



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

2015-2016 APPROVED ANNUAL BUDGET

City of College Station, Texas Approved Budget for Fiscal Year 2016

October 1, 2015 to September 30, 2016

Principal City Officials, October 2015

Elected Officials

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

City Administration

| | |
|---|-----------------|
| City Manager..... | Kelly Templin |
| Deputy City Manager | Chuck Gilman |
| Assistant City Manager | Jeff Kersten |
| Assistant City Manager | Jeff Capps |
| Director of Planning and Development Services | Lance Simms |
| Director of Finance..... | Vacant |
| Director of Public Communications | Jay Socol |
| Director of Water Services Department | David Coleman |
| Director of Electric Utility..... | Timothy Crabb |
| Chief of Police | Scott McCollum |
| Fire Chief | Eric Hurt |
| Director of Public Works | Donald Harmon |
| Director of Parks and Recreation | David Schmitz |
| Director of Information Technology | Ben Roper |
| Director of Human Resources | Alison Pond |
| Director of Community Services | Debbie Eller |
| Director of Economic Development..... | Natalie Ruiz |
| 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, 2014

Executive Director

Safe and family-friendly

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 also ranked College Station among the nation's 10 best places to raise a family. 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.



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

Abundant recreation

College Station's 55 public parks cover more than 1,377 acres, with many providing amenities such as tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking/jogging and nature trails, 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.

Thriving economy

College Station is ranked No. 2 nationally on Forbes magazine's latest 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 Biocorridor, a high-tech research area that will spark the area's economic growth for years to come.



The 2015 Brazos Valley Senior Games attracted more than 400 participants.

In 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. In May 2015, College Station's unemployment rate stood at 3.1 percent, ranking among the lowest in Texas and nationally.

College Station History

In 2013, College Station celebrated the 75th anniversary of its incorporation as a city. The community'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 as 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 adopted a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943 when 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.



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TABLE OF CONTENTS

| | |
|---|-----|
| Coversheet - Statement Required by Texas House Bill 3195 | i |
| Transmittal Letter | iii |
| Executive Summary | |
| Executive Summary | 1 |
| Budget Overview | 17 |
| Fiscal Year Comparison Summary | 40 |
| Graph of Net Budget | 41 |
| Combined Summary of Revenue & Expenditures | 42 |
| All Funds Operations & Maintenance Summary | 44 |
| Analysis of Tax Rate | 45 |
| Analysis of Property Valuations | 46 |
| City Organization Chart | 47 |
| Strategic Planning and Budget Process | 48 |
| Governmental Funds | |
| General Fund | 49 |
| Police Department | 54 |
| Fire Department | 60 |
| Public Works | 64 |
| Parks and Recreation | 68 |
| Library | 76 |
| Planning and Development Services | 78 |
| Information Technology | 82 |
| Fiscal Services | 86 |
| General Government | 90 |
| Debt Service Fund | 108 |
| Economic Development Fund | 112 |
| Efficiency Time Payment Fee Fund | 114 |
| Chimney Hill Fund | 115 |
| Governmental Capital Improvement Projects | 116 |
| Streets Projects Fund | 122 |
| Parks and Recreation Projects Fund | 126 |
| Gen'l Gov't (Facilities & Technology) Projects Fund | 128 |
| Estimated Operations and Maintenance Costs | 130 |
| Enterprise Funds | |
| Utility Funds | 131 |
| Electric Utility | 134 |
| Water Services Department | 140 |
| Water Fund | 141 |
| Wastewater Fund | 144 |

TABLE OF CONTENTS

| | |
|--|-----|
| Sanitation Fund | 149 |
| Northgate Parking Fund | 152 |
| Utility Capital Improvement Projects | 156 |
| Electric Projects | 160 |
| Water Projects..... | 162 |
| Wastewater Projects | 166 |
| Estimated Operations and Maintenance Costs | 170 |
| Special Revenue Services | |
| Hotel Tax Fund | 171 |
| Community Development Fund | 174 |
| Wolf Pen Creek TIF Fund | 177 |
| West Medical District TIRZ No. 18 Fund..... | 178 |
| East Medical District TIRZ No. 19 Fund..... | 179 |
| Municipal Court Fee Funds | 181 |
| Court Technology Fee Fund | 183 |
| Court Security Fee Fund | 184 |
| Juvenile Case Manager Fee Fund | 186 |
| Truancy Prevention Fee Fund | 188 |
| Police Seizure Fund | 189 |
| Memorial Cemetery Fund..... | 190 |
| Memorial Cemetery Endowment Fund | 192 |
| Texas Avenue Cemetery Endowment Fund | 193 |
| Public, Educational and Governmental (PEG) Access Channel Fee Fund | 194 |
| R. E. Meyer Estate Restricted Gift Fund | 195 |
| Special Revenue Capital Improvement Projects | 196 |
| Park Land Dedication Funds..... | 198 |
| Drainage Fund | 200 |
| Estimated Operations and Maintenance Costs | 203 |
| Internal Service Funds | |
| Insurance Funds | 205 |
| Property & Casualty Fund | 206 |
| Employee Benefits Fund | 208 |
| Workers' Compensation Fund | 210 |
| Unemployment Compensation Fund | 212 |
| Equipment Replacement Fund | 214 |
| Fleet Maintenance Fund | 218 |
| Utility Customer Service Fund | 221 |

TABLE OF CONTENTS

Appendices

| | |
|---|-----|
| Budget Ordinances | A-1 |
| Service Level Adjustments List | B-1 |
| Personnel | C-1 |
| Revenue History and Budget Estimates | D-1 |
| Budget Provision Stated in Charter..... | E-1 |
| Fiscal and Budgetary Policy Statements | F-1 |
| Miscellaneous Statistical Data | G-1 |
| Debt Service Schedules | H-1 |
| General Fund Transfers and Other (Sources) Uses | I-1 |
| Outside Agency Funding | J-1 |
| Glossary | K-1 |



CITY OF COLLEGE STATION
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City of College Station

Fiscal Year 2015-2016

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,923,558, which is a 6.93 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,038,852.

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 Steve Aldrich
Council Member John Nichols
Council Member Karl Mooney

AGAINST: Council Member Julie Schultz

PRESENT and not voting:

ABSENT: Council Member James Benham

| Property Tax Rate Comparison | 2015-2016 | 2014-2015 |
|--|------------------|------------------|
| Property Tax Rate: | \$0.452500/100 | \$0.452500/100 |
| Effective Tax Rate: | \$0.434851/100 | \$0.414996/100 |
| Effective Maintenance & Operations Tax Rate: | \$0.252692/100 | \$0.231465/100 |
| Rollback Tax Rate: | \$0.476121/100 | \$0.452987/100 |
| Debt Rate: | \$0.193052/100 | \$0.193053/100 |

Total debt obligation for City of College Station secured by property taxes:
\$28,388,794



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



October 1, 2015

Honorable Mayor and City Council:

Introduction

I am pleased to present the Fiscal Year 2015 – 2016 Approved Budget for the City of College Station. The budget sets the strategic policy direction for the City and provides the funding to implement that direction for the year. This budget will allow the staff to continue to meet the needs of our citizens and visitors as the City continues to experience a sustained period of growth. This shows itself through continued growth in higher education, through a robust visitor and tourism economy, and all of the ancillary things this growth brings. While growth continues, there is also a need to maintain and improve existing infrastructure throughout the City. This budget is a roadmap for addressing the growth and infrastructure maintenance demands of the City into the future.

Key factors influencing this budget

- Continued strength in the higher education sector of the economy
- Growth in service demands in areas including Public Safety and Streets/Transportation
- Increased tourism and visitor growth to the community
- Maintenance and repair of existing facilities and infrastructure
- Continued commitment to attracting and retaining a well-qualified, highly regarded workforce
- Continuing the commitment to Economic Development efforts in College Station
- Continued residential and commercial development throughout the city

Addressing Growth

- Providing additional Police, Fire and Emergency Medical Services for citizens and visitors.
- Maintaining existing infrastructure including the streets and traffic management systems, electric, water and wastewater utility systems, parks and recreation facilities, and other city facilities.
- Adding and expanding capital infrastructure including streets, electric, water and wastewater utility systems, parks and recreation facilities, and other city facilities to meet the service demands that accompany growth.
- Attracting and retaining a well-qualified workforce to provide excellent service.

As the City continues to grow, we must respond to that growth in a sustainable and measured manner. We must be prudent with the limited available resources in an effort to maximize the services provided to citizens and visitors of College Station.

Budget Summary

The Fiscal Year 2015 – 2016 approved net budget for the City of College Station totals \$309,576,087 for all funds. Of this amount, \$219,660,128 is included for the operations and maintenance budget, and \$89,915,959 is included for the capital budget. The Budget was prepared using policy parameters provided by the City Council through its Strategic Plan, 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:

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

Economic Conditions

Economic conditions remain positive in the City of College Station. Sales tax revenues have been strong for the past several years, and property values have continued to increase as well, with new construction continuing at a strong pace. Growth continues throughout the City. In the northern part of the City, construction continues along the University Drive Corridor with the construction of mixed use developments including Northpoint Crossing and the upcoming redevelopment of the Chimney Hill shopping center. In addition, the Century Square mixed-use development along University Drive is underway and is expected to include hotels; a conference center; office, living and retail space; as well as restaurants. And there also continues to be activity in the Bio-Corridor. Multi-family construction continues to take place around the city as well.

Plans for development continue in the Medical District in the southern part of the City east of Highway 6 and south of Rock Prairie Road. The City Council approved an Infrastructure and Economic Development Agreement designed to facilitate the installation of primary infrastructure needed to activate the larger area for private development. There is also increased interest by business prospects to potentially locate in the College Station Business Center and the Spring Creek Corporate campus. Retail development continues, especially in the southern part of the City with new restaurants and other businesses opening and others under construction. The tourism and hospitality industry continues to grow with hotel rooms under construction in College Station. The multi-purpose synthetic fields in Veterans Park were completed last year and the fields have been utilized for a variety of events including the popular 7 on 7 football tournament. The City again hosted the very successful Texas Amateur Athletic Federation Games of Texas, which attracted thousands of visitors to the region. These facilities, along with the Facilities Access Agreement in place for facilities at Texas A&M University, will attract additional events that, otherwise, likely would not have come to the area.

Texas A&M University continues to see significant growth and development. The redevelopment of Kyle Field was completed in time for the start of the 2015 football season. Enrollment continues to increase at Texas A&M University and is estimated to be over 59,000 for the fall semester. Construction of new buildings and facilities on campus continues to accommodate this growth.

All of this positive economic news puts strains on the city services, such as public safety, the transportation system, utilities and other core services.

Tax Rate

The total certified value of property in the City of College Station for 2015 is \$7,141,358,749. This is an increase of 7.31% over last year. This increase in value is due in part to new property values from new construction of \$229,580,610 added to the tax rolls. Existing property values increased by 3.86% over 2015. There is approximately \$19 million of assessed value still under review by the Appraisal Review Board. Once the reviews are complete the final value is projected to be \$7.160 billion.

Based on the final property value numbers received – the effective tax rate for FY16 is calculated to be 43.4851 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 47.6121 cents. The rollback tax rate is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the rollback rate.

The FY16 Approved Budget includes a tax rate of 45.25 cents per \$100 assessed valuation. This rate is the same as the tax rate approved for FY15. The approved operations and maintenance portion of the tax rate is 25.9448 cents. This will provide the necessary property tax revenue needed to support the approved General Fund budget. The debt service portion of the approved tax rate is 19.3052 cents, which is the rate necessary to meet the tax supported debt obligations of the City.

The following chart shows the two components of the tax rate and compares last year's tax rate to this year's approved tax rate.

| | FY 15 | Change | Approved FY 16 |
|-------------------|---------|----------|-------------------|
| Debt Service Fund | 19.3053 | (0.0001) | 19.3052 |
| General Fund | 25.9447 | 0.0001 | 25.9448 |
| | 45.2500 | 0.0000 | 45.2500 |

Each cent on the tax rate will generate approximately \$660,000 in additional property tax revenue.

Changes from Proposed to Approved

During Budget Workshops, direction was given by City Council for additional pay increases in the FY16 Approved Budget in order to begin the implementation of the preliminary findings of the salary survey. Immediate action was approved to increase the pay scale of sworn positions in the Police Department in an effort to make those positions competitive in pay with surrounding law enforcement agencies. This is projected to cost a total of \$824,946. Additionally, \$641,704 was budgeted for targeted pay increases to specific positions identified through a complete analysis of the results of the salary survey.

These pay plan increases are funded, in part, through a City Council directed increase to the Electric Utility Transfer to the General Fund. The transfer was increased from 6% to 6.9%, resulting in an additional transfer of \$1,083,326 to the General Fund.

City Council also provided direction to add funding to the Information Technology Department for the Open Data Initiative project. Council also approved funding for outside agencies at the amounts requested.

In addition, several capital improvement projects were added to the approved budget. These projects were not included in the proposed budget as it had not yet been determined whether they would be part of a General Bond Authorization in 2015. It was decided by City Council to fund these projects through Certificates of Obligation and an additional \$3,265,000 of budget was appropriated to the Streets Capital Improvement Projects Fund Budget.

Direction was also provided to include two changes to the FY16 Budget Ordinance and Attachment A.

Compensation

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. Also recognized is the need to stay competitive with the market in order to attract and retain the best employees.

The approved budget includes adjusting the City's pay scales by 2% across the board to help retain competitiveness in the market. This will be the first adjustment to the City pay structure since 2012. This is in line with the preliminary results of the salary survey. The FY16 Approved Budget also includes a 2.5% pool for performance pay increases for eligible City personnel. The performance pay is designed to address performance and retain high performers. There are also funds included in the budget for

targeted adjustments to specific positions that may need to be adjusted after reviewing the results of the salary survey. The budgeted pool for these increases is \$641,704.

The approved budget also includes targeted pay increases for the sworn positions in the Police Department in an effort to make those positions competitive in pay with surrounding law enforcement agencies. This is projected to cost a total of \$824,946.

The budget also continues funding for the step plan in the College Station Police Department and the pay plan in the Fire Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining motivated and competent personnel.

The FY16 employee health benefit package will again include one Preferred Provider Organization (PPO) option and one High Deductible option. An increase in employee Health Insurance premiums of 5% is approved for 2016. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) approved in FY16.

Service Level Increases

On a continual basis, the City looks at ways to streamline and considers organizational changes. This budget scrubbing is done each year as departments are asked to review current processes and identify efficiencies and reallocate resources that can result in improved or increased services with minimal or no cost increase. However, we also recognize that increased growth puts demands on resources and results in the need for service level increases. Below is a summary of some of the key service level increases that are included in the approved budget.

Core Services and Infrastructure

Police Department

Additional resources are included in the Police Department budget to keep up with growth in the community. The budget includes four new positions and associated equipment:

- One Recruiting and Training Officer
- One Special Investigations Officer
- One Communications Operator
- One Community Enhancement Police Assistant

These positions will allow the department to focus more resources on public safety as the City continues to grow.

Fire Department

The approved budget includes six firefighter positions to continue the staffing of a second ladder truck for the City. These positions are partially funded through the Assistance to Firefighters Grant, which was awarded to the Fire Department in August 2015. Funding is also included for the purchase of the ladder truck. This is the second of a multi-year plan to add a new ladder truck to be located at Station #6 on University Drive.

Funds are also included for the purchase of automatic CPR devices. Funds have also been set aside for the replacement of the Self Contained Breathing Apparatus for all firefighters in FY 2017.

Public Works

Funds are included in the Public Works approved budget to maintain the City's infrastructure. This includes \$1,600,000 in increased funding for street repair throughout the City, of which \$1,450,000 is one-time funding. Funds are also included to address maintaining the City's facilities. Two years ago a facilities assessment was completed that identified repairs that needed to be completed over the next several years. This budget includes approximately \$1.9 million to continue addressing the maintenance and repairs identified in the assessment report.

The approved budget also includes an additional Traffic Engineer position as part of the continued implementation of the Intelligent Transportation System (ITS) master plan.

Electric Utility

The Electric Utility budget includes funding for an Electric Meter Technician position and a Line Technician/Troubleman position. These positions are necessary to meet the growing demands of the utility. Funding is also included for substation painting – an important maintenance activity.

Water Services

The Water Services budget includes the addition of a Crew Leader position and Field Operator position. This completes a two-year plan to add an additional crew for water services that will be responsible for maintenance of the water distribution system and wastewater collection system. Funds are also included for maintenance activities and new equipment.

Parks and Recreation

Funds are included in the Parks and Recreation approved budget to address equipment needs for the Parks System as well as court resurfacing, replacement playground equipment and the repair and addition of various amenities. Many of these items have been identified in the Parks Asset Management Plan.

Neighborhood Integrity

Planning and Development Services

Funds are included in the approved budget for the implementation of components of neighborhood plan projects that have been identified in recent years.

Diverse Growing Economy

Economic Development

The approved budget includes funding for additional economic development efforts in College Station. This includes additional funding for the City's Economic Development Division.

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.

Capital Projects

The approved Capital Improvements Project Budget for FY16 totals \$89,915,959 for all funds that include capital projects. This is an increase of approximately \$56 million over the capital budget for FY15 and reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY16. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$33 million in appropriation for street and transportation capital projects. These include the appropriation for the Lakeway extension through the Medical District. Also included are the appropriations for critical new capital projects approved to be funded with Certificates of Obligation including the Greens Prairie/Royder Safety improvements (Greens Prairie Trail – Royder through FM 2154), the railroad crossing at Deacon, the design of capacity improvements on FM 2818, and the Holleman Drive South Widening project.

There is also over \$12 million in the approved budget for facilities capital projects. This includes the appropriation for the Library expansion and the design costs for a new police station. The budget also includes \$34 million for electric, water and wastewater capital projects. The Hotel Tax Fund includes \$3.7

million in capital appropriations for the next phase of improvements at Veterans Park, which will include two additional synthetic fields as well as improvements and amenities to be added to the existing athletic fields in the park.

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 the projects that will be operational in FY16 have been included in the approved budget.

FY2016 Utilities

The approved budget does not include utility rate increases.

Conclusion

I would like to thank all who worked so diligently to prepare this budget, especially the budget team that put many hours into its preparation. Thanks also goes to the Management Team for identifying needs for next year. A final thanks goes to you, the City Council, for your direction and leadership.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kelly Templin', written in a cursive style.

Kelly Templin
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 2015-2016 Approved Budget for the City of College Station. The 2016 fiscal year begins October 1, 2015 and ends September 30, 2016. 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 2015-2016 Approved Net Budget.

| FY16 Approved Net Budget Summary | |
|--|----------------------------|
| Fund Type | Approved Net Budget |
| Governmental Funds | \$ 88,302,538 |
| Enterprise Funds | 123,250,196 |
| Special Revenue Funds | 8,107,394 |
| Subtotal O&M | \$219,660,128 |
| Fund Balance/Working Cap Transfer to CIP | 15,686,650 |
| Capital Projects | 74,229,309 |
| Total Approved Net Budget | \$309,576,087 |

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.

Included in the fund sections are the departments' strategic plans. These plans include the mission statement for the department, departmental goals, issues and needs, plans of action and key performance indicators. The departmental strategic plans 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. The key performance indicators 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 (FY14) actual revenues and expenditures, revised FY15 budget revenues and expenditures, FY15 year-end estimates, FY16 approved base budget, and the total FY16 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 and list of all approved SLA requests 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 FY16. 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 current 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 FY15 budget prior to developing target budgets for FY16. 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 FY15 budget. Only budgets for one-time items not anticipated to be completed in FY15 were included in the FY16 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. Department base budgets were not reduced to balance the budget. The budget was prepared conservatively. Any material changes in services were submitted as Service Level Adjustments (SLAs) and were considered by Council during the budget workshops.

SLAs are included in the approved 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.

As part of the FY16 budget development process, departments were asked to submit Department Strategic Plans intended to outline departmental goals, issues, and key performance indicators. Departments were also asked to assess and document the anticipated needs of the next three years using the Strategic Business Plans as a framework to identify these needs. These needs were submitted as part of a future years SLA request and have been used in developing the various Fund forecasts.

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.

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 will be a vibrant, progressive, knowledge-based community that promotes the highest quality of life by:

- Ensuring safe, tranquil, clean and healthy neighborhoods with enduring character.
- Increasing and maintaining citizens' mobility through a well-planned and constructed inter-modal transportation system.
- Expecting sensitive development and management of the built and natural environments.
- Supporting high-quality, well-planned and sustainable growth.
- Valuing and protecting our community's cultural and historical resources.
- Developing and maintaining high-quality, cost-effective community facilities, infrastructure and services that ensure a cohesive and connected city.
- Proactively creating and maintaining economic and educational opportunities for all citizens.

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

Core Values

- The health, safety, and general well-being of the community.
- Excellence in customer service.
- Fiscal responsibility.
- Citizen involvement and participation.
- Collaboration and cooperation.
- Regionalism as an active member of the Brazos Valley community and beyond.
- Activities that promote 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 mission statement, community vision, and values as a spring board, the College Station City Council has set the strategic direction for the city government through development of seven 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

The City is governed in a transparent, efficient, accountable and responsive manner on behalf of its citizens.

II. Financial Sustainability

Wise stewardship of financial resources results in the city's ability to meet service demands and obligations without compromising the ability of future generations to do the same.

III. Core Services & Infrastructure

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

IV. Neighborhood Integrity

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

V. Diverse & Growing Economy

The city's diverse economy generates high-quality, stable jobs that strengthen the sales and property tax base and contribute to an exceptional quality of life.

VI. Improving Mobility

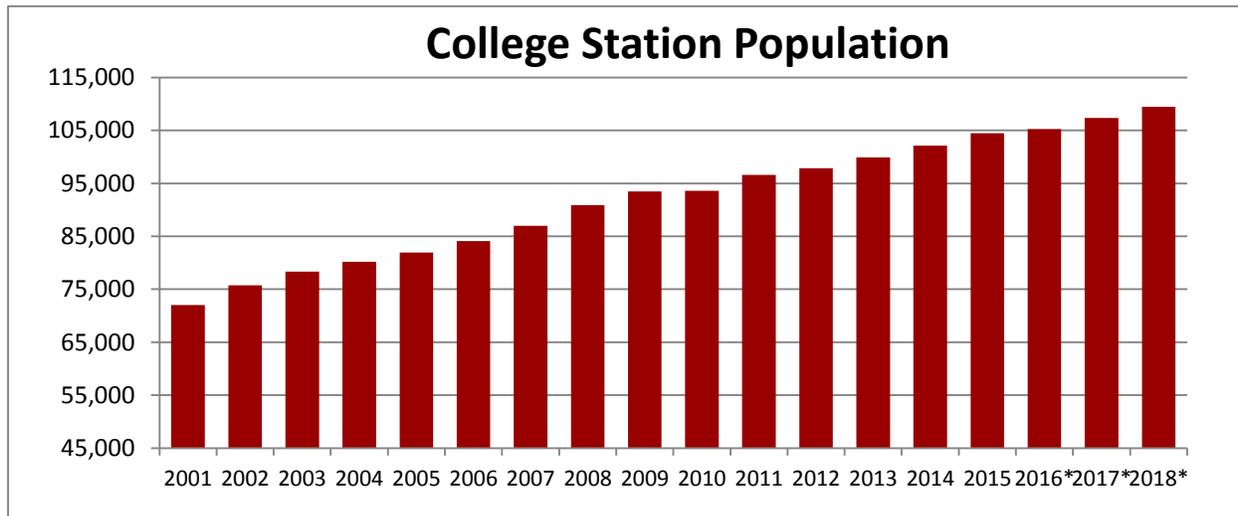
The city has a safe, efficient and well-connected multimodal transportation system that contributes to a high quality of life and is sensitive to surrounding uses.

VII. Sustainable City

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

College Station Growth Trends

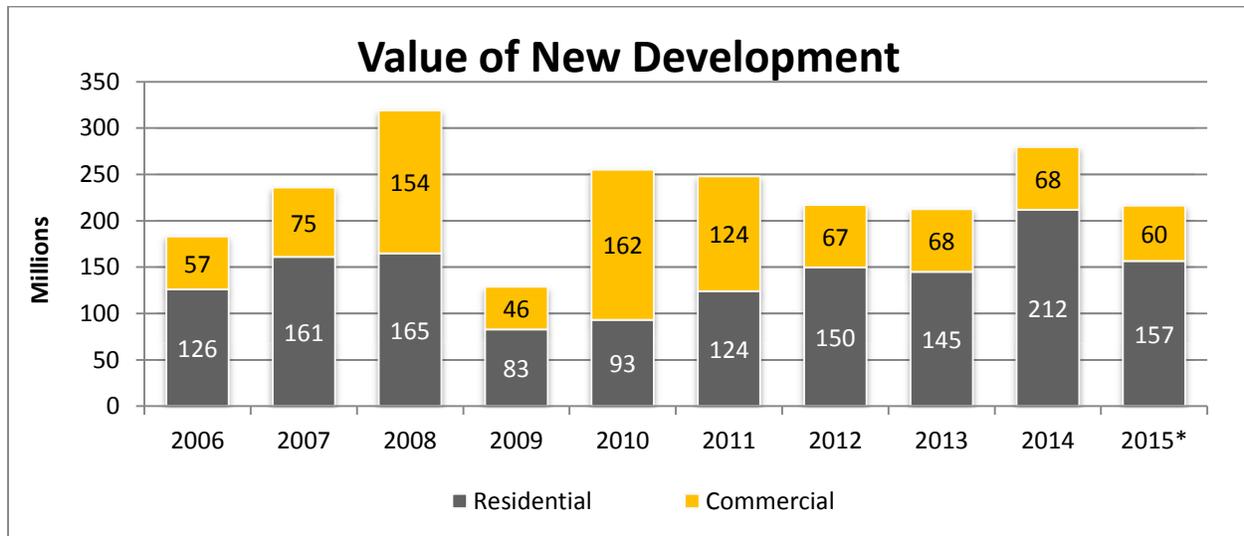
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population through September 2015, provided by Planning & Development Services, is 104,459. This is a 54% increase in population since 2000, and a 99% increase since 1990. The population is projected to grow by approximately two to three 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 2.16% growth from 2016 - 2018. 2015 reflects actual through September 2015 (source: Planning and Development Services Department).*

1. **Building Permits and Development:** In 2014, the value of total building permits issued was approximately \$279.5 million. From January through September 2015, 651 single family home permits, 50 new commercial permits and 7 apartment permits were issued; whereas, 557 single family home permits, 57 new commercial permits and 28 apartment permits were issued for this period last year.

From January through September 2015, the City issued permits with a total value of approximately \$216.4 million. Of this amount, \$59.7 million in commercial construction was permitted and \$156.7 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 2015. NOTE: Planning & Development Services implemented new software in April 2015, which changed the department's reporting capabilities. Totals are based on estimates of reports created by two different techniques.*

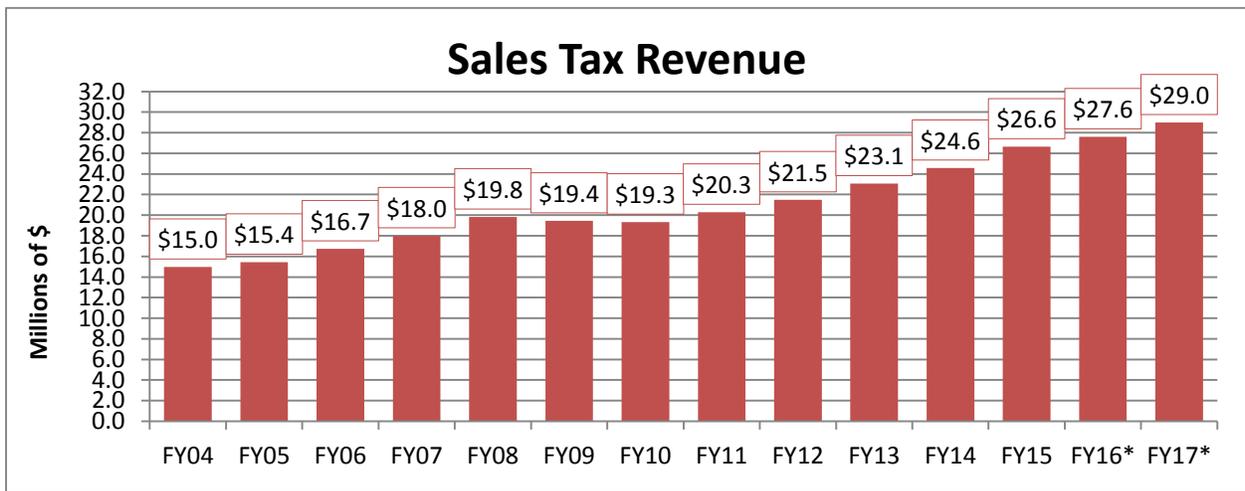
2. **Unemployment Rate:** The most recent statistics available from the Texas Workforce Commission show an average local unemployment rate of 3.1% through September of 2015. This rate is below the state average of 4.4% and the national average of 4.9%.
3. **Ad Valorem Valuations:** The certified taxable assessed values for 2015 are \$7,141,358,749. This represents an increase of \$486,757,915 or 7.31% over 2014. Of the increase to assessed values, \$229,580,610, or 3.45%, is due to new value added to the tax rolls, and \$257,177,305 or 3.86% 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 2016. 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 for FY16 is 45.25 cents per \$100 valuation and did not change from the FY15 tax rate. The debt service portion of the approved tax rate is 19.3052 cents, which is what is necessary to meet the tax supported debt obligations of the City. The operations and maintenance portion of the tax rate is approved to be 25.9448 cents.

The approved tax rate will provide the revenue needed to support the approved General Fund budget.

- Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 40% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10, and increase in FY11- FY14. The FY15 year-end estimated sales tax revenue included in the approved budget is projected to increase approximately 8.5% over sales tax received in FY14 to \$26,659,000. In FY16, sales tax revenue is projected to grow by 3.5% or \$933,000 over FY15 revenues to \$27,592,000. Moderate growth is projected for future years.

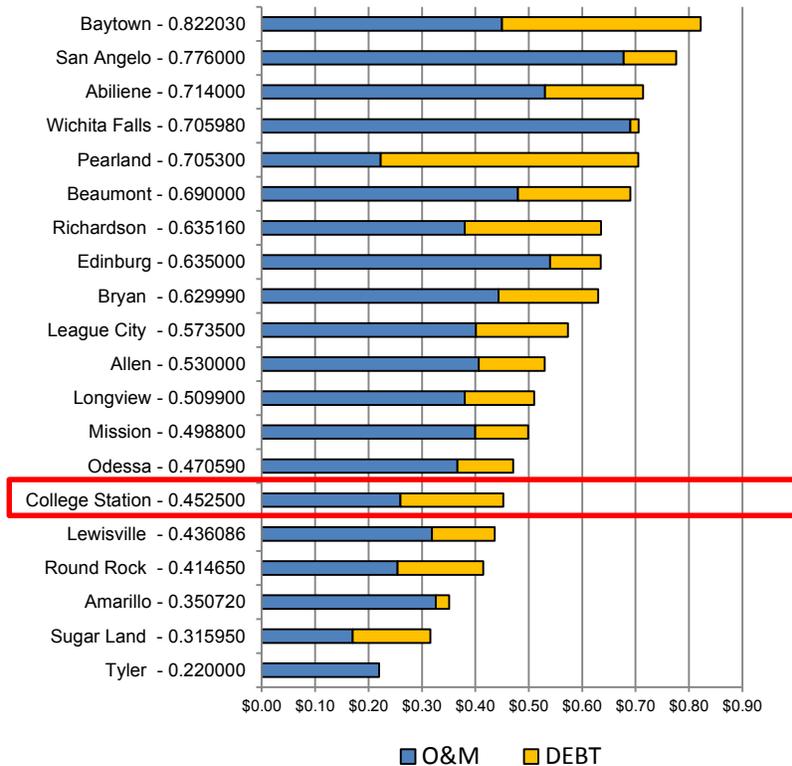


This chart reflects sales tax revenues received and estimated () to be received by the City of College Station.*

Property Tax Rate

The approved ad valorem tax rate of 45.2500 cents per \$100 of valuation allows the City to fund growing demands for service. This rate provides for a more 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 a comparison of the FY16 approved rate to the current rates of cities with a population from 75,000 to 125,000.

FY2016 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.

Economic Conditions

Economic conditions remain positive in the City of College Station. Sales tax revenues have been strong for the past several years, and property values have continued to increase as well with new construction continuing at a strong pace. Growth continues throughout the City. In the northern part of the City, construction continues along the University Drive Corridor with the construction of mixed use developments including Northpoint Crossing and the upcoming redevelopment of the Chimney Hill shopping center. In addition, the Century Square mixed-use development along University Drive is underway and is expected to include hotels; a conference center; office, living and retail space; as well as restaurants. And there also continues to be activity in the Bio-Corridor. Multi-family construction continues to take place around the city as well.

Plans for development continue in the Medical District in the southern part of the City east of Highway 6 and south of Rock Prairie Road. The City Council approved an Infrastructure and Economic Development Agreement designed to facilitate the installation of primary infrastructure needed to activate

the larger area for private development. There is also increased interest by business prospects to potentially locate in the College Station Business Center and the Spring Creek Corporate campus. Retail development continues, especially in the southern part of the City with new restaurants and other businesses opening and others under construction. The tourism and hospitality industry continues to grow with hotel rooms under construction in College Station. The multi-purpose synthetic fields in Veterans Park were completed last year and the fields have been utilized for a variety of events including the popular 7 on 7 football tournament. The City again hosted the very successful Texas Amateur Athletic Federation Games of Texas, which attracted thousands of visitors to the region. These facilities along with the Facilities Access Agreement in place for facilities at Texas A&M University, will attract additional events that, otherwise, likely would not have come to the area.

Texas A&M University continues to see significant growth and development. The redevelopment of Kyle Field was completed in time for the start of the 2015 football season. Enrollment continues to increase at Texas A&M University and is estimated to be over 59,000 for the fall semester. Construction of new buildings and facilities on campus continues to accommodate this growth.

All of this positive economic news puts strains on the city services, such as public safety, the transportation system, utilities and other core services.

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.

Revenues and expenditures will be monitored closely in FY16 to ensure any unexpected decreases in revenues or increases in expenditures can be proactively addressed. Although the economy has been relatively strong, the City will continue to be mindful of the impact of future economic downturns and will proactively address budgetary concerns.

Utility Rates

The approved budget does not include rate increases for any of the utilities.

Positions in the FY16 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 61% of total City operating and maintenance expenditures. The FY16 Approved Budget, including SLAs, funds 961.75 Full Time Equivalent (FTE) positions. This is a net increase of 26 positions over the revised FY15 position count.

The FY16 approved base budget reflects the impact of the ever-growing demands on the City's departments. Two positions were identified as needs in the FY15 budget and were included in the FY16 base budget. The first position is for the addition of a Finance Director within Fiscal Services. The second position is for the addition of one Engineer within Planning and Development Services.

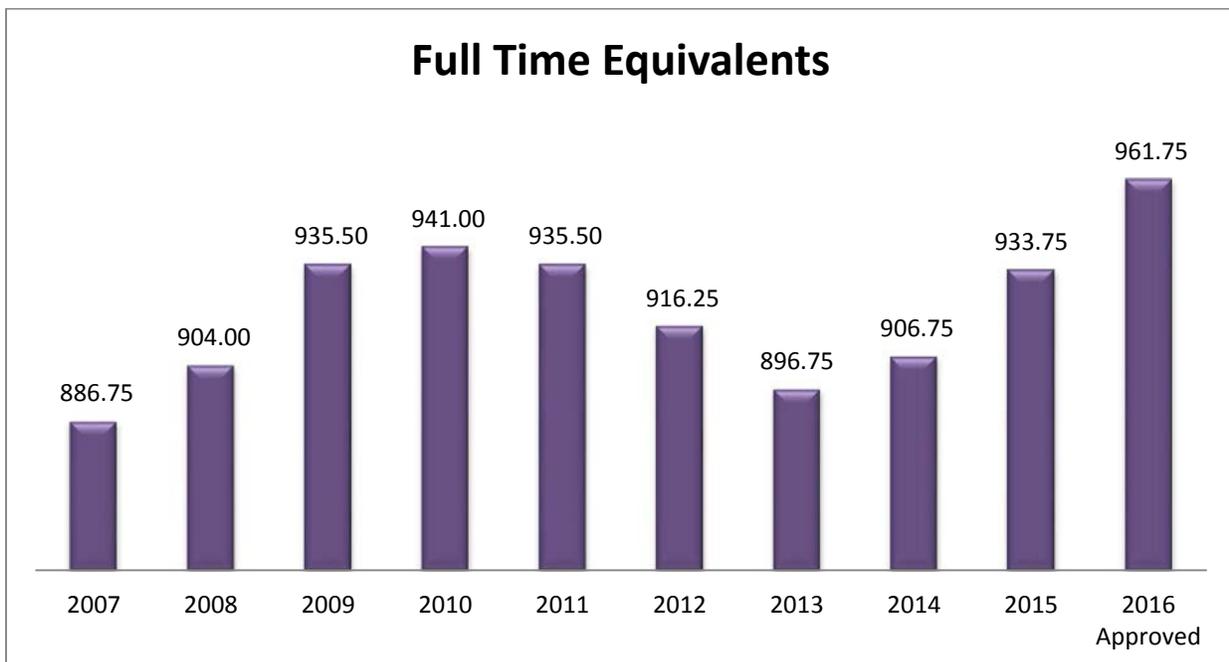
The FY16 Approved Budget includes funding for 26 new positions. Sixteen and a half of these positions are in the General Fund. This includes the addition of four new positions in the Police Department. These positions are for one Police Assistant/Civilian Training Coordinator, one Police Assistant, one Recruiting and Training Police Officer, and one Communications Operator. Approved position additions in the Fire Department include six Firefighter positions for the ladder truck staffing at Fire Station 6. The funding for

these positions is made possible due to the Fire Department receiving the Assistance to Firefighters Grant (AFG). One Engineer position was approved in the Traffic Engineering Division of Public Works. In the Parks and Recreation Department, conversion of the part-time Senior Service Coordinator to full-time was approved. A part-time GIS technician is approved in Planning and Development Services. In the Information Technology Department, the addition of one Database Administrator was approved. Also approved is the addition of one Accounts Payable Specialist and one Staff Accountant in the Fiscal Services Department. In Community Services, 50% of a staff assistant position and 100% of one Code Enforcement Officer, previously funded from the Community Development Fund, are approved to be moved to the General Fund.

In the Northgate Parking Fund, a conversion of several part-time non-benefitted District Specialist positions to one full-time benefitted District Coordinator position was approved.

In the Electric Fund, two positions were approved. These positions are an Electrical Meters Technician and a Line Technician/Troubleman. In the Water Fund, one GIS Analyst, one Water Systems Operator, and the conversion of a part-time non-benefitted Environmental Technician to a full-time position were approved. A Wastewater Systems Operator was also approved in the Wastewater Fund, as well as one Staff Assistant. Two Route Managers were approved in the Sanitation Fund. In the Insurance Funds, a Security/Safety Coordinator will be split between the Property Casualty Fund and Worker's Compensation Fund. A Senior Customer Service Representative was approved in the Utility Customer Service Fund and an Administrative Support Specialist was approved in the Drainage Fund.

The City budgets for temporary/seasonal and part-time non-benefitted employees are derived by calculating the number of hours worked and approximating the number of FTE positions. The approved budget includes 51.5 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 FY16 Approved Budget includes several changes from the FY16 Proposed Budget. These changes were approved by City Council and incorporated into the FY16 Approved Budget.

Direction was given by City Council to provide funding for additional pay increases in the FY16 Approved Budget to begin the implementation of the preliminary findings of the salary survey. City Council provided direction for an immediate scale increase to the pay scale of sworn positions in the Police Department at a projected to cost a total of \$824,946. It required a net increase of \$541,622 to the proposed Police Department budget. City Council further directed an increase to the pay plan contingency budget from \$100,000 to \$641,704 in order to fund recommended salary increases related to the pending results of the salary survey. The total increase to the General Fund budget was \$1,083,326.

The increase in the Police Department pay plan and pay plan contingency budget is funded through a Council directed increase to the Electric Utility Transfer to the General Fund. The FY16 Approved budget increases this transfer from the maximum 6% of operating revenues to a maximum of 6.9% of operating revenues. This will result in an additional transfer of \$1,083,326. This additional appropriation will be transferred to the General Fund to pay for additional salaries and benefits associated with the implementation of the results of the salary survey. The change to the Electric Transfer to the General Fund resulted in a revision to section III. B. 6. of the Fiscal and Budgetary Policy Statements (Appendix F), changing the in-lieu-of-franchise fee not to exceed 6.9%.

City Council also provided direction to add \$28,000 (\$4,000 one-time, and \$24,000 recurring) to the IT budget in the General Fund for the Open Data Initiative project. This will provide funds for an initial rollout of this project later in FY16.

Further direction was provided to fund outside agencies at the amounts requested. The amounts in the Outside Agency Contingency in the Sanitation Fund (\$3,950) and the Hotel Tax Fund (\$748,061) were moved to the appropriate outside agency line items in the respective budgets.

The Capital Improvement Program portion of the FY16 Approved Budget has been revised to include a number of additional capital transportation projects. Several projects were not included in the proposed budget as the determination as to whether or not these projects would be included on a 2015 General Obligation Bond Authorization had not been finalized when the proposed budget was developed. In accordance with the direction provided by Council on August 13, 2015, it is anticipated that these projects will be funded with Certificates of Obligation over the next five fiscal years. Therefore, the capital plan included in the FY16 Approved Budget has been updated to reflect the addition of these projects. The addition of these projects will add an additional \$3,265,000 in FY16 budget appropriation to the Streets Capital Improvement Projects Fund Budget.

City Council also gave direction for two changes to be made to the Budget Ordinance and Attachment A. The first change is the addition of the Computer Aided Dispatch/Records Management System (CAD/RMS) to Part 6 on page A2 of the ordinance. In addition, Attachment A was revised to include \$450,000 for the ITS Master Plan.

Compensation and Benefits Changes

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. Also recognized is the need to stay competitive with the market in order to attract and retain the best employees.

The approved budget includes adjusting the City's pay scales by 2% across the board to help retain competitiveness in the market. This will be the first adjustment to the City pay structure since 2012. This proposal is in line with the preliminary results of the salary survey. The FY16 Approved Budget also includes a 2.5% pool for performance pay increases for eligible City personnel. The performance pay is designed to address performance and retain high performers. There are also funds included in the budget for targeted adjustments to specific positions that may need to be adjusted after reviewing the results of the salary survey. The budgeted pool for these increases is \$641,704.

The approved budget also includes targeted pay increases for the sworn positions in the Police Department to make those positions competitive in pay with surrounding law enforcement agencies. This is projected to cost a total of \$824,946.

The budget also continues funding for the step plan in the College Station Police Department, and the pay plan in the Fire Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining motivated and competent personnel.

The FY16 employee health benefit package will again include one Preferred Provider Organization (PPO) option and one High Deductible option. An increase in employee Health Insurance premiums of 5% is approved for 2016. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) approved in FY16.

Capital Projects

The approved Capital Improvements Project Budget for FY16 totals \$89,915,959 for all funds that include capital projects. This is an increase of approximately \$56 million over the capital budget for FY15 and reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY16. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$33 million in appropriation for street and transportation capital projects. These include the appropriation for the Lakeway extension through the Medical District. Also included are the appropriations for critical new capital projects approved to be funded with certificates of obligation including the Greens Prairie/Royder Safety improvements (Greens Prairie Trail – Royder through FM 2154), the railroad crossing at Deacon, the design of capacity improvements on FM 2818, and the Holleman Dr South Widening project.

There is also over \$12 million in the approved budget for Facilities capital projects. This includes the appropriation for the Library expansion and the design costs for a new police station. The budget also includes \$34 million for electric, water and wastewater capital projects. The Hotel Tax Fund includes \$3.7 million in capital appropriations for the next phase of improvements at Veterans Park, which will include two additional synthetic fields as well as improvements and amenities to be added to the existing athletic fields in the park.

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 the projects that will be operational in FY16 have been included in the approved budget.

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 and the Efficiency Time Payment Fee 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; Truancy Prevention Fee Fund; Police Seizure 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; the R.E. Meyer Estate Restricted Gift Fund; and the Drainage Fund. All special revenue funds are considered non-major and both the budgets and financial statements are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Enterprise Funds

Enterprise funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The budgets 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.

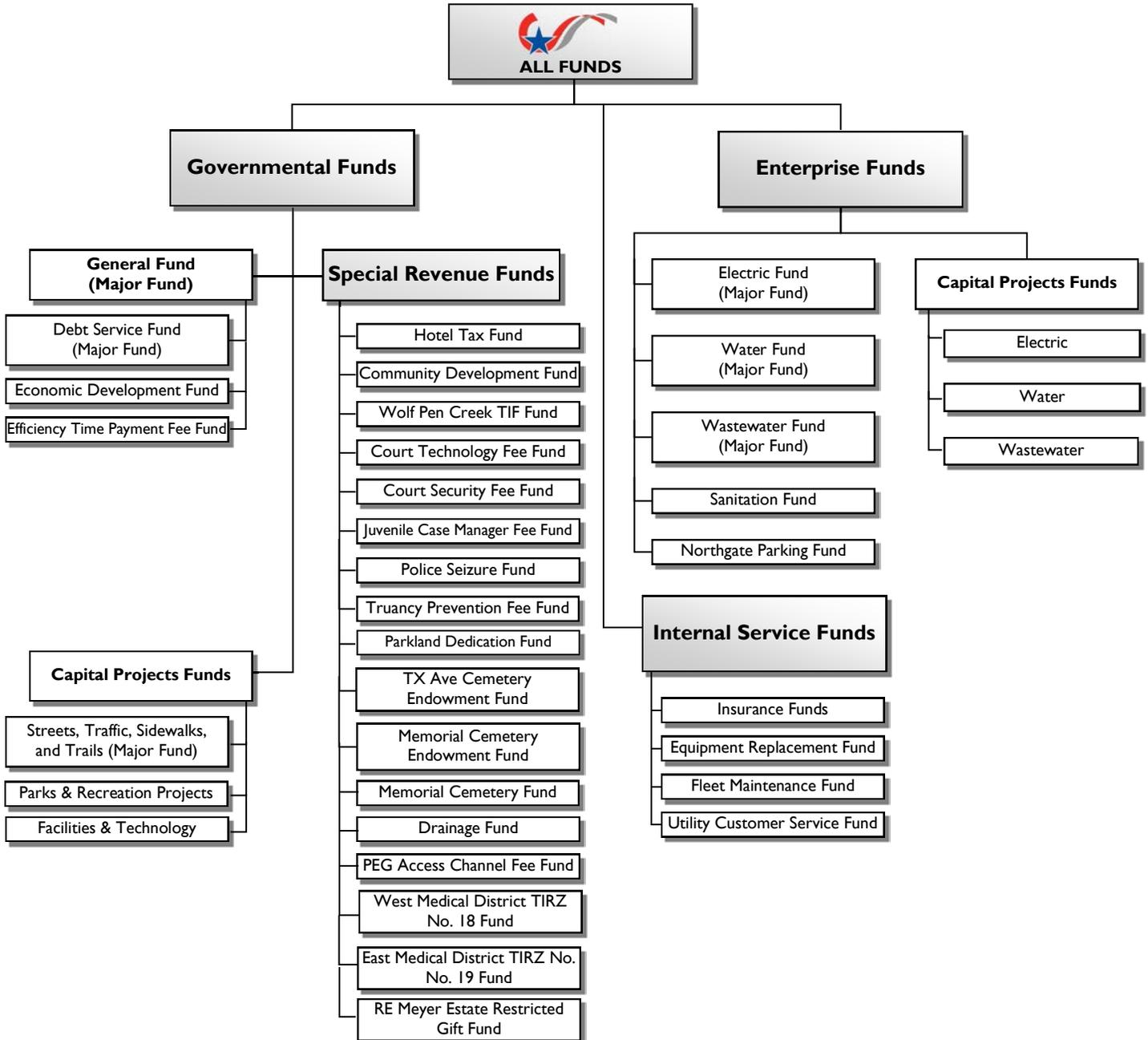
Non-Major Enterprise Funds

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 the budgets are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The financial statements for internal service funds are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the approved net budgeted expenditures for FY16. Total expenditures are budgeted to be \$309,576,087. Transfers from the fund balance for capital projects in FY16 are budgeted to be \$15,686,650 and the net approved capital budget is \$74,229,309. The latter two items will provide a total of \$89,915,959 of new budget appropriation for capital projects.

| Fund | Approved FY15 Budget | Approved FY16 Budget | Percent Change |
|--|-------------------------|-------------------------|-------------------|
| General Fund | 65,239,948 | 75,273,785 | 15.38% |
| Utility Funds | 117,946,445 | 112,936,359 | -4.25% |
| Sanitation Fund | 8,566,064 | 8,839,334 | 3.19% |
| Drainage Fund (O&M) | 1,742,305 | 1,846,040 | 5.95% |
| Debt Service Fund | 13,252,308 | 13,024,593 | -1.72% |
| Hotel Tax Fund | 3,819,887 | 4,437,530 | 16.17% |
| Northgate Parking Fund | 1,420,247 | 1,474,503 | 3.82% |
| Recreation Fund | 942,950 | - | -100.00% |
| Police Seizure Fund | 27,000 | 20,000 | -25.93% |
| Wolf Pen Creek TIF Fund | 1,257,597 | - | -100.00% |
| West Medical District TIRZ #18 | - | - | N/A |
| East Medical District TIRZ #19 | - | - | N/A |
| PEG Access Channel Fee Fund | 81,120 | 129,820 | 60.03% |
| R.E. Meyer Estate Restricted Gift Fund | - | - | N/A |
| Municipal Court Funds | 278,440 | 283,052 | 1.66% |
| Chimney Hill Fund | 6,667 | - | -100.00% |
| Community Development Fund | 4,341,847 | 1,370,112 | -68.44% |
| Internal Service Funds | - | - | N/A |
| TX Ave Cemetery Endowment Fund | - | - | N/A |
| Memorial Cemetery Endowment Fund | 10,000 | 25,000 | 150.00% |
| Memorial Cemetery Fund | - | - | N/A |
| Total O&M Expenditures | 218,932,825 | 219,660,128 | 0.33% |
| Utilities Transfer to CIP - Utility CIP | 8,220,000 | 13,350,000 | 62.41% |
| Utilities Transfer to CIP - Gen'l Gov't CIP | 623,061 | - | -100.00% |
| Sanitation Transfer to CIP - Gen'l Gov't CIP | 43,439 | - | -100.00% |
| Drainage Transfer to CIP - Gen'l Gov't CIP | 28,959 | - | -100.00% |
| Community Development Transfer to CIP | 928,139 | - | -100.00% |
| Park Land Dedication Transfer to CIP | 300,000 | - | -100.00% |
| Gen'l Fund Transfer to CIP | 1,123,416 | 2,336,650 | 108.00% |
| Fund Balance/Working Transfers to CIP | 11,267,014 | 15,686,650 | 39.23% |
| General Gov't CIP | 6,704,732 | 44,449,061 | 562.95% |
| Utilities CIP | 11,637,234 | 20,518,560 | 76.32% |
| Community Development CIP | 750,878 | 952,214 | 26.81% |
| Special Revenue CIP | 3,795,852 | 4,636,200 | 22.14% |
| Hotel Tax Capital Projects | - | 3,673,274 | N/A |
| Total Capital Expenditures | 22,888,696 | 74,229,309 | 224.31% |
| TOTAL | \$ 253,088,535 | \$ 309,576,087 | 22.32% |

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

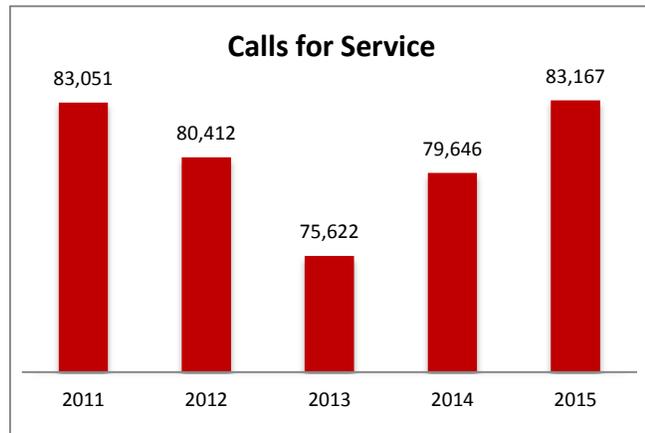
The Police Department provides a number of services that help keep the community safe. Services provided include: 1) police patrol with certified police officers who are assigned to specific areas of the City and who are equipped with police vehicles and all necessary equipment; 2) criminal investigation 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.

Maintaining a competitive pay and benefit structure is one of the central goals of the City.

The FY16 Approved Budget has appropriated funds in the amount of \$824,946 for targeted pay increases for sworn positions in the Police Department. This increase brings the pay and benefit structure of the Police Department into competitive range with surrounding law enforcement agencies.

The Police Department FY16 Approved Budget includes eleven service level adjustments (SLAs). Four of the eleven SLAs requested the addition of support positions to meet the ever-growing demands of the City. The first SLA requested the addition of one Recruiting & Training Officer to help manage the hiring process for all sworn and civilian employees. The new officer will also provide training for new and existing employees, as well as provide additional research capacity and curriculum development. The second SLA requested the addition of one Special Investigations Officer, who will provide assistance to the detective unit. The third SLA requested one Communications Operator to provide additional support for call intake and radio dispatch. The fourth SLA requested the addition of one Community Enhancement Police Assistant. The function of this position will be to increase responsiveness to neighborhood and community issues, as well as monitor community events and programs. A fifth SLA also addressed personnel in the department and requested a position upgrade for an Animal Control Officer position to an Animal Control Supervisor position. In FY12, the Animal Control Supervisor was upgraded to Support Services Manager. The Support Services Manager's responsibilities have grown, as well as the number of current Animal Control Officers. This upgrade will shift the supervision responsibilities from the Support Services Manager to the Animal Control Supervisor.

Additional SLAs address increasing costs in existing service areas and equipment needs. The sixth SLA was a budget maintenance request to cover costs of inflation and increases in usage and maintenance. A seventh SLA is for the increase of overtime budget in the department. Previously, officers could accrue comp time when working on holidays. However, due to department demands, several were unable to utilize their accrued comp time. This SLA changes the policy to pay officers overtime pay on holidays worked. An eighth SLA requested the addition of one CID vehicle to the police fleet. The total number of fleet vehicles in Criminal Investigations Division is inadequate to accommodate the demands of the division.



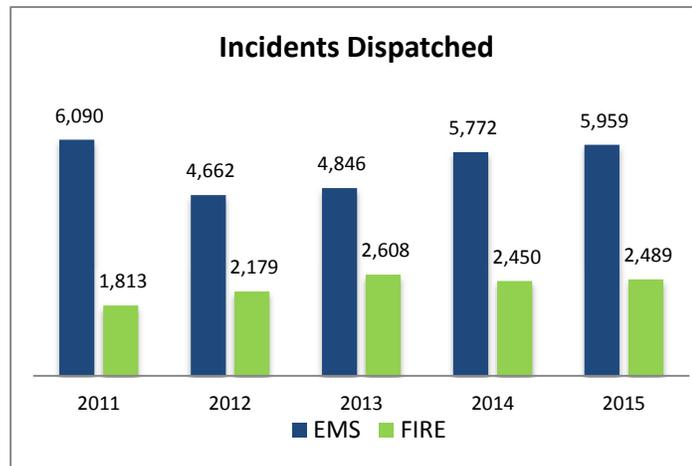
The above graph illustrates calls for service. A "call for service" is activity that requires action by an officer/employee of the Police Department, be it self-initiated or based on a civilian's request for service. These include criminal offenses and miscellaneous non-criminal incidents.

The largest item in the above requests was for the purchase of 65 additional TASER devices with assurance plans for \$130,917. In 2009, the Police Department introduced a TASER pilot program. The program was very successful and over the years, the department has incrementally expanded this program. This SLA will equip officers with the TASER device, as well as replace units in need of replacement.

In addition to the above requests, the Police Department requested funds for a Patrol Rifle SLA and a Patrol Shotgun SLA. The department-owned rifles and shotguns are outdated and no longer meet the Department's minimum standard. Combined, these SLAs total \$48,000.

Fire Department

The Fire Department provides services to College Station, Texas A&M University, 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 approved FY16 budget includes three SLAs that will promote the City Council priorities to efficiently, effectively, and strategically place and deliver core services and infrastructure that maintains citizens' health, safety and general welfare.

The first SLA allocates \$1,868,595 for the addition of six firefighters and a ladder truck at Fire Station 6. The SLA includes \$1,400,000 for the purchase of a ladder truck and the remaining \$468,595 is for the costs related to the addition of six firefighters. This ladder company will provide initial response to all high-rise buildings on University Drive and the Texas A&M campus. The Fire Department opened Fire Station #6 in December 2012 to provide improved fire and EMS services to the northern part of College Station and this SLA is year two of three in the staffing of Station 6. City of College Station was awarded a grant with the Assistance to Firefighters Grant (AFG) program to fund the addition of six firefighters beginning in FY16. The primary goal of the AFG program is to meet the firefighting and emergency response needs of fire departments.

A second SLA in the amount of \$51,700 was approved for Distance Learning for Fire Stations. Distance learning will allow the department to train its members that are spread out geographically within the City. Fire Department personnel require more than 8,264 training hours annually to maintain more than 756 certifications. This SLA will provide the equipment needed to set up distance learning sites and will improve training capabilities and increase department communications to on-duty members as well as reduce the times Fire and EMS units leave assigned Fire districts for training events.

The third SLA, in the amount of \$122,200, is for the purchase of seven automatic CPR devices. This will place devices on all EMS units in the City. Effective chest compressions deliver vital oxygen to the brain and can prime the heart for successful delivery of electrical shock. The delivery of uninterrupted compressions at a consistent rate and depth facilitate better patient care and improve a patient's chance for a successful outcome.

Also included in the City's FY16 budget is a \$1,300,000 transfer from General Fund to Equipment Replacement Fund to be used for the total replacement of the Fire Department's Self Controlled Breathing Apparatus (SCBA). This will be a pivotal year in the City's SCBA program because many of the

air bottles are approaching the end of service life requirements. The purchase of the SCBAs is anticipated to take place in FY17.

Public Works Department

The Public Works Department consists of the following divisions: Administration, Traffic Engineering, Facilities Maintenance, Capital Projects, Street Maintenance, Traffic Signs & Markings, Landscape & Irrigation Maintenance, and Traffic Signals. The department is also responsible for Drainage Maintenance, Sanitation, and Fleet Services.

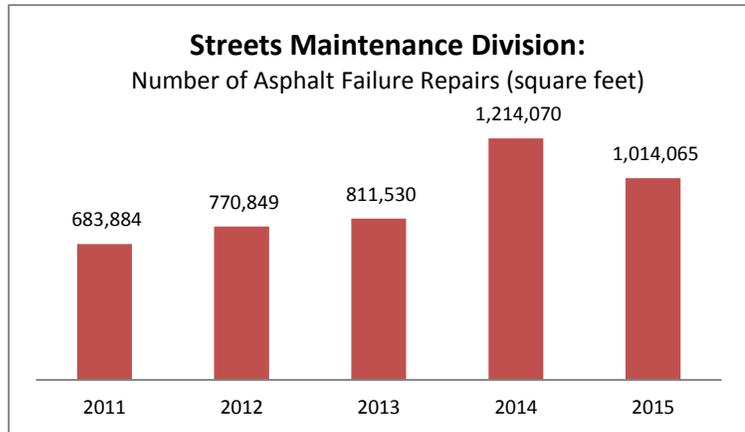
Public Works Administration Division is responsible for the daily administrative functions of the department. Two SLAs were approved in this division. The first SLA is for \$10,000 for costs associated with the American Public Works Association (APWA) reaccreditation site visit. A second SLA in the amount of \$32,500 is to fund costs associated with the recently implemented Environmental Compliance Initiative. The department is subject to several local, state, and federal regulations addressing the handling, storage, and disposal of items such as petroleum storage tanks, containment areas, fluorescent bulbs, used oil, contaminated absorbent, used millings, street sweepings, waste paint, and other regularly used supplies. This SLA will fund ongoing compliance assessments and provide training for Public Works employees accordingly.

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. The FY16 budget contains an SLA for \$103,201 to fund the operations and maintenance costs related to the Intelligent Transportation System (ITS) Master Plan. In 2013, the ITS Master Plan was developed in order to provide an evaluation of the Traffic Division and identify any deficiencies in the utilized technology such as signal controllers and the central system software that are at the end of their useful lives. This SLA is for the addition of a Traffic Engineer that will increase the ability of staff to respond to operational and maintenance issues as soon as they occur, react to congestion issues in real-time, and monitor the transportation network holistically. A second SLA is for Intersection Safety Studies in the amount of \$25,000. These funds will be used to acquire professional services (engineer/survey) or data collection services necessary to evaluate Texas Manual on Uniform Traffic Control Device (TMUTCD) warrants at intersections within the City of College Station. Due to steady population growth, Traffic Engineering receives requests for all-way stops and traffic signals at various intersections throughout the city.

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. A facility assessment was conducted in the fall of 2013 and the Facilities Maintenance Division set up an anticipated maintenance and corrective repairs schedule to address some of the issues identified as part of this assessment. An SLA in the amount of \$614,000 was approved to address a number of the corrective repairs that have been identified. Funds were also budgeted in FY15 to address corrective issues identified and the FY16 funds will continue the repairs needed. A second SLA was approved for \$50,000 for a Facilities Maintenance Space Needs Feasibility Study in order to identify the appropriate space needs for the division, including office space, inventory storage space as well as staff vehicle and service vehicle parking space needs.

The **Capital Projects Division** is responsible for the administration of the City's capital improvement plan. This includes the management of projects funded through 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 Traffic 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 2015 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 FY16 budget for the Division's pavement maintenance and rehabilitation plan. The square feet of asphalt failure repairs for FY15 is significantly lower than than FY14 due to historic winter and spring precipitation, increase in contracted overlays, and limited asphalt availability from the supplier, all of which prevented repairs.

One SLA is included in the approved budget for the Streets Maintenance Division requesting \$1,600,000 to continue the rehabilitation and upgrade of streets due to increased traffic pressure. Projects are selected after a review of data that includes overall road condition, increased traffic and importance as a conduit for traffic through the community.

The **Landscape and Irrigation Maintenance Division** is responsible for the city-wide landscape 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. A \$64,415 SLA was approved for maintenance of the irrigation infrastructure.

The **Traffic Signs & Markings** and **Traffic Signals** divisions 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 \$50,000 was approved for a Traffic Signs & Markings maintenance plan implementation which will begin the conversion of major thoroughfares' long-line roadway markings from paint to a more durable long-lasting thermoplastic material. The second SLA provides \$50,000 for the Texas Avenue Retiming project. This project will allow traffic data to be collected, entered into a simulator, analyzed and, in the end, will implement new traffic signal timings. It has been six years since Texas Avenue has been retimed. This corridor is comprised of twelve signalized intersections. Retiming signals is beneficial for motorists by reducing vehicle stops and delays, saving both time and fuel consumption.

Parks and Recreation Department

The Parks and Recreation Department (PARC) is responsible for College Station park facilities and recreational programs. In prior years, the PARC budget was split between the Recreation Fund and the General Fund. However, the Recreation Fund was moved back into the General Fund and reflected as Recreation Programs in FY15. Recreation Programs 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 of the Parks and Recreation Department.

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 and Tournament events.

The **PAR Special Facilities Division** includes the coordination of Heritage events. Additional budget, including a part time position, is included in 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.

The PAR General Fund budget includes fourteen approved SLAs, twelve of which reflect one-time additions to the budget in FY16 that will not carry forward to future years. The first and second SLAs allocate a combined one-time expense of \$538,400 for the repairs to various park structures, such as bridges, dugouts, fences, irrigation systems, trails, etc., as well as the purchase of various playground equipment and court resurfacing needs identified in the Parks Asset Management Plan. The third and fourth SLAs are for repairs and maintenance on park parking lots and lights (\$34,000) and facility lighting (\$80,000). The fifth SLA allocates funds for the purchase of various park amenities, such as picnic tables, BBQ grills, drinking fountains, etc. The cost for this SLA is \$97,600. The sixth and seventh SLAs are for the purchase of a Kromer No Ramp Trailer (\$13,500) and Bobcat Skidsteer attachments (\$10,000) to expand the capability of Park's existing skidsteer. The eighth and ninth SLAs are the only recurring budget SLAs and are for an increase in O&M budget for Parks maintenance on the athletic fields, as well as an increase to budget for uniforms and safety boots. The total recurring impact to budget of these costs is \$22,500. The tenth Park SLA is for \$45,000 and is for the purchase of baseball scoreboards at Brian Bachmann and Wayne Smith Parks. Fifty percent (\$22,500) of this SLA will be funded by the Hotel Tax Fund.

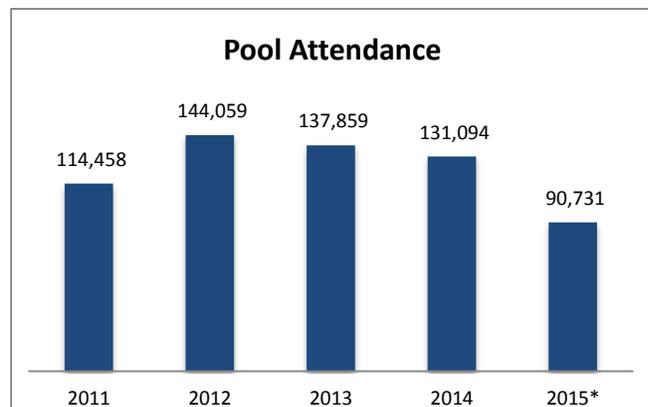
In addition to the baseball scoreboards SLA, four additional SLAs have been included in the PAR approved budget for items that will be funded using Hotel Tax funds. These items will be budgeted in the PAR budget, but a transfer from the Hotel Tax Fund will be made to cover the cost. The first of these SLAs, in the amount of \$50,000, is for bid fulfillments for the U.S. Soccer President Cup and the ASA / USA 16U National Championship. The second of these SLAs is for \$10,000 to host the TRAPS Central Region Workshop. The third SLA is for \$25,000 to upgrade the kiosk located at the Veterans Park Memorial. A fourth SLA is also for Veterans Park and is for \$30,000 for the purchase of a Connectivity Speaker System.

Recreation Programs:

Each program within Recreation Programs has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, and General and Administrative transfers.

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

The PAR Recreation Programs budget includes three SLAs, which will increase the budget by \$257,423. The first of these SLAs is for repairs needed at Cindy Hallaran Pool and Adamson Lagoon. The second SLA is for the conversion of



**Prior to FY15, PAR calculated Aquatics Program participants as daily attendees of the aquatics system. In FY15, program participants were counted as a single attendee versus counting the attendee on a daily basis.*

the Senior Services Coordinator from part-time to full-time. The third Recreation Programs SLA is for upgrades and renovations to the Southwood Community Center.

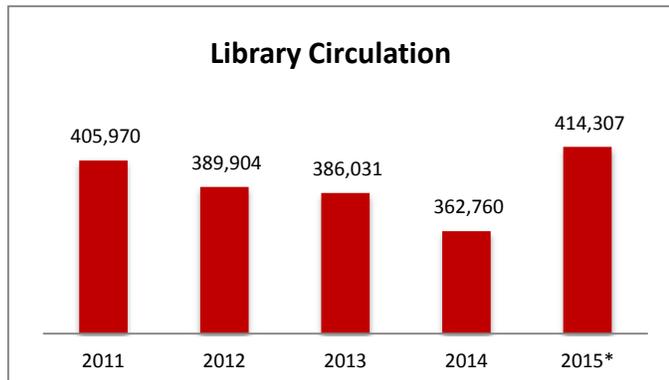
The **Sports Division** includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, Ultimate Frisbee and several non-fee programs.

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. The Lincoln Center is a community/recreation center that provides positive programming and serves as a satellite center for social services.

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 FY16 Approved Budget is \$1,101,851 and includes an increase to the capital budget for library books from \$40,000 in FY15 to \$44,650 in FY16. Library circulation has increased significantly in FY16, partially due to the incorporation of figures from online circulation.



**Prior to FY15, online circulation data was reported solely as circulation for Mounce Public Library in City of Bryan. Figures for FY15 for Ringer Library circulation include 1/2 of the online circulation recorded for the both libraries.*

Planning and Development Services Department

The Planning and Development Services Department provides oversight for development planning and review and inspection of the built environment within the City of College Station. Planning and Development Services consists of the following divisions: Administration; Civil Engineering; Development Services – Building; Development Coordination; Planning; Greenways; and GIS Mapping.

The Planning and Development Services 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.

Four SLAs are included in the FY16 approved budget. The first SLA is the addition of a part-time non-benefited Geographic Information System (GIS) technician to assist in the input of data into development-related GIS layers maintained by the department. This position will allow for increased timeliness of information and greater quality control of development data to be used in land development analysis and decision-making. A second SLA was approved to provide funding needed to respond to annexation petitions or proactively annex property under the exempt status. A FY15 amendment to The Oil and Gas Ordinance adopted a requirement for Contract Inspection and the third SLA was approved for costs related to these required oil and gas contract inspections. Contract inspections will provide additional expertise and specialty equipment specific to the oil and gas industry. The City will contract the inspection and the Oil and Gas Operators would pay the related fee with each permit, including the annual renewal permit. The fourth SLA is for neighborhood plan implementation projects. Resources are necessary to facilitate the implementation of these adopted plans to achieve the objectives anticipated by the plans and expected from residents and property owners.

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.

Six SLAs were approved for FY16. The first SLA, in the amount of \$10,000, will address a safety issue by providing funding for radio tower maintenance and inspection. A second SLA, in the amount of \$42,061, will fund a Database Administrator position for 1/2 of the fiscal year. Currently IT is conducting a 6-month pilot program to determine whether this function can be outsourced or whether the position is needed. Thus, the SLA is submitted for only half of the year. The third SLA would provide funding for a hot standby firewall, which would decrease time needed to have a new firewall online after a failure. The cost for the firewall consists of a one-time expenditure of \$17,000 and \$2,500 in recurring maintenance costs. The fourth SLA is for a fiber management tool to provide software and services to automate the mapping of fiber optic networks in the City. One-time costs for this SLA are \$30,760, combined with \$4,200 in recurring maintenance costs. The fifth SLA provides funding for a one-time expense of \$60,000 for an edge switch consolidation that will replace multiple network edge switches at four locations with chassis based switches.

City Council requested that a sixth SLA be included in the FY16 Approved Budget. Budget in the amount of \$28,000 is included to provide funding to develop an open data portal and begin populating relevant data in a format that is useful and engaging.

Fiscal Services Department

The Fiscal Services Department provides fiscal administration, accounting operations, 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 Operations 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 FY16 Approved Budget for Fiscal Services includes five SLAs. The first SLA, in the amount of \$75,735, is for the addition of one Staff Accountant position in the Budget and Financial Reporting Division. This position is needed to address increased workloads and to ensure that all utility assets are properly accounted for during and after the implementation of the new work order system. The second SLA, in the amount of \$43,245, is for the addition of an Accounts Payable Specialist in the Accounting Operations Division. This position is needed to ensure that daily tasks can be accomplished and proper internal controls in the review of accounts payable transactions can be maintained. The third SLA is a continuation of funding for the ERP Process Documentation SLA that was partially funded in FY15. This SLA, in the amount of \$50,000, is for contract services that will be utilized to assist with documenting new processes, procedures and controls, as well as assistance with document retention. The fourth SLA provides \$19,150 in recurring funds for the education and training of employees with regard to the utilization of the City's new financial software, as well as ongoing staff development training. The fifth SLA is for enhancement to the Municipal Court front entrance. This SLA would provide \$6,800 in funding for directional signage to the building, as well as seating for visitors.

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.

The **Economic Development Division** is included as part of the FY16 Approved Budget. For several years Economic Development was a function within City Manager's Office. One SLA was approved to provide funding for a Retail Economic Development Plan and Recruitment.

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

The **Public Communications (PC) Division** provides for the dissemination of City information through various internal and external communications channels. The PC budget includes the allocation of resources used for media and marketing related services. The PC Division works with all city departments to develop promotional, educational and communication products. In FY15, the Neighborhood Services division merged into the Public Communications division. Neighborhood Services maintains collaborative partnerships among neighborhoods, community organizations and the City. There are three SLAs approved for FY16 for a Citizens' Survey, and Media Communications and Crisis Communications training.

The **Community Services Division** was created in FY15 and is responsible for Community Services Administration, Community Development, Code Enforcement and the Northgate District Management functions that were previously in the Planning and Development Services department. An SLA was approved for change in funding for a staff assistant to align with the change in job responsibilities. Funding for this position was previously split between the General Fund and Community Development Fund. This SLA moved 100% of funding for this position to the General Fund. There are currently two Code Enforcement Officers funded with Community Development funds, which limits the officers' activities to income-eligible areas only. A second SLA was approved to move funding to the General Fund for one officer which will allow one Code Enforcement Officer flexibility to work commercial areas, parking enforcement and assist in other residential areas.

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 FY16 Approved Budget includes three SLAs. The first SLA is for \$12,895 for supplies and costs for the Safety/Security Position that is will be shared between the Property Casualty and Worker's Compensation Funds. The second SLA is for \$30,000 for temporary administrative support for HR staff that is focusing on ERP System Replacement project continuation. The third SLA is for \$16,500 and is for funding additional employee recognition through events and programs.

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 \$1,211,753 for public agency funding, \$5,000 for consulting services and \$80,000 for other miscellaneous items. In addition, an SLA in the amount of \$195,000 is included for the projected costs associated with leasing off-site office space. It is anticipated that leased space will be needed for Human Resources and the Police Department Recruiting and Training division in order to address City space needs. Also included in the approved budget is \$250,000 for contingency.

Also included in the General Fund budget is a \$2,136,650 transfer for several projects for existing City facilities. The projects are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be transferred to the General Government CIP Fund. The first of these projects is for the replacement, containment repair, and cleaning of existing above-ground storage tanks. The second of these projects is the addition of a tipping structure that will be used for street sweeping containment. The third project in this group is for corrective maintenance on the Police Department building. The funds will be used to address deficiencies with the HVAC system and will be used to replace the roof. Also included in the FY16 budget is a transfer of \$200,000 to be used for the conceptual planning/design of a community center. The funding for this planning/design will come from General Funds that will be transferred to the General Government CIP Fund. An additional \$200,000 is projected to be transferred in FY17 for this effort.

In addition, a \$1,300,000 transfer from the General Fund to the Equipment Replacement Fund is included in the FY16 budget. These funds will be used for the replacement of the Fire Department's Self Controlled Breathing Apparatus (SCBA). The purchase of the SCBAs is anticipated to take place in FY17.

Also included is a \$68,094 transfer from the General Fund to the General Government CIP Fund for a portion of the budget needed for implementation of the public safety CAD/RMS Replacement program.

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 19.3052 cents per \$100 valuation, which accounts for approximately 42.7% of the tax levy.

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 \$375,000 were approved to be transferred into the Economic Development Fund in FY16. In addition, there is a one-time \$500,000 transfer from General Fund to cover economic development incentives to be determined. Expenditures in the amount of \$786,839 were approved in this fund in FY16 for economic development cash assistance incentives.

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 FY16 total \$6,673. Approved expenditures in FY16 total \$11,160, of which \$7,000 is attributed to an SLA that will fund increased TxDOT batch inquiries and postage. The base budgeted amount of \$4,160 will be used to interface court system software with Texas Department of Transportation and printing and distribution of collection notices. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

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. In FY09, Hotel Tax Funds were used toward the purchase of the Chimney Hill property for the purpose of building a convention center. In FY11, Council determined that it no longer intended to construct a convention center on the purchased property and the property was sold for the purchase price of \$7.5 million. The proceeds from the sale of the property, as well as the balance of the Chimney Hill Fund, were transferred to the Hotel Tax Fund. The Chimney Hill Fund was closed in FY15.

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, 7 electrical substations, and over 461 miles of overhead and underground electric distribution lines.

Five Service Level Adjustments (SLAs) are included in the FY16 Approved Budget. The first of these SLAs is for a consultant to identify phasing on all circuits that use ERCOT phasing. These funds, estimated at \$60,000, will be used to accurately phase substation circuits and radial lines in a manner that will enable it to correct the engineering analysis model that is currently used. This will allow Operations to be able to more accurately define outages when they happen and should result in reduced outage times for customers. This will also aid in system modeling by allowing more proactive identification of load issues and their locations, identifying unbalanced loads and where those loads can be moved, and assisting in planning for the future. A second SLA, in the amount of \$185,000, is included in the budget for the painting of several of the City's substations. Substation equipment at the Greens Prairie, Post Oak, Switch Station, and Southwood Valley electric substation sites was last painted in September of 1999. It was approved to paint equipment at these substations using a flow coat method to protect the surface metal from rust and to help with oil cooling. This painting will also provide better protection to the aging substation equipment exposed to the elements on a continual basis and will improve the aesthetics of these facilities. The third SLA included in the Electric Fund's budget is for a third party compliance audit. The Electric Utility is mandated to undergo periodic standard/requirement audits. It is industry best practice to periodically have a third party consultant perform a compliance audit assessment on an entity as an aid to maintaining an effective internal compliance program. This SLA, estimated at \$50,000, is for the completion of this assessment.

Also included in the approved budget are two staffing SLAs. The first of these is for the addition of a Meter Technician position. The position is needed due to the growth and complexity of the electric system as well as the additional compliance requirements by various regulatory agencies. The second staffing related SLA is for the addition of a Line Technician/Troubleman position. The Electric utility currently operates with one Troubleman position. This person is the first responder to trouble calls during working hours to address service and power issues throughout the City. This position will help the utility address the growing needs of the City by providing better response time to customer calls and minimizing the inefficiencies of pulling crews off of construction projects in order to handle trouble calls. This SLA also includes the addition of a vehicle and necessary equipment.

No rate increase was included for the Electric Fund in FY16.

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.

Five SLA requests are included for the Water Fund in the FY16 budget. The first SLA, in the amount of \$151,155 is for the addition of a field operator position and crew leader position. This is the second year of a two-year plan to add an additional crew. As part of this plan, two field operator positions were added in FY15. This crew will be largely responsible for inspecting, testing, documenting and coordinating efforts to ensure that newly constructed infrastructure is built to specification prior to City acceptance. This will allow the department to better address the demands of system growth. The second SLA, in the amount of \$130,159, is for the rehabilitation of a transfer pump at Sandy Point Pump Station. This proposal is to remove the motor and have it serviced by a qualified motor shop and to remove the pump from the clear well for disassembly and inspection. At that point, a decision will be made as to what components should be replaced or if it is more judicious to replace the entire pump. A third SLA is for the purchase of a vacuum excavator/locator. This piece of equipment is a smaller, more portable vacuum excavation rig that

will assist with the identification and isolation of conflicting utilities and will allow excavations to be performed with less risk of damage when compared to traditional excavation equipment. The estimated cost related to the purchase of this piece of equipment is \$52,823. The fourth SLA is for the conversion of a part-time non-benefitted Environmental Technician position to a full-time benefitted position. The growth of the City along with the addition of new programs has added increased demands to the workload. This conversion of this position will better enable the department to meet these demands. The final SLA in the Water Fund is for the repair of the Well #3 Cable Vault for an estimated \$20,000. The existing in-ground cable vault at well #3 is sinking. This project is for the removal and replacement of the existing vault, conduit and cables going from the motor control center to the well and pump. In addition, the vault will be moved and the bottom stabilized to prevent this from recurring.

No rate increase was included for the Water Fund in FY16.

Wastewater Fund

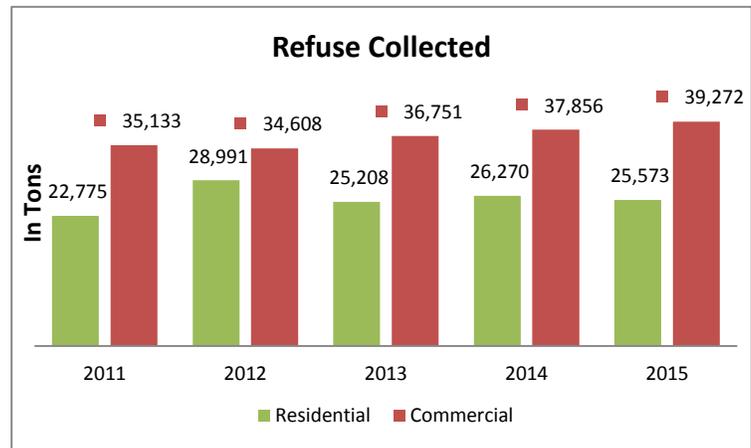
Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, standards have increased for this infrastructure. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system 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 FY16 Approved Budget includes seven SLAs in the Wastewater Fund. The first of these SLAs is for the addition of a Staff Assistant position. This position will provide administrative support with a variety of departmental functions such as payroll and accounting related functions. The second SLA is for the addition of a Wastewater Treatment Plant Operator position. The additional operator is needed to address all of the additional work tasks associated with the continued expansion of the wastewater system, including new lift stations and the reclaimed water system. The third SLA, in the amount of \$50,000, is for the purchase of aeration system stones which are used in the fine bubble aeration system currently utilized within all of the wastewater treatment plant aeration basins. These stones are an important part of the wastewater treatment process, as they provide the efficient distribution of oxygen to maintain healthy bacteria populations needed to treat raw wastewater. The fourth SLA is for funding to collect and analyze wastewater samples from multiple locations within the two City wastewater treatment plants. Collection and analysis of these samples will allow the department to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will later be used to design the expected nutrient removal systems for future regulatory compliance. The estimated cost for this program is \$10,000. The fifth SLA is for the purchase of a tow behind sewer jetting machine. This machine, the cost of which is estimated at \$70,030, is towable, light and can be maneuvered in tight spaces, especially rear easements where much of the residential sewer infrastructure is located. The sixth SLA in the Wastewater Fund is for the purchase of an all-terrain vehicle (gator) that will be used for inspections of remote utility easements that are not accessible by full-sized vehicle. The final approved Wastewater Fund SLA is for the addition of a utility bed to a ¾ ton service truck that is being purchased to replace an existing van. The van has met its useful life and is due for replacement. This SLA is for the additional cost of upgrading the truck from a standard truck bed to a utility bed (estimated at \$10,000).

No rate increase was included for the Wastewater Fund in FY16.

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 FY16 are estimated to be \$9,133,654. This reflects a 3.3% increase over the FY15 Revised Budget.

The approved budget for residential and commercial Sanitation operations for FY16 is \$7,082,420. Included in this amount is an SLA for the addition of two route managers and a rear loader truck in the Residential Collections division. Continued growth in the City indicates a need for additional collection personnel and a vehicle to provide once-per-week refuse/rubbish collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle, \$277,408, will occur in the Equipment Replacement Fund and the recurring costs, \$27,400 will occur in the Sanitation Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. A second SLA in the amount of \$50,000 was approved for the purchase of Commercial garbage containers. The condition of some of the existing containers and continual growth warrants replacement as a significant number have reached the end of their service life.

Non-operating expenditures are approved for \$909,019. Included is \$722,034 for the utility transfer to the General Fund as well as \$406,560 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 a transfer from the General Fund and the Drainage Fund for street-sweeping costs. Funding in the amount of \$56,690 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. The Outside Agency funding amount contains a \$3,950 increase in operations funding requested by KBB. The total FY16 approved expenditures for the Sanitation Fund are \$8,839,334.

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.

FY16 approved revenues from parking fees are \$1,191,276 and approved revenues from fines are \$216,584. A Northgate parking rate fee adjustment was implemented in August 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. FY16 parking fee revenue is estimated to be \$1,416,826. Other revenues in this fund include investment earnings and miscellaneous revenue.

Included in the Northgate Parking Fund is budget of \$463,925 for the debt service payment related to the College Main Parking Garage. Budget is also included for two capital projects at the Parking Garage. The first is \$217,805 for concrete repairs, and the second is \$97,560 for masonry repairs. Total approved Northgate Parking Fund expenditures are \$1,474,503.

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 FY16 budgeted Hotel Tax revenue is \$5,502,000 which reflects an increase of 4% over FY15 year-end estimate of \$5,290,000. Hotel tax revenues are forecasted to increase due to a continued solid tourism economy and the addition of several hotels. Investment earnings of \$40,000 are estimated for FY16.

In FY15, proceeds from the sale of the Chimney Hill property were transferred to the Hotel Tax Fund. Approximately \$9.3 million was transferred into the fund and is available for eligible expenditures in the Hotel Tax Fund. Most of those funds are projected for capital projects at Veterans Park and Athletic Complex, and the still to be developed Southeast Park.

Total City operating expenditures in the Hotel Tax Fund are \$5,250,049. This is a 134.55% increase from the FY15 revised budget due to budgeting for the next phase of fields at Veterans Park in the amount of \$3,673,274. This will build two additional synthetic fields and provide other improvements to the existing athletic fields at Veterans Park. Funds are also budgeted for the third preferred access payment to the Convention & Visitors Bureau (CVB) for the use of athletic facilities at Texas A&M University. The FY16 budget for this is \$510,000. The City of College Station provides Hotel Tax revenue to the 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.

Total City operating expenditures in the Hotel Tax Fund also include \$557,659 for expenditures related to Parks and Recreation Programs & Events. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events were approved with the FY16 budget. The first SLA is \$50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA/USA 16 and Under National Championship. A second SLA allocates \$10,000 to host the 2016 Texas Recreation and Parks Society Central Region annual conference and maintenance rodeo. The third SLA in the amount of \$25,000 funds the replacement of the Veterans Park Memorial kiosk. The new kiosk will provide visitors to the memorial a touch screen database to locate friends and family on the Louis L. Adams Memorial Plaza & Wall of Honor. The fourth SLA for \$22,500 would fund one half of the costs associated with replacing the scoreboards at Brian Bachmann and Wayne Smith Parks. The other half of this request was approved to be funded out of the General Fund in the Parks and Recreation Budget. The fifth SLA is for \$30,000 to purchase a speaker system to be used at Veterans Park for the outside tourism based events held at the park.

Other City operating expenditures budgeted in FY16 include \$300,000 for soliciting and hosting of sports tournaments in College Station. This is an increase of \$100,000 from FY15. In FY15 the City Council provided direction to reduce funding to the Convention and Visitors Bureau in the area of advertising in the amount of \$104,116. The funds were redistributed to Public Communications and Marketing to be used for advertising the City to encourage visitors to come to College Station. Also included is \$80,000 for staff costs in the Public Communications (PC) Department. PC staff members will be responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, PC staff will introduce College Station to other markets through the development of brochures, promotional videos, and marketing and advertising materials. It is anticipated that these responsibilities will be shared among PC staff members resulting in the time spent on the activities equating to one FTE position. The primary focus will be to create high-quality collaterals needed to bring tourism dollars to College Station. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities. The approved budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager.

A total of \$2,810,755 of Hotel Tax funding is in the FY16 Budget for Outside Agencies. This includes \$1,727,855 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$350,000 for the CVB Grant Program; \$200,000 for Easterwood Airport Advertising; \$96,500 for Arts Council operations and maintenance; \$348,400 to Arts Council for affiliate funding and \$38,000 for marketing and public arts support; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

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 31, 2009. Funds in the amount of \$1,235,044 remain in this fund to be used for a future payment to College Station Independent School District for 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.

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

In October of 2012, the City Council authorized 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 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. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are 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 FY16, an estimated \$181,562 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$2,500 are also estimated. No expenditures are projected for FY16.

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 FY16, an estimated \$822 in ad valorem tax will be collected in the East Medical District TIRZ #19. Interest earnings in the amount of \$50 are also estimated. No expenditures are budgeted for FY16.

Court Technology Fee Fund

The Court Technology Fee Fund funds technology projects at the Municipal Court Facility. Budgeted expenditures for FY16 are \$80,619 and 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 for FY16 are \$79,840 and will be used for court security personnel in this fund.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund funds the salary and benefits of a Juvenile Case Manager, as well as the salary and benefits for staff time spent administering Teen Court. The total approved budget of \$111,433 includes salary and benefits, and travel and training funds for the Juvenile Case Manager and Teen Court Coordinator positions.

Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Approved revenues in FY16 total \$12,785. A \$5,000 expenditures budget is approved for FY16 in order to fund training and travel, and printing and postage expenses associated with this fund.

Police Seizure Fund

The Police Seizure Fund accounts for revenues and expenditures related to property seized by the College Station Police Department. Expenditures for FY16 are budgeted at \$20,000. 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 the 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 \$363,101, is included in the FY16 Approved Budget for the Memorial Cemetery Fund. This transfer reflects one-half 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 operations and maintenance 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 the sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. FY16 total approved expenditures include \$10,000 for the continued marketing efforts of the cemetery and an SLA for \$15,000 for an upgrade to the Cembase computer software.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from the 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 FY16. 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 was established in FY14 due to changes in legislative requirements. The balance of the PEG fees collected in prior years (\$266,573) was transferred into the PEG Fee Fund. The FY16 PEG Fee Fund revenues are estimated to be \$207,056. Expenditures of \$129,820 were approved in FY16 for expenses related to 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.

R. E. Meyer Estate Restricted Gift Fund

The R. E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

A total of \$562,657 from the estate has been received to date with the balance expected to be received in FY16 or when the Estate is closed out. In accordance with Mr. Meyer's will, these funds will be used for the purpose of programs designed to benefit senior citizens. No funds are currently planned for expenditure in FY16. As programming plans are developed, it is anticipated that these funds will be budgeted for future expenditure in accordance with the agreement.

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 affect the health and public safety of the City's residents.

Two SLAs are included in the Drainage Operations and Maintenance approved budget. The first SLA is for the addition of an Administrative Support Specialist to alleviate administrative duties from Crew Leaders and Foremen. A second SLA was approved for the purchase of a Trailer Mounted Vaccon that will be used to clean storm drain boxes to mitigate flooding and to locate underground utilities by creating a smaller dig test hole prior to excavating the job site.

No rate increase was included for the Drainage Fund for FY16.

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. Budgeted premiums are based on the actual amounts charged to departments to cover

the City's Property and Casualty costs. The approved premium revenue for FY16 is \$999,428. Estimated investment earnings are \$12,329 and other revenues, including subrogation, are projected to be \$5,000. The total approved revenues for the Property & Casualty Insurance Fund are \$1,016,757. Approved expenditures in this fund are \$1,106,087. This includes two SLAs. The first is for funding of 50% of a Safety/Security Position, which will add \$36,704 of recurring expenses to the budget. The other 50% of this position is budgeted in the Worker's Compensation Fund. The second SLA is for a one-time expense of \$13,000 for security upgrades to City Hall.

Employee Benefits Fund

Estimated revenues in the Employee Benefits Fund are \$10,158,559. This includes a 5% increase in employee Health Insurance premiums. This increase is necessary to help offset rising claims costs. The FY16 Approved Budget also includes an estimate of \$550,000 for the establishment of an Employee Health Clinic. This health clinic would provide acute and preventive primary care, occupational medicine, workers' compensation and wellness services. Services would be available to City health plan-enrolled employees, dependents and retirees, to encourage wellness and pro-active medical intervention and treatment. In addition, included in the FY16 budget is \$300,000 for an Other Post-Employment Benefits (OPEB) Trust. The approved expenditures for the Employee Benefits Fund are \$11,600,168.

Workers' Compensation Fund

The Workers' Compensation Fund provides coverage against losses sustained through on-the-job injuries to employees. Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY16, approved revenues are \$559,614 and approved expenditures are \$675,670. The only SLA in this fund is for \$36,704, which is to fund 50% of a Safety/Security Position. The other 50% of this position is budgeted in the Property & Casualty Fund.

Unemployment Compensation Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY16 approved revenues, including premium costs and investment earnings, are \$32,736. Claims costs in the amount of \$50,000 are approved to be budgeted in FY16.

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. Estimated revenues for FY16 total \$8,094,519.

In FY16 \$2,043,378 is approved for new fleet purchases as follows: Police Department for \$30,000 to purchase a vehicle for Criminal Investigations Division; Fire Department \$1,400,000 to purchase a ladder truck for Fire Station No. 6; Parks & Recreation \$23,500 to purchase a Kromer No-Ramp Trailer and Bobcat Skidsteer Attachments; Sanitation \$277,408 for a Rear Loader truck in the Residential Division; Electric \$150,000 for a small Bucket Truck; Water Department \$83,865 to purchase a Vacuum Excavator and Service Truck; Wastewater \$78,605 to purchase a Gator Off-Road Vehicle, a Tow-Behind Sewer Unit, and to upgrade a vehicle on the replacement list for FY16 (reference #9556).

Fleet Maintenance Fund

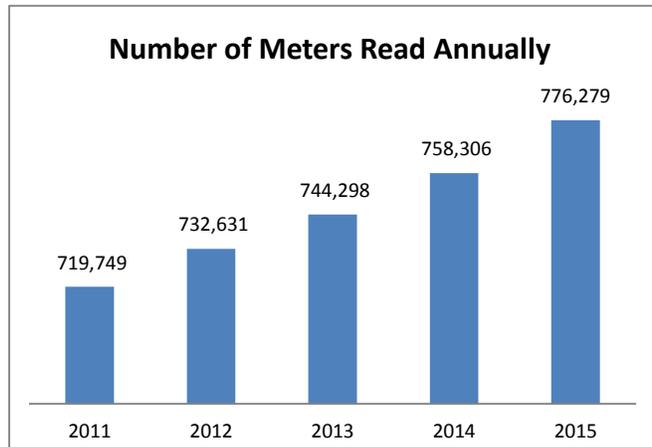
The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide services to the citizens of College Station. These services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations.

In FY16, estimated revenue in the Fleet Maintenance Fund is \$2,134,012, which includes SLAs related to the approved fleet additions. Approved budgeted expenditures for FY16 are at \$2,067,902. This includes a \$37,200 SLA for tire mounting machines, balancers, and accessories needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment. A second SLA in the amount of \$9,090 is included for an increase in overtime due the increase in the size of the fleet, managing damaged vehicles, and completing daily preventative maintenance. In addition, the Fleet Services department responds to emergency after-hours calls which requires the use of overtime.

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.

FY16 approved expenditures are \$2,356,974. Two SLAs are included in the approved budget. The first SLA, in the amount \$38,627, is for the addition of one full-time Senior Customer Service Representative for Collections. This position will help ensure that a high level of customer service is maintained, as well as decrease delays in billings caused by a shortage of manpower in that department. This will increase the total FTE count in the Utility Customer Service Fund by 1.0 FTE. The second SLA will fund year 2 of 3 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with documenting new processes as part of the system implementation. This expenditure is budgeted in the amount of \$25,000.



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

Capital Projects Funds

The City has a number of capital project funds. General Obligation Bonds (GOB) have historically been used 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, 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).

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. Also for FY16, operating funds from the Electric and Wastewater Funds in the amount of \$13,350,000 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, Park Land Dedication Funds and the Hotel Tax Fund. 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 summary of some of the key general government projects included in the FY16 Approved Budget. More details about these projects can be found in the Governmental Capital Improvement Projects Budget narrative that precedes the governmental capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Streets, Traffic, Sidewalks and Trails Capital Projects

A total of \$23,428,677 is estimated to be spent on capital transportation projects in FY16. This includes Street Rehabilitation projects, Street Extension and Capacity Improvement projects, Traffic projects, and Sidewalk and Trail projects. Some of the key rehabilitation projects include Rock Prairie Road Rehabilitation from Medical Way to W.D. Fitch, Luther Street Rehabilitation, Munson Street Rehabilitation, and Francis Drive Rehabilitation. These projects have been included in the Capital Improvement Program in an effort to maintain existing infrastructure. Most of these projects have been funded with CO debt and/or budget balances from completed projects.

A number of Street Extension and Capacity Improvement projects have been included in the FY16 approved budget. Significant projects that are in progress include the Lakeway Extension project, the

Rock Prairie Road West Widening project, and the Greens Prairie Trail /FM 2154 Intersection Improvements project. In accordance with the direction provided by City Council on August 13, 2015, it is anticipated that a number of additional new transportation projects will be funded with CO debt over the next five fiscal years. These include Greens Prairie Trail from 2154 through Royder Road; the relocation of the Union Pacific Railroad Crossing from Cain to Deacon; the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive; the Holleman Drive South Widening project; the Union Pacific Railroad Grade Crossing and Road Improvements at Rock Prairie Road West from 2154 to the City limits; the Capstone and Barron Road Alignment; Neighborhood Safety Improvements - Holik, Park Place, Anna and Glade; Intersection Improvements at Greens Prairie Road and Arrington; and the Royder Road Expansion project.

Traffic system projects in the FY16 budget include the construction of a signal and related roadway improvements at Victoria Drive and State Highway 40. Also included is the continuation of the Intelligent Transportation System (ITS) Master Plan Implementation. In addition, funds have been included for additional future signal projects that may be needed as determined by the results of traffic warrant studies.

Key Sidewalk and Trail projects include the completion of the Lick Creek Park Hike and Bike Trail and the initial phases of construction on Phase II of the University Drive Pedestrian Improvements project.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Parks and Recreation Capital Projects

In FY16, expenditures in the amount of \$4,521,289 are estimated for Parks and Recreation capital improvement projects. Included is \$184,750 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.

Key Parks and Recreation facility projects included in the FY16 budget include the completion of the construction of the Lincoln Center Addition and completion of the construction of the Lick Creek Nature Center.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

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 FY16, \$8,642,879 is the estimated expenditure for public facility projects. One of the projects included in this estimate that is currently in progress is the Library Expansion project. Construction of this project is expected to begin in FY16 and be completed in FY17.

The FY16 budget also includes several projects for existing City facilities that are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be transferred to the General Government CIP Fund. These projects include the replacement, containment repair, and cleaning of existing above-ground storage tanks at the Public Works facility; the addition of a tipping structure that will be used for street sweeping containment; and corrective maintenance on the Police Department building.

The approved budget also includes two public safety facility projects that are anticipated to be needed in the future. The first of these is a new Police Station facility and the second is Fire Station #7. The FY16 budget includes funds to start the design of a new Police Station. Also included in the FY16 facility capital project budget is \$400,000 to be used for the conceptual planning/design of a community center. The funding for this planning/design will come from the General Fund that will be transferred to the General Government CIP Fund. These projects are part of a group of projects that are currently being considered by Council. Based on current forecasts, construction of these projects would require a tax increase.

The FY16 Approved Budget also includes a projected expenditure of \$1,954,962 for technology projects. These projects include funding for the on-going Fiber Optic Infrastructure project. The estimate also includes funds for the implementation of the public safety CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project and funds for the continuation of the Enterprise Resource Planning (ERP) System Replacement project.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Enterprise Capital Projects Funds

Below is a summary of the key utility capital projects included in the FY16 Approved Budget. More details about these projects can be found in the Utility Capital Projects Budget narrative that precedes the Utility capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Electric Capital Projects

The estimated FY16 expenditure for electric capital projects is \$12,266,000. Included in this estimate is funding for General Plant upgrades as well as an estimate to identify long-term facility programming needs. Also included are funds for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure, as well as the annual utility pole replacement program. An estimate is also included for the construction of new underground electric projects and for conversion of overhead power lines to underground. New Service and System Extension capital projects will also be completed by the electric utility in FY16. These projects provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds are also included in the budget for new residential street lighting projects and improvement to existing residential street lighting and for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. Budget is also included for Transmission/Distribution projects including the purchase and installation of two substation transformers, various SCADA enhancements and various other capital improvements.

Water Capital Projects

The estimated FY16 expenditure for water capital projects is \$8,920,485. This includes an estimate for the completion of design and the start of construction on Well #9 and the Well #9 Collection Line. These projects are needed to meet projected capacity requirements. Also included is an estimate for the completion of the Sandy Point Chemical System Replacement project and the Cooling Tower Expansion project. These projects are currently in progress and are projected to be completed in FY16. In FY16, it is anticipated that the Variable Frequency Drive Replacement project will be completed. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives.

Several projects are included in Water Production related to rehabilitation of existing infrastructure. These include the Recoating of the Park Place Storage Tank project, the Rehabilitation of a Transfer Pump project, and the Longmire/2818 Valve Replacement project.

In addition, funds have been included in FY16 to identify long-term facility programming needs. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Water Distribution projects included in the FY16 budget include the Sweetwater Forest Water Line Extension project, the State Highway 6 Waterline Phase I (State Highway 40 to Venture), and the State Highway 6 Waterline Phase II (Creagor Line to State Highway 40). These lines are needed to help address increased demand. The Lakeway Waterline Extension project is also included in FY16. This project will be completed in conjunction with the extension of Lakeway Drive.

Rehabilitation projects approved in the FY16 budget include the Eastgate Rehabilitation project, the Luther Street Rehabilitation project, the Munson Street Rehabilitation project and Francis Drive Rehabilitation project. The utility line rehabilitation on the latter three projects is being completed in coordination with the corresponding street rehabilitation projects.

Wastewater Capital Projects

The estimated FY16 expenditure for wastewater capital projects is \$8,298,975. Collection Plant projects that are included in the FY16 budget include the design of the Phase I Lick Creek Parallel Trunkline project and the continuation of construction on the Bee Creek Parallel Trunkline project.

A number of rehabilitation projects are also included in the FY16 budget. These include the Eastgate Rehabilitation project, the Munson Street Rehabilitation project and Francis Drive Rehabilitation project. The utility line rehabilitation on the latter two projects is being completed in coordination with the corresponding street rehabilitation projects.

