CITY OF COLLEGE STATION

2014 – 2015

Proposed Budget

City of College Station, Texas
Proposed Budget for Fiscal Year 2015

October 1, 2014 to September 30, 2015

Principal City Officials, August 2014

Elected Officials

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

City Administration

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 Public Communications ..... Jay Socol
Director of Water Services Department ..... David Coleman
Director of Electric Utility ..... Timothy Crabb
Interim 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
City Attorney ..... Carla Robinson
City Secretary ..... Sherry Mashburn
Internal Auditor ..... Ty Elliott

GOVERNMENT FINANCE OFFICERS ASSOCIATION

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City of College Station

Texas

For the Fiscal Year Beginning

October 1, 2013

Executive Director

Community Profile

City of College Station
Home of Texas A&M University

Nationally recognized

Ranked No. 3 on Kiplinger magazine's list of 10 Great Places to Live, College Station has also been recognized as one of the nation's best places for business, jobs, families and retirees. In addition, the city has been named America's No. 1 college town and was a finalist for the nation's friendliest. With a population of more than 100,000, it is the largest city in the metropolitan area.

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

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

Source: Public Communications Dept. 2014

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

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

Thriving economy

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

The 2014 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 April 2014, College Station's unemployment rate stood at 3.5 percent, ranking among the lowest in Texas and nationally.

Source: Public Communications Dept. 2014

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.

CITY OF COLLEGE STATION

Home of Texas A&M University®

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Cover Page
City of College Station
Statement Required by Texas House Bill 3195

This budget will raise more total property taxes than last year's budget by $3,320,863, or 12.57%, and of that amount $973,630 is tax revenue to be raised from new property added to the tax roll this year.

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August 14, 2014

Honorable Mayor and City Council:

Introduction

I am pleased to present the Fiscal Year 2014 – 2015 proposed budget for the City of College Station. The budget is the most significant policy decision the City Council makes on an annual basis, because it sets the strategic policy direction and provides the funding to implement that direction for the next year. This budget is about meeting the needs of the citizens and visitors of College Station as the City continues to move through a period of strong growth. This manifests itself through continued growth in higher education, through a robust visitor and tourism economy, and all of the ancillary things this growth brings. This budget is a roadmap for addressing the priority needs of the City not only for the next year, but for years to come.

Key points influencing budget preparation

- Texas A&M University is projecting to have more than 59,000 students enrolled this fall.
- Blinn College is continuing to experience increases in enrollment.
- Expansion of Kyle Field will bring additional visitors to the community in the years to come.
- The Bio-Corridor continues to grow and expand.
- The health care sector of the economy is continuing to grow.
- Continued residential and commercial development throughout the city, especially in south College Station.

How are we proposing to address this growth?

- Providing additional Police, Fire and Emergency Medical Services for citizens and visitors.
- Increasing Code Enforcement resources in an effort to preserve neighborhood integrity.
- Maintaining existing infrastructure including the streets and traffic management systems, electric, water and wastewater utility systems, parks and recreation facilities, and other city facilities.
- Expanding infrastructure to meet the service demands that accompany growth.
- Attracting and retaining a well-qualified workforce to ensure excellent service can be provided.

This is a critical period for the City given the growth that is continuing. How we respond to that growth will determine what type of a City we will have for years to come. The past several years saw budget reductions and some service reductions that were necessary given the economic realities at that time.

Budget Summary

The Fiscal Year 2014 – 2015 proposed net budget for the City of College Station totals $253,041,517 for all funds. Of this amount, $218,885,807 is proposed for the operations and maintenance budget, and $34,155,710 is proposed 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.

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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 are more positive than they have been in several years. Sales tax revenues have been positive in the past year, and property values have increased as well. Growth has continued 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. There is other multi family activity happening in the northern part of the City as well. There also continues to be activity in the Bio-Corridor.

Growth continues in the southern part of the City with the recent opening of the of the Strategic Behavioral Health facility next to the College Station Medical Center. Also, a new Aerofit Health and Fitness Center opened earlier this year adjacent to the College Station Medical Center. 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 524 additional hotel rooms currently under construction in College Station. This year two multi-purpose synthetic fields in Veterans Park were completed and utilized for the recent 7 on 7 football tournament, which was very successful. These new 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 first phase of the Kyle Field redevelopment is nearing completion for the 2014 football season and the entire project will be complete prior to the 2015 football season. As mentioned earlier Texas A&M University enrollment is anticipated to be around 59,000 this fall. Construction 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 2014 is $6,561,741,569. This is a 5.3% increase over last year, due in part to new property values from new construction of $215,166,820 added to the tax rolls. Existing property values increased by approximately 1.85% in 2014. There is approximately $80 million of assessed value still under review by the Appraisal Review Board. Once all of the reviews are complete the final value is projected to be $6.642 billion.

Based on the final property value numbers received from the Brazos County Appraisal District – the effective tax rate for FY15 is calculated to be 41.4996 cents. The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year. The rollback tax rate is 45.2987 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 FY15 Proposed Budget is prepared with a tax rate of 45.25 cents per $100 assessed valuation. This is an increase of 2.6542 cents from the FY14 tax rate of 42.5958 cents. The debt service portion of the

proposed tax rate is 19.3053 cents, which is the rate necessary to meet the tax supported debt obligations of the City.

The operations and maintenance portion of the tax rate is proposed to be 25.9447 cents. This will provide the necessary revenue needed to support the proposed General Fund budget. The 2.6542 cent increase in the tax rate will fund service level increases in Public Safety (Police and Fire), Transportation and Mobility, and streets and the traffic signal system directly related to the continued growth of the City.

- **Public Safety/Police** – Approximately 0.6 cents will go toward the ongoing costs related to additional personnel and equipment for the Police Department. This includes the addition of four positions in the Police Department (two sworn traffic officer positions and two civilian positions), three additional patrol cars and two additional motorcycles.

- **Public Safety/Fire** – just over 0.9 cents will go toward additional personnel for an EMS/Safety Officer Program and the first five fighters to staff a new Fire Department ladder truck in the next couple of years. A total of 15 firefighter positions will need to be added to staff this new ladder truck. This is part of the plan to complete the staffing at Fire Station #6 in the next few years and address the need to have an additional ladder truck in the community.

- **Transportation and Mobility – Streets and Traffic System** - The remaining 1.1 cents will provide additional funds for transportation and mobility. This includes additional funds for street maintenance and repair as well as an additional position to proactively fill potholes, and funds for the first year of a five year implementation of a new intelligent transportation system master plan.

I believe these additions are a true investment in the future of College Station, as we address the continued impacts of growth in the community.

The following chart shows the two components of the tax rate and the impact of the proposed tax rate for FY15 as compared to the FY14 tax rate.

	FY 14	Change	Proposed FY 15
Debt Service Fund	19.3053	0.0000	19.3053
General Fund	23.2905	2.6542	25.9447
	42.5958	2.6542	45.2500

Each cent on the tax rate will generate approximately $609,000 in additional property tax revenue.

What has been done to reduce costs?
This is a reasonable question that should be asked every year, and especially when an increase to the tax rate is being proposed. On a continual basis we look at ways to streamline and consider organizational changes. This budget scrubbing was done over the last three to four years and resulted in budget reductions along with the elimination of a number of positions. A total of $7.6 million was removed from FY 09-FY 13, which included the elimination of 63 positions, primarily in the General Fund. This reduction in force provided resources for public safety priorities over the last several years. In fact much of that savings realized between FY 09-FY 13 was reinvested into public safety with 48 Police and Fire positions being added. There continue to be opportunities to reorganize and outsource. For example, last year Parks and Recreation outsourced cemetery operations that resulted in the elimination of three vacant positions and, a net savings to the City. Other examples of recent cost saving efforts in include outsourcing a large portion of our park mowing and right of way mowing. Also, Parks concession operations was outsourced several years ago. These are just some examples of organizational changes that result in providing services at a lower cost.

Provide Competitive Compensation and Benefits
Maintaining a competitive pay and benefit structure allows the City to attract and retain well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. The FY15 Proposed Budget includes a 3.5% pool for performance pay increases next year for eligible City personnel. This pay plan increase is projected to cost $1,292,859.

The budget also includes continued funding for the step plan in the College Station Police Department, the pay plan in the Fire Department, and the pay plan in the Electric Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining motivated and competent personnel. The budget also includes an increase in the pay scale for the sworn positions in the Police Department.

There are no significant changes in employee benefits proposed for FY15.

Selected Service Levels Increases

Core Services and Infrastructure

Police Department
Additional resources are included in the Police Department budget to keep up with growth in the community. These include funds to increase the pay scale by 3% for sworn positions in the Police Department. The budget includes a total of six new positions and associated equipment and vehicles:

- Two Traffic Officers
- One Animal Control Officer
- One Police Assistant/Civilian Training Coordinator
- One Asst. Information Manager/Open Records Supervisor
- One Public Safety GIS Analyst

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

Fire Department
The proposed budget for the Fire Department includes funds to replace Emergency Medical Service equipment that has reached the end of its useful life. This includes cardiac monitors and stretchers.

Also included are five firefighter positions to begin the staffing of a second ladder truck for the City. This is the first of a multi-year plan to add a new ladder truck to be located at Station #6 on University Drive.

Funds are included to complete the implementation of a Safety Officer Program. This includes two additional Safety Officers (one was added last year). This will provide one dedicated Safety Officer on each of the three shifts and will help the incident commander identify on-scene hazards to reduce or eliminate injuries.

Public Works
Funds are included in the Public Works proposed budget to maintain the City's infrastructure. This includes $600,000 in increased funding for street repair. Also, one additional position is included for other routine street maintenance such as pot hole patching and crack sealing. Funds are also included to address maintaining the City's facilities. Last year a facilities assessment was completed that identified repairs that needed to be completed over the next several years. This budget provides more than $300,000 to begin addressing some of the repairs identified in the assessment report.

The proposed budget allows an additional position to reestablish the herbicide program to retard the growth of weeds along the drainage infrastructure, expansion joints, sidewalks, medians and cracks along curbs and gutters.

Electric Utility
The Electric Utility budget includes additional funding for salary adjustments in order to attract and retain qualified technician positions in the Electric Department. The budget also includes funding for an Engineer in Training position to meet the needs of regulatory system planning and modeling requirements.

Water Services
The Water budget includes two new field operator positions in the first year of 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.

Parks and Recreation
Funds are included in the Parks and Recreation proposed budget to address equipment needs for the Parks System as well as court resurfacing, replacement of pavilions, and playground equipment.

Neighborhood Integrity

Planning and Development Services
Funds are included in the proposed budget for the implementation of components of neighborhood plan projects that have been identified in recent years.

Community Services
An additional position is included in the proposed budget for a Community Services Business Manager. This position will work closely with the Director, Northgate District Staff and Code Enforcement in the day to day operations of the functions. Earlier this summer, the City Council approved a budget amendment for an additional 0.5 Code Enforcement Officer, and a Staff Assistant position to handle some of the clerical and administrative duties. This will allow the Code Enforcement Officers to spend more time working on Code Enforcement issues.

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

Capital Projects
The proposed Capital Improvements Project Budget for FY15 totals $34,155,710 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY15. The total projected to be spent on capital projects, including both new appropriations and existing appropriations, is approximately $58 million. These capital funds come from various sources including General Obligation bonds authorized by the voters, Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, and the Utility funds. Associated operating and maintenance costs needed for the projects that will be operational in FY15 have been included in the proposed budget.

FY2015 Utilities

The proposed budget does **not** include increases in electric, water or wastewater rates. The proposed Sanitation Budget does include a rate increase in commercial sanitation rates of 15%. This rate increase is needed to meet the cost of providing sanitation services to commercial customers. This is the second of a planned increase in commercial sanitation rates.

Conclusion
During one of the City Council strategic planning meetings the rhetorical question was asked, "What does the optimally staffed and funded City look like?" Although this can be a challenging question to consider, it is an exercise that needs to be undertaken to understand what levels of service are needed. While it will never be possible to meet all of the needs of the community and priorities will always have to be set, considering this question can provide some context to the budgetary challenges that exist, and what may be necessary to address them. Increasing the tax rate is not something I recommend lightly. However, after spending the first eight months of my tenure as your City Manager I have studied the needs of the organization carefully and thoughtfully, and conclude that an increase in revenue for public safety and transportation/mobility is in the best interests of the long-term future of the City of College Station. There will continue to be significant service levels that will need to be addressed in the next several years, and addressing the tax rate now, will make it easier to address those anticipated needs through increases in revenue that should come from much of the growth we are experiencing.

Now that the proposed budget has been prepared, the next step of the budget process can begin through City Council discussion, deliberation, debate and decision making. The staff looks forward to working with you in the weeks ahead to answer any questions you have regarding this proposed budget and incorporating any changes you direct us to make to the budget.

I would like to thank everyone who worked so hard to put this budget together, especially the budget team that put countless hours into the preparation of the budget. I would also like to thank the Management Team for working hard to identify key budget needs for next year. A final thanks goes to you, the City Council, for your direction and leadership. I look forward to discussing this budget with you.

Sincerely,

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 2014-2015 Proposed Budget for the City of College Station. The 2015 fiscal year begins October 1, 2014 and ends September 30, 2015. 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 2014-2015 Proposed Net Budget.

FY15 Proposed Net Budget Summary	
Fund Type	**Proposed Net Budget**
Governmental Funds	$ 78,491,905
Enterprise Funds	127,932,756
Special Revenue Funds	12,461,146
Subtotal O&M	**$218,885,807**
Fund Balance/Working Cap Transfer to CIP	11,267,014
Capital Projects	22,888,696
Total Proposed Net Budget	**$253,041,517**

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 proposed 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 funds section 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 (FY13) actual revenues and expenditures, revised FY14 budget revenues and expenditures, FY14 year-end estimates, FY15 proposed base budget, FY15 proposed SLA requests, and the total FY15 proposed budget. Department summaries include only the operations and maintenance expenditures within a fund. The financial details of each division within a department, a summary of expenditures by classification type (salaries, supplies, maintenance, purchased services, capital outlay, purchased power, other purchased services and indirect costs), as well as a summary of personnel are included on each department summary.

Appendices

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

Budget Basis

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

Also included in the budget is a summary of the proposed Capital Improvement Projects Budget for FY15. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects.

Budgetary Management

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

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

The Budget staff evaluated the FY14 budget prior to developing target budgets for FY15. 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 FY14 budget. Only budgets for one-time items not anticipated to be completed in FY14 were included in the FY15 target base budget. The target budgets were distributed to the departments to determine any changes that were needed to reflect the department's ability to provide services at the same level as the prior year.

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

The base budgets were prepared by the departments and were designed to provide the resources needed to maintain or expand current service levels. This year, in light of improved economic conditions, department base budgets were not reduced to balance the budget. However, the budget was prepared conservatively and most reductions made in previous years were carried forward into the FY15 budget to maintain organizational efficiency. Any material changes in services have been submitted as Service Level Adjustments (SLAs) and will be considered by Council during the budget workshops.

SLAs are included in the proposed 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 proposed SLA list is included in Appendix B. Many of the proposed SLAs are for one-time expenditures rather than for programs that have on-going costs.

As part of the FY15 budget development process, departments were asked to submit Strategic Business Plans that were 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. Included in the FY15 Fiscal and Budgetary Policies is a proposed change to the contingency transfer policy. It is bring proposed that the amount that can be approved by the City Manager for a contingency transfer be increased from ‘up to $15,000’ to ‘up to $50,000.’ The $50,000 threshold is consistent with the contract amount that can be approved by City Manager and will provide for more efficient operations.

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

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

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

City of College Station Core Values

To promote:

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

Organizational Values:

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

Using the 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 six goals with supporting action agendas. The Strategic Plan focuses organizational resources and identifies those intentional actions to be undertaken by city government to achieve the desired outcomes.

I. Good Governance

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

II. Financially Sustainable City

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

III. Core Services and Infrastructure

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

IV. Neighborhood Integrity

Long-term viable, safe, and appealing neighborhoods

V. Diverse Growing Economy

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

VI. Improving Mobility

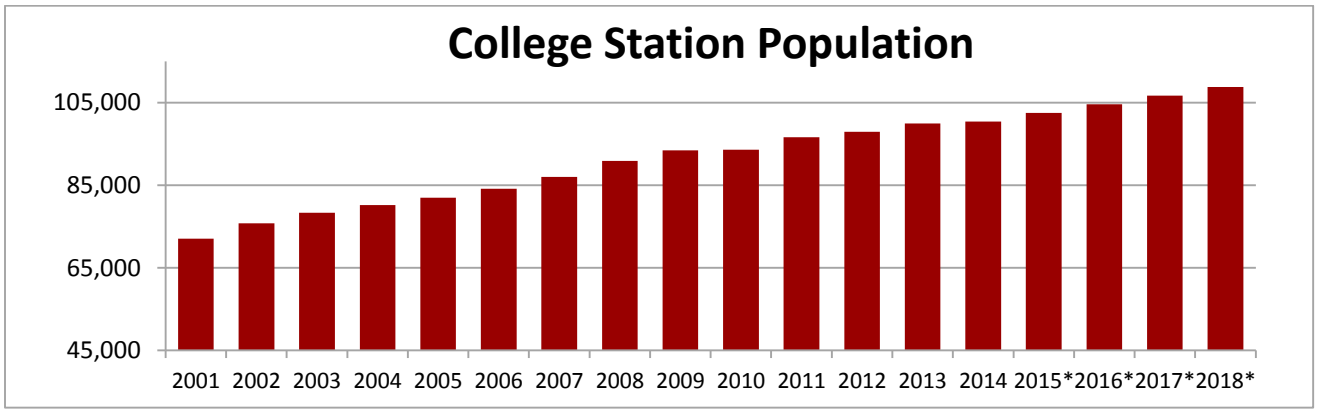
Safe, efficient and well-connected multi-modal transportation system designed to contribute to a high-quality of life and be sensitive to surrounding uses

VII. Sustainable City

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

College Station Growth Trends

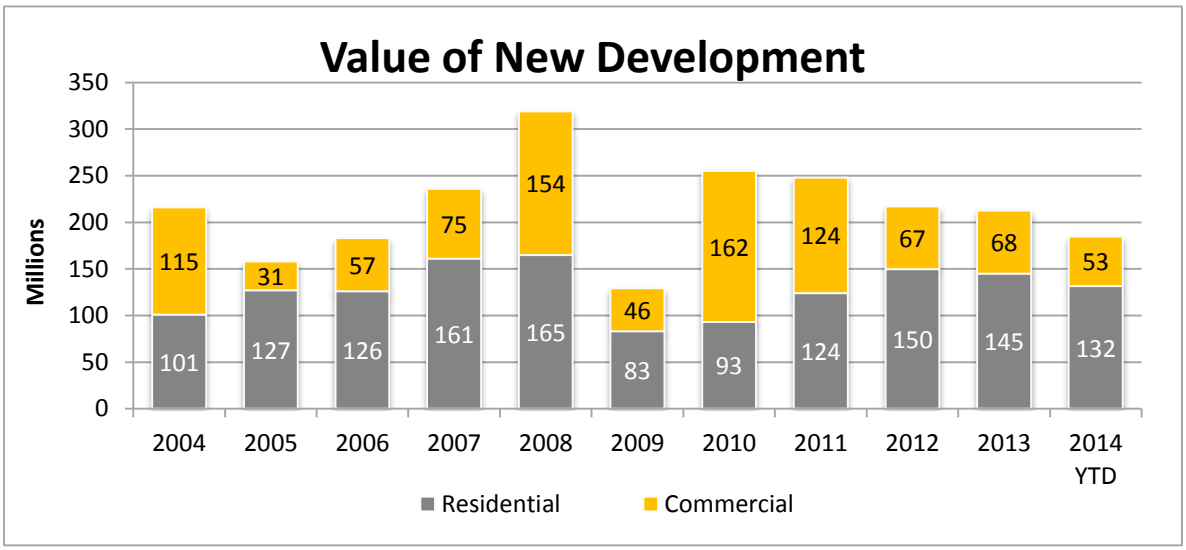
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population, provided by Planning & Development Services, through June 2014, is 100,517. This is a 48% increase in population since 2000, and a 91% 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 2.1% growth from 2015 - 2018. 2014 reflects actual through June 2014 (source: Planning and Development Services Department).*

1. **Building Permits and Development:** In 2013, the value of total building permits issued was approximately $212.7 million. Single family residential, commercial and apartment permit activity has increased so far this year from last year. From January through June 2014, 424 single family home permits, 39 new commercial permits and 24 apartment permits were issued; whereas, 340 single family home permits, 28 new commercial permits and 7 apartment permits were issued for this period last year.

   From January through June 2014, the City issued permits with a total value of approximately $184.7 million. Of this amount, $53.1 million in commercial construction was permitted and $131.6 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 June 2014.

2. **Unemployment Rate**: The most recent statistics available from the Texas Work Force Commission show an average local unemployment rate of 4.7% through June of 2014. This rate is below the state average of 5.5% and the national average of 6.3%.

3. **Ad Valorem Valuations**: The certified taxable assessed values for 2014 are $6,561,741,569. This represents an increase of $330,622,559 or 5.31% over 2013. Of the increase to assessed values, $215,166,820, or 3.28%, is due to new value added to the tax rolls, and 1.76% or $115,455,739 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 2015. 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 proposed ad valorem tax rate FY15 is 45.2500 cents per $100 valuation. This is an increase of 2.6542 cents from the FY14 tax rate of 42.5958 cents. The debt service portion of the proposed tax

rate is 19.3053 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 proposed to be 25.9447 cents.

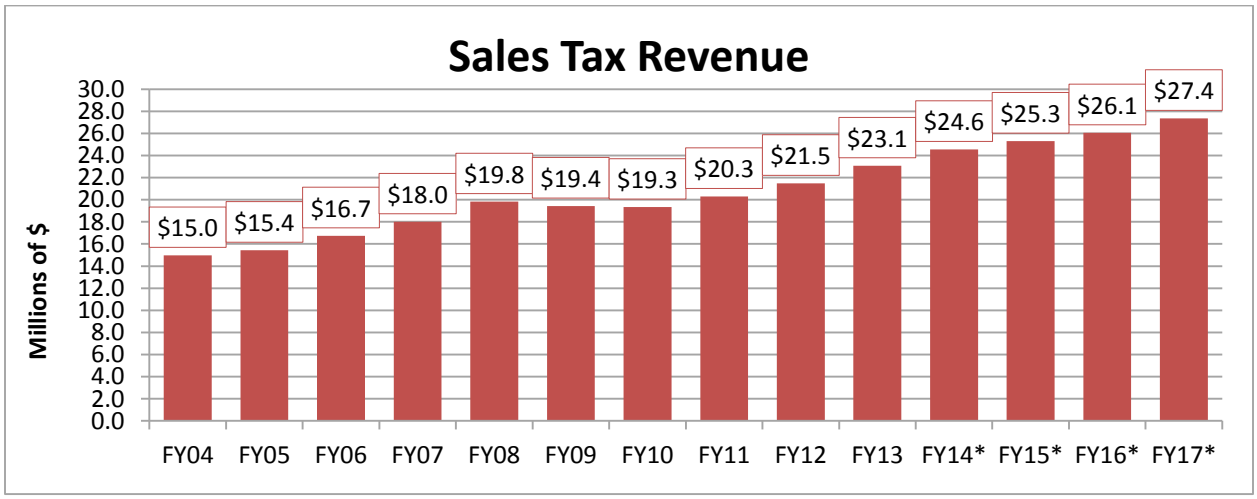
The proposed tax rate will provide the revenue needed to support the proposed General Fund budget. The 2.6542 cent increase in the tax rate will fund service level increases in Public Safety (Police and Fire), and Transportation and Mobility – Streets and the traffic signal system directly related to the continued growth of the City.

- **Public Safety/Police** – Approximately 0.6 cents will go toward the ongoing costs related to additional personnel and equipment for the Police Department. This includes the addition of four positions in the Police Department, three additional patrol cars and two additional motorcycles.

- **Public Safety/Fire** – Just under 1 cent will go toward additional personnel for an EMS/Safety Officer Program, and the first five fighters to staff a new Fire department ladder truck in the next couple of years. A total of 15 firefighter positions will need to be added to staff this new ladder truck. This is part of the plan to complete the staffing at Fire Station #6 in the next few years and address the need to have an additional ladder truck in the community.

- **Transportation and Mobility – Streets and Traffic System** – The remaining 1.1 cents will fund additional funds for transportation and mobility. This includes additional funds for street maintenance and repair as well as an additional position to proactively fill potholes, and funds for the first year of a five year implementation of a new intelligent transportation system master plan.

4. **Sales Tax Revenues**: Sales tax is the largest single revenue source for the General Fund, accounting for approximately 41% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10, and increase in FY11, FY12 and FY13. The FY14 year-end estimated sales tax revenues included in the proposed budget is projected to increase approximately 6.5% over sales tax received in FY13 to $24,560,000. In FY15, sales tax revenues are projected to grow by approximately 3% or $740,000 over the FY14 estimate. Moderate growth is projected for future years.

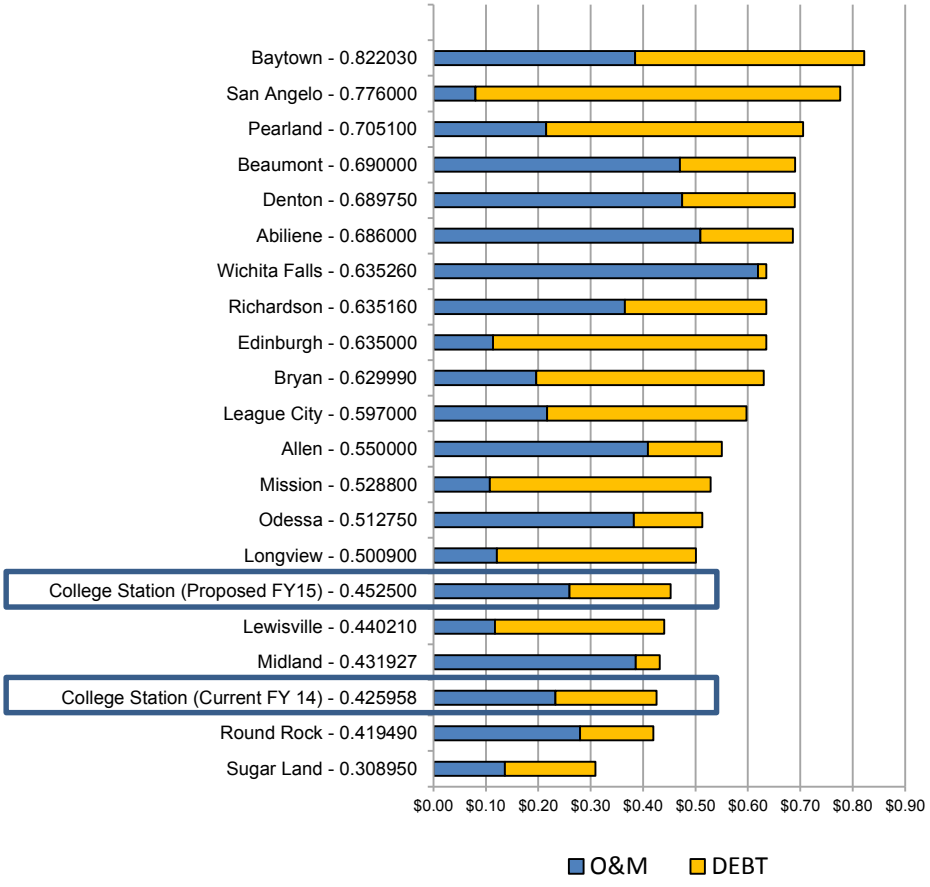


This chart reflects sales tax revenues received and estimated (*) to be received by the City of College Station.

Property Tax Rate

The proposed 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 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 FY15 proposed rate to the current rates of cities with a population from 75,000 to 125,000. This chart will be updated with the FY15 revised rates of the other cities once approved.

FY2015 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 were more positive than they have been in several years. Sales tax revenues have seen stronger growth in the past year, and property values have increased as well. Growth has continued in the northern part of the City with construction taking place along the University Drive Corridor area. This includes the construction of a number of multi-family complexes in the Northgate area. There also

continues to be activity in the Bio-Corridor area. Growth also continues in the southern part of the City with the progress of new and expanded medical facilities including the opening of the Scott & White Hospital and associated medical building off of Rock Prairie Road. There also continues to be retail development in the Tower Point area and other areas of the City. Texas A&M University and Blinn College also continue to see significant growth and development. Growth at Texas A&M includes the redevelopment of Kyle Field, along with other initiatives including the long term increase in engineering students that has been announced.

Financial Forecast

The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best ways to address growing service demand issues in the next several years. It also serves as the foundation for continued financial planning in the next 12 to 18 months. An overview of the financial forecast will be reviewed with Council as part of the budget review process, and Council will continue to be updated throughout FY15.

Revenues and expenditures will be monitored closely in FY15 to ensure any unexpected decreases in revenues or increases in expenditures can be proactively addressed. Although the economy has continued to improve, the City will continue to be mindful of the impact of future economic hardships and will proactively address budgetary concerns to continue providing core services to the citizens of College Station.

Utility Rates

The proposed budget does not include rate increases for the Electric, Water, Wastewater, or Drainage Funds for FY15. The budget does include a rate increase in commercial Sanitation rates of 15%. This rate increase is needed to provide the resources needed to provide Sanitation services to commercial customers. This is the second of a planned two-year increase in commercial sanitation rates.

Positions in the FY15 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 62% of total City operating and maintenance expenditures. The FY15 Proposed Budget, including SLAs, funds 935.75 Full Time Equivalent (FTE) positions. This is a net increase of 29.00 positions over the revised FY14 position count.

From FY09 through FY14, significant organizational restructuring was implemented that led to budget reductions each year and the elimination of a number of positions. These reductions provided resources that were utilized for public safety priorities during this time.

The base FY15 budget reflects an organizational change in the Planning and Development Services Department that results in a net increase of 1.0 FTE. The departmental restructuring eliminated one of the two Assistant Director positions. The budget for the Assistant Director position was then reallocated to allow for the creation of a Plans Examiner position and a Customer Service Representative position. These changes had no net budgetary impact, but resulted in the addition of one FTE to the base FY15 proposed budget.

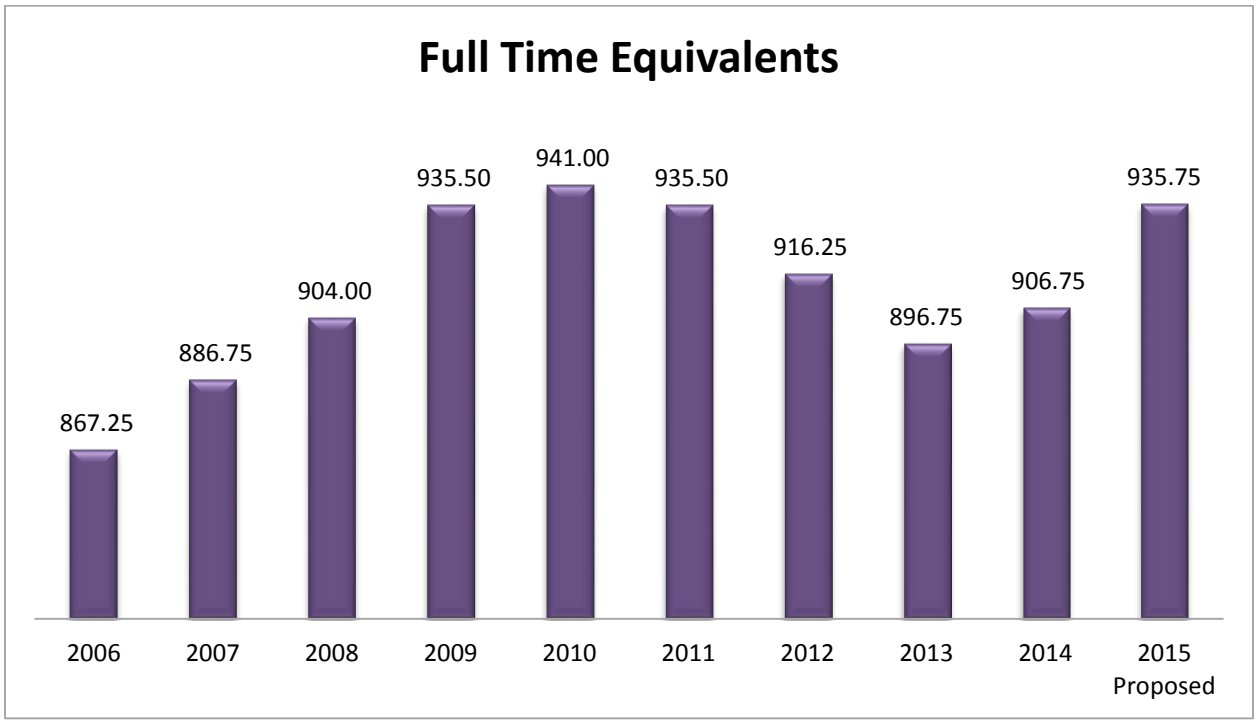
The FY15 Proposed Budget includes recommended funding for 28 new positions. Twenty-one of these positions are in the General Fund. This includes the addition of six new positions in the Police Department. These positions are one Police Assistant/Civilian Training Coordinator, one Assistant Information Services Manager, one Public Safety GIS Analyst, one Animal Control Officer, and two sworn Traffic Unit Officers. Proposed position additions in the Fire Department include five Firefighter positions

for the ladder truck staffing and two EMS/Safety Officer positions. Four positions are being proposed in Public Works. These include a Landscape Supervisor position, an Engineer in Training position, a Staff Assistant and an Equipment Operator. In the Parks and Recreation Department, an Irrigation Specialist position is being requested. A Community Services Business Manager position is requested in the Community Services Department. In Fiscal Services, a Budget Analyst position and a Contract Administrator position are being requested.

Also included in the FY15 Proposed Budget is an SLA submitted by the Parks and Recreation Department for the conversion of budgeted temporary/seasonal positions to full time positions. An estimated $105,000 of the salary budget included in the Parks and Recreation Department budget for funding of temporary/seasonal labor will be reallocated to fund 3 full-time Groundsworker positions. This conversion should have no net financial impact on the budget.

In the Electric Fund, two positions are requested. These positions are an Engineer in Training and a GIS Technician. In the Water Fund, two additional Field Operators are included in the proposed budget. A Meter Services Technician is being proposed in the Utility Customer Service Fund. A Fleet Service Porter/Runner is proposed in the Fleet Maintenance Fund and an Equipment Operator is proposed in the Drainage Fund.

The City budgets for temporary/seasonal and part-time/non-benefitted employees by calculating the number of hours worked and approximating the number of FTE positions. The Proposed budget includes 53.75 FTE temporary/seasonal and part-time non-benefitted positions. The Parks and Recreation Department makes extensive use of these funds for seasonal programs and other departments also utilize these resources.



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

Proposed Compensation and Benefits Changes

Maintaining a competitive pay and benefit structure allows the City to attract and retain well qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. The FY15 Proposed Budget includes a 3.5% average performance based merit pool for pay increases for for eligible City personnel. This pay plan increase is projected to cost $1,292,859.

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

The Police Department FY15 Proposed Budget also includes an SLA for a 3% adjustment to the pay scales for the Police Department's sworn officers. This adjustment is requested in an effort to better align the pay of the sworn officers with that of other local agencies. There is currently a disparity that this adjustment is intended to help address. In addition, a pay related SLA in the amount of $265,000 is included in the proposed budget for the Electric Fund. The SLA is for an adjustment to the salary rates of various technician positions within the utility in an effort to address a salary disparity with similar positions in other utilities. This request will assist the utility with attracting and retaining the technicians needed to plan, operate, construct, and maintain the electric utility system.

In addition, $237,500 has been included in contingency for targeted pay adjustments that are expected to be proposed in the near future following the completion of analysis currently being conducted by HR. These increases are intended to address pay disparities in certain position classes.

No increases in health benefit costs are budgeted in FY15. The FY15 employee health benefit package will include one Preferred Provider Organization (PPO) option and one High Deductible option. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) approved in FY15.

Capital Improvement Projects

The proposed Capital Improvements Program Budget for FY15 totals $34,155,710 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY15. In the case of projects for which funds have already been approved and budgeted, the City may continue to spend money to complete these projects without including the projected FY15 expense as a new appropriation. The project budgets that have been appropriated carry forward until the project is complete. Only portions of the projects that have not been previously appropriated are included as new appropriations in the FY15 budget. The total projected to be spent on capital projects including both new appropriations as well as existing appropriations is approximately $58 million.

In FY15, it is anticipated that capital project expenditures for general government, special revenue and utility capital projects will be significant. Infrastructure rehabilitation and improvement projects are also scheduled in FY15. Projects underway include a number of street projects from 2008 bond authorizations, such as street rehabilitation and extension projects, facility projects, and park projects.

There are also a number of Electric, Water and Wastewater capital projects that will incur expense in FY15. Projects underway include the construction of an electric substation, water line extensions, rehabilitation projects, and plant improvements. These projects are discussed in greater detail later in the budget overview and in the capital projects section of this document.

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

Financial Fund Structure

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

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

Governmental Funds

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

Major Governmental Funds

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

The Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify that the amounts are restricted exclusively for debt service expenditures.

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

Non-Major (General) Governmental Funds

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

Non-Major Governmental Capital Projects Funds

Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition or construction of significant capital facilities. Funds include the Parks and Recreation Capital Projects Fund and the Facilities and Technology (General Government) Capital Projects Fund. These funds, combined with the Special Revenue Funds, are reported as Non-Major Governmental Funds for financial statement purposes.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include the Hotel Tax Fund; Community Development Fund; Wolf Pen Creek (WPC) Tax Increment Financing (TIF) District Fund; Court Technology Fee Fund; Court Security Fee Fund; Juvenile Case Manager Fee Fund; Truancy Prevention Fee Fund; Police Seizure Fund; Recreation Fund; Park Land Dedication (Parks Escrow) Funds; the Memorial Cemetery Fund; the Memorial Cemetery Endowment Fund; the Texas Avenue Cemetery Endowment Fund; the Public, Educational and Governmental Access Channel Fees Fund (PEG); the West Medical District TIRZ No. 18 Fund; the East Medical District TIRZ No. 19 Fund; the R.E. Meyer Estate Restricted Gift Fund; and the Drainage Fund. All special revenue funds are considered non-major and are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Enterprise Funds

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

Major Enterprise Funds

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

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

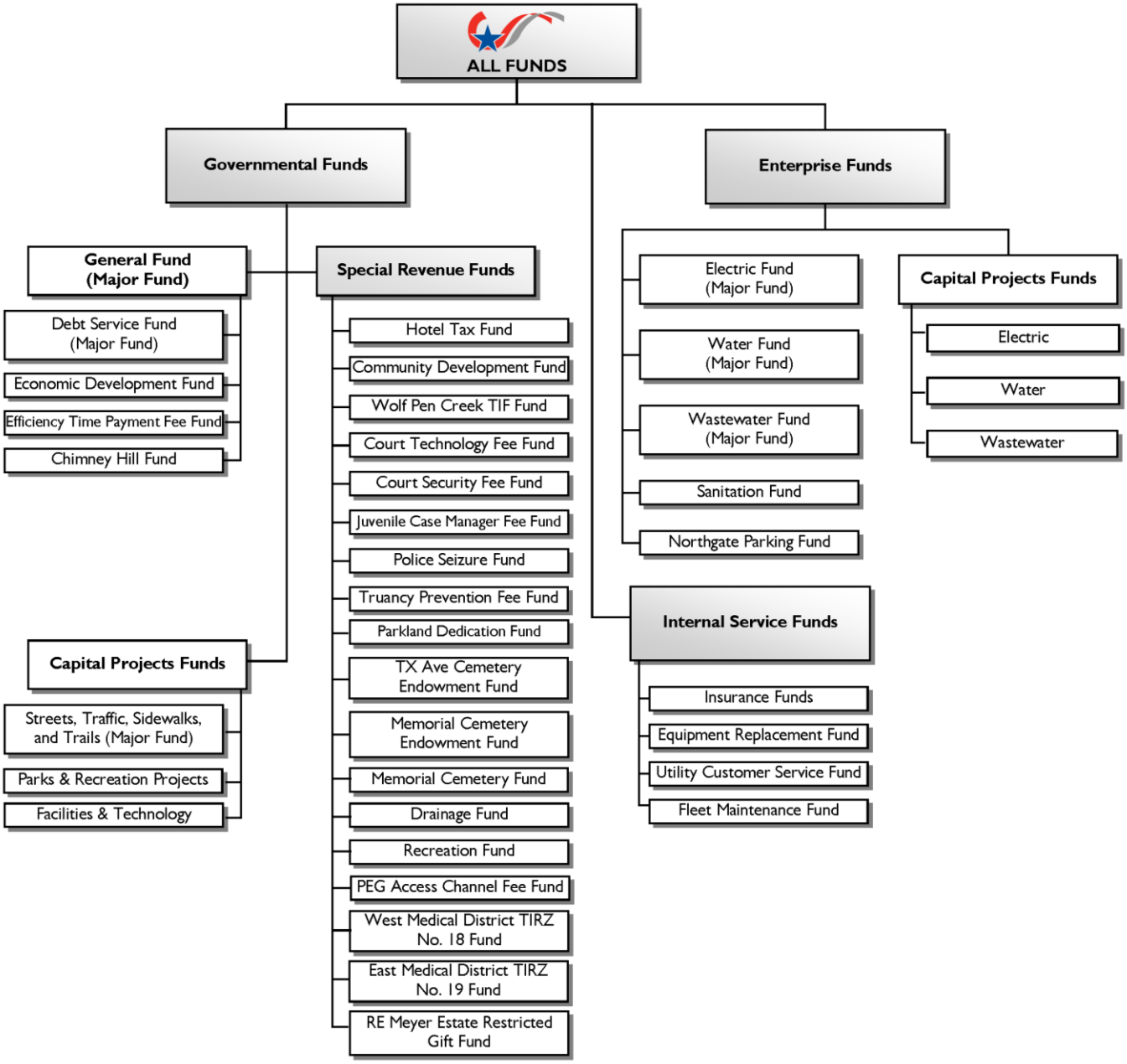
Non-Major Enterprise Funds

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

Internal Service Funds

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

City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the proposed net budgeted expenditures for FY15. Total expenditures are budgeted to be $253,041,517, which is a 0.94% decrease from the FY14 Approved Budget. Transfers from the fund balance for capital projects in FY15 are budgeted to be $11,267,014 and the net proposed capital budget is $22,888,696. The latter two items will provide a total of $34,155,710 of new budget appropriation for capital projects.

Fund	Approved FY14 Budget	Proposed FY15 Budget	Percent Change
General Fund	58,724,217	65,232,930	11.08%
Utility Funds	125,212,639	117,946,445	-5.80%
Sanitation Fund	8,221,686	8,566,064	4.19%
Drainage Fund (O&M)	1,648,562	1,742,305	5.69%
Debt Service Fund	12,399,455	13,252,308	6.88%
Hotel Tax Fund	2,963,507	3,779,887	27.55%
Northgate Parking Fund	1,457,011	1,420,247	-2.52%
Recreation Fund	1,037,750	942,950	-9.14%
Police Seizure Fund	40,000	27,000	-32.50%
Wolf Pen Creek TIF Fund	1,235,044	1,257,597	1.83%
West Medical District TIRZ #18	-	-	N/A
East Medical District TIRZ #19	-	-	N/A
PEG Access Channel Fee Fund	-	81,120	N/A
R.E. Meyer Estate Restricted Gift Fund	-	-	N/A
Municipal Court Funds	260,509	278,440	6.88%
Chimney Hill Fund	128,983	6,667	-94.83%
Community Development Fund	2,258,581	4,341,847	92.24%
Internal Service Funds	-	-	N/A
TX Ave Cemetery Endowment Fund	-	-	N/A
Memorial Cemetery Endowment Fund	10,000	10,000	0.00%
Memorial Cemetery Fund	196,058	-	-100.00%
Total O&M Expenditures	**215,794,002**	**218,885,807**	**1.43%**
Utilities Transfer to CIP - Utility CIP	6,850,000	8,220,000	20.00%
Utilities Transfer to CIP - Gen'l Gov't CIP	752,500	623,061	-17.20%
Sanitation Transfer to CIP - Gen'l Gov't CIP	-	43,439	N/A
Drainage Transfer to CIP - Gen'l Gov't CIP	-	28,959	N/A
Community Development Transfer to CIP	870,790	928,139	6.59%
Equipment Repl Fund Transfer to CIP	475,000	-	-100.00%
Park Land Dedication Transfer to CIP	400,000	300,000	-25.00%
Gen'l Fund Transfer to CIP	589,549	1,123,416	90.56%
Fund Balance/Working Transfers to CIP	**9,937,839**	**11,267,014**	**13.37%**
General Gov't CIP	16,176,460	6,704,732	-58.55%
Utilities CIP	9,234,273	11,637,234	26.02%
Community Development CIP	966,272	750,878	-22.29%
Special Revenue CIP	3,324,415	3,795,852	14.18%
Total Capital Expenditures	**29,701,420**	**22,888,696**	**-22.94%**
TOTAL	**$ 255,433,261**	**$ 253,041,517**	**-0.94%**

CITY OF COLLEGE STATION

Home of Texas A&M University®

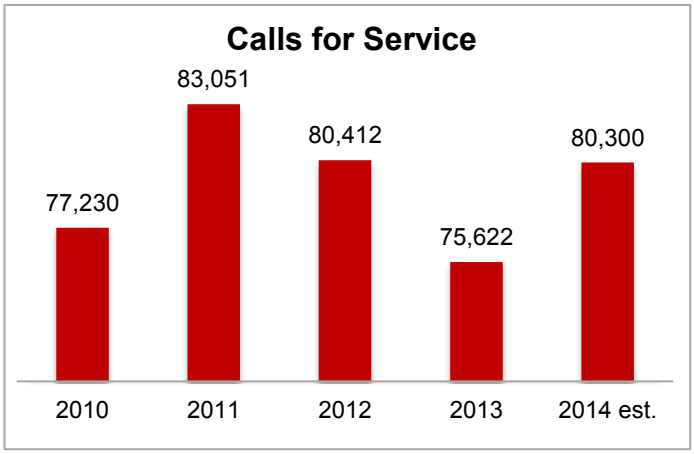
Budget Overview

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

Governmental Funds

Police Department

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



The above graph illustrates 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 Police Department FY15 Proposed Budget includes twelve service level adjustments (SLAs). The first SLA is for a 3% adjustment to the pay scales for the Police Department's sworn officers. This adjustment is requested in an effort to better align the pay of the sworn officers with that of other local agencies. There is currently a disparity that this adjustment is intended to help address. Other pay related SLA requests made by the department include pay for a Corporal Intermediate Rank and Mental Health Peace Officer Incentive pay. The patrol division does not currently have an intermediate rank between the Sergeant position and the line-level officer. The Corporal Intermediate Rank pay will provide a stipend for line officers who serve as a Corporal on an as needed basis. Over the past several years, the Police Department has seen an increasing demand for service from the Mental Health Community. To better serve these demands, the department has trained 16 officers as Mental Health Police Officers. This SLA request is for the addition of an annual incentive pay for these officers.

In the past several years, a number of sworn officer positions have been added to the Department in order to keep up with the growth and growing demands of the City. In FY15, the Department has requested several support positions due to the increasing demands on the administrative functions. The first of the staffing SLAs is for the addition of a Police Assistant/Civilian Training Coordinator position. The addition of this position to the Recruiting and Training division will allow for a civilian to take the responsibility of managing all civilian hiring and conducting background investigations and pre-employment testing. This would allow the current officers in the division more time to focus on training of the department's sworn officers. Also requested is an Assistant Information Services Manager/Open Records Specialist. The day-to-day and open records request demands within Information Services Division have increased substantially. This position will provide additional support in this area. A third position being requested is Public Safety GIS Analyst. The Police and Fire Departments require a Public Safety GIS Analyst position in order to provide enhanced public safety services to citizens. The Police Department provides a geographical accountability model of policing to citizens and both departments strive to minimize response time. This position will also provide GIS support during critical incidents and will assist the departments in preparing products as needs arise. A significant tool to accomplish these goals is a robust graphical information system that will be provided by the new Computer Aided Dispatch and Records Management System (CAD/RMS). It will be important that both the Police and Fire Departments have shared personnel in place to provide updates to these critical GIS resources so that

operational components of the CAD/RMS function properly and meet the ever increasing demands of public safety personnel.

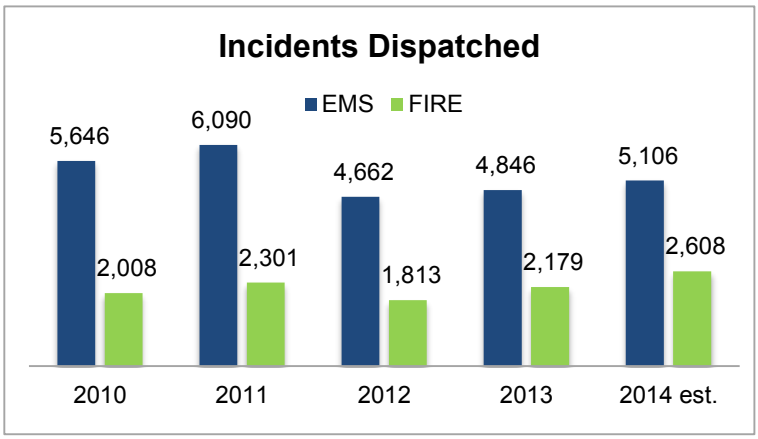
The FY15 Police Department requests also include an SLA for an additional Animal Control Officer. In FY12, due to a department reorganization and an increase in fleet maintenance requirements, the Animal Control Supervisor position was upgraded to a Support Services Manager. This position supervises Animal Control and the fleet functions. This change has significantly improved fleet maintenance, but has resulted in the loss of a working Animal Control Officer position. This request will bring the total count of Animal Control Officers from three to four, which will significantly increase the Department's ability to respond to animal control calls. Also requested in FY15 is the addition of two Traffic Unit Officer positions. The growth of the city has increased the amount of traffic that travels our roads daily. Due to budget reductions a few years ago, the unit lost two officers. In order to be most effective, the unit needs to expand by two officers and return to its original size of six officers.

