	52,749	68,473	46,818	60,000	61,200
Police	5,001	4,841	3,326	1,975	6,468	281	5,000	5,100
Fire	2,000	70	-	5,000	-	5,100	5,100	5,202
Parks and recreation	1,545	1,254	540	11,520	500	-	500	510
Library	16,500	16,500	11,500	15,500	13,200	13,200	4,200	4,284
Miscellaneous	-	60	-	-	-	28,900	-	-
Damage reimbursement	426	-	-	-	4,287	-	-	-
Fire	23,789	24,424	103,396	14,600	15,332	15,300	30,000	30,600
Maintenance Reimb	-	-	-	1,014	-	1,122	1,000	1,020
Other reimbursed expenses	-	-	-	14,857	15,742	15,300	15,300	15,606
Other misc revenue	817	6	-	1	-	-	20,000	20,400
Cash over/short	(297)	1,105	(2,511)	3,829	1,490	-	5,000	1,530
Collection service fees	889	615	445	649	356	408	300	306
Municipal court	116,082	105,486	135,494	128,550	450	-	450	459
Sale of abandoned proprty	-	-	-	-	52,757	-	-	-
Sale of scrap	2,455	3,090	7,928	3,454	8,696	2,550	7,500	7,650
Other	32,555	58,722	63,784	44,004	166,175	30,600	85,000	51,000
Other misc rev/taxable	-	-	-	-	-	-	-	-
Other misc rev/nontaxable	7,000	21,429	20,000	23,388	22,867	43,860	25,000	25,500
Community development	8,200	16,624	13,800	10,705	-	-	-	-
Red Light Camera Fund	28,233	-	-	-	-	-	-	-
Utility Billing	-	-	-	33,000	-	-	-	-
Sale of gen fixed assets	13,621	5,606	5,615	8,690	-	-	-	-
Miscellaneous	\$ 538,735	\$ 552,492	\$ 675,792	\$ 480,603	\$ 491,164	\$ 290,275	\$ 387,850	\$ 345,937
Electric	7,641,082	8,244,343	8,909,891	7,309,891	6,809,891	5,809,891	5,809,891	5,809,891
Water	1,107,238	1,109,573	1,408,505	1,295,000	1,333,850	1,374,000	1,374,000	1,415,000
Sewer	1,092,115	1,125,885	1,219,722	1,171,400	1,206,542	1,243,000	1,243,000	1,280,000
Solid Waste collection	463,000	487,000	716,644	702,208	709,987	722,034	722,034	722,034
Utility Transfers to General Fund	\$ 10,303,435	\$ 10,966,801	\$ 12,254,762	\$ 10,478,499	\$ 10,060,270	\$ 9,148,925	\$ 9,148,925	\$ 9,226,925
General Fund Total	\$ 50,182,545	\$ 51,499,500	\$ 55,115,362	\$ 54,234,575	\$ 56,095,531	\$ 55,511,225	\$ 56,111,971	\$ 57,569,303
Recreation Fund Revenues								
Sports	-	-	-	273,410	329,153	326,600	333,100	356,700
Aquatics	-	-	-	510,065	489,075	535,300	495,600	502,900
Concessions	-	-	-	140,005	-	-	-	-
Instruction	-	-	-	141,309	87,015	80,000	80,000	80,000
SW Center/Lincoln Center	-	-	-	75,197	83,271	87,200	87,034	98,150
Conference Center	-	-	-	151,045	111,344	-	-	-
Interest	-	-	-	1,000	-	-	-	-
Grants	-	-	-	9,890	280	-	-	-
Rec Fund Total	\$ -	\$ -	\$ -	\$ 1,301,921	\$ 1,100,138	\$ 1,029,100	\$ 995,734	\$ 1,037,750
Hotel Tax Fund Revenues								
Hotel/motel tax revenue	3,585,512	3,574,649	3,416,685	3,558,042	3,643,454	3,811,000	4,082,419	4,246,000
Penalty and interest	-	-	28	-	433	-	-	-
State Gov't: Parks Projects	-	-	-	249,243	-	-	-	-
Interest on investments	263,489	12,683	24,767	23,147	18,622	23,000	23,000	11,500
Realized gain/loss	13,111	16	206	330	-	-	-	-
Net Inc/Dec in FMV	7,454	-	-	(5,676)	-	-	-	-
Hist pres proj revenue	2,025	-	-	-	250	-	-	-
Hotel Tax Fund Total	\$ 3,871,591	\$ 3,587,348	\$ 3,441,686	\$ 3,825,086	\$ 3,662,759	\$ 3,834,000	\$ 4,105,419	\$ 4,257,500
Debt Service Fund Revenues								
Current taxes	10,917,976	12,001,683	12,064,837	11,864,300	11,391,564	11,591,371	11,591,607	11,941,492
Delinquent taxes	46,365	85,729	73,859	60,597	69,466	58,280	63,762	61,021
Penalty and interest	48,099	51,325	52,917	43,380	39,480	41,720	36,238	38,979
Interest on investments	284,105	111,370	50,259	34,555	24,842	50,000	25,000	25,034
Realized gain/loss	9,344	1,102	250	597	-	-	-	-

Revenue for Major Funds

Description	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Budget
Net Inc/Decr in FMV	3,658	-	-	(4,700)	-	-	-	-
Accrued bond interest	53,637	-	1,317	23,687	-	-	-	-
Proceeds/Long Term Debt	-	-	4,265,000	11,250,000	7,283,494	-	-	-
Premiums on Bonds Sold	-	-	75,183	1,172,234	1,132,812	-	-	-
Wolf Pen Creek TIF Fund *	1,042,475	-	-	-	-	-	-	-
Ngate Parking Garage Fund *	-	(285,548)	-	-	-	-	-	-
Equipment replacement *	379,688	180,350	-	-	-	-	-	-
Convention Center Fund*	-	-	-	-	423,320	-	-	-
Hotel Tax Fund*	-	-	223,615	222,519	2,497,997	-	-	-
Memorial Cemetery Fund*	-	-	-	-	-	-	-	196,058
Other	-	-	30	2,939	1,596	-	-	-
Debt Service Fund Total	\$ 12,785,347	\$ 12,146,011	\$ 16,807,267	\$ 24,670,108	\$ 22,864,571	\$ 11,741,371	\$ 11,716,607	\$ 12,262,584

* Transfers in from other funds

Electric Fund Revenues

Residential/taxable	42,727,931	46,465,656	51,954,211	57,985,006	54,548,781	55,560,390	54,257,925	55,343,084
Commer-industrial/taxable	24,374,504	25,289,099	27,280,846	30,288,034	29,380,212	30,698,640	29,337,654	29,924,407
Comm-ind sales/nontaxable	7,909,696	8,628,692	9,536,882	10,347,903	10,346,560	10,413,770	10,299,083	10,505,065
Security lights	92,328	90,758	98,581	95,397	96,941	97,620	98,000	99,960
Other electric sales	30,830	25,500	28,210	21,315	23,739	26,310	23,000	23,460
Electric property rental	20,783	-	-	-	-	-	-	-
Pole Contact and Use	-	189,926	193,146	(27,823)	168,228	171,590	252,038	170,000
Fort/discounts/penalties	1,296,292	1,386,323	1,440,802	1,613,399	1,539,062	1,530,470	1,400,000	1,530,000
Connect fees	248,215	231,690	220,540	225,086	257,192	228,380	260,000	265,200
Misc operating revenues	72,520	126,060	182,124	192,780	181,606	185,240	195,300	195,000
Interest on investments	451,283	278,399	89,484	41,206	57,624	40,000	75,000	40,000
Realized gain/(loss)	25,152	124	770	655	-	-	-	-
Net Incr/Decr in FMV	14,921	-	-	(18,314)	-	-	-	-
Reimbursed Exp/UG Const	-	-	-	886,953	-	-	-	-
Damage reimbursement	17,953	20,478	5,765	-	7,079	-	7,223	7,500
Other reimbursed expenses	156,125	255,153	26,434	101,421	73,829	18,000	12,000	15,000
Cash over/short	(254)	(357)	(0)	(32)	(169)	-	-	-
Collection service fees	7,988	8,276	9,644	8,795	9,860	9,000	10,000	10,000
Mineral royalty interest	199	43	-	37	40	-	-	-
Sale of scrap	3,404	25,036	41,922	30,633	36,833	30,000	32,000	32,000
Gain on sale of property	-	-	127,440	(15,823)	-	-	-	-
Misc nonoperating revenue	40,892	10,740	7,907	5,401	50,524	20,000	10,000	10,000
General Fund	-	40,000	-	40,000	40,000	40,000	-	-
Other Misc Revenue	55	-	136	784	-	-	-	-
Transfers In: Equipment Replacement	-	164,408	-	-	-	-	-	-
Transfers In: Economic Development Fu	-	-	-	77,386	250,000	-	-	-
Intergovernmental Revenue: Grants	-	18,941	-	-	-	-	-	-
Other Transfers In - Gen'l Gov't Projects	-	-	-	-	763,286	-	-	-
Electric Fund Total	\$ 77,490,817	\$ 83,254,945	\$ 91,244,844	\$ 101,900,199	\$ 97,831,227	\$ 99,069,410	\$ 96,269,223	\$ 98,170,676

Water Fund Revenues

Residential	8,667,800	10,473,028	9,361,705	10,210,875	8,697,441	8,337,650	8,282,547	8,531,024
Commercial	2,593,545	3,408,045	2,950,130	6,632,105	5,993,306	5,370,580	5,694,241	5,865,068
Connect fees	82,490	74,130	71,680	74,035	93,742	80,000	95,000	97,850
Water taps	412,900	242,472	247,140	208,076	271,164	260,000	220,000	226,600
Misc operating revenues	2,610	1,700	2,215	3,265	1,101	-	-	-
Interest on investments	230,729	162,528	73,182	43,358	37,635	40,000	35,000	20,000
Realized gain/(loss)	11,705	86	387	731	-	-	-	-
Net Incr/Decr in FMV	7,414	-	-	(7,624)	-	-	-	-
Damage reimbursement	28,859	-	-	-	-	-	-	-
Subrogation recovered	3,287	27,582	(163)	-	-	-	-	-
Other reimbursed expenses	55,607	13,084	-	15,175	-	-	-	-
Land Rentals/Leases	20,000	28,269	31,269	19,269	7,269	22,000	7,500	7,500
Sale of Scrap	34,795	8,090	28,486	21,353	16,903	20,000	15,000	15,000
Gain on sale of property	-	-	15,763	20,500	-	-	-	-
Misc nonoperating revenue	294	-	10,800	19,180	84,272	-	7,500	-
Other revenue	-	-	49	2,543	-	-	-	-
General Fund	-	40,000	-	40,000	40,000	40,000	-	-
Other Transfers In / Equipment Replacer	-	127,880	-	-	-	-	-	-
Water Fund Total	\$ 12,152,034	\$ 14,606,894	\$ 12,792,643	\$ 17,302,841	\$ 15,242,833	\$ 14,170,230	\$ 14,356,788	\$ 14,763,042

Wastewater Fund Revenues

Residential	8,966,761	9,515,950	9,424,604	10,322,129	10,760,968	11,112,980	11,472,864	11,644,957
Commercial	2,004,960	1,962,868	1,892,613	2,083,072	2,200,734	2,250,336	2,320,408	2,355,214
Sewer taps	197,965	203,055	173,560	142,815	167,645	175,000	170,000	173,000
Misc operating revenues	6,719	7,152	-	25,175	5,998	-	1,260	1,000
Interest on investments	248,558	156,881	64,686	34,963	30,906	35,000	35,000	20,000
Realized gain/(loss)	12,575	80	339	522	-	-	-	-
Net Incr/Decr in FMV	7,554	-	-	(8,067)	-	-	-	-
Capital Improvements	-	-	-	-	60,174	-	-	-
Other reimbursed expenses	-	-	-	100	-	-	1,100	-
Sale of scrap	-	128	1,550	645	-	-	-	-
Gain on sale of property	-	-	23,183	20,100	-	-	-	-
Misc nonoperating revenue	7,711	80	5,818	1,665	96,155	-	-	-
Other revenue	-	-	-	18,563	-	1,000	-	1,000