Treatment and disposal projects included in the FY16 budget include the Carter Creek Wastewater Treatment Plant (CCWWTP) Centrifuge Improvements project, the CCWWTP Structure Coatings Replacement project, the Variable Frequency Drive Replacement project, the Lick Creek Generator Replacement project and the Wastewater Disinfection Controller Replacement project. These projects are critical to wastewater treatment operations.

Several General Plant projects are included in the FY16 Approved Budget. These include an estimate for SCADA at the New Lift Stations. This project was created to fund the integration of new lift stations to the SCADA system. In addition, an estimate is included for the Carters Creek Electrical Improvements project. Also included in the FY16 budget is an estimate of \$18,750 to identify long-term facility programming needs. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Two projects related to land acquisition have also been included in the FY16 budget. These projects are intended for the purchase of land to serve as buffers around the Carter Creek and Lick Creek Wastewater Treatment Plants.

More details about these projects can be found in the Utility Capital Projects Budget section of this budget document.

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 is a summary of the key special revenue projects included in the FY16 Approved Budget. More details about these projects can be found in the Special Revenue Capital Improvement Projects narrative that precedes the Special Revenue capital projects section in the budget document. 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 FY16, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

Key park development projects included in the FY16 Park Land Dedication Funds include the initial design phase of the Fun for All Playground at Central Park. This project is for the construction of an inclusive playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. This project is a joint effort between the City of College Station, the College Station Rotary Club, the College Station Noon Lions Club, and the Kiwanis Club.

Other parks on which significant development is expected in FY16 include Crescent Point Park, Sonoma Park, Reatta Meadows Park, Bridgewood Park and Barracks Park.

In addition, funds for minor amenity improvements have been included for Windwood Park, Edelweiss Park, Longmire Park, Sandstone Park, Southern Oaks Park, and Castlegate 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.

Hotel Tax Fund Capital Improvement Projects

Included in the FY16 Approved Budget is an estimate of \$3,673,274 for the construction of phase I of the Build-Out of the Veterans Park and Athletic Complex. The project will include the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. In addition, spectator areas and amenities will be added to these fields and to several existing fields as part of this project. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events.

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 Greenways Land Acquisition throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. In addition, an estimate of \$200,000 is included in FY16 for Minor Drainage Improvement projects. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year.

Estimates are also included in the FY16 approved budget for the completion of Phase II of Erosion Control in the Wolf Pen Creek Trail Area, the completion of the Southland Drainage Improvements project, and for the completion of the Drainage Master Plan. In addition, an estimate has been included in the FY16 budget for the Southwest Parkway Storm Drain Replacement project. The existing storm drain is at the end of its service life and needs to be replaced.

Additional O&M Costs

The FY16 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

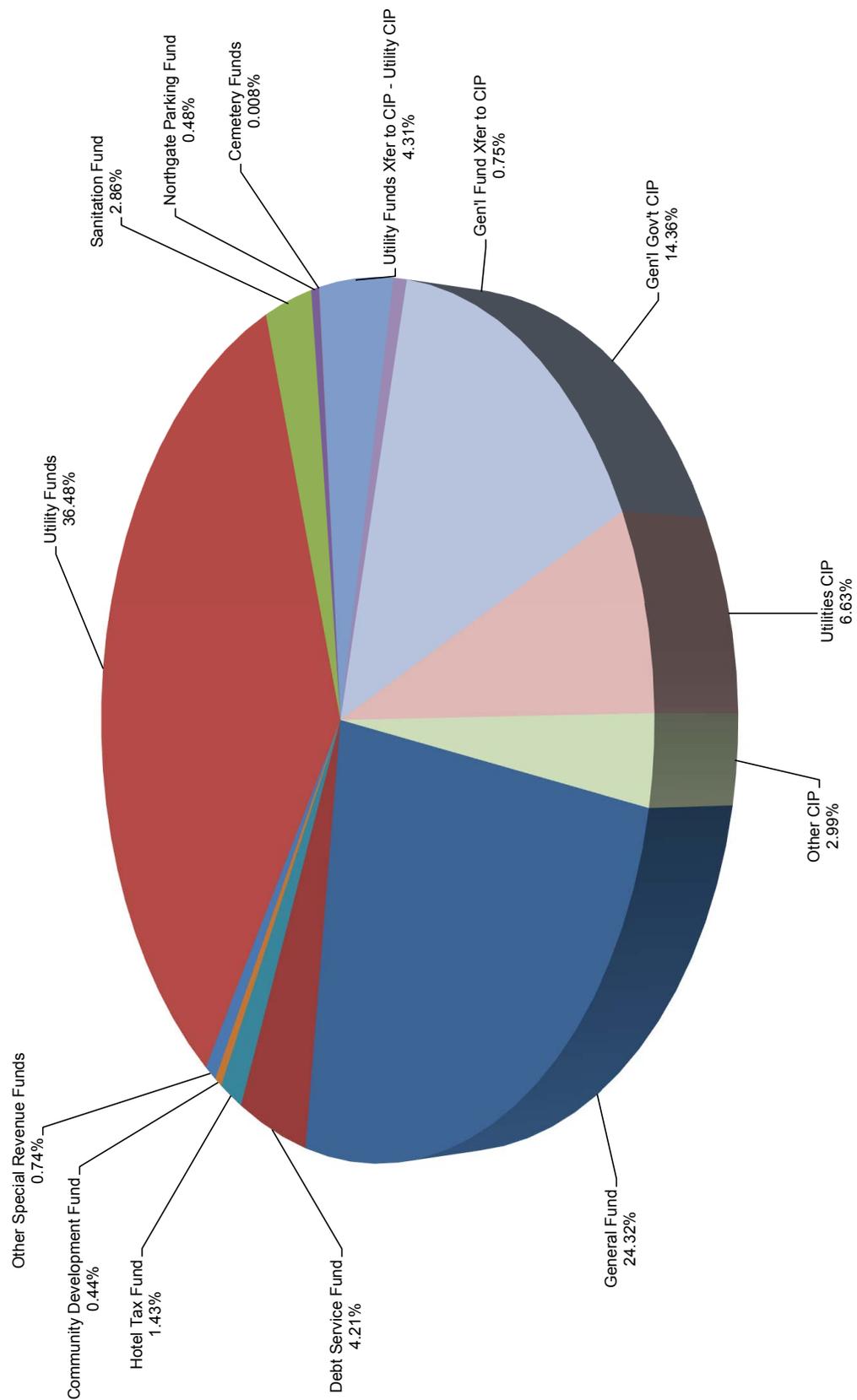
The previous discussion provided an overview of the FY16 Approved Budget and key changes from the FY15 budget. The following sections of the budget document provide additional discussion of the approved budget by fund.

City of College Station
Fiscal Year Comparison Summary

| Fiscal Year 2015-2016 Approved Budget | FY16 Approved Total Funds Available | FY16 Approved Total Appropriation of Funds | Net Transfers | Net Operating and Capital Budget | % Change from Prior Fiscal Year |
|---|---|--|------------------------|--|---------------------------------------|
| General Fund | \$ 86,748,113 | \$ 76,468,137 | \$ (1,194,352) | \$ 75,273,785 | 15.38% |
| Debt Service Fund | 16,645,063 | 13,024,593 | - | 13,024,593 | -1.72% |
| Economic Development Fund | 1,080,188 | 786,839 | (786,839) | - | N/A |
| Recreation Fund* | - | - | - | - | N/A |
| Municipal Court Funds | 948,416 | 283,052 | - | 283,052 | 1.66% |
| Police Seizure Fund | 78,136 | 20,000 | - | 20,000 | -25.93% |
| Utility Funds | 138,624,543 | 112,936,359 | - | 112,936,359 | -4.25% |
| Sanitation Fund | 10,170,612 | 8,839,334 | - | 8,839,334 | 3.19% |
| Northgate Parking Fund | 1,967,215 | 1,474,503 | - | 1,474,503 | 3.82% |
| Hotel Tax Fund | 17,310,015 | 4,437,530 | - | 4,437,530 | 16.17% |
| Community Development Fund | 1,370,112 | 1,370,112 | - | 1,370,112 | -68.44% |
| Wolf Pen Creek TIF | 1,262,869 | - | - | - | N/A |
| West Medical District TIRZ #18 | 453,778 | - | - | - | N/A |
| East Medical District TIRZ #19 | 2,964 | - | - | - | N/A |
| PEG Access Channel Fee Fund | 561,633 | 129,820 | - | 129,820 | 60.03% |
| R.E. Meyer Estate Restricted Gift Fund | 566,993 | - | - | - | N/A |
| Insurance Funds | 21,207,908 | 13,431,925 | (13,431,925) | - | N/A |
| Utility Customer Service Fund | 2,749,047 | 2,356,974 | (2,356,974) | - | N/A |
| Internal Services Funds | 16,482,367 | 8,068,765 | (8,068,765) | - | N/A |
| Drainage Fund (O&M) | 3,767,546 | 1,846,040 | - | 1,846,040 | 5.95% |
| Chimney Hill Fund | - | - | - | - | N/A |
| TX Ave Cemetery Endowment Fund | 1,854,496 | - | - | - | N/A |
| Memorial Cemetery Endowment Fund | 996,400 | 25,000 | - | 25,000 | 150.00% |
| Memorial Cemetery Fund | 1,777,285 | 363,101 | (363,101) | - | N/A |
| Subtotal of Operations & Maintenance | \$ 326,625,699 | \$ 245,862,084 | \$ (26,201,956) | \$ 219,660,128 | 0.33% |
| Utility Funds Transfer to CIP - Utility CIP | 13,350,000 | 13,350,000 | - | 13,350,000 | 62.41% |
| Utility Funds Transfer to CIP - Gen'l Gov't CIP | - | - | - | - | N/A |
| Sanitation Transfer to CIP - Gen'l Gov't CIP | - | - | - | - | N/A |
| Drainage Transfer to CIP - Gen'l Gov't CIP | - | - | - | - | N/A |
| Community Development Transfer to CIP | - | - | - | - | N/A |
| General Fund Transfer to CIP | 2,336,650 | 2,336,650 | - | 2,336,650 | 108.00% |
| Park Land Dedication Transfer to CIP | - | - | - | - | N/A |
| Capital Transfers to CIP | \$ 15,686,650 | \$ 15,686,650 | \$ - | \$ 15,686,650 | 39.23% |
| General Government Capital Imp. Proj. | \$ 48,589,706 | \$ 46,785,711 | \$ (2,336,650) | \$ 44,449,061 | 562.95% |
| Utility Capital Improvement Projects | 38,756,146 | 33,868,560 | (13,350,000) | 20,518,560 | 76.32% |
| Community Development Capital Imp Proj. | 952,214 | 952,214 | - | 952,214 | 26.81% |
| Special Revenue Capital Imp. Proj. | 4,958,547 | 4,636,200 | - | 4,636,200 | 22.14% |
| Hotel Tax Capital Imp Proj | 3,673,274 | 3,673,274 | - | 3,673,274 | NA |
| Subtotal of Capital Expenditures | \$ 96,929,887 | \$ 89,915,959 | \$ (15,686,650) | \$ 74,229,309 | 224.31% |
| Totals | \$ 439,242,236 | \$ 351,464,693 | \$ (41,888,606) | \$ 309,576,087 | 22.32% |

| Fiscal Year 2014-2015 Approved Budget | FY15 Approved Total Funds Available | FY15 Approved Total Appropriation of Funds | Net Transfers | Net Operating and Capital Budget | % Change from Prior Fiscal Year |
|---|---|--|------------------------|--|---------------------------------------|
| General Fund | \$ 75,311,851 | \$ 67,850,542 | \$ (2,610,594) | \$ 65,239,948 | 11.10% |
| Debt Service Fund | 16,103,695 | 13,252,308 | - | 13,252,308 | 6.88% |
| Economic Development Fund | 703,836 | 514,254 | (514,254) | - | N/A |
| Recreation Fund | 942,950 | 3,218,331 | (2,275,381) | 942,950 | -9.14% |
| Municipal Court Funds | 1,055,980 | 278,440 | - | 278,440 | 6.88% |
| Police Seizure Fund | 87,153 | 27,000 | - | 27,000 | -32.50% |
| Utility Funds | 137,761,133 | 117,946,445 | - | 117,946,445 | -5.80% |
| Sanitation Fund | 9,235,722 | 8,566,064 | - | 8,566,064 | 4.19% |
| Northgate Parking Fund | 1,750,964 | 1,420,247 | - | 1,420,247 | -2.52% |
| Hotel Tax Fund | 17,810,143 | 3,819,887 | - | 3,819,887 | 28.90% |
| Community Development Fund | 4,341,847 | 4,341,847 | - | 4,341,847 | 92.24% |
| Wolf Pen Creek TIF | 1,257,597 | 1,257,597 | - | 1,257,597 | 1.83% |
| West Medical District TIRZ #18 | 268,737 | - | - | - | N/A |
| East Medical District TIRZ #19 | 2,092 | - | - | - | N/A |
| PEG Access Channel Fee Fund | 218,134 | 81,120 | - | 81,120 | N/A |
| R.E. Meyer Estate Restricted Gift Fund | 116,620 | - | - | - | N/A |
| Insurance Funds | 22,597,522 | 10,902,240 | (10,902,240) | - | N/A |
| Utility Customer Service Fund | 2,528,930 | 2,329,034 | (2,329,034) | - | N/A |
| Internal Services Funds | 13,738,666 | 8,123,229 | (8,123,229) | - | N/A |
| Drainage Fund (O&M) | 4,292,814 | 1,742,305 | - | 1,742,305 | 5.69% |
| Chimney Hill Fund | 9,334,083 | 9,334,083 | (9,327,416) | 6,667 | -94.83% |
| TX Ave Cemetery Endowment Fund | 1,825,566 | - | - | - | N/A |
| Memorial Cemetery Endowment Fund | 896,005 | 10,000 | - | 10,000 | 0.00% |
| Memorial Cemetery Fund | 1,842,691 | 262,795 | (262,795) | - | -100.00% |
| Subtotal of Operations & Maintenance | \$ 324,024,731 | \$ 255,277,768 | \$ (36,344,943) | \$ 218,932,825 | 1.45% |
| Utility Funds Transfer to CIP - Utility CIP | 8,220,000 | 8,220,000 | - | 8,220,000 | 20.00% |
| Utility Funds Transfer to CIP - Gen'l Gov't CIP | 623,061 | 623,061 | - | 623,061 | N/A |
| Sanitation Transfer to CIP - Gen'l Gov't CIP | 43,439 | 43,439 | - | 43,439 | N/A |
| Drainage Transfer to CIP - Gen'l Gov't CIP | 28,959 | 28,959 | - | 28,959 | N/A |
| Community Development Transfer to CIP | 928,139 | 928,139 | - | 928,139 | 6.59% |
| General Fund Transfer to CIP | 1,123,416 | 1,123,416 | - | 1,123,416 | N/A |
| Park Land Dedication Transfer to CIP | 300,000 | 300,000 | - | 300,000 | N/A |
| Capital Transfers to CIP | \$ 11,267,014 | \$ 11,267,014 | \$ - | \$ 11,267,014 | 13.37% |
| General Government Capital Imp. Proj. | \$ 31,619,213 | \$ 9,739,746 | \$ (3,035,014) | \$ 6,704,732 | -58.55% |
| Utility Capital Improvement Projects | 25,068,315 | 19,857,234 | (8,220,000) | 11,637,234 | 26.02% |
| Community Development Capital Imp Proj. | 750,878 | 750,878 | - | 750,878 | -22.29% |
| Special Revenue Capital Imp. Proj. | 4,147,557 | 3,807,852 | (12,000) | 3,795,852 | 14.18% |
| Hotel Tax Capital Imp Proj | - | - | - | - | N/A |
| Subtotal of Capital Expenditures | \$ 61,585,963 | \$ 34,155,710 | \$ (11,267,014) | \$ 22,888,696 | -22.94% |
| Totals | \$ 396,877,708 | \$ 300,700,492 | \$ (47,611,957) | \$ 253,088,535 | -0.92% |

City of College Station Net Budget - \$309,576,087



2015-2016 Approved Annual Budget
Combined Summary of Revenues & Expenditures
With Comparisons to 2014-15 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 | (4) Cemetery Funds |
| BEGINNING BALANCE | \$ 20,687,819 | \$ 2,696,710 | \$ 263,497 | \$ 22,193,872 | \$ 1,036,958 | \$ 550,389 | \$ 15,441,289 | \$ - | \$ - | \$ 685,995 | \$ 62,936 | \$ 3,804,156 | \$ 4,239,321 |
| REVENUES: | | | | | | | | | | | | | |
| Ad Valorem Tax | 18,267,815 | 13,565,252 | - | - | - | - | - | - | - | - | - | - | - |
| Sales Tax | 27,592,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Taxes | 3,084,425 | - | - | - | - | - | 5,502,000 | - | - | - | - | - | - |
| Licenses & Permits | 1,158,974 | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | 682,333 | - | - | - | - | - | - | 2,322,326 | - | - | - | - | - |
| Charges for Services | 4,079,804 | - | - | 127,442,699 | 8,723,664 | 1,191,276 | - | - | - | - | - | - | - |
| Fines, Forfeits & Penalties | 2,745,510 | - | 6,462 | - | - | 216,584 | - | - | 176,701 | 15,000 | - | - | - |
| Investment Earnings | 62,220 | 20,000 | 1,211 | 114,873 | 2,030 | 1,355 | 40,000 | - | 2,738 | 200 | 10,000 | 15,460 | |
| Other | 248,946 | - | - | 2,223,099 | 407,960 | 7,611 | - | - | - | - | 300,000 | 373,400 | |
| Return on Investment | 10,474,917 | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers In | - | 363,101 | 875,000 | - | - | - | - | - | 17,000 | - | - | - | |
| Long Term Debt Issuance | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenues | \$ 68,396,944 | \$ 13,948,353 | \$ 882,673 | \$ 129,780,671 | \$ 9,133,654 | \$ 1,416,826 | \$ 5,542,000 | \$ 2,322,326 | \$ - | \$ 196,439 | \$ 15,200 | \$ 310,000 | \$ 388,860 |
| TOTAL AVAILABLE RESOURCES | 89,084,763 | 16,645,063 | 1,146,170 | 151,974,543 | 10,170,612 | 1,967,215 | 20,983,289 | 2,322,326 | - | 882,434 | 78,136 | 4,114,156 | 4,628,181 |
| EXPENDITURES: | | | | | | | | | | | | | |
| General Government | 5,460,224 | - | - | - | - | - | - | - | - | - | - | - | - |
| Fiscal Services | 3,722,038 | - | - | - | - | - | - | - | - | - | - | - | - |
| Police | 19,781,879 | - | - | - | - | - | - | - | - | - | - | - | - |
| Fire | 16,743,432 | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning & Development Services | 3,487,657 | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Works | 11,223,624 | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks & Recreation | 9,781,870 | - | - | - | - | - | - | - | - | - | - | - | - |
| Information Services | 4,918,755 | - | - | - | - | - | - | - | - | - | - | - | - |
| Library | 1,101,851 | - | - | - | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | 81,911,248 | - | - | - | - | - | - | - | - | - |
| CIP Department | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Projects/Direct Capital | - | - | - | 487,700 | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | 7,082,420 | - | - | - | - | - | - | - | - |
| Parking Enterprise | - | - | - | - | - | 1,081,594 | - | - | - | - | - | - | - |
| BVSWMA | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | - | - | 1,234,638 | - | - | - | - | - |
| Outside Agency Funding | 1,211,753 | - | - | - | 56,690 | - | 2,810,755 | 135,474 | - | - | - | - | - |
| Debt Service | - | 12,974,593 | - | 15,888,504 | 406,560 | 463,925 | - | - | - | - | - | - | - |
| Utility Transfer to the General Fund | - | - | - | 9,752,883 | 722,034 | - | - | - | - | - | - | - | - |
| Contingency | 250,000 | - | 20,000 | 250,000 | 41,000 | 50,000 | 50,000 | - | - | - | - | - | - |
| Internal Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Self-Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay Plan Contingency | 641,704 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other/Other Transfers | 1,538,818 | 50,000 | 777,999 | 1,948,204 | (67,428) | (198,199) | 1,576,775 | - | 271,892 | 20,000 | - | 388,101 | |
| General & Administrative Transfers | (4,589,820) | - | - | 2,697,820 | 598,058 | 77,183 | - | - | - | - | 21,909 | - | |
| CIP Expenditures Less G&A Xfers* | - | - | - | - | - | - | 3,673,274 | 952,214 | - | - | 3,769,900 | - | |
| Transfers to CIP Funds | 2,336,650 | - | - | 13,350,000 | - | - | - | - | - | - | - | - | |
| Total Expenditures | \$ 77,610,435 | \$ 13,024,593 | \$ 797,999 | \$ 126,286,359 | \$ 8,839,334 | \$ 1,474,503 | \$ 8,110,804 | \$ 2,322,326 | \$ - | \$ 271,892 | \$ 20,000 | \$ 3,791,809 | \$ 388,101 |
| Measurement Focus Incr (Decr) | | | | | | | | | | | | | |
| Change in Fund Balance | (9,213,491) | 923,760 | 84,674 | 3,494,312 | 294,320 | (57,677) | (2,568,804) | - | - | (75,453) | (4,800) | (3,481,809) | 759 |
| ENDING FUND BALANCE | \$ 11,474,328 | \$ 3,620,470 | \$ 348,171 | \$ 25,688,184 | \$ 1,331,278 | \$ 492,712 | \$ 12,872,485 | \$ - | \$ 610,542 | \$ 58,136 | \$ 322,347 | \$ 4,240,080 | |

- (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, Juvenile Case Manager and Truancy Prevention Fee Funds
- (4) Cemetery Funds comprised of Memorial Cemetery, Texas Ave Cemetery Endowment, and Memorial Cemetery Endowment Funds
- (5) TIF Funds comprised of Wolf Pen Creek TIF, West Medical District TIRZ #18, and East Medical District TIRZ #19
- (6) Governmental Capital Funds comprised of Streets, Parks, Facilities & Technology Funds
- (7) Utility Capital Funds comprised of Electric, Water and Wastewater
- (8) Internal Services Funds comprised of Fleet Maintenance, Utility Customer Service, and Equipment Replacement
- (9) 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.

Note: Detailed explanations of changes in fund balances can be found in the corresponding text and financial presentation of funds throughout this book.

| | | | | FY 2015-2016 | | | FY 2014-2015 | | FY 2013-2014 | | | | |
|---------------------|---------------------|-------------------|---------------------------------|--------------------------------|---------------------------|-------------------------|----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|
| | | | | Capital Projects Funds | | Internal Services Funds | | Total | Less Transfers | Net Total | Adopted | Amended | Actual |
| Drainage | (5) TIF Funds | PEG Fund | R.E. Meyer Restricted Gift Fund | (6) Governmental Capital Funds | (7) Utility Capital Funds | (8) Internal Services | (9) Self Insurance | All Funds | All Funds | FY 2015-2016 | FY 2014-2015 | FY 2014-2015 | FY 2013-2014 (Budget Basis Actuals) |
| \$ 2,419,837 | \$ 1,530,177 | \$ 354,577 | \$ 564,793 | \$ 19,413,567 | \$ 16,471,146 | \$ 6,670,909 | \$ 9,440,242 | \$ 128,528,190 | \$ (16,111,151) | \$ 112,417,039 | \$ 115,922,644 | \$ 115,922,644 | \$ 92,253,707 |
| | 182,384 | | | - | - | - | - | 32,015,451 | - | 32,015,451 | 29,675,624 | 29,675,624 | 26,417,390 |
| | - | | | - | - | - | - | 27,592,000 | - | 27,592,000 | 25,300,000 | 25,300,000 | 24,565,649 |
| | - | 206,142 | | - | - | - | - | 8,792,567 | - | 8,792,567 | 7,470,475 | 7,470,475 | 8,035,160 |
| | - | | | - | - | - | - | 1,158,974 | - | 1,158,974 | 1,112,452 | 1,112,452 | 1,424,317 |
| | | | | 935,000 | - | - | - | 3,939,659 | - | 3,939,659 | 6,917,064 | 7,196,103 | 3,325,123 |
| | 2,184,100 | | | - | - | 152,445 | - | 143,773,988 | - | 143,773,988 | 144,601,852 | 144,482,813 | 139,466,503 |
| | | | | - | - | - | - | 3,160,257 | - | 3,160,257 | 3,428,983 | 3,428,983 | 3,207,852 |
| | 8,000 | 7,050 | 914 | 2,200 | 85,000 | 25,000 | 21,697 | 38,720 | 458,668 | 458,668 | 471,604 | 471,604 | 378,957 |
| | | | | 210,000 | - | 202,411 | 2,043,967 | 6,017,394 | - | 6,017,394 | 13,175,676 | 14,823,639 | 12,501,612 |
| | | | | - | - | - | - | 10,474,917 | - | 10,474,917 | 9,307,925 | 9,307,925 | 9,227,435 |
| | | | | 2,361,139 | 13,350,000 | 12,183,952 | 9,684,979 | 38,835,171 | (38,835,171) | - | 41,140,939 | 39,880,163 | 28,464,785 |
| | | | | 25,585,000 | 8,910,000 | - | - | 34,495,000 | - | 34,495,000 | - | - | 62,291,029 |
| \$ 2,192,100 | \$ 189,434 | \$ 207,056 | \$ 2,200 | \$ 29,176,139 | \$ 22,285,000 | \$ 12,560,505 | \$ 11,767,666 | \$ 310,714,046 | \$ (38,835,171) | \$ 271,878,875 | \$ 282,602,594 | \$ 283,149,781 | \$ 319,305,812 |
| 4,611,937 | 1,719,611 | 561,633 | 566,993 | 48,589,706 | 38,756,146 | 19,231,414 | 21,207,908 | 439,242,236 | (54,946,322) | 384,295,914 | 398,525,238 | 399,072,425 | 411,559,519 |
| | | | | - | - | - | - | 5,460,224 | - | 5,460,224 | 4,950,883 | 5,050,943 | 4,117,444 |
| | | | | - | - | - | - | 3,722,038 | - | 3,722,038 | 3,362,802 | 3,412,002 | 3,026,569 |
| | | | | - | - | - | - | 19,781,879 | - | 19,781,879 | 18,708,994 | 18,883,179 | 17,080,530 |
| | | | | - | - | - | - | 16,743,432 | - | 16,743,432 | 15,079,831 | 15,095,425 | 13,585,022 |
| | | | | - | - | - | - | 3,487,657 | - | 3,487,657 | 3,290,334 | 3,538,490 | 2,864,388 |
| | | | | - | - | - | - | 11,223,624 | - | 11,223,624 | 8,901,326 | 9,730,494 | 8,335,944 |
| | | | | - | - | - | - | 9,781,870 | - | 9,781,870 | 9,324,940 | 9,507,665 | 7,577,470 |
| | | | | - | - | - | - | 4,918,755 | - | 4,918,755 | 4,340,880 | 4,362,286 | 4,209,525 |
| | | | | - | - | - | - | 1,101,851 | - | 1,101,851 | 1,144,704 | 1,144,704 | 1,078,851 |
| | | | | - | - | - | - | 81,911,248 | - | 81,911,248 | 87,448,270 | 87,731,799 | 100,432,661 |
| | | | | - | - | - | - | - | - | - | - | - | - |
| | | | | - | - | - | - | 487,700 | - | 487,700 | 751,800 | 1,003,832 | 267,225 |
| | | | | - | - | - | - | 7,082,420 | - | 7,082,420 | 6,854,431 | 6,854,431 | 6,584,661 |
| | | | | - | - | - | - | 1,081,594 | - | 1,081,594 | 1,007,782 | 1,007,782 | 705,608 |
| | | | | - | - | - | - | - | - | - | - | - | - |
| | | | | - | - | - | - | 1,234,638 | - | 1,234,638 | 4,241,331 | 4,241,331 | 1,916,693 |
| | | | | - | - | - | - | 4,214,672 | - | 4,214,672 | 3,459,814 | 3,623,004 | 3,450,637 |
| | | | | - | - | - | - | 29,733,582 | - | 29,733,582 | 30,441,713 | 30,541,713 | 38,358,337 |
| | | | | - | - | - | - | 10,474,917 | - | 10,474,917 | 9,308,300 | 9,308,300 | 9,227,435 |
| | | | | - | - | 85,000 | 25,000 | 771,000 | (110,000) | 661,000 | 921,053 | 721,409 | - |
| | | | | - | - | 10,340,739 | - | 10,340,739 | (10,340,739) | - | 10,452,263 | 11,364,762 | 8,678,425 |
| | | | | - | - | - | 13,406,925 | 13,406,925 | (13,406,925) | - | 10,902,240 | 12,244,703 | 9,574,719 |
| | | | | - | - | - | - | 641,704 | - | 641,704 | - | - | - |
| | 1,704,314 | - | 129,820 | - | - | - | - | 8,140,296 | (1,149,940) | 6,990,356 | 18,173,538 | 17,461,502 | 7,678,003 |
| | 351,117 | - | - | 487,966 | 211,020 | - | - | (144,747) | - | (144,747) | - | (149,340) | - |
| | 635,000 | - | - | 46,297,745 | 33,657,540 | - | - | 88,985,673 | (15,686,650) | 73,299,023 | 33,159,553 | 35,203,253 | 29,120,332 |
| | | | | - | - | - | - | 15,686,650 | - | 15,686,650 | 11,267,014 | 11,629,514 | 10,091,677 |
| \$ 2,690,431 | \$ - | \$ 129,820 | \$ - | \$ 46,785,711 | \$ 33,868,560 | \$ 10,425,739 | \$ 13,431,925 | \$ 350,270,341 | \$ (40,694,254) | \$ 309,576,087 | \$ 297,493,795 | \$ 303,513,183 | \$ 287,962,156 |
| (498,331) | 189,434 | 77,236 | 2,200 | (17,609,572) | (11,583,560) | 2,134,766 | (1,664,259) | (39,556,295) | 1,859,083 | (37,697,212) | (14,891,201) | (20,363,402) | 31,343,656 |
| \$ 1,921,506 | \$ 1,719,611 | \$ 431,813 | \$ 566,993 | \$ 1,803,995 | \$ 4,887,586 | \$ 8,805,675 | \$ 7,775,983 | \$ 88,971,895 | \$ (14,252,068) | \$ 74,719,827 | \$ 101,031,443 | \$ 95,559,242 | \$ 122,368,895 |

| | | | |
|--------------------------|----------------|-----------------|----------------|
| Total Revenues | \$ 237,383,875 | \$ - | \$ 237,383,875 |
| Transfers In | 38,835,171 | (38,835,171) | - |
| Long Term Debt Issuance | 34,495,000 | - | 34,495,000 |
| Decrease in Fund Balance | 39,556,295 | (1,859,083) | 37,697,212 |
| Total Appropriations | \$ 350,270,341 | \$ (40,694,254) | \$ 309,576,087 |

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

| EXPENDITURE BY FUND | | | | | | |
|-------------------------------|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| FUND | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| General Fund | \$ 58,894,679 | \$ 70,725,188 | \$ 68,978,813 | \$ 68,278,828 | \$ 76,863,034 | 8.68% |
| Court Security Fee Fund | 70,139 | 80,641 | 73,245 | 79,840 | 79,840 | -0.99% |
| Juvenile Case Mgr. Fee Fund | 104,756 | 113,020 | 109,710 | 111,433 | 111,433 | -1.40% |
| Recreation Fund | 3,130,307 | - | - | - | - | N/A |
| Community Development Fund | 346,747 | 397,621 | 307,673 | 395,849 | 309,159 | -22.25% |
| Northgate Parking Fund | 705,610 | 1,007,782 | 1,005,296 | 1,017,948 | 1,081,594 | 7.32% |
| Electric Fund | 90,425,214 | 77,079,683 | 73,488,114 | 70,415,341 | 71,058,044 | -7.81% |
| Water Fund | 4,838,146 | 5,407,302 | 5,192,003 | 4,973,674 | 5,374,498 | -0.61% |
| Wastewater Fund | 5,436,526 | 6,162,484 | 6,337,396 | 5,716,288 | 5,966,406 | -3.18% |
| Sanitation Fund | 6,584,658 | 6,854,431 | 6,741,309 | 6,896,874 | 7,082,420 | 3.33% |
| Property & Casualty Ins. Fund | 96,826 | 97,573 | 102,185 | 107,716 | 157,420 | 61.34% |
| Employee Benefits Fund | 35,993 | 57,170 | 66,226 | \$ 61,894 | 61,894 | 8.26% |
| Workers' Comp Ins. Fund | 96,823 | 97,623 | 102,759 | 107,766 | 144,470 | 47.99% |
| Utility Customer Service Fund | 2,153,228 | 2,338,171 | 2,208,061 | 2,263,347 | 2,326,974 | -0.48% |
| Fleet Maintenance Fund | 2,024,342 | 1,951,624 | 1,997,616 | 2,006,612 | 2,052,902 | 5.19% |
| Drainage Maintenance Fund | 1,121,020 | 1,462,673 | 1,345,304 | 1,265,949 | 1,409,665 | -3.62% |
| COMBINED FUND TOTAL | \$ 176,065,014 | \$ 173,832,986 | \$ 168,055,710 | \$ 163,699,359 | \$ 174,079,753 | 0.14% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|----------------------------------|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| CLASSIFICATION | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 60,636,645 | \$ 65,676,192 | \$ 64,144,972 | \$ 67,139,231 | \$ 70,053,531 | 6.67% |
| Supplies | 6,981,426 | 7,932,002 | 7,130,610 | 6,525,017 | 7,427,188 | -6.36% |
| Maintenance | 5,760,970 | 7,097,712 | 6,868,722 | 6,859,408 | 7,048,543 | -0.69% |
| Purchased Services | 19,085,964 | 22,868,704 | 22,519,193 | 21,568,176 | 26,525,014 | 15.99% |
| Capital Outlay | 1,006,559 | 2,864,930 | 2,828,312 | 896,004 | 2,313,954 | -19.23% |
| Purchased Power/Wheeling Charges | 82,009,664 | 66,817,568 | 64,004,480 | 60,235,835 | 60,235,835 | -9.85% |
| Other Purchased Services | 432,498 | 475,688 | 436,558 | 475,688 | 475,688 | 0.00% |
| Indirect Costs | 151,288 | 100,190 | 122,863 | - | - | -100.00% |
| COMBINED FUND TOTAL | \$ 176,065,014 | \$ 173,832,986 | \$ 168,055,710 | \$ 163,699,359 | \$ 174,079,753 | 0.14% |

| PERSONNEL SUMMARY BY FUND | | | | | | |
|-------------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| FUND | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| General Fund | 591.65 | 598.35 | 667.00 | 667.00 | 683.50 | 2.47% |
| Court Security Fee Fund | 1.00 | 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 | 48.85 | 46.65 | - | - | - | N/A |
| ARRA of 2009 Fund | - | - | - | - | - | N/A |
| Community Development Fund | 4.00 | 6.00 | 6.00 | 6.00 | 4.00 | -33.33% |
| Northgate Parking Fund | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00% |
| Electric Fund | 69.50 | 70.50 | 72.50 | 72.50 | 74.50 | 2.76% |
| Water Fund | 28.00 | 29.00 | 31.00 | 31.00 | 33.50 | 8.06% |
| Wastewater Fund | 49.00 | 49.00 | 49.00 | 49.00 | 51.00 | 4.08% |
| Sanitation Fund | 35.50 | 35.50 | 35.50 | 35.50 | 37.50 | 5.63% |
| Property & Casualty Ins. Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 50.00% |
| Employee Benefits Fund | - | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
| Workers' Comp Ins. Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 50.00% |
| Utility Customer Service Fund | 27.50 | 28.00 | 29.00 | 29.00 | 30.00 | 3.45% |
| Fleet Maintenance Fund | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 0.00% |
| Drainage Maintenance Fund | 15.00 | 15.00 | 16.00 | 16.00 | 17.00 | 6.25% |
| COMBINED FUND TOTAL | 896.75 | 906.75 | 935.75 | 935.75 | 961.75 | 2.78% |

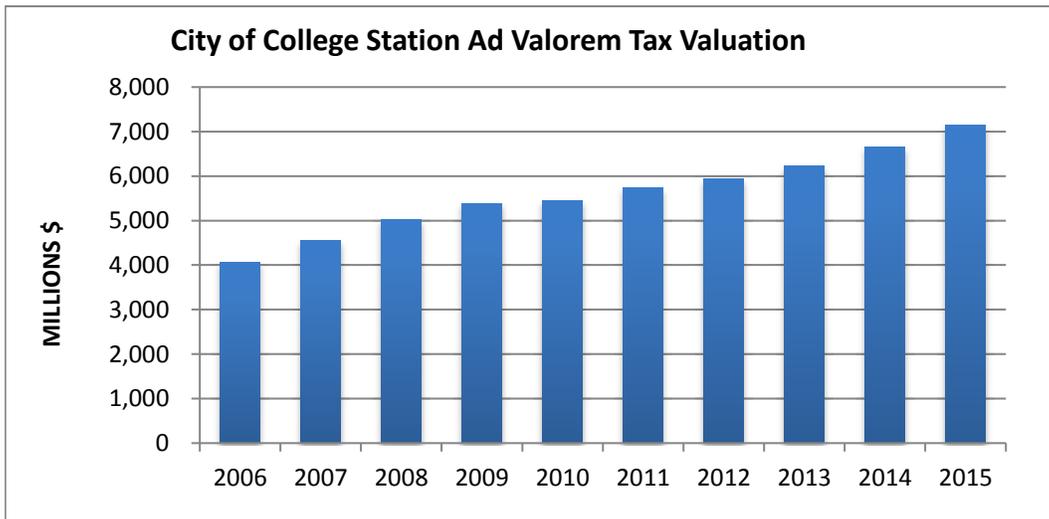
**Analysis of Tax Rate
Fiscal Year 2015-2016**

| | Approved FY15 | Approved FY16 |
|---|--------------------------|--------------------------|
| Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value) | \$ 7,895,317,380 | \$ 8,449,965,391 |
| Less: Exempt Property | 1,014,292,232 | 1,071,791,341 |
| Less: Agricultural Loss | 108,370,907 | 100,493,588 |
| Less: Over 65 and Veterans Exemptions | 96,483,693 | 103,972,761 |
| Less: House Bill 366 | 166,325 | 161,498 |
| Less: Abatements | 0 | 10,042,880 |
| Less: Proration | 960,241 | 511,569 |
| Less: CHDO | 8,555,734 | 8,950,777 |
| Less: Freeport | 11,887,414 | 12,682,228 |
| Taxable Assessed Value | \$ 6,654,600,834 | \$ 7,141,358,749 |
| Plus Value remaining under ARB Review | \$ - | \$ 18,945,344 |
| Est Total Assessed Value | \$ 6,654,600,834 | \$ 7,160,304,093 |
| Freeze Taxable | 507,495,246 | 560,950,847 |
| Transfer Adjustment | 211,891 | 483,623 |
| Freeze Adjusted Taxable | \$ 6,146,893,697 | \$ 6,598,869,623 |
| O&M and Debt Service Portion | \$ 6,611,929,074 | \$ 7,119,998,323 |
| TIF Captured Value | 42,671,760 | 40,305,770 |
| Total | \$ 6,654,600,834 | \$ 7,160,304,093 |
| Apply Tax Rate per/\$100 Valuation | 0.452500/\$100 | 0.452500/\$100 |
| Freeze Actual Tax | \$ 1,986,117 | \$ 2,177,060 |
| Amount lost to Tax Freeze | 310,299 | 361,243 |
| Total Tax Levy | \$ 29,800,811 | \$ 32,036,946 |
| Estimate 100% Collection | \$ 29,800,811 | \$ 32,036,946 |

| | Tax Rate Per \$100 Valuation | Percent Of Levy | Estimated Collections |
|--------------------------|---|----------------------------|----------------------------------|
| Debt Service | 0.193052 | 42.7% | \$ 13,590,252 |
| General Fund | 0.259448 | 57.3% | 18,264,310 |
| TIRZ 18 | 0.452500 | 100.0% | 181,562 |
| TIRZ 19 | 0.452500 | 100.0% | 822 |
| Approved Tax Rate | 0.452500 | 100.0% | \$ 32,036,946 |

Analysis of Property Valuations

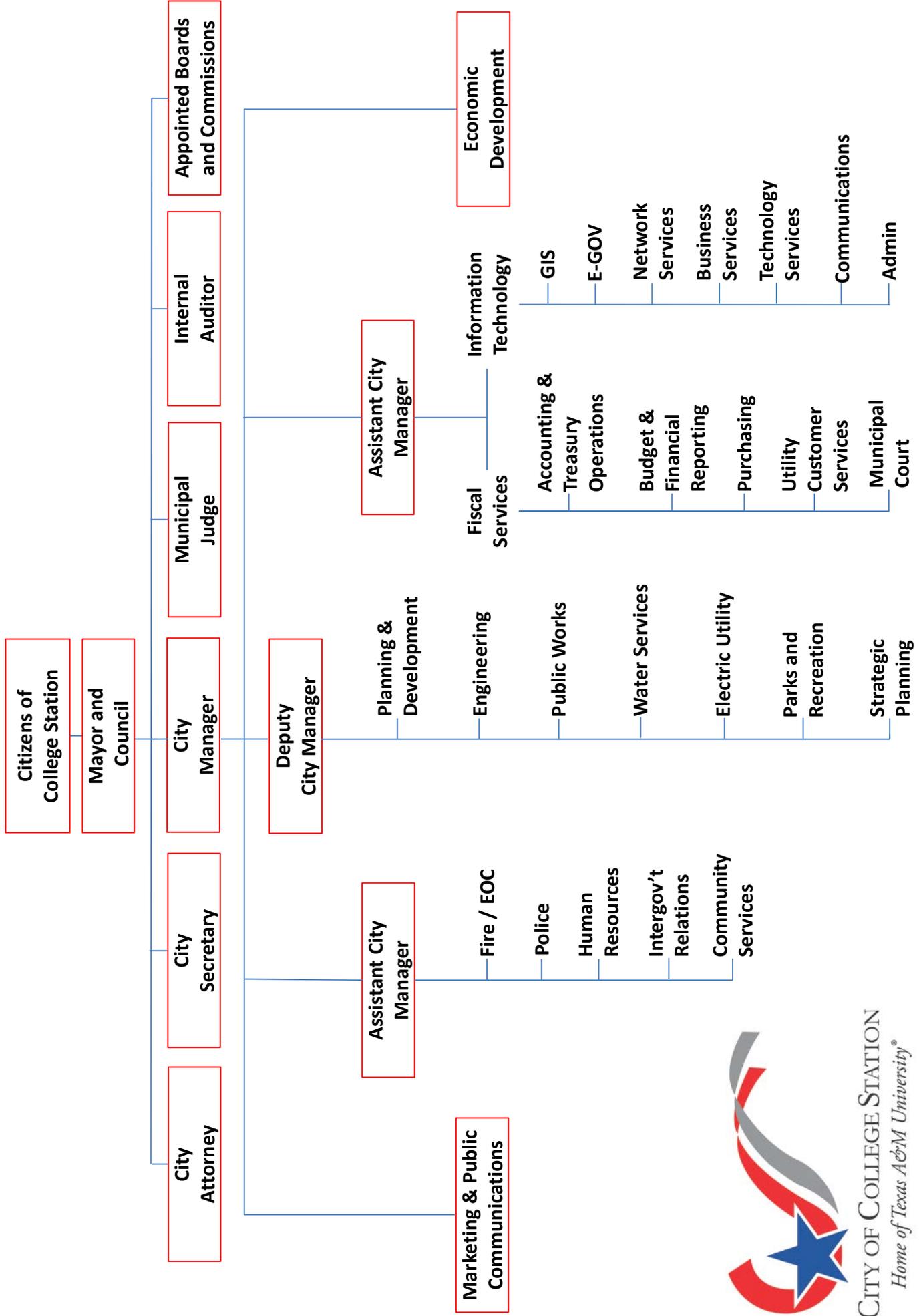
| Appraisal Year | Total Market Valuation | Exempt Value | Total Taxable Value * |
|-------------------|---------------------------|-----------------|--------------------------|
| 2006 | 4,698,557,824 | 643,387,278 | 4,055,170,546 |
| 2007 | 5,223,363,290 | 677,645,842 | 4,545,717,448 |
| 2008 | 5,726,153,143 | 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 |
| 2014 | 7,786,946,473 | 1,132,345,639 | 6,654,600,834 |
| 2015 | 8,349,471,803 | 1,208,113,054 | 7,141,358,749 |



* Assessed value is 100% of the estimated value.

Data comes from Brazos CAD website with certified annual historical totals

CITY ORGANIZATION



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

Strategic Planning and Budget Process – FY 2015-2016

| | |
|--------------------------|---|
| 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. 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 FY15 revised General Fund revenue budget is \$63,036,033 and the FY15 year-end estimate is projected to be \$64,961,429. The FY15 year-end estimate for General Fund revenue is anticipated to be approximately \$2.0 million over the FY15 revised budget. A significant portion of this is due to the year-end estimate for sales tax. The FY15 sales tax revenue realized has been considerably higher than budget. In addition, mixed drink and franchise fees as well as license and permit revenues are projected to be higher than budgeted.

Total estimated FY16 General Fund revenues are \$68,396,944. This represents a 5.3% increase over the FY15 year-end estimate. A portion of this increase is due to higher property tax revenues as a result on new value being added to the tax rolls as well as increases in the value of existing property.

Sales tax is estimated to continue to increase as a result of a positive economy. Revenue projections are based on historical trends and consider economic variables that impact the City's revenue stream. Appendix D provides historical data on all General Fund revenue categories. Major revenue estimates and assumptions are explained below.

1. **Property Taxes** in FY16 are estimated to be \$18,267,815. The anticipated revenues are based on the approved operations and maintenance (O&M) tax rate of 25.9448 cents per \$100 valuation.
2. **Sales Tax** is estimated to be \$27,592,000 in FY16; this projection reflects a 3.5% increase over the FY15 year-end estimate. The FY15 year-end estimate is projected to come in approximately \$1.3 million higher than the budget estimate. 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% of overall General Fund revenues.
3. **Mixed Drink and Franchise Taxes** are projected to be \$3,084,425, which is 11.8% above the FY15 revised budget. Franchise taxes include phone, cable, and natural gas.
4. **Licenses and Permit Revenue** in FY16 is anticipated to be higher than the FY15 budget, but slightly lower than the FY15 year-end estimate. The FY16 revenue is estimated to be \$1,158,974.
5. **Intergovernmental Revenues** for FY16 are anticipated to grow in FY15 as the result of the award of a grant to fund firefighter positions. Among the intergovernmental revenues the City anticipates receiving in FY16 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 \$129,130 in FY16. This includes revenue estimated for tournament fees. Most of the Parks and Recreation revenue is recorded in the Recreation Program Revenues.

7. **Recreation Program Revenues** are estimated to be \$874,150. These revenues are associated with the various recreational, sports, aquatics, Senior/Teen Centers, Lincoln Center and various instruction programs. These revenues were previously accounted for in the Recreation Fund, and have now been brought back into the General Fund.
8. **Other Service Charges** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, and Municipal Court. The revenues are projected to be \$3,205,654 in FY16.
9. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be \$2,745,510 in FY16.
10. **Investment Earnings** are estimated at \$62,220 in the FY16 Approved Budget. Investment earnings continue to be low due to continued very low interest rates. FY16 earnings are anticipated to remain relatively flat.
11. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. FY16 estimated revenue is \$248,946.
12. **Utility Transfers to the General Fund** are budgeted to be \$10,474,917 for FY16. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.

Approved Net Expenditures for FY16 are \$77,610,435 or 11.5% higher than the FY15 revised budget. The General Fund budget includes additional funds for public safety, street maintenance and repair, parks and recreation facility improvements, and funds for salary increases.

As part of the budget review discussion, the City Council provided direction to increase the Electric Utility Transfer to the General Fund from the maximum 6% of operating revenues to a maximum of 6.9% of operating revenues. This resulted in an increase of \$1,083,326 to the Utility Transfer to the General Fund amount. These funds will be transferred to the General Fund to pay for additional salaries and benefits associated with the implementation of the results of a salary survey. In addition, The City Council also provided direction to add \$28,000 (\$4,000 one-time, and \$24,000 ongoing) to the IT budget in the General Fund for the Open Data Initiative project.

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 FY16 and FY17. These include transfers of \$2,136,650 to the General Government Capital Improvement Projects Fund for facility improvements; a transfer of \$500,000 to the Economic Development Fund for future economic development incentives. Also included is a transfer of \$1,300,000 to the Equipment Replacement Fund for the future replacement of SCBA (breathing apparatus) for the Fire Department.

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 these expenditures can be found in Appendix I of this document.

In addition, a number of Service Level Adjustments (SLAs) are included in the FY16 Approved Budget. The detailed SLAs by department are included in each Department Summary and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

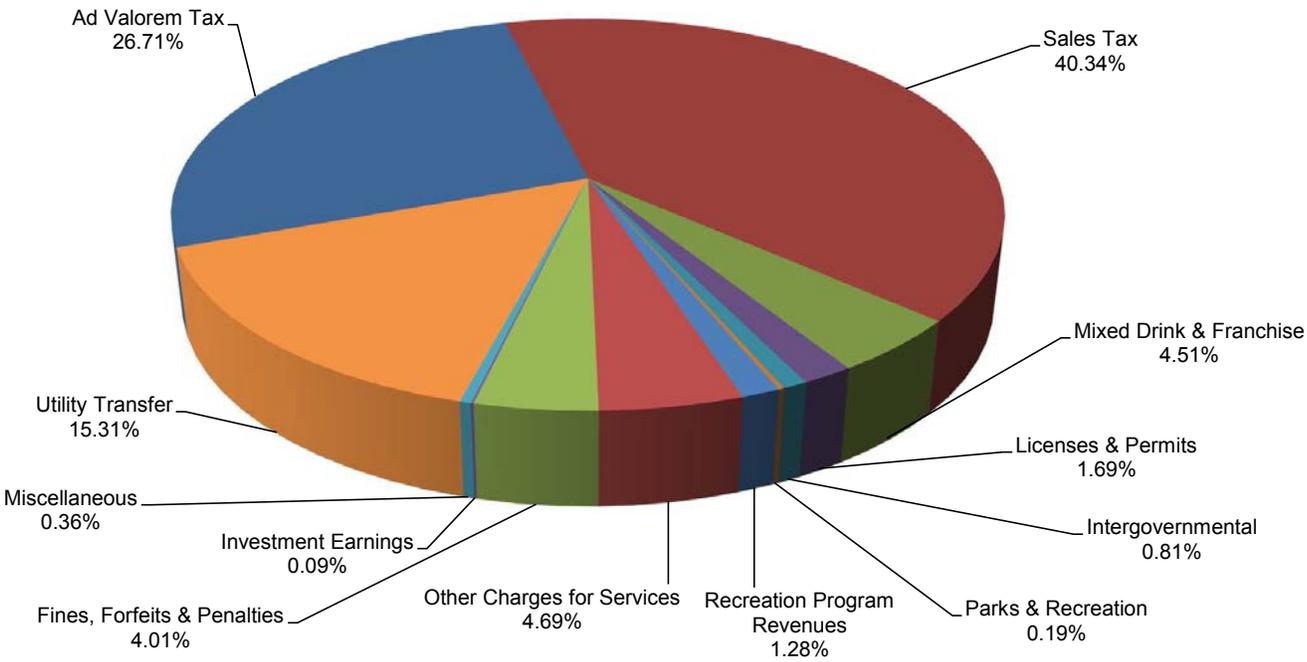
A total of 683.5 positions are included in the General Fund budget. Requests for increases in personnel were submitted as SLAs as part of the budget process. An addition of 16.5 positions is included in the FY16 budget. A full listing of personnel can be found in Appendix C.

There is a projected 44.5% decrease in the FY16 ending fund balance when compared to the FY15 year-end ending fund balance. This is due, in part, to a number of one-time expenditures that are budgeted in FY16. Funds for these one-time expenditures are available in part due to the sale of City property and proceeds received from a legal settlement.

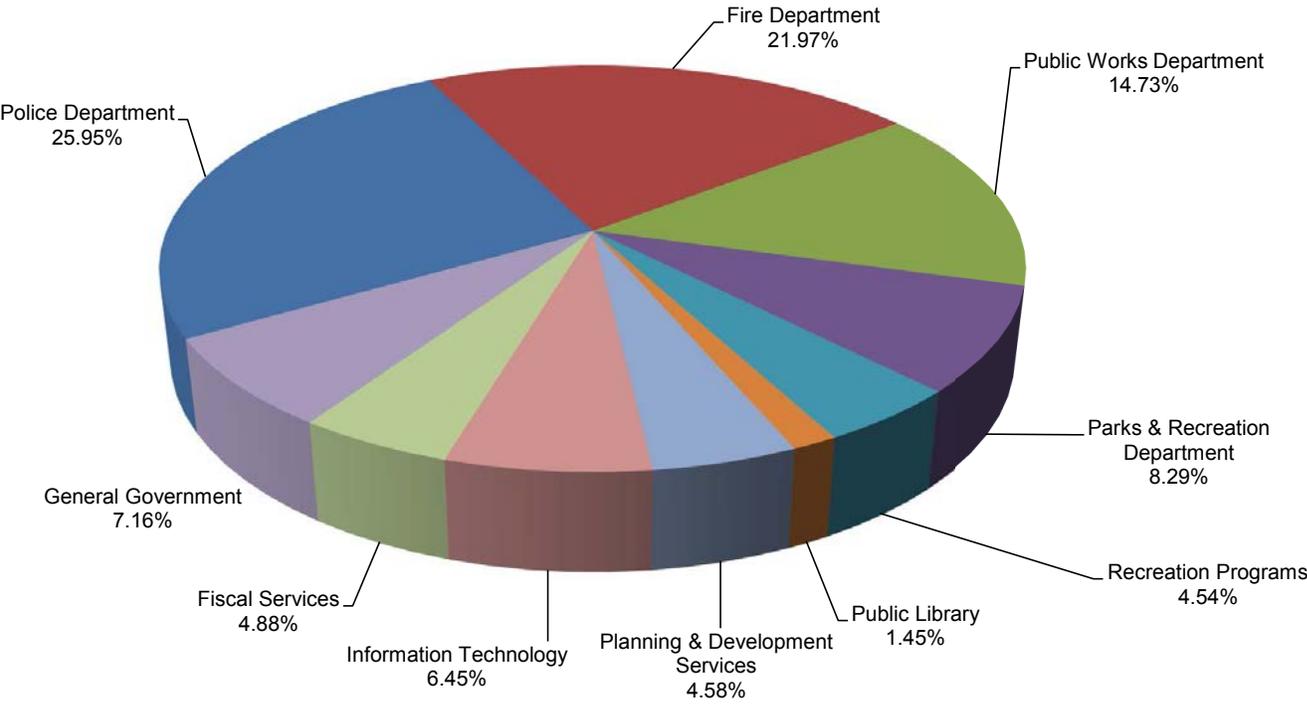
**City of College Station
General Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change Budget FY15 to FY16 |
|--|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|------------------------------------|
| Beginning Fund Balance | \$ 13,725,126 | \$ 18,043,699 | \$ 18,043,699 | \$ 20,687,819 | \$ 20,687,819 | |
| REVENUES: | | | | | | |
| Ad Valorem Tax | \$ 14,402,353 | \$ 16,872,399 | \$ 16,877,399 | \$ 18,267,815 | \$ 18,267,815 | 8.3% |
| Sales Tax | 24,565,649 | 25,300,000 | 26,659,000 | 27,592,000 | 27,592,000 | 9.1% |
| Mixed Drink & Franchise | 2,983,520 | 2,758,475 | 3,061,428 | 3,084,425 | 3,084,425 | 11.8% |
| Licenses & Permits | 1,424,598 | 1,112,452 | 1,282,021 | 1,158,974 | 1,158,974 | 4.2% |
| Intergovernmental | 189,103 | 386,200 | 613,286 | 236,200 | 553,203 | 43.2% |
| Parks & Recreation | 169,680 | 129,039 | 131,039 | 129,130 | 129,130 | 0.1% |
| Recreation Program Revenues | - | 942,950 | 844,315 | 874,150 | 874,150 | -7.3% |
| Other Charges for Services | 2,818,098 | 2,922,213 | 3,184,716 | 3,155,654 | 3,205,654 | 9.7% |
| Fines, Forfeits & Penalties | 3,032,049 | 2,993,516 | 2,691,676 | 2,745,510 | 2,745,510 | -8.3% |
| Investment Earnings | 60,226 | 63,240 | 61,000 | 62,220 | 62,220 | -1.6% |
| Miscellaneous | 179,934 | 247,624 | 247,624 | 248,946 | 248,946 | 0.5% |
| Utility Transfer | 9,227,435 | 9,307,925 | 9,307,925 | 9,391,591 | 10,474,917 | 12.5% |
| Other | 124,818 | - | - | - | - | NA |
| TOTAL REVENUES | \$ 59,177,463 | \$ 63,036,033 | \$ 64,961,429 | \$ 66,946,615 | \$ 68,396,944 | 8.5% |
| TOTAL FUNDS AVAILABLE | \$ 72,902,589 | \$ 81,079,732 | \$ 83,005,128 | \$ 87,634,434 | \$ 89,084,763 | 9.9% |
| EXPENDITURES: | | | | | | |
| Police Department | \$ 17,080,526 | \$ 18,883,179 | \$ 18,546,715 | \$ 18,463,534 | \$ 19,781,879 | 4.8% |
| Fire Department | 13,585,020 | 15,095,425 | 14,716,877 | 14,700,937 | 16,743,432 | 10.9% |
| Public Works Department | 8,335,938 | 9,730,494 | 9,404,296 | 8,624,508 | 11,223,624 | 15.3% |
| Parks & Recreation Department | 4,596,425 | 6,289,334 | 5,887,312 | 5,362,514 | 6,318,514 | 0.5% |
| Recreation Programs | - | 3,218,331 | 3,173,874 | 3,205,933 | 3,463,356 | 7.6% |
| Public Library | 1,078,851 | 1,144,704 | 1,142,629 | 1,101,851 | 1,101,851 | -3.7% |
| Planning & Development Services | 2,864,387 | 3,538,490 | 3,438,147 | 3,351,034 | 3,487,657 | -1.4% |
| Information Technology | 4,209,524 | 4,362,286 | 4,322,710 | 4,724,234 | 4,918,755 | 12.8% |
| Fiscal Services | 3,026,565 | 3,412,002 | 3,404,167 | 3,511,664 | 3,722,038 | 9.1% |
| General Government | 4,117,443 | 5,050,943 | 4,942,086 | 5,232,619 | 5,460,224 | 8.1% |
| Pay Plan | - | - | - | - | 641,704 | |
| Total Operating Expenditures | \$ 58,894,679 | \$ 70,725,188 | \$ 68,978,813 | \$ 68,278,828 | \$ 76,863,034 | 8.7% |
| TRANSFERS: | | | | | | |
| General & Administrative (Source) Use | \$ (4,338,955) | \$ (4,412,704) | \$ (4,412,704) | \$ (4,589,820) | \$ (4,589,820) | 4.0% |
| Interfund Transfers (Source) Use | (302,970) | (527,449) | (3,248,304) | (403,682) | 3,395,468 | -743.8% |
| Recreation Program Subsidy | 2,236,820 | 54,178 | - | - | - | |
| Total Transfers (Sources) Uses | \$ (2,405,105) | \$ (4,885,975) | \$ (7,661,008) | \$ (4,993,502) | \$ (1,194,352) | -75.6% |
| OTHER: | | | | | | |
| Public Agency Funding | \$ 1,184,115 | \$ 931,500 | \$ 931,500 | \$ 931,500 | \$ 931,500 | 0.0% |
| Consulting Services | 25,970 | 315,840 | 324,827 | 285,253 | 285,253 | -9.7% |
| Capital Projects | 1,037,825 | 1,427,966 | 1,123,416 | 200,000 | 200,000 | -86.0% |
| Sale of Property | (4,259,903) | - | (1,550,000) | - | - | |
| Other | 505,030 | 887,044 | 80,000 | 80,000 | 275,000 | -69.0% |
| Contingency | - | 207,856 | 89,761 | 450,000 | 250,000 | 20.3% |
| Total Other (Sources) Uses | \$ (1,506,963) | \$ 3,770,206 | \$ 999,504 | \$ 1,946,753 | \$ 1,941,753 | -48.5% |
| TOTAL EXPENDITURES | \$ 54,982,611 | \$ 69,609,419 | \$ 62,317,309 | \$ 65,232,079 | \$ 77,610,435 | 11.5% |
| Increase (Decrease) In Fund Balance | \$ 4,194,852 | \$ (6,573,386) | \$ 2,644,120 | \$ 1,714,536 | \$ (9,213,491) | 40.2% |
| Measurement Focus Increase (Decrease) | \$ 123,721 | | | | | |
| Ending Fund Balance | \$ 18,043,699 | \$ 11,470,313 | \$ 20,687,819 | \$ 22,402,355 | \$ 11,474,328 | 0.0% |

General Fund - Revenues



General Fund - Department Expenditures



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

| EXPENDITURE BY DEPARTMENT | | | | | | |
|-----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Police | \$ 17,080,526 | \$ 18,883,179 | \$18,546,715 | \$ 18,463,534 | \$ 19,781,879 | 4.76% |
| Fire | 13,585,020 | 15,095,425 | 14,716,877 | 14,700,937 | 16,743,432 | 10.92% |
| Public Works | 8,335,938 | 9,730,494 | 9,404,296 | 8,624,508 | 11,223,624 | 15.34% |
| Parks and Recreation | 4,596,425 | 6,289,334 | 5,887,312 | 5,362,514 | 6,318,514 | 0.46% |
| Recreation Programs* | - | 3,218,331 | 3,173,874 | 3,205,933 | 3,463,356 | 7.61% |
| Library | 1,078,851 | 1,144,704 | 1,142,629 | 1,101,851 | 1,101,851 | -3.74% |
| Planning and Development Services | 2,864,387 | 3,538,490 | 3,438,147 | 3,351,034 | 3,487,657 | -1.44% |
| Information Technology | 4,209,524 | 4,362,286 | 4,322,710 | 4,724,234 | 4,918,755 | 12.76% |
| Fiscal Services | 3,026,565 | 3,412,002 | 3,404,167 | 3,511,664 | 3,722,038 | 9.09% |
| General Government | 4,117,443 | 5,050,943 | 4,942,086 | 5,232,619 | 5,460,224 | 8.10% |
| Pay Plan Contingency | - | - | - | - | 641,704 | N/A |
| TOTAL | \$ 58,894,679 | \$ 70,725,188 | \$68,978,813 | \$ 68,278,828 | \$ 76,863,034 | 8.68% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 43,073,153 | \$ 48,162,723 | \$47,312,494 | \$ 49,217,917 | \$ 50,895,704 | 5.67% |
| Supplies | 2,815,529 | 3,815,830 | 3,243,902 | 2,873,028 | 3,287,298 | -13.85% |
| Maintenance | 4,371,765 | 5,672,724 | 5,456,313 | 5,425,641 | 5,587,076 | -1.51% |
| Purchased Services | 8,978,093 | 11,393,026 | 11,240,548 | 10,666,603 | 15,107,363 | 32.60% |
| Capital Outlay | 652,630 | 1,580,695 | 1,602,693 | 95,639 | 1,343,889 | -14.98% |
| Indirect Costs** | (996,491) | 100,190 | 122,863 | - | - | -100.00% |
| Pay Plan Contingency | - | - | - | - | 641,704 | N/A |
| TOTAL | \$ 58,894,679 | \$ 70,725,188 | \$68,978,813 | \$ 68,278,828 | \$ 76,863,034 | 8.68% |

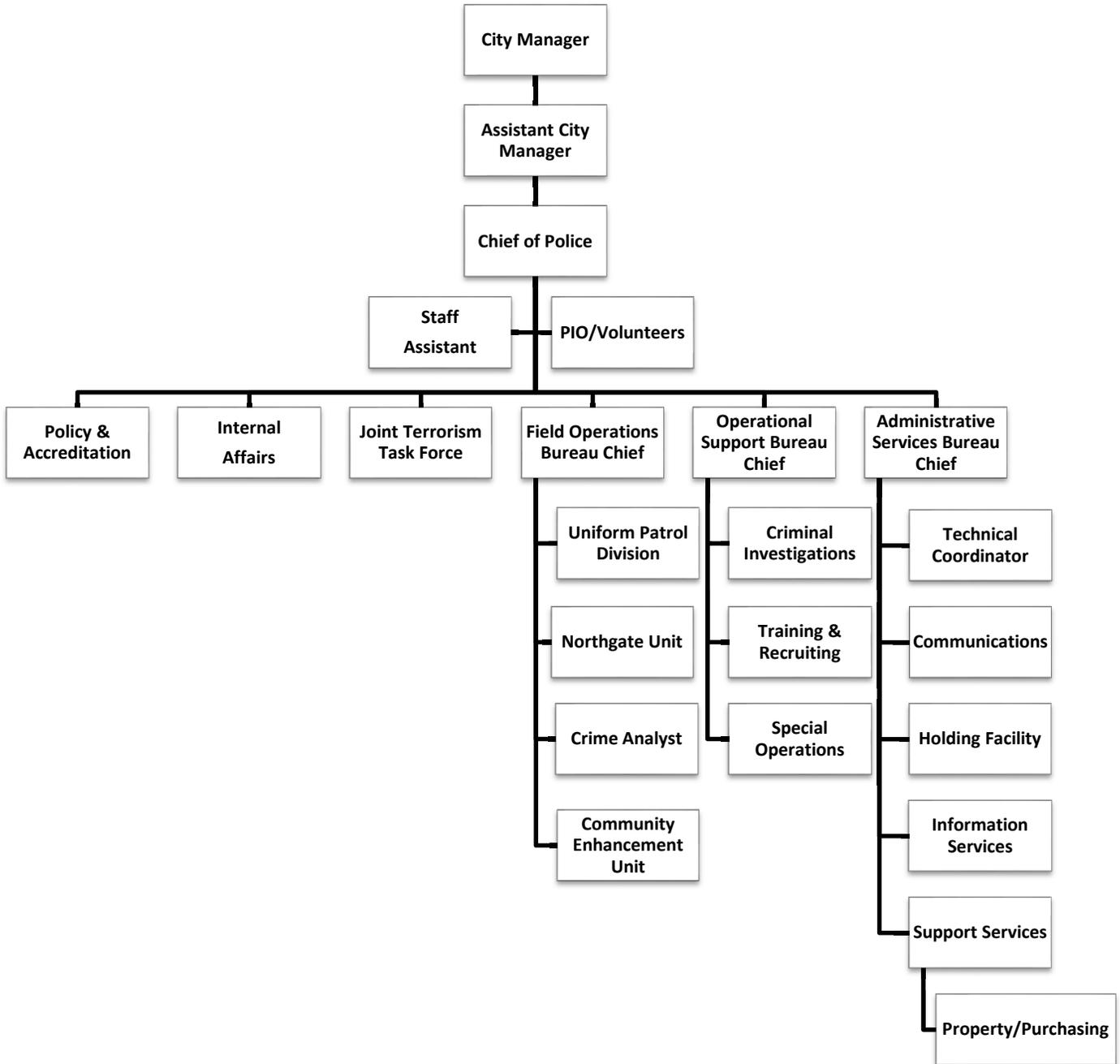
| PERSONNEL | | | | | | |
|-----------------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Police | 192.50 | 196.50 | 202.50 | 202.50 | 206.50 | 1.98% |
| Fire | 139.00 | 141.00 | 146.00 | 146.00 | 152.00 | 4.11% |
| Public Works | 50.50 | 52.50 | 56.50 | 56.50 | 57.50 | 1.77% |
| Parks and Recreation | 62.65 | 58.85 | 60.45 | 61.00 | 61.00 | 0.91% |
| Recreation Programs | - | - | 46.05 | 45.50 | 46.00 | N/A |
| Library | - | - | - | - | - | N/A |
| Planning and Development Services | 44.50 | 37.00 | 39.00 | 39.00 | 39.50 | 1.28% |
| Information Technology | 29.50 | 30.50 | 30.50 | 30.50 | 31.50 | 3.28% |
| Fiscal Services | 38.50 | 39.00 | 42.00 | 42.00 | 44.00 | 4.76% |
| General Government | 34.50 | 43.00 | 44.00 | 44.00 | 45.50 | 3.41% |
| TOTAL | 591.65 | 598.35 | 667.00 | 667.00 | 683.50 | 2.47% |

*The Recreation Fund was collapsed into the General Fund in FY15 and is reflected as Recreation Programs, but is still located within the Parks & Recreation Department.

**Indirect Costs include administrative Parks & Recreation costs allocated to the Recreation Fund. In previous years, indirect costs represented a decrease in General Fund Parks & Recreational administrative costs. These costs now net with Recreation Programs resulting in a net \$0 impact to the General Fund.

POLICE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Police
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Police Administration | \$ 1,132,233 | \$ 1,193,476 | \$ 1,144,540 | \$ 1,298,482 | \$ 1,314,082 | 10.11% |
| Uniform Patrol | 7,393,658 | 8,338,127 | 8,512,436 | 8,554,841 | 9,113,739 | 9.30% |
| Criminal Investigation | 1,835,766 | 2,048,561 | 2,000,298 | 1,964,507 | 2,165,364 | 5.70% |
| Recruiting and Training | 668,978 | 829,355 | 840,677 | 723,442 | 919,791 | 10.90% |
| Support Services | 2,477,743 | 3,068,692 | 2,816,889 | 2,685,709 | 2,924,796 | -4.69% |
| Communications* | 1,889,250 | 1,992,314 | 2,017,294 | 1,422,812 | 1,491,424 | -25.14% |
| Special Operations | 1,329,185 | 906,448 | 773,255 | 765,693 | 797,698 | -12.00% |
| Information Services | 353,713 | 506,206 | 441,326 | 497,766 | 497,766 | -1.67% |
| Jail* | - | - | - | 550,282 | 557,219 | N/A |
| TOTAL | \$ 17,080,526 | \$ 18,883,179 | \$ 18,546,715 | \$ 18,463,534 | \$ 19,781,879 | 4.76% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 14,284,882 | \$ 15,355,600 | \$ 15,338,793 | \$ 15,523,328 | \$ 16,489,968 | 7.39% |
| Supplies | 768,247 | 1,049,653 | 806,156 | 729,267 | 991,732 | -5.52% |
| Maintenance | 317,541 | 400,574 | 381,200 | 392,508 | 394,773 | -1.45% |
| Purchased Services | 1,608,117 | 1,999,293 | 1,940,942 | 1,818,431 | 1,905,406 | -4.70% |
| Capital Outlay | 101,739 | 78,059 | 79,624 | - | - | -100.00% |
| TOTAL | \$ 17,080,526 | \$ 18,883,179 | \$ 18,546,715 | \$ 18,463,534 | \$ 19,781,879 | 4.76% |

| PERSONNEL | | | | | | |
|-------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Police Administration | 11.00 | 11.00 | 12.00 | 12.00 | 12.00 | 0.00% |
| Uniform Patrol | 93.00 | 94.00 | 100.00 | 100.00 | 101.00 | 1.00% |
| Criminal Investigation | 21.00 | 22.00 | 23.00 | 23.00 | 24.00 | 4.35% |
| Recruiting and Training | 4.00 | 4.00 | 6.00 | 6.00 | 7.00 | 16.67% |
| Support Services | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 0.00% |
| Communications* | 35.00 | 36.00 | 36.00 | 25.00 | 26.00 | -27.78% |
| Special Operations | 16.50 | 17.50 | 10.50 | 10.50 | 10.50 | 0.00% |
| Information Services | 7.00 | 7.00 | 9.00 | 9.00 | 9.00 | 0.00% |
| Jail* | - | - | - | 11.00 | 11.00 | N/A |
| TOTAL | 192.50 | 196.50 | 202.50 | 202.50 | 206.50 | 1.98% |

| | One-Time | Recurring | Total |
|--|-------------------|-------------------|-------------------|
| Service Level Adjustments | | | |
| Recruiting & Training Officer | \$ 31,408 | \$ 83,574 | \$ 114,982 |
| Special Investigations Officer | 34,715 | 97,727 | 132,442 |
| Communications Operator | 3,410 | 52,368 | 55,778 |
| Community Enhancement Police Assistant | 7,255 | 54,016 | 61,271 |
| ACO Supervisor Upgrade | - | 17,693 | 17,693 |
| Maintenance | - | 25,788 | 25,788 |
| Overtime/Holiday Pay Restructuring | - | 66,305 | 66,305 |
| CID Vehicle | 30,000 | 8,991 | 38,991 |
| TASERS | 130,917 | - | 130,917 |
| Patrol Rifle Replacement | 27,000 | - | 27,000 |
| Patrol Shotgun Replacement | 21,000 | - | 21,000 |
| Police SLA Total | \$ 285,705 | \$ 406,462 | \$ 692,167 |

*In FY16, the Communications and Jail functions are being split into two distinct divisions. In prior years, they were a combined division.

POLICE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

We, the members of the College Station Police Department, in partnership with our community will strive 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.

II. Top Departmental Goals for FY16

1. *Goal:* Reduce Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
2. *Goal:* Reduce the Fear of Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
3. *Goal:* Improve the Overall Quality of Life in the Community
 - a. *Strategic Initiative:* Neighborhood Integrity, Improve Mobility
4. *Goal:* Build and Maintain Effective Partnerships
 - a. *Strategic Initiative:* Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Inadequate facility space from a functional and growth perspective
 - i. *Plan of Action:* Secure temporary building space to assist with current operational space demands until a new facility can be built.
 - ii. *Plan of Action:* Continued plans to move forward with a new building.
 - iii. *Plan of Action:* Upon receiving funding, work with architects to develop facility design documents and construct new facility.
- b. Issue: Workload Demand Exceeds Resources Resulting in High Stress Level
 - i. *Plan of Action:* Continue to evaluate workload and associated processes to ensure the most effective and efficient use of existing personnel.
 - ii. *Plan of Action:* Increase staffing in all divisions to offer appropriate shift relief and more equitable workload distribution.
 - iii. *Plan of Action:* Encourage participation in the FAST (Fitness and Strength Testing) program to promote a healthy work environment.
- c. Issue: Improve Long-Term Employee Retention with competitive compensation plans, internal career opportunities and an attractive work environment.
 - i. *Plan of Action:* Continue internal reviews of recognition and career development opportunities,
 - ii. *Plan of Action:* Continue work on facility staffing needs to ensure employees have appropriate workspace and equitable workload while also evaluating career opportunities and staff recognition efforts.
 - iii. *Plan of Action:* Participate as requested in order to implement a competitive pay plan for all civilian and sworn employees.
- d. Issue: Outdated Computer Aided Dispatch and Records Management technology

POLICE DEPARTMENT STRATEGIC PLAN

- i. *Plan of Action:* Complete contract review and negotiations for selected vendor.
 - ii. *Plan of Action:* Gain contract approval through City Council.
 - iii. *Plan of Action:* Hire and fully train GIS analyst to ensure the infrastructure necessary in improvement of responses and crime analysis.
 - iv. *Plan of Action:* Begin configuration, implementation and training process for new CAD/RMS system.
 - v. *Plan of Action:* Go-Live with new CAD/RMS system.
- e. Issue: Disproportionate growth of agency vs. city population/ geographical size/ infrastructure/ funding
 - i. *Plan of Action:* Annually refine the strategic planning process to ensure true City growth is realized, key needs are identified and all personnel have an opportunity to contribute to the development of our future requirements.
 - ii. *Plan of Action:* A review of all selection and training processes to ensure the most effective and efficient methodologies are being utilized.
 - iii. *Plan of Action:* Continue evaluation of workload through annual assessments.
 - iv. *Plan of Action:* Secure additional resources to respond to growth and satisfy staffing requirements.
 - v. *Plan of Action:* Secure two Recruiting and Training officers to assist with the ever-growing hiring, training, and retention of employees.
- f. Issue: Decreased ability to interact with our community due to ever-increasing workload.
 - i. *Plan of Action:* Secure additional CEU staff to work toward eventual assignment of one CEU officer per beat for more community interaction and involvement.
- g. Issue: Growing use of technology and new legislative requirements for discovery of information relating to criminal trials has increased workload for all personnel.
 - i. *Plan of Action:* Hire and train Assistant Information Services Manager/Open Records Specialist to provide for succession planning and maintain service level for new legal requirements.
 - ii. *Plan of Action:* Secure additional investigators to handle the overwhelming increase of case investigation complexity and overall growing case assignments.
- h. Issue: Increases in population, student enrollment, and demands for special events at Texas A&M affects our ability to improve safety on public roadways and meet staffing demands.
 - i. *Plan of Action:* Reduce the number of motor vehicle crashes through education and enforcement
 - ii. *Plan of Action:* Select and train additional Traffic Officers to work toward enhancement of our Traffic Division
 - iii. *Plan of Action:* Secure additional Traffic Officers to focus on accident and DWI enforcement.
 - iv. *Plan of Action:* Ensure planning processes for special events is well coordinated throughout the City and includes adequate staffing and manpower and awareness.
- i. Issue: Increased Gang and narcotics violence increases our Crime Rate and threatens the expected quality of life in our community.
 - i. *Plan of Action:* Secure additional Special Investigations officers and support staff in order to be more proactive in addressing these activities.

POLICE DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

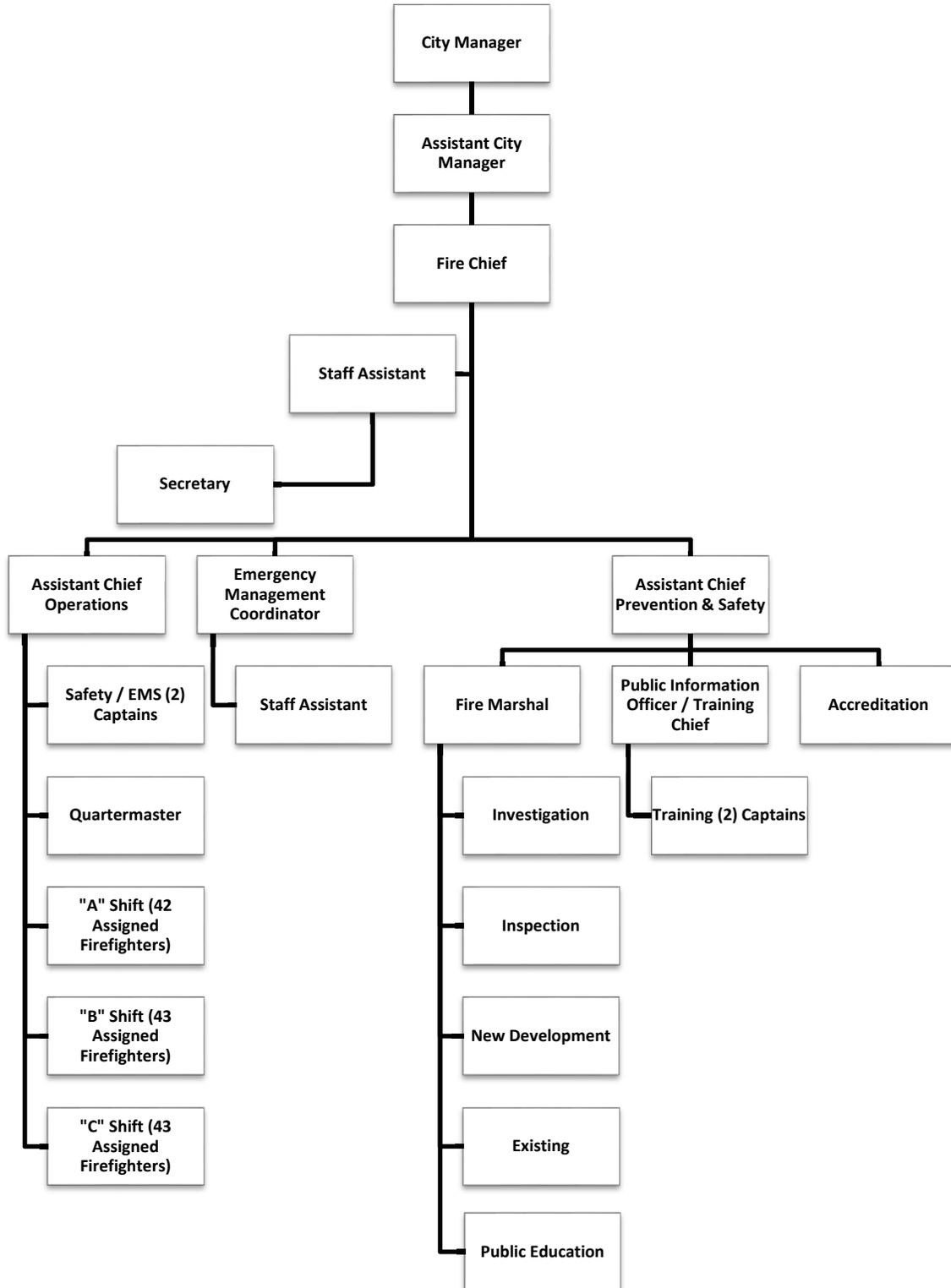
| Measure | 2014 | 2015 | Goal |
|--|-------------|-------------|-------------|
| Reduction in Part 1 Major Crimes | 2572 | 2545 | Reduction |
| Average response time to Priority 1 calls | 7:14 | 7:36 | 6:15 |
| CID Case Clearance Rate | 73% | 71% | 75% |
| Percent Turnover Sworn | 5% | 5% | 5% |
| Percent Turnover Communication Operators | 20% | 25% | 17% |
| Percent Turnover Other Civilian | 23% | 11% | 5% |
| Percentage of time R&T Division provides instruction | 32% | 45% | 50% |
| Percent of 911 Calls answered within 10 seconds | 97% | 95% | 95% |
| Percent Compliance with Emergency Medical Dispatch protocols | 95% | 96% | 90% |
| Average Booking time | 24 minutes | 28 minutes | 25 minutes |
| Evidence Destruction Rate | 61% | 100% | 75% |
| Annual Efficiency Rate for Report processing | 99% | 99% | 95% |
| CEU Business, Apartment and Neighborhood Contacts | 557 | 475 | Increase |
| Number of Volunteer/Intern Hours | 2719 | 4500 | Increase |



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 | | | | | | |
|----------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Fire Administration | \$ 523,191 | \$ 539,240 | \$ 530,989 | \$ 437,269 | \$ 437,269 | -18.91% |
| Emergency Management | 250,719 | 248,957 | 247,209 | 258,326 | 258,326 | 3.76% |
| Fire Suppression | 8,515,296 | 9,026,409 | 8,967,943 | 8,897,352 | 10,765,947 | 19.27% |
| Fire Prevention | 696,074 | 805,798 | 803,403 | 813,032 | 813,032 | 0.90% |
| Emergency Medical Services | 3,599,740 | 4,475,021 | 4,167,333 | 3,819,002 | 3,941,202 | -11.93% |
| Fire Training * | - | - | - | 475,956 | 527,656 | N/A |
| TOTAL | \$ 13,585,020 | \$ 15,095,425 | \$ 14,716,877 | \$ 14,700,937 | \$ 16,743,432 | 10.92% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 11,712,483 | \$ 12,435,039 | \$ 12,144,512 | \$ 12,520,590 | \$ 12,875,665 | 3.54% |
| Supplies | 588,690 | 651,044 | 586,097 | 578,619 | 669,339 | 2.81% |
| Maintenance | 210,765 | 255,932 | 239,928 | 247,708 | 251,208 | -1.85% |
| Purchased Services | 1,073,082 | 1,368,257 | 1,361,187 | 1,354,020 | 2,837,220 | 107.36% |
| Capital Outlay | - | 385,153 | 385,153 | - | 110,000 | -71.44% |
| TOTAL | \$ 13,585,020 | \$ 15,095,425 | \$ 14,716,877 | \$ 14,700,937 | \$ 16,743,432 | 10.92% |

| PERSONNEL | | | | | | |
|----------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Fire Administration | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 | -20.00% |
| Emergency Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00% |
| Fire Suppression | 86.00 | 86.00 | 90.00 | 89.00 | 95.00 | 5.56% |
| Fire Prevention | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00% |
| Emergency Medical Services | 40.00 | 41.00 | 42.00 | 41.00 | 41.00 | -2.38% |
| Fire Training * | - | - | - | 3.00 | 3.00 | N/A |
| TOTAL | 139.00 | 141.00 | 146.00 | 146.00 | 152.00 | 4.11% |

| Service Level Adjustments | One-Time | Recurring | Total |
|---|---------------------|-------------------|---------------------|
| Year 2 of 3 Fire Station 6 Ladder Staffing/Truck ** | \$ 1,509,192 | \$ 359,403 | \$ 1,868,595 |
| Distance Learning for Fire Stations | 32,200 | 19,500 | 51,700 |
| Automatic CPR Devices | 110,000 | 12,200 | 122,200 |
| Fire SLA Total | \$ 1,651,392 | \$ 391,103 | \$ 2,042,495 |

* New division for FY16.

** The 6 new positions are being funded by the Assistance to Firefighters Grant.

FIRE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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, Hazardous Materials, Public Education and Emergency Medical Services.

II. Top Departmental Goals for FY16

1. *Goal:* Implement the EMS / Safety Captain position.
 - a. *Strategic Initiative:* Core Services & Infrastructure
2. *Goal:* Apparatus Replacement (Order new Fire Engine, Ladder Truck and new chassis replacement for one of the Frazier ambulances)
 - a. *Strategic Initiative:* Core Services & Infrastructure
3. *Goal:* Continue to work on all areas of the department as needed to achieve Accreditation of the Fire Department in August of 2016.
 - a. *Strategic Initiative:* Core Services & Infrastructure
4. *Goal:* Keep the positions in the Fire Dept. filled as members retire. Train the new hires in either Paramedic or FF schools depending on the certifications new hires bring into the organization.
 - a. *Strategic Initiative:* Core Services & Infrastructure
5. *Goal:* Complete all Texas State required Emergency Management updates
 - a. *Strategic Initiative:* Core Services & Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Maintain at a minimum an ISO rating of 2.
 - i. *Plan of Action:* Add a ladder truck to station #6 along with the staffing for the unit.
 - ii. Begin process of getting approval to build and equip station #7 to cover the southwest area of College Station.
- b. Issue: National Accreditation of the Fire Department.
 - i. *Plan of Action:* The Accreditation process is approximately an 18 month endeavor with annual updates and 5 year reaccreditation.
 - ii. We are currently working on the process with a goal of achieving accreditation in August 2016.
- c. Issue: Complete our implementation of the EMS / Safety Captains on shift.
 - i. *Plan of Action:* In budget year 2014 we were granted one new captain position to begin the program. In budget year 2015 we were granted one more new EMS / Safety Captain. We need to add one more captain to allow us to have one EMS /Safety Captain on each shift

FIRE DEPARTMENT STRATEGIC PLAN

- d. Issue: Maintain an up-to-date fleet of apparatus and equipment to provide critical emergency services to the community.
 - i. *Plan of Action:* We will work with Fleet Services, CMO and City Council to keep the needed number of fire and EMS vehicles and reserve units in top condition.
 - ii. Implement new training software to track training hours and certifications status along with an entry level of distance education.
 - iii. We will continue to add new apparatus as needed as the community continues to grow.

- e. Issue: Succession planning for the future.
 - i. *Plan of Action:* We will continue to work with up-and-coming staff members to ensure a great depth chart to fill positions in the future as members retire to reduce the amount of institutional knowledge loss.

- f. Issue: The administrative office of the Fire Department is staffed very thinly and will need to grow to provide the necessary field support to keep up with the rapid growth.
 - i. *Plan of Action:* We will need to add an accreditation manager / PIO.

- g. Issue: The Fire Department handheld radios are reaching the end of service support from Motorola.
 - i. *Plan of Action:* Continue working with the Information and Technology Department replace handheld radios.

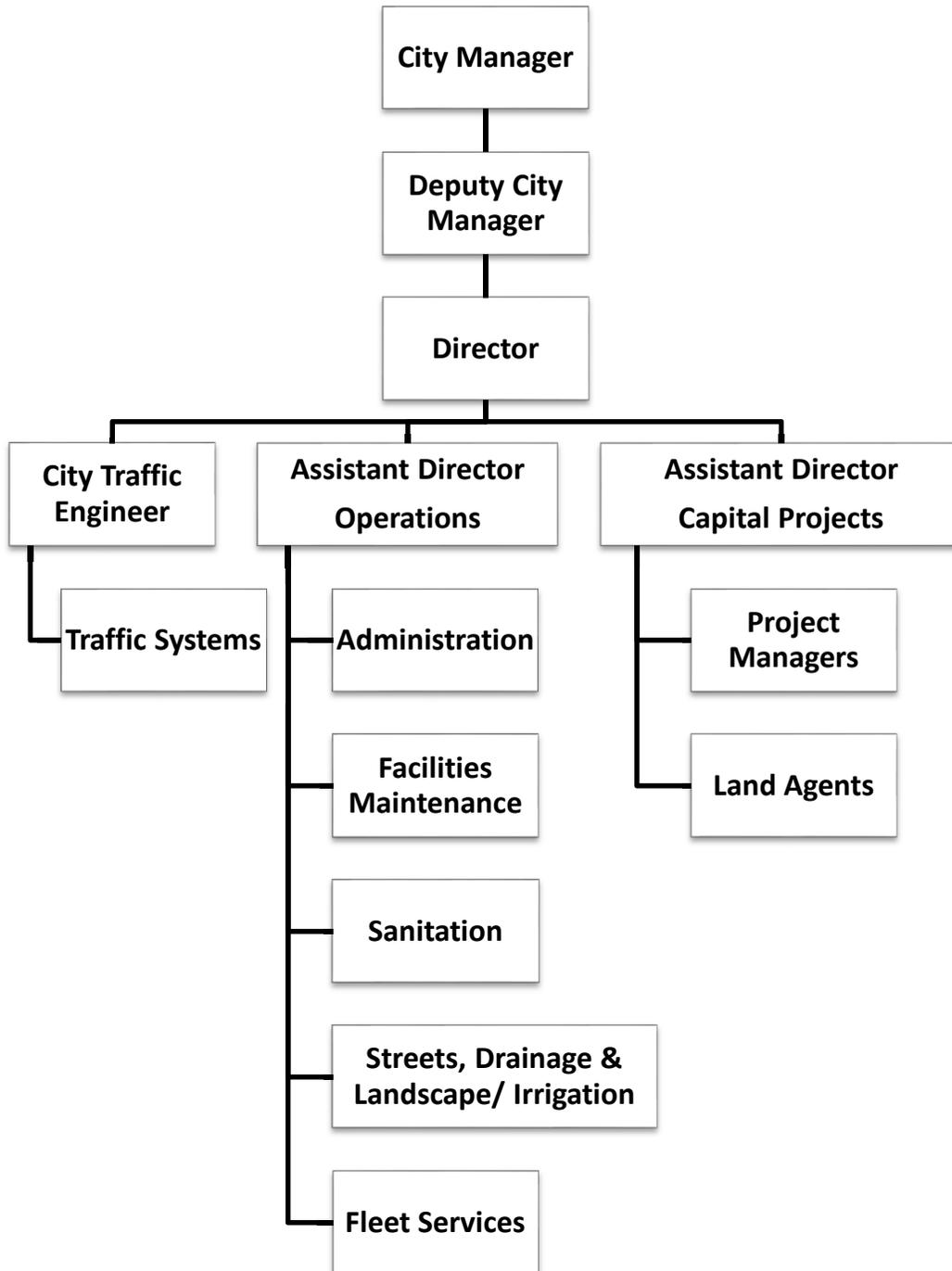
IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|-------|---------|------|
| Meet State Training Requirements for the various task areas | Yes | Yes | Yes |
| Percent of time Drive time is 4.5 minutes or less from rolling of wheels until the first unit arrives on scene | 84.7% | 72.6% * | 75% |
| Percent of time turnout time is 90 seconds or less from dispatch until wheels rolling on unit. | 87% | 82% * | 90% |
| Percent of time Fire Inspections and systems tests are conducted within 2 business days of request | 100% | 100% | 100% |
| At a minimum conduct Fire Safety classes at all CSISD elementary Schools | Yes | Yes | Yes |

* A new more precise method of tracking these items resulted in a lower percentage of compliance.

PUBLIC WORKS

CITY OF COLLEGE STATION



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

| EXPENDITURE BY DIVISION | | | | | | |
|--------------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Public Works Administration | \$ 552,635 | \$ 582,147 | \$ 589,758 | \$ 569,321 | \$ 661,821 | 13.69% |
| Traffic Engineering | 363,296 | 558,744 | 570,473 | 239,958 | 368,159 | -34.11% |
| Facilities Maintenance | 1,460,830 | 1,995,020 | 1,908,528 | 1,346,157 | 1,960,157 | -1.75% |
| Capital Projects | 732,355 | 902,751 | 799,733 | 854,796 | 854,796 | -5.31% |
| Streets Maintenance | 3,919,168 | 4,127,540 | 4,023,219 | 4,108,614 | 5,708,614 | 38.31% |
| Traffic Signs and Markings | 419,065 | 367,175 | 368,787 | 416,311 | 466,311 | 27.00% |
| Landscape and Irrigation Maintenance | 111,880 | 301,075 | 275,123 | 255,856 | 320,271 | 6.38% |
| Traffic Signals | 776,709 | 896,042 | 868,675 | 833,495 | 883,495 | -1.40% |
| TOTAL | \$ 8,335,938 | \$ 9,730,494 | \$ 9,404,296 | \$ 8,624,508 | \$ 11,223,624 | 15.34% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 3,272,999 | \$ 3,769,787 | \$ 3,629,215 | \$ 3,829,740 | \$ 3,920,801 | 4.01% |
| Supplies | 442,382 | 721,282 | 587,308 | 344,514 | 364,539 | -49.46% |
| Maintenance | 2,206,566 | 2,866,831 | 2,807,847 | 2,279,753 | 2,339,753 | -18.39% |
| Purchased Services | 2,355,419 | 2,372,594 | 2,379,926 | 2,170,501 | 4,598,531 | 93.82% |
| Capital Outlay | 58,572 | - | - | - | - | N/A |
| TOTAL | \$ 8,335,938 | \$ 9,730,494 | \$ 9,404,296 | \$ 8,624,508 | \$ 11,223,624 | 15.34% |

| PERSONNEL | | | | | | |
|--------------------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Public Works Administration | 4.50 | 5.50 | 5.50 | 5.50 | 5.50 | 0.00% |
| Traffic Engineering | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 | 50.00% |
| Facilities Maintenance | 7.00 | 8.00 | 9.00 | 9.00 | 9.00 | 0.00% |
| Capital Projects | 9.00 | 8.00 | 9.00 | 9.00 | 9.00 | 0.00% |
| Streets Maintenance | 18.00 | 18.00 | 19.00 | 19.00 | 19.00 | 0.00% |
| Drainage Maintenance | - | - | - | - | - | N/A |
| Traffic Signs and Markings | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| Landscape and Irrigation Maintenance | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| Public Works Engineering | - | - | - | - | - | N/A |
| Traffic Signals | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 0.00% |
| TOTAL | 50.50 | 52.50 | 56.50 | 56.50 | 57.50 | 1.77% |

| Service Level Adjustments | One-Time | Recurring | Total |
|--|---------------------|-------------------|---------------------|
| Accreditation Site Visit | \$ 10,000 | \$ - | \$ 10,000 |
| Environmental Compliance Initiative | 2,500 | 30,000 | 32,500 |
| ITS Master Plan (Year 2/5) | 3,750 | 99,451 | 103,201 |
| Facilities - Corrective Increase (Year 2/10) | 614,000 | - | 614,000 |
| Streets - Corrective Street Repair Plan | 1,450,000 | 150,000 | 1,600,000 |
| Traffic Signs & Markings - Maintenance Plan Implementation | 50,000 | - | 50,000 |
| Texas Ave Retiming Project | 50,000 | - | 50,000 |
| Landscape Maintenance Increase | 64,415 | - | 64,415 |
| Traffic Engineering - Intersection Safety Studies | 25,000 | - | 25,000 |
| Facilities Maintenance Space Needs Feasibility Study | 50,000 | - | 50,000 |
| Public Works SLA Total | \$ 2,319,665 | \$ 279,451 | \$ 2,599,116 |

PUBLIC WORKS STRATEGIC PLAN

I. Mission Statement:

The Public Works Department will enhance the quality of life in College Station through excellence in customer services and efficient management of infrastructure and city-owned assets.

II. Top 5 Departmental Goals for FY16

1. *Goal: Maintain APWA accreditation*
 - a. *Strategic Initiative: Financially Sustainable City, Core Services and Infrastructure*
2. *Goal: Maintain an effective asset management system*
 - a. *Strategic Initiative: Core Services and Infrastructure*
3. *Goal: Effective management of capital improvement projects*
 - a. *Strategic Initiative: Financially Sustainable City*
4. *Goal: Provide a safe and efficient transportation system*
 - a. *Strategic Initiative: Improving Mobility*
5. *Goal: Provide superior customer service*
 - a. *Strategic Initiative: Core Services and Infrastructure*

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Need for additional resources for street reconstruction and rehabilitation.
 - i. *Plan of Action:* Continue annual pavement assessment program to incrementally improve the average score of the street inventory.
- b. Issue: Need for additional resources in the Facilities Maintenance Division.
 - i. *Plan of Action:* Implement 2013 condition assessment response plan for select city facilities for both corrective and preventive maintenance needs.
- c. Issue: Reduce traffic and congestion.
 - i. *Plan of Action:* Implement the Intelligent Transportation System (ITS) Master Plan.
 - ii. *Plan of Action:* Hire new staff for the Traffic Management Center.
- d. Issue: Improve the drainage network to reduce localized flooding.
 - i. *Plan of Action:* Maintain a GIS layer of drainage infrastructure.
 - ii. *Plan of Action:* Continue to identify drainage improvement projects as part of the Drainage Master Plan.
- e. Issue: Recruiting and retaining a highly motivated professional workforce.
 - i. *Plan of Action:* Continue working with Human Resources to evaluate the effectiveness of establishing a skill based pay plan.
- f. Issue: Development and implementation of an asset management program.
 - i. *Plan of Action:* Incorporate the existing work management system business processes into the new enterprise resource planning system.
- g. Issue: Traffic Infrastructure Maintenance
 - i. *Plan of Action:* As part of the asset management plan, develop and maintain an inventory of all city-wide traffic infrastructure including pavement markings, signs and signals.
- h. Issue: City-wide Landscape Maintenance Initiative
 - i. *Plan of Action:* As part of the landscape management plan, develop and maintain an inventory of all city-wide landscape infrastructure.