An additional SLA request in the Police Department, in the amount of $162,950, is intended to address increasing costs in existing service areas. The largest item in the request is for ammunition. The price of ammunition has increased exponentially in the recent years and it has become extremely difficult to purchase. This request includes $100,000 for the purchase of three-years' of ammunition that can be stored for use. Other items included as part of this SLA include rental fees for training facilities, contract amounts for Sergeant and Lieutenant assessment boards, an increase in the awards budget to adequately recognize and honor employees, an increase in the tactical budget to cover the cost of safety vests for SWAT officers and TAC medics, an increase in for the special investigations unit for use during investigations, an increase in vehicle maintenance budget, and maintenance funds for the TASERS and forensic software programs.

Other equipment SLAs requested by the Police Department include an SLA for equipment in the Northgate Booking Station and an SLA for additional TASER units. The Northgate Booking Station Equipment SLA is for the purchase of hand-held radio units and inclement weather gear for the holding facility staff. The TASER SLA request is for the purchase of 10 additional TASERS along with an assurance plan that is designed to lock in a price with the initial purchase with a percentage of that price paid into the plan over five years. At the conclusion of the five years, the department receives a new device at the previous price with the latest technology available. The Police Department SLA requests also include the addition of three patrol cars to the fleet. The total number of fleet vehicles for the Uniform Patrol Division is currently inadequate to support department needs. The addition of these vehicles will help to accommodate all the demands and maintenance support necessary.

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.



Fire Department proposed FY15 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 proposes $435,834 for the replacement of Emergency Medical Service equipment. This request will replace current cardiac monitors and patient stretchers that have reached the end of their service life.

A second SLA in the amount of $317,476 is proposed for funding year two of two for the addition of two Safety Officers/EMS. The addition of two on-shift Safety Officers will increase the safety of firefighters working during emergency incidents and will help the incident commander to identify on-scene hazards which will reduce or eliminate injuries. The FY14 budget included the addition of one Safety Officer/EMS and this FY15 request for two additional positions will complete the staffing for the program.

The third SLA, in the amount of $392,085, is for Fire Station #6 ladder staffing. This ladder company which will add five firefighters 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. Funding for the operations and maintenance costs of the new fire station, including staffing, training, supplies and equipment is being phased in over several years.

Public Works Department

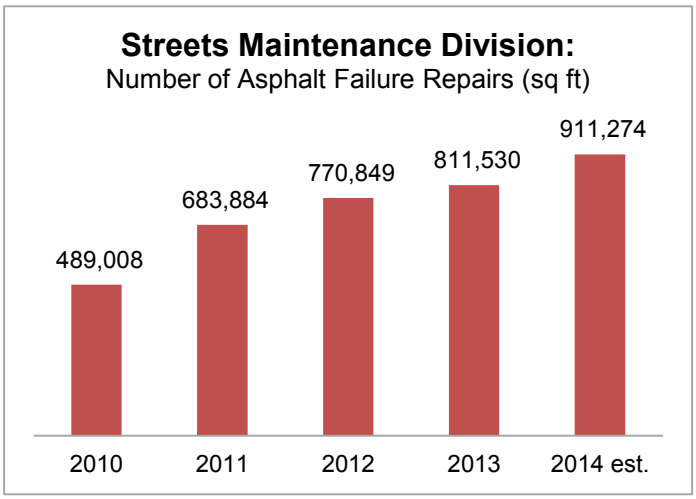
The Public Works Department consists of the following divisions: Capital Projects, Facility Maintenance, Streets Maintenance, Traffic Signals, Traffic Signs, Landscape and Irrigation Maintenance and Administration. The department is also responsible for Drainage Maintenance, Sanitation, and Fleet Services. **Public Works Administration Division** is responsible for the daily administrative functions of the department.

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 **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 has set up an anticipated maintenance and corrective repairs schedule to address some of the issues identified as part of this assessment. Three SLAs are proposed in this division. The first SLA in the amount of $305,377 is for funding to address a number of the corrective repairs that have been identified. Funds were also budgeted in FY14 to address corrective issues identified and the FY15 funds will continue the repairs needed. A second SLA for $16,264 is to increase the ongoing maintenance funds for all facilities that the City maintains. The intent of this SLA is to better align the budget for ongoing City-wide maintenance with anticipated costs. A third SLA in the amount of $56,715 is proposed to fund to fund a Facilities Maintenance Staff Assistant position to provide resources needed to meet additional facilities maintenance needs arising from the growth of the City.

The **Capital Projects Division** is responsible for the administration of the City's capital improvement plan. This includes the management of projects approved with bond elections such as streets, fire stations, libraries, and others. Several of the capital projects for public utilities such as Electric, Water, Wastewater, and Drainage are also handled in this division. A FY15 SLA for $100,761 is proposed for the addition of one Engineer in Training necessary to manage increasing project workload as a result of the growth of the City and associated rehabilitation and extension of City infrastructure.

The **Streets Maintenance Division** of the Public Works Department strives to ensure that the street system within the City of College Station is properly maintained. This is done through a number of programs, including a street rehabilitation program that addresses street repair before more expensive reconstruction measures are needed. The Streets Maintenance Division coordinates with the Engineering and Capital Projects Divisions to plan and develop major street projects. The Streets Maintenance Division also provides other routine maintenance services such as pothole patching and crack sealing. The effectiveness of this service is measured by the average pavement rating of the City's streets. The citywide average pavement rating for 2014 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 FY15 budget for the Division's pavement maintenance and rehabilitation plan.



Two SLAs are included in the proposed budget for the Streets Maintenance Division. One SLA requests $600,000 in funding to continue the rehabilitation and upgrade of streets due to increased traffic pressure. This will provide a new surface that provides a safer route and protects the original infrastructure investment. A portion of this SLA, $454,000, is proposed as ongoing, and the balance ($146,000) is proposed as one-time. A second SLA request in the amount of $91,140 is for a Pothole Program Equipment Operator who will assist in the monthly inspection of all streets for asphalt failures and initiate repair work orders.

The **Irrigation Maintenance Division** is responsible for the city-wide maintenance and repair of all irrigation lines and equipment outside of those maintained by Parks and Recreation. This division's primary goal is to implement water conservation efforts consistent with the Green College Station Action Plan. A SLA for $183,500 is proposed for a Landscape Maintenance Program that will include funding for Landscape Maintenance Supervisor to improve efficiencies in City-wide landscape maintenance. As a result of increasing maintenance responsibilities, both the Parks and Recreation Department and the Public Works Department have worked together to clearly identify each department's responsibilities for city-wide parks, rights-of-ways, and mowing. In doing so, a gap has been identified in the landscape maintenance area. This SLA would bring all of the landscaping functions under one supervisor. Also included as part of this SLA is funds for contracting out some of the identified landscaping needs.

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. A SLA in the amount of $152,050 is proposed for the operations and maintenance (O&M) costs related to the Intelligent Transportation Systems (ITS) master plan. In 2013, an ITS Master Plan was developed to identify any deficiencies in transportation system technology such as signal controllers and central system software. The ITS Master Plan project has been included as a CIP project in the proposed budget. It is anticipated that the capital project costs will be debt funded, but the associated O&M costs are being proposed as part of this SLA which will funded by the General Fund. A second SLA requests $35,500 for the purchase of a Traffic Signal Service Vehicle that will assist in day to day operations and will be used to deploy and test new ITS field equipment.

Parks and Recreation Department

The Parks and Recreation Department (PARD) is responsible for College Station park facilities and recreational programs. The PARD budget is split between the Recreation Fund and the General Fund. The Recreation Fund includes Sports Programs, Aquatics, Xtra Education programs and Teen and Senior programs. The remaining Parks and Recreation activities, such as maintenance of park facilities, heritage

programs, athletic tournaments, special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City, and cemetery maintenance and operations are budgeted in the General Fund of the Parks and Recreation Department.

Recreation Fund Divisions:
Each program within the Recreation Fund has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, General and Administrative transfers, as well as the subsidy provided by the General Fund. ***The Recreation Fund programs described below reflect the Recreation Fund programming as budgeted in FY14. The FY15 Recreation Fund programming budgets are currently under review and should be presented as part of the approved budget document.***

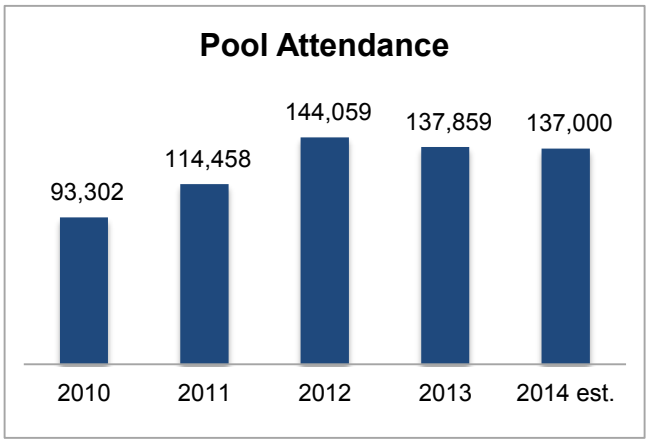
The **Sports Division** includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, Summer Track and several non-fee programs.

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

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

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

The PARD Recreation Fund budget includes three proposed SLAs which will increase the budget by $43,500. The first of these SLAs is for the purchase of a floor scrubbing machine for use at the Lincoln Center. The second SLA is for the costs estimated to be needed to renovate the Splash Pad at the Lincoln Center in order for it to be operational. The third Recreation Fund SLA is for funding to host the annual Texas Public Pool Council annual conference in January 2015. The conference will bring in over 300 aquatic professionals participants to College Station. The cost of this SLA will be offset with Hotel Tax Funds.



The above graph illustrates the attendance at City pool facilities.

General Fund Divisions:
The **Parks and Recreation Department (PARD) 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 General Fund Parks and Recreation organizational structure described below reflects the structure as budgeted in FY14. The FY15 budgeting of the organizational structure is currently under review and should be presented as part of the approved budget document. The Parks and Recreation Department Organization Chart presented on page 72 reflects the new organization of the department.***

The **PARD Recreation Division** oversees Youth and Adult Athletics, Aquatics, Instruction programs and Tournament events.

The **PARD 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.

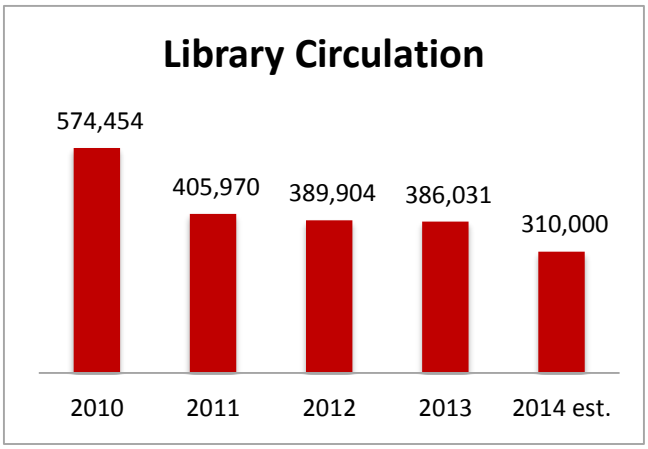
The PARD General Fund budget includes a number of proposed SLAs, the majority of which reflect one-time additions to the budget in FY15 that will not carry forward to future years. The first SLA allocates $210,150 for the purchase and upgrade of various PARD equipment, which will allow for better maintenance of the PARD facilities and parks. The next four SLAs will fund one-time improvements and replacements at various parks and includes court resurfacing ($8,000), playground equipment and resurfacing ($442,000), and pavilion repairs and replacements ($123,000). Also included is a transfer of $12,000 from the General Fund to the Park Land Zone 2 Fund to be used toward the playground equipment and resurfacing project proposed at University Park. In addition, a $40,000 one-time cost has been budgeted for the addition of lights to the parking lot at the Bachmann Park. Also included in the proposed budget is $50,000 for ball field light maintenance. The department will use these funds to contract out maintenance for all ball field and athletic field lighting. Budget in the amount of $35,000 has also been proposed to fund one-time trail repairs at Jack and Dorothy Miller Park. Two SLAs have been proposed to facilitate administrative roles of the department. The first, in the amount of $13,350, is to upgrade time-tracking systems at off-site locations. The second, proposed for $18,550, is for digital signage at PARD locations to notify staff members that do not have access to computers of important messages and announcements. The last SLA included in the proposed PARD budget is for the addition of an Irrigation specialist position and a vehicle needed to adequately and effectively maintain and repair the City's irrigation systems for all City parks.

As part of the PARD FY15 budget submission, a request has been submitted to convert several temporary/seasonal positions to full-time Groundsworker positions in the Operations Division of Parks and Recreation. With the addition of new athletic fields and parks to the City of College Station, additional full-time staff is needed to help to maintain existing and planned playing fields and parks. This conversion will have no net financial impact on the budget.

In addition to the above, three SLA have been included in the PARD proposed budget for items that will be funded using Hotel Tax funds. These items will be budgeted in the PARD 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 $65,500, is for tournament/event equipment needs to be utilized primarily at Veteran's Park & Athletic Complex. The second SLA request, in the amount of $10,000, is for the 2018-2019 Games of Texas bid fee. Lastly, an SLA request in the amount of $15,000 is proposed for additional travel and training that will allow staff to attend additional conferences and meetings and give them the opportunity meet with and attract new and diverse events / tournaments to College Station.

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 FY15 Proposed Budget is $1,144,704 and includes a $2,100 one-time SLA for the purchase of the Polaris phone service server, which will allow library cardholders to access their account.



Planning and Development Services Department

The Planning and Development Services Department provides oversight for development planning within the City of College Station. Planning and Development Services consists of the following 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.

One SLA, in the amount of $100,000, is proposed in the Planning and Development Services Department. This SLA will be used 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.

In FY14, the Community Services Division, was created within the General Government Department. The Community Services Department 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. In addition, the Neighborhood Services Division, previously in the Planning and Development Department, was moved to the Public Communications department in FY14.

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 are proposed in FY15. The first of these SLAs, in the amount of $13,200, will add an independent internet path and provide increased bandwidth which will result in faster response times for all applications that relay on the internet connection. A second SLA request in the amount of $37,500 is for the implementation and configuration of a Security Information and Event Management system. This system will accept logfiles from firewalls, web servers, file servers, etc. The data would then be normalized and analyzed for easier management and alerting. In addition, funding increases are requested for network and equipment maintenance. An increase in network services maintenance budgets, in the amount of $15,000, will maintain all network servers and switches. A $10,000 increase in equipment maintenance will assist in the maintenance of the City's PCs, printers and scanners. The fifth SLA requests $5,950 for Council IPAD replacement. As part of the effort to move to paperless agendas, IPADS were issued in 2012 and FY15 is the scheduled replacement year. The sixth SLA is for funding in the amount of $30,000, for the Tyler Technology Operating System Data Base Administration (OSDBA) services. This SLA will fund ongoing support including installations, upgrades, routine maintenance, and database tuning for the new Enterprise Resource Planning (ERP) system.

Fiscal Services Department

The Fiscal Services Department provides fiscal administration, accounting operations, treasury, and 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 FY15 Proposed Budget for Fiscal Services includes four SLAs. The first SLA coincides with the Police Department request for a 3% adjustment to the pay scales for the sworn officers. This adjustment is requested in an effort to better align the pay of the sworn officers with that of other local agencies. In Fiscal Services, this SLA would apply to the sworn Warrant Officer positions in Municipal Court. The second request, in the amount of $73,915, is for the addition of a Budget Analyst position. In order to sustain and increase the level of service provided, an additional Budget Analyst position is needed. As the City continues to grow, the expectations and demands for the Analysts' services continue to increase. The third SLA in Fiscal Services is for the addition of budget in the amount of $75,000 to be able to contract services to assist with documenting new processes as part of the new ERP system implementation. With the implementation of the new ERP System it will be critical to accurately document new processes, procedures and controls. This is a one-time request. The fourth SLA request in Fiscal Services, in the amount of $81,714, is for the addition of a Contract Administrator position. This position will coordinate the various contract duties and functions throughout the organization. In late 2012, the Internal Auditor completed an internal audit on Contract Administration. This audit recommended the creation of a city-wide contract administration policy, as well as ensuring contract administrators are up to date on knowledge and skills by holding regularly scheduled contract administration training. In order to implement these recommendations to improve contract administration, additional resources are needed.

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 **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. A $26,500 SLA is requested to purchase a legal department automated case management system. An automated and electronic file and matter management system designed for a municipal legal practice would allow the Legal Department to better manage both the assignment of work to attorneys and support staff, maintain the numerous emails and correspondence which must be maintained as part of the legal file, and monitor the performance of the Legal Division.

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 FY14, the Neighborhood Services division was merged into the Public Communications division. Neighborhood Services maintains collaborative partnerships among neighborhoods, community organizations and the City. A SLA is proposed to fund $15,000 for a Neighborhood Grant Program that will match funds available to registered neighborhood associations and homeowners associations with approved projects for signage, beautification and community building.

The **Community Services Division** was created in FY14 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. A SLA in the amount of $76,707 is proposed to fund a Community Services Business Manager position. This position

will work closely with the Director, Northgate District Staff and Code Enforcement in the day-to-day operations and assist with financial oversight.

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 FY15 Proposed Budget includes two SLAs. One SLA is for additional funds ($8,000) requested in order to upgrade to the division's copier/scanner/printer. The current copier is due for replacement and these additional funds will be used to purchase a higher capacity model than what is currently budgeted for replacement. The second SLA requests $125,000 to fund a comprehensive City-wide salary survey that will help the City align its hiring practices to recruit, retain and engage employees.

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 $1,204,007 for public agency funding, $53,333 for consulting services and $80,000 for other miscellaneous items. Also included is $487,500 is for contingency. The contingency amount includes $237,500 is for targeted pay adjustments that are expected to be proposed in the near future following the completion of analysis currently being conducted by HR. These increases are intended to address pay disparities in certain position classes.

Also included in the General Fund proposed budget is a $1,123,416 transfer for capital projects. These capital projects are discussed in more detail in the General Government Capital Projects section of this overview. In addition, a net total of $2,506,478 is included for interfund transfers. This includes an estimated interfund transfer of $2,329,559 from the General Fund the Recreation Fund for the Recreation Fund subsidy. A detailed list of the non-departmental budgeted expenditures can be found in Appendix I.

Debt Service Fund

The Debt Service Fund is used to account for ad valorem tax revenue collected to pay for authorized general government debt. The proposed debt service portion of the ad valorem tax totals 19.3053 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 are proposed to be transferred into the Economic Development Fund in FY15. Expenditures in the amount of $429,254 are proposed in this fund for economic development cash assistance incentives.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee can be used to improve the efficiency of the administration of justice in College Station. Anticipated revenues in FY15 total $6,573. Total proposed expenditures are $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).

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 FY15 revenues from all rents and royalties and facilities maintenance expenditures are proposed for only one month. 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 intends to construct a convention center

on the purchased property and the property was put up for sale. Council approved the purchase & sale agreement of the Chimney Hill property between the City, Research Valley Partnership, and PM Realty Group on December 12, 2013 for the purchase price of $7.5 million. It is anticipated that the sale of the property will take place early in FY15. The proceeds from the sale of the property, as well of the balance of the Chimney Hill Fund, will be transferred to the Hotel Tax Fund following the sale of the property. Closing is scheduled for October 2014.

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 450 miles of overhead and underground electric distribution lines.

Seven Service Level Adjustments (SLAs) are included in the FY15 Proposed Budget. The first SLA, in the amount of $265,000 is for an adjustment to the salary rates of various technician positions within the utility in an effort to address a salary disparity with similar positions in other utilities. This request will assist the utility with attracting and retaining the technicians needed to plan, operate, construct, and maintain the electric utility system. A second SLA request, in the amount of $96,577 is for the addition of an Engineer in Training (EIT) position. This position will help the utility meet the needs of regulatory system planning and modeling requirements, will provide oversight and project management for substation projects assigned to contractors, will provide various engineering studies and system maintenance and growth plans, will install software updates to substation equipment, and will provide backup to supervisory personnel in the substation area. The third SLA request is for the addition of a GIS Technician position in the amount of $63,531. This position will be responsible for updating and maintaining the GIS system in order to keep up with system changes/updates and to provide the electric model on a frequent basis to help meet the objective of providing reliable and safe service. The fourth SLA, in the amount of $61,600, is for the purchase of Class 3 safety gloves, sleeves and blankets. This purchase will allow the utility to upgrade the gloves for all the members of the transmission and distribution line crews from Class 2 to Class 3. As part of the upgrade, rubber sleeves will also be purchased. This will better protect the linemen from personal injury and will equip them to provide assistance to other municipal utilities during major outage events. The fifth SLA, in the amount of $25,500 is for a contract to provide professional labor support to the Electric System Substations group to monitor, test, and replace the SF6 gas in the 81 devices currently in the CSU electric system. Due to the high cost of the compressor equipment required to sample, evacuate and filter SF6 gas for reclaiming, it is proposed to have these devices checked by bid contract on a four year rotating maintenance cycle. Additionally, a HEPA filter vacuum cleaner needs to be purchased for the proper handling of solid residue resulting from SF6 decomposition after the pressure vessel has been evacuated. The sixth SLA, in the amount of $6,500, is for 7-year cycle background checks. The City of College Station is mandated by Federal Energy Regulatory Commission/ North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) regulations to perform a Personnel Risk Assessment (to include an identity verification and seven-year criminal check) on any personnel having authorized cyber or authorized unescorted physical access to Critical Cyber Assets. This SLA request is to cover the cost of the group updated background checks and the ongoing background checks as new employees are added. The final SLA, in the amount of $100,000 is for the transmission right-of-way maintenance program. In 2009, the Electric Utility began trimming trees to meet NERC regulations for transmission right-of-way clearing and access. The Electric Utility has a three year maintenance cycle for this work in order to maintain the transmission line right of way and improve access and reliability. This SLA request is included so that the work can be conducted during the 2015 budget year.

No rate increase is proposed for the Electric Fund in FY15.

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.

Six SLA requests have been included for the Water Fund in the FY15 proposed budget. The first SLA, in the amount of $60,000, is for the rehabilitation of transfer pump #3. The SLA provides for the removal, inspection and replacement of wear parts, as needed, for one vertical turbine transfer pump and motor. This pump has reached the end of the expected service life. A second SLA is for the purchase of a trailer with traffic control safety equipment that would meet the requirements of the current Texas Manual of Uniform Traffic Control Devices. The SLA request is for $30,000. The third SLA, in the amount of $5,250 is for an increase to the department's training budget so that it will better align with training needs. A fourth SLA is for the addition of a tractor to the department's fleet. The department is currently using a 'surplus' tractor for easement mowing. It is anticipated that the tractor can provide several more years of service, but it is not currently on the schedule for replacement. This SLA, in the amount of $21,000, is for the funds that will be contributed to the Equipment Replacement Fund on an annual basis so that the tractor can be replaced when it reaches the end of its service life. Funds for maintenance are also included in the SLA. The fifth SLA, in the amount of $74,509, is for the addition of two field operators. It is anticipated that an additional operator and a crew leader will be requested in FY16. 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. Finally, an SLA in the amount of $1,000 has been requested in order to monitor for chemicals that might indicate contamination of the drinking water aquifer as the result of hydrofracturing.

In addition to the aforementioned SLAs, an additional item has been submitted for consideration as part of the budget process. Currently, design engineering firms/developers request fire flow tests to be performed by Water Distribution personnel to determine fire protection capabilities of the City's Water Distribution System. This data is directly correlated to the size, type, and density of proposed development area and is a key component of the design phase. These services are currently performed "free of charge" but with increasing development activity, this has led to a considerable strain on the workload of Water Distribution personnel, which directly relates to a reduction in O&M activities. A fee in the amount of $250 per test is being proposed in an effort to offset the cost of providing the service.

No rate increase is proposed for residential or commercial users in the Water Fund in FY15.

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.

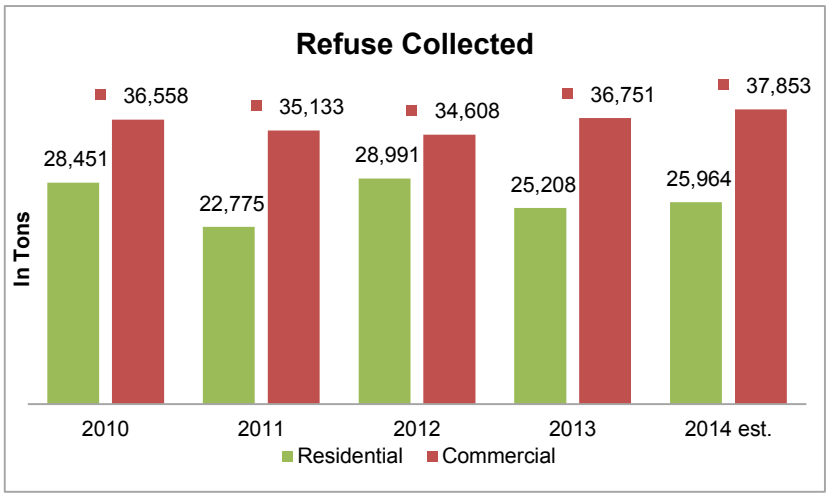
The FY15 Proposed Budget includes seven SLAs in the Wastewater Fund. The first SLA, in the amount of $60,000, is for the installation of anti-fall devices at several older lift stations. These devices are intended to prevent an employee from falling into the wetwell, which can be over 30 feet deep. The newer lift stations have these devices installed as part of the original construction. The second SLA is for a comprehensive Wastewater Master Plan update. This SLA is estimated to cost $250,000 and will re-evaluate growth projections/demands, re-calibrate the City's current wastewater model, and develop a capital improvements outlay that will increase system capacity for the future. The update will also re-evaluate existing wastewater treatment facilities against TCEQ Chapter 217, re-evaluate sludge processing alternatives, and re-evaluate nutrient removal alternative processes. A third SLA, in the amount of $9,750, is for an increase to the department's training budget so that it will better align with training needs. The fourth SLA, in the amount of $50,000, is for the replacement of diffuser stones at the Lick Creek Wastewater Treatment Plant (LCWWTP). These stones provide the efficient distribution of needed oxygen to maintain healthy bacteria populations which treat the raw wastewater. The stones utilized in the aeration basins at LCWWTP have reached their expected service life and should be replaced to ensure continued efficient operations and regulatory compliance. The fifth SLA, in the amount of $138,000, is for the purchase of and related costs to an additional dump truck. The purchase of this

truck will ensure reliable transport of solids out of both wastewater treatment plants. The sixth SLA is for budget in the amount of $10,000 to be used for additional nutrient sampling and lab analysis. More sampling is needed to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will then be converted into information by a consulting engineer to best design the expected nutrient removal systems for future regulatory compliance. Finally, an SLA in the amount of $1,000 has been requested in order to monitor for chemicals that might indicate contamination of the drinking water aquifer as the result of hydrofracturing.

No rate increase is proposed for the Wastewater Fund in FY15.

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 FY15 are estimated to be $8,839,711. This reflects a 6.93% increase over the FY14 Revised Budget.

The proposed budget for residential and commercial Sanitation operations for FY15 is $6,854,431. Included in this amount is an SLA for the ongoing operations and maintenance cost related to the purchase of a Grapple Brush truck for brush collection operations. Continued growth in the City has generated the need for an additional truck for heavy brush collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle will occur in the Equipment Replacement Fund and the recurring costs will occur in the Sanitation Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years.

Non-operating expenditures are budgeted for $908,543. Included is $722,034 for the utility transfer to the General Fund as well as $403,910 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). The non-operating expenditure budget includes street-sweeping costs which, beginning in FY14, are offset by transfers from the General Fund and the Drainage Fund. Funding in the amount of $52,740 is proposed in the Sanitation Fund for Keep Brazos Beautiful (KBB). This includes a new request for funding start-up costs for a Community Garden site in South College Station for $2,500 and $4,000 for a Wildflower Seed Project. Base request will be used for operations, the Demonstration Garden at the Texas Ave & George Bush site, along with beautification and litter abatement. The total FY15 proposed expenditures for the Sanitation Fund are $8,609,503.

A 15% rate increase for commercial customers has been proposed for the Sanitation Fund in FY15. This rate increase is needed to provide the resources needed to provide Sanitation services to commercial customers. This is the second year of an anticipated two-year increase.

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. FY15 proposed revenues from parking fees are $1,185,350 and proposed revenues from fines are $215,506. 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.

Proposed expenditures for Northgate District parking operations are $499,991. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of $192,426. 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 proposed budget also includes $466,375 for the debt service payment related to the College Main Parking Garage. Budget is also included for two projects at the Parking Garage. The first is $217,805 for concrete repairs, and $97,560 is proposed for masonry repairs. Total proposed Northgate Parking Fund expenditures are $1,420,247.

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.

Total proposed City operating expenditures in the Hotel Tax Fund include $591,211 for expenditures related to Parks and Recreation Programs & Events. Programs in the budget include items such as the Starlight Music Series, National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events are proposed with the FY15 budget. The first SLA request is for $10,000 to host the Texas Public Pool Council annual conference in January 2015. A second SLA requests $65,500 for tournament/event equipment needs to be utilized primarily at Veteran's Park & Athletic Complex. The third SLA requests $10,000 for the 2018-2019 Games of Texas bid fee. The fourth SLA requests $15,000 for additional travel and training that will allow staff to attend additional conferences and meetings that give the opportunity meet with and attract new and diverse events / tournaments to College Station. The fifth SLA is for $160,000 to purchase of a portable stage to be utilized for special events throughout the City.

Other City operating expenditures budgeted in FY15 include $200,000 for soliciting and hosting of sports tournaments in College Station and $19,000 for other miscellaneous programs and events. Also included is $77,866 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 will be budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities.

A total of $2,151,810 of Hotel Tax funding is proposed in FY15 Budget for Outside Agencies. This includes $1,425,410 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $50,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $15,000 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. In FY14, the budgets for Brazos Valley Bowl and the Northgate District Association advertising moved to the CVB Grant Program funding. Also beginning in FY14, the George Bush Presidential Library is considered as part of the ACBV Affiliate Funding.

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 intends to construct a convention center on the purchased property and the property was put up for sale. It is anticipated that the sale of the property will take place early in FY15. The proceeds from the sale of the property,

estimated at $7.5 million, as well of the balance of the Chimney Hill Fund, will be transferred to the Hotel Tax Fund following the sale of the property.

Community Development Fund

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

Wolf Pen Creek (WPC) TIF Fund

The Wolf Pen Creek Tax Increment Finance (TIF) Zone generates revenues that must be utilized within the Wolf Pen Creek District. The TIF expired December 31st, 2009. A total of $1,235,044 has been estimated for a payment in FY15 to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. The WPC TIF Fund will be closed following the expenditure of the balance of the funds, which is estimated in FY15.

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

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

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

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. 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 FY15, an estimated $192,085 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 FY15.

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 FY15, an estimated $1,005 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 projected for FY15.

Court Technology Fee Fund

The Court Technology Fee Fund can be used to fund technology projects at the Municipal Court Facility. Proposed expenditures for FY15 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. Proposed expenditures for FY15 are $80,641 and will be used for court security personnel in this fund.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund is used to fund the salary and benefits of a Juvenile Case Manager, as well as cover the salary and benefits of staff time spent administering Teen Court. The total proposed budget of $113,020 includes salary and benefits, as well as 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 interventions 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, courts costs required by city ordinance, state, or federal law. Proposed revenues in FY15 total $13,040. No expenditures are projected for FY15.

Police Seizure Fund

The Police Seizure Fund accounts for revenues and expenditures related to property seized by the College Station Police Department. Expenditures for FY15 are budgeted at $27,000. These funds are used for one-time equipment and other purchases to assist in police activities.

Memorial Cemetery Fund

This fund accounts for two thirds of the proceeds from sale of cemetery lots as well as other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. The fund also accounts for expenditures on projects that take place at this location. A transfer to the Debt Service Fund, in the amount of $262,795, is included in the FY15 Proposed Budget for the Memorial Cemetery Fund. This transfer reflects one-third 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 sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. FY15 proposed expenditures include $10,000 for the continued marketing efforts of the cemetery.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from sale of cemetery lots at the Texas Avenue Cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. There are no expenditures anticipated in this fund in FY15. 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 FY15 PEG Fee Fund revenues are estimated to be $44,000. Expenditures of $81,120 are proposed in FY15 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

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 $116,250 from the estate has been received to date with the balance expected to be received in late FY14 or in FY15 after the remainder of the Will is executed. 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 FY15. 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 impact the health and public safety of the City’s residents.

Four SLAs are included in the Drainage Fund proposed budget. The first SLA is for the addition of an Herbicide Program. This SLA includes the addition of one position. This program is designed to spray herbicides for the purpose of retarding the growth of weeds along drainage infrastructure, expansion joints, sidewalks, cracks along curb and gutters. The primary value to the City is to reduce further deterioration of cracks that allow moisture to damage both the pavement and the base. Grass in the streets also inhibits the operation of street sweepers to clear debris. A second proposed Drainage SLA is for the replacement of a Trimble Unit as the existing unit has met the end of its service life. This device is used in the field to identify GIS coordinates of projects in the field. This is primarily used to locate and map irrigation systems, storm drains and inlet boxes. A third SLA in the Drainage Fund is for the purchase of a Mini Excavator. This piece of equipment is needed to clean out culverts and ditches. This equipment is smaller and better able to get into tight spaces than other city-owned equipment of this nature. Currently the division is having to rent this piece of equipment when it is needed and the cost of renting long-term is ultimately much higher than purchasing the equipment. Lastly, an SLA has been submitted to better align the overtime budget with actual expenditures.

No rate increase is proposed for the Drainage Fund for FY15.

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. Estimated premium revenue for FY15 is $952,086. Proposed investment earnings are $3,788 and other revenues, including subrogation, are projected to be $75,000. The total proposed revenues for the Property & Casualty Insurance Fund are $1,030,874. Proposed expenditures in this fund are $983,944. Contributions to this fund fluctuate based on anticipated expenditures.

Employee Benefits Fund

The Employee Benefits Fund is self-funded and provides medical coverage to covered City employees and dependents. Estimated revenues for the employee benefits fund total $9,232,124 for FY15, and proposed expenditures total $9,207,773. Expanded choices for coverage, including a high deductible plan, continue to be offered to offset rising health care costs. In addition, $50,000 for wellness and education programs has been included in the budget in an effort to mitigate future claims. Fit Life testing for police officers and health assessments for firefighters are included in this budget and will be transferred as actual expenses are incurred.

Workers' Compensation Fund

The Workers' Compensation Fund provides coverage against losses sustained through on the job injuries to employees. Revenues anticipated in the Workers' Compensation Fund are $560,687; expenditures are proposed for $660,523.The ending fund balance is anticipated to be sufficient to meet workers' compensation needs.

Unemployment Compensation Fund

Revenues in the Unemployment Compensation Fund are estimated to be $32,788. Expenditures in this fund are anticipated to be $50,000. The ending fund balance is anticipated to be sufficient to meet unemployment compensation needs.

Equipment Replacement Fund

This fund is used to accumulate resources for the replacement of vehicles and large motorized equipment, the replacement of copiers, and to provide replacement assets for the existing major technological infrastructure. Anticipated revenues for FY15 total $5,147,264.

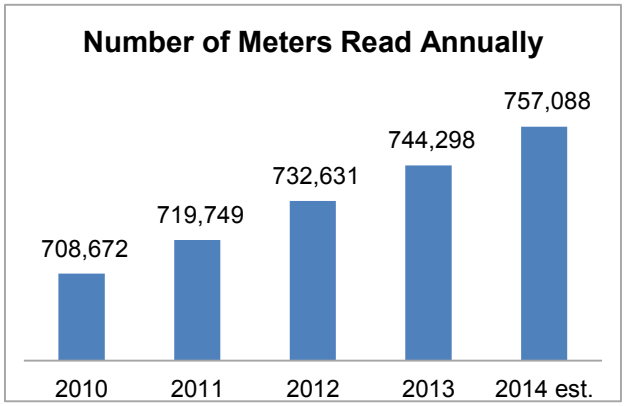
In FY15 $711,532 is included for new proposed fleet purchases. The Police Department is requesting $132,000 for three patrol vehicles, $44,224 for two Traffic Officer Motorcycles and $22,250 for police radios. Public Works is requesting $35,000 for the addition of a Landscape supervisor vehicle and $25,500 for a truck in the Traffic Signals Division. Parks & Recreation is requesting $35,000 for a van for the proposed new Irrigation Specialist. The Wastewater Fund is requesting to purchase a Dump Truck and Utility Customer Service is requesting a new truck for a Meter Service Technician. The Sanitation Fund has proposed the purchase of a Grapple Truck for brush collection. Also included in the proposed budget $25,000 for the purchase of new mobile video cameras for the new Police Department vehicles.

Also requested by the Water Fund is the addition of replacement funds that will be contributed to the Equipment Replacement Fund on an annual basis so that a tractor that is currently in use can be replaced when it reaches the end of its service life. The department is currently using a 'surplus' tractor for easement mowing. It is anticipated that the tractor can provide several more years of service, but it is not currently on the schedule for replacement.

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.

FY15 proposed expenditures are $2,329,034. Two SLAs are included in the proposed budget. The first SLA, in the amount $64,105, is for the addition of one Full Time Meter Services Representative and one vehicle. This position will add additional capacity to Meter Services to ensure the City's growing number of electric and water meters are read accurately and in a timely manner. The second SLA will fund year 1 of 2 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with document new processes as part of the system implementation. This will be a one-time expenditure of $25,000.



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

Fleet Maintenance Fund

The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide services to the citizens of College Station. These services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations. In FY15, revenues in the Fleet Maintenance Fund are estimated to be $2,054,820 which includes SLAs related to the proposed fleet additions. Budgeted expenditures for FY15 are proposed at $1,946,624. This includes a $38,655 SLA for the addition of one Fleet Service Runner/Porter to perform shop and office duties to include transporting parts and vehicles as needed, shop and parts warehouse housekeeping, cleaning vehicles and equipment, preparing retired units for auction, and preparing receiving fleet replacement for service. A second SLA in the amount of $35,400 is included for tire mounting machines, balancers and accessories that are needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment in a safe and timely manner.

Capital Projects Funds

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

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. Also, for FY15, operating funds from the Electric, Water and Wastewater Funds in the amount of $8,220,000 are estimated to be used to fund capital projects in lieu of the issuance of additional debt.

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

General Government Capital Projects

The following is a brief summary of some of the key general government projects included in the FY15 Proposed Budget. More details of these projects can be found in the capital project summaries preceding each capital projects section in the budget document. The funds expended on these projects are considered significant and nonroutine.

Streets, Traffic, Sidewalks and Trails Capital Projects

Street Rehabilitation Projects

In FY15, funds in the amount of $5,824,217 are estimated to be spent on Street Rehabilitation projects. Included in this amount is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project will include new asphalt pavement, curb, gutter and storm drainage. The majority of the funding for the $1,203,000 Streets

portion of the budget for this project will come from Community Development Block Grant (CDBG) funds. The balance of the budget will come from Barron Road Widening Phase II authorization. In addition, $1,764,828 is estimated to be spent in FY15 for the **Rehabilitation of Rock Prairie Road from Stonebrook Drive to W.D. Fitch Parkway**. This project is for the pavement rehabilitation of two sections of Rock Prairie Road between Stonebrook Drive and William D. Fitch Parkway. The roadway will be reconstructed with widened pavement and will include a shoulder adjacent to the travel lane. It is expected that this project will be funded primarily with COs issued in FY14.

Estimates have also been included for the design and construction of the **Luther Street Rehabilitation project** and the design of the **Munson Street Rehabilitation project**. It is anticipated that funding for the Luther and Munson Street Rehabilitation projects will come from several sources. A portion of the funding will come from proceeds from a Fire Department ladder truck that was sold in FY12. A portion of the funding for the replacement ladder truck came from the budget balances of street and transportation projects. These projects had been funded with CO debt and it was legally permissible to use the balance on the purchase of the ladder truck. As a portion of the funding for the replacement ladder truck originated from the budget balances of street projects, the proceeds from the sale of the truck that was sold will now be used to fund a portion of the cost of these two street rehabilitation projects. In addition, $1,000,000 of the funds needed for the Munson and Luther Rehabilitation projects will come from the anticipated Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the budget is available for use on the rehabilitation projects. The budget for the Health Science Center Parkway originated from Barron Road Phase II authorization. It is anticipated that the balance of the funds needed for the two rehabilitation projects will come from CO debt estimated to be issued in FY14 and FY16.

In addition, estimates have been included in FY15 for the **Graham Road Rehabilitation project**. This project is for the rehabilitation of Graham Road between Longmire and Dove Crossing due to sub-grade issues that have caused roadway to significantly shift. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue. Also included in the FY15 proposed budget is an estimate for the design of 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 the project will be designed in FY15 and constructed in FY16. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue.

Street Extension Projects

The FY15 estimate for Street Extension projects is $3,617,114. 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. It is estimated that $500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Also included in the FY15 estimate is $631,877 for the **Extension of Eisenhower Street from Ash Street to Lincoln Avenue**. This project is for the construction of a two-lane major collector with center turn lane from Ash Street to Lincoln Avenue on existing City-owned property. Funding for this project is budgeted to come from General Funds that will be transferred into the Streets Capital Improvement Projects Fund.

The FY15 estimate includes several projects on Rock Prairie Road. An estimate of $214,000 is included for the continued land acquisition effort related to the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road East. Construction funds are not included in the project budget. Also included is an estimate of $2,054,754 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 future reconfigured Rock Prairie Road overpass. A portion of the budget for this project came from the balance of the Victoria Avenue Extension project, a portion from the balance of the Tauber and Stasney Rehabilitation project

and it is anticipated that the remaining portion will come from COs projected to be issued in FY14. In addition, funds have been estimated related to the **Rock Prairie Road Bridge Widening project**. The City of College Station designed the bridge widening and TxDOT is constructing the project. The construction of the bridge is in progress. The bridge will be widened to six lanes with U-Turn lanes constructed at the north and south ends of the existing bridge. The bridge will include a 10 foot wide multi-use path and a 14 foot wide outside travel lane. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design was paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses.

Lastly, $560,000 is projected in FY15 for design work on the **Barron Road East/Lakeway Extension project**. This project will extend Barron Road from State Highway 6 East at the existing Barron Road to a future intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Funds have been included in the budget for the design of two projects that may be eligible in the future for TxDOT funding. The first of these two projects is for the **Design of U-Turns at State Highway 6 and FM 60**. This project will provide design funds for the future construction of U-Turns at the interchange in order to increase capacity and improve mobility. The design of this project is estimated to be $600,000. A portion of the budget ($250,000) for this project came from the unrestricted funds that were transferred in FY13 from the Wolf Pen Creek TIF Fund to the Streets Capital Improvement Projects Fund for use on capital projects. An additional $50,000 came from the balance of the Bird Pond Rehabilitation project and $300,000 of the budget is anticipated to come from CO debt projected to be issued in FY14. The second project is for the **Design of Raised Medians along University Drive**. This project is for the construction of raised medians and the installation of other pedestrian improvements from Eisenhower to Tarrow. The design of this project is estimated to be $240,000, with a FY15 estimate of $139,509. Funding for a portion of the budget for this project came from the balance of the Discovery Drive Extension project and a portion came from the remaining unallocated Barron Road Widening Phase II authorization. Also included in the FY15 estimate is $123,953 for the **College Main Plaza Improvements project**. This phase of the project is for improvements that are needed to the bollard system.

Traffic Projects

The FY15 Proposed Budget includes an estimated $2,093,114 for traffic projects throughout the City. This includes $269,000 for the **upgrade of the signal at 2818/Southwood**. This project is for the replacement of the traffic signals at the FM 2818 (Harvey Mitchell Parkway) and Southwood Drive intersection and includes pedestrian facility upgrades. Also included in the estimated expenditures for traffic projects is $400,660 for **future signal projects** that may be needed as determined by the results of a traffic warrant study that is being completed in FY14.

The most significant traffic project to be included in the FY15 Proposed Budget is the **Intelligent Transportation System (ITS) Master Plan**. In 2013, a 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. The estimate of $1,423,454 that is included in FY15 is for the first phase of a five-year ITS implementation plan. It is anticipated that CO debt will be issued for the capital costs of this project that are included in the CIP.

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 FY15, $2,934,847 is estimated to be spent on the construction of the **Lick Creek Hike and Bike Trail**. This project is for the construction of sidewalk improvements and a hike and bike trail along Lick Creek between Creek View Park on Eagle Avenue and Lick Creek Park. The trail and improved sidewalks will connect residential neighborhoods and CSISD property. In addition, $810,000 is estimated to be spent toward the design and construction of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2

through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in the project will ultimately extend from College Main to South College Avenue. The first phase of the project will extend from College Main to Nagle Street.

Sidewalk Improvement projects estimated for FY15 include the construction of **Sidewalks on Guadalupe Drive**. This project is for the design and construction of a sidewalk on one side of Guadalupe Drive from Langford Street to Nueces Drive. The project was identified in the Bicycle, Pedestrian and Greenways Master Plan and is also an ADA request. Also included is an estimate of $275,906 for the construction of **Sidewalk Improvements on Langford Street**. This project is for the reconstruction of an existing sidewalk on one side of Langford Street from Haines Drive to Guadalupe Drive. This project was also an ADA request.

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 FY15, expenditures in the amount of $5,417,793 are estimated for Parks and Recreation capital improvement projects. Included is $105,600 for **Field Redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

An estimated expenditure in the amount of $300,000 is included for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in Park Land Zones that do not have sufficient funds to use to purchase the land in advance of development. As the development occurs and funds get contributed, the Park Land Zones will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land in Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, $300,000 will be transferred into the Parks Capital Improvement Projects Fund from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. The Parks and Recreation staff is currently exploring options for the next Neighborhood Park Revolving Funds park land purchase.

In addition, $3,811,999 has been included for the construction of the **Lincoln Center Addition**. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. Funds in the amount of $1,063,000 are included to be used toward the construction of the **Lick Creek Nature Center**. This center, to be built at Lick Creek Park, will serve as an informational education center for visitors who want to learn more about the park. Lastly, $121,000 has been included for the installation of **pre-fabricated Restrooms** and for remaining items to be completed at the site **at the Wolf Pen Creek Festival Site**. The restrooms will serve the festival site.

General Government and Capital Equipment Capital Projects

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. In public facilities, $886,207 is the estimated FY15 expenditure for the design of the **Library Expansion project**. The next phase of the project will be for consulting services that will better define the project scope.

The FY15 Proposed Budget also includes a projected expenditure of $4,186,000 for technology projects. Included is $74,076 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 $1,106,570 has been included in the proposed budget for the needs analysis and implementation work related to the public safety **CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project**. This project is for the replacement of all software and hardware based systems managing the information resources of the College Station Police Department. The acquisition of a newer and more enhanced system will allow for a more efficient and productive department; as well as provide the opportunity to accomplish more robust and advanced tasks. The total budget for this project is $2,250,000 and funding for this project will come from several sources. These sources include debt in the amount of $430,766 that remains from what was issued previously for a New City Hall. The use of these funds is limited, but they may be used toward this project. In addition, a portion of the balance of the Radio System Replacement project and the balance of the E-Mail and File System Migration project will also be used to fund the project. In addition, CO debt in the amount of $1,540,000 is anticipated to be issued FY14 for the remaining needed budget.

Funds in the amount of $2,997,840 are estimated for the **Enterprise Resource Planning (ERP) System Replacement project**. This project is for the replacement of the City's primary financial and management software system. The project is anticipated to occur in several phases over the course of several years. The total project estimate is $5,185,000. Funding for this project will come from a number of sources. It is anticipated that $3,325,000 in CO debt will be issued for the project and the balance will come from the General Fund and from the enterprise funds that will be benefitting from the project.

Enterprise Capital Projects Funds

Below are descriptions of the utility capital projects included in the FY15 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The proposed budget appropriation for electric capital projects is **$**7,135,418. Included is $50,000 for **General Plant projects**. These include enhancements to the SCADA and the mapping system, as well as general plant upgrades. Funds in the amount of $1,450,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of $1,530,000 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. A total of $1,615,000 is included in the proposed 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 proposed budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of $450,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. The thoroughfare lighting project planned for FY15 is Harvey Mitchell Parkway from University Drive to the north City limits. A proposed budget of $1,520,000 is included for **Distribution projects** and $390,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY15 include the purchase and installation of a second transformer at the Dowling Road Substation; various SCADA enhancements; rock and drainage control, as well as ground grid updates at the Greens Prairie Substation; and battery replacement and breaker updates at the Southwood Valley Substation.

The FY15 Proposed Budget includes an estimated $5,500,000 in current revenues that will be transferred from operations to fund Electric capital projects. The amount of debt issued in FY14 is intended to cover

the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for Electric capital projects.

Water Capital Projects

In FY15, $4,335,218 is the proposed new appropriation included for water capital projects. The total expenditures in FY15 for Water capital projects are projected to be $6,687,309. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY15 projected expenditures exceed the FY15 appropriations as the projected expenditures include appropriations from prior years. Water Production projects include an estimated FY15 expenditure of $3,656,540. A total of $170,000 is included for design work related to the construction of **Well #9** and $95,000 is included for the design work related to the construction of the **Well #9 Collection Line**. As capacity needs grow, the City is preparing for the construction of new wells. It is anticipated that the design of these wells will begin in FY15 with construction scheduled for FY16 and FY17. An estimate of $32,000 is included in FY15 for the **Well Field Fiber project**. This project is to connect Water Wells #1 and #2 to the existing fiber run to Well #7. An estimated $660,376 is included in FY15 for the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. The FY15 budget estimate for the **Cooling Tower Expansion project** is $1,602,664. 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 $1,096,500 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.