Revenue for Major Funds

Description	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Year-End Estimate	FY14 Approved Budget
General Fund	-	40,000	-	40,000	40,000	40,000	-	-
Other Transfers In / Equipment Replacer	-	605,314	-	-	-	-	-	-
Wastewater Fund Total	\$ 11,452,803	\$ 12,491,508	\$ 11,586,353	\$ 12,681,682	\$ 13,362,580	\$ 13,614,316	\$ 14,000,632	\$ 14,195,171
Sanitation Fund Revenues								
Residential/taxable	4,312,679	4,549,527	4,671,826	4,702,103	4,807,181	4,901,884	4,947,825	5,046,787
Residential sales/nontax	18,592	20,806	21,469	30,740	31,732	34,752	18,411	18,778
Commercial/taxable	2,010,993	1,961,770	1,858,658	2,009,264	1,953,793	1,967,310	1,937,551	2,257,246
Commercial/nontaxable	314,591	323,801	311,689	335,491	362,998	351,021	418,569	487,634
State surcharge/taxable	2,797	1,667	1,771	1,463	1,096	1,624	1,021	1,030
State surcharge/nontax	3	-	7	13	3	-	-	-
Rolloff rental/taxable	20,534	18,628	17,355	15,631	17,702	17,630	14,200	14,342
Rolloff rental/nontaxable	1,554	1,966	1,275	1,663	1,419	1,472	1,450	1,465
Misc fees for servcs/tax	12,341	17,489	23,448	17,811	22,090	20,605	20,600	20,806
Misc fees for servcs/ntax	999	1,094	1,904	2,068	3,493	3,045	3,000	3,030
Dumpster sales	30	-	-	-	41	-	-	-
Other operating: recycling	86,452	46,462	48,182	17,216	10,465	12,180	11,000	11,110
BVSWMA payment for debt service	-	-	212,352	395,535	388,089	397,710	397,710	400,960
Interest on investments	15,315	59,450	64,052	5,854	3,610	6,060	2,000	2,010
Realized gain/(loss)	846	99	189	87	-	-	-	-
Net Incr/Decr in FMV	349	-	-	-	-	-	-	-
Other reimbursed expenses	85	-	-	-	-	-	-	-
State Grants	-	17,792	-	3,746	9,718	-	982	-
Collection service fees	2,184	2,065	1,472	1,602	2,909	1,000	1,400	1,400
Sale of scrap	-	6,657	-	-	1,439	-	-	-
Gain on Sale of Property	(632)	-	(25,394)	11,850	(58,431)	-	-	-
Misc nonoperating revenue	(27)	3,940	175,000	(40)	-	-	-	-
Other Misc Revenue	-	-	-	-	(12,348)	-	-	-
Sanitation Fund Total	\$ 6,799,685	\$ 7,033,213	\$ 7,385,255	\$ 7,552,097	\$ 7,546,999	\$ 7,716,293	\$ 7,775,719	\$ 8,266,598
Drainage Fund Revenues								
Other reimbursed expenses	6,680	-	-	-	13,473	-	-	-
Residential	1,001,871	1,480,027	1,529,287	1,535,706	1,567,322	1,611,540	1,600,774	1,648,800
Commercial	251,370	313,147	365,976	382,436	384,602	397,860	386,780	398,400
Interest on investments	120,152	58,652	24,372	13,931	13,115	10,000	14,000	7,000
Realized gain/loss	6,025	25	159	223	-	-	-	-
Net Incr/Decr in FMV	2,895	(1,850)	(9,616)	(2,936)	-	-	-	-
Other	648	-	-	-	23	-	-	-
Drainage Fund Total	\$ 1,389,641	\$ 1,850,002	\$ 1,910,178	\$ 1,929,360	\$ 1,978,535	\$ 2,019,400	\$ 2,001,554	\$ 2,054,200
Major Funds Revenue Total	\$ 176,124,462	\$ 186,469,421	\$ 200,283,588	\$ 226,699,790	\$ 318,616,538	\$ 308,803,854	\$ 304,598,604	\$ 311,785,249

ARTICLE V THE BUDGET

Fiscal Year

Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget

Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years

Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record

Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget

Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget

Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget After Public Hearing Amending or Supplementing Budget

Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice,

or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund.

The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.
2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.
3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and
- B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

- 1. **APPROVED BUDGET.** An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.

- a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

- b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
 - c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
 - d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.
2. **ADOPTION.** Upon the presentation of an approved budget document to the Council, the Council shall call and publicize a public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.
 3. **BUDGET AWARD.** The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.
- B. BALANCED BUDGET.** The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.
- C. PLANNING.** The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.
- D. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.
- E. CONTROL.** Operating expense control is addressed in Section IV. of these Policies.
- F. CONTINGENT APPROPRIATION.** Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding \$15,000. Any transfer involving more than such amounts must be expressly approved in advance by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why can't the transfer be made within the division or department?

III. REVENUE MANAGEMENT.

- A. OPTIMUM CHARACTERISTICS.** The City will strive for the following optimum characteristics in its revenue system:
1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the

City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. **CERTAINTY.** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
6. **DIVERSIFICATION AND STABILITY.** A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District. Reappraisal and reassessment shall be done at a minimum of once every three years.

A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. This policy will require that the City Manager justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from voter authorized bonds, or other extraordinary conditions as may arise from time to time.

4. **INVESTMENT INCOME.** Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges

may be classified as “full cost recovery,” “partial cost recovery I,” “partial cost recovery II” and “minimal cost recovery,” based upon City Council policy.

- a. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, sanitation service, landfill, cemetery and licenses and permits.
- b. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults’ sports programs.
- c. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
- d. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

6. ENTERPRISE FUND RATES. The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates will include transfers to and receive credits from other funds as follows:

- a. General and Administrative (G&A) Charges. G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.
- b. Utility Transfer to General Fund. The intent of this transfer is to provide a benefit to the citizens for their ownership of the various utility operations. An in-lieu-of-franchise fee is included as part of the rate computation of the transfer and is consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(1) Electric Fund

Starting in FY12, the City began to reduce the total transfer from the Electric Fund. It is estimated that the reduction in the transfer amount will occur in FY12 and FY13. Starting in FY14, the Utility Transfer to the General Fund will be calculated based on kWh usage at a rate of that would equate to an approximate 6% franchise fee. Currently, this rate is estimated to be \$0.007/kWh. The final total transfer amount will not exceed 6% of total estimated operating revenues.

(2) Water, Wastewater and Sanitation Funds

This transfer will be made in accordance with the following two methods, not to exceed 10% of the total estimated operating revenues for the Water and Wastewater Funds, and 10% for the Sanitation Fund:

(1) *In-Lieu-of-Franchise Fee.* In-lieu-of-franchise fee will be included as part of the rate computation at 6% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(2) *Utility Transfer to the General Fund.* This transfer will be calculated at 8% of total Fund Equity.

7. INTERGOVERNMENTAL REVENUES. Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

8. REVENUE MONITORING. Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

A. APPROPRIATIONS. The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.

C. CENTRAL CONTROL. Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done only by City Council consent with formal briefing and council action.

D. PURCHASING. The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing office, a division of Fiscal Services, is the central authority for all purchasing activity \$3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than \$3,000 may be approved by the applicable department in accordance with the department's internal control procedures.

E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

F. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

G. REPORTING. Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

A. PREPARATION. The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.

B. CONTROL. All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.

C. PROGRAM PLANNING. The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.

D. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

E. REPORTING. Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT. It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.

B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT. It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.

C. PARKING LOTS AND INTERNAL ROADWAYS. It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.

D. TECHNOLOGY. It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. The funding is 10% of the original cost of the equipment and the software. Additionally, funding for integration solutions and upgrades to the mid-range systems is \$90,000 annually.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

E. FLEET REPLACEMENT. The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.

F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES. The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on-going infrastructure maintenance and replacement, the

City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

1. QUALIFICATIONS OF THE AUDITOR. In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

2. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

3. SELECTION OF AUDITOR. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

4. CITY INTERNAL AUDITOR. Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

1. EXTERNAL REPORTING. The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.

2. **INTERNAL REPORTING.** The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

- A. **INVESTMENTS.** The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

- B. **CASH MANAGEMENT.** The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

- C. **FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least \$5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. The Fiscal Services Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

- D. **COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

IX. DEBT MANAGEMENT

- A. **DEBT ISSUANCE.** The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, and for capital equipment.

1. **GENERAL OBLIGATION BONDS (GO's).** GO's will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City, to the extent allowed by law. The term of a bond

issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

2. **REVENUE BONDS (RB's).** RB'S will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.
3. **CERTIFICATES OF OBLIGATION, Contract Obligations, etc. (CO's).** CO's will be used in order to fund capital requirements that are not otherwise covered under either revenue bonds or general obligation bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets when GO's and RB's are not appropriate and when authorized under law. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years, but may extend to twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

B. METHOD OF ISSUANCE AND BIDDING PARAMETERS.

1. **METHOD OF SALE.** The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.
2. **BIDDING PARAMETERS.** The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

C. ANALYSIS OF FINANCING ALTERNATIVES. Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. DISCLOSURE. Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released.

E. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

F. DEBT STRUCTURING. The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

B. OPERATING RESERVES/FUND BALANCES

1. The unobligated fund balance in the General Fund should be at least 15% of the annual budgeted General Fund expenses. This percentage is the equivalent of 55 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.
2. The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 15% of total operating expenses or the equivalent of 55 days. Cash and Investments alone should be equivalent to 30 days of operations.
3. The Hotel Tax Fund fund balance should be at least 15% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.
4. The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.
 - (a) Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund.
 - (b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
 - (c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

C. LIABILITIES AND RECEIVABLES. Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

D. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.
2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below $8\frac{1}{3}\%$ (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES.** Wherever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

- B. DEPARTMENT DIRECTORS' RESPONSIBILITIES.** Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- C. INTERNAL REVIEWS/AUDITS.** The Accounting Division will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

City of College Station
Land Area and Public Safety Statistics
(as of September 2013)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	May, 1992
Date of last charter amendment:	November, 2012
Form of government:	Council-Manager
Elections:	
Number of registered voters in last municipal election:	41,409
Number of votes cast in last municipal election:	24,904
Percentage of registered voters voting in last municipal election:	60.14%
Miles of streets	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	486
Centerline Miles maintained by City	303
Miles of Sanitary Sewer Line:	325 linear miles
Fire Protection	
Number of stations:	6
Number of full-time employees:	140
Police Protection	
Number of full-time employees:	194
Number of patrol units:	35
One jail facility with a capacity of:	17

Area in Square Miles	
Year	Square Miles
1938	2.00
1940	2.51
1950	2.91
1960	6.34
1970	16.00
1980	24.01
1984	28.47
1994	32.55
1995	38.14
1996	40.69
2003	47.22
2004	47.23
2008	49.60
2009	49.60
2010	49.60
2011	50.60
2012*	50.80

*Square miles have not changed since 2012.

City of College Station Population and Demographic Estimates

Census Count	2013 *	99,755
	2012	97,462
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	52.1%
Female	47.9%

Under 5 years	4.4%
5 to 9 years	4.0%
10 to 14 years	4.0%
15 to 19 years	16.5%
20 to 24 years	32.9%
25 to 34 years	14.8%
35 to 44 years	7.9%
45 to 54 years	6.4%
55 to 59 years	2.3%
60 to 64 years	2.3%
65 to 74 years	2.8%
75 to 84 years	1.3%
85 years and older	0.6%
Median Age	22.5

Race

White	68.1%
Black or African American	6.6%
Hispanic or Latino	13.8%
American Indian and Alaska Native	0.1%
Asian	9.6%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	0.2%
Two or more races	1.6%

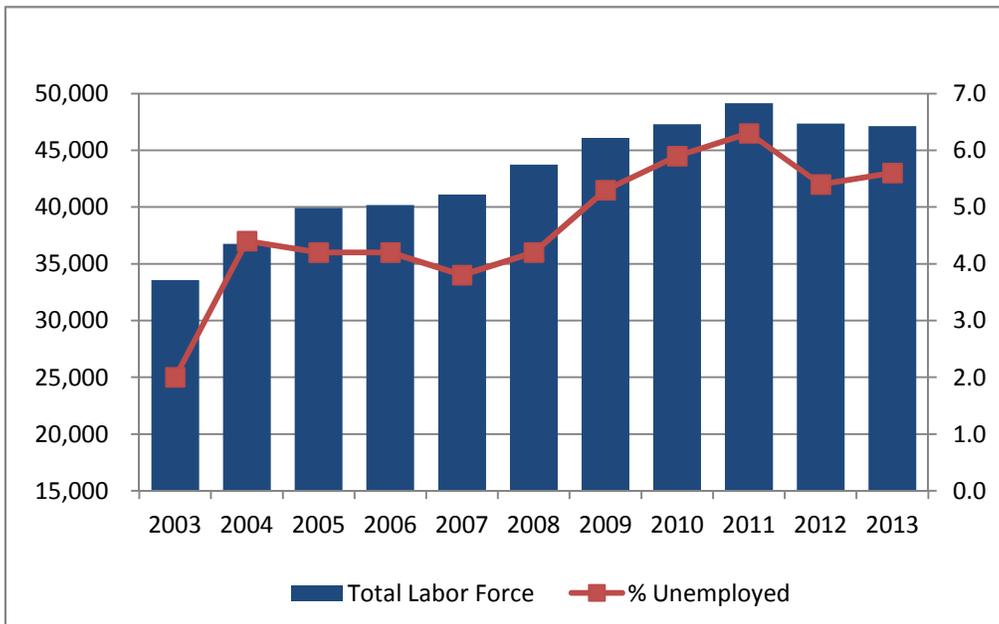
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of September 2013.

Source for Above: Source: U.S. Census Bureau, 2009-2011 American Community Survey

Primary Labor Force for College Station

2002 - 2013
(as of August 2013)

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2003	33,566	32,906	660	2.0
2004	36,745	35,116	1,629	4.4
2005	39,927	38,233	1,694	4.2
2006	40,182	38,490	1,692	4.2
2007	41,099	39,521	1,578	3.8
2008	43,729	41,888	1,841	4.2
2009	46,102	43,648	2,454	5.3
2010	47,301	44,488	2,813	5.9
2011	49,136	46,048	3,088	6.3
2012	47,347	44,792	2,555	5.4
2013*	47,140	44,492	2,648	5.6



Source: Texas Workforce Commission

* 2013 represents labor force and employment through August.