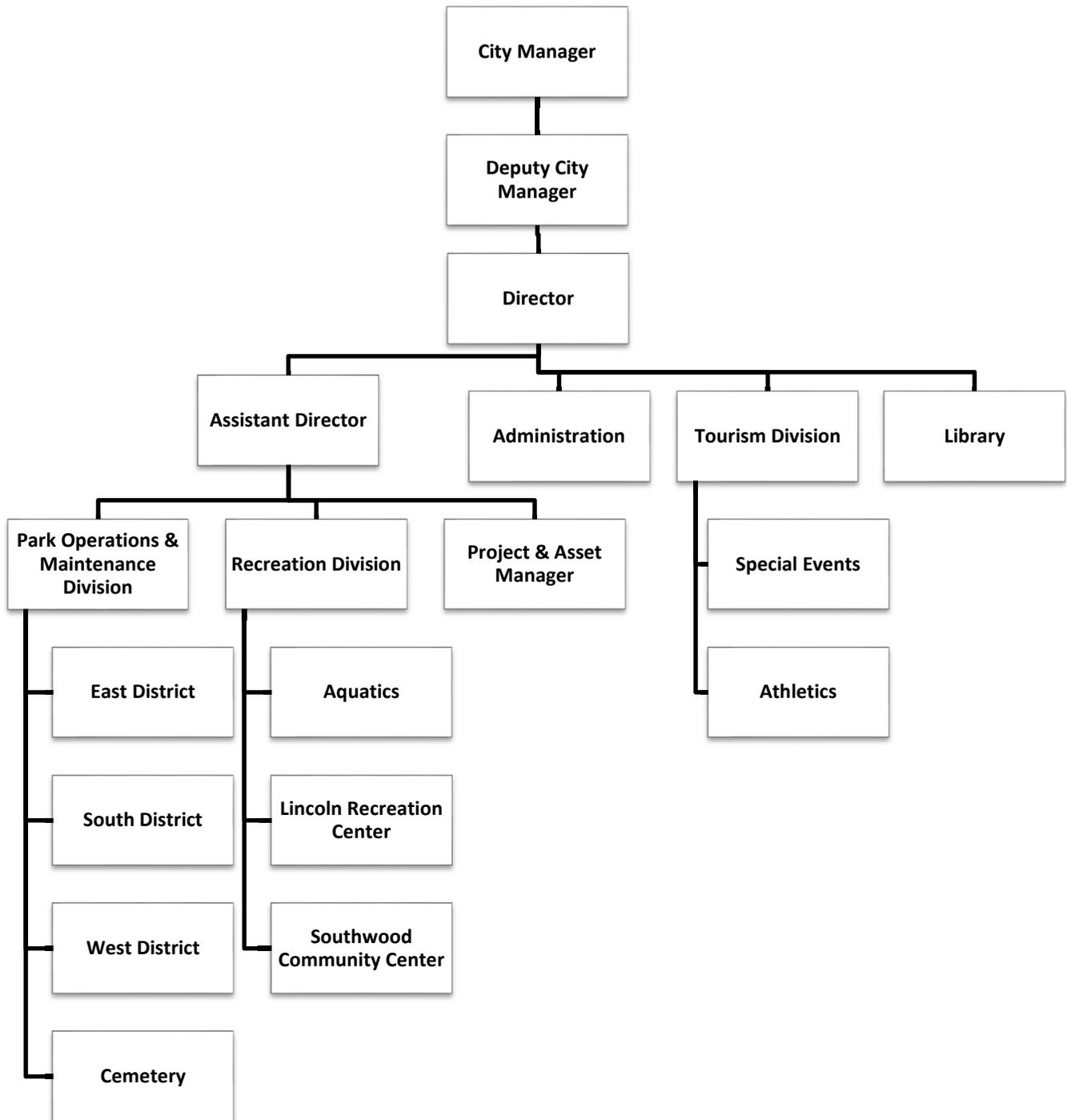
PUBLIC WORKS STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|---|-------|-------|-------|
| Streets Maintenance - Percent of preventative and corrective maintenance and completed as scheduled. | 85% | 87% | 90% |
| Drainage Maintenance- Percent of scheduled drainage improvement projects completed. | 100% | 100% | 100% |
| Facilities Maintenance - Percent of scheduled corrective maintenance completed annually. | n/a | 85% | 90% |
| Capital Projects - Number of capital projects managed annually. | 61 | 66 | 66 |
| Traffic Operations - Percent of traffic signal cabinets/intersections inspected and tested monthly. *Effective FY16 inspections will be bi-monthly. | 100% | 100% | 100% |
| Sanitation – Number of residential customers per route manager. | 1,957 | 1,804 | 1,858 |
| Fleet Services – Number of preventative maintenance work orders per day | 4.71 | 4.82 | 5.00 |

PARKS AND RECREATION

CITY OF COLLEGE STATION



**City of College Station
Parks and Recreation
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Administration | \$ 324,429 | \$ 602,935 | \$ 397,849 | \$ 524,154 | \$ 524,154 | -13.07% |
| Recreation | 850,637 | 814,569 | 906,558 | 768,381 | 928,381 | 13.97% |
| Special Facilities | 2,670 | 6,164 | 3,596 | 8,705 | 8,705 | 41.22% |
| Parks Operations | 3,047,066 | 4,395,461 | 4,174,640 | 3,630,953 | 4,426,953 | 0.72% |
| Cemetery* | 371,623 | 470,205 | 404,669 | 430,321 | 430,321 | -8.48% |
| TOTAL | \$ 4,596,425 | \$ 6,289,334 | \$ 5,887,312 | \$ 5,362,514 | \$ 6,318,514 | 0.46% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 2,861,565 | \$ 3,232,720 | \$ 2,933,463 | \$ 3,290,316 | \$ 3,290,316 | 1.78% |
| Supplies | 476,642 | 577,786 | 524,165 | 416,663 | 424,163 | -26.59% |
| Maintenance | 602,567 | 856,328 | 760,436 | 862,044 | 911,044 | 6.39% |
| Purchased Services | 1,522,493 | 1,725,574 | 1,743,899 | 1,777,565 | 1,861,065 | 7.85% |
| Capital Outlay | 129,649 | 849,740 | 854,356 | - | 816,000 | -3.97% |
| Indirect Costs | (996,491) | (952,814) | (929,007) | (984,074) | (984,074) | 3.28% |
| TOTAL | \$ 4,596,425 | \$ 6,289,334 | \$ 5,887,312 | \$ 5,362,514 | \$ 6,318,514 | 0.46% |

| PERSONNEL | | | | | | |
|--------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Administration | 6.50 | 8.50 | 7.50 | 7.25 | 7.25 | -3.33% |
| Recreation | 9.40 | 6.60 | 5.70 | 6.05 | 6.05 | 6.14% |
| Special Facilities | - | - | - | - | - | N/A |
| Parks Operations | 39.75 | 39.75 | 43.25 | 43.70 | 43.70 | 1.04% |
| Cemetery* | 7.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00% |
| TOTAL | 62.65 | 58.85 | 60.45 | 61.00 | 61.00 | 0.91% |

| | One-Time | Recurring | Total |
|---|-------------------|------------------|-------------------|
| Service Level Adjustments | | | |
| Park Structures | \$ 310,400 | \$ - | \$ 310,400 |
| Playground and Surfacing | 228,000 | - | 228,000 |
| Parking Lot Maintenance | 34,000 | - | 34,000 |
| Park Facility Lights | 80,000 | - | 80,000 |
| Park Amenities | 97,600 | - | 97,600 |
| Kromer Trailer | 13,500 | - | 13,500 |
| Skidsteer Attachments | 10,000 | - | 10,000 |
| Budget Increase Operations Maintenance | - | 15,000 | 15,000 |
| Budget Increase Uniforms/Safety Boots | - | 7,500 | 7,500 |
| Baseball Scoreboards at Bachmann & Wayne Smith Parks (50% HOT Funded) | 45,000 | - | 45,000 |
| US Youth Soccer Presidents Cup / ASA National Championship Bid Fulfillments (100% HOT Funded) | 50,000 | - | 50,000 |
| TRAPS Central Region Workshop (100% HOT Funded) | 10,000 | - | 10,000 |
| Veterans Memorial Kiosk Upgrade (100% HOT Funded) | 25,000 | - | 25,000 |
| Veterans Park Connectivity Speaker System (100% HOT Funded) | 30,000 | - | 30,000 |
| Parks and Recreation SLA Total | \$ 933,500 | \$ 22,500 | \$ 956,000 |

* The decrease in the Cemetery personnel from FY13 to FY14 is due to the outsourcing of mowing for cemeteries.

**City of College Station
Recreation Programs
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|---------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14* Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Sports Programs | \$ 1,238,032 | \$ 1,211,449 | \$ 1,124,091 | \$ 1,205,949 | \$ 1,205,949 | -0.45% |
| Aquatics | 1,025,661 | 1,109,433 | 1,127,958 | 1,066,396 | 1,281,646 | 15.52% |
| Instruction | 159,616 | 147,438 | 165,746 | 153,041 | 153,041 | 3.80% |
| SW Center, Lincoln Center | 706,998 | 750,011 | 756,079 | 780,547 | 822,720 | 9.69% |
| Conference Center | - | - | - | - | - | N/A |
| TOTAL | \$ 3,130,307 | \$ 3,218,331 | \$ 3,173,874 | \$ 3,205,933 | \$ 3,463,356 | 7.61% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14* Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 1,226,904 | \$ 1,377,850 | \$ 1,324,121 | \$ 1,367,481 | \$ 1,379,654 | 0.13% |
| Supplies | 214,725 | 273,559 | 244,630 | 258,347 | 258,347 | -5.56% |
| Maintenance | 61,774 | 61,081 | 50,727 | 61,584 | 61,584 | 0.82% |
| Purchased Services | 465,547 | 419,337 | 444,043 | 534,447 | 534,447 | 27.45% |
| Capital Outlay | 13,578 | 33,500 | 58,483 | - | 245,250 | 632.09% |
| Indirect Costs | 1,147,779 | 1,053,004 | 1,051,870 | 984,074 | 984,074 | -6.55% |
| TOTAL | \$ 3,130,307 | \$ 3,218,331 | \$ 3,173,874 | \$ 3,205,933 | \$ 3,463,356 | 7.61% |

| PERSONNEL | | | | | | |
|---------------------------|-----------------|-----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13* Actual | FY14* Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Sports Programs | 2.10 | 2.90 | 2.80 | 1.90 | 1.90 | -34.48% |
| Aquatics | 1.25 | 1.25 | 1.75 | 1.30 | 1.30 | 4.00% |
| Concessions | - | - | - | - | - | N/A |
| Instruction | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.00% |
| SW Center, Lincoln Center | 4.00 | 4.00 | 3.75 | 4.55 | 5.05 | 26.25% |
| Conference Center | 3.00 | - | - | - | - | N/A |
| Temp/Seasonal | 38.00 | 38.00 | 37.25 | 37.25 | 37.25 | -1.97% |
| TOTAL | 48.85 | 46.65 | 46.05 | 45.50 | 46.00 | -0.11% |

*Actuals for FY13 and FY14 were located in the Recreation Fund and not in the General Fund. Presentation of figures is for comparison purposes.

| Service Level Adjustments | One-Time | Recurring | Total |
|---|-------------------|------------------|-------------------|
| Aquatics repairs | \$ 215,250 | \$ - | \$ 215,250 |
| Conversion of Senior Services Coordinator from PT to FT | - | 12,173 | 12,173 |
| Upgrades/Renovations to Southwood Community Center | 30,000 | - | 30,000 |
| Recreation Program SLA Total | \$ 245,250 | \$ 12,173 | \$ 257,423 |

**CITY OF COLLEGE STATION
FY16 APPROVED BUDGET - RECREATION PROGRAMS**

| PROGRAM | REVENUE | DIRECT COST | INDIRECT COST | FIELD COST | G&A | TOTAL COST | % OF REV RECOVERY | SUBSIDY |
|------------------------------|-------------------|---------------------|----------------------|-------------------|-------------------|---------------------|--------------------------|-----------------------|
| Adult Softball | \$ 110,000 | \$ 150,382 | \$ 45,498 | \$ 42,000 | \$ 10,527 | \$ 248,407 | 44.28% | \$ (138,407) |
| Adult Volleyball | 17,800 | 27,803 | 6,552 | - | 1,946 | 36,301 | 49.03% | (18,501) |
| Youth Basketball | 55,000 | 59,993 | 6,552 | - | 4,200 | 70,745 | 77.74% | (15,745) |
| Youth Football | 25,000 | 32,556 | 18,775 | 10,500 | 2,279 | 64,110 | 39.00% | (39,110) |
| Youth Volleyball | 15,000 | 26,762 | 6,552 | - | 1,873 | 35,187 | 42.63% | (20,187) |
| Adult Kickball | 21,000 | 14,620 | 16,742 | 12,600 | 1,023 | 44,985 | 46.68% | (23,985) |
| Challenger Sports | 1,000 | 12,615 | 11,545 | 700 | 883 | 25,743 | 3.88% | (24,743) |
| Tennis | 10,000 | 17,577 | 6,552 | - | 1,230 | 25,359 | 39.43% | (15,359) |
| No-Fee Programs | - | 50,482 | 339,647 | 247,800 | 3,534 | 641,463 | 0.00% | (641,463) |
| Ultimate Frisbee | 1,200 | 6,633 | 6,552 | - | 464 | 13,649 | 8.79% | (12,449) |
| TOTAL SPORTS | \$ 256,000 | \$ 399,423 | \$ 464,967 | \$ 313,600 | \$ 27,959 | \$ 1,205,949 | 21.23% | \$ (949,949) |
| Xtra Ed | \$ 55,000 | \$ 111,159 | \$ 34,101 | \$ - | \$ 7,781 | \$ 153,041 | 35.94% | \$ (98,041) |
| TOTAL INSTRUCT | \$ 55,000 | \$ 111,159 | \$ 34,101 | \$ - | \$ 7,781 | \$ 153,041 | 35.94% | \$ (98,041) |
| SW Pool | \$ 70,000 | \$ 200,759 | \$ 16,815 | \$ - | \$ 14,053 | \$ 231,627 | 30.22% | \$ (161,627) |
| Thomas Pool | 22,500 | 139,131 | 14,015 | - | 9,739 | 162,885 | 13.81% | (140,385) |
| Adamson Lagoon | 248,500 | 345,005 | 19,615 | - | 24,150 | 388,770 | 63.92% | (140,270) |
| CSISD Natatorium | - | 65,000 | - | - | 4,550 | 69,550 | 0.00% | (69,550) |
| Splash Pads | - | 10,988 | 7,016 | - | 769 | 18,773 | 0.00% | (18,773) |
| Swim Lessons | 100,000 | 95,258 | 19,615 | - | 6,668 | 121,541 | 82.28% | (21,541) |
| Water Fitness | 1,000 | 5,397 | 7,016 | - | 378 | 12,791 | 7.82% | (11,791) |
| Swim Team | 30,000 | 46,022 | 11,216 | - | 3,221 | 60,459 | 49.62% | (30,459) |
| TOTAL AQUATICS | \$ 472,000 | \$ 907,560 | \$ 95,308 | \$ - | \$ 63,528 | \$ 1,066,396 | 44.26% | \$ (594,396) |
| SW Center-Senior | \$ 15,500 | \$ 130,886 | \$ 18,367 | \$ - | \$ 9,162 | \$ 158,415 | 9.78% | \$ (142,915) |
| SW Center-Teen | 25,650 | 111,781 | 11,367 | - | 7,825 | 130,973 | 19.58% | (105,323) |
| Lincoln Center | 50,000 | 427,073 | 46,364 | - | 29,895 | 503,332 | 9.93% | (453,332) |
| TOTAL CENTERS | \$ 91,150 | \$ 669,740 | \$ 76,098 | \$ - | \$ 46,882 | \$ 792,720 | 11.50% | \$ (701,570) |
| SUBTOTAL | \$ 874,150 | \$ 2,087,882 | \$ 670,474 | \$ 313,600 | \$ 146,150 | \$ 3,218,106 | 27.16% | \$ (2,343,956) |
| 1X EXPENDITURES | | | | | | | | |
| Southwood Center Renovations | \$ - | \$ 30,000 | \$ - | \$ - | \$ - | \$ 30,000 | 0.00% | \$ (30,000) |
| Southwood Pool Repairs | - | 52,625 | - | - | - | 52,625 | 0.00% | (52,625) |
| Adamson Lagoon Slide Repairs | - | 162,625 | - | - | - | 162,625 | 0.00% | (162,625) |
| TOTAL 1X EXP'S | \$ - | \$ 245,250 | \$ - | \$ - | \$ - | \$ 245,250 | 0.00% | \$ (245,250) |
| TOTAL | \$ 874,150 | \$ 2,333,132 | \$ 670,474 | \$ 313,600 | \$ 146,150 | \$ 3,463,356 | 25.24% | \$ (2,589,206) |

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY16

1. *Goal:* Provide facilities and programs as per the 2011-2020 Parks and Recreation Master Plan.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
Neighborhood Integrity
2. *Goal:* Provide and maintain quality parks, facilities and urban landscaping.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
Neighborhood Integrity
3. *Goal:* Provide City cemetery spaces, grounds maintenance, and customer service.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
Neighborhood Integrity
4. *Goal:* Provide helpful, friendly, customer-oriented library services to Brazos County residents.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
5. *Goal:* Use the Recreation Fund to identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, and the Lincoln Recreation Center.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
6. *Goal:* Promote, solicit, and conduct tourism events to bring visitors to College Station.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
Neighborhood Integrity
7. *Goal:* Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, the Health and Wellness benefits, and the Quality of Life aspects.
 - a. *Strategic Initiative:* Providing Core Services and Infrastructure
Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Maintain 7 acres of Parkland per 1,000 citizens
 - i. *Plan of Action:* Purchase additional Community Park Land

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

- b. Issue: Provide high quality services to citizens
 - i. *Plan of Action:* Conduct citizen satisfaction surveys
 - ii. *Plan of Action:* Maintain 90% park maintenance score on Park Facility Inspections

- c. Issue: Provide City cemetery spaces, grounds maintenance, and customer service.
 - i. *Plan of Action:* Provide cemetery spaces (regular, infant, niche)
 - ii. *Plan of Action:* Create Jewish Section within Cemetery

- d. Issue: Provide helpful, friendly, customer-oriented library services to Brazos County residents.
 - i. *Plan of Action:* Conduct program and facility surveys on Library Services
 - ii. *Plan of Action:* Conduct/facilitate Library Services Audit

- e. Issue: The Recreation Fund will identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, and the Lincoln Recreation Center.
 - i. *Plan of Action:* Adjust Program fee structure to help programs to meet Council per cent recovery policy in each Recreation Fund area.

- f. Issue: Promote, solicit, and conduct tourism events to bring visitors to College Station.
 - i. *Plan of Action:* Focus emphasis on Sports Tourism and hosting of a variety of tournaments and expanding special event offerings
 - ii. *Plan of Action:* Construct and expand athletic facilities (synthetic fields)
 - iii. *Plan of Action:* Strengthen relationships and facilitation of local leagues and sports organizations, and outside organizations such as the CVB.
 - iv. *Plan of Action:* Revise field use schedules to facilitate additional tournaments

- g. Issue: Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, the Health and Wellness benefits, and the Quality of Life aspects.
 - i. *Plan of Action:* Update the Parks and Recreation website
 - ii. *Plan of Action:* Produce three comprehensive Activity Guides per year
 - iii. *Plan of Action:* Work closely with Public Communications on marketing materials
 - iv. *Plan of Action:* Produce monthly newsletters and information e-mails
 - v. *Plan of Action:* Utilize Rec-Trac data to target marketing opportunities

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

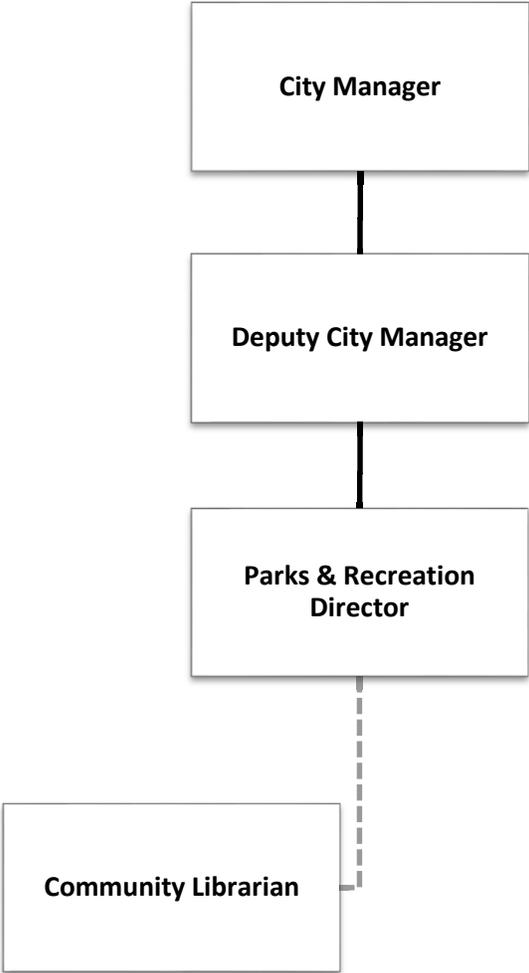
| Measure | 2014 | 2015 | Goal |
|---|-------------|--------------|-------------|
| Population | 101,001 | 105,000 | 105,000 |
| # of parks | 55 | 57 | 58 |
| # acres of park land (total) | 1,337.39 | 1,372.23 | 1,476 |
| # acres of neigh. & comm. park land | 677.57 | 706.69 | 810 |
| # acres neigh. & comm. park land/1,000 Citizens | 6.71 | 6.73 | 7.7 |
| Customer Overall Satisfaction | 90% | 90% | 90% |
| Total Budget (including Library) | \$8,886,267 | \$10,673,161 | \$9,333,131 |
| Total Revenues | \$1,215,000 | \$1,242,950 | \$1,200,000 |
| Per Capita costs for services | \$75.95 | \$89.81 | \$77.46 |
| Park maintenance inspection score | 90% | 90% | 90% |
| Library Visits | 185,000 | 200,000 | 200,000 |
| Library Circulation | 340,000 | 350,000 | 400,000 |
| Cemetery spaces sold | 150 | 200 | 200 |
| Columbarium Niches sold | 34 | 50 | 50 |
| Cemetery total burials | 148 | 150 | 150 |
| Sports Programs participants | 12,805 | 13,000 | 13,000 |
| Youth Sports % recovery | 32.51% | 33% | 33% |
| Adult Sports % recovery | 46.86% | 40.62% | 50% |
| Instruction programs participants | 1,600 | 1,600 | 1,800 |
| Instruction programs % recovery | 44.62% | 44.09% | 46% |
| Aquatics program participants | 60,017 | 75,000 | 100,000 |
| Aquatics programs % recovery | 45.26% | 46.74% | 48% |
| Recreation Centers participants | 878 | 1,100 | 1,200 |
| Recreation Centers % recovery | 14.06% | 19.39% | 20% |
| Recreation Fund Subsidy | \$2,215,560 | \$2,275,381 | 2,000,000 |
| Recreation Fund % recovery | 31.9% | 29.08% | 32% |



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

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



**City of College Station
Library
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Library | \$ 1,078,851 | \$ 1,144,704 | \$ 1,142,629 | \$ 1,101,851 | \$ 1,101,851 | -3.74% |
| TOTAL | \$ 1,078,851 | \$ 1,144,704 | \$ 1,142,629 | \$ 1,101,851 | \$ 1,101,851 | -3.74% |

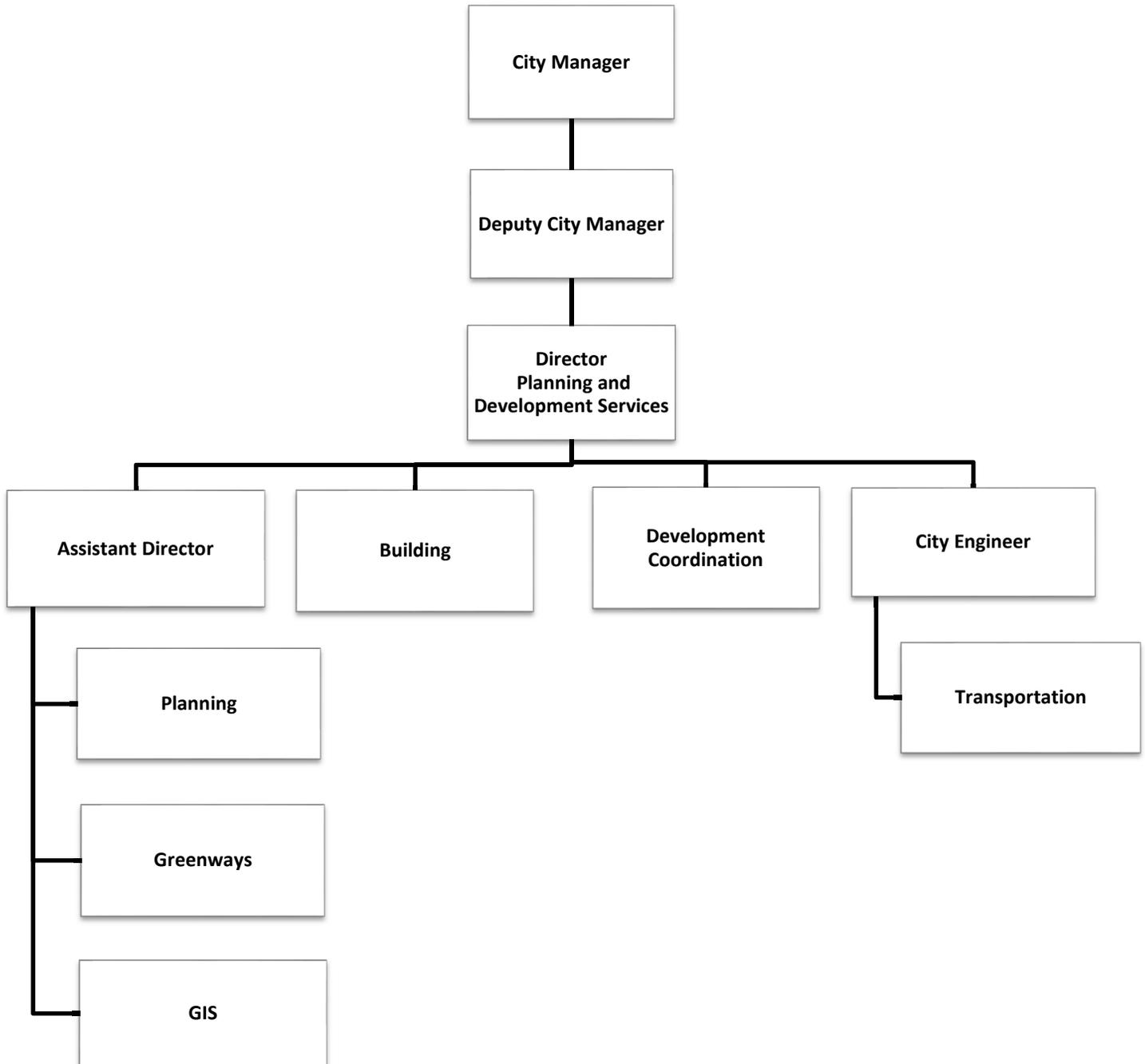
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Supplies | 1,355 | 3,433 | 2,339 | 1,070 | 1,070 | -68.83% |
| Maintenance | 2,883 | 2,087 | 1,920 | 2,178 | 2,178 | 4.36% |
| Purchased Services | 1,032,024 | 1,099,184 | 1,098,370 | 1,053,953 | 1,053,953 | -4.11% |
| Capital Outlay | 42,589 | 40,000 | 40,000 | 44,650 | 44,650 | 11.63% |
| TOTAL | \$ 1,078,851 | \$ 1,144,704 | \$ 1,142,629 | \$ 1,101,851 | \$ 1,101,851 | -3.74% |

| PERSONNEL | | | | | | |
|--------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Library | - | - | - | - | - | N/A |
| TOTAL | - | - | - | - | - | N/A |

| Service Level Adjustments | One-Time | Recurring | Total |
|---------------------------|----------|-----------|-------|
| Library SLA Total | \$ - | \$ - | \$ - |

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



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

| EXPENDITURE BY DIVISION | | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------|--------------|
| | FY14 | FY15 | FY15 | FY16 | FY16 | % Change in | |
| | Actual | Revised Budget | Year-End Estimate | Approved Base Budget | Approved Budget | Budget from | FY15 to FY16 |
| Administration | \$ 374,016 | \$ 411,167 | \$ 422,502 | \$ 325,829 | \$ 345,829 | -15.89% | |
| Civil Engineering | 731,185 | 895,774 | 864,907 | 953,372 | 1,003,372 | 12.01% | |
| Building | 531,479 | 617,034 | 581,879 | 609,412 | 609,412 | -1.24% | |
| Development Coordination | 483,969 | 542,742 | 557,032 | 565,554 | 565,554 | 4.20% | |
| Planning | 493,584 | 752,551 | 705,087 | 595,320 | 645,320 | -14.25% | |
| Transportation | 97,616 | 111,798 | 109,921 | 116,741 | 116,741 | 4.42% | |
| Greenways | 95,439 | 143,901 | 139,270 | 124,673 | 124,673 | -13.36% | |
| Geographic Info. Services | 57,099 | 63,523 | 57,549 | 60,133 | 76,756 | 20.83% | |
| TOTAL | \$ 2,864,387 | \$ 3,538,490 | \$ 3,438,147 | \$ 3,351,034 | \$ 3,487,657 | -1.44% | |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------|--------------|
| | FY14 | FY15 | FY15 | FY16 | FY16 | % Change in | |
| | Actual | Revised Budget | Year-End Estimate | Approved Base Budget | Approved Budget | Budget from | FY15 to FY16 |
| Salaries & Benefits | \$ 2,566,600 | \$ 2,790,292 | \$ 2,721,089 | \$ 2,920,509 | \$ 2,937,132 | 5.26% | |
| Supplies | 57,796 | 75,768 | 63,853 | 66,813 | 66,813 | -11.82% | |
| Maintenance | 39,447 | 49,126 | 40,301 | 49,430 | 49,430 | 0.62% | |
| Purchased Services | 181,594 | 623,304 | 612,904 | 314,282 | 434,282 | -30.33% | |
| Capital Outlay | 18,950 | - | - | - | - | N/A | |
| TOTAL | \$ 2,864,387 | \$ 3,538,490 | \$ 3,438,147 | \$ 3,351,034 | \$ 3,487,657 | -1.44% | |

| PERSONNEL | | | | | | | |
|---------------------------|--------------|--------------|----------------|----------------------|-----------------|--------------|--------------|
| | FY13 | FY14 | FY15 | FY16 | FY16 | % Change in | |
| | Actual | Actual | Revised Budget | Approved Base Budget | Approved Budget | Budget from | FY15 to FY16 |
| Administration | 4.00 | 3.00 | 2.00 | 2.00 | 2.00 | 0.00% | |
| Civil Engineering | 9.00 | 9.00 | 10.00 | 10.00 | 10.00 | 0.00% | |
| Building | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 0.00% | |
| Development Coordination | 8.50 | 8.00 | 9.00 | 9.00 | 9.00 | 0.00% | |
| Code Enforcement * | 4.00 | - | - | - | - | N/A | |
| Planning | 8.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00% | |
| Neighborhood Services ** | 1.00 | - | - | - | - | N/A | |
| 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 | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 50.00% | |
| TOTAL | 44.50 | 37.00 | 39.00 | 39.00 | 39.50 | 1.28% | |

| | One-Time | Recurring | Total |
|--|------------------|------------------|-------------------|
| Service Level Adjustments | | | |
| Part-Time GIS Tech | \$ - | \$ 16,623 | \$ 16,623 |
| Exempt Annexation | 20,000 | - | 20,000 |
| Oil & Gas Contract Inspections | - | 50,000 | 50,000 |
| Implementation of Neighborhood Plans | 50,000 | - | 50,000 |
| Planning and Development Services SLA Total | \$ 70,000 | \$ 66,623 | \$ 136,623 |

* Code Enforcement moved to Community Services in FY14.

** Neighborhood Services moved to Public Communications in FY14.

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- I. Department Mission:** Helping keep College Station a safe and prosperous community, with a special emphasis on creating places of lasting value that enrich people's lives.

Department Strategy

We will achieve our mission through:

- Sound management
- Professional planning
- Thorough project review and construction inspections
- Offering assistance in special places (neighborhoods, districts, corridors, etc.) to aid in maintaining their strength, vitality, and integrity

II. Top Five Departmental Goals for FY16

1. *Goal:* Update Bike, Pedestrian, and Greenways Master Plan
 - a. *Strategic Initiatives:* Good Governance, Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, and Improving Mobility
2. *Goal:* Implement action items identified in the Five-Year Comprehensive Plan Report
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
3. *Goal:* Continue quality review and inspection of our built environment
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
4. *Goal:* Complete New Zoning Districts in Compliance with the Wellborn Community Plan
 - a. *Strategic Initiatives:* Diverse Growing Economy and Neighborhood Integrity
5. *Goal:* Continue Implementation of Items Identified in P&DS Organizational Review
 - a. *Strategic Initiatives:* Good Governance and Diverse Growing Economy

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Fill open positions in Engineering and Building Divisions
 - i. *Plan of Action:* Work with Human Resources to actively recruit and hire needed personnel
- b. Issue: Update components of Chapter 8, Growth Management and Capacity, of the Comprehensive Plan
 - i. *Plan of Action:* Work with a task force made up of elected and appointed officials to update timing and priorities of future annexations
 - ii. *Plan of Action:* Submit SLA for exempt annexations and for development of a three-year annexation plan

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- c. Issue: Continue quality and timely review of development projects
 - i. *Plan of Action:* Submit SLA for additional graduate engineer as part of FY '16 budget process
 - ii. *Plan of Action:* Make full use of the new CRW software system
 - iii. *Plan of Action:* Provide comprehensive training for new employees

- d. Issue: Continue compliance with State and Federal mandates (ADA, Clean Water Act, etc)
 - i. *Plan of Action:* Complete ADA Self-Evaluation and Transition Plan
 - ii. *Plan of Action:* Continued compliance with the new five-year storm water management plan recently approved by TCEQ

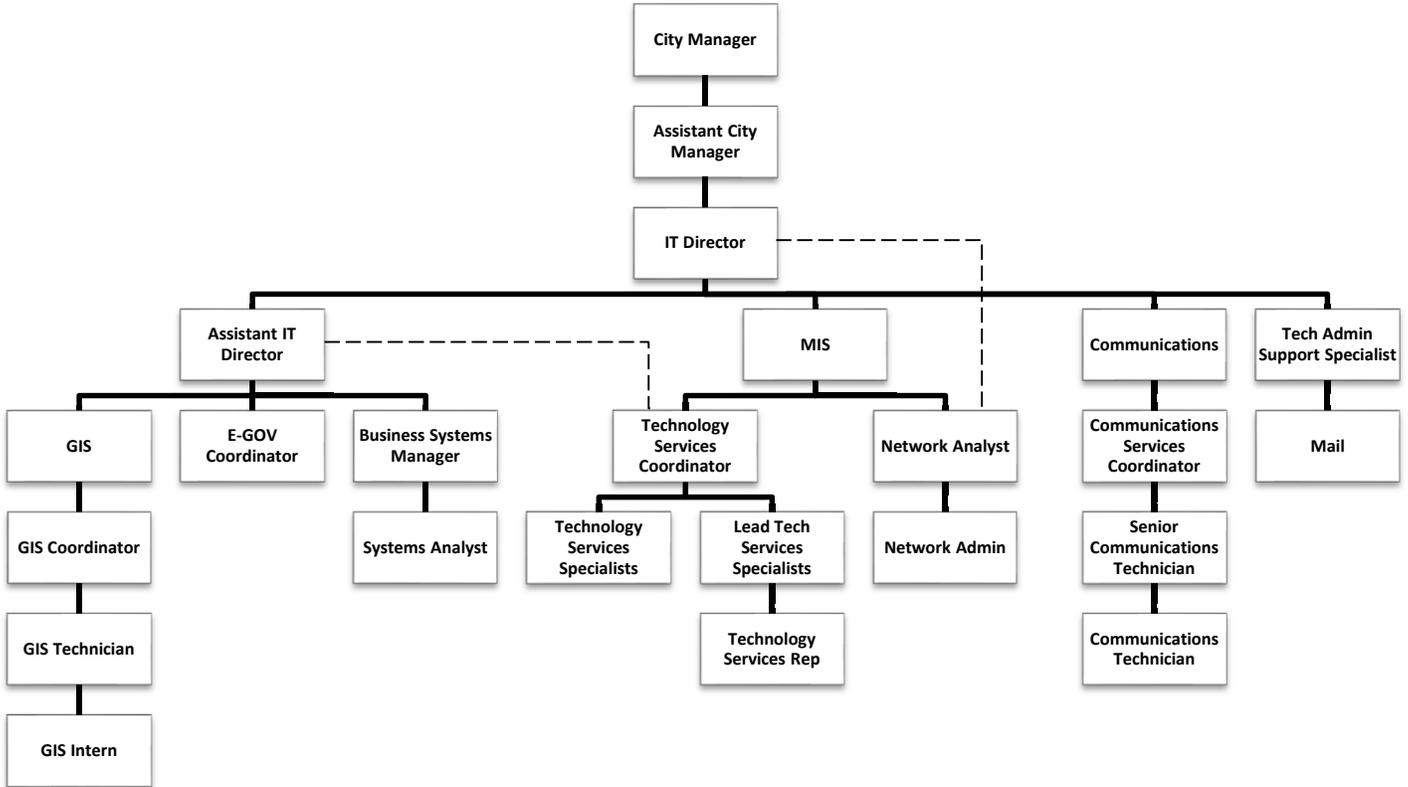
IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015* | Goal |
|--|---------------|---------------|---------------|
| Number of Neighborhood, Corridor, and District plans being implemented | 6 | 6 | 6 |
| Number of building permits issued | 1,469 | 1,500 | 1,550 |
| Number of development projects submitted (Planning) | 376 | 350 | 370 |
| Projected Department annual expenditures at or below annual budget | Yes | Yes | Yes |
| Value of building construction permits issued | \$269,890,511 | \$266,000,000 | \$270,000,000 |

***Note:** 2015 values are estimates

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station Information Technology Department Summary

| EXPENDITURE BY DIVISION | | | | | | |
|---------------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Information Technology Administration | \$ 445,913 | \$ 433,080 | \$ 436,779 | \$ 456,032 | \$ 456,032 | 5.30% |
| E-Government | 99,446 | 77,417 | 75,586 | 79,986 | 107,986 | 39.49% |
| Geographic Information Services | 173,264 | 194,842 | 206,487 | 205,203 | 205,203 | 5.32% |
| Mail | 78,226 | 88,412 | 87,018 | 87,788 | 87,788 | -0.71% |
| Technology Services* | 1,022,094 | 733,148 | 739,120 | 741,250 | 741,250 | 1.11% |
| Business Services* | 1,363,926 | 1,600,024 | 1,589,871 | 1,897,171 | 1,939,232 | 2.22% |
| Network Services* | 341,776 | 417,354 | 436,981 | 415,166 | 494,666 | 19.15% |
| Communication Services | 684,879 | 818,009 | 750,868 | 841,638 | 886,598 | 8.38% |
| TOTAL | \$ 4,209,524 | \$ 4,362,286 | \$ 4,322,710 | \$ 4,724,234 | \$ 4,918,755 | 12.76% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 2,198,434 | \$ 2,284,824 | \$ 2,281,014 | \$ 2,305,963 | \$ 2,344,524 | 2.61% |
| Supplies | 275,390 | 240,744 | 214,598 | 247,935 | 249,935 | 3.82% |
| Maintenance | 977,299 | 1,159,595 | 1,152,995 | 1,508,820 | 1,551,620 | 33.81% |
| Purchased Services | 457,270 | 579,863 | 586,009 | 610,527 | 644,687 | 11.18% |
| Capital Outlay | 301,131 | 97,260 | 88,094 | 50,989 | 127,989 | 31.59% |
| TOTAL | \$ 4,209,524 | \$ 4,362,286 | \$ 4,322,710 | \$ 4,724,234 | \$ 4,918,755 | 12.76% |

| PERSONNEL | | | | | | |
|---------------------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Information Technology Administration | 5.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| E-Government | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
| Geographic Information Services | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 0.00% |
| Mail | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 0.00% |
| Technology Services* | 15.00 | 9.00 | 9.00 | 9.00 | 9.00 | 0.00% |
| Business Services* | - | 6.00 | 6.00 | 6.00 | 7.00 | 16.67% |
| Network Services* | - | 3.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| Communication Services | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00% |
| TOTAL | 29.50 | 30.50 | 30.50 | 30.50 | 31.50 | 3.28% |

| Service Level Adjustments | One-Time | Recurring | Total |
|--|-------------------|------------------|-------------------|
| Radio Tower Inspection/Maintenance | \$ 10,000 | \$ - | \$ 10,000 |
| Database Administrator | 2,000 | 40,061 | 42,061 |
| Firewall Upgrade | 17,000 | 2,500 | 19,500 |
| Fiber Network Mgmt Solution & Implementation | 30,760 | 4,200 | 34,960 |
| Edge Switch Consolidation | 60,000 | - | 60,000 |
| Open Data Initiative** | 4,000 | 24,000 | 28,000 |
| Information Technology SLA Total | \$ 123,760 | \$ 70,761 | \$ 194,521 |

* 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.

** This SLA was moved from the Not Recommended List in the FY16 Proposed Budget and added to IT's departmental SLAs for FY16 Approved Budget per City Council direction from the Budget Workshops.

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Provide leadership, process governance, architecture resources and expertise in developing, deploying and maintaining modern information technologies to improve government efficiency and effectiveness.

II. Top Departmental Goals for FY16

1. *Goal:* Continue implementation of major enterprise systems, specifically the Enterprise Resource Planning System Replacement and the CAD/RMS system replacement
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Strategic Initiative:* Core Infrastructure and Services
2. *Goal:* Provision of the infrastructure, policies, and procedures to support device agnostic mobile communications capability for employees.
 - a. *Strategic Initiative:* Core Infrastructure and Services
 - b. *Strategic Initiative:* Neighborhood Integrity
3. *Goal:* Continue substantial progress toward implementing the Information Technology Infrastructure Library (ITIL) framework
 - a. *Strategic Initiative:* Core Infrastructure and Services

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Mobile workers cannot efficiently access business applications on the city network.
 - i. *Plan of Action:* A CIP request was submitted and approved for the FY15 budget to fund the infrastructure hardware and software that will permit city employees to access the city network and applications from the field, regardless of the mobile device they are using.
- b. Issue: Database management requirements have reached the point where dedicated expertise and administration are needed.
 - i. *Plan of Action:* An SLA was submitted for FY16 for one additional FTE for a new database administrator position. Additionally, the department has entered into a 6 month trial for outsourced database administration services from a commercial provider. At the end of this pilot program a decision will be made to outsource the service or hire a DBA as a city full time staff position.
- c. Issue: The City Website was last updated in 2009. Newer technologies and functionality to provide better capability for staff and citizens exist.
 - i. *Plan of Action:* Submit “Website Upgrade/Replacement Project” to the FY16 CIP list of proposed projects. Due to resource constraints, this project may be delayed to FY17.
- d. Issue: The possibility of sensitive data loss exists on City laptops.
 - i. *Plan of Action:* Test full disk encryption solutions that can integrate with Active Directory integrations and offer a self-service password recovery

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

option. If no free or open source solutions can be found that are a good fit for our environment, budget impact will be evaluated and a solution proposed.

- e. Issue: City staff needs a single "address layer" shared across all departments that represents residents, customers, businesses, first responder incidents, service endpoints, and development. This is in response to the City implementing an Enterprise Resource Planning system and CAD/RMS replacement.
 - i. *Plan of Action*: IT GIS is leading the process of combining existing layers and data from Planning, Police, Fire, and Utility Customer Service to create the needed address layer. This process includes creating a workflow for adding in new data points and working with the multiple ERP and CAD vendors to ensure that the solution is compatible with all systems.

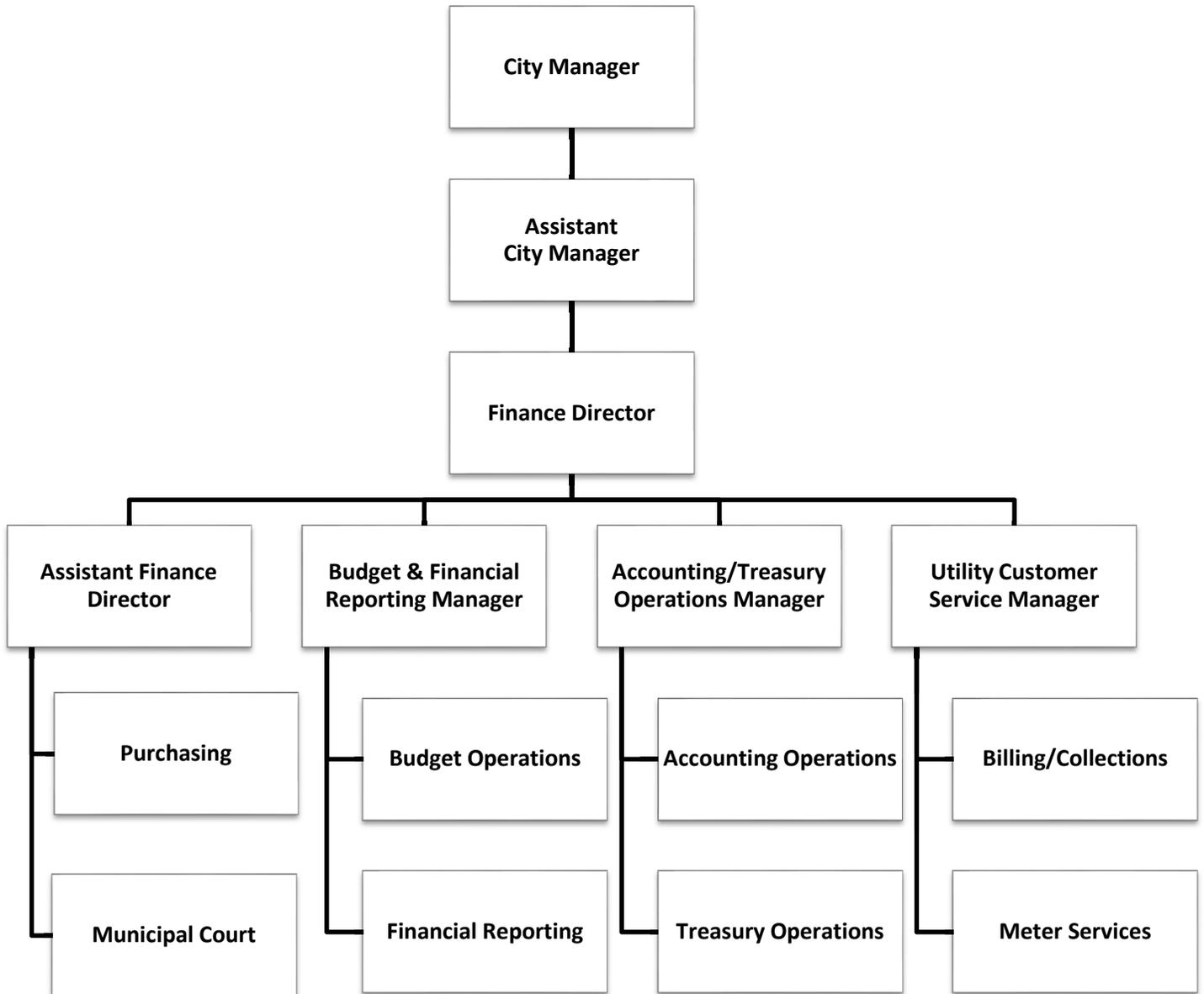
- f. Issue: Hidden and buried fiber cable vaults inhibit the ability to effectively maintain, repair and run new fiber.
 - i. *Plan of Action*: Identify hidden/buried cable vaults and raise to grade level. Contractor assistance will be requested as needed. Funding in IT Operations Budget is sufficient to support this effort.

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|---|------|---------------------------|-------|
| Critical System Up-time at or above 99.9% (excl planned downtime) | 99.9 | 99.9% | 99.9% |
| Provide customer service to City Staff rated at Satisfied or Highly Satisfied on the Annual IT Customer Satisfaction Survey | N/A | Results not yet available | 85% |
| Tech Plan annually aligned with Council Strategic Plan | 100% | 100% | 100% |

FISCAL SERVICES

CITY OF COLLEGE STATION



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

| EXPENDITURE BY DIVISION | | | | | | |
|----------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Fiscal Administration | \$ 305,070 | \$ 305,152 | \$ 321,823 | \$ 468,767 | \$ 518,767 | 70.00% |
| Accounting / Treasury Operations | 502,582 | 555,671 | 584,087 | 526,808 | 576,203 | 3.69% |
| Purchasing | 331,608 | 462,689 | 436,945 | 426,480 | 430,580 | -6.94% |
| Budget and Financial Reporting | 654,971 | 826,687 | 801,346 | 783,777 | 868,412 | 5.05% |
| Municipal Court | 1,049,033 | 1,072,676 | 1,069,820 | 1,107,417 | 1,129,661 | 5.31% |
| Judiciary | 183,301 | 189,127 | 190,146 | 198,415 | 198,415 | 4.91% |
| TOTAL | \$ 3,026,565 | \$ 3,412,002 | \$ 3,404,167 | \$ 3,511,664 | \$ 3,722,038 | 9.09% |

| EXPENDITURES BY CLASSIFICATION | | | | | | |
|--------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 2,570,864 | \$ 2,836,495 | \$ 2,852,757 | \$ 3,070,819 | \$ 3,195,063 | 12.64% |
| Supplies | 33,369 | 36,894 | 37,357 | 31,029 | 42,639 | 15.57% |
| Maintenance | 6,094 | 6,558 | 6,579 | 6,678 | 10,548 | 60.84% |
| Purchased Services | 416,238 | 482,855 | 458,274 | 403,138 | 473,788 | -1.88% |
| Capital Outlay | - | 49,200 | 49,200 | - | - | -100.00% |
| TOTAL | \$ 3,026,565 | \$ 3,412,002 | \$ 3,404,167 | \$ 3,511,664 | \$ 3,722,038 | 9.09% |

| PERSONNEL | | | | | | |
|----------------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Fiscal Administration | 3.00 | 2.50 | 3.50 | 3.50 | 3.50 | 0.00% |
| Accounting / Treasury Operations | 8.00 | 7.00 | 7.00 | 7.00 | 8.00 | 14.29% |
| Purchasing | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 0.00% |
| Budget and Financial Reporting | 5.00 | 7.00 | 8.00 | 8.00 | 9.00 | 12.50% |
| Municipal Court | 17.00 | 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 | 39.00 | 42.00 | 42.00 | 44.00 | 4.76% |

| Service Level Adjustments | One-Time | Recurring | Total |
|---|------------------|-------------------|-------------------|
| Staff Accountant | \$ 4,340 | \$ 71,395 | \$ 75,735 |
| Accounts Payable Specialist | 4,340 | 38,905 | 43,245 |
| ERP Process Documentation (Year 2 of 2) | 50,000 | - | 50,000 |
| Ongoing Financial System / Staff Development Training | - | 19,150 | 19,150 |
| Municipal Court Front Entrance Enhancements | 5,935 | 865 | 6,800 |
| Fiscal Services SLA Total | \$ 64,615 | \$ 130,315 | \$ 194,930 |

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY16

1. *Goal:* Finance will set a standard of excellence by providing timely and accurate financial information to our internal departments, citizens and business community.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
2. *Goal:* Municipal Court will ensure compliance with all federal and state laws and local ordinances while providing efficient, uniform and fair administration of Court business.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
3. *Goal:* Utility Customer Service will provide services including connecting water and electric meters, capturing utility consumption and providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
4. *Goal:* Successful ERP Implementation
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
5. *Goal:* Review, and if necessary, enhance security at all locations including Finance Administration, Municipal Court and Utility Customer Service
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: ERP Project Implementation – Finance and Utility Customer Service
 - i. *Plan of Action:* Implementation of the ERP system is underway and has utilized a great deal of the resources in the Fiscal Services Department Including Finance and Utility Customer Service. There is a need to add resources to successfully implement this project and meet the existing service levels in the department.
- b. Issue: Meeting current needs – Accounting Operations/Treasury/Financial Reporting/Budget/Purchasing

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

- i. *Plan of Action:* Consider the structure of the department to ensure all existing resources are being utilized to their fullest potential. Develop a succession plan for the department to ensure all required service needs can be met.

- c. Issue: Municipal Court Payment Options and Reporting
 - i. *Plan of Action:* Municipal Court is preparing for a software change to replace the current credit card processing software. This will provide online inquiry and credit card processing in a more seamless manner. This change will improve customer service by allowing defendants to make full or partial payments via the online payment portal. There are also software interfaces that are anticipated that will make reporting easier.

- d. Issue: Finance Admin, Municipal Court, and Utility Customer Service Security
 - i. *Plan of Action:* Review security needs in Fiscal Administration. Security at Municipal Court continues to be reviewed in an effort to keep all who come into Municipal Court as safe as possible. Review current security needs and options to improve security at Utility Customer Service.

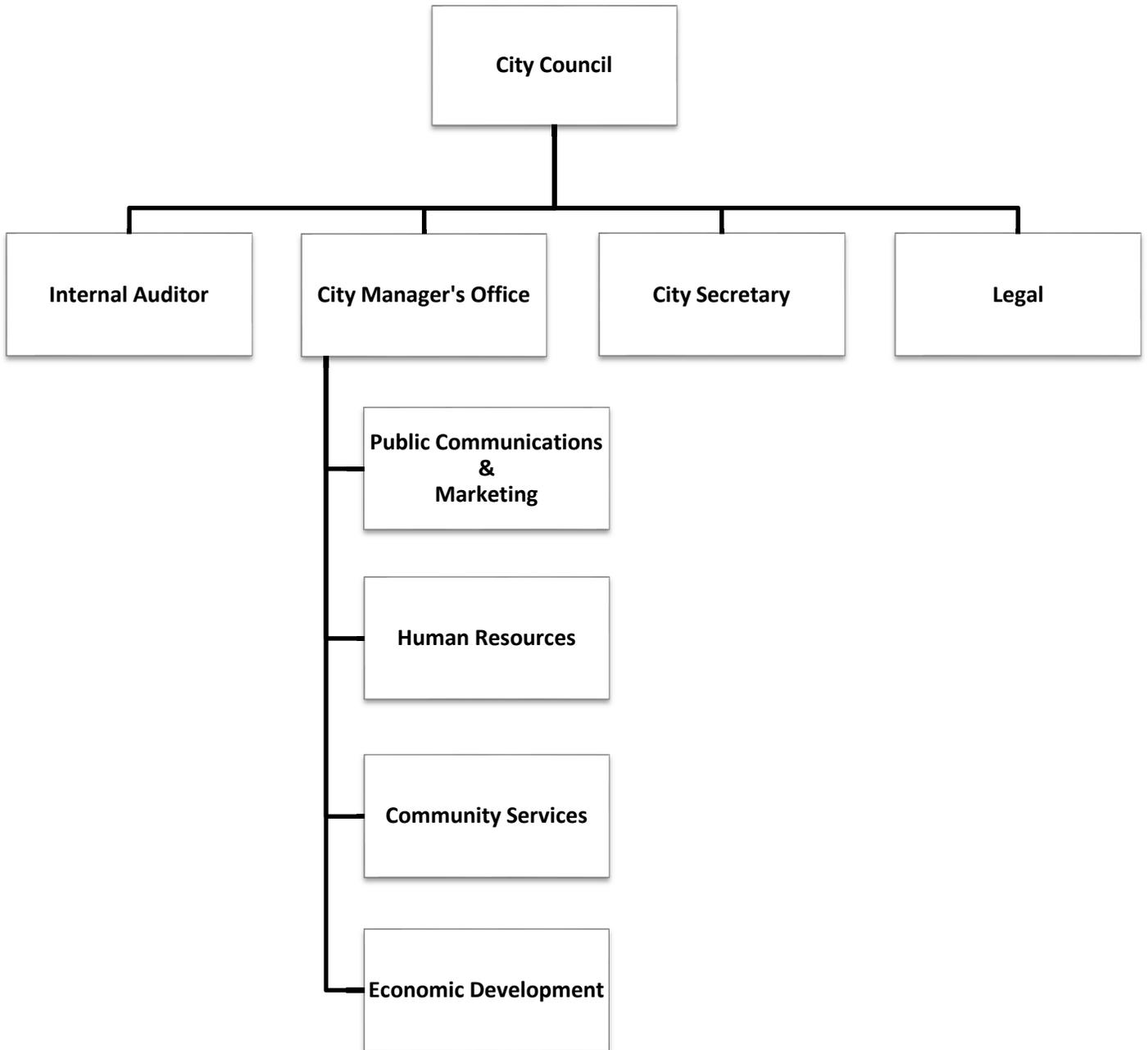
- e. Issue: Utility Customer Service – Meeting service demands as the number of utility accounts continues to increase.
 - i. *Plan of Action:* Implement the new ERP system. Continue to review options for providing Meter Services including the option of outsourcing this service.

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|---|----------------|----------------|---------------|
| Receipt of Certificate of Excellence in Financial Reporting, Budget Presentation and Public Procurement. | Received all 3 | Received all 3 | Receive all 3 |
| Accounts Payable/Expenditures posted on the City website weekly. | Yes | Yes | Yes |
| Percent of City’s total expenditures handled through Fiscal Services with quotes, bids or proposals obtained whenever feasible. | 94.885% | 95.754% | 95% |
| Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing | 26,059 | 24,000 est | 28,000 |
| Municipal Court case disposition rate. | 107% | 99% | 100% |
| Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website) | 62.22% | 69.41% | 65% |

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



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

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Mayor & Council | \$ 30,680 | \$ 32,389 | \$ 30,830 | \$ 32,652 | \$ 32,652 | 0.81% |
| City Secretary's Office | 435,984 | 460,038 | 434,561 | 493,353 | 493,353 | 7.24% |
| Internal Auditor | 199,504 | 203,035 | 202,995 | 213,366 | 213,366 | 5.09% |
| City Manager's Office | 904,563 | 1,114,647 | 1,109,759 | 931,780 | 931,780 | -16.41% |
| Economic Development | - | - | - | 383,762 | 450,762 | N/A |
| Legal | 974,404 | 1,020,087 | 1,019,508 | 1,036,998 | 1,036,998 | 1.66% |
| Public Communications | 673,204 | 878,235 | 863,984 | 912,411 | 940,011 | 7.03% |
| Community Services | 350,198 | 537,003 | 522,628 | 529,619 | 603,229 | 12.33% |
| Human Resources | 548,906 | 805,509 | 757,821 | 698,678 | 758,073 | -5.89% |
| TOTAL | \$ 4,117,443 | \$ 5,050,943 | \$ 4,942,086 | \$ 5,232,619 | \$ 5,460,224 | 8.10% |

| EXPENDITURES BY CLASSIFICATION | | | | | | |
|--------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 3,605,326 | \$ 4,080,116 | \$ 4,087,530 | \$ 4,389,171 | \$ 4,462,581 | 9.37% |
| Supplies | 171,658 | 185,667 | 177,399 | 198,771 | 218,721 | 17.80% |
| Maintenance | 8,603 | 14,612 | 14,380 | 14,938 | 14,938 | 2.23% |
| Purchased Services | 331,856 | 722,765 | 614,994 | 629,739 | 763,984 | 5.70% |
| Capital Outlay | - | 47,783 | 47,783 | - | - | -100.00% |
| TOTAL | \$ 4,117,443 | \$ 5,050,943 | \$ 4,942,086 | \$ 5,232,619 | \$ 5,460,224 | 8.10% |

| PERSONNEL | | | | | | |
|-------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Mayor & Council | - | - | - | - | - | N/A |
| City Secretary's Office | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 0.00% |
| Internal Auditor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00% |
| City Manager's Office | 6.00 | 7.00 | 7.00 | 5.00 | 5.00 | -28.57% |
| Economic Development * | - | - | - | 2.00 | 2.00 | N/A |
| Legal | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 0.00% |
| Public Communications | 5.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00% |
| Community Services | - | 5.50 | 6.50 | 6.50 | 8.00 | 23.08% |
| Human Resources | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00% |
| TOTAL | 34.50 | 43.00 | 44.00 | 44.00 | 45.50 | 3.41% |

| Service Level Adjustments | One-Time | Recurring | Total |
|--|-------------------|------------------|-------------------|
| Economic Development - Retail Economic Development Plan & Recruitment | \$ 67,000 | \$ - | \$ 67,000 |
| Public Communications - Citizens Survey | 10,000 | - | 10,000 |
| Public Communications - Media Communications Training | 9,000 | - | 9,000 |
| Public Communications - Crisis Communications Training | 8,600 | - | 8,600 |
| Community Services - Staff Assistant - 100% General Fund | - | 24,214 | 24,214 |
| Community Services - Code Enforcement Officer - Tf from Comm. Dev. To General Fund | - | 49,396 | 49,396 |
| Human Resources - Security/Safety Position | 3,250 | 9,645 | 12,895 |
| Human Resources - Temporary Support (ICE Project) | 30,000 | - | 30,000 |
| Human Resources - Funding for Employee Recognition | - | 16,500 | 16,500 |
| General Government SLA Total | \$ 127,850 | \$ 99,755 | \$ 227,605 |

* Economic Development activities were moved from City Manager's Office to establish a separate department.

CITY SECRETARY'S OFFICE STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY16

1. *Goal:* Assist the State in the development of the new Texas Electronic Vitals Events Registrar (TxEVER) project for implementation in 2015
 - a. *Strategic Initiative:* Good Governance
2. *Goal:* Increase city-wide understanding of the City's retention policy and relating the TSLAC schedules to individual departments
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Improve digitization across all departments and software platforms
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Implement Legistar city-wide for all Boards and Commissions
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: With the implementation of a new remote system for Vitals records, staff must be adequately trained on Vitals Statistics processes.
 - i. *Plan of Action:* Increase budget dollars allocated to training.
 - ii. *Plan of Action:* Actively search out training opportunities with the State, and establish an aggressive schedule for cross-training.
 - iii. *Plan of Action:* Continue to support and maintain good relationships with outside entities, such as hospitals, funeral homes, county, state and other Registrars throughout the state.
- b. Issue: Community growth is increasing the number of birth and death records and the requisite workload related to timely recording.
 - i. *Plan of Action:* Make sure the necessary staff, processes, and procedures are in place to handle
- c. Issue: 50% of departmental requests for records destruction have some form of deficiency related to inaccurate information, classification, or description of records.
 - i. *Plan of Action:* Reduce the percentage of deficient requests through training tailored to each department's needs.
- d. Issue: Duplication of records throughout the City due to a lack of understanding of who holds the record copy.
 - i. *Plan of Action:* Create schedules for each department to assist with the understanding of what is their record and what is not.

CITY SECRETARY’S OFFICE STRATEGIC PLAN

- e. Issue: Departmental reluctance to utilize Laserfiche as their records management solution
- i. *Plan of Action:* Regardless of the software used to generate the record, integrate imaging with software capabilities (primarily Laserfiche) to capture records and store them
 - ii. *Plan of Action:* Implement destruction schedules for physical records after examining procedure and appropriate safeguards to ensure quality control and compliance with state statutes

IV. Key Performance Indicators (KPIs)

| Division | 2014 | 2015 | Goal |
|---|-------------|-------------|-------------|
| % of time agenda packets ready for Council the Friday before the meeting | 100% | 100% | 100% |
| % of time draft minutes are submitted for Council review with one business day of the meeting | 100% | 100% | 100% |
| % of time City records are scanned and indexed into Laserfiche within two days of receipt | 100% | 100% | 100% |
| % of time open records requests are responded to within 10 days | 100% | 100% | 100% |
| % of time Death certificates are provided within 1 day of request & Abstracts of Death are provided no later than the 10 th of the month | 100% | 100% | 100% |
| % of time maintain less than 1% of errors with Vitals | 100% | 100% | 100% |

INTERNAL AUDIT STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY16

1. *Goal: Conduct collections of delinquent accounts audit*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
2. *Goal: Conduct audit of non-payroll checks made to employees*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
3. *Goal: Conduct audit of illegitimate purchases*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
4. *Goal: Conduct risk assessment of city fees*
 - a. *Strategic Initiative: Good Governance*
5. *Goal: Conduct street maintenance audit*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: **Potential fraud discovered.** If a potential fraud is discovered other audit work will need to be put on hold in order to investigate this fraud. This could potentially lead us to not completing all of our assigned audits.
 - i. *Plan of Action:* If a potential fraud is discovered, we will limit the scope on our remaining audits so that we can still complete all assigned audits and still at least audit all of the major areas of risk.
- b. Issue: Audits take longer than expected
 - i. *Plan of Action:* If audits take longer than expected and we fall behind schedule, we will limit the scope on our remaining audits so that we can still complete all assigned audits and still at least audit all of the major areas of risk.
- c. Issue: Audits have become increasingly large and time-intensive
 - i. *Plan of Action:* We plan to begin dividing our audits into multiple mini-audits. For example, the recently completed library audit could have been divided into three smaller audits rather than one massive audit. This will help focus audit work and will hopefully improve timeliness without degrading quality.

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|---|------|------|------|
| Percentage of annual audit plan completed | 100% | 100% | 100% |
| Percentage of audit recommendations accepted | 100% | 100% | 100% |
| Ratio of professional certifications to employees | 2 | 2 | 3 |



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

CITY MANAGER'S OFFICE STRATEGIC PLAN

I. Mission Statement

The City Manager's Office is responsible for administering the day-to-day operations of the city as well as implementing policy set by the City Council.

II. Top 5 Departmental Goals for FY16

1. *Goal:* Encourage and Promote professional development of CMO staff
 - a. *Strategic Initiative:* Good Governance
2. *Goal:* Enhance cross coordination of departments in accomplishing Council's strategic plan
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Services and Infrastructure
3. *Goal:* Provide general oversight of the ERP Implementation
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Provide general oversight over the FY15 Capital Improvement Program (CIP) Schedule
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Services and Infrastructure
5. *Goal:* Manage relationships with governmental and community partners
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Continue to manage the growth of the city
 - i. *Plan of Action:* Keep track and stay up-to-date on development trends
- b. Issue: Improve communication and coordination within the CMO
 - i. *Plan of Action:* Continue standing meetings
- c. Issue: Keep track of legislative and judicial changes affecting municipal operations
 - i. *Plan of Action:* Work closely with our state and federal legislative officials and with the Chamber's Legislative Affairs Committee
- d. Issue: Implement the City Council's strategic plan
 - i. *Plan of Action:* Utilize departments and departmental strategic plans to make sure Council's strategic initiatives are being implemented
- e. Issue: Manage the CIP
 - i. *Plan of Action:* Keep track of development trends, major economic development projects, and internal needs to determine where CIP dollars can be best utilized
- f. Issue: Continuously improve city processes and operations

CITY MANAGER'S OFFICE STRATEGIC PLAN

- i. *Plan of Action:* continually evaluate city operations, processes, and procedures to take advantage of efficiency gains

- g. Issue: Engage with the citizenry
 - i. *Plan of Action:* Administer a periodic citizens survey
 - ii. *Plan of Action:* Continued utilization of the “cmo@cstx.gov” email address

- h. Issue: Promote continuous improvement and learning
 - i. *Plan of Action:* Encourage staff to participate and be active in TCMA, ICMA, TML, and other professional organizations

- i. Issue: Intergovernmental Relations
 - i. *Plan of Action:* Continue to work cooperatively with Texas A&M and City of Bryan

IV. **Key Performance Indicators (KPIs)**

KPI's are under development for the CMO.

ECONOMIC DEVELOPMENT STRATEGIC PLAN

I. Mission Statement

The Economic Development department will lead efforts to promote a diversified economy generating quality, stable, full-time jobs; bolstering the sales and property tax base; and contributing to a high quality of life.

II. Top Departmental Goals for FY16

1. *Goal:* Establish a proactive economic development department.
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Diverse Growing Economy
 - c. *Strategic Initiative:* Sustainable City
2. *Goal:* Develop a more strategic approach to retail development to expand the sales tax base.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
3. *Goal:* Maximize existing infrastructure investments through complimentary land uses and development patterns.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Core Services and Infrastructure
 - c. *Strategic Initiative:* Sustainable City
4. *Goal:* Develop a strategic plan for industrial and manufacturing recruitment and capitalize on the commercialization efforts of Texas A&M University.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
5. *Goal:* Support and stimulate the sports, entertainment and hospitality market.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Re-establish the department.
 - i. *Plan of Action:* Develop essential tools to promote and market College Station.
 - ii. *Plan of Action:* Hire and train additional staff.
 - iii. *Plan of Action:* Establish a multi-year budget and identify funding sources.
- b. Issue: Develop an aggressive plan to support and expand retail development.
 - i. *Plan of Action:* Collect base retail data and identify existing gaps and opportunities.
 - ii. *Plan of Action:* Identify retail expansion opportunities, target retailers and site locations.
 - iii. *Plan of Action:* Develop and implement a retail action plan that includes direct and recruitment of target retailers.

ECONOMIC DEVELOPMENT STRATEGIC PLAN

- c. Issue: Support and expand the industrial, manufacturing and biotechnology market.
 - i. *Plan of Action:* Identify potential site locations.
 - ii. *Plan of Action:* Improve our competitive edge and position properties to quickly respond to the industrial market.
 - iii. *Plan of Action:* Capitalize on the technology commercialization efforts through a partnership with Texas A&M University and local property owners.

- d. Issue: Maximize the City's investment in infrastructure and facilities.
 - i. *Plan of Action:* Identify areas where the city has made significant investments.
 - ii. *Plan of Action:* Determine if we have maximized that investment through complimentary land uses and development patterns.

IV. **Key Performance Indicators (KPIs)**

KPI's are under development for Economic Development.

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

I. Mission Statement

With the highest level of integrity, the City Attorney's Office seeks to provide quality municipal legal services to the City and its elected and appointed officials and employees to assist the City with accomplishing its goals and serving the community effectively.

II. Top 5 Departmental Goals for FY16

1. *Goal:* Manage internal workloads efficiently
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Good Governance*
2. *Goal:* Retain capable attorneys, legal assistants and staff
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Meet increasing departmental demands for legal services
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Foster improved communications with departments
 - a. *Strategic Initiative:* Good Governance
5. *Goal:* Transition to paperless practice
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Inefficient filing system and storage
 - i. *Plan of Action:* Implement automated case management program
- b. Issue: Specialized training for attorneys and staff to meet departmental needs
 - i. *Plan of Action:* Develop training plan for each legal employee and allocate sufficient funds for training
- c. Issue: Older cases on the jury trial and plea dockets in municipal court
 - i. *Plan of Action:* Work with municipal court staff and judge to identify and improve processes
- d. Issue: Develop effective contacts and relationships with members of the local bar
 - i. *Plan of Action:*
 1. Develop permanent contacts with the District Attorney's Office and County Attorney's Office through the Police Legal Advisor and Municipal Prosecutor
 2. Be involved with professional organizations
 3. Municipal legal organizations
- e. Issue: Improve office security
 - i. *Plan of Action:* Review and implement various security measures
- f. Issue: Measure Client Departments satisfaction with Legal Services

CITY ATTORNEY’S OFFICE STRATEGIC PLAN

i. Plan of Action: Develop and implement a client survey

g. Issue: Assist staff by providing proactive legal support

i. Plan of Action:

1. Review code of ordinances to identify provisions that are outdated/inconsistent with state or federal law
2. Review and modify Parks and Recreation Department’s standard form agreements and related policies
3. Work with staff to identify opportunities to review and update the city’s standard form construction contract and professional services contract

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|--------|-------|---|
| Number of requests for legal services | 264 | 270 | Meet departmental needs |
| Number of open records requests handled | 987 | 1000 | Meet departmental needs |
| Number of hours attending continuing legal education | 167.50 | 150 | Meet professional requirements and departmental needs |
| Number of public meetings served | 188 | 185 | Meet city needs |
| Number of trials held in municipal court | 60 | 70 | Meet caseload needs |
| Number of cases resolved without trial (plea agreements, dismissals) | 2,186 | 2,200 | Meet caseload needs |
| Number of claims/lawsuits resolved | 22 | 15 | 90% resolution |
| Number of easements prepared | 57 | 50 | Meet departmental needs |
| Number of real estate contracts prepared | 27 | 20 | Meet departmental needs |
| Number of contracts prepared or reviewed | 266 | 275 | Meet departmental needs |
| Number of ordinances/resolutions prepared or reviewed | 133 | 150 | Meet departmental needs |
| Leadership roles in professional organizations | 5 | 5 | 3-5 |

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The Public Communications Office strives to present information in truthful, transparent and authentic ways that encourage engagement and build trust. This vision is best summarized by: *We care. We listen. We respond.*

II. Top 3 Departmental Goals for FY16

1. Elevate the image of the City of College Station
 - a. *Strategic Initiatives:* All
2. Expose a wide variety of audiences to city messaging
 - a. *Strategic Initiatives:* All
3. Create opportunities for improved customer service and engagement
 - a. *Strategic Initiatives:* All

III. Key Departmental Issues, Needs and Potential Responses

- a. Issue: Growth in population and outreach has almost exceeded design capacity
 - i. *Response:* Add one Multimedia Coordinator FTE
 - ii. *Response:* Designate one designer specifically for Parks & Recreation projects
- b. Issue: Limited and inefficient space for Public Communications staff and supplies
 - i. *Response:* Consult with Facilities to determine optional configurations
- c. Issue: Develop a plan to effectively utilize Educational & Governmental Funds
 - i. *Response:* Determine multi-year broadcast equipment needs
 - ii. *Response:* Determine multi-year video production project list
 - iii. *Response:* Plan for potential audio/video needs in future city hall
- d. Issue: There is no plan or strategy for implementing mobile technologies for citizens
 - i. *Response:* Meet with IT staff to develop a clear strategy and plan
 - ii. *Response:* Engage other city departments to identify needs and priorities
 - iii. *Response:* Bring proposals to City Manager and City Council

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|--------|--------|--------|
| Number of positive news stories strategically pitched to media | 183 | 170 | 180 |
| Media satisfaction survey results | 100% | 93% | 93% |
| Number of proactive, positive blog posts published | 123 | 110 | 120 |
| Number of views resulting from blog posts published | 40,936 | 56,000 | 55,000 |



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

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY16

1. *Goal:* Manage the City's CDBG & HOME grant programs
 - a. *Strategic Initiative:* Financially Sustainable City
2. *Goal:* Increase safe and affordable housing opportunities
 - a. *Strategic Initiative:* Neighborhood Integrity
3. *Goal:* Rehabilitate and improve streets, sidewalks, and other infrastructure in income-eligible neighborhoods
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Continue responsive code enforcement and expand proactive code enforcement throughout the City
 - a. *Strategic Initiative:* Neighborhood Integrity
5. *Goal:* Manage the Northgate District, including maintenance of non-parking assets, providing efficient parking operations, and an annual analysis of the Northgate Parking Fund
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Development of 2016 Annual Action Plan and 2016 – 2020 Consolidated Plan
 - i. *Plan of Action:* Effectively manage decreasing resources
 - ii. *Plan of Action:* Seek qualified interns to assist with planning process
 - iii. *Plan of Action:* Educate community members regarding grant-funded programs
- b. Issue: Engage and expand partnerships to effectively serve the target population of the grant programs
 - i. *Plan of Action:* Provide technical assistance and program monitoring to funded and non-funded health and human service providers
 - ii. *Plan of Action:* Expand partnerships with non-profit and for-profit affordable housing providers
 - iii. *Plan of Action:* Work to develop a senior affordable housing project
 - iv. *Plan of Action:* Promote Fair Housing through public awareness initiatives

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

- c. Issue: Encourage financial education for the target population
 - i. *Plan of Action:* CD staff will participate in a local collaboration to increase local opportunities for financial education and financial coaching, including opportunities for city staff
 - ii. *Plan of Action:* Promote public awareness through participation in Financial Literacy Month activities

- d. Issue: Expand code enforcement activities
 - i. *Plan of Action:* Develop new code enforcement assignment areas in response to significant changes in the population and neighborhood demographics
 - ii. *Plan of Action:* Promote education efforts to residents and encourage voluntary compliance
 - iii. *Plan of Action:* Consistently, effectively and efficiently take enforcement action in response to code violations
 - iv. *Plan of Action:* Assume Rental Registration program management from P&DS
 - v. *Plan of Action:* Assist CSPD with Parking Enforcement in neighborhoods

- e. Issue: Promote SeeClickFix to community to empower residents to take care of and improve their neighborhoods
 - i. *Plan of Action:* Expand the use and promotion of SCF
 - ii. *Plan of Action:* Work with other departments to more effectively manage SCF issues

- f. Issue: Continue to engage the Northgate District stakeholders
 - i. *Plan of Action:* Continue regular meetings and correspondence with NDA

- g. Issue: Maintain the overall aesthetics of the Northgate District to ensure a positive experience of those who frequent the area and for visitors to our community, and maintain the Northgate fund to effective fiscal management.
 - i. *Plan of Action:* Provide additional services as able while maintaining spending within the current budget, including regular pressure washing of areas that experience high pedestrian traffic
 - ii. *Plan of Action:* Utilize Community Service Worker program to address some of the additional services, ie. cleaning the University Drive Sidewalk

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|-----------------------------|-----------------------------|-----------------------------|
| Number of housing assistance activities completed | 82 | 111 | 88 |
| Number of residents receiving home buyer/financial education | 85 | 80 | 85 |
| Number of Public Facility activities completed | 1 | 4 | 4 |
| Number of code compliance cases initiated | 8,282 | 9,250 | 9,500 |
| NG Revenue vs NG Expenditures | \$1,349,237/ \$1,047,665 | \$1,442,761/ \$1,386,911 | \$1,409,856/ \$1,424,185 |

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

I. Mission Statement

It is the mission of the human resources department to be a strategic partner in developing, implementing and supporting programs and processes that add value to the City of College Station and its employees, to ensure the effective recruitment, retention, productivity and engagement of its employees and to support the safety and welfare of our employees, citizens and customers.

II. Top Departmental Goals for FY16

1. *Goal:* Align with Departments to Recruit, Retain & Engage employees to effectively serve the citizens of College Station with the focus on recognition, performance, wellness, safety, engagement and development Ongoing implementation of various programs and initiatives such as compensation survey, recognition programs, enhancement of training and development programs.
 - a. *Strategic Initiative:* Core services & infrastructure
2. *Goal:* Transition HR processes, as needed, to support the successful implementation of key initiatives (i.e. Benefits Enrollment system, ERP), and reviewing current processes and procedures to ensure they are effective and easy to access, utilizing electronic workflows whenever possible.
 - a. *Strategic Initiative:* Core services & infrastructure
3. *Goal:* Continued and enhanced design, delivery and implementation of employee development initiatives to support City strategies, departmental and individual goals.
 - a. *Strategic Initiative:* Core Services & infrastructure
4. *Goal:* Develop and report on key metrics to measure HR/RM's impact on the City's strategic goals, including those related to loss prevention, incidents and injuries, employment satisfaction, recruiting, retention and development
 - a. *Strategic Initiative:* Core Services & Infrastructure

III. Key Departmental Issues & Needs and Potential Plan of Actions:

- a. Issue: Increased number of retirements, and resignations organization-wide, resulting in migration of knowledge, skill and gap in organizational history.
 - i. *Plan of Action:* Add a resource to provide the appropriate level of support.
 - ii. *Plan of Action:* Address a succession planning strategy to address gaps
 - iii. *Plan of Action:* Develop additional mentoring and pipeline hiring for addressing future positions
 - iv. *Plan of Action:* Increase internal development and career advancement opportunities.

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

- b. Issue: Managing a complex and changing workforce with an increasing number of employee accidents, performance issues, absenteeism and productivity concerns.
- i. *Plan of Action*: Add a resource to provide the appropriate level of support.
 - ii. *Plan of Action*: Reinforce current policies and expectations.
 - iii. *Plan of Action*: Develop a strategy to align department strategies and goals to ongoing issues related to employee performance.
 - iv. *Plan of Action*: Provide appropriate level of development, education and communication focusing on prevention, engagement and individual responsibility.
 - v. *Plan of Action*: Add position to focus on safety prevention & strategies
- c. Issue: Lack of functional office space
- i. *Plan of Action*:: Remodel/relocate City Hall space
 - ii. *Plan of Action*:: Relocation to other owned/leased space
- d. Issue: Increasing number of legislative changes. Understanding and supporting legislative changes at the Federal & State levels, such as Affordable Care Act, to ensure City remains in compliance to changes required, has knowledge of the impacts to these changes, and helps organization align practices and procedures accordingly.
- i. *Plan of Action*: Stay in alignment with requirements of the ACA law
 - ii. *Plan of Action*: Increase knowledge and education related to legislative concerns related to HR, Risk & Safety issues

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|------------------------|----------|----------|
| Training & Development Classes held (Internal) | 25 | 15 | 20 |
| Safety Training Classes held throughout the organization (doesn't include NHO) | 55 | 48 | 50 |
| Number of Safety related inspections conducted | 3 | 7 | 3 |
| Recruiting – Avg. time to fill open position (full-time) | 48 | 49 | 45 days |
| New Hire Orientation – New Hire participation | 99% | 100% | 100% |
| Subrogation Collection | P/C & W/C \$207,000 | \$15,000 | \$15,000 |

Debt Service Fund

The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F in 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 only issue debt 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 FY16 tax rate to finance general governmental services, including debt service, is 45.2500 cents per \$100 of valuation. The FY16 debt service portion of the tax rate is 19.3052 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 |

*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.

Revenues in the Debt Service Fund are projected to increase in FY16 by 8.14% from the FY15 revised budget. FY16 ad valorem tax collections are projected to increase by 7.57%. Total revenues projected to pay on the City's existing debt in FY16 are estimated to be \$13,948,353. Total expenditures out of the Debt Service Fund are estimated to be \$13,024,593. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is \$12,974,593.

In November of 2008, voters approved \$76,950,000 in GO Bond 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. The amount of debt issued in FY14 was intended to cover the needs of both FY14 and FY15. Therefore, no additional debt was issued in FY15 for capital projects. In FY16, it is projected that the City will issue \$8,785,000 in GO debt from the 2008 GO Bond Authorization. This includes \$4,185,000 for the Library Expansion project, \$4,000,000 for the Lakeway Extension project and \$600,000 for traffic signal projects.

The Capital Improvement Program portion of the approved budget has been revised to include a number of additional capital transportation projects. These projects were not included in the proposed budget as the determination as to whether or not these projects would be included on a 2015 GO Bond Authorization had not been finalized when the proposed budget was developed. In accordance with the direction provided by Council on August 13, 2015, it is anticipated that these projects will be funded with CO debt over the next five fiscal years.

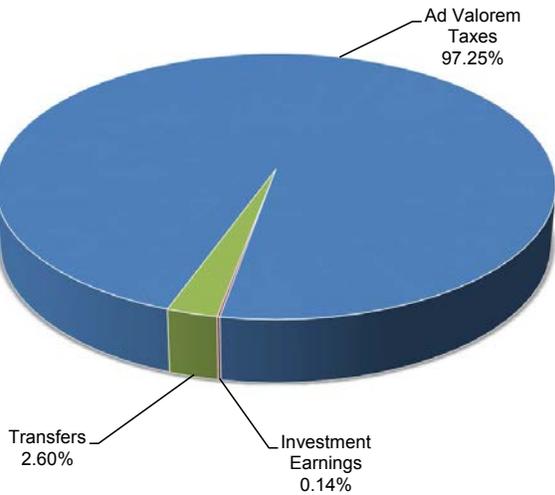
It is anticipated that a total of \$16,800,000 CO debt will be issued for General Government capital projects in FY16. Street and transportation projects for which CO debt is scheduled to be issued include Munson Street Rehabilitation, Francis Drive Rehabilitation and the Intelligent Transportation System (ITS) Master Plan. In addition, it is anticipated that CO debt will be issued for several new transportation projects. These include Greens Prairie Trail from 2154 through Royder Road; the relocation of the Union Pacific Railroad Crossing from Cain to Deacon; the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive; the Holleman Drive South Widening project; the Union Pacific Railroad Grade Crossing and Road Improvements at Rock Prairie Road West from 2154 to Holleman South; the Union Pacific Railroad Grade Crossing and Road Improvements - Capstone and Barron Road Alignment; Neighborhood Safety Improvements - Holik, Park Place, Anna and Glade; Intersection Improvements at Greens Prairie Road and Arrington; and the Royder Road Expansion project. In addition, CO debt is projected to be issued in FY16 to be used toward the design of a new Police Station facility.

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 FY16. The following section contains a schedule of requirements and a summary of requirements for all GOs and COs. The detailed schedule for each GO issue, CO issue and Utility Revenue Bond issue is found in Appendix H.

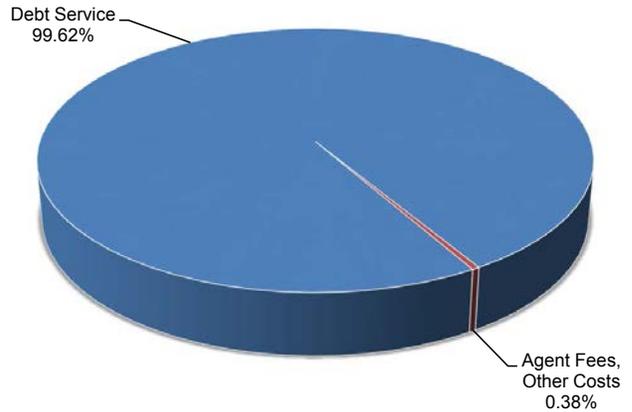
City of College Station Debt Service Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15-FY16 |
|---|----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|---|
| Beginning Fund Balance | \$ 3,433,255 | \$ 3,214,434 | \$ 3,214,434 | \$ 2,696,710 | \$ 2,696,710 | |
| REVENUES | - | | | | | |
| Ad Valorem Taxes | \$ 11,938,869 | \$ 12,610,135 | \$ 12,585,135 | \$ 13,565,252 | \$ 13,565,252 | 7.57% |
| Investment Earnings | 14,326 | 25,250 | 15,000 | 20,000 | 20,000 | -20.79% |
| Transfers | 196,058 | 262,795 | 262,795 | 363,101 | 363,101 | 38.17% |
| Proceeds/Long Term Debt | 9,784,222 | - | - | - | - | N/A |
| Other | 917 | - | - | - | - | N/A |
| Total Revenues | <u>\$ 21,934,392</u> | <u>\$ 12,898,180</u> | <u>\$ 12,862,930</u> | <u>\$ 13,948,353</u> | <u>\$ 13,948,353</u> | 8.14% |
| Total Funds Available | <u>\$ 25,367,647</u> | <u>\$ 16,112,614</u> | <u>\$ 16,077,364</u> | <u>\$ 16,645,063</u> | <u>\$ 16,645,063</u> | 3.30% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Debt Service | \$ 12,357,799 | \$ 13,302,308 | \$ 13,330,654 | \$ 12,974,593 | \$ 12,974,593 | -2.46% |
| Agent Fees, Other Costs | 39,719 | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| Advance Refunding | 9,755,695 | - | - | - | - | N/A |
| Total Operating Expenses/Transfers | <u>\$ 22,153,213</u> | <u>\$ 13,352,308</u> | <u>\$ 13,380,654</u> | <u>\$ 13,024,593</u> | <u>\$ 13,024,593</u> | -2.45% |
| Increase in Fund Balance | <u>\$ (218,821)</u> | <u>\$ (454,128)</u> | <u>\$ (517,724)</u> | <u>\$ 923,760</u> | <u>\$ 923,760</u> | |
| Measurement Focus Increase (Decrease) | \$ - | - | | | | |
| Ending Fund Balance | <u>\$ 3,214,434</u> | <u>\$ 2,760,306</u> | <u>\$ 2,696,710</u> | <u>\$ 3,620,470</u> | <u>\$ 3,620,470</u> | |

Debt Service Fund - Sources



Debt Service Fund - Uses



**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2015-2016**

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 2006 Refunding | 1,285,000 | - | - | - | - | - | 1,285,000 |
| G.O. Series 2007 | 125,000 | - | - | - | - | - | 125,000 |
| G.O. Series 2008 | 355,000 | - | - | - | - | - | 355,000 |
| G.O. Series 2009 | 130,000 | - | - | - | - | - | 130,000 |
| G.O. Series 2009 Refunding | 475,000 | 420,000 | - | - | - | - | 895,000 |
| G.O. Series 2010 | 760,000 | - | - | - | - | - | 760,000 |
| G.O. Series 2010 Refunding | 1,627,100 | - | 265,000 | 852,900 | 1,005,000 | - | 3,750,000 |
| G.O. Series 2011 | 205,000 | - | - | - | - | - | 205,000 |
| G.O. Series 2012 | 130,000 | - | - | - | - | - | 130,000 |
| G.O. Series 2012 Refunding | 580,000 | - | 460,000 | - | 190,000 | - | 1,230,000 |
| G.O. Series 2013 | 280,000 | - | - | - | - | - | 280,000 |
| G.O. Series 2013 Refunding | 385,000 | - | 235,000 | 330,000 | 140,000 | - | 1,090,000 |
| G.O. Series 2014 | 430,000 | - | - | - | - | - | 430,000 |
| G.O. Series 2014 Refunding | 560,000 | - | 665,000 | 720,000 | 675,000 | 125,000 | 2,745,000 |
| TOTAL PRINCIPAL | \$ 7,327,100 | \$ 420,000 | \$ 1,625,000 | \$ 1,902,900 | \$ 2,010,000 | \$ 125,000 | \$ 13,410,000 |
| ISSUE - INTEREST | | | | | | | |
| G.O. Series 2006 Refunding | 120,325 | - | - | - | - | - | 120,325 |
| C.O. Series 2007 | 88,550 | - | - | - | - | - | 88,550 |
| G.O. Series 2008 | 264,869 | - | - | - | - | - | 264,869 |
| G.O. Series 2009 | 108,133 | - | - | - | - | - | 108,133 |
| G.O. Series 2009 Refunding | 48,950 | 43,925 | - | - | - | - | 92,875 |
| G.O. Series 2010 | 480,006 | - | - | - | - | - | 480,006 |
| G.O. Series 2010 Refunding | 288,150 | - | 83,125 | 337,400 | 291,175 | - | 999,850 |
| G.O. Series 2011 | 8,444 | - | - | - | - | - | 8,444 |
| G.O. Series 2012 | 112,981 | - | - | - | - | - | 112,981 |
| G.O. Series 2012 Refunding | 260,300 | - | 204,800 | - | 92,550 | - | 557,650 |
| G.O. Series 2013 | 317,369 | - | - | - | - | - | 317,369 |
| G.O. Series 2013 Refunding | 225,575 | - | 96,025 | 131,650 | 9,700 | - | 462,950 |
| G.O. Series 2014 | 486,825 | - | - | - | - | - | 486,825 |
| G.O. Series 2014 Refunding | 343,751 | - | 225,175 | 185,650 | 113,025 | 5,374 | 872,975 |
| TOTAL INTEREST | \$ 3,154,228 | \$ 43,925 | \$ 609,125 | \$ 654,700 | \$ 506,450 | \$ 5,374 | \$ 4,973,802 |
| TOTAL PAYMENT | \$ 10,481,328 ¹ | \$ 463,925 ² | \$ 2,234,125 ² | \$ 2,557,600 ² | \$ 2,516,450 ² | \$ 130,374 ^{2,3} | \$ 18,383,802 |

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-half of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.

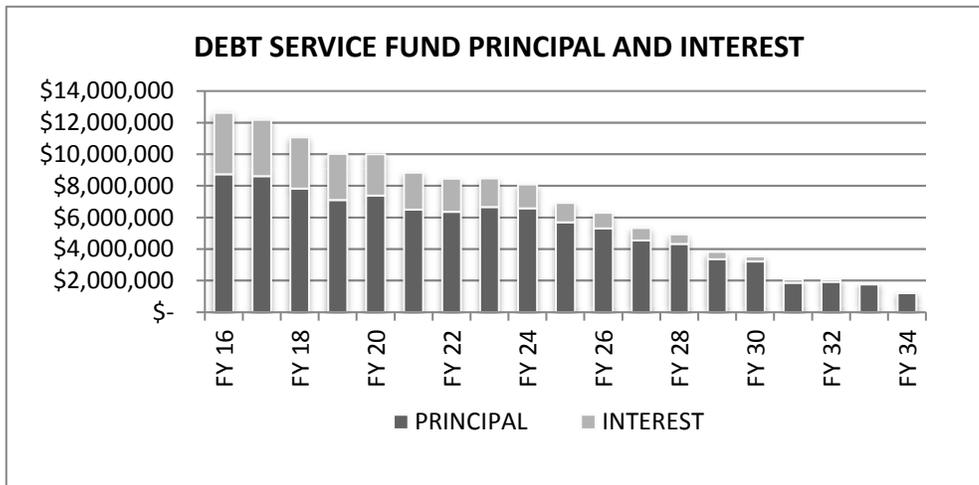
CERTIFICATES OF OBLIGATION BONDS

| 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 2007 | 100,000 | - | - | - | 30,000 | - | 130,000 |
| C.O. Series 2008 | 105,000 | 285,000 | 290,000 | 95,000 | 285,000 | - | 1,060,000 |
| C.O. Series 2009 | 175,000 | 600,000 | 370,000 | - | 25,000 | 250,000 | 1,420,000 |
| C.O. Series 2010 | 80,000 | 100,000 | - | 10,000 | - | - | 190,000 |
| C.O. Series 2011 | - | 180,000 | - | 120,000 | - | - | 300,000 |
| C.O. Series 2012 | - | 310,000 | 115,000 | 230,000 | - | - | 655,000 |
| C.O. Series 2013 | - | 305,000 | - | 75,000 | - | - | 380,000 |
| C.O. Series 2014 | 715,000 | 250,000 | 185,000 | 330,000 | - | - | 1,480,000 |
| TOTAL PRINCIPAL | \$ 1,175,000 | \$ 2,030,000 | \$ 960,000 | \$ 860,000 | \$ 340,000 | \$ 250,000 | \$ 5,615,000 |
| ISSUE - INTEREST | | | | | | | |
| C.O. Series 2007 | 69,368 | - | - | - | 19,738 | - | 89,106 |
| C.O. Series 2008 | 79,223 | 216,626 | 222,854 | 71,104 | 218,350 | - | 808,157 |
| C.O. Series 2009 | 6,924 | 400,019 | 234,791 | - | 17,740 | 156,560 | 816,034 |
| C.O. Series 2010 | 3,023 | 62,769 | - | 7,463 | - | - | 73,255 |
| C.O. Series 2011 | - | 115,370 | - | 75,263 | - | - | 190,633 |
| C.O. Series 2012 | - | 238,356 | 89,294 | 178,788 | - | - | 506,438 |
| C.O. Series 2013 | - | 295,644 | - | 71,650 | - | - | 367,294 |
| C.O. Series 2014 | 433,525 | 346,800 | 257,375 | 451,375 | - | - | 1,489,075 |
| TOTAL INTEREST | \$ 592,063 | \$ 1,675,584 | \$ 804,314 | \$ 855,643 | \$ 255,828 | \$ 156,560 | \$ 4,339,992 |
| TOTAL PAYMENT | \$ 1,767,063 ¹ | \$ 3,705,584 ² | \$ 1,764,314 ² | \$ 1,715,643 ² | \$ 595,828 ³ | \$ 406,560 ⁴ | \$ 9,954,992 |

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-half 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 16 | \$ 8,734,600 | \$ 3,876,891 | \$ 12,611,491 | \$ 98,979,600 |
| FY 17 | 8,612,500 | 3,567,901 | 12,180,401 | 90,245,000 |
| FY 18 | 7,830,000 | 3,245,154 | 11,075,154 | 81,632,500 |
| FY 19 | 7,105,000 | 2,925,578 | 10,030,578 | 73,802,500 |
| FY 20 | 7,380,000 | 2,614,249 | 9,994,249 | 66,697,500 |
| FY 21 | 6,492,500 | 2,336,903 | 8,829,403 | 59,317,500 |
| FY 22 | 6,355,000 | 2,088,511 | 8,443,511 | 52,825,000 |
| FY 23 | 6,667,500 | 1,809,890 | 8,477,390 | 46,470,000 |
| FY 24 | 6,585,000 | 1,509,482 | 8,094,482 | 39,802,500 |
| FY 25 | 5,692,500 | 1,234,483 | 6,926,983 | 33,217,500 |
| FY 26 | 5,310,000 | 994,622 | 6,304,622 | 27,525,000 |
| FY 27 | 4,550,000 | 789,167 | 5,339,167 | 22,215,000 |
| FY 28 | 4,315,000 | 610,988 | 4,925,988 | 17,665,000 |
| FY 29 | 3,360,000 | 458,673 | 3,818,673 | 13,350,000 |
| FY 30 | 3,210,000 | 331,394 | 3,541,394 | 9,990,000 |
| FY 31 | 1,860,000 | 233,081 | 2,093,081 | 6,780,000 |
| FY 32 | 1,935,000 | 158,375 | 2,093,375 | 4,920,000 |
| FY 33 | 1,760,000 | 84,538 | 1,844,538 | 2,985,000 |
| FY 34 | 1,225,000 | 24,438 | 1,249,438 | 1,225,000 |



*Includes total of General Debt Associated GO/CO Bonds and New Memorial Cemetery Associated GO/CO Bonds (less \$363,101 portion that is being funded by Memorial Cemetery Fund).

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 Appendix F-1.

Revenue for the Economic Development Fund is collected from the General Fund. The Approved funding level for FY16 is \$875,000 which includes a one-time SLA \$500,000 for future economic development incentives. Investment earnings of \$1,000 are also included in the Approved FY16 revenue budget.

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 \$751,839 is projected in the FY16 Approved Budget for cash assistance.

| Economic Development Cash Assistance | | | |
|---|---------------------------|----------------|----------------------|
| Organization | FY15 Year End Est. | | FY16 Approved |
| University Town Center | \$ | 374,254 | \$ - |
| Reynolds & Reynolds | | 55,000 | 55,000 |
| Kalon Biotherapeutics | | - | 196,839 |
| Economic Incentives TBD | | - | 500,000 |
| Total | \$ | 429,254 | \$ 751,839 |

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. City Council approved an incentive agreement with Kalon Biotherapeutics in June 2014 with annual payments scheduled from October 2016 to October 2022. Kalon Biotherapeutics has an estimated \$196,839 incentive payment which will be based on Brazos Central Appraisal District certified taxable values as of August 25, 2016. A one-time \$500,000 SLA is approved to pay economic development incentives to be determined.

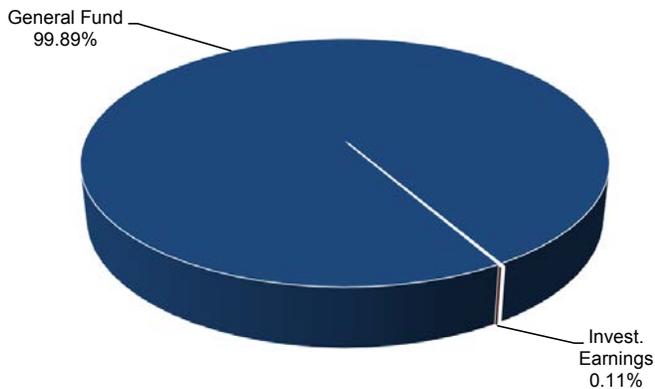
If uncommitted at year-end, these funds will contribute to the fund balance carried over from year to year. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total Approved expenditures for FY16 are \$786,839.

There is a projected 43.67% increase in the FY16 fund balance when compared to the FY15 year-end estimated fund balance due to the payoff of the University Town Center incentive payments in FY15.

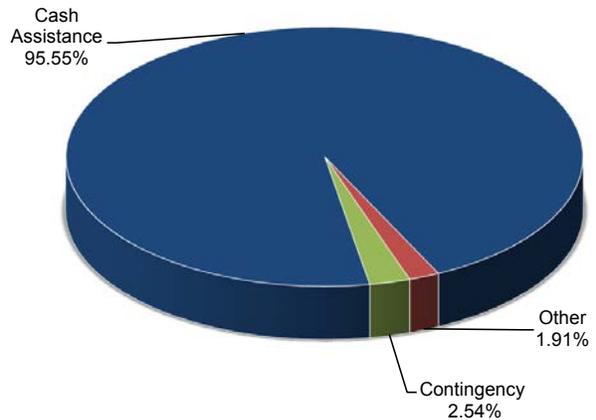
City of College Station Economic Development Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 598,841 | \$ 327,442 | \$ 327,442 | \$ 204,188 | \$ 204,188 | |
| REVENUES | | | | | | |
| Operating transfers | | | | | | |
| General Fund | \$ 400,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 875,000 | 133.33% |
| Proceeds from Sale of First Street Property | 322,208 | - | - | - | - | N/A |
| Proceeds: Investment LP MMD East Project | - | - | 25,000 | - | - | |
| Investment Earnings | 866 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% |
| Total Revenues | <u>\$ 723,074</u> | <u>\$ 376,000</u> | <u>\$ 401,000</u> | <u>\$ 376,000</u> | <u>\$ 876,000</u> | 132.98% |
| Total Funds Available | <u>\$ 1,321,915</u> | <u>\$ 703,442</u> | <u>\$ 728,442</u> | <u>\$ 580,188</u> | <u>\$ 1,080,188</u> | 53.56% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Cash Assistance | \$ 988,900 | \$ 429,254 | \$ 429,254 | \$ 251,839 | \$ 751,839 | 75.15% |
| Professional Services | - | - | - | - | - | N/A |
| Medical District Consulting | - | 50,000 | 50,000 | - | - | -100.00% |
| Other | 5,573 | 15,000 | 45,000 | 15,000 | 15,000 | 0.00% |
| Contingency | - | 20,000 | - | 20,000 | 20,000 | 0.00% |
| Total Operating & Transfers | <u>\$ 994,473</u> | <u>\$ 514,254</u> | <u>\$ 524,254</u> | <u>\$ 286,839</u> | <u>\$ 786,839</u> | 53.01% |
| Increase/Decrease in Fund Balance | <u>\$ (271,399)</u> | <u>\$ (138,254)</u> | <u>\$ (123,254)</u> | <u>\$ 89,161</u> | <u>\$ 89,161</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Ending Fund Balance | <u>\$ 327,442</u> | <u>\$ 189,188</u> | <u>\$ 204,188</u> | <u>\$ 293,349</u> | <u>\$ 293,349</u> | |

**Economic Development Fund -
Sources**



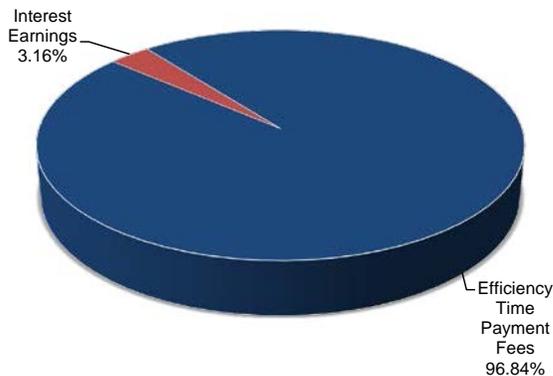
**Economic Development Fund -
Uses**



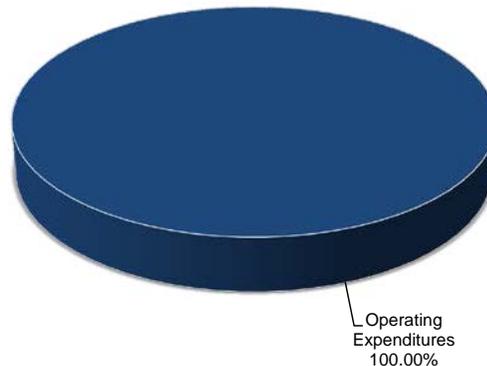
City of College Station Efficiency Time Payment Fee Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|-------------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 53,337 | \$ 57,391 | \$ 57,391 | \$ 59,309 | \$ 59,309 | |
| REVENUES | | | | | | |
| Efficiency Time Payment Fees | \$ 6,877 | \$ 6,359 | \$ 6,398 | \$ 6,462 | \$ 6,462 | 1.62% |
| Interest Earnings | 168 | 214 | 209 | 211 | 211 | -1.40% |
| Total Revenues | <u>\$ 7,045</u> | <u>\$ 6,573</u> | <u>\$ 6,607</u> | <u>\$ 6,673</u> | <u>\$ 6,673</u> | 1.52% |
| EXPENDITURES | | | | | | |
| Operating Expenditures | \$ 2,991 | \$ 4,160 | \$ 4,689 | \$ 4,160 | \$ 11,160 | 168.27% |
| Total Expenditures | <u>\$ 2,991</u> | <u>\$ 4,160</u> | <u>\$ 4,689</u> | <u>\$ 4,160</u> | <u>\$ 11,160</u> | 168.27% |
| Increase (Decrease) in Fund Balance | <u>\$ 4,054</u> | <u>\$ 2,413</u> | <u>\$ 1,918</u> | <u>\$ 2,513</u> | <u>\$ (4,487)</u> | -285.95% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Ending Fund Balance | <u><u>\$ 57,391</u></u> | <u><u>\$ 59,804</u></u> | <u><u>\$ 59,309</u></u> | <u><u>\$ 61,822</u></u> | <u><u>\$ 54,822</u></u> | |

**Efficiency Time Payment Fee Fund
- Sources**



**Efficiency Time Payment Fee Fund
- Uses**



The Efficiency Time Payment Fee Fund can be used to improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Approved revenues in FY16 total \$6,673. Approved expenditures in FY16 include \$4,160 for the printing and distribution of collection notices, as well as for the purchase of software to interface with Texas Department of Transportation (TxDOT). Also approved is a recurring service level adjustment for \$7,000 to fund additional expenses from increased TxDOT batch inquiries and postage.