Funds in the amount of $1,876,547 are projected to be expended on Water Distribution projects in FY15. This includes $100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. An estimate of $227,700 has been included for the **State Highway 40 – Graham to Barron project** and $21,619 has been included for the **State Highway 40 – Sonoma Subdivision to Victoria project**. These projects will extend a water distribution line that will complete a section of an existing 24 inch water distribution line. These connections will assist in proper operation of the distribution system by increasing connectivity between Dowling Road Pump Station and the Greens Prairie Elevated Storage Tank. Design and land acquisition for the projects are scheduled for FY15 and FY16 and construction is estimated for FY17. In addition, $1,017,620 has been included for the **Area 2 Water Line Extension** project. This project is for land acquisition, design and construction of water distribution lines along Greens Prairie Road and Arrington Road in accordance with a Certificate of Convenience and Necessity (CCN) settlement agreement between City of College Station and Wellborn Special Utility District. An estimate of $334,608 is included as the FY15 estimated expenditure for the **Reinstallation of a 30 Inch Water Transmission Line at Villa Maria and FM 2818.** The existing water transmission line from Sandy Point Pump Station to Dowling Road Pump Station was in conflict with TxDOT's grade separation of Villa Maria and FM 2818. TxDOT agreed to install an encasement pipe during construction of their project that would be located in a non-conflicting location. This project is for the installation of approximately 1,500 feet of the 30 inch water line that was in conflict with the grade separation. Expenditures in the amount of $50,000 are projected in the FY15 Proposed Budget for the **Southland Waterline project**. This project will be completed in conjunction with the Southland Drainage project which is for the design of flood mitigation measures along Bee Creek Tributary B. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. Lastly, $125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY15 Proposed Budget include $173,270 for design work on the **Eastgate Rehabilitation project**. Construction is estimated for FY16 and 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 street repair of existing aging streets in the respective project area. Several other utility rehabilitation projects are also included in the FY15 estimated expenditures. These include the **Luther Street, Nimitz Street and Eisenhower Rehabilitation projects**; and design of the **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. Also estimated for FY15 is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue. 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 FY15 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. $150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water meters on a routine basis to ensure efficient water readings. The FY15 Proposed Budget includes an estimated $1,095,000 in current revenues that will be transferred from operations to fund Water capital projects. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for water capital projects.

Wastewater Capital Projects

In FY15, $8,386,598 is the proposed new appropriation included for wastewater capital projects. The total expenditures in FY15 for Wastewater capital projects are projected to be $11,045,259. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY15 projected expenditures exceed the FY15 appropriations as the projected expenditures include appropriations from prior years. Wastewater Collection projects include $228,260 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. The FY15 estimate includes $100,000 for OP projects that are not yet identified and an additional $128,620 for the Creek Meadows OP project that was added to the CIP in FY14. An estimate of $1,399,000 is included for the **East Side FM 158 Sewer Line project**. As part of the Sanitary Sewer CCN swap with the City of Bryan associated with the Bio-Corridor Infrastructure Project and ILA, the East Side FM 158 Sewer Line project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area. The total cost of this project is estimated to be $1,632,000 and the City of College Station will be reimbursed by the City of Bryan for half of the cost of design and construction. This project is for the construction of gravity sewer, a lift station and force main to serve properties along State Highway 30 southeast of the intersection with FM 158 within the City of Bryan's corporate limits and upgrade the gravity sewer that currently services property along State Highway 30 within the City of College Station in order to convey flows from the City of Bryan to the Carters Creek Wastewater Treatment Plant (CCWWTP). Design of the line began in FY12 with construction expected for FY15.

In addition, an estimate of $4,295,000 is included in FY15 for the **Bee Creek Parallel Trunkline project**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the final phase expected to be completed in FY17. Phase 1 construction is complete and land acquisition is currently in progress for phase II. Construction on phase II is expected to begin in FY15. Also included is $192,637 for the **Royder/Live Oak Sewer Line**. This project is for the design, easement acquisition and construction of a gravity sanitary sewer line along Royder Road and Live Oak Street with laterals on Madison Street, Church Street and McCullough Road. Construction on this project is currently in progress and should be completed in FY15.

Rehabilitation projects included in the FY15 Proposed Budget include $170,470 for design work on the **Eastgate Rehabilitation project**. Construction is estimated for FY16 and 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. Several other utility rehabilitation projects are also included in the FY15 estimated expenditures. These include the **Graham Road, Nimitz Street and Eisenhower Rehabilitation projects**; and design of the **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. Also estimated for FY15 is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Funds in the amount of $3,346,425 have been estimated in FY15 for Treatment and Disposal projects. An estimate of $1,129,340 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. In addition, a total of $369,735 is estimated in FY15 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 $25,000 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. The design work for the wastewater components of the project will take place in FY15 with installation in FY16.

Other Treatment and Disposal projects include an estimate of $755,000 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 FY15 is $105,000 for the **Carters Creek Headworks Catwalk project**. This project is for the installation of a new catwalk along the South side of the Headworks structure. This will facilitate easier and safer cleaning of the number two grit channel of the headworks facility. An estimate of $150,000 has been included in the FY15 Proposed Budget for the **Carters Creek Fueling Station project**. This project is for the replacement of the existing above ground fuel tanks at Carters Creek Wastewater Treatment Plant. An estimate of $300,000 has been included in the FY15 Proposed Budget for the **Lick Creek Raw Lift Pumps project**. This project is for the replacement of the existing sewerage lift pumps at the Lick Creek Wastewater Treatment Plant. The existing pumps are near the end of their expected service life.

Several General Plant project are included in the FY15 Proposed Budget. These include an estimate of $94,350 for **SCADA at the New Lift Stations**. This project was created to fund the integration of new lift stations to our SCADA system. In addition, an estimate of $240,000 is included for the **Carters Creek Electrical Improvements project**. This project is for the replacements of the Motor Control Centers (MCC's) for Plants 2 and 3. Also included in the FY15 Proposed Budget is an estimate of $53,000 for the **Aggie Acres Fiber Optic Conduit project**. This project is to provide for the communications hardware to enable critical lift station operations to be remotely monitored. Lastly, $125,000 is estimated for **Miscellaneous Wastewater Rehabilitation projects** that may arise throughout the fiscal year.

Contingency in the amount of $150,000 has been included in the FY15 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY15 Proposed Budget includes an estimated $1,625,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for water capital projects.

Unfunded Water and Wastewater Projects

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

Special Revenue Capital Projects

Below are descriptions of the special revenue capital projects included in the FY15 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY15, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds in the amount of $300,000 are budgeted to be transferred to the Neighborhood Parks Revolving Fund project within the Parks Capital Improvement Projects Fund. Funds in the Neighborhood Parks Revolving Fund project are used for acquiring properties for neighborhood parks in advance of development in park land zones that do not have sufficient funds to use to purchase the land. As the development occurs and funds get contributed to a particular Park Land Zone, the Park Land Zone will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, it is projected that $300,000 be transferred from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. An additional $400,000 was transferred in FY14 as a portion of the reimbursement.

Other projects for which FY15 Park Land Dedication estimates are projected include $27,000 in Park Land Zone 2 for the **replacement of playground equipment and surfacing at University Park;** $27,000 in Park Land Zone 10 for the **replacement of playground equipment and surfacing at Castlerock Park**; and $27,000 in Park Land Zone 13 for the **replacement of playground equipment and surfacing at Castlegate Park.** These projects were submitted as Service Level Adjustments (SLAs) in FY15 and are being included in the CIP to be funded out of the appropriate Park Land Zones. A transfer from the General Fund in the amount of $12,000 is included for the project at University Park as there are not sufficient funds in the zone to cover the total estimated project cost.

In addition, an estimate of $450,000 has been included in Community Park Land Zone C for the initial phase of the **All Inclusive Park**. This project is a joint effort between the City of College Station, the College Station Rotary Club, and the College Station Noon Lions Club. The park is designed for full inclusion of special needs children.

Additional funds are budgeted in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected FY15 estimate of $589,627 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 FY15 projected expenditures account for the use of the balance of this debt. An estimate of $200,000 is included in FY15 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated $69,815 is included in FY15 for **Phase II of Erosion Control in the Wolf Pen Creek Trail Area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. Expenditures in the amount of $90,218 are included in the FY15 Proposed Budget for the **Southland Drainage Improvements project**. This project is for the design of flood mitigation measures along Bee Creek Tributary B. Reshaping of the existing channel will prevent localized flooding that occurs at the east end of Southland Street. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. In addition, an estimate of $73,627 is included for 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.

Additional O&M Costs

The FY15 Proposed 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.

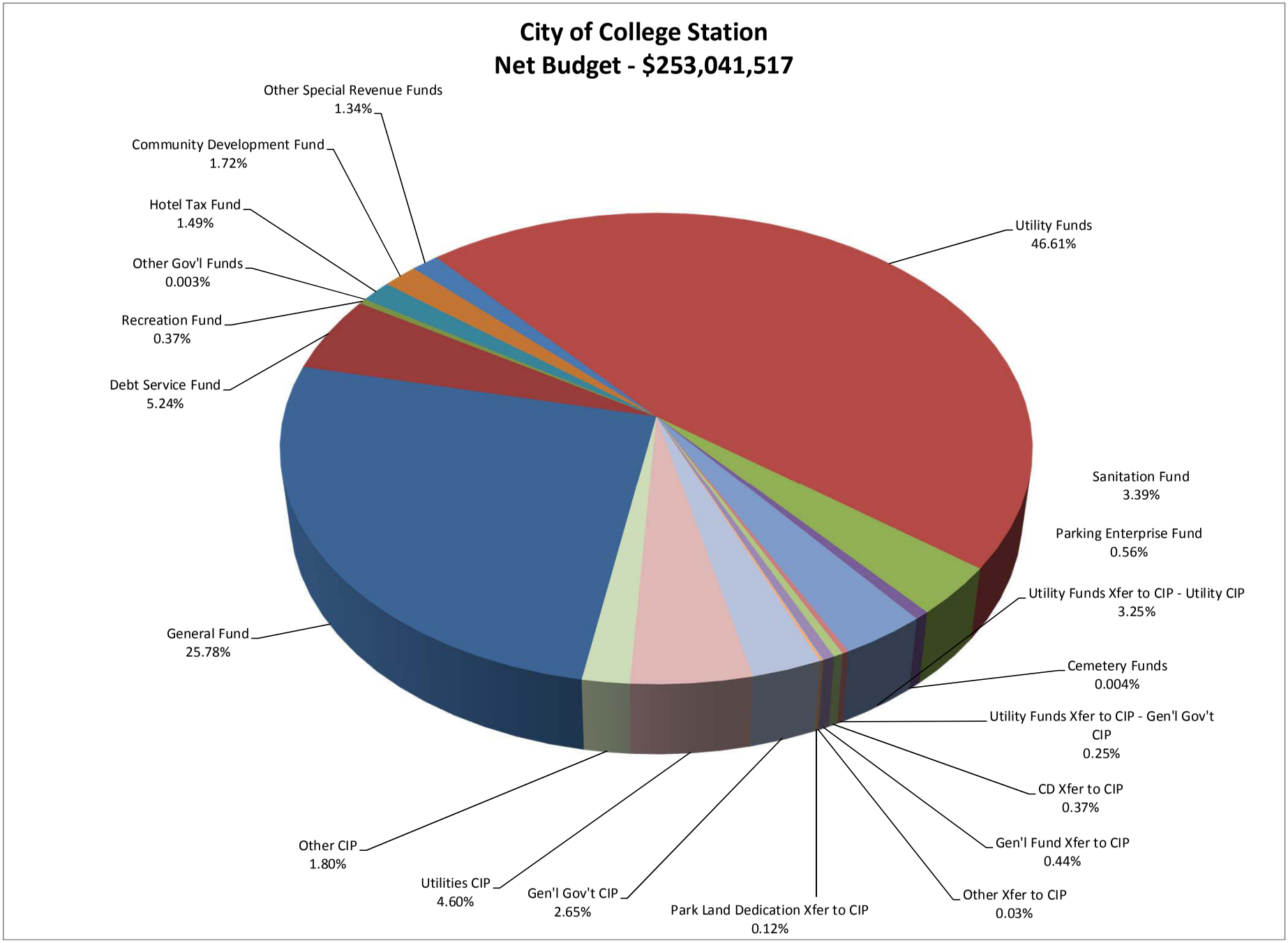
Conclusion

The previous discussion provided an overview of the FY15 Proposed Budget and key changes from the FY14 budget. The following sections of the budget document provide additional discussion of the proposed budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2014-2015 Proposed Budget	FY15 Proposed Total Funds Available	FY15 Proposed Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	$ 75,218,851	$ 67,739,408	$ (2,506,478)	$ 65,232,930	11.08%
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	3,272,509	(2,329,559)	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	3,779,887	-	3,779,887	27.55%
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	$ 323,931,731	$ 255,180,812	$ (36,295,005)	$ 218,885,807	1.43%
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
Equipment Replacement Transfer to CIP	-	-	-	-	-100.00%
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%
Subtotal of Capital Expenditures	$ 61,585,963	$ 34,155,710	$ (11,267,014)	$ 22,888,696	-22.94%
Totals	$ 396,784,708	$ 300,603,536	$ (47,562,019)	$ 253,041,517	-0.94%

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


City of College Station
Net Budget - $253,041,517
Other Special Revenue Funds 1.34%
Community Development Fund 1.72%
Hotel Tax Fund 1.49%
Other Gov'l Funds 0.003%
Recreation Fund 0.37%
Debt Service Fund 5.24%
General Fund 25.78%
Other CIP 1.80%
Utilities CIP 4.60%
Gen'l Gov't CIP 2.65%
Park Land Dedication Xfer to CIP 0.12%
Other Xfer to CIP 0.03%
Gen'l Fund Xfer to CIP 0.44%
CD Xfer to CIP 0.37%
Utility Funds Xfer to CIP - Gen'l Gov't CIP 0.25%
Cemetery Funds 0.004%
Utility Funds Xfer to CIP - Utility CIP 3.25%
Parking Enterprise Fund 0.56%
Sanitation Fund 3.39%
Utility Funds 46.61%

City of College Station
All Funds Operations & Maintenance
Summary

EXPENDITURE BY FUND

FUND	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
General Fund	$ 56,736,906	$ 61,439,490	$ 60,726,000	$ 60,120,338	$ 5,794,230	$ 65,914,568	7.28%
Court Security Fee Fund	69,907	67,814	69,554	78,921	1,720	80,641	18.91%
Juvenile Case Mgr. Fee Fund	101,149	108,988	107,934	113,020	-	113,020	3.70%
Recreation Fund	3,313,673	3,253,310	3,298,889	3,229,009	43,500	3,272,509	0.59%
Community Development Fund	250,165	355,309	390,893	397,621	-	397,621	11.91%
Northgate Parking Fund	727,936	1,127,489	1,028,933	1,007,782	-	1,007,782	-10.62%
Electric Fund	81,063,066	85,534,499	93,941,635	76,460,974	618,708	77,079,682	-9.88%
Water Fund	4,630,660	5,400,858	5,386,876	4,816,162	191,759	5,007,921	-7.28%
Wastewater Fund	5,464,950	5,842,069	5,841,688	5,593,714	518,750	6,112,464	4.63%
Sanitation Fund	6,238,625	6,591,170	6,572,885	6,827,031	27,400	6,854,431	3.99%
Property & Casualty Ins. Fund	95,619	95,177	102,669	97,573	-	97,573	2.52%
Employee Benefits Fund	54,799	87,734	87,734	57,170	-	57,170	-34.84%
Workers' Comp Ins. Fund	100,034	94,652	94,652	97,623	-	97,623	3.14%
Utility Customer Service Fund	2,152,477	2,231,533	2,221,851	2,239,929	89,105	2,329,034	4.37%
Fleet Maintenance Fund	1,834,749	1,934,915	1,960,180	1,857,569	74,055	1,931,624	-0.17%
Drainage Maintenance Fund	956,840	1,363,534	1,270,283	1,194,482	136,586	1,331,068	-2.38%
COMBINED FUND TOTAL	$ 163,791,555	$ 175,528,541	$ 183,102,656	$ 164,188,918	$ 7,495,813	$ 171,684,731	-2.19%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 60,112,113	$ 62,452,386	$ 61,754,847	$ 63,081,622	$ 2,344,048	$ 65,425,670	4.76%
Supplies	6,314,168	7,284,524	7,316,860	6,679,092	903,291	7,582,383	4.09%
Maintenance	5,230,082	6,165,245	6,116,952	6,039,027	708,576	6,747,603	9.45%
Purchased Services	17,547,289	21,115,645	20,520,455	19,901,191	2,070,759	21,971,950	4.06%
Capital Outlay	1,133,732	1,885,771	1,849,927	1,058,362	1,469,139	2,527,501	34.03%
Purchased Power/Wheeling Charges	73,001,132	76,000,000	84,884,041	66,817,568	-	66,817,568	-12.08%
Other Purchased Services	453,048	475,688	484,688	475,688	-	475,688	0.00%
Indirect Costs	(9)	149,282	148,611	136,368	-	136,368	-8.65%
COMBINED FUND TOTAL	$ 163,791,555	$ 175,528,541	$ 183,076,381	$ 164,188,918	$ 7,495,813	$ 171,684,731	-2.19%

PERSONNEL SUMMARY BY FUND

FUND	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
General Fund	587.80	591.65	598.35	599.35	21.00	620.35	3.68%
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	48.85	46.65	46.65	-	46.65	0.00%
ARRA of 2009 Fund	1.00	-	-	-	-	-	N/A
Community Development Fund	4.50	4.00	6.00	6.00	-	6.00	0.00%
Northgate Parking Fund	8.00	8.00	8.00	8.00	-	8.00	0.00%
Electric Fund	67.50	69.50	70.50	70.50	2.00	72.50	2.84%
Water Fund	28.00	28.00	29.00	29.00	2.00	31.00	6.90%
Wastewater Fund	49.00	49.00	49.00	49.00	-	49.00	0.00%
Sanitation Fund	35.50	35.50	35.50	35.50	-	35.50	0.00%
Property & Casualty Ins. Fund	1.00	1.00	1.00	1.00	-	1.00	0.00%
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	-	1.00	0.00%
Utility Customer Service Fund	28.50	27.50	28.00	28.00	1.00	29.00	3.57%
Fleet Maintenance Fund	15.00	15.00	15.00	15.00	1.00	16.00	6.67%
Drainage Maintenance Fund	14.00	15.00	15.00	15.00	1.00	16.00	6.67%
BVSWMA Fund	22.00	-	-	-	-	-	N/A
COMBINED FUND TOTAL	915.40	896.75	906.75	907.75	28.00	935.75	3.20%

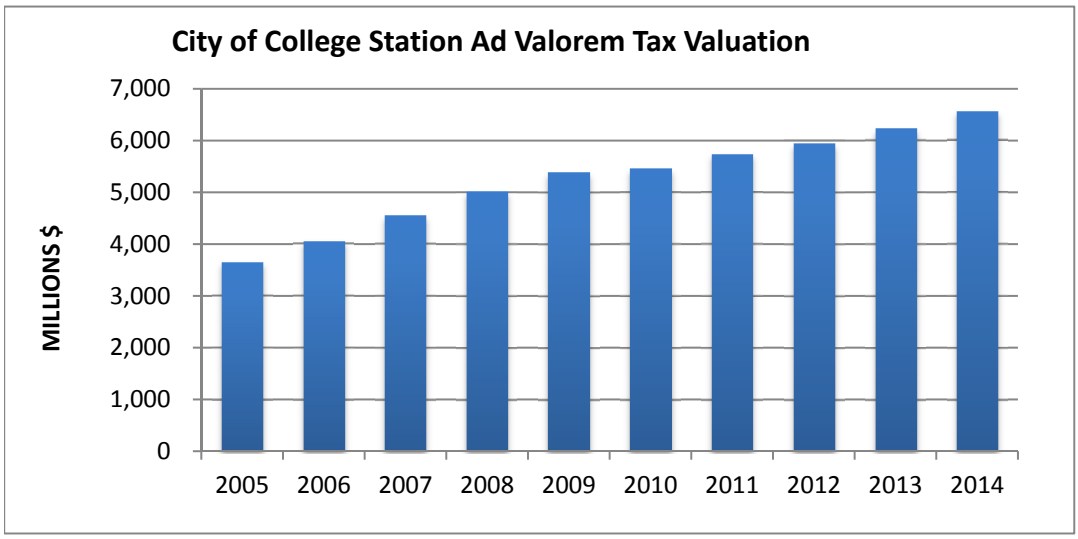
Analysis of Tax Rate
Fiscal Year 2014-2015

	Approved FY14	Proposed FY15
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	$ 7,388,066,097	$ 7,802,388,115
Less: Exempt Property	939,293,301	1,014,292,232
Less: Agricultural Loss	109,732,538	108,370,907
Less: Over 65 and Veterans Exemptions	89,657,918	96,413,693
Less: House Bill 366	153,971	166,325
Less: Abatements	0	0
Less: Proration	305,320	960,241
Less: CHDO	7,953,100	8,555,734
Less: Freeport	9,850,939	11,887,414
Taxable Assessed Value	$ 6,231,119,010	$ 6,561,741,569
Plus Value remaining under ARB Review	$0	$80,221,014
Est Total Assessed Value	$6,231,119,010	$ 6,641,962,583
Freeze Taxable	470,756,248	507,707,137
Freeze Adjusted Taxable	$ 5,760,362,762	$ 6,134,255,446
O&M and Debt Service Portion	$ 6,213,584,665	$ 6,519,069,809
TIF Captured Value	17,534,345	42,671,760
Total	$ 6,231,119,010	$ 6,561,741,569
Apply Tax Rate per/$100 Valuation	0.425958/$100	0.452500/$100
Freeze Actual Tax	$ 1,886,034	$ 1,986,117
Amount lost to Tax Freeze	119,190	311,257
Total Tax Levy	$ 26,422,760	$ 29,743,623
Estimate 100% Collection	$ 26,422,760	$ 29,743,623

	Tax Rate Per $100 Valuation	Percent Of Levy	Estimated Collections
Debt Service	0.193053	42.7%	$ 12,660,135
General Fund	0.259447	57.3%	16,890,399
TIRZ 18	0.452500	100.0%	192,085
TIRZ 19	0.452500	100.0%	1,005
Proposed Tax Rate	0.452500	100.0%	$ 29,743,623

Analysis of Property Valuations

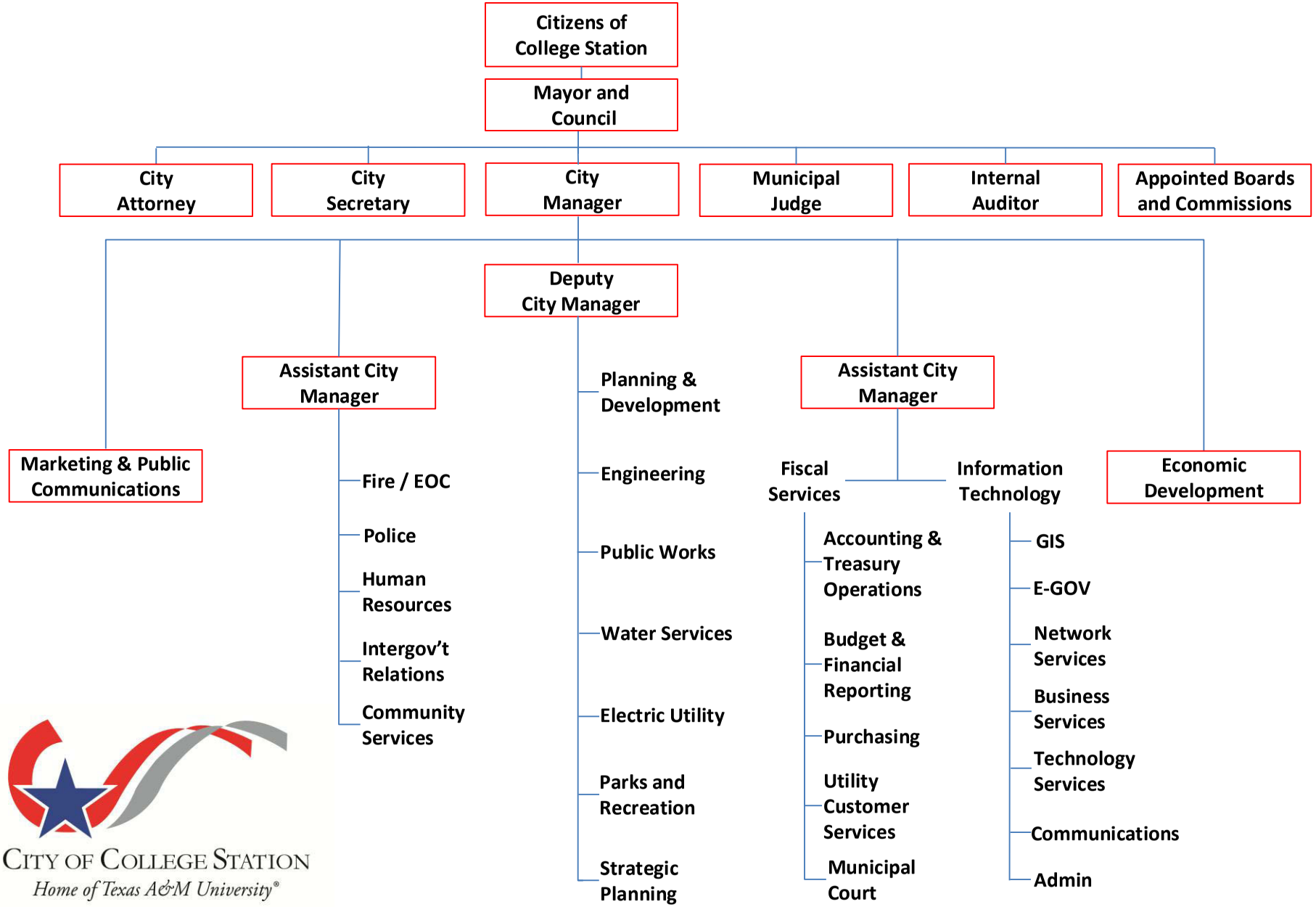
Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2005	4,260,094,126	614,609,545	3,645,484,581
2006	4,698,557,824	643,387,278	4,055,170,546
2007	5,223,363,290	677,645,842	4,545,717,448
2008	5,726,153,143	701,998,930	5,024,154,213
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	6,537,436,940	798,821,938	5,738,615,002
2012	6,861,624,135	917,311,148	5,944,312,987
2013	7,278,333,559	1,047,214,549	6,231,119,010
2014	7,694,017,208	1,132,275,639	6,561,741,569



* 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 2014-2015	
January	▪ 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	▪ 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	▪ 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	▪ 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	▪ 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	▪ 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	▪ Budget Staff prepares Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review.
August	▪ 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	▪ Publish required Tax Notices. ▪ Conduct required Public Hearings. ▪ Council adoption of Budget and Tax Rate.
October	▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
November-December	▪ Budget Staff prepares and distributes 4th quarter financial reports and departmental forecasts. ▪ Conduct Departmental Reviews and Special Projects. ▪ Monitor Budget. ▪ Request for CIP budget submissions sent out to Departments.

General Fund

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

The General Fund is budgeted using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

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

The FY14 revised General Fund revenue budget is $57,569,303 and the FY14 year-end estimate is projected to be $58,554,131. The FY14 year-end estimate for General Fund revenue is anticipated to be approximately $985,000 over the FY14 revised budget. A significant portion of this is due to the year-end estimate for sales tax. The FY14 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 FY15 General Fund revenues are $61,850,083. This represents a 5.63% increase over the FY14 year-end estimate. A portion of this increase is due a proposed increase of 2.6542 cents in the in the ad valorem tax rate. The 2.6542 cent increase in the tax rate will fund service level increases in Public Safety (Police and Fire), and Transportation and Mobility – Streets and the traffic signal system directly related to the continued growth of the City.

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

1. **Property Taxes** in FY15 are estimated to be $16,872,399. The anticipated revenues are based on the proposed operations and maintenance (O&M) tax rate of 25.9447 cents per $100 valuation. The FY15 O&M portion of the tax rate reflects an increase of 2.6542 cents from the FY14 approved O&M portion of the tax rate.

2. **Sales Tax** is estimated to be $25,300,000 in FY15; this projection reflects a 3.0% increase over the FY14 year-end estimate. The FY14 year-end estimate is projected to come in approximately $1.0 million higher than budget. Sales tax revenue estimates are based on analysis of historical revenues and expected future retail sales and employment. Sales tax is the largest revenue stream in the General Fund, and is estimated to be approximately 40.91% of overall General Fund revenues.

3. **Mixed Drink and Franchise Taxes** are projected to be $2,758,475, which is 9.8% above the FY14 revised budget. Franchise taxes include phone, cable, and natural gas.

4. **Licenses and Permit Revenue** in FY15 is anticipated to be higher than the FY14 budget, but slightly lower than the FY14 year-end estimate. The number and value of permits issued in the Northgate District over the past three years have been particularly high due to strong new development. The FY15 revenue is estimated to be $1,112,452.

5. **Intergovernmental Revenues** for FY15 are anticipated to remain at the level budgeted in FY14. The FY14 year-end estimate includes grant funds received in FY14 - grant funds are not budgeted until they are approved or received. Among the intergovernmental revenues the City anticipates receiving in FY15 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 $129,039 in FY15. This includes revenue estimated for tournament fees due to the anticipated increase in field availability as larger tournaments will be using the new synthetic turf fields at Veteran's Park. Most of the Parks and Recreation revenue is recorded in the Recreation Fund.

7. **Other Service Charges** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, and Municipal Court. The proposed revenues are projected to be $2,829,212 in FY15. The FY15 estimate includes an estimated increase in EMS Emergicon transport revenue.

8. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These fines are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be $2,993,516 in FY15.

9. **Investment earnings** are estimated at $63,240 in the FY15 Proposed Budget. Investment earnings in FY14 were adjusted down from the FY13 actual revenue to reflect very low interest rates. FY15 earnings are anticipated to remain relatively flat throughout FY15.

10. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. FY15 estimated revenue is $247,625.

11. **Utility Transfers to the General Fund** are proposed to be $9,307,925 for FY15. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.

12. Proposed Net Expenditures for FY15 are $66,356,346 or 6.1% higher than the FY14 revised budget. The proposed General Fund budget includes additional funds for public safety, street maintenance, and funds for salary increases.

Several cash funded capital projects are included in the non-departmental portion of the General Fund budget. These one-time expenditures are expected to be incurred in FY15. These include a transfer of $899,375 to the Streets Capital Improvement Projects Fund for street and sidewalk capital projects; a transfer of $212,041 to the General Government Projects Fund for the costs associated City's Enterprise Resource Planning (ERP) System, and a $12,000 transfer to the Park Land Dedication Zone 2 Fund for Playground Equipment and Resurfacing at University Park.

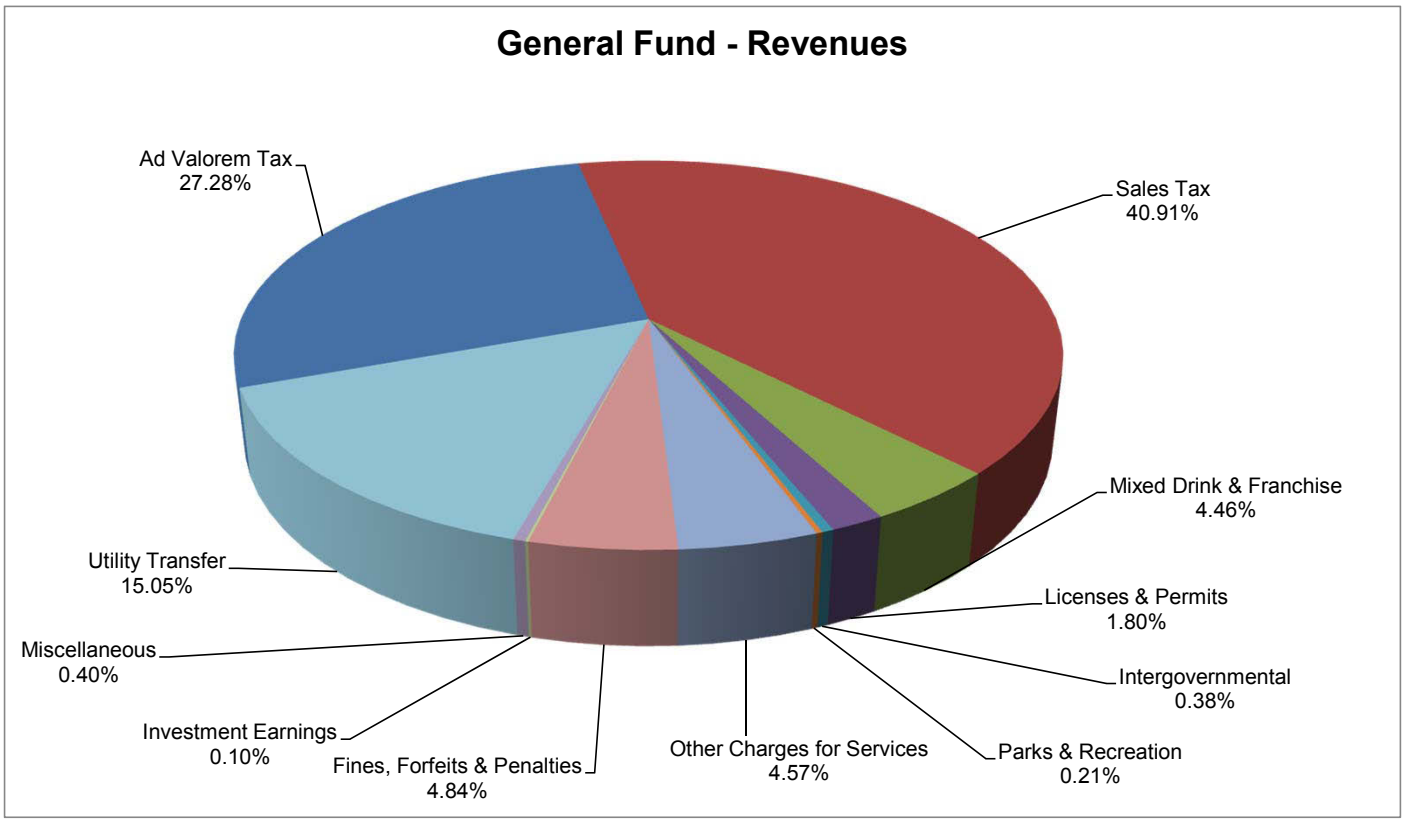
Other non-departmental expenditures include general and administrative (G&A) transfers into the General Fund from various operating funds to pay for the services provided such as Accounting, Budget, Purchasing, Human Resources, Legal, etc. Interfund transfers (in and out), Public Agency Funding and Consulting services are also included in this section. A full listing of the non-departmental expenditures can be found in Appendix I of this document.

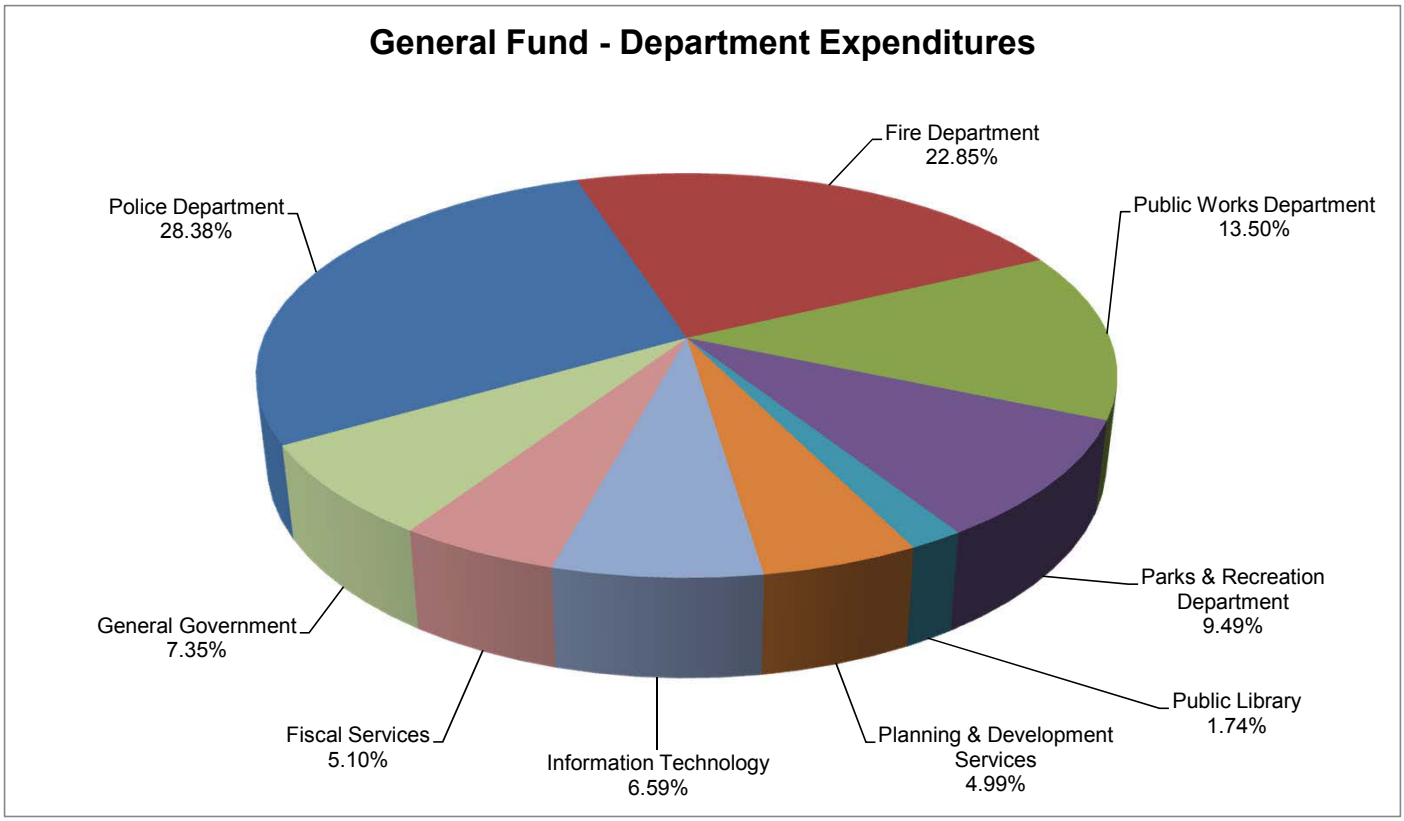
A number of Service Level Adjustments (SLAs) are included in the FY15 Proposed Budget. The detailed SLAs by department are included in each Department Summary and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

A total of 620.35 positions are included in the proposed General Fund budget. This includes 611.60 full-time employees (FTEs) in the General Fund. Some employees, both full-time and part-time, code a portion of their time to other funds. The approved budget also includes 8.75 temporary/seasonal and part-time non-benefitted FTEs. Requests for increases in personnel were submitted as SLAs as part of the budget process. A full listing of personnel can be found in Appendix C.

City of College Station
General Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change Budget FY14 to FY15
Beginning Fund Balance	**$ 13,930,042**	**$ 13,725,126**	**$ 13,725,126**	**$ 14,492,184**		**$ 14,492,184**	
REVENUES:							
Ad Valorem Tax	$ 13,938,602	$ 14,513,579	$ 14,427,000	$ 15,255,571	$ 1,616,828	$ 16,872,399	16.3%
Sales Tax	23,064,035	23,495,000	24,560,000	25,300,000	-	25,300,000	7.7%
Mixed Drink & Franchise	2,651,828	2,513,025	2,777,797	2,758,475	-	2,758,475	9.8%
Licenses & Permits	1,238,967	1,075,376	1,270,376	1,112,452	-	1,112,452	3.4%
Intergovernmental	469,783	236,200	252,482	236,200	-	236,200	0.0%
Parks & Recreation	97,711	158,450	92,950	129,039	-	129,039	-18.6%
Other Charges for Services	2,800,815	2,664,519	2,827,414	2,829,212	-	2,829,212	6.2%
Fines, Forfeits & Penalties	2,952,209	3,263,792	2,789,722	2,993,516	-	2,993,516	-8.3%
Investment Earnings	77,593	76,500	62,000	63,240	-	63,240	-17.3%
Miscellaneous	452,868	345,937	267,465	247,625	-	247,625	-28.4%
Utility Transfer	9,148,925	9,226,925	9,226,925	9,307,925	-	9,307,925	0.9%
TOTAL REVENUES	**$ 56,893,336**	**$ 57,569,303**	**$ 58,554,131**	**$ 60,233,255**	**$ 1,616,828**	**$ 61,850,083**	7.4%
TOTAL FUNDS AVAILABLE	**$ 70,823,378**	**$ 71,294,429**	**$ 72,279,257**	**$ 74,725,439**	**$ 1,616,828**	**$ 76,342,267**	7.1%
EXPENDITURES:							
Police Department	$ 16,515,820	$ 17,338,161	$ 17,276,052	$ 17,426,184	$ 1,282,810	$ 18,708,994	7.9%
Fire Department	13,297,527	13,614,076	13,525,228	13,917,418	1,145,395	15,062,813	10.6%
Public Works Department	7,216,530	8,845,914	8,767,196	7,360,019	1,541,307	8,901,326	0.6%
Parks & Recreation Department	4,463,535	5,175,501	5,122,436	5,133,089	1,122,859	6,255,948	20.9%
Public Library	994,476	1,087,688	1,087,688	1,142,604	2,100	1,144,704	5.2%
Planning & Development Services	3,505,029	3,419,876	3,314,147	3,190,334	100,000	3,290,334	-3.8%
Information Technology	4,271,209	4,408,785	4,360,313	4,229,230	111,650	4,340,880	-1.5%
Fiscal Services	2,967,359	3,085,697	3,081,837	3,125,900	236,902	3,362,802	9.0%
General Government	3,505,421	4,463,792	4,191,103	4,595,560	251,207	4,846,767	8.6%
Pay Plan	-	-	-	-	-	-	
Total Operating Expenditures	$ 56,736,906	$ 61,439,490	$ 60,726,000	$ 60,120,338	$ 5,794,230	$ 65,914,568	7.3%
TRANSFERS:							
General & Administrative (Source) Use	$ (4,116,074)	$ (4,339,012)	$ (4,339,012)	$ (4,412,704)	$ -	$ (4,412,704)	1.7%
Interfund Transfers (Source) Use	1,895,245	1,650,326	1,838,620	1,963,226	(57,000)	1,906,226	15.5%
Total Transfers (Sources) Uses	$ (2,220,829)	$ (2,688,686)	$ (2,500,392)	$ (2,449,478)	$ (57,000)	$ (2,506,478)	-6.8%
OTHER:							
Public Agency Funding	$ 981,013	$ 1,192,046	$ 1,192,046	$ 1,204,007	$ -	$ 1,204,007	1.0%
Consulting Services	297,185	46,667	46,667	53,333	-	53,333	14.3%
Capital Projects	1,010,165	1,790,108	1,790,108	1,111,416	12,000	1,123,416	-37.2%
Sale of Property	-	-	(4,259,903)	-	-	-	
Other	36,957	459,814	542,547	80,000	-	80,000	-82.6%
Contingency	-	281,943	250,000	487,500	-	487,500	72.9%
Total Other (Sources) Uses	$ 2,325,320	$ 3,770,578	$ (438,535)	$ 2,936,256	$ 12,000	$ 2,948,256	-21.8%
TOTAL EXPENDITURES	$ 56,841,397	$ 62,521,382	$ 57,787,073	$ 60,607,116	$ 5,749,230	$ 66,356,346	6.1%
Increase (Decrease) In Fund Balance	$ 51,939	$ (4,952,079)	$ 767,058	$ (373,861)	$ (4,132,402)	$ (4,506,263)	-9.0%
Measurement Focus Increase (Decrease)	$ (256,855)						
Ending Fund Balance	**$ 13,725,126**	**$ 8,773,047**	**$ 14,492,184**	**$ 14,118,323**		**$ 9,985,921**	13.8%


General Fund - Revenues
Ad Valorem Tax
27.28%
Sales Tax
40.91%
Mixed Drink & Franchise
4.46%
Utility Transfer
15.05%
Licenses & Permits
1.80%
Miscellaneous
0.40%
Intergovernmental
0.38%
Investment Earnings
0.10%
Fines, Forfeits & Penalties
4.84%
Other Charges for Services
4.57%
Parks & Recreation
0.21%


General Fund - Department Expenditures
Fire Department
22.85%
Police Department
28.38%
Public Works Department
13.50%
Parks & Recreation
Department
9.49%
General Government
7.35%
Public Library
1.74%
Fiscal Services
5.10%
Information Technology
6.59%
Planning & Development
Services
4.99%

City of College Station
General Fund
Operations & Maintenance Summary

EXPENDITURE BY DEPARTMENT

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Police	$ 16,515,820	$ 17,338,161	$ 17,276,052	$ 17,426,184	$ 1,282,810	$ 18,708,994	7.91%
Fire	13,297,527	13,614,076	13,525,228	13,917,418	1,145,395	15,062,813	10.64%
Public Works	7,216,530	8,845,914	8,767,196	7,360,019	1,541,307	8,901,326	0.63%
Parks and Recreation	4,463,535	5,175,501	5,122,436	5,133,089	1,122,859	6,255,948	20.88%
Library	994,476	1,087,688	1,087,688	1,142,604	2,100	1,144,704	5.24%
Planning and Development Services	3,505,029	3,419,876	3,314,147	3,190,334	100,000	3,290,334	-3.79%
Information Technology	4,271,209	4,408,785	4,360,313	4,229,230	111,650	4,340,880	-1.54%
Fiscal Services	2,967,359	3,085,697	3,081,837	3,125,900	236,902	3,362,802	8.98%
General Government	3,505,421	4,463,792	4,191,103	4,595,560	251,207	4,846,767	8.58%
TOTAL	$ 56,736,906	$ 61,439,490	$ 60,726,000	$ 60,120,338	$ 5,794,230	$ 65,914,568	7.28%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 42,716,001	$ 44,296,378	$ 43,542,424	$ 44,825,182	$ 1,729,170	$ 46,554,352	5.10%
Supplies	2,575,114	2,919,351	2,860,737	2,668,306	562,166	3,230,472	10.66%
Maintenance	3,988,811	4,693,237	4,728,184	4,593,995	676,676	5,270,671	12.30%
Purchased Services	7,676,767	9,614,150	9,510,095	8,897,672	1,538,579	10,436,251	8.55%
Capital Outlay	807,085	874,188	1,002,953	87,997	1,287,639	1,375,636	57.36%
Indirect Costs*	(1,026,872)	(957,814)	(918,393)	(952,814)	-	(952,814)	-0.52%
TOTAL	$ 56,736,906	$ 61,439,490	$ 60,726,000	$ 60,120,338	$ 5,794,230	$ 65,914,568	7.28%

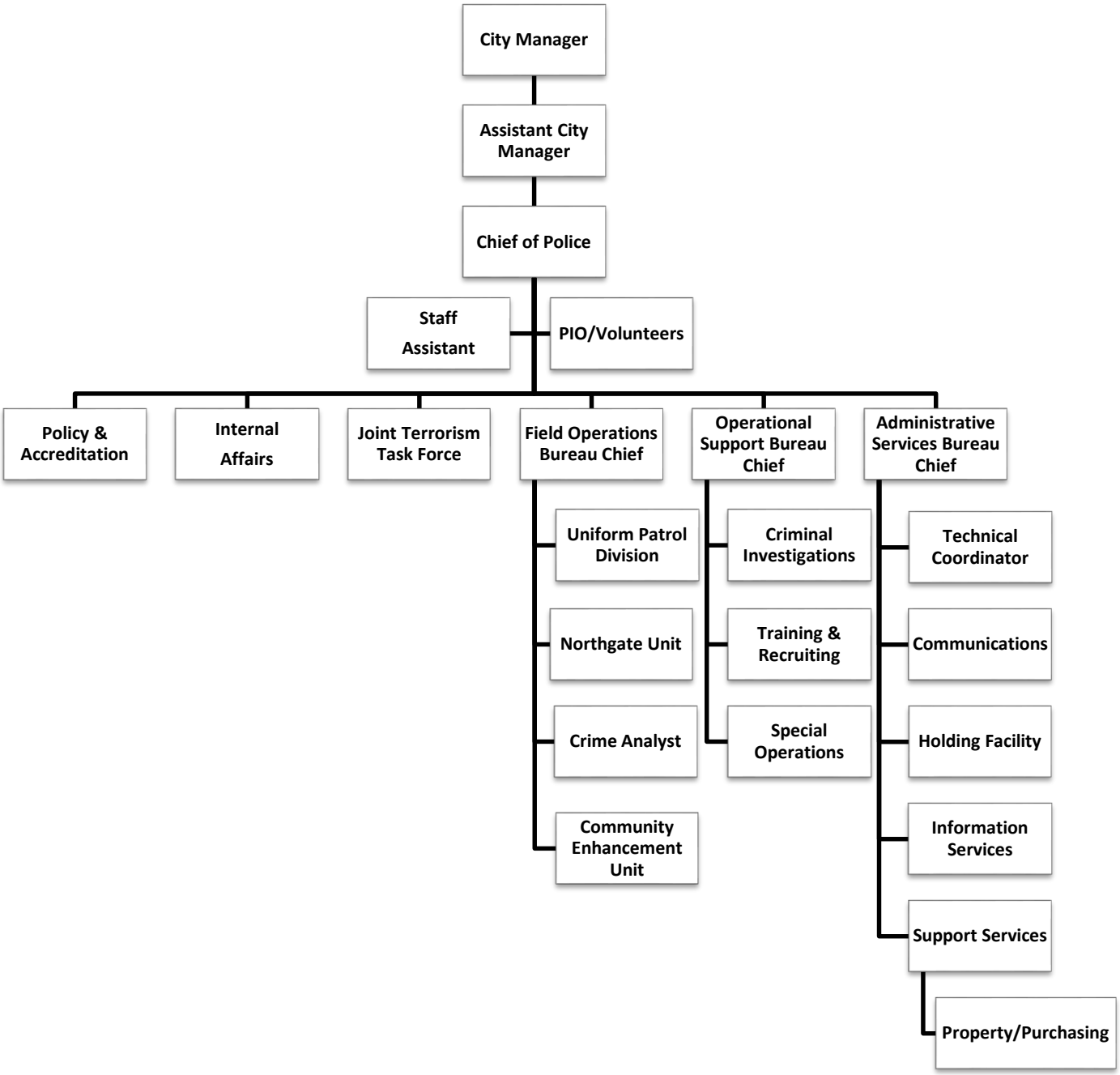
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Police	182.50	192.50	196.50	196.50	6.00	202.50	3.05%
Fire	139.00	139.00	141.00	141.00	7.00	148.00	4.96%
Public Works	49.50	50.50	52.50	52.50	4.00	56.50	7.62%
Parks and Recreation	67.30	62.65	58.85	58.85	1.00	59.85	1.70%
Library	-	-	-	-	-	-	N/A
Planning and Development Services	46.00	44.50	37.00	38.00	-	38.00	2.70%
Information Technology	30.50	29.50	30.50	30.50	-	30.50	0.00%
Fiscal Services	38.50	38.50	39.00	39.00	2.00	41.00	5.13%
General Government	34.50	34.50	43.00	43.00	1.00	44.00	2.33%
TOTAL	587.80	591.65	598.35	599.35	21.00	620.35	3.68%

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

POLICE DEPARTMENT

CITY OF COLLEGE STATION



City of College Station
Police
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Police Administration	$ 1,105,972	$ 1,172,202	$ 1,170,294	$ 1,097,135	$ 95,426	$ 1,192,561	1.74%
Uniform Patrol	7,558,191	7,384,746	7,557,899	8,105,112	228,785	8,333,897	12.85%
Criminal Investigation	1,772,952	1,900,576	1,860,390	2,006,376	41,105	2,047,481	7.73%
Recruiting and Training	602,174	546,678	593,304	617,049	206,570	823,619	50.66%
Support Services*	2,161,646	2,597,806	2,452,411	2,554,592	431,232	2,985,824	14.94%
Communication / Jail	1,798,948	1,949,983	1,874,872	1,898,304	18,156	1,916,460	-1.72%
Special Operations*	1,132,937	1,409,581	1,402,036	713,885	191,696	905,581	-35.76%
Information Services	383,000	376,589	364,846	433,731	69,840	503,571	33.72%
TOTAL	$ 16,515,820	$ 17,338,161	$ 17,276,052	$ 17,426,184	$ 1,282,810	$ 18,708,994	7.91%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 13,919,219	$ 14,441,383	$ 14,470,799	$ 14,591,031	$ 680,630	$ 15,271,661	5.75%
Supplies	842,591	875,527	812,440	759,175	264,234	1,023,409	16.89%
Maintenance	249,391	340,119	340,504	363,739	36,835	400,574	17.77%
Purchased Services	1,420,250	1,634,320	1,620,464	1,712,239	273,625	1,985,864	21.51%
Capital Outlay	84,369	46,812	31,845	-	27,486	27,486	-41.28%
TOTAL	$ 16,515,820	$ 17,338,161	$ 17,276,052	$ 17,426,184	$ 1,282,810	$ 18,708,994	7.91%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14to FY15
Police Administration	10.00	11.00	11.00	11.00	1.00	12.00	9.09%
Uniform Patrol	96.50	93.00	94.00	101.00	-	101.00	7.45%
Criminal Investigation	20.00	21.00	22.00	23.00	-	23.00	4.55%
Recruiting and Training	4.00	4.00	4.00	5.00	1.00	6.00	50.00%
Support Services*	1.00	5.00	5.00	5.00	1.00	6.00	20.00%
Communication / Jail	35.00	35.00	36.00	36.00	-	36.00	0.00%
Special Operations*	9.00	16.50	17.50	8.50	2.00	10.50	-40.00%
Information Services	7.00	7.00	7.00	7.00	1.00	8.00	14.29%
TOTAL	182.50	192.50	196.50	196.50	6.00	202.50	3.05%

Service Level Adjustments	One-Time	Recurring	Total
Sworn Officer Pay Scale Adjustment	$ -	$ 267,007	$ 267,007
Police Assistant/Civilian Training Coordinator	8,016	54,799	62,815
Police Department Maintenance Costs	100,000	62,950	162,950
Asst Information Srvs Manager	5,660	66,180	71,840
Northgate Booking Station Equipment	15,856	-	15,856
Corporal Intermediate Rank	-	16,206	16,206
Public Safety GIS Analyst	6,695	79,506	86,201
10 Tasers w/Assurance Plan	12,076	1,850	13,926
Animal Control Officer	5,645	44,665	50,310
Three Patrol Vehicles	186,000	53,145	239,145
Mental Health Peace Officer Incentive Pay	-	14,733	14,733
Traffic Unit Officers	110,126	171,695	281,821
Police SLA Total	$ 450,074	$ 832,736	$ 1,282,810

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

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

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:* Inclusion in Capital Improvement process for the City
   ii. *Plan of Action:* Inclusion in FY14 Budget process to retain a consultant through the RFQ process
   iii. *Plan of Action:* Inclusion in the FY15 Bond Election to move forward with new building

b. Issue: Workload Demand Exceeds Resources Resulting in High Stress Level
   i. *Plan of Action:* Implement FAST (Fitness and Strength Testing) program to promote a healthy work environment.
   ii. ii *Plan of Action:* Implement new shift configuration for patrol to increase resources through re-allocation and allow personnel time off.

c. Issue: Improve Long-Term Employee Retention with competitive compensation plans
   i. *Plan of Action:* Recommended specific pay comparisons and adjustments for Communication Operators, Detention Officers, Records Technicians, Animal Control Officers and School Crossing Guards.
   ii. *Plan of Action:* Implementation of competitive pay plan for all civilian employees
   iii. *Plan of Action:* Review of current sworn pay plan to ensure comparable compensation with benchmark cities.

d. Issue: Outdated Computer Aided Dispatch and Records Management technology
   i. *Plan of Action:* Complete review of responses from vendors to evaluate system functionality and acquire a new system.

ii. *Plan of Action:* Secure approval for GIS analyst to ensure the infrastructure necessary in improvement of responses and crime analysis

iii. *Plan of Action:* Consider growth and future needs to enhance community oriented policing strategies *Plan of Action:* Determine best integration solution for the Departments current and future needs.

e. Issue: Disproportionate growth of agency vs. city population/infrastructure/funding

i. *Plan of Action:* Continue evaluation of workload through annual assessments

ii. *Plan of Action:* Refine strategic planning process to ensure key needs are identified and all personnel contribute to the development of our future requirements.

iii. *Plan of Action:* Implement key additional resources to current staffing for Animal Control and Police Assistant Positions.

f. Issue: City and Department growth result in hiring more personnel and the need for training increases disproportionately to staff's ability to train both sworn and civilian employees.

i. *Plan of Action:* Add Civilian Trainer to ensure Civilian Staff are receiving required training and re-training necessary for specific positions.

ii. *Plan of Action:* Add Sergeant to training section and separate duties of Recruiting and Training to concentrate on improving our processes.

g. Issue: New legislative requirements for discovery of information relating to criminal trials increased workload for all personnel.

i. *Plan of Action:* Implement additional records technician positions to assist with increased workload.

ii. *Plan of Action:* Add Assistant Information Services Manager/Open Records Specialist to provide for succession planning and maintain service level for new legal requirements.