** In 2005, the Bureau of Labor Statistics introduced a new methodology for calculating the unemployment rate. Along with the new calculation method, Robertson and Grimes county were added to the Bryan/College Station MSA.

City of College Station

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	46.4%
Service occupations	16.5%
Sales and office occupations	26.3%
Construction, extraction, maintenance and repair occupations	5.6%
Production, transportation, and material moving occupations	5.2%

Source: U.S. Census Bureau, 2009-2011 American Community Survey 3-year Estimate

Income and Benefits for College Station (in 2010 Inflation-Adjusted Dollars)

Households

Less than \$10,000	24.7%
\$10,000 to \$14,999	7.1%
\$15,000 to \$24,999	11.8%
\$25,000 to \$34,999	8.8%
\$35,000 to \$49,999	10.3%
\$50,000 to \$74,999	11.9%
\$75,000 to \$99,999	8.8%
\$100,000 to \$149,999	8.7%
\$150,000 to \$199,999	3.9%
\$200,000 or more	4.1%
Median household income (dollars)	\$29,906
Mean household income (dollars)	\$55,026

Families

Less than \$10,000	10.3%
\$10,000 to \$14,999	3.4%
\$15,000 to \$24,999	7.8%
\$25,000 to \$34,999	7.7%
\$35,000 to \$49,999	10.6%
\$50,000 to \$74,999	17.0%
\$75,000 to \$99,999	12.6%
\$100,000 to \$149,999	15.4%
\$150,000 to \$199,999	7.4%
\$200,000 or more	7.8%
Median household income (dollars)	\$65,846
Mean household income (dollars)	\$83,908

Non-family Households

Median household income (dollars)	\$15,917
Mean household income (dollars)	\$29,179

Mean travel time to work 17.6 minutes

Source: U.S. Census Bureau, 2009-2011 American Community Survey 3-year Estimate

Texas A&M University Enrollment

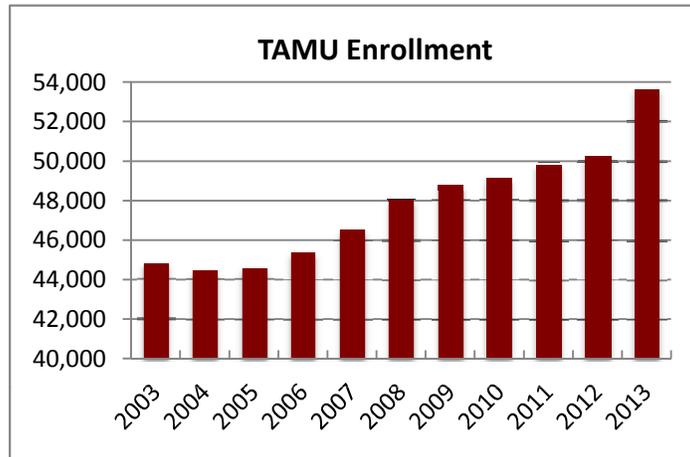
2002 - 2013



Established in 1876, Texas A&M University became the first public higher education institution in Texas. Today, more than 53,672 students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

Research spending at the University recently topped \$600 million per year. With such a unique past, Texas A&M University gives College Station great tradition.

YEAR	UNIVERSITY ENROLLMENT
2003	44,813
2004	44,435
2005	44,578
2006	45,380
2007	46,542
2008	48,036
2009	48,787
2010	49,129
2011	49,861
2012	50,227
2013	53,672



Source: Texas A&M News & Information, TAMU OISP,

City of College Station
Principal Taxpayers
(as of September 2013)

College Station - Top 10 Taxpayers	Type of Business	2012 Assessed Valuation	Percent of Total Assessed Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$57,078,010	0.92%
College Station Hospital LP	Medical	55,074,030	0.88%
SHP-The Callaway House	Apartments	48,001,150	0.77%
SW Meadows Point LP	Apartments	41,401,080	0.66%
Wal-Mart Real Estate Business Trust	Retail	39,708,580	0.64%
BVP 2818 Place LP	Apartments	39,422,730	0.63%
JamesPoint Management	Housing	39,240,330	0.63%
Weinberg, Isreal & David Alkosser	Housing	38,977,930	0.63%
Woodlands of College Station	Apartments	38,632,380	0.62%
CVCS LLC	Retail	37,192,140	0.60%
		\$434,728,360	6.98%

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$57,078,010	0.92%
College Station Hospital LP	Medical	53,961,720	0.87%
Wal-Mart Real Estate Business Trust	Retail	39,432,180	0.63%
HEB;H E Butt Store Prop CO #1	Retail	28,508,370	0.46%
Adam Development Properties LP	Retail	24,634,910	0.40%
		\$203,615,190	3.27%

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Dealer Computer Services Inc	Retail	\$23,732,420	0.38%
AT&T Mobility LLC	Telecommunications	8,138,820	0.13%
Lawson Properties II LLC	Retail	3,072,800	0.05%
O I Corporation	Retail	3,052,010	0.05%
Dallas MTA LP	Telecommunications	2,920,990	0.05%
		\$40,917,040	0.66%

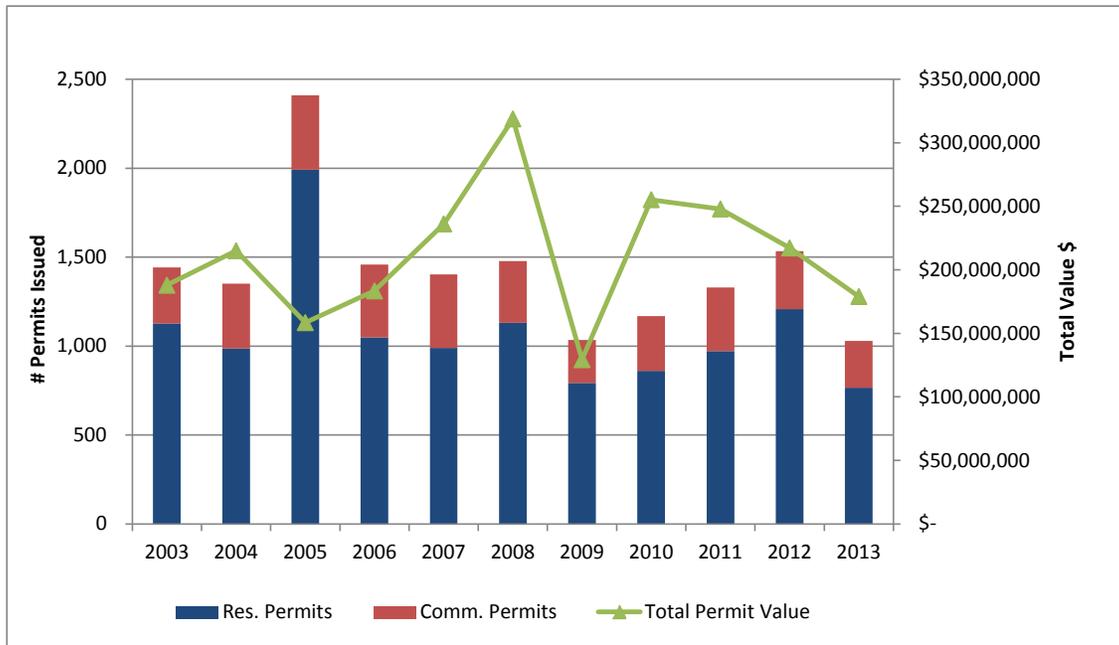
Source: Brazos County Appraisal District

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

City of College Station Construction Permits Last Ten Calendar Years

Year	Residential Construction		Commercial Construction		Total	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2003	1,127	\$ 138,484,780	315	\$ 49,408,634	1,442	\$ 187,893,414
2004	985	\$ 100,504,006	366	\$ 114,543,138	1,351	\$ 215,047,144
2005*	1,991	\$ 127,265,816	419	\$ 31,169,195	2,410	\$ 158,435,011
2006	1,048	\$ 126,249,768	410	\$ 57,162,203	1,458	\$ 183,411,971
2007	990	\$ 161,466,990	413	\$ 74,683,795	1,403	\$ 236,150,785
2008	1,131	\$ 164,494,779	346	\$ 154,313,994	1,477	\$ 318,808,773
2009	792	\$ 82,316,558	243	\$ 46,947,099	1,035	\$ 129,263,657
2010	860	\$ 93,158,066	309	\$ 162,053,510	1,169	\$ 255,211,576
2011	971	\$ 124,132,135	359	\$ 123,779,052	1,330	\$ 247,911,187
2012	1,208	\$ 149,737,218	325	\$ 67,478,910	1,533	\$ 217,216,128
2013**	765	\$ 116,998,623	264	\$ 61,995,855	1,029	\$ 178,994,478

** Reflects January through September 2013



*** NOTE:**

Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels and additions, slabs, roofs, and swimming pools.

Commercial Construction includes: Commercial new construction, slab, remodel, and addition, as well as Hotel/Motel/Inn, demolition, storage/accessory and sign permits.

* Overall in 2005, residential and commercial construction permits are higher than other years due to an increase in roofing permits because of a hailstorm in CS.

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



Park System Inventory 2013



PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER		
ANDERSON	N	8.94	6	D	o	o		●6	●1	●			●1/3		●2	●5							30			
BARRACKS	N	3.88	15	U																						
BEE CREEK	C	43.5	B	D	o		o 1	●4	●3	●			●1/2				o2		o4	●	o		237		Batting Cage	
D.A. "ANDY" ANDERSON ARBORETUM IN BEE CREEK	A		6	D		o 1						● P	●1/3													Arboretum
BILLIE MADELEY	N	5.14	2	D								●														Bonfire Memorial Lights
BRISON	N	9.20	6	D						●			●1/3										10			
BROTHERS POND	N	16.12	5	D		●		●3	●2	●	● FP	●	o 1/2	●	●1/2		F	F								
BRIAN BACHMANN COMMUNITY PARK	C	44.70	B	D	o		o		●2	●					o 2	o2●3		o 6	o 4	●	o		544		Skate Park SWC Center	
CARTER'S CROSSING	N	7.34	4	U																						
CASTLEGATE	N	8.26	13	D		●		●2	●2	●	o 3P		●1/3	●1					o 2							
CASTLEGATE II A	N	1.84	13	U																						
CASTLEGATE II B	N	3.76	13	U																						
CASTLEROCK	N	5.86	10	D		●1		●1	●2				o 1/3			F	F									
CEMETERY, COLLEGE STA.		18.50		D																					State Historic	
CEMETERY, MEMORIAL OF CS		56.50		D																					Aggie Field of Honor	
CONFERENCE CENTER		2.30		D	o																		76			
COVE OF NANTUCKET	N	3.92	12	D									●1/3													
CREEK VIEW	N	14.01	10	U																					School	
CRESCENT POINTE	N	5.00	4	D									●1/3													
CY MILLER	M	2.50	3	D		●		●1		●	●FP		●1/3											o	Police Dept.	
EASTGATE	M	1.80	2	D						●														o		
EDELWEISS	N	12.30	5	D		●			●2	●			●1/2	● 1	F	F	F			●			10			
EDELWEISS GARTENS	N	13.60	10	D		●			o 2	●			o 1/2	● 1												
EMERALD FOREST	N	4.59	8	D				●2	o 1				o 1/3	o 1/2												
GABBARD	N	10.67	6	D		●		●1	●1	●	●FP		o 1/3		F	F	F									
GEORGIE K. FITCH	N	11.30	5	D		●		●2	●1	●		●	o 1/3		o 1		F	F								
HENSEL (TAMU)	C	29.70	B	D	o	●2	o 3	●4	●2	●			●1/3							●			70		TAMU	
JACK & DOROTHY MILLER	N	10.00	5	D		o		●3	●2	●			●1/3	●	● 1										School	
JOHN CROMPTON	N	15.26	7	D	o	o	o 1	●	●1		●P	●	●		● 1								50			
LEMONTREE	N	15.40	6	D	o			●3	●1	●		●	● 3/4	●1/2		o 1							30			
LICK CREEK	RN	515.54	D	D								●	●1.8										60			
LIONS	M	1.50	2	D				●3	o 2						o 1								10			
LONGMIRE	N	4.16	5	D				●2					● 1/3													
LUTHER JONES	M	1.80	6	D						●							● 1									
MERRY OAKS	N	4.60	2	D				●2	●2	●		●	o 1/3	● 1												
NORTHGATE PARK	M	1.59	1	U																						
OAKS	N	7.50	2	D	o		o	●7	●1	●			●1/4	o 1						●					Disc Golf	
PARKWAY	M	1.90	2	D				●1	●2	●													6			
PEBBLE CREEK	N	10.20	11	D		●		●2	●4	●			●1/2	● 1	F	F	F								School	
RAINTREE	N	13.00	4	D		●		●2	●2	●			●1/3		F					●						
REATTA MEADOWS	N	3.00	10	U																						
RICHARD CARTER	N	7.14	2	D						●			●1/3											●	State Historic	
SANDSTONE	N	15.21	8	D		●			●1	●			●1/3	●	● 1	F	F	F					48			
SMITH TRACT	N	11.80	4	U																						