**City of College Station
Chimney Hill Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|----------------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 1,548,228 | \$ 1,815,717 | \$ 1,815,717 | \$ - | \$ - | |
| REVENUES | | | | | | |
| Rents and Royalties | \$ 362,882 | \$ 34,194 | \$ - | \$ - | \$ - | -100.00% |
| Proceeds from Sale of Chimney Hill | - | 7,500,000 | 7,424,205 | - | - | -100.00% |
| Investment Earnings | 5,004 | 368 | 23,161 | - | - | -100.00% |
| Total Revenues | <u>\$ 367,886</u> | <u>\$ 7,534,562</u> | <u>\$ 7,447,366</u> | <u>\$ -</u> | <u>\$ -</u> | -100.00% |
| Total Funds Available | <u>\$ 1,916,114</u> | <u>\$ 9,350,279</u> | <u>\$ 9,263,083</u> | <u>\$ -</u> | <u>\$ -</u> | -100.00% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Facilities Maintenance | \$ 53,086 | \$ 6,667 | \$ 5,265 | \$ - | \$ - | -100.00% |
| Property Taxes | 46,738 | - | - | - | - | N/A |
| Transfers Out | - | 9,327,416 | 9,257,818 | - | - | -100.00% |
| Debt Service | - | - | - | - | - | N/A |
| Total Operating Expenses & Trsf | <u>\$ 99,824</u> | <u>\$ 9,334,083</u> | <u>\$ 9,263,083</u> | <u>\$ -</u> | <u>\$ -</u> | -100.00% |
| Increase/Decrease in Fund Balance | <u>\$ 268,062</u> | <u>\$ (1,799,521)</u> | <u>\$ (1,815,717)</u> | <u>\$ -</u> | <u>\$ -</u> | -100.00% |
| Measurement Focus Increase (Decrease) | \$ (573) | | | | | |
| Ending Fund Balance | <u><u>\$ 1,815,717</u></u> | <u><u>\$ 16,196</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

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 Appendix F-1.

In FY09, Hotel Tax Funds were used toward the purchase of the Chimney Hill property for the purpose of building a convention center. In FY11, Council determined that it no longer intended to construct a convention center on the purchased property and the property was sold for the purchase price of \$7.5 million.

The proceeds from the sale of the property, as well of the balance of the Chimney Hill Fund, were transferred to the Hotel Tax Fund.

The Chimney Hill Fund was closed in FY15.

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 may use 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.

The amount of debt issued in FY14 was intended to cover the needs of both FY14 and FY15. Therefore, no additional debt was issued in FY15 for capital projects. In FY16, it is projected that the City will issue \$8,785,000 in General Obligation debt from the 2008 GOB authorization. This includes \$4,185,000 for the Library Expansion project, \$4,000,000 for the Lakeway Extension project and \$600,000 for traffic signal projects.

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 and development of land for economic development uses.
- Transportation and facility infrastructure.
- Infrastructure for the Electric, Water and Wastewater utilities.

Street and transportation projects for which CO debt is scheduled to be issued include Munson Street Rehabilitation, Francis Drive Rehabilitation and the Intelligent Transportation System (ITS) Master Plan. In accordance with the direction provided by Council on August 13, 2015, it is anticipated that a number of additional new transportation projects will be funded with CO debt over the next five fiscal years. These include Greens Prairie Trail from 2154 through Royder Road; the relocation of the Union Pacific Railroad Crossing from Cain to Deacon; the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive; the Holleman Drive South Widening project; the Union Pacific Railroad Grade Crossing and Road Improvements at Rock Prairie Road West from 2154 to the City limits; the Capstone and Barron Road Alignment; Neighborhood Safety Improvements - Holik, Park Place, Anna and Glade; Intersection Improvements at Greens Prairie Road and Arrington; and the Royder Road Expansion project. In addition, CO debt is projected to be issued in FY16 to be used toward the design of a new Police Station facility.

It is also anticipated that CO's in the amount of \$8,910,000 will be issued in FY16 for Water capital projects. CO debt is not projected to be issued for Wastewater or Electric capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY16 Approved Budget. The funds expended on these projects are considered significant and non-routine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY16, funds in the amount of \$4,018,508 are estimated to be spent on Street Rehabilitation projects. Included in this amount is an estimated \$207,508 for the completion of the **Rehabilitation of Rock Prairie Road from Medical Avenue to W.D. Fitch Parkway**. The roadway is being reconstructed with significant base repairs and slightly wider travel lanes. This project is funded primarily with COs issued in FY14. Estimates have also been included for the **Luther Street Rehabilitation project** and the **Munson Street Rehabilitation project**. The funding for these projects came from several sources. A portion of the funding came 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 are being 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 Health Science Center Parkway budget balance. This cost of this project came in more favorable than expected and a portion of the remaining budget is being used 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 will come from CO debt issued in FY14 and estimated to be issued in FY16.

In addition, estimates have been included in FY16 for the **Francis Drive Rehabilitation project**. This project is planned for two phases – from Glenhaven to Munson and from Munson to Walton. It is anticipated that construction on the project will begin in FY16 and will extend into FY17. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue.

Street Extension/Capacity Improvement Projects

The FY16 estimate for Street Extension/Capacity Improvement projects is \$11,853,680. Included in this is an estimate of \$100,000 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. These OP funds reflect assessments expected to be received as a result of the Holleman Extension project. 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. In addition, the CIP has funds included for **Future OP**. These OP funds are not scheduled for activity in FY16 but are projected for expenditure in future years and are scheduled to be transferred from the General Fund.

An estimate of \$3,687,750 is projected in FY16 for design and construction work on the **Lakeway Extension project**. This project is the extension of Lakeway from its current terminus north to the existing Lakeway section south of Scott & White. The project also includes the extension of Pebble Creek Parkway from State Highway 6 east to Lakeway extension. This project was part of the 2008 GOB authorization.

An estimate of \$1,485,930 is included for the construction of **Widening of Rock Prairie Road West project**. 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 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 came from the balance of the Tauber and Stasney Rehabilitation project and the remaining portion came from COs issued in FY14.

A number of projects have been added to the FY16 CIP in an effort to address some high priority transportation needs that have been identified. Funding for the construction of projects is anticipated to come from COs. This includes the construction of **Improvements on Greens Prairie Trail from FM 2154 through Royder Road**. This

project will be for the rehabilitation of Greens Prairie Trail from FM 2154 through the intersection with Royder Road with the proposed roadway being a 4-lane divided roadway. It is anticipated that this project will be constructed in conjunction with CSISD's plans for a future school. Starting the project in FY16 will allow the City to complete construction prior to the opening of the school. The funding for design of this project came from budget balances of two other projects that received favorable bids. Funding for construction is anticipated to come from COs. Other projects along this corridor and that are included in the FY16 CIP include the **Greens Prairie Road at Arrington Intersection Improvements project** and the **Royder Road Expansion project**. The Greens Prairie Road at Arrington Intersection Improvements project is for intersection improvements at Greens Prairie and Arrington Road. This may be signalization and/or other traffic control methods. The Royder Road Expansion project is for the reconstruction of Royder Road from approximately Greens Prairie Road to Green Prairie Trail. The existing asphalt roads are expected to be replaced with concrete roadways with curb, gutter, underground storm sewer and sidewalks.

Several projects have been added that involve roadway and grade crossing improvements at Union Pacific Railroad Crossings. The first of these projects is the **Relocation of the Union Pacific Railroad Crossing from Cain to Deacon**. This project is for the relocation of the Union Pacific Railroad Crossing from Cain to Deacon with the addition of a traffic signal. The second of these projects is the **Union Pacific Railroad Crossing and Roadway Improvements – Rock Prairie Road West – 2154 to the City Limits project**. This project includes the reconstruction of Rock Prairie Road West from approximately Wellborn Road to the city limits. The third of these projects is the **Capstone and Barron Road Realignment project**. This project includes the reconstruction and realignment of Capstone Drive and Barron Road from approximately Apricot Glen to Picadilly Circle.

Also included in the FY16 CIP is the **Design of Capacity Improvements on 2818 between Wellborn Road and George Bush Drive**. This project is for the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive. Construction of these improvements is expected to be TxDOT funded, but completing the design at this time should help to expedite the project when funds become available. In addition, funding is included in the FY16 CIP for the **Holleman Drive South Widening project**. This project is for the widening of Holleman Drive South from North Dowling to Rock Prairie Road.

Other projects added to the CIP to address high priority transportation needs include the **Neighborhood Safety Improvements – Holik, Park Place, Anna and Glade**. This project is for the rehabilitation of Park Place, Holik Street, Glade Street and Anna Street surrounding Oakwood Intermediate School. Currently the street cross-sections consist of a rural local street cross-section with open ditches and no pedestrian accommodations for students walking to school.

Several additional extension and capacity projects have been added to the Capital Program. These projects are not scheduled to have any activity in FY16 but are projected for construction in future years. These projects include **Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway**. This project includes the reconstruction of Greens Prairie Road from approximately Arrington Road to the city limits west of Wallace Phillips Parkway. Also included for future construction is the **Greens Prairie Trail – City Limits West of Woodlake to Royder Road**. This project is for the reconstruction of Greens Prairie Trail from the city limits west of Woodlake to Royder Road. Lastly, the extension of **Rock Prairie Road – State Highway 6 to Medical Way project** has been projected for future construction. This project is for the reconstruction of Rock Prairie Road from approximately State Highway 6 to Medical Avenue.

TxDOT Projects

An estimate of \$550,000 is included for **Improvements to the Greens Prairie Trail and FM 2154 Intersection**. It is anticipated that this project will be completed in coordination with Brazos County and TxDOT. Phase I will be bid by the County with participation from the City for traffic signal items. Phase II will be bid by TxDOT with participation from the County and the City. A portion of the budget for this project came from remaining OP funds and a portion of the budget came from the Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the remaining budget was available for this project.

Traffic Projects

The FY16 Approved Budget includes an estimated \$3,365,916 for traffic projects throughout the City. This includes an estimate of \$625,000 for a **signal and related roadway improvements at the intersection of Victoria Avenue and State Highway 40**. Also included in the estimated expenditures for traffic projects is \$259,788 for **future signal projects** that may be needed as determined by the results of traffic warrant studies.

The most significant traffic project to be included in the FY16 Approved Budget is the **Intelligent Transportation System (ITS) Master Plan**. In 2013, an ITS Master Plan was developed in order to provide an evaluation status of the Traffic Division and identify any deficiencies in technology such as signal controllers and central system software that are at the end of their useful lives. Phase I of the project was completed ahead of the 2015 Texas A&M University football season. An estimate of \$2,481,128 is included in FY16 is for the next phase of the implementation plan. It is anticipated that CO debt will be issued for most of the capital costs of this project that are included in the CIP. In addition, the Texas A&M University System has committed \$850,000 for improvements beyond the original scope of the project. In addition, the CIP has funds included for **Future Traffic Signals**. These signal funds are not scheduled for activity in FY16, but are projected for expenditure in future years and are scheduled to be transferred 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. In FY16, \$3,167,260 is estimated to be spent on sidewalk and trail projects. The majority of this will be used for the completion of 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, \$873,088 is estimated to be spent toward the design and initial 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 the project will ultimately extend from College Main to South College Avenue. In addition, the CIP has funds included for **Future Sidewalk projects**. These sidewalk funds are not scheduled for activity in FY16, but are projected for expenditure in future years and are scheduled to be transferred 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 FY16, expenditures in the amount of \$4,483,426 are estimated for Parks and Recreation capital improvement projects. Included is \$184,750 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 estimate of \$3,050,606 has been included in FY16 for the **Lincoln Center Addition** construction. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. In addition, funds in the amount of \$1,248,070 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.

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 FY16, \$8,642,879 is the estimated expenditure for public facility projects. Included is \$4,056,229 which will be used toward the **Library Expansion project**. Construction of this project is expected to begin in FY16 and be completed in FY17.

The FY16 budget also includes several projects for existing City facilities and are necessary to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be transferred to the General Government CIP Fund. The first of these projects is for the **replacement, containment repair, and cleaning of existing above-ground storage tanks**. This is necessary in order to meet Texas Commission on Environmental Quality (TCEQ) regulations. The second of these projects is the **addition of a tipping structure that will be used for street sweeping containment**. This structure is necessary for TCEQ and Environmental Protection Agency (EPA) compliance. The third project in this group is for **corrective maintenance on the Police Department building**. This project will address items that have been identified as immediate needs at the facility. The funds will be used to address deficiencies with the HVAC system and will be used to replace the roof.

The approved budget also includes two public safety facility projects that are anticipated will be needed in the future. The first of these is a **new Police Station facility** and the second is **Fire Station #7**. The FY16 budget includes funding to start the design of a new Police Station. It is projected that the design of the Police Station be funded with COs. Also included in the FY16 facility capital project budget is \$400,000 to be used for the **conceptual planning/design of a community center**. The funding for this planning/design will come from the General Fund that will be transferred to the General Government CIP Fund. Based on current forecasts, construction of a New Police Station, Fire Station #7 and a Community Center would require a tax increase.

The FY16 Approved Budget also includes a projected expenditure of \$1,954,962 for technology projects. Included is \$87,064 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. An estimate of \$1,047,090 has been included in the budget for the implementation of 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 \$2,700,000 and implementation is expected to begin in FY16 and be completed in FY17.

Funds in the amount of \$820,808 are estimated in FY16 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 occurring in several phases over the course of several years. The total project estimate is \$5,185,000. Funding for this project will come from a number of sources. CO debt in the amount of \$3,325,000 was issued in FY14 for the project with the balance coming from the General Fund and from the enterprise funds that are benefitting from the project.

ADDITIONAL O&M COSTS

The FY16 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 benefitting 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 FY16 Approved Budget includes \$428,763 for new O&M costs related to General Government CIP projects anticipated to be completed in FY15 and FY16. Street projects for which O&M budget has been included in the budget include Cooner Street Rehabilitation, Eisenhower Street Extension and several sidewalk improvement projects. Budget related to the ITS Master Plan has also been included for the addition of a traffic engineer position in the Public Works Department. This position is needed to operate the Traffic Management Center. The budget for this O&M was included as an SLA item for FY16.

Budget has also been included in the O&M budget for several IT capital projects. These include additional budget related to the Teleworks Upgrade that was completed in FY14; additional O&M budget that will be needed for the CAD/RMS project; and additional O&M budget related to the ERP Replacement, due to running multiple systems concurrently.

Parks projects for which budget has been added to the FY16 budget include the Lick Creek Nature Center project and the restrooms that are being added at Wolf Pen Creek.

In addition to the budget included for FY16, 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 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECT NUMBER | PROJECT BUDGET AMOUNT | BUDGET APPROPRIATIONS | | | | |
|---|--|-----------------------------|-----------------------------------|------------------------------------|---------------|------------|
| | | APPROPRIATIONS THROUGH FY14 | REVISED FY 14 - 15 APPROPRIATIONS | APPROVED FY 15 - 16 APPROPRIATIONS | | |
| BEGINNING FUND BALANCE: | | | \$ 18,530,538 | \$ 11,590,741 | | |
| ADDITIONAL RESOURCES: | | | | | | |
| GENERAL OBLIGATION BONDS (08 GOB) | | | \$ - | \$ 4,600,000 | | |
| CERTIFICATES OF OBLIGATIONS | | | - | 14,550,000 | | |
| INTRAGOVERNMENTAL TRANSFERS | | | 1,744,491 | 24,489 | | |
| INTERGOVERNMENTAL TRANSFERS | | | - | 850,000 | | |
| INVESTMENT EARNINGS | | | 60,000 | 50,000 | | |
| OTHER | | | 100,000 | 200,000 | | |
| SUBTOTAL ADDITIONAL RESOURCES | | | \$ 1,904,491 | \$ 20,274,489 | | |
| TOTAL RESOURCES AVAILABLE | | | \$ 20,435,029 | \$ 31,865,230 | | |
| STREET REHABILITATION PROJECTS | | | | | | |
| 4 | ROCK PRAIRIE RD E REHAB (MEDICAL AVE TO W.D. FITCH) | ST1301 | 1,920,000 | 1,920,000 | - | - |
| 4 | LUTHER STREET REHABILITATION | ST1401 | 2,220,000 | 300,000 | 1,920,000 | - |
| 1 | MUNSON STREET REHABILITATION | ST1402 | 1,450,000 | 1,000,000 | - | 450,000 |
| *1/4 | GRAHAM RD REHABILITATION | ST1421 | 720,000 | 306,000 | 414,000 | - |
| *1/4 | FRANCIS DRIVE REHABILITATION PH I | ST1419 | 1,115,000 | 176,063 | 48,750 | 890,187 |
| *1/4 | FRANCIS DRIVE REHABILITATION PH II | ST1420 | 700,000 | 103,459 | 56,541 | 540,000 |
| CLOSED PROJECTS | | | | | | |
| SUBTOTAL | | | \$ 3,805,522 | \$ 2,439,291 | \$ 1,880,187 | |
| STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS | | | | | | |
| ** | OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT) | ST1204 | 203,303 | - | - | 400,000 |
| * | OVERSIZE PARTICIPATION | STTBD | 250,000 | - | - | - |
| * | EISENHOWER STREET EXT (LINCOLN TO ASH) | ST1403 | 581,831 | 75,000 | 506,831 | - |
| 3 | LAKEWAY EXTENSION | ST1101 | 15,135,000 | 1,310,000 | 190,000 | 13,635,000 |
| 2 | ROCK PRAIRIE RD EAST - DESIGN & ROW | ST0417 | 2,254,000 | 2,254,000 | - | - |
| 4 | ROCK PRAIRIE ROAD WEST WIDENING | ST1304 | 2,597,921 | 2,597,921 | - | - |
| *1/4 | GREENS PRAIRIE TR FR 2154 THRU ROYDER (DESIGN) | ST1504 | 350,000 | 250,000 | 100,000 | - |
| 6 | GREENS PRAIRIE TR FR 2154 THRU ROYDER (CONSTRUCT) | ST1504 | 4,100,000 | - | - | 4,100,000 |
| 6 | CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH | ST1602 | 3,775,000 | - | - | 3,775,000 |
| 6 | DESIGN OF FM 2818 CAPACITY IMPROVEMENTS | ST1603 | 655,000 | - | - | 655,000 |
| 6 | ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS | ST1604 | 4,985,000 | - | - | 700,000 |
| 6 | CAPSTONE AND BARRON REALIGNMENT | ST1605 | 5,635,000 | - | - | 800,000 |
| 6 | SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE | ST1606 | 2,090,000 | - | - | 500,000 |
| 6 | HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD | ST1607 | 10,305,000 | - | - | 1,500,000 |
| 6 | GREENS PRAIRIE RD AT ARRINGTON INTERSECTION IMPR | ST1608 | 515,000 | - | - | 515,000 |
| 6 | GREENS PRAIRIE RD - ARRINGTON TO CL W of WS PHILLIPS | STTBD | 4,230,000 | - | - | - |
| 6 | GREENS PRAIRIE TRAIL - CL W OF WOODLAKE TO ROYDER | STTBD | 2,860,000 | - | - | - |
| 6 | ROYDER ROAD EXPANSION | ST1611 | 4,930,000 | - | - | 200,000 |
| 6 | ROCK PRAIRIE RD - SH6 TO MEDICAL WAY | STTBD | 4,290,000 | - | - | - |
| CLOSED PROJECTS | | | | | | |
| SUBTOTAL | | | \$ 6,486,921 | \$ 796,831 | \$ 26,780,000 | |

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECTED EXPENDITURES | | | | | | | | |
|---|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
| | \$ 13,537,316 | \$ 23,569,205 | \$ 11,590,741 | \$ 8,436,553 | \$ 3,594,587 | \$ 368,657 | \$ 78,743 | \$ 31,243 |
| | \$ 7,617,495 | \$ - | \$ 4,600,000 | \$ 13,690,000 | \$ - | \$ - | \$ - | \$ - |
| | 6,996,642 | - | 14,550,000 | 16,815,000 | 9,915,000 | 5,235,000 | 7,885,000 | - |
| | 1,588,163 | 1,800,651 | 24,489 | 417,325 | 723,100 | 710,086 | 450,000 | - |
| | 225,670 | 187,020 | 850,000 | - | - | - | - | - |
| | 39,682 | 80,000 | 50,000 | 40,000 | 20,000 | 10,000 | 2,500 | 2,500 |
| | 149,744 | 107,897 | 200,000 | 228,303 | 50,000 | 15,000 | 20,000 | - |
| | \$ 16,617,396 | \$ 2,175,568 | \$ 20,274,489 | \$ 31,190,628 | \$ 10,708,100 | \$ 5,970,086 | \$ 8,357,500 | \$ 2,500 |
| | \$ 30,154,712 | \$ 25,744,773 | \$ 31,865,230 | \$ 39,627,181 | \$ 14,302,687 | \$ 6,338,743 | \$ 8,436,243 | \$ 33,743 |
| | 18,377 | 76,581 | 1,617,534 | 207,508 | - | - | - | - |
| | - | 22,634 | 190,779 | 2,006,587 | - | - | - | - |
| | - | 5,676 | 207,537 | 1,089,885 | 146,902 | - | - | - |
| | - | 2,532 | 717,468 | - | - | - | - | - |
| | - | 271 | 161,591 | 218,528 | 734,610 | - | - | - |
| | - | 626 | 64,000 | 496,000 | 139,374 | - | - | - |
| | | 168,562 | 1,076,124 | | | | | |
| \$ 18,377 | \$ 276,881 | \$ 4,035,033 | \$ 4,018,508 | \$ 1,020,886 | \$ - | \$ - | \$ - | \$ - |
| | - | - | 100,000 | 103,303 | - | - | - | - |
| | - | - | - | 50,000 | 100,000 | 50,000 | 50,000 | - |
| | - | 66,218 | 515,613 | - | - | - | - | - |
| | 76,383 | 9,535 | 210,000 | 3,687,750 | 11,151,332 | - | - | - |
| | 1,534,371 | 200,870 | 241,043 | - | - | - | - | - |
| | - | 1,754 | 1,110,237 | 1,485,930 | - | - | - | - |
| | - | - | - | 150,000 | 200,000 | - | - | - |
| | - | - | - | 2,010,000 | 2,090,000 | - | - | - |
| | - | - | - | 1,000,000 | 1,920,000 | 855,000 | - | - |
| | - | - | - | 655,000 | - | - | - | - |
| | - | - | - | 475,000 | 2,500,000 | 2,010,000 | - | - |
| | - | - | - | 540,000 | 1,000,000 | 2,095,000 | 2,000,000 | - |
| | - | - | - | 500,000 | 1,090,000 | 500,000 | - | - |
| | - | - | - | 750,000 | 4,785,000 | 4,770,000 | - | - |
| | - | - | - | 300,000 | 215,000 | - | - | - |
| | - | - | - | - | - | 2,085,000 | 2,145,000 | - |
| | - | - | - | - | - | 1,410,000 | 1,450,000 | - |
| | - | - | - | 200,000 | 2,500,000 | 2,230,000 | - | - |
| | - | - | - | - | - | - | 4,290,000 | - |
| | 4,189,708 | 1,208,626 | - | | | | | |
| \$ 1,610,754 | \$ 4,468,085 | \$ 3,285,519 | \$ 11,853,680 | \$ 27,604,635 | \$ 12,560,000 | \$ 5,545,000 | \$ 7,935,000 | \$ - |

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| | | | BUDGET APPROPRIATIONS | | | |
|---------------------------------------|---|-----------------------------|-----------------------------------|------------------------------------|---------------|----------------|
| PROJECT NUMBER | PROJECT BUDGET AMOUNT | APPROPRIATIONS THROUGH FY14 | REVISED FY 14 - 15 APPROPRIATIONS | APPROVED FY 15 - 16 APPROPRIATIONS | | |
| STREET TXDOT PROJECTS | | | | | | |
| 5 | DESIGN OF RAISED MEDIANS AT UNIVERSITY | ST1306 | 240,000 | 240,000 | - | - |
| 2/5 | GEORGE BUSH/FM 2154 ROW ACQUISITION | ST1506 | 1,200,000 | 1,200,000 | - | - |
| 3/5 | GREENS PRAIRIE/FM2154 IMPROVEMENTS | ST1505 | 600,000 | 403,303 | - | - |
| CLOSED TXDOT PROJECTS | | | | | | |
| SUBTOTAL | | | | \$ 1,843,303 | \$ - | \$ - |
| TRAFFIC PROJECTS | | | | | | |
| * | FUTURE TRAFFIC SIGNAL PROJECTS | STTBD | 1,500,000 | - | - | - |
| 3 | NEW TRAFFIC SIGNAL PROJECTS (2008 GOB) | ST1027 | 259,788 | - | 348,630 | 536,158 |
| 3 | SIGNAL @ WELLBORN/F&B | ST1031 | 280,000 | 280,000 | - | - |
| 3 | WELLBORN/SOUTH DOWLING SIGNAL | ST1502 | 12,000 | - | 12,000 | - |
| 3 | SIGNAL @ VICTORIA/SH 40 | ST1503 | 750,000 | 4,970 | 120,030 | - |
| 4 | ITS MASTER PLAN | ST1501 | 5,425,000 | - | 1,500,000 | 3,925,000 |
| 5 | COLLEGE MAIN PLAZA IMP | ST1113 | 794,010 | 692,000 | 102,010 | - |
| * | INTERSEC IMP - HOLLEMAN/ELEANOR | ST1404 | 25,644 | 25,644 | - | - |
| * | INTERSEC IMP - GEORGE BUSH @ TIMBER/BIZZELL | ST1405 | 55,323 | 55,323 | - | - |
| CLOSED PROJECTS | | | | | 233,840 | |
| SUBTOTAL | | | | \$ 1,057,937 | \$ 2,316,510 | \$ 4,461,158 |
| SIDEWALKS & TRAILS | | | | | | |
| 3 | TX AVENUE SIDEWALKS | ST1424 | 97,559 | 97,559 | - | - |
| * | SIDEWALK PROJECTS | STTBD | 500,000 | - | - | - |
| 3 | LICK CREEK HIKE AND BIKE TRAIL | ST1104 | 4,410,000 | 4,410,000 | - | - |
| 3 | UNIVERSITY DR PEDESTRIAN IMP Ph II | ST1206 | 7,055,000 | 7,055,000 | - | - |
| * | BIKE/PEDESTRIAN IMP GEORGE BUSH/DEXTER | ST1406 | 61,107 | 61,107 | - | - |
| * | GUADALUPE DR SIDEWALK IMPROVEMENTS | ST1407 | 142,772 | 142,772 | - | - |
| * | LANGFORD ST SIDEWALK IMPROVEMENTS | ST1408 | 342,544 | 50,000 | 292,544 | - |
| CLOSED PROJECTS | | | | | | |
| SUBTOTAL | | | | \$ 11,816,438 | \$ 292,544 | \$ - |
| CAPITAL PROJECTS SUBTOTAL | | | | \$ 25,010,121 | \$ 5,845,176 | \$ 33,121,345 |
| OTHER | | | | | - | - |
| DEBT ISSUANCE COSTS | | | | | - | 100,000 |
| GENERAL & ADMIN. CHARGES | | | | | 370,211 | 373,313 |
| TOTAL EXPENDITURES | | | | | \$ 6,215,387 | \$ 33,594,658 |
| Measurement Focus Increase (Decrease) | | | | | | |
| ENDING FUND BALANCE: | | | | | \$ 14,219,642 | \$ (1,729,428) |

* 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.

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; ITS Master Plan budget includes \$850,000 to be received from TX A&M University System

5 Funded with budget balance from completed projects

6 Projects projected to be funded with Certificates of Obligation (CO) debt

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECTED EXPENDITURES | | | | | | | | |
|---|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
| 981 | 13,099 | 225,920 | - | - | - | - | - | - |
| - | - | 1,200,000 | - | - | - | - | - | - |
| - | - | 50,000 | 550,000 | - | - | - | - | - |
| | 125 | | | | | | | |
| \$ 981 | \$ 13,224 | \$ 1,475,920 | \$ 550,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 250,000 | 500,000 | 500,000 | 250,000 | - |
| - | - | - | 259,788 | - | - | - | - | - |
| - | - | 280,000 | - | - | - | - | - | - |
| - | - | 12,000 | - | - | - | - | - | - |
| - | - | 125,000 | 625,000 | - | - | - | - | - |
| - | - | 1,423,454 | 2,481,128 | 896,388 | 624,030 | - | - | - |
| 666,057 | 140 | 127,813 | - | - | - | - | - | - |
| - | 2,056 | 23,588 | - | - | - | - | - | - |
| - | 3,646 | 51,677 | - | - | - | - | - | - |
| | 600,518 | 518,986 | | | | | | |
| \$ 666,057 | \$ 606,360 | \$ 2,562,518 | \$ 3,365,916 | \$ 1,146,388 | \$ 1,124,030 | \$ 500,000 | \$ 250,000 | \$ - |
| - | 5,431 | 92,128 | - | - | - | - | - | - |
| - | - | - | - | 100,000 | 100,000 | 150,000 | 150,000 | - |
| 264,653 | 219,982 | 1,631,193 | 2,294,172 | - | - | - | - | - |
| 214,734 | 36,493 | 120,000 | 873,088 | 5,810,685 | - | - | - | - |
| - | 2,028 | 59,079 | - | - | - | - | - | - |
| - | 17,680 | 125,092 | - | - | - | - | - | - |
| - | 17,481 | 325,063 | - | - | - | - | - | - |
| | 513,574 | 72,276 | | | | | | |
| \$ 479,387 | \$ 812,667 | \$ 2,424,831 | \$ 3,167,260 | \$ 5,910,685 | \$ 100,000 | \$ 150,000 | \$ 150,000 | \$ - |
| \$ 2,775,556 | \$ 6,177,218 | \$ 13,783,821 | \$ 22,955,364 | \$ 35,682,594 | \$ 13,784,030 | \$ 6,195,000 | \$ 8,335,000 | \$ - |
| | 4,058 | - | - | - | - | - | - | - |
| | 63,197 | - | 100,000 | 125,000 | 50,000 | 15,000 | 20,000 | - |
| | 359,428 | 370,211 | 373,313 | 225,000 | 100,000 | 50,000 | 50,000 | 25,000 |
| | 6,603,900 | 14,154,032 | 23,428,677 | 36,032,594 | 13,934,030 | 6,260,000 | 8,405,000 | 25,000 |
| | 18,393 | | | | | | | |
| | \$ 23,569,205 | \$ 11,590,741 | \$ 8,436,553 | \$ 3,594,587 | \$ 368,657 | \$ 78,743 | \$ 31,243 | \$ 8,743 |

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| | PROJECT NUMBER | PROJECT BUDGET AMOUNT | BUDGET APPROPRIATIONS | | | |
|---------------------------------------|-----------------------------------|-----------------------------|--------------------------------|---|--|---------|
| | | | APPROPRIATIONS THROUGH FY14 | REVISED FY 14 - 15 APPROPRIATIONS | APPROVED FY 15 - 16 APPROPRIATIONS | |
| BEGINNING FUND BALANCE: | | | | \$ 5,470,336 | \$4,784,238 | |
| ADDITIONAL RESOURCES: | | | | | | |
| GENERAL OBLIGATION BONDS (2008 GOB) | | | | \$ - | \$ - | |
| CERTIFICATES OF OBLIGATIONS | | | | - | - | |
| INTERGOVERNMENTAL TRANSFERS | | | | - | - | |
| INTRAGOVERNMENTAL TRANSFERS | | | | 300,000 | - | |
| INVESTMENT EARNINGS | | | | 15,000 | 15,000 | |
| OTHER | | | | 81,600 | 85,000 | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | \$396,600 | \$100,000 | |
| TOTAL RESOURCES AVAILABLE | | | | \$5,866,936 | \$4,884,238 | |
| PARK PROJECTS | | | | | | |
| * | FIELD REDEVELOPMENT | PK0300 | ANNUAL | - | - | 184,750 |
| 1 | NEIGHBORHOOD PARKS REVOLVING FUND | PK0912 | 1,000,000 | 1,400,000 | 310,000 | - |
| 1 | LINCOLN CENTER ADDITION | PK1213 | 4,342,973 | 1,487,973 | 2,855,000 | - |
| 1 | LICK CREEK NATURE CENTER | PK1102 | 2,769,709 | 2,769,709 | - | - |
| 2 | WOLF PEN CREEK RESTROOMS/MISC | WP1401 | 200,000 | 200,000 | - | - |
| 3 | SYSTEM-WIDE PARK IMPROVEMENTS | PKTBD | 2,824,000 | - | - | - |
| CLOSED PROJECTS | | | | | | |
| CAPITAL PROJECTS SUBTOTAL | | | | \$ 3,165,000 | \$ 184,750 | |
| MISCELLANEOUS | | | | - | - | |
| DEBT ISSUANCE COST | | | | - | 5,000 | |
| GENERAL & ADMIN. CHARGES | | | | 32,996 | 32,863 | |
| TOTAL EXPENDITURES | | | | \$ 3,197,996 | \$ 222,613 | |
| Measurement Focus Increase (Decrease) | | | | | | |
| ENDING FUND BALANCE: | | | | \$ 2,668,940 | \$ 4,661,624 | |

- * Project funded with Field Redevelopment fees from field users
- 1 Indicates projects funded through 2008 G.O. Bond Authorization
- 2 Funded from portion of balance of WPC TIF Funds from WP0901.
- 3 Funded with General Funds to be transferred in to the Parks Capital Projects Fund.

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECTED EXPENDITURES | | | | | | | | |
|---|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
| | \$ 3,414,144 | \$8,645,168 | \$ 4,784,238 | \$ 362,948 | \$ 244,648 | \$ 180,548 | \$ 138,248 | \$ 97,748 |
| | \$ 5,584,283 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | - | - | - | - | - | - | - | - |
| | 62,793 | - | - | - | - | - | - | - |
| | 400,000 | 300,000 | - | 675,000 | 695,000 | 716,000 | 738,000 | - |
| | 11,653 | 25,000 | 15,000 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 88,059 | 150,000 | 85,000 | 86,700 | 88,400 | 90,200 | 92,000 | 93,800 |
| | \$6,146,788 | \$475,000 | \$100,000 | \$766,700 | \$785,900 | \$808,700 | \$832,500 | \$96,300 |
| | \$9,560,932 | \$9,120,168 | \$4,884,238 | \$1,129,648 | \$1,030,548 | \$989,248 | \$970,748 | \$194,048 |
| | 459,082 | 224,602 | 119,100 | 184,750 | 180,000 | 125,000 | 125,000 | 125,000 |
| | 710,202 | 2,413 | 987,385 | - | - | - | - | - |
| | 46,000 | 3,956 | 1,242,411 | 3,050,606 | - | - | - | - |
| | 188,735 | 122,493 | 1,210,411 | 1,248,070 | - | - | - | - |
| | - | 7,850 | 192,150 | - | - | - | - | - |
| | - | - | - | 675,000 | 695,000 | 716,000 | 738,000 | - |
| | 516,673 | 551,478 | - | - | - | - | - | - |
| | \$ 1,404,019 | \$ 877,987 | \$ 4,302,935 | \$ 4,483,426 | \$ 855,000 | \$ 820,000 | \$ 841,000 | \$ 863,000 |
| | 1,279 | - | - | - | - | - | - | - |
| | 3,800 | - | 5,000 | - | - | - | - | - |
| | 32,700 | 32,996 | 32,863 | 30,000 | 30,000 | 10,000 | 10,000 | 10,000 |
| | \$ 915,766 | \$ 4,335,931 | \$ 4,521,289 | \$ 885,000 | \$ 850,000 | \$ 851,000 | \$ 873,000 | \$ 135,000 |
| | \$ 2 | | | | | | | |
| | \$8,645,168 | \$4,784,238 | \$ 362,948 | \$ 244,648 | \$ 180,548 | \$ 138,248 | \$ 97,748 | \$ 59,048 |

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| | PROJECT BUDGET AMOUNT | BUDGET APPROPRIATIONS | | | | |
|---------------------------------------|---|--------------------------------|--------------------------------------|---------------------------------------|---------|-----------|
| | | APPROPRIATIONS THROUGH FY14 | REVISED FY14-15 APPROPRIATIONS | APPROVED FY15-16 APPROPRIATIONS | | |
| BEGINNING FUND BALANCE: | | | \$ 4,394,748 | \$ 3,038,588 | | |
| ADDITIONAL RESOURCES: | | | | | | |
| GENERAL OBLIGATION BONDS (08 GOB) | | | \$ - | \$ 4,185,000 | | |
| CERTIFICATES OF OBLIGATIONS | | | - | 2,250,000 | | |
| INTERGOVERNMENTAL TRANSFERS | | | - | - | | |
| INTRAGOVERNMENTAL TRANSFERS | | | 1,270,000 | 2,336,650 | | |
| INVESTMENT EARNINGS | | | 15,000 | 20,000 | | |
| OTHER | | | - | 10,000 | | |
| SUBTOTAL ADDITIONAL RESOURCES | | | \$ 1,285,000 | \$ 8,801,650 | | |
| TOTAL RESOURCES AVAILABLE | | | \$ 5,679,748 | \$ 11,840,238 | | |
| PUBLIC FACILITIES | | | | | | |
| 1 | LIBRARY EXPANSION | GG1010 | 8,385,000 | 932,000 | 133,000 | 7,320,000 |
| 5 | STORAGE TANKS & CONTAINMENT | GG1601 | 212,000 | - | - | 212,000 |
| 5 | PW's COMPLIANCE UPGRADES | GG1602 | 605,000 | - | - | 605,000 |
| 5 | POLICE STATION BLDG CORRECTIVE MAINT | GG1603 | 1,319,650 | - | - | 1,319,650 |
| 5 | CITY GATEWAY SIGNAGE | GG1501 | 150,000 | - | 150,000 | - |
| 6 | NEW POLICE STATION | GG1604 | 28,000,000 | - | - | 3,000,000 |
| 6 | FIRE STATION #7 | GGTBD | 5,565,000 | - | - | - |
| 5 | COMMUNITY CENTER PLANNING/DESIGN CLOSED PROJECTS | GG1605 | 400,000 | - | - | 400,000 |
| FACILITY PROJECTS SUBTOTAL | | | \$ 283,000 | \$ 12,856,650 | | |
| TECHNOLOGY PROJECTS | | | | | | |
| 2 | FIBER OPTIC INFRASTRUCTURE | CO0902 | 475,000 | 400,924 | 74,076 | - |
| 3 | CAD/RMS SYSTEM REPLACEMENT | CO1301 | 2,700,000 | 2,631,905 | - | - |
| 4 | ERP SYSTEM REPLACEMENT | CO1204 | 5,185,000 | 5,185,000 | - | - |
| 5 | ANNUAL IMAGERY UPDATES | CO1501 | 116,000 | - | 116,000 | - |
| 5 | MOBILE COMPUTING INFRASTRUCTURE | CO1502 | 96,500 | - | 96,500 | - |
| CLOSED PROJECTS | | | | | | |
| IT PROJECTS SUBTOTAL | | | \$ 286,576 | \$ - | | |
| CAPITAL PROJECTS SUBTOTAL | | | \$ 569,576 | \$ 12,856,650 | | |
| DEBT ISSUANCE COSTS | | | \$ - | \$ 30,000 | | |
| TRANSFERS | | | 31,441 | - | | |
| OTHER MISC | | | - | - | | |
| GENERAL & ADMIN. CHARGES | | | 87,846 | 81,790 | | |
| TOTAL EXPENDITURES | | | \$ 688,863 | \$ 12,968,440 | | |
| Measurement Focus Increase (Decrease) | | | | | | |
| ENDING FUND BALANCE: | | | \$ 4,990,885 | \$ (1,128,202) | | |

- 1 Indicates projects funded through 2008 General Obligation (G.O.) Bond Authorization
- 2 Funded primarily with Certificates of Obligation (C.O.) debt
- 3 Funded with 03 G.O. debt issued for a New City Hall (\$430,766), a portion of the balance of the Radio System Replacement project (\$272,321), General Funds (\$406,823), Misc IT project balances (\$18,649), Fire Station Alerting balance (\$31,441) and C.O. debt (\$1,540,000)
- 4 Estimated to be funded with General Funds (\$412,041); Water, WW and Electric Utility funds (\$1,375,561), Sanitation Fund (\$43,439), Drainage Fund (\$28,959), and C.O. debt (\$3,325,000).
- 5 This initial planning/design phase to be funded with General Funds transferred to General Gov't CIP Fund
- 6 Projects expected to be funded with G.O. and/or C.O. debt. Funding for these projects is projected to require an increase to the property tax rate in future years

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECTED EXPENDITURES | | | | | | | | |
|---|---------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY16-17 | PROJECTED FY17-18 | PROJECTED FY18-19 | PROJECTED FY19-20 | PROJECTED FY20-21 |
| | \$ 1,984,192 | \$ 6,776,791 | \$ 3,038,588 | \$ 1,130,608 | \$ 129,194 | \$ 49,194 | \$ 39,194 | \$ 31,694 |
| | \$ 500,000 | \$ - | \$ 4,185,000 | \$ 3,700,000 | \$ - | \$ - | \$ - | \$ - |
| | 5,105,000 | - | 2,250,000 | 11,553,000 | 17,206,000 | 2,556,000 | - | - |
| | - | - | - | - | - | - | - | - |
| | 952,500 | 1,338,095 | 2,336,650 | 200,000 | - | - | - | - |
| | 6,559 | 20,000 | 20,000 | 30,000 | 30,000 | 10,000 | 2,500 | 2,500 |
| | 41,855 | - | 10,000 | 30,000 | 30,000 | 10,000 | - | - |
| | <u>\$ 6,605,914</u> | <u>\$ 1,358,095</u> | <u>\$ 8,801,650</u> | <u>\$ 15,513,000</u> | <u>\$ 17,266,000</u> | <u>\$ 2,576,000</u> | <u>\$ 2,500</u> | <u>\$ 2,500</u> |
| | \$ 8,590,106 | \$ 8,134,886 | \$ 11,840,238 | \$ 16,643,608 | \$ 17,395,194 | \$ 2,625,194 | \$ 41,694 | \$ 34,194 |
| 6,919 | 717 | 553,229 | 4,056,229 | 3,767,906 | - | - | - | - |
| - | - | - | 212,000 | - | - | - | - | - |
| - | - | - | 605,000 | - | - | - | - | - |
| - | - | - | 1,319,650 | - | - | - | - | - |
| - | - | 150,000 | - | - | - | - | - | - |
| - | - | - | 2,250,000 | 10,750,000 | 15,000,000 | - | - | - |
| - | - | - | - | 803,000 | 2,206,000 | 2,556,000 | - | - |
| - | - | - | 200,000 | 200,000 | - | - | - | - |
| | 10,067 | | | | | | | |
| <u>\$ 6,919</u> | <u>\$ 10,784</u> | <u>\$ 703,229</u> | <u>\$ 8,642,879</u> | <u>\$ 15,520,906</u> | <u>\$ 17,206,000</u> | <u>\$ 2,556,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| 284,348 | 16,524 | - | 87,064 | 87,064 | - | - | - | - |
| 44,066 | 48,718 | 1,422,179 | 1,047,090 | 137,947 | - | - | - | - |
| 43,528 | 1,068,259 | 2,625,908 | 820,808 | 626,497 | - | - | - | - |
| - | - | 116,000 | - | - | - | - | - | - |
| - | - | 96,500 | - | - | - | - | - | - |
| | 371,224 | 44,636 | | | | | | |
| <u>\$ 371,942</u> | <u>\$ 1,504,725</u> | <u>\$ 4,305,223</u> | <u>\$ 1,954,962</u> | <u>\$ 851,508</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | <u>\$ 1,515,508</u> | <u>\$ 5,008,452</u> | <u>\$ 10,597,841</u> | <u>\$ 16,372,414</u> | <u>\$ 17,206,000</u> | <u>\$ 2,556,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 39,851 | \$ - | \$ 30,000 | \$ 60,000 | \$ 60,000 | \$ 10,000 | \$ - | \$ - | \$ - |
| 170,000 | - | - | - | - | - | - | - | - |
| 2,668 | - | - | - | - | - | - | - | - |
| 85,287 | 87,846 | 81,790 | 82,000 | 80,000 | 20,000 | 10,000 | 10,000 | 10,000 |
| <u>\$ 1,813,315</u> | <u>\$ 5,096,298</u> | <u>\$ 10,709,631</u> | <u>\$ 16,514,414</u> | <u>\$ 17,346,000</u> | <u>\$ 2,586,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |
| | <u>\$ 6,776,791</u> | <u>\$ 3,038,588</u> | <u>\$ 1,130,608</u> | <u>\$ 129,194</u> | <u>\$ 49,194</u> | <u>\$ 39,194</u> | <u>\$ 31,694</u> | <u>\$ 24,194</u> |

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

| | Projected FY16 | Projected FY17 | Projected FY18 | Projected FY19 | Projected FY20 | Projected FY21 | Comments |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---|
| Recently Completed Projects** | | | | | | | |
| Email and File System Migration | - | - | 6,000 | - | - | - | Server replacement (every 5 years) |
| Teleworks Upgrade (add'l O&M) | 38,763 | 39,926 | 41,124 | 42,357 | 43,628 | 44,937 | Software maintenance |
| Traffic Signal Rehab - FM 2818/Southwood | 1,225 | 1,262 | 1,300 | 1,339 | 1,379 | 1,420 | Signal maintenance |
| Recently Completed Projects Subtotal** | \$ 39,988 | \$ 41,188 | \$ 48,423 | \$ 43,696 | \$ 45,007 | \$ 46,357 | |
| Street/Traffic Projects | | | | | | | |
| Cooner Street Rehab | 1,880 | 1,936 | 1,994 | 2,054 | 2,116 | 2,179 | General street maintenance |
| Eisenhower Street Ext (Lincoln to Ash) | 2,393 | 2,465 | 2,539 | 2,615 | 2,693 | 2,774 | General street maintenance |
| Lakeway Drive Extension | - | - | 11,175 | 11,511 | 11,856 | 12,212 | General street maintenance |
| ITS Master Plan | 103,201 | 239,468 | 246,652 | 254,052 | 261,673 | 269,523 | Traffic signal supplies and maintenance; 2 FTE positions |
| New Traffic Signals (2008 GOB) | - | 4,090 | 4,213 | 4,339 | 4,469 | 4,603 | Utility costs |
| Lick Creek Hike and Bike Trail | 6,250 | 32,250 | 26,718 | 34,019 | 28,540 | 36,536 | 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 | 840 | General sidewalk maintenance |
| Langford Drive Sidewalk Improvements | 1,656 | 1,706 | 1,757 | 1,810 | 1,864 | 1,920 | General sidewalk maintenance |
| Street/Traffic Project Subtotal | \$116,105 | \$ 282,662 | \$ 298,517 | \$ 313,972 | \$ 316,891 | \$ 333,537 | |
| Parks Projects | | | | | | | |
| Lincoln Center Addition | - | 49,025 | 98,050 | 100,992 | 104,021 | 107,142 | Personnel, supplies, utility costs and facilities maintenance |
| Lick Creek Nature Center | 40,920 | 102,300 | 105,369 | 108,530 | 111,786 | 115,140 | Personnel (part-time); supplies; utility costs; facilities maintenance; and other services |
| Wolf Pen Creek Restrooms/Misc | 17,000 | 17,510 | 18,035 | 18,576 | 19,134 | 19,708 | Supplies, maintenance and utility costs |
| Parks Project Subtotal | \$ 57,920 | \$ 168,835 | \$ 221,454 | \$ 228,098 | \$ 234,941 | \$ 241,989 | |
| Facility and Technology Projects | | | | | | | |
| Library Expansion | - | 67,980 | 206,000 | 212,180 | 218,545 | 225,102 | Personnel (3 positions), supplies, utility costs, book replacement and facilities maintenance |
| CAD/RMS System Replacement | 100,000 | 220,700 | 220,928 | 227,556 | 234,383 | 241,414 | Computer software maintenance |
| Enterprise Resource Planning System Repl | 114,750 | 196,710 | 202,612 | 208,690 | 214,950 | 221,399 | Computer software maintenance |
| Facilities and Technology Project Totals | \$ 214,750 | \$ 485,390 | \$ 629,540 | \$ 648,425 | \$ 667,878 | \$ 687,915 | |
| Total Estimated O&M Costs | \$ 428,763 | \$ 978,074 | \$ 1,197,934 | \$ 1,234,191 | \$ 1,264,717 | \$ 1,309,798 | |

*The Operations and Maintenance (O&M) 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 expenses 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 2014 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.

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY16, CO debt in the amount of \$8,910,000 is projected to be issued for Water capital improvement projects. Debt is not projected to be issued for Electric or Wastewater projects in FY16. It is anticipated that working capital will be used for the FY16 capital project expenditures in these Funds.

Electric Fund

The FY16 Electric Fund revenue is estimated to be \$100,039,561. This is approximately a 1% increase from the FY15 year-end estimate of \$99,006,528. The FY16 revenue estimate is intended to reflect the future growth that is expected to impact the system. No rate increase is included in the Electric Fund in FY16. The FY16 operating budget in the Electric Fund is projected to be \$72,689,286. This reflects a 7.59% decrease from the FY15 revised budget. This is primarily due changes in anticipated purchased power prices in FY16.

Five Service Level Adjustments (SLAs) are included in the FY16 Approved Budget. The first of these SLAs is for a consultant to identify phasing on all circuits that use ERCOT phasing. These funds, estimated at \$60,000, will be used to accurately phase substation circuits and radial lines in a manner that will enable it to correct the engineering analysis model that is currently used. This will allow Operations to be able to more accurately define outages when they happen and should result in reduced outage times for customers. This will also aid in system modeling by allowing more proactive identification of load issues and their locations, identifying unbalanced loads and where those loads can be moved, and assisting in planning for the future. A second SLA, in the amount of \$185,000, is included in the approved budget for the painting of several of the City's substations. Substation equipment at the Greens Prairie, Post Oak, Switch Station, and Southwood Valley electric substation sites was last painted in September of 1999. The SLA funds will be used to paint equipment at these substations using a flow coat method to protect the surface metal from rust and to help with oil cooling. This painting will also provide better protection to the aging substation equipment that is exposed to the elements on a continual basis and will improve the aesthetics of these facilities. The third SLA included in the Electric Fund's approved budget is for a third party compliance audit. The Electric Utility is mandated to undergo periodic standard/requirement audits. It is industry best practice to periodically have a third party consultant perform a compliance audit assessment on an entity as an aid to maintaining an effective internal compliance program. This SLA, estimated at \$50,000, is for the completion of this assessment.

Also included in the approved budget are two staffing SLAs. The first of these is for the addition of a Meter Technician position. The position is needed due to the growth and complexity of the electric system as well as the additional compliance requirements by various regulatory agencies. The second staffing related SLA is for the addition of a Line Technician/Troubleman position. The Electric utility currently operates with one Troubleman position. This person is the first responder to trouble calls during working hours to address service and power issues throughout the City. This position will help the utility address the growing needs of the City by providing better response time to customer calls and minimizing the inefficiencies of pulling crews off of construction projects in order to handle trouble calls. This SLA also includes the addition of a vehicle and necessary equipment.

The FY16 estimated non-operating budget is \$25,320,903 or 40.89% above the FY15 revised non-operating budget. A significant portion of this is due to an increase in the amount of funds being budgeted in FY16 to be transferred to the Electric Capital Improvement Projects Fund for use on electric capital projects. These funds are transferred in lieu of additional debt issuance. In FY15, \$5,500,000 was budgeted for this purpose, while in FY16, a total of \$12,150,000 is projected to be transferred for this purpose. It is anticipated that the reduction in the purchased power costs will allow the utility to use more cash for capital projects in lieu of debt issuance in future years. In addition, as part of the budget review discussion, the City Council provided direction to increase the

Electric Utility Transfer to the General Fund from the maximum 6% of operating revenues to a maximum of 6.9% of operating revenues. This resulted in an increase of \$1,083,326 to the transfer amount. This additional appropriation will be transferred to the General Fund to pay for salary increases associated with the implementation of the results of a salary survey. Also impacting the change in the non-operating budget from FY15 to FY16 is the transfer budget for the Electric Fund's portion of the Enterprise Resource Planning (ERP) System Replacement. A budget of \$311,531 was included for this purpose in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 11.9% when compared to the FY15 estimated ending working capital. This is due primarily to the FY16 estimates for purchased power being lower than in FY15. The FY16 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 FY16 is estimated to be \$14,901,604. This is a 6.73% increase over the FY15 year-end estimate of \$13,961,752. The FY15 year-end estimate is considerably lower as a result of reduced usage due to the unusually wet weather in the spring of 2015. It is anticipated that the FY16 revenues will reflect more typical weather patterns and usage. No rate increase is included for residential or commercial users in the Water Fund in FY16.

The FY16 operating budget in the Water Fund is \$7,226,936 or 0.07% less than the FY15 revised budget. Five SLA requests have been included for the Water Fund in the FY16 approved budget. The first SLA, in the amount of \$151,155 is for the addition of a field operator position and crew leader position. This is the second year of a two year plan to add an additional crew. As part of this plan, two field operator positions were added in FY15. This crew will be largely responsible for inspecting, testing, documenting and coordinating efforts to ensure that newly constructed infrastructure is built to specification prior to City acceptance. This will allow the department to better address the demands of system growth. The second SLA, in the amount of \$130,159, is for the rehabilitation of a transfer pump at Sandy Point Pump Station. This proposal is to remove the motor and have it serviced by a qualified motor shop and to remove the pump from the clear well for disassembly and inspection. At that point, a decision will be made as to what components should be replaced or if it is more judicious to replace the entire pump. A third SLA is for the purchase of a vacuum excavator/locator. This piece of equipment is a smaller, more portable vacuum excavation rig that will assist with the identification and isolation of conflicting utilities and will allow excavations to be performed with less risk of damage when compared to traditional excavation equipment. The estimated cost related to the purchase of this piece of equipment is \$52,823. The fourth SLA is for the conversion of a part-time non-benefitted Environmental Technician position to a full-time benefitted position. The growth of the City along with the addition of new programs has added increased demands to the workload. This conversion of this position will better enable the department to meet these demands. The final SLA in the Water Fund is for the repair of the Well #3 Cable Vault for an estimated \$20,000. The existing in-ground cable vault at well #3 is sinking. This project is for the removal and replacement of the existing vault, conduit and cables going from the motor control center to the well and pump. In addition, the vault will be moved and the bottom stabilized to prevent this from recurring.

The FY16 non-operating budget is \$6,681,620 or 19.19% lower than the FY15 revised non-operating budget. This is primarily due to a decrease in the amount budgeted to be transferred in FY16 to the Water Capital Improvement Projects budget for water capital projects. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for transfer in lieu of additional debt issuance. In FY16, funds have not been budgeted for transfer; whereas, \$1,095,000 was budgeted for this transfer in FY15. In addition, a transfer of \$166,970 for the Water Fund's portion of the Enterprise Resource Planning (ERP) System Replacement cost was included in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 79.55% when compared to the FY15 estimated ending working capital. This is due primarily to the projected increase in revenue as a result of anticipated typical weather patterns. This increase in the projected FY16 ending working capital is intended to bring the Water Fund back up to the 15% reserve policy.

Wastewater Fund

The Wastewater Fund revenue estimate for FY16 is \$14,839,506. This is a 1.87% increase over the FY15 year-end estimate of \$14,566,908. No rate increase is included for residential or commercial users in the Wastewater Fund in FY16.

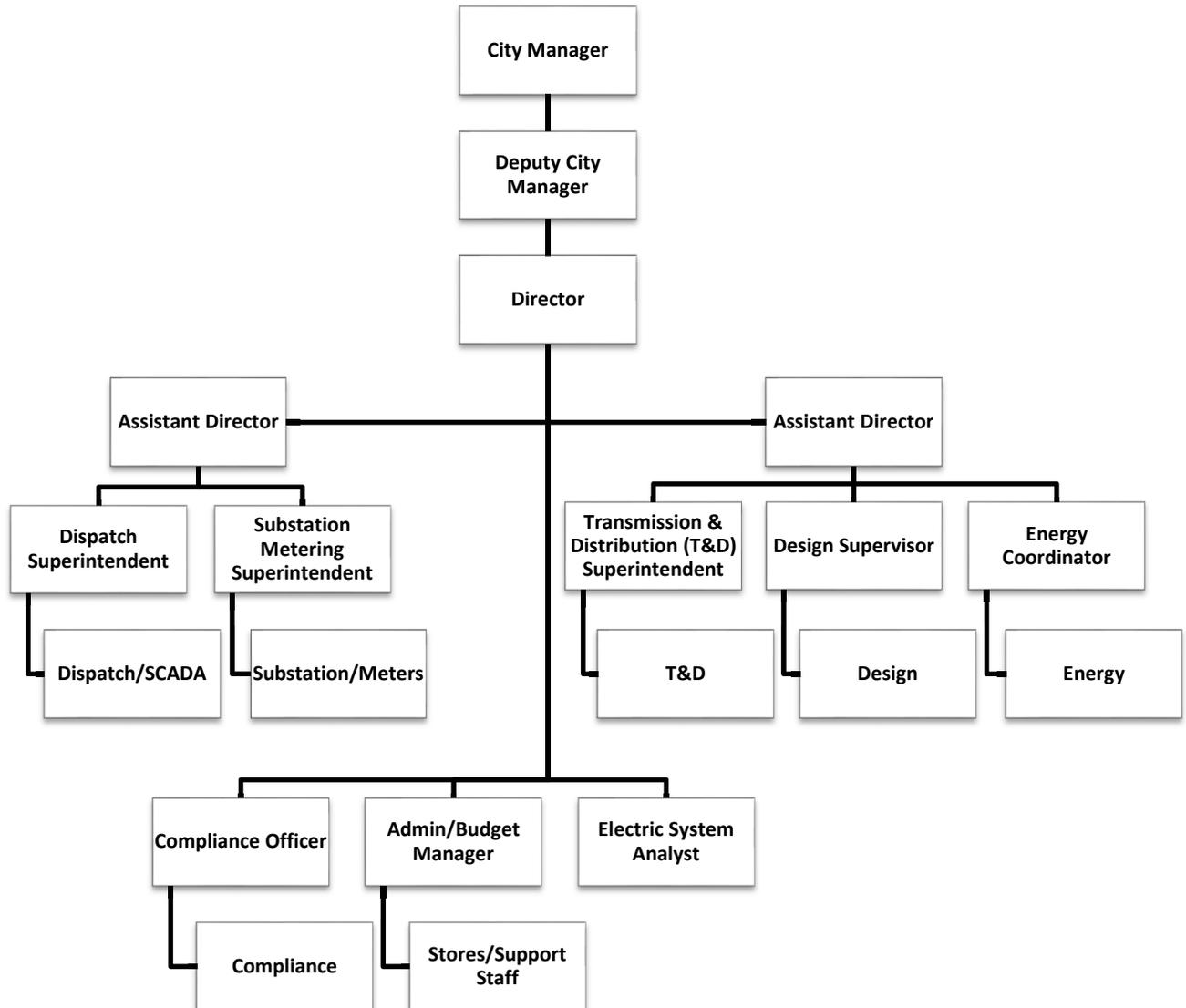
The FY16 Wastewater Fund operating budget is \$7,128,750 or 3.47% lower than the FY15 revised budget of \$7,384,750. The majority of the decrease is due to the removal of several one-time SLAs from the FY16 budget that were approved in FY15. The FY16 Approved Budget includes seven SLAs in the Wastewater Fund. The first of these SLAs is for the addition of a Staff Assistant position. This position will provide administrative support with a variety of departmental functions such as payroll and accounting related functions. The second SLA is for the addition of a Wastewater Treatment Plant Operator position. The additional operator is needed to address all of the additional work tasks associated with the continued expansion of the wastewater system, including new lift stations and the reclaimed water system. The third SLA, in the amount of \$50,000, is for the purchase of aeration system stones which are used in the fine bubble aeration system currently utilized within all of the wastewater treatment plant aeration basins. These stones are an important part of the wastewater treatment process, as they provide the efficient distribution of oxygen to maintain healthy bacteria populations needed to treat raw wastewater. The fourth SLA is for funding to collect and analyze wastewater samples from multiple locations within the two City wastewater treatment plants. Collection and analysis of these samples will allow the department to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will later be used to design the expected nutrient removal systems for future regulatory compliance. The estimated cost for this program is \$10,000. The fifth SLA is for the purchase of a tow behind sewer jetting machine. This machine, the cost of which is estimated at \$70,030, is towable, light and can be maneuvered in tight spaces, especially in rear easements where much of the residential sewer infrastructure is located. The sixth SLA in the Wastewater Fund is for the purchase of an all-terrain vehicle (gator) that will be used for inspections of remote utility easements that are not accessible by full-sized vehicle. The final Wastewater Fund SLA is for the addition of a utility bed to a ¾ ton service truck that is being purchased to replace an existing van. The van has met its useful life and is due for replacement. This SLA is for the additional cost of upgrading the truck from a standard truck bed to a utility bed (estimated at \$10,000).

The FY16 Wastewater Fund non-operating budget is \$7,238,864 or 7.86% lower than the FY15 revised non-operating budget. This is primarily due to a decrease from \$1,625,000 to \$1,200,000 in the amount budgeted to be transferred in FY16 to the Wastewater Capital Improvement Projects budget for wastewater capital projects. These funds are transferred in lieu of additional debt issuance. In addition, a transfer of \$166,970 for the Wastewater Fund's portion of the Enterprise Resource Planning (ERP) System Replacement cost was included in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 12.10% when compared to the FY15 estimated ending working capital. Each year, the projected ending working capital balance is evaluated to determine if funds above the required 15% reserve are available for transfer in lieu of additional debt issuance. It is anticipated that a considerable amount of working capital will be transferred in future fiscal years for use on Wastewater capital projects.

ELECTRIC UTILITY

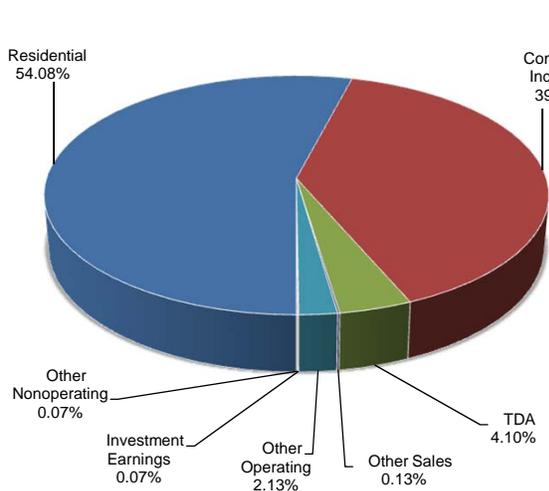
CITY OF COLLEGE STATION



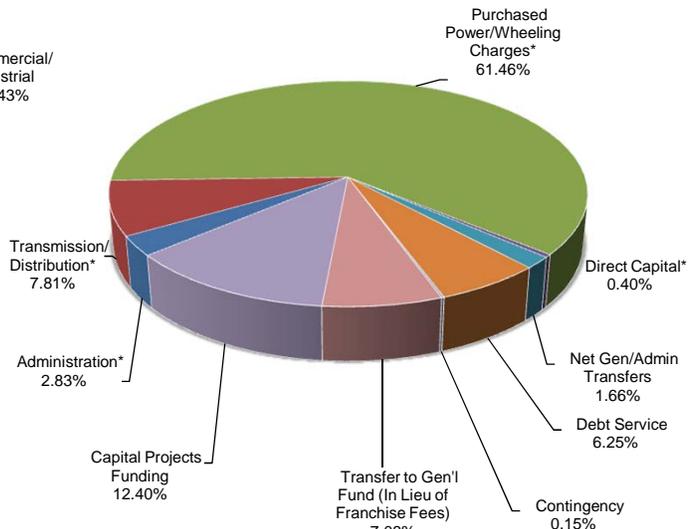
City of College Station Electric Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Residential | \$ 52,667,295 | \$ 55,203,895 | \$ 53,562,659 | \$ 54,098,286 | \$ 54,098,286 | -2.00% |
| Commercial/ Industrial | 38,992,376 | 40,101,914 | 39,058,124 | 39,448,705 | 39,448,705 | -1.63% |
| TDA | 3,890,521 | 3,988,547 | 4,039,243 | 4,099,831 | 4,099,831 | 2.79% |
| Other Sales | 127,573 | 132,176 | 124,555 | 127,046 | 127,046 | -3.88% |
| Other Operating | 2,011,973 | 2,188,866 | 2,086,101 | 2,127,823 | 2,127,823 | -2.79% |
| Investment Earnings | 71,632 | 65,373 | 66,574 | 67,905 | 67,905 | 3.87% |
| Other Nonoperating | 151,033 | 82,572 | 69,272 | 69,965 | 69,965 | -15.27% |
| Total Revenues | \$ 97,912,403 | \$ 101,763,343 | \$ 99,006,528 | \$ 100,039,561 | \$ 100,039,561 | -1.69% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Administration* | \$ 1,675,071 | \$ 2,006,454 | \$ 1,833,131 | \$ 2,608,420 | \$ 2,773,420 | 38.22% |
| Transmission/ Distribution* | 6,549,197 | 7,682,661 | 7,194,503 | 7,176,086 | 7,653,789 | -0.38% |
| Purchased Power/Wheeling Charges* | 82,009,664 | 66,817,568 | 64,004,480 | 60,235,853 | 60,235,853 | -9.85% |
| Direct Capital* | 191,282 | 573,000 | 456,000 | 395,000 | 395,000 | -31.06% |
| Net Gen/Admin Transfers | 1,495,091 | 1,580,181 | 1,580,181 | 1,631,242 | 1,631,242 | 3.23% |
| Total Operating, Expenditures and Transfers | \$ 91,920,305 | \$ 78,659,864 | \$ 75,068,295 | \$ 72,046,583 | \$ 72,689,286 | -7.59% |
| NONOPERATING EXPENDITURES | | | | | | |
| Debt Service | \$ 5,877,277 | \$ 6,175,195 | \$ 6,142,329 | \$ 6,127,686 | \$ 6,127,686 | -0.77% |
| Contingency | - | 150,000 | - | 150,000 | 150,000 | 0.00% |
| Transfer to Gen'l Fund (In Lieu of Franchise Fees) | 5,809,891 | 5,809,891 | 5,809,891 | 5,809,891 | 6,893,217 | 18.65% |
| ERP System Replacement | 376,250 | 311,531 | 311,531 | - | - | -100.00% |
| Capital Projects Funding | - | 5,500,000 | 5,500,000 | 12,150,000 | 12,150,000 | 120.91% |
| Other | 105,810 | 25,680 | 25,680 | - | - | -100.00% |
| Total Non Operating Expenditures | \$ 12,169,228 | \$ 17,972,297 | \$ 17,789,431 | \$ 24,237,577 | \$ 25,320,903 | 40.89% |
| Total Expenditures and Transfers | \$ 104,089,533 | \$ 96,632,161 | \$ 92,857,726 | \$ 96,284,160 | \$ 98,010,189 | 1.43% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ (6,177,130) | \$ 5,131,182 | \$ 6,148,802 | \$ 3,755,401 | \$ 2,029,372 | |
| Measurement Focus Increase (Decrease) | \$ 42,376 | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 17,032,260 | \$ 10,897,506 | \$ 10,897,506 | \$ 17,046,308 | \$ 17,046,308 | |
| Ending Working Capital, accrual basis of accounting | \$ 10,897,506 | \$ 16,028,688 | \$ 17,046,308 | \$ 20,801,709 | \$ 19,075,680 | |

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 | | | | | | |
|----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|------------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget * | % Change in Budget from FY15 to FY16 |
| Warehouse | \$ 244,380 | \$ 257,158 | \$ 255,974 | \$ 262,415 | \$ 262,415 | 2.04% |
| Operations Administration | 1,430,691 | 1,749,296 | 1,577,157 | 2,346,005 | 2,511,005 | 43.54% |
| Substations | 134,807 | 352,236 | 321,595 | 1,361,817 | 1,633,971 | 363.89% |
| Utility Dispatch | 64,521 | 63,599 | 76,555 | 1,515,028 | 1,575,028 | 2376.50% |
| Electric Compliance | 10,881 | 53,260 | 20,313 | 271,875 | 321,875 | 504.35% |
| Engineering & Design | 120,548 | 211,591 | 182,248 | 816,311 | 816,311 | 285.80% |
| Energy Conservation | 249,907 | 315,807 | 278,884 | 559,294 | 559,294 | 77.10% |
| Transmission / Distribution | 5,968,533 | 6,686,168 | 6,314,908 | 2,651,762 | 2,747,311 | -58.91% |
| Purchased Power/Wheeling Charges | 82,009,664 | 66,817,568 | 64,004,480 | 60,235,835 | 60,235,835 | -9.85% |
| Direct Capital | 191,282 | 573,000 | 456,000 | 395,000 | 395,000 | -31.06% |
| TOTAL | \$ 90,425,214 | \$ 77,079,683 | \$ 73,488,114 | \$ 70,415,341 | \$ 71,058,044 | -7.81% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|------------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget * | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 5,628,065 | \$ 6,308,595 | \$ 5,952,333 | \$ 6,492,836 | \$ 6,659,279 | 5.56% |
| Supplies | 695,021 | 693,809 | 626,976 | 516,661 | 710,121 | 2.35% |
| Maintenance | 209,945 | 285,527 | 287,236 | 288,457 | 288,457 | 1.03% |
| Purchased Services | 1,454,782 | 2,133,496 | 1,911,089 | 2,218,864 | 2,501,664 | 17.26% |
| Direct Capital | 191,282 | 573,000 | 456,000 | 395,000 | 395,000 | -31.06% |
| Purchased Power/Wheeling Charges | 82,009,664 | 66,817,568 | 64,004,480 | 60,235,835 | 60,235,835 | -9.85% |
| Other Purchased Services | 236,455 | 267,688 | 250,000 | 267,688 | 267,688 | 0.00% |
| TOTAL | \$ 90,425,214 | \$ 77,079,683 | \$ 73,488,114 | \$ 70,415,341 | \$ 71,058,044 | -7.81% |

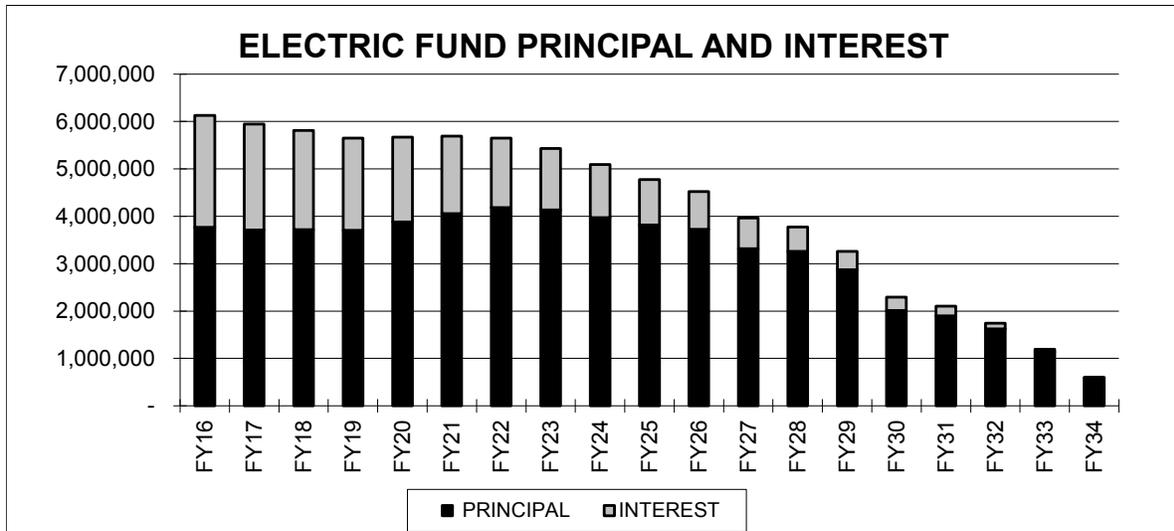
| PERSONNEL | | | | | | |
|---|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Warehouse / Operations Administration | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 0.00% |
| Transmission / Distribution Administration | 57.00 | 58.00 | 60.00 | 60.00 | 62.00 | 3.33% |
| TOTAL | 69.50 | 70.50 | 72.50 | 72.50 | 74.50 | 2.76% |

*Coinciding with the implementation of the new ERP system, the budgets and activity in the Electric Fund were reallocated between divisions to provide for more accurate reporting and cost accounting. In prior years, the salary and benefits of the employees in the operations divisions were included in transmission/distribution. In the FY16 budget, the salaries and benefit budgets for these employees are split across divisions as prescribed by their job responsibilities.

| | One- Time | Recurring | Total |
|--|-------------------|-------------------|-------------------|
| Service Level Adjustments | | | |
| Consultant to Identify Circuit Phasing | \$ 60,000 | \$ - | \$ 60,000 |
| Substation Painting | 185,000 | - | 185,000 |
| Meter Technician | 4,153 | 83,001 | 87,154 |
| Line Technician/Troubleman, Vehicle, and Equipment | 156,000 | 104,549 | 260,549 |
| Compliance Audit Assessment | 50,000 | - | 50,000 |
| Electric SLA Total | \$ 455,153 | \$ 187,550 | \$ 642,703 |

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

| FISCAL YEAR | PRINCIPAL | INTEREST | FISCAL YEAR PAYMENT | PRINCIPAL OUTSTANDING OCT. 1 |
|----------------|-----------|-----------|------------------------|------------------------------------|
| FY16 | 3,766,186 | 2,361,500 | 6,127,686 | 59,375,256 |
| FY17 | 3,711,577 | 2,236,436 | 5,948,013 | 55,609,070 |
| FY18 | 3,718,315 | 2,097,032 | 5,815,347 | 51,897,493 |
| FY19 | 3,705,054 | 1,945,165 | 5,650,219 | 48,179,178 |
| FY20 | 3,881,792 | 1,788,825 | 5,670,617 | 44,474,124 |
| FY21 | 4,059,205 | 1,632,949 | 5,692,154 | 40,592,332 |
| FY22 | 4,181,617 | 1,471,649 | 5,653,266 | 36,533,127 |
| FY23 | 4,135,377 | 1,297,546 | 5,432,923 | 32,351,510 |
| FY24 | 3,968,464 | 1,124,673 | 5,093,137 | 28,216,133 |
| FY25 | 3,817,898 | 959,430 | 4,777,328 | 24,247,669 |
| FY26 | 3,722,332 | 798,047 | 4,520,379 | 20,429,771 |
| FY27 | 3,312,439 | 650,354 | 3,962,793 | 16,707,439 |
| FY28 | 3,260,000 | 513,823 | 3,773,823 | 13,395,000 |
| FY29 | 2,875,000 | 386,339 | 3,261,339 | 10,135,000 |
| FY30 | 2,010,000 | 286,493 | 2,296,493 | 7,260,000 |
| FY31 | 1,900,000 | 203,384 | 2,103,384 | 5,250,000 |
| FY32 | 1,625,000 | 121,850 | 1,746,850 | 3,350,000 |
| FY33 | 1,140,000 | 56,287 | 1,196,287 | 1,725,000 |
| FY34 | 585,000 | 14,625 | 599,625 | 585,000 |



ELECTRIC DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Provide high quality, customer owned electric service to our customers in College Station through:

- Exceptional reliability
- Outstanding customer service
- Controlling costs and rates
- Anticipating future needs
- Improving the quality of life through dependable service

II. Top 5 Departmental Goals for FY16

1. Negotiation and management of power supply contract(s)
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. Compliance with state and federal regulatory authorities
 - a. *Strategic Initiative:* Financially Sustainable City
3. Provide service to extensive growth in the Northgate and Bio-Corridor areas
 - a. *Strategic Initiative:* Core Services and Infrastructure
 - b. *Strategic Initiative:* Diverse Growing Economy
4. Develop and maintain a trained and knowledgeable electric utility workforce
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. Culture of Safety: Plan, design, construct, and maintain the electric system to ensure employee and public safety
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Employee Turnover
 - i. *Plan of Action:* Create a culture of accountability.
 - ii. *Plan of Action:* Create an environment of healthy work behaviors that reward performance and encourage learning.
 - iii. *Plan of Action:* Focus on recruiting, developing, and retaining a quality work force.
 - iv. *Plan of Action:* Emphasizing “hiring for attitude” in the recruitment process.
 - v. *Plan of Action:* Encourage longevity by mentoring new recruits.
 - vi. *Plan of Action:* Continued training.
- b. Issue: Competitive Compensation
 - i. *Plan of Action:* Contract or conduct a compensation survey among similar utilities and attractive labor markets.
 - ii. *Plan of Action:* Benchmark labor markets that have recruited CSU personnel.
 - iii. *Plan of Action:* Update compensation survey on a periodic basis to maintain competitiveness.

ELECTRIC DEPARTMENT STRATEGIC PLAN

- c. Issue: Unfunded Mandates from Regulatory Agencies
 - i. *Plan of Action:* Stay abreast of changing regulatory requirements as best possible to minimize current budget impacts and to provide for future funding to meet evolving compliance standards.
 - ii. *Plan of Action:* Maintain and develop subject matter experts (SME's) for auditable occurrences.

- d. Issue: Safety of personnel / Safe work practices
 - i. *Plan of Action:* Utilize, train, and enforce the safety standards in the CSU Safety Manual.
 - ii. *Plan of Action:* Involve employees in developing and presenting an in-house safety program.

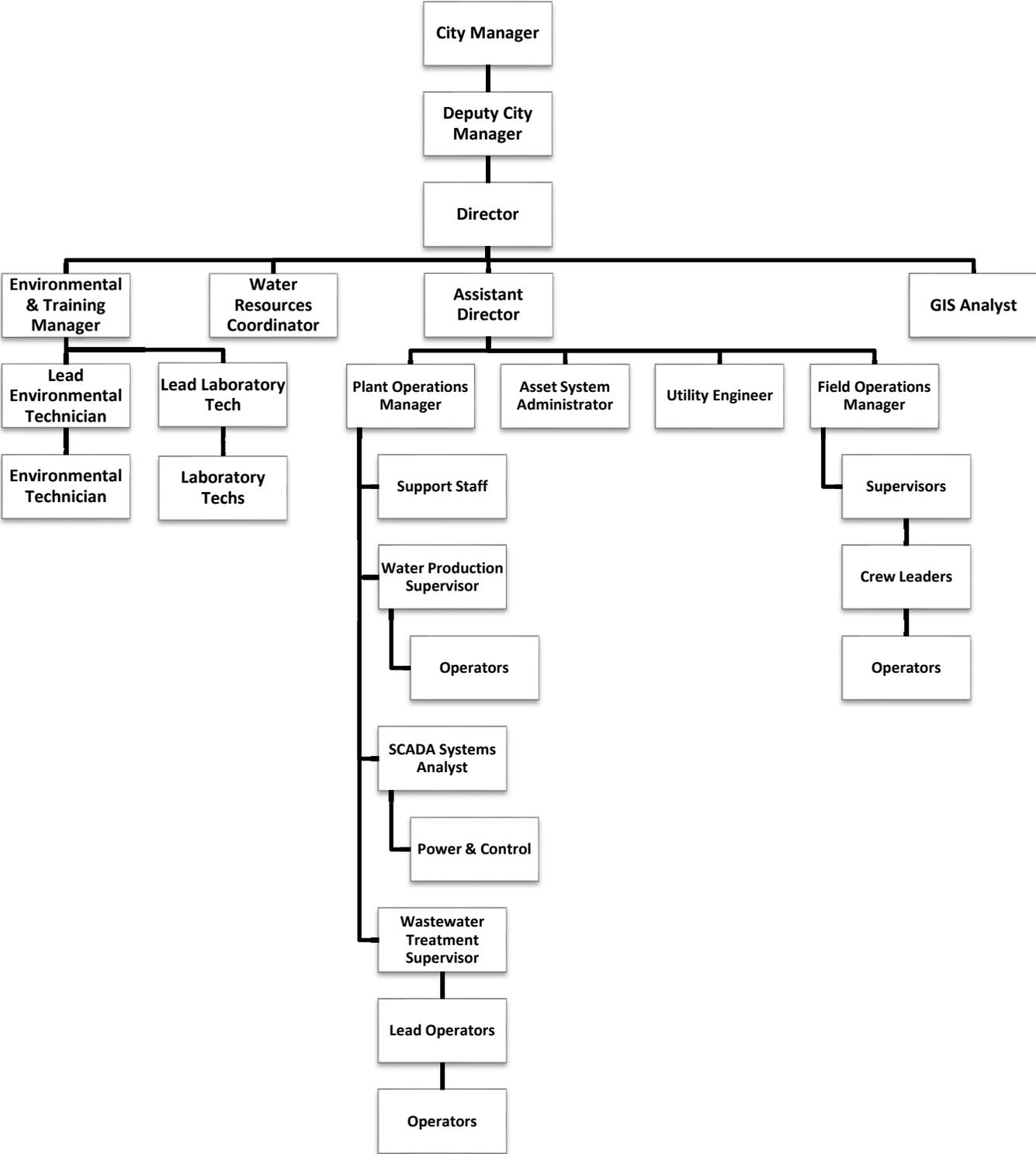
- e. Issue: Transition to and develop Department Specific and Citywide Software
 - i. *Plan of Action:* Implement ICE and GIS projects.
 - ii. *Plan of Action:* Evaluate business processes and use best practices to ensure software is used to its fullest potential.

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|------|------|------|
| Meet budget requirements and provide projections | MEET | MEET | MEET |
| Meet Compliance goals and requirements | MEET | MEET | MEET |
| Meet reliability indices | MEET | MEET | MEET |
| Meet energy efficiency goals | MEET | MEET | MEET |
| Provide effective safety programs and maintain safe facilities | MEET | MEET | MEET |

WATER SERVICES

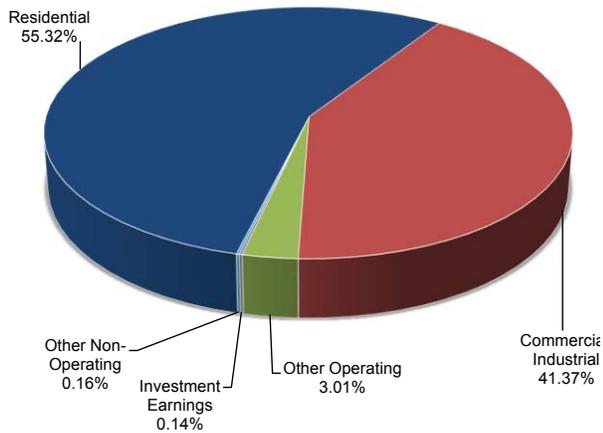
CITY OF COLLEGE STATION



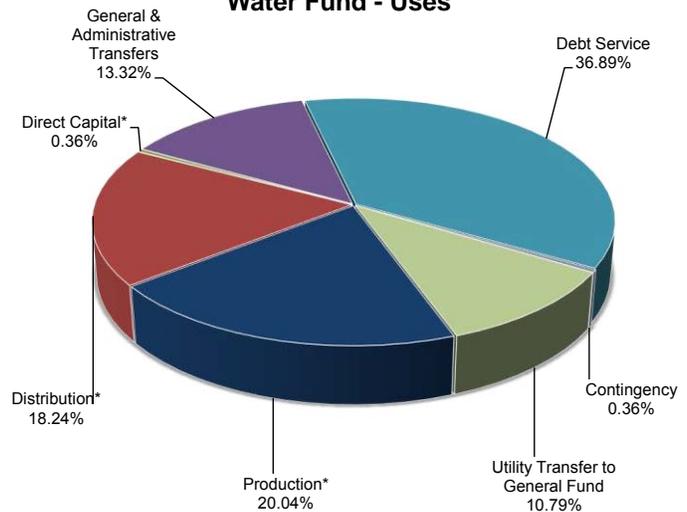
City of College Station Water Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Residential | \$ 7,717,683 | \$ 8,411,349 | \$ 7,600,000 | \$ 8,243,000 | \$ 8,243,000 | -2.00% |
| Commercial/ Industrial | 5,756,304 | 5,944,496 | 5,882,549 | 6,165,025 | 6,165,025 | 3.71% |
| Other Operating | 411,187 | 391,400 | 435,000 | 448,050 | 448,050 | 14.47% |
| Investment Earnings | 17,566 | 20,600 | 20,600 | 21,218 | 21,218 | 3.00% |
| Other Non-Operating | 183,603 | 23,175 | 23,603 | 24,311 | 24,311 | 4.90% |
| Total Revenues | \$ 14,086,343 | \$ 14,791,020 | \$ 13,961,752 | \$ 14,901,604 | \$ 14,901,604 | 0.75% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Production* | \$ 2,403,307 | \$ 2,586,127 | \$ 2,508,304 | \$ 2,637,342 | \$ 2,787,501 | 7.79% |
| Distribution* | 2,388,726 | 2,576,505 | 2,448,699 | 2,286,332 | 2,536,997 | -1.53% |
| Direct Capital* | 46,113 | 244,670 | 235,000 | 50,000 | 50,000 | -79.56% |
| General & Administrative Transfers | 1,765,905 | 1,824,706 | 1,824,706 | 1,852,438 | 1,852,438 | 1.52% |
| Total Operating Expenditures & Transfers | \$ 6,604,051 | \$ 7,232,008 | \$ 7,016,709 | \$ 6,826,112 | \$ 7,226,936 | -0.07% |
| NONOPERATING EXPENDITURES | | | | | | |
| Debt Service | \$ 5,091,894 | \$ 5,498,394 | \$ 5,389,428 | \$ 5,130,215 | \$ 5,130,215 | -6.70% |
| Capital Projects | 2,825,000 | 1,095,000 | 345,000 | - | - | -100.00% |
| Contingency | - | 50,000 | - | 50,000 | 50,000 | 0.00% |
| ERP System Replacement | 188,125 | 166,970 | 155,765 | - | - | -100.00% |
| Utility Transfer to General Fund | 1,415,220 | 1,457,675 | 1,457,675 | 1,501,405 | 1,501,405 | 3.00% |
| Other | 43,447 | - | - | - | - | N/A |
| Total Nonoperating Expenditures | \$ 9,563,686 | \$ 8,268,039 | \$ 7,347,868 | \$ 6,681,620 | \$ 6,681,620 | -19.19% |
| Total Expenditures & Transfers | \$ 16,167,737 | \$ 15,500,047 | \$ 14,364,577 | \$ 13,507,732 | \$ 13,908,556 | -10.27% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ (2,081,394) | \$ (709,027) | \$ (402,825) | \$ 1,393,872 | \$ 993,048 | |
| Measurement Focus Increase (Decrease) | \$ (1,040,039) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 4,772,658 | \$ 1,651,225 | \$ 1,651,225 | \$ 1,248,400 | \$ 1,248,400 | |
| Ending Working Capital, accrual basis of accounting | \$ 1,651,225 | \$ 942,198 | \$ 1,248,400 | \$ 2,642,272 | \$ 2,241,448 | |

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 | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Production | \$ 2,403,307 | \$ 2,586,127 | \$ 2,508,304 | \$ 2,637,342 | \$ 2,787,501 | 7.79% |
| Distribution | 2,388,726 | 2,576,505 | 2,448,699 | 2,286,332 | 2,536,997 | -1.53% |
| Direct Capital | 46,113 | 244,670 | 235,000 | 50,000 | 50,000 | -79.56% |
| TOTAL | \$ 4,838,146 | \$ 5,407,302 | \$ 5,192,003 | \$ 4,973,674 | \$ 5,374,498 | -0.61% |

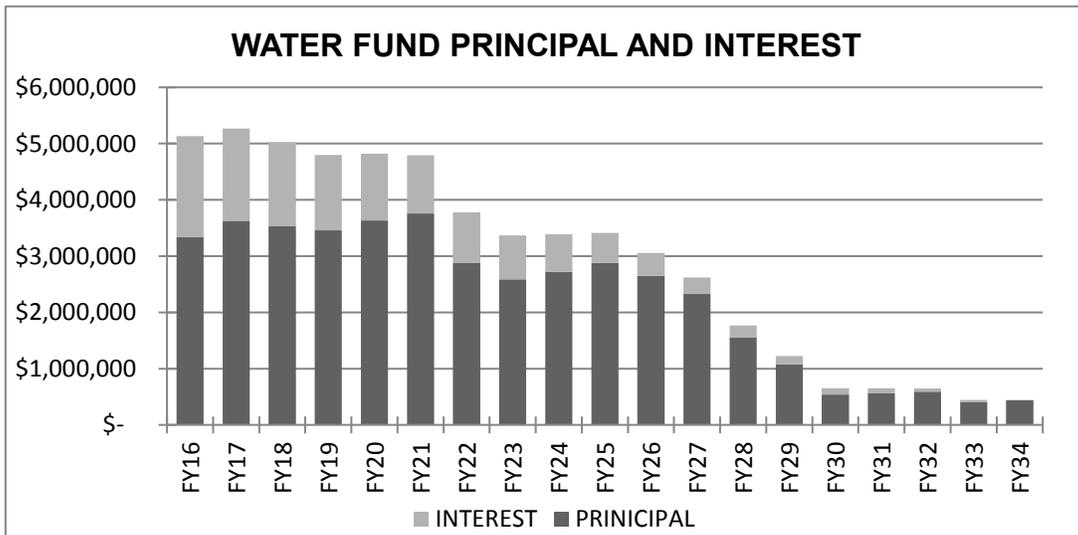
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 1,913,084 | \$ 2,037,507 | \$ 1,931,502 | \$ 2,131,093 | \$ 2,275,110 | 11.66% |
| Supplies | 700,781 | 659,575 | 670,655 | 541,721 | 699,380 | 6.03% |
| Maintenance | 83,335 | 91,830 | 88,704 | 93,266 | 100,066 | 8.97% |
| Purchased Services | 1,901,366 | 2,169,720 | 2,083,584 | 1,953,594 | 2,045,942 | -5.70% |
| Other Purchased Services | 193,467 | 204,000 | 182,558 | 204,000 | 204,000 | 0.00% |
| Direct Capital | 46,113 | 244,670 | 235,000 | 50,000 | 50,000 | -79.56% |
| TOTAL | \$ 4,838,146 | \$ 5,407,302 | \$ 5,192,003 | \$ 4,973,674 | \$ 5,374,498 | -0.61% |

| PERSONNEL | | | | | | |
|--------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Production | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00% |
| Distribution | 23.00 | 24.00 | 26.00 | 26.00 | 28.50 | 9.62% |
| TOTAL | 28.00 | 29.00 | 31.00 | 31.00 | 33.50 | 8.06% |

| Service Level Adjustments | One -Time | Recurring | Total |
|---|-------------------|-------------------|-------------------|
| Additional Crew Leader and Operator w/ Service Truck | \$ 45,500 | \$ 105,655 | \$ 151,155 |
| Transfer Pump Rehabilitation | 130,159 | - | 130,159 |
| Vacuum Excavator / Locator | 42,865 | 9,958 | 52,823 |
| Conversion of Environmental Tech position from Part-Time to Full-Time | - | 46,687 | 46,687 |
| Repair Well 3 Cable Vault | 20,000 | - | 20,000 |
| Water Services SLA Total | \$ 238,524 | \$ 162,300 | \$ 400,824 |

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

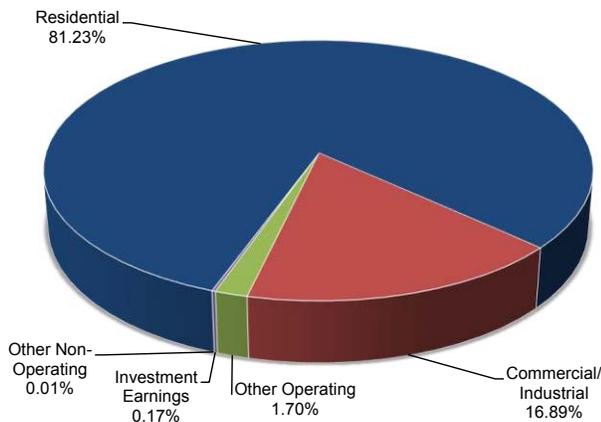
| FISCAL YEAR | PRINCIPAL | INTEREST | FISCAL YEAR PAYMENT | PRINCIPAL OUTSTANDING OCT. 1 |
|--------------------|------------------|-----------------|----------------------------|-------------------------------------|
| FY16 | \$ 3,341,000 | \$ 1,789,216 | 5,130,216 | 42,570,501 |
| FY17 | 3,626,280 | 1,643,184 | 5,269,464 | 39,229,501 |
| FY18 | 3,535,256 | 1,489,128 | 5,024,384 | 35,603,221 |
| FY19 | 3,459,232 | 1,336,757 | 4,795,988 | 32,067,965 |
| FY20 | 3,633,208 | 1,188,549 | 4,821,757 | 28,608,733 |
| FY21 | 3,755,081 | 1,038,552 | 4,793,633 | 24,975,526 |
| FY22 | 2,876,954 | 903,739 | 3,780,693 | 21,220,445 |
| FY23 | 2,584,623 | 784,632 | 3,369,255 | 18,343,490 |
| FY24 | 2,724,394 | 663,985 | 3,388,379 | 15,758,868 |
| FY25 | 2,879,960 | 534,785 | 3,414,744 | 13,034,474 |
| FY26 | 2,650,526 | 407,162 | 3,057,687 | 10,154,515 |
| FY27 | 2,328,989 | 294,627 | 2,623,616 | 7,503,989 |
| FY28 | 1,560,000 | 207,276 | 1,767,276 | 5,175,000 |
| FY29 | 1,075,000 | 147,986 | 1,222,986 | 3,615,000 |
| FY30 | 540,000 | 111,881 | 651,881 | 2,540,000 |
| FY31 | 565,000 | 85,875 | 650,875 | 2,000,000 |
| FY32 | 590,000 | 57,000 | 647,000 | 1,435,000 |
| FY33 | 410,000 | 32,000 | 442,000 | 845,000 |
| FY34 | 435,000 | 10,875 | 445,875 | 435,000 |



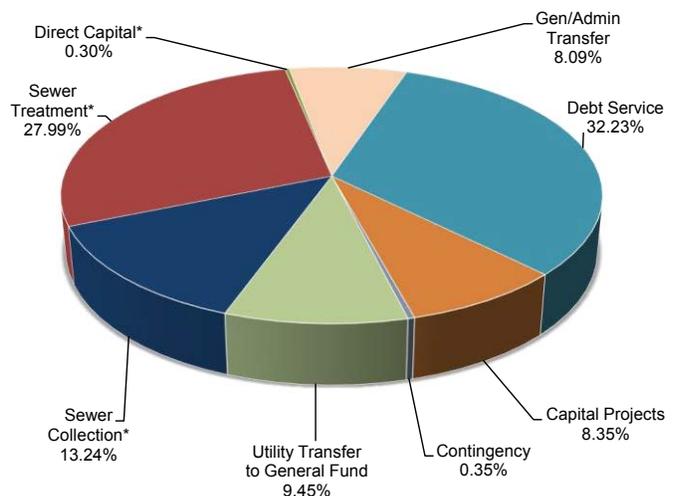
City of College Station Wastewater Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Residential | \$ 11,585,396 | \$ 11,702,936 | \$ 11,817,974 | \$ 12,054,333 | \$ 12,054,333 | 3.00% |
| Commercial/ Industrial | 2,490,878 | 2,555,201 | 2,456,934 | 2,506,073 | 2,506,073 | -1.92% |
| Other Operating | 257,852 | 232,050 | 245,000 | 252,350 | 252,350 | 8.75% |
| Investment Earnings | 22,604 | 25,000 | 25,000 | 25,750 | 25,750 | 3.00% |
| Other Non-Operating | 178,076 | 1,000 | 22,000 | 1,000 | 1,000 | 0.00% |
| Total Revenues | \$ 14,534,806 | \$ 14,516,187 | \$ 14,566,908 | \$ 14,839,506 | \$ 14,839,506 | 2.23% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Sewer Collection* | \$ 2,050,802 | 2,505,456 | \$ 2,490,945 | \$ 1,878,376 | \$ 1,902,526 | -24.06% |
| Sewer Treatment* | 3,355,894 | 3,557,028 | 3,696,451 | 3,797,912 | 4,021,180 | 13.05% |
| Direct Capital* | 29,830 | 186,162 | 150,000 | 40,000 | 42,700 | -77.06% |
| Gen/Admin Transfer | 1,121,111 | 1,136,104 | 1,136,104 | 1,162,344 | 1,162,344 | 2.31% |
| Total Operating Expenditures and Transfers | \$ 6,557,637 | \$ 7,384,750 | \$ 7,473,500 | \$ 6,878,632 | \$ 7,128,750 | -3.47% |
| NONOPERATING EXPENDITURES | | | | | | |
| Debt Service | \$ 4,412,249 | \$ 4,695,531 | \$ 4,497,750 | \$ 4,630,603 | \$ 4,630,603 | -1.38% |
| Capital Projects | 4,260,000 | 1,625,000 | - | 1,200,000 | 1,200,000 | -26.15% |
| Contingency | - | 50,000 | - | 50,000 | 50,000 | 0.00% |
| ERP System Replacement | 188,125 | 166,970 | 155,765 | - | - | -100.00% |
| Utility Transfer to General Fund | 1,280,290 | 1,318,700 | 1,318,700 | 1,358,261 | 1,358,261 | 3.00% |
| Total Nonoperating Expenditures | \$ 10,140,664 | \$ 7,856,201 | \$ 5,972,215 | \$ 7,238,864 | \$ 7,238,864 | -7.86% |
| Total Expenditures and Transfers | \$ 16,698,301 | \$ 15,240,951 | \$ 13,445,715 | \$ 14,117,496 | \$ 14,367,614 | -5.73% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ (2,163,495) | \$ (724,764) | \$ 1,121,193 | \$ 722,010 | \$ 471,892 | |
| Measurement Focus Increase (Decrease) | \$ (505,708) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 5,447,174 | \$ 2,777,971 | \$ 2,777,971 | \$ 3,899,164 | \$ 3,899,164 | |
| Ending Working Capital, accrual basis of accounting | \$ 2,777,971 | \$ 2,053,207 | \$ 3,899,164 | \$ 4,621,174 | \$ 4,371,056 | |

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 | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Sewer Collection | \$ 2,050,802 | \$ 2,505,456 | 2,490,945 | \$ 1,878,376 | \$ 1,902,526 | -24.06% |
| Sewer Treatment | 3,355,894 | 3,557,028 | 3,696,451 | 3,797,912 | 4,021,180 | 13.05% |
| Direct Capital | 29,830 | 100,000 | 150,000 | 40,000 | 42,700 | -57.30% |
| TOTAL | \$ 5,436,526 | \$ 6,162,484 | \$ 6,337,396 | \$ 5,716,288 | \$ 5,966,406 | -3.18% |

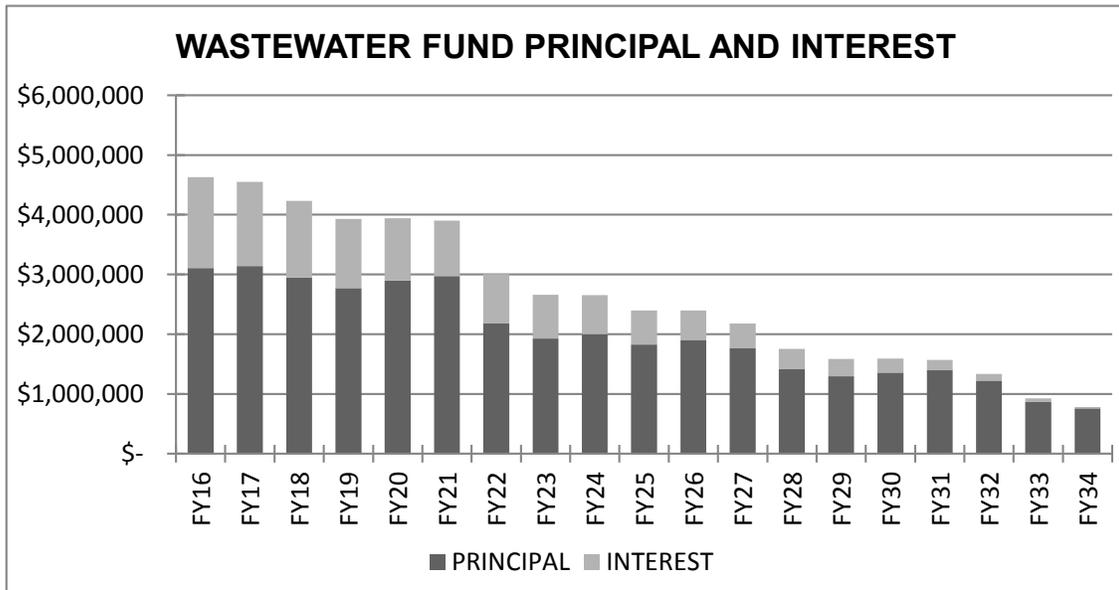
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 2,852,024 | \$ 2,934,401 | \$ 2,868,703 | \$ 3,033,773 | \$ 3,125,261 | 6.50% |
| Supplies | 805,127 | 900,757 | 937,825 | 790,433 | 841,733 | -6.55% |
| Maintenance | 162,894 | 189,781 | 186,854 | 193,753 | 199,653 | 5.20% |
| Purchased Services | 1,584,075 | 2,033,545 | 2,190,014 | 1,654,329 | 1,753,059 | -13.79% |
| Other Purchased Services | 2,576 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% |
| Direct Capital | 29,830 | 100,000 | 150,000 | 40,000 | 42,700 | -57.30% |
| TOTAL | \$ 5,436,526 | \$ 6,162,484 | \$ 6,337,396 | \$ 5,716,288 | \$ 5,966,406 | -3.18% |

| PERSONNEL | | | | | | |
|------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Sewer Treatment | 26.00 | 26.00 | 26.00 | 26.00 | 26.00 | 0.00% |
| Sewer Collection | 23.00 | 23.00 | 23.00 | 23.00 | 25.00 | 8.70% |
| TOTAL | 49.00 | 49.00 | 49.00 | 49.00 | 51.00 | 4.08% |

| Service Level Adjustments | One -Time | Recurring | Total |
|--|-------------------|-------------------|-------------------|
| Staff Assistant | \$ 2,000 | \$ 45,301 | \$ 47,301 |
| Additional WWTP Operator | 700 | 47,937 | 48,637 |
| Aeration Stones - 1x purchase | 50,000 | - | 50,000 |
| Increase Lab Tests on Nutrient Base Line Study | - | 10,000 | 10,000 |
| Tow Behind Sewer Jetting Machine | 58,605 | 11,425 | 70,030 |
| All Terrain Vehicle (Gator) | 10,000 | 4,150 | 14,150 |
| Utility Bed Upgrade for 3/4 ton Service Truck | 10,000 | - | 10,000 |
| Wastewater Total | \$ 131,305 | \$ 118,813 | \$ 250,118 |

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

| FISCAL YEAR | PRINCIPAL | INTEREST | FISCAL YEAR PAYMENT | PRINCIPAL OUTSTANDING OCT. 1 |
|--------------------|------------------|-----------------|----------------------------|-------------------------------------|
| FY16 | \$ 3,105,714 | \$ 1,524,889 | \$ 4,630,603 | \$ 37,762,143 |
| FY17 | 3,142,143 | 1,406,208 | 4,548,351 | 34,656,429 |
| FY18 | 2,951,429 | 1,279,427 | 4,230,855 | 31,514,286 |
| FY19 | 2,770,714 | 1,156,215 | 3,926,929 | 28,562,857 |
| FY20 | 2,900,000 | 1,041,974 | 3,941,974 | 25,792,143 |
| FY21 | 2,975,714 | 927,321 | 3,903,035 | 22,892,143 |
| FY22 | 2,181,429 | 824,563 | 3,005,992 | 19,916,429 |
| FY23 | 1,925,000 | 736,808 | 2,661,808 | 17,735,000 |
| FY24 | 2,002,143 | 651,262 | 2,653,405 | 15,810,000 |
| FY25 | 1,827,143 | 569,985 | 2,397,128 | 13,807,857 |
| FY26 | 1,907,143 | 490,847 | 2,397,990 | 11,980,714 |
| FY27 | 1,768,571 | 412,920 | 2,181,491 | 10,073,572 |
| FY28 | 1,410,000 | 346,314 | 1,756,314 | 8,305,000 |
| FY29 | 1,295,000 | 290,081 | 1,585,081 | 6,895,000 |
| FY30 | 1,355,000 | 234,755 | 1,589,755 | 5,600,000 |
| FY31 | 1,395,000 | 173,565 | 1,568,565 | 4,245,000 |
| FY32 | 1,225,000 | 110,669 | 1,335,669 | 2,850,000 |
| FY33 | 865,000 | 59,275 | 924,275 | 1,625,000 |
| FY34 | 760,000 | 19,000 | 779,000 | 760,000 |



WATER SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Protect public health and enable economic growth at a reasonable cost, by providing potable and palatable drinking water in adequate quantities for firefighting, as well as the sanitary collection and proper treatment of wastewater – all within the direction of the College Station City Council and regulatory framework of the Texas Commission on Environmental Quality, Texas Department of State Health Services, US Environmental Protection Agency, and the Brazos Valley Groundwater Conservation District.