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:* Implement additional Traffic Officers to work toward enhancement of our Traffic Division

iii. *Plan of Action:* Ensure planning processes for special events include adequate staffing and manpower.

i. Issue: Increased Gang and narcotics violence threatens the quality of life in our community.

i. *Plan of Action*: Add additional officers to the Special Investigations Unit to be more proactive in diffusing these activities.

j. Issue: Decreased ability to interact with our community due to workload.

i. *Plan of Action:* Implement additional CEU officers to work toward eventual assignment to one CEU officer per beat for more community interaction and involvement.

POLICE DEPARTMENT STRATEGIC PLAN

IV: Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Reduction in Part 1 Major Crimes	2581	2457		Reduction
Average response time to Priority 1 calls	6:49	7:14		6:15
CID Case Clearance Rate	51%	66.3%		Increase
Percent Turnover Sworn	7%	10%		5%
Percent Turnover Communication Operators	12%	28%		17%
Percent Turnover Other Civilian	38%	7%		5%
Percentage of time R&T Division provides instruction	*	15%		Increase
Percent of 911 Calls answered within 10 seconds	99%	99%		95%
Percent Compliance with Emergency Medical Dispatch protocols	91%	94%		90%
Average Booking time	23 minutes	25 minutes		25 minutes
Evidence Destruction Rate	158%	89%		Increase
Annual Efficiency Rate for Report processing	99%	89%		Increase
CEU Business, Apartment and Neighborhood Contacts	*	761		Increase
Number of Volunteer/Intern Hours	*	893		Increase

*KPI not tracked in 2012

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

CITY OF COLLEGE STATION

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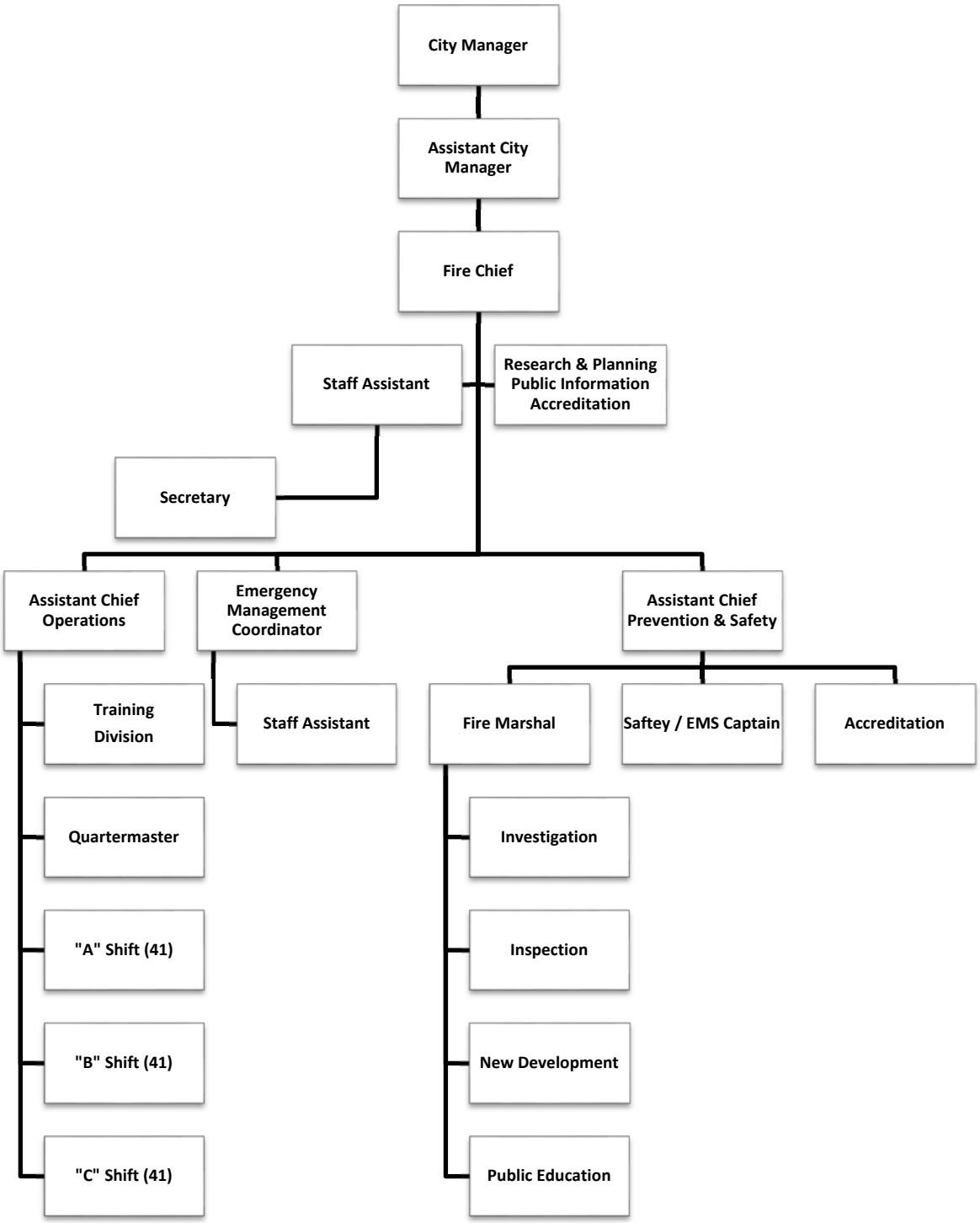
FIRE DEPARTMENT

CITY OF COLLEGE STATION



City of College Station
Fire
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Fire Administration	$ 554,408	$ 530,590	$ 544,321	$ 527,803	$ -	$ 527,803	-0.53%
Emergency Management	227,466	251,359	249,477	246,673	-	246,673	-1.86%
Fire Suppression	8,374,013	8,432,305	8,374,812	8,542,599	19,375	8,561,974	1.54%
Fire Prevention	634,868	699,562	676,759	788,490	-	788,490	12.71%
Emergency Medical Services	3,506,772	3,700,260	3,679,859	3,811,853	1,126,020	4,937,873	33.45%
TOTAL	$ 13,297,527	$ 13,614,076	$ 13,525,228	$ 13,917,418	$ 1,145,395	$ 15,062,813	10.64%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 11,676,470	$ 11,634,954	$ 11,606,869	$ 11,811,466	$ 547,502	$ 12,358,968	6.22%
Supplies	545,055	635,529	597,914	585,730	97,884	683,614	7.57%
Maintenance	176,893	227,049	220,752	244,495	-	244,495	7.68%
Purchased Services	899,109	1,116,544	1,099,693	1,275,727	114,856	1,390,583	24.54%
Capital Outlay	-	-	-	-	385,153	385,153	N/A
TOTAL	$ 13,297,527	$ 13,614,076	$ 13,525,228	$ 13,917,418	$ 1,145,395	$ 15,062,813	10.64%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Fire Administration	5.00	5.00	5.00	5.00	-	5.00	0.00%
Emergency Management	2.00	2.00	2.00	2.00	-	2.00	0.00%
Fire Suppression	87.00	86.00	86.00	86.00	5.00	91.00	5.81%
Fire Prevention	6.00	6.00	7.00	7.00	-	7.00	0.00%
Emergency Medical Services	39.00	40.00	41.00	41.00	2.00	43.00	4.88%
TOTAL	139.00	139.00	141.00	141.00	7.00	148.00	4.96%

Service Level Adjustments	One-Time	Recurring	Total
EMS Equipment Replacement	$ 420,015	$ 15,819	$ 435,834
EMS/Safety Officer Program Completion	67,925	249,551	317,476
Station 6 Ladder Staffing year 1	74,875	317,210	392,085
Fire SLA Total	$ 562,815	$ 582,580	$ 1,145,395

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

1. *Goal:* Implement the EMS / Safety Captain position.
    a. *Strategic Initiative*: Core Services & Infrastructure

2. *Goal:* Apparatus Replacement (Order new Fire Engine and Haz-Mat truck replacement and new chassis replacement for one of the Frazier ambulances)
    a. *Strategic Initiative:* Core Services & Infrastructure

3. *Goal:* Restructure some of administrative positions. Add a dedicated Fire Marshal position to improve development efficiency. Restructure duties of one Assistant Fire Chief.
    a. *Strategic Initiative:* Core Services & Infrastructure

4. *Goal:* Keep the positions in the Fire Dept. filled as members retire out. Train the new hires in either Paramedic or FF schools depending on the certifications new hires come into the organization with.
    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 an additional 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 2015.

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. We need to add two more captains to allow us to have one EMS /Safety Captain on each shift

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. Update Life packs and purchase new air pack bottles as they reach use limits.
   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 insure 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 thin and will need to grow to provide the necessary field support to keep up with the rapid growth.
   i. *Plan of Action:* The first addition to the administrative staff will need to be a Battalion Chief for EMS and Training.

g. Issue: Mobile Data Terminals in the response units have a poor level of functional time. The units loose connectivity on a regular basis while units are responding. The MDTs are critical to efficiency and safety of the responding crews taking away mapping capabilities and call and caution notes.
   i. *Plan of Action:* Continue working with the Information and Technology Department to improve or replace the system completely.

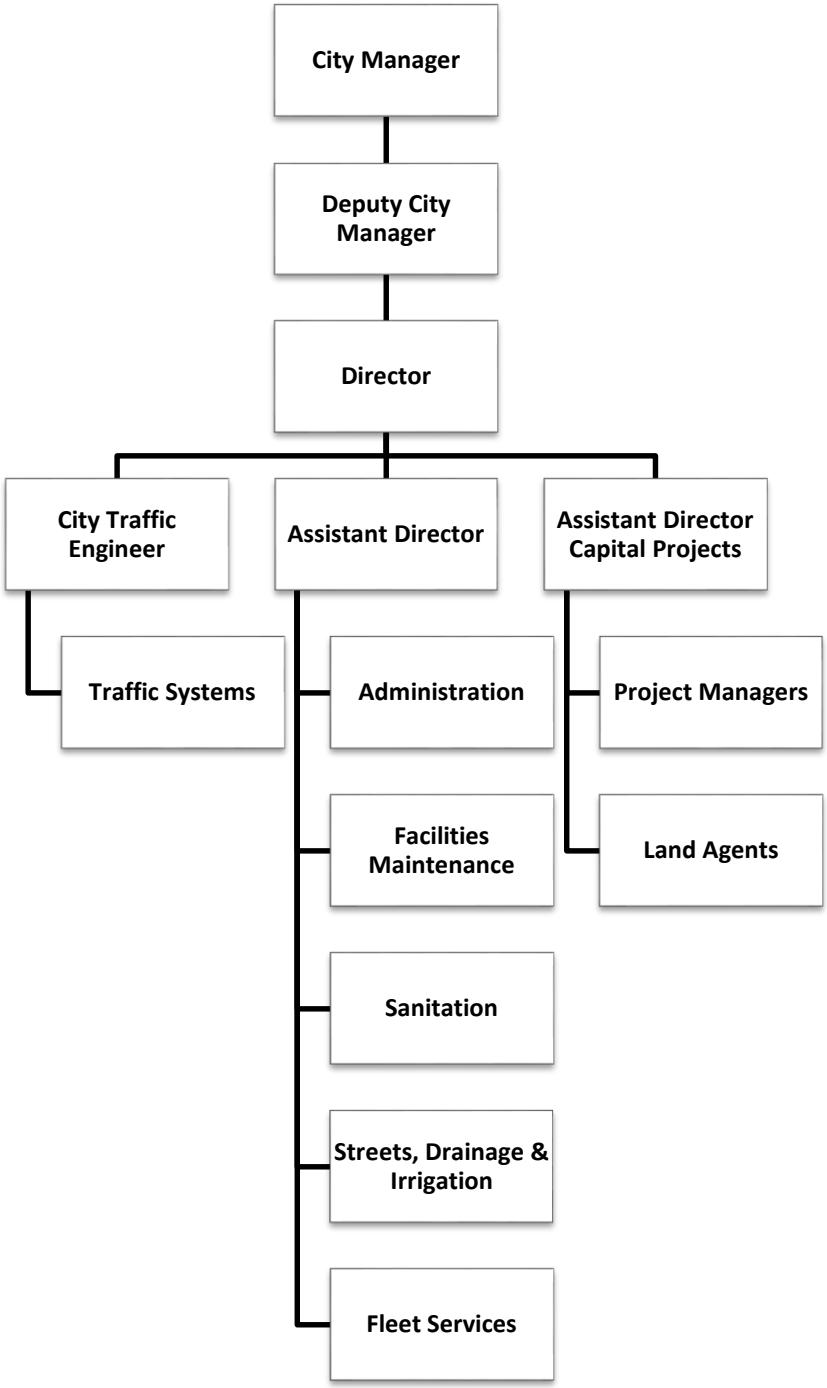
IV. Key Performance Indicators (KPIs)

Measure	2012	2013		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	82.6%	88.3%		90%
Percent of time turnout time is 90 seconds or less from dispatch until wheels rolling on unit.	80.4%	85.1%		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

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

PUBLIC WORKS

CITY OF COLLEGE STATION



City of College Station
Public Works
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Public Works Administration	$ 485,985	$ 548,704	$ 562,118	$ 569,303	$ -	$ 569,303	3.75%
Traffic Engineering	195,964	379,124	360,137	201,608	-	201,608	-46.82%
Facilities Maintenance	1,412,131	1,787,894	1,809,015	1,289,229	378,356	1,667,585	-6.73%
Capital Projects	733,974	1,097,348	964,744	728,381	100,761	829,142	-24.44%
Streets Maintenance	3,073,850	3,852,815	3,762,954	3,378,256	691,140	4,069,396	5.62%
Traffic Signs and Markings	322,574	363,925	365,123	367,175	-	367,175	0.89%
Landscape and Irrigation Maintenance	107,226	114,604	104,481	117,575	183,500	301,075	162.71%
Traffic Signals	884,826	701,500	838,624	708,492	187,550	896,042	27.73%
TOTAL	$ 7,216,530	$ 8,845,914	$ 8,767,196	$ 7,360,019	$ 1,541,307	$ 8,901,326	0.63%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 3,226,901	$ 3,561,121	$ 3,315,799	$ 3,510,333	$ 231,513	$ 3,741,846	5.07%
Supplies	325,792	350,890	419,405	339,211	71,083	410,294	16.93%
Maintenance	2,026,158	2,405,986	2,490,236	2,035,605	503,791	2,539,396	5.54%
Purchased Services	1,560,439	2,527,917	2,450,684	1,474,870	734,920	2,209,790	-12.58%
Capital Outlay	77,240	-	91,072	-	-	-	N/A
TOTAL	$ 7,216,530	$ 8,845,914	$ 8,767,196	$ 7,360,019	$ 1,541,307	$ 8,901,326	0.63%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Public Works Administration	3.50	4.50	5.50	5.50	-	5.50	0.00%
Traffic Engineering	1.00	1.00	2.00	2.00	-	2.00	0.00%
Facilities Maintenance	7.00	7.00	8.00	8.00	1.00	9.00	12.50%
Capital Projects	9.00	9.00	8.00	8.00	1.00	9.00	12.50%
Streets Maintenance	18.00	18.00	18.00	18.00	1.00	19.00	5.56%
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	2.00	2.00	1.00	3.00	50.00%
Public Works Engineering	-	-	-	-	-	-	N/A
Traffic Signals	6.00	6.00	6.00	6.00	-	6.00	0.00%
TOTAL	49.50	50.50	52.50	52.50	4.00	56.50	7.62%

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

Service Level Adjustments	One-Time	Recurring	Total
ITS Master Plan O&M	$ -	$ 152,050	$ 152,050
Catch up for Street Repair	146,000	454,000	600,000
Facilities Maintenance Increase	-	16,264	16,264
Facilities Corrective Increases (Year 1 of 10)	305,377	-	305,377
Engineer in Training	13,217	87,544	100,761
Facilities Maintenance Staff Assistant	10,683	46,032	56,715
Landscape Supervisor & trees	49,833	133,667	183,500
Pothole Program Equipment Operator	-	91,140	91,140
Traffic Signal Service Vehicle	31,000	4,500	35,500
Public Works SLA Total	$ 556,110	$ 985,197	$ 1,541,307

PUBLIC WORKS DEPARTMENT 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 Departmental Goals

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.
    ii. *Plan of Action:* Reinstate the street herbicide spraying program, the pothole patching program, and thin asphalt overlays.

b. Issue: Establish a sidewalk rehabilitation program
    i. *Plan of Action:* Develop a prioritization strategy to systematically reconstruct sidewalks and submit a SLA to implement the plan.

c. Issue: Need for additional resources in the Facility Maintenance Division.
    i. *Plan of Action:* Implement 2013 condition assessment response plan for select city facilities for both capital and preventive maintenance needs.
    ii. *Plan of Action:* Submit a SLA to hire additional support staff and a technician to implement the plan.

d. Issue: Reduce traffic and congestion
    i. *Plan of Action:* Implement the ITS Master Plan.
    ii. *Plan of Action:* Retain a consultant to develop a prioritized list of our most critical transportation projects to be considered for a future bond election.

e. Issue: Improve the drainage network to reduce localized flooding.
    i. *Plan of Action:* Maintain a GIS layer of drainage infrastructure.

ii. *Plan of Action:* Complete the drainage improvement projects that are identified as part of the Drainage Master Plan.

f. 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.
   ii. *Plan of Action:* Continue working with Human Resources to evaluate the roles, responsibilities, and classification of engineers.

g. 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.

h. Issue: Fleet Staff responsibilities have changed due to revised purchasing procedures. The Warehouse Asst. has taken on additional purchasing duties, and the shop technicians have had to take on additional duties for the warehouse assistant to transport parts and vehicles as needed. This leaves the shop facility periodically vacant making the shop facility less efficient.
   i. *Plan of Action:* Submit a SLA for a Parts Delivery/Porter

i. Issue: Pavement markings maintenance
   i. *Plan of Action:* As part of the asset management plan, develop an inventory of all city maintained pavement markings and a maintenance plan.

j. Issue: Gaps and redundancies exist in maintenance plans and responsibilities between the Public Works and the Parks and Recreation departments for irrigation and landscape assets at parks, facilities, and in rights-of-way.
   i. *Plan of Action:* Develop and document responsibilities for irrigation and landscape assets at parks, facilities, and in rights-of-way. Submit a SLA for Fiscal Year 2015 addressing maintenance for vegetation management and landscape services at facilities and rights-of-way.

PUBLIC WORKS DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Streets Maintenance - Percent of scheduled Preventative and corrective maintenance and completed as scheduled.	n/a	85%		90%
Drainage Maintenance- Percent of scheduled drainage improvement projects completed.	100%	100%		100%
Facility Maintenance - Percent of scheduled corrective maintenance completed annually.	n/a	n/a		90%
Capital Projects - Number of capital projects managed annually.	59	61		64
Traffic Operations - Percent of traffic signal cabinets/intersections inspected and tested monthly.	100%	100%		100%
Sanitation – Number of residential customers per route manager.	1,705	1,957		1,965
Fleet Services – Number of preventative maintenance work orders per day	4.84	4.71		5.00

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

CITY OF COLLEGE STATION

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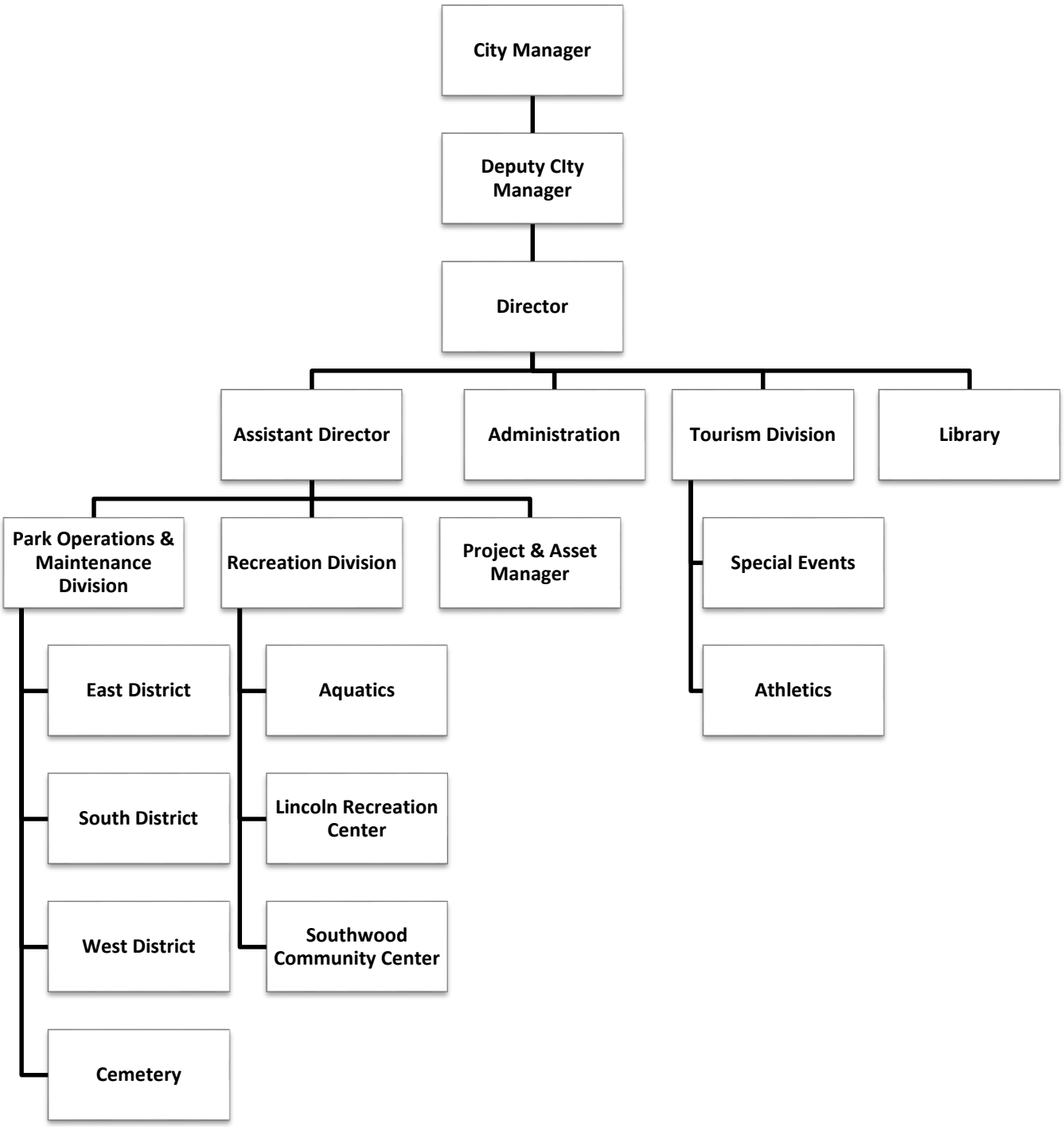
PARKS AND RECREATION

CITY OF COLLEGE STATION



City of College Station
Parks and Recreation
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Administration	$ 293,081	$ 282,646	$ 390,851	$ 589,585	$ 13,350	$ 602,935	113.32%
Recreation	804,328	1,015,106	940,695	796,519	109,050	905,569	-10.79%
Special Facilities	45	12,422	12,414	6,164	-	6,164	-50.38%
Parks Operations	2,916,458	3,441,015	3,375,193	3,298,416	972,659	4,271,075	24.12%
Cemetery*	449,623	424,312	403,283	442,405	27,800	470,205	10.82%
TOTAL	$ 4,463,535	$ 5,175,501	$ 5,122,436	$ 5,133,089	$ 1,122,859	$ 6,255,948	20.88%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 3,062,769	$ 3,222,739	$ 3,082,598	$ 3,190,411	$ 42,309	$ 3,232,720	0.31%
Supplies	330,154	483,316	480,491	475,692	98,500	574,192	18.80%
Maintenance	647,078	671,174	634,448	755,278	101,050	856,328	27.59%
Purchased Services	1,353,033	1,480,586	1,524,005	1,664,522	60,000	1,724,522	16.48%
Capital Outlay	97,373	275,500	319,287	-	821,000	821,000	198.00%
Indirect Costs	(1,026,872)	(957,814)	(918,393)	(952,814)	-	(952,814)	-0.52%
TOTAL	$ 4,463,535	$ 5,175,501	$ 5,122,436	$ 5,133,089	$ 1,122,859	$ 6,255,948	20.88%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Administration	9.50	6.50	8.50	8.50	-	8.50	0.00%
Recreation	9.30	9.40	6.60	6.60	-	6.60	0.00%
Special Facilities	1.00	-	-	-	-	-	N/A
Parks Operations	34.00	39.75	39.75	39.75	1.00	40.75	2.52%
Cemetery*	13.50	7.00	4.00	4.00	-	4.00	0.00%
TOTAL	67.30	62.65	58.85	58.85	1.00	59.85	1.70%

Service Level Adjustments	One-Time	Recurring	Total
Various PARD Equipment	$ 208,000	$ 2,150	$ 210,150
Ball Field Light Maintenance	-	50,000	50,000
Playground Equipment/Surfacing	442,000	-	442,000
Trail Repairs - Jack and Dorothy Miller Park	35,000	-	35,000
Bachmann Parking Lot Lighting	40,000	-	40,000
Pavillion Repairs	123,000	-	123,000
Court Resurfacing	8,000	-	8,000
Irrigation Specialist/Van	35,000	57,309	92,309
Digital Signage	17,500	1,050	18,550
Exak Time Keeping System	13,350	-	13,350
TAAF Games 2018-2019 Bid Fee (100% HOT Funded)	10,000	-	10,000
Tournament/Event Equip Needs (100% HOT Funded)	65,500	-	65,500
Additional Travel and Training - Tournaments, Conferences, & Meetings (100% HOT Funded)	-	15,000	15,000
Parks and Recreation SLA Total	$ 997,350	$ 125,509	$ 1,122,859
Playground Equipment/Surfacing - Capital Projects	$ 12,000	$ -	$ 12,000

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

The General Fund Parks and Recreation organizational structure above reflects the structure as budgeted in FY14. The FY15 budgeting of the organizational structure is currently under review and should be presented as part of the approved budget document. The Parks and Recreation Department Organization Chart reflects the new organization of the department.

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

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 Parkland

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
   ii. *Plan of Action*: 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, Work closely with Public Communications on marketing materials
   iii. *Plan of Action:* Produce monthly newsletters and information e-mails
   iv. *Plan of Action:* Utilize Rec-Trac data to target marketing opportunities

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Population	97,888	98,171		NA
# of parks	52	54		NA
# acres of park land (total)	1,327.91	1,333.51		1,400
# acres of neigh. & comm. park land	645.37	671.85		750
# acres neigh. & comm. park land/1,000 Citizens	6.59	6.84		7
Customer Overall Satisfaction	NA	90%		90%
Total Budget (including Library)	$ 9,397,017	$ 8,854,858		NA
Total Revenues	$ 1,306,410	$ 1,221,234		NA
Per Capita costs for services	$82.65	$77.76		$75.00
Park maintenance inspection score	89%	89%		90%
Library Visits	227,310	201,851		250,000
Library Circulation	389,404	386,031		400,000
Cemetery spaces sold	235	252		200
Columbarium Niches sold	62	70		50
Cemetery total burials	114	125		150
Sports Programs participants	12,376	12,607		13,000
Youth Sports % recovery	24.50%	29.43%		20%-50%
Adult Sports % recovery	54.14%	60.87%		50%-80%
Instruction programs participants	1,835	1,600		2,000
Instruction programs % recovery	40.73%	34.59%		20% -50%-80%
Aquatics program participants	138,885	137,859		150,000
Aquatics programs % recovery	39.73%	48.18%		20%-50%
Recreation Centers participants	920	1,380		1,400
Recreation Centers % recovery	10.27%	12.57%		0%-20%
Recreation Fund Subsidy	2,401,247	$2,796,740		$2,000,000
Recreation Fund % recovery	28.07%	26.9%		33%

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

CITY OF COLLEGE STATION

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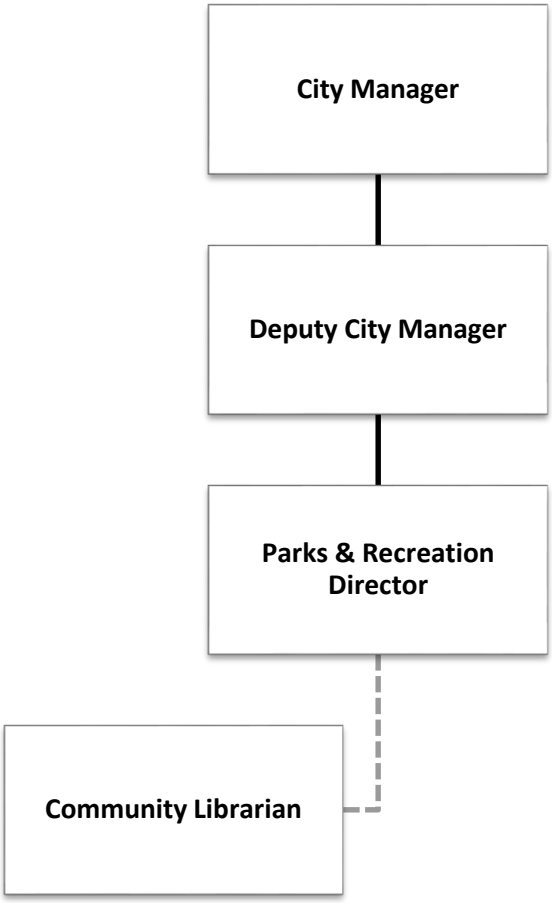
COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



City of College Station
Library
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Library	$ 994,476	$ 1,087,688	$ 1,087,688	$ 1,142,604	$ 2,100	$ 1,144,704	5.24%
TOTAL	$ 994,476	$ 1,087,688	$ 1,087,688	$ 1,142,604	$ 2,100	$ 1,144,704	5.24%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Supplies	1,988	1,322	1,322	1,333	2,100	3,433	159.68%
Maintenance	1,573	2,007	2,007	2,087	-	2,087	3.99%
Purchased Services	949,849	1,041,770	1,041,770	1,099,184	-	1,099,184	5.51%
Capital Outlay	41,066	42,589	42,589	40,000	-	40,000	-6.08%
TOTAL	$ 994,476	$ 1,087,688	$ 1,087,688	$ 1,142,604	$ 2,100	$ 1,144,704	5.24%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Library	-	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	-	N/A

Service Level Adjustments	One-Time	Recurring	Total
Polaris Phone System Server	$ 2,100		$ 2,100
Library SLA TOTAL	$ 2,100	$ -	$ 2,100

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION

City of College Station
Planning and Development Services
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Administration	$ 555,228	$ 464,129	$ 440,772	$ 311,167	$ -	$ 311,167	-32.96%
Civil Engineering	762,955	806,911	775,055	841,967	-	841,967	4.34%
Building	536,359	534,199	527,190	617,034	-	617,034	15.51%
Development Coordination	510,626	486,469	481,604	542,742	-	542,742	11.57%
Code Enforcement *	240,957	-	-	-	-	-	N/A
Planning	562,919	821,865	817,306	584,951	100,000	684,951	-16.66%
Neighborhood Services **	81,696	-	-	-	-	-	N/A
Transportation	106,311	116,838	112,274	107,664	-	107,664	-7.85%
Greenways	95,830	119,275	96,354	121,286	-	121,286	1.69%
Geographic Info. Services	52,148	70,190	63,592	63,523	-	63,523	-9.50%
TOTAL	$ 3,505,029	$ 3,419,876	$ 3,314,147	$ 3,190,334	$ 100,000	$ 3,290,334	-3.79%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 3,151,341	$ 2,757,883	$ 2,706,960	$ 2,764,351	$ -	$ 2,764,351	0.23%
Supplies	66,562	72,890	63,683	75,768	-	75,768	3.95%
Maintenance	49,503	48,312	41,913	49,126	-	49,126	1.68%
Purchased Services	230,746	496,841	457,641	301,089	100,000	401,089	-19.27%
Capital Outlay	6,877	43,950	43,950	-	-	-	-100.00%
TOTAL	$ 3,505,029	$ 3,419,876	$ 3,314,147	$ 3,190,334	$ 100,000	$ 3,290,334	-3.79%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Administration	4.00	4.00	3.00	2.00	-	2.00	-33.33%
Civil Engineering	9.00	9.00	9.00	9.00	-	9.00	0.00%
Building	7.00	7.00	7.00	8.00	-	8.00	14.29%
Development Coordination	9.50	8.50	8.00	9.00	-	9.00	12.50%
Code Enforcement	5.00	4.00	-	-	-	-	N/A
Planning	7.50	8.00	7.00	7.00	-	7.00	0.00%
Neighborhood Services	1.00	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	-	1.00	0.00%
TOTAL	46.00	44.50	37.00	38.00	-	38.00	2.70%

Service Level Adjustments	One-Time	Recurring	Total
Neighborhood Plan Implementation	$ 100,000	$ -	$ 100,000
Planning and Development Services SLA Total	$ 100,000	$ -	$ 100,000

* Code Enforcement moved to Community Services in FY14.

** Neighborhood Services moved to Public Communications in FY14.

PLANNING AND DEVELOPMENT SERVICES STRATEGIC PLAN

I. Mission Statement:

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 Departmental Goals

1. *Goal:* Complete Comp Plan Five-Year Evaluation and Appraisal Report and begin implementation of identified action items
   a. *Strategic Initiatives*: Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility

2. *Goal:* Complete New Zoning Districts in Compliance with the Comprehensive Plan
   a. *Strategic Initiatives:* Diverse Growing Economy and Neighborhood Integrity

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:* Continue Implementation of Items Identified in P&DS Organizational Review
   a. *Strategic Initiatives:* Good Governance and Diverse Growing Economy

5. *Goal:* Implement CRW Software System
   a. *Strategic Initiatives:* Good Governance and Diverse Growing Economy

III. Key Departmental Issues & Needs and Potential Responses

a. Issue: Fill open positions in Planning, Engineering, and Building Divisions
   i. *Plan of Action:* Work with Human Resources to actively recruit and hire needed personnel

b. Issue: Effectively manage increasing workload associated with new development
   i. *Plan of Action:* Implement new CRW software system
   ii. *Plan of Action:* Provide comprehensive training for new employees

c. Issue: Continue implementation of the adopted Neighborhood, Corridor, and District Plans
   i. *Plan of Action:* Submit SLAs as part of FY '15 budget process
   ii. *Plan of Action:* Request funding through the CIP process

d. Issue: Continue compliance with State and Federal mandates (ADA, Clean Water Act, etc)
   i. *Plan of Action:* Secure the services of a consultant to develop an ADA Transition Plan
   ii. *Plan of Action:* Submit new five-year stormwater management plan to TCEQ by June 2014

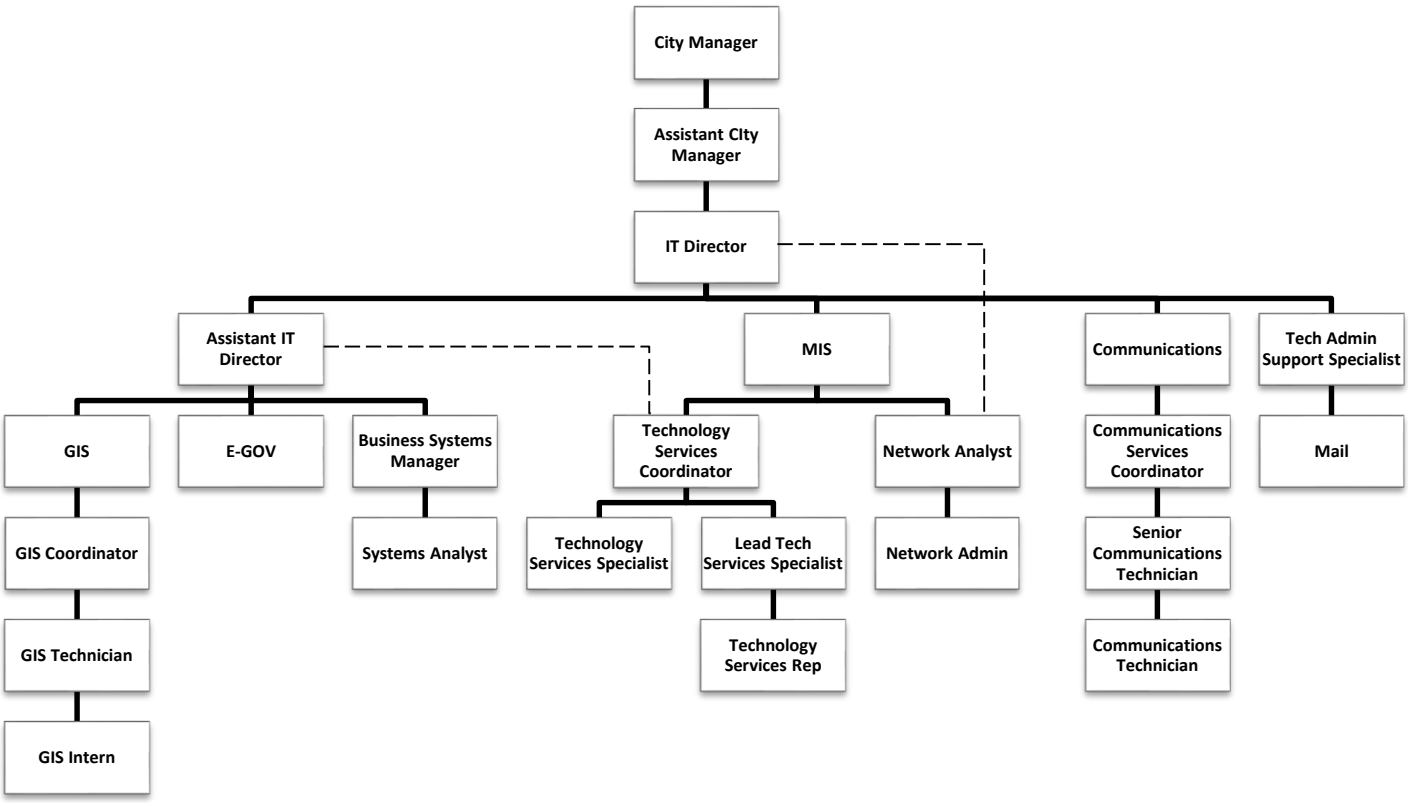
IV. Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Number of Neighborhood, Corridor, and District plans being implemented	4	6		6
Number of building permits issued	1,101	1,363		1,400
Number of development projects submitted (Planning)	344	361		370
Number of development permits issued (Engineering)	57	72		75
Projected Department annual expenditures at or below annual budget	Yes	Yes		Yes
Value of building construction permits issued	$218,216,128	$212,658,889		$220,000,000

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station
Information Technology
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Information Technology Administration	$ 534,491	$ 441,785	$ 445,098	$ 433,080	$ -	$ 433,080	-1.97%
E-Government	90,668	95,182	95,879	77,417	-	77,417	-18.66%
Geographic Information Services	173,462	190,545	187,327	194,842	-	194,842	2.26%
Mail	99,431	94,194	92,501	88,412	-	88,412	-6.14%
Technology Services*	2,655,002	1,109,449	1,104,551	715,055	15,950	731,005	-34.11%
Business Services*	-	1,417,341	1,373,318	1,550,761	30,000	1,580,761	1.93%
Network Services*	-	322,631	320,026	351,654	65,700	417,354	18.68%
Communication Services	718,155	737,658	741,613	818,009	-	818,009	10.89%
TOTAL	$ 4,271,209	$ 4,408,785	$ 4,360,313	$ 4,229,230	$ 111,650	$ 4,340,880	-1.54%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 2,206,544	$ 2,267,356	$ 2,219,644	$ 2,284,824	$ -	$ 2,284,824	0.77%
Supplies	303,031	254,679	250,835	231,251	5,950	237,201	-6.86%
Maintenance	830,955	982,300	983,414	1,124,995	32,500	1,157,495	17.84%
Purchased Services	457,938	489,607	482,706	540,163	43,200	583,363	19.15%
Capital Outlay	472,741	414,843	423,714	47,997	30,000	77,997	-81.20%
TOTAL	$ 4,271,209	$ 4,408,785	$ 4,360,313	$ 4,229,230	$ 111,650	$ 4,340,880	-1.54%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Information Technology Administration	5.00	5.00	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	15.00	9.00	9.00	-	9.00	0.00%
Business Services*	-	-	6.00	6.00	-	6.00	0.00%
Network Services*	-	-	3.00	3.00	-	3.00	0.00%
Communication Services	6.00	5.00	5.00	5.00	-	5.00	0.00%
TOTAL	30.50	29.50	30.50	30.50	-	30.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Internet Bandwidth Independent Path	$ -	$ 13,200	$ 13,200
SIEM Implementation	30,000	7,500	37,500
Network Maintenance Increase	-	15,000	15,000
Equipment Maintenance Increase	-	10,000	10,000
Council IPAD Replacement	5,950	-	5,950
Tyler OSDBA Services	-	30,000	30,000
Information Technology SLA Total	$ 35,950	$ 75,700	$ 111,650

* 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.

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

1. *Goal:* Progress toward 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:* Completion of multi-year projects, specifically the Wireless Infrastructure Project and the Network & Data Security Upgrade
    a. *Strategic Initiative:* Core Infrastructure and Services

3. *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

4. *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 has been submitted for the FY 15 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: The handling and storage of backup tapes for the Commvault backup system has been cumbersome and inefficient for the IT department.
    i. *Plan of Action*: New storage has been purchased that will allow for reallocation of current storage to be used for auxiliary data backup copies instead of tapes. This will completely eliminate the need to handle tapes and allow for quicker restores when needed. This action removes approximately one man-hour per week and eliminates the cost of replacement tapes and the tape library hardware.

c. Issue: CSDC, the current Court's software vendor for JEMS, is rolling out their new AMANDA courts software and have stated they intend to stop enhancements and support to the JEMS in the future. In addition, with the move to ICE and the new Police CAD/RMS system, there are some possible synergies to plan for the Courts

software replacement in conjunction with the implementation of these two projects. There is currently a non-funded project, CIP CO1203, for this project.

i. *Plan of Action:* Start investigation into Amanda and other Courts solutions, including visits to see different Courts products in production, if possible.

d. 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 FY 16 CIP list of proposed projects.

e. Issue: The City cannot easily manage or track IT security events or logs for compliance and/or forensic reasons.

i. *Plan of Action*: Possible solutions will be tested and evaluated over the next year and a CIP item will be put in for the FY 16 budget

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

g. 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.

h. 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.