Park System Inventory, Continued

PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER	
SONOMA	N	7.16	10	U																					
SOUTHEAST	C	66.68	C	U																					
SOUTHERN OAKS	N	14.49	10	D		●		●2	●2	●			●1/3		● 1										Disc Golf
SOUTHWEST	N	9.42	6	U																					
STEEPLECHASE	N	9.00	5	D		●		●2	○1	●			○ 1/2		○ 1										Dog Park
STEPHEN C. BEACHY CENTRAL	C	47.20	C	D	○	● 2	○1	●10	○ 1	●	●2FP	●	○ 1	●	● 1	○ 3	○ 4		○ 2	●		297		PARD Office	
SUMMIT CROSSING	N	8.81	4	U																					
THOMAS	C	16.10	C	D	○	○		● 5	● 4	●			○ 3/4	●	● 2	F			○ 2		○	27			
UNIVERSITY	N	10.20	2	D		●1			○ 2	●	P		○ .4									9		Dog Park	
VETERANS ATHLETIC	RA	150.00	C	D	○		○		● 1	●			● 1			○ 9	○ 5						835	○	Veterans Memorial, History Mile
W.A. TARROW (W. Smith)	C	21.26	B	D	○	○	○	● 2	○ 3	●			●1/3	●	○ 2	F	F				SP	319	○	Batting Cage Lincoln Center & State Historic	
WINDWOOD	M	1.37	4	D		●1		● 2	● 2	●															
WOLF PEN CREEK	C	47.17	C	D	○	○		● 1	○ 1	●	P		● 1.9									66	○	Amphitheater, Green Room, Plaza, Disc Golf, & Festival Site	
WOODCREEK	N	6.60	8	D				● 2	○ 1	●		●	● 1/3		●1/2					○					
WOODLAND HILLS	N	14.40	9	D		● 1			○ 3	●			○ 1/4												

QUANTITY	PARK TYPE	TOTAL ACREAGE*
7	Mini	12.46
38	Neighborhood	343.08
8	Community	299.31
1	Arboretum**	17.00
1	Regional Nature	515.54
1	Regional Athletic	150.00
55 Total Parks ~ 1,337.39 Acres		
Developed Parks: 43 Parks		
Undeveloped Parks: 12 Parks		
* The Conference Center and both Cemeteries are not included in acreage totals.		
2	Municipal Cemeteries	75 Acres
1	Conference Center	2.3

KEY	
A - Arboretum	RN - Regional Nature Park
C - Community Park	RA - Regional Athletic Park
D - Developed	SP - Spray/Splash Park
FP - Fishing Pond	State Historic - State Marker on site
F - Open Practice Fields	U - Undeveloped
M - Mini Park	N - Neighborhood Park
P - Pond (Non-fishing)	○ - Lighted Facilities
	● - Unlighted Facilities

PARK ACREAGE PER 1,000 RESIDENTS	
Neighborhood Park Acres per 1,000	3.58
Community Park Acres per 1,000	3.02
Total Acreage per 1,000 Residents	6.61
Based on August 2013 Population Estimate of 99,239 received from the Office of Planning & Development Services.	

* Mini parks are neighborhood parks, and as such, are included in the totals for Neighborhood Parks.

** The Arboretum as part of Bee Creek Park is included in the total acreage for Community Parks.

City of College Station

College Station Utilities Statistics

(as of June 2013)

Utility Funds:

Electric System:

Connected Meters	36,146
Annual System Energy Sales	807,810 MWH
Peak Demand	206 megawatts
Number of Substations	6
Miles of Distribution Lines	450
Overhead	199
Underground	239

Water System:

Water Connections	38,315
Gallons Per Capita Per Day:	152 gal/day
Number of Wells	9
Water Production Capacity	29,000,000
Number of Ground Storage Tanks	2
Total capacity (gallons)	8,000,000
Number of Elevated Storage Tanks	2
Total capacity (gallons)	5,000,000
Miles of Water Lines	412
Average Daily Water Use	12.11 Million Gallons

Sanitation Fund:

Number of Residential Tons Collected	20,485
Number of Commercial Tons Collected	37,751
Recycling Tonnage	1,019
Clean/Green Tonnage	4,723
Landfill size	20 acres at Twin Oaks Landfill

Number of Employees:

Electric	70.5
Water	29
Sewer	49

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2005*
PRINCIPAL - \$5,710,000**

Streets - \$2,997,000; Traffic Signals and Safety System Improvements - \$553,000;
Veteran's Park Phase II Development - \$690,000; Park Facility Upgrades - \$160,000;
Fire Station #3 Relocation - \$1,310,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	230,000	4.00%	4,600	234,600		
8-15-14			0	0	234,600	0

*These bonds were included in the FY13 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2006
PRINCIPAL - \$7,375,000**

Streets - \$1,300,000; Traffic Signals and Safety System Improvements - \$240,000;
Veteran's Park Phase II Development - \$5,735,000; Park Facility Upgrades - \$100,000;

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>ESTIMATED INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	280,000	4.375%	117,366	397,366		
8-15-14			111,241	111,241	508,606	4,895,000
2-15-15	295,000	4.375%	111,241	406,241		
8-15-15			104,788	104,788	511,028	4,600,000
2-15-16	315,000	4.375%	104,788	419,788		
8-15-16			97,897	97,897	517,684	4,285,000
2-15-17	330,000	4.375%	97,897	427,897		
8-15-17			90,678	90,678	518,575	3,955,000
2-15-18	350,000	4.375%	90,678	440,678		
8-15-18			83,022	83,022	523,700	3,605,000
2-15-19	370,000	4.500%	83,022	453,022		
8-15-19			74,697	74,697	527,719	3,235,000
2-15-20	390,000	4.500%	74,697	464,697		
8-15-20			65,922	65,922	530,619	2,845,000
2-15-21	410,000	4.500%	65,922	475,922		
8-15-21			56,697	56,697	532,619	2,435,000
2-15-22	435,000	4.500%	56,697	491,697		
8-15-22			46,909	46,909	538,606	2,000,000
2-15-23	460,000	4.625%	46,909	506,909		
8-15-23			36,272	36,272	543,181	1,540,000
2-15-24	485,000	4.625%	36,272	521,272		
8-15-24			25,056	25,056	546,328	1,055,000
2-15-25	515,000	4.750%	25,056	540,056		
8-15-25			12,825	12,825	552,881	540,000
2-15-26	540,000	4.750%	12,825	552,825	552,825	0
Interest	3,778,792					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 2006 Refunding
PRINCIPAL - \$10,255,000**

Refunding of Series 1996 (GOB & Refunding), 1998 (GOB) and 2000 (GOB & CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	1,505,000	5.000%	147,425	1,652,425		
8-15-14			109,800	109,800	1,762,225	5,070,000
2-15-15	1,580,000	4.250%	109,800	1,689,800		
8-15-15			76,225	76,225	1,766,025	3,490,000
2-15-16	1,285,000	5.000%	76,225	1,361,225		
8-15-16			44,100	44,100	1,405,325	2,205,000
2-15-17	1,340,000	4.000%	44,100	1,384,100		
8-15-17			17,300	17,300	1,401,400	865,000
2-15-18	865,000	4.000%	17,300	882,300		
8-15-18			0	0	882,300	0
Interest	3,412,086					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. Series 2007
PRINCIPAL - \$3,930,000
Streets Projects: \$2,700,000; Parks Projects: \$1,230,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	115,000	5.500%	51,766	166,766		
8-15-14			48,603	48,603	215,369	2,180,000
2-15-15	120,000	5.000%	48,603	168,603		
8-15-15			45,603	45,603	214,206	2,060,000
2-15-16	125,000	4.250%	45,603	170,603		
8-15-16			42,947	42,947	213,550	1,935,000
2-15-17	135,000	4.250%	42,947	177,947		
8-15-17			40,078	40,078	218,025	1,800,000
2-15-18	140,000	4.250%	40,078	180,078		
8-15-18			37,103	37,103	217,181	1,660,000
2-15-19	150,000	4.250%	37,103	187,103		
8-15-19			33,916	33,916	221,019	1,510,000
2-15-20	155,000	4.375%	33,916	188,916		
8-15-20			30,525	30,525	219,441	1,355,000
2-15-21	165,000	4.375%	30,525	195,525		
8-15-21			26,916	26,916	222,441	1,190,000
2-15-22	175,000	4.500%	26,916	201,916		
8-15-22			22,978	22,978	224,894	1,015,000
2-15-23	185,000	4.500%	22,978	207,978		
8-15-23			18,816	18,816	226,794	830,000
2-15-24	190,000	4.500%	18,816	208,816		
8-15-24			14,541	14,541	223,356	640,000
2-15-25	200,000	4.500%	14,541	214,541		
8-15-25			10,041	10,041	224,581	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,554,288					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2008
PRINCIPAL - \$9,455,000**

Streets - \$8,813,000; Traffic Signals and Safety System Improvements - \$602,000;
Park Projects \$40,000;

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	320,000	5.000%	150,784	470,784		
8-15-14			142,784	142,784	613,569	6,680,000
2-15-15	340,000	4.000%	142,784	482,784		
8-15-15			135,984	135,984	618,769	6,340,000
2-15-16	355,000	4.000%	135,984	490,984		
8-15-16			128,884	128,884	619,869	5,985,000
2-15-17	375,000	4.000%	128,884	503,884		
8-15-17			121,384	121,384	625,269	5,610,000
2-15-18	395,000	4.000%	121,384	516,384		
8-15-18			113,484	113,484	629,869	5,215,000
2-15-19	410,000	4.000%	113,484	523,484		
8-15-19			105,284	105,284	628,769	4,805,000
2-15-20	435,000	4.125%	105,284	540,284		
8-15-20			96,313	96,313	636,597	4,370,000
2-15-21	455,000	4.125%	96,313	551,313		
8-15-21			86,928	86,928	638,241	3,915,000
2-15-22	480,000	4.250%	86,928	566,928		
8-15-22			76,728	76,728	643,656	3,435,000
2-15-23	505,000	4.250%	76,728	581,728		
8-15-23			65,997	65,997	647,725	2,930,000
2-15-24	530,000	4.375%	65,997	595,997		
8-15-24			54,403	54,403	650,400	2,400,000
2-15-25	555,000	4.500%	54,403	609,403		
8-15-25			41,916	41,916	651,319	1,845,000
2-15-26	585,000	4.500%	41,916	626,916		
8-15-26			28,753	28,753	655,669	1,260,000
2-15-27	615,000	4.500%	28,753	643,753		
8-15-27			14,916	14,916	658,669	645,000
2-15-28	645,000	4.625%	14,916	659,916	659,916	0
Interest	4,273,914					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009
PRINCIPAL - \$3,335,000**

Streets - \$595,000; Traffic Signals and Safety System Improvements - \$455,000;
Park Projects \$1,535,000; Fire Station #6 - \$750,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	120,000	3.500%	59,579	179,579		
8-15-14			57,479	57,479	237,058	2,785,000
2-15-15	130,000	3.500%	57,479	187,479		
8-15-15			55,204	55,204	242,683	2,655,000
2-15-16	130,000	3.500%	55,204	185,204		
8-15-16			52,929	52,929	238,133	2,525,000
2-15-17	140,000	3.500%	52,929	192,929		
8-15-17			50,479	50,479	243,408	2,385,000
2-15-18	155,000	3.500%	50,479	205,479		
8-15-18			47,766	47,766	253,245	2,230,000
2-15-19	155,000	3.700%	47,766	202,766		
8-15-19			44,899	44,899	247,665	2,075,000
2-15-20	160,000	3.900%	44,899	204,899		
8-15-20			41,779	41,779	246,678	1,915,000
2-15-21	175,000	4.000%	41,779	216,779		
8-15-21			38,279	38,279	255,058	1,740,000
2-15-22	180,000	4.050%	38,279	218,279		
8-15-22			34,634	34,634	252,913	1,560,000
2-15-23	195,000	4.050%	34,634	229,634		
8-15-23			30,685	30,685	260,319	1,365,000
2-15-24	200,000	4.300%	30,685	230,685		
8-15-24			26,385	26,385	257,070	1,165,000
2-15-25	210,000	4.300%	26,385	236,385		
8-15-25			21,870	21,870	258,255	955,000
2-15-26	220,000	4.500%	21,870	241,870		
8-15-26			16,920	16,920	258,790	735,000
2-15-27	225,000	4.500%	16,920	241,920		
8-15-27			11,858	11,858	253,778	510,000
2-15-28	250,000	4.650%	11,858	261,858		
8-18-28			6,045	6,045	267,903	260,000
2-15-29	260,000	4.650%	6,045	266,045	266,045	0
Interest	1,646,531					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009 (Refunding)
PRINCIPAL - \$8,095,000**

Refunding of Series 1998 (GOB), 1999 (GOB), 2000 (GOB) and 2000A (CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	840,000	2.500%	76,625	916,625		
8-15-14			66,125	66,125	982,750	4,030,000
2-15-15	865,000	3.000%	66,125	931,125		
8-15-15			53,150	53,150	984,275	3,165,000
2-15-16	895,000	3.000%	53,150	948,150		
8-15-16			39,725	39,725	987,875	2,270,000
2-15-17	930,000	3.250%	39,725	969,725		
8-15-17			24,613	24,613	994,338	1,340,000
2-15-18	430,000	3.500%	24,613	454,613		
8-15-18			17,088	17,088	471,700	910,000
2-15-19	445,000	3.500%	17,088	462,088		
8-15-19			9,300	9,300	471,388	465,000
2-15-20	465,000	4.000%	9,300	474,300	474,300	0
Interest	1,053,475					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010
PRINCIPAL - \$19,635,000**