II. Top Departmental Goals

1. *Goal:* Keep Water production and distribution capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. *Goal:* Keep Wastewater collection and treatment capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
3. *Goal:* Attract and retain an engaged and highly professional staff
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Meet or exceed all Regulatory standards and requirements
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. *Goal:* Enhance effective water conservation strategies
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Potential Responses

- a. Issues: Water supply & infrastructure must meet future demands:
 - i. *Plan of Action:* Work with P&DS to implement the Land Use Plan in the revised Comprehensive Plan
 - ii. *Plan of Action:* Brief new Water Master Plan to City Council
 - iii. *Plan of Action:* Create extended period simulation water system model
 - iv. *Plan of Action:* Develop Capital Improvement Plan to meet future needs
 - v. *Plan of Action:* Revise BVGCD Rules to protect Historic Usage
- b. Issues: Extend water supply with Water Conservation and Re-Use:
 - i. *Plan of Action:* Revise Water Conservation Rebates to get better results
 - ii. *Plan of Action:* Revise Subdivision Regulations to promote water conservation
 - iii. *Plan of Action:* Complete Reclaimed Water Capital Plan in 2016
 - iv. *Plan of Action:* Brief City Council on results of the second phase of Aquifer Storage & Recovery Study
 - v. *Plan of Action:* Active participation in APAI Direct Potable Re-use Study
- c. Issues: Wastewater collection & treatment must meet future demands:
 - i. *Plan of Action:* Complete full update of Wastewater CIP in 2016
 - ii. *Plan of Action:* Monitor the State's approach to Nutrient limits

WATER SERVICES DEPARTMENT STRATEGIC PLAN

- iii. *Plan of Action:* Plan for capacity expansion at Lick Creek Plant
- iv. *Plan of Action:* Evaluate conversion to Anaerobic for production of methane

- d. Issues: Provide workforce proper compensation and incentives:
 - i. *Plan of Action:* Implement the Cross-Training/Certification Pay Plan
 - ii. *Plan of Action:* Re-Establish Skill Band Pay system in 2016
 - iii. *Plan of Action:* Perform market survey for Water Services positions

- e. Issues: Maintain efficient operations and excellent customer service:
 - i. *Plan of Action:* Successfully accomplish all Performance Indicators
 - ii. *Plan of Action:* Complete the Corrosion Control Plan
 - iii. *Plan of Action:* Update APWA Accreditation standards
 - iv. *Plan of Action:* Execute one Rehabilitation project every year
 - v. *Plan of Action:* Perform “cost of service” Rate study in 2016
 - vi. *Plan of Action:* Leverage ICE Project to provide most efficient delivery of service and maximize asset management.

IV. Key Performance Indicators (KPIs)

| Measure | 2014 | 2015 | Goal |
|--|--------|-------|-------|
| Water/WW – Full APWA accreditation | Full | Full | Full |
| Water/WW – Provide Excellent Customer Service; Rated Excellent or Good in Citizen Survey | 92% | 92% | 92% |
| Water/WW – Technology practices are AWWA “Best in Class” | Best | Best | Best |
| Water/WW – Compliance with Reporting reqmts, % reports filed timely | 100% | 100% | 100% |
| Water – Compliance with Standards, % of water sold in compliance | 100% | 100% | 100% |
| Water – Minimize “unbilled” water, to 10% or below | 10% | 8% | 8% |
| Water – average per capita daily use to 140 gallons or less | 146 | 143 | 143 |
| Water – Adequate capacity; Peak day demand below 90% of max day capacity | 71% | 70% | 80% |
| Water – Adequate capacity; Annual demand below 22,626 af/yr maximum | 56% | 60% | 70% |
| Wastewater – Compliance with Treatment Stds, effluent meeting regs | 100% | 100% | 100% |
| Wastewater - Adequate capacity; % capacity used at CC/LC | 66/61% | 65/65 | 70/70 |
| Wastewater – Maximize re-use; million gallons reclaimed past 12 months | 34 | 40 | 45 |

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 2014 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*.

FY16 Revenues for the fund are estimated to be \$9,133,654. This is a 3.3% increase over the FY15 Revised Budget due to growth projections in Residential and Commercial Collections. No rate increase is included in the Sanitation Fund for FY16. A Sanitation Commercial Collection cost of service and rate design study is in process to review the charges to ensure adequate coverage of costs of services in commercial collections. The City wants to ensure revenue sufficient to meet the operations and maintenance and capital needs of the City's Sanitation Enterprise Fund.

The approved budget for residential and commercial Sanitation operations for FY16 is \$7,082,420. Included in this amount is an SLA for the addition of two route managers and a rear loader truck in the Residential Collections division. Continued growth in the City indicates a need for additional collection personnel and a vehicle to provide once-per-week refuse/rubbish collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle, \$277,408, will occur in the Equipment Replacement Fund and the recurring costs, \$27,400 will occur in the Sanitation Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. A second SLA in the amount of \$50,000 is approved for the purchase of Commercial garbage containers. The condition of some of the existing containers and continual growth warrants replacement as a significant number have reached the end of their service life.

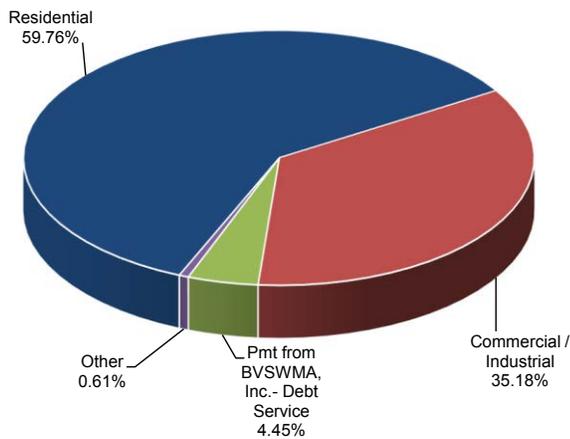
Non-operating expenditures are approved for \$909,019. Included is \$722,034 for the utility transfer to the General Fund as well as \$406,560 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMMA, Inc.). The non-operating expenditure budget includes a transfer from the General Fund and the Drainage Fund for street-sweeping costs. Funding in the amount of \$56,690 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. Total FY16 approved expenditures for the Sanitation Fund are \$8,839,334.

The FY16 Sanitation ending working capital is expected to increase by 28.38% from the estimated FY15 ending working capital due to an increase in the estimated revenue and lower non-operating expenditures. The working capital is estimated to increase over the next several years in order to meet the 15% reserve policy.

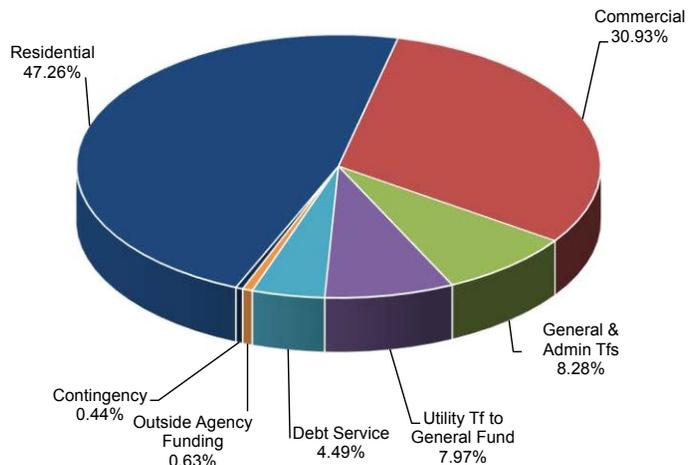
City of College Station Sanitation Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Residential | \$ 5,218,942 | \$ 5,245,942 | \$ 5,350,861 | \$ 5,457,878 | \$ 5,457,878 | 4.04% |
| Commercial / Industrial | 2,740,148 | 3,134,141 | 3,165,482 | 3,212,965 | 3,212,965 | 2.52% |
| Other Operating | 55,366 | 52,298 | 52,298 | 52,821 | 52,821 | 1.00% |
| Investment Earnings | 855 | 2,020 | 2,020 | 2,030 | 2,030 | 0.50% |
| Payment from BVSWMA, Inc. for Debt Service | 400,960 | 403,910 | 403,910 | 406,560 | 406,560 | 0.66% |
| Other Non Operating | 2,458 | 1,400 | 1,400 | 1,400 | 1,400 | 0.00% |
| Total Revenues | \$ 8,418,729 | \$ 8,839,711 | \$ 8,975,971 | \$ 9,133,654 | \$ 9,133,654 | 3.33% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Residential* | \$ 3,843,034 | \$ 4,104,577 | \$ 4,018,609 | \$ 4,144,743 | \$ 4,280,289 | 4.28% |
| Commercial* | 2,741,627 | 2,749,854 | 2,722,700 | 2,752,131 | 2,802,131 | 1.90% |
| General & Admin Transfers | 693,063 | 709,350 | 709,350 | 750,205 | 750,205 | 5.76% |
| Outside Agency Funding | 45,252 | 52,740 | 48,240 | 52,740 | 56,690 | 7.49% |
| Contingency | - | 41,000 | - | 41,000 | 41,000 | 0.00% |
| Total Operating Expenditures & Transfers | \$ 7,322,976 | \$ 7,657,521 | \$ 7,498,899 | \$ 7,740,819 | \$ 7,930,315 | 3.56% |
| NONOPERATING EXPENDITURES/TRANSFERS | | | | | | |
| Utility Transfer to General Fund | \$ 722,034 | \$ 722,034 | \$ 722,034 | \$ 722,034 | \$ 722,034 | 0.00% |
| Transfers In - Street Sweeping | (213,982) | (217,401) | (217,401) | (219,575) | (219,575) | 1.00% |
| ERP System Replacement | - | 46,919 | 46,919 | - | - | -100.00% |
| Debt Service | 400,960 | 403,910 | 403,910 | 406,560 | 406,560 | 0.66% |
| Total Non Operating Expenditures | \$ 909,012 | \$ 955,462 | \$ 955,462 | \$ 909,019 | \$ 909,019 | -4.86% |
| Total Operating & Non Operating Expenditures | \$ 8,231,988 | \$ 8,612,983 | \$ 8,454,361 | \$ 8,649,838 | \$ 8,839,334 | 2.63% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ 186,741 | \$ 226,728 | \$ 521,610 | \$ 483,816 | \$ 294,320 | |
| Measurement Focus Increase (Decrease) | \$ (42,477) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 371,084 | \$ 515,348 | \$ 515,348 | \$ 1,036,958 | \$ 1,036,958 | |
| Ending Working Capital, accrual basis of accounting | \$ 515,348 | \$ 742,076 | \$ 1,036,958 | \$ 1,520,774 | \$ 1,331,278 | |

Sanitation Fund - Sources



Sanitation Fund - Uses



*Residential and Commercial Operations are the O&M portion of the Sanitation Fund budget.

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

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Residential Collection | \$ 3,843,031 | \$ 4,104,577 | \$ 4,018,609 | \$ 4,144,743 | \$ 4,280,289 | 4.28% |
| Commercial Collection | 2,741,627 | 2,749,854 | 2,722,700 | 2,752,131 | 2,802,131 | 1.90% |
| TOTAL | \$ 6,584,658 | \$ 6,854,431 | \$ 6,741,309 | \$ 6,896,874 | \$ 7,082,420 | 3.33% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 2,122,635 | \$ 2,019,000 | \$ 2,070,732 | \$ 2,042,089 | \$2,137,235 | 5.86% |
| Supplies | 633,507 | 757,278 | 539,952 | 633,427 | 708,827 | -6.40% |
| Maintenance | 604,906 | 647,253 | 645,706 | 663,593 | 678,593 | 4.84% |
| Purchased Services | 3,223,610 | 3,430,900 | 3,484,919 | 3,557,765 | 3,557,765 | 3.70% |
| TOTAL | \$ 6,584,658 | \$ 6,854,431 | \$ 6,741,309 | \$ 6,896,874 | \$ 7,082,420 | 3.33% |

| PERSONNEL | | | | | | |
|------------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Residential Collection | 23.25 | 23.25 | 24.25 | 24.25 | 26.25 | 8.25% |
| Commercial Collection | 12.25 | 12.25 | 11.25 | 11.25 | 11.25 | 0.00% |
| TOTAL | 35.50 | 35.50 | 35.50 | 35.50 | 37.50 | 5.63% |

| | One-Time | Recurring | Total |
|--|------------------|-------------------|-------------------|
| Service Level Adjustments Rear Loader & Route Managers - Residential (Joint with Equipment Replacement Fund) | \$ 2,200 | \$ 133,346 | \$ 135,546 |
| Commercial Containers | 50,000 | - | \$ 50,000 |
| Sanitation SLA Totals | \$ 52,200 | \$ 133,346 | \$ 185,546 |

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 2014 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*.

FY16 parking fee revenue is estimated to be \$1,416,826. A Northgate parking rate fee adjustment was implemented in August 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 and miscellaneous revenue.

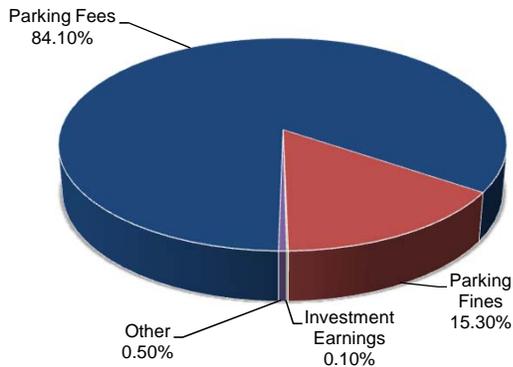
Approved expenditures for Northgate District parking operations are \$518,030. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of \$198,199. This budget is included in the Northgate Parking Fund as these functions are handled by the Northgate Parking staff. However, funds are budgeted to be transferred from the General Fund to offset this cost. The approved FY16 expenditures include two SLAs. The first SLA for \$13,646 is to transition two part-time District Specialist personnel to one full-time District Coordinator. A second SLA is approved to allocate \$50,000 for replacement of the bollards system. Bollards were initially installed as part of the University Drive Pedestrian Safety Program.

Included in the Northgate Parking Fund is budget of \$463,925 for the debt service payment related to the College Main Parking Garage. Budget is also included for two capital projects at the Parking Garage. The first is \$217,805 for concrete repairs, and \$97,560 is approved for masonry repairs. Total approved Northgate Parking Fund expenditures are \$1,474,503.

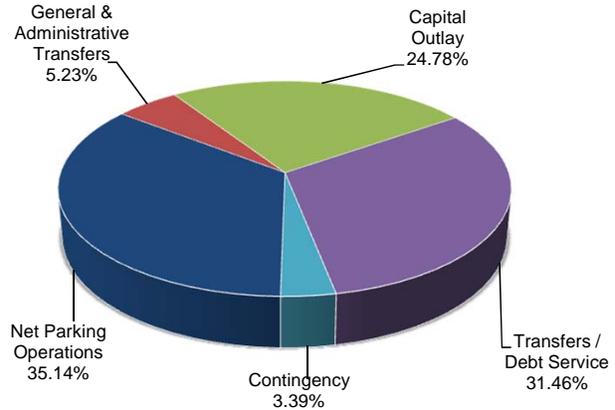
City of College Station Northgate Parking Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Parking Fees | \$ 1,115,200 | \$ 1,185,350 | \$ 1,185,350 | \$ 1,191,276 | \$ 1,191,276 | 0.50% |
| Parking Fines | 234,038 | 215,506 | 215,506 | 216,584 | 216,584 | 0.50% |
| Investment Earnings | 2,717 | 1,348 | 1,348 | 1,355 | 1,355 | 0.52% |
| Other | 2,077 | 7,573 | 7,573 | 7,611 | 7,611 | 0.50% |
| General Fund Transfer In | 18,931 | - | - | - | - | N/A |
| Total Revenues | \$ 1,372,963 | \$ 1,409,777 | \$ 1,409,777 | \$ 1,416,826 | \$ 1,416,826 | 0.50% |
| EXPENDITURES | | | | | | |
| Northgate District Operations | \$ 529,035 | \$ 499,991 | \$ 472,505 | \$ 504,384 | \$ 518,030 | 3.61% |
| Non Parking Costs | 174,070 | 192,426 | 192,426 | 198,199 | 198,199 | 3.00% |
| Non Parking Transfer | (174,070) | (192,426) | (192,426) | (198,199) | (198,199) | 3.00% |
| General & Administrative Transfers | 88,516 | 88,516 | 88,516 | 77,183 | 77,183 | -12.80% |
| Debt Service | 462,463 | 466,375 | 466,375 | 463,925 | 463,925 | -0.53% |
| Capital Outlay | 2,505 | 315,365 | 340,365 | 315,365 | 365,365 | 15.85% |
| Contingency | - | 50,000 | - | 50,000 | 50,000 | 0.00% |
| Total Expenditures | \$ 1,082,519 | \$ 1,420,247 | \$ 1,367,761 | \$ 1,410,857 | \$ 1,474,503 | 3.82% |
| Increase/Decrease in Working Capital | \$ 290,444 | \$ (10,470) | \$ 42,016 | \$ 5,969 | \$ (57,677) | |
| Measurement Focus Increase (Decrease) | \$ 5,171 | | | | | |
| Beginning Working Capital | \$ 212,758 | \$ 508,373 | \$ 508,373 | \$ 550,389 | \$ 550,389 | |
| Ending Working Capital | \$ 508,373 | \$ 497,902 | \$ 550,389 | \$ 556,358 | \$ 492,712 | |

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



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

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Parking | \$ 705,610 | \$ 1,007,782 | \$ 1,005,296 | \$ 1,017,948 | \$ 1,081,594 | 7.32% |
| TOTAL | \$ 705,610 | \$ 1,007,782 | \$ 1,005,296 | \$ 1,017,948 | \$ 1,081,594 | 7.32% |

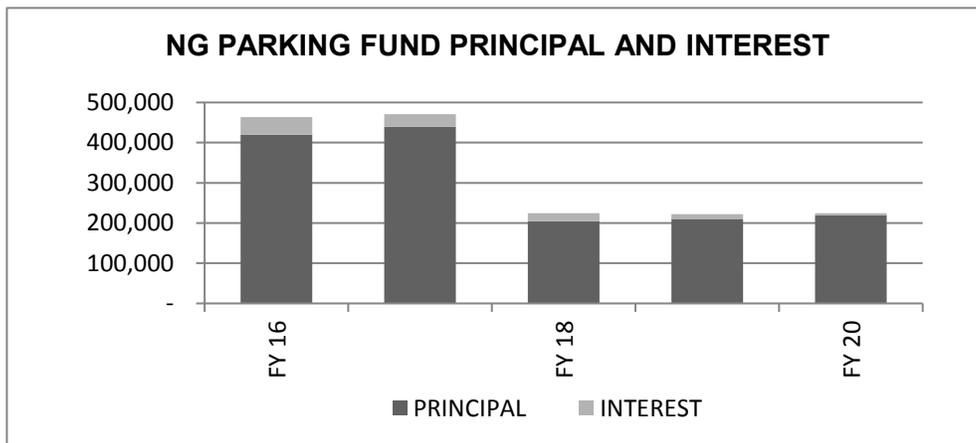
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 279,834 | \$ 319,804 | \$ 323,274 | \$ 331,735 | \$ 345,381 | 8.00% |
| Supplies | 23,685 | 18,550 | 18,463 | 15,800 | 15,800 | (14.82%) |
| Maintenance | 90,141 | 36,418 | 33,594 | 26,922 | 26,922 | (26.08%) |
| Purchased Services | 309,445 | 317,645 | 289,600 | 328,126 | 328,126 | 3.30% |
| General Capital | 2,505 | 315,365 | 340,365 | 315,365 | 365,365 | 15.85% |
| TOTAL | \$ 705,610 | \$ 1,007,782 | \$ 1,005,296 | \$ 1,017,948 | \$ 1,081,594 | 7.32% |

| PERSONNEL | | | | | | |
|--------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| 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 |
|---|------------------|------------------|------------------|
| Northgate Staffing - Transition 2 Part-time to 1 Full-time position | \$ - | \$ 13,646 | \$ 13,646 |
| Bollard Replacement | 50,000 | - | 50,000 |
| Parking SLA Total | \$ 50,000 | \$ 13,646 | \$ 63,646 |

**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 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.

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY16, CO debt in the amount of \$8,910,000 is projected to be issued for Water capital improvement projects. Debt is not projected to be issued for Electric or Wastewater projects in FY16. It is anticipated that working capital will be used for the FY16 capital project expenditures in these Funds.

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 FY16 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The approved budget appropriation for electric capital projects is \$12,266,000. Included is \$88,000 for **General Plant projects**. This amount is for general plant upgrades as well as an estimate to identify long-term facility programming needs. Funds in the amount of \$1,325,000 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 \$2,800,000 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. Also included is underground on Rock Prairie Road and an underground duct system to coincide with the Lakeway Drive Extension project. A total of \$2,180,000 is included in the 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). In addition, \$95,000 is included in the 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 \$150,000 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. A budget of \$1,980,000 is included for **Distribution projects** and \$3,613,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY16 include the purchase and installation of two substation transformers. These transformers were ordered in FY15, but the expenditure is expected to occur in FY16. The transmission/distribution estimate also includes \$2,800,000 for a transmission line reroute and reconductor. Also included in the estimate are various SCADA enhancements and various other capital improvements.

The FY16 Approved Budget includes an estimated \$12,150,000 in current revenues that will be transferred from operations to fund Electric capital projects. It is not anticipated that debt will be issued in FY16 for Electric capital projects.

Water Capital Projects

In FY16, \$13,756,495 is the new appropriation included for water capital projects. The total expenditures in FY16 for Water capital projects are projected to be \$8,920,485. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY16. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the

appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years. Water Production projects include an estimated FY16 expenditure of \$5,757,481. A total of \$1,687,000 is included for the completion of design and the start of construction on **Well #9** and \$1,143,000 is included for the **Well #9 Collection Line**. As capacity needs grow, the City is preparing for the construction of new wells. It is anticipated that the construction of well #9 and the well #9 collection line will begin in FY16 with completion scheduled for FY17. An estimated \$92,150 is included in FY16 for the completion of 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. In addition, \$501,526 is the FY16 estimate included in the budget for the completion of 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. An estimate of \$1,248,055 is included for the **Variable Frequency Drive Replacement project**. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives. This project will replace the Variable Frequency Drives that have exceeded their service lives with newer, currently supported drives.

Several projects are included in Water Production related to rehabilitation of existing infrastructure. An estimate of \$705,000 has been included for the **Recoating of the Park Place Storage Tank**. This project is for the replacement of the paint coating system and for some minor welding repairs to the interior of the water tank. Also included is an estimate of \$280,000 in FY16 for the **Rehabilitation of a Transfer Pump**. This project is for corrective maintenance activities and replacement of components as needed for one low service vertical turbine pump and motor. An estimate of \$82,000 has been included for the **Longmire/2818 Valve Replacement project**. This project consists of removing an existing 18" valve and replacing it with two new valves in strategic locations that will allow for fewer service disruptions during potential repairs on the existing waterline. An additional valve will also be installed along the same waterline, near Valley View Drive and Texas Avenue.

In addition, an estimate of \$18,750 has been included in FY16 to identify **long-term facility programming needs**. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Funds in the amount of \$1,200,106 are projected to be expended on Water Distribution projects in FY16. This includes \$200,000 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. An estimate of \$135,000 has been included in FY16 for the **Sweetwater Forest Water Line Extension project**. This project is for the extension of a 12" water distribution line to serve the existing Sweetwater Forest Phase I subdivision. Two projects have been included in the FY16 budget for the extension of water lines along State Highway 6. The first is the **State Highway 6 Waterline Phase I (State Highway 40 to Venture)** and the second is the **State Highway 6 Waterline Phase II (Creagor Line to State Highway 40)**. These lines are needed to help address increased demand. The **Lakeway Waterline Extension** project is also included in FY16. This project is for the construction of an approximately 5,600 linear foot of 12-inch diameter water distribution system line along the potential projection of Lakeway Drive. Lastly, \$125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY16 Approved Budget include \$491,000 for design completion and the start of construction on the **Eastgate Rehabilitation project**. Construction is estimated to start in FY16 and be completed in FY17. 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 some repair of existing aging streets in the respective project area. Several other utility rehabilitation projects are also included in the FY16 estimated expenditures. These include the **Luther Street Rehabilitation project, the Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Contingency in the amount of \$150,000 has been included in the FY16 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY16 budget includes an estimated debt issue in the amount of \$8,910,000 for water capital projects.

Wastewater Capital Projects

In FY16, \$7,846,065 is the new appropriation included for wastewater capital projects. The total expenditures in FY16 for Wastewater capital projects are projected to be \$8,298,975. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY16 projected expenditures exceed the FY16 appropriations as the projected expenditures include appropriations from prior years. Wastewater Collection projects include \$200,000 for **Oversize Participation (OP)**. 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 \$624,511 has been included in FY16 for the design of **Lick Creek Parallel Trunk Line Phase I**. This project is for the design and construction of a parallel or replacement trunk line from the southern boundary of Pebble Creek Subdivision to the Lick Creek Wastewater Treatment Plant. In addition, an estimate of \$2,067,100 is included in FY16 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 FY19.

Rehabilitation projects included in the FY16 Approved Budget include \$581,000 for design completion and the start of construction on the **Eastgate Rehabilitation project**. Construction is estimated to start in FY16 and be completed in FY17. 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. The project also includes some street repair of existing aging streets in the respective project area. Other utility rehabilitation projects are also included in the FY16 estimated expenditures. These include **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Funds in the amount of \$4,071,802 have been estimated in FY16 for Treatment and Disposal projects. An estimate of \$695,000 has been included for the **Carters Creek Centrifuge Improvements project**. This project is for improvements to the existing Carters Creek Wastewater Treatment Plant sludge dewatering system. These improvements are designed to ensure the critical plant process of dewatering sludge is completed as needed, thereby minimizing Plant odors. Construction of these improvements is expected to begin in FY16 and be completed in FY17. In addition, a FY16 estimate of \$300,000 is included for the **Carters Creek Treatment Structure Coatings Replacement project**. This project is for the installation of new coatings and some minor structural repairs to plant clarifiers. These repairs are necessary to ensure that the full service life of the equipment is realized and full regulatory compliance is maintained. An estimate of \$247,686 is included for the **Variable Frequency Drive Replacement project**. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives. This project will replace the Variable Frequency Drives that have exceeded their service lives with newer, currently supported drives.

Other Treatment and Disposal projects include a FY16 estimate of \$742,000 for the **Lick Creek Generator Replacement**. This project is for the replacement and upgrade of the existing Lick Creek Wastewater Treatment Plant emergency power generator, which is nearing the end of its service life. The new generator will provide additional power so that more of the routine Plant processes can be completed while under generator power. The larger generator capacity will also provide operational redundancy and accommodate planned Plant Expansion. Also estimated in FY16 is \$55,000 for the **Replacement of a Wastewater Disinfection Controller** at the Lick Creek Wastewater Treatment Plant. This project is for equipment and technical assistance from the system manufacturer to replace the existing programmable logic controller (PLC) for the Lick Creek Wastewater Treatment Plant ultra-violet (UV) disinfection system. This component of the UV system has reached its expected service life and needs to be replaced before it fails. This component is critical to the automatic and remote operation of the disinfection system.

Several General Plant project are included in the FY16 Approved Budget. These include an estimate of \$180,116 for **SCADA at the New Lift Stations**. This project was created to fund the integration of new lift stations to the SCADA system. In addition, an estimate of \$1,027,000 is included for the **Carters Creek Electrical Improvements project**. This project is for the replacement of the Motor Control Centers (MCC's) for Plants 2 and 3. Also included in the FY16 budget is an estimate of \$18,750 to identify **long-term facility programming needs**. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Two projects related to land acquisition have also been included in the FY16 budget. These projects are intended for the **purchase of land to serve as buffers** around the treatment plants. An estimate of \$300,000 has been included for the purchase of land surrounding the Carter Creek Wastewater Treatment Plant and \$356,250 has been included for the purchase of land surrounding the Lick Creek Wastewater Treatment Plant.

Lastly, \$150,000 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 FY16 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY16 budget also includes an estimated \$1,200,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. It is not anticipated that debt will be issued in FY16 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 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 FY16 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 2015-2016 THROUGH FISCAL YEAR 2019-2020**

| | FY13-14 ACTUAL | FY14-15 REVISED BUDGET | FY14-15 ESTIMATE |
|---|--------------------------|------------------------------|-------------------------|
| BEGINNING FUND BALANCE: | \$ 3,806,856 | \$ 1,800,261 | \$ 1,555,777 |
| UTILITY REVENUE BONDS/CO's | \$ 8,757,001 | \$ - | \$ - |
| INTEREST ON INVESTMENTS | 1,918 | 10,000 | 5,000 |
| INTERGOVERNMENTAL TRANSFERS | 64,319 | - | 14,200 |
| INTRAGOVERNMENTAL TRANSFERS | <u>-</u> | <u>5,500,000</u> | <u>5,500,000</u> |
| SUBTOTAL ADDITIONAL RESOURCES | <u>\$ 8,823,238</u> | <u>\$ 5,510,000</u> | <u>\$ 5,519,200</u> |
| TOTAL RESOURCES AVAILABLE | <u>\$ 12,630,094</u> | <u>\$ 7,310,261</u> | <u>\$ 7,074,977</u> |
| CAPITAL PROJECTS: | | | |
| GENERAL PLANT | 51,197 | 50,000 | 50,000 |
| OVERHEAD SYSTEM IMPROV. | 2,090,707 | 1,450,000 | 1,151,000 |
| UNDERGROUND SYSTEM IMPROV. | 1,357,007 | 1,530,000 | 1,504,000 |
| NEW SERVICES & SYSTEM EXT. | 2,646,279 | 1,615,000 | 2,143,000 |
| RES. STREET LIGHTING | 73,626 | 95,000 | 77,000 |
| THOR. STREET LIGHTING | 44,355 | 450,000 | 44,000 |
| DISTRIBUTION | 2,571,775 | 2,670,000 | 1,443,000 |
| TRANSMISSION | 2,669,908 | 390,000 | 326,000 |
| GENERAL AND ADMINISTRATIVE | 34,386 | 35,418 | 35,418 |
| DEBT ISSUANCE COST | 2,185 | - | - |
| TOTAL EXPENDITURES | <u>\$ 11,541,425</u> | <u>\$ 8,285,418</u> | <u>\$ 6,773,418</u> |
| MEASUREMENT FOCUS INCREASE (DECREASE) | \$ 467,108 | | |
| ENDING FUND BALANCE: | <u>\$ 1,555,777</u> | <u>\$ (975,157)</u> | <u>\$ 301,559</u> |

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2019-2020**

| FY15-16 APPROVED BUDGET | PROJECTED FY16-17 | PROJECTED FY17-18 | PROJECTED FY18-19 | PROJECTED FY19-20 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 301,559 | \$ 195,559 | \$ 53,059 | \$ 35,559 | \$ 167,059 |
| - | - | 2,500,000 | 5,700,000 | - |
| 10,000 | 2,500 | 2,500 | 2,500 | - |
| - | - | - | - | - |
| <u>12,150,000</u> | <u>9,550,000</u> | <u>12,100,000</u> | <u>10,675,000</u> | <u>9,300,000</u> |
| <u>\$ 12,160,000</u> | <u>\$ 9,552,500</u> | <u>\$ 14,602,500</u> | <u>\$ 16,377,500</u> | <u>\$ 9,300,000</u> |
| <u>\$ 12,461,559</u> | <u>\$ 9,748,059</u> | <u>\$ 14,655,559</u> | <u>\$ 16,413,059</u> | <u>\$ 9,467,059</u> |
| 88,000 | 175,000 | 1,600,000 | 175,000 | 1,175,000 |
| 1,325,000 | 1,550,000 | 1,250,000 | 1,600,000 | 1,800,000 |
| 2,800,000 | 2,200,000 | 2,100,000 | 1,850,000 | 1,800,000 |
| 2,180,000 | 2,180,000 | 1,800,000 | 10,825,000 | 1,990,000 |
| 95,000 | 95,000 | 810,000 | 790,000 | 40,000 |
| 150,000 | 1,595,000 | 60,000 | 60,000 | 60,000 |
| 1,980,000 | 1,105,000 | 4,045,000 | 420,000 | 1,480,000 |
| 3,613,000 | 760,000 | 2,900,000 | 461,000 | 1,062,000 |
| 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| - | - | 20,000 | 30,000 | - |
| <u>\$ 12,266,000</u> | <u>\$ 9,695,000</u> | <u>\$ 14,620,000</u> | <u>\$ 16,246,000</u> | <u>\$ 9,442,000</u> |
| <u>\$ 195,559</u> | <u>\$ 53,059</u> | <u>\$ 35,559</u> | <u>\$ 167,059</u> | <u>\$ 25,059</u> |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

BUDGET APPROPRIATIONS

| PROJECT NUMBER | FY16 APPROVED BUDGET | APPROPRIATIONS THROUGH FY14 | REVISED FY14 - 15 APPROPRIATIONS | APPROVED FY15 - 16 APPROPRIATIONS |
|--|----------------------------|--------------------------------|--|---|
| BEGINNING FUND BALANCE: | | | \$ 5,584,726 | \$ 8,415,431 |
| ADDITIONAL RESOURCES: | | | | |
| UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION | | | \$ - | \$ 8,910,000 |
| INTEREST ON INVESTMENTS | | | 15,000 | 10,000 |
| TRANSFERS FROM OPERATIONS | | | 1,095,000 | - |
| OTHER | | | - | - |
| SUBTOTAL ADDITIONAL RESOURCES | | | \$ 1,110,000 | \$ 8,920,000 |
| TOTAL RESOURCES AVAILABLE | | | \$ 6,694,726 | \$ 17,335,431 |

PRODUCTION PROJECTS

SOURCE AND SUPPLY PLANT - WSWOC

| | | | | | |
|-----------------------------------|-----------|-----------|-----------|---------|-----------|
| LAND ACQUISITION - WELLS | WF0377324 | 5,450,024 | 6,345,917 | - | - |
| WELL #9 | WF1762004 | 3,945,000 | - | 600,000 | 3,345,000 |
| WELL #9 COLLECTION LINE | WF1771590 | 1,976,000 | 25,000 | 300,000 | 1,651,000 |
| WELL FIELD COLLECTION SYSTEM LOOP | WF1656029 | 1,123,100 | 247,900 | - | 875,200 |

WATER PUMPING AND TREATMENT PLANT - WPWOC

| | | | | | |
|--|-----------|-----------|-----------|---------|---------|
| SANDY POINT CHEMICAL SYS REPLACEMENT | WF1440357 | 1,175,000 | 1,764,259 | 100,000 | - |
| COOLING TOWER EXPANSION | WF1440344 | 3,840,100 | 3,390,099 | 450,000 | - |
| WATER WELL SOFT STARTERS | WF1656095 | 195,000 | 272,000 | - | - |
| VARIABLE FREQUENCY DRIVE REPLACEMENT | WF1680680 | 1,360,000 | 120,000 | 296,500 | 943,500 |
| PARK PLACE ELEV STORAGE TANK RECOATING | WF1853591 | 805,000 | - | 100,000 | 705,000 |
| REHAB OF WATER WELL PUMPS AND MOTORS | TBD | 960,000 | - | - | 280,000 |
| GREENS PRAIRIE WATER TANK REHAB | TBD | 1,500,000 | - | - | - |
| LONGMIRE/2818 VALVE REPLACEMENT | TBD | 82,000 | - | - | 82,000 |
| RPR ELEVATED STORAGE TANKS W/ PRV'S | TBD | 8,075,000 | - | - | - |

WATER GENERAL PLANT - WGWOC

| | | | | | |
|------------------------------------|-----------|-----------|---------|--------|---|
| UTILITY SERVICE CENTER RENOVATIONS | WF1441516 | 1,581,250 | 37,500 | - | - |
| WATER REDUNDANT COMMUNICATIONS | WF1440364 | 325,000 | 295,000 | - | - |
| CLOSED PROJECTS | | | | 32,000 | |

SUBTOTAL

DISTRIBUTION PROJECTS

TRANSMISSION AND DISTRIBUTION PLANT - WTWOC

| | | | | | |
|----------------------------|---------------|--------|--------|--------|---------|
| OVERSIZED PARTICIPATION | WF1366201 | | - | 3,412 | 200,000 |
| BRIDGEWOOD OP | WF1760972 | 52,727 | 52,727 | - | - |
| CASTLEGATE II, SECTION 206 | WF1786458 | 21,588 | - | 21,588 | - |
| 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 | - | - |
| CASTLEGATE II, SECTION 103 | TBD | 18,556 | 18,556 | - | - |
| CASTLEGATE II, SECTION 204 | TBD | 30,212 | 30,212 | - | - |
| CASTLEGATE II, SECTION 104 | TBD | 11,311 | 18,556 | - | - |
| CASTLEGATE II, SECTION 102 | TBD | 26,131 | 30,212 | - | - |
| PEBBLE CREEK PH 7D | TBD | 49,996 | - | 49,996 | - |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

PROJECT EXPENDITURES

| PROJECT EXPENDITURES THROUGH FY13 | ACTUAL FY 13-14 | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | \$ 843,167 | \$ 8,415,431 | \$ 32,474 | \$ 31,989 | \$ 33,812 | \$ 30,585 | \$ 14,406 | \$ 29,479 |
| | \$ 6,500,549 | \$ - | \$ 8,910,000 | \$ 9,500,000 | \$ 4,125,000 | \$ 6,550,000 | \$ 3,900,000 | \$ 600,000 |
| | 1,699 | 10,000 | 10,000 | 5,000 | 2,500 | 2,500 | 2,500 | |
| | 2,825,000 | 345,000 | - | 1,375,000 | 1,175,000 | 1,225,000 | 1,000,000 | 1,050,000 |
| | 73,113 | 4,738 | - | - | - | - | - | - |
| | <u>\$ 9,400,361</u> | <u>\$ 359,738</u> | <u>\$ 8,920,000</u> | <u>\$ 10,880,000</u> | <u>\$ 5,302,500</u> | <u>\$ 7,777,500</u> | <u>\$ 4,902,500</u> | <u>\$ 1,650,000</u> |
| | <u>\$ 10,243,528</u> | <u>\$ 8,775,168</u> | <u>\$ 8,952,474</u> | <u>\$ 10,911,989</u> | <u>\$ 5,336,312</u> | <u>\$ 7,808,085</u> | <u>\$ 4,916,906</u> | <u>\$ 1,679,479</u> |
| | 4,950,024 | - | - | 500,000 | - | - | - | - |
| | - | 150,800 | 1,687,000 | 2,107,200 | - | - | - | - |
| | - | 103,800 | 1,143,000 | 729,200 | - | - | - | - |
| | 233 | 212,282 | - | 910,585 | - | - | - | - |
| | 154,169 | 28,324 | 900,357 | 92,150 | - | - | - | - |
| | 201,198 | 34,346 | 3,103,030 | 501,526 | - | - | - | - |
| | - | 195,000 | - | - | - | - | - | - |
| | 111,945 | - | 1,248,055 | - | - | - | - | - |
| | - | 100,000 | 705,000 | - | - | - | - | - |
| | - | - | 280,000 | 280,000 | 400,000 | - | - | - |
| | - | - | - | - | - | - | 1,500,000 | - |
| | - | - | 82,000 | - | - | - | - | - |
| | - | - | - | - | 1,333,894 | 6,741,106 | - | - |
| | - | - | 18,750 | 62,500 | 750,000 | 62,500 | 562,500 | 125,000 |
| | 24,245 | 7,724 | - | 293,031 | - | - | - | - |
| | 677,108 | 5,527 | - | - | - | - | - | - |
| | <u>\$ 5,329,636</u> | <u>\$ 859,680</u> | <u>\$ 4,770,796</u> | <u>\$ 5,757,481</u> | <u>\$ 4,882,516</u> | <u>\$ 2,483,894</u> | <u>\$ 6,803,606</u> | <u>\$ 2,062,500</u> |
| | <u>\$ 125,000</u> | <u>\$ -</u> |
| | 2,078 | - | 3,412 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | - | 52,727 | - | - | - | - | - | - |
| | - | 21,588 | - | - | - | - | - | - |
| | - | 29,730 | - | - | - | - | - | - |
| | - | 67,102 | - | - | - | - | - | - |
| | - | 26,810 | - | - | - | - | - | - |
| | - | 12,592 | - | - | - | - | - | - |
| | - | 18,556 | - | - | - | - | - | - |
| | - | 30,212 | - | - | - | - | - | - |
| | - | 11,311 | - | - | - | - | - | - |
| | - | 26,131 | - | - | - | - | - | - |
| | - | 49,996 | - | - | - | - | - | - |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

BUDGET APPROPRIATIONS

| | PROJECT NUMBER | FY16 APPROVED BUDGET | APPROPRIATIONS THROUGH FY14 | REVISED FY14 - 15 APPROPRIATIONS | APPROVED FY15 - 16 APPROPRIATIONS |
|---|-------------------|----------------------------|--------------------------------|--|---|
| RAYMOND STOTZER WEST WATER LINE | WF1111167 | 1,258,000 | 1,000,000 | - | - |
| AREA 2 WATER LINE EXTENSION | WF1544836 | 1,224,780 | 325,780 | 899,000 | - |
| SPRING MEADOWS WATER LINE IMP | TBD | 240,000 | - | - | - |
| SWEETWATER FOREST WATER LINE EXTENSION | TBD | 135,000 | - | - | 135,000 |
| SH6 WATER LINE PH I (SH40 TO VENTURE DR) | TBD | 1,225,000 | - | - | 335,000 |
| SH6 WATER LINE PH II (CREAGOR LANE TO SH40) | TBD | 1,300,000 | - | - | 350,000 |
| LAKEWAY WATER LINE | TBD | 705,000 | - | - | 705,000 |
| MISCELLANEOUS REHABILITATION | MISC | 125,000 | - | 125,000 | 125,000 |
| CLOSED PROJECTS | | | | 728,700 | |

SUBTOTAL

REHABILITATION PROJECTS:

| | | | | | |
|----------------------------------|-----------|-----------|---------|---------|-----------|
| EASTGATE REHAB | WF1656023 | 2,645,000 | 370,415 | - | 2,274,585 |
| COLLEGE HEIGHTS REHABILITATION | TBD | 2,430,000 | - | - | - |
| McCULLOCH UTILITY REHABILITATION | TBD | 2,790,000 | - | - | - |
| MUNSON UTILITY REHABILITATION | WF1749362 | 580,000 | 105,000 | - | 475,000 |
| LUTHER UTILITY REHABILITATION | WF1735668 | 190,000 | 34,000 | 190,000 | - |
| FRANCIS DR REHAB PH I | WF1749347 | 720,000 | 125,300 | - | 594,700 |
| FRANCIS DR REHAB PH II | WF1749356 | 130,000 | 27,500 | - | 102,500 |
| NIMITZ REHABILITATION | WF1701514 | 60,000 | 12,000 | 48,000 | - |
| EISENHOWER REHAB | WF1711179 | 100,000 | 17,500 | 140,000 | - |
| CLOSED PROJECTS | | | | | |

SUBTOTAL

| | | | | | |
|------------------------------|---------|--|--|---------|---------|
| CAPITAL PROJECTS CONTINGENCY | TBD | | | 13,004 | 150,000 |
| NEW WATER SERVICES | Various | | | - | 150,000 |
| METER REPLACEMENT PROGRAM | Various | | | 150,000 | 150,000 |

CAPITAL PROJECTS SUBTOTAL

\$ 4,247,200 \$ 13,628,485

| | | | | | |
|----------------------------|--|--|--|---------------------|----------------------|
| GENERAL AND ADMINISTRATIVE | | | | 88,018 | 88,010 |
| DEBT ISSUANCE COST | | | | - | 40,000 |
| TOTAL EXPENDITURES | | | | \$ 4,335,218 | \$ 13,756,495 |

MEASUREMENT FOCUS INCREASE (DECREASE)

ENDING FUND BALANCE:

\$ 2,359,508 \$ 3,578,936

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

PROJECT EXPENDITURES

| PROJECT EXPENDITURES THROUGH FY13 | ACTUAL FY 13-14 | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 25,202 | - | - | - | - | - | - | 175,000 | 1,057,798 |
| 211 | 126,288 | 1,098,281 | - | - | - | - | - | - |
| - | - | - | - | - | - | 240,000 | - | - |
| - | - | - | 135,000 | - | - | - | - | - |
| - | - | - | 307,671 | 917,329 | - | - | - | - |
| - | - | - | 308,261 | 991,739 | - | - | - | - |
| - | - | - | 120,350 | 584,650 | - | - | - | - |
| 225,057 | 153,135 | 125,000 | 125,000 | - | - | - | - | - |
| 309,608 | 142,670 | 902,073 | 3,824 | | | | | |
| \$ 562,156 | \$ 422,093 | \$ 2,475,521 | \$ 1,200,106 | \$ 2,593,718 | \$ 100,000 | \$ 340,000 | \$ 275,000 | \$ 1,157,798 |
| - | 124 | 181,000 | 491,000 | 1,972,876 | - | - | - | - |
| - | - | - | - | - | - | 265,073 | 2,164,927 | - |
| - | - | - | - | 468,167 | 2,321,833 | - | - | - |
| - | - | 55,000 | 434,420 | 90,580 | - | - | - | - |
| - | - | 25,300 | 164,700 | - | - | - | - | - |
| - | - | 96,912 | 262,268 | 360,820 | - | - | - | - |
| - | - | 13,000 | 32,500 | 84,500 | - | - | - | - |
| - | - | 60,000 | - | - | - | - | - | - |
| - | 3,774 | 96,226 | - | - | - | - | - | - |
| | 50,461 | 467,917 | | | | | | |
| \$ - | \$ 54,359 | \$ 995,355 | \$ 1,384,888 | \$ 2,976,943 | \$ 2,321,833 | \$ 265,073 | \$ 2,164,927 | \$ - |
| | - | 13,004 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | 147,167 | 150,000 | 150,000 | | | | | |
| 69,083 | 311,732 | 250,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| \$ 5,891,792 | \$ 1,795,031 | \$ 8,654,676 | \$ 8,792,475 | \$ 10,753,177 | \$ 5,205,727 | \$ 7,708,679 | \$ 4,802,427 | \$ 1,582,798 |
| | 85,454 | 88,018 | 88,010 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| | 1,615 | - | 40,000 | 40,000 | 15,000 | - | - | - |
| | \$ 1,882,100 | \$ 8,742,694 | \$ 8,920,485 | \$ 10,878,177 | \$ 5,305,727 | \$ 7,793,679 | \$ 4,887,427 | \$ 1,667,798 |
| | \$ 54,003 | | | | | | | |
| | \$ 8,415,431 | \$ 32,474 | \$ 31,989 | \$ 33,812 | \$ 30,585 | \$ 14,406 | \$ 29,479 | \$ 11,681 |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

BUDGET APPROPRIATIONS

| PROJECT NUMBER | FY16 APPROVED BUDGET | APPROPRIATIONS THROUGH FY14 | REVISED FY14-15 APPROPRIATIONS | APPROVED FY15-16 APPROPRIATIONS |
|--|----------------------------|--------------------------------|--------------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE: | | | \$ 8,769,391 | \$ 7,754,156 |
| ADDITIONAL RESOURCES: | | | | |
| UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION | | | \$ - | \$ - |
| INTEREST ON INVESTMENTS | | | 10,000 | 5,000 |
| TRANSFERS FROM OPERATIONS | | | 1,625,000 | 1,200,000 |
| INTERGOVERNMENTAL | | | - | - |
| OTHER | | | 660,000 | - |
| SUBTOTAL ADDITIONAL RESOURCES | | | \$ 2,295,000 | \$ 1,205,000 |
| TOTAL RESOURCES AVAILABLE | | | \$ 11,064,391 | \$ 8,959,156 |

COLLECTION PROJECTS

COLLECTION PLANT - SCWOC

| | | | | | |
|--|-----------|------------|-----------|-----------|-----------|
| OVERSIZE PARTICIPATION | TBD | 100,000 | - | 100,000 | 200,000 |
| EAST SIDE FM 158 SEWER LINE | WF1382208 | 1,632,000 | 1,632,000 | - | - |
| LICK CREEK PARALLEL TRUNK LINE - PH I | WF0912284 | 3,550,575 | 724,988 | - | - |
| LICK CREEK PARALLEL TRUNK LINE - PH II | WF1656094 | 5,366,000 | 1,095,253 | - | - |
| BEE CREEK PARALLEL TRUNK LINE | WF1369909 | 14,293,611 | 5,485,611 | 2,904,000 | 1,165,000 |
| SOUTHWOOD VALLEY TRUNKLINE PH I | TBD | 1,500,000 | - | - | - |
| SOUTHWOOD VALLEY TRUNKLINE PH II | TBD | 1,085,000 | - | - | - |
| CLOSED PROJECTS | | | | 128,260 | |

SUBTOTAL

REHABILITATION PROJECTS

| | | | | | |
|-------------------------------|-----------|-----------|---------|---------|-----------|
| EASTGATE REHAB | WF1656024 | 2,806,000 | 370,415 | - | 2,435,585 |
| COLLEGE HEIGHTS REHAB | TBD | 1,310,000 | - | - | - |
| MUNSON UTILITY REHABILITATION | WF1749363 | 555,000 | 100,000 | - | 455,000 |
| FRANCIS DR REHAB PH I | WF1749349 | 210,000 | 38,200 | - | 171,800 |
| FRANCIS DR REHAB PH II | WF1749355 | 105,000 | 23,200 | - | 81,800 |
| NIMITZ REHABILITATION | WF1701517 | 150,000 | 43,700 | 196,300 | - |
| EISENHOWER REHAB | WF1711180 | 30,000 | 12,500 | 60,940 | - |
| GRAHAM ROAD REHAB | WF1703756 | 340,000 | 62,400 | 277,600 | - |
| McCULLOCH UTILITY REHAB | TBD | 2,382,000 | - | - | - |

CLOSED PROJECTS

SUBTOTAL

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

PROJECT EXPENDITURES

| PROJECT EXPENDITURES THROUGH FY13 | ACTUAL FY 13-14 | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
|---|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | \$ 560,605 | \$ 12,939,830 | \$ 7,754,156 | \$ 660,181 | \$ 10,566 | \$ 30,591 | \$ 18,122 | \$ 23,874 |
| | \$ 11,405,538 | \$ - | \$ - | \$ 9,475,000 | \$ 14,175,000 | \$ 7,225,000 | \$ 2,925,000 | \$ - |
| | 2,932 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | 4,260,000 | - | 1,200,000 | 4,820,000 | 2,025,000 | 1,225,000 | 825,000 | 450,000 |
| | - | - | - | - | - | - | - | - |
| | 17,652 | - | - | - | 660,000 | - | - | - |
| | \$ 15,686,122 | \$ 10,000 | \$ 1,205,000 | \$ 14,300,000 | \$ 16,865,000 | \$ 8,455,000 | \$ 3,755,000 | \$ 455,000 |
| | \$ 16,246,727 | \$ 12,949,830 | \$ 8,959,156 | \$ 14,960,181 | \$ 16,875,566 | \$ 8,485,591 | \$ 3,773,122 | \$ 478,874 |

| | | | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|
| - | - | 100,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 73,845 | - | 46,500 | - | 754,000 | 757,655 | - | - | - |
| 10,422 | - | - | 624,511 | 2,915,642 | - | - | - | - |
| - | - | - | - | 837,037 | 4,528,963 | - | - | - |
| 2,068,231 | 1,532,662 | 204,336 | 2,067,100 | 3,535,540 | 2,441,645 | 2,444,097 | - | - |
| - | - | - | - | 395,501 | 1,104,499 | - | - | - |
| - | - | - | - | - | 293,480 | 791,520 | - | - |
| | 945,127 | 758,783 | | | | | | |
| \$ 2,152,498 | \$ 2,477,789 | \$ 1,109,619 | \$ 2,891,611 | \$ 8,537,720 | \$ 9,226,242 | \$ 3,335,617 | \$ 100,000 | \$ 100,000 |

| | | | | | | | | |
|--------------|------------|--------------|--------------|--------------|--------------|------------|--------------|------|
| - | 124 | 191,000 | 581,000 | 2,033,876 | - | - | - | - |
| - | - | - | - | - | - | 263,427 | 1,046,573 | - |
| - | - | 54,000 | 411,520 | 89,480 | - | - | - | - |
| - | - | 28,888 | 78,392 | 102,720 | - | - | - | - |
| - | - | 11,280 | 26,640 | 67,080 | - | - | - | - |
| - | - | 150,000 | - | - | - | - | - | - |
| - | 1,180 | 28,820 | - | - | - | - | - | - |
| - | - | 340,000 | - | - | - | - | - | - |
| - | - | - | - | 468,167 | 1,913,833 | - | - | - |
| 2,921,156 | 251,912 | 675,398 | | | | | | |
| \$ 2,921,156 | \$ 253,216 | \$ 1,479,386 | \$ 1,097,552 | \$ 2,761,323 | \$ 1,913,833 | \$ 263,427 | \$ 1,046,573 | \$ - |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

BUDGET APPROPRIATIONS

| PROJECT NUMBER | FY16 APPROVED BUDGET | APPROPRIATIONS THROUGH FY14 | BUDGET APPROPRIATIONS | | |
|--|----------------------------|--------------------------------|--------------------------------------|---------------------------------------|---------------------|
| | | | REVISED FY14-15 APPROPRIATIONS | APPROVED FY15-16 APPROPRIATIONS | |
| TREATMENT & DISPOSAL PROJECTS | | | | | |
| SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC | | | | | |
| CC CENTRIFUGE IMPROVEMENTS | WF1732015 | 2,245,000 | - | 2,206,685 | 38,315 |
| CC TREATMENT STRUCTURE COATINGS REPL | WF1761833 | 408,000 | - | 369,735 | 38,265 |
| LICK CREEK DIGESTION FACILITY | TBD | 4,152,000 | - | - | - |
| LICK CREEK CAPACITY EXPANSION | TBD | 7,127,000 | - | - | - |
| LIFT STATION FORCE MAIN REHAB | TBD | 72,000 | - | - | - |
| VARIABLE FREQUENCY DRIVE REPL | WF1580237 | 250,000 | - | 178,500 | 71,500 |
| LICK CREEK GENERATOR REPLACEMENT | WF1761997 | 796,000 | - | 755,000 | 41,000 |
| CARTERS CREEK HEADWORKS CATWALK | WF1762000 | 105,000 | - | 105,000 | - |
| CARTERS CREEK FUELING STATION | TBD | 150,000 | - | 150,000 | - |
| LICK CREEK RAW LIFT PUMPS | TBD | 300,000 | - | 300,000 | - |
| WASTEWATER DISINFECTION CONTROLLER | TBD | 55,000 | - | - | 55,000 |
| CLOSED PROJECTS | | | - | 30,000 | - |
| SEWER GENERAL PLANT - SGWOC | | | | | |
| SCADA - NEW LIFT STATIONS | WF1359125 | 202,000 | 180,650 | - | 21,350 |
| CC FIBER RING | WF1440366 | 160,000 | 160,000 | - | - |
| CC ELECTRICAL IMPROVEMENTS | WF1677128 | 2,140,000 | - | 265,000 | 1,875,000 |
| UTILITY SERVICE CENTER RENOVATIONS | WF1441517 | 1,581,250 | 37,500 | - | - |
| AGGIE ACRES FIBER OPTIC CONDUIT | WF1440367 | 218,000 | 156,491 | - | - |
| CARTER CREEK LAND BUFFER | TBD | 300,000 | - | - | 300,000 |
| LICK CREEK LAND BUFFER | TBD | 560,000 | - | 26,560 | 533,440 |
| MISCELLANEOUS REHAB | MISC | | - | 125,000 | 125,000 |
| CLOSED PROJECTS | | | | | - |
| SUBTOTAL | | | | | |
| CAPITAL PROJECTS CONTINGENCY | TBD | | - | 120,000 | 150,000 |
| CAPITAL PROJECTS SUBTOTAL | | | | \$ 8,298,580 | \$ 7,758,055 |
| GENERAL AND ADMINISTRATIVE | | | | 88,018 | 88,010 |
| DEBT ISSUANCE COST | | | | - | - |
| TOTAL EXPENDITURES | | | | \$ 8,386,598 | \$ 7,846,065 |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | |
| ENDING FUND BALANCE: | | | | \$ 2,677,793 | \$ 1,113,091 |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

PROJECT EXPENDITURES

| PROJECT EXPENDITURES THROUGH FY13 | ACTUAL FY 13-14 | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
|---|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| - | - | 184,800 | 695,000 | 1,365,200 | - | - | - | - |
| - | - | 108,000 | 300,000 | - | - | - | - | - |
| - | - | - | - | - | 825,400 | 1,608,425 | 1,718,175 | - |
| - | - | - | - | 540,000 | 3,669,500 | 2,917,500 | - | - |
| - | - | - | - | - | - | - | 72,000 | - |
| - | 2,314 | - | 247,686 | - | - | - | - | - |
| - | - | 54,000 | 742,000 | - | - | - | - | - |
| - | - | 105,000 | - | - | - | - | - | - |
| - | - | 150,000 | - | - | - | - | - | - |
| - | - | 300,000 | - | - | - | - | - | - |
| - | - | - | 55,000 | - | - | - | - | - |
| 2,359,294 | 154,201 | 1,250,008 | - | - | - | - | - | - |
| 21,884 | - | - | 180,116 | - | - | - | - | - |
| - | - | - | - | - | 160,000 | - | - | - |
| - | 518 | 94,800 | 1,027,000 | 1,017,682 | - | - | - | - |
| - | - | - | 18,750 | 62,500 | 750,000 | 62,500 | 562,500 | 125,000 |
| - | - | - | - | 218,000 | - | - | - | - |
| - | - | - | 300,000 | - | - | - | - | - |
| - | - | 26,560 | 356,250 | 177,190 | - | - | - | - |
| 167,316 | 88,712 | 125,000 | 150,000 | - | - | - | - | - |
| 1,432,518 | 362,255 | 483 | - | - | - | - | - | - |
| <u>\$ 3,981,012</u> | <u>\$ 608,000</u> | <u>\$ 2,398,651</u> | <u>\$ 4,071,802</u> | <u>\$ 3,380,572</u> | <u>\$ 5,404,900</u> | <u>\$ 4,588,425</u> | <u>\$ 2,352,675</u> | <u>\$ 125,000</u> |
| | - | 120,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| <u>\$ 9,054,666</u> | <u>\$ 3,339,005</u> | <u>\$ 5,107,656</u> | <u>\$ 8,210,965</u> | <u>\$ 14,829,615</u> | <u>\$ 16,694,975</u> | <u>\$ 8,337,469</u> | <u>\$ 3,649,248</u> | <u>\$ 375,000</u> |
| | 85,454 | 88,018 | 88,010 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| | 2,755 | - | - | 35,000 | 65,000 | 45,000 | 15,000 | - |
| <u>\$ 3,427,214</u> | <u>\$ 5,195,674</u> | <u>\$ 8,298,975</u> | <u>\$ 14,949,615</u> | <u>\$ 16,844,975</u> | <u>\$ 8,467,469</u> | <u>\$ 3,749,248</u> | <u>\$ 460,000</u> | |
| | 120,317 | | | | | | | |
| <u>\$ 12,939,830</u> | <u>\$ 7,754,156</u> | <u>\$ 660,181</u> | <u>\$ 10,566</u> | <u>\$ 30,591</u> | <u>\$ 18,122</u> | <u>\$ 23,874</u> | <u>\$ 18,874</u> | |

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

| | Projected FY16 | Projected FY17 | Projected FY18 | Projected FY19 | Projected FY20 | Projected FY21 | Comments |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| Water Projects | | | | | | | |
| Well #9 | \$ - | \$ - | \$ 94,600 | \$ 97,438 | \$ 100,361 | \$ 103,372 | Personnel, supplies, maintenance and utility costs |
| Well #9 Collection Line | - | - | 1,600 | 1,648 | 1,697 | 1,748 | Line maintenance |
| Wellfield Collection System Loop | - | - | 240 | 247 | 255 | 262 | Line maintenance |
| SPPS Chemical System Replacement | - | 9,000 | 9,270 | 9,548 | 9,835 | 10,130 | Chemical costs |
| Cooling Tower Expansion | - | 25,750 | 26,523 | 27,318 | 28,138 | 28,982 | Supplies, maintenance and utility costs |
| Variable Frequency Drive Replacement | - | 2,800 | 2,884 | 2,971 | 3,060 | 3,151 | General maintenance |
| RPR Elevated Storage Tank with PRV's | - | - | - | - | 22,110 | 22,773 | Equipment maintenance and inspection |
| Water Project Totals | \$ - | \$ 37,550 | \$ 135,117 | \$ 139,170 | \$ 165,455 | \$ 170,419 | |
| Wastewater Projects | | | | | | | |
| East Side FM 158 Sewer Service | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,300 | \$ 10,609 | Supplies and maintenance costs |
| | - | - | - | - | - | - | TBD |
| Carters Creek Centrifuge Improvements | - | - | 10,500 | 10,815 | 11,139 | 11,474 | Supplies and maintenance |
| Lick Creek Digestion Facility | - | - | - | - | - | 85,750 | Personnel, supplies, maintenance and utility costs |
| Lick Creek Capacity Expansion | - | - | - | - | 407,500 | 419,725 | Personnel, supplies, maintenance and utility costs |
| Wastewater Project Totals | \$ - | \$ - | \$ 10,500 | \$ 20,815 | \$ 428,939 | \$ 527,558 | |
| Total Estimated O&M Costs | \$ - | \$ 37,550 | \$ 145,617 | \$ 159,985 | \$ 594,395 | \$ 697,976 | |

*The Operations and Maintenance (O&M) 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.

As outlined in Chapter 351 of the Tax Code, funds derived from the Hotel Tax Fund can only be spent if the following two-part test is met:

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

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 FY16 budgeted Hotel Tax revenue is \$5,502,000 which reflects an increase of 4% over FY15 year-end estimate of \$5,290,000. Hotel tax revenues are forecasted to increase due to a continued solid tourism economy and the addition of several hotels. Investment earnings of \$40,000 are estimated for FY16.

In FY15, proceeds from the sale of the Chimney Hill property were transferred back to the Hotel Tax Fund. Approximately \$9.3 million was transferred into the fund and are available for eligible expenditures in the Hotel Tax Fund. Most of those funds are projected to be used for capital projects at Veterans Park and Athletic Complex, and the still to be developed Southeast Park.

Total City operating expenditures in the Hotel Tax Fund are \$5,250,049. This is a 134.55% increase from the FY15 revised budget due to budgeting for the next phase of fields at Veterans Park in the amount of \$3,673,274. This will build two additional synthetic fields and provide other improvements to the existing athletic fields at Veterans Park. Funds are also budgeted for the third preferred access payment to the CVB for the use of athletic facilities at Texas A&M University. The FY16 budget for this is \$510,000. The City of College Station provides 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.

Total City operating expenditures in the Hotel Tax Fund also include \$557,659 for expenditures related to Parks and Recreation Programs & Events. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events are approved with the FY16 budget. The first SLA request is for \$50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA/USA 16 and under National Championship. A second SLA requests \$10,000 for funds to host the 2016 Texas Recreation and Parks Society Central Region annual conference and maintenance rodeo. The third SLA requests \$25,000 for the replacement of the Veterans Park Memorial kiosk. The new kiosk will provide visitors to

the memorial a touch screen database to locate friends and family on the Louis L. Adams Memorial Plaza & Wall of Honor. The fourth SLA requests \$22,500 to pay for one half of the costs associated with replacing the scoreboards at Brian Bachmann and Wayne Smith Parks. The other half of this request is approved to be funded out of the General Fund in the Parks and Recreation Budget. The fifth SLA is for \$30,000 to purchase speaker system to be used at Veterans Park for the outside tourism based events held at the park.

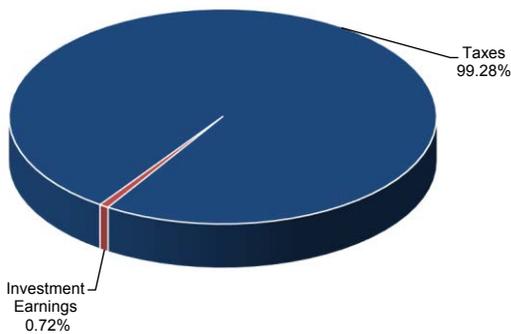
Other City operating expenditures budgeted in FY16 include \$300,000 for soliciting and hosting of sports tournaments in College Station. This is an increase of \$100,000 from FY15. In FY15 the City Council provided direction to reduce funding to the Convention and Visitors Bureau in the area of advertising in the amount of \$104,116. The funds were redistributed to Public Communications and Marketing to be used for advertising the City to encourage visitors to come to College Station. Also included is \$80,000 for staff costs in the Public Communications (PC) Department. PC staff members will be responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, PC staff will introduce College Station to other markets through the development of brochures, promotional videos, and marketing and advertising materials. It is anticipated that these responsibilities will be shared among PC staff members resulting in the time spent on the activities equating to one FTE position. The primary focus will be to create high-quality collaterals needed to bring tourism dollars to College Station. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities. The approved budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager.

A total of \$2,810,755 of Hotel Tax funding is in the FY16 Budget for Outside Agencies. This includes \$1,727,855 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$350,000 for the CVB Grant Program; \$200,000 for Easterwood Airport Advertising; \$96,500 for Arts Council operations and maintenance; \$348,400 to Arts Council for affiliate funding and \$38,000 for marketing and public arts support; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

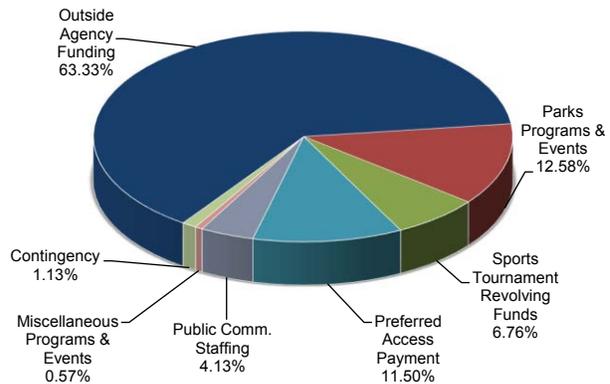
**City of College Station
Hotel Tax Fund
Fund Summary**

| | <u>FY14 Actual</u> | <u>FY15 Revised Budget</u> | <u>FY15 Year-End Estimate</u> | <u>FY16 Approved Base Budget</u> | <u>FY16 Approved Budget</u> | <u>% Change in Budget from FY15 to FY16</u> |
|---|------------------------|------------------------------------|---------------------------------------|--|-------------------------------------|---|
| Beginning Fund Balance | \$ 6,479,599 | \$ 5,157,946 | \$ 5,157,946 | \$ 15,441,289 | \$ 15,441,289 | |
| REVENUES | | | | | | |
| Taxes | 4,966,077 | 4,668,000 | 5,290,000 | 5,502,000 | 5,502,000 | 17.87% |
| Chimney Hill Sale Proceeds/Fund Balance | - | 9,327,416 | 9,251,562 | - | - | -100.00% |
| Investment Earnings | 17,623 | 55,000 | 40,000 | 40,000 | 40,000 | -27.27% |
| Total Revenues | <u>\$ 4,983,700</u> | <u>\$ 14,050,416</u> | <u>\$ 14,581,562</u> | <u>\$ 5,542,000</u> | <u>\$ 5,542,000</u> | -60.56% |
| Total Funds Available | <u>\$ 11,463,299</u> | <u>\$ 19,208,362</u> | <u>\$ 19,739,508</u> | <u>\$ 20,983,289</u> | <u>\$ 20,983,289</u> | 9.24% |
| EXPENDITURES & TRANSFERS | | | | | | |
| City Operations: | | | | | | |
| Parks Programs & Events | \$ 474,167 | \$ 591,211 | \$ 591,211 | \$ 420,159 | \$ 557,659 | -5.68% |
| Sports Tournament Promotional Funds | 134,900 | 200,000 | 200,000 | 200,000 | 300,000 | 50.00% |
| Veteran's Park Synthetic Fields | 3,439,582 | 531,200 | 581,575 | 3,673,274 | 3,673,274 | 591.50% |
| Capital Purchases | - | 160,000 | 160,000 | - | - | -100.00% |
| Preferred Access Payment | 140,002 | 530,000 | 292,567 | 510,000 | 510,000 | -3.77% |
| Public Communications | 18,826 | 181,982 | 181,982 | 184,116 | 184,116 | 1.17% |
| Miscellaneous Programs & Events | - | 44,000 | 15,000 | 25,000 | 25,000 | -43.18% |
| Total City Operations Expenditures | <u>\$ 4,207,477</u> | <u>\$ 2,238,393</u> | <u>\$ 2,022,335</u> | <u>\$ 5,012,549</u> | <u>\$ 5,250,049</u> | 134.55% |
| Outside Agency Funding Expenditures: | | | | | | |
| B/CS CVB O&M | \$ 1,416,133 | \$ 1,321,294 | \$ 1,321,294 | \$ 1,321,294 | \$ 1,727,855 | 30.77% |
| B/CS CVB Grant Program | 129,243 | 300,690 | 300,690 | 250,000 | 350,000 | 16.40% |
| Easterwood Advertising | - | - | - | - | 200,000 | N/A |
| Aggies Go To War | 112,500 | 112,500 | 112,500 | - | - | -100.00% |
| Arts Council of Brazos Valley O&M | 50,000 | 65,000 | 65,000 | 65,000 | 96,500 | 48.46% |
| Arts Council of Brazos Valley Affiliate/Marketing Funding | 365,000 | 386,400 | 386,400 | 386,400 | 386,400 | 0.00% |
| Veterans Memorial | - | 15,000 | 15,000 | 15,000 | 25,000 | 66.67% |
| B/CS Chamber of Commerce O&M | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.00% |
| Total Outside Agency Expenditures | <u>\$ 2,097,876</u> | <u>\$ 2,225,884</u> | <u>\$ 2,225,884</u> | <u>\$ 2,062,694</u> | <u>\$ 2,810,755</u> | 26.28% |
| Contingency | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0.00% |
| Total Operating Expenses & Transfers | <u>\$ 6,305,353</u> | <u>\$ 4,514,277</u> | <u>\$ 4,298,219</u> | <u>\$ 7,125,243</u> | <u>\$ 8,110,804</u> | 79.67% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Increase (Decrease) in Fund Balance | <u>\$ (1,321,653)</u> | <u>\$ 9,536,139</u> | <u>\$ 10,283,343</u> | <u>\$ (1,583,243)</u> | <u>\$ (2,568,804)</u> | |
| Ending Fund Balance ** | <u>\$ 5,157,946</u> | <u>\$ 14,694,085</u> | <u>\$ 15,441,289</u> | <u>\$ 13,858,046</u> | <u>\$ 12,872,485</u> | |

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



** Remaining fund balance is forecast to be used for Athletic Field improvements including the next phase of Veterans Park buildout, and initial phases of South East Park development.

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 FY16 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 and infrastructure improvement activities, owner-occupied housing rehabilitation, and Code Enforcement activities. Other eligible expenditures include grant administration, housing services, 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.

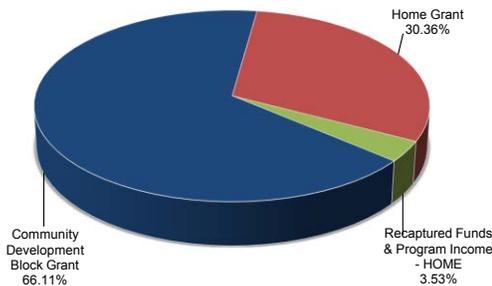
Grant amounts included in the FY16 Approved Budget include \$1,535,279 in Community Development Block Grant (CDBG) funds and \$787,047 in HOME Investment Partnership Grant (HOME) funds.

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. Improvements for FY16 include street and sidewalk projects. An estimate of \$417,511 is included for the **Nimitz Street Rehabilitation project**. This project is for the rehabilitation of Nimitz Street from Lincoln Avenue to Ash Street. The approved design is for a standard two-lane local street with sidewalk. An estimate of \$61,204 is included for the **Dominik Street Sidewalks from Stallings to Munson Avenue**. This project is for the design and construction of a sidewalk on one side of Dominik Drive East from Stallings Drive to Munson Avenue. Funds are included in FY16 for **Eisenhower Street Sidewalks** (\$197,300), **Live Oak Street Sidewalks** (\$149,190), and **Cross Street ADA Sidewalks** (\$127,009). Overall, approved FY16 Public Facility appropriations total \$952,214.

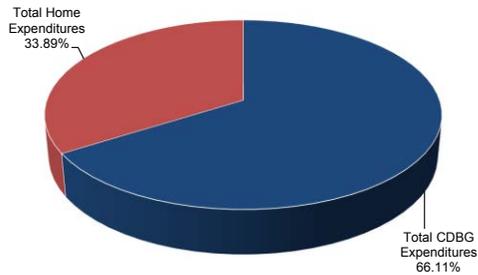
**City of College Station
Community Development Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING FUND BALANCE | \$ 1,617,691 | \$ - | \$ - | \$ - | \$ - | |
| REVENUES | | | | | | |
| Grants | | | | | | |
| Community Development Block Grant | \$ 1,229,371 | \$ 2,089,459 | \$ 1,654,956 | \$ 1,535,279 | \$ 1,535,279 | -26.52% |
| Home Grant | 1,501,497 | 1,514,318 | 1,201,818 | 705,116 | 705,116 | -53.44% |
| Recaptured Funds & Program Income - CDBG | - | 2,390,844 | - | - | - | -100.00% |
| Recaptured Funds & Program Income - HOME | 55,144 | 26,243 | 39,526 | 81,931 | 81,931 | 212.20% |
| Total Revenues | \$ 2,786,012 | \$ 6,020,864 | \$ 2,896,300 | \$ 2,322,326 | \$ 2,322,326 | -61.43% |
| TOTAL FUNDS AVAILABLE | \$ 4,403,703 | \$ 6,020,864 | \$ 2,896,300 | \$ - | \$ 2,322,326 | -61.43% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Community Development Block Grant | | | | | | |
| Housing Assistance/Rehab | \$ 1,520 | \$ 11,979 | \$ 11,049 | \$ 24,930 | \$ 24,930 | 108.11% |
| Clearance/Demolition | - | 10,000 | - | 10,000 | 10,000 | 0.00% |
| Acquisitions | - | 2,240,411 | - | - | - | -100.00% |
| Interim Assistance | - | 2,500 | - | 2,500 | 2,500 | 0.00% |
| Housing Services | 11,596 | 15,751 | 9,622 | 19,848 | 19,848 | 26.01% |
| Public Service Agency Funding | 150,091 | 183,072 | 150,094 | 160,501 | 160,501 | -12.33% |
| Code Enforcement | 107,885 | 156,932 | 84,388 | 188,394 | 101,704 | -35.19% |
| Administrative Fees | 163,335 | 200,498 | 190,745 | 213,582 | 213,582 | 6.53% |
| Economic Development | - | - | - | 50,000 | 50,000 | N/A |
| Public Facilities Projects | - | 30,000 | - | - | - | -100.00% |
| Dominik #1 - George Bush to Gables (ST1409) | 88,522 | - | - | - | - | N/A |
| Southland Street Sidewalks | - | - | - | - | - | N/A |
| Westridge & San Pedro Sidewalks (ST1410) | 150,465 | - | - | - | - | N/A |
| Nimitz Street Rehabilitation (ST1315) | 52,096 | 441,000 | 31,704 | 417,511 | 417,511 | -5.33% |
| Dominik #2 - Texas to George Bush (ST1411) | 57,295 | - | - | - | - | N/A |
| Dominik #3 - Stallings to Munson (ST1412) | 12,206 | 40,143 | - | 61,204 | 61,204 | 52.46% |
| Park Place ADA Sidewalks (ST1413) | 11,916 | - | - | - | - | N/A |
| Cooner Street Rehab (ST1201) | 94,802 | 928,139 | 861,705 | - | - | -100.00% |
| FM 2154 Sidewalks (ST1203) | 250,252 | 219,878 | 289,385 | - | - | -100.00% |
| Eisenhower Sidewalks (ST1610) | - | - | - | 197,300 | 197,300 | N/A |
| Live Oak Sidewalks (ST1612) | - | - | - | 149,190 | 149,190 | N/A |
| Cross Street ADA Sidewalks (ST1613) | - | - | - | 127,009 | 127,009 | N/A |
| Completed Projects | 77,390 | - | 26,263 | - | - | N/A |
| Total CDBG Expenditures | \$ 1,229,371 | \$ 4,480,303 | \$ 1,654,955 | \$ 1,621,969 | \$ 1,535,279 | -65.73% |
| Home Grant | | | | | | |
| Homeowner Assistance (Rehab/Reconstruction) | 28,788 | 264,523 | 84,225 | 109,662 | 109,662 | -58.54% |
| CHDO Operating Expenses | - | - | - | 17,460 | 17,460 | N/A |
| New Construction | 204,479 | 312,472 | 43,190 | 240,018 | 240,018 | -23.19% |
| Homebuyer's Assistance | 74,175 | 200,000 | 244,756 | 313,603 | 313,603 | 56.80% |
| Tenant Based Rental Assistance | 27,247 | 189,347 | 20,100 | 17,639 | 17,639 | -90.68% |
| CHDO | 1,196,210 | 489,270 | 816,535 | 46,828 | 46,828 | -90.43% |
| Administrative Fees | 25,742 | 40,191 | 32,539 | 34,920 | 34,920 | -13.11% |
| Rental Rehabilitation | - | 44,758 | - | 6,917 | 6,917 | -84.55% |
| Total Home Expenditures | \$ 1,556,641 | \$ 1,540,561 | \$ 1,241,345 | \$ 787,047 | \$ 787,047 | -48.91% |
| Other | | | | | | |
| Total Other Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Operating Expenses & Transfers | \$ 2,786,012 | \$ 6,020,864 | \$ 2,896,300 | \$ 2,409,016 | \$ 2,322,326 | -61.43% |
| Expenditures Under (Over) Revenues | \$ - | \$ - | \$ - | \$ (86,690) | \$ - | |
| Measurement Focus Increase (Decrease) | (1,617,691) * | | | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ (86,690) | \$ - | |

Community Development Fund - Sources



Community Development Fund - Uses



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

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

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Community Development | \$ 346,747 | \$ 397,621 | \$ 307,673 | \$ 395,849 | \$ 309,159 | -22.25% |
| TOTAL | \$ 346,747 | \$ 397,621 | \$ 307,673 | \$ 395,849 | \$ 309,159 | -22.25% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 318,001 | \$ 359,571 | \$ 275,134 | \$ 353,454 | \$ 266,964 | -25.75% |
| Supplies | 1,168 | 2,518 | 1,888 | 2,485 | 2,285 | -9.25% |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | 27,578 | 35,532 | 30,651 | 39,910 | 39,910 | 12.32% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 346,747 | \$ 397,621 | \$ 307,673 | \$ 395,849 | \$ 309,159 | -22.25% |

| PERSONNEL | | | | | | |
|-----------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Community Development | 4.00 | 6.00 | 6.00 | 6.00 | 4.00 | -33.33% |
| TOTAL | 4.00 | 6.00 | 6.00 | 6.00 | 4.00 | -33.33% |

| Service Level Adjustments | One-Time | Recurring | Total |
|--|-------------|--------------------|--------------------|
| Eliminate Community Development Specialist | \$ - | \$ (13,080) | \$ (13,080) |
| Community Services Staff Assistant - 100% Gen Fd | - | (24,214) | (24,214) |
| Code Enforcement Officer - Xfer from CDBG to GF | - | (49,396) | (49,396) |
| Community Development SLA TOTAL | \$ - | \$ (86,690) | \$ (86,690) |

**City of College Station
Wolf Pen Creek TIF Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 1,251,779 | \$ 1,253,781 | \$ 1,253,781 | \$ 1,258,369 | \$ 1,258,369 | |
| REVENUES | | | | | | |
| Investment Earnings | \$ 3,734 | \$ 3,800 | \$ 4,588 | \$ 4,500 | \$ 4,500 | -100% |
| Total Revenues | <u>\$ 3,734</u> | <u>\$ 3,800</u> | <u>\$ 4,588</u> | <u>\$ 4,500</u> | <u>\$ 4,500</u> | -100% |
| TOTAL FUNDS AVAILABLE | <u>1,255,513</u> | <u>1,257,581</u> | <u>1,258,369</u> | <u>1,262,869</u> | <u>1,262,869</u> | -100% |
| EXPENDITURES & TRANSFERS | | | | | | |
| WPC Festival Site | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Reimbursement to CSISD/Brazos Co. | - | 1,235,044 | - | - | - | -100% |
| Transfer Out to CIP | - | - | - | - | - | N/A |
| Other | 1,732 | 22,553 | - | - | - | |
| Total Expenditures & Transfers | <u>\$ 1,732</u> | <u>\$ 1,257,597</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| Increase (Decrease) in Fund Balance | <u>\$ 2,002</u> | <u>\$ (1,253,797)</u> | <u>\$ 4,588</u> | <u>\$ 4,500</u> | <u>\$ 4,500</u> | -100% |
| Measurement Focus Increase (Decrease) | | | | | | |
| ENDING FUND BALANCE | <u>\$ 1,253,781</u> | <u>\$ (16)</u> | <u>\$ 1,258,369</u> | <u>\$ 1,262,869</u> | <u>\$ 1,262,869</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 FY16. 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 fund balance includes a total of \$1,235,044 for a future payment to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds.

**City of College Station
West Medical District TIRZ No. 18 Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ 75,131 | \$ 75,131 | \$ 269,716 | \$ 269,716 | |
| REVENUES | | | | | | |
| Ad Valorem Tax COCS | \$ 75,131 | \$ 192,085 | \$ 192,085 | \$ 181,562 | \$ 181,562 | -5% |
| Ad Valorem Tax Brazos County | - | - | - | - | - | N/A |
| Investment Earnings | - | 2,500 | 2,500 | 2,500 | 2,500 | 0% |
| Total Revenues | <u>\$ 75,131</u> | <u>\$ 194,585</u> | <u>\$ 194,585</u> | <u>\$ 184,062</u> | <u>\$ 184,062</u> | -5% |
| TOTAL FUNDS AVAILABLE | <u>75,131</u> | <u>269,716</u> | <u>269,716</u> | <u>453,778</u> | <u>453,778</u> | 68% |
| 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>\$ 75,131</u> | <u>\$ 194,585</u> | <u>\$ 194,585</u> | <u>\$ 184,062</u> | <u>\$ 184,062</u> | -5% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| ENDING FUND BALANCE | <u>\$ 75,131</u> | <u>\$ 269,716</u> | <u>\$ 269,716</u> | <u>\$ 453,778</u> | <u>\$ 453,778</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 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. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are 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 issued 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 FY16, an estimated \$181,652 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$2,500 are also estimated. No expenditures are projected for FY16. Therefore, the FY16 ending fund balance is projected to increase 68% over the projected FY15 ending fund balance.

**City of College Station
East Medical District TIRZ No. 19 Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|-----------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ 1,037 | \$ 1,037 | \$ 2,092 | \$ 2,092 | |
| REVENUES | | | | | | |
| Ad Valorem Tax COCS | \$ 1,037 | \$ 1,005 | \$ 1,005 | \$ 822 | \$ 822 | -18% |
| Ad Valorem Tax Brazos County | - | - | - | - | - | N/A |
| Investment Earnings | - | 50 | 50 | 50 | 50 | 0% |
| Total Revenues | <u>\$ 1,037</u> | <u>\$ 1,055</u> | <u>\$ 1,055</u> | <u>\$ 872</u> | <u>\$ 872</u> | -17% |
| TOTAL FUNDS AVAILABLE | <u>\$ 1,037</u> | <u>\$ 2,092</u> | <u>\$ 2,092</u> | <u>\$ 872</u> | <u>\$ 2,964</u> | 42% |
| 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>\$ 1,037</u> | <u>\$ 1,055</u> | <u>\$ 1,055</u> | <u>\$ 872</u> | <u>\$ 872</u> | -17% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| ENDING FUND BALANCE | <u>\$ 1,037</u> | <u>\$ 2,092</u> | <u>\$ 2,092</u> | <u>\$ 2,964</u> | <u>\$ 2,964</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 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. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are 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 FY16, it is anticipated that \$822 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY16. Therefore, the FY16 ending fund balance is projected to increase 42% over the projected FY15 ending fund balance.



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

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, Juvenile Case Manager Fee and the Truancy Prevention 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 \$61,088 in FY16. Approved expenditures in the amount of \$80,619 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 FY16 fund revenues are \$61,262. Approved revenues include a \$17,000 general and administrative transfer from the General Fund in order to maintain a positive ending fund balance for FY16. Approved expenditures are \$79,840 for court security personnel.

The FY16 ending fund balance is anticipated to decrease 94% when compared to the FY15 estimated ending fund balance. This is due to revenues decreasing over the past several years, while expenses have increased due to salary increases related to departmental step plans. The fund balance in the Court Security Fee Fund will be monitored closely in future years.

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 FY16 total \$6,673. Approved expenditures in FY16 total \$11,160, of which \$7,000 is attributed to an SLA that will fund increased TxDOT batch inquiries and postage. The base budgeted amount of \$4,160 will be used to interface court system software with Texas Department of Transportation and printing and distribution of collection notices. 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 \$74,089 in FY16. Approved FY16 expenditures in the amount of \$111,433 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. The FY16 approved budget also includes \$1,065 for the training and recognition of Teen Court volunteers.

The FY16 ending fund balance is anticipated to decrease 15% when compared to the FY15 estimated ending fund balance. This is due to increased expenses related to salaries and benefits and the teen court volunteer program. Revenues in this fund have decreased over the past several years as well.

Tuancy Prevention Fee Fund

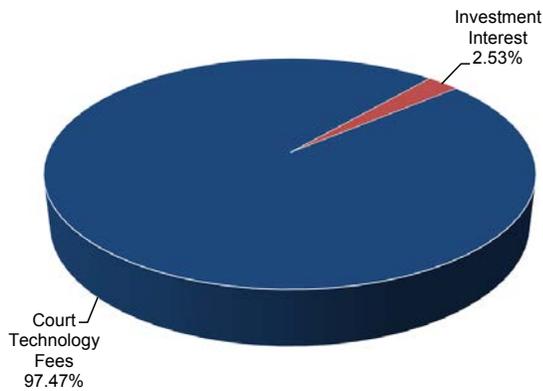
The Tuancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Approved revenues in FY16 total \$12,785. A \$5,000 expenditures budget is approved for FY16 in order to fund training and travel, and printing and postage expenses associated with this fund.

The FY16 ending fund balance is anticipated to increase 37% when compared to the FY15 estimated ending fund balance. This is due to revenues increasing from last year and the fund having no related expenditures in FY14 or FY15. Furthermore, FY16 approved expenditures are less than anticipated revenues.

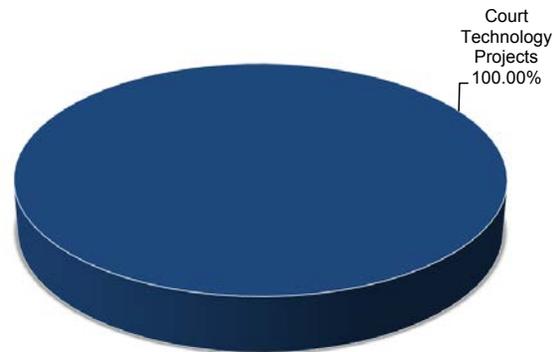
City of College Station Court Technology Fee Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 432,530 | \$ 450,134 | \$ 450,134 | \$ 414,379 | \$ 414,379 | |
| REVENUES | | | | | | |
| Court Technology Fees | \$ 64,082 | \$ 60,881 | \$ 58,956 | \$ 59,545 | \$ 59,545 | -2.19% |
| Investment Interest | 1,299 | 1,496 | 1,528 | 1,543 | 1,543 | 3.14% |
| Total Revenues | <u>\$ 65,381</u> | <u>\$ 62,377</u> | <u>\$ 60,484</u> | <u>\$ 61,088</u> | <u>\$ 61,088</u> | -2.07% |
| EXPENDITURES | | | | | | |
| Court Technology Projects | \$ 47,777 | \$ 109,210 | \$ 96,239 | \$ 80,619 | \$ 80,619 | -26.18% |
| Total Expenditures | <u>\$ 47,777</u> | <u>\$ 109,210</u> | <u>\$ 96,239</u> | <u>\$ 80,619</u> | <u>\$ 80,619</u> | -26.18% |
| Increase (Decrease) in Fund Balance | <u>\$ 17,604</u> | <u>\$ (46,833)</u> | <u>\$ (35,755)</u> | <u>\$ (19,531)</u> | <u>\$ (19,531)</u> | |
| Ending Fund Balance | <u>\$ 450,134</u> | <u>\$ 403,301</u> | <u>\$ 414,379</u> | <u>\$ 394,848</u> | <u>\$ 394,848</u> | |

Court Technology Fee Fund - Sources



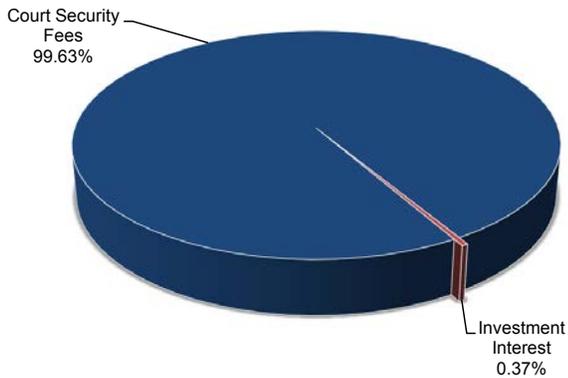
Court Technology Fee Fund - Uses



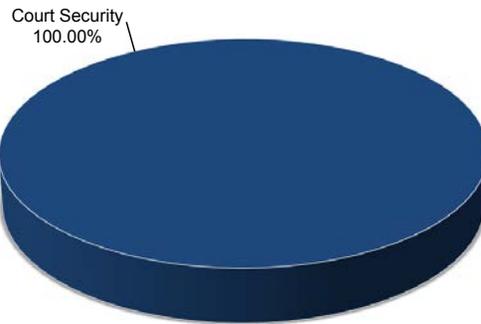
City of College Station Court Security Fee Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING FUND BALANCE | \$ 71,142 | \$ 49,247 | \$ 49,247 | \$ 19,826 | \$ 19,826 | |
| REVENUES | | | | | | |
| Court Security Fees | \$ 48,057 | \$ 46,294 | \$ 43,663 | \$ 44,100 | \$ 44,100 | -4.74% |
| Investment Interest | 186 | 268 | 161 | 162 | 162 | -39.55% |
| Other | - | - | - | 17,000 | 17,000 | N/A |
| Total Revenues | <u>\$ 48,243</u> | <u>\$ 46,562</u> | <u>\$ 43,824</u> | <u>\$ 61,262</u> | <u>\$ 61,262</u> | 31.57% |
| EXPENDITURES | | | | | | |
| Court Security | \$ 70,138 | \$ 80,641 | \$ 73,245 | \$ 79,840 | \$ 79,840 | -0.99% |
| Total Expenditures | <u>\$ 70,138</u> | <u>\$ 80,641</u> | <u>\$ 73,245</u> | <u>\$ 79,840</u> | <u>\$ 79,840</u> | -0.99% |
| Increase (Decrease) in Fund Balance | <u>\$ (21,895)</u> | <u>\$ (34,079)</u> | <u>\$ (29,421)</u> | <u>\$ (18,578)</u> | <u>\$ (18,578)</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Ending Fund Balance | <u>\$ 49,247</u> | <u>\$ 15,168</u> | <u>\$ 19,826</u> | <u>\$ 1,248</u> | <u>\$ 1,248</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 | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Court Security | \$ 70,139 | \$ 80,641 | \$ 73,245 | \$ 79,840 | \$ 79,840 | -0.99% |
| TOTAL | \$ 70,139 | \$ 80,641 | \$ 73,245 | \$ 79,840 | \$ 79,840 | -0.99% |

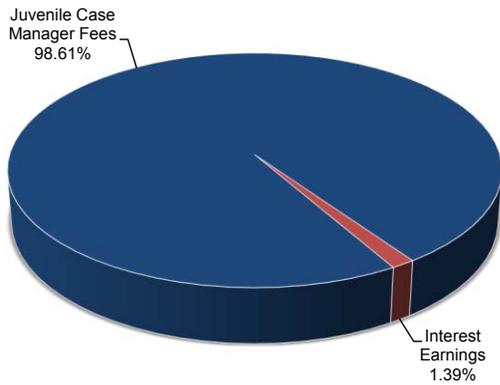
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 70,139 | \$ 80,641 | \$ 73,245 | \$ 79,840 | \$ 79,840 | -0.99% |
| Supplies | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | - | - | - | - | - | N/A |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 70,139 | \$ 80,641 | \$ 73,245 | \$ 79,840 | \$ 79,840 | -0.99% |

| PERSONNEL | | | | | | |
|----------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Court Security | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
| TOTAL | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |

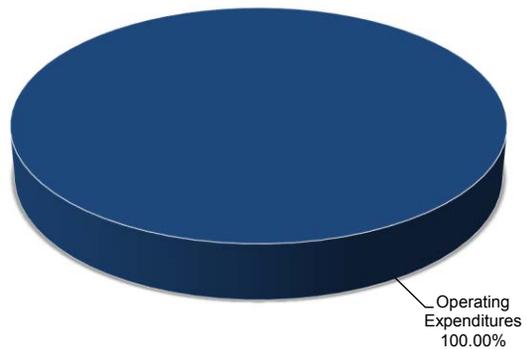
**City of College Station
Juvenile Case Manager Fee Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 311,991 | \$ 288,145 | \$ 288,145 | \$ 251,790 | \$ 251,790 | |
| REVENUES | | | | | | |
| Juvenile Case Manager Fees | \$ 80,004 | \$ 73,427 | \$ 72,332 | \$ 73,056 | \$ 73,056 | -0.51% |
| Interest Earnings | 906 | 1,124 | 1,023 | 1,033 | 1,033 | -8.10% |
| Total Revenues | <u>\$ 80,910</u> | <u>\$ 74,551</u> | <u>\$ 73,355</u> | <u>\$ 74,089</u> | <u>\$ 74,089</u> | -0.62% |
| EXPENDITURES | | | | | | |
| Operating Expenditures | \$ 104,756 | \$ 113,020 | \$ 109,710 | \$ 111,433 | \$ 111,433 | -1.40% |
| Total Expenditures | <u>\$ 104,756</u> | <u>\$ 113,020</u> | <u>\$ 109,710</u> | <u>\$ 111,433</u> | <u>\$ 111,433</u> | -1.40% |
| Increase (Decrease) in Fund Balance | <u>\$ (23,846)</u> | <u>\$ (38,469)</u> | <u>\$ (36,355)</u> | <u>\$ (37,344)</u> | <u>\$ (37,344)</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Ending Fund Balance | <u>\$ 288,145</u> | <u>\$ 249,676</u> | <u>\$ 251,790</u> | <u>\$ 214,446</u> | <u>\$ 214,446</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 | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Juvenile Case Manager | \$104,756 | \$113,020 | \$109,710 | \$ 111,433 | \$ 111,433 | -1.40% |
| TOTAL | \$104,756 | \$113,020 | \$109,710 | \$ 111,433 | \$ 111,433 | -1.40% |

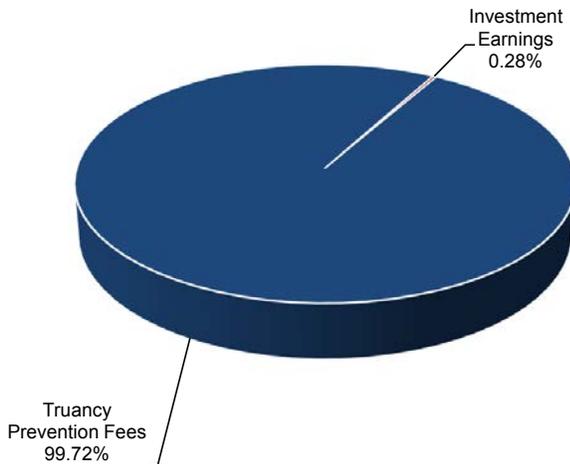
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 97,553 | \$102,430 | \$100,474 | \$ 100,838 | \$ 100,838 | -1.55% |
| Supplies | 338 | 1,025 | 608 | 1,030 | 1,030 | 0.49% |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | 6,265 | 9,565 | 8,628 | 9,565 | 9,565 | 0.00% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$104,156 | \$113,020 | \$109,710 | \$ 111,433 | \$ 111,433 | -1.40% |

| PERSONNEL | | | | | | |
|-----------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| 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% |

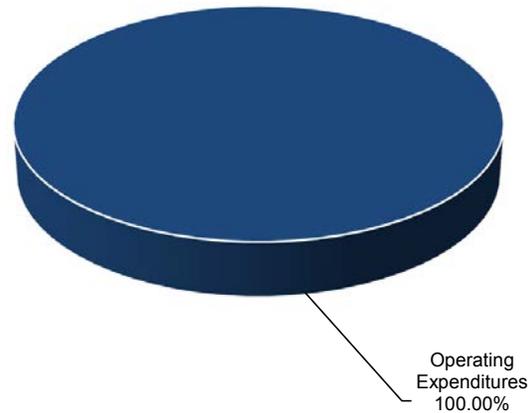
City of College Station Truancy Prevention Fee Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|------------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ 8,508 | \$ 8,508 | \$ 21,167 | \$ 21,167 | |
| REVENUES | | | | | | |
| Truancy Prevention Fees | \$ 8,499 | \$ 13,000 | \$ 12,623 | \$ 12,749 | \$ 12,749 | -2% |
| Investment Earnings | 9 | 40 | 36 | 36 | 36 | -10% |
| Total Revenues | <u>\$ 8,508</u> | <u>\$ 13,040</u> | <u>\$ 12,659</u> | <u>\$ 12,785</u> | <u>\$ 12,785</u> | -2% |
| TOTAL FUNDS AVAILABLE | <u>8,508</u> | <u>21,548</u> | <u>21,167</u> | <u>33,952</u> | <u>33,952</u> | 58% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Operating Expenditures | \$ - | \$ - | \$ - | \$ 5,000 | \$ 5,000 | N/A |
| Total Expenditures & Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ 5,000</u> | N/A |
| Increase (Decrease) in Fund Balance | <u>\$ 8,508</u> | <u>\$ 13,040</u> | <u>\$ 12,659</u> | <u>\$ 7,785</u> | <u>\$ 7,785</u> | -40% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| ENDING FUND BALANCE | <u><u>\$ 8,508</u></u> | <u><u>\$ 21,548</u></u> | <u><u>\$ 21,167</u></u> | <u><u>\$ 28,952</u></u> | <u><u>\$ 28,952</u></u> | |

**Truancy Prevention Fee Fund -
Sources**



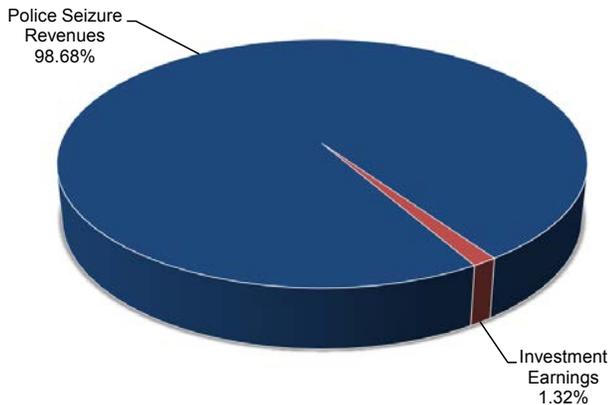
**Truancy Prevention Fee Fund -
Uses**



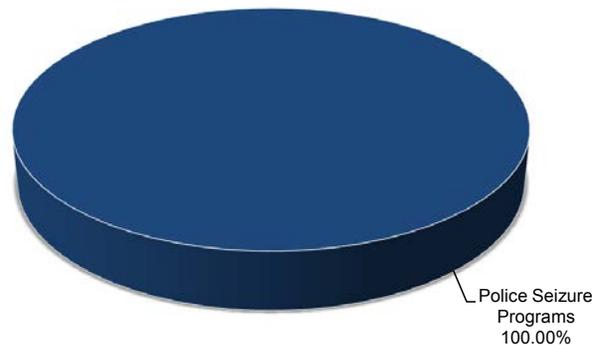
City of College Station Police Seizure Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 81,703 | \$ 84,487 | \$ 84,487 | \$ 62,936 | \$ 62,936 | |
| REVENUES | | | | | | |
| Police Seizure Revenues | \$ 15,811 | \$ 20,000 | \$ 5,000 | \$ 15,000 | \$ 15,000 | -25.00% |
| Investment Earnings | 265 | 200 | 250 | 200 | 200 | 0.00% |
| Other | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 16,076</u> | <u>\$ 20,200</u> | <u>\$ 5,250</u> | <u>\$ 15,200</u> | <u>\$ 15,200</u> | -24.75% |
| EXPENDITURES | | | | | | |
| Police Seizure Programs | \$ 13,292 | \$ 27,000 | \$ 26,801 | \$ 20,000 | \$ 20,000 | -25.93% |
| Total Expenditures | <u>\$ 13,292</u> | <u>\$ 27,000</u> | <u>\$ 26,801</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> | -25.93% |
| Increase (Decrease) in Fund Balance | <u>\$ 2,784</u> | <u>\$ (6,800)</u> | <u>\$ (21,551)</u> | <u>\$ (4,800)</u> | <u>\$ (4,800)</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| Ending Fund Balance | <u>\$ 84,487</u> | <u>\$ 77,687</u> | <u>\$ 62,936</u> | <u>\$ 58,136</u> | <u>\$ 58,136</u> | |

Police Seizure Fund - Sources



Police Seizure Fund - Uses



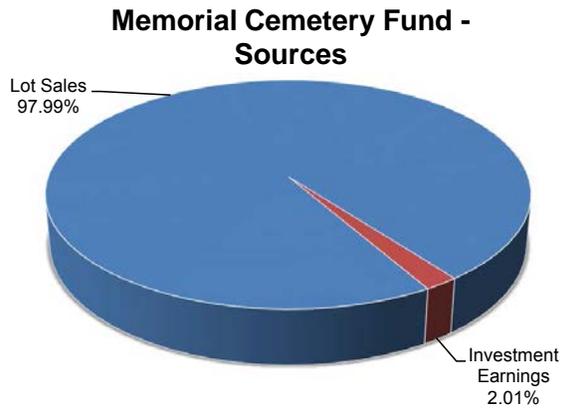
This fund is prepared using the *modified accrual basis of accounting*. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several 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 \$15,200 in FY16. Expenditures of \$20,000 are approved in FY16. Expenditures from this fund are monitored throughout the year, and are adjusted based on revenue received and expected fund balance.