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

Measure	2012	2013		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	71%	85%		85%
Tech Plan annually aligned with Council Strategic Plan	100%	100%		100%
Value delivered to city departments as a result of time savings due to technology implementation (man-hours saved x salary)	N/A	$33,000		$50,000

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

CITY OF COLLEGE STATION

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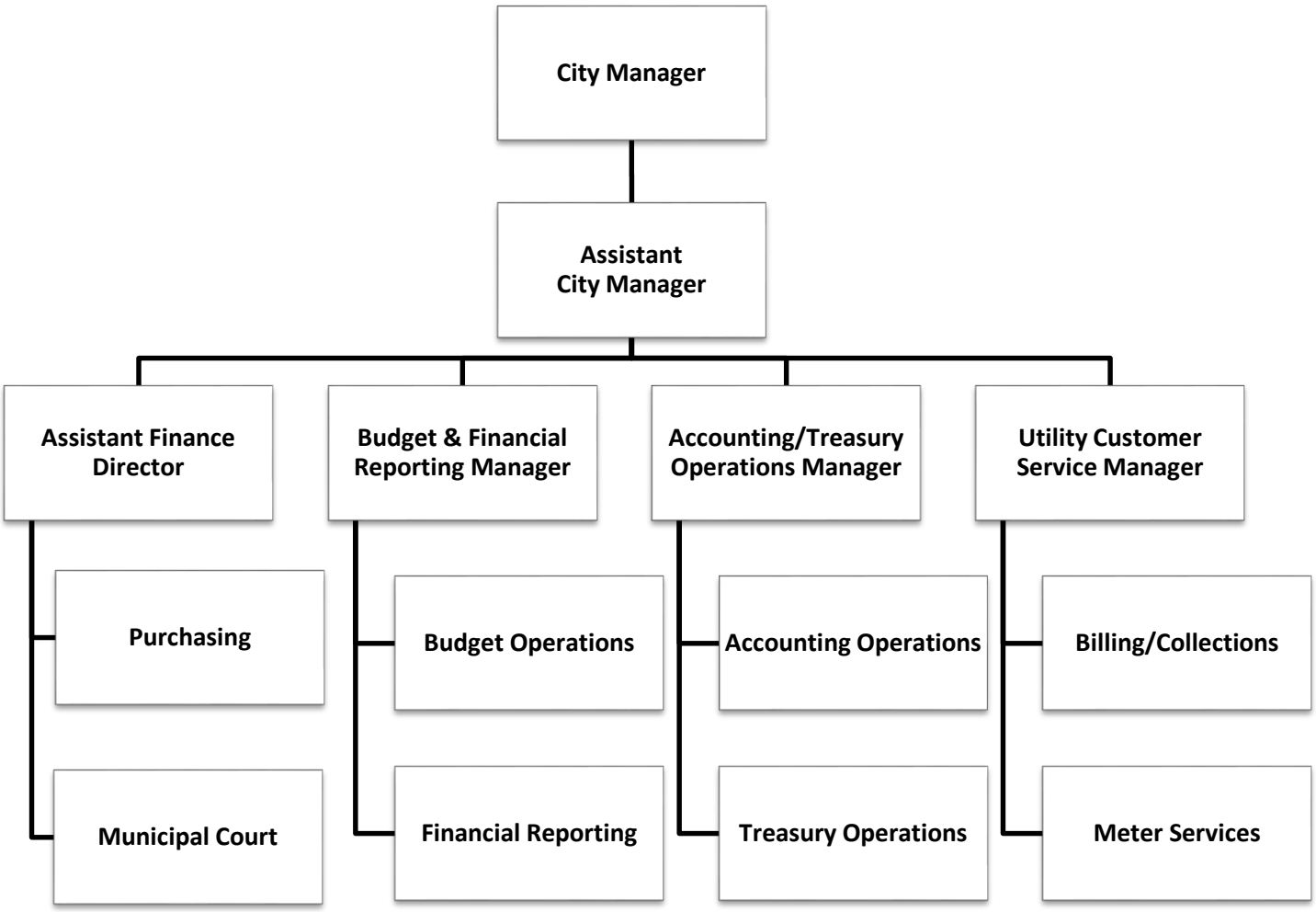
FISCAL SERVICES

CITY OF COLLEGE STATION



City of College Station
Fiscal Services
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Fiscal Administration	$ 235,349	$ 265,897	$ 309,522	$ 305,152	$ -	$ 305,152	14.76%
Accounting / Treasury Operations	499,019	490,121	505,096	555,671	-	555,671	13.37%
Purchasing	328,092	348,082	356,133	331,775	81,714	413,489	18.79%
Budget and Financial Reporting	676,052	723,172	660,806	677,772	148,915	826,687	14.31%
Municipal Court	1,058,609	1,079,702	1,066,945	1,066,403	6,273	1,072,676	-0.65%
Judiciary	170,238	178,723	183,335	189,127	-	189,127	5.82%
TOTAL	$ 2,967,359	$ 3,085,697	$ 3,081,837	$ 3,125,900	$ 236,902	$ 3,362,802	8.98%

EXPENDITURES BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 2,567,971	$ 2,621,010	$ 2,599,811	$ 2,681,633	$ 154,862	$ 2,836,495	8.22%
Supplies	29,816	31,087	32,166	31,854	5,040	36,894	18.68%
Maintenance	5,606	5,982	5,817	6,558	-	6,558	9.63%
Purchased Services	362,642	401,124	417,547	405,855	77,000	482,855	20.38%
Capital Outlay	1,324	26,494	26,496	-	-	-	-100.00%
TOTAL	$ 2,967,359	$ 3,085,697	$ 3,081,837	$ 3,125,900	$ 236,902	$ 3,362,802	8.98%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Fiscal Administration	3.00	2.00	2.50	2.50	-	2.50	0.00%
Accounting / Treasury Operations	8.00	6.00	7.00	6.00	-	6.00	-14.29%
Purchasing	4.00	4.00	4.00	4.00	1.00	5.00	25.00%
Budget and Financial Reporting	5.00	8.00	7.00	8.00	1.00	9.00	28.57%
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	38.50	39.00	39.00	2.00	41.00	5.13%

Service Level Adjustments	One-Time	Recurring	Total
Sworn Officer Pay Scale Adjustment (Warrant Officers)	$ -	$ 6,273	$ 6,273
Budget Analyst	2,520	71,395	73,915
Contract Administrator	2,520	79,194	81,714
ERP Process Doc./Document Imaging	75,000	-	75,000
Fiscal Services SLA Total	$ 80,040	$ 156,862	$ 236,902

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 Departmental Goals

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 getting underway and will utilize a great deal of the resources in the Fiscal Services Department Including Finance and Utility Customer Service over the next 18 months. There may be 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
    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:* Review options for providing Meter Services including the option of outsourcing this service. Also continue to review the option of moving to AMI technology and the impacts that would have on service delivery.

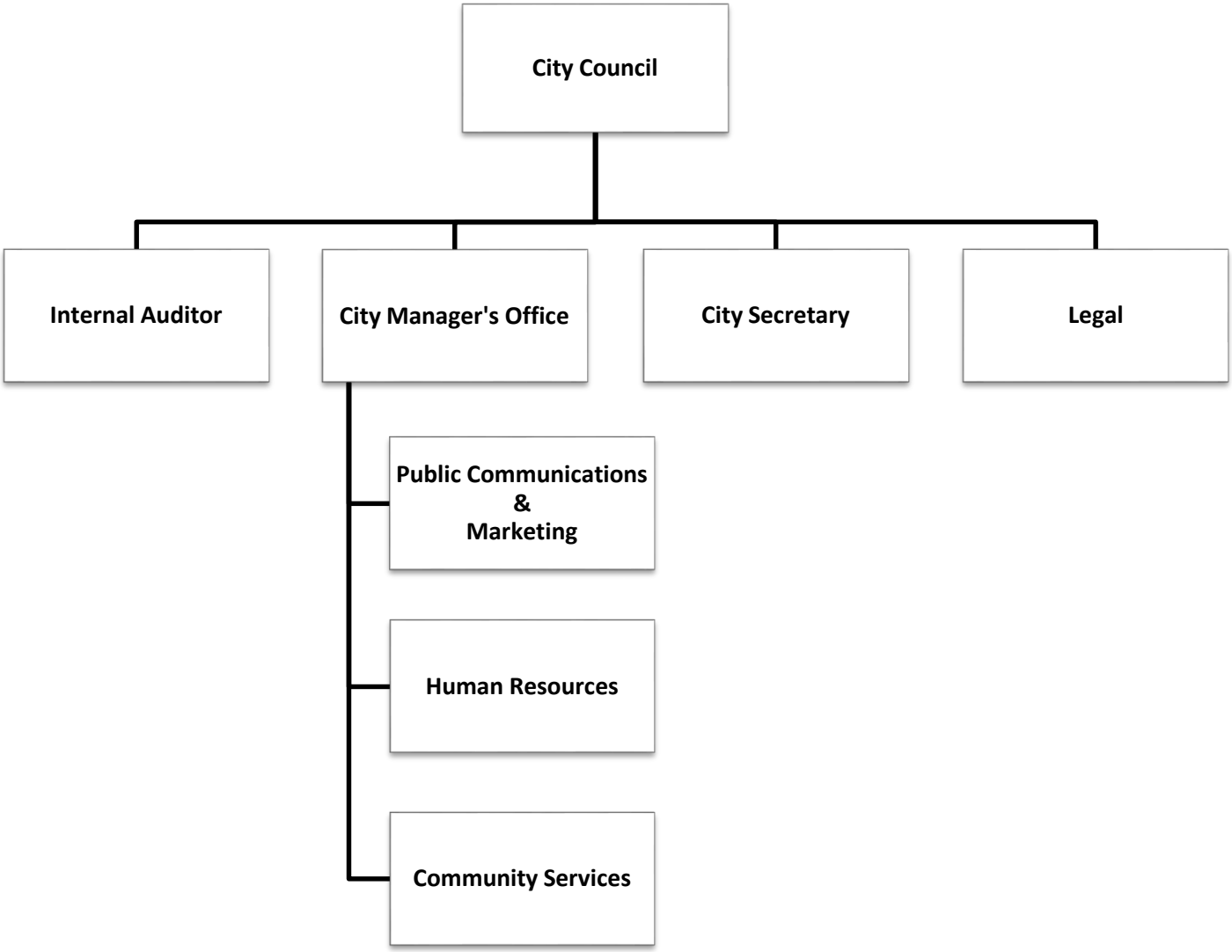
IV. Key Performance Indicators (KPIs)

Measure	2012	2013	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.	95%	95%	95%
Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing	25,572	26,667	27,322
Municipal Court case disposition rate.	95%	92%	98%
Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website)	57.19%	65%	64%

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



City of College Station
General Government
Department Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Mayor & Council	$ 45,770	$ 31,501	$ 31,357	$ 32,389	$ -	$ 32,389	2.82%
City Secretary's Office	448,265	465,479	465,189	460,038	-	460,038	-1.17%
Internal Auditor	196,826	195,774	195,707	203,035	-	203,035	3.71%
City Manager's Office	771,607	1,009,827	877,450	1,056,499	-	1,056,499	4.62%
Legal	878,319	965,879	962,165	976,958	26,500	1,003,458	3.89%
Public Communications	594,021	714,525	678,590	759,119	15,000	774,119	8.34%
Community Services	-	381,740	346,474	436,513	76,707	513,220	34.44%
Human Resources	570,613	699,067	634,171	671,009	133,000	804,009	15.01%
TOTAL	$ 3,505,421	$ 4,463,792	$ 4,191,103	$ 4,595,560	$ 251,207	$ 4,846,767	8.58%

EXPENDITURES BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 2,904,786	$ 3,789,932	$ 3,539,944	$ 3,991,133	$ 72,354	$ 4,063,487	7.22%
Supplies	130,125	214,111	202,481	168,292	17,375	185,667	-13.28%
Maintenance	1,654	10,308	9,093	12,112	2,500	14,612	41.75%
Purchased Services	442,761	425,441	415,585	424,023	134,978	559,001	31.39%
Capital Outlay	26,095	24,000	24,000	-	24,000	24,000	0.00%
TOTAL	$ 3,505,421	$ 4,463,792	$ 4,191,103	$ 4,595,560	$ 251,207	$ 4,846,767	8.58%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
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	6.00	7.00	7.00	-	7.00	0.00%
Legal	9.00	9.00	9.00	9.00	-	9.00	0.00%
Public Communications	6.00	5.00	7.00	7.00	-	7.00	0.00%
Community Services	-	-	5.50	5.50	1.00	6.50	18.18%
Human Resources	6.00	7.00	7.00	7.00	-	7.00	0.00%
TOTAL	34.50	34.50	43.00	43.00	1.00	44.00	2.33%

Service Level Adjustments	One-Time	Recurring	Total
Legal Dept. Automated Case Management System	$ 24,000	$ 2,500	$ 26,500
Public Communications - Neighborhood Services Matching Grant Funds	15,000	-	15,000
Community Services Business Manager	2,325	74,382	76,707
Human Resources - Salary Survey	125,000	-	125,000
Human Resources - Operations Upgrade	8,000	-	8,000
General Government SLA Total	$ 174,325	$ 76,882	$ 251,207

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 Departmental Goals

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 departments 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.

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	2012	2013		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	95%	100%		100%
% of time open records requests are responded t within 10 days	97%	100%		100%
% of time Death certificates are provided within 1 day of request & Abstracts of Death are provided no later than the 10th of the month	100%	100%		100%
% of time maintain less than 1% of errors with Vitals	100%	100%		100%

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

INTERNAL AUDIT OFFICE STRATEGIC GOAL

I. Mission Statement

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

II. Top Departmental Goals

1. *Goal:* Conduct library audit
    a. *Strategic Initiative*: Good Governance, Financially Sustainable City
2. *Goal:* Conduct insurance benefits eligibility audit
    a. *Strategic Initiative:* Financially Sustainable City
3. *Goal:* Conduct facilities audit
    a. *Strategic Initiative*: Good Governance, Financially Sustainable City
4. *Goal:* Conduct change order audit
    a. *Strategic Initiative:* Financially Sustainable City
5. *Goal:* Develop FY15 work plan
    a. *Strategic Initiative*: Good Governance

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	2012	2013		Goal
Percentage of annual audit plan completed	90%	100%		100%
Percentage of audit recommendations accepted	95%	100%		100%
Ratio of professional certifications to employees	1.5	1.8		2

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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 Departmental Goals

1. *Goal:* Encourage and Promote professional development of CMO staff
    a. *Strategic Initiative*: Good Governance

2. *Goal:* Grow the Economic Development office/function
    a. *Strategic Initiative:* Good Governance
    b. *Strategic Initiative*: Diverse Growing Economy

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:* Implement 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
    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:* Better utilization of the "cmo@cstx.gov" email address

h. Issue: Grow the economy and tax base
   i. *Plan of Action:* Continue to work with city staff, the CVB, and the RVP to exploit economic development opportunities

i. 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

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

IV. Key Performance Indicators (KPIs)

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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 Departmental Goals

1. *Goal:* Manage internal workloads efficiently
    a. *Strategic Initiative*: Financially Sustainable City
    b. *Strategic Initiative*: 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: Acquire and implement automated case management program

b. Issue: Need for compensation to meet current market conditions
    i. *Plan of Action:* Explore with HR the potential for a citywide professional pay plan to include attorneys
    ii. *Plan of Action:* Modify legal staff job descriptions to reflect technical or paraprofessional work actually being performed

c. 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

d. Issue: Increased jury trial and plea dockets and statutory discovery requirements in municipal court
    i. *Plan of Action:* Work with municipal court staff and judge to identify and improve processes

e. Issue: Need for technology to conduct legal meetings, legal proceedings and specialized training
    i. *Plan of Action:* Acquire and implement technology to address all identified needs

f. Issue: Need to develop effective contacts and relationships with member of the local bar
    i. *Plan of Action:* Develop permanent contacts with the District Attorney's Office and County Attorney's Office through the Police Legal Advisor and Municipal Prosecutor
    ii. *Plan of Action:* Be involved with professional organizations

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

g. Issue: Improved office security
   i. *Plan of Action:* Review and implement various security measures

h. Issue: Reconfigure current office space to meet increased work needs
   i. *Plan of Action:* Develop preliminary plans for workspace modifications

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

Measure	2012	2013	Goal
Number of requests for legal services	100	182	Meet departmental needs
Number of open records requests handled	379	448	Meet departmental needs
Number of hours attending continuing legal education	150.75	160	Meet professional requirements and departmental needs
Number of public meetings served	57	64	Meet city needs
Number of trials held in municipal court	48	67	Meet caseload needs
Number of cases resolved without trial (plea agreements, dismissals)	2,171	2,629	Meet caseload needs
Number of claims/lawsuits resolved	10	27	90% resolution
Number of easements prepared	97	81	Meet departmental needs
Number of real estate contracts prepared	42	62	Meet departmental needs
Number of contracts prepared or reviewed	304	260	Meet departmental needs
Number of ordinances/resolutions prepared or reviewed	66	81	Meet departmental needs
Leadership roles in professional organizations	0	5	3-5

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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 Departmental Goals

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: A lack of skilled personnel exists to handle all city graphic and web design needs
    i. *Plan of Action:* Add one FTE funded through Hotel Occupancy Tax
    ii. *Plan of Action:* Divide project workload appropriately between two designers

b. Issue: Decentralized communication results in less-effective community engagement
    i. *Plan of Action:* Add Neighborhood Services back under Public Communications
    ii. *Plan of Action:* Coordinate messaging to and from residents and students
    iii. *Plan of Action:* ID engagement tools for citizens, customers and strategic partners

c. Issue: Limited and inefficient space for Public Communications staff and supplies
    i. *Plan of Action:* Consult with Facilities to determine optional configurations

d. Issue: Develop a plan to effectively utilize Educational & Governmental Funds
    i. *Plan of Action:* Determine multi-year broadcast equipment needs
    ii. *Plan of Action:* Determine multi-year video production project list

e. Issue: There is no plan or strategy for implementing mobile technologies for citizens
    i. *Plan of Action:* Meet with IT staff to develop a clear strategy and plan
    ii. *Plan of Action:* Engage other city departments to identify needs and priorities
    iii. *Plan of Action:* Bring proposals to City Manager and City Council

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Number of positive news stories strategically pitched to media	299	280		280
Media satisfaction survey results	96%	93%		93%
Number of proactive 101 sessions to explain complicated issues	2	2		2
Increase number of social media likes, followers, views, shares, etc.	Yes	Yes		Yes

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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

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: Develop sufficient staffing structure for new Community Services Department
    i. Plan of Action: SLA for additional staffing for FY 15

b. Issue: Development of 2015 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

c. 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:* Promote Fair Housing through public awareness initiatives

d. 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
   ii. *Plan of Action:* Promote public awareness through participation in Financial Literacy Month activities

e. Issue: Expand proactive code enforcement activities
   i. *Plan of Action:* SLA for increased code resources for FY 15

f. Issue: Promote SeeClickFix to community to empower residents to take care of and improve their neighborhoods
   i. *Plan of Action:* SLA for Staff Assistant position to support SeeClickFix and code enforcement staff for FY 15

g. Issue: Continue to engage the Northgate District stakeholders
   i. *Plan of Action:* Continue regular meetings and correspondence with NDA
   ii. *Plan of Action:* Work with Economic Development staff to determine various options and present information to NDA regarding the formation of some type of management district, as requested by the NDA

h. Issue: There is a need to review the current equipment that manages parking on the surface lot due to inconsistent service with existing system
   i. *Plan of Action:* Review and evaluate the current equipment

i. Issue: The bollards at Lodge and Patricia installed with the Pedestrian Safety Improvement project do not function properly and increase the risk of a staff member or citizen being injured
   i. *Plan of Action:* Pursue the replacement of the bollards

j. Issue: The NDA has requested that the area cleaned under the janitorial services contract be expanded
   i. *Plan of Action:* Review budget and provide additional services as able while maintaining spending within the current budget
   ii. *Plan of Action:* Utilize Community Service Worker program to address some of the additional services, ie. cleaning the University Drive Sidewalk

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

Measure	2012	2013	Goal
Number of housing assistance activities completed	67	66	235
Number of residents receiving home buyer/financial education	35	26	135
Number of Public Facility activities completed	5	1	5
Number of code compliance cases initiated (Proactive/Reactive)	8,632	8,578	2,455/7,330
NG Revenue vs NG Expenditures	$1,372,270/ $584,139	$1,464,758/ $1,148,011	$1,344,055 / $1,457,011

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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

1. *Goal:* Align with Departments to Recruit, Retain & Engage employees to effectively serve the citizens of College Station
    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

5. *Goal:* Oversee the planning and implementation of a Comprehensive Salary & Structure Review (FY15)
    a. *Strategic Initiative:* Core Services & Infrastructure

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

a. 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
b. Issue: Increased number of retirements, and resignations organization-wide, resulting in migration of knowledge, skill and gap in organizational history
    i. *Plan of Action:*: Address a succession planning strategy to address gaps
    ii. *Plan of Action:*: Develop additional mentoring and pipeline hiring for addressing future positions
c. Issue: Increasing number of employee incidents, including performance issues, accidents, absenteeism and productivity concerns
    i. *Plan of Action:* Reinforce current policies and expectations

ii. *Plan of Action:* Develop strategy for each department in partnership with senior management for review and Plan of Action:
iii. *Plan of Action:* Add position to focus on safety prevention & strategies

d. Issue: HR team support to organization is undergoing transition, with organizational changes, resulting in need to identify, develop and enhance team support needed in the organization.
   i. *Plan of Action:* Continued development and training for new and tenured staff
   ii. *Plan of Action:* Refocus efforts to ensure right level of support is provided to employees, managers and senior leaders (i.e. customer service, issue resolution and communication)
   iii. *Plan of Action:* Ensure appropriate levels of staffing to support increasing staff numbers, complexity of issues and organizational needs

e. 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)

Division	2012	2013		Goal
Training & Development Classes Held (Internal)				30
Safety Training Classes (doesn't include NHO)	39	59		60
Number of Inspections conducted	4	5		8
Recruiting – Avg time to fill open position		--		30 days
New Hire Process/Full Orientation				95% participation
Subrogation Collection	P/C $236,100.37	P/C $145,408.70 W/C $4,732.79		$100,000

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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 proposed FY15 tax rate to finance general governmental services, including debt service, is 45.2500 cents per $100 of valuation. The proposed FY15 debt service portion of the tax rate is 19.3053 cents per $100 of valuation. This proposed FY15 debt service portion of the tax rate is the same as the FY14 debt service portion of the tax rate. Current policy is to maintain at least 8.33% of annual appropriated expenditures as the Debt Service Fund balance at fiscal year end. The fund is in compliance with that policy. The most recent debt issued by the City of College Station has earned ratings* from Moody's and Standard & Poor's as shown below:

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

Revenues in the Debt Service Fund are projected to increase in FY15 by 5.18% from the FY14 revised budget. A portion of this is due to the transfer in of funds from the Memorial Cemetery Fund to cover a portion of the debt service payment related to the construction of the Memorial Cemetery. The FY15 total debt service payment for the Memorial Cemetery is $788,384. In FY15, one-third of this debt service, $262,795, will come from the Memorial Cemetery Fund and two-thirds 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. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported.

For FY15, the ad valorem tax collections are projected to increase by 4.72%. Total revenues projected to pay on the City's existing debt in FY15 are estimated to be $12,898,180. Total expenditures out of the Debt Service Fund are estimated to be $13,252,308. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is $13,202,308.

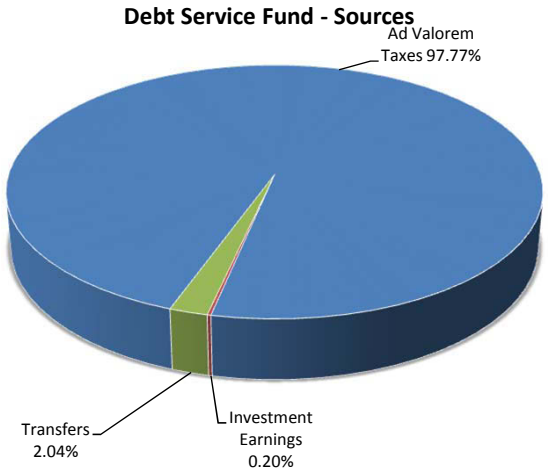
In November of 2008, voters approved $76,950,000 in GOB authorization for streets, traffic, a new fire station, the Library expansion project, and parks and recreation projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. In FY14, $13,690,000 in General Obligation debt will be issued. It is also anticipated that the City will issue $12,045,000 in CO debt for General Government Capital projects in FY14. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for capital projects.

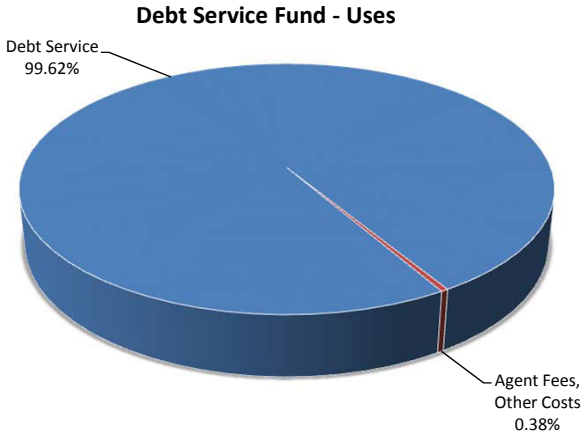
Each year, an analysis is done to determine what resources are needed and if refunding and call options are available and in the best interest of the City. It is anticipated that refunding will occur in FY14, but it is not known at this time whether refunding will be done in FY15. The following section contains a schedule of requirements and a summary of requirements for all GOBs and COs. The detailed information for each individual GOB and CO is found in Appendix H. The schedule of requirements and the individual detailed information for all Utility Revenue Bonds are also found in Appendix H.

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

City of College Station
Debt Service
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14-FY15
Beginning Fund Balance	$ 3,802,443	$ 3,433,255	$ 3,433,255	$ 3,205,515	$ -	$ 3,205,515	
REVENUES	-						
Ad Valorem Taxes	$ 11,604,087	$ 12,041,492	$ 11,959,000	$ 12,610,135	$ -	$ 12,610,135	4.72%
Investment Earnings	22,183	25,034	25,000	25,250	-	25,250	0.86%
Transfers	-	196,058	196,058	262,795	-	262,795	34.04%
Proceeds/Long Term Debt	6,206,174	-	-		-	-	N/A
Total Revenues	$ 17,832,444	$ 12,262,584	$ 12,180,058	$ 12,898,180	$ -	$ 12,898,180	5.18%
Total Funds Available	$ 21,634,887	$ 15,695,839	$ 15,613,313	$ 16,103,695	$ -	$ 16,103,695	2.60%
EXPENDITURES & TRANSFERS							
Debt Service	$ 11,992,520	$ 12,349,455	$ 12,357,798	$ 13,202,308	$ -	$ 13,202,308	6.91%
Agent Fees, Other Costs	154,660	50,000	50,000	50,000	-	50,000	0.00%
Advance Refunding	6,054,452	-	-	-	-	-	N/A
Total Operating Expenses/Transfers	$ 18,201,632	$ 12,399,455	$ 12,407,798	$ 13,252,308	$ -	$ 13,252,308	6.88%
Increase in Fund Balance	$ (369,188)	$ (136,871)	$ (227,740)	$ (354,128)	$ -	$ (354,128)	
Measurement Focus Increase (Decrease	$ -						
Ending Fund Balance	$ 3,433,255	$ 3,296,384	$ 3,205,515	$ 2,851,387	$ -	$ 2,851,387	





DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2014-2015

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	$ 295,000	$ -	$ -	$ -	$ -	$ -	$ 295,000
G.O. Series 2006 Refunding	1,580,000	-	-	-	-	-	1,580,000
G.O. Series 2007	120,000	-	-	-	-	-	120,000
G.O. Series 2008	340,000	-	-	-	-	-	340,000
G.O. Series 2009	130,000	-	-	-	-	-	130,000
G.O. Series 2009 Refunding	455,000	410,000	-	-	-	-	865,000
G.O. Series 2010	725,000	-	-	-	-	-	725,000
G.O. Series 2010 Refunding	1,260,000	-	255,000	1,105,000	955,000	-	3,575,000
G.O. Series 2011	195,000	-	-	-	-	-	195,000
G.O. Series 2012	125,000	-	-	-	-	-	125,000
G.O. Series 2012 Refunding	560,000	-	450,000	-	185,000	-	1,195,000
G.O. Series 2013	270,000	-	-	-	-	-	270,000
G.O. Series 2013 Refunding	381,195	-	230,000	315,000	135,000	68,805	1,130,000
G.O. Series 2014 (Estimated)	415,000	-	-	-	-	-	415,000
G.O. Series 2014 Refunding (Est)	-	-	-	-	-	-	-
TOTAL PRINCIPAL	$ 6,851,195	$ 410,000	$ 935,000	$ 1,420,000	$ 1,275,000	$ 68,805	$ 10,960,000
ISSUE - INTEREST							
G.O. Series 2006	$ 20,234	$ -	$ -	$ -	$ -	$ -	$ 20,234
G.O. Series 2006 Refunding	186,025	-	-	-	-	-	186,025
C.O. Series 2007	94,206	-	-	-	-	-	94,206
G.O. Series 2008	278,768	-	-	-	-	-	278,768
G.O. Series 2009	112,683	-	-	-	-	-	112,683
G.O. Series 2009 Refunding	62,900	56,375	-	-	-	-	119,275
G.O. Series 2010	494,856	-	-	-	-	-	494,856
G.O. Series 2010 Refunding	346,350	-	94,850	388,500	335,400	-	1,165,100
G.O. Series 2011	10,700	-	-	-	-	-	10,700
G.O. Series 2012	116,806	-	-	-	-	-	116,806
G.O. Series 2012 Refunding	277,400	-	218,450	-	98,175	-	594,025
G.O. Series 2013	325,619	-	-	-	-	-	325,619
G.O. Series 2013 Refunding	237,217	-	103,000	141,325	13,825	883	496,250
G.O. Series 2014 (Estimated)	535,678	-	-	-	-	-	535,678
G.O. Series 2014 Refunding (Est)	341,266	-	231,944	193,581	122,420	7,254	896,465
TOTAL INTEREST	$ 3,440,708	$ 56,375	$ 648,244	$ 723,406	$ 569,820	$ 8,137	$ 5,446,690
TOTAL PAYMENT	$ 10,291,903 [1]	$ 466,375 [2]	$ 1,583,244 [2]	$ 2,143,406 [2]	$ 1,844,820 [2]	$ 76,942 [2/3]	$ 16,406,690

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

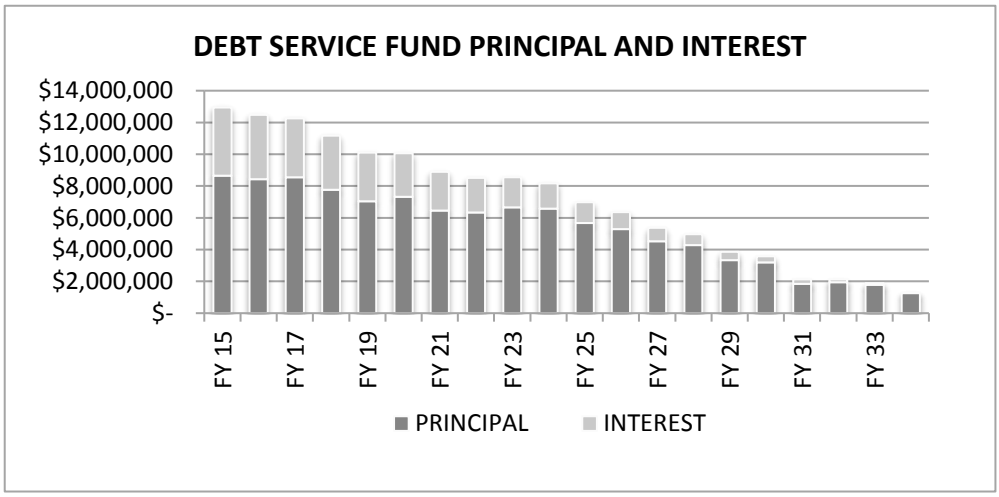
CERTIFICATES OF OBLIGATION BONDS

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 2006	$ 290,000	$ -	$ -	$ -	$ 120,000	$ -	$ 410,000
C.O. Series 2007	90,000	-	-	-	30,000	-	120,000
C.O. Series 2008	135,000	270,000	280,000	90,000	270,000	-	1,045,000
C.O. Series 2009	165,000	570,000	355,000	-	20,000	240,000	1,350,000
C.O. Series 2010	75,000	95,000	-	10,000	-	-	180,000
C.O. Series 2011	-	170,000	-	110,000	-	-	280,000
C.O. Series 2012	-	295,000	110,000	220,000	-	-	625,000
C.O. Series 2013	-	295,000	-	70,000	-	-	365,000
C.O. Series 2014 (Estimated)	715,000	260,000	200,000	350,000	-	-	1,525,000
TOTAL PRINCIPAL	$ 1,470,000	$ 1,955,000	$ 945,000	$ 850,000	$ 440,000	$ 240,000	$ 5,900,000
ISSUE - INTEREST							
C.O. Series 2006	$ 26,975	$ -	$ -	$ -	$ 1,025	$ -	$ 28,000
C.O. Series 2007	73,742	-	-	-	21,126	-	94,868
C.O. Series 2008	84,548	229,151	235,704	75,279	230,875	-	855,557
C. O. Series 2009	12,024	417,569	245,666	-	18,415	163,910	857,584
C. O. Series 2010	4,768	64,963	-	7,688	-	-	77,419
C.O. Series 2011	-	118,870	-	77,562	-	-	196,432
C.O. Series 2012	-	250,381	93,769	187,738	-	-	531,888
C.O. Series 2013	-	301,644	-	73,100	-	-	374,744
C.O. Series 2014 (Estimated)	449,966	342,301	254,206	445,823	-	-	1,492,296
TOTAL INTEREST	$ 652,023	$ 1,724,879	$ 829,345	$ 867,190	$ 271,441	$ 163,910	$ 4,508,788
TOTAL PAYMENT	$ 2,122,023 [1]	$ 3,679,879 [2]	$ 1,774,345 [2]	$ 1,717,190 [2]	$ 711,441 [3]	$ 403,910 [4]	$ 10,408,788

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-third 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 15	$ 8,660,398	$ 4,279,115	$ 12,939,513	$ 106,927,898
FY 16	8,437,500	4,035,072	12,472,572	98,267,500
FY 17	8,552,500	3,713,126	12,265,626	89,830,000
FY 18	7,775,000	3,384,104	11,159,104	81,277,500
FY 19	7,035,000	3,067,653	10,102,653	73,502,500
FY 20	7,315,000	2,753,811	10,068,811	66,467,500
FY 21	6,447,500	2,454,566	8,902,066	59,152,500
FY 22	6,335,000	2,175,836	8,510,836	52,705,000
FY 23	6,662,500	1,884,641	8,547,141	46,370,000
FY 24	6,575,000	1,584,607	8,159,607	39,707,500
FY 25	5,672,500	1,310,359	6,982,859	33,132,500
FY 26	5,290,000	1,071,497	6,361,497	27,460,000
FY 27	4,515,000	863,942	5,378,942	22,170,000
FY 28	4,290,000	680,188	4,970,188	17,655,000
FY 29	3,340,000	521,648	3,861,648	13,365,000
FY 30	3,190,000	387,719	3,577,719	10,025,000
FY 31	1,855,000	280,056	2,135,056	6,835,000
FY 32	1,940,000	192,975	2,132,975	4,980,000
FY 33	1,780,000	105,688	1,885,688	3,040,000
FY 34	1,260,000	31,500	1,291,500	1,260,000



*Includes total of General Debt Associated GO/CO Bonds and New Memorial Cemetery Associated GO/CO Bonds (less $262,795 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 proposed funding level for FY15 is $375,000. Investment earnings of $1,000 are also included.

The Economic Development Fund expenditure budget is comprised of “Cash Assistance” payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations. A total of $429,254 is projected in the FY15 Proposed Budget for cash assistance.

Economic Development Cash Assistance

Organization	FY14 Year End Est.	FY15 Proposed
TIPS	$ 250,000	$ -
Northgate Radakor	693,900	-
University Town Center	-	374,254
Reynolds & Reynolds	45,000	55,000
Total	**$ 988,900**	**$ 429,254**

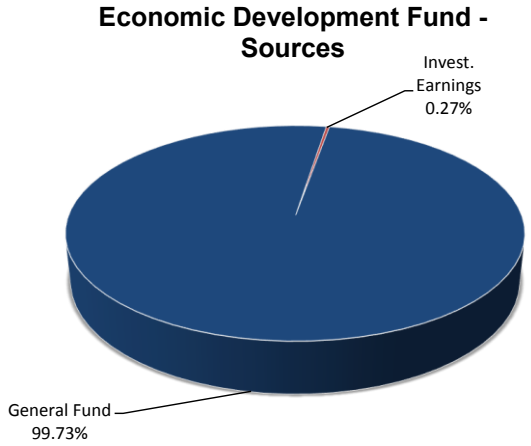
Sahara Realty Group (University Town Center) will be eligible for an incentive payment of $374,254 in FY15 upon completion of all phases of the buildings.

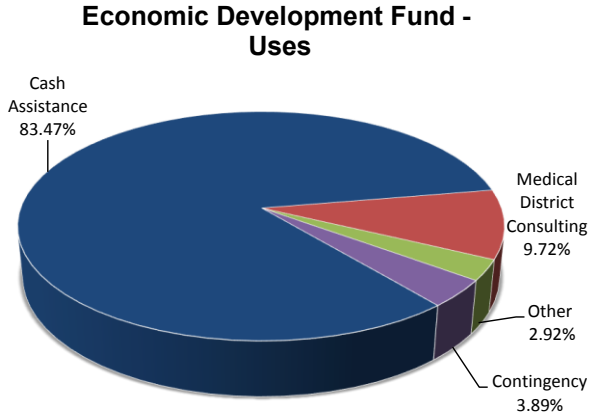
Reynolds & Reynolds will be eligible for an incentive payment of $55,000 each year through FY17. To receive payment, they must maintain a property valuation of $24,000,000 per year and annual payroll of at least $18,000,000 per year. The FY15 budget includes $55,000 for this payment.

If uncommitted at year-end, these funds will contribute to the fund balance carried over from year to year. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total proposed expenditures for FY15 are $514,254.

City of College Station
Economic Development Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ 720,707	$ 598,841	$ 598,841	$ 327,836	$ -	$ 327,836	
REVENUES							
Operating transfers							
General Fund	$ 300,000	$ 400,000	$ 400,000	$ 375,000	$ -	$ 375,000	-6.25%
Proceeds from Sale of First Street Property	-	-	322,208	-	-	-	N/A
Investment Earnings	3,472	1,514	1,000	1,000	-	1,000	-33.95%
Total Revenues	$ 303,472	$ 401,514	$ 723,208	$ 376,000	$ -	$ 376,000	-6.35%
Total Funds Available	$ 1,024,179	$ 1,000,355	$ 1,322,049	$ 703,836	$ -	$ 703,836	-29.64%
EXPENDITURES & TRANSFERS							
Cash Assistance	$ 290,000	$ 998,900	$ 988,900	$ 429,254	$ -	$ 429,254	-57.03%
Professional Services	29,243	-	-	-	-	-	N/A
Medical District Consulting	105,000	50,000	-	50,000	-	50,000	0.00%
Other	1,096	-	5,313	15,000	-	15,000	N/A
Contingency	-	-	-	20,000		20,000	N/A
Total Operating & Transfers	$ 425,339	$ 1,048,900	$ 994,213	$ 514,254	$ -	$ 514,254	-50.97%
Increase/Decrease in Fund Balance	$ (121,867)	$ (647,386)	$ (271,005)	$ (138,254)	$ -	$ (138,254)	-78.64%
Measurement Focus Increase (Decrease)	$ 1						
Ending Fund Balance	$ 598,841	$ (48,545)	$ 327,836	$ 189,582	$ -	$ 189,582	

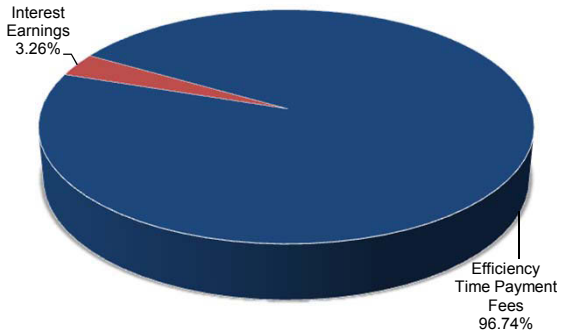




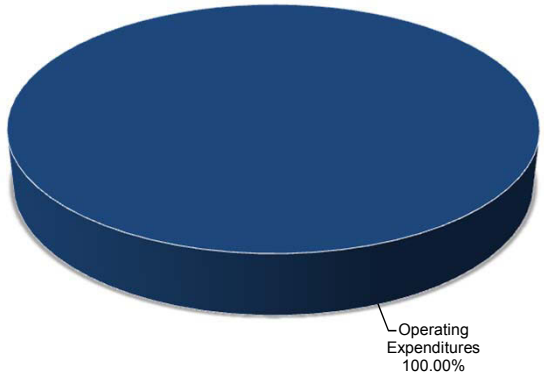
City of College Station
Efficiency Time Payment Fee Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 48,901	$ 53,337	$ 53,337	$ 56,161	$ -	$ 56,161	
REVENUES							
Efficiency Time Payment Fees	$ 7,202	$ 8,131	$ 6,659	$ 6,359	$ -	$ 6,359	-21.79%
Interest Earnings	217	120	165	214		214	78.33%
Total Revenues	$ 7,419	$ 8,251	$ 6,824	$ 6,573	$ -	$ 6,573	-20.34%
EXPENDITURES							
Operating Expenditures	$ 2,983	$ 4,000	$ 4,000	$ 4,160	$ -	$ 4,160	4.00%
Total Expenditures	$ 2,983	$ 4,000	$ 4,000	$ 4,160	$ -	$ 4,160	4.00%
Increase (Decrease) in Fund Balance	$ 4,436	$ 4,251	$ 2,824	$ 2,413	$ -	$ 2,413	-43.24%
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 53,337	$ 57,588	$ 56,161	$ 58,574	$ -	$ 58,574	

Efficiency Time Payment Fee Fund - Sources



Efficiency Time Payment Fee Fund - Uses

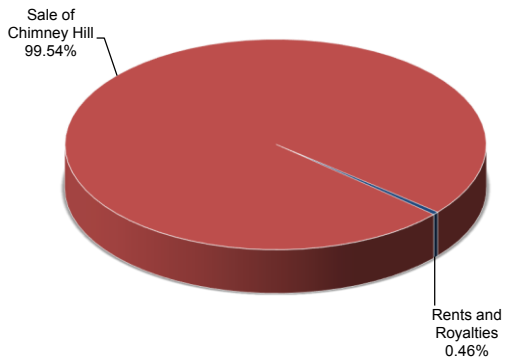


The Efficiency Time Payment Fee Fund can be used to improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to $2.50. Proposed revenues in FY15 total $6,573. Proposed expenditures in FY15 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).

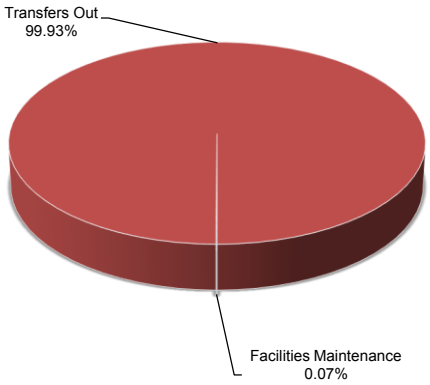
City of College Station
Chimney Hill Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ 1,793,044	$ 1,548,228	$ 1,548,228	$ 1,799,521	$ -	$ 1,799,521	
REVENUES							
Rents and Royalties	$ 466,878	$ 410,327	$ 373,224	$ 34,194	$ -	$ 34,194	-91.67%
Proceeds from Sale of Chimney Hill	$ -	$ -	$ -	7,500,000	-	7,500,000	N/A
Investment Earnings	6,916	4,421	4,872	368	-	368	-91.68%
Total Revenues	$ 473,794	$ 414,748	$ 378,096	$ 7,534,562	$ -	$ 7,534,562	1716.66%
Total Funds Available	$ 2,266,838	$ 1,962,976	$ 1,926,324	$ 9,334,083	$ -	$ 9,334,083	375.51%
EXPENDITURES & TRANSFERS							
Facilities Maintenance	$ 36,692	$ 80,000	$ 80,000	$ 6,667	$ -	$ 6,667	-91.67%
Property Taxes	47,099	48,983	46,803	-	-	-	-100.00%
Transfers Out	600,000	-	-	9,327,416	-	9,327,416	N/A
Debt Service	-	-	-	-	-	-	N/A
Total Operating Expenses & Trsf	$ 683,791	$ 128,983	$ 126,803	$ 9,334,083	$ -	$ 9,334,083	7136.68%
Increase/Decrease in Fund Balance	$ (209,997)	$ 285,765	$ 251,293	$ (1,799,521)	$ -	$ (1,799,521)	-729.72%
Measurement Focus Increase (Decrease)	$ (34,819)						
Ending Fund Balance	$ 1,548,228	$ 1,833,993	$ 1,799,521	$ -	$ -	$ -	

Chimney Hill Fund - Sources



Chimney Hill Fund - Uses



This fund is prepared on the *modified accrual basis of accounting*. Using this method, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies 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 intends to construct a convention center on the purchased property and the property was put up for sale. Council approved the purchase & sale agreement of the Chimney Hill property between the City, Research Valley Partnership, and PM Realty Group on December 12, 2013 for the purchase price of $7.5 million. It is anticipated that the sale of the property will take place early in FY15. The proceeds from the sale of the property, as well of the balance of the Chimney Hill Fund, will be transferred to the Hotel Tax Fund following the sale of the property. Closing is scheduled for October 2014. A total of $9,327,416 is included in the proposed budget for this transfer.

Governmental
Capital Improvement Project Budgets

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

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost more than $5,000 and less than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

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

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

In FY14, the City anticipates issuing $13,690,000 in GOB debt for various General Government capital projects. Mobility projects for which GOB debt is expected to be issued include $3,760,000 for the Lick Creek Hike and Bike Trail project, $2,750,000 for phase II of the University Drive Pedestrian Improvements project and $1,100,000 for traffic signal projects. GOB debt is also planned to be issued in FY14 for Parks and Recreation projects. These included $220,000 for the Neighborhood Park Revolving Fund, $2,045,000 for the Lick Creek Nature Center, and $3,315,000 for the Lincoln Center 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). City Council policy allows the City to use such instruments for capital items such as the following:

- The purchase and replacement of major computer systems and other technology-based items that have useful lives of not more than ten years.
- The purchase and replacement of major equipment items such as fire-fighting equipment. The City has, however, developed policies and procedures to provide almost all of this equipment without issuing debt.
- The purchase of land and development of land for economic development uses.
- Over the past 7 years, at the recommendation of the City's financial advisors, the City has issued COs in lieu of Utility Revenue Bonds (URB's), for the Electric, Water and Wastewater utilities.

In FY14, the City plans to issue $12,045,000 in CO debt for General Government projects. This includes $6,940,000 for mobility projects. An estimated $2,050,000 is expected to be issued for the Rock Prairie Road East Rehabilitation from Stonebrook to W.D. Fitch; $1,980,000 is expected to be issued for the Rock Prairie Road Widening West project; $2,000,000 is expected to be issued for the Luther Street Rehabilitation project; $410,000 for the Graham Road Rehabilitation project; $200,000 for the design phase of the Francis Drive Rehabilitation project; and $300,000 for the design of U-Turns at University Drive and State Highway 6.

The City also plans to issue CO debt in FY14 for several technology projects. These include $3,325,000 for the Enterprise Resource Planning (ERP) system replacement, $240,000 for the Electronic Storage System, and $1,540,000 for the Computer Aided Dispatch/Records Management System (CAD/RMS) Replacement.

An additional $26,650,000 in CO debt is expected to be issued in FY14 for Utility projects. Prior to FY08, URB debt had been used for the Utility projects. However, based on the recommendations from the City's financial advisors, CO debt has been issued for utility projects from FY08 forward. In FY14, $8,750,000 is expected to be issued for Electric projects, $6,500,000 is expected to be issued for Water projects and $11,400,000 is expected to be issued for Wastewater projects.

It is anticipated that the amount of debt issued in FY14 will cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY15 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY15, funds in the amount of $5,824,217 are estimated to be spent on Street Rehabilitation projects. Included in this amount is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project will include new asphalt pavement, curb, gutter and storm drainage. The majority of the funding for the $1,203,000 Streets portion of the budget for this project will come from Community Development Block Grant (CDBG) funds. The balance of the budget will come from Barron Road Widening Phase II authorization. In addition, $1,764,828 is estimated to be spent in FY15 for the **Rehabilitation of Rock Prairie Road from Stonebrook Drive to W.D. Fitch Parkway**. This project is for the pavement rehabilitation of two sections of Rock Prairie Road between Stonebrook Drive and William D. Fitch Parkway. The roadway will be reconstructed with widened pavement and will include a shoulder adjacent to the travel lane. It is expected that this project will be funded primarily with COs issued in FY14.

Estimates have also been included for the design and construction of the **Luther Street Rehabilitation project** and the design of the **Munson Street Rehabilitation project**. It is anticipated that funding for the Luther and Munson Street Rehabilitation projects will come from several sources. A portion of the funding will come from proceeds from a Fire Department ladder truck that was sold in FY12. A portion of the funding for the replacement ladder truck came from the budget balances of street and transportation projects. These projects had been funded with CO debt and it was legally permissible to use the balance on the purchase of the ladder truck. As a portion of the funding for the replacement ladder truck originated from the budget balances of street projects, the proceeds from the sale of the truck that was sold will now be used to fund a portion of the cost of these two street rehabilitation projects. In addition, $1,000,000 of the funds needed for the Munson and Luther Rehabilitation projects will come from the anticipated Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the budget is available for use on the rehabilitation projects. The budget for the Health Science Center Parkway originated from Barron Road Phase II authorization. It is anticipated that the balance of the funds needed for the two rehabilitation projects will come from CO debt estimated to be issued in FY14 and FY16.

In addition, estimates have been included in FY15 for the **Graham Road Rehabilitation project**. This project is for the rehabilitation of Graham Road between Longmire and Dove Crossing due to sub-grade issues that have caused roadway to significantly shift. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue. Also included in the FY15 proposed budget is an estimate for the design of 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 the project will be designed in FY15 and constructed in FY16. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue.

Street Extension Projects

The FY15 estimate for Street Extension projects is $3,617,114. 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. It is estimated that $500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Also included in the FY15 estimate is $631,877 for the **Extension of Eisenhower Street from Ash Street to Lincoln Avenue**. This project is for the construction of a two-lane major collector with center turn lane from Ash Street to Lincoln Avenue on existing City-owned property. Funding for this project is budgeted to come from General Funds that will be transferred into the Streets Capital Improvement Projects Fund.

The FY15 estimate includes several projects on Rock Prairie Road. An estimate of $214,000 is included for the continued land acquisition effort related to the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road East. Construction funds are not included in the project budget. Also included is an estimate of $2,054,754 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 future reconfigured Rock Prairie Road overpass. A portion of the budget for this project came from the balance of the Victoria Avenue Extension project, a portion from the balance of the Tauber and Stasney Rehabilitation project and it is anticipated that the remaining portion will come from COs projected to be issued in FY14. In addition, funds have been estimated related to the **Rock Prairie Road Bridge Widening project**. The City of College Station designed the bridge widening and TxDOT is constructing the project. The construction of the bridge is in progress. The bridge will be widened to six lanes with U-Turn lanes constructed at the north and south ends of the existing bridge. The bridge will include a 10 foot wide multi-use path and a 14 foot wide outside travel lane. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design was paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses.

Lastly, $560,000 is projected in FY15 for design work on the **Barron Road East/Lakeway Extension project**. This project will extend Barron Road from State Highway 6 East at the existing Barron Road to a future intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Funds have been included in the budget for the design of two projects that may be eligible in the future for TxDOT funding. The first of these two projects is for the **Design of U-Turns at State Highway 6 and FM 60**. This project will provide design funds for the future construction of U-Turns at the interchange in order to increase capacity and improve mobility. The design of this project is estimated to be $600,000. A portion of the budget ($250,000) for this project came from the unrestricted funds that were transferred in FY13 from the Wolf Pen Creek TIF Fund to the Streets Capital Improvement Projects Fund for use on capital projects. An additional $50,000 came from the balance of the Bird Pond Rehabilitation project and $300,000 of the budget is anticipated to come from CO debt projected to be issued in FY14. The second project is for the **Design of Raised Medians along University Drive**. This project is for the construction of raised medians and the installation of other pedestrian improvements from Eisenhower to Tarrow. The design of this project is estimated to be $240,000, with a FY15 estimate of $139,509. Funding for a portion of the budget for this project came from the balance of the Discovery Drive Extension project and a portion came from the remaining unallocated Barron Road Widening Phase II authorization. Also included in the FY15 estimate is $123,953 for the **College Main Plaza Improvements project**. This phase of the project is for improvements that are needed to the bollard system.