Streets - \$12,525,000; Park Projects \$870,000; Fire Station #6 - \$6,240,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	695,000	2.000%	258,003	953,003		
8-15-14			251,053	251,053	1,204,056	16,620,000
2-15-15	725,000	2.000%	251,053	976,053		
8-15-15			243,803	243,803	1,219,856	15,895,000
2-15-16	760,000	2.000%	243,803	1,003,803		
8-15-16			236,203	236,203	1,240,006	15,135,000
2-15-17	795,000	2.000%	236,203	1,031,203		
8-15-17			228,253	228,253	1,259,456	14,340,000
2-15-18	830,000	3.000%	228,253	1,058,253		
8-15-18			215,803	215,803	1,274,056	13,510,000
2-15-19	870,000	3.000%	215,803	1,085,803		
8-15-19			202,753	202,753	1,288,556	12,640,000
2-15-20	910,000	3.000%	202,753	1,112,753		
8-15-20			189,103	189,103	1,301,856	11,730,000
2-15-21	950,000	3.000%	189,103	1,139,103		
8-15-21			174,853	174,853	1,313,956	10,780,000
2-15-22	995,000	3.000%	174,853	1,169,853		
8-15-22			159,928	159,928	1,329,781	9,785,000
2-15-23	1,040,000	3.000%	159,928	1,199,928		
8-15-23			144,328	144,328	1,344,256	8,745,000
2-15-24	1,090,000	3.000%	144,328	1,234,328		
8-15-24			127,978	127,978	1,362,306	7,655,000
2-15-25	1,135,000	3.125%	127,978	1,262,978		
8-15-25			110,244	110,244	1,373,222	6,520,000
2-15-26	1,190,000	3.250%	110,244	1,300,244		
8-15-26			90,906	90,906	1,391,150	5,330,000
2-15-27	1,245,000	3.250%	90,906	1,335,906		
8-15-27			70,675	70,675	1,406,581	4,085,000
2-15-28	1,300,000	3.375%	70,675	1,370,675		
8-18-28			48,738	48,738	1,419,413	2,785,000
2-15-29	1,360,000	3.500%	48,738	1,408,738		
8-15-29			24,938	24,938	1,433,675	1,425,000
2-15-30	1,425,000	3.500%	24,938	1,449,938	1,449,938	0
Interest	6,848,276					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - \$37,150,000**

Refunding of Series 2000 (URB), 2001 (GOB, CO & URB) and 2002 (GOB, CO & URB)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	3,410,000	4.000%	686,500	4,096,500		
8-15-14			618,300	618,300	4,714,800	28,010,000
2-15-15	3,575,000	4.000%	618,300	4,193,300		
8-15-15			546,800	546,800	4,740,100	24,435,000
2-15-16	3,750,000	5.000%	546,800	4,296,800		
8-15-16			453,050	453,050	4,749,850	20,685,000
2-15-17	3,965,000	5.000%	453,050	4,418,050		
8-15-17			353,925	353,925	4,771,975	16,720,000
2-15-18	3,905,000	5.000%	353,925	4,258,925		
8-15-18			256,300	256,300	4,515,225	12,815,000
2-15-19	4,115,000	4.000%	256,300	4,371,300		
8-15-19			174,000	174,000	4,545,300	8,700,000
2-15-20	4,290,000	4.000%	174,000	4,464,000		
8-15-20			88,200	88,200	4,552,200	4,410,000
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	0
Interest	9,856,613					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2011
PRINCIPAL - \$1,960,000**

Streets/Transportation Projects - \$700,000; Parks and Recreation Projects - \$1,260,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	190,000	1.000%	6,788	196,788		
8-15-14			5,838	5,838	202,625	840,000
2-15-15	195,000	1.000%	5,838	200,838		
8-15-15			4,863	4,863	205,700	645,000
2-15-16	205,000	1.250%	4,863	209,863		
8-15-16			3,581	3,581	213,444	440,000
2-15-17	215,000	1.500%	3,581	218,581		
8-15-17			1,969	1,969	220,550	225,000
2-15-18	225,000	1.750%	1,969	226,969		
8-15-18			0	0	226,969	0
Interest	75,193					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - \$4,435,000**

Streets - \$4,260,000; Park Projects \$175,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	120,000	3.000%	61,141	181,141		
8-15-14			59,341	59,341	240,481	3,405,000
2-15-15	125,000	3.000%	59,341	184,341		
8-15-15			57,466	57,466	241,806	3,280,000
2-15-16	130,000	3.000%	57,466	187,466		
8-15-16			55,516	55,516	242,981	3,150,000
2-15-17	135,000	4.000%	55,516	190,516		
8-15-17			52,816	52,816	243,331	3,015,000
2-15-18	140,000	4.000%	52,816	192,816		
8-15-18			50,016	50,016	242,831	2,875,000
2-15-19	145,000	5.000%	50,016	195,016		
8-15-19			46,391	46,391	241,406	2,730,000
2-15-20	150,000	5.000%	46,391	196,391		
8-15-20			42,641	42,641	239,031	2,580,000
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,420,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,255,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	2,085,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,905,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,720,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,525,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,320,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	1,110,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	895,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	670,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	440,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	200,000
Interest	1,423,938					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012 Refunding
PRINCIPAL - \$16,850,000**

Refunding of Series 2003 (GOB & URB Refunding), 2004 (GOB and Refunding), 2003A (CO & URB) and 2004 (CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	2,155,000	3.000%	338,300	2,493,300		
8-15-14			305,975	305,975	2,799,275	13,885,000
2-15-15	1,195,000	3.000%	305,975	1,500,975		
8-15-15			288,050	288,050	1,789,025	12,690,000
2-15-16	1,230,000	3.000%	288,050	1,518,050		
8-15-16			269,600	269,600	1,787,650	11,460,000
2-15-17	1,285,000	4.000%	269,600	1,554,600		
8-15-17			243,900	243,900	1,798,500	10,175,000
2-15-18	1,335,000	4.000%	243,900	1,578,900		
8-15-18			217,200	217,200	1,796,100	8,840,000
2-15-19	1,410,000	5.000%	217,200	1,627,200		
8-15-19			181,950	181,950	1,809,150	7,430,000
2-15-20	1,485,000	5.000%	181,950	1,666,950		
8-15-20			144,825	144,825	1,811,775	5,945,000
2-15-21	1,565,000	5.000%	144,825	1,709,825		
8-15-21			105,700	105,700	1,815,525	4,380,000
2-15-22	1,645,000	*	105,700	1,750,700		
8-15-22			68,375	68,375	1,819,075	2,735,000
2-15-23	1,735,000	5.000%	68,375	1,803,375		
8-15-23			25,000	25,000	1,828,375	1,000,000
2-15-24	1,000,000	5.000%	25,000	1,025,000		
8-15-24				0	1,025,000	0
Interest	4,855,012					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - \$9,020,000***

Streets Capital Projects - \$6,525,000 and Parks Capital Projects - \$2,725,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$9,020,000 in bonds.

Total debt proceeds received were \$9,250,000. A premium of \$230,000 was paid to the City.

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,020,000
2-15-14	1,275,000	2.000%	172,652	1,447,652		
8-15-14			164,834	164,834	1,612,486	7,745,000
2-15-15	270,000	3.000%	164,834	434,834		
8-15-15			160,784	160,784	595,619	7,475,000
2-15-16	280,000	3.000%	160,784	440,784		
8-15-16			156,584	156,584	597,369	7,195,000
2-15-17	290,000	4.000%	156,584	446,584		
8-15-17			150,784	150,784	597,369	6,905,000
2-15-18	305,000	4.000%	150,784	455,784		
8-15-18			144,684	144,684	600,469	6,600,000
2-15-19	315,000	5.000%	144,684	459,684		
8-15-19			136,809	136,809	596,494	6,285,000
2-15-20	335,000	5.000%	136,809	471,809		
8-15-20			128,434	128,434	600,244	5,950,000
2-15-21	345,000	*	128,434	473,434		
8-15-21			123,259	123,259	596,694	5,605,000
2-15-22	360,000	5.000%	123,259	483,259		
8-15-22			114,259	114,259	597,519	5,245,000
2-15-23	375,000	5.000%	114,259	489,259		
8-15-23			104,884	104,884	594,144	4,870,000
2-15-24	395,000	5.000%	104,884	499,884		
8-15-24			95,009	95,009	594,894	4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	0
Interest	3,941,658					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 Refunding
PRINCIPAL - \$11,740,000**

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						11,740,000
2-15-14	0	0.000%	249,472	249,472		
8-15-14			256,600	256,600	506,072	11,740,000
2-15-15	1,130,000	3.000%	256,600	1,386,600		
8-15-15			239,650	239,650	1,626,250	10,610,000
2-15-16	1,090,000	3.000%	239,650	1,329,650		
8-15-16			223,300	223,300	1,552,950	9,520,000
2-15-17	1,090,000	4.000%	223,300	1,313,300		
8-15-17			201,500	201,500	1,514,800	8,430,000
2-15-18	990,000	4.000%	201,500	1,191,500		
8-15-18			181,700	181,700	1,373,200	7,440,000
2-15-19	880,000	5.000%	181,700	1,061,700		
8-15-19			159,700	159,700	1,221,400	6,560,000
2-15-20	935,000	5.000%	159,700	1,094,700		
8-15-20			136,325	136,325	1,231,025	5,625,000
2-15-21	1,000,000	*	136,325	1,136,325		
8-15-21			115,625	115,625	1,251,950	4,625,000
2-15-22	1,055,000	5.000%	115,625	1,170,625		
8-15-22			89,250	89,250	1,259,875	3,570,000
2-15-23	1,120,000	5.000%	89,250	1,209,250		
8-15-23			61,250	61,250	1,270,500	2,450,000
2-15-24	1,190,000	5.000%	61,250	1,251,250		
8-15-24			31,500	31,500	1,282,750	1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500		
8-15-25				0	1,291,500	0
Interest	3,642,272					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2005***

Principal- \$7,595,000

Street Projects \$1,150,000; Park Projects \$975,000; Northgate Projects \$625,000
Technology Projects \$950,000; Fire Ladder Truck \$850,000; Business Park \$500,000
Wolf Pen Creek Projects \$1,860,000; Cemetery Projects \$600,000; Issuance Costs \$85,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	215,000	4.25%	4,569	219,569		
8-15-14			0	0	219,569	0

*These bonds were included in the FY13 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2006
PRINCIPAL - \$8,325,000**

Street Projects \$6,200,000; Park Projects \$400,000; Wolf Pen Creek Projects \$300,000;
Cemetery Projects \$1,000,000; Police Station Addition/Renovation \$300,000; Issuance Costs \$125,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	390,000	4.375%	123,541	513,541		
8-15-14			115,009	115,009	628,550	5,070,000
2-15-15	410,000	4.375%	115,009	525,009		
8-15-15			106,041	106,041	631,050	4,660,000
2-15-16	435,000	4.375%	106,041	541,041		
8-15-16			96,525	96,525	637,566	4,225,000
2-15-17	325,000	4.375%	96,525	421,525		
8-15-17			89,416	89,416	510,941	3,900,000
2-15-18	345,000	4.375%	89,416	434,416		
8-15-18			81,869	81,869	516,284	3,555,000
2-15-19	365,000	4.500%	81,869	446,869		
8-15-19			73,656	73,656	520,525	3,190,000
2-15-20	385,000	4.500%	73,656	458,656		
8-15-20			64,994	64,994	523,650	2,805,000
2-15-21	405,000	4.500%	64,994	469,994		
8-15-21			55,881	55,881	525,875	2,400,000
2-15-22	430,000	4.500%	55,881	485,881		
8-15-22			46,206	46,206	532,088	1,970,000
2-15-23	450,000	4.625%	46,206	496,206		
8-15-23			35,800	35,800	532,006	1,520,000
2-15-24	480,000	4.625%	35,800	515,800		
8-15-24			24,700	24,700	540,500	1,040,000
2-15-25	505,000	4.750%	24,700	529,700		
8-15-25			12,706	12,706	542,406	535,000
2-15-26	535,000	4.750%	12,706	547,706	547,706	0
Interest	3,967,899					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
C.O. Series 2007
PRINCIPAL - \$3,960,000**

General Government Projects: \$3,466,000; Parks Projects: \$405,000; debt issuance costs: \$89,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	115,000	5.500%	52,097	167,097		
8-15-14			48,934	48,934	216,031	2,195,000
2-15-15	120,000	5.000%	48,934	168,934		
8-15-15			45,934	45,934	214,869	2,075,000
2-15-16	130,000	4.250%	45,934	175,934		
8-15-16			43,172	43,172	219,106	1,945,000
2-15-17	135,000	4.250%	43,172	178,172		
8-15-17			40,303	40,303	218,475	1,810,000
2-15-18	140,000	4.250%	40,303	180,303		
8-15-18			37,328	37,328	217,631	1,670,000
2-15-19	150,000	4.250%	37,328	187,328		
8-15-19			34,141	34,141	221,469	1,520,000
2-15-20	155,000	4.375%	34,141	189,141		
8-15-20			30,750	30,750	219,891	1,365,000
2-15-21	165,000	4.375%	30,750	195,750		
8-15-21			27,141	27,141	222,891	1,200,000
2-15-22	175,000	4.500%	27,141	202,141		
8-15-22			23,203	23,203	225,344	1,025,000
2-15-23	185,000	4.500%	23,203	208,203		
8-15-23			19,041	19,041	227,244	840,000
2-15-24	195,000	4.500%	19,041	214,041		
8-15-24			14,653	14,653	228,694	645,000
2-15-25	205,000	4.500%	14,653	219,653		
8-15-25			10,041	10,041	229,694	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,566,714					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2008
PRINCIPAL - \$26,440,000