City of College Station Memorial Cemetery Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget From FY15 to FY16 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Lot Sales | \$ 187,366 | \$ 253,528 | \$ 225,338 | \$ 243,478 | \$ 243,478 | (3.96%) |
| Investment Earnings | 4,673 | 5,250 | 5,000 | 5,000 | \$ 5,000 | (4.76%) |
| Total Revenues | \$ 192,039 | \$ 258,778 | \$ 230,338 | \$ 248,478 | \$ 248,478 | (3.98%) |
| EXPENDITURES | | | | | | |
| Debt Service Transfer | \$ 196,058 | \$ 262,795 | \$ 262,733 | \$ 363,101 | \$ 363,101 | 38.17% |
| Total Expenditures | \$ 196,058 | \$ 262,795 | \$ 262,733 | \$ 363,101 | \$ 363,101 | 38.17% |
| Increase/Decrease in Fund Balance | \$ (4,019) | \$ (4,017) | \$ (32,395) | \$ (114,623) | \$ (114,623) | |
| Beginning Fund Balance | \$1,565,221 | \$1,561,202 | \$1,561,202 | \$ 1,528,807 | \$ 1,528,807 | |
| Ending Fund Balance | \$1,561,202 | \$1,557,185 | \$1,528,807 | \$ 1,414,184 | \$ 1,414,184 | |



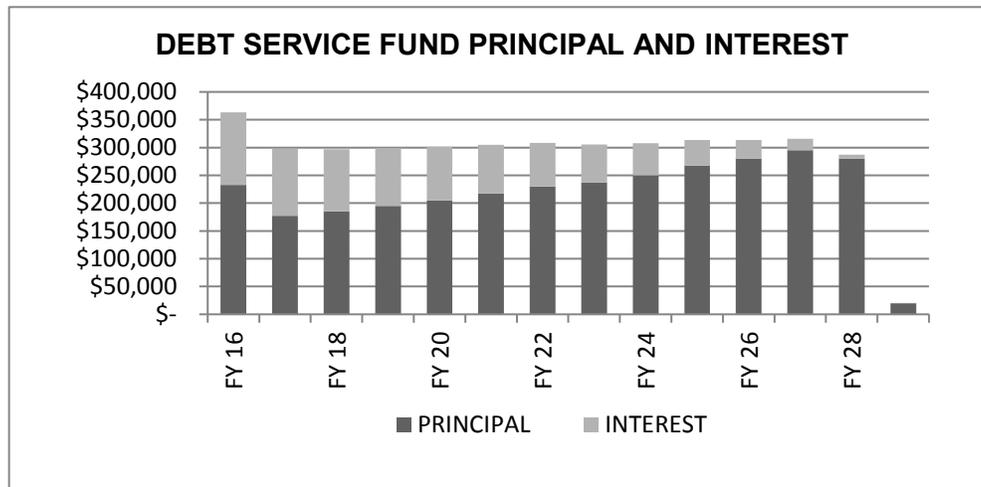
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several 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 FY16, approved revenue earnings are \$248,478. 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 \$363,101, is included in the FY16 approved expenditure budget. This represents one-half of the total debt service related to the Memorial Cemetery. In FY16, it is approved that one-half of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and one-half of the payment will come from the Debt Service Fund. FY14 was the first year that a portion of the Memorial Cemetery debt service payment was covered by the Memorial Cemetery Fund. One-half of the debt service is projected to be covered by the Memorial Cemetery Fund in future years, but the Memorial Cemetery Fund will continue to be monitored 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 16 | \$ 232,500 | \$ 130,601 | \$ 363,101 | \$ 3,072,500 |
| FY 17 | 177,500 | 119,745 | 297,245 | 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 |

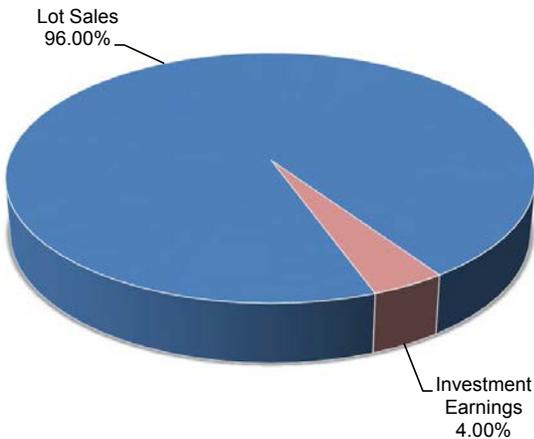


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-half of the debt service as being paid from the Memorial Cemetery Fund from FY16 through FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on an annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

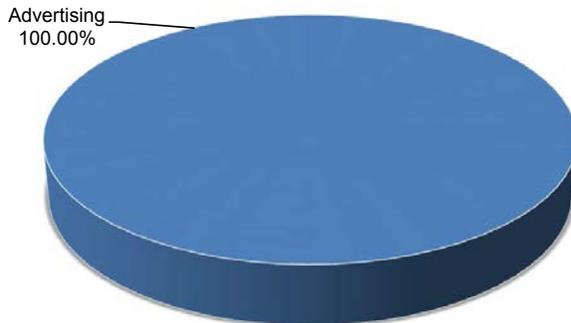
City of College Station Memorial Cemetery Endowment Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget From FY15 to FY16 |
|--|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Lot Sales | \$ 92,285 | \$ 124,872 | \$ 110,987 | \$ 119,922 | \$ 119,922 | -3.96% |
| Investment Earnings | 2,127 | 2,200 | 2,500 | 5,000 | 5,000 | 127.27% |
| Other | 56 | - | - | - | - | N/A |
| Total Revenues | \$ 94,468 | \$ 127,072 | \$ 113,487 | \$ 124,922 | \$ 124,922 | -1.69% |
| EXPENDITURES | | | | | | |
| Advertising | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 | 0.00% |
| Other | - | - | - | - | 15,000 | N/A |
| Total Expenditures | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ 25,000 | 150.00% |
| Increase/Decrease in Fund Balance | \$ 94,468 | \$ 117,072 | \$ 113,487 | \$ 114,922 | \$ 99,922 | |
| Beginning Fund Balance | \$ 663,523 | \$ 757,991 | \$ 757,991 | \$ 871,478 | \$ 871,478 | |
| Ending Fund Balance | \$ 757,991 | \$ 875,063 | \$ 871,478 | \$ 986,400 | \$ 971,400 | |

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.

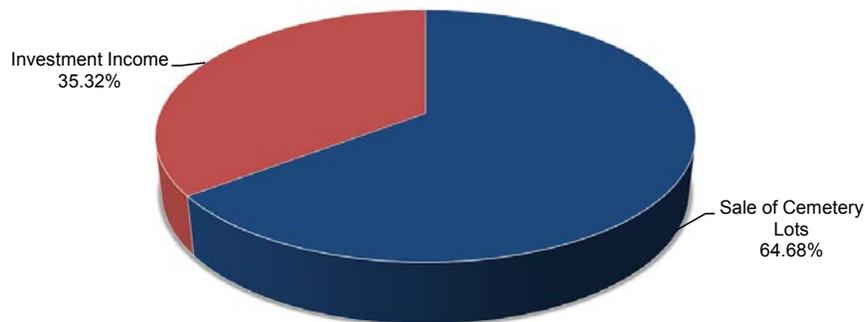
The Memorial Cemetery Endowment Fund is a Special Revenue Fund that accounts for one-third of cemetery lot sales that are accrued through the Memorial Cemetery. For FY16, approved revenues are \$124,922. The revenue estimates include an increase in the plot costs of both the Aggie Field of Honor plots and the Municipal plots. Revenues are projected to come from the sale of lots at the new site and from interest earnings. FY16 approved expenditures are \$25,000, which includes \$10,000 for continued marketing of the cemetery plots, as well as a one-time service level adjustment of \$15,000 for an upgrade to the Cembase computer software.

The FY16 ending fund balance is anticipated to increase 11.47% when compared to the FY15 estimated ending fund balance. This is due to this fund accruing more revenue than expenditures on an annual basis.

**City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary**

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|----------------------------|----------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 1,779,906 | \$ 1,811,132 | \$ 1,811,132 | \$ 1,839,036 | \$ 1,839,036 | |
| REVENUES | | | | | | |
| Sale of Cemetery Lots | \$ 25,822 | \$ 10,000 | \$ 25,000 | \$ 10,000 | \$ 10,000 | 0.00% |
| Investment Income | 5,358 | 5,460 | 5,200 | 5,460 | 5,460 | 0.00% |
| Other | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 31,180</u> | <u>\$ 15,460</u> | <u>\$ 30,200</u> | <u>\$ 15,460</u> | <u>\$ 15,460</u> | 0.00% |
| Total Funds Available | <u>\$ 1,811,086</u> | <u>\$ 1,826,592</u> | <u>\$ 1,841,332</u> | <u>\$ 1,854,496</u> | <u>\$ 1,854,496</u> | 1.53% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Other: Filing Fees | \$ - | \$ - | \$ 696 | \$ - | \$ - | N/A |
| Other: Cemetery Plots | (46) | - | 1,600 | - | - | N/A |
| Total Expenditures & Transfers | <u>\$ (46)</u> | <u>\$ -</u> | <u>\$ 2,296</u> | <u>\$ -</u> | <u>\$ -</u> | N/A |
| Increase in Fund Balance | <u>\$ 31,226</u> | <u>\$ 15,460</u> | <u>\$ 27,904</u> | <u>\$ 15,460</u> | <u>\$ 15,460</u> | |
| Ending Fund Balance | <u><u>\$ 1,811,132</u></u> | <u><u>\$ 1,826,592</u></u> | <u><u>\$ 1,839,036</u></u> | <u><u>\$ 1,854,496</u></u> | <u><u>\$ 1,854,496</u></u> | |

Texas Avenue Cemetery Endowment Fund - Sources



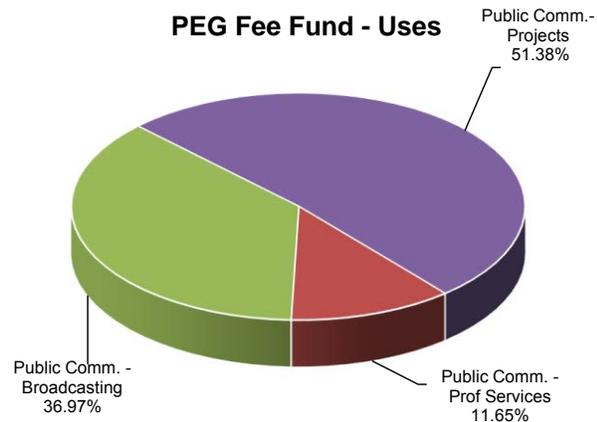
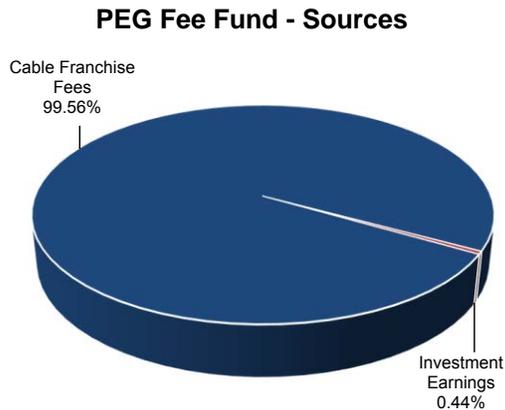
This fund is budgeted using the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several 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 FY16. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY16, approved revenues are budgeted at \$15,460. The College Station Cemetery on Texas Avenue has few spaces remaining for sale.

City of College Station
Public, Educational and Governmental (PEG) Access Channel Fee Fund
Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| Beginning Fund Balance | \$ - | \$ 230,247 | \$ 230,247 | \$ 354,577 | \$ 354,577 | |
| REVENUES | | | | | | |
| Cable Franchise Fees | \$ 85,563 | \$ 44,000 | \$ 204,000 | \$ 206,142 | \$ 206,142 | 368.50% |
| Trsf from Gen'l Fund (EG Fee Balance) | 266,573 | - | - | - | - | N/A |
| Investment Earnings | 556 | 450 | 900 | 914 | 914 | 103.11% |
| Total Revenues | <u>\$ 352,692</u> | <u>\$ 44,450</u> | <u>\$ 204,900</u> | <u>\$ 207,056</u> | <u>\$ 207,056</u> | 365.82% |
| Total Funds Available | <u>\$ 352,692</u> | <u>\$ 274,697</u> | <u>\$ 435,147</u> | <u>\$ 561,633</u> | <u>\$ 561,633</u> | |
| EXPENDITURES & TRANSFERS | | | | | | |
| Public Comm. - Prof Services | 8,663 | 15,120 | 21,570 | 15,120 | 15,120 | 0.00% |
| Public Comm. - Broadcasting | 16,756 | 43,650 | 36,000 | 48,000 | 48,000 | 9.97% |
| Public Comm.- Projects | 24,768 | 22,350 | 23,000 | 66,700 | 66,700 | 198.43% |
| Trsf Out-Council Chambers AV Upgr | 72,257 | - | - | - | - | N/A |
| Total Expenditures & Transfers | <u>\$ 122,444</u> | <u>\$ 81,120</u> | <u>\$ 80,570</u> | <u>\$ 129,820</u> | <u>\$ 129,820</u> | 60.03% |
| Increase (Decrease) in Fund Balance | <u>\$ 230,248</u> | <u>\$ (36,670)</u> | <u>\$ 124,330</u> | <u>\$ 77,236</u> | <u>\$ 77,236</u> | |
| Measurement Focus Increase (Decrease) | (1) | | | | | |
| Ending Fund Balance | <u>\$ 230,247</u> | <u>\$ 193,577</u> | <u>\$ 354,577</u> | <u>\$ 431,813</u> | <u>\$ 431,813</u> | |



Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to 1% of gross revenues in cable services provided 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 was established in FY14 due to changes in legislative requirements. The balance of the PEG fees collected in prior years, \$266,573, was transferred from the General Fund into the PEG Fee Fund at the beginning of FY14. Approved FY16 PEG Fee Fund revenues from cable franchise fees are \$206,142. Expenditures of \$129,820 are approved in FY16 to include various broadcasting upgrades.

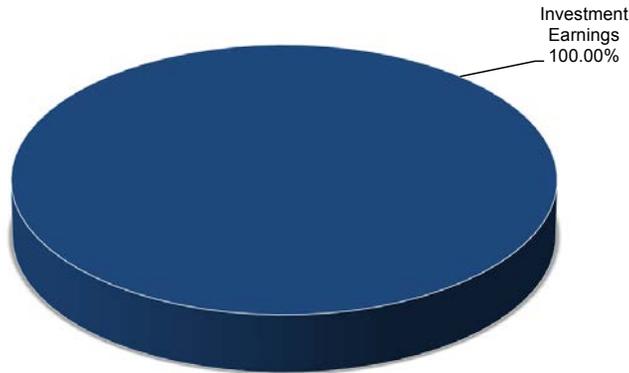
Capital expenditures for FY16 are approved as follows: \$16,000 to replace a Rimage DVD/CD duplicator and printer, \$10,000 for a closed-caption encoder, and \$18,000 to replace the primary video camera.

The FY16 budgeted fund balance is anticipated to increase 21.78% when compared to the FY15 estimated ending fund balance due primarily to an increase in budgeted revenue for the PEG fund.

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

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|--------------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ 116,250 | \$ 116,250 | \$ 564,793 | \$ 564,793 | |
| REVENUES | | | | | | |
| Restricted Gift Funds | \$ 116,250 | \$ - | \$ 446,407 | \$ - | \$ - | N/A |
| Investment Earnings | - | 250 | 2,136 | 2,200 | 2,200 | 780% |
| Total Revenues | <u>\$ 116,250</u> | <u>\$ 250</u> | <u>\$ 448,543</u> | <u>\$ 2,200</u> | <u>\$ 2,200</u> | 780% |
| TOTAL FUNDS AVAILABLE | <u>116,250</u> | <u>116,500</u> | <u>564,793</u> | <u>566,993</u> | <u>566,993</u> | 387% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Senior Programs | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Expenditures & Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | N/A |
| Increase (Decrease) in Fund Balance | <u>\$ 116,250</u> | <u>\$ 250</u> | <u>\$ 448,543</u> | <u>\$ 2,200</u> | <u>\$ 2,200</u> | 780% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | |
| ENDING FUND BALANCE | <u><u>\$ 116,250</u></u> | <u><u>\$ 116,500</u></u> | <u><u>\$ 564,793</u></u> | <u><u>\$ 566,993</u></u> | <u><u>\$ 566,993</u></u> | |

**R.E. Meyer Estate Restricted Gift Fund -
Sources**



The R.E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

A total of \$562,657 from the estate has been received to date with the balance expected to be received in FY16 or when the Estate is closed out. In accordance with Mr. Meyer's will, these funds will be used for the purpose of programs designed to benefit senior citizens. No funds are currently planned for expenditure in FY16. As programming plans are developed, it is anticipated that these funds will be budgeted for future expenditure in accordance with the agreement.

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 on page F-1.

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY16 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 FY16, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 3**, funds in the amount of \$85,000 are estimated for the **Fun for All Playground at Central Park**. This project is for the construction of an inclusive playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. In addition to the budget in Park Land Zone 3, an estimate of \$226,044 has been included in Community Park Land Zone C for this effort. It is anticipated that the FY16 funds will be used for design. The playground is a joint effort of the College Station Rotary Club, the College Station Noon Lions Club, the Kiwanis Club and the City of College Station. The service groups are pursuing possible grants and fund-raising opportunities for the construction of the playground.

In **Park Land Zone 4**, an estimate of \$75,000 is included for the completion of the development of **Crescent Point Park**. The project will include the addition of exercise equipment, lights, water fountains and benches. Also included in Park Land Zone 4 is an estimate of \$19,200 for the addition of benches and a sign at **Windwood Park**.

In **Park Land Zone 5**, estimates have been included for minor amenity additions at **Edelweiss Park** and **Longmire Park**. And in **Park Land Zone 8**, an estimate of \$9,800 has been included for additional exercise equipment at **Sandstone Park**.

In **Park Land Zone 10**, estimates have been included for the development of two parks in the zone. The first of these is **Sonoma Park**. Amenities planned for this park include a sidewalk, play structure, surfacing, a covered area and a bench. The second park planned for development in FY16 in this zone is **Reatta Meadows Park**. The amenities planned in this park include a sidewalk, play structure, surfacing, a covered area, a bench and a water fountain. Also planned in Zone 10 are some amenity additions at **Southern Oaks Park**.

Projects planned for **Park Land Zone 13** include the development of **Bridgewood Park** and minor improvements at **Castlegate Park**. In **Park Land Zone 15** funds for the development of **Barracks Park** are included. This project is for development of the remaining three parks and for lighting of the existing four parks.

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.

Hotel Tax Fund Capital Projects

Included in the FY16 Approved Budget is an estimate of \$3,673,274 for the construction of phase I of the Build-Out of the Veterans Park and Athletic Complex. The project will include the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. In addition, spectator areas and amenities will be added to these fields and to several existing fields as part of this project. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of

individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events.

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 FY16 estimate of \$534,415 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 FY16 projected expenditures account for the use of the balance of this debt. An estimate of \$200,000 is included in FY16 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated \$130,971 is included in FY16 for the completion of **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 \$38,714 are estimated in FY16 for the completion of 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 is being extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. In addition, an estimate of \$21,000 is included for the completion of the **Drainage Master Plan** project. It is anticipated that this project 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. An estimate of \$435,000 is included in the FY16 budget for the **Southwest Parkway Storm Drain Replacement project**. The existing storm drain is at the end of its service life and needs to be replaced.

Additional O&M Costs

In some situations, the operations and maintenance (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 FY16 Parks and Recreation base budget for estimated O&M costs associated with the recently completed synthetic fields at Veterans Park. These funds will be used for utility costs associated with the lighting of the fields. Budget for the maintenance of the fields was included in prior years' budgets and will carry forward in the FY16 budget. The budget needs for the O&M costs that are anticipated for Park Land Dedication projects will be evaluated as part of the FY17 budget preparation. It is projected that additional O&M budget will not be needed for the Drainage CIP projects estimated for FY16, as these projects are generally related to the improvement of existing infrastructure.

Departments are expected to consider the impact of current and planned capital improvement projects on 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 FY16, 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 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| | PROJECT NUMBER | PROJECT BUDGET AMOUNT | BUDGET APPROPRIATIONS | | |
|---------------------------------------|-------------------|-----------------------------|--------------------------------|---------------------------------------|--|
| | | | APPROPRIATIONS THROUGH FY14 | REVISED FY 14-15 APPROPRIATIONS | APPROVED FY 15-16 APPROPRIATIONS |
| BEGINNING FUND BALANCE: | | | | \$ 3,735,202 | \$ 3,804,156 |
| ADDITIONAL RESOURCES: | | | | | |
| CONTRIBUTIONS | | | | \$ 300,000 | \$ 300,000 |
| INVESTMENT EARNINGS | | | | 10,000 | 10,000 |
| INTRAGOVERNMENTAL TRANSFERS | | | | 12,000 | - |
| OTHER | | | | - | - |
| SUBTOTAL ADDITIONAL RESOURCES | | | | \$ 322,000 | \$ 310,000 |
| TOTAL RESOURCES AVAILABLE | | | | \$ 4,057,202 | \$ 4,114,156 |
| PARK LAND DEDICATION FUND | | | | | |
| ZONE 1 PARK | PK0051 | - | - | 265,000 | - |
| ZONE 2 PARK | PK0052 | - | - | - | - |
| ZONE 3 PARK | PK0053 | - | - | 83,000 | - |
| FUN FOR ALL PLAYGROUND | PK1409 | 85,000 | - | - | 85,000 |
| ZONE 4 PARK | PK0054 | 90,000 | - | 175,000 | 90,000 |
| CRESCENT POINT PARK | PK1601 | 75,000 | - | - | 75,000 |
| WINDWOOD PARK IMP | PK1604 | 19,200 | - | - | 19,200 |
| ZONE 5 PARK | PK0055 | 4,000 | - | - | 4,000 |
| EDELWEISS PARK IMP | PK1605 | 600 | - | - | 600 |
| LONGMIRE PICNIC UNITS | PK1606 | 2,000 | - | - | 2,000 |
| ZONE 6 PARK | PK0056 | - | - | 20,000 | - |
| ZONE 7 PARK | PK0057 | 270,000 | - | 270,000 | 270,000 |
| ZONE 8 PARK | PK0058 | 7,500 | - | 15,000 | 7,500 |
| SANDSTONE EXERCISE STATION | PK1607 | 9,800 | - | - | 9,800 |
| ZONE 9 PARK | PK0059 | 22,000 | - | 22,000 | 22,000 |
| ZONE 10 PARK | PK0060 | 46,000 | - | 353,000 | 46,000 |
| REATA PARK | PK1602 | 142,000 | - | - | 142,000 |
| SONOMA PARK | PK1603 | 140,000 | - | - | 140,000 |
| SOUTHERN OAKS PARK IMP | PK1608 | 7,300 | - | - | 7,300 |
| ZONE 11 PARK | PK0061 | - | - | - | - |
| ZONE 12 PARK | PK0824 | 24,000 | - | 24,000 | 24,000 |
| ZONE 13 PARK | PK0807 | 36,000 | - | 2,000 | 36,000 |
| BRIDGEWOOD PARK | PK1517 | 100,000 | - | 60,000 | 40,000 |
| CASTLEGATE PARK IMP | PK1609 | 5,000 | - | - | 5,000 |
| ZONE 14 PARK | PK0717 | 90,000 | - | 90,000 | 90,000 |
| ZONE 15 PARK | PK0808 | 265,000 | - | 265,000 | 265,000 |
| BARRACKS PARK | PK1522 | 450,000 | - | 450,000 | 450,000 |
| ZONE 24 PARK | PK1205 | 15,000 | - | 15,000 | 15,000 |
| COMMUNITY PARK ZONE A | PK1304 | 325,000 | - | 235,000 | 325,000 |
| COMMUNITY PARK ZONE B | PK1203 | 1,490,000 | - | 490,000 | 1,490,000 |
| COMMUNITY PARK ZONE C | PK1204 | - | - | 457,000 | - |
| WPC RESTROOMS | WP1401 | 105,000 | - | 105,000 | - |
| FUN FOR ALL PLAYGROUND | PK1409 | 415,000 | - | 120,500 | 109,500 |
| CLOSED PROJECTS | | | | 179,000 | - |
| CAPITAL PROJECTS SUBTOTAL | | | | \$ 3,695,500 | \$ 3,769,900 |
| OTHER | | | | - | - |
| GENERAL & ADMIN. CHARGES | | | | 21,997 | 21,909 |
| TOTAL EXPENDITURES | | | | \$ 3,717,497 | \$ 3,791,809 |
| Measurement Focus Increase (Decrease) | | | | | |
| ENDING FUND BALANCE: | | | | \$ 339,705 | \$ 322,347 |

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| PROJECTED EXPENDITURES | | | | | | | | |
|---|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
| | \$ 3,702,871 | \$ 4,214,105 | \$ 3,804,156 | \$ 15,803 | \$ 15,803 | \$ 15,803 | \$ 15,803 | \$ 15,803 |
| | \$ 1,252,628 | \$ 300,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 11,623 | 10,000 | 10,000 | - | - | - | - | - |
| | - | 12,000 | - | - | - | - | - | - |
| | 197,624 | - | - | - | - | - | - | - |
| | <u>\$ 1,461,875</u> | <u>\$ 322,000</u> | <u>\$ 310,000</u> | <u>\$ -</u> |
| | <u>\$ 5,164,746</u> | <u>\$ 4,536,105</u> | <u>\$ 4,114,156</u> | <u>\$ 15,803</u> |
| - | 400,000 | 265,000 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 85,000 | - | - | - | - | - |
| - | - | - | 90,000 | - | - | - | - | - |
| - | - | - | 75,000 | - | - | - | - | - |
| - | - | - | 19,200 | - | - | - | - | - |
| - | - | - | 4,000 | - | - | - | - | - |
| - | - | - | 600 | - | - | - | - | - |
| - | - | - | 2,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 270,000 | - | - | - | - | - |
| - | - | - | 7,500 | - | - | - | - | - |
| - | - | - | 9,800 | - | - | - | - | - |
| - | - | - | 22,000 | - | - | - | - | - |
| - | - | - | 46,000 | - | - | - | - | - |
| - | - | - | 142,000 | - | - | - | - | - |
| - | - | - | 140,000 | - | - | - | - | - |
| - | - | - | 7,300 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 24,000 | - | - | - | - | - |
| - | - | - | 36,000 | - | - | - | - | - |
| - | - | - | 100,000 | - | - | - | - | - |
| - | - | - | 5,000 | - | - | - | - | - |
| - | - | - | 90,000 | - | - | - | - | - |
| - | - | - | 265,000 | - | - | - | - | - |
| - | - | 100,000 | 350,000 | - | - | - | - | - |
| - | - | - | 15,000 | - | - | - | - | - |
| - | - | - | 325,000 | - | - | - | - | - |
| - | - | - | 1,490,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 105,000 | - | - | - | - | - | - |
| - | 3,956 | - | 226,044 | - | - | - | - | - |
| | <u>538,448</u> | <u>239,952</u> | <u>230,000</u> | | | | | |
| \$ - | \$ 942,404 | \$ 709,952 | \$ 4,076,444 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | - | - | - | - | - | - | - | - |
| | 20,042 | 21,997 | 21,909 | - | - | - | - | - |
| \$ | <u>962,446</u> | <u>731,949</u> | <u>4,098,353</u> | <u>\$ -</u> |
| | 11,805 | | | | | | | |
| \$ | <u>4,214,105</u> | <u>3,804,156</u> | <u>15,803</u> | <u>15,803</u> | <u>15,803</u> | <u>15,803</u> | <u>15,803</u> | <u>15,803</u> |

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

| | | | | | BUDGET APPROPRIATIONS | |
|--|-------------------|-----------------------------|--------------------------------|--------------------------------------|---------------------------------------|--|
| | PROJECT NUMBER | PROJECT BUDGET AMOUNT | APPROPRIATIONS THROUGH FY13 | REVISED FY14-15 APPROPRIATIONS | APPROVED FY15-16 APPROPRIATIONS | |
| BEGINNING FUND BALANCE: | | | | \$ 2,573,328 | \$ 2,419,837 | |
| ADDITIONAL RESOURCES: | | | | | | |
| UTILITY REVENUES | | | | \$ 2,130,800 | \$ 2,184,100 | |
| INTEREST ON INVESTMENTS | | | | 8,000 | 8,000 | |
| OTHER | | | | - | - | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | <u>\$ 2,138,800</u> | <u>\$ 2,192,100</u> | |
| TOTAL RESOURCES AVAILABLE | | | | <u>\$ 4,712,128</u> | <u>\$ 4,611,937</u> | |
| DRAINAGE CAPITAL | | | | | | |
| GREENWAYS PROJECTS | SD9903 | \$ 3,640,000 | 3,640,000 | - | - | |
| MINOR DRAINAGE IMPROVEMENTS | SD1601 | ANNUAL | - | 100,000 | 200,000 | |
| AMHERST COURT DRAIN LINE | SD1502 | 50,000 | - | 50,000 | - | |
| BARRON DRAINAGE IMP - SH40 to WSP PKWY | SD1503 | 50,000 | - | 50,000 | - | |
| WOLF PEN CREEK EROSION CONTROL - PH II | SD1302 | 430,000 | 430,000 | - | - | |
| SOUTHLAND DRAINAGE IMPROVEMENTS | SD1402 | 255,250 | 255,250 | - | - | |
| DRAINAGE MASTER PLAN | SD1202 | 528,000 | 528,000 | - | - | |
| SOUTHWEST PKWY STORM DRAIN REPL | SD1602 | 435,000 | - | - | 435,000 | |
| CLOSED PROJECTS | | | | | | |
| CAPITAL G&A | | | | 190,355 | 209,391 | |
| CAPITAL PROJECTS SUBTOTAL | | | | <u>\$ 390,355</u> | <u>\$ 844,391</u> | |
| DRAINAGE OPERATIONS | | | | | | |
| DRAINAGE INSPECTION (PLANNING & DEV SERVICES) | | ANNUAL | | 173,987 | 112,155 | |
| DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS) | | ANNUAL | | 1,131,900 | 1,109,422 | |
| PAY PLAN | | | | - | 24,172 | |
| SLA's | | | | 136,586 | 143,716 | |
| ERP SYSTEM REPLACEMENT | | | | 28,959 | - | |
| STREET SWEEPING | | | | 117,401 | 118,575 | |
| MOSQUITO ABATEMENT | | | | 7,200 | 7,200 | |
| BEE CREEK MITIGATION MONITORING/REPORTING (SD0902) | | | | 13,000 | 13,000 | |
| TRANSFERS OUT | | | | 100,000 | 100,000 | |
| OTHER | | | | 6,380 | - | |
| GENERAL & ADMIN. | | | | 193,836 | 217,800 | |
| TOTAL EXPENDITURES | | | | <u>\$ 2,299,604</u> | <u>\$ 2,690,431</u> | |
| Measurement Focus Increase (Decrease) | | | | | | |
| ENDING FUND BALANCE: | | | | <u>\$ 2,412,524</u> | <u>\$ 1,921,506</u> | |

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021**

PROJECTED EXPENDITURES

| PROJECT EXPENDITURES THROUGH FY13 | FY 13-14 ACTUAL | PROJECTED FY 14-15 | PROJECTED FY 15-16 | PROJECTED FY 16-17 | PROJECTED FY 17-18 | PROJECTED FY 18-19 | PROJECTED FY 19-20 | PROJECTED FY 20-21 |
|---|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | \$ 2,954,750 | \$ 3,143,513 | \$ 2,419,837 | \$ 1,196,406 | \$ 1,234,776 | \$ 1,274,404 | \$ 1,314,854 | \$ 1,366,585 |
| | \$ 2,060,912 | \$ 2,120,523 | \$ 2,184,100 | \$ 2,249,600 | \$ 2,317,100 | \$ 2,386,600 | \$ 2,458,200 | \$ 2,531,900 |
| | 8,856 | 9,000 | 8,000 | 5,000 | 5,000 | 5,000 | 6,000 | 7,500 |
| | - | - | - | - | - | - | - | - |
| | <u>\$ 2,069,768</u> | <u>\$ 2,129,523</u> | <u>\$ 2,192,100</u> | <u>\$ 2,254,600</u> | <u>\$ 2,322,100</u> | <u>\$ 2,391,600</u> | <u>\$ 2,464,200</u> | <u>\$ 2,539,400</u> |
| | <u>\$ 5,024,518</u> | <u>\$ 5,273,036</u> | <u>\$ 4,611,937</u> | <u>\$ 3,451,006</u> | <u>\$ 3,556,876</u> | <u>\$ 3,666,004</u> | <u>\$ 3,779,054</u> | <u>\$ 3,905,985</u> |
| | 2,900,371 | 5,214 | 200,000 | 534,415 | - | - | - | - |
| | - | - | 100,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | - | - | 50,000 | - | - | - | - | - |
| | - | - | 50,000 | - | - | - | - | - |
| | 27,823 | 56,112 | 215,094 | 130,971 | - | - | - | - |
| | - | 36,284 | 180,252 | 38,714 | - | - | - | - |
| | 382,038 | 49,344 | 75,618 | 21,000 | - | - | - | - |
| | - | - | - | 435,000 | - | - | - | - |
| | - | 16,105 | - | - | - | - | - | - |
| | 186,623 | 190,355 | 209,391 | 219,860 | 230,853 | 242,396 | 249,668 | 257,158 |
| | <u>\$ 349,681</u> | <u>\$ 1,061,319</u> | <u>\$ 1,569,491</u> | <u>\$ 419,860</u> | <u>\$ 430,853</u> | <u>\$ 442,396</u> | <u>\$ 449,668</u> | <u>\$ 457,158</u> |
| | 100,136 | 173,713 | 112,155 | 115,520 | 118,985 | 122,555 | 126,231 | 130,018 |
| | 1,020,884 | 1,151,391 | 1,109,422 | 1,142,705 | 1,176,986 | 1,212,295 | 1,248,664 | 1,286,124 |
| | - | - | 24,172 | 21,997 | 22,657 | 23,336 | 24,036 | 24,757 |
| | - | - | 143,716 | 58,127 | 59,871 | 61,667 | 63,517 | 65,422 |
| | - | 28,959 | - | - | - | - | - | - |
| | 113,982 | 117,401 | 118,575 | 122,132 | 125,796 | 129,570 | 133,457 | 137,461 |
| | - | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| | - | 13,000 | 13,000 | - | - | - | - | - |
| | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | 7,875 | 6,380 | - | - | - | - | - | - |
| | 188,846 | 193,836 | 217,800 | 228,690 | 240,125 | 252,131 | 259,695 | 267,485 |
| | <u>\$ 1,881,405</u> | <u>\$ 2,853,199</u> | <u>\$ 3,415,531</u> | <u>\$ 2,216,230</u> | <u>\$ 2,282,472</u> | <u>\$ 2,351,150</u> | <u>\$ 2,412,468</u> | <u>\$ 2,475,626</u> |
| | \$ 400 | | | | | | | |
| | <u>\$ 3,143,513</u> | <u>\$ 2,419,837</u> | <u>\$ 1,196,406</u> | <u>\$ 1,234,776</u> | <u>\$ 1,274,404</u> | <u>\$ 1,314,854</u> | <u>\$ 1,366,585</u> | <u>\$ 1,430,359</u> |

**City of College Station
Drainage Utility Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Civil Engineering | \$ 100,136 | \$ 173,987 | \$ 173,713 | \$ 114,749 | \$ 114,749 | -34.05% |
| Drainage Maintenance | 1,020,884 | 1,288,686 | 1,171,591 | 1,151,200 | 1,294,916 | 0.48% |
| TOTAL | \$ 1,121,020 | \$ 1,462,673 | \$1,345,304 | \$ 1,265,949 | \$ 1,409,665 | -3.62% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 688,450 | \$ 812,713 | \$ 764,855 | \$ 813,477 | \$ 862,911 | 6.18% |
| Supplies | 83,037 | 111,427 | 83,961 | 101,339 | 111,621 | 0.17% |
| Maintenance | 127,640 | 117,385 | 115,590 | 119,358 | 119,358 | 1.68% |
| Purchased Services | 221,893 | 405,148 | 371,565 | 231,775 | 235,775 | -41.81% |
| Capital Outlay | - | 16,000 | 9,333 | - | 80,000 | 400.00% |
| TOTAL | \$ 1,121,020 | \$ 1,462,673 | \$1,345,304 | \$ 1,265,949 | \$ 1,409,665 | -3.62% |

| PERSONNEL | | | | | | |
|----------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Civil Engineering | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
| Drainage Maintenance | 14.00 | 14.00 | 15.00 | 15.00 | 16.00 | 6.67% |
| TOTAL | 15.00 | 15.00 | 16.00 | 16.00 | 17.00 | 6.25% |

| Service Level Adjustments | One-Time | Recurring | Total |
|-----------------------------------|------------------|------------------|-------------------|
| Administrative Support Specialist | \$ 7,282 | \$ 55,434 | \$ 62,716 |
| Trailer Mounted Vacon | 80,000 | 1,000 | 81,000 |
| Drainage SLA Totals | \$ 87,282 | \$ 56,434 | \$ 143,716 |

Special Revenue Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

| | Projected FY16 | Projected FY17 | Projected FY18 | Projected FY19 | Projected FY20 | Projected FY21 | Comments |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| Recently Completed Projects** | | | | | | | |
| Veterans Park Synthetic Fields | \$ 15,000 | \$ 15,450 | \$ 15,914 | \$ 16,391 | \$ 16,883 | \$ 17,389 | \$15,000 budgeted in FY16 for electric utility costs; \$10,000 for field maintenance added in FY14 |
| Recently Completed Projects Total** | \$ 15,000 | \$ 15,450 | \$ 15,914 | \$ 16,391 | \$ 16,883 | \$ 17,389 | |
| Parkland Dedication Projects | | | | | | | |
| Play for All Playground | \$ - | \$ 9,000 | \$ 18,000 | \$ 18,540 | \$ 19,096 | \$ 19,669 | Playground maintenance and electric utility costs |
| Parkland Projects Totals | \$ - | \$ 9,000 | \$ 18,000 | \$ 18,540 | \$ 19,096 | \$ 19,669 | |
| Community Development (CD) Fund Projects | | | | | | | |
| Dominik #3 - Stallings to Munson | 508 | 523 | 539 | 555 | 572 | 589 | General Sidewalk Maintenance |
| CD Fund Projects Totals | \$ 508 | \$ 523 | \$ 539 | \$ 555 | \$ 572 | \$ 589 | |
| Total Estimated O&M Costs | \$ 15,508 | \$ 24,973 | \$ 34,452 | \$ 35,486 | \$ 36,551 | \$ 37,647 | |

*The Operations and Maintenance (O&M) 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 2014 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. The approved premium revenue for FY16 is \$999,428. Approved investment earnings are \$12,329 and other revenues, including subrogation, are projected to be \$5,000. The total approved revenues for the Property & Casualty Insurance Fund are \$1,016,757. Approved expenditures in this fund are \$1,106,087. This includes two SLAs. The first is for funding of 50% of a Safety/Security Position, which will add \$36,704 of recurring expenses to the budget. The other 50% is budgeted in the Worker's Compensation Fund. The second SLA is for a one-time expense of \$13,000 for security upgrades to City Hall.

Employee Benefits Fund

Approved revenues in the Employee Benefits Fund are \$10,158,559. This includes a 5% increase in employee Health Insurance premiums. This increase is necessary to help offset rising claims costs. The FY16 approved budget also includes an estimate of \$550,000 for the establishment of an Employee Health Clinic. This health clinic would provide acute and preventive primary care, occupational medicine, workers' compensation and wellness services. Services would be available to City health plan-enrolled employees, dependents and retirees, to encourage wellness and pro-active medical intervention and treatment. In addition, included in the FY16 budget is \$300,000 for an Other Post-Employment Benefits (OPEB) Trust. The approved expenditures for the Employee Benefits Fund are \$11,600,168. The FY16 ending working capital in this fund is projected to decrease 20.89% when compared to the FY15 estimated ending working capital. This is due to the addition of SLA items in FY16 as well as projected increased claim costs.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY16, approved revenues are \$559,614 and approved expenditures are \$675,670. The only SLA in this fund is for \$36,704, which is to fund 50% of a Safety/Security Position. The other 50% is budgeted in the Property & Casualty Fund.

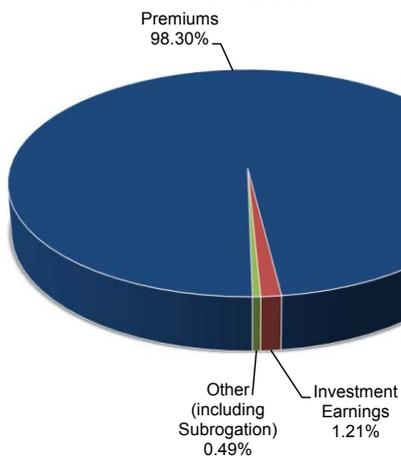
Unemployment Insurance Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY16 approved revenues, including premium costs and investment earnings, are \$32,736. Claims costs in the amount of \$50,000 are budgeted in FY16.

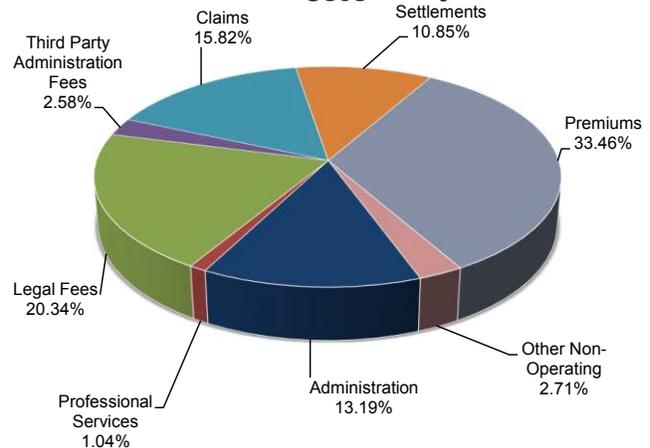
City of College Station Property & Casualty Insurance Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Premiums | \$ 1,039,410 | \$ 952,086 | \$ 951,836 | \$ 999,428 | \$ 999,428 | 4.97% |
| Investment Earnings | 4,274 | 3,788 | 12,207 | 12,329 | 12,329 | 225.48% |
| Other (including Subrogation) | 217,603 | 75,000 | 83,522 | 5,000 | 5,000 | -93.33% |
| Other Revenue | - | 1,367,463 | - | - | - | -100.00% |
| Total Revenues | \$ 1,261,287 | \$ 2,398,337 | \$ 1,047,565 | \$ 1,016,757 | \$ 1,016,757 | -57.61% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Administration | \$ 85,926 | \$ 86,023 | \$ 91,185 | \$ 96,166 | \$ 145,870 | 69.57% |
| Professional Services | 10,900 | 11,550 | 11,000 | 11,550 | 11,550 | 0.00% |
| Legal Fees | 61,682 | 1,592,463 | 1,569,217 | 225,000 | 225,000 | -85.87% |
| Third Party Administration Fees | 23,044 | 28,560 | 24,948 | 28,560 | 28,560 | 0.00% |
| Claims | 331,252 | 175,000 | 277,000 | 175,000 | 175,000 | 0.00% |
| Legal Settlements | 75,000 | 120,000 | 120,000 | 120,000 | 120,000 | 0.00% |
| Premiums | 261,883 | 295,521 | 326,429 | 370,107 | 370,107 | 25.24% |
| Other Non-Operating | 13,927 | 42,290 | 44,240 | 30,000 | 30,000 | -29.06% |
| Transfers Out | - | - | - | - | - | - |
| Total Operating Expenses & Transfers | \$ 863,614 | \$ 2,351,407 | \$ 2,464,019 | \$ 1,056,383 | \$ 1,106,087 | -52.96% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ 397,673 | \$ 46,930 | \$(1,416,454) | \$ (39,626) | \$ (89,330) | |
| Measurement Focus Increase (Decrease) | \$ 228,589 | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 916,737 | \$ 1,542,999 | \$ 1,542,999 | \$ 126,545 | \$ 126,545 | |
| Ending Working Capital, accrual basis of accounting | \$ 1,542,999 | \$ 1,589,929 | \$ 126,545 | \$ 86,919 | \$ 37,215 | |

**Property & Casualty Insurance Fund -
Sources**



**Property & Casualty Insurance Fund -
Uses**



**City of College Station
Property & Casualty Insurance Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Property & Casualty | \$ 96,826 | \$ 97,573 | \$ 102,185 | \$ 107,716 | \$ 157,420 | 61.34% |
| TOTAL | \$ 96,826 | \$ 97,573 | \$ 102,185 | \$ 107,716 | \$ 157,420 | 61.34% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 85,926 | \$ 86,023 | \$ 91,185 | \$ 96,156 | \$ 132,860 | 54.45% |
| Supplies | - | - | - | 10 | 10 | N/A |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | 10,900 | 11,550 | 11,000 | 11,550 | 24,550 | 112.55% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 96,826 | \$ 97,573 | \$ 102,185 | \$ 107,716 | \$ 157,420 | 61.34% |

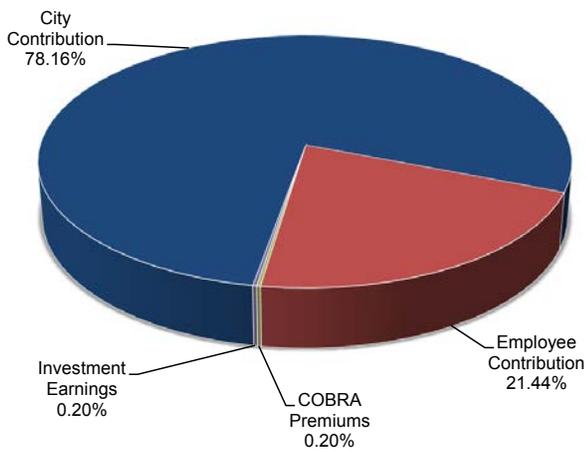
| PERSONNEL | | | | | | |
|---------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Property & Casualty | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 50.00% |
| TOTAL | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 0.00% |

| Service Level Adjustments | One-Time | Recurring | Total |
|---|------------------|------------------|------------------|
| Security/Safety Position (50% Funded in Worker's Compensation Fund) | \$ - | \$ 36,704 | \$ 36,704 |
| Security Upgrades | 13,000 | - | 13,000 |
| Property Casualty Fund SLA TOTAL | \$ 13,000 | \$ 36,704 | \$ 49,704 |

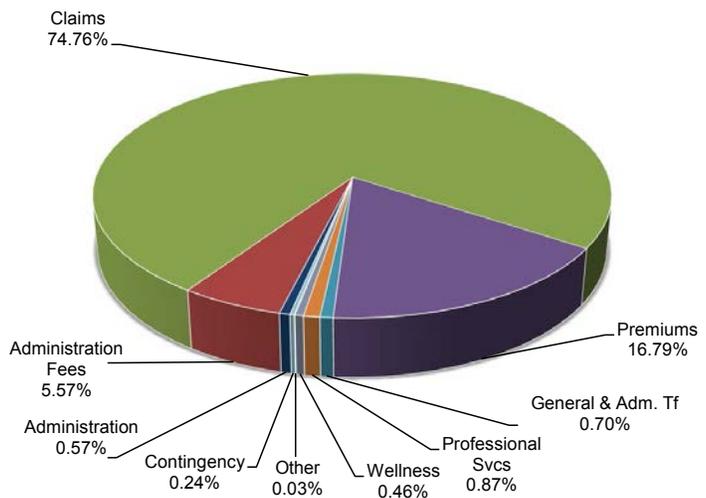
City of College Station Employee Benefits Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| City Contribution | \$ 7,166,716 | \$ 7,426,548 | \$ 7,426,548 | \$ 7,922,280 | \$ 7,922,280 | 6.68% |
| Employee Contribution | 1,686,077 | 2,025,162 | 2,025,162 | 2,174,888 | 2,174,888 | 7.39% |
| COBRA Premiums | 19,827 | 25,000 | 25,000 | 25,000 | 25,000 | 0.00% |
| Other Operating Revenues | (357) | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% |
| Investment Earnings | 25,129 | 15,914 | 15,914 | 16,391 | 16,391 | 3.00% |
| Total Revenues | \$ 8,897,392 | \$ 9,512,624 | \$ 9,512,624 | \$ 10,158,559 | \$ 10,158,559 | 6.79% |
| EXPENDITURES & TRANSFERS | | | | | | |
| Administration | \$ 35,933 | \$ 57,170 | \$ 66,226 | \$ 61,894 | \$ 61,894 | 8.26% |
| Administration Fees | 464,991 | 471,135 | 555,235 | 582,723 | 598,723 | 27.08% |
| Claims | 6,560,788 | 7,076,083 | 7,586,378 | 8,096,627 | 8,036,627 | 13.57% |
| Premiums | 1,009,226 | 1,368,751 | 1,667,138 | 1,805,074 | 1,805,074 | 31.88% |
| General & Administrative Transfers | 73,450 | 62,375 | 73,450 | 75,654 | 75,654 | 21.29% |
| Professional Services | 47,120 | 89,929 | 110,967 | 93,696 | 93,696 | 4.19% |
| Wellness | 34,580 | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| Other Operating | 5,051 | 7,330 | 3,500 | 3,500 | 3,500 | -52.25% |
| Health Clinic | - | - | - | - | 550,000 | N/A |
| OPEB Trust | - | - | - | - | 300,000 | N/A |
| Contingency | - | 25,000 | - | 25,000 | 25,000 | 0.00% |
| Total Operating Expenses & Transfers | \$ 8,231,139 | \$ 9,207,773 | \$ 10,112,894 | \$ 10,794,168 | \$ 11,600,168 | 25.98% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ 666,253 | \$ 304,851 | \$ (600,270) | \$ (635,609) | \$ (1,441,609) | |
| Measurement Focus Increase (Decrease) | \$ (212,721) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 7,049,220 | \$ 7,502,752 | \$ 7,502,752 | \$ 6,902,482 | \$ 6,902,482 | |
| Ending Working Capital, accrual basis of accounting | \$ 7,502,752 | \$ 7,807,603 | \$ 6,902,482 | \$ 6,269,243 | \$ 5,460,873 | |

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



**City of College Station
Employee Benefits Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Employee Benefits Admin | \$ 35,993 | \$ 57,170 | \$ 66,226 | \$ 61,894 | \$ 61,894 | 8.26% |
| TOTAL | \$ 35,993 | \$ 57,170 | \$ 66,226 | \$ 61,894 | \$ 61,894 | 8.26% |

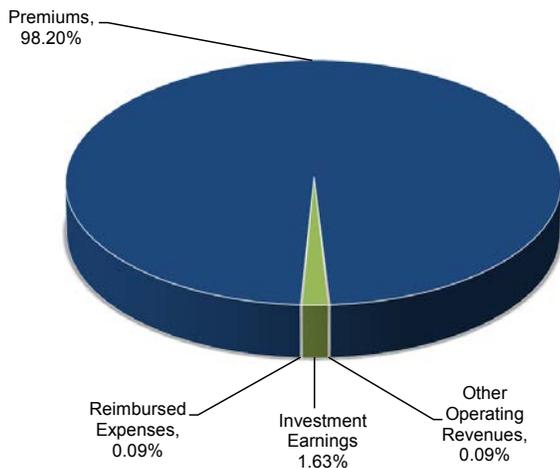
| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 35,762 | \$ 56,738 | \$ 61,176 | \$ 61,462 | \$ 61,462 | 8.33% |
| Supplies | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | 231 | 432 | 5,050 | 432 | 432 | 0.00% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 35,993 | \$ 57,170 | \$ 66,226 | \$ 61,894 | \$ 61,894 | 8.26% |

| PERSONNEL | | | | | | |
|---------------------------|----------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Comp & Benefits Assistant | - | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
| TOTAL | - | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |

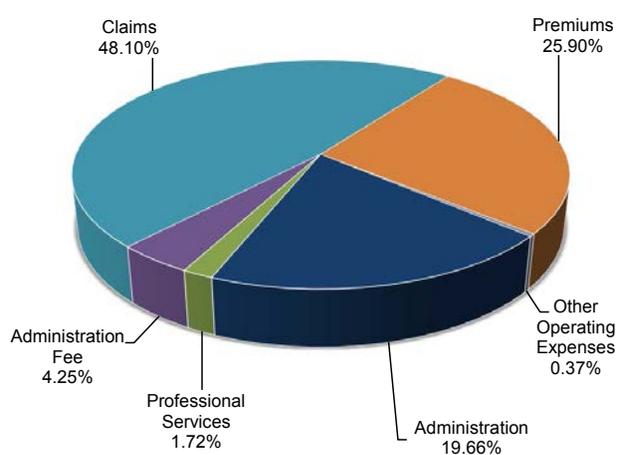
City of College Station Workers' Compensation Insurance Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Premiums | \$ 495,516 | \$ 555,087 | \$ 485,101 | \$ 549,514 | \$ 549,514 | -1.00% |
| Other Operating Revenues | 100 | 500 | 500 | 500 | 500 | 0.00% |
| Investment Earnings | 7,041 | 4,600 | 8,879 | 9,100 | 9,100 | 97.83% |
| Reimbursed Expenses | - | 500 | 500 | 500 | 500 | 0.00% |
| Total Revenues | \$ 502,657 | \$ 560,687 | \$ 494,980 | \$ 559,614 | \$ 559,614 | -0.19% |
| EXPENDITURES AND TRANSFERS | | | | | | |
| Administration | \$ 85,923 | \$ 86,023 | \$ 91,159 | \$ 96,166 | \$ 132,870 | 54.46% |
| Safety Boots | - | - | - | - | - | N/A |
| Professional Services | 10,900 | 11,600 | 11,000 | 11,600 | 11,600 | 0.00% |
| Administration Fee | 23,044 | 28,700 | 24,948 | 28,700 | 28,700 | 0.00% |
| Claims | 257,638 | 325,000 | 322,368 | 325,000 | 325,000 | 0.00% |
| Premiums | 162,484 | 206,700 | 155,538 | 175,000 | 175,000 | -15.34% |
| Other Operating Expenses | - | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| Transfers Out | - | - | - | - | - | N/A |
| Total Operating Expenses & Xfers | \$ 539,989 | \$ 660,523 | \$ 607,513 | \$ 638,966 | \$ 675,670 | 2.29% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ (37,332) | \$ (99,836) | \$ (112,533) | \$ (79,352) | \$ (116,056) | |
| Measurement Focus Increase (Decrease) | \$ (27,813) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 2,189,049 | \$ 2,123,904 | \$ 2,123,904 | \$ 2,011,371 | \$ 2,011,371 | |
| Ending Working Capital, accrual basis of accounting | \$ 2,123,904 | \$ 2,024,068 | \$ 2,011,371 | \$ 1,932,019 | \$ 1,895,315 | |

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



**City of College Station
Workers' Compensation Insurance Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Workers' Compensation | \$ 96,823 | \$ 97,623 | \$102,759 | \$ 107,766 | \$ 144,470 | 47.99% |
| TOTAL | \$ 96,823 | \$ 97,623 | \$102,759 | \$ 107,766 | \$144,470 | 47.99% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 82,923 | \$ 86,023 | \$ 91,159 | \$ 96,166 | \$ 132,870 | 54.46% |
| Supplies | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | N/A |
| Purchased Services | 10,900 | 11,600 | 11,600 | 11,600 | 11,600 | 0.00% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 93,823 | \$ 97,623 | \$102,759 | \$ 107,766 | \$144,470 | 47.99% |

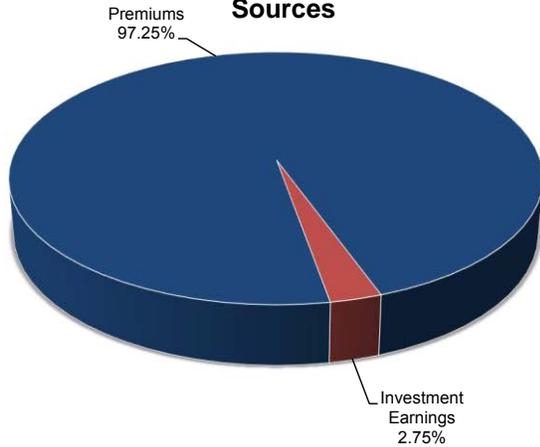
| PERSONNEL | | | | | | |
|-----------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Workers' Compensation | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 50.00% |
| TOTAL | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 0.00% |

| | | | |
|---|-------------|------------------|------------------|
| Service Level Adjustments | One-Time | Recurring | Total |
| Security/Safety Position (50% Funded in Worker's Compensation Fund) | \$ - | \$ 36,704 | \$ 36,704 |
| Workers Comp Fund SLA TOTAL | \$ - | \$ 36,704 | \$ 36,704 |

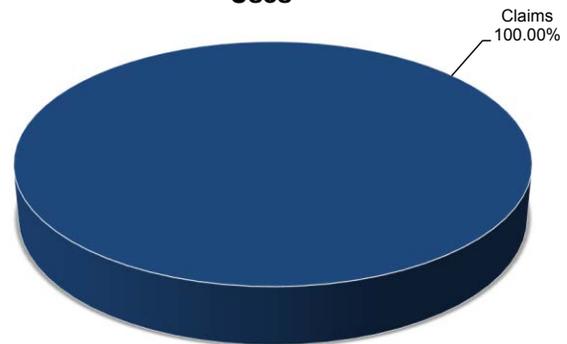
City of College Station Unemployment Insurance Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|-------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Premiums | \$ 29,306 | \$ 31,888 | \$ 31,888 | \$ 31,836 | \$ 31,836 | -0.16% |
| Investment Earnings | 1,128 | 900 | 900 | 900 | 900 | 0.00% |
| Total Revenues | \$ 30,434 | \$ 32,788 | \$ 32,788 | \$ 32,736 | \$ 32,736 | -0.16% |
| EXPENDITURES | | | | | | |
| Claims | \$ 13,428 | \$ 50,000 | \$ 20,000 | \$ 50,000 | \$ 50,000 | 0.00% |
| Total Operating Expenses & Transfers | \$ 13,428 | \$ 50,000 | \$ 20,000 | \$ 50,000 | \$ 50,000 | 0.00% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ 17,006 | \$ (17,212) | \$ 12,788 | \$ (17,264) | \$ (17,264) | |
| Measurement Focus Increase (Decrease) | \$ (1) | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 370,051 | \$ 387,056 | \$ 387,056 | \$ 399,844 | \$ 399,844 | |
| Ending Working Capital, accrual basis of accounting | \$ 387,056 | \$ 369,844 | \$ 399,844 | \$ 382,580 | \$ 382,580 | |

**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 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.

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. Virtual servers/storage devices provide a way for the City to run the same application on multiple servers without purchasing additional hardware. Purchases were budgeted in the Equipment Replacement Fund beginning in FY14. FY15 was the first year of cost allocation of the virtual storage costs to all departments. The IT department estimates the annual cost of replacement.
7. 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 FY16, \$2,043,378 is approved for new fleet purchases as follows: Police Department for \$30,000 to purchase a vehicle for Criminal Investigations Division; Fire Department \$1,400,000 to purchase a ladder truck for Fire Station No. 6; Parks & Recreation \$23,500 to purchase a Kromer No-Ramp Trailer and Bobcat Skidsteer Attachments; Sanitation \$277,408 for a Rear Loader truck in the Residential Division; Electric \$150,000 for a small Bucket Truck; Water Department \$83,865 to purchase a Vacuum Excavator and Service Truck; Wastewater \$78,605 to purchase a Gator Off-Road Vehicle, a Tow-Behind Sewer Unit, and to upgrade a vehicle on the replacement list for FY16 (reference #9556).

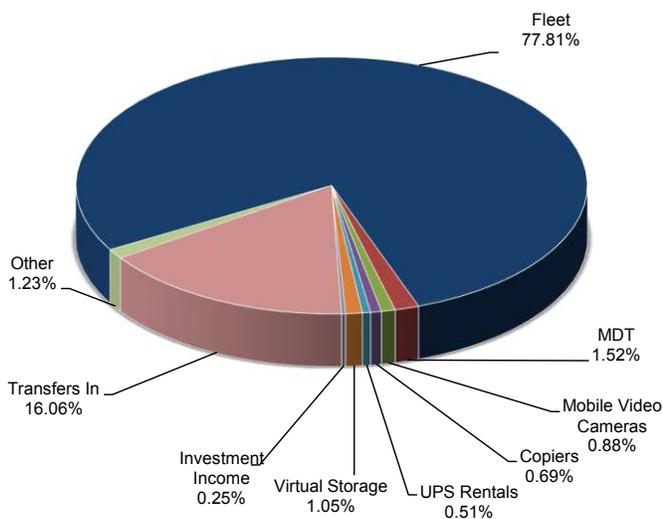
A trade-in is anticipated on some vehicle purchases, and that trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the pages that follow.

The FY16 Equipment Replacement ending working capital is expected to increase by 34.49% from the estimated FY15 ending working capital due to anticipated contributions increases from the departments. The working capital in the Equipment Replacement Fund fluctuates from year to year based on the vehicles that are up for replacement. A six-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

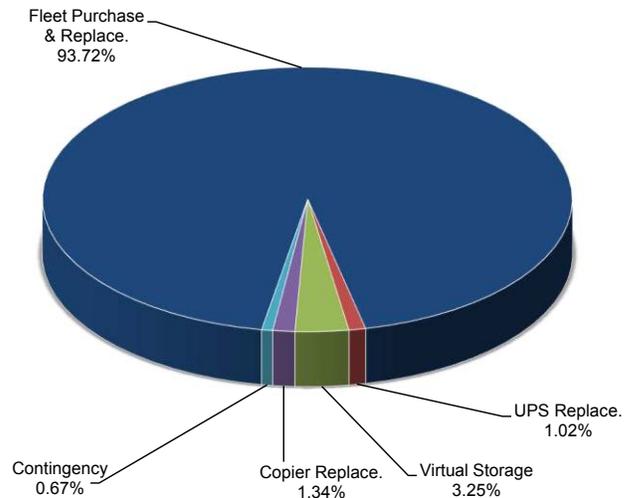
City of College Station Equipment Replacement Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|---|-----------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Fleet Rentals | \$ 3,263,561 | \$ 4,672,126 | \$ 4,922,126 | \$ 4,492,760 | \$ 6,298,294 | 34.81% |
| Mobile Data Terminal Rentals | 103,726 | 109,164 | 109,164 | 123,476 | 123,476 | 13.11% |
| Mobile Video Camera Systems | 66,581 | 95,985 | 95,985 | 70,985 | 70,985 | -26.05% |
| Copier Rentals | 61,725 | 64,421 | 64,421 | 55,659 | 55,659 | -13.60% |
| Uninterruptible Power Supply Rentals | 31,693 | 35,071 | 35,071 | 40,449 | 40,449 | 15.33% |
| Virtual Storage / Storage Devices | - | 85,056 | 85,056 | 85,056 | 85,056 | 0.00% |
| Investment Income | 24,304 | 20,000 | 20,000 | 20,600 | 20,600 | 3.00% |
| Transfers In | - | 31,441 | - | 1,300,000 | 1,300,000 | 4034.73% |
| Other Non Operating Revenues | 156,056 | 100,000 | 100,000 | 100,000 | 100,000 | 0.00% |
| Total Revenues | \$ 3,707,646 | \$ 5,213,264 | \$ 5,431,823 | \$ 6,288,985 | \$ 8,094,519 | 55.27% |
| EXPENDITURES | | | | | | |
| Fleet Purchase & Replacement | \$ 4,075,384 | \$ 6,826,041 | \$ 6,249,275 | \$ 3,581,000 | \$ 5,624,378 | -17.60% |
| Mobile Data Terminal Replacement | 317,780 | 103,309 | 96,583 | - | - | -100.00% |
| BWACS Capital Outlay | 73,461 | - | - | - | - | N/A |
| Uninterruptible Power Supply Replacement | 9,601 | 33,016 | 33,016 | 61,076 | 61,076 | 84.99% |
| Virtual Storage Devices | - | 49,659 | 49,659 | 195,196 | 195,196 | 293.07% |
| Copier Replacement | 18,690 | 37,942 | 35,942 | 80,213 | 80,213 | 111.41% |
| Mobile Video Camera Systems | - | 25,000 | 25,000 | - | - | -100.00% |
| Transfer to Streets Projects Fund | 475,000 | - | - | - | - | N/A |
| Contingency | - | 40,000 | - | 40,000 | 40,000 | 0.00% |
| Total Expenditures | \$ 4,969,916 | \$ 7,114,967 | \$ 6,489,475 | \$ 3,957,485 | \$ 6,000,863 | -15.66% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ (1,262,270) | \$ (1,901,703) | \$ (1,057,652) | \$ 2,331,500 | \$ 2,093,656 | |
| Measurement Focus Increase (Decrease) | \$ 22,084 | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 8,367,578 | \$ 7,127,392 | \$ 7,127,392 | \$ 6,069,740 | \$ 6,069,740 | |
| Ending Working Capital, accrual basis of accounting | \$ 7,127,392 | \$ 5,225,689 | \$ 6,069,740 | \$ 8,401,240 | \$ 8,163,396 | |

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY16 Approved Fleet Replacement Schedule

| Department | Ref # | Year | Description | Replacement Cost |
|--|-------|------|-----------------------------------|---------------------|
| Police | 4015 | 2011 | Chev Tahoe Hybrid | \$ 52,000 |
| Police | 4100 | 2013 | Harley Davidson Motorcycle | 28,000 |
| Police | 4101 | 2013 | Harley Davidson Motorcycle | 28,000 |
| Police | 4102 | 2013 | Harley Davidson Motorcycle | 28,000 |
| Police | 4103 | 2013 | Harley Davidson Motorcycle | 28,000 |
| Police | 4104 | 2013 | Harley Davidson Motorcycle | 28,000 |
| Police | 4218 | 2004 | Crown Victoria (replace with SUV) | 32,000 |
| Police | 4219 | 2004 | Crown Victoria (replace with SUV) | 32,000 |
| Police | 4221 | 2005 | Crown Victoria (replace with SUV) | 32,000 |
| Police | 41102 | 2010 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 41104 | 2011 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 41105 | 2011 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 41106 | 2011 | Chev Tahoe | 56,000 |
| Police | 41110 | 2012 | Chev Tahoe | 56,000 |
| Police | 41111 | 2012 | Chev Tahoe | 56,000 |
| Police | 41112 | 2012 | Chev Tahoe | 56,000 |
| Police | 4146E | 2007 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 4148E | 2007 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 4149E | 2007 | Ford CVPI (replace with SUV) | 56,000 |
| Police | 4150E | 2007 | Ford CVPI (replace with SUV) | 56,000 |
| | | | | \$ 904,000 |
| Fire | 5153 | 1999 | Pierce Pumper Fire Truck | 633,000 |
| Fire | 5129 | 2009 | Dodge Ambulance | 170,000 |
| | | | | \$ 803,000 |
| Planning & Develop./Dev Services_Bldg. | 6323 | 2010 | Ford F150 Truck | 28,000 |
| | | | | \$ 28,000 |
| Public Works/Streets | 3107 | 2006 | Ford F250 Truck | 30,000 |
| Public Works/Streets | 3133 | 1997 | Rhino Shredder | 6,000 |
| Public Works/Streets | 3181 | 2007 | John Deere Wheel Loader | 210,000 |
| Public Works/Streets | 3187 | 2009 | Scag Zero Turner Mower | 16,000 |
| Public Works/Streets | 3243 | 2009 | Scag Zero Turner Mower | 16,000 |
| Public Works/Streets | 3244 | 2009 | Scag Zero Turner Mower | 16,000 |
| Public Works/Traffic Signs & Markings | 3402 | 2006 | LineLazer | 7,000 |
| Public Works/Landscape-Irrigation | 3501 | 2004 | Ford E250 Van | 38,000 |
| Public Works/Landscape-Irrigation | 3502 | 2005 | Ford E250 Van | 38,000 |
| Public Works/Traffic Signals | 3404 | 1996 | Concrete Saw | 15,000 |
| | | | | \$ 392,000 |
| Parks and Recreation | 8005 | 2006 | Ford Crown Victoria | 30,000 |
| Parks and Recreation | 8104 | 2007 | Ford E250 Cargo Van | 30,000 |
| Parks and Recreation | 8352 | 2002 | MX8 Shredder | 6,000 |
| Parks and Recreation | 8366 | 2007 | Ford F150 Truck | 28,000 |
| Parks and Recreation | 8369 | 2010 | Toro 4100D Mower | 56,000 |
| Parks and Recreation | 8375 | 2011 | Toro Z580 Mower | 16,000 |
| Parks and Recreation | 8332 | 2008 | BCT Utility Vehicle | 18,000 |
| Parks and Recreation | 8370 | 2010 | Toro Teelmaster Mower | 56,000 |
| Parks and Recreation | 8361 | 2006 | Ford F150 Truck | 28,000 |
| Parks and Recreation | 8362 | 2006 | Ford F350 Truck | 38,000 |
| Parks and Recreation | 8371 | 2011 | Toro Z580 Mower | 16,000 |
| Parks and Recreation | 8373 | 2011 | Toro Z580 Mower | 16,000 |
| Parks and Recreation | 2002 | 2006 | Ford E150 Van | 30,000 |
| | | | | \$ 368,000 |
| Fiscal/ Municipal Court | 4402 | 2007 | Ford CVPI (replace with SUV) | 56,000 |
| | | | | \$ 56,000 |
| General Fund Total | | | | \$ 2,551,000 |
| Electric | 9207 | 1998 | Arrow Board | 25,000 |
| Electric | 9243 | 2009 | Ford F550 Bucket Truck | 150,000 |
| Electric | 9276 | 2006 | Chevy Colorado Truck | 28,000 |
| Electric | 9277 | 2009 | Ford F450 Truck | 55,000 |
| Electric | 9281 | 2010 | Ford F550 Bucket Truck | 150,000 |
| Electric | 9910 | 2004 | Ford F150 | 28,000 |
| Electric Fund Total | | | | \$ 436,000 |
| Water | 9461 | 2008 | Ford F350 | 40,000 |
| Water | 9406 | 2005 | John Deere Backhoe 310 | 150,000 |
| Water | 9586 | 2006 | Bobcat Mini Excavator | 60,000 |
| Water Fund Total | | | | \$ 250,000 |

FY16 Approved Fleet Replacement Schedule

| <u>Department</u> | <u>Ref #</u> | <u>Year</u> | <u>Description</u> | <u>Replacement Cost</u> |
|--|--------------|-------------|------------------------|-------------------------|
| Wastewater | 9556 | 2000 | Ford E150 Van | 30,000 |
| Wastewater | 9562 | 1998 | Rodding Machine | 6,000 |
| Wastewater | 9502 | 2008 | Ford F150 Truck | 28,000 |
| Wastewater | 9506 | 2005 | Sterling Dump Truck | 150,000 |
| Wastewater | 9541 | 2008 | Bobcat Utility Vehicle | 18,000 |
| Wastewater | 9542 | 2008 | Bobcat Utility Vehicle | 18,000 |
| Wastewater | 9587 | 2009 | Ford Ranger Truck | 28,000 |
| Wastewater Fund Total | | | | \$ 278,000 |
| Fleet | 3307 | 2009 | Ford F150 Truck | 28,000 |
| Fleet | 3312 | 2004 | Ford F450 Truck | 38,000 |
| Fleet Total | | | | \$ 66,000 |
| Total Vehicle Replacement Costs (All Funds) | | | | \$ 3,581,000 |

FY16 Approved New Fleet Purchases

| <u>Department</u> | <u>Description</u> | <u>Replacement Cost</u> |
|--|--------------------------------------|-------------------------|
| Police | CID Vehicle | 30,000 |
| Fire | Ladder truck | 1,400,000 |
| Parks and Recreation | Kromer No-Ramp Trailer | 13,500 |
| Parks and Recreation | Bobcat Skidsteer Attachments | 10,000 |
| Sanitation | Rear Loader Truck-Residential | 277,408 |
| Electric | Bucket Truck (small) | 150,000 |
| Water | Vacuum Excavator (gas powered) | 42,865 |
| Water | Service Truck | 41,000 |
| Wastewater | All Terrain Off-Road Vehicle (Gator) | 10,000 |
| Wastewater | Utility Bed upgrade for Ref # 9556 | 10,000 |
| Wastewater | Tow Behind Sewer Jet Unit | 58,605 |
| Total New Fleet Purchases | | \$ 2,043,378 |
| Total Vehicle Replacement Costs and New Fleet Purchases | | \$ 5,624,378 |

FY16 Approved Copier Replacement Schedule

| <u>Department</u> | <u>Description</u> | <u>Replacement Cost</u> |
|---------------------------------------|--------------------|-------------------------|
| Planning & Development | IR ADVANCE 4051 | 9,545 |
| Planning & Development | Ricoh W3601 | 12,950 |
| Parks and Recreation | Ricoh MP8001 | 22,360 |
| Water | Ricoh W3601 | 12,950 |
| Wastewater | MP 3550SP/ | 9,458 |
| Drainage | Ricoh W3601 | 12,950 |
| Total Copier Replacement Costs | | \$ 80,213 |

FY16 Miscellaneous Equipment Purchases

| <u>Department</u> | <u>Description</u> | <u>Replacement Cost</u> |
|----------------------------------|------------------------------------|-------------------------|
| Various | UPS Batteries Replacement | 61,076 |
| Various | Virtual Server/Storage Replacement | 195,196 |
| Total Equipment Purchases | | \$ 256,272 |

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 2014 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 FY16, total estimated revenues in the Fleet Maintenance Fund are forecasted to be \$2,134,012. Approved revenue includes \$18,500 in SLAs related to fleet additions.

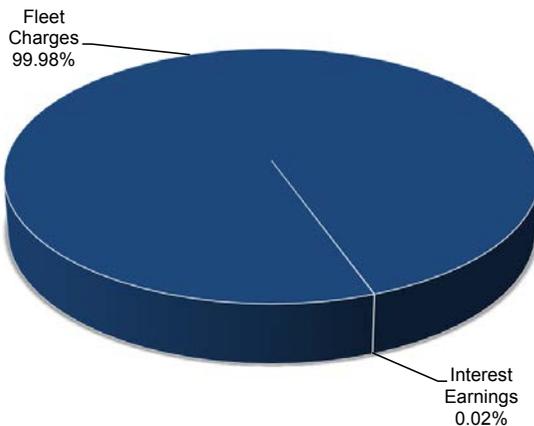
The approved FY16 Fleet Maintenance expenditures are \$2,067,902. This includes a \$37,200 SLA for tire mounting machines, balancers, and accessories needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment. A second SLA in the amount of \$9,090 is included for an increase in overtime due the increase in the size of the fleet, managing damaged vehicles, and completing daily preventative maintenance. In addition, the Fleet Services department responds to emergency after-hours calls which requires the use of overtime.

The FY16 budgeted ending working capital is anticipated to increase 35.91% when compared to the FY15 estimated ending working capital due to a budgeted increase in fleet charges revenue in order to meet the needs of the fund.

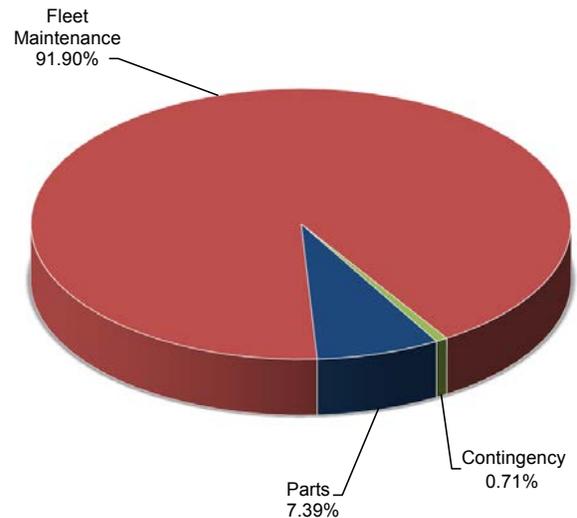
City of College Station Fleet Maintenance Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 To FY16 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| REVENUES | | | | | | |
| Fleet Charges | \$ 2,009,457 | \$ 2,054,567 | \$ 2,054,567 | \$ 2,115,108 | \$ 2,133,608 | 3.85% |
| Interest Earnings | 346 | 253 | 400 | 404 | 404 | 59.68% |
| Other | 333 | - | - | - | - | N/A |
| Total Revenues | \$ 2,010,136 | \$ 2,054,820 | \$ 2,054,967 | \$ 2,115,512 | \$ 2,134,012 | 3.85% |
| EXPENDITURES | | | | | | |
| Parts | \$ 110,947 | \$ 161,147 | \$ 145,853 | \$ 152,593 | \$ 152,593 | -5.31% |
| Fleet Services | 1,913,395 | 1,790,477 | 1,851,763 | 1,854,019 | 1,900,309 | 6.13% |
| Contingency | - | 15,000 | - | 15,000 | 15,000 | 0.00% |
| Other | - | - | - | - | - | N/A |
| Total Expenditures | \$ 2,024,342 | \$ 1,966,624 | \$ 1,997,616 | \$ 2,021,612 | \$ 2,067,902 | 5.15% |
| Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting | \$ (14,206) | \$ 88,196 | \$ 57,351 | \$ 93,900 | \$ 66,110 | |
| Measurement Focus Increase (Decrease) | \$ (3,978) | | | | | |
| Beginning Working Capital, Accrual Basis of Accounting | \$ 144,929 | \$ 126,745 | \$ 126,745 | \$ 184,096 | \$ 184,096 | |
| Ending Working Capital, Accrual Basis of Accounting | \$ 126,745 | \$ 214,941 | \$ 184,096 | \$ 277,996 | \$ 250,206 | |

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

| EXPENDITURE BY DIVISION | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Parts | \$ 110,947 | \$ 161,147 | \$ 145,853 | \$ 152,593 | \$ 152,593 | -5.31% |
| Fleet Services | 1,913,395 | 1,790,477 | 1,851,763 | 1,854,019 | 1,900,309 | 6.13% |
| TOTAL | \$ 2,024,342 | \$ 1,951,624 | \$ 1,997,616 | \$ 2,006,612 | \$ 2,052,902 | 5.19% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$ 879,244 | \$ 923,010 | \$ 914,396 | \$ 922,988 | \$ 932,078 | 0.98% |
| Supplies | 954,319 | 900,359 | 958,666 | 990,573 | 990,573 | 10.02% |
| Maintenance | 15,820 | 21,305 | 19,305 | 21,400 | 21,400 | 0.45% |
| Purchased Services | 104,338 | 71,750 | 70,328 | 71,651 | 71,851 | 0.14% |
| General Capital | 70,621 | 35,200 | 34,921 | - | 37,000 | 5.11% |
| TOTAL | \$ 2,024,342 | \$ 1,951,624 | \$ 1,997,616 | \$ 2,006,612 | \$ 2,052,902 | 5.19% |

| PERSONNEL | | | | | | |
|----------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Parts | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| Fleet Services | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 0.00% |
| TOTAL | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 0.00% |

| | One-Time | Recurring | Total |
|---------------------------|------------------|-----------------|------------------|
| Service Level Adjustments | | | |
| Tire Equipment | \$ 37,000 | \$ 200 | \$ 37,200 |
| Overtime Increase | - | 9,090 | 9,090 |
| Fleet SLA Total | \$ 37,000 | \$ 9,290 | \$ 46,290 |

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 2014 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.

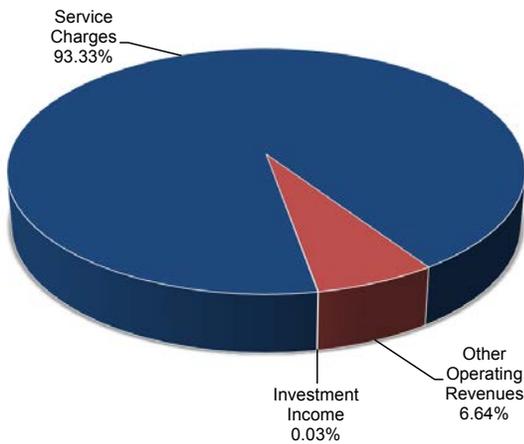
Revenues in the Utility Customer Service Fund are received as service charges from the various enterprise funds and the Drainage Fund. Revenues of \$2,331,974 are approved for FY16.

FY16 approved expenditures are \$2,356,974. Two SLAs are included in the approved budget. The first SLA, in the amount \$38,627, is for the addition of one Full Time Senior Customer Service Representative for Collections. This position will help ensure that a high level of customer service is maintained, as well as decrease delays in billings caused by a shortage of manpower in that department. This will increase the total FTE count in the Utility Customer Service Fund by 1.0 FTE. The second SLA will fund year 2 of 3 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with documenting new processes as part of the system implementation. This will be a one-time expenditure of \$25,000.

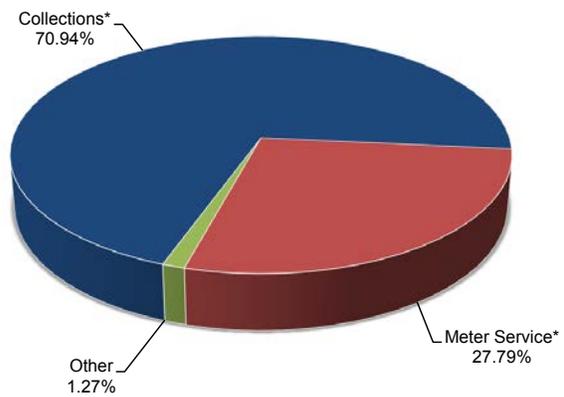
City of College Station Utility Customer Service Fund Fund Summary

| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
|--|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| BEGINNING WORKING CAPITAL | \$ 261,205 | \$ 284,274 | \$ 284,274 | \$ 417,073 | \$ 417,073 | |
| REVENUES & SERVICE CHARGES | | | | | | |
| Service Charges | \$ 2,052,233 | \$ 2,184,188 | \$ 2,184,188 | \$ 2,176,425 | \$ 2,176,425 | -0.36% |
| Other Operating Revenues | 129,973 | 125,688 | 155,728 | 154,856 | 154,856 | 23.21% |
| Investment Income | 863 | 648 | 944 | 693 | 693 | 6.90% |
| Non Operating | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 2,183,069</u> | <u>\$ 2,310,524</u> | <u>\$ 2,340,860</u> | <u>\$ 2,331,974</u> | <u>\$ 2,331,974</u> | 0.93% |
| Total Funds Available | <u>\$ 2,444,274</u> | <u>\$ 2,594,798</u> | <u>\$ 2,625,134</u> | <u>\$ 2,749,047</u> | <u>\$ 2,749,047</u> | 5.94% |
| EXPENDITURES | | | | | | |
| Collections* | \$ 1,548,176 | \$ 1,616,364 | \$ 1,565,702 | \$ 1,608,393 | \$ 1,672,020 | 3.44% |
| Meter Service* | 605,052 | 721,807 | 642,359 | 654,954 | 654,954 | -9.26% |
| Contingency | - | - | - | 30,000 | 30,000 | N/A |
| Other | - | - | - | - | - | N/A |
| Total Expenditures | <u>\$ 2,153,228</u> | <u>\$ 2,338,171</u> | <u>\$ 2,208,061</u> | <u>\$ 2,293,347</u> | <u>\$ 2,356,974</u> | 0.80% |
| Increase/Decrease in Working Capital | <u>\$ 29,841</u> | <u>\$ (27,647)</u> | <u>\$ 132,799</u> | <u>\$ 38,627</u> | <u>\$ (25,000)</u> | |
| Measurement Focus Increase (Decrease) | \$ (6,772) | | | | | |
| ENDING WORKING CAPITAL | <u>\$ 284,274</u> | <u>\$ 256,627</u> | <u>\$ 417,073</u> | <u>\$ 455,700</u> | <u>\$ 392,073</u> | |

Utility Customer Service Fund - Sources



Utility Customer Service Fund - Uses



* Collections and Meter Service 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 | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Billing/Collections | \$1,548,176 | \$1,616,364 | \$1,565,702 | \$1,608,393 | \$1,672,020 | 3.44% |
| Meter Services | 605,052 | 721,807 | 642,359 | 654,954 | 654,954 | -9.26% |
| TOTAL | \$ 2,153,228 | \$ 2,338,171 | \$ 2,208,061 | \$ 2,263,347 | \$ 2,326,974 | -0.48% |

| EXPENDITURE BY CLASSIFICATION | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|----------------------------|--|
| | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Salaries & Benefits | \$1,279,948 | \$1,387,013 | \$1,314,310 | \$1,365,407 | \$1,404,034 | 1.23% |
| Supplies | 53,589 | 70,874 | 47,714 | 58,510 | 58,510 | -17.45% |
| Maintenance | 32,750 | 35,489 | 35,420 | 27,018 | 27,018 | -23.87% |
| Purchased Services | 786,941 | 844,795 | 810,617 | 812,412 | 837,412 | -0.87% |
| Capital Outlay | - | - | - | - | - | N/A |
| TOTAL | \$ 2,153,228 | \$ 2,338,171 | \$ 2,208,061 | \$ 2,263,347 | \$ 2,326,974 | -0.48% |

| PERSONNEL | | | | | | |
|---------------------|----------------|----------------|---------------------------|---------------------------------|----------------------------|--|
| | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY16 Approved Base Budget | FY16 Approved Budget | % Change in Budget from FY15 to FY16 |
| Billing/Collections | 17.00 | 17.00 | 17.00 | 17.00 | 18.00 | 5.88% |
| Meter Services | 10.50 | 11.00 | 12.00 | 12.00 | 12.00 | 0.00% |
| TOTAL | 27.50 | 28.00 | 29.00 | 29.00 | 30.00 | 3.45% |

| Service Level Adjustments | One-Time | Recurring | Total |
|--|------------------|------------------|------------------|
| Senior Customer Service Representative | \$ - | \$ 38,627 | \$ 38,627 |
| ERP Process Documentation (Year 2 of 3) | 25,000 | - | 25,000 |
| Utility Customer Service SLA Totals | \$ 25,000 | \$ 38,627 | \$ 63,627 |



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

ORDINANCE NO. 2015-3705

AN ORDINANCE ADOPTING A BUDGET FOR THE 2015-16 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2015, to September 30, 2016, 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 \$50,000 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 2015-16 Fiscal Year Equipment Replacement Fund, and technology related hardware and software as set out in Attachment "A" to this Ordinance.

PART 6: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute all contracts and documents authorizing the payment of funds and to expend public funds for expenditures related to the Enterprise Resource Planning (ERP) System and the Computer Aided Dispatch/Records Management System (CAD/RMS); 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 documents. Expenditures must be appropriated from available funds. 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 7: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 21st DAY OF SEPTEMBER, 2015.

APPROVED:



Mayor

ATTEST:



City Secretary

APPROVED:



City Attorney

ORDINANCE NO. 2015-3705

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

| ITEM | Quantity | Estimated Avg. Unit Cost | Projected Total |
|---|-----------------|---------------------------------|------------------------|
| Scheduled Replacement/Repair/Additions | | | |
| Replacement PCs (Desktops and Workstations) | 115 | 1,000 | 115,000 |
| Replacement Monitors | 30 | 145 | 4,350 |
| Replacement Printers | 20 | 950 | 19,000 |
| Replacement Laptops | 25 | 950 | 23,750 |
| Replacement Copiers | | | 75,000 |
| Replacement Scanners | | | 13,000 |
| Printer replacement Parts | | | 3,000 |
| PC Replacement Parts (Video Cards, Hard Drive & Memory) | | | 5,000 |
| Replace virtual servers (includes 4 TriTech Hosts) | | 78,000 | 78,000 |
| Replace single server | 3 | 7,000 | 21,000 |
| Server replacement parts | | | 10,000 |
| Server OS replacement/upgrade | | | 7,000 |
| New Storage (Nimble) (CAD/RMS Project) | | | 115,000 |
| Replacement UPS battery/units | | | 25,000 |
| 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 | | | |
| Computer Network Maint and Equipment Replacement | | | 30,000 |
| Tritech project additional hardware including storage | | | 15,000 |
| Motorola Radio Repair/Replacement | | | 37,000 |
| Telephone Repair/Replacement | | | 25,000 |
| Fiber ring expansion | | | 75,000 |
| Communications Infrastructure Improvements - Wastewater | | | 30,000 |
| Fiber to Lift Stations -Wastewater | | | 64,000 |
| ITS Master Plan | | | 450,000 |
| Subtotal - Scheduled Replacement | | | 1,275,100 |
| Service Level Adjustments | | | |
| Open Data Project Services | | | 65,000 |
| Firewall Upgrade | | | 17,000 |

ORDINANCE NO. 2015-3705

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

| ITEM | Quantity | Estimated Avg. Unit Cost | Projected Total |
|--|----------|--------------------------|-----------------|
| Edge Switch Consolidation | | | 60,000 |
| CrescentLink Fiber Management Software and Implementation | | | 36,000 |
| Subtotal - Service Level Adjustments | | | 178,000 |
| Unscheduled Replacements/Additions | | | |
| Estimated Additional PC setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory | 30 | 1,000 | 30,000 |
| Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks | | | 20,000 |
| 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 | | | 20,000 |
| Estimated Additional Printers/Plotters | | | 15,000 |
| Estimated Memory upgrades includes: desktop pcs, printers laptops | | | 2,000 |
| Estimated PC misc parts includes: CD Burners, harddrives modems, network cards, DVD Burner mice, network cables | | | 8,000 |
| Estimated Monitor upgrades includes: Flat Panel and larger than 24" monitor | | | 5,000 |
| Estimated Additional Scanners | 20 | 800 | 16,000 |
| Estimated Additional Moblie Devices/ Toughbook, laptops, tablets | 65 | 1,500 | 97,500 |
| Estimated Network Upgrades | | | 20,000 |
| Estimated Motorola Radio Repair/Replacement | | | 15,000 |
| Sub-Total Unscheduled Replacement/Additions | | | 248,500 |

ORDINANCE NO. 2015-3705

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

| ITEM | Quantity | Estimated Avg. Unit Cost | Projected Total |
|---|-----------------|---------------------------------|------------------------|
| Phone System Maintenance | | | |
| Cisco_SmartNet Maintenance | | | 50,000 |
| Subtotal - Phone System Maintenance | | | 50,000 |
| Network Software on Master License Agreement (MLA) | | | |
| Microsoft Enterprise Agreement | | | 40,000 |
| CAD/RMS Project Software | | | 100,000 |
| CommVault | | | 80,000 |
| ZenWorks Configuration Management - 904 nodes | | | 11,000 |
| ZenWorks Asset Management -904 nodes | | | 4,700 |
| ZenWorks Patch Management - 904 nodes | | | 8,000 |
| Subtotal - Network Software on MLA | | | 243,700 |
| PC Hardware and Software Maintenance | | | |
| HP Printer/Plotter Maintenance | | | 8,000 |
| AutoCAD | | | 7,000 |
| Barracuda Spam/Spyware | | | 5,500 |
| Siemens Access Control System | | | 28,000 |
| Subtotal - PC Software Maintenance | | | 48,500 |
| IBM Hardware and Software Maintenance | | | |
| Hardware Maintenance (2 power 7's) | | | 15,000 |
| Power 7 Software Subscription and Support | 2 | | 7,700 |
| Subtotal - IBM Hardware and Software Maintenance | | | 22,700 |

Grand Total 2,066,500

ORDINANCE NO. 2015-3706

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 2015-16 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 2015-16 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty five and twenty-five hundredths cents (\$0.452500) 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-five and ninety-four hundredths and forty-eight thousandths cents (\$0.259448) 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-two thousandths cents (\$0.193052) 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. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.67% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

SECTION IV. That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED THIS 21st DAY OF SEPTEMBER 2015.