Traffic Projects

The FY15 Proposed Budget includes an estimated $2,093,114 for traffic projects throughout the City. This includes $269,000 for the **upgrade of the signal at 2818/Southwood**. This project is for the replacement of the traffic signals at the FM 2818 (Harvey Mitchell Parkway) and Southwood Drive intersection and includes pedestrian facility upgrades. Also included in the estimated expenditures for traffic projects is $400,660 for **future signal projects** that may be needed as determined by the results of a traffic warrant study that is being completed in FY14.

The most significant traffic project to be included in the FY15 Proposed Budget is the **Intelligent Transportation System (ITS) Master Plan**. In 2013, a 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. The estimate of $1,423,454 that is included in FY15 is for the first phase of a five-year ITS implementation plan. It is anticipated that CO debt will be issued for the capital costs of this project that are included in the CIP.

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 FY15, $2,934,847 is estimated to be spent on the construction of the **Lick Creek Hike and Bike Trail**. This project is for the construction of sidewalk improvements and a hike and bike trail along Lick Creek between Creek View Park on Eagle Avenue and Lick Creek Park. The trail and improved sidewalks will connect residential neighborhoods and CSISD property. In addition, $810,000 is estimated to be spent toward the design and construction of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in the project will ultimately extend from College Main to South College Avenue. The first phase of the project will extend from College Main to Nagle Street.

Sidewalk Improvement projects estimated for FY15 include the construction of **Sidewalks on Guadalupe Drive**. This project is for the design and construction of a sidewalk on one side of Guadalupe Drive from Langford Street to Nueces Drive. The project was identified in the Bicycle, Pedestrian and Greenways Master Plan and is also an ADA request. Also included is an estimate of $275,906 for the construction of **Sidewalk Improvements on Langford Street**. This project is for the reconstruction of an existing sidewalk on one side of Langford Street from Haines Drive to Guadalupe Drive. This project was also an ADA request.

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 FY15, expenditures in the amount of $5,417,793 are estimated for Parks and Recreation capital improvement projects. Included is $105,600 for **Field Redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

An estimated expenditure in the amount of $300,000 is included for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in Park Land Zones that do not have sufficient funds to use to purchase the land in advance of development. As the development occurs and funds get contributed, the Park Land Zones will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land in Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, $300,000 will be transferred into the Parks Capital Improvement Projects Fund from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. The Parks and Recreation staff is currently exploring options for the next Neighborhood Park Revolving Funds park land purchase.

In addition, $3,811,999 has been included for the construction of the **Lincoln Center Addition**. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. Funds in the amount of $1,063,000 are included to be used toward the construction of the **Lick Creek Nature Center**. This center, to be built at Lick Creek Park, will serve as an informational education center for visitors who want to learn more about the park. Lastly, $121,000 has been included for the installation of **pre-fabricated Restrooms** and for remaining items to be completed at the site **at the Wolf Pen Creek Festival Site**. The restrooms will serve the festival site.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. In

public facilities, $886,207 is the estimated FY15 expenditure for the design of the **Library Expansion project**. The next phase of the project will be for consulting services that will better define the project scope.

The FY15 Proposed Budget also includes a projected expenditure of $4,186,000 for technology projects. Included is $74,076 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 $1,106,570 has been included in the proposed budget for the needs analysis and implementation work related to the public safety **CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project**. This project is for the replacement of all software and hardware based systems managing the information resources of the College Station Police Department. The acquisition of a newer and more enhanced system will allow for a more efficient and productive department; as well as provide the opportunity to accomplish more robust and advanced tasks. The total budget for this project is $2,250,000 and funding for this project will come from several sources. These sources include debt in the amount of $430,766 that remains from what was issued previously for a New City Hall. The use of these funds is limited, but they may be used toward this project. In addition, a portion of the balance of the Radio System Replacement project and the balance of the E-Mail and File System Migration project will also be used to fund the project. In addition, CO debt in the amount of $1,540,000 is anticipated to be issued FY14 for the remaining needed budget.

Funds in the amount of $2,997,840 are estimated for the **Enterprise Resource Planning (ERP) System Replacement project**. This project is for the replacement of the City's primary financial and management software system. The project is anticipated to occur in several phases over the course of several years. The total project estimate is $5,185,000. Funding for this project will come from a number of sources. It is anticipated that $3,325,000 in CO debt will be issued for the project and the balance will come from the General Fund and from the enterprise funds that will be benefitting from the project.

ADDITIONAL O&M COSTS

The FY15 Proposed Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come on line. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

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

The FY15 Proposed Budget includes $301,343 for new O&M costs related to General Government CIP projects anticipated to be completed in FY14 and FY15. Street projects for which O&M budget has been included in the budget include Jones Butler Extension, the Health Science Center Parkway projects, and the Teleworks Upgrade project. Budget has also been included for the several traffic signal projects including the signal that is expected to be installed at Wellborn Road and F&B Road and the pedestrian signal upgrades at Holleman and Eleanor. O&M costs have also been estimated for the ITS Master Plan project. The FY15 O&M associated with the ITS Master Plan project is related primarily to maintenance of the system. The budget for this O&M has been submitted as an SLA item for FY15.

Also included in the FY15 Proposed Budget is budget for the O&M costs associated with the completion of the East District Maintenance Shop that was part of the Parks and Recreation capital projects. This includes maintenance and utility costs needed for the expanded facility.

Budget has also been included in the FY15 Proposed Budget for maintenance costs associated with the ERP System Replacement project. This estimate will be refined as the project proceeds.

In addition to the budget included for FY15, 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 2014-2015 THROUGH FISCAL YEAR 2019-2020

		PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS REVISED FY 13 - 14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY 14 - 15 APPROPRIATIONS
BEGINNING FUND BALANCE:					**$ 7,860,589**	**$ 18,530,538**
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (03 GOB)					$ -	$ -
GENERAL OBLIGATION BONDS (08 GOB)					4,450,000	-
CERTIFICATES OF OBLIGATIONS					4,330,000	-
INTRAGOVERNMENTAL TRANSFERS					2,393,861	1,744,491
INTERGOVERNMENTAL TRANSFERS					187,020	-
INVESTMENT EARNINGS					25,000	60,000
OTHER					100,000	100,000
SUBTOTAL ADDITIONAL RESOURCES					$ 11,485,881	$ 1,904,491
TOTAL RESOURCES AVAILABLE					$ 19,346,470	$ 20,435,029
STREET REHABILITATION PROJECTS						
1/3	COONER STREET REHAB	ST1201	1,203,000	1,203,000	-	-
4	ROCK PRAIRIE RD E REHAB (STONEBROOK TO FITCH)	ST1301	2,170,000	240,000	1,930,000	-
4	LUTHER STREET REHABILITATION	ST1401	2,220,000	-	300,000	1,920,000
3/4	MUNSON STREET REHABILITATION	ST1402	1,450,000	1,000,000	-	-
*/4	GRAHAM RD REHABILITATION	ST1421	720,000	-	306,000	414,000
*/4	FRANCIS DRIVE REHABILITATION PH I	ST1419	1,115,000	-	176,063	48,750
*/4	FRANCIS DRIVE REHABILITATION PH II	ST1420	700,000	-	103,459	56,541
	CLOSED PROJECTS					
	SUBTOTAL			$ 2,443,000	$ 2,815,522	$ 2,439,291
STREET EXTENSION PROJECTS						
2	OVERSIZE PARTICIPATION (OP)	ST0519	266,416	266,416	-	-
**	OP (HOLLEMAN ASSESSMENT)	ST1204	500,000	100,000	-	-
	BRIDGEWOOD PH I OP	TBD	226,000	226,000	-	-
*	EISENHOWER STREET EXT (LINCOLN TO ASH)	ST1403	681,831	-	75,000	606,831
	BARRON RD IMP - SH40 TO WP PARKWAY	ST1422	325,000	303,927	-	
	ROCK PRAIRIE ROAD PROJECTS			-		
2	ROCK PRAIRIE RD EAST - DESIGN & ROW	ST0417	2,854,000	2,854,000	-	-
3	ROCK PRAIRIE RD WEST ROW	ST1025	740,000	740,000	-	-
4	ROCK PRAIRIE ROAD WEST WIDENING	ST1304	2,407,427	427,427	1,980,000	-
3	ROCK PRAIRIE RD BRIDGE WIDENING DESIGN	ST1118	567,000	567,000	-	-
	BARRON ROAD PROJECTS			-		
3	BARRON ROAD EAST/LAKEWAY	ST1101	15,135,000	1,310,000	-	190,000
****	CLOSED PROJECTS					
	SUBTOTAL			$ 6,794,770	$ 2,055,000	$ 796,831

Note: Footnotes reflected on page 110 of this document.

STREET TXDOT PROJECTS						
4	DESIGN OF U-TURNS AT SH 6 AND FM 60	ST1305	600,000	600,000	-	-
5	DESIGN OF RAISED MEDIANS AT UNIVERSITY	ST1306	240,000	240,000	-	-
	COLLEGE MAIN PLAZA IMP	ST1113	794,010	692,000	-	102,010
	CLOSED TXDOT PROJECTS				107,333	
	SUBTOTAL			$ 1,532,000	$ 107,333	$ 102,010

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED 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
	$ 12,114,922	**$ 13,537,316**	**$ 18,530,538**	**$ 3,536,886**	**$ 1,107,893**	**$ 966,594**	**$ 481,750**	**$ 58,250**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	6,525,000	7,610,000	-	15,455,000	2,835,000	-	-	-
	-	6,940,000	-	4,580,000	1,450,000	-	-	-
	930,262	1,548,745	1,744,491	24,489	17,325	23,100	10,086	-
	111,604	289,030	-	-	-	-	-	-
	49,307	40,000	60,000	40,000	10,000	5,000	2,500	2,500
	11,767	223,660	100,000	100,000	132,879	-	-	-
	$ 7,627,940	$ 16,651,435	$ 1,904,491	$ 20,199,489	$ 4,445,204	$ 28,100	$ 12,586	$ 2,500
	$ 19,742,862	$ 30,188,751	$ 20,435,029	$ 23,736,375	$ 5,553,097	$ 994,694	$ 494,336	$ 60,750
61,272	57,524	25,674	1,058,530	-	-	-	-	-
-	18,377	386,795	1,764,828	-	-	-	-	-
-	-	203,260	2,016,740	-	-	-	-	-
-	-	110,000	165,000	1,175,000	-	-	-	-
-	-	105,828	614,172	-	-	-	-	-
-	-	107,407	117,406	890,187	-	-	-	-
-	-	72,459	87,541	540,000	-	-	-	-
	1,569,440	96,495						
$ 61,272	$ 1,645,341	$ 1,107,918	$ 5,824,217	$ 2,605,187	$ -	$ -	$ -	$ -
-	-	266,416	-	-	-	-	-	-
-	-	-	100,000	100,000	100,000	100,000	100,000	-
-	-	226,000	-	-	-	-	-	-
-	-	49,954	631,877	-	-	-	-	-
-	-	325,000	-	-	-	-	-	-
1,395,846	138,526	271,000	214,000	334,629	499,999	-	-	-
133,420	28,139	578,441	-	-	-	-	-	-
-	-	352,673	2,054,754	-	-	-	-	-
300,689	134,828	75,000	56,483	-	-	-	-	-
51,335	25,049	260,000	560,000	11,258,500	2,980,116	-	-	-
	2,302,114	3,855,607						
$ 1,881,290	$ 2,628,656	$ 6,260,091	$ 3,617,114	$ 11,693,129	$ 3,580,115	$ 100,000	$ 100,000	$ -
-	-	-	600,000	-	-	-	-	-
-	981	99,510	139,509	-	-	-	-	-
-	-	4,000	123,953	-	-	-	-	-
	44,095	218,670						
$ -	$ 45,076	$ 322,180	$ 863,462	$ -	$ -	$ -	$ -	$ -

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

		PROJECT NUMBER	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS APPROPRIATIONS THROUGH FY13	REVISED FY 13 - 14 APPROPRIATIONS	PROPOSED FY 14 - 15 APPROPRIATIONS
TRAFFIC PROJECTS						
3	NEW TRAFFIC SIGNAL PROJECTS (2008 GOB)	ST1027	1,016,818	-	21,160	714,500
3	SIGNAL @ WELLBORN/F&B	ST1031	280,000	280,000	-	-
3	SIGNAL UPGRADE - 2818/SOUTHWOOD	ST1414	300,000	-	45,000	-
3	TX/UNIVERSITY TRAFFIC SIGNAL RECONST	ST1415	400,000	231,158	168,842	-
4	ITS MASTER PLAN	ST1423	4,575,000	-	-	1,500,000
2	TRAFFIC SIGNAL COMMUNICATIONS	ST0411	66,855	66,855	-	-
*	INTERSEC IMP - HOLLEMAN/ELEANOR	ST1404	40,644	-	40,644	-
*	INTERSEC IMP - GEORGE BUSH @ TIMBER/BIZZELL	ST1405	64,072	-	64,072	-
	CLOSED PROJECTS				149,500	
	SUBTOTAL			$ 578,013	$ 489,218	$ 2,214,500
SIDEWALKS & TRAILS						
3	TX AVENUE SIDEWALKS	ST1423	122,356	122,356	-	-
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	1,492,000	5,563,000	-
*	BIKE/PEDESTRIAN IMP GEORGE BUSH/DEXTER	ST1406	17,061	-	17,061	-
*	GUADALUPE DR SIDEWALK IMPROVEMENTS	ST1407	142,772	-	142,772	-
*	LANGFORD ST SIDEWALK IMPROVEMENTS	ST1408	342,544	-	50,000	292,544
*	NORMAND DRIVE SIDEWALKS	ST1418	73,000	-	73,000	-
	CLOSED PROJECTS					
	SUBTOTAL			$ 6,024,356	$ 5,845,833	$ 292,544
	CAPITAL PROJECTS SUBTOTAL			$ 17,372,139	$ 11,312,906	$ 5,845,176
	OTHER				-	-
	DEBT ISSUANCE COSTS				40,000	-
	GENERAL & ADMIN. CHARGES				359,428	370,211
TOTAL EXPENDITURES					$ 11,712,334	$ 6,215,387
	Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:					$ 7,634,136	$ 14,219,642

* 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

5 Funded with budget balance from completed projects

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED 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
-	-	-	400,660	616,158	-	-	-	-
-	-	280,000	-	-	-	-	-	-
-	-	31,000	269,000	-	-	-	-	-
-	-	400,000	-	-	-	-	-	-
-	-	-	1,423,454	1,631,128	896,388	337,944	286,086	-
27,555	-	39,300	-	-	-	-	-	-
-	-	40,644	-	-	-	-	-	-
-	-	64,072	-	-	-	-	-	-
	719,978	526,126						
$ 27,555	$ 719,978	$ 1,381,142	$ 2,093,114	$ 2,247,286	$ 896,388	$ 337,944	$ 286,086	$ -
-	-	122,356	-	-	-	-	-	-
84,900	179,753	1,210,500	2,934,847	-	-	-	-	-
46,608	168,126	202,386	810,000	5,827,880	-	-	-	-
-	-	17,061	-	-	-	-	-	-
-	-	33,500	109,272	-	-	-	-	-
-	-	66,638	275,906	-	-	-	-	-
-	-	73,000	-	-	-	-	-	-
	283,113	468,742						
$ 131,508	$ 630,992	$ 2,194,183	$ 4,130,025	$ 5,827,880	$ -	$ -	$ -	$ -
$ 2,101,625	$ 5,670,043	$ 11,265,514	$ 16,527,932	$ 22,373,482	$ 4,476,503	$ 437,944	$ 386,086	$ -
	1,965	3,271	-	-	-	-	-	-
	6,745	30,000	-	30,000	10,000	-	-	-
	342,132	359,428	370,211	225,000	100,000	75,000	50,000	50,000
	$ 6,020,885	$ 11,658,213	$ 16,898,143	$ 22,628,482	$ 4,586,503	$ 512,944	$ 436,086	$ 50,000
	(184,661)							
	$ 13,537,316	$ 18,530,538	$ 3,536,886	$ 1,107,893	$ 966,594	$ 481,750	$ 58,250	$ 10,750

GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

		PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS REVISED FY 13 - 14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY 14 - 15 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 5,470,336	$5,470,336
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (2008 GOB)					$ 2,715,000	$ -
CERTIFICATES OF OBLIGATIONS					-	-
INTERGOVERNMENTAL TRANSFERS					-	-
INTRAGOVERNMENTAL TRANSFERS					400,000	300,000
INVESTMENT EARNINGS					5,000	15,000
OTHER					78,000	81,600
SUBTOTAL ADDITIONAL RESOURCES					$3,198,000	$396,600
TOTAL RESOURCES AVAILABLE					$8,668,336	$5,866,936
PARK PROJECTS						
*	FIELD REDEVELOPMENT	PK0300	ANNUAL	-	190,500	
1	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,000,000	1,000,000	400,000	310,000
1	LINCOLN CENTER ADDITION	PK1213	4,285,000	1,070,000	360,000	2,855,000
1	EAST DISTRICT MAINTENANCE SHOP REP	PK1101	1,000,000	1,000,000	-	-
1	LICK CREEK NATURE CENTER	PK1102	2,495,000	2,495,000	-	-
2	WOLF PEN CREEK RESTROOMS/MISC	WP1401	200,000	-	200,000	-
**	CLOSED PROJECTS					
CAPITAL PROJECTS SUBTOTAL					$ 1,150,500	$ 3,165,000
MISCELLANEOUS					-	-
DEBT ISSUANCE COST					15,000	-
GENERAL & ADMIN. CHARGES					32,700	32,996
TOTAL EXPENDITURES					$ 1,198,200	$ 3,197,996
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:					$ 7,470,136	$ 2,668,940

* Project funded with Field Redevelopment fees from field users

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

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

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

GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED 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
	$ 991,060	$3,414,144	$ 5,470,336	$ 416,147	$ 344,347	$ 241,747	$ 195,847	$ 151,647
	$ 2,727,755	$ 5,580,000	$ -	$ 645,000	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-	-
	-	62,793	-	-	-	-	-	-
	200,000	400,000	300,000	-	-	-	-	-
	4,735	10,000	15,000	5,000	2,500	2,500	2,500	2,500
	78,443	80,000	81,600	83,200	84,900	86,600	88,300	90,100
	$3,010,933	$6,132,793	$396,600	$733,200	$87,400	$89,100	$90,800	$92,600
	$4,001,993	$9,546,937	$5,866,936	$1,149,347	$431,747	$330,847	$286,647	$244,247
433,402	25,680	190,200	105,600	125,000	180,000	125,000	125,000	125,000
710,078	124	689,798	300,000	-	-	-	-	-
3,545	42,456	427,000	3,811,999	-	-	-	-	-
4,166	94,714	901,120	-	-	-	-	-	-
58,625	130,110	1,243,265	1,063,000	-	-	-	-	-
-	-	79,000	121,000	-	-	-	-	-
	198,760	483,519	16,194	645,000				
$ 1,209,816	$ 491,844	$ 4,013,902	$ 5,417,793	$ 770,000	$ 180,000	$ 125,000	$ 125,000	$ 125,000
	1,067	-	-	-	-	-	-	-
	2,755	30,000	-	5,000	-	-	-	-
	40,182	32,700	32,996	30,000	10,000	10,000	10,000	10,000
	$ 535,848	$ 4,076,602	$ 5,450,789	$ 805,000	$ 190,000	$ 135,000	$ 135,000	$ 135,000
	$ (52,001)							
	$3,414,144	$5,470,336	$ 416,147	$ 344,347	$ 241,747	$ 195,847	$ 151,647	$ 109,247

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

					BUDGET APPROPRIATIONS	
			PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY13	REVISED FY13-14 APPROPRIATIONS	PROPOSED FY14-15 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 1,575,659	$ 4,394,748
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)					$ -	$ -
CERTIFICATES OF OBLIGATIONS					2,654,500	-
INTERGOVERNMENTAL TRANSFERS					-	-
INTRAGOVERNMENTAL TRANSFERS					952,500	907,500
INVESTMENT EARNINGS					7,000	15,000
SUBTOTAL ADDITIONAL RESOURCES					$ 3,614,000	$ 922,500
TOTAL RESOURCES AVAILABLE					$ 5,189,659	$ 5,317,248
PUBLIC FACILITIES						
1	LIBRARY EXPANSION	GG1010	8,385,000	932,000	-	133,000
	CLOSED PROJECTS			-		
	FACILITY PROJECTS SUBTOTAL				$ -	$ 133,000
TECHNOLOGY PROJECTS						
2	WIRELESS INFRASTRUCTURE	CO0704	200,000	200,000	-	-
2	FIBER OPTIC INFRASTRUCTURE	CO0902	475,000	400,924	-	74,076
3	CAD/RMS SYSTEM REPLACEMENT	CO1301	2,250,000	710,000	1,540,000	-
4	TIME KEEPING SYSTEM	CO1302	338,729	338,729	-	-
5	ERP SYSTEM REPLACEMENT	CO1204	5,185,000	50,000	5,135,000	-
*	MISC IT PROJECTS	CO0801	7,514	7,514	-	-
	CLOSED PROJECTS				237,000	
	IT PROJECTS SUBTOTAL				$ 6,912,000	$ 74,076
	CAPITAL PROJECTS SUBTOTAL				$ 6,912,000	$ 207,076
	DEBT ISSUANCE COSTS				$ 15,000	$ -
	TRANSFERS				170,000	31,441
	OTHER MISC				-	-
	GENERAL & ADMIN. CHARGES				85,287	87,846
TOTAL EXPENDITURES					$ 7,182,287	$ 326,363
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:					$ (1,992,628)	$ 4,990,885

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

2 Funded primarily with Certificates of Obligation debt

3 Funded with 03 GOB debt issued for a New City Hall ($430,766), a portion of the balance of the Radio System Replacement project ($272,321), Misc IT project balances ($6,913) and proposed CO debt ($1,540,000)

4 Time Keeping System funded with General Funds transferred in to the Facilities and Technology Capital Projects Fund in FY13

5 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 CO debt ($3,325,000)

* Miscellaneous Information Technology Projects includes balances from closed projects

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19	PROJECTED FY19-20
	$ 2,935,884	$ 1,984,192	$ 4,394,748	$ 125,754	$ 138,089	$ 34,151	$ 26,651	$ 19,151
	$ -	$ 500,000	$ -	$ 4,185,000	$ 3,700,000	$ -	$ -	$ -
	-	5,105,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	384,027	952,500	907,500	-	-	-	-	-
	10,287	7,000	15,000	7,000	7,000	2,500	2,500	2,500
	$ 394,314	$ 6,564,500	$ 922,500	$ 4,192,000	$ 3,707,000	$ 2,500	$ 2,500	$ 2,500
	$ 3,330,198	$ 8,548,692	$ 5,317,248	$ 4,317,754	$ 3,845,089	$ 36,651	$ 29,151	$ 21,651
6,919	-	-	886,207	3,745,936	3,745,938	-	-	-
	1,014,981	14,062						
$ 6,919	$ 1,014,981	$ 14,062	$ 886,207	$ 3,745,936	$ 3,745,938	$ -	$ -	$ -
81,573	11,230	107,197	-	-	-	-	-	-
274,031	10,318	116,575	74,076	-	-	-	-	-
-	44,066	1,099,364	1,106,570	-	-	-	-	-
-	-	-	-	338,729	-	-	-	-
-	39,062	2,148,098	2,997,840	-	-	-	-	-
-	-	-	7,514	-	-	-	-	-
	90,995	391,516						
$ 355,604	$ 195,671	$ 3,862,750	$ 4,186,000	$ 338,729	$ -	$ -	$ -	$ -
	$ 1,210,652	$ 3,876,812	$ 5,072,207	$ 4,084,665	$ 3,745,938	$ -	$ -	$ -
	$ -	$ 20,000	$ -	$ 15,000	$ 15,000	$ -	$ -	$ -
	-	170,000	31,441	-	-	-	-	-
	2,989	1,845	-	-	-	-	-	-
	78,246	85,287	87,846	80,000	50,000	10,000	10,000	10,000
	$ 1,291,887	$ 4,153,944	$ 5,191,494	$ 4,179,665	$ 3,810,938	$ 10,000	$ 10,000	$ 10,000
	$ (54,119)							
	$ 1,984,192	$ 4,394,748	$ 125,754	$ 138,089	$ 34,151	$ 26,651	$ 19,151	$ 11,651

Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Comments
Recently Completed Projects							
Jones Butler Extension	2,983	3,072	3,165	3,260	3,357	3,458	General street maintenance
Health Science Center Pkwy Ph 1B	2,083	2,145	2,210	2,276	2,344	2,415	General street maintenance
Health Science Center Pkwy Ph 2A	1,042	1,073	1,105	1,139	1,173	1,208	General street maintenance
Email and File System Migration	-	-	-	6,000	-	-	Server replacement (every 5 years)
Electronic Storage Upgrade	-	-	10,310	10,619	10,938	11,266	Hardware and software maintenance
Teleworks Upgrade	9,000	9,270	9,548	9,835	10,130	10,433	Maintenance agreement
Completed Projects Subtotal	**$ 15,108**	**$ 15,561**	**$ 26,338**	**$ 33,128**	**$ 27,942**	**$ 28,780**	
Street/Traffic Projects							
Cooner Street Rehab	-	1,880	1,936	1,994	2,054	2,116	General street maintenance
Eisenhower Street Ext (Lincoln to Ash)	-	2,393	2,465	2,539	2,615	2,693	General street maintenance
Barron Road East/Lakeway Drive	-	-	-	11,175	11,511	11,856	General street maintenance
ITS Master Plan	152,050	350,062	360,564	371,381	382,522	393,998	Traffic signal supplies and maintenance; 2 FTE positions
New Traffic Signals (2008 GOB)	4,090	10,348	10,658	10,978	11,307	11,646	Utility costs
Signal at Wellborn/F&B	2,045	2,106	2,170	2,235	2,302	2,371	Utility costs
Intersection Imp at Holleman/Eleanor	3,100	3,193	3,289	3,387	3,489	3,594	Utility costs and maintenance
Lick Creek Hike and Bike Trail	-	32,915	40,402	35,115	36,808	37,912	Trail maintenance costs
University Drive Pedestrian Improvements Ph II	-	-	2,700	2,781	2,864	2,950	Signal maintenance
Guadalupe Drive Sidewalk Improvements	-	725	747	769	792	816	General sidewalk maintenance
Langford Drive Sidewalk Improvements	-	1,656	1,706	1,757	1,810	1,864	General sidewalk maintenance
Street/Traffic Project Subtotal	**$ 161,285**	**$ 405,278**	**$ 426,636**	**$ 444,111**	**$ 458,073**	**$ 471,815**	
Parks Projects							
Lincoln Center Addition	-	98,050	100,992	104,021	107,142	$ 110,356	Personnel, supplies, utility costs and facilities maintenance
East District Maintenance Shop	10,200	10,506	10,821	11,146	11,480	$ 11,825	Maintenance and utility costs
Lick Creek Nature Center	-	160,425	165,238	170,195	175,301	$ 180,560	Personnel (1 FT + temp/seasonal); supplies; utility costs; facilities maintenance; and other services
Wolf Pen Creek Restrooms/Misc	-	17,000	17,510	18,035	18,576	$ 19,134	Supplies, maintenance and utility costs
Parks Project Subtotal	**$ 10,200**	**$ 285,981**	**$ 294,560**	**$ 303,397**	**$ 312,499**	**$ 321,874**	
Facility and Technology Projects							
Library Expansion	$ -	$ -	$ -	$ 206,000	$ 212,180	$ 218,545	Personnel (3 positions), supplies, utility costs, book replacement and facilities maintenance
CAD/RMS System Replacement	-	175,000	180,250	185,658	191,227	196,964	Computer software maintenance
Electronic Time Keeping System	-	-	25,000	25,750	26,523	27,318	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	**$ 114,750**	**$ 371,710**	**$ 407,862**	**$ 626,097**	**$ 644,880**	**$ 664,226**	
Total Estimated O&M Costs	**$ 301,343**	**$ 1,078,530**	**$ 1,155,397**	**$ 1,406,733**	**$ 1,443,394**	**$ 1,486,696**	

*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 2013 Working Capital is necessary because the proprietary funds' financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

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

Utility Revenue Bonds (URBs) were historically issued to provide for capital expansion and replacements for the various utility services. However, based on recommendations from the City's financial advisors, Certificates of Obligation (CO) debt has been issued for utility projects from FY08 forward. In FY14, COs are scheduled to be issued in lieu of URBs. In FY14, the amount of debt issued is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for Utility capital projects.

Electric Fund

The FY15 Electric Fund revenue is estimated to be $101,763,343. This is approximately a 1% increase from the FY14 year-end estimate of $100,793,002. The FY15 revenue estimate is intended to reflect the growth that is expected to impact the system in FY15. No rate increase is included in the Electric Fund in FY15. The FY15 proposed operating budget in the Electric Fund is projected to be $78,659,864. This reflects a 9.62% decrease from the FY14 revised budget. This is primarily due changes in anticipated purchased power prices in FY15.

Seven Service Level Adjustments (SLAs) are included in the FY15 Proposed Budget. The first SLA, in the amount of $265,000 is for an adjustment to the salary rates of various technician positions within the utility in an effort to address a salary disparity with similar positions in other utilities. This request will assist the utility with attracting and retaining the technicians needed to plan, operate, construct, and maintain the electric utility system. A second SLA request, in the amount of $96,577 is for the addition of an Engineer in Training (EIT) position. This position will help the utility meet the needs of regulatory system planning and modeling requirements, will provide oversight and project management for substation projects assigned to contractors, will provide various engineering studies and system maintenance and growth plans, will install software updates to substation equipment, and will provide backup to supervisory personnel in the substation area. The third SLA request is for the addition of a GIS Technician position in the amount of $63,531. This position will be responsible for updating and maintaining the GIS system in order to keep up with system changes/updates and to provide the electric model on a frequent basis to help meet the objective of providing reliable and safe service. The fourth SLA, in the amount of $61,600, is for the purchase of Class 3 safety gloves, sleeves and blankets. This purchase will allow the utility to upgrade the gloves for all the members of the transmission and distribution line crews from Class 2 to Class 3. As part of the upgrade, rubber sleeves will also be purchased. This will better protect the linemen from personal injury and will equip them to provide assistance to other municipal utilities during major outage events. The fifth SLA, in the amount of $25,500 is for a contract to provide professional labor support to the Electric System Substations group to monitor, test, and replace the SF6 gas in the 81 devices currently in the CSU electric system. Due to the high cost of the compressor equipment required to sample, evacuate and filter SF6 gas for reclaiming, it is proposed to have these devices checked by bid contract on a four year rotating maintenance cycle. Additionally, a HEPA filter vacuum cleaner needs to be purchased for the proper handling of solid residue resulting from SF6 decomposition after the pressure vessel has been evacuated. The sixth SLA, in the amount of $6,500, is for 7-year cycle background checks. The City of College Station is mandated by Federal Energy Regulatory Commission/ North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) regulations to perform a Personnel Risk Assessment (to include an identity verification and seven-year criminal check) on any personnel having authorized cyber or authorized unescorted physical access to Critical Cyber Assets. This SLA request is to cover the cost of the group updated background checks and the ongoing background checks as new employees are added. The final SLA, in the amount of $100,000 is for the transmission right-of-way maintenance program. In 2009, the Electric Utility began trimming trees to meet NERC regulations for transmission right-of-way clearing and access. The Electric Utility has a three year maintenance cycle for this work in order to maintain the transmission line right of way and improve access and reliability. This SLA request is included so that the work can be conducted during the 2015 budget year.

The FY15 estimated non-operating budget is $17,946,617 or 39.04% above the FY14 revised non-operating budget. This is due primarily to an increase in the amount of funds being budgeted in FY15 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 FY14, $700,000 was budgeted for this purpose, while in FY15, a total of $5,500,000 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. Also included in the FY15 non-operating budget is $311,531 to be used toward the Electric Fund's portion of the FY15 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY15 estimated ending working capital is anticipated to increase 49.93% when compared to the FY14 estimated ending working capital. This is due primarily to the FY15 estimates for purchased power being lower than in FY14. The FY14 estimate was also higher than originally budgeted due to unanticipated additional costs in purchased power. The FY15 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 FY15 is estimated to be $14,791,020. This is a 2.43% increase over the FY14 year-end estimate of $14,440,213. No rate increase is included for residential or commercial users in the Water Fund in FY15.

The FY15 proposed operating budget in the Water Fund is $6,832,627 or 4.66% less than the FY14 revised budget. A number of one-time SLAs were included in the FY14 budget that were not included in the FY15 budget. This resulted in an overall decrease in the proposed operating budget from FY14 to FY15.

Six SLA requests have been included in the FY15 proposed budget. The first SLA, in the amount of $60,000, is for the rehabilitation of transfer pump #3. The SLA provides for the removal, inspection and replacement of wear parts, as needed, for one vertical turbine transfer pump and motor. This pump has reached the end of the expected service life. A second SLA is for the purchase of a trailer with traffic control safety equipment that would meet the requirements of the current Texas Manual of Uniform Traffic Control Devices. The SLA request is for $30,000. The third SLA, in the amount of $5,250 is for an increase to the department's training budget so that it will better align with training needs. A fourth SLA is for the addition of a tractor to the department's fleet. The department is currently using a 'surplus' tractor for easement mowing. It is anticipated that the tractor can provide several more years of service, but it is not currently on the schedule for replacement. This SLA, in the amount of $21,000, is for the funds that will be contributed to the Equipment Replacement Fund on an annual basis so that the tractor can be replaced when it reaches the end of its service life. Funds for maintenance are also included in the SLA. The fifth SLA, in the amount of $74,509, is for the addition of two field operators. It is anticipated that an additional operator and a crew leader will be requested in FY16. 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. Finally, an SLA in the amount of $1,000 has been requested in order to monitor for chemicals that might indicate contamination of the drinking water aquifer as the result of hydrofracturing.

In addition to the aforementioned SLAs, an additional item has been submitted for consideration as part of the budget process. Currently, design engineering firms/developers request fire flow tests to be performed by Water Distribution personnel to determine fire protection capabilities of the City's Water Distribution System. This data is directly correlated to the size, type, and density of proposed development area and is a key component of the design phase. These services are currently performed "free of charge" but with increasing development activity, this has led to a considerable strain on the workload of Water Distribution personnel, which directly relates to a reduction in O&M activities. A fee in the amount of $250 per test is being proposed in an effort to offset the cost of providing the service.

The FY15 proposed non-operating budget is $8,256,834 or 9.47% lower than the FY14 revised non-operating budget. This is primarily due to a decrease from $2,825,000 to $1,095,000 in the amount budgeted to be transferred in FY15 to the Water Capital Improvement Projects budget for water capital projects. These funds are transferred in lieu of additional debt issuance. Also included in the FY15 non-operating budget is $155,765 to be used toward the Water Fund's portion of the FY15 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY15 estimated ending working capital is anticipated to decrease 11.97% when compared to the FY14 estimated ending working capital. This is due primarily to the anticipated $1,095,000 transfer to the Water Capital

Improvement Projects Fund. A portion of the fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Water capital projects.

Wastewater Fund

The proposed Wastewater Fund revenue estimate for FY15 is $14,516,187. This is a 1.05% increase over the FY14 year-end estimate of $14,366,006. No rate increase is included for residential or commercial users in the Wastewater Fund in FY15.

In June of 2014, City Council approved an agreement with Apache Corporation for the sale of treated wastewater effluent (reclaimed water). Apache Corporation will be drilling and fracking a large number of oil wells in the region immediately east of the Carters Creek Wastewater Treatment Plant for at least two years. Apache Corporation's desire is to avoid using potable water for their operations, and thus Apache Corporation has contracted with the City to purchase treated wastewater effluent. It is anticipated that this agreement will result in a significant amount of additional revenue that will be collected over this two year (and potentially longer) period. This revenue is not included in the aforementioned FY15 revenue estimate. As the revenue is realized, it will be accounted for in fund balance and it is anticipated that it will be used toward wastewater and/or water capital projects brought forth as part of the FY16 CIP and/or future CIP plans.

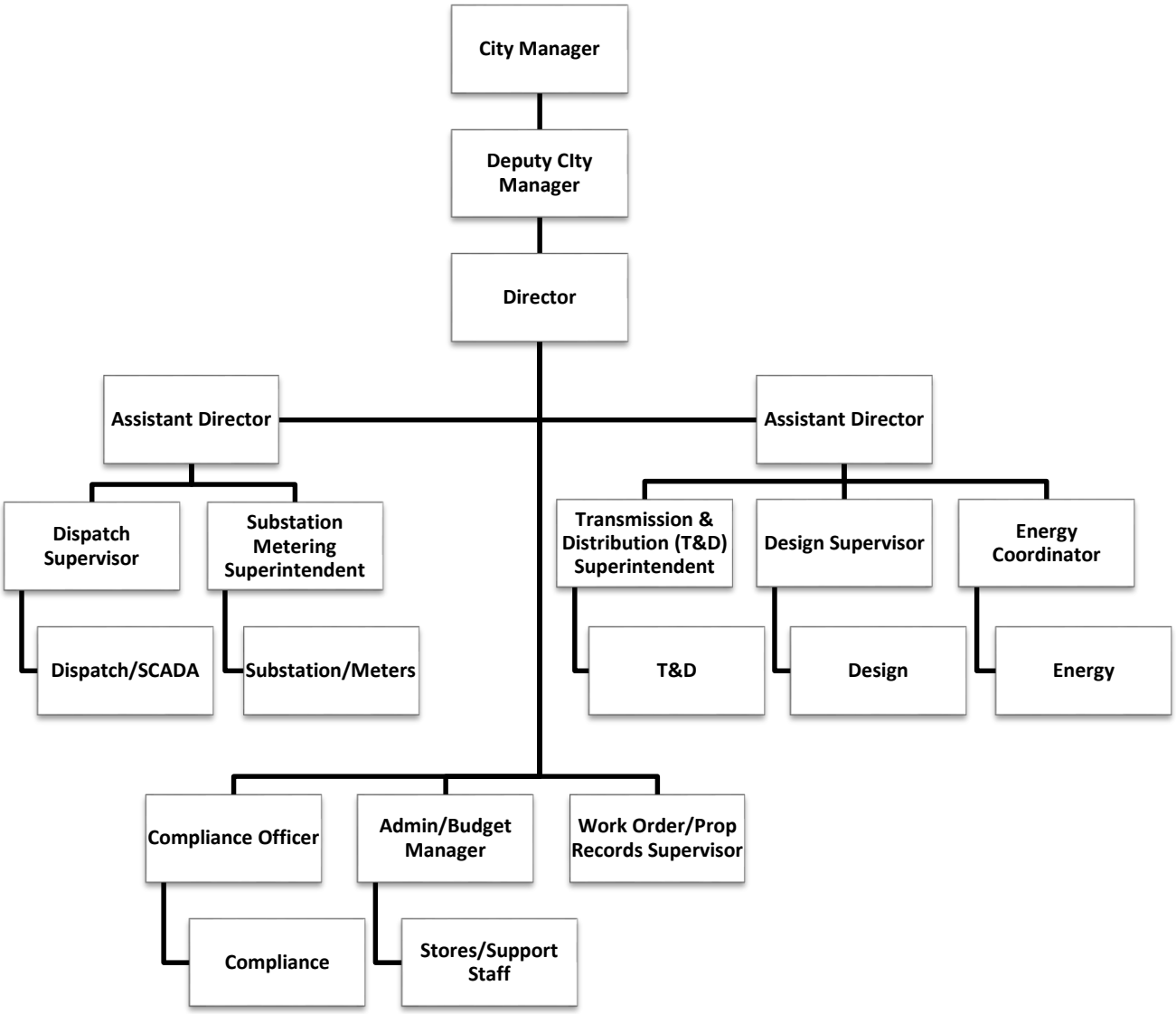
The FY15 Wastewater Fund proposed operating budget is $7,248,568 or 4.10% higher than the FY14 revised budget of $6,963,180. The majority of this is due to the addition of several proposed SLAs in FY15, most of which are one-time budget items. The first SLA, in the amount of $60,000, is for the installation of anti-fall devices at several older lift stations. These devices are intended to prevent an employee from falling into the wetwell, which can be over 30 feet deep. The newer lift stations have these devices installed as part of the original construction. The second SLA is for a comprehensive Wastewater Master Plan update. This SLA is estimated to cost $250,000 and will re-evaluate growth projections/demands, re-calibrate the City's current wastewater model, and develop a capital improvements outlay that will increase system capacity for the future. The update will also re-evaluate existing wastewater treatment facilities against TCEQ Chapter 217, re-evaluate sludge processing alternatives, and re-evaluate nutrient removal alternative processes. A third SLA, in the amount of $9,750, is for an increase to the department's training budget so that it will better align with training needs. The fourth SLA, in the amount of $50,000, is for the replacement of diffuser stones at the Lick Creek Wastewater Treatment Plant (LCWWTP). These stones provide the efficient distribution of needed oxygen to maintain healthy bacteria populations which treat the raw wastewater. The stones utilized in the aeration basins at LCWWTP have reached their expected service life and should be replaced to ensure continued efficient operations and regulatory compliance. The fifth SLA, in the amount of $138,000, is for the purchase of and related costs to an additional dump truck. The purchase of this truck will ensure reliable transport of solids out of both wastewater treatment plants. The sixth SLA is for budget in the amount of $10,000 to be used for additional nutrient sampling and lab analysis. More sampling is needed to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will then be converted into information by a consulting engineer to best design the expected nutrient removal systems for future regulatory compliance. Finally, an SLA in the amount of $1,000 has been requested in order to monitor for chemicals that might indicate contamination of the drinking water aquifer as the result of hydrofracturing.

The FY15 Wastewater Fund non-operating proposed budget is $7,844,996 or 19.21% lower than the FY14 revised non-operating budget. This is primarily due to a decrease from $3,775,000 to $1,625,000 in the amount budgeted to be transferred in FY15 to the Wastewater Capital Improvement Projects budget for wastewater capital projects. These funds are transferred in lieu of additional debt issuance. Also included in the FY15 non-operating budget is $155,765 to be used toward the Wastewater Fund's portion of the FY15 estimated Enterprise Resource Planning (ERP) System Replacement cost.

The FY15 estimated ending working capital is anticipated to decrease 21.29% when compared to the FY14 estimated ending working capital. This is due primarily to the anticipated $1,625,000 transfer to the Wastewater Capital Improvement Projects Fund. These funds are transferred in lieu of additional debt issuance. A portion of the fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Wastewater capital projects.