Street Projects \$1,800,000; Park Projects \$1,427,000; Cemetery Project \$6,748,000; Municipal Facility Improvements \$250,000; Wireless Infrastructure \$200,000; Electric Projects \$6,700,000; Water Projects \$6,900,000; WW Projects \$2,200,000; Issuance Costs \$215,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	995,000	3.500%	455,641	1,450,641		
8-15-14			438,229	438,229	1,888,870	20,015,000
2-15-15	1,045,000	4.000%	438,229	1,483,229		
8-15-15			417,329	417,329	1,900,558	18,970,000
2-15-16	1,060,000	5.000%	417,329	1,477,329		
8-15-16			390,829	390,829	1,868,158	17,910,000
2-15-17	1,115,000	4.750%	390,829	1,505,829		
8-15-17			364,348	364,348	1,870,176	16,795,000
2-15-18	1,170,000	4.000%	364,348	1,534,348		
8-15-18			340,948	340,948	1,875,295	15,625,000
2-15-19	1,235,000	4.000%	340,948	1,575,948		
8-15-19			316,248	316,248	1,892,195	14,390,000
2-15-20	1,300,000	4.125%	316,248	1,616,248		
8-15-20			289,435	289,435	1,905,683	13,090,000
2-15-21	1,360,000	4.125%	289,435	1,649,435		
8-15-21			261,385	261,385	1,910,820	11,730,000
2-15-22	1,435,000	4.250%	261,385	1,696,385		
8-15-22			230,891	230,891	1,927,276	10,295,000
2-15-23	1,510,000	4.250%	230,891	1,740,891		
8-15-23			198,804	198,804	1,939,695	8,785,000
2-15-24	1,585,000	4.375%	198,804	1,783,804		
8-15-24			164,132	164,132	1,947,936	7,200,000
2-15-25	1,670,000	4.500%	164,132	1,834,132		
8-15-25			126,557	126,557	1,960,689	5,530,000
2-15-26	1,750,000	4.500%	126,557	1,876,557		
8-15-26			87,182	87,182	1,963,739	3,780,000
2-15-27	1,845,000	4.600%	87,182	1,932,182		
8-15-27			44,747	44,747	1,976,929	1,935,000
2-15-28	1,935,000	4.625%	44,747	1,979,747	1,979,747	0
Interest	12,741,094					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009
PRINCIPAL - \$29,010,000**

Cemetery Project - \$540,000; Technology Projects - \$2,710,000; Convention Center - \$915,000*;
Landfill - \$5,120,000; Electric Projects - \$12,095,000; Water Projects - \$7,500,000; Debt Issuance Cost - \$150,000

*\$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the prinicipal
outstanding to \$600,000 (payments of \$315,000 made prior to defesance). The \$600,000 Convention Center
debt balance was transferred to the Electric Fund in FY13 in lieu of additional debt issuance in that fund.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	1,275,000	3.000%	458,042	1,733,042		
8-15-14			438,917	438,917	2,171,959	21,515,000
2-15-15	1,350,000	3.000%	438,917	1,788,917		
8-15-15			418,667	418,667	2,207,584	20,165,000
2-15-16	1,420,000	3.000%	418,667	1,838,667		
8-15-16			397,367	397,367	2,236,034	18,745,000
2-15-17	1,050,000	3.500%	397,367	1,447,367		
8-15-17			378,992	378,992	1,826,359	17,695,000
2-15-18	1,105,000	3.500%	378,992	1,483,992		
8-15-18			359,654	359,654	1,843,646	16,590,000
2-15-19	1,165,000	3.750%	359,654	1,524,654		
8-15-19			337,811	337,811	1,862,465	15,425,000
2-15-20	1,220,000	4.000%	337,811	1,557,811		
8-15-20			313,411	313,411	1,871,221	14,205,000
2-15-21	1,285,000	4.000%	313,411	1,598,411		
8-15-21			287,711	287,711	1,886,121	12,920,000
2-15-22	1,345,000	4.000%	287,711	1,632,711		
8-15-22			260,811	260,811	1,893,521	11,575,000
2-15-23	1,415,000	4.125%	260,811	1,675,811		
8-15-23			231,626	231,626	1,907,437	10,160,000
2-15-24	1,485,000	4.250%	231,626	1,716,626		
8-15-24			200,070	200,070	1,916,696	8,675,000
2-15-25	1,570,000	5.000%	200,070	1,770,070		
8-15-25			160,820	160,820	1,930,890	7,105,000
2-15-26	1,645,000	4.500%	160,820	1,805,820		
8-15-26			123,808	123,808	1,929,628	5,460,000
2-15-27	1,730,000	4.500%	123,808	1,853,808		
8-15-27			84,883	84,883	1,938,690	3,730,000
2-15-28	1,815,000	4.500%	84,883	1,899,883		
8-15-28			44,045	44,045	1,943,928	1,915,000
2-15-29	1,915,000	4.600%	44,045	1,959,045	1,959,045	0
Interest	10,439,466					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2010
PRINCIPAL - \$3,900,000**

Arts Council of Brazos Valley Building - \$520,000; Electric Projects - \$2,530,000;
Information Technology Projects - \$410,000; Wastewater Projects - \$300,000; Debt Issuance Cost - \$140,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	175,000	2.000%	41,472	216,472		
8-15-14			39,722	39,722	256,194	2,695,000
2-15-15	180,000	2.250%	39,722	219,722		
8-15-15			37,697	37,697	257,419	2,515,000
2-15-16	190,000	2.250%	37,697	227,697		
8-15-16			35,559	35,559	263,256	2,325,000
2-15-17	205,000	2.500%	35,559	240,559		
8-15-17			32,997	32,997	273,556	2,120,000
2-15-18	125,000	2.500%	32,997	157,997		
8-15-18			31,434	31,434	189,431	1,995,000
2-15-19	130,000	2.500%	31,434	161,434		
8-15-19			29,809	29,809	191,244	1,865,000
2-15-20	135,000	2.500%	29,809	164,809		
8-15-20			28,122	28,122	192,931	1,730,000
2-15-21	140,000	3.000%	28,122	168,122		
8-15-21			26,022	26,022	194,144	1,590,000
2-15-22	145,000	3.000%	26,022	171,022		
8-15-22			23,847	23,847	194,869	1,445,000
2-15-23	155,000	3.000%	23,847	178,847		
8-15-23			21,522	21,522	200,369	1,290,000
2-15-24	160,000	3.000%	21,522	181,522		
8-15-24			19,122	19,122	200,644	1,130,000
2-15-25	170,000	3.125%	19,122	189,122		
8-15-25			16,466	16,466	205,588	960,000
2-15-26	175,000	3.250%	16,466	191,466		
8-15-26			13,622	13,622	205,088	785,000
2-15-27	185,000	3.375%	13,622	198,622		
8-15-27			10,500	10,500	209,122	600,000
2-15-28	190,000	3.500%	10,500	200,500		
8-15-28			7,175	7,175	207,675	410,000
2-15-29	200,000	3.500%	7,175	207,175		
8-15-29			3,675	3,675	210,850	210,000
2-15-30	210,000	3.500%	3,675	213,675	213,675	0
Interest	1,054,355					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2011
PRINCIPAL - \$7,935,000**

Electric Projects - \$4,790,000; Wastewater Projects - \$3,130,000; Gen'l Gov't Debt Issuance Costs - \$15,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	275,000	2.000%	102,366	377,366		
8-15-14			99,616	99,616	476,983	7,100,000
2-15-15	280,000	2.000%	99,616	379,616		
8-15-15			96,816	96,816	476,433	6,820,000
2-15-16	300,000	2.000%	96,816	396,816		
8-15-16			93,816	93,816	490,633	6,520,000
2-15-17	315,000	2.000%	93,816	408,816		
8-15-17			90,666	90,666	499,483	6,205,000
2-15-18	325,000	2.000%	90,666	415,666		
8-15-18			87,416	87,416	503,083	5,880,000
2-15-19	340,000	2.250%	87,416	427,416		
8-15-19			83,591	83,591	511,008	5,540,000
2-15-20	355,000	2.250%	83,591	438,591		
8-15-20			79,598	79,598	518,189	5,185,000
2-15-21	370,000	2.200%	79,598	449,598		
8-15-21			75,528	75,528	525,125	4,815,000
2-15-22	390,000	2.400%	75,528	465,528		
8-15-22			70,848	70,848	536,375	4,425,000
2-15-23	405,000	2.600%	70,848	475,848		
8-15-23			65,583	65,583	541,430	4,020,000
2-15-24	430,000	2.800%	65,583	495,583		
8-15-24			59,563	59,563	555,145	3,590,000
2-15-25	445,000	3.000%	59,563	504,563		
8-15-25			52,888	52,888	557,450	3,145,000
2-15-26	465,000	3.100%	52,888	517,888		
8-15-26			45,680	45,680	563,568	2,680,000
2-15-27	490,000	3.200%	45,680	535,680		
8-15-27			37,840	37,840	573,520	2,190,000
2-15-28	510,000	3.300%	37,840	547,840		
8-15-28			29,425	29,425	577,265	1,680,000
2-15-29	535,000	3.400%	29,425	564,425		
8-15-29			20,330	20,330	584,755	1,145,000
2-15-30	560,000	3.500%	20,330	580,330		
8-15-30			10,530	10,530	590,860	585,000
2-15-31	585,000	3.600%	10,530	595,530	595,530	0
Interest	2,509,214					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - \$16,415,000***

Electric Projects - \$8,000,000; Water Projects - \$3,000,000; Wastewater Projects - \$6,000,000; Debt Issuance Costs - \$215,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$16.415 million in bonds.

Total Debt proceeds received = \$17.215 million. Premium of \$800,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	610,000	2.000%	279,856	889,856		
8-15-14			273,756	273,756	1,163,613	15,315,000
2-15-15	625,000	5.000%	273,756	898,756		
8-15-15			258,131	258,131	1,156,888	14,690,000
2-15-16	655,000	3.000%	258,131	913,131		
8-15-16			248,306	248,306	1,161,438	14,035,000
2-15-17	680,000	3.000%	248,306	928,306		
8-15-17			238,106	238,106	1,166,413	13,355,000
2-15-18	700,000	3.000%	238,106	938,106		
8-15-18			227,606	227,606	1,165,713	12,655,000
2-15-19	725,000	3.000%	227,606	952,606		
8-15-19			216,731	216,731	1,169,338	11,930,000
2-15-20	740,000	3.000%	216,731	956,731		
8-15-20			205,631	205,631	1,162,363	11,190,000
2-15-21	765,000	4.000%	205,631	970,631		
8-15-21			190,331	190,331	1,160,963	10,425,000
2-15-22	795,000	4.000%	190,331	985,331		
8-15-22			174,431	174,431	1,159,763	9,630,000
2-15-23	830,000	4.000%	174,431	1,004,431		
8-15-23			157,831	157,831	1,162,263	8,800,000
2-15-24	860,000	3.000%	157,831	1,017,831		
8-15-24			144,931	144,931	1,162,763	7,940,000
2-15-25	885,000	3.000%	144,931	1,029,931		
8-15-25			131,656	131,656	1,161,588	7,055,000
2-15-26	910,000	3.000%	131,656	1,041,656		
8-15-26			118,006	118,006	1,159,663	6,145,000
2-15-27	935,000	3.125%	118,006	1,053,006		
8-15-27			103,397	103,397	1,156,403	5,210,000
2-15-28	965,000	3.125%	103,397	1,068,397		
8-15-28			88,319	88,319	1,156,716	4,245,000
2-15-29	1,000,000	3.250%	88,319	1,088,319		
8-15-29			72,069	72,069	1,160,388	3,245,000
2-15-30	1,035,000	3.250%	72,069	1,107,069		
8-15-30			55,250	55,250	1,162,319	2,210,000
2-15-31	1,075,000	5.000%	55,250	1,130,250		
8-15-31			28,375	28,375	1,158,625	1,135,000
2-15-32	1,135,000	5.000%	28,375	1,163,375	1,163,375	0
Interest	6,817,775					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - \$10,230,000***

Electric Projects - \$8,250,000 and Wastewater Projects - \$2,000,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$10,230,000 in bonds.