APPROVED:



Mayor

ATTEST:



City Secretary

APPROVED:



City Attorney

FY16 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|----------------------------|------|--|------------------|----------------|------------------|------------------|------------------|-------------|-------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| Police | | Recruiting & Training Officer | 31,408 | 83,574 | 114,982 | - | 114,982 | 1.00 | - |
| Police | | Special Investigations Officer | 34,715 | 97,727 | 132,442 | - | 132,442 | 1.00 | - |
| Police | | Communications Officers | 3,410 | 52,368 | 55,778 | - | 55,778 | 1.00 | - |
| Police | | Community Enhancement Police Assistant | 7,255 | 54,016 | 61,271 | - | 61,271 | 1.00 | - |
| Police | | ACO Supervisor Upgrade | - | 17,693 | 17,693 | - | 17,693 | - | - |
| Police | | Maintenance | - | 25,788 | 25,788 | - | 25,788 | - | - |
| Police | | Holiday Pay Restructuring | - | 66,305 | 66,305 | - | 66,305 | - | - |
| Police | | CID Vehicle | 30,000 | 8,991 | 38,991 | - | 38,991 | - | 1.00 |
| Police | | TASERS | 130,917 | - | 130,917 | - | 130,917 | - | - |
| Police | | Patrol Rifle Replacement | 27,000 | - | 27,000 | - | 27,000 | - | - |
| Police | | Patrol Shotgun Replacement | 21,000 | - | 21,000 | - | 21,000 | - | - |
| TOTAL POLICE | | | 285,705 | 406,462 | 692,167 | - | 692,167 | 4.00 | 1.00 |
| Fire | | Year 2 of 3 Fire Station 6 Ladder Staffing/Truck | 1,509,192 | 359,403 | 1,868,595 | (317,003) | 1,551,592 | 6.00 | 1.00 |
| Fire | | Distance Learning for Fire Stations | 32,200 | 19,500 | 51,700 | - | 51,700 | - | - |
| Fire | | Automatic CPR Devices | 110,000 | 12,200 | 122,200 | - | 122,200 | - | - |
| TOTAL FIRE | | | 1,651,392 | 391,103 | 2,042,495 | (317,003) | 1,725,492 | 6.00 | 1.00 |
| Public Works | | Admin - Accreditation Site Visit | 10,000 | - | 10,000 | - | 10,000 | - | - |
| Public Works | | Admin - Environmental Compliance Initiative | 2,500 | 30,000 | 32,500 | - | 32,500 | - | - |
| Public Works | | Traffic Eng - ITS Master Plan (year 2/5) | 3,750 | 99,451 | 103,201 | - | 103,201 | 1.00 | - |
| Public Works | | Facilities - Corrective Increase (Year 2/10) | 614,000 | - | 614,000 | - | 614,000 | - | - |
| Public Works | | Streets - Corrective Street Repair Plan | 1,450,000 | 150,000 | 1,600,000 | - | 1,600,000 | - | - |
| Public Works | | Traffic Signs & Markings - Maintenance Plan Implementation | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Public Works | | Traffic Signals - Texas Ave Retiming Project | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Public Works | | Landcape - Maintenance Increase | 64,415 | - | 64,415 | - | 64,415 | - | - |
| Public Works | | Traffic Eng - Intersection Safety Studies | 25,000 | - | 25,000 | - | 25,000 | - | - |
| Public Works | | Facilities Maintenance Space Needs Feasibility Study | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL PUBLIC WORKS | | | 2,319,665 | 279,451 | 2,599,116 | - | 2,599,116 | 1.00 | - |
| PARD | | Park Structures | 310,400 | - | 310,400 | - | 310,400 | - | - |
| PARD | | Playground and Surfacing | 228,000 | - | 228,000 | - | 228,000 | - | - |
| PARD | | Parking Lot Maintenance | 34,000 | - | 34,000 | - | 34,000 | - | - |
| PARD | | Park Facility Lights | 80,000 | - | 80,000 | - | 80,000 | - | - |
| PARD | | Park Amenities | 97,600 | - | 97,600 | - | 97,600 | - | - |
| PARD | | Kromer Trailer | 13,500 | - | 13,500 | - | 13,500 | - | - |
| PARD | | Skidsteer Attachments | 10,000 | - | 10,000 | - | 10,000 | - | - |
| PARD | | Budget Increase Operations Maintenance | - | 15,000 | 15,000 | - | 15,000 | - | - |
| PARD | | Budget Increase Uniforms/Safety Boots | - | 7,500 | 7,500 | - | 7,500 | - | - |
| PARD - Recreation | | Senior services convert from PT to FT | - | 12,173 | 12,173 | - | 12,173 | 0.50 | - |
| PARD - Recreation | | Southwood Community Center facelift | 30,000 | - | 30,000 | - | 30,000 | - | - |
| PARD - Recreation | | Aquatics repairs | 215,250 | - | 215,250 | - | 215,250 | - | - |
| PARD - HOT Funded | | US Youth Soccer Presidents Cup / ASA National Championship B | 50,000 | - | 50,000 | - | 50,000 | - | - |
| PARD - HOT Funded | | TRAPS Central Region workshop | 10,000 | - | 10,000 | - | 10,000 | - | - |
| PARD - HOT Funded | | Veterans Memorial kiosk upgrade | 25,000 | - | 25,000 | - | 25,000 | - | - |
| PARD - HOT Funded | | Veterans Park Connectivity Speaker System | 30,000 | - | 30,000 | - | 30,000 | - | - |
| PARD - HOT Funded | | Baseball Scoreboards at Bachmann & Wayne Smith Parks | 45,000 | - | 45,000 | - | 45,000 | - | - |
| TOTAL PARD | | | 1,178,750 | 34,673 | 1,213,423 | - | 1,213,423 | 0.50 | - |
| P&DS | | Part-Time GIS Tech | - | 16,623 | 16,623 | - | 16,623 | 0.50 | - |
| P&DS | | Exempt Annexation | 20,000 | - | 20,000 | - | 20,000 | - | - |
| P&DS | | Oil & Gas Contract Inspections | - | 50,000 | 50,000 | (50,000) | - | - | - |
| P&DS | | Implementation of Neighborhood Plans | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL P&DS | | | 70,000 | 66,623 | 136,623 | (50,000) | 86,623 | 0.50 | - |
| IT | | Radio Tower Inspection/Maintenance | 10,000 | - | 10,000 | - | 10,000 | - | - |
| IT | | Database Administrator | 2,000 | 40,061 | 42,061 | - | 42,061 | 1.00 | - |
| IT | | Firewall Upgrade | 17,000 | 2,500 | 19,500 | - | 19,500 | - | - |
| IT | | Fiber Maintenance Tool | 30,760 | 4,200 | 34,960 | - | 34,960 | - | - |
| IT | | Edge Switch Consolidation | 60,000 | - | 60,000 | - | 60,000 | - | - |
| IT | | Open Data Initiative | 4,000 | 24,000 | 28,000 | - | 28,000 | - | - |
| TOTAL IT | | | 123,760 | 70,761 | 194,521 | - | 194,521 | 1.00 | - |
| Fiscal | | Staff Accountant | 4,340 | 71,395 | 75,735 | - | 75,735 | 1.00 | - |
| Fiscal | | Accounts Payable Specialist | 4,340 | 38,905 | 43,245 | - | 43,245 | 1.00 | - |
| Fiscal | | ERP Process Documentation (Year 2 of 2) | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Fiscal | | Ongoing Financial System/ Staff Development Training | - | 19,150 | 19,150 | - | 19,150 | - | - |
| Fiscal | | Municipal Court Front Entrance Enhancements | 5,935 | 865 | 6,800 | - | 6,800 | - | - |
| TOTAL FISCAL | | | 64,615 | 130,315 | 194,930 | - | 194,930 | 2.00 | - |
| General Govt - Econ Dev | | Retail Economic Development Plan & Recruitment | 67,000 | - | 67,000 | - | 67,000 | - | - |
| General Govt - Public Comm | | Citizens' Survey | 10,000 | - | 10,000 | - | 10,000 | - | - |
| General Govt - Public Comm | | Media Communications Training | 9,000 | - | 9,000 | - | 9,000 | - | - |
| General Govt - Public Comm | | Crisis Communications Training | 8,600 | - | 8,600 | - | 8,600 | - | - |
| Community Services | | Community Services Staff Assistant - 100% Gen Fd | - | 24,214 | 24,214 | - | 24,214 | 0.50 | - |
| Community Services | | Code Enforcement Officer - Xfer from CDBG to GF | - | 49,396 | 49,396 | - | 49,396 | 1.00 | - |
| General Govt - HR | | Funding of Security/Safety Position | 3,250 | 9,645 | 12,895 | - | 12,895 | - | - |
| General Govt - HR | | Temporary Support (ICE Project) | 30,000 | - | 30,000 | - | 30,000 | - | - |
| General Govt - HR | | Funding for Employee Recognition | - | 16,500 | 16,500 | - | 16,500 | - | - |
| TOTAL GG | | | 127,850 | 99,755 | 227,605 | - | 227,605 | 1.50 | - |
| Hotel Tax - PARD | | US Youth Soccer Presidents Cup / ASA National Championship B | (50,000) | - | (50,000) | - | (50,000) | - | - |
| Hotel Tax - PARD | | TRAPS Central Region workshop | (10,000) | - | (10,000) | - | (10,000) | - | - |
| Hotel Tax - PARD | | Veterans Memorial kiosk upgrade | (25,000) | - | (25,000) | - | (25,000) | - | - |
| Hotel Tax - PARD | | Baseball Scoreboards at Bachmann & Wayne Smith Parks | (22,500) | - | (22,500) | - | (22,500) | - | - |
| Hotel Tax - PARD | | Veterans Park Connectivity Speaker System | (30,000) | - | (30,000) | - | (30,000) | - | - |
| TOTAL TRANSFERS | | | (137,500) | - | (137,500) | - | (137,500) | - | - |

FY16 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|---|------|--|------------------|------------------|-------------------|------------------|-------------------|---------------|-------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| Non-Departmental | | Additional Office Space | 6,000 | 189,000 | 195,000 | - | 195,000 | - | - |
| Non-Departmental | | Self-Contained Breathing Apparatus - Fire Dept. | 1,300,000 | - | 1,300,000 | - | 1,300,000 | - | - |
| Non-Departmental | | Above-Ground Storage Tanks and Containment | 212,000 | - | 212,000 | - | 212,000 | - | - |
| Non-Departmental | | Public Works Compliance Upgrades | 605,000 | - | 605,000 | - | 605,000 | - | - |
| Non-Departmental | | Police Dept. Building Corrective Maintenance | 1,319,650 | - | 1,319,650 | - | 1,319,650 | - | - |
| Non-Departmental | | Economic Development Incentives | 500,000 | - | 500,000 | - | 500,000 | - | - |
| TOTAL NON-DEPARTMENTAL | | | 3,942,650 | 189,000 | 4,131,650 | - | 4,131,650 | - | - |
| TOTAL GENERAL FUND | | | 9,626,887 | 1,668,143 | 11,295,030 | (367,003) | 10,928,027 | 16.50 | 2.00 |
| COMMUNITY DEVELOPMENT FUND | | | | | | | | | |
| Community Development | | Eliminate Community Development Specialist | - | - | - | (13,080) | (13,080) | (0.50) | - |
| Community Development | | Community Services Staff Assistant - 100% Gen Fd | - | - | - | (24,214) | (24,214) | (0.50) | - |
| Community Development | | Code Enforcement Officer - Xfer from CDBG to GF | - | - | - | (49,396) | (49,396) | (1.00) | - |
| TOTAL COMMUNITY DEVELOPMENT FUND | | | - | - | - | (86,690) | (86,690) | (2.00) | - |
| EFFICIENCY TIME PAYMENT FEE FUND | | | | | | | | | |
| Efficiency Time Payment | | TxDot Batch Inquiries and Postage | - | 7,000 | 7,000 | - | 7,000 | - | - |
| TOTAL EFFICIENCY TIME PAYMENT FEE FUND | | | - | 7,000 | 7,000 | - | 7,000 | - | - |
| ELECTRIC FUND | | | | | | | | | |
| Electric | | Consultant to Identify Circuit Phasing | 60,000 | - | 60,000 | - | 60,000 | - | - |
| Electric | | Substation Painting | 185,000 | - | 185,000 | - | 185,000 | - | - |
| Electric | | Meter Technician | 4,153 | 83,001 | 87,154 | - | 87,154 | 1.00 | - |
| Electric | | Troubleman/Line Tech, Vehicle, and Equipment | 156,000 | 104,549 | 260,549 | - | 260,549 | 1.00 | 1.00 |
| Electric | | Compliance Audit Assessment | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL ELECTRIC FUND | | | 455,153 | 187,550 | 642,703 | - | 642,703 | 2.00 | 1 |
| WATER FUND | | | | | | | | | |
| Water | | Additional Crew Leader and Operator w/ Service Truck | 45,500 | 105,655 | 151,155 | - | 151,155 | 2.00 | 1.00 |
| Water | | Transfer Pump Rehab | 130,159 | - | 130,159 | - | 130,159 | - | - |
| Water | | Vacuum Excavator / Locator | 42,865 | 9,958 | 52,823 | - | 52,823 | - | 1.00 |
| Water | | Environmental Tech - Convert PT to FT | - | 46,687 | 46,687 | - | 46,687 | 0.50 | - |
| Water | | Repair Well 3 Cable Vault | 20,000 | - | 20,000 | - | 20,000 | - | - |
| TOTAL WATER FUND | | | 238,524 | 162,300 | 400,824 | - | 400,824 | 2.50 | 2.00 |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Staff Assistant | 2,000 | 45,301 | 47,301 | - | 47,301 | 1.00 | - |
| Wastewater | | Additional WWTP Operator | 700 | 47,937 | 48,637 | - | 48,637 | 1.00 | - |
| Wastewater | | Aeration Stones - 1x purchase | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Wastewater | | Increase Lab Tests on Nutrient Base Line Study | - | 10,000 | 10,000 | - | 10,000 | - | - |
| Wastewater | | Tow Behind Sewer Jetting Machine | 58,605 | 11,425 | 70,030 | - | 70,030 | - | 1.00 |
| Wastewater | | All Terrain Vehicle (Gator) | 10,000 | 4,150 | 14,150 | - | 14,150 | - | 1.00 |
| Wastewater | | Replace Van with 3/4 ton Service Truck | 10,000 | - | 10,000 | - | 10,000 | - | - |
| TOTAL WASTEWATER FUND | | | 131,305 | 118,813 | 250,118 | - | 250,118 | 2.00 | 2.00 |
| SANITATION FUND | | | | | | | | | |
| Sanitation | | Sanitation - Rear Loader and Route Managers | 2,200 | 133,346 | 135,546 | - | 135,546 | 2.00 | 1.00 |
| Sanitation | | Sanitation - Commercial Containers | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL SANITATION FUND | | | 52,200 | 133,346 | 185,546 | - | 185,546 | 2.00 | 1.00 |
| NORTHGATE PARKING FUND | | | | | | | | | |
| Northgate Parking | | NG Staffing - Transition 2 PT to 1 FT position | - | 13,646 | 13,646 | - | 13,646 | - | - |
| Northgate Parking | | Bollard Replacement | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL NORTHGATE PARKING FUND | | | 50,000 | 13,646 | 63,646 | - | 63,646 | - | - |
| HOTEL TAX FUND | | | | | | | | | |
| Hotel Tax | | Sports Tournament Promotional Funds | 100,000 | - | 100,000 | - | 100,000 | - | - |
| Hotel Tax - PARD | | US Youth Soccer Presidents Cup / ASA National Championship B | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Hotel Tax - PARD | | TRAPS Central Region workshop | 10,000 | - | 10,000 | - | 10,000 | - | - |
| Hotel Tax - PARD | | Veterans Memorial kiosk upgrade | 25,000 | - | 25,000 | - | 25,000 | - | - |
| Hotel Tax - PARD | | Baseball Scoreboards at Bachmann & Wayne Smith Parks | 22,500 | - | 22,500 | - | 22,500 | - | - |
| Hotel Tax - PARD | | Veterans Park Connectivity Speaker System | 30,000 | - | 30,000 | - | 30,000 | - | - |
| TOTAL HOTEL TAX FUND | | | 237,500 | - | 237,500 | - | 237,500 | - | - |
| DRAINAGE FUND | | | | | | | | | |
| Drainage Fund | | Administrative Support Specialist | 7,282 | 55,434 | 62,716 | - | 62,716 | 1.00 | - |
| Drainage Fund | | Trailer Mounted Vacon | 80,000 | 1,000 | 81,000 | - | 81,000 | - | - |
| TOTAL DRAINAGE FUND | | | 87,282 | 56,434 | 143,716 | - | 143,716 | 1.00 | - |
| PROPERTY & CASUALTY FUND | | | | | | | | | |
| P&C | | Funding of Security/Safety Position (50% Funded by WC) | - | 36,704 | 36,704 | - | 36,704 | 0.50 | - |
| P&C | | Security Upgrades | 13,000 | - | 13,000 | - | 13,000 | - | - |
| TOTAL PROPERTY & CASUALTY FUND | | | 13,000 | 36,704 | 49,704 | - | 49,704 | 0.50 | - |
| WORKERS COMP FUND | | | | | | | | | |
| WC | | Funding of Security/Safety Position (50% Funded by P&C) | - | 36,704 | 36,704 | - | 36,704 | 0.50 | - |
| TOTAL WORKERS COMP FUND | | | - | 36,704 | 36,704 | - | 36,704 | 0.50 | - |

FY16 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | | |
|--|------|-------------------------|--|-------------------|------------------|-------------------|------------------|-------------------|--------------|-------------|
| | | | Cost | Cost | | | | FTE | Vehicle | |
| EMPLOYEE BENEFITS FUND | | | | | | | | | | |
| | | Employee Benefits Fund | Employee Health Clinic Start-Up | - | 550,000 | 550,000 | (60,000) | 490,000 | - | - |
| TOTAL EMPLOYEE BENEFITS FUND | | | | - | 550,000 | 550,000 | (60,000) | 490,000 | - | - |
| EQUIPMENT REPLACEMENT FUND | | | | | | | | | | |
| | | Equip Replace | Rear Loader (Joint with Sanitation) | 277,408 | - | 277,408 | - | 277,408 | - | 1.00 |
| TOTAL EQUIPMENT REPLACEMENT FUND | | | | 277,408 | - | 277,408 | - | 277,408 | - | 1.00 |
| UTILITY CUSTOMER SERVICE FUND | | | | | | | | | | |
| | | Fiscal - Meter Services | Adding a Full Time Sr Customer Service Rep | - | 38,627 | 38,627 | - | 38,627 | 1.00 | - |
| | | Fiscal - Meter Services | ERP Process Documentation (Year 2 of 3) | 25,000 | - | 25,000 | - | 25,000 | - | - |
| TOTAL UTILITY CUSTOMER SERVICE FUND | | | | 25,000 | 38,627 | 63,627 | - | 63,627 | 1.00 | - |
| FLEET MAINTENANCE FUND | | | | | | | | | | |
| | | Fleet Maintenance | Tire Equipment | 37,000 | 200 | 37,200 | - | 37,200 | - | - |
| | | Fleet Maintenance | Overtime | - | 9,090 | 9,090 | - | 9,090 | - | - |
| TOTAL FLEET MAINTENANCE FUND | | | | 37,000 | 9,290 | 46,290 | - | 46,290 | - | - |
| MEMORIAL CEMETERY ENDOWMENT FUND | | | | | | | | | | |
| | | Cemetery | Cemetery software upgrade | 15,000 | - | 15,000 | - | 15,000 | - | - |
| TOTAL MEM CEMETERY ENDOWMENT FUND | | | | 15,000 | - | 15,000 | - | 15,000 | - | - |
| TOTAL ALL FUNDS | | | | 11,246,259 | 3,018,557 | 14,264,816 | (513,693) | 13,751,123 | 26.00 | 9.00 |

FY16 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 | | Recruiting & Training Officers | 31,408 | 83,574 | 114,982 | - | 114,982 | 1.00 | - |
| Police | | Special Investigations Officers | 34,715 | 97,727 | 132,442 | - | 132,442 | 1.00 | - |
| Police | | Patrol Officers | 285,236 | 379,493 | 664,729 | - | 664,729 | 5.00 | 2.00 |
| Police | | Detention Officers | 1,988 | 107,227 | 109,215 | - | 109,215 | 2.00 | - |
| Police | | Communications Officers | 3,410 | 52,368 | 55,778 | - | 55,778 | 1.00 | - |
| Police | | Detectives | 118,218 | 168,066 | 286,284 | - | 286,284 | 2.00 | 2.00 |
| Police | | Community Enhancement Officer | 25,728 | 72,806 | 98,534 | - | 98,534 | 1.00 | - |
| Police | | Maintenance | - | 18,421 | 18,421 | - | 18,421 | - | - |
| Police | | Patrol Vehicle | 76,333 | 17,165 | 93,498 | - | 93,498 | - | 1.00 |
| Police | | CID Vehicles | 30,000 | 8,991 | 38,991 | - | 38,991 | - | 1.00 |
| TOTAL POLICE | | | 607,036 | 1,005,838 | 1,612,874 | - | 1,612,874 | 13.00 | 6.00 |
| Fire | | EMS/Safety Officers Program Completion | 45,075 | 112,560 | 157,635 | - | 157,635 | 1.00 | - |
| TOTAL FIRE | | | 45,075 | 112,560 | 157,635 | - | 157,635 | 1.00 | - |
| Public Works | | Traffic Eng - Northgate Safety Study | 100,000 | - | 100,000 | - | 100,000 | - | - |
| Public Works | | Traffic Signs & Markings - Street Name Sign Tech | 38,500 | 73,288 | 111,788 | (56,250) | 55,538 | 1.00 | 1.00 |
| TOTAL PUBLIC WORKS | | | 138,500 | 73,288 | 211,788 | (56,250) | 155,538 | 1.00 | 1.00 |
| PARD | | Bobcat Compact Excavator | 30,000 | 500 | 30,500 | - | 30,500 | - | - |
| PARD | | Turf Tech 300 Spray Rig | 13,000 | 500 | 13,500 | - | 13,500 | - | - |
| PARD | | Redexim Core Aerator | 7,000 | - | 7,000 | - | 7,000 | - | - |
| PARD | | Budget Increase Operations Maintenance | - | 15,000 | 15,000 | - | 15,000 | - | - |
| PARD | | Budget Increase Uniforms/Safety Boots | - | 5,800 | 5,800 | - | 5,800 | - | - |
| PARD | | Truck for Veterans Park Crew | 35,000 | 1,800 | 36,800 | - | 36,800 | - | 1.00 |
| PARD - HOT Funded | | Wolf Pen Creek Marquee Sign (50% HOT Funded) | 100,000 | - | 100,000 | - | 100,000 | - | - |
| PARD - Park Land Funds | | Park improvements (not Park Land Dedication eligible) | 47,700 | - | 47,700 | - | 47,700 | - | - |
| TOTAL PARD | | | 232,700 | 23,600 | 256,300 | - | 256,300 | - | 1.00 |
| P&DS | | Bike, Pedestrian, Greenways MP Update | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL P&DS | | | 50,000 | - | 50,000 | - | 50,000 | - | - |
| General Govt - CSO | | Convert Heritage RC from PT to FT Position (CSO) | - | 16,000 | 16,000 | - | 16,000 | - | - |
| General Govt - Econ Dev | | Technology Commercialization Plan | 100,000 | - | 100,000 | - | 100,000 | - | - |
| General Govt - Econ Dev | | Retail Economic Development Plan & Recruitment | - | 30,000 | 30,000 | - | 30,000 | - | - |
| General Govt - HR | | Learning & Development Funding/Position | 3,250 | 90,553 | 93,803 | - | 93,803 | 1.00 | - |
| General Govt - HR | | Ongoing services to support pay plan/salary survey | - | 40,000 | 40,000 | - | 40,000 | - | - |
| General Govt - HR | | Post-Accident Drug & Alcohol Testing | - | 1,500 | 1,500 | - | 1,500 | - | - |
| TOTAL GG | | | 103,250 | 178,053 | 281,303 | - | 281,303 | 1.00 | - |
| Non-Departmental | | Police Dept. Building Corrective Maintenance | 507,954 | - | 507,954 | - | 507,954 | - | - |
| Non-Departmental | | Fleet Shop Upgrades | 545,000 | - | 545,000 | - | 545,000 | - | - |
| TOTAL NON-DEPARTMENTAL | | | 1,052,954 | - | 1,052,954 | - | 1,052,954 | - | - |
| Hotel Tax - PARD | | Wolf Pen Creek Marquee Sign (50% PARD) | (50,000) | - | (50,000) | - | (50,000) | - | - |
| TOTAL NON-DEPARTMENTAL | | | (50,000) | - | (50,000) | - | (50,000) | - | - |
| TOTAL GENERAL FUND | | | 2,179,515 | 1,393,339 | 3,572,854 | (56,250) | 3,516,604 | 16.00 | 8.00 |
| WATER FUND | | | | | | | | | |
| Water | | Replace F350 with F550 | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Water | | Corrosion Control Study, from V&A recommendations | 225,000 | - | 225,000 | - | 225,000 | - | - |
| TOTAL WATER FUND | | | 275,000 | - | 275,000 | - | 275,000 | - | - |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Power Control Specialist | 4,500 | 71,286 | 75,786 | - | 75,786 | 1.00 | - |
| TOTAL WASTEWATER FUND | | | 4,500 | 71,286 | 75,786 | - | 75,786 | 1.00 | - |
| HOTEL TAX FUND | | | | | | | | | |
| Hotel Tax - PARD | | Wolf Pen Creek Marquee Sign (50% PARD) | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL HOTEL TAX - PARD | | | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL HOTEL TAX FUND | | | 50,000 | - | 50,000 | - | 50,000 | - | - |
| DRAINAGE FUND | | | | | | | | | |
| Drainage Fund | | Street Sweeper FTE & Equipment | 253,000 | 68,240 | 321,240 | - | 321,240 | 1.00 | 1.00 |
| Drainage Fund | | Storm Drain Clean Out Trailer | 65,000 | 1,000 | 66,000 | - | 66,000 | - | - |
| TOTAL DRAINAGE FUND | | | 318,000 | 69,240 | 387,240 | - | 387,240 | 1.00 | 1.00 |
| TOTAL ALL FUNDS | | | 2,827,015 | 1,533,865 | 4,360,880 | (56,250) | 4,304,630 | 18.00 | 9.00 |

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Police Department | | | | | | | | | | |
| Administration Division | | | | | | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 130,491 | \$ 134,410 | \$ 135,807 | \$ - | \$ 135,807 |
| Assistant Chief | 3.00 | 3.00 | 3.00 | - | 3.00 | 290,582 | 299,292 | 293,564 | - | 293,564 |
| Lieutenant | 2.00 | 2.00 | 2.00 | - | 2.00 | 175,473 | 179,420 | 184,788 | - | 184,788 |
| Accreditation Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 74,790 | 75,425 | 75,425 | - | 75,425 |
| Tech. Services. Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 66,561 | 66,884 | 66,884 | - | 66,884 |
| Public Safety GIS Analyst | - | 1.00 | 1.00 | - | 1.00 | - | 56,523 | 48,463 | - | 48,463 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,520 | 39,520 | 39,520 | - | 39,520 |
| Secretary | 2.00 | 2.00 | 2.00 | - | 2.00 | 48,950 | 50,419 | 51,534 | - | 51,534 |
| Total | 11.00 | 12.00 | 12.00 | - | 12.00 | \$ 826,367 | \$ 901,893 | \$ 895,985 | \$ - | \$ 895,985 |
| Uniform Patrol Division | | | | | | | | | | |
| Lieutenant | 3.00 | 3.00 | 3.00 | - | 3.00 | \$ 259,271 | \$ 266,450 | \$ 277,102 | \$ - | \$ 277,102 |
| Sergeant | 13.00 | 12.00 | 12.00 | - | 12.00 | 913,063 | 856,651 | 903,545 | - | 903,545 |
| Police Officer | 75.00 | 82.00 | 82.00 | - | 82.00 | 3,671,979 | 4,081,521 | 4,456,420 | - | 4,456,420 |
| Criminal Intelligence Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 53,089 | 53,089 | 56,274 | - | 56,274 |
| Police Assistant | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 57,241 | 58,968 | 61,340 | 31,096 | 92,436 |
| Total | 94.00 | 100.00 | 100.00 | 1.00 | 101.00 | \$ 4,954,643 | \$ 5,316,679 | \$ 5,754,681 | \$ 31,096 | \$ 5,785,777 |
| Criminal Investigation Division | | | | | | | | | | |
| Lieutenant | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 87,616 | \$ 90,230 | \$ 92,914 | \$ - | \$ 92,914 |
| Sergeant | 2.00 | 3.00 | 3.00 | - | 3.00 | 146,858 | 220,210 | 228,156 | - | 228,156 |
| Police Officer | 14.00 | 14.00 | 14.00 | 1.00 | 15.00 | 792,022 | 797,119 | 719,601 | 47,479 | 767,080 |
| Civilian Forensic Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 46,164 | 46,164 | 46,164 | - | 46,164 |
| Crime Scene Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 33,904 | 33,904 | 41,122 | - | 41,122 |
| Victim Advocate | 1.00 | 1.00 | 1.00 | - | 1.00 | 43,471 | 44,782 | 46,574 | - | 46,574 |
| Police Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,096 | 32,032 | 32,989 | - | 32,989 |
| Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | 24,441 | 25,168 | 24,483 | - | 24,483 |
| Total | 22.00 | 23.00 | 23.00 | 1.00 | 24.00 | \$ 1,205,572 | \$ 1,289,609 | \$ 1,232,003 | \$ 47,479 | \$ 1,279,482 |
| Recruiting and Training Division | | | | | | | | | | |
| Lieutenant | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 87,616 | \$ 90,230 | \$ 92,914 | \$ - | \$ 92,914 |
| Sergeant | 1.00 | 2.00 | 2.00 | - | 2.00 | 73,226 | 148,090 | 153,754 | - | 153,754 |
| Police Officer | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 97,635 | 105,176 | 110,987 | 47,477 | 158,464 |
| Police Assistant/ Civilian Training Coordinator | - | 1.00 | 1.00 | - | 1.00 | - | 31,096 | 29,681 | - | 29,681 |
| Total | 4.00 | 6.00 | 6.00 | 1.00 | 7.00 | \$ 258,477 | \$ 374,592 | \$ 387,336 | \$ 47,477 | \$ 434,813 |
| Support Services Division | | | | | | | | | | |
| Support Services Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 46,797 | \$ 48,194 | \$ 50,603 | \$ - | \$ 50,603 |
| Animal Control Officer | 3.00 | 4.00 | 4.00 | - | 4.00 | 82,444 | 112,226 | 122,296 | - | 122,296 |
| Assistant Buyer / Quartermaster | 1.00 | 1.00 | 1.00 | - | 1.00 | 30,826 | 31,741 | 33,488 | - | 33,488 |
| Total | 5.00 | 6.00 | 6.00 | - | 6.00 | \$ 160,067 | \$ 192,161 | \$ 206,387 | \$ - | \$ 206,387 |
| Communications | | | | | | | | | | |
| Communication Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 65,624 | \$ 53,620 | \$ 55,229 | \$ - | \$ 55,229 |
| Communication Supervisor | 3.00 | 3.00 | 3.00 | - | 3.00 | 161,328 | 144,144 | 146,744 | - | 146,744 |
| Sr. Communications Operator | 4.00 | 4.00 | 4.00 | - | 4.00 | 146,131 | 138,233 | 147,606 | - | 147,606 |
| Communications Operator | 16.00 | 16.00 | 16.00 | 1.00 | 17.00 | 512,361 | 495,328 | 522,722 | 30,264 | 552,986 |
| Detention Officer | 10.00 | 10.00 | - | - | - | 298,875 | 301,359 | - | - | - |
| Holding Facility Supervisor | 1.00 | 1.00 | - | - | - | 43,570 | 43,805 | - | - | - |
| Dispatch Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 23,783 | 24,482 | 25,210 | - | 25,210 |
| Total | 36.00 | 36.00 | 25.00 | 1.00 | 26.00 | 1,251,672 | 1,200,971 | 897,511 | 30,264 | 927,775 |
| Jail | | | | | | | | | | |
| Detention Officer | - | - | 10.00 | - | 10.00 | - | - | 311,251 | - | 311,251 |
| Holding Facility Supervisor | - | - | 1.00 | - | 1.00 | - | - | 40,976 | - | 40,976 |
| Total | - | - | 11.00 | - | 11.00 | - | - | 352,227 | - | 352,227 |
| Special Operations Division | | | | | | | | | | |
| Lieutenant | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 86,576 | \$ 89,190 | \$ 91,874 | \$ - | \$ 91,874 |
| Sergeant | 2.00 | 1.00 | 1.00 | - | 1.00 | 144,372 | 73,632 | 75,837 | - | 75,837 |
| Police Officer | 11.00 | 6.00 | 6.00 | - | 6.00 | 619,243 | 321,733 | 217,467 | - | 217,467 |
| School Crossing Guard | 2.50 | 2.50 | 2.50 | - | 2.50 | 42,454 | 42,571 | 42,688 | - | 42,688 |
| Total | 16.50 | 10.50 | 10.50 | - | 10.50 | 892,645 | 527,126 | 427,866 | - | 427,866 |
| Information Services Division | | | | | | | | | | |
| Information Services Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 66,945 | \$ 68,952 | \$ 70,569 | \$ - | \$ 70,569 |
| Asst Information Svcs Manager | - | 1.00 | 1.00 | - | 1.00 | - | 45,261 | 45,074 | - | 45,074 |
| Evidence Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 65,181 | 67,142 | 59,987 | - | 59,987 |
| Police Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 29,835 | 29,835 | 31,013 | - | 31,013 |
| Sr. Records Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 65,005 | 66,102 | 69,493 | - | 69,493 |
| Records Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 44,441 | 49,962 | 49,504 | - | 49,504 |
| Total | 8.00 | 9.00 | 9.00 | - | 9.00 | \$ 271,407 | \$ 327,254 | \$ 325,640 | \$ - | \$ 325,640 |
| Police Position Totals | | | | | | | | | | |
| Full Time Total | 194.00 | 200.00 | 200.00 | 4.00 | 204.00 | \$ 9,778,396 | \$10,087,714 | \$10,084,721 | \$ 156,316 | \$10,241,037 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 2.50 | 2.50 | 2.50 | - | 2.50 | 42,454 | 42,571 | 42,688 | - | 42,688 |
| Police Department Totals | 196.50 | 202.50 | 202.50 | 4.00 | 206.50 | \$ 9,820,850 | \$10,130,285 | \$10,479,636 | \$ 156,316 | \$10,635,952 |

* Temp/Seasonal/PT Non-Benefitted Position

C-1 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|--|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Fire Department | | | | | | | | | | |
| Fire Administration Division | | | | | | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 141,998 | \$ 134,410 | \$ 139,114 | \$ - | \$ 139,114 |
| Planning and Research Coordinator | 1.00 | 1.00 | - | - | - | 73,213 | 75,421 | - | - | - |
| Assistant Buyer / Quartermaster | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,335 | 39,790 | 41,683 | - | 41,683 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,627 | 31,470 | 32,968 | - | 32,968 |
| Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | 28,215 | 29,075 | 30,098 | - | 30,098 |
| Total | 5.00 | 5.00 | 4.00 | - | 4.00 | \$ 321,388 | \$ 310,166 | \$ 243,863 | \$ - | \$ 243,863 |
| Emergency Management Division | | | | | | | | | | |
| Emergency Management Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 62,880 | \$ 64,771 | \$ 67,524 | \$ - | \$ 67,524 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 34,602 | 35,651 | 36,899 | - | 36,899 |
| Total | 2.00 | 2.00 | 2.00 | - | 2.00 | \$ 97,482 | \$ 100,422 | \$ 104,423 | \$ - | \$ 104,423 |
| Fire Suppression Division | | | | | | | | | | |
| Asst. Fire Chief | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 105,927 | \$ 109,096 | \$ 117,145 | \$ - | \$ 117,145 |
| Battalion Chief | 3.00 | 3.00 | 3.00 | - | 3.00 | 255,663 | 249,300 | 267,234 | - | 267,234 |
| Captain | 4.00 | 4.00 | 3.00 | - | 3.00 | 238,224 | 223,034 | 235,027 | - | 235,027 |
| Lieutenant | 14.00 | 14.00 | 14.00 | - | 14.00 | 876,546 | 884,811 | 920,687 | - | 920,687 |
| Apparatus Operator | 21.00 | 21.00 | 21.00 | - | 21.00 | 1,167,422 | 1,193,105 | 1,173,768 | - | 1,173,768 |
| Firefighter I | 29.00 | 42.00 | 42.00 | - | 42.00 | 1,445,722 | 1,972,610 | 1,705,791 | - | 1,705,791 |
| Firefighter II | 9.00 | 2.00 | 2.00 | - | 2.00 | 369,795 | 82,402 | 126,934 | - | 126,934 |
| Firefighter III | 5.00 | 3.00 | 3.00 | 6.00 | 9.00 | 187,242 | 117,996 | 121,168 | 201,945 | 323,113 |
| Total | 86.00 | 90.00 | 89.00 | 6.00 | 95.00 | \$ 4,646,541 | \$ 4,832,354 | \$ 4,667,754 | \$ 201,945 | \$ 4,869,699 |
| Fire Prevention Division | | | | | | | | | | |
| Asst. Fire Chief | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 95,000 | \$ 95,000 | \$ 101,275 | \$ - | \$ 101,275 |
| Fire Marshal | 1.00 | 1.00 | 1.00 | - | 1.00 | 109,044 | 78,214 | 84,157 | - | 84,157 |
| Deputy Fire Marshal | 4.00 | 4.00 | 4.00 | - | 4.00 | 262,477 | 259,083 | 266,667 | - | 266,667 |
| Public Education Officer | 1.00 | 1.00 | 1.00 | - | 1.00 | 43,471 | 47,382 | 49,175 | - | 49,175 |
| Total | 7.00 | 7.00 | 7.00 | - | 7.00 | \$ 509,992 | \$ 479,679 | \$ 501,274 | \$ - | \$ 501,274 |
| EMS Division | | | | | | | | | | |
| Fire/EMS Training Coordinator | 1.00 | 1.00 | - | - | - | \$ 77,941 | \$ 80,267 | \$ - | \$ - | \$ - |
| EMS Supervisor (Captain) | 1.00 | 2.00 | 2.00 | - | 2.00 | - | 76,392 | 141,196 | - | 141,196 |
| Lieutenant - Fire | 4.00 | 4.00 | 4.00 | - | 4.00 | 256,382 | 254,480 | 253,239 | - | 253,239 |
| Apparatus Operator | 6.00 | 6.00 | 7.00 | - | 7.00 | 340,401 | 343,500 | 415,222 | - | 415,222 |
| Firefighter I | 18.00 | 24.00 | 16.00 | - | 16.00 | 880,094 | 1,144,520 | 772,000 | - | 772,000 |
| Firefighter II | 8.00 | 5.00 | 8.00 | - | 8.00 | 328,707 | 206,004 | 325,153 | - | 325,153 |
| Firefighter III | 3.00 | - | 4.00 | - | 4.00 | 114,121 | - | 161,557 | - | 161,557 |
| Total | 41.00 | 42.00 | 41.00 | - | 41.00 | \$ 1,997,646 | \$ 2,105,163 | \$ 2,068,367 | \$ - | \$ 2,068,367 |
| Fire Safety Division | | | | | | | | | | |
| Battalion Chief | - | - | 1.00 | - | 1.00 | - | - | 80,350 | - | 80,350 |
| Safety Officer(Captain) | - | - | 1.00 | - | 1.00 | - | - | 86,216 | - | 86,216 |
| Captain | - | - | 1.00 | - | 1.00 | - | - | 68,848 | - | 68,848 |
| Total | 0.00 | 0.00 | 3.00 | 0.00 | 3.00 | \$ - | \$ - | \$ 235,414 | \$ - | \$ 235,414 |
| Fire Position Totals | | | | | | | | | | |
| Full Time Total | 141.00 | 146.00 | 146.00 | 6.00 | 152.00 | \$ 7,573,049 | \$ 7,827,784 | \$ 7,821,095 | \$ 201,945 | \$ 8,023,040 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| Fire Department Totals | 141.00 | 146.00 | 146.00 | 6.00 | 152.00 | \$ 7,573,049 | \$ 7,827,784 | \$ 7,821,095 | \$ 201,945 | \$ 8,023,040 |
| Public Works Department | | | | | | | | | | |
| Public Works Administration Division | | | | | | | | | | |
| Director of Public Works | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 130,244 | \$ 126,069 | \$ 130,481 | \$ - | \$ 130,481 |
| Assistant Public Works Director | 0.50 | 0.50 | 0.50 | - | 0.50 | 46,764 | 47,504 | 47,504 | - | 47,504 |
| Public Works Business Services Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 59,602 | 60,302 | 62,865 | - | 62,865 |
| Asset & Infrastructure Management Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 45,645 | 43,471 | 45,319 | - | 45,319 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,335 | 39,520 | 39,520 | - | 39,520 |
| Customer Service Representative | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,408 | 31,407 | 31,408 | - | 31,408 |
| Total | 5.50 | 5.50 | 5.50 | - | 5.50 | \$ 352,998 | \$ 348,272 | \$ 357,097 | \$ - | \$ 357,097 |
| Traffic Engineering Division | | | | | | | | | | |
| Senior Engineer II | 1.00 | 1.00 | 1.00 | - | 1.00 | 75,425 | 75,425 | 92,970 | - | 92,970 |
| Engineer I | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 63,710 | 57,192 | 69,502 | 65,000 | 134,502 |
| Total | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | \$ 139,135 | \$ 132,617 | \$ 162,472 | \$ 65,000 | \$ 227,472 |
| Facilities Maintenance Division | | | | | | | | | | |
| Facility Maint. Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 75,059 | \$ 75,425 | \$ 60,500 | \$ - | \$ 60,500 |
| Sr. Facility Maint. Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 51,750 | 51,750 | 48,838 | - | 48,838 |
| Facility Maint. Technician | 6.00 | 6.00 | 6.00 | - | 6.00 | 230,962 | 234,708 | 230,525 | - | 230,525 |
| Facilities Maintenance Staff Assistant | - | 1.00 | 1.00 | - | 1.00 | - | 28,267 | 32,240 | - | 32,240 |
| Total | 8.00 | 9.00 | 9.00 | - | 9.00 | \$ 357,771 | \$ 390,150 | \$ 372,103 | \$ - | \$ 372,103 |
| Capital Projects Division | | | | | | | | | | |
| Assistant Director of PW/Capital Projects | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 95,007 | \$ 85,000 | \$ 92,597 | \$ - | \$ 92,597 |
| Graduate Engineer I | 1.00 | 2.00 | 2.00 | - | 2.00 | 70,192 | 117,659 | 108,670 | - | 108,670 |
| Graduate Engineer II | 3.00 | 3.00 | 3.00 | - | 3.00 | 215,980 | 176,548 | 186,413 | - | 186,413 |
| Engineer I | 1.00 | 1.00 | 1.00 | - | 1.00 | 65,647 | 63,084 | 71,400 | - | 71,400 |
| Land Agent | 1.00 | 1.00 | 1.00 | - | 1.00 | 70,569 | 70,569 | 70,569 | - | 70,569 |
| Assistant Land Agent | 1.00 | 1.00 | 1.00 | - | 1.00 | 45,866 | 47,237 | 49,008 | - | 49,008 |
| Total | 8.00 | 9.00 | 9.00 | - | 9.00 | \$ 563,261 | \$ 560,097 | \$ 578,657 | \$ - | \$ 578,657 |

* Temp/Seasonal/PT Non-Benefitted Position

C-2 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Streets Maintenance Division | | | | | | | | | | |
| Street Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 58,240 | \$ 58,987 | \$ 62,837 | - | \$ 62,837 |
| Crew Leader | 2.00 | 2.00 | 2.00 | - | 2.00 | 80,706 | 82,243 | 76,502 | - | 76,502 |
| Equipment Operator | 12.00 | 13.00 | 13.00 | - | 13.00 | 382,649 | 415,254 | 407,679 | - | 407,679 |
| Light Equipment Operator | 3.00 | 3.00 | 3.00 | - | 3.00 | 74,558 | 72,718 | 75,173 | - | 75,173 |
| Total | 18.00 | 19.00 | 19.00 | - | 19.00 | \$ 596,153 | \$ 629,203 | \$ 622,191 | \$ - | \$ 622,191 |
| Traffic Signs/ Markings Division | | | | | | | | | | |
| Sr. Signs Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 34,557 | 45,282 | 47,070 | - | 47,070 |
| Signs Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 72,604 | 61,651 | 62,567 | - | 62,567 |
| Total | 3.00 | 3.00 | 3.00 | - | 3.00 | \$ 107,161 | \$ 106,933 | \$ 109,637 | \$ - | \$ 109,637 |
| Irrigation Maintenance Division | | | | | | | | | | |
| Landscape Supervisor | - | 1.00 | 1.00 | - | 1.00 | - | 36,941 | 38,788 | - | 38,788 |
| Irrigation Specialist | 2.00 | 2.00 | 2.00 | - | 2.00 | 59,530 | 59,280 | 62,837 | - | 62,837 |
| Total | 2.00 | 3.00 | 3.00 | - | 3.00 | \$ 59,530 | \$ 96,221 | \$ 101,625 | \$ - | \$ 101,625 |
| Traffic Signal Systems Division | | | | | | | | | | |
| Traffic Systems Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 75,059 | \$ 75,425 | \$ 75,425 | \$ - | \$ 75,425 |
| Traffic Systems Foreman | 1.00 | 1.00 | 1.00 | - | 1.00 | 52,949 | 54,538 | 57,803 | - | 57,803 |
| Traffic Signal Technician | 4.00 | 4.00 | 4.00 | - | 4.00 | 167,308 | 168,189 | 165,654 | - | 165,654 |
| Total | 6.00 | 6.00 | 6.00 | - | 6.00 | \$ 295,316 | \$ 298,151 | \$ 298,882 | \$ - | \$ 298,882 |
| Public Works Position Totals | | | | | | | | | | |
| Full Time Total | 52.50 | 56.50 | 56.50 | 1.00 | 57.50 | \$ 2,471,325 | \$ 2,561,644 | \$ 2,602,664 | \$ 65,000 | \$ 2,667,664 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| Public Works Department Totals | 52.50 | 56.50 | 56.50 | 1.00 | 57.50 | \$ 2,471,325 | \$ 2,561,644 | \$ 2,602,664 | \$ 65,000 | \$ 2,667,664 |
| Parks & Recreation Department | | | | | | | | | | |
| Parks & Recreation Administration Division | | | | | | | | | | |
| Director of Parks & Recreation | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 122,210 | \$ 125,882 | \$ 129,973 | \$ - | \$ 129,973 |
| Asst. Director of Parks & Rec. | 1.00 | - | - | - | - | 95,007 | - | - | - | - |
| Administrative Support Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 50,323 | 51,834 | 43,471 | - | 43,471 |
| Special Events and Marketing Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 44,325 | 44,325 | 46,987 | - | 46,987 |
| Staff Assistant | 2.00 | 2.00 | 2.00 | - | 2.00 | 59,332 | 61,131 | 59,965 | - | 59,965 |
| Secretary | 2.00 | 2.00 | 2.00 | - | 2.00 | 48,403 | 49,130 | 50,107 | - | 50,107 |
| Secretary | 0.50 | 0.50 | 0.25 | - | 0.25 | 1,850 | 1,860 | 1,860 | - | 1,860 |
| Total | 8.50 | 7.50 | 7.25 | - | 7.25 | \$ 421,450 | \$ 334,161 | \$ 332,363 | \$ - | \$ 332,363 |
| Hotel Tax Fund (HOT) Programs - Athletics | | | | | | | | | | |
| Tourism Manager (Parks & Recreation Manager) | 0.50 | 1.00 | 0.70 | - | 0.70 | \$ 40,641 | \$ 62,642 | \$ 46,480 | \$ - | \$ 46,480 |
| Lead Athletic Supervisor | - | - | 0.20 | - | 0.20 | - | - | - | - | - |
| Recreation Supervisor | 0.20 | - | - | - | - | 10,156 | 0 | 9,233 | - | 9,233 |
| Athletic Activities Assistant | 0.40 | 0.20 | 0.20 | - | 0.20 | 12,147 | 6,184 | 6,136 | - | 6,136 |
| Special Events Workers | 0.50 | - | 0.25 | - | 0.25 | 103,163 | 12,446 | 12,446 | - | 12,446 |
| Total | 1.60 | 1.20 | 1.35 | - | 1.35 | \$ 166,107 | \$ 81,272 | \$ 74,294 | \$ - | \$ 74,294 |
| Recreation - Administration | | | | | | | | | | |
| Recreation Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 70,228 | \$ 70,228 | \$ 73,739 | \$ - | \$ 73,739 |
| Assistant Recreation Supervisor - School Age Care | - | 1.00 | 0.20 | - | 0.20 | - | 31,741 | 6,165 | - | 6,165 |
| Custodian | 0.50 | 0.50 | 0.25 | - | 0.25 | 829 | 833 | 833 | - | 833 |
| Total | 1.50 | 2.50 | 1.45 | - | 1.45 | \$ 71,057 | \$ 102,802 | \$ 80,738 | \$ - | \$ 80,738 |
| Recreation - Programs and Special Events | | | | | | | | | | |
| Recreation Supervisor | 1.00 | 1.00 | 0.50 | - | 0.50 | \$ 66,884 | \$ 56,523 | \$ 27,725 | \$ - | \$ 27,725 |
| Event Activities Assistant | - | - | 0.50 | - | 0.50 | - | - | 14,820 | - | 14,820 |
| Recreation Assistant/ Special Events | 1.00 | 0.50 | 0.50 | - | 0.50 | 37,546 | 37,649 | 37,753 | - | 37,753 |
| Special Events Workers | 1.00 | 0.50 | 0.50 | - | 0.50 | 37,546 | 37,649 | 37,753 | - | 37,753 |
| Total | 3.00 | 2.00 | 2.00 | - | 2.00 | \$ 141,976 | \$ 131,821 | \$ 118,050 | \$ - | \$ 118,050 |
| Hotel Tax Fund (HOT) Programs - Special Events | | | | | | | | | | |
| Tourism Supervisor - Special Events | - | - | 0.50 | - | 0.50 | - | - | 27,725 | - | 27,725 |
| Event Activities Assistant | - | - | 0.50 | - | 0.50 | - | - | 14,820 | - | 14,820 |
| Special Events Workers | 0.50 | - | 0.25 | - | 0.25 | 13,608 | 13,683 | 13,683 | - | 13,683 |
| Total | 0.50 | - | 1.25 | - | 1.25 | \$ 13,608 | \$ 13,683 | \$ 56,228 | \$ - | \$ 56,228 |
| Parks Operations - Administration | | | | | | | | | | |
| Assistant Director of Parks & Recreation | - | 1.00 | 1.00 | - | 1.00 | \$ - | \$ 95,007 | \$ 95,007 | \$ - | \$ 95,007 |
| Parks Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 54,593 | 54,593 | 57,192 | - | 57,192 |
| Project and Asset Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 70,569 | 70,569 | 57,869 | - | 57,869 |
| Total | 2.00 | 3.00 | 3.00 | - | 3.00 | \$ 125,162 | \$ 220,169 | \$ 210,068 | \$ - | \$ 210,068 |
| Parks Operations - East District | | | | | | | | | | |
| Parks Operations Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 46,061 | \$ 47,424 | \$ 38,788 | \$ - | \$ 38,788 |
| Parks Crew Leader | 3.00 | 3.00 | 3.00 | - | 3.00 | 115,724 | 117,187 | 118,560 | - | 118,560 |
| Light Equipment Operator | 5.00 | 5.00 | 5.00 | - | 5.00 | 138,028 | 140,670 | 143,770 | - | 143,770 |
| Irrigation Specialist | 2.00 | 3.00 | 3.00 | - | 3.00 | 62,489 | 91,655 | 93,922 | - | 93,922 |
| Grounds Worker | 4.00 | 7.00 | 7.00 | - | 7.00 | 86,985 | 156,395 | 156,690 | - | 156,690 |
| Grounds Worker | 2.00 | 1.00 | 1.00 | - | 1.00 | 28,351 | 28,507 | 28,507 | - | 28,507 |
| Total | 17.00 | 20.00 | 20.00 | - | 20.00 | \$ 477,638 | \$ 581,839 | \$ 580,237 | \$ - | \$ 580,237 |

* Temp/Seasonal/PT Non-Benefitted Position

C-3 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Parks Operations - South District | | | | | | | | | | |
| Parks Operations Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 41,409 | \$ 42,661 | \$ 40,602 | - | \$ 40,602 |
| Forestry Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 | 35,801 | 36,878 | 39,520 | - | 39,520 |
| Parks Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,335 | 39,520 | 39,520 | - | 39,520 |
| Forestry/Horticulture Worker | 2.00 | 2.00 | 2.00 | - | 2.00 | 50,544 | 48,964 | 49,567 | - | 49,567 |
| Grounds Worker | 4.00 | 4.00 | 4.00 | - | 4.00 | 99,685 | 100,706 | 94,827 | - | 94,827 |
| Maintenance Specialist | 0.75 | 0.25 | 0.70 | - | 0.70 | 32,252 | 10,795 | 30,256 | - | 30,256 |
| Grounds Worker | 1.00 | 1.00 | 1.00 | - | 1.00 | 20,062 | 20,172 | 20,172 | - | 20,172 |
| Total | 10.75 | 10.25 | 10.70 | - | 10.70 | \$ 319,088 | \$ 299,696 | \$ 314,464 | \$ - | \$ 314,464 |
| Parks Operations - West District | | | | | | | | | | |
| Parks Operations Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 46,051 | \$ 47,424 | \$ 49,317 | - | \$ 49,317 |
| Parks Crew Leader | 2.00 | 2.00 | 2.00 | - | 2.00 | 69,312 | 71,365 | 70,949 | - | 70,949 |
| Light Equipment Operator | 2.00 | 2.00 | 2.00 | - | 2.00 | 55,333 | 61,339 | 54,725 | - | 54,725 |
| Grounds Worker | 4.00 | 4.00 | 4.00 | - | 4.00 | 107,473 | 96,512 | 98,021 | - | 98,021 |
| Grounds Worker | 1.00 | 1.00 | 1.00 | - | 1.00 | 15,139 | 15,223 | 15,223 | - | 15,223 |
| Total | 10.00 | 10.00 | 10.00 | - | 10.00 | \$ 293,308 | \$ 291,863 | \$ 288,234 | \$ - | \$ 288,234 |
| Parks Operations Division Total | 39.75 | 43.25 | 43.70 | - | 43.70 | \$ 1,215,196 | \$ 1,393,567 | \$ 1,393,003 | \$ - | \$ 1,393,003 |
| Cemetery | | | | | | | | | | |
| Cemetery Sexton | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,749 | \$ 49,192 | \$ 40,635 | - | \$ 40,635 |
| Horticulture Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,797 | 35,090 | 38,314 | - | 38,314 |
| Forestry/Horticulture Worker | 2.00 | 2.00 | 2.00 | - | 2.00 | 58,804 | 48,610 | 50,461 | - | 50,461 |
| Total | 4.00 | 4.00 | 4.00 | - | 4.00 | \$ 138,350 | \$ 132,891 | \$ 129,409 | \$ - | \$ 129,409 |
| Recreation Programs (budget in Rec Fund Prior to FY15) | | | | | | | | | | |
| Tourism Manager (Parks & Recreation Manager) | - | - | 0.30 | - | 0.30 | \$ - | \$ - | \$ 19,920 | - | \$ 19,920 |
| Recreation Sports Admin - Recreation Supervisor | - | 1.00 | 0.80 | - | 0.80 | - | 46,164 | 36,931 | - | 36,931 |
| Recreation Sports Admin - Athletic Activities Assistant | - | 1.80 | 0.80 | - | 0.80 | - | 54,184 | 24,544 | - | 24,544 |
| SW Center - Recreation Supervisor | - | 0.25 | 0.25 | - | 0.25 | - | 16,721 | 16,721 | - | 16,721 |
| SW Center - Senior Services Coordinator | - | 0.50 | 0.50 | 0.50 | 1.00 | - | 29,505 | 29,505 | 10,000 | 39,505 |
| Aquatics - Pools Supervisor | - | 1.00 | 1.00 | - | 1.00 | - | 66,884 | 66,884 | - | 66,884 |
| Aquatics - Maintenance Specialist | - | 0.75 | 0.30 | - | 0.30 | - | 24,313 | 12,967 | - | 12,967 |
| Instruction(Xtra Education) - Recreation Supervisor | - | 0.50 | 0.50 | - | 0.50 | - | 33,442 | 33,442 | - | 33,442 |
| SW Center (Teen) - Recreation Supervisor | - | 0.25 | 0.25 | - | 0.25 | - | 16,721 | 16,721 | - | 16,721 |
| SW Center (Teen) - Assistant Supervisor | - | - | 0.40 | - | 0.40 | - | - | 6,165 | - | 6,165 |
| Lincoln Center - Supervisor | - | 1.00 | 1.00 | - | 1.00 | - | 66,884 | 66,884 | - | 66,884 |
| Lincoln Center - Assistant Supervisor | - | 1.00 | 1.00 | - | 1.00 | - | 43,222 | 43,222 | - | 43,222 |
| Assistant Recreation Supervisor - School Age Care | - | - | 0.40 | - | 0.40 | - | - | 6,165 | - | 6,165 |
| Secretary | - | 0.75 | 0.75 | - | 0.75 | - | 20,748 | 20,748 | - | 20,748 |
| Temp/Seasonal & Part-Time Non-Benefitted | - | 37.25 | 37.25 | - | 37.25 | - | 653,460 | 669,553 | - | 669,553 |
| Total | - | 46.05 | 45.50 | 0.50 | 46.00 | \$ - | \$ 1,072,248 | \$ 1,070,372 | \$ 10,000 | \$ 1,080,372 |
| Parks & Recreation Position Totals | 50.85 | 64.25 | 64.25 | 0.50 | 64.75 | \$ 1,909,650 | \$ 2,440,962 | \$ 2,416,676 | \$ 10,000 | \$ 2,426,676 |
| Full Time Total | 50.85 | 64.25 | 64.25 | 0.50 | 64.75 | \$ 1,909,650 | \$ 2,440,962 | \$ 2,416,676 | \$ 10,000 | \$ 2,426,676 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 8.00 | 42.25 | 42.25 | - | 42.25 | 258,094 | 821,482 | 837,782 | - | 837,782 |
| Parks & Recreation Department Totals | 58.85 | 106.50 | 106.50 | 0.50 | 107.00 | \$ 2,167,744 | \$ 3,262,444 | \$ 3,254,458 | \$ 10,000 | \$ 3,264,458 |
| Planning & Development Services Department | | | | | | | | | | |
| Administration Division | | | | | | | | | | |
| Director of Planning & Development Services | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 127,150 | \$ 120,330 | \$ 126,270 | - | \$ 126,270 |
| Asst. Dir. Planning & Development Services | 2.00 | 1.00 | 1.00 | - | 1.00 | 175,744 | 83,387 | 87,557 | - | 87,557 |
| Total | 3.00 | 2.00 | 2.00 | - | 2.00 | \$ 302,894 | \$ 203,717 | \$ 213,827 | \$ - | \$ 213,827 |
| Engineering Division | | | | | | | | | | |
| City Engineer | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 94,546 | \$ 95,007 | \$ 101,657 | - | \$ 101,657 |
| Assistant City Engineer | 2.00 | 2.00 | 2.00 | - | 2.00 | 139,748 | 142,907 | 185,341 | - | 185,341 |
| Graduate Engineer II ** | 1.00 | 1.00 | 2.00 | - | 2.00 | 61,711 | 61,711 | 130,558 | - | 130,558 |
| Construction Inspector | 4.00 | 4.00 | 4.00 | - | 4.00 | 178,333 | 194,360 | 184,321 | - | 184,321 |
| Programs Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 37,975 | 36,941 | 38,043 | - | 38,043 |
| Total | 9.00 | 9.00 | 10.00 | - | 10.00 | \$ 512,313 | \$ 530,926 | \$ 639,920 | \$ - | \$ 639,920 |
| ** One Graduate Engineer II position was identified as a need in FY15 and was included in the FY16 base budget. | | | | | | | | | | |
| Building Inspection Division | | | | | | | | | | |
| Building Official | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 81,025 | \$ 83,450 | \$ 75,000 | - | \$ 75,000 |
| Plans Examiner | 2.00 | 3.00 | 3.00 | - | 3.00 | 103,018 | 143,963 | 154,752 | - | 154,752 |
| Combination Building Inspector | 4.00 | 4.00 | 4.00 | - | 4.00 | 155,572 | 159,862 | 155,889 | - | 155,889 |
| Total | 7.00 | 8.00 | 8.00 | - | 8.00 | \$ 339,615 | \$ 387,275 | \$ 385,641 | \$ - | \$ 385,641 |
| Development Coordination Division | | | | | | | | | | |
| Development Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 74,190 | \$ 75,425 | \$ 75,425 | - | \$ 75,425 |
| Staff Assistant | 3.00 | 3.00 | 3.00 | - | 3.00 | 100,193 | 103,389 | 102,502 | - | 102,502 |
| Administrative Support Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,462 | 39,603 | 41,184 | - | 41,184 |
| Address Tech/Permit Technician II | 2.00 | 2.00 | 2.00 | - | 2.00 | 58,499 | 60,258 | 62,900 | - | 62,900 |
| Permit Tech I | 1.00 | 2.00 | 2.00 | - | 2.00 | 24,898 | 52,062 | 53,248 | - | 53,248 |
| Total | 8.00 | 9.00 | 9.00 | - | 9.00 | \$ 296,242 | \$ 330,737 | \$ 335,259 | \$ - | \$ 335,259 |
| Planning Division | | | | | | | | | | |
| Principal Planner | 2.00 | 2.00 | 2.00 | - | 2.00 | \$ 127,559 | \$ 131,393 | \$ 136,676 | - | \$ 136,676 |
| Sr. Planner | 1.00 | 1.00 | 1.00 | - | 1.00 | 50,280 | 51,709 | 53,260 | - | 53,260 |
| Staff Planner | 3.00 | 3.00 | 3.00 | - | 3.00 | 133,872 | 136,571 | 137,368 | - | 137,368 |
| Planning Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 37,125 | 36,899 | 35,360 | - | 35,360 |
| Total | 7.00 | 7.00 | 7.00 | - | 7.00 | \$ 348,836 | \$ 356,572 | \$ 362,664 | \$ - | \$ 362,664 |

* Temp/Seasonal/PT Non-Benefitted Position

C-4 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Community and Neighborhood Services | | | | | | | | | | |
| Transportation Planning Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 75,052 | 67,930 | 74,893 | - | 74,893 |
| Greenways Program Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 62,344 | 64,210 | 66,457 | - | 66,457 |
| GIS Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 32,367 | - | 32,367 |
| GIS Technician | - | - | - | 0.50 | 0.50 | 40,401 | 33,904 | - | 15,413 | 15,413 |
| Total | 3.00 | 3.00 | 3.00 | 0.50 | 3.50 | \$ 177,797 | \$ 166,044 | \$ 173,717 | \$ 15,413 | \$ 189,130 |
| Planning & Development Services Position Totals | | | | | | | | | | |
| Full Time Total | 37.00 | 38.00 | 39.00 | - | 39.00 | \$ 1,937,296 | \$ 1,941,367 | \$ 2,111,028 | \$ 15,413 | \$ 2,126,441 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | 0.50 | 0.50 | 40,401 | 33,904 | - | - | - |
| Planning & Development Services Dept. Totals | 37.00 | 38.00 | 39.00 | 0.50 | 39.50 | \$ 1,977,697 | \$ 1,975,271 | \$ 2,111,028 | \$ 15,413 | \$ 2,126,441 |
| Information Technology | | | | | | | | | | |
| IT Administration Division | | | | | | | | | | |
| Director of Information Technology | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 114,021 | \$ 117,437 | \$ 124,483 | \$ - | \$ 124,483 |
| Asst. Director of Information Technology | 1.00 | 1.00 | 1.00 | - | 1.00 | 88,474 | 91,125 | 95,007 | - | 95,007 |
| Technical Administrative Support Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 33,551 | 33,550 | 35,235 | - | 35,235 |
| Total | 3.00 | 3.00 | 3.00 | - | 3.00 | \$ 236,046 | \$ 242,112 | \$ 254,725 | \$ - | \$ 254,725 |
| E-Government Division | | | | | | | | | | |
| E-Government Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,780 | \$ 49,213 | \$ 50,935 | \$ - | \$ 50,935 |
| Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,780 | \$ 49,213 | \$ 50,935 | \$ - | \$ 50,935 |
| Geographic Information Services Division | | | | | | | | | | |
| GIS Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 65,906 | \$ 67,891 | \$ 71,286 | \$ - | \$ 71,286 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 46,164 | 46,164 | 48,888 | - | 48,888 |
| GIS Intern | 0.25 | 0.25 | 0.25 | - | 0.25 | 11,779 | 11,779 | 11,811 | - | 11,811 |
| Total | 2.25 | 2.25 | 2.25 | - | 2.25 | \$ 123,849 | \$ 125,834 | \$ 131,985 | \$ - | \$ 131,985 |
| Mail Division | | | | | | | | | | |
| Postal Services Assistant | 0.75 | 0.75 | 0.75 | - | 0.75 | \$ 17,794 | \$ 18,330 | \$ 18,876 | \$ - | \$ 18,876 |
| Mail Clerk | 0.50 | 0.50 | 0.50 | - | 0.50 | 11,825 | 12,178 | 10,400 | - | 10,400 |
| Total | 1.25 | 1.25 | 1.25 | - | 1.25 | \$ 29,619 | \$ 30,508 | \$ 29,276 | \$ - | \$ 29,276 |
| Technology Services | | | | | | | | | | |
| Technology Services Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 57,495 | \$ 57,495 | \$ 60,887 | \$ - | \$ 60,887 |
| Lead Technology Services Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 47,549 | 47,304 | 45,760 | - | 45,760 |
| Technology Services Specialist | 5.00 | 5.00 | 5.00 | - | 5.00 | 202,748 | 196,408 | 198,058 | - | 198,058 |
| Technology Services Representative | 2.00 | 2.00 | 2.00 | - | 2.00 | 56,534 | 56,690 | 57,241 | - | 57,241 |
| Total | 9.00 | 9.00 | 9.00 | - | 9.00 | \$ 364,326 | \$ 357,896 | \$ 361,946 | \$ - | \$ 361,946 |
| Business Services | | | | | | | | | | |
| Business Systems Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 69,977 | \$ 72,072 | \$ 72,072 | \$ - | \$ 72,072 |
| Database Administrator | - | - | - | 1.00 | 1.00 | - | - | - | 28,261 | 28,261 |
| Systems Analyst | 5.00 | 5.00 | 5.00 | - | 5.00 | 289,963 | 296,300 | 285,400 | - | 285,400 |
| Total | 6.00 | 6.00 | 6.00 | 1.00 | 7.00 | \$ 359,940 | \$ 368,372 | \$ 357,472 | \$ 28,261 | \$ 385,733 |
| Network Services | | | | | | | | | | |
| Network Systems Analyst | 2.00 | 2.00 | 2.00 | - | 2.00 | \$ 133,252 | \$ 133,768 | \$ 133,768 | \$ - | \$ 133,768 |
| Network Systems Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 | 51,635 | 51,750 | 51,750 | - | 51,750 |
| Total | 3.00 | 3.00 | 3.00 | - | 3.00 | \$ 184,887 | \$ 185,518 | \$ 185,518 | \$ - | \$ 185,518 |
| Communication Services Division | | | | | | | | | | |
| Communication Services Coordinator. | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 53,210 | \$ 54,808 | \$ 56,427 | \$ - | \$ 56,427 |
| Sr. Communications Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 52,424 | 53,997 | 56,722 | - | 56,722 |
| Communications Technician | 3.00 | 3.00 | 3.00 | - | 3.00 | 123,389 | 127,088 | 122,321 | - | 122,321 |
| Total | 5.00 | 5.00 | 5.00 | - | 5.00 | \$ 229,023 | \$ 235,893 | \$ 235,470 | \$ - | \$ 235,470 |
| Information Technology Position Totals | | | | | | | | | | |
| Full Time Total | 30.25 | 30.25 | 30.25 | 1.00 | 31.25 | \$ 1,563,690 | \$ 1,583,567 | \$ 1,595,516 | \$ 28,261 | \$ 1,623,777 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 0.25 | 0.25 | 0.25 | - | 0.25 | 11,779 | 11,779 | 11,811 | - | 11,811 |
| Information Technology Department Totals | 30.50 | 30.50 | 30.50 | 1.00 | 31.50 | \$ 1,575,469 | \$ 1,595,346 | \$ 1,607,327 | \$ 28,261 | \$ 1,635,588 |
| Fiscal Services Department | | | | | | | | | | |
| Fiscal Administration Division | | | | | | | | | | |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 127,150 | \$ 160,184 | \$ 166,591 | \$ - | \$ 166,591 |
| Finance Director ** | - | - | 1.00 | - | 1.00 | - | - | 115,000 | - | 115,000 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 30,160 | 29,120 | 29,994 | - | 29,994 |
| Quality Assurance Records Assistant | 0.50 | 0.50 | 0.50 | - | 0.50 | 6,863 | 6,882 | 6,882 | - | 6,882 |
| Total | 2.50 | 2.50 | 3.50 | - | 3.50 | \$ 164,173 | \$ 196,186 | \$ 318,467 | \$ - | \$ 318,467 |
| ** This position was identified as a need in FY15 and was included in the FY16 base budget. | | | | | | | | | | |
| Accounting / Treasury Operations Division | | | | | | | | | | |
| Accounting / Treasury Operations Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 67,755 | \$ 69,784 | \$ 72,401 | \$ - | \$ 72,401 |
| Finance Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 36,014 | 50,920 | 46,164 | - | 46,164 |
| Accounting Ops Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 53,869 | 55,494 | 50,000 | - | 50,000 |
| Accounting Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,918 | 30,805 | 29,390 | - | 29,390 |
| Acct. Customer Service Rep. | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 52,228 | 51,397 | 51,148 | 24,483 | 75,631 |
| Payroll Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,431 | 41,413 | 43,077 | - | 43,077 |
| Total | 7.00 | 7.00 | 7.00 | 1.00 | 8.00 | \$ 288,215 | \$ 230,028 | \$ 292,180 | \$ 24,483 | \$ 316,663 |

* Temp/Seasonal/PT Non-Benefitted Position

C-5 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|--|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Purchasing Division | | | | | | | | | | |
| Asst. Fiscal Services Director | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 87,202 | \$ 89,814 | \$ 93,182 | \$ - | \$ 93,182 |
| Buyer | 2.00 | 2.00 | 2.00 | - | 2.00 | 107,016 | 110,219 | 114,628 | - | 114,628 |
| Contract Administrator | - | 1.00 | 1.00 | - | 1.00 | - | 57,192 | 53,631 | - | 53,631 |
| Assistant Buyer | 1.00 | 1.00 | 1.00 | - | 1.00 | 33,488 | 34,486 | 35,859 | - | 35,859 |
| Total | 4.00 | 5.00 | 5.00 | - | 5.00 | \$ 227,706 | \$ 291,712 | \$ 297,300 | \$ - | \$ 297,300 |
| Budget & Financial Reporting Division | | | | | | | | | | |
| Budget & Financial Reporting Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 73,086 | \$ 75,275 | \$ 78,098 | \$ - | \$ 78,098 |
| Operating & Capital Budget Lead | 1.00 | 1.00 | 1.00 | - | 1.00 | 69,061 | 71,136 | 74,693 | - | 74,693 |
| Financial Reporting Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 55,477 | 57,500 | 63,000 | - | 63,000 |
| Budget Analyst | 2.00 | 3.00 | 3.00 | - | 3.00 | 103,230 | 159,363 | 160,340 | - | 160,340 |
| Staff Accountant | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 109,992 | 99,121 | 101,630 | 50,780 | 152,410 |
| Total | 7.00 | 8.00 | 8.00 | 1.00 | 9.00 | 410,846 | 462,395 | 477,761 | 50,780 | 528,541 |
| Municipal Court Division | | | | | | | | | | |
| Municipal Court Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 64,947 | \$ 66,893 | \$ 69,736 | \$ - | \$ 69,736 |
| Court Operations Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 46,800 | 48,214 | 50,505 | - | 50,505 |
| Collections Services Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,234 | 39,374 | 40,955 | - | 40,955 |
| Customer Services Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 37,403 | 36,941 | 36,941 | - | 36,941 |
| Asst. Collections Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 36,575 | 32,365 | 33,488 | - | 33,488 |
| Docket Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 28,621 | 28,267 | 29,269 | - | 29,269 |
| Payment Compliance Representative | 2.00 | 2.00 | 2.00 | - | 2.00 | 58,618 | 54,621 | 54,215 | - | 54,215 |
| Deputy Court Clerk | 6.00 | 6.00 | 6.00 | - | 6.00 | 153,532 | 153,150 | 156,854 | - | 156,854 |
| City Marshal | 1.00 | 1.00 | 1.00 | - | 1.00 | 72,186 | 72,238 | 75,837 | - | 75,837 |
| Deputy City Marshal | 2.00 | 2.00 | 2.00 | - | 2.00 | 102,264 | 100,360 | 107,940 | - | 107,940 |
| Total | 17.00 | 17.00 | 17.00 | - | 17.00 | \$ 639,180 | \$ 632,424 | \$ 655,740 | \$ - | \$ 655,740 |
| Municipal Court Judges Division | | | | | | | | | | |
| Municipal Court Judge | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 110,000 | \$ 131,250 | \$ 137,813 | \$ - | \$ 137,813 |
| Municipal Court Judge | 0.50 | 0.50 | 0.50 | - | 0.50 | 6,229 | 6,246 | 6,263 | - | 6,263 |
| Total | 1.50 | 1.50 | 1.50 | - | 1.50 | \$ 116,229 | \$ 137,496 | \$ 144,076 | \$ - | \$ 144,076 |
| Fiscal Services Position Totals | | | | | | | | | | |
| Full Time Total | 38.00 | 40.00 | 40.00 | 2.00 | 43.00 | \$ 1,840,120 | \$ 1,943,995 | \$ 2,172,378 | \$ 75,263 | \$ 2,247,641 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 1.00 | 1.00 | 1.00 | - | 1.00 | 6,229 | 6,246 | 13,145 | - | 13,145 |
| Fiscal Services Department Totals | 39.00 | 41.00 | 42.00 | 2.00 | 44.00 | \$ 1,846,349 | \$ 1,950,241 | \$ 2,185,523 | \$ 75,263 | \$ 2,260,786 |
| General Government | | | | | | | | | | |
| City Secretary Division | | | | | | | | | | |
| City Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 82,500 | \$ 86,625 | \$ 95,000 | \$ - | \$ 95,000 |
| Deputy City Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | 43,281 | 54,574 | 54,496 | - | 54,496 |
| Deputy Local Registrar | 1.00 | 1.00 | 1.00 | - | 1.00 | 32,329 | 33,301 | 29,224 | - | 29,224 |
| Records Management Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 30,181 | 31,096 | 32,261 | - | 32,261 |
| Administrative Support Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 23,783 | 24,482 | 25,043 | - | 25,043 |
| Historical Records Coordinator | 0.50 | 0.50 | 0.50 | - | 0.50 | 15,543 | 15,548 | 16,089 | - | 16,089 |
| Total | 5.50 | 5.50 | 5.50 | - | 5.50 | \$ 227,617 | \$ 245,626 | \$ 252,113 | \$ - | \$ 252,113 |
| Internal Audit Division | | | | | | | | | | |
| Internal Auditor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 85,000 | \$ 89,250 | \$ 93,713 | \$ - | \$ 93,713 |
| Assistant City Internal Auditor | 1.00 | 1.00 | 1.00 | - | 1.00 | 47,000 | 48,402 | 51,306 | - | 51,306 |
| Total | 2.00 | 2.00 | 2.00 | - | 2.00 | \$ 132,000 | \$ 137,652 | \$ 145,019 | \$ - | \$ 145,019 |
| City Manager Division | | | | | | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 215,000 | \$ 180,495 | \$ 190,800 | \$ - | \$ 190,800 |
| Deputy City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 139,184 | 165,453 | 170,775 | - | 170,775 |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 152,441 | 152,441 | 164,989 | - | 164,989 |
| Special Projects Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 48,672 | 46,391 | 62,000 | - | 62,000 |
| Economic Development Director | 1.00 | 1.00 | - | - | - | 91,601 | 91,601 | - | - | - |
| Economic Development Manager | 1.00 | 1.00 | - | - | - | 52,851 | 52,851 | - | - | - |
| Executive Assistant to the City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 49,338 | 51,893 | 51,750 | - | 51,750 |
| Total | 7.00 | 7.00 | 5.00 | - | 5.00 | \$ 749,087 | \$ 749,308 | \$ 640,314 | \$ - | \$ 640,314 |
| Economic Development Division | | | | | | | | | | |
| Economic Development Director | - | - | 1.00 | - | 1.00 | - | - | 120,000 | - | 120,000 |
| Economic Development Manager | - | - | 1.00 | - | 1.00 | - | - | 63,903 | - | 63,903 |
| Total | - | - | 2.00 | - | 2.00 | \$ - | \$ - | \$ 183,903 | \$ - | \$ 183,903 |
| Legal Division | | | | | | | | | | |
| City Attorney | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 145,000 | \$ 152,250 | \$ 160,000 | \$ - | \$ 160,000 |
| Deputy City Attorney | 1.00 | 1.00 | 1.00 | - | 1.00 | 125,000 | 123,594 | 128,228 | - | 128,228 |
| Senior Assistant City Attorney I | 1.00 | 1.00 | 1.00 | - | 1.00 | 87,129 | 87,129 | 92,704 | - | 92,704 |
| Assistant City Attorney I | 1.00 | 1.00 | 1.00 | - | 1.00 | 53,843 | 55,458 | 59,000 | - | 59,000 |
| Assistant City Attorney II | 1.00 | 1.00 | 1.00 | - | 1.00 | 57,357 | 59,088 | 66,349 | - | 66,349 |
| Legal Assistant/Office Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 49,254 | 49,254 | 53,664 | - | 53,664 |
| Legal Assistant I | 1.00 | 1.00 | 1.00 | - | 1.00 | 36,354 | 37,439 | 40,706 | - | 40,706 |
| Legal Assistant II | 1.00 | 1.00 | 1.00 | - | 1.00 | 43,124 | 43,341 | 47,320 | - | 47,320 |
| Legal Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | 26,018 | 26,811 | 27,615 | - | 27,615 |
| Total | 9.00 | 9.00 | 9.00 | - | 9.00 | \$ 623,079 | \$ 634,364 | \$ 675,586 | \$ - | \$ 675,586 |

* Temp/Seasonal/PT Non-Benefitted Position

C-6 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|-------------------------|-------------------------|----------------------|------------------------|--------------------------|---------------------|---------------------|---------------------|--------------------|----------------------|
| Public Communications | | | | | | | | | | |
| Public Communications Director | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 112,750 | \$ 116,126 | \$ 120,191 | \$ - | \$ 120,191 |
| Public Communications Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 77,534 | 79,851 | 80,411 | - | 80,411 |
| Broadcast Media Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 | 62,406 | 63,045 | 63,045 | - | 63,045 |
| External Relations Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 59,651 | 61,443 | 65,000 | - | 65,000 |
| Multi-Media Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 59,651 | 56,678 | 57,000 | - | 57,000 |
| Marketing & Community Outreach Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 40,976 | 42,203 | 50,000 | - | 50,000 |
| Neighborhood & Community Relations Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 54,974 | 54,974 | 56,899 | - | 56,899 |
| Total | 7.00 | 7.00 | 7.00 | - | 7.00 | \$ 467,942 | \$ 474,320 | \$ 492,546 | \$ - | \$ 492,546 |
| Community Services Department | | | | | | | | | | |
| Community Services Administration | | | | | | | | | | |
| Community Services Director | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 104,000 | \$ 104,000 | \$ 107,640 | \$ - | \$ 107,640 |
| Community Services Business Manager | - | 1.00 | 1.00 | - | 1.00 | - | 51,946 | 57,192 | - | 57,192 |
| Staff Assistant | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 23,982 | 23,892 | 16,494 | 16,540 | 33,034 |
| Total | 1.50 | 2.50 | 2.50 | 0.50 | 3.00 | \$ 127,982 | \$ 179,838 | \$ 181,326 | \$ 16,540 | \$ 197,866 |
| Code Enforcement Division | | | | | | | | | | |
| Code Enforcement Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 40,934 | \$ 40,934 | \$ 42,973 | \$ - | \$ 42,973 |
| Code Enforcement Officer | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 63,806 | 63,906 | 60,320 | 33,351 | 93,671 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 28,267 | 28,267 | 28,267 | - | 28,267 |
| Code Enforcement Officer | - | - | - | - | - | - | - | - | - | - |
| Total | 4.00 | 4.00 | 4.00 | 1.00 | 5.00 | \$ 133,007 | \$ 133,107 | \$ 131,560 | \$ 33,351 | \$ 164,911 |
| Community Services Position Totals | | | | | | | | | | |
| Full Time Total | 5.50 | 6.50 | 6.50 | 1.50 | 8.00 | \$ 260,989 | \$ 312,945 | \$ 312,886 | \$ 49,891 | \$ 362,777 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| Community Services Dept. Totals | 5.50 | 6.50 | 6.50 | 1.50 | 8.00 | \$ 260,989 | \$ 312,945 | \$ 312,886 | \$ 49,891 | \$ 362,777 |
| Human Resources Division | | | | | | | | | | |
| Human Resources Director | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 116,132 | \$ 119,621 | \$ 124,406 | \$ - | \$ 124,406 |
| Human Resources Services Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 70,000 | 54,705 | 60,600 | - | 60,600 |
| Compensation & Benefits Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 61,115 | 62,941 | 68,731 | - | 68,731 |
| Human Resources Advisor | - | - | - | - | - | - | - | - | - | - |
| Human Resources Generalist II | 1.00 | 1.00 | 1.00 | - | 1.00 | 54,392 | 54,392 | 56,024 | - | 56,024 |
| Human Resources Generalist I | 1.00 | 1.00 | 1.00 | - | 1.00 | 47,818 | 47,818 | 47,500 | - | 47,500 |
| Human Resources Recruiter | - | - | - | - | - | - | - | - | - | - |
| Staff Assistant | 2.00 | 2.00 | 2.00 | - | 2.00 | 67,393 | 57,948 | 58,635 | - | 58,635 |
| Total | 7.00 | 7.00 | 7.00 | - | 7.00 | \$ 416,850 | \$ 397,425 | \$ 415,896 | \$ - | \$ 415,896 |
| General Government Position Totals | | | | | | | | | | |
| Full Time Total | 43.00 | 44.00 | 44.00 | 1.50 | 45.50 | \$ 2,877,564 | \$ 2,951,640 | \$ 3,118,263 | \$ 49,891 | \$ 3,168,154 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| General Government Department Totals | 43.00 | 44.00 | 44.00 | 1.50 | 45.50 | \$ 2,877,564 | \$ 2,951,640 | \$ 3,118,263 | \$ 49,891 | \$ 3,168,154 |
| General Fund Position Totals | | | | | | | | | | |
| Full Time Total | 586.60 | 619.00 | 620.00 | 16.00 | 637.00 | \$29,951,090 | \$31,338,674 | \$32,274,568 | \$ 602,089 | \$32,876,657 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 11.75 | 46.00 | 46.00 | 0.50 | 46.50 | 358,957 | 915,982 | 905,426 | - | 905,426 |
| GENERAL FUND TOTALS | 598.35 | 665.00 | 667.00 | 16.50 | 683.50 | \$30,310,047 | \$32,254,656 | \$33,179,994 | \$ 602,089 | \$33,782,083 |
| Court Security Fee Fund | | | | | | | | | | |
| Court Security Division | | | | | | | | | | |
| Deputy City Marshal | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,141 | \$ 48,605 | \$ 50,170 | \$ - | \$ 50,170 |
| Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,141 | \$ 48,605 | \$ 50,170 | \$ - | \$ 50,170 |
| Court Security Fee Fund Position Totals | | | | | | | | | | |
| Full Time Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,141 | \$ 48,605 | \$ 50,170 | \$ - | \$ 50,170 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| COURT SECURITY FEE FUND TOTALS | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,141 | \$ 48,605 | \$ 50,170 | \$ - | \$ 50,170 |
| Juvenile Case Manager Fee Fund | | | | | | | | | | |
| Juvenile Case Manager Division | | | | | | | | | | |
| Juvenile Case Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 38,401 | \$ 39,541 | \$ 40,934 | \$ - | \$ 40,934 |
| Teen Court Coordinator | 0.75 | 0.75 | 0.75 | - | 0.75 | 29,430 | 29,640 | 29,640 | - | 29,640 |
| Total | 1.75 | 1.75 | 1.75 | - | 1.75 | \$ 67,831 | \$ 69,181 | \$ 70,574 | \$ - | \$ 70,574 |
| Juvenile Case Manager Fee Fund Position Totals | | | | | | | | | | |
| Full Time Total | 1.75 | 1.75 | 1.75 | - | 1.75 | \$ 67,831 | \$ 69,181 | \$ 70,574 | \$ - | \$ 70,574 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| JUVENILE CASE MANAGER FEE FUND TOTALS | 1.75 | 1.75 | 1.75 | - | 1.75 | \$ 67,831 | \$ 69,181 | \$ 70,574 | \$ - | \$ 70,574 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Recreation Fund | | | | | | | | | | |
| Tourism Manager (Parks & Recreation Manager) | 0.50 | - | - | - | - | \$ 31,321 | \$ - | \$ - | \$ - | \$ - |
| Recreation Sports Admin - Recreation Supervisor | 0.80 | - | - | - | - | 40,624 | - | - | - | - |
| Recreation Sports Admin - Athletic Activities Assistant | 1.60 | - | - | - | - | 48,589 | - | - | - | - |
| SW Center - Recreation Supervisor | 0.25 | - | - | - | - | 15,920 | - | - | - | - |
| SW Center - Senior Services Coordinator | 0.50 | - | - | - | - | 27,023 | - | - | - | - |
| Aquatics - Pools Supervisor | 1.00 | - | - | - | - | 64,308 | - | - | - | - |
| Aquatics - Maintenance Specialist | 0.25 | - | - | - | - | 10,751 | - | - | - | - |
| Instruction(Xtra Education) - Recreation Supervisor | 0.50 | - | - | - | - | 31,840 | - | - | - | - |
| SW Center (Teen) - Recreation Supervisor | 0.25 | - | - | - | - | 15,920 | - | - | - | - |
| Lincoln Center - Supervisor | 1.00 | - | - | - | - | 64,308 | - | - | - | - |
| Lincoln Center - Assistant Supervisor | 1.00 | - | - | - | - | 43,002 | - | - | - | - |
| Temp/Seasonal & Part-Time Non-Benefitted | 38.00 | - | - | - | - | 662,598 | - | - | - | - |
| Total | 46.65 | - | - | - | - | \$ 1,087,945 | \$ - | \$ - | \$ - | \$ - |
| Recreation Fund Position Totals | | | | | | | | | | |
| Full Time Total | 8.65 | - | - | - | - | \$ 394,026 | \$ - | \$ - | \$ - | \$ - |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 38.00 | - | - | - | - | 662,598 | - | - | - | - |
| RECREATION FUND TOTALS | 46.65 | - | - | - | - | \$ 1,056,624 | \$ - | \$ - | \$ - | \$ - |
| Community Development Fund | | | | | | | | | | |
| Community Development Division | | | | | | | | | | |
| CD Analyst - Housing | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,087 | \$ 48,506 | \$ 53,864 | \$ - | \$ 53,864 |
| CD Analyst | 2.00 | 2.00 | 2.00 | - | 2.00 | 98,512 | 99,341 | 99,654 | - | 99,654 |
| Staff Assistant | 0.50 | 0.50 | 0.50 | (0.50) | - | 23,982 | 23,982 | 16,494 | (16,494) | - |
| Code Enforcement Officer | 2.00 | 2.00 | 2.00 | (1.00) | 1.00 | 71,867 | 74,006 | 67,496 | (33,397) | 34,099 |
| CD Project Specialist | 0.50 | 0.50 | 0.50 | (0.50) | - | 10,718 | 10,747 | 10,776 | - | 10,776 |
| Total | 6.00 | 6.00 | 6.00 | (2.00) | 4.00 | \$ 252,166 | \$ 256,582 | \$ 248,284 | \$ (49,891) | \$ 198,393 |
| Community Development Fund Position Totals | | | | | | | | | | |
| Full Time Total | 5.50 | 5.50 | 5.50 | (1.50) | 4.00 | \$ 241,448 | \$ 245,835 | \$ 237,508 | \$ (49,891) | \$ 187,617 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 0.50 | 0.50 | 0.50 | (0.50) | - | 10,718 | 10,747 | 10,776 | - | 10,776 |
| COMMUNITY DEVELOPMENT FUND TOTALS | 6.00 | 6.00 | 6.00 | (2.00) | 4.00 | \$ 252,166 | \$ 256,582 | \$ 248,284 | \$ (49,891) | \$ 198,393 |
| Northgate Parking Fund | | | | | | | | | | |
| Northgate Parking Division | | | | | | | | | | |
| District Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 47,265 | \$ 44,782 | \$ 46,798 | \$ - | \$ 46,798 |
| District Sr. Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 34,305 | 35,315 | 35,235 | - | 35,235 |
| District Coordinator | 3.00 | 3.00 | 3.00 | 1.00 | 4.00 | 83,776 | 78,790 | 85,533 | 26,071 | 111,604 |
| District Specialist | 3.00 | 3.00 | 3.00 | (1.00) | 2.00 | 67,301 | 67,301 | 67,301 | (25,000) | 42,301 |
| Total | 8.00 | 8.00 | 8.00 | - | 8.00 | \$ 232,647 | \$ 226,188 | \$ 234,867 | \$ 1,071 | \$ 235,938 |
| Northgate Parking Fund Position Totals | | | | | | | | | | |
| Full Time Total | 5.00 | 5.00 | 5.00 | 1.00 | 6.00 | \$ 165,346 | \$ 158,887 | \$ 167,566 | \$ 26,071 | \$ 193,637 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 3.00 | 3.00 | 3.00 | (1.00) | 2.00 | 67,301 | 67,301 | 67,301 | (25,000) | 42,301 |
| NORTHGATE PARKING FUND TOTALS | 8.00 | 8.00 | 8.00 | - | 8.00 | \$ 232,647 | \$ 226,188 | \$ 234,867 | \$ 1,071 | \$ 235,938 |
| Electric Fund | | | | | | | | | | |
| Operations Administration Division | | | | | | | | | | |
| Warehouse Operations Activity Center | | | | | | | | | | |
| Warehouse Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 63,544 | \$ 65,458 | \$ 65,582 | \$ - | \$ 65,582 |
| Warehouse Assistant | 3.00 | 3.00 | 3.00 | - | 3.00 | 104,394 | 107,536 | 108,368 | - | 108,368 |
| Warehouse Clerk | 0.50 | 0.50 | 0.50 | - | 0.50 | 6,510 | 6,546 | 6,546 | - | 6,546 |
| Total | 4.50 | 4.50 | 4.50 | - | 4.50 | \$ 174,448 | \$ 179,540 | \$ 180,496 | \$ 4,284 | \$ 184,780 |
| Administration Activity Center | | | | | | | | | | |
| Director of Electric Utility | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 145,425 | \$ 149,781 | \$ 155,023 | \$ - | \$ 155,023 |
| Assistant Director of Electric Utility | 2.00 | 2.00 | 2.00 | - | 2.00 | 249,500 | 245,154 | 254,360 | - | 254,360 |
| Utilities Admin. Mgr. | 1.00 | 1.00 | 1.00 | - | 1.00 | 81,526 | 83,970 | 57,328 | - | 57,328 |
| Electric System Data Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 54,912 | 49,670 | 54,753 | - | 54,753 |
| Accounting Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 32,011 | 32,968 | 34,133 | - | 34,133 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 29,619 | 30,514 | 33,904 | - | 33,904 |
| Secretary | 1.00 | 1.00 | 1.00 | - | 1.00 | 28,987 | 29,869 | 30,930 | - | 30,930 |
| Total | 8.00 | 8.00 | 8.00 | - | 8.00 | \$ 621,980 | \$ 621,926 | \$ 620,431 | \$ - | \$ 620,431 |
| Operations Admin. Division Totals | 12.50 | 12.50 | 12.50 | - | 12.50 | \$ 796,428 | \$ 801,466 | \$ 800,927 | \$ 4,284 | \$ 805,211 |
| Substations Divisions | | | | | | | | | | |
| Elec. Sub/ Metering Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | 105,000 | 108,160 | 111,946 | - | 111,946 |
| Substation Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 74,000 | 76,211 | 80,950 | - | 80,950 |
| Metering Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 74,000 | 76,211 | 85,130 | - | 85,130 |
| Electrical Meters Technician | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 113,818 | 115,606 | 139,652 | 58,000 | 197,652 |
| Electrical Substation Technician | 4.00 | 4.00 | 4.00 | - | 4.00 | 220,437 | 210,965 | 228,601 | - | 228,601 |
| Total | 9.00 | 9.00 | 9.00 | 1.00 | 10.00 | 587,255 | 587,153 | 646,279 | 58,000 | 704,279 |
| Utility Dispatch Operations | | | | | | | | | | |
| Utility Dispatch Ops Superintendent. | 1.00 | 1.00 | 1.00 | - | 1.00 | 91,311 | 94,058 | 98,055 | - | 98,055 |
| Utility Dispatch Ops Supervisor | 2.00 | 2.00 | 2.00 | - | 2.00 | 137,723 | 136,420 | 147,125 | - | 147,125 |
| Utility Dispatch Operator | 8.00 | 8.00 | 8.00 | - | 8.00 | 478,080 | 477,381 | 504,130 | - | 504,130 |
| SCADA Systems Analyst - Lead | 1.00 | 1.00 | 1.00 | - | 1.00 | 80,000 | 82,410 | 85,294 | - | 85,294 |
| SCADA Systems Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 46,842 | 52,104 | 61,234 | - | 61,234 |
| SCADA IT Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 71,495 | 73,632 | 76,209 | - | 76,209 |
| Total | 14.00 | 14.00 | 14.00 | - | 14.00 | 905,451 | 916,005 | 972,047 | - | 972,047 |

* Temp/Seasonal/PT Non-Benefitted Position

C-8 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|--|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Electric Compliance | | | | | | | | | | |
| Electric Utilities Compliance Officer | 1.00 | 1.00 | 1.00 | - | 1.00 | 86,142 | 88,733 | 91,838 | - | 91,838 |
| Electric Compliance/Records Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 68,000 | 67,588 | 69,923 | - | 69,923 |
| Total | 2.00 | 2.00 | 2.00 | - | 2.00 | 154,142 | 156,321 | 161,761 | - | 161,761 |
| Engineering & Design | | | | | | | | | | |
| Electric Projects Coordinator | 3.00 | 3.00 | 3.00 | - | 3.00 | 159,890 | 164,570 | 158,620 | - | 158,620 |
| Electric Projects Coordinator Supervisor | 1.00 | - | - | - | - | 68,000 | - | - | - | - |
| Electrical Inspector Lead | 1.00 | 1.00 | 1.00 | - | 1.00 | 55,266 | 56,930 | 58,926 | - | 58,926 |
| Line Locator | 1.00 | 1.00 | 1.00 | - | 1.00 | 36,920 | 38,022 | 39,541 | - | 39,541 |
| Electrical Engineer | - | 1.00 | 1.00 | - | 1.00 | - | 70,034 | 72,835 | - | 72,835 |
| Graduate Engineer I | - | 1.00 | 1.00 | - | 1.00 | - | 66,511 | 63,835 | - | 63,835 |
| GIS Technician | - | 1.00 | 1.00 | - | 1.00 | - | 40,206 | 38,373 | - | 38,373 |
| Electric Utility Asst | 1.00 | 1.00 | 1.00 | - | 1.00 | 9,237 | 9,262 | 9,287 | - | 9,287 |
| Total | 7.00 | 9.00 | 9.00 | - | 9.00 | 329,313 | 445,535 | 441,417 | - | 441,417 |
| Energy Management Service | | | | | | | | | | |
| Energy Auditor | 1.00 | 1.00 | 1.00 | - | 1.00 | 58,614 | 59,862 | 59,862 | - | 59,862 |
| Energy Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 72,189 | 68,872 | 71,524 | - | 71,524 |
| Key Accounts Rep | 1.00 | 1.00 | 1.00 | - | 1.00 | 59,862 | 42,016 | 44,533 | - | 44,533 |
| Total | 3.00 | 3.00 | 3.00 | - | 3.00 | 190,665 | 170,750 | 175,919 | - | 175,919 |
| Electrical Transmission & Distribution Division | | | | | | | | | | |
| Elect Trans/Dist Foreman | 6.00 | 6.00 | 6.00 | - | 6.00 | 375,274 | 386,506 | 412,304 | - | 412,304 |
| Elect Trans/Dist Supervisor | 2.00 | 2.00 | 2.00 | - | 2.00 | 150,000 | 156,320 | 170,082 | - | 170,082 |
| Elect Distribution Ops Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 80,000 | 80,571 | 82,992 | - | 82,992 |
| Electrical Trans/Dist Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | 105,000 | 91,311 | 95,877 | - | 95,877 |
| Line Technician | 13.00 | 13.00 | 13.00 | 1.00 | 14.00 | 595,237 | 539,524 | 561,438 | 63,500 | 624,938 |
| Total | 23.00 | 23.00 | 23.00 | 1.00 | 24.00 | \$ 1,305,511 | 1,254,232 | 1,322,693 | 63,500 | 1,386,193 |
| Electric Fund Position Totals | | | | | | | | | | |
| Full Time Total | 69.00 | 71.00 | 71.00 | 2.00 | 73.00 | \$ 4,253,018 | \$ 4,315,654 | \$ 4,505,210 | \$ 125,784 | \$ 4,630,994 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 1.50 | 1.50 | 1.50 | - | 1.50 | 15,747 | 15,808 | 15,833 | - | 15,833 |
| ELECTRIC FUND TOTALS | 70.50 | 72.50 | 72.50 | 2.00 | 74.50 | \$ 4,268,765 | \$ 4,331,462 | \$ 4,521,043 | \$ 125,784 | \$ 4,646,827 |
| Water Fund | | | | | | | | | | |
| Water Production Activity Center | | | | | | | | | | |
| Water Production Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 45,210 | \$ 46,571 | \$ 48,415 | \$ - | \$ 48,415 |
| Lead Water Production Operator | 1.00 | 1.00 | 1.00 | - | 1.00 | 35,897 | 36,982 | 38,272 | - | 38,272 |
| Water Production Operator | 3.00 | 3.00 | 3.00 | - | 3.00 | 113,877 | 115,586 | 112,382 | - | 112,382 |
| Total | 5.00 | 5.00 | 5.00 | - | 5.00 | \$ 194,984 | \$ 199,139 | \$ 199,069 | \$ - | \$ 199,069 |
| Water Distribution Activity Center | | | | | | | | | | |
| Director of Water/Wastewater Utility | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 122,395 | \$ 126,069 | \$ 131,112 | \$ - | \$ 131,112 |
| Field Operations Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 73,837 | 75,425 | 75,425 | - | 75,425 |
| Regulatory Compliance Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 43,472 | 43,471 | 44,992 | - | 44,992 |
| Water Services Program Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 62,433 | 63,045 | 63,045 | - | 63,045 |
| Assistant City Engineer | 1.00 | - | - | - | - | 67,114 | - | - | - | - |
| Engineer II | - | 1.00 | 1.00 | - | 1.00 | - | - | 79,261 | - | 79,261 |
| Maintenance Supervisor | 2.00 | 2.00 | 2.00 | - | 2.00 | 108,835 | 112,091 | 116,905 | - | 116,905 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 53,046 | 54,642 | 56,827 | - | 56,827 |
| Crew Leader | 6.00 | 6.00 | 6.00 | 1.00 | 7.00 | 232,038 | 238,222 | 242,819 | 40,000 | 282,819 |
| Environmental Technician | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 39,077 | 40,248 | 41,683 | 30,826 | 72,509 |
| W/WW Systems Operator | 8.00 | 10.00 | 10.00 | 1.00 | 11.00 | 247,306 | 304,855 | 339,920 | 25,000 | 364,920 |
| Environmental Technician | 0.50 | 0.50 | 0.50 | (0.50) | - | 5,213 | 5,278 | 5,242 | (5,242) | - |
| GIS Technician | 0.50 | 0.50 | 0.50 | - | 0.50 | 5,213 | 5,278 | 5,242 | - | 5,242 |
| Total | 24.00 | 26.00 | 26.00 | 2.50 | 28.50 | \$ 1,059,979 | \$ 1,141,207 | \$ 1,202,473 | \$ 90,584 | \$ 1,293,057 |
| Water Fund Position Totals | | | | | | | | | | |
| Full Time Total | 28.00 | 30.00 | 30.00 | 3.00 | 33.00 | \$ 1,244,537 | \$ 1,329,791 | \$ 1,391,058 | \$ 95,826 | \$ 1,486,884 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 1.00 | 1.00 | 1.00 | (0.50) | 0.50 | 10,426 | 10,555 | 10,484 | (5,242) | 5,242 |
| WATER FUND TOTALS | 29.00 | 31.00 | 31.00 | 2.50 | 33.50 | \$ 1,254,963 | \$ 1,340,346 | \$ 1,401,542 | \$ 90,584 | \$ 1,492,126 |
| Wastewater Fund | | | | | | | | | | |
| Wastewater Collection Activity Center | | | | | | | | | | |
| Asst Director of Water/Wastewater Utility | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 84,099 | \$ 86,632 | \$ 90,097 | \$ - | \$ 90,097 |
| Environmental Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | 74,985 | 75,425 | 75,425 | - | 75,425 |
| Lead Environmental Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 46,863 | 47,070 | 47,070 | - | 47,070 |
| Environmental Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,061 | 32,367 | 33,550 | - | 33,550 |
| Asset Management Coordinator | 1.00 | 1.00 | 1.00 | - | 1.00 | 45,820 | 47,195 | 49,083 | - | 49,083 |
| Staff Assistant | - | - | - | 1.00 | 1.00 | - | - | - | 30,242 | 30,242 |
| Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 58,890 | 60,653 | 63,045 | - | 63,045 |
| Crew Leader | 5.00 | 5.00 | 5.00 | - | 5.00 | 199,197 | 197,746 | 202,736 | - | 202,736 |
| W/WW Systems Operator | 12.00 | 12.00 | 12.00 | 1.00 | 13.00 | 349,890 | 351,780 | 387,772 | 30,826 | 418,598 |
| Total | 23.00 | 23.00 | 23.00 | 2.00 | 25.00 | \$ 897,805 | \$ 898,868 | \$ 948,778 | \$ 61,068 | \$ 1,009,846 |