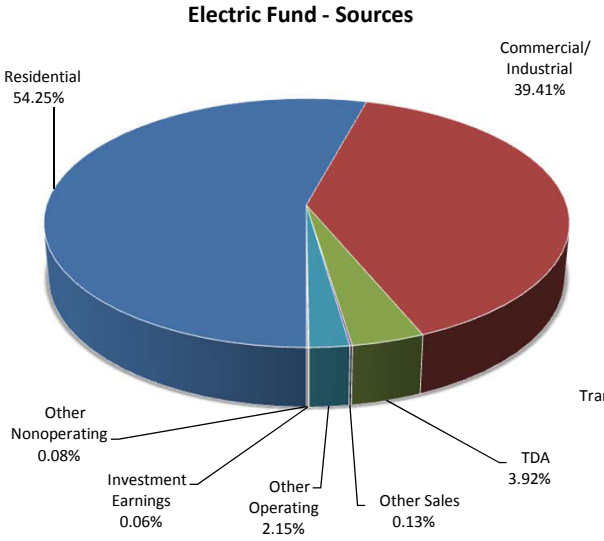
ELECTRIC UTILITY

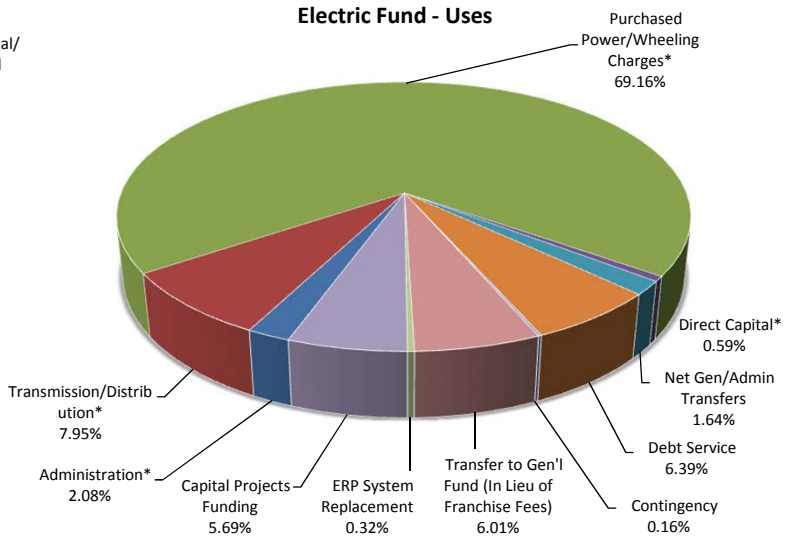
CITY OF COLLEGE STATION



City of College Station
Electric Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Residential	$ 51,204,250	53,001,164	54,657,322	$ 55,203,895	$ -	$ 55,203,895	4.16%
Commercial/ Industrial	37,715,487	38,718,520	39,704,956	40,101,914	-	40,101,914	3.57%
TDA	3,851,504	4,052,872	3,929,514	3,988,547	-	3,988,547	-1.59%
Other Sales	121,300	123,420	129,584	132,176	-	132,176	7.09%
Other Operating	2,106,948	2,160,200	2,145,947	2,188,866	-	2,188,866	1.33%
Investment Earnings	85,324	40,000	64,726	65,373	-	65,373	63.43%
Other Nonoperating	70,240	74,500	160,953	82,572	-	82,572	10.83%
Total Revenues	$ 95,155,053	$ 98,170,676	$ 100,793,002	$ 101,763,343	$ -	$ 101,763,343	3.66%
EXPENDITURES AND TRANSFERS							
Administration*	$ 1,761,095	$ 1,957,059	$ 1,838,264	$ 1,999,974	$ 6,480	$ 2,006,454	2.52%
Transmission/Distribution*	6,100,370	7,236,440	6,959,330	7,078,433	604,228	7,682,661	6.17%
Purchased Power/Wheeling Charges*	73,001,132	76,000,000	84,884,041	66,817,568	-	66,817,568	-12.08%
Direct Capital*	200,469	341,000	260,000	565,000	8,000	573,000	68.04%
Net Gen/Admin Transfers	1,464,786	1,495,091	1,495,091	1,580,181	-	1,580,181	5.69%
Total Operating, Expenditures and Transfers	$ 82,527,852	$ 87,029,590	$ 95,436,726	$ 78,041,156	$ 618,708	$ 78,659,864	-9.62%
NONOPERATING EXPENDITURES							
Debt Service	$ 5,374,799	$ 5,871,564	$ 5,873,350	$ 6,175,195	$ -	$ 6,175,195	5.17%
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	-	5,809,891	0.00%
ERP System Replacement	-	376,250	376,250	311,531	-	311,531	-17.20%
Capital Projects Funding	-	700,000	-	5,500,000	-	5,500,000	685.71%
Other	(63,386)	-	-	-	-	-	N/A
Total Non Operating Expenditures	$ 11,121,304	$ 12,907,705	$ 12,059,491	$ 17,946,617	$ -	$ 17,946,617	39.04%
Total Expenditures and Transfers	$ 93,649,156	$ 99,937,295	$ 107,496,217	$ 95,987,773	$ 618,708	$ 96,606,481	-3.33%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ 1,505,897	$ (1,766,619)	$ (6,703,215)	$ 5,775,570	$ (618,708)	$ 5,156,862	
Measurement Focus Increase (Decrease)	$ 169,492						
Beginning Working Capital, *accrual basis of accounting*	$ 15,356,871	$ 17,032,260	$ 17,032,260	$ 10,329,045	$ -	$ 10,329,045	
Ending Working Capital, *accrual basis of accounting*	$ 17,032,260	$ 15,265,641	$ 10,329,045	$ 16,104,614	$ -	$ 15,485,906	





*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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Warehouse	$ 250,692	$ 251,116	$ 255,770	$ 257,157	$ -	$ 257,157	2.41%
Operations Administration	1,510,403	1,705,943	1,582,494	1,742,816	6,480	1,749,296	2.54%
Substations	165,315	349,736	186,799	349,736	-	349,736	0.00%
Utility Dispatch	97,439	58,399	66,467	63,599	-	63,599	8.90%
Electric Compliance	16,121	53,260	31,709	53,260	-	53,260	0.00%
Engineering & Design	210,538	208,591	170,994	208,591	-	208,591	0.00%
Energy Conservation	250,930	315,807	302,120	315,807	-	315,807	0.00%
Tranmission / Distribution	5,360,027	6,250,647	6,201,241	6,087,440	604,228	6,691,668	7.06%
Purchased Power/Wheeling Charges	73,001,132	76,000,000	84,884,041	66,817,568	-	66,817,568	-12.08%
Direct Capital	200,469	341,000	260,000	565,000	8,000	573,000	68.04%
TOTAL	$ 81,063,066	$ 85,534,499	$ 93,941,635	$ 76,460,974	$ 618,708	$ 77,079,682	-9.88%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 5,423,766	$ 6,011,800	$ 5,950,032	$ 5,896,486	$ 412,108	$ 6,308,594	4.94%
Supplies	427,090	513,505	658,204	513,189	180,620	693,809	35.11%
Maintenance	190,628	304,339	221,227	285,527	-	285,527	-6.18%
Purchased Services	1,576,607	2,096,167	1,688,443	2,115,516	17,980	2,133,496	1.78%
Direct Capital	200,469	341,000	260,000	565,000	8,000	573,000	68.04%
Purchased Power/Wheeling Charges	73,001,132	76,000,000	84,884,041	66,817,568	-	66,817,568	-12.08%
Other Purchased Services	243,374	267,688	279,688	267,688	-	267,688	0.00%
TOTAL	$ 81,063,066	$ 85,534,499	$ 93,941,635	$ 76,460,974	$ 618,708	$ 77,079,682	-9.88%

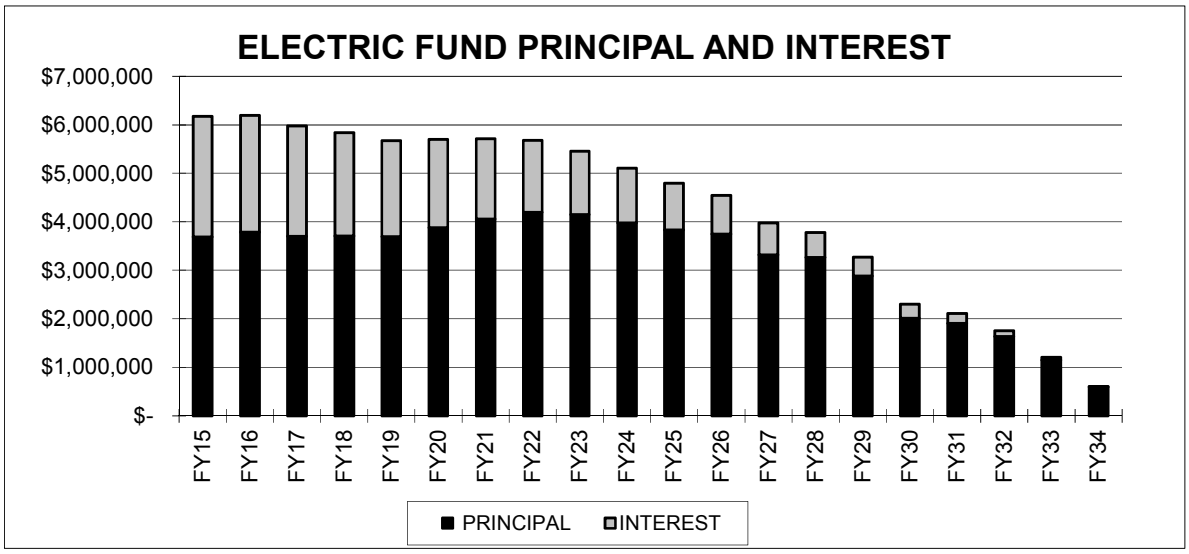
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Warehouse / Operations Administration	9.50	10.50	10.50	10.50	0.00	10.50	0.00%
Transmission / Distribution Administration	58.00	59.00	60.00	60.00	2.00	62.00	3.33%
TOTAL	67.50	69.50	70.50	70.50	2.00	72.50	2.84%

Service Level Adjustments	One- Time	Recurring	Total
Technician Salary Adjustment	$ -	$ 265,000	$ 265,000
Engineer in Training	5,000	91,577	96,577
GIS Technician	3,000	60,531	63,531
Class 3 Safety Gloves, Sleeves, and Blankets	55,120	6,480	61,600
SF6 Sampling Contractor	500	25,000	25,500
7-Year Cycle for Background Checks	5,000	1,500	6,500
Transmission Right of Way Maintenance Program	100,000	-	100,000
Electric SLA Total	$ 168,620	$ 450,088	$ 618,708

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY15	$ 3,687,216	$ 2,487,979	$ 6,175,195	$ 63,193,203
FY16	3,786,917	2,405,525	6,192,442	59,505,987
FY17	3,701,577	2,273,386	5,974,963	55,719,070
FY18	3,708,315	2,129,982	5,838,297	52,017,493
FY19	3,695,054	1,978,615	5,673,669	48,309,178
FY20	3,876,792	1,820,437	5,697,229	44,614,124
FY21	4,059,205	1,655,836	5,715,041	40,737,332
FY22	4,196,617	1,483,024	5,679,641	36,678,127
FY23	4,150,377	1,303,671	5,454,048	32,481,510
FY24	3,978,464	1,130,173	5,108,637	28,331,133
FY25	3,832,898	964,305	4,797,203	24,352,669
FY26	3,747,332	801,922	4,549,254	20,519,771
FY27	3,322,439	653,354	3,975,793	16,772,439
FY28	3,265,000	516,448	3,781,448	13,450,000
FY29	2,885,000	388,589	3,273,589	10,185,000
FY30	2,015,000	288,368	2,303,368	7,300,000
FY31	1,905,000	205,009	2,110,009	5,285,000
FY32	1,635,000	123,100	1,758,100	3,380,000
FY33	1,150,000	57,037	1,207,037	1,745,000
FY34	595,000	14,875	609,875	595,000



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 Departmental Goals

1. *Goal:* Negotiation and management of power supply contract(s)
    a. *Strategic Initiative*: Core Services and Infrastructure

2. *Goal:* Compliance with state and federal regulatory authorities
    a. *Strategic Initiative*: Financially Sustainable City

3. *Goal:* 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. *Goal:* Develop and maintain a trained and knowledgeable electric utility workforce
    a. *Strategic Initiative:* Core Services and Infrastructure

5. *Goal:* 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

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

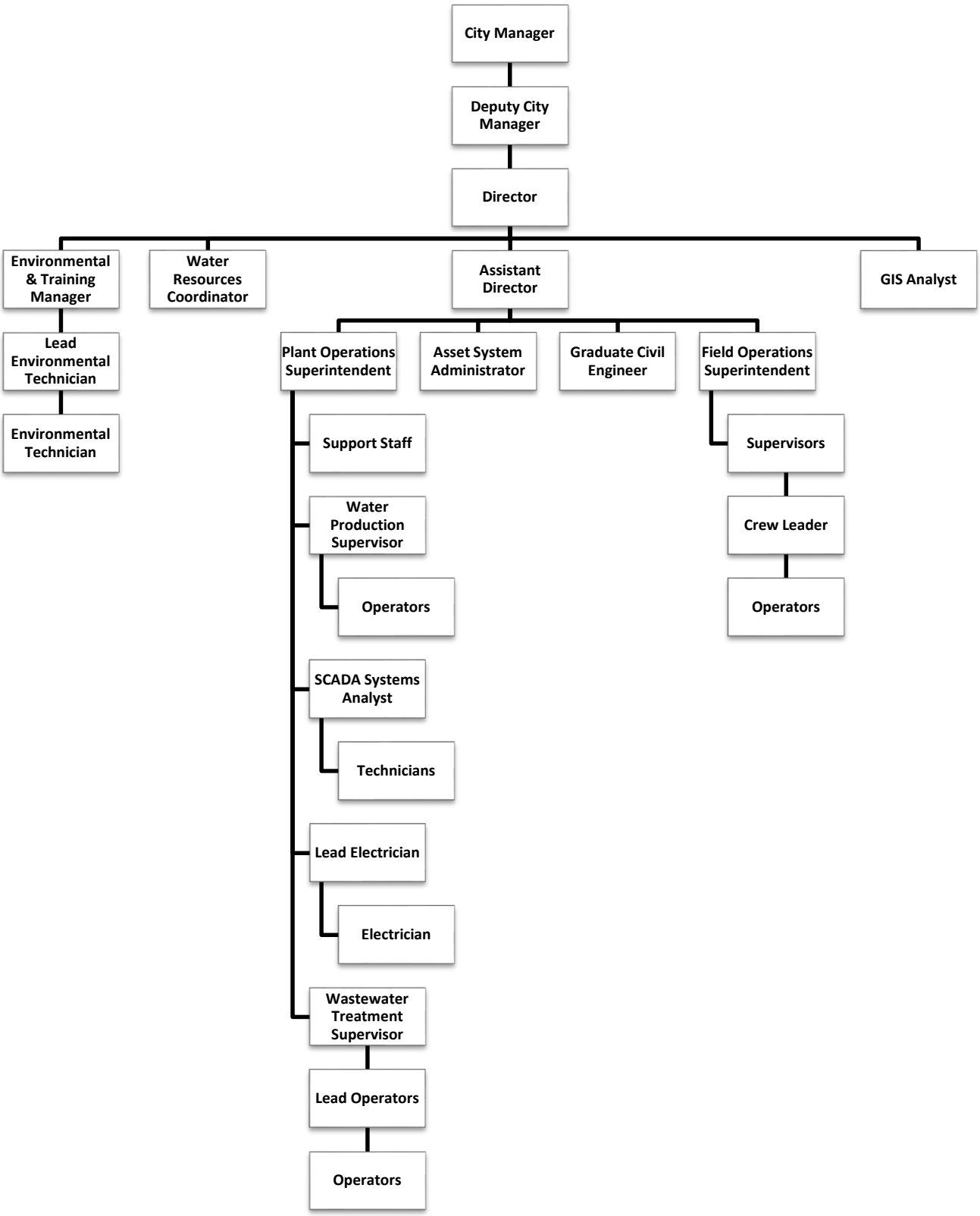
IV. **Key Performance Indicators (KPIs)**

Measure	2012	2013		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

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

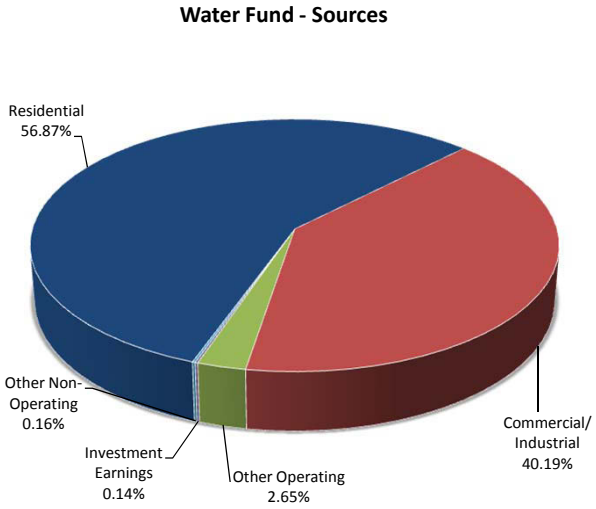
WATER SERVICES

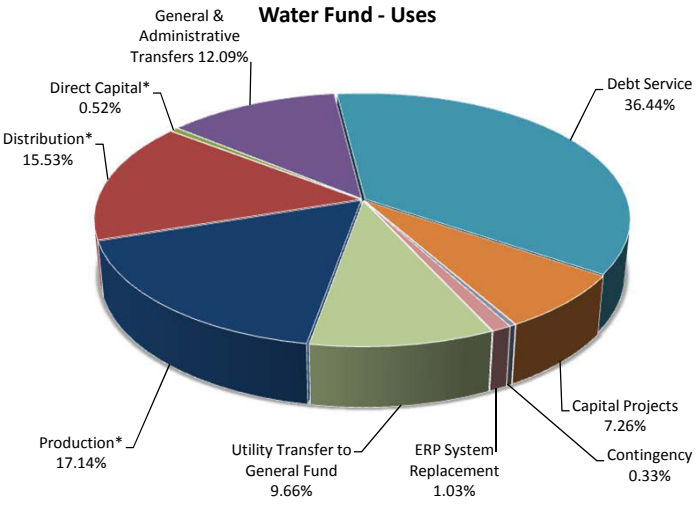
CITY OF COLLEGE STATION



City of College Station
Water Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Residential	$ 8,696,630	$ 8,531,023	$ 8,166,358	$ 8,411,349	$ -	$ 8,411,349	-1.40%
Commercial/ Industrial	6,152,669	5,865,068	5,771,355	5,944,496	-	5,944,496	1.35%
Other Operating	320,958	324,450	380,000	391,400	-	391,400	20.63%
Investment Earnings	35,994	20,000	20,000	20,600	-	20,600	3.00%
Other Non-Operating	30,241	22,500	102,500	23,175	-	23,175	3.00%
Total Revenues	$ 15,236,492	$ 14,763,041	$ 14,440,213	$ 14,791,020	$ -	$ 14,791,020	0.19%
EXPENDITURES AND TRANSFERS							
Production*	$ 2,460,363	$ 2,525,966	$ 2,556,595	$ 2,503,077	$ 83,050	$ 2,586,127	2.38%
Distribution*	2,163,729	2,705,927	2,682,781	2,263,085	79,909	2,342,994	-13.41%
Direct Capital*	6,568	168,965	147,500	50,000	28,800	78,800	-53.36%
General & Administrative Transfers	1,757,939	1,765,905	1,765,905	1,824,706		1,824,706	3.33%
Total Operating Expenditures & Transfers	$ 6,388,599	$ 7,166,763	$ 7,152,781	$ 6,640,868	$ 191,759	$ 6,832,627	-4.66%
NONOPERATING EXPENDITURES							
Debt Service	$ 5,088,691	$ 5,092,174	$ 5,089,320	$ 5,498,394	$ -	$ 5,498,394	7.98%
Capital Projects	5,400,000	2,375,000	2,825,000	1,095,000	-	1,095,000	-53.89%
Contingency	-	50,000	50,000	50,000	-	50,000	0.00%
ERP System Replacement	-	188,125	188,125	155,765	-	155,765	-17.20%
Utility Transfer to General Fund	1,374,000	1,415,220	1,415,220	1,457,675	-	1,457,675	3.00%
Other	(6,410)	-	-	-	-	-	N/A
Total Nonoperating Expenditures	$ 11,856,281	$ 9,120,519	$ 9,567,665	$ 8,256,834	$ -	$ 8,256,834	-9.47%
Total Expenditures & Transfers	$ 18,244,880	$ 16,287,282	$ 16,720,446	$ 14,897,702	$ 191,759	$ 15,089,461	-7.35%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (3,008,388)	$ (1,524,241)	$ (2,280,233)	$ (106,682)	$ (191,759)	$ (298,441)	
Measurement Focus Increase (Decrease)	$ 296,688						
Beginning Working Capital, accrual basis of *accounting*	$ 7,484,358	$ 4,772,658	$ 4,772,658	$ 2,492,425	$ 2,436,359	$ 2,492,425	
Ending Working Capital, accrual basis of *accounting*	$ 4,772,658	$ 3,248,417	$ 2,492,425	$ 2,385,742	$ 2,244,600	$ 2,193,983	





*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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Production	$ 2,460,363	$ 2,525,966	$ 2,556,595	$ 2,503,077	$ 83,050	$ 2,586,127	2.38%
Distribution	2,163,729	2,705,927	2,682,781	2,263,085	79,909	2,342,994	-13.41%
Direct Capital	6,568	168,965	147,500	50,000	28,800	78,800	-53.36%
TOTAL	$ 4,630,660	$ 5,400,858	$ 5,386,876	$ 4,816,162	$ 191,759	$ 5,007,921	-7.28%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 1,854,694	$ 1,927,230	$ 1,932,862	$ 1,962,998	$ 74,509	$ 2,037,507	5.72%
Supplies	654,507	794,581	801,344	562,775	60,000	622,775	-21.62%
Maintenance	93,315	87,947	86,321	90,630	1,200	91,830	4.42%
Purchased Services	1,819,277	2,218,135	2,217,849	1,945,759	27,250	1,973,009	-11.05%
Other Purchased Services	202,299	204,000	201,000	204,000	-	204,000	0.00%
Direct Capital	6,568	168,965	147,500	50,000	28,800	78,800	-53.36%
TOTAL	$ 4,630,660	$ 5,400,858	$ 5,386,876	$ 4,816,162	$ 191,759	$ 5,007,921	-7.28%

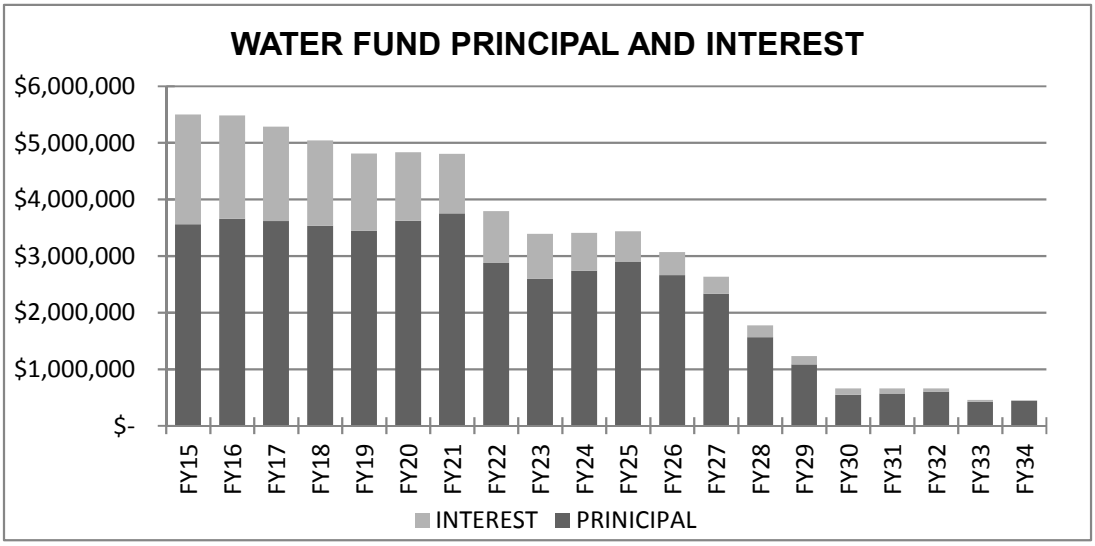
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Production	5.00	5.00	5.00	5.00	-	5.00	0.00%
Distribution	23.00	23.00	24.00	24.00	2.00	26.00	8.33%
TOTAL	28.00	28.00	29.00	29.00	2.00	31.00	6.90%

Service Level Adjustments	One -Time	Recurring	Total
Rehab Transfer Pump #3	$ 60,000	$ -	$ 60,000
Trailer w/ Traffic Safety Control Equip	28,000	2,000	30,000
Training Budget Increase	-	5,250	5,250
Tractor for Mowing (to establish on the schedule for future replacement)	-	21,000	21,000
Add 2 Field Operators	-	74,509	74,509
Add'l Sampling & Lab Analysis for Frack Chemicals	-	1,000	1,000
Water Services SLA Total	$ 88,000	$ 103,759	$ 191,759

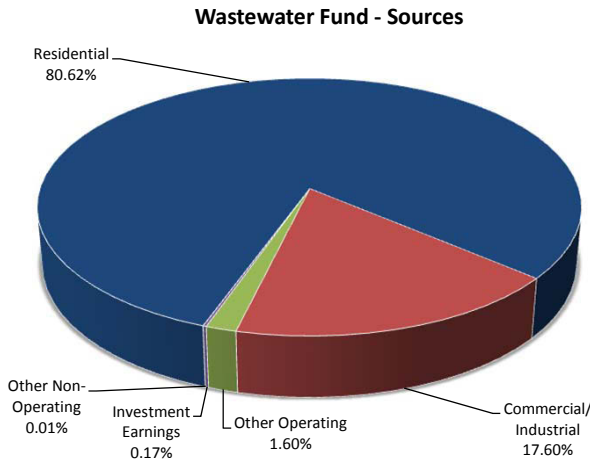
Debt Service Requirements
Water Fund
All Water URB, GO and CO Series

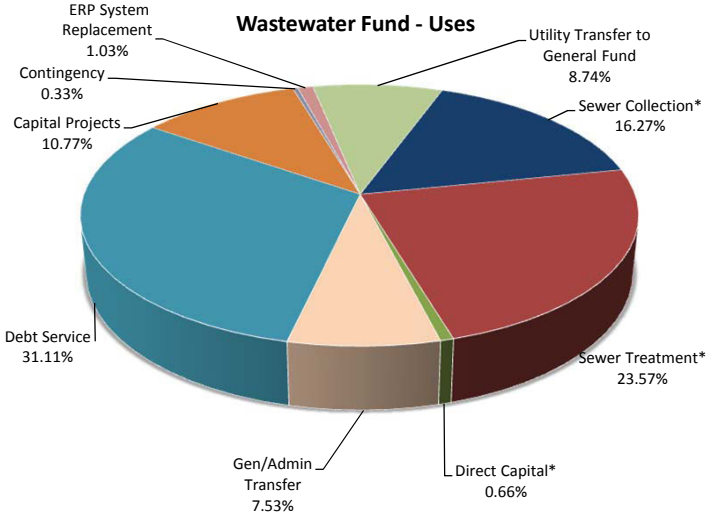
FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY15	$ 3,562,316	$ 1,936,078	$ 5,498,394	$ 46,514,457
FY16	3,657,638	1,823,581	5,481,219	42,952,141
FY17	3,616,280	1,671,384	5,287,664	39,294,503
FY18	3,530,256	1,513,353	5,043,609	35,678,223
FY19	3,449,232	1,361,357	4,810,589	32,147,967
FY20	3,623,208	1,211,999	4,835,207	28,698,735
FY21	3,750,081	1,055,652	4,805,733	25,075,527
FY22	2,876,954	912,439	3,789,393	21,325,446
FY23	2,599,623	789,507	3,389,130	18,448,492
FY24	2,739,394	668,110	3,407,504	15,848,869
FY25	2,894,960	538,160	3,433,120	13,109,475
FY26	2,660,526	409,912	3,070,438	10,214,515
FY27	2,333,989	297,002	2,630,991	7,553,989
FY28	1,565,000	209,401	1,774,401	5,220,000
FY29	1,080,000	149,861	1,229,861	3,655,000
FY30	545,000	113,506	658,506	2,575,000
FY31	570,000	87,250	657,250	2,030,000
FY32	600,000	58,000	658,000	1,460,000
FY33	420,000	32,500	452,500	860,000
FY34	440,000	11,000	451,000	440,000



City of College Station
Wastewater Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Residential	$ 11,734,148	$ 11,644,957	$ 11,473,467	$ 11,702,936	$ -	$ 11,702,936	0.50%
Commercial/ Industrial	2,434,661	2,355,214	2,505,099	2,555,201	-	2,555,201	8.49%
Other Operating	181,495	174,000	235,000	232,050	-	232,050	33.36%
Investment Earnings	35,877	20,000	25,000	25,000	-	25,000	25.00%
Other Non-Operating	62,260	1,000	127,440	1,000	-	1,000	0.00%
Total Revenues	$ 14,448,441	$ 14,195,171	$ 14,366,006	$ 14,516,187	$ -	$ 14,516,187	2.26%
EXPENDITURES AND TRANSFERS							
Sewer Collection*	$ 1,978,744	2,071,478	$ 2,065,970	$ 2,080,936	$ 374,500	$ 2,455,436	18.54%
Sewer Treatment*	3,456,356	3,718,091	3,733,218	3,472,778	84,250	3,557,028	-4.33%
Direct Capital*	29,850	52,500	42,500	40,000	60,000	100,000	90.48%
Gen/Admin Transfer	1,094,272	1,121,111	1,121,111	1,136,104	-	1,136,104	1.34%
Total Operating Expeditures and Transfers	$ 6,559,222	$ 6,963,180	$ 6,962,799	$ 6,729,818	$ 518,750	$ 7,248,568	4.10%
NONOPERATING EXPENDITURES							
Debt Service	$ 4,373,284	$ 4,417,065	$ 4,409,790	$ 4,695,531	$ -	$ 4,695,531	6.30%
Capital Projects	3,700,000	3,775,000	4,260,000	1,625,000	-	1,625,000	-56.95%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
ERP System Replacement	-	188,125	188,125	155,765	-	155,765	-17.20%
Utility Transfer to General Fund	1,243,000	1,280,290	1,280,290	1,318,700	-	1,318,700	3.00%
Total Nonoperating Expenditures	$ 9,316,284	$ 9,710,480	$ 10,138,205	$ 7,844,996	$ -	$ 7,844,996	-19.21%
Total Expenditures and Transfers	$ 15,875,506	$ 16,673,660	$ 17,101,004	$ 14,574,814	$ 518,750	$ 15,093,564	-9.48%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (1,427,065)	$ (2,478,489)	$ (2,734,998)	$ (58,627)	$ (518,750)	$ (577,377)	
Measurement Focus Increase (Decrease)	$ (2,804,065)						
Beginning Working Capital, *accrual basis of accounting*	$ 9,678,304	$ 5,447,174	$ 5,447,174	$ 2,712,176	$ 2,726,756	$ 2,712,176	
Ending Working Capital, *accrual basis of accounting*	$ 5,447,174	$ 2,968,685	$ 2,712,176	$ 2,653,549	$ 2,208,006	$ 2,134,799	





* 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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Sewer Collection	$ 1,978,744	$ 2,071,478	2,065,970	$ 2,080,936	$ 374,500	$ 2,455,436	18.54%
Sewer Treatment	3,456,356	3,718,091	3,733,218	3,472,778	84,250	3,557,028	-4.33%
Direct Capital	29,850	52,500	42,500	40,000	60,000	100,000	90.48%
TOTAL	$ 5,464,950	$ 5,842,069	$ 5,841,688	$ 5,593,714	$ 518,750	$ 6,112,464	4.63%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 2,969,744	$ 2,905,419	$ 2,961,549	$ 2,934,401	$ -	$ 2,934,401	1.00%
Supplies	714,628	934,968	921,391	825,737	56,000	881,737	-5.69%
Maintenance	138,780	172,001	156,898	177,781	12,000	189,781	10.34%
Purchased Services	1,604,573	1,773,181	1,755,350	1,611,795	390,750	2,002,545	12.94%
Other Purchased Services	7,375	4,000	4,000	4,000	-	4,000	0.00%
Direct Capital	29,850	52,500	42,500	40,000	60,000	100,000	90.48%
TOTAL	$ 5,464,950	$ 5,842,069	$ 5,841,688	$ 5,593,714	$ 518,750	$ 6,112,464	4.63%

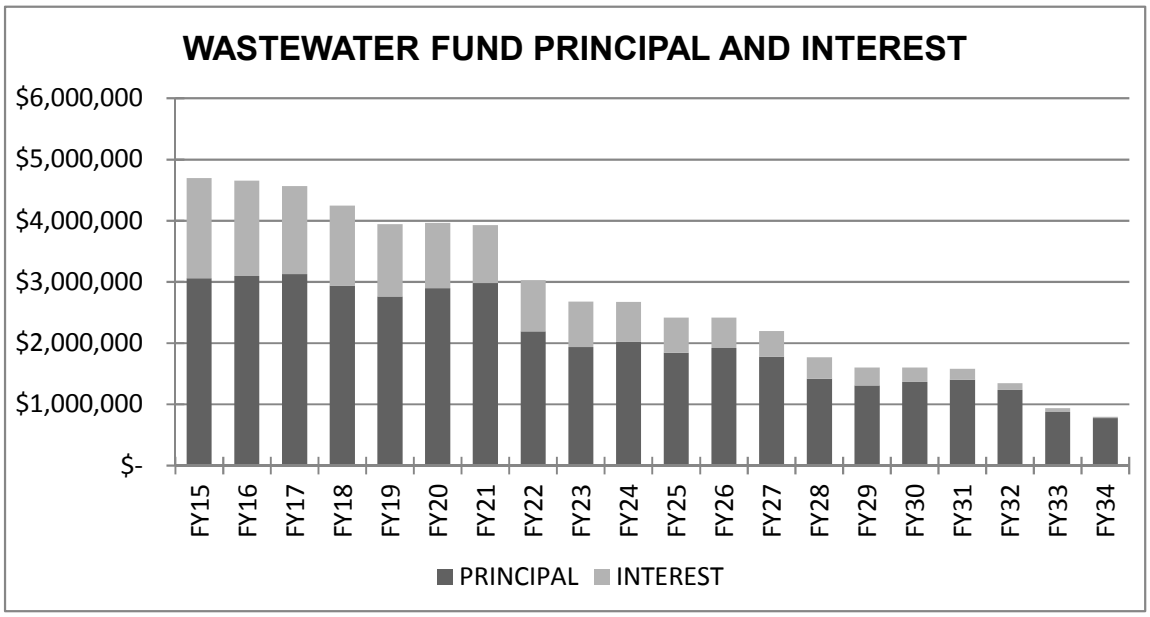
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Sewer Treatment	26.00	26.00	26.00	26.00	-	26.00	0.00%
Sewer Collection	23.00	23.00	23.00	23.00	-	23.00	0.00%
TOTAL	49.00	49.00	49.00	49.00	-	49.00	0.00%

Service Level Adjustments	One -Time	Recurring	Total
Anti-Fall Devices at Lift Stations	$ 60,000	$ -	$ 60,000
Wastewater Master Plan	250,000	-	250,000
Training Budget Increase	-	9,750	9,750
Repl. Diffuser Stones for Lick Creek WWTP	50,000	-	50,000
Additional Dump Truck	120,000	18,000	138,000
Additional Nutrient Sampling and Lab Analysis	-	10,000	10,000
Add'l Sampling and Lab Analysis for Frack Chemical	-	1,000	1,000
Wastewater Total	$ 480,000	$ 38,750	$ 518,750

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY15	$ 3,060,467	$ 1,635,063	$ 4,695,530	$ 40,932,340
FY16	3,095,444	1,559,971	4,655,415	37,871,873
FY17	3,127,143	1,436,008	4,563,151	34,776,429
FY18	2,941,429	1,305,002	4,246,431	31,649,286
FY19	2,760,714	1,182,290	3,943,004	28,707,857
FY20	2,895,000	1,065,536	3,960,536	25,947,143
FY21	2,980,714	943,346	3,924,060	23,052,143
FY22	2,191,429	833,813	3,025,242	20,071,429
FY23	1,935,000	743,808	2,678,808	17,880,000
FY24	2,017,143	657,637	2,674,780	15,945,000
FY25	1,842,143	575,610	2,417,753	13,927,857
FY26	1,922,143	495,722	2,417,865	12,085,714
FY27	1,778,571	417,170	2,195,741	10,163,571
FY28	1,420,000	350,064	1,770,064	8,385,000
FY29	1,310,000	293,206	1,603,206	6,965,000
FY30	1,365,000	237,255	1,602,255	5,655,000
FY31	1,405,000	175,565	1,580,565	4,290,000
FY32	1,235,000	112,169	1,347,169	2,885,000
FY33	875,000	60,275	935,275	1,650,000
FY34	775,000	19,375	794,375	775,000



WATER SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Protect the public health and enable economic growth at a reasonable cost, by providing potable and palatable drinking water, 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 determine most likely density of future development
    ii. *Plan of Action:* Complete full update of Water Master Plan in 2014
    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 WC Rebates to get better results
    ii. *Plan of Action:* Revise SubRegs to promote water conservation
    iii. *Plan of Action:* Complete Reclaimed Water Strategy Study in 2014
    iv. *Plan of Action:* Complete second phase of Aquifer Storage & Recovery Study in 2014
    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 Master Plan in 2015
    ii. *Plan of Action:* Monitor the State's approach to Nutrient limits
    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 Certification Pay in 2014
   ii. *Plan of Action:* Re-Establish Skill Band Pay system in 2014
   iii. *Plan of Action:* Require Class A CDLs for Field Operators and adjust pay
   iv. *Plan of Action:* Perform market survey for Water Services Department 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 survey in 2014
   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 2015
   vi. *Plan of Action:* Automate PM work orders in Asset Management system

IV. Key Performance Indicators (KPIs)

Measure	2012	2013		Goal
Water/WW – Full APWA accreditation	Full	Full		Full
Water/WW – Provide Excellent Customer Service; Rated Excellent or Good in Citizen Survey	92%	92%		95%
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 below 10%	5%	7%		5%
Water – average per capita daily use to 140 gallons or less	150	153		140
Water – Adequate capacity; Peak day demand below 90% of max day capacity	85%	85%		85%
Water – Adequate capacity; Annual demand below 22,626 af/yr maximum	70%	70%		70%
Wastewater – Compliance with Treatment Stds, effluent meeting regs	100%	100%		100%
Wastewater - Adequate capacity; % capacity used at CC/LC	58/46%	60/50%		60/55%
Wastewater – Maximize re-use; million gallons reclaimed past 12 months	23	43		50

NOTE: The Strategic Plans for FY15 are currently under review and updates will be included as part of the Approved Budget.

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 2013 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*.

FY15 Revenues for the fund are estimated to be $8,839,711. This is a 6.93% increase over the FY14 Revised Budget. This is due primarily to a proposed 15% rate increase for commercial customers. This rate increase is necessary to provide the resources needed to provide Sanitation services to commercial customers. Commercial sanitation rates were also increased 15% in FY14.

The proposed budget for residential and commercial Sanitation operations for FY15 is $6,854,431. Included in this amount is an SLA for the ongoing operations and maintenance cost related to the purchase of a Grapple Brush truck for brush collection operations. Continued growth in the City has generated the need for an additional truck for heavy brush collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle, $212,808 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.

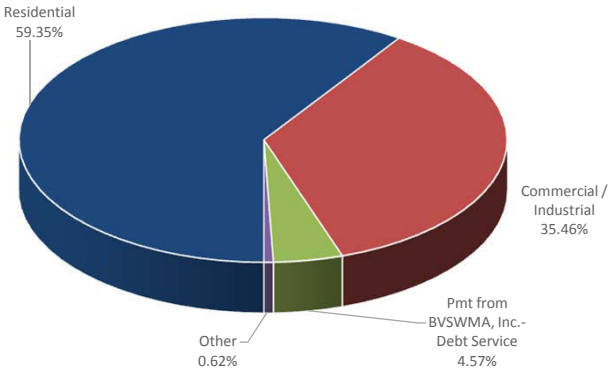
Non-operating expenditures are budgeted for $951,982. Included is $722,034 for the utility transfer to the General Fund as well as $403,910 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). The non-operating expenditure budget includes street-sweeping costs which, beginning in FY14, is offset by transfers from the General Fund and the Drainage Fund. Also included in the FY15 non-operating budget is $43,439 to be used toward the Sanitation Fund's portion of the FY15 estimated Enterprise Resource Planning (ERP) System Replacement cost. Funding in the amount of $52,740 is proposed in the Sanitation Fund for Keep Brazos Beautiful (KBB). This includes a new request for funding start-up costs for a Community Garden site in South College Station ($2,500) and $4,000 for a Wildflower Seed Project. Base request will be used for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. The total FY15 proposed expenditures for the Sanitation Fund are $8,609,503.

The FY15 Sanitation ending working capital is expected to increase by 52.39% from the estimated FY14 ending working capital due to an increase in the estimated revenue in the Fund. The working capital is estimated to increase over the next several years in order to meet the 15% reserve policy.

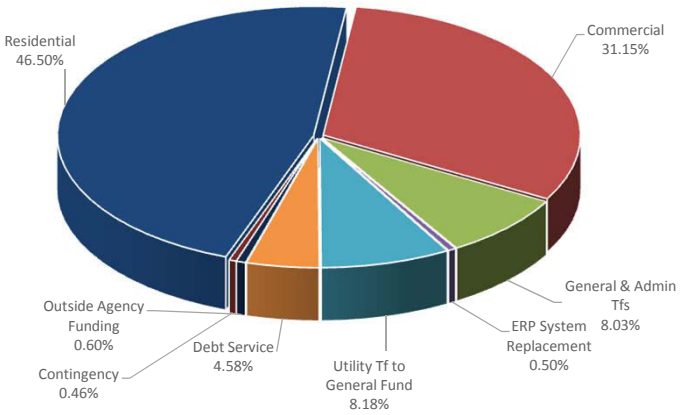
City of College Station
Sanitation Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAS	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Residential	$ 4,993,280	$ 5,065,565	$ 5,143,078	$ 5,245,942	$ -	$ 5,245,942	3.56%
Commercial / Industrial	2,359,868	2,744,880	2,690,250	2,744,880	389,261	3,134,141	14.18%
Other Operating	54,754	51,783	51,783	52,298	-	52,298	0.99%
Investment Earnings	1,403	2,010	2,010	2,020	-	2,020	0.50%
Payment from BVSWMA, Inc. for Debt Service	397,710	400,960	400,960	403,910	-	403,910	0.74%
Other Non Operating	4,107	1,400	1,400	1,400	-	1,400	0.00%
Total Revenues	$ 7,811,122	$ 8,266,598	$ 8,289,481	$ 8,450,450	$ 389,261	$ 8,839,711	6.93%
EXPENDITURES AND TRANSFERS							
Residential*	$ 3,662,450	$ 3,929,119	$ 3,910,349	$ 4,077,177	$ 27,400	$ 4,104,577	4.47%
Commercial*	2,576,175	2,662,051	2,662,536	2,749,854	-	2,749,854	3.30%
General & Admin Transfers	632,064	693,063	693,063	709,350	-	709,350	2.35%
Outside Agency Funding	46,240	46,240	46,240	46,240	6,500	52,740	14.06%
Contingency	-	-	-	41,000	-	41,000	N/A
Total Operating Expenditures & Transfers	$ 6,916,929	$ 7,330,473	$ 7,312,188	$ 7,623,621	$ 33,900	$ 7,657,521	4.46%
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)	(213,982)	(217,401)	-	(217,401)	1.60%
ERP System Replacement	-	-	-	43,439	-	43,439	N/A
Debt Service	397,710	400,960	400,960	403,910	-	403,910	0.74%
Total Non Operating Expenditures	$ 1,119,744	$ 909,012	$ 909,012	$ 951,982	$ -	$ 951,982	4.73%
Total Operating & Non Operating Expenditures	$ 8,036,673	$ 8,239,485	$ 8,221,200	$ 8,575,603	$ 33,900	$ 8,609,503	4.49%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (225,551)	$ 27,113	$ 68,281	$ (125,153)	$ 355,361	$ 230,208	
Measurement Focus Increase (Decrease)	$ (36,481)						
Beginning Working Capital, *accrual basis of accounting*	$ 633,201	$ 371,169	$ 371,169	$ 439,450	$ 439,450	$ 439,450	
Ending Working Capital, *accrual basis of accounting*	$ 371,169	$ 398,282	$ 439,450	$ 314,297	$ 794,811	$ 669,658	

Sanitation Fund - Sources



Sanitation Fund - Uses



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

City of College Station
Sanitation Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Residential Collection	$ 3,662,450	$ 3,929,119	$ 3,910,349	$ 4,077,177	$ 27,400	$ 4,104,577	4.47%
Commercial Collection	2,576,175	2,662,051	2,662,536	2,749,854	-	2,749,854	3.30%
TOTAL	$ 6,238,625	$ 6,591,170	$ 6,572,885	$ 6,827,031	$ 27,400	$ 6,854,431	3.99%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 2,094,136	$ 1,986,171	$ 2,074,919	$ 2,019,000	$ -	$ 2,019,000	1.65%
Supplies	617,904	768,313	734,519	741,878	15,400	757,278	-1.44%
Maintenance	468,703	617,693	616,497	635,253	12,000	647,253	4.79%
Purchased Services	3,057,882	3,218,993	3,146,950	3,430,900	-	3,430,900	6.58%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 6,238,625	$ 6,591,170	$ 6,572,885	$ 6,827,031	$ 27,400	$ 6,854,431	3.99%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Residential Collection	23.25	23.25	23.25	23.25	-	23.25	0.00%
Commercial Collection	12.25	12.25	12.25	12.25	-	12.25	0.00%
TOTAL	35.50	35.50	35.50	35.50	-	35.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Grapple Brush Truck (Joint with Equipment Replacement Fund)	$ -	$ 27,400	$ 27,400
Sanitation SLA Totals	$ -	$ 27,400	$ 27,400

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 2013 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*.

FY15 parking fee revenue is estimated to be $1,185,350 in FY15. 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.

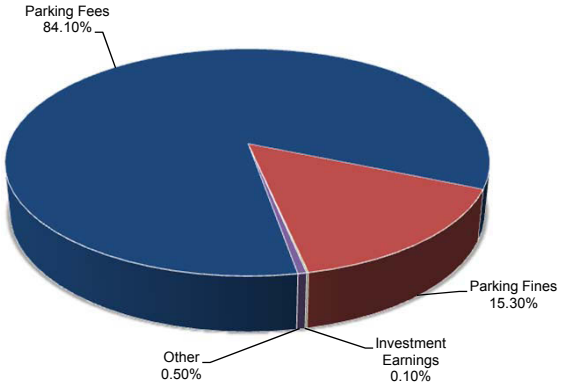
Proposed expenditures for Northgate District parking operations are $499,991. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of $192,426. This budget is included in the Northgate Parking Fund as these functions are handled by the Northgate Parking staff. However, funds are budgeted to be transferred from the General Fund to offset this cost.

Included in the Northgate Parking Fund is budget of $466,375 for the debt service payment related to the College Main Parking Garage. Budget is also included for two projects at the Parking Garage. The first is $217,805 for concrete repairs, and $97,560 is proposed for masonry repairs. Total proposed Northgate Parking Fund expenditures are $1,420,247.

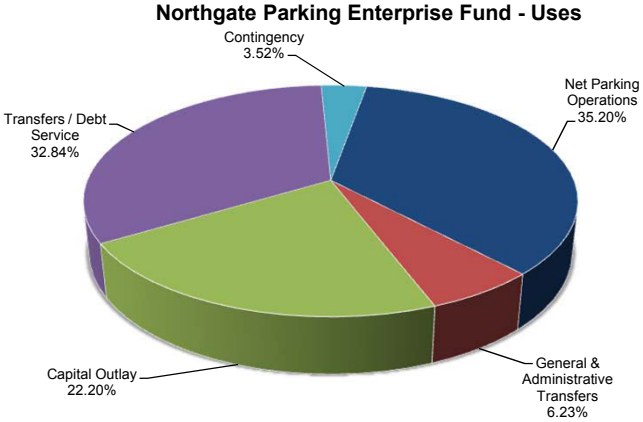
City of College Station
Northgate Parking Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Parking Fees	$ 1,013,077	$ 1,138,752	$ 1,173,614	$ 1,185,350	$ -	$ 1,185,350	4.09%
Parking Fines	213,372	205,303	260,314	215,506	-	215,506	4.97%
Investment Earnings	2,705	1,335	1,335	1,348	-	1,348	0.97%
Other	5,176	7,498	7,498	7,573	-	7,573	1.00%
General Fund Transfer In	-	60,000	-	-	-	-	-100.00%
Total Revenues	$ 1,234,330	$ 1,412,888	$ 1,442,761	$ 1,409,777	$ -	$ 1,409,777	-0.22%
EXPENDITURES							
Northgate District Operations	$ 427,495	$ 568,970	$ 527,277	$ 499,991	$ -	$ 499,991	-12.12%
Non Parking Costs	227,252	193,001	193,001	192,426	-	192,426	-0.30%
Non Parking Transfer	(227,252)	(193,001)	(193,001)	(192,426)	-	(192,426)	-0.30%
General & Administrative Transfers	75,489	88,516	88,516	88,516	-	88,516	0.00%
Transfers / Debt Service	466,300	462,463	462,463	466,375	-	466,375	0.85%
Capital Outlay	89,760	365,518	308,655	315,365	-	315,365	-13.72%
Contingency	-	-	-	50,000	-	50,000	N/A
Total Expenditures	$ 1,059,044	$ 1,485,467	$ 1,386,911	$ 1,420,247	$ -	$ 1,420,247	-4.39%
Increase/Decrease in Working Capital	$ 175,286	$ (72,579)	$ 55,850	$ (10,470)	$ -	$ (10,470)	
Measurement Focus Increase (Decrease)	$ 13,447						
Beginning Working Capital	$ 96,604	$ 285,337	$ 285,337	$ 341,187	$ -	$ 341,187	
Ending Working Capital	$ 285,337	$ 212,758	$ 341,187	$ 330,717	$ -	$ 330,717	

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



City of College Station
Northgate Parking Fund
Operations and Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Parking	$ 727,936	$ 1,127,489	$ 1,028,933	$ 1,007,782	$ -	$ 1,007,782	(10.62%)
TOTAL	$ 727,936	$ 1,127,489	$ 1,028,933	$ 1,007,782	$ -	$ 1,007,782	(10.62%)

EXPENDITURE BY CLASSIFICATION

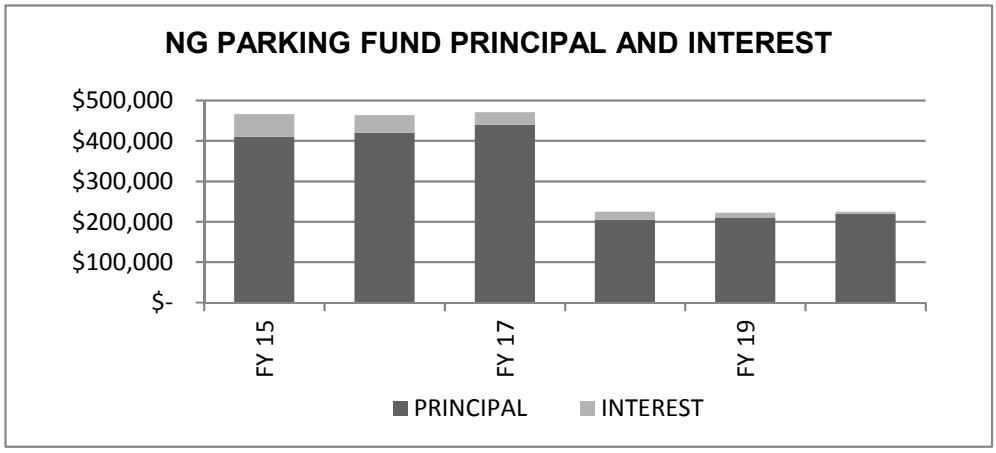
	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 302,185	$ 327,936	$ 312,416	$ 319,804	$ -	$ 319,804	(2.48%)
Supplies	19,703	28,209	16,916	18,550	-	18,550	(34.24%)
Maintenance	22,683	78,445	79,229	36,418	-	36,418	(53.58%)
Purchased Services	293,605	327,381	311,717	317,645	-	317,645	(2.97%)
General Capital	89,760	365,518	308,655	315,365	-	315,365	(13.72%)
TOTAL	$ 727,936	$ 1,127,489	$ 1,028,933	$ 1,007,782	$ -	$ 1,007,782	(10.62%)

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
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%

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 15	$ 410,000	$ 56,375	$ 466,375	$ 1,905,000
FY 16	420,000	43,925	463,925	1,495,000
FY 17	440,000	30,475	470,475	1,075,000
FY 18	205,000	19,738	224,738	635,000
FY 19	210,000	12,475	222,475	430,000
FY 20	220,000	4,400	224,400	220,000



CITY OF COLLEGE STATION

Home of Texas A&M University®

Utilities
Capital Projects Budget

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

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost more than $5,000 and less than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Historically, Utility Revenue Bonds (URBs) were issued when there was a need for financing capital construction or acquisition and when the asset would reside in one or more of the City's enterprise funds. The City's enterprise funds include Electric, Water, Wastewater and Sanitation. Based on the recommendations from the City's financial advisors, Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Generally, COs and URBs do not require voter approval. The debt will be repaid from revenues generated by the utilities. In FY14, COs are scheduled to be issued in lieu of URBs. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for Utility capital projects.

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

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY15 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The proposed budget appropriation for electric capital projects is $7,135,418. Included is $50,000 for **General Plant projects**. These include enhancements to the SCADA and the mapping system, as well as general plant upgrades. Funds in the amount of $1,450,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of $1,530,000 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. A total of $1,615,000 is included in the proposed 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 proposed budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of $450,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. The thoroughfare lighting project planned for FY15 is Harvey Mitchell Parkway from University Drive to the north City limits. A proposed budget of $1,520,000 is included for **Distribution projects** and $390,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY15 include the purchase and installation of a second transformer at the Dowling Road Substation; various SCADA enhancements; rock and drainage control, as well as ground grid updates at the Greens Prairie Substation; and battery replacement and breaker updates at the Southwood Valley Substation.

The FY15 Proposed Budget includes an estimated $5,500,000 in current revenues that will be transferred from operations to fund Electric capital projects. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for Electric capital projects.

Water Capital Projects

In FY15, $4,335,218 is the proposed new appropriation included for water capital projects. The total expenditures in FY15 for Water capital projects are projected to be $6,687,309. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY15 projected expenditures exceed the FY15 appropriations as the projected expenditures include appropriations from prior years. Water Production projects include an estimated FY15 expenditure of $3,656,540. A total of $170,000 is included for design work related to the construction of **Well #9** and $95,000 is included for the design work related to the construction of the **Well #9 Collection Line**. As capacity needs grow, the City is preparing for the construction of new wells. It is anticipated that the design of these wells will begin in FY15 with construction scheduled for FY16 and FY17. An estimate of $32,000 is included in FY15 for the **Well Field Fiber project**. This project is to connect Water Wells #1 and #2 to the existing fiber run to Well #7. An estimated $660,376 is included in FY15 for the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. $1,062,664 is the FY15 estimate included in the proposed budget for the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. An estimate of $1,096,500 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.

Funds in the amount of $1,876,547 are projected to be expended on Water Distribution projects in FY15. This includes $100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. An estimate of $227,700 has been included for the **State Highway 40 – Graham to Barron project** and $21,619 has been included for the **State Highway 40 – Sonoma Subdivision to Victoria project**. These projects will extend a water distribution line that will complete a section of an existing 24 inch water distribution line. These connections will assist in proper operation of the distribution system by increasing connectivity between Dowling Road Pump Station and the Greens Prairie Elevated Storage Tank. Design and land acquisition for the projects are scheduled for FY15 and FY16 and construction is estimated for FY17. In addition, $1,017,620 has been included for the **Area 2 Water Line Extension** project. This project is for land acquisition, design and construction of water distribution lines along Greens Prairie Road and Arrington Road in accordance with a Certificate of Convenience and Necessity (CCN) settlement agreement between City of College Station and Wellborn Special Utility District. An estimate of $334,608 is included as the FY15 estimated expenditure for the **Reinstallation of a 30 Inch Water Transmission Line at Villa Maria and FM 2818.** The existing water transmission line from Sandy Point Pump Station to Dowling Road Pump Station was in conflict with TxDOT's grade separation of Villa Maria and FM 2818. TxDOT agreed to install an encasement pipe during construction of their project that would be located in a non-conflicting location. This project is for the installation of approximately 1,500 ft of the 30 inch water line that was in conflict with the grade separation. Expenditures in the amount of $50,000 are projected in the FY15 Proposed Budget for the **Southland Waterline project**. This project will be completed in conjunction with the Southland Drainage project which is for the design of flood mitigation measures along Bee Creek Tributary B. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. Lastly, $125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY15 Proposed Budget include $173,270 for design work on the **Eastgate Rehabilitation project**. Construction is estimated for FY16 and 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 street repair of existing aging streets in the respective project area. Several other utility rehabilitation projects are also included in the FY15 estimated expenditures. These include the **Luther Street, Nimitz Street and Eisenhower Rehabilitation projects**; and design of the **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. Also estimated for FY15 is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of

replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue. 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 FY15 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. $150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water meters on a routine basis to ensure efficient water readings. The FY15 Proposed Budget includes an estimated $1,095,000 in current revenues that will be transferred from operations to fund Water capital projects. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for water capital projects.