Total debt proceeds received were \$10,250,000. A premium of \$20,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						10,230,000
2-15-14	365,000	2.000%	187,490	552,490		
8-15-14			189,197	189,197	741,687	9,865,000
2-15-15	365,000	2.000%	189,197	554,197		
8-15-15			185,547	185,547	739,744	9,500,000
2-15-16	380,000	2.000%	185,547	565,547		
8-15-16			181,747	181,747	747,294	9,120,000
2-15-17	385,000	3.000%	181,747	566,747		
8-15-17			175,972	175,972	742,719	8,735,000
2-15-18	400,000	4.000%	175,972	575,972		
8-15-18			167,972	167,972	743,944	8,335,000
2-15-19	415,000	5.000%	167,972	582,972		
8-15-19			157,597	157,597	740,569	7,920,000
2-15-20	435,000	4.000%	157,597	592,597		
8-15-20			148,897	148,897	741,494	7,485,000
2-15-21	455,000	3.000%	148,897	603,897		
8-15-21			142,072	142,072	745,969	7,030,000
2-15-22	470,000	4.000%	142,072	612,072		
8-15-22			132,672	132,672	744,744	6,560,000
2-15-23	490,000	4.000%	132,672	622,672		
8-15-23			122,872	122,872	745,544	6,070,000
2-15-24	510,000	3.250%	122,872	632,872		
8-15-24			114,584	114,584	747,456	5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	0
Interest						
	4,638,159					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2005*
PRINCIPAL - \$8,035,000**

Electric Projects 3,350,000; Water Projects \$4,600,000, Issuance Costs \$85,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	355,000	5.00%	8,875	363,875		
8-15-14			0	0	363,875	0

*These bonds were included in the FY13 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. REFUNDING SERIES 2005 A*
PRINCIPAL - \$12,995,000**

Electric Projects \$3,196,770; Water Projects \$4,459,884; Wastewater Projects \$5,338,346

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	1,680,000	5.00%	161,156	1,841,156		
8-15-14			119,156	119,156	1,960,313	4,840,000
2-15-15	1,405,000	5.25%	119,156	1,524,156		
8-15-15			82,275	82,275	1,606,431	3,435,000
2-15-16	1,465,000	5.00%	82,275	1,547,275		
8-15-16			45,650	45,650	1,592,925	1,970,000
2-15-17	1,290,000	5.00%	45,650	1,335,650		
8-15-17			13,400	13,400	1,349,050	680,000
2-15-18	670,000	4.00%	13,400	683,400		
8-15-18			0	0	683,400	10,000

*A portion of these bonds was included in the FY13 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2006
PRINCIPAL - \$16,950,000**

Electric Projects \$7,850,000; Water Projects \$6,000,000;
Wastewater Projects \$3,000,000; debt issuance costs \$100,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-14	705,000	4.375%	295,038	1,000,038		
8-15-14			279,616	279,616	1,279,653	12,280,000
2-15-15	745,000	4.375%	279,616	1,024,616		
8-15-15			263,319	263,319	1,287,934	11,535,000
2-15-16	785,000	4.375%	263,319	1,048,319		
8-15-16			246,147	246,147	1,294,466	10,750,000
2-15-17	830,000	4.375%	246,147	1,076,147		
8-15-17			227,991	227,991	1,304,138	9,920,000
2-15-18	875,000	4.500%	227,991	1,102,991		
8-15-18			208,303	208,303	1,311,294	9,045,000
2-15-19	925,000	4.500%	208,303	1,133,303		
8-15-19			187,491	187,491	1,320,794	8,120,000
2-15-20	975,000	4.500%	187,491	1,162,491		
8-15-20			165,553	165,553	1,328,044	7,145,000
2-15-21	1,035,000	4.500%	165,553	1,200,553		
8-15-21			142,266	142,266	1,342,819	6,110,000
2-15-22	1,090,000	4.500%	142,266	1,232,266		
8-15-22			117,741	117,741	1,350,006	5,020,000
2-15-23	1,155,000	4.625%	117,741	1,272,741		
8-15-23			91,031	91,031	1,363,772	3,865,000
2-15-24	1,220,000	4.625%	91,031	1,311,031		
8-15-24			62,819	62,819	1,373,850	2,645,000
2-15-25	1,285,000	4.750%	62,819	1,347,819		
8-15-25			32,300	32,300	1,380,119	1,360,000
2-15-26	1,360,000	4.750%	32,300	1,392,300	1,392,300	0
Total Interest:	9,437,445					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2007
PRINCIPAL - \$18,665,000**

Water Projects \$10,750,000; Electric \$2,500,000; WW \$5,300,000; issuance costs: \$115,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	740,000	5.75%	336,845	1,076,845		
8-15-14			315,570	315,570	1,392,415	14,175,000
2-15-15	780,000	5.75%	315,570	1,095,570		
8-15-15			293,145	293,145	1,388,715	13,395,000
2-15-16	825,000	4.00%	293,145	1,118,145		
8-15-16			276,645	276,645	1,394,790	12,570,000
2-15-17	865,000	4.10%	276,645	1,141,645		
8-15-17			258,913	258,913	1,400,558	11,705,000
2-15-18	915,000	4.20%	258,913	1,173,913		
8-15-18			239,698	239,698	1,413,610	10,790,000
2-15-19	965,000	4.30%	239,698	1,204,698		
8-15-19			218,950	218,950	1,423,648	9,825,000
2-15-20	1,015,000	4.30%	218,950	1,233,950		
8-15-20			197,128	197,128	1,431,078	8,810,000
2-15-21	1,070,000	4.40%	197,128	1,267,128		
8-15-21			173,588	173,588	1,440,715	7,740,000
2-15-22	1,125,000	4.40%	173,588	1,298,588		
8-15-22			148,838	148,838	1,447,425	6,615,000
2-15-23	1,190,000	4.50%	148,838	1,338,838		
8-15-23			122,063	122,063	1,460,900	5,425,000
2-15-24	1,250,000	4.50%	122,063	1,372,063		
8-15-24			93,938	93,938	1,466,000	4,175,000
2-15-25	1,320,000	4.50%	93,938	1,413,938		
8-15-25			64,238	64,238	1,478,175	2,855,000
2-15-26	1,390,000	4.50%	64,238	1,454,238		
8-15-26			32,963	32,963	1,487,200	1,465,000
2-15-27	1,465,000	4.50%	32,963	1,497,963	1,497,963	0
Interest	9,822,342					



CITY OF COLLEGE STATION
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General Fund Transfers and Other (Sources) Uses

The General Fund has several different types of transfers and other sources and uses of funds as reported in the bottom sections of the General Fund Fund Summary. This appendix provides the details within the categories of General & Administrative Transfers, Interfund Transfers, Public Agency Funding, Consulting Services, Capital Projects and Other.

The **General and Administrative (G&A) Transfers** are used to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds. Administrative services within the General Fund include accounting, purchasing, technology, budgeting, legal, human resources, etc. These costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process by an outside consulting firm.

The **Interfund Transfers** section includes both transfers into the General Fund as well as transfers out of the General Fund to other funds. The transfers into the General Fund are primarily to reimburse operating expenses that were incurred during the course of business that may be funded from a different source of revenue. For example, many of the sports tournaments that are run by the Parks and Recreation Department can be funded with Hotel Tax funds if they meet the criteria for the use of hotel taxes. There are two SLAs included for the General Fund Parks and Recreation Department that will be funded from the Hotel Tax Fund. The expenditures for these items will be incurred in the General Fund, so a transfer is included from the Hotel Tax Fund to the General Fund. One of the SLAs is for \$50,000 to cover the costs associated with hosting the Texas Amateur Athletic Federation (TAAF) Games of Texas, and the other SLA in the amount of \$105,000 is to cover the expenditures related to having a tournament crew available for many of the large sporting tournaments that are anticipated in FY14.

The transfers out of the General Fund are primarily to cover expenditures incurred in other funds for purposes such as economic development agreements where separate funds were set up for ease of tracking purposes. Transfers out also include the subsidy transferred to the Recreation Fund to cover the recreation programs that are partially covered by fees collected from the participants. An SLA is included in the approved budget for aquatics equipment and amenities replacement for the Recreation Fund in the amount of \$13,600, which would increase the subsidy transfer from the General Fund.

The **Public Agency Funding** section details the agencies that are funded from the General Fund. These agencies provide services for the citizens of College Station. Each year, the amount of funding received by each agency depends on the request made by the agency, Council direction, and the availability of funds.

The **Consulting Services** section details the consulting firms that represent the various interests that the Council has determined benefit the citizens. An example is the state legislative consulting firm that keeps City staff and Council aware of legislation that may impact the City of College Station.

The **Capital Projects** section details the projects that are funded with cash from the General Fund (instead of issuing debt). Depending on the General Fund balance (after meeting the required reserve) there may be funds available that can be used for one-time purchases – such as capital projects.

The **Other** section covers items that are transferred out of the General Fund for purposes not mentioned above. Included in the FY14 budget is the transfer of restricted Public, Educational and Governmental Access Channel fees out of the General Fund into a new fund to be used solely for the tracking of these fees and allowed expenditures. Historically, these funds were kept as restricted funds in the General Fund.

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

	FY12 Actual	FY13 Revised Budget	FY13 Year End Estimate	FY14 Approved Base Budget	FY14 Approved Budget
GENERAL & ADMINISTRATIVE TRANSFERS					
Electric Fund	\$ (1,245,677)	\$ (1,151,989)	\$ (1,151,989)	\$ (1,216,267)	\$ (1,216,267)
Water Fund	(743,491)	(705,778)	(705,778)	(711,519)	(711,519)
Wastewater Fund	(652,861)	(598,444)	(598,444)	(617,493)	(617,493)
Sanitation Fund	(475,100)	(485,637)	(485,637)	(549,460)	(549,460)
Parking Enterprise Fund	(91,529)	(75,489)	(75,489)	(88,516)	(88,516)
Recreation Fund	(171,059)	(187,569)	(187,569)	(149,339)	(149,339)
Street Projects Fund	(707,335)	(1,064,276)	(1,064,276)	(359,428)	(359,428)
Parks Projects Fund	(43,029)	(40,182)	(40,182)	(32,700)	(32,700)
General Government Projects Fund	(89,118)	(78,246)	(78,246)	(85,287)	(85,287)
Parks Escrow Projects Fund	(26,373)	(24,627)	(24,627)	(20,042)	(20,042)
Electric Projects Fund	(22,100)	(20,914)	(20,914)	(34,386)	(34,386)
Water Projects Fund	(69,294)	(64,937)	(64,937)	(85,454)	(85,454)
Wastewater Projects Fund	(69,294)	(64,937)	(64,937)	(85,454)	(85,454)
Drainage Fund	(315,317)	(275,193)	(275,193)	(303,667)	(303,667)
GENERAL FUND TOTAL	\$ (4,721,577)	\$ (4,838,218)	\$ (4,838,218)	\$ (4,339,012)	\$ (4,339,012)
INTERFUND TRANSFERS					
Trsf in - CD for 2 code enforce	\$ (98,202)	\$ (106,504)	\$ (106,504)	\$ -	\$ -
Trsf in - HOT Fund Tournaments	(140,614)	(264,981)	(264,981)	(238,443)	(238,443)
Trsf in - HOT Fund Sp Events	(73,486)	(75,792)	(75,792)	(75,633)	(75,633)
Trsf in - HOT Fund Tournaments (1X SLA)	-	-	-	-	(105,000)
Trsf in - HOT Fund TAAF Games of Texas (1X SLA)	-	-	-	-	(50,000)
Trsf in - Benefits Fund - Fitlife	(54,320)	(62,375)	(62,375)	(62,375)	(62,375)
Trsf in - Drainage Fund - Streets	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Trsf in - CIP Funds Trsf for PW S&B	-	-	(338,134)	(618,590)	(618,590)
Trsf in - EG Fund for Council A/V (1X)	-	-	-	(49,263)	(49,263)
Trsf out - Econ Dev Fund	150,000	150,000	150,000	150,000	150,000
Trsf out - Econ Dev Fund (1X)	-	150,000	150,000	250,000	250,000
Trsf out - NG Parking	220,633	287,252	287,252	234,070	234,070
Trsf out - Sanitation (street sweeping)	-	-	-	100,000	100,000
Trsf out - Rec Fund Subsidy	2,708,319	2,691,741	2,691,741	2,201,960	2,215,560
INTERFUND TRANSFERS TOTAL	\$ 2,612,330	\$ 2,669,341	\$ 2,331,207	\$ 1,791,726	\$ 1,650,326
PUBLIC AGENCY FUNDING:					
Lions Club (Fireworks)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Brazos Valley Council of Governments	-	1,000	-	-	-
Research Valley Partnership	325,000	375,000	375,000	350,000	350,000
Arts Council of Brazos Valley	106,800	100,000	100,000	75,000	50,000
Health District	326,500	326,500	326,500	326,500	326,500
Appraisal District	240,272	251,857	251,857	260,607	260,607
Animal Shelter	169,513	169,513	169,513	194,939	194,939
PUBLIC AGENCY FUNDING TOTAL	\$ 1,178,085	\$ 1,233,870	\$ 1,232,870	\$ 1,217,046	\$ 1,192,046
CONSULTING SERVICES					
Tex 21	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Tx High Speed Rail	25,000	25,000	-	-	-
Gulf Coast Strategic Hiway Coalition	5,000	5,000	5,000	5,000	5,000
St Leg Consult (Shelley)	17,498	43,333	43,333	36,667	36,667
Atmos Steering	-	-	-	5,000	5,000
CONSULTING SERVICES TOTAL	\$ 47,498	\$ 78,333	\$ 48,333	\$ 46,667	\$ 46,667
CAPITAL PROJECTS					
Trsf to CIP for Fire Alerting Project	\$ 164,870	\$ 45,298	\$ 45,298	\$ -	\$ -
Trsf - Timekeeping system	-	338,729	338,729	-	-
Trsf - Royder/Live Oak Rehab	-	175,000	175,000	-	-
Trsf - HSC Pkwy reimb to COB	-	474,500	474,500	-	-
Phase II of Berry Dunn - ERP	-	101,000	101,000	-	-
Intersection improv GB @ Timber/Bizzell	-	-	-	64,072	64,072
Bike/Ped Intersection Impr GB @ Dexter	-	-	-	17,061	17,061
Intersection improv Holleman crosswalks	-	-	-	40,644	40,644
Trsf - Eisenhower St Ext fr Lincoln Ave to Ash	-	-	-	75,000	75,000
Trsf - Guadalupe Drive sidewalk impr	-	-	-	142,772	142,772
Trsf - Langford Street sidewalk impr	-	-	-	50,000	50,000
Trsf - ERP System	-	-	-	200,000	200,000
CAPITAL PROJECTS TOTAL	\$ 164,870	\$ 1,134,527	\$ 1,134,527	\$ 589,549	\$ 589,549
OTHER					
Repay Interfund Loan - Electric	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
Repay Interfund Loan - Water	40,000	40,000	-	-	-
Repay Interfund Loan - Wastewater	40,000	40,000	-	-	-
Misc (bad debt, sale of cap)	12,711	80,248	-	-	-
Correct acctg on vacation accrual	(201,565)	-	-	-	-
Transfer to ARRA fund	299,821	-	-	-	-
Move restricted funds to the PEG Fund	-	-	-	233,840	233,840
OTHER TOTAL	\$ 230,967	\$ 200,248	\$ -	\$ 233,840	\$ 233,840

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 have been funded from various funds, including: General Fund, Community Development Fund, Hotel Tax Fund, and Sanitation Fund.