* Temp/Seasonal/PT Non-Benefitted Position

C-9 Personnel

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Wastewater Treatment Activity Center | | | | | | | | | | |
| Plant Operations Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 68,128 | \$ 70,179 | \$ 72,811 | \$ - | \$ 72,811 |
| WWTP Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 59,068 | 60,840 | 63,045 | - | 63,045 |
| SCADA Systems Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 | 65,858 | 66,884 | 66,884 | - | 66,884 |
| Lead WWTP Operator | 3.00 | 3.00 | 3.00 | - | 3.00 | 130,182 | 132,912 | 135,345 | - | 135,345 |
| W/W Plant Operator | 12.00 | 12.00 | 12.00 | - | 12.00 | 379,459 | 387,795 | 388,209 | - | 388,209 |
| Power & Control Specialist WTR | 4.00 | 4.00 | 4.00 | - | 4.00 | 167,024 | 164,703 | 165,360 | - | 165,360 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 30,061 | 30,061 | 30,160 | - | 30,160 |
| Laboratory Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,644 | 40,830 | 42,058 | - | 42,058 |
| Lab Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 65,243 | 67,205 | 70,013 | - | 70,013 |
| Total | 26.00 | 26.00 | 26.00 | - | 26.00 | \$ 1,004,667 | \$ 1,021,410 | \$ 1,033,885 | \$ - | \$ 1,033,885 |
| Wastewater Fund Position Totals | | | | | | | | | | |
| Full Time Total | 49.00 | 49.00 | 49.00 | 2.00 | 51.00 | \$ 1,902,472 | \$ 1,920,278 | \$ 1,982,663 | \$ 61,068 | \$ 2,043,731 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| WASTEWATER FUND TOTALS | 49.00 | 49.00 | 49.00 | 2.00 | 51.00 | \$ 1,902,472 | \$ 1,920,278 | \$ 1,982,663 | \$ 61,068 | \$ 2,043,731 |
| Water Services Position Totals | | | | | | | | | | |
| Full Time Total | 77.00 | 79.00 | 79.00 | 5.00 | 84.00 | \$ 3,147,009 | \$ 3,250,069 | \$ 3,373,721 | \$ 156,894 | \$ 3,530,615 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 1.00 | 1.00 | 1.00 | (0.50) | 0.50 | 10,426 | 10,555 | 10,484 | (5,242) | 5,242 |
| WATER SERVICES DEPARTMENT TOTAL | 78.00 | 80.00 | 80.00 | 4.50 | 84.50 | \$ 3,157,435 | \$ 3,260,624 | \$ 3,384,205 | \$ 151,652 | \$ 3,535,857 |
| Sanitation Fund | | | | | | | | | | |
| Residential Collection Activity Center | | | | | | | | | | |
| Assistant Director of Public Works | 0.25 | 0.25 | 0.25 | - | 0.25 | \$ 23,382 | \$ 23,752 | \$ 23,752 | \$ - | \$ 23,752 |
| Sanitation Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | 69,974 | 72,072 | 74,955 | - | 74,955 |
| Sanitation Foreman | 1.00 | 1.00 | 1.00 | - | 1.00 | 51,750 | 51,750 | 40,643 | - | 40,643 |
| Route Manager | 16.00 | 17.00 | 17.00 | 2.00 | 19.00 | 519,276 | 522,889 | 571,831 | 62,192 | 634,023 |
| Equipment Operator | 2.00 | 2.00 | 2.00 | - | 2.00 | 68,800 | 70,866 | 69,368 | - | 69,368 |
| Recycling & Env Compliance Mgr | 1.00 | 1.00 | 1.00 | - | 1.00 | 47,731 | 49,171 | 54,082 | - | 54,082 |
| Customer Service Representative | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,408 | 31,408 | 27,352 | - | 27,352 |
| Public Works Intern | 1.00 | 1.00 | 1.00 | - | 1.00 | 9,432 | 10,400 | 10,429 | - | 10,429 |
| Total | 23.25 | 24.25 | 24.25 | 2.00 | 26.25 | \$ 821,753 | \$ 832,308 | \$ 872,412 | \$ 62,192 | \$ 934,604 |
| Commercial Collection Activity Center | | | | | | | | | | |
| Assistant Director of Public Works | 0.25 | 0.25 | 0.25 | - | 0.25 | \$ 23,382 | \$ 23,752 | \$ 23,752 | \$ - | \$ 23,752 |
| Sanitation Foreman | 1.00 | 1.00 | 1.00 | - | 1.00 | 51,750 | 51,750 | 51,750 | - | 51,750 |
| Container Coordinator | 2.00 | 2.00 | 2.00 | - | 2.00 | 72,756 | 74,942 | 71,284 | - | 71,284 |
| Route Manager | 9.00 | 8.00 | 8.00 | - | 8.00 | 289,159 | 263,349 | 267,406 | - | 267,406 |
| Total | 12.25 | 11.25 | 11.25 | - | 11.25 | \$ 437,047 | \$ 413,793 | \$ 414,192 | \$ - | \$ 414,192 |
| Sanitation Fund Position Totals | | | | | | | | | | |
| Full Time Total | 34.50 | 34.50 | 34.50 | 2.00 | 36.50 | \$ 1,249,368 | \$ 1,235,701 | \$ 1,276,175 | \$ 62,192 | \$ 1,338,367 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | 1.00 | 1.00 | 1.00 | - | 1.00 | 9,432 | 10,400 | 10,429 | - | 10,429 |
| SANITATION FUND TOTALS | 35.50 | 35.50 | 35.50 | 2.00 | 37.50 | \$ 1,258,800 | \$ 1,246,101 | \$ 1,286,604 | \$ 62,192 | \$ 1,348,796 |
| Property & Casualty Insurance Fund | | | | | | | | | | |
| Property & Casualty Insurance Division | | | | | | | | | | |
| Risk Manager | 0.50 | 0.50 | 0.50 | - | 0.50 | \$ 35,700 | \$ 36,774 | \$ 40,352 | \$ - | \$ 40,352 |
| Security/SafetyCoordinator | - | - | - | 0.50 | 0.50 | - | - | - | 26,629 | 26,629 |
| Risk Claims Coordinator | 0.50 | 0.50 | 0.50 | - | 0.50 | 25,456 | 26,218 | 27,293 | - | 27,293 |
| Total | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |
| Property & Casualty Insurance Fund Position Totals | | | | | | | | | | |
| Full Time Total | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| PROPERTY CASUALTY FUND TOTALS | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |
| Employee Benefits Fund | | | | | | | | | | |
| Employee Benefits Division | | | | | | | | | | |
| Comp & Benefits Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 43,000 | \$ 40,976 | \$ 42,994 | \$ - | \$ 42,994 |
| Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 43,000 | \$ 40,976 | \$ 42,994 | \$ - | \$ 42,994 |
| Employee Benefits Fund Position Totals | | | | | | | | | | |
| Full Time Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 43,000 | \$ 40,976 | \$ 42,994 | \$ 26,629 | \$ 69,623 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS FUND TOTALS | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 43,000 | \$ 40,976 | \$ 42,994 | \$ 26,629 | \$ 69,623 |
| Worker's Compensation Insurance Fund | | | | | | | | | | |
| Worker's Compensation Insurance Division | | | | | | | | | | |
| Risk Manager | 0.50 | 0.50 | 0.50 | - | 0.50 | \$ 35,700 | \$ 36,774 | \$ 40,352 | \$ - | \$ 40,352 |
| Security/SafetyCoordinator | - | - | - | 0.50 | 0.50 | - | - | - | 26,629 | 26,629 |
| Risk Claims Coordinator | 0.50 | 0.50 | 0.50 | - | 0.50 | 25,456 | 26,218 | 27,293 | - | 27,293 |
| Total | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |
| Worker's Compensation Insurance Fund Position Totals | | | | | | | | | | |
| Full Time Total | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| WORKER'S COMPENSATION FUND TOTALS | 1.00 | 1.00 | 1.00 | 0.50 | 1.50 | \$ 61,156 | \$ 62,992 | \$ 67,645 | \$ 26,629 | \$ 94,274 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | Revised Budget FTE FY14 | Revised Budget FTE FY15 | Base Budget FTE FY16 | Approved SLAs FTE FY16 | Approved Budget FTE FY16 | Revised Budget FY14 | Revised Budget FY15 | Base Budget FY16 | Approved SLAs FY16 | Approved Budget FY16 |
|---|----------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------------------|------------------------|--------------------------|----------------------------|
| Utility Customer Service Fund | | | | | | | | | | |
| Utility Customer Service Activity Center | | | | | | | | | | |
| Utilities Office Manager | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 56,000 | \$ 57,678 | \$ 59,697 | \$ - | \$ 59,697 |
| Customer Service Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | 47,818 | 44,782 | 46,910 | - | 46,910 |
| Senior Customer Serv. Rep. | 3.00 | 3.00 | 3.00 | 1.00 | 4.00 | 118,197 | 108,160 | 99,888 | 24,877 | 124,765 |
| Customer Service Rep. | 12.00 | 12.00 | 12.00 | - | 12.00 | 339,724 | 343,658 | 329,472 | - | 329,472 |
| Total | 17.00 | 17.00 | 17.00 | 1.00 | 18.00 | \$ 561,739 | \$ 554,278 | \$ 535,967 | \$ 24,877 | \$ 560,844 |
| Meter Services Activity Center | | | | | | | | | | |
| Meter Services Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 54,808 | \$ 54,808 | \$ 54,808 | \$ - | \$ 54,808 |
| Meter Tech Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 | 39,431 | 39,520 | 39,520 | - | 39,520 |
| Meter Services Technician | 2.00 | 2.00 | 2.00 | - | 2.00 | 75,698 | 100,031 | 78,166 | - | 78,166 |
| Meter Services Crew Leader | 2.00 | 1.00 | 1.00 | - | 1.00 | 57,666 | 29,692 | 30,888 | - | 30,888 |
| Meter Services Field Rep. | 5.00 | 7.00 | 7.00 | - | 7.00 | 112,643 | 149,217 | 151,114 | - | 151,114 |
| Total | 11.00 | 12.00 | 12.00 | - | 12.00 | \$ 340,246 | \$ 373,268 | \$ 354,496 | \$ - | \$ 354,496 |
| Utility Customer Service Position Totals | | | | | | | | | | |
| Full Time Total | 28.00 | 29.00 | 29.00 | 1.00 | 30.00 | \$ 901,985 | \$ 927,546 | \$ 890,463 | \$ 24,877 | \$ 915,340 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| UTILITY CUSTOMER SERVICE FUND TOTALS | 28.00 | 29.00 | 29.00 | 1.00 | 30.00 | \$ 901,985 | \$ 927,546 | \$ 890,463 | \$ 24,877 | \$ 915,340 |
| Fleet Maintenance Fund | | | | | | | | | | |
| Fleet Services Parts Activity Center | | | | | | | | | | |
| Assistant Buyer | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 37,960 | \$ 39,104 | \$ 40,477 | \$ - | \$ 40,477 |
| Runner/Porter | - | 1.00 | 1.00 | - | 1.00 | 37,960 | 22,672 | 20,613 | - | 20,613 |
| Warehouse Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,575 | 32,531 | 33,675 | - | 33,675 |
| Total | 2.00 | 3.00 | 3.00 | - | 3.00 | \$ 107,495 | \$ 94,307 | \$ 94,765 | \$ - | \$ 94,765 |
| Fleet Services Admin. Activity Center | | | | | | | | | | |
| Fleet Services Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 58,240 | \$ 59,987 | \$ 62,387 | \$ - | \$ 62,387 |
| Shop Foreman | 1.00 | 1.00 | 1.00 | - | 1.00 | 40,186 | 41,392 | 42,952 | - | 42,952 |
| Mechanic | 10.00 | 10.00 | 10.00 | - | 10.00 | 372,945 | 384,155 | 397,135 | - | 397,135 |
| Customer Service Rep. | 1.00 | 1.00 | 1.00 | - | 1.00 | 31,237 | 31,408 | 24,960 | - | 24,960 |
| Total | 13.00 | 13.00 | 13.00 | - | 13.00 | \$ 502,608 | \$ 516,942 | \$ 527,434 | \$ - | \$ 527,434 |
| Fleet Maintenance Fund Position Totals | | | | | | | | | | |
| Full Time Total | 15.00 | 16.00 | 16.00 | - | 16.00 | \$ 610,103 | \$ 611,249 | \$ 622,199 | \$ - | \$ 622,199 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| FLEET MAINTENANCE FUND TOTALS | 15.00 | 16.00 | 16.00 | - | 16.00 | \$ 610,103 | \$ 611,249 | \$ 622,199 | \$ - | \$ 622,199 |
| Drainage Utility Fund | | | | | | | | | | |
| Engineering Division | | | | | | | | | | |
| Drainage Inspector | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 46,612 | \$ 47,070 | \$ 47,070 | \$ - | \$ 47,070 |
| Total | 1.00 | 1.00 | 1.00 | - | 1.00 | \$ 46,612 | \$ 47,070 | \$ 47,070 | \$ - | \$ 47,070 |
| Drainage Division | | | | | | | | | | |
| Foreman | 2.00 | 2.00 | 2.00 | - | 2.00 | \$ 86,819 | \$ 77,576 | \$ 87,027 | \$ - | \$ 87,027 |
| Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 | 40,040 | 41,246 | 44,054 | - | 44,054 |
| Equipment Operator | 7.00 | 8.00 | 8.00 | - | 8.00 | 219,713 | 253,865 | 237,203 | - | 237,203 |
| GIS Technician | 1.00 | 1.00 | 1.00 | - | 1.00 | 38,459 | 31,200 | 32,760 | - | 32,760 |
| Administrative Support Specialist | - | - | - | 1.00 | 1.00 | - | - | - | 33,550 | 33,550 |
| Light Equipment Operator | 3.00 | 3.00 | 3.00 | - | 3.00 | 77,038 | 79,373 | 81,057 | - | 81,057 |
| Total | 14.00 | 15.00 | 15.00 | 1.00 | 16.00 | \$ 335,210 | \$ 483,260 | \$ 482,101 | \$ 33,550 | \$ 515,651 |
| Drainage Utility Fund Position Totals | | | | | | | | | | |
| Full Time Total | 15.00 | 16.00 | 16.00 | 1.00 | 17.00 | \$ 381,822 | \$ 530,330 | \$ 529,171 | \$ 33,550 | \$ 562,721 |
| Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - | - | - | - | - | - |
| DRAINAGE UTILITY FUND TOTALS | 15.00 | 16.00 | 16.00 | 1.00 | 17.00 | \$ 381,822 | \$ 530,330 | \$ 529,171 | \$ 33,550 | \$ 562,721 |
| All Funds Full-time Total | | | | | | | | | | |
| | 850.00 | 880.75 | 882.75 | 27.50 | 910.25 | \$41,575,499 | \$42,898,691 | \$44,175,609 | \$ 1,061,453 | \$45,237,062 |
| All Funds Temp/Seasonal & Part-Time Non-Benefitted Total | | | | | | | | | | |
| | 56.75 | 53.00 | 53.00 | (1.50) | 51.50 | 1,135,179 | 1,030,793 | 1,020,249 | (30,242) | 990,007 |
| ALL FUNDS TOTAL | | | | | | | | | | |
| | 906.75 | 933.75 | 935.75 | 26.00 | 961.75 | \$42,710,678 | \$43,929,484 | \$45,195,858 | \$ 1,031,211 | \$46,227,069 |

* Temp/Seasonal/PT Non-Benefitted Position

Revenue for Major Funds

| Description | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| General Fund Revenues | | | | | | | | |
| Current taxes | 11,068,594 | 12,271,788 | 13,371,060 | 13,824,900 | 14,294,238 | 16,765,399 | 16,765,399 | 18,155,815 |
| Delinquent taxes | 58,032 | 49,933 | 64,620 | 66,744 | 63,915 | 65,000 | 70,000 | 70,000 |
| Penalty and interest | 46,281 | 43,375 | 42,198 | 46,958 | 44,200 | 42,000 | 42,000 | 42,000 |
| Ad Valorem Taxes | \$ 11,172,907 | \$ 12,365,096 | \$ 13,477,878 | \$ 13,938,602 | \$ 14,402,353 | \$ 16,872,399 | \$ 16,877,399 | \$ 18,267,815 |
| Local Sales Tax | 19,328,577 | 20,291,966 | 21,498,319 | 23,064,035 | 24,565,649 | 25,300,000 | 26,659,000 | 27,592,000 |
| Local Sales Tax | \$ 19,328,577 | \$ 20,291,966 | \$ 21,498,319 | \$ 23,064,035 | \$ 24,565,649 | \$ 25,300,000 | \$ 26,659,000 | \$ 27,592,000 |
| Mixed drink tax | 422,426 | 521,381 | 379,737 | 442,737 | 576,176 | 453,440 | 620,808 | 627,016 |
| Natural gas franchise taxes | 475,280 | 386,791 | 347,335 | 377,341 | 556,885 | 500,620 | 580,000 | 585,800 |
| Telecable franchise taxes | 1,100,979 | 1,086,319 | 1,027,842 | 1,040,248 | 1,020,289 | 1,015,108 | 1,022,597 | 1,032,823 |
| Telephone franchise taxes | 584,159 | 556,849 | 610,826 | 580,768 | 573,442 | 560,000 | 570,000 | 570,000 |
| Oil & gas franchise taxes | 35,131 | 33,823 | 27,573 | 27,573 | 27,573 | 30,603 | 27,573 | 27,849 |
| Use of streets | 15,353 | 20,566 | 43,786 | 42,782 | 53,299 | 48,704 | 48,704 | 49,191 |
| BTU Franchise Taxes | - | 69,480 | 113,915 | 140,379 | 175,856 | 150,000 | 191,746 | 191,746 |
| Mixed Drink & Franchise | \$ 2,633,328 | \$ 2,675,209 | \$ 2,551,014 | \$ 2,651,828 | \$ 2,983,520 | \$ 2,758,475 | \$ 3,061,428 | \$ 3,084,425 |
| Mixed drink | 32,923 | 34,423 | 36,960 | 36,263 | 38,203 | 37,131 | 35,000 | 36,050 |
| Bldg contractors license | 17,076 | 17,822 | 18,508 | 16,742 | 17,414 | 18,035 | 17,000 | 17,510 |
| Electrical licenses | 3,386 | 5,004 | 4,126 | 4,456 | 5,208 | 4,244 | 4,500 | 4,635 |
| Itinerant vendor licenses | 613 | 450 | 542 | 586 | 1,975 | 530 | 4,000 | 4,120 |
| Irrigation licenses | 1,112 | 1,036 | 1,144 | 882 | 1,108 | 1,061 | 1,061 | 1,093 |
| Mechanical licenses | 3,328 | 3,782 | 3,384 | 3,724 | 3,972 | 3,713 | 4,500 | 4,635 |
| Plumbing licenses | 100 | - | - | - | - | - | - | - |
| Grave Openers | - | 100 | 75 | 75 | 175 | 106 | 150 | 155 |
| Ambulance licenses | 1,775 | 1,000 | 1,050 | 850 | 1,250 | 1,167 | 1,200 | 1,236 |
| Wrecker licenses | 7,705 | 8,745 | 9,020 | 2,530 | 2,756 | 5,305 | 2,700 | 2,780 |
| Builders permits | 543,352 | 592,070 | 871,671 | 697,425 | 861,026 | 625,000 | 775,000 | 650,000 |
| Electrical permits | 58,743 | 55,001 | 79,376 | 84,560 | 83,775 | 64,260 | 64,260 | 64,260 |
| Plumbing permits | 82,411 | 99,687 | 117,666 | 119,116 | 127,005 | 107,100 | 107,100 | 107,100 |
| Mechanical permits | 58,066 | 71,092 | 162,946 | 84,380 | 90,426 | 76,500 | 76,500 | 76,500 |
| Rental Registration Fees | 60,525 | 71,021 | 76,545 | 70,973 | 81,975 | 76,500 | 82,000 | 82,000 |
| Business Registration Fees | - | - | - | - | 200 | - | - | - |
| Irrigation permits | 11,060 | 9,240 | 5,920 | 6,780 | 6,900 | 5,100 | 6,900 | 6,900 |
| Child safety programs | 82,136 | 84,515 | 92,619 | 98,453 | 100,525 | 86,700 | 100,000 | 100,000 |
| Livestock | 35 | - | 190 | 140 | 425 | - | 150 | - |
| Special Events Vendor Permits (WPC) | - | - | - | - | 280 | - | - | - |
| Licenses and Permits | \$ 964,345 | \$ 1,054,988 | \$ 1,481,742 | \$ 1,227,935 | \$ 1,424,598 | \$ 1,112,452 | \$ 1,282,021 | \$ 1,158,974 |
| General government grants | 147,366 | 156,820 | 76,366 | (1,390) | - | - | - | - |
| Fiscal Grants | - | - | - | - | - | - | - | - |
| Public Works Grants | - | - | - | - | - | - | - | - |
| Federal Parks grants | 7,000 | - | - | - | - | - | - | - |
| Federal Police grants | 33,835 | 24,372 | - | 45,289 | 14,353 | - | 23,426 | - |
| Planning grants | - | 8,000 | - | - | - | - | - | - |
| Federal Fire grants | 257,367 | 56,643 | 173,430 | 45,298 | - | - | - | 317,003 |
| State Parks grants | (914) | 340 | (340) | - | - | - | - | - |
| State Police grants | - | - | - | 109,358 | 16,282 | - | - | - |
| State Fire department | 176,305 | 176,305 | 196,200 | 196,200 | 11,212 | 196,200 | 199,860 | 196,200 |
| Police grants | - | - | - | - | - | - | - | - |
| Reimbursed costs | 71,395 | 91,055 | 61,085 | 75,028 | 147,256 | 190,000 | 190,000 | 40,000 |
| Fiscal Reimb Costs | - | 60,177 | 14,207 | - | - | - | - | - |
| Other | - | - | - | - | - | - | 200,000 | - |
| Intergovernmental Revenue | \$ 692,354 | \$ 573,712 | \$ 520,948 | \$ 469,783 | \$ 189,103 | \$ 386,200 | \$ 613,286 | \$ 553,203 |
| Concessions | 119,991 | - | - | - | - | - | - | - |
| Non-taxable | 6,503 | - | - | - | - | - | - | - |
| Adamson pool revenues | 198,830 | - | - | - | - | - | - | - |
| Cs jr high natatorium | 6,635 | - | - | - | - | - | - | - |
| Southwood pool revenues | 84,192 | - | - | - | - | - | - | - |
| Thomas pool revenues | 31,514 | - | - | - | - | - | - | - |
| Swimming | 105,669 | - | - | - | - | - | - | - |
| Tennis program | 19,954 | - | - | - | - | - | - | - |
| Misc sports instruction | 6,124 | - | - | - | - | - | - | - |
| Sports programs | 313,396 | - | 208 | (128) | 3,760 | - | - | - |
| Tournament Fees | 204,164 | 76,814 | 55,011 | 66,818 | 126,260 | 75,000 | 75,000 | 75,000 |
| Post Burial Fees | - | - | - | 22,400 | 27,700 | 32,000 | 32,000 | 32,000 |
| Wpc ticket sales (tax) | - | - | 150 | 3,453 | - | - | - | - |
| WPC ticket sales (nt) | 7,562 | 4,463 | 9,969 | - | 5,545 | 6,000 | - | 6,000 |
| Reimbursed expenses | 5,094 | 25,750 | 10,619 | 2,606 | 5,480 | 8,000 | 6,000 | 8,000 |
| Senior services programs | 160 | - | - | - | - | - | 8,000 | - |
| Heritage programs | 4,305 | 4,594 | 1,425 | - | 1,690 | 2,000 | 2,000 | 2,000 |
| Teen center admissions | 374 | - | - | - | - | - | - | - |
| Teen center memberships | 1,884 | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Lincoln center passes | 15,480 | - | - | - | - | - | - | - |
| Other parks revenue (nt) | 9,085 | - | 3,901 | - | - | - | - | - |
| Misc parks revenue | 2,160 | 310 | - | 2,562 | 3,005 | 3,000 | 5,000 | 3,000 |
| Wolf Pen Creek | - | - | 14,682 | 11,032 | - | 3,039 | 3,039 | 3,130 |
| Parks and Recreation | \$ 1,143,076 | \$ 1,119,931 | \$ 95,965 | \$ 108,743 | \$ 173,440 | \$ 129,039 | \$ 131,039 | \$ 129,130 |
| Sports | - | - | - | - | - | 279,000 | 254,551 | 256,000 |
| Instruction | - | - | - | - | - | 65,000 | 35,417 | 55,000 |
| Aquatics | - | - | - | - | - | 512,200 | 447,368 | 472,000 |
| SW Center/Lincoln Center | - | - | - | - | - | 86,750 | 106,979 | 91,150 |
| Parks and Recreation | \$ - | \$ 942,950 | \$ 844,315 | \$ 874,150 |

*Prior to FY15, Recreation Programs revenue was tracked in the Recreation Fund.

Revenue for Major Funds

| Description | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Budget |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|----------------------|
| Housing Prisoners | - | - | - | 10 | - | - | - | - |
| Fingerprinting | 6,822 | 6,326 | 5,326 | 4,270 | 3,604 | 4,080 | 3,600 | 3,672 |
| Police reports | 9,681 | 12,736 | 6,426 | 9,087 | 7,697 | 7,803 | 7,500 | 7,650 |
| PoliceReports US, LLC | - | 1,230 | 2,937 | - | - | - | - | - |
| Records checks | 344 | 581 | 448 | 343 | 418 | 520 | 520 | 530 |
| Arrest fees | 128,999 | 120,000 | 93,763 | 87,858 | 79,117 | 92,700 | 82,000 | 92,700 |
| Warrant service fees | - | - | - | - | - | - | - | - |
| Escort services | 28,846 | 34,755 | 33,900 | 31,845 | 26,666 | 31,212 | 27,000 | 27,540 |
| False alarms | 11,025 | 11,725 | 12,265 | 21,927 | 27,431 | 25,500 | 25,500 | 26,010 |
| Credit Card Convenience | - | 249 | 785 | 263 | 30 | 255 | 50 | 51 |
| Restitution | 28 | 1,628 | 2,267 | 2,068 | 1,571 | 1,041 | 1,129 | 1,152 |
| Other | 305,353 | 207,961 | 211,522 | 284,359 | 466,046 | 403,719 | 403,719 | 411,793 |
| Police Department | \$ 491,098 | \$ 397,191 | \$ 369,639 | \$ 442,030 | \$ 612,580 | \$ 566,830 | \$ 551,018 | \$ 571,098 |
| EMS transport (ambulance) | 283,949 | 218,595 | 161,711 | 162,172 | 161,653 | 156,060 | 160,000 | 163,200 |
| EMS transport - NRS | 38,483 | 2,133 | 60 | 65 | 50 | - | 30 | 31 |
| EMS Transport - Emergicon | 1,356,971 | 1,306,168 | 1,244,239 | 1,451,090 | 1,510,405 | 1,495,500 | 1,650,000 | 1,683,000 |
| EMS Athletic Standbys | 2,800 | 2,275 | 13,850 | 15,700 | 19,425 | 19,814 | 19,814 | 20,210 |
| Other EMS standbys | - | - | - | - | - | - | - | - |
| EMS reports | 39 | 7 | - | - | 12 | - | - | - |
| Revenue Rescue | - | - | - | - | 2,284 | - | 20,000 | 20,400 |
| Hazard materials response | - | - | - | - | 8,745 | - | 12,545 | - |
| Fire inspection fees | - | - | - | - | - | - | - | - |
| Auto hood test | 550 | 1,400 | 1,350 | 250 | 700 | 1,405 | 1,405 | 1,433 |
| Auto fire alarm | 3,113 | 8,761 | 11,200 | 3,000 | 6,800 | 5,202 | 5,202 | 5,306 |
| Day care centers | 850 | 850 | 900 | 950 | 1,100 | 884 | 884 | 902 |
| Foster homes | 630 | 540 | 561 | 510 | 693 | 572 | 572 | 583 |
| Health care facilities | 600 | 1,200 | 1,200 | 1,000 | 1,200 | 1,249 | 1,249 | 1,274 |
| Nursing homes | 150 | 150 | 300 | 150 | 300 | 312 | 312 | 318 |
| Fire sprinkler/standpipe | 4,236 | 14,400 | 12,775 | 8,550 | 12,650 | 13,005 | 13,005 | 13,265 |
| Fuel line leak | 600 | 7,000 | 2,600 | 1,700 | 3,700 | 1,249 | 1,249 | 1,274 |
| Fuel tank leak | - | - | - | - | 300 | - | - | - |
| Administration fee | 360 | 480 | 2,040 | 1,320 | 1,440 | 1,040 | 1,040 | 1,061 |
| Mowing charges | 535 | 5,316 | 4,155 | 2,146 | 2,322 | 3,641 | 3,641 | 3,714 |
| Restitution | 5,222 | 36,770 | 93,358 | 11,529 | 13,185 | 4,700 | 6,000 | 4,700 |
| Fire Reports | 44 | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Fire Department | \$ 1,699,132 | \$ 1,606,045 | \$ 1,550,299 | \$ 1,660,132 | \$ 1,746,964 | \$ 1,704,633 | \$ 1,896,948 | \$ 1,920,671 |
| Accident Fees | (5) | - | - | - | - | - | - | - |
| General admin fees | 65,200 | 54,248 | 52,596 | 48,522 | 42,199 | 46,920 | 46,920 | 47,858 |
| Notary Fees | - | 342 | 24 | 336 | 348 | 208 | 208 | 212 |
| Expungement Fee | - | 30 | 240 | 90 | 300 | 208 | 208 | 212 |
| Court dismissal fees | 26,100 | 22,330 | 21,200 | 11,830 | 9,590 | 10,200 | 10,200 | 10,404 |
| Time pmt fee/unreserved | 32,270 | 31,573 | 30,043 | 28,803 | 27,536 | 31,212 | 31,212 | 31,836 |
| City omni | 23,663 | 20,907 | 18,525 | 18,606 | 18,289 | 19,247 | 19,247 | 19,633 |
| Warrant service fees | 146,372 | 136,229 | 112,761 | 126,786 | 125,139 | 119,646 | 119,646 | 122,039 |
| FTA Warrant service fees | - | 1,478 | 778 | 321 | 161 | 408 | 408 | 416 |
| General admin fees | 1,320 | 1,455 | 1,027 | 774 | 520 | 1,041 | 1,041 | 1,062 |
| Credit Card Convenience | - | 15,022 | 20,753 | 56,939 | 57,481 | 57,120 | 57,120 | 58,262 |
| Judicial/Courts | \$ 294,921 | \$ 283,614 | \$ 257,947 | \$ 293,007 | \$ 281,563 | \$ 286,210 | \$ 286,210 | \$ 291,934 |
| Lot mowing | - | - | - | 11,664 | - | - | - | - |
| Miscellaneous charges | 12,945 | 11,160 | 6,696 | - | 13,960 | 10,200 | 10,200 | 60,404 |
| Filing fees | 199,966 | 295,441 | 244,493 | 340,856 | 379,361 | 300,000 | 380,000 | 300,000 |
| Zoning letters | 1,200 | (19) | - | - | - | - | - | - |
| Misc planning charges | 2,235 | 3,066 | 2,329 | 3,609 | 3,675 | 3,162 | 3,162 | 3,225 |
| O & G pipeline admin fees | 9,202 | 8,600 | 8,300 | 8,100 | 10,900 | 9,078 | 9,078 | 9,260 |
| Maps/plans/ordinances | 244 | 72 | 126 | 160 | - | 131 | 131 | 134 |
| Misc engineering charges | 1,757 | - | - | - | 3 | - | - | - |
| Miscellaneous | - | 501 | - | - | - | 520 | 520 | 530 |
| Development Services | \$ 227,549 | \$ 318,821 | \$ 261,944 | \$ 364,389 | \$ 407,899 | \$ 323,091 | \$ 403,091 | \$ 373,553 |
| Certificate searches | 34,957 | 33,554 | 32,139 | 39,776 | 45,455 | 40,000 | 46,000 | 46,920 |
| Preservation fee | - | - | - | 20 | - | - | - | - |
| Xerox/repro charges | 2,217 | 749 | 97 | 160 | 108 | 260 | 260 | 265 |
| Postage/Certificate Mail | 109 | 287 | 328 | 360 | 585 | 510 | 510 | 520 |
| Notary Fees | - | 45 | 46 | 155 | 48 | 52 | 52 | 53 |
| CSO Miscellaneous | - | 172 | 330 | 786 | 700 | 627 | 627 | 640 |
| General Government | \$ 37,283 | \$ 34,807 | \$ 32,940 | \$ 41,257 | \$ 46,896 | \$ 41,449 | \$ 47,449 | \$ 48,398 |
| Charges for Services | \$ 2,749,983 | \$ 2,640,478 | \$ 2,472,769 | \$ 2,800,815 | \$ 3,095,902 | \$ 2,922,213 | \$ 3,184,716 | \$ 3,205,654 |
| Child safety seat | 41,778 | 38,729 | 42,464 | 38,773 | 30,611 | 32,640 | 32,640 | 33,293 |
| Child Safety Fund | - | 13,495 | 25,090 | 30,708 | 33,576 | 31,620 | 31,620 | 32,252 |
| City parking fines | 3,364 | 680 | 99 | 200 | 23,960 | 104 | 104 | 106 |
| Civil parking fines | 2,073 | 1,455 | 1,680 | 914 | 356 | 1,040 | 1,040 | 1,062 |
| City pedestrian fines | - | - | - | - | - | - | - | - |
| Traffic fines | 44,672 | 40,611 | 40,215 | 35,978 | 33,005 | 30,600 | 30,600 | 31,212 |
| Other mun court fines | 3,353,090 | 3,378,615 | 3,112,012 | 2,742,804 | 2,533,479 | 2,800,000 | 2,500,000 | 2,550,000 |
| Bond Forfeits | - | 860 | 2,024 | 2,052 | 3,912 | 3,672 | 3,672 | 3,745 |
| Misc fines and penalties | 175 | - | 146,807 | 100,780 | 91,586 | 93,840 | 92,000 | 93,840 |
| Forfeited deposits | - | - | - | - | - | - | - | - |
| Fines and Forfeits | \$ 3,445,152 | \$ 3,474,445 | \$ 3,370,391 | \$ 2,952,209 | \$ 2,750,485 | \$ 2,993,516 | \$ 2,691,676 | \$ 2,745,510 |

Revenue for Major Funds

| Description | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| Bank account interest | - | - | - | - | - | - | - | - |
| Interest on investments | 98,191 | 86,462 | 75,071 | 77,593 | 60,226 | 63,240 | 61,000 | 62,220 |
| Realized gain/loss | 696 | 1,186 | - | - | - | - | - | - |
| Net Inc/Dec in FMV | (43,798) | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Investment Income | \$ 55,089 | \$ 87,648 | \$ 75,071 | \$ 77,593 | \$ 60,226 | \$ 63,240 | \$ 61,000 | \$ 62,220 |
| Capital imprvmts assmnts | - | - | - | - | - | - | - | - |
| Ballfield rentals | 38,255 | 55,075 | 59,268 | 72,674 | 94,881 | 60,000 | 60,000 | 60,000 |
| Lincoln rentals | 16,783 | - | - | - | - | - | - | - |
| Park pavilion rentals | 35,500 | 36,525 | 40,065 | 40,926 | 36,525 | 37,000 | 37,000 | 37,000 |
| Teen center rentals | 2,765 | - | - | - | - | - | - | - |
| Mineral royalty interests | - | 1,801 | 3,081 | 2,052 | 25,871 | 5,110 | 5,110 | 5,212 |
| Conf ctr rent (taxable) | 4,225 | - | - | - | - | - | - | - |
| Conf Ctr rent (nontaxable) | 151,209 | - | - | - | - | - | - | - |
| WPC amphitheatre | 10,346 | 13,717 | 11,002 | 16,172 | 12,315 | 12,000 | 12,000 | 12,000 |
| Equip rental (nontaxable) | - | - | 955 | 1,085 | - | 1,040 | 1,040 | 1,061 |
| Misc rents and royalties | 53,392 | 52,749 | 68,473 | 50,620 | 10,342 | 10,796 | 10,796 | 11,012 |
| Police | 3,326 | 1,975 | 6,468 | 3,625 | 4,150 | 5,202 | 5,202 | 5,306 |
| Fire | - | 5,000 | - | 540 | 100 | 510 | 510 | 520 |
| Parks and recreation | 540 | 11,520 | 500 | - | 3,825 | 2,000 | 2,000 | 2,000 |
| Library | 11,500 | 15,500 | 13,200 | 3,000 | - | 3,060 | 3,060 | 3,121 |
| Miscellaneous | - | - | - | 49,825 | 2,941 | - | - | - |
| Damage reimbursement | - | - | 4,287 | - | - | - | - | - |
| Fire | 103,396 | 14,600 | 15,332 | 45,941 | 17,981 | 18,000 | 18,000 | 18,000 |
| Maintenance Reimb | - | 1,014 | - | - | - | 1,040 | 1,040 | 1,061 |
| Other reimbursed expenses | - | 14,857 | 15,742 | 18,368 | 15,742 | 5,100 | 5,100 | 5,202 |
| Other misc revenue | - | 1 | - | 18,366 | 7,227 | 2,346 | 2,346 | 2,393 |
| Cash over/short | (2,511) | 3,829 | 1,490 | 5,747 | 4,091 | 1,530 | 1,530 | 1,530 |
| Collection service fees | 445 | 649 | 356 | 234 | 165 | 312 | 312 | 318 |
| Municipal court | 135,494 | 128,550 | 450 | 765 | 450 | 468 | 468 | 477 |
| Sale of abandoned proptry | - | - | 52,757 | - | - | - | - | - |
| Sale of scrap | 7,928 | 3,454 | 8,696 | 13,770 | 14,192 | 10,710 | 10,710 | 10,925 |
| Other | 63,784 | 44,004 | 166,175 | 89,158 | 53,953 | 51,000 | 51,000 | 51,000 |
| Other misc rev/taxable | - | - | - | - | - | - | - | - |
| Other misc rev/nontaxable | 20,000 | 23,388 | 22,867 | 20,000 | - | 20,400 | 20,400 | 20,808 |
| Thoroughfare rehab fund | - | - | - | - | - | - | - | - |
| Police Seizure fund | - | - | - | - | - | - | - | - |
| Community development | 13,800 | 10,705 | - | - | - | - | - | - |
| Red Light Camera Fund | - | - | - | - | - | - | - | - |
| Utility Billing | - | 33,000 | - | - | - | - | - | - |
| Sale of gen fixed assets | 5,615 | 8,690 | - | - | - | - | - | - |
| Miscellaneous | \$ 675,792 | \$ 480,603 | \$ 491,164 | \$ 452,868 | \$ 304,751 | \$ 247,624 | \$ 247,624 | \$ 248,946 |
| Electric | 8,909,891 | 7,309,891 | 6,809,891 | 5,809,891 | 5,809,891 | 5,809,891 | 5,809,891 | 6,893,217 |
| Water | 1,408,505 | 1,295,000 | 1,333,850 | 1,374,000 | 1,415,220 | 1,458,000 | 1,458,000 | 1,501,405 |
| Sewer | 1,219,722 | 1,171,400 | 1,206,542 | 1,243,000 | 1,280,290 | 1,318,000 | 1,318,000 | 1,358,261 |
| Solid Waste collection | 716,644 | 702,208 | 709,987 | 722,034 | 722,034 | 722,034 | 722,034 | 722,034 |
| Utility Transfers to General Fund | \$ 12,254,762 | \$ 10,478,499 | \$ 10,060,270 | \$ 9,148,925 | \$ 9,227,435 | \$ 9,307,925 | \$ 9,307,925 | \$ 10,474,917 |
| General Fund Total | \$ 55,115,362 | \$ 54,234,575 | \$ 56,095,531 | \$ 56,893,336 | \$ 59,177,462 | \$ 63,036,033 | \$ 64,961,429 | \$ 68,396,944 |
| Hotel Tax Fund Revenues | | | | | | | | |
| Hotel/motel tax revenue | 3,416,685 | 3,558,042 | 3,643,454 | 4,368,694 | 4,966,077 | 4,668,000 | 5,290,000 | 5,502,000 |
| Chimney Hill Proceeds/Fund Balance | - | - | - | - | - | 9,327,416 | 9,251,562 | - |
| Penalty and interest | 28 | - | 433 | 25,173 | - | - | - | - |
| State Gov't: Parks Projects | - | 249,243 | - | - | - | - | - | - |
| Interest on Investments | 24,767 | 23,147 | 18,622 | 22,556 | 17,623 | 55,000 | 40,000 | 40,000 |
| Realized gain/loss | 206 | 330 | - | - | - | - | - | - |
| Net Inc/Dec in FMV | - | (5,676) | - | - | - | - | - | - |
| Hist pres proj revenue | - | - | 250 | - | - | - | - | - |
| Hotel Tax Fund Total | \$ 3,441,686 | \$ 3,825,086 | \$ 3,662,759 | \$ 4,416,423 | \$ 4,983,700 | \$ 14,050,416 | \$ 14,581,562 | \$ 5,542,000 |
| Debt Service Fund Revenues | | | | | | | | |
| Current taxes | 12,064,837 | 11,864,300 | 11,391,564 | 11,501,460 | 11,843,070 | 12,510,135 | 12,485,135 | 13,465,252 |
| Delinquent taxes | 73,859 | 60,597 | 69,466 | 61,878 | 58,497 | 60,000 | 60,000 | 60,000 |
| Penalty and interest | 52,917 | 43,380 | 39,480 | 40,749 | 37,302 | 40,000 | 40,000 | 40,000 |
| Interest on investments | 50,259 | 34,555 | 24,842 | 22,183 | 14,326 | 25,250 | 15,000 | 20,000 |
| Realized gain/loss | 250 | 597 | - | - | - | - | - | - |
| Net Inc/Dec in FMV | - | (4,700) | - | - | - | - | - | - |
| Accrued bond interest | 1,317 | 23,687 | - | - | - | - | - | - |
| Proceeds/Long Term Debt | 4,265,000 | 11,250,000 | 7,283,494 | 5,255,000 | 9,784,222 | - | - | - |
| Premiums on Bonds Sold | 75,183 | 1,172,234 | 1,132,812 | 951,174 | - | - | - | - |
| Hotel Tax Fund* | 223,615 | 222,519 | 2,497,997 | - | - | - | - | - |
| Memorial Cemetery Fund* | - | - | - | - | 196,058 | 262,795 | 262,795 | 363,101 |
| Other | 30 | 2,939 | 1,596 | - | 917 | - | - | - |
| Debt Service Fund Total | \$ 16,807,267 | \$ 24,670,108 | \$ 22,864,571 | \$ 17,832,444 | \$ 21,934,392 | \$ 12,898,180 | \$ 12,862,930 | \$ 13,948,353 |

* Transfers in from other funds

Revenue for Major Funds

| Description | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Budget |
|---|----------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Electric Fund Revenues | | | | | | | | |
| Residential/taxable | 51,954,211 | 57,985,006 | 54,548,781 | 53,264,925 | 54,750,951 | 57,514,122 | 55,898,556 | 56,467,738 |
| Commer-industrial/taxable | 27,280,846 | 30,288,034 | 29,380,212 | 28,614,231 | 29,334,037 | 29,733,549 | 29,566,928 | 29,867,597 |
| Comm-ind sales/nontaxable | 9,536,882 | 10,347,903 | 10,346,560 | 10,892,085 | 11,465,204 | 12,046,685 | 11,194,542 | 11,311,487 |
| Security lights | 98,581 | 95,397 | 96,941 | 98,333 | 96,142 | 100,157 | 94,616 | 96,508 |
| Other electric sales | 28,210 | 21,315 | 23,739 | 22,967 | 31,431 | 32,019 | 29,939 | 30,538 |
| Electric property rental | - | - | - | - | - | - | - | - |
| Pole Contact and Use | 193,146 | (27,823) | 168,228 | 252,039 | 228,461 | 232,102 | 233,286 | 237,952 |
| Forf/discounts/penalties | 1,440,802 | 1,613,399 | 1,539,062 | 1,369,580 | 1,311,670 | 1,452,837 | 1,396,406 | 1,424,334 |
| Connect fees | 220,540 | 225,086 | 257,192 | 290,029 | 272,310 | 300,404 | 267,956 | 273,315 |
| Misc operating revenues | 182,124 | 192,780 | 181,606 | 195,300 | 199,532 | 203,523 | 188,453 | 192,222 |
| Interest on investments | 89,484 | 41,206 | 57,624 | 85,324 | 71,632 | 65,373 | 66,574 | 67,905 |
| Realized gain/(loss) | 770 | 655 | - | - | - | - | - | - |
| Net Incr/Decr in FMV | - | (18,314) | - | - | - | - | - | - |
| Reimbursed Exp/UG Const | - | 886,953 | - | - | - | - | - | - |
| Street lighting | - | - | - | - | - | - | - | - |
| Damage reimbursement | 5,765 | - | 7,079 | 11,927 | 1,273 | 7,650 | - | - |
| Other reimbursed expenses | 26,434 | 101,421 | 73,829 | 9,236 | 16,733 | 20,400 | 9,503 | 16,000 |
| Customers/taxable | - | - | - | - | - | - | - | - |
| Cash over/short | (0) | (32) | (169) | (60) | 22 | - | - | - |
| Collection service fees | 9,644 | 8,795 | 9,860 | 10,542 | 8,868 | 9,642 | 10,230 | 9,045 |
| Mineral royalty interest | - | 37 | 40 | - | - | - | - | - |
| Sale of scrap | 41,922 | 30,633 | 36,833 | 34,583 | 42,732 | 34,680 | 32,257 | 34,000 |
| Misc nonoperating revenue | 7,907 | 5,401 | 50,524 | 4,012 | 81,405 | 10,200 | 17,282 | 10,920 |
| Other revenue | - | - | - | - | - | - | - | - |
| General Fund | - | 40,000 | 40,000 | - | - | - | - | - |
| Other Misc Revenue | 136 | 784 | - | - | - | - | - | - |
| Transfers In: Equipment Replacement | - | - | - | - | - | - | - | - |
| Transfers In General Gov't Fund | - | - | - | - | - | - | - | - |
| Transfers In: Economic Development Fun | - | 77,386 | 250,000 | - | - | - | - | - |
| Intergovernmental Revenue: Grants | - | - | - | - | - | - | - | - |
| Other Transfers In - Gen'l Gov't Projects | - | - | 763,286 | - | - | - | - | - |
| Electric Fund Total | \$ 91,117,404 | \$ 101,916,022 | \$ 97,831,227 | \$ 95,155,053 | \$ 97,912,403 | \$ 101,763,343 | \$ 99,006,528 | \$ 100,039,561 |
| Water Fund Revenues | | | | | | | | |
| Residential | 9,361,705 | 10,210,875 | 8,697,441 | 8,696,630 | 7,717,683 | 8,411,349 | 7,600,000 | 8,243,000 |
| Commercial | 2,950,130 | 6,632,105 | 5,993,306 | 6,152,669 | 5,756,304 | 5,944,496 | 5,882,549 | 6,165,025 |
| Connect fees | 71,680 | 74,035 | 93,742 | 100,332 | 98,585 | 103,000 | 100,000 | 103,000 |
| Water taps | 247,140 | 208,076 | 271,164 | 220,476 | 312,602 | 288,400 | 335,000 | 345,050 |
| Misc operating revenues | 2,215 | 3,265 | 1,101 | 150 | - | - | - | - |
| Interest on investments | 73,182 | 43,358 | 37,635 | 35,994 | 17,566 | 20,600 | 20,600 | 21,218 |
| Realized gain/(loss) | 387 | 731 | - | - | - | - | - | - |
| Net Incr/Decr in FMV | - | (7,624) | - | - | - | - | - | - |
| Damage reimbursement | - | - | - | - | - | - | - | - |
| Subrogation recovered | (163) | - | - | - | - | - | - | - |
| Other reimbursed expenses | - | 15,175 | - | - | - | - | - | - |
| Developers | - | - | - | - | - | - | - | - |
| Collection Service Fees | - | - | - | 7 | 3 | - | - | - |
| Land Rentals/Leases | 31,269 | 19,269 | 7,269 | 7,269 | 7,269 | 7,725 | 7,269 | 7,269 |
| Sale of Scrap | 28,486 | 21,353 | 16,903 | 16,363 | 5,666 | 15,450 | 16,334 | 17,042 |
| Gain on sale of property | 15,763 | 20,500 | - | - | - | - | - | - |
| Misc nonoperating revenue | 10,800 | 19,180 | 84,272 | 6,600 | - | - | - | - |
| Other revenue | 49 | 2,543 | - | 2 | 90,665 | - | - | - |
| General Fund | - | 40,000 | 40,000 | - | 80,000 | - | - | - |
| Other Transfers In / Equipment Replacem | - | - | - | - | - | - | - | - |
| Water Fund Total | \$ 12,792,643 | \$ 17,302,841 | \$ 15,242,833 | \$ 15,236,492 | \$ 14,086,343 | \$ 14,791,020 | \$ 13,961,752 | \$ 14,901,604 |
| Wastewater Fund Revenues | | | | | | | | |
| Residential | 9,424,604 | 10,322,129 | 10,760,968 | 11,734,148 | 11,585,396 | 11,702,936 | 11,817,974 | 12,054,333 |
| Commercial | 1,892,613 | 2,083,072 | 2,200,734 | 2,434,661 | 2,490,878 | 2,555,201 | 2,456,934 | 2,506,073 |
| Sewer taps | 173,560 | 142,815 | 167,645 | 177,560 | 246,810 | 231,750 | 245,000 | 252,350 |
| Misc operating revenues | - | 25,175 | 5,998 | 3,935 | 11,042 | 300 | - | - |
| Interest on investments | 64,686 | 34,963 | 30,906 | 35,877 | 22,604 | 25,000 | 25,000 | 25,750 |
| Realized gain/(loss) | 339 | 522 | - | - | - | - | - | - |
| Net Incr/Decr in FMV | - | (8,067) | - | - | - | - | - | - |
| Capital Improvements | - | - | 60,174 | 60,624 | 60,424 | - | - | - |
| Subrogation recovered | - | - | - | - | - | - | - | - |
| Other reimbursed expenses | - | 100 | - | 1,096 | - | - | - | - |
| Developers | - | - | - | - | - | - | - | - |
| Sale of scrap | 1,550 | 645 | - | 301 | - | - | - | - |
| Gain on sale of property | 23,183 | 20,100 | - | - | - | - | - | - |
| Misc nonoperating revenue | 5,818 | 1,665 | 96,155 | 235 | 17,652 | - | - | - |
| Other revenue | - | 18,563 | - | 4 | 20,000 | 1,000 | 22,000 | 1,000 |
| General Fund | - | 40,000 | 40,000 | - | 80,000 | - | - | - |
| Wastewater Fund Total | \$ 11,586,353 | \$ 12,681,682 | \$ 13,362,580 | \$ 14,448,441 | \$ 14,534,806 | \$ 14,516,187 | \$ 14,566,908 | \$ 14,839,506 |
| Sanitation Fund Revenues | | | | | | | | |
| Residential/taxable | 4,671,826 | 4,702,103 | 4,807,181 | 4,968,452 | 5,184,717 | 5,219,861 | 5,324,258 | 5,430,743 |
| Residential sales/nontax | 21,469 | 30,740 | 31,732 | 24,828 | 34,225 | 26,081 | 26,603 | 27,135 |
| Commercial/taxable | 1,858,658 | 2,009,264 | 1,953,793 | 1,930,754 | 2,234,250 | 2,564,235 | 2,589,877 | 2,628,726 |
| Commercial/nontaxable | 311,689 | 335,491 | 362,998 | 429,114 | 505,898 | 569,906 | 575,605 | 584,239 |
| State surcharge/taxable | 1,771 | 1,463 | 1,096 | 898 | 769 | 1,050 | 1,050 | 1,061 |
| State surcharge/nontax | 7 | 13 | 3 | 14 | 20 | - | - | - |
| Rolloff rental/taxable | 17,355 | 15,631 | 17,702 | 11,848 | 17,163 | 14,629 | 14,629 | 14,775 |
| Rolloff rental/nontaxable | 1,275 | 1,663 | 1,419 | 1,900 | 2,716 | 977 | 977 | 987 |
| Misc fees for servcs/tax | 23,448 | 17,811 | 22,090 | 18,362 | 22,048 | 21,222 | 21,222 | 21,434 |
| Misc fees for servcs/ntax | 1,904 | 2,068 | 3,493 | 1,652 | 2,874 | 3,091 | 3,091 | 3,122 |
| Dumpster sales | - | - | 41 | 45 | - | - | - | - |
| Other operating: recycling | 48,182 | 17,216 | 10,465 | 10,835 | 9,775 | 11,329 | 11,329 | 11,442 |
| BVSWMA payment for debt service | 212,352 | 395,535 | 388,089 | 397,710 | 400,960 | 403,910 | 403,910 | 406,560 |
| Interest on Investments | 64,052 | 5,854 | 3,610 | 1,403 | 855 | 2,020 | 2,020 | 2,030 |

Revenue for Major Funds

| Description | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Revised Budget | FY15 Year-End Estimate | FY16 Approved Budget |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Realized gain/(loss) | 189 | 87 | - | - | - | - | - | - |
| Other reimbursed expenses | - | - | - | 9,200 | - | - | - | - |
| State Grants | - | 3,746 | 9,718 | 982 | - | - | - | - |
| Collection service fees | 1,472 | 1,602 | 2,909 | 2,550 | 2,286 | 1,400 | 1,400 | 1,400 |
| Sale of scrap | - | - | 1,439 | 575 | - | - | - | - |
| Misc nonoperating revenue | 175,000 | (40) | - | - | - | - | - | - |
| Other Misc Revenue | - | - | (12,348) | - | 173 | - | - | - |
| Sanitation Fund Total | \$ 7,410,649 | \$ 7,540,247 | \$ 7,605,430 | \$ 7,811,122 | \$ 8,418,729 | \$ 8,839,711 | \$ 8,975,971 | \$ 9,133,654 |
| Other reimbursed expenses | - | - | 13,473 | - | - | - | - | - |
| Residential | 1,529,287 | 1,535,706 | 1,567,322 | 1,618,708 | 1,652,971 | 1,710,600 | 1,702,560 | 1,753,600 |
| Commercial | 365,976 | 382,436 | 384,602 | 390,472 | 407,941 | 420,200 | 417,963 | 430,500 |
| Interest on investments | 24,372 | 13,931 | 13,115 | 12,814 | 8,856 | 8,000 | 9,000 | 8,000 |
| Realized gain/(loss) | 159 | 223 | - | - | - | - | - | - |
| Other | - | - | 23 | - | - | - | - | - |
| Drainage Fund Total | \$ 1,910,178 | \$ 1,929,360 | \$ 1,978,535 | \$ 2,021,994 | \$ 2,069,768 | \$ 2,138,800 | \$ 2,129,523 | \$ 2,192,100 |
| Major Funds Revenue Total | \$ 200,181,542 | \$ 224,099,921 | \$ 316,474,693 | \$ 308,970,358 | \$ 321,030,006 | \$ 333,797,033 | \$ 330,053,131 | \$ 228,993,720 |

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 \$50,000. 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

- (1) *In-Lieu-of-Franchise Fee* - The in-lieu-of-franchise fee will be calculated based on kWh usage at a rate of that would equate to an approximate 6.9% franchise fee. The final total transfer amount will not exceed 6.9% 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 8¹/₃% (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 2015)

| | |
|--|------------------|
| 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: | 36,789 |
| Number of votes cast in last municipal election: | 13,178 |
| Percentage of registered voters voting in last municipal election: | 35.82% |
| Miles of streets | |
| Centerline Miles (CoCS, TXDoT, TAMU, Private & County) | 505.00 |
| Centerline Miles maintained by City | 319.01 |
| Miles of Sanitary Sewer Line: | 338 linear miles |
| Fire Protection | |
| Number of stations: | 6 |
| Number of full-time employees: | 152 |
| Police Protection | |
| Number of full-time employees: | 206.5 |
| Number of patrol units: | 39 |
| 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 |
| 2015 | 51.16 |

City of College Station Population and Demographic Estimates

| | | |
|-----------------------------|--------|---------|
| Population Count | 2015 * | 104,459 |
| | 2014 | 102,117 |
| | 2013 | 99,918 |
| | 2012 | 97,888 |
| | 2011 | 96,603 |
| | 2010 | 93,583 |
| | 2000 | 67,890 |
| | 1990 | 52,456 |
| | 1980 | 37,296 |
| | 1970 | 17,676 |
| | 1960 | 11,396 |

Sex and Age

| | |
|--------|-------|
| Male | 51.1% |
| Female | 48.9% |

| | |
|--------------------|-------|
| Under 5 years | 4.6% |
| 5 to 9 years | 3.9% |
| 10 to 14 years | 4.2% |
| 15 to 19 years | 14.9% |
| 20 to 24 years | 33.0% |
| 25 to 34 years | 14.8% |
| 35 to 44 years | 7.8% |
| 45 to 54 years | 6.5% |
| 55 to 59 years | 2.7% |
| 60 to 64 years | 2.5% |
| 65 to 74 years | 3.0% |
| 75 to 84 years | 1.3% |
| 85 years and older | 0.5% |
| Median Age | 22.6 |

Race

| | |
|--|-------|
| White | 79.1% |
| Black or African American | 6.9% |
| Hispanic or Latino | 13.9% |
| American Indian and Alaska Native | 0.2% |
| Asian | 9.3% |
| Native Hawaiian and Other Pacific Islander | 0.0% |
| Some other race | 2.3% |
| Two or more races | 2.2% |

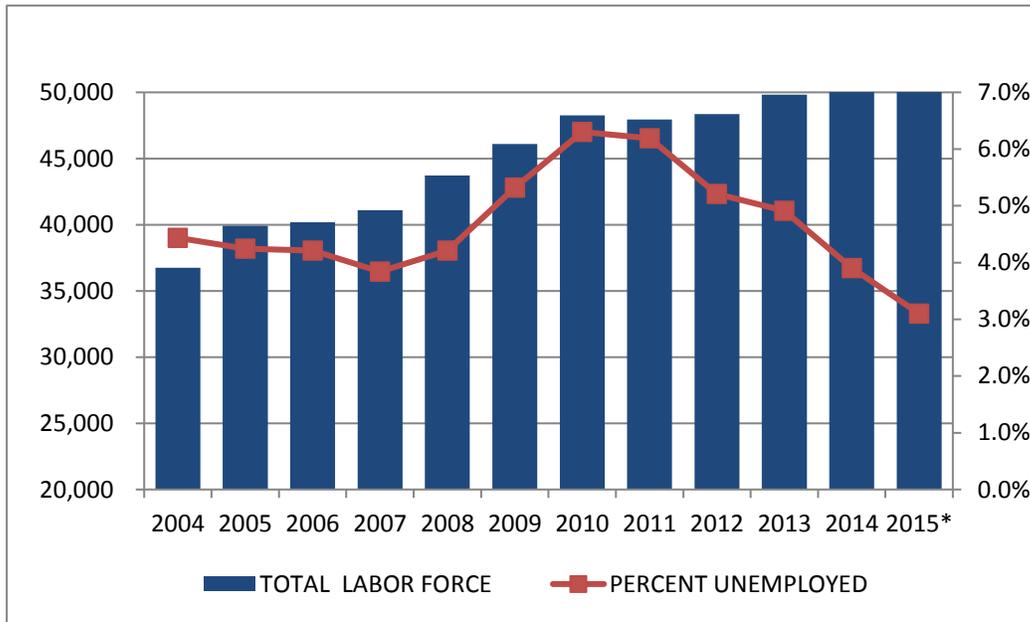
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of September 2015.

Source for Above: Source: U.S. Census Bureau, 2009-2013 American Community Survey

Primary Labor Force for College Station

2004 - 2015
(as of September 2015)

| <u>YEAR</u> | <u>TOTAL LABOR FORCE</u> | <u>NUMBER EMPLOYED</u> | <u>NUMBER UNEMPLOYED</u> | <u>PERCENT UNEMPLOYED</u> |
|-------------|------------------------------|----------------------------|------------------------------|-------------------------------|
| 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 | 48,273 | 45,231 | 3,042 | 6.3% |
| 2011 | 47,957 | 44,987 | 2,970 | 6.2% |
| 2012 | 48,351 | 45,832 | 2,519 | 5.2% |
| 2013 | 49,813 | 47,633 | 2,447 | 4.9% |
| 2014 | 51,890 | 49,857 | 2,033 | 3.9% |
| 2015* | 50,916 | 49,322 | 1,594 | 3.1% |



Source: U.S. Bureau of Labor Statistics

* 2015 represents labor force and employment through September 2015.

** 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 | 45.7% |
| Service occupations | 16.4% |
| Sales and office occupations | 27.1% |
| Construction, extraction, maintenance and repair occupations | 5.3% |
| Production, transportation, and material moving occupations | 5.5% |

Source: U.S. Census Bureau, 2009-2013 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2013 Inflation-Adjusted Dollars)

Households

| | |
|-----------------------------------|----------|
| Less than \$10,000 | 22.2% |
| \$10,000 to \$14,999 | 7.5% |
| \$15,000 to \$24,999 | 12.7% |
| \$25,000 to \$34,999 | 9.7% |
| \$35,000 to \$49,999 | 10.4% |
| \$50,000 to \$74,999 | 11.3% |
| \$75,000 to \$99,999 | 9.0% |
| \$100,000 to \$149,999 | 9.3% |
| \$150,000 to \$199,999 | 3.9% |
| \$200,000 or more | 4.0% |
| Median household income (dollars) | \$31,596 |
| Mean household income (dollars) | \$56,133 |

Families

| | |
|-----------------------------------|----------|
| Less than \$10,000 | 8.5% |
| \$10,000 to \$14,999 | 3.4% |
| \$15,000 to \$24,999 | 9.5% |
| \$25,000 to \$34,999 | 7.3% |
| \$35,000 to \$49,999 | 10.2% |
| \$50,000 to \$74,999 | 16.8% |
| \$75,000 to \$99,999 | 12.2% |
| \$100,000 to \$149,999 | 16.3% |
| \$150,000 to \$199,999 | 8.3% |
| \$200,000 or more | 7.6% |
| Median household income (dollars) | \$66,974 |
| Mean household income (dollars) | \$86,570 |

Non-family Households

| | |
|-----------------------------------|----------|
| Median household income (dollars) | \$17,226 |
| Mean household income (dollars) | \$28,932 |

Mean travel time to work 17.5 minutes

Source: U.S. Census Bureau, 2009-2013 American Community Survey 5-year Estimate

Texas A&M University Enrollment

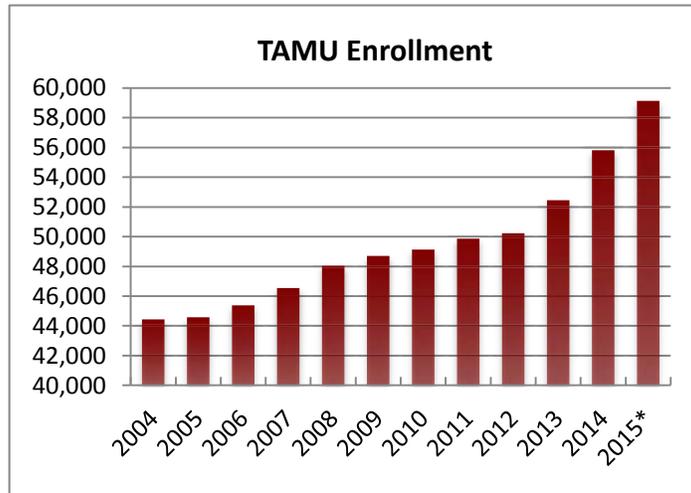
2004 - 2015



Established in 1876, Texas A&M University became the first public higher education institution in Texas. Today, an estimated 59,129 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 \$820 million per year. With such a unique past, Texas A&M University gives College Station great tradition.

| <u>YEAR</u> | <u>UNIVERSITY ENROLLMENT</u> |
|-------------|------------------------------|
| 2004 | 44,435 |
| 2005 | 44,578 |
| 2006 | 45,380 |
| 2007 | 46,542 |
| 2008 | 48,039 |
| 2009 | 48,702 |
| 2010 | 49,129 |
| 2011 | 49,861 |
| 2012 | 50,227 |
| 2013 | 52,449 |
| 2014 | 55,810 |
| 2015* | 59,129 |



*Source: Texas A&M University Enrollment Profile Fall for years 2004-2014. Figures for 2015 are based on preliminary estimates from the Texas A&M Fall 2015 20th Class Day Headcount.

City of College Station
Principal Taxpayers
(as of September 2015)

| College Station - Top 10 Taxpayers | Type of Business | 2015 Assessed Valuation | Percent of Total Assessed Valuation |
|--|-------------------------|------------------------------------|--|
| CCP College Station I, LLC | Apartments | \$61,098,101 | 0.86% |
| Post Oak Mall - College Station LLC | Retail Mall | \$57,221,280 | 0.80% |
| Woodridge College Station I, LLC | Apartments | 56,772,000 | 0.79% |
| College Station Hospital, LP | Medical | 56,768,410 | 0.79% |
| SHP-The Callaway House, LP | Apartments | 51,790,840 | 0.73% |
| BVP 2818 Place, LP | Apartments | 44,260,419 | 0.62% |
| Culpepper Family, LP | Apartments | 42,526,770 | 0.60% |
| Weinberg, Israel & David Alkosser | Housing | 42,274,060 | 0.59% |
| JamesPoint Management | Housing | 41,841,798 | 0.59% |
| CVCS, LLC | Apartments | 39,917,880 | 0.56% |
| | | \$494,471,558 | 6.92% |
| Top 5 Commercial Taxpayers * | Type of Business | Assessed Valuation | Valuation |
| Post Oak Mall - College Station LLC | Retail Mall | \$57,221,280 | 0.80% |
| College Station Hospital LP | Medical | 56,145,500 | 0.79% |
| Wal-Mart Real Estate Business Trust | Retail | 39,227,980 | 0.55% |
| Cambridge I Holdings, LLC | Hotel | 29,749,450 | 0.42% |
| HEB;H E Butt Store Prop CO #1 | Retail | 27,510,510 | 0.39% |
| | | \$209,854,720 | 2.94% |
| Top 5 Industrial Taxpayers * | Type of Business | Assessed Valuation | Valuation |
| Dealer Computer Services Inc | Retail | \$26,227,350 | 0.37% |
| AT&T Mobility LLC | Telecommunications | 11,460,820 | 0.16% |
| Helmerich Payne International | Oil Drilling | 7,600,000 | 0.11% |
| Fujifilm Diosynth Biotechnologies Texas, LLC | Manufacturing | 3,321,780 | 0.05% |
| O I Corporation | Manufacturing | 2,964,870 | 0.04% |
| | | \$51,574,820 | 0.72% |

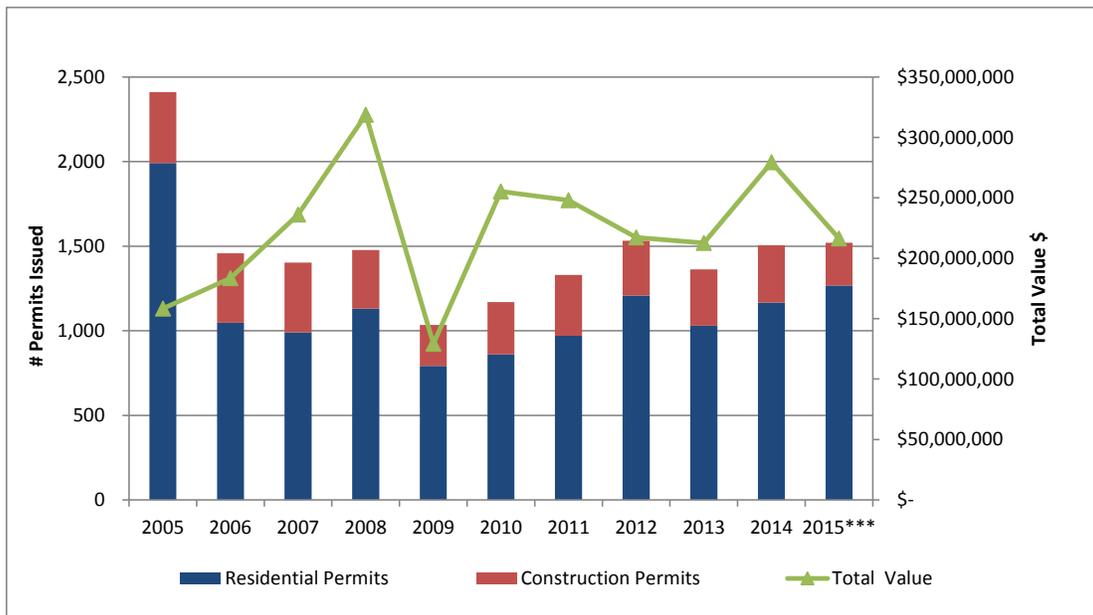
Source: Brazos County Appraisal District

*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 | |
|---------|--------------------------|----------------|-------------------------|----------------|---------|----------------|
| | Residential Permits | Value | Construction Permits | Value | Permits | Total Value |
| 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 | 1,030 | \$ 145,142,757 | 333 | \$ 67,516,132 | 1,363 | \$ 212,658,889 |
| 2014 | 1,167 | \$ 211,909,494 | 338 | \$ 67,570,229 | 1,505 | \$ 279,479,723 |
| 2015*** | 1,267 | \$ 156,750,053 | 253 | \$ 59,668,028 | 1,520 | \$ 216,418,081 |

**Reflects January through September 2015



*** 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.

***In April of FY15, Planning and Development Services migrated to new software called TrakIt. Reporting capabilities for TrakIt differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capabilities of the new software for the months after the transition. Estimates may differ slightly from Newsletter totals published on the CS website.

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



Park System Inventory 2015



| 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 | ○ | ○ | | ●6 | ●1 | ● | | | ●1/3 | ●2 | | | | | | | | | 30 | | | |
| BARRACKS | N | 7.32 | 15 | D | | ● | | | | | | | | ● | | | | | | ●2 | | | | | | |
| BEE CREEK & D.A. "ANDY" ANDERSON ARBORETUM | C | 43.5 | B6 | D | ○ | ○ 1 | ○ 1 | ●4 | ●4 | ● | ● P | ●1/3 | ●1/2 | | | | ○2 | | ○ 4 | ● | ○ | | 237 | | Batting Cage & Arboretum | |
| BILLIE MADELEY | N | 5.14 | 2 | D | | | | | | | | ● | | | | | | | | | | | | | | |
| BRIDGEWOOD | M | 1.40 | 13 | U | | | | | | | | | | | | | | | | | | | | | | |
| BRISON | N | 9.20 | 6 | D | | | | | | ● | | | ●1/3 | | | | | | | | | | 10 | | Bonfire Memorial Lights | |
| BROTHERS POND | N | 16.12 | 5 | D | | ● | | ●3 | ●2 | ● | ● FP | | ○ 1/2 | ● | ●1/2 | | F | F | | | | | | | | |
| BRIAN BACHMANN COMMUNITY PARK | C | 44.70 | B5 | D | ○ | | ○ | | ●1 | ● | | | | | ○ 2 | ○2●3 | ○6 | ○ 4 | ● | ○ | | | 544 | | Skate Park SWC Center | |
| CARTER'S CROSSING | N | 7.34 | 4 | D | | ● | | ● | | | | | ● | | | | | | | | | | | | | |
| CASTLEGATE | N | 8.26 | 13 | D | | ● | | ●2 | ●2 | ● | ○ 3P | | ●1/3 | ●1 | | | | | | | | | | | | |
| CASTLEROCK | N | 5.86 | 10 | D | | ●1 | | ●1 | ●3 | | | | ○ 1/3 | | | F | F | | | | | | | | | |
| CEMETERY, COLLEGE STA. | | 18.50 | | | | | | | | | | | | | | | | | | | | | | | | State Historic |
| CEMETERY, MEMORIAL OF CS | | 56.50 | | | | | | | | | | | | | | | | | | | | | | | | Aggie Field of Honor |
| COVE OF NANTUCKET | N | 3.92 | 12 | D | | | | | | | | | ●1/3 | | | | | | | | | | | | | |
| CREEK VIEW | N | 14.01 | 10 | D | | ● | | ● | ●1 | ● | | | ○ 1/2 | | | F | F | | | | | | | | | School |
| CRESCENT POINTE | N | 5.00 | 4 | D | | | | | | | | | ●1/3 | | | | | | | | | | | | | |
| CY MILLER | M | 2.50 | 3 | D | | ● | | ●1 | | ● | ●FP | | ●1/3 | | | | | | | | | | | ○ | Police Dept. | |
| EASTGATE | M | 1.80 | 2 | D | | | | | | ● | | | | | | | | | | | | | | ○ | | |
| EDELWEISS | N | 12.30 | 5 | D | | ● | | | ●2 | ● | | | ●1/2 | ● 1 | F | | F | | ● | | | | 10 | | | |
| EDELWEISS GARTENS | N | 13.60 | 10 | D | | ● | | | ○ 2 | ● | | | ○ 1/2 | ● 1 | | | | | | | | | | | | |
| EMERALD FOREST | N | 4.59 | 8 | D | | | | ●2 | ○ 1 | | | | ○ 1/3 | ○ 1/2 | | | | | | | | | | | | |
| GABBARD | N | 10.67 | 6 | D | | ● | | ●1 | ●1 | ● | ●FP | | ○ 1/3 | | | F | F | | | | | | | | | |
| GEORGIE K. FITCH | N | 11.30 | 5 | D | | ● | | ●2 | ●1 | ● | | | ○ 1/3 | ○ 1 | | F | F | | | | | | | | | |
| HENSEL (TAMU) | C | 29.70 | B1 | D | ○ | ●2 | ○ 3 | ●4 | ●2 | ● | | | ●1/3 | | | | | | | ● | | | 70 | | TAMU | |
| JACK & DOROTHY MILLER | N | 10.00 | 5 | D | | ○ | | ●3 | ●2 | ● | | | ●1/3 | ● | ○ 1 | F | F | F | | | | | | | | School |
| JOHN CROMPTON | N | 15.26 | 7 | D | ○ | ○ | ○ 1 | ● | ●1 | | ●P | ● | ●1/2 | ● 1 | | | | | | | | | | 50 | | |
| LEMONTREE | N | 15.40 | 6 | D | ○ | | | ●3 | ●1 | ● | | ● | ● 3/4 | ●1/2 | | ○ 1 | | | | | | | | 30 | | |
| LICK CREEK | RN | 515.54 | D11 | D | | | | | | | | ● | ●1.8 | | | | | | | | | | | 60 | | |
| LIONS | M | 1.50 | 2 | D | | | | ●3 | ○ 2 | | | | | | ○ 1 | | | | | | | | | 10 | | |
| LONGMIRE | N | 4.16 | 5 | D | | | | ●2 | | | | | ●1/4 | | | | | | | | | | | | | |
| LUTHER JONES | M | 1.80 | 6 | D | | | | | | ● | | | | | | | ● 1 | | | | | | | | | |
| MERRY OAKS | N | 4.60 | 2 | D | | | | ●2 | ●2 | ● | | ● | ○ 1/3 | ● 1 | | | | | | | | | | | | |
| NORTHGATE PARK | M | 1.59 | 1 | U | | | | | | | | | | | | | | | | | | | | | | |
| OAKS | N | 7.50 | 2 | D | ○ | | ○ | ●7 | ●1 | ● | | | ●1/4 | ○ 1 | | | | | | ● | | | | | | Disc Golf |
| PARKWAY | M | 1.90 | 2 | D | | | | ●1 | ●2 | ● | | | | | | | | | | | | | 6 | | | |
| PEBBLE CREEK | N | 10.20 | 11 | D | | ● | | ●2 | ●4 | ● | | | ●1/2 | ○ 1 | F2 | F | F | | | | | | | | | School |
| PHILLIPS | N | 3.76 | 13 | D | | ○1 | | ● | | | | | | ● | | | | | | | | | | | | |
| RAINTREE | N | 13.00 | 4 | D | | ● | | ●2 | ●2 | ● | | | ●1/3 | | | | | | | | | | | | | |
| REATA 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 | | F2 | F2 | | | | | | 48 | | |
| SMITH TRACT | N | 11.80 | 4 | U | | | | | | | | | | | | | | | | | | | | | | |

| 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 | C9 | U | | | | | | | | | | | | | | | | | | | | | | | |
| SOUTHERN OAKS | N | 14.49 | 10 | D | | ● | | ●2 | ●2 | ● | | | ●1/3 | | ●1 | | | | | | | | | | Disc Golf | | |
| SOUTHWEST | N | 9.42 | 6 | D | | ● | | ● | | | P | | ○ | ● | | | | | | | | | | | | | |
| STEEPLECHASE | N | 9.00 | 5 | D | | ● | | ●2 | ●2 | ● | | | ○1/2 | | ○1 | | | | | | | | | | Dog Park | | |
| STEPHEN C. BEACHY CENTRAL | C | 47.20 | C3 | 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 | C2 | D | ○ | ○ | | ●5 | ●4 | ● | | | ○3/4 | ● | ●2 | | | | ○2 | | | ○ | | | 27 | | |
| UNIVERSITY | N | 10.20 | 2 | D | | ●1 | | | ○2 | ● | P | | ○.4 | | | | | | | | | | 9 | | Dog Park | | |
| VETERANS ATHLETIC | RA | 150.00 | C4 | D | ○ | | ○ | | ●1 | ● | | | ●1 | | | ○11 | ○5 | | | | | | 835 | ○ | Veterans Memorial, History Mile | | |
| W.A. TARROW (W. Smith) | C | 21.26 | B6 | D | ○ | ○ | ○ | ●2 | ○3 | ● | | | ●1/3 | ● | ○2 | | F2 | ○3 | | | SP | 319 | ○ | Batting Cage Lincoln Center State Historic | | | |
| WALLACE LAKE | N | 1.84 | 13 | D | | | | | | ● | ○P | | ○1/8 | ○ | | | | | | | | | | | 20 | | |
| WILDWOOD | C | 30.00 | D11 | U | | | | | | | | | | | | | | | | | | | | | | | |
| WINDWOOD | M | 1.37 | 4 | D | | ●1 | | ●2 | ●2 | ● | | | ○ | | | | | | | | | | | | | | |
| WOLF PEN CREEK | C | 47.17 | C3 | D | ○ | ○ | | ●1 | ○1 | ● | P | | ●2 | | | | | | | | | | | | 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* |
|---|----------------------|----------------|
| 8 | Mini | 13.86 |
| 38 | Neighborhood | 346.52 |
| Total Neighborhood Park Acreage | | 360.38 |
| 9 | Community | 346.31 |
| Total Community Park Acreage | | 346.31 |
| 1 | Regional Nature | 515.54 |
| 1 | Regional Athletic | 150.00 |
| 57 Total Parks ~ 1,372.23 Acres | | |
| Developed Parks: 49 Parks | | |
| Undeveloped Parks: 8 Parks | | |
| * Cemeteries are not included in acreage totals. | | |
| 2 | Municipal Cemeteries | 75 Acres |

| 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 (360.38 Acres) | 3.52 |
| Community Park Acres per 1,000 (346.31 Acres) | 3.38 |
| Total Acreage per 1,000 Residents | 6.90 |
| Based on March 2015 Population Estimate of 102,429 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 September 2015)

Utility Funds:

Electric System:

| | |
|-----------------------------|---------|
| Connected Meters | 38,224 |
| Annual System Energy Sales | 777,412 |
| Peak Demand | 204 |
| Number of Substations | 7 |
| Miles of Distribution Lines | 461 |
| Overhead | 203 |
| Underground | 258 |

Water System:

| | |
|----------------------------------|------------------------|
| Water Connections | 42,421 |
| Gallons Per Capita Per Day: | 134 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 | 428 |
| Average Daily Water Use | 11.612 Million Gallons |

Sanitation Fund:

| | |
|--------------------------------------|--------------------------------|
| Number of Residential Tons Collected | 25,573 |
| Number of Commercial Tons Collected | 39,272 |
| Recycling Tonnage | 862 |
| Clean/Green Tonnage | 3,970 |
| Landfill size | 20 acres at Twin Oaks Landfill |

Number of Employees:

| | |
|----------|------|
| Electric | 74.5 |
| Water | 33.5 |
| Sewer | 51 |

**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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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> |
|-------------|-----------------------------|----------------------|----------------------------|--------------------------------------|--------------------------------|---|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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> |
|-------------|-----------------------------|----------------------|----------------------------|--------------------------------------|--------------------------------|---|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 |
| 2-15-16 | 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 |
| 2-15-16 | 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
G.O.B. SERIES 2014
PRINCIPAL - \$12,695,000***

Streets Capital Projects - \$7,610,000, Facility Capital Projects - \$500,000 and Parks Capital Projects - \$5,580,000

*Due to the premium and discount received on this debt issue, a total of \$12,695,000 in bonds was issued.

Total debt proceeds expected to be received are \$13,690,000. A premium of \$995,000 was paid to the City.

| DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| | | | | | | 12,695,000 |
| 2-15-16 | 430,000 | 3.000% | 246,638 | 676,638 | | |
| 8-15-16 | | | 240,188 | 240,188 | 916,825 | 11,810,000 |
| 2-15-17 | 445,000 | 3.000% | 240,188 | 685,188 | | |
| 8-15-17 | | | 233,513 | 233,513 | 918,700 | 11,365,000 |
| 2-15-18 | 460,000 | 5.000% | 233,513 | 693,513 | | |
| 8-15-18 | | | 222,013 | 222,013 | 915,525 | 10,905,000 |
| 2-15-19 | 485,000 | 5.000% | 222,013 | 707,013 | | |
| 8-15-19 | | | 209,888 | 209,888 | 916,900 | 10,420,000 |
| 2-15-20 | 510,000 | 5.000% | 209,888 | 719,888 | | |
| 8-15-20 | | | 197,138 | 197,138 | 917,025 | 9,910,000 |
| 2-15-21 | 530,000 | 3.000% | 197,138 | 727,138 | | |
| 8-15-21 | | | 189,188 | 189,188 | 916,325 | 9,380,000 |
| 2-15-22 | 550,000 | 3.000% | 189,188 | 739,188 | | |
| 8-15-22 | | | 180,938 | 180,938 | 920,125 | 8,830,000 |
| 2-15-23 | 570,000 | 5.000% | 180,938 | 750,938 | | |
| 8-15-23 | | | 166,688 | 166,688 | 917,625 | 8,260,000 |
| 2-15-24 | 600,000 | 5.000% | 166,688 | 766,688 | | |
| 8-15-24 | | | 151,688 | 151,688 | 918,375 | 7,660,000 |
| 2-15-25 | 630,000 | 5.000% | 151,688 | 781,688 | | |
| 8-15-25 | | | 135,938 | 135,938 | 917,625 | 7,030,000 |
| 2-15-26 | 665,000 | 5.000% | 135,938 | 800,938 | | |
| 8-15-26 | | | 119,313 | 119,313 | 920,250 | 6,365,000 |
| 2-15-27 | 695,000 | 4.000% | 119,313 | 814,313 | | |
| 8-15-27 | | | 105,413 | 105,413 | 919,725 | 5,670,000 |
| 2-15-28 | 720,000 | 4.000% | 105,413 | 825,413 | | |
| 8-18-28 | | | 91,013 | 91,013 | 916,425 | 4,950,000 |
| 2-15-29 | 750,000 | 4.000% | 91,013 | 841,013 | | |
| 8-15-29 | | | 76,013 | 76,013 | 917,025 | 4,200,000 |
| 2-15-30 | 780,000 | 4.000% | 76,013 | 856,013 | | |
| 8-15-30 | | | 60,413 | 60,413 | 916,425 | 3,420,000 |
| 2-15-31 | 810,000 | 3.500% | 60,413 | 870,413 | | |
| 8-15-31 | | | 46,238 | 46,238 | 916,650 | 2,610,000 |
| 2-15-32 | 840,000 | 3.500% | 46,238 | 886,238 | | |
| 8-15-32 | | | 31,538 | 31,538 | 917,775 | 1,770,000 |
| 2-15-33 | 870,000 | 3.500% | 31,538 | 901,538 | | |
| 8-15-33 | | | 16,313 | 16,313 | 917,850 | 900,000 |
| 2-15-34 | 900,000 | 3.625% | 16,313 | 916,313 | 916,313 | 0 |
| Interest | 5,655,030 | | | | | |

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 Refunding
PRINCIPAL - \$23,170,000**

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

| DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| | | | | | | 23,170,000 |
| 2-15-16 | 2,745,000 | 3.000% | 457,075 | 3,202,075 | | |
| 8-15-16 | | | 415,900 | 415,900 | 3,617,975 | 19,000,000 |
| 2-15-17 | 2,500,000 | 3.000% | 415,900 | 2,915,900 | | |
| 8-15-17 | | | 378,400 | 378,400 | 3,294,300 | 16,500,000 |
| 2-15-18 | 2,005,000 | 5.000% | 378,400 | 2,383,400 | | |
| 8-15-18 | | | 328,275 | 328,275 | 2,711,675 | 14,495,000 |
| 2-15-19 | 1,500,000 | 5.000% | 328,275 | 1,828,275 | | |
| 8-15-19 | | | 290,775 | 290,775 | 2,119,050 | 12,995,000 |
| 2-15-20 | 1,590,000 | 5.000% | 290,775 | 1,880,775 | | |
| 8-15-20 | | | 251,025 | 251,025 | 2,131,800 | 11,405,000 |
| 2-15-21 | 1,670,000 | 3.000% | 251,025 | 1,921,025 | | |
| 8-15-21 | | | 225,975 | 225,975 | 2,147,000 | 9,735,000 |
| 2-15-22 | 1,740,000 | 3.000% | 225,975 | 1,965,975 | | |
| 8-15-22 | | | 199,875 | 199,875 | 2,165,850 | 7,995,000 |
| 2-15-23 | 1,825,000 | 5.000% | 199,875 | 2,024,875 | | |
| 8-15-23 | | | 154,250 | 154,250 | 2,179,125 | 6,170,000 |
| 2-15-24 | 1,940,000 | 5.000% | 154,250 | 2,094,250 | | |
| 8-15-24 | | | 105,750 | 105,750 | 2,200,000 | 4,230,000 |
| 2-15-25 | 2,055,000 | 5.000% | 105,750 | 2,160,750 | | |
| 8-15-25 | | | 54,375 | 54,375 | 2,215,125 | 2,175,000 |
| 2-15-26 | 2,175,000 | 5.000% | 54,375 | 2,229,375 | | |
| Interest | 6,126,595 | | | | | |

**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> |
|-------------|-----------------------------|----------------------|----------------------------|--------------------------------------|--------------------------------|---|
| 2-15-16 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-16 | 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> |
|-------------------------|-----------------------------|----------------------|----------------------------|--------------------------------------|--------------------------------|---|
| 2-15-16 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-16 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-16 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-16 | 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 |
| 2-15-16 | 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
Certificates of Obligation, Series 2014
PRINCIPAL - \$34,005,000*

IT Projects - \$5,105,000; Street Projects - \$6,940,000

Electric Projects - \$8,750,000, Water Projects- \$6,500,000 and Wastewater Projects - \$11,400,000

*Due to the premium and discount received on this debt issue, \$34,005,000 in bonds were issued. Total debt proceeds received were \$38,695,000. A premium of \$4,690,000 was paid to the City.

| <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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| | | | | | | 34,005,000 |
| 2-15-16 | 1,480,000 | 3.000% | 755,638 | 2,235,638 | | |
| 8-15-16 | | | 733,438 | 733,438 | 2,969,075 | 30,980,000 |
| 2-15-17 | 1,530,000 | 3.000% | 733,438 | 2,263,438 | | |
| 8-15-17 | | | 710,488 | 710,488 | 2,973,925 | 29,450,000 |
| 2-15-18 | 1,585,000 | 5.000% | 710,488 | 2,295,488 | | |
| 8-15-18 | | | 670,863 | 670,863 | 2,966,350 | 27,865,000 |
| 2-15-19 | 1,670,000 | 5.000% | 670,863 | 2,340,863 | | |
| 8-15-19 | | | 629,113 | 629,113 | 2,969,975 | 26,195,000 |
| 2-15-20 | 1,685,000 | 5.000% | 629,113 | 2,314,113 | | |
| 8-15-20 | | | 599,626 | 599,626 | 2,913,738 | 24,510,000 |
| 2-15-21 | 1,750,000 | 5.000% | 599,626 | 2,349,626 | | |
| 8-15-21 | | | 569,000 | 569,000 | 2,918,626 | 22,760,000 |
| 2-15-22 | 1,825,000 | 5.000% | 569,000 | 2,394,000 | | |
| 8-15-22 | | | 523,375 | 523,375 | 2,917,375 | 20,935,000 |
| 2-15-23 | 1,920,000 | 5.000% | 523,375 | 2,443,375 | | |
| 8-15-23 | | | 475,375 | 475,375 | 2,918,750 | 19,015,000 |
| 2-15-24 | 2,025,000 | 5.000% | 475,375 | 2,500,375 | | |
| 8-15-24 | | | 424,750 | 424,750 | 2,925,125 | 16,990,000 |
| 2-15-25 | 1,345,000 | 5.000% | 424,750 | 1,769,750 | | |
| 8-15-25 | | | 391,125 | 391,125 | 2,160,875 | 15,645,000 |
| 2-15-26 | 1,410,000 | 5.000% | 391,125 | 1,801,125 | | |
| 8-15-26 | | | 355,875 | 355,875 | 2,157,000 | 14,235,000 |
| 2-15-27 | 1,480,000 | 5.000% | 355,875 | 1,835,875 | | |
| 8-15-27 | | | 318,875 | 318,875 | 2,154,750 | 12,755,000 |
| 2-15-28 | 1,560,000 | 5.000% | 318,875 | 1,878,875 | | |
| 8-15-28 | | | 279,875 | 279,875 | 2,158,750 | 11,195,000 |
| 2-15-29 | 1,640,000 | 5.000% | 279,875 | 1,919,875 | | |
| 8-15-29 | | | 238,875 | 238,875 | 2,158,750 | 9,555,000 |
| 2-15-30 | 1,730,000 | 5.000% | 238,875 | 1,968,875 | | |
| 8-15-30 | | | 195,625 | 195,625 | 2,164,500 | 7,825,000 |
| 2-15-31 | 1,815,000 | 5.000% | 195,625 | 2,010,625 | | |
| 8-15-31 | | | 150,250 | 150,250 | 2,160,875 | 6,010,000 |
| 2-15-32 | 1,905,000 | 5.000% | 150,250 | 2,055,250 | | |
| 8-15-32 | | | 102,625 | 102,625 | 2,157,875 | 4,105,000 |
| 2-15-33 | 2,000,000 | 5.000% | 102,625 | 2,102,625 | | |
| 8-15-33 | | | 52,625 | 52,625 | 2,155,250 | 2,105,000 |
| 2-15-34 | 2,105,000 | 5.000% | 52,625 | 2,157,625 | | |
| Interest | | | | | | |
| | 17,014,534 | | | | | |

**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 |
|----------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-16 | 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 | | | | | |

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. Five SLAs are approved for: \$50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA / USA 16U National Championship in 2016; \$10,000 to host the 2016 Texas Recreation and Parks Society Central Region annual workshop and maintenance rodeo; \$25,000 SLA will be used for Veterans Park Memorial KIOSK replacement for Louis L. Adams Memorial Plaza & Wall of Honor; \$22,500 for baseball scoreboards at Bachmann and Wayne Smith parks; and \$30,000 for Veterans Park connectivity speaker system. 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. 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. There is an approved one-time SLA to transfer \$500,000 to Economic Development for incentive payments to be determined.

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.

**City of College Station
General Fund Transfers and Other (Sources) Uses**

| | FY14 Actual | FY15 Revised Budget | FY15 Year End Estimate | FY16 Approved Base Budget | FY16 Approved Budget |
|--|-----------------------|-----------------------|------------------------|---------------------------|-----------------------|
| GENERAL & ADMINISTRATIVE TRANSFERS | | | | | |
| Electric Fund | \$ (1,216,267) | \$ (1,224,563) | \$ (1,224,563) | \$ (1,283,230) | \$ (1,283,230) |
| Water Fund | (711,519) | (725,749) | (725,749) | (760,524) | (760,524) |
| Wastewater Fund | (617,493) | (629,843) | (629,843) | (654,066) | (654,066) |
| Sanitation Fund | (549,460) | (560,449) | (560,449) | (598,058) | (598,058) |
| Parking Enterprise Fund | (88,516) | (88,516) | (88,516) | (77,183) | (77,183) |
| Recreation Programs | (149,282) | (149,339) | (149,339) | (146,150) | (146,150) |
| Street Projects Fund | (359,428) | (370,211) | (370,211) | (373,313) | (373,313) |
| Parks Projects Fund | (32,700) | (32,996) | (32,996) | (32,863) | (32,863) |
| General Government Projects Fund | (85,287) | (87,846) | (87,846) | (81,790) | (81,790) |
| Parks Escrow Projects Fund | (20,042) | (21,997) | (21,997) | (21,909) | (21,909) |
| Electric Projects Fund | (34,386) | (35,418) | (35,418) | (33,597) | (33,597) |
| Water Projects Fund | (85,454) | (88,018) | (88,018) | (88,010) | (88,010) |
| Wastewater Projects Fund | (85,454) | (88,018) | (88,018) | (88,010) | (88,010) |
| Drainage Fund | (303,667) | (309,740) | (309,740) | (351,117) | (351,117) |
| GENERAL FUND TOTAL | \$ (4,338,955) | \$ (4,412,704) | \$ (4,412,704) | \$ (4,589,820) | \$ (4,589,820) |
| INTERFUND TRANSFERS | | | | | |
| Trsf in - HOT Fund Tournaments | (492,993) | (414,962) | (414,962) | (285,379) | (285,379) |
| Trsf in - HOT Fund Sp Events | - | (75,749) | (75,749) | (134,870) | (222,370) |
| Trsf in - HOT Fund Tournaments (1X SLA) | - | (80,500) | (80,500) | - | (50,000) |
| Trsf in - HOT Fund TAAF Games of Texas (1X SLA) | - | (10,000) | (10,000) | - | - |
| Trsf in - HOT Fund - Public Comm Marketing | - | (104,116) | (181,982) | (184,116) | (184,116) |
| Trsf in - Benefits Fund - Fitrife | (73,450) | (62,999) | (73,450) | (75,655) | (75,655) |
| Trsf in - Drainage Fund - Streets | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| Trsf in - Prop Cas Fund - STARR settlement | - | - | (2,632,538) | - | - |
| Trsf in - CIP Funds Trsf for PW S&B | (329,528) | (613,549) | (613,549) | (636,956) | (636,956) |
| Trsf in - EG Fund for Council Audio/Visual | - | - | - | - | - |
| Trsf in - Gen'l Gov't CIP Fund - Hazmat Vehicle | - | - | - | - | - |
| Trsf out - Econ Dev Fund | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Trsf out - Econ Dev Fund (1X) | 250,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| Trsf out - Econ Dev Incentives (1X) | - | - | - | - | 500,000 |
| Trsf out - NG Parking | 193,001 | 192,426 | 192,426 | 198,199 | 198,199 |
| Trsf out - Sanitation (street sweeping) | 100,000 | 101,000 | 101,000 | 101,000 | 101,000 |
| Trsf out - Equipment Replacement Fund | - | 266,000 | 266,000 | 271,000 | 271,000 |
| TO - Gen'l Gov't CIP - CAD/RMS Replacement | - | - | - | 68,094 | 68,094 |
| TO - Equipment Replacement (SCBA for Fire) | - | - | - | - | 1,300,000 |
| Above Ground Storage Tanks and Containment | - | - | - | - | 212,000 |
| Public Works Compliance Upgrades | - | - | - | - | 605,000 |
| Police Station Building Corrective Maintenance | - | - | - | - | 1,319,650 |
| Trsf out - Rec Fund Subsidy | 2,236,820 | - | - | - | - |
| INTERFUND TRANSFERS TOTAL | \$ 1,933,850 | \$ (527,449) | \$ (3,248,304) | \$ (403,683) | \$ 3,395,468 |
| PUBLIC AGENCY FUNDING: | | | | | |
| Lions Club (Fireworks) | \$ 10,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Research Valley Partnership | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Arts Council of Brazos Valley | 50,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Health District | 326,500 | 326,500 | 326,500 | 326,500 | 326,500 |
| Appraisal District | 252,676 | - | - | - | - |
| Animal Shelter | 194,939 | 205,000 | 205,000 | 205,000 | 205,000 |
| PUBLIC AGENCY FUNDING TOTAL | \$ 1,184,115 | \$ 931,500 | \$ 931,500 | \$ 931,500 | \$ 931,500 |
| CONSULTING SERVICES | | | | | |
| Tex 21 | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ - |
| Tx High Speed Rail | - | - | - | - | - |
| Appraisal District | - | 262,507 | 271,494 | 280,253 | 280,253 |
| St Leg Consult (Shelley) | - | 43,333 | 43,333 | - | - |
| Atmos Steering | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Muni Services | 25,970 | - | - | - | - |
| CONSULTING SERVICES TOTAL | \$ 25,970 | \$ 315,840 | \$ 324,827 | \$ 285,253 | \$ 285,253 |
| CAPITAL PROJECTS | | | | | |
| Phase II of Berry Dunn - ERP | \$ 200,000 | \$ 212,041 | \$ 212,041 | \$ - | \$ - |
| TO - General Gov't CIP - Imagery Updates | - | 87,000 | - | - | - |
| TO - Gen'l Gov't CIP - Mobile Computing Infrastructure | - | 67,550 | - | - | - |
| TO - Streets CIP - Gateway Improvements | - | 150,000 | - | - | - |
| TO - Intersection Impr GB @ Timber/Bizzel | 64,072 | - | - | - | - |
| TO - Bike/Ped Intersect Impr GB @ Dexter | 17,061 | - | - | - | - |
| TO - Intersect Impr Holleman Crosswalks | 40,644 | - | - | - | - |
| TO - Eisenhower St Ext | 75,000 | 606,831 | 606,831 | - | - |
| TO - Guadalupe Drive Sidewalks | 142,772 | - | - | - | - |
| TO - Langford Sidewalk Impr | 50,000 | - | - | - | - |
| TO - Norman to Rock Prairie Sidewalks | 73,000 | 292,544 | 292,544 | - | - |
| TO - Design Graham Rd Rehab | 306,000 | - | - | - | - |
| TO - Phase 2 - Francis Drive Rehab | 103,459 | - | - | - | - |
| TO - Phase 1 - Francis Drive Rehab | 176,063 | - | - | - | - |
| TO - Park Land Zone 2 - Univ Pk Playground/Resurf | - | 12,000 | 12,000 | - | - |
| TO - Community Center Planning/Design | - | - | - | 200,000 | 200,000 |
| Purchase of Hazmat Truck | (137,989) | - | - | - | - |
| Trsf from CD - Streets Projects | - | - | - | - | - |
| Council Audio Video | (72,257) | - | - | - | - |
| CAPITAL PROJECTS TOTAL | \$ 1,037,825 | \$ 1,427,966 | \$ 1,123,416 | \$ 200,000 | \$ 200,000 |
| OTHER | | | | | |
| Misc (bad debt, sale of cap) | \$ 57,483 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Transfer to PEG fund | 266,573 | - | - | - | - |
| Proceeds from sale of Conference Center | (783,619) | - | - | - | - |
| Proceeds from sale of 1st St Prop | (2,386,284) | - | - | - | - |
| Proceeds from sale of Business Ctr | (1,090,000) | - | - | - | - |
| Purchase of Hazmat Truck | - | 807,044 | - | - | - |
| Proceeds from sal of 63 Acres Adj to Lick Creek | - | - | (1,550,000) | - | - |
| Additional Office Space Rental | - | - | - | - | 195,000 |
| Muni Services | - | 45,000 | 45,000 | 45,000 | 45,000 |
| EMBRACE Repayment | 180,974 | - | - | - | - |
| Contingency | - | 207,856 | 89,761 | 450,000 | 250,000 |
| OTHER TOTAL | \$ (3,754,873) | \$ 1,094,900 | \$ (1,380,239) | \$ 530,000 | \$ 525,000 |

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 approved for the RVP in the FY16 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, \$35,000 from the General Fund is approved for funding of the ACSV operations and maintenance and Noon Lions Club is approved for \$15,000 in FY16 for costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes funding of \$205,000 for the Aggield Humane Society, \$326,500 for the Brazos County Health District and \$280,253 for payments to Brazos Central Appraisal District for funding allotments based on 2014 levies. The total approved FY16 Outside Agency funding from the General Fund is \$1,211,753.

A total of \$2,810,755 of Hotel Tax funding is approved in FY16 Budget for Outside Agencies. This includes \$1,727,855 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$350,000 for the CVB Grant Program; \$96,500 for Arts Council operations and maintenance; \$348,400 to Arts Council for affiliate funding and \$38,000 for marketing and public arts support; \$25,000 to Veterans Memorial to begin development of the American Civil War Memorial at Veterans Park; and \$25,000 for the Bryan/College Station Chamber of Commerce.

Funding in the amount of \$56,690 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB). Funding will be used for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. 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 \$135,474 is for CDBG eligible organizations listed on the following page.

Total approved FY16 Outside Agency funding by the City of College Station is \$4,214,672.

**City of College Station
FY16 Approved Outside Agency Funding**

| | FY15 Total Approved | FY15 Total Revised | FY16 Approved Base | FY16 Total Approved |
|--|------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|
| GENERAL FUND | | | | |
| RESEARCH VALLEY PARTNERSHIP | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| ARTS COUNCIL OPERATIONS AND MAINTENANCE | 35,000 | 35,000 | 35,000 | 35,000 |
| NOON LIONS CLUB - 4TH OF JULY | 15,000 | 15,000 | 15,000 | 15,000 |
| AGGIELAND HUMANE SOCIETY | 205,000 | 205,000 | 205,000 | 205,000 |
| BRAZOS CO. HEALTH DISTRICT | 326,500 | 326,500 | 326,500 | 326,500 |
| BRAZOS CENTRAL APPRAISAL DISTRICT | 262,507 | 262,507 | 280,253 | 280,253 |
| | <u>\$ 1,194,007</u> | <u>\$ 1,194,007</u> | <u>\$ 1,211,753</u> | <u>\$ 1,211,753</u> |
| HOTEL TAX FUND | | | | |
| ARTS COUNCIL AFFILIATE FUNDING | \$ 348,400 | \$ 348,400 | \$ 348,400 | \$ 348,400 |
| ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT | 38,000 | 38,000 | 38,000 | 38,000 |
| ARTS COUNCIL OPERATIONS AND MAINTENANCE | 65,000 | 65,000 | 65,000 | 96,500 |
| CONVENTION AND VISITORS BUREAU (CVB) | 1,321,294 | 1,321,294 | 1,321,294 | 1,727,855 |
| CONVENTION AND VISITORS BUREAU GRANT PROGRAM | 250,000 | 300,690 | 250,000 | 350,000 |
| EASTERWOOD ADVERTISING | - | - | - | 200,000 |
| B/CS CHAMBER OF COMMERCE | 25,000 | 25,000 | 25,000 | 25,000 |
| RESEARCH VALLEY PARTNERSHIP - AGGIES GO TO WAR | - | 112,500 | - | - |
| VETERANS MEMORIAL | 15,000 | 15,000 | 15,000 | 25,000 |
| | <u>\$ 2,062,694</u> | <u>\$ 2,225,884</u> | <u>\$ 2,062,694</u> | <u>\$ 2,810,755</u> |
| SANITATION FUND | | | | |
| KEEP BRAZOS BEAUTIFUL | \$ 52,740 | \$ 52,740 | \$ 52,740 | \$ 56,690 |
| | <u>\$ 52,740</u> | <u>\$ 52,740</u> | <u>\$ 52,740</u> | <u>\$ 56,690</u> |
| COMMUNITY DEVELOPMENT | | | | |
| BRAZOS MATERNAL & CHILD HEALTH CLINIC | \$ - | \$ - | \$ 50,000 | \$ 50,000 |
| MHMR AUTHORITY OF BRAZOS VALLEY | 34,776 | 34,776 | 32,715 | 32,715 |
| PROJECT UNITY | 22,451 | 22,451 | - | - |
| TWIN CITY MISSION | 28,926 | 28,926 | 13,759 | 13,759 |
| BRAZOS VALLEY CENTER FOR INDEPENDENT LIVING | 39,610 | 39,610 | - | - |
| EASTER SEALS DBA BRAZOS VALLEY REHABILITATION | 24,610 | 24,610 | 39,000 | 39,000 |
| | <u>\$ 150,373</u> | <u>\$ 150,373</u> | <u>\$ 135,474</u> | <u>\$ 135,474</u> |
| TOTAL AGENCY FUNDING | <u>\$ 3,459,814</u> | <u>\$ 3,623,004</u> | <u>\$ 3,462,661</u> | <u>\$ 4,214,672</u> |

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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