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Contract Partners are agencies that have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are: the Bryan/College Station Convention and Visitors Bureau (CVB), The Research Valley Partnership (RVP) and the Arts Council of the Brazos Valley (ACBV). Department Budget Agencies are Agencies whose work directly supports the goals of a City Department. Department Budget Agencies include the College Station Noon Lions Club and Keep Brazos Beautiful (KBB).

Funding in the amount of \$350,000 from the General Fund is included for the RVP in the FY14 Approved Budget. The RVP is an organization established to promote economic development in the area and is funded by the Cities of College Station and Bryan, and Brazos County. Additionally, \$50,000 from the General Fund is included for funding of the ACBV operations and maintenance and \$10,000 is included for Noon Lions Club for costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes \$194,939 for the Aggeland Humane Society, \$326,500 for the Brazos County Health District and \$260,607 for payments to Brazos County Appraisal District for funding allotments based on 2013 levies. Total budgeted FY14 Outside Agency funding from the General Fund is \$1,192,046.

A total of \$1,947,340 of Hotel Tax funding is included in the FY14 Approved Budget for Outside Agencies. This includes \$1,379,340 for the CVB for operational, sales/marketing, promotional, servicing and business development elements; \$25,000 for the Bryan/College Station Chamber of Commerce; and \$128,000 for the CVB Grant Program. At the direction of City Council, the amounts that were budgeted for the Brazos Valley Bowl and the Northgate District Association advertising have been included as part of the CVB Grant Program funding in the FY14 Approved Budget. Also included in the FY14 Approved Budget for Outside Agencies is \$50,000 for the Arts Council of the Brazos Valley (ACBV) operations and maintenance. At the direction of City Council, this portion of the total O&M funding for the ACBV was moved from the General Fund to the Hotel Tax Fund. Also included in the Hotel Tax Fund is \$365,000 for ACBV Affiliate Funding. At the direction of City Council, the \$65,000 that was budgeted for the George Bush Presidential Library has been included as part of the ACBV Affiliate Funding in the FY14 Approved Budget.

Funding from the Sanitation Fund in the amount of \$46,240 is for Keep Brazos Beautiful. This funding includes \$34,240 for operations and maintenance and \$12,000 for beautification grants and sponsorships. KBB promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Sanitation Department's primary objectives.

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). This committee is made up of members from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding. A total of \$123,394 is for CDBG eligible organizations listed on the following page.

Total FY14 Outside Agency funding by the City of College Station is \$3,309,020.

**City of College Station
FY14 Approved Outside Agency Funding**

	FY12 Total Revised	FY13 Total Revised	FY14 Approved Base	FY14 Total Approved
GENERAL FUND				
RESEARCH VALLEY PARTNERSHIP	\$ 325,000	\$ 375,000	\$ 350,000	\$ 350,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	106,800	100,000	75,000	50,000
NOON LIONS CLUB - 4TH OF JULY	10,000	10,000	10,000	10,000
AGGIELAND HUMANE SOCIETY	169,513	169,513	194,939	194,939
BRAZOS CO. HEALTH DISTRICT	326,500	326,500	326,500	326,500
BRAZOS COUNTY APPRAISAL DISTRICT	251,857	251,857	260,607	260,607
BRAZOS VALLEY COUNCIL OF GOVERNMENTS	1,000	1,000	-	-
	<u>\$ 1,190,670</u>	<u>\$ 1,233,870</u>	<u>\$ 1,217,046</u>	<u>\$ 1,192,046</u>
HOTEL TAX FUND				
ARTS COUNCIL AFFILIATE FUNDING	\$ 203,507	\$ 266,648	\$ 300,000	\$ 365,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	-	-	-	50,000
CONVENTION AND VISITORS BUREAU (CVB)	1,256,000	1,191,153	1,127,153	1,379,340
CONVENTION AND VISITORS BUREAU GRANT PROGRAM	-	100,000	100,000	128,000
BUSH PRESIDENTIAL LIBRARY FOUNDATION	50,000	69,852	50,000	-
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	25,000
BRAZOS VALLEY BOWL	-	25,000	25,000	-
NORTHGATE DISTRICT ASSOCIATION	3,000	5,500	3,000	-
VETERANS MEMORIAL	25,000	38,500	-	-
	<u>\$ 1,562,507</u>	<u>\$ 1,721,653</u>	<u>\$ 1,630,153</u>	<u>\$ 1,947,340</u>
SANITATION FUND				
KEEP BRAZOS BEAUTIFUL	\$ 50,240	\$ 46,240	\$ 46,240	\$ 46,240
	<u>\$ 50,240</u>	<u>\$ 46,240</u>	<u>\$ 46,240</u>	<u>\$ 46,240</u>
COMMUNITY DEVELOPMENT				
BIG BROTHERS BIG SISTERS OF CENTRAL TEXAS	\$ -	\$ 10,000	\$ -	\$ -
BRAZOS VALLEY COUNSELING SERVICES	-	12,958	-	-
BRAZOS VALLEY REHABILITATION CENTER	26,891	26,000	-	-
BRAZOS MATERNAL & CHILD HEALTH CLINIC	-	-	30,905	30,905
MHMR AUTHORITY OF BRAZOS VALLEY	25,961	24,606	25,213	25,213
PROJECT UNITY	9,583	21,000	-	-
SCOTTY'S HOUSE	-	-	16,113	16,113
TCM - THE BRIDGE	29,934	-	-	-
VOICES FOR CHILDREN	29,426	21,209	21,178	21,178
BVCASA*	-	-	4,659	4,659
TWIN CITY MISSION	-	-	25,326	25,326
	<u>\$ 121,795</u>	<u>\$ 115,773</u>	<u>\$ 123,394</u>	<u>\$ 123,394</u>
TOTAL AGENCY FUNDING	<u>\$ 2,925,212</u>	<u>\$ 3,117,536</u>	<u>\$ 3,016,833</u>	<u>\$ 3,309,020</u>

* Brazos Valley Counsel on Alcohol and Substance Abuse

Glossary of Terms

ADA: Americans with Disability Act

ARRA: American Recovery and Reinvestment Act of 2009

CAFR: Comprehensive Annual Financial Report

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COB: City of Bryan

COCS: City of College Station

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

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

GIS: Geographical Information System

GOB: General Obligation Bonds

HSA: Health Savings Account

ILA: Interlocal Agreement

ISO: Insurance Services Organization

LCWWTP: Lick Creek Wastewater Treatment Plant

MMD: Municipal Management District

O&M: Operations and Maintenance

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TBRA: Tenant Based Rental Assistance

TDA: Transmission Delivery Adjustment

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

WWW: 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.

Appropriation: A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

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, replaces the original budget appropriation.

Budget Calendar: A timetable showing when particular tasks must be completed in order for the council to approve the spending plan before the beginning of the next fiscal year.

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.

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.

City Council: The current elected officials of the City as set forth in the City's Charter.

City Manager: The individual appointed by City Council who is responsible for the administration of City affairs.

Comprehensive Annual Financial Report (CAFR): The published results of the City's annual audit.

Competitive Procurement: Before the City may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the City must comply with Local Government Code Chapter 252. Typically this involves competitive bidding or competitive proposals that are advertised, posted online, and publicly opened. The City Council must approve all contracts/expenditures greater than \$50,000.

Contingency: A budgeted appropriation within a fund for unanticipated expenditure requirements.

Contract Obligation Bonds: Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

Current Expense: An obligation as a result of an incurred expenditure/expense due for payment within a twelve (12) month period.

Current Revenue: The revenues or resources of a City convertible to cash within a twelve (12) month period.

D

Debt Service: The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Deficit: The excess of expenditures over revenues during an accounting period.

Department: Separate branch of operation in the organization structure.

Division: Unit of a department.

E

Economic Resources Measurement Focus: This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

Effective Tax Rate: The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

Effectiveness Measure: Measure that demonstrates whether a program is accomplishing its intended results. These should show the impact of the program.

Efficiency Measure: This is a ratio of inputs to outputs. For example: cost per inspection, calls for service per officer.

Emergency: An unexpected occurrence, i.e., damaging weather conditions that require the unplanned use of City funds.

Encumbrance: Obligation to expend appropriated monies as a result of a processed purchase order or a contract for purchases legally entered on behalf of the City.

Enterprise Funds: Funds that are used to represent the economic results of activities that are maintained similar to those of private business, where revenues are recorded when earned and expenses are recorded as resources are used.

Equity: See Fund Balance.

Expenditure/Expense: Decrease in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

F

Fiscal Year: A twelve month reporting period, for the City of College Station, the fiscal year is from October 1st through the following September 30th.

Fixed Assets: Asset of a long-term nature which is intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

Full-Time Equivalent: A position that is equivalent to a full-time 40 hour work week. This is the method by which full-time, part-time, and temporary/seasonal employees are accounted for.

Freeport Goods: Property that under Article VIII, Section 1-J, of the Texas Constitution is not taxable.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity): The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

G

General and Administrative Costs (G&A): Costs associated with the administration of City services.

General Fund: The City fund used to account for all financial resources and expenditures of the City except those required to be accounted for in another fund.

General Ledger: The collection of accounts reflecting the financial position and results of operations for the City.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

General Obligation (GO) Bonds: Bonds for whose payment the full faith and credit of the City has been pledged.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body of government agencies.

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

Grant: A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency for a specific program or purpose.

I

Interfund Borrowing: A transfer of money from a fund that has a surplus to a fund that has a temporary revenue shortfall.

Interfund Transfer: The transfer of money from one fund to another in a governmental unit.

Internal Service Funds: Generally accounted for similar to enterprise funds. These funds are used to account for enterprise types of activities for the benefit of city departments such as fleet maintenance, self insurance, and print/mail.

Implementation Plan: The specific actions that will be taken to implement a strategy within the City's strategic plan.

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

L

Line Item Budget: The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

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.

Mission Statement: Purpose of the organization; why the organization exists and whom it benefits.

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.

Municipal Management District: a self-governed district that is used to fund costs with a special district.

N

Net Working Capital: Current Assets less Current Liabilities in an enterprise or internal service fund.

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.

One-Time Revenues: See Non-Recurring Revenues.

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.

Output Measure: This is the quantity of work produced or generated.

P

Performance Measure: Tool to determine the levels of service are being provided by the organization.

Proprietary Funds: See Enterprise Funds.

Public Hearing: An open meeting regarding proposed operating or capital budget allocations, which provides the citizens with an opportunity to voice their views on the merits of the proposals.

R

Reserves: An account used to designate a portion of the fund balance (equity) as legally segregated for a specific future use.

Retained Earnings: The equity account reflecting the accumulated earnings of the Utility Funds.

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.

Risk: The liability, either realized or potential, related to the City's daily operations.

Rollback rate: The rollback rate is the highest rate that can be adopted before citizens can initiate a petition to rollback the tax rate to the rollback rate.

S

Service Level: The current outcomes and services provided to citizens and customers by the City as approved in the annual budget.

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.

Sinking Fund: A fund which is accumulated through periodic contributions which must be placed in the sinking fund so that the total contributions plus their compounded earnings will be sufficient to redeem the sinking fund bonds when they mature.

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.

Strategy: A policy choice that identifies purposes, policies, programs, actions, decisions, or resource allocations that define what path the City will take to move toward the visions and why that path has been chosen.

T

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Brazos County Appraisal District, within the City's corporate limits.

Transfers: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Tax Increment Financing (TIF): Financing procedure utilized by local governments for redevelopment and improvement projects on existing structures.

Tax Increment Financing Reinvestment Zone (TIRZ): Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

U

Undesignated Fund Balance: The portion of the fund balance that is unencumbered from any obligation of the City.

User-Based Fee/Charge: A monetary fee or charge placed upon the user of services of the City.

Utility Funds: The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

Utility Revenue Bond: Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

W

Working Capital: The difference between current assets and current liabilities.



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