Wastewater Capital Projects

In FY15, $8,386,598 is the proposed new appropriation included for wastewater capital projects. The total expenditures in FY15 for Wastewater capital projects are projected to be $11,045,259. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY15 projected expenditures exceed the FY15 appropriations as the projected expenditures include appropriations from prior years. Wastewater Collection projects include $228,260 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. The FY15 estimate includes $100,000 for OP projects that are not yet identified and an additional $128,620 for the Creek Meadows OP project that was added to the CIP in FY14. An estimate of $1,399,000 is included for the **East Side FM 158 Sewer Line project**. As part of the Sanitary Sewer CCN swap with the City of Bryan associated with the Bio-Corridor Infrastructure Project and ILA, the East Side FM 158 Sewer Line project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area. The total cost of this project is estimated to be $1,632,000 and the City of College Station will be reimbursed by the City of Bryan for half of the cost of design and construction. This project is for the construction of gravity sewer, a lift station and force main to serve properties along State Highway 30 southeast of the intersection with FM 158 within the City of Bryan's corporate limits and upgrade the gravity sewer that currently services property along State Highway 30 within the City of College Station in order to convey flows from the City of Bryan to the Carters Creek Wastewater Treatment Plant (CCWWTP). Design of the line began in FY12 with construction expected for FY15.

In addition, an estimate of $4,295,000 is included in FY15 for the **Bee Creek Parallel Trunkline project**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the final phase expected to be completed in FY17. Phase 1 construction is complete and land acquisition is currently in progress for phase II. Construction on phase II is expected to begin in FY15. Also included is $192,637 for the **Royder/Live Oak Sewer Line**. This project is for the design, easement acquisition and construction of a gravity sanitary sewer line along Royder Road and Live Oak Street with laterals on Madison Street, Church Street and McCullough Road. Construction on this project is currently in progress and should be completed in FY15.

Rehabilitation projects included in the FY15 Proposed Budget include $170,470 for design work on the **Eastgate Rehabilitation project**. Construction is estimated for FY16 and 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. Several other utility rehabilitation projects are also included in the FY15 estimated expenditures. These include the **Graham Road, Nimitz Street and Eisenhower Rehabilitation projects**; and design of the **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. Also estimated for FY15 is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Funding for the majority of the cost of the project design came from Community Development Block Grant funds. Construction of the water portion of the project will be paid for with water utility revenue. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Funds in the amount of $3,346,425 have been estimated in FY15 for Treatment and Disposal projects. An estimate of $1,129,340 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. In addition, a total of $369,735 is estimated in FY15 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 $25,000 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. The design work for the wastewater components of the project will take place in FY15 with installation in FY16.

Other Treatment and Disposal projects include an estimate of $755,000 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 FY15 is $105,000 for the **Carters Creek Headworks Catwalk project**. This project is for the installation of a new catwalk along the South side of the Headworks structure. This will facilitate easier and safer cleaning of the number two grit channel of the headworks facility. An estimate of $150,000 has been included in the FY15 Proposed Budget for the **Carters Creek Fueling Station project**. This project is for the replacement of the existing above ground fuel tanks at Carters Creek Wastewater Treatment Plant. An estimate of $300,000 has been included in the FY15 Proposed Budget for the **Lick Creek Raw Lift Pumps project**. This project is for the replacement of the existing sewerage lift pumps at the Lick Creek Wastewater Treatment Plant. The existing pumps are near the end of their expected service life.

Several General Plant project are included in the FY15 Proposed Budget. These include an estimate of $94,350 for **SCADA at the New Lift Stations**. This project was created to fund the integration of new lift stations to our SCADA system. In addition, an estimate of $240,000 is included for the **Carters Creek Electrical Improvements project**. This project is for the replacements of the Motor Control Centers (MCC's) for Plants 2 and 3. Also included in the FY15 Proposed Budget is an estimate of $53,000 for the **Aggie Acres Fiber Optic Conduit project**. This project is to provide for the communications hardware to enable critical lift station operations to be remotely monitored. Lastly, $125,000 is estimated for **Miscellaneous Wastewater Rehabilitation projects** that may arise throughout the fiscal year.

Contingency in the amount of $150,000 has been included in the FY15 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY15 Proposed Budget includes an estimated $1,625,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. The amount of debt issued in FY14 is intended to cover the needs in both FY14 and FY15. Therefore, it is not anticipated that debt will be issued in FY15 for water 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 FY15 Proposed 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 2014-2015 THROUGH FISCAL YEAR 2018-2019

	FY12-13 ACTUAL	FY13-14 REVISED BUDGET	FY13-14 ESTIMATE
BEGINNING FUND BALANCE:	$ 2,521,877	$ 3,806,856	$ 3,806,856
UTILITY REVENUE BONDS/CO's	$ 8,259,803	$ 5,150,000	$ 8,750,000
INTEREST ON INVESTMENTS	5,091	2,500	3,000
INTERGOVERNMENTAL TRANSFERS	536,257	300,000	38,120
TRANSFER IN FOR DIRECT CAPITAL	-	-	-
INTRAGOVERNMENTAL TRANSFERS	600,000	700,000	-
SUBTOTAL ADDITIONAL RESOURCES	$ 9,401,151	$ 6,152,500	$ 8,791,120
TOTAL RESOURCES AVAILABLE	$ 11,923,028	$ 9,959,356	$ 12,597,976
CAPITAL PROJECTS:			
GENERAL PLANT	1,388	50,000	61,197
OVERHEAD SYSTEM IMPROV.	1,473,544	1,370,000	2,327,069
UNDERGROUND SYSTEM IMPROV.	953,240	1,550,000	1,409,880
NEW SERVICES & SYSTEM EXT.	1,676,262	1,615,000	1,454,191
RES. STREET LIGHTING	86,824	95,000	86,375
THOR. STREET LIGHTING	81,449	450,000	76,528
DISTRIBUTION	1,399,894	1,713,975	3,101,512
TRANSMISSION	2,412,237	2,485,827	2,216,577
GENERAL AND ADMINISTRATIVE	20,914	34,386	34,386
DEBT ISSUANCE COST	7,600	17,802	30,000
TOTAL EXPENDITURES	$ 8,113,353	$ 9,381,990	$ 10,797,715
MEASUREMENT FOCUS INCREASE (DECREASE)	$ (2,818)		
ENDING FUND BALANCE:	$ 3,806,856	$ 577,366	$ 1,800,261

ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2018-2019

FY14-15 PROPOSED BUDGET	PROJECTED FY15-16	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19
$ 1,800,261	$ 174,843	$ 82,343	$ 84,843	$ 92,343
$ -	$ -	$ -	$ -	$ 7,700,000
10,000	2,500	2,500	2,500	5,000
-	-	-	-	-
-	-	-	-	-
5,500,000	7,500,000	9,500,000	7,700,000	12,500,000
$ 5,510,000	$ 7,502,500	$ 9,502,500	$ 7,702,500	$ 20,205,000
$ 7,310,261	$ 7,677,343	$ 9,584,843	$ 7,787,343	$ 20,297,343
50,000	175,000	1,550,000	225,000	1,050,000
1,450,000	1,325,000	1,300,000	1,350,000	1,250,000
1,530,000	1,770,000	1,650,000	1,800,000	1,500,000
1,615,000	1,710,000	1,805,000	1,900,000	11,020,000
95,000	95,000	235,000	95,000	95,000
450,000	270,000	150,000	150,000	150,000
1,520,000	1,470,000	750,000	1,697,000	3,160,000
390,000	745,000	2,025,000	443,000	2,000,000
35,418	35,000	35,000	35,000	35,000
-	-	-	-	30,000
$ 7,135,418	$ 7,595,000	$ 9,500,000	$ 7,695,000	$ 20,290,000
$ 174,843	$ 82,343	$ 84,843	$ 92,343	$ 7,343

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

	WORK REQUEST NUMBER	FY15 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS REVISED FY13 - 14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY14 - 15 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 843,167	$ 5,583,663
ADDITIONAL RESOURCES:					
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION				$ 5,525,000	$ -
INTEREST ON INVESTMENTS				5,000	15,000
TRANSFERS FROM OPERATIONS				2,375,000	1,095,000
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				$ 7,905,000	$ 1,110,000
TOTAL RESOURCES AVAILABLE				$ 8,748,167	$ 6,693,663
PRODUCTION PROJECTS					
SOURCE AND SUPPLY PLANT - WSWOC					
LAND ACQUISITION - WELLS	WF0377324	5,450,024	6,345,917	-	-
WELL #9	TBD	3,905,000	-	-	600,000
WELL #9 COLLECTION LINE	WF1249597	1,950,000	25,000	-	300,000
WELL FIELD COLLECTION SYSTEM LOOP	WF1656029	900,000	-	247,900	-
WELL FIELD FIBER	TBD	32,000	-	-	32,000
WATER PUMPING AND TREATMENT PLANT - WPWOC			-		
SANDY POINT CHEMICAL SYS REPLACEMENT	WF1440357	1,058,000	1,764,259	-	-
COOLING TOWER EXPANSION	WF1440344	3,390,100	3,182,000	208,099	-
WATER WELL SOFT STARTERS	WF1656095	272,000	-	272,000	-
VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,216,500	-	120,000	1,096,500
PARK PLACE ELEVATED STORAGE TANK RECOATING		425,000	-	-	-
WATER GENERAL PLANT - WGWOC			-		
UTILITY SERVICE CENTER RENOVATIONS	WF1441516	1,164,000	37,500	-	-
WATER REDUNDANT COMMUNICATIONS	WF1440364	317,000	295,000	-	-
CLOSED PROJECTS				605,000	
SUBTOTAL					
DISTRIBUTION PROJECTS					
TRANSMISSION AND DISTRIBUTION PLANT - WTWOC					
OVERSIZED PARTICIPATION	WF1366201	100,000	-	13,790	100,000
CASTLEGATE II, SECTION 200	WF1366201/001	29,730	29,730	-	-
PLAZA REDEVELOPMENT OP	TBD	67,102	67,102	-	-
CASTLEGATE II, SECTION 100	TBD	26,810	26,810	-	-
CASTLEGATE II, SECTION 101	TBD	12,592	12,592	-	-
TRADITIONS 23 - CIADM	WF1658199	40,760	40,760	-	-
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	7,245	11,311	-
CASTLEGATE II, SECTION 102	TBD	26,131	4,081	26,131	-

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	ACTUAL FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20
	$ 882,132	$ 843,167	$ 5,583,663	$ 6,354	$ 4,309	$ 2,380	$ 50,699	$ 36,149
	$ -	$ 6,500,000	$ -	$ 6,925,000	$ 9,500,000	$ 4,725,000	$ 4,800,000	$ -
	117	7,500	15,000	2,500	2,500	2,500	2,500	2,500
	5,400,000	2,825,000	1,095,000	1,060,000	900,000	975,000	1,225,000	600,000
	461,353	57,080	-	-	-	-	-	-
	$ 5,861,470	$ 9,389,580	$ 1,110,000	$ 7,987,500	$ 10,402,500	$ 5,702,500	$ 6,027,500	$ 602,500
	$ 6,743,602	$ 10,232,747	$ 6,693,663	$ 7,993,854	$ 10,406,809	$ 5,704,880	$ 6,078,199	$ 638,649
4,950,024	-	-	-	-	500,000	-	-	-
-	-	-	170,000	2,071,902	1,663,098	-	-	-
16,983	-	-	95,000	1,164,131	673,886	-	-	-
-	-	247,126	-	-	652,874	-	-	-
-	-	-	32,000	-	-	-	-	-
67,596	86,573	243,455	660,376	-	-	-	-	-
74,906	126,292	1,586,238	1,602,664	-	-	-	-	-
-	-	-	-	272,000	-	-	-	-
-	-	120,000	1,096,500	-	-	-	-	-
-	-	-	-	425,000	-	-	-	-
38,189	-	-	-	62,500	375,000	62,500	500,000	125,811
22,261	1,984	-	-	292,755	-	-	-	-
	2,152,093	610,000						
$ 5,169,958	$ 2,366,942	$ 2,806,819	$ 3,656,540	$ 4,288,288	$ 3,864,858	$ 62,500	$ 500,000	$ 125,811
2,078	-	13,790	100,000	100,000	100,000	100,000	100,000	100,000
-	-	29,730	-	-	-	-	-	-
-	-	67,102	-	-	-	-	-	-
-	-	26,810	-	-	-	-	-	-
-	-	12,592	-	-	-	-	-	-
-	-	40,760	-	-	-	-	-	-
-	-	18,556	-	-	-	-	-	-
-	-	30,212	-	-	-	-	-	-
-	-	11,311	-	-	-	-	-	-
-	-	26,131	-	-	-	-	-	-

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

	WORK REQUEST NUMBER	FY15 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS REVISED FY13 - 14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY14 - 15 APPROPRIATIONS
RAYMOND STOTZER WEST WATER LINE	WF1111167	1,258,000	1,000,000	-	-
SH 40 WATER LINE - GRAHAM TO BARRON	WF1544834	2,535,000	159,500	-	466,700
SH 40 WATER LINE - Sonoma Subdivision to Victoria	WF1544835	643,000	102,540	-	-
AREA 2 WATER LINE EXTENSION	WF1544836	1,224,780	100,000	225,780	899,000
30" WATER TRANS LINE REINSTALLATION	WF13344704	815,000	1,379,836	-	-
SPRING MEADOWS WATER LINE IMP	TBD	240,000	-	-	-
TAMU/NORTHGATE WATER LINE IMPROVEMENTS	TBD	6,236,150	-	-	-
SOUTHLAND WATER LINE	WF1656673	50,000	-	50,000	-
MISCELLANEOUS REHABILITATION	MISC	245,000	-	125,000	125,000
DONATED WATER	NA		-		
CLOSED PROJECTS					
SUBTOTAL					
REHABILITATION PROJECTS:					
EASTGATE REHAB	WF1656023	2,645,000	-	370,415	-
COLLEGE HEIGHTS REHABILITATION	TBD	2,430,000	-	-	-
McCULLOCH UTILITY REHABILITATION	TBD	2,790,000	-	-	-
MUNSON UTILITY REHABILITATION	TBD	580,000	105,000	-	-
LUTHER UTILITY REHABILITATION	WF1735668	190,000	34,000	-	190,000
FRANCIS DR REHAB PH I	TBD	720,000	125,300	-	-
FRANCIS DR REHAB PH II	TBD	130,000	27,500	-	-
NIMITZ REHABILITATION	WF1701514	60,000	12,000	-	48,000
EISENHOWER REHAB	TBD	157,500	17,500	-	140,000
COONER UTILITY REHABILITATION	WF1440709	559,209	446,000	113,209	
CLOSED PROJECTS					
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD			30,000	100,000
METER REPLACEMENT PROGRAM	WF1128579			150,000	150,000
CAPITAL PROJECTS SUBTOTAL				$ 2,617,403	$ 4,247,200
GENERAL AND ADMINISTRATIVE				85,454	88,018
DEBT ISSUANCE COST				40,000	-
TOTAL EXPENDITURES				$ 2,742,857	$ 4,335,218
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:				$ 6,005,310	$ 2,358,445

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	ACTUAL FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20
25,202	-	-	-	-	375,000	857,798	-	-
-	-	-	227,700	388,500	1,918,800	-	-	-
-	-	-	21,619	178,000	443,381	-	-	-
-	211	206,949	1,017,620	-	-	-	-	-
244,303	65,305	170,784	334,608	-	-	-	-	-
-	-	-	-	-	-	-	240,000	-
-	-	-	-	-	522,050	1,912,050	3,802,050	-
-	-	-	50,000	-	-	-	-	-
117,489	107,568	125,000	125,000	-	-	-	-	-
	1,029,915	65,573						
$ 389,072	$ 1,202,999	$ 845,300	$ 1,876,547	$ 666,500	$ 3,359,231	$ 2,869,848	$ 4,142,050	$ 100,000
-	-	157,000	173,270	1,189,130	1,125,600	-	-	-
-	-	-	-	263,427	1,166,573	1,000,000	-	-
-	-	-	-	-	468,167	1,321,833	1,000,000	-
-	-	45,000	60,000	475,000	-	-	-	-
-	-	24,000	166,000	-	-	-	-	-
-	-	53,360	71,940	594,700	-	-	-	-
-	-	12,500	15,000	102,500	-	-	-	-
-	-	12,000	48,000	-	-	-	-	-
-	-	17,500	140,000	-	-	-	-	-
16,195	20,869	380,151	141,994	-	-	-	-	-
	1,640,099							
$ 16,195	$ 1,660,968	$ 701,511	$ 816,204	$ 2,624,757	$ 2,760,340	$ 2,321,833	$ 1,000,000	$ -
	-	30,000	100,000	150,000	150,000	150,000	150,000	150,000
	69,083	150,000	150,000	150,000	150,000	150,000	150,000	150,000
$ 5,575,226	$ 5,299,992	$ 4,533,630	$ 6,599,291	$ 7,879,545	$ 10,284,429	$ 5,554,181	$ 5,942,050	$ 525,811
	64,937	85,454	88,018	80,000	75,000	75,000	75,000	75,000
	-	30,000	-	30,000	45,000	25,000	25,000	-
	$ 5,364,929	$ 4,649,084	$ 6,687,309	$ 7,989,545	$ 10,404,429	$ 5,654,181	$ 6,042,050	$ 600,811
	$ (535,506)							
	$ 843,167	$ 5,583,663	$ 6,354	$ 4,309	$ 2,380	$ 50,699	$ 36,149	$ 37,838

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

	WORK REQUEST NUMBER	FY15 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS APPROVED FY13-14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY14-15 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 560,605	$ 8,769,391
ADDITIONAL RESOURCES:					
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION				$ 7,350,000	$ -
INTEREST ON INVESTMENTS				7,500	10,000
TRANSFERS FROM OPERATIONS				3,775,000	1,625,000
INTERGOVERNMENTAL				-	-
OTHER				660,000	660,000
SUBTOTAL ADDITIONAL RESOURCES				$ 11,792,500	$ 2,295,000
TOTAL RESOURCES AVAILABLE				$ 12,353,105	$ 11,064,391
COLLECTION PROJECTS					
COLLECTION PLANT - SCWOC					
OVERSIZE PARTICIPATION	TBD	100,000	-	11,900	100,000
CREEK MEADOWS OP	TBD	216,360	-	88,100	128,260
EAST SIDE FM 158 SEWER LINE	WF1382208	1,632,000	1,632,000	-	-
LICK CREEK PARALLEL TRUNK LINE - PH I	WF0912284	3,550,572	395,496	329,492	-
LICK CREEK PARALLEL TRUNK LINE - PH II	WF1656094	5,366,000	-	1,095,253	-
BEE CREEK PARALLEL TRUNK LINE	WF1369909	14,293,611	5,241,053	3,148,558	2,904,000
MEDICAL DISTRICT TRUNKLINE PH I	TBD	5,934,000	-	-	-
ROYDER/LIVE OAK SEWER SERVICE	WF1369908	1,609,652	2,297,342	-	-
SUBTOTAL					
REHABILITATION PROJECTS					
EASTGATE REHAB	WF1656024	2,806,000	-	370,415	-
COLLEGE HEIGHTS REHAB	TBD	1,310,000	-	-	-
MUNSON UTILITY REHABILITATION	TBD	555,000	100,000	-	-
FRANCIS DR REHAB PH I	TBD	210,000	38,200	-	-
FRANCIS DR REHAB PH II	TBD	105,000	23,200	-	-
NIMITZ REHABILITATION	WF1701517	240,000	43,700	-	196,300
EISENHOWER REHAB	TBD	100,000	12,500	-	87,500
GRAHAM ROAD REHAB	TBD	340,000	62,400	-	277,600
COONER UTILITY REHAB	WF1440708	1,285,961	657,000	628,961	-
McCULLOCH UTILITY REHAB	TBD	2,382,000	-	-	-
CLOSED PROJECTS					
SUBTOTAL					

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	ACTUAL FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20
	$ 3,447,570	$ 560,605	$ 8,769,391	$ 19,132	$ 17,082	$ 21,291	$ 28,424	$ 36,140
	$ 2,002,434	$ 11,400,000	$ -	$ 7,675,000	$ 7,125,000	$ 11,100,000	$ 6,425,000	$ 3,475,000
	7,659	10,000	10,000	5,000	5,000	5,000	5,000	5,000
	3,700,000	4,260,000	1,625,000	2,410,000	1,895,000	1,875,000	1,425,000	1,025,000
		-	-	-	-	-	-	-
	30,815	25,224	660,000	-	-	-	-	-
	$ 5,740,907	$ 15,695,224	$ 2,295,000	$ 10,090,000	$ 9,025,000	$ 12,980,000	$ 7,855,000	$ 4,505,000
	$ 9,188,477	$ 16,255,829	$ 11,064,391	$ 10,109,132	$ 9,042,082	$ 13,001,291	$ 7,883,424	$ 4,541,140
-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
-	-	88,100	128,260	-	-	-	-	-
62,754	11,091	159,155	1,399,000	-	-	-	-	-
10,422	-	-	-	624,511	2,915,639	-	-	-
-	-	-	-	837,037	295,254	4,233,709	-	-
501,166	1,567,065	2,938,388	4,295,000	2,728,750	2,263,242	-	-	-
-	-	-	-	-	-	1,189,925	2,462,359	2,281,716
196,535	77,980	1,142,500	192,637	-	-	-	-	-
$ 770,877	$ 1,656,136	$ 4,328,143	$ 6,114,897	$ 4,290,298	$ 5,574,135	$ 5,523,634	$ 2,562,359	$ 2,381,716
-	-	157,000	170,470	1,271,030	1,207,500	-	-	-
-	-	-	-	263,427	1,046,573	-	-	-
-	-	40,000	60,000	455,000	-	-	-	-
-	-	16,200	22,000	171,800	-	-	-	-
-	-	10,000	13,200	81,800	-	-	-	-
-	-	43,700	196,300	-	-	-	-	-
-	-	12,500	87,500	-	-	-	-	-
-	-	42,400	297,600	-	-	-	-	-
16,195	35,892	735,025	498,849	-	-	-	-	-
-	-	-	-	-	468,167	1,913,833	-	-
	2,921,156	306,997						
$ 16,195	$ 2,957,048	$ 1,363,822	$ 1,345,919	$ 2,243,057	$ 2,722,240	$ 1,913,833	$ -	$ -

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

	WORK REQUEST NUMBER	FY15 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS APPROVED FY13-14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY14-15 APPROPRIATIONS
TREATMENT & DISPOSAL PROJECTS					
SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC					
CC CENTRIFUGE IMPROVEMENTS	TBD	2,206,685	-	-	2,206,685
CC TREATMENT STRUCTURE COATINGS REPL	TBD	369,735	-	-	369,735
LICK CREEK DIGESTION FACILITY	TBD	4,152,000	-	-	-
LICK CREEK CAPACITY EXPANSION	TBD	7,127,000	-	-	-
CC DIGESTED SLUDGE AERATOR REPL	WF1590910	200,000	311,605	-	-
LIFT STATION FORCE MAIN REHAB	TBD	72,000	-	-	-
VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1580237	178,500	-	-	178,500
CCWWTP PLANTS 4&5 BLOWER IMPR	WF1611278	580,000	51,175	722,750	-
LICK CREEK GENERATOR REPLACEMENT	TBD	755,000	-	-	755,000
CARTERS CREEK HEADWORKS CATWALK	TBD	105,000	-	-	105,000
CARTERS CREEK FUELING STATION	TBD	150,000	-	-	150,000
LICK CREEK RAW LIFT PUMPS	TBD	300,000	-	-	300,000
CLOSED PROJECTS			-		
SEWER GENERAL PLANT - SGWOC					
SCADA - NEW LIFT STATIONS	WF1359125	305,000	275,000	-	-
CC FIBER RING	WF1440366	160,000	160,000	-	-
CC ELECTRICAL IMPROVEMENTS	TBD	1,976,000	-	-	265,000
UTILITY SERVICE CENTER RENOVATIONS	WF1441517	1,161,000	37,500	-	-
AGGIE ACRES FIBER OPTIC CONDUIT	WF1440367	218,000	156,491	-	-
			-		
MISCELLANEOUS REHAB	MISC		-	125,000	125,000
CLOSED PROJECTS				198,345	
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD		-	150,000	150,000
CAPITAL PROJECTS SUBTOTAL				$ 6,868,774	$ 8,298,580
GENERAL AND ADMINISTRATIVE				85,454	88,018
DEBT ISSUANCE COST				45,000	-
TOTAL EXPENDITURES				$ 6,999,228	$ 8,386,598
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:				$ 5,353,877	$ 2,677,793

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	ACTUAL FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20
-	-	-	1,129,340	1,077,345	-	-	-	-
-	-	-	369,735	-	-	-	-	-
-	-	-	-	-	-	828,400	1,612,425	1,711,175
-	-	-	-	-	-	4,209,500	2,917,500	-
-	2,895	197,105	-	-	-	-	-	-
-	-	-	-	-	-	-	-	72,000
-	-	-	25,000	153,500	-	-	-	-
-	-	580,000	-	-	-	-	-	-
-	-	-	755,000	-	-	-	-	-
-	-	-	105,000	-	-	-	-	-
-	-	-	150,000	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-
	2,359,294	403,000						
21,884	-	-	94,350	94,350	94,416	-	-	-
-	-	-	-	-	-	160,000	-	-
-	-	-	240,000	1,736,000	-	-	-	-
35,116	-	-	-	62,500	375,000	62,500	500,000	125,884
-	-	-	53,000	165,000	-	-	-	-
131,935	35,380	125,000	125,000	-	-	-	-	-
	1,432,518	348,914	-	-	-	-	-	-
$ 188,935	$ 3,830,087	$ 1,654,019	$ 3,346,425	$ 3,288,695	$ 469,416	$ 5,260,400	$ 5,029,925	$ 1,909,059
	-	-	150,000	150,000	150,000	150,000	150,000	150,000
$ 976,007	$ 8,443,271	$ 7,345,984	$ 10,957,241	$ 9,972,050	$ 8,915,791	$ 12,847,867	$ 7,742,284	$ 4,440,775
	64,937	85,454	88,018	80,000	70,000	70,000	70,000	70,000
	15,000	55,000	-	40,000	35,000	55,000	35,000	15,000
	$ 8,523,208	$ 7,486,438	$ 11,045,259	$ 10,092,050	$ 9,020,791	$ 12,972,867	$ 7,847,284	$ 4,525,775
	(104,664)							
	$ 560,605	$ 8,769,391	$ 19,132	$ 17,082	$ 21,291	$ 28,424	$ 36,140	$ 15,365

Enterprise Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Comments
Water Projects							
Well #9	$ -	$ -	$ -	$ 94,600	$ 97,438	$ 100,361	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	-	-	-	1,600	1,648	1,697	Line maintenance
Wellfield Collection System Loop	-	-	-	240	240	240	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	General maintenance
TAMU/Northgate Water Line Impr	-	-	-	-	-	-	TBD
Water Project Totals	**$ -**	**$ 34,750**	**$ 38,593**	**$ 136,190**	**$ 140,269**	**$ 144,470**	
Wastewater Projects							
East Side FM 158 Sewer Service	$ -	$ 10,000	$ 10,300	$ 10,609	$ 10,927	$ 11,255	Supplies and maintenance costs
Medical District Truknline Phase I	-	-	-	-	-	-	TBD
Carters Creek Centrifuge Improvements	-	-	10,500	10,815	11,139	11,474	Supplies and maintenance
Lick Creek Digestion Facility	-	-	-	-	-	-	O&M to begin in FY21. Personnel, supplies, maintenance and utility costs
Lick Creek Capacity Expansion	-	-	-	-	-	407,500	Personnel, supplies, maintenance and utility costs
Wastewater Project Totals	**$ -**	**$ 10,000**	**$ 20,800**	**$ 21,424**	**$ 22,067**	**$ 430,229**	
Total Estimated O&M Costs	**$ -**	**$ 44,750**	**$ 59,393**	**$ 157,614**	**$ 162,336**	**$ 574,698**	

*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.

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.
    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 FY15 budgeted Hotel Tax revenue is $4,668,000 which reflects an increase of 3.98% over FY14 year-end estimate of $4,489,137. Hotel tax revenues are forecasted to increase due to a stronger tourism economy and the addition of several hotels. Investment earnings of $55,000 are estimated for FY15.

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 intends to construct a convention center on the purchased property and the property was put up for sale. It is anticipated that the sale of the property will take place early in FY15. The proceeds from the sale of the property, estimated at $7.5 million, as well of the balance of the Chimney Hill Fund, will be transferred to the Hotel Tax Fund following the sale of the property.

Total City operating expenditures in the Hotel Tax Fund are $1,578,077. This is a 35.30% increase from the FY14 revised budget due, in part, to the increase in Preferred Access Payments. The FY14 revised budget ($229,167) was for a partial year of payments while the FY15 budget of $530,000 reflects a full year. The City of College Station will provide Hotel Tax revenue to the Convention & Visitors Bureau (CVB) in order to secure preferred access to certain Texas A&M University facilities at preferred rates for the purpose of enhancing and promoting tourism and the convention and hotel industry in College Station and Brazos County.

Total City operating expenditures in the Hotel Tax Fund also include $591,211 for expenditures related to Parks and Recreation Programs & Events. Programs in the budget include items such as the Starlight Music Series, National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events are proposed with the FY15 budget. The first SLA request is for $10,000 to host the Texas Public Pool Council annual conference in January 2015. A second SLA requests $65,500 for tournament/event equipment needs to be utilized primarily at Veteran's Park & Athletic Complex. The third SLA requests $10,000 for the 2018-2019 Games of Texas bid fee. The fourth SLA requests $15,000 for additional travel and training that will allow staff to attend additional conferences and meetings that give the opportunity meet with and attract new and diverse events / tournaments to College Station. The fifth SLA is for $160,000 to purchase of a portable stage to be utilized for special events throughout the City.

Other City operating expenditures budgeted in FY15 include $200,000 for soliciting and hosting of sports tournaments in College Station and $19,000 for other miscellaneous programs and events. Also included is $77,866 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,

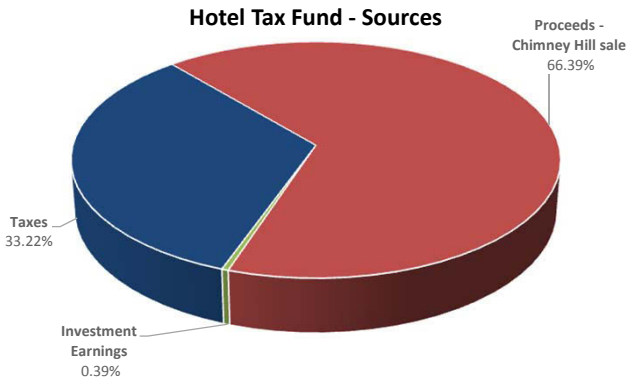
promotional videos, and marketing and advertising materials. It is anticipated that these responsibilities will be shared among PC staff members resulting in the time spent on the activities equating to one FTE position. The primary focus will be to create high-quality collaterals needed to bring tourism dollars to College Station. The position will be budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities.

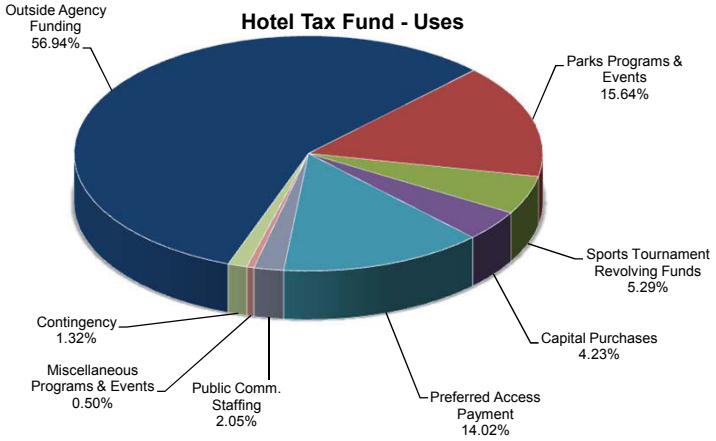
A total of $2,151,810 of Hotel Tax funding is proposed in FY15 Budget for Outside Agencies. This includes $1,425,410 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $50,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $15,000 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. In FY14, the budgets for Brazos Valley Bowl and the Northgate District Association advertising moved to the CVB Grant Program funding. Also beginning FY14, the George Bush Presidential Library is considered as part of the ACBV Affiliate Funding.

There is a 273.17% increase projected in the ending fund balance of the Hotel Tax Fund from the FY14 year-end estimate to the FY15 Proposed Budget. This is primarily due to the proceeds from the sale of the Chimney Hill property increase in budgeted hotel tax collections and a decrease in budgeted capital expenditures related to the construction of synthetic fields at Veteran’s Park.

City of College Station
Hotel Tax Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 4,450,354	$ 6,479,599	$ 6,479,599	$ 3,759,727	$ -	$ 3,759,727	
REVENUES							
Taxes	$ 4,393,867	$ 4,246,000	$ 4,489,137	$ 4,668,000	$ -	$ 4,668,000	9.94%
Chimney Hill Sale Proceeds/Fund Balance	$ -	$ -	$ -	9,327,416	-	9,327,416	N/A
Investment Earnings	22,556	11,500	18,710	55,000	-	55,000	378.26%
Total Revenues	$ 4,416,423	$ 4,257,500	$ 4,507,847	$ 14,050,416	$ -	$ 14,050,416	230.02%
Total Funds Available	$ 8,866,777	$ 10,737,099	$ 10,987,446	$ 17,810,143	$ -	$ 17,810,143	65.87%
EXPENDITURES & TRANSFERS							
City Operations:							
Parks Programs & Events	$ 249,073	$ 473,000	$ 473,000	$ 490,711	$ 100,500	$ 591,211	24.99%
Sports Tournament Revolving Funds	106,246	200,000	200,000	200,000	-	200,000	0.00%
Veteran's Park Synthetic Fields	305,761	157,250	4,011,639	-	-	-	-100.00%
Capital Purchases	-	-	-	-	160,000	160,000	N/A
Preferred Access Payment	-	229,167	229,167	530,000	-	530,000	131.27%
Audit Services	7,450	45,000	-	-	-	-	-100.00%
Public Communications Staffing	-	42,933	42,933	77,866	-	77,866	81.37%
Miscellaneous Programs & Events	4,500	19,000	6,000	19,000	-	19,000	0.00%
Total City Operations Expenditures	$ 673,030	$ 1,166,350	$ 4,962,739	$ 1,317,577	$ 260,500	$ 1,578,077	35.30%
Outside Agency Funding Expenditures:							
B/CS CVB	$ 1,127,153	$ 1,425,653	$ 1,425,653	$ 1,379,340	$ 46,070	$ 1,425,410	-0.02%
B/CS CVB Grant Program	92,995	174,327	174,327	128,000	122,000	250,000	43.41%
B/CS CVB Wayfinding	64,000	-	-	-	-	-	N/A
Aggies Go To War	-	225,000	225,000	-	-	-	-100.00%
Arts Council of Brazos Valley	-	50,000	50,000	50,000	-	50,000	0.00%
Arts Council of Brazos Valley Affiliate Funding	266,648	365,000	365,000	365,000	21,400	386,400	5.86%
Bush Presidential Library Foundation	69,852	-	-	-	-	-	N/A
Veterans Memorial	38,500	-	-	-	15,000	15,000	N/A
Brazos Valley Bowl	25,000	-	-	-	-	-	N/A
Northgate Advertising	5,000	-	-	-	-	-	N/A
B/CS Chamber of Commerce	25,000	25,000	25,000	25,000	-	25,000	0.00%
Total Outside Agency Expenditures	$ 1,714,148	$ 2,264,980	$ 2,264,980	$ 1,947,340	$ 204,470	$ 2,151,810	-5.00%
Contingency	$ -	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	0.00%
Total Operating Expenses & Transfers	$ 2,387,178	$ 3,481,330	$ 7,227,719	$ 3,314,917	$ 464,970	$ 3,779,887	8.58%
Measurement Focus Increase (Decrease)	$ -						
Increase (Decrease) in Fund Balance	$ 2,029,245	$ 776,170	$ (2,719,872)	$ 10,735,499	$ (464,970)	$ 10,270,529	
Ending Fund Balance	$ 6,479,599	$ 7,255,769	$ 3,759,727	$ 14,495,226	$ (464,970)	$ 14,030,256	





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 FY15 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.

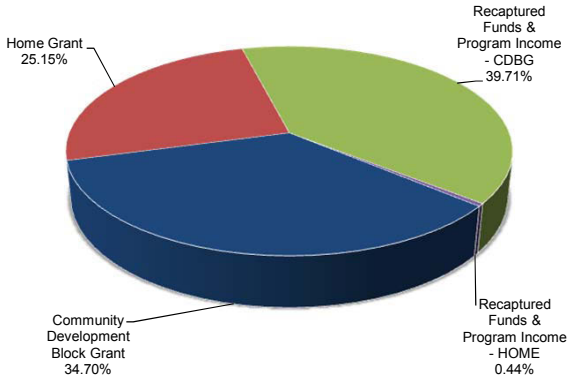
Grant amounts included in the FY15 Proposed Budget include $1,002,492 in Community Development Block Grant (CDBG) funds and $401,912 in HOME Investment Partnership Grant (HOME) funds. The budget also includes previously programmed but unspent grant funds in the amount of $1,086,967 in CDBG and $1,112,406 in HOME, in addition to expected program income in the amount of $26,243 (HOME) to be received from reconstruction loans executed in previous years and recaptured funds from the disposition of the Holleman property in the amount of $2,390,844 (CDBG).Total CDBG proposed appropriations for FY15 are $4,480,303 and for HOME are $1,540,561.

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 FY15 include street and sidewalk projects. An estimate of $441,000 is included for the **Nimitz Street Rehabilitation project**. This project is for the rehabilitation of Nimitz Street from Lincoln Avenue to Ash Street. The proposed design is for a standard two-lane local street with sidewalk. An estimate of $60,000 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. Budget is also included in FY15 for the continuation of the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and pavement reconstruction along Cooner Street from Texas Avenue to the street terminus. Funding for the majority of the cost of the project design as well as the pavement reconstruction will come from Community Development Block Grant funds. Construction of the utility portions of the project will be paid for with utility revenue. Lastly, funds are included in FY15 for the continuation of the **FM 2154 Sidewalk project**. This project is for the design and construction of a sidewalk on one side of FM 2154 from Luther Street to Southwest Parkway. Overall, proposed FY15 Public Facility appropriations total $1,679,017.

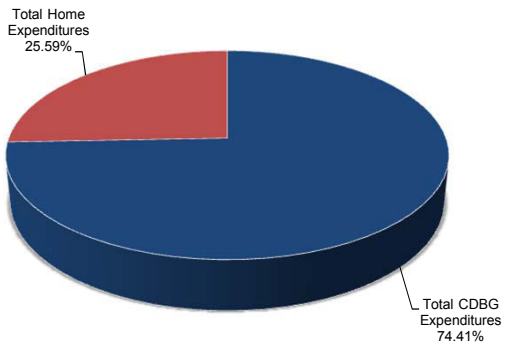
City of College Station
Community Development Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING FUND BALANCE	$ 1,633,400	$ -	$ -	$ -	$ -	$ -	
REVENUES							
Grants							
Community Development Block Grant	$ 803,447	$ 2,403,349	$ 1,295,792	$ 2,089,459	$ -	$ 2,089,459	-13.06%
Home Grant	339,917	1,662,530	1,301,532	1,514,318	-	1,514,318	-8.91%
Recaptured Funds & Program Income - CDBG	-	-	-	2,390,844		2,390,844	N/A
Recaptured Funds & Program Income - HOME	17,833	29,764	52,114	26,243	-	26,243	-11.83%
Total Revenues	$ 1,161,197	$ 4,095,643	$ 2,649,438	$ 6,020,864	$ -	$ 6,020,864	47.01%
TOTAL FUNDS AVAILABLE	$ 2,794,597	$ 4,095,643	$ 2,649,438	$ 6,020,864	$ -	$ 6,020,864	47.01%
EXPENDITURES AND TRANSFERS							
Community Development Block Grant							
Housing Assistance/Rehab	$ -	$ 30,000	$ 3,021	$ 11,979	$ -	$ 11,979	-60.07%
Clearance/Demolition	3,750	24,500	10,315	10,000	-	10,000	-59.18%
Acquisitions	-	-	-	2,255,451		2,255,451	N/A
Interim Assistance	-	5,000	-	2,500	-	2,500	-50.00%
Housing Services	15,759	31,698	-	15,751	-	15,751	-50.31%
Public Service Agency Funding	154,755	184,293	142,139	183,072	-	183,072	-0.66%
Code Enforcement	100,908	112,771	107,220	122,035	-	122,035	8.21%
Administrative Fees	186,074	178,025	177,801	200,498	-	200,498	12.62%
Public Facilities Projects	-	-	-	30,000	-	30,000	N/A
Dominik #1 - George Bush to Gables (ST1409)	43	20,255	101,670	-	-	-	-100.00%
Southland Street Sidewalks	-	84,987	-	-	-	-	-100.00%
Westridge & San Pedro Sidewalks (ST1410)	43	137,707	151,407	-	-	-	-100.00%
Nimitz Street Rehabilitation (ST1315)	-	82,253	49,635	441,000	-	441,000	436.15%
Dominik #2 - Texas to George Bush (ST1411)	43	20,929	49,988	-	-	-	-100.00%
Dominik #3 - Stallings to Munson (ST1412)	43	19,857	12,206	60,000	-	60,000	202.16%
Park Place ADA Sidewalks (ST1413)	43	48,275	12,432	-	-	-	-100.00%
Cooner Street Rehab (ST1201)	111,180	870,790	41,307	928,139	-	928,139	6.59%
FM 2154 Sidewalks (ST1203)	21,341	552,009	313,075	219,878	-	219,878	-60.17%
Completed Projects	209,465	-	123,576	-	-	-	N/A
Total CDBG Expenditures	$ 803,447	$ 2,403,349	$ 1,295,792	$ 4,480,303	$ -	$ 4,480,303	86.42%
Home Grant							
Rehabilitation	$ -	$ -	$ 21,515	$ -		$ -	
HOME Ownwer Assistance	-	226,959	47,886	264,523	-	264,523	16.55%
CHDO Operating Expenses	24,868	18,966	1,021,084	-	-	-	-100.00%
New Construction	123,785	667,334	205,054	312,472	-	312,472	-53.18%
Homebuyer's Assistance	134,446	200,276	-	200,000	-	200,000	-0.14%
Tenant Based Rental Assistance	34,964	125,816	20,175	189,347	-	189,347	50.50%
CHDO	-	205,253	-	489,270	-	489,270	138.37%
Administrative Fees	39,687	37,932	37,932	40,191	-	40,191	5.96%
Rental Rehabilitation	-	209,758	-	44,758	-	44,758	-78.66%
Total Home Expenditures	$ 357,750	$ 1,692,294	$ 1,353,646	$ 1,540,561	$ -	$ 1,540,561	-8.97%
Other		$ -	$ -	$ -	$ -	$ -	N/A
Total Other Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Operating Expenses & Transfers	$ 1,161,197	$ 4,095,643	$ 2,649,438	$ 6,020,864	$ -	$ 6,020,864	47.01%
Expenditures Under (Over) Revenues	$ -	$ -	$ -	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)	(1,633,400) *		-				
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	

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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Community Development	$ 250,165	$ 355,309	$ 390,893	$ 397,621	$ -	$ 397,621	11.91%
TOTAL	$ 250,165	$ 355,309	$ 390,893	$ 397,621	$ -	$ 397,621	11.91%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 216,568	$ 317,258	$ 350,965	$ 359,571	$ -	$ 359,571	13.34%
Supplies	1,662	2,547	2,547	2,518	-	2,518	-1.14%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	31,935	35,504	37,381	35,532	-	35,532	0.08%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 250,165	$ 355,309	$ 390,893	$ 397,621	$ -	$ 397,621	11.91%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Community Development	4.50	4.00	6.00	6.00	-	6.00	0.00%
TOTAL	4.50	4.00	6.00	6.00	-	6.00	0.00%

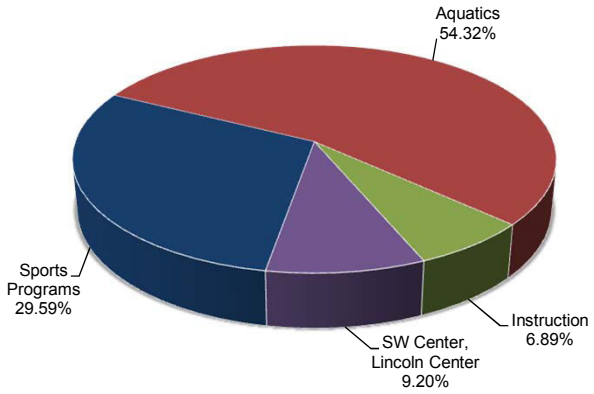
CITY OF COLLEGE STATION

Home of Texas A&M University®

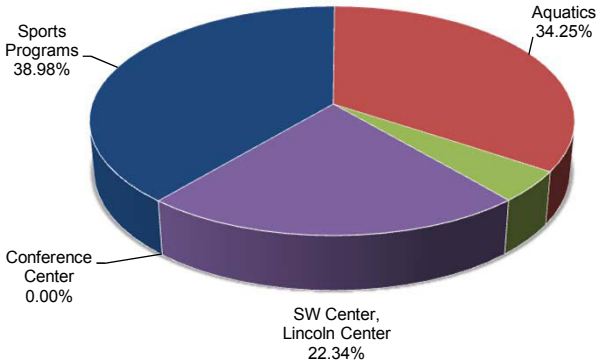
City of College Station
Recreation Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Sports Programs	$ 387,278	$ 356,700	$ 273,340	$ 279,000	$ -	$ 279,000	-21.78%
Aquatics	501,240	502,900	499,953	502,200	10,000	512,200	1.85%
Instruction	74,867	80,000	81,000	65,000	-	65,000	-18.75%
SW Center, Lincoln Center	87,310	98,150	90,015	86,750	-	86,750	-11.61%
Conference Center	-	-	-	-	-	-	N/A
Grants	11,000	-	-	-	-	-	N/A
Total Revenues	$ 1,061,695	$ 1,037,750	$ 944,308	$ 932,950	$ 10,000	$ 942,950	-9.14%
EXPENDITURES							
Sports Programs	$ 1,298,163	$ 1,250,935	$ 1,250,122	$ 1,275,495	$ -	$ 1,275,495	1.96%
Aquatics	1,134,326	1,124,809	1,207,933	1,085,889	35,000	1,120,889	-0.35%
Instruction	163,239	179,290	176,011	145,103	-	145,103	-19.07%
SW Center, Lincoln Center	694,691	698,276	664,833	722,522	8,500	731,022	4.69%
Conference Center	23,254	-	-	-	-	-	N/A
Total Expenditures	$ 3,313,673	$ 3,253,310	$ 3,298,899	$ 3,229,009	$ 43,500	$ 3,272,509	0.59%
GENERAL FUND SUBSIDY	$(2,251,978)	$ (2,215,560)	$ (2,354,591)	$ (2,296,059)	$ (33,500)	$ (2,329,559)	5.15%
Increase/(Decrease) in Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	

Recreation Fund - Sources



Recreation Fund - Uses



Established in FY11, the Recreation Fund is designed to help the City identify costs and revenues associated with various recreational sports, aquatics, Senior/Teen Centers, Lincoln Center and various instruction programs. Ultimately the fund will help identify how much the General Fund is subsidizing these programs. As of FY14, the City no longer operates the Conference Center due to a FY13 City Council decision to sell the facility because of structural damage. The FY15 Proposed Budget also includes three one-time SLAs in the amount of $43,500. The first of these SLAs, in the amount of $10,000, is for costs related to hosting the Texas Public Pools annual conference. The cost of this SLA will be offset by a transfer from the Hotel Tax Fund to cover eligible expenditures. The second SLA is for the purchase of a floor scrubber to be used at Lincoln Center. The cost of the scrubber is estimated at $8,500. The third SLA, in the amount of $25,000, is for costs associated with renovating the Splash Pad at the Lincoln Center. These renovations will turn the system into a one-pass flow through system. All of these SLAs are one-time requests.

This fund is prepared on the *modified accrual basis of accounting*. Under this basis revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies in the Appendix F.

NOTE: The Recreation Fund programs listed above reflect the Recreation Fund programming as budgeted in FY14. The FY15 Recreation Fund programming budgets are currently under review and should be presented as part of the approved budget document.

PLACE HOLDER

RECREATION FUND

PROGRAM REPORT

PLACE HOLDER

RECREATION FUND

DEPT SUMMARY

City of College Station
Wolf Pen Creek TIF Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ 2,415,625	$ 1,251,779	$ 1,251,779	$ 1,253,797	$ -	$ 1,253,797	
REVENUES							
Investment Earnings	$ 7,634	$ 583	$ 3,750	$ 3,800	$ -	$ 3,800	-100%
Total Revenues	$ 7,634	$ 583	$ 3,750	$ 3,800	$ -	$ 3,800	-100%
TOTAL FUNDS AVAILABLE	2,423,259	1,252,362	1,255,529	1,257,597	-	1,257,597	-100%
EXPENDITURES & TRANSFERS							
WPC Festival Site	$ 721,480	$ -	$ -	$ -	$ -	$ -	N/A
Reimbursement to CSISD/Brazos Co.	-	1,235,044	-	1,235,044	-	1,235,044	-100%
Transfer Out to CIP	450,000	-	-	-	-	-	N/A
Other	-	-	1,732	22,553	-	22,553	
Total Expenditures & Transfers	$ 1,171,480	$ 1,235,044	$ 1,732	$ 1,257,597	$ -	$ 1,257,597	-100%
Increase (Decrease) in Fund Balance	$ (1,163,846)	$ (1,234,461)	$ 2,018	$ (1,253,797)	$ -	$ (1,253,797)	-100%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 1,251,779	$ 17,318	$ 1,253,797	$ -	$ -	$ -	

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 FY15. 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).

A total of $1,235,044 has been estimated for a payment in FY15 to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. The WPC TIF Fund will be closed following the expenditure of the balance of the funds, which is estimated in FY15.

The FY15 ending fund balance for this fund is projected to be 100% lower than the FY14 year-end estimate due to the anticipated expenditure of the balance remaining in this fund.

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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ -	$ -	$ -	$ 74,152		$ 74,152	
REVENUES							
Ad Valorem Tax COCS	$ -	$ 73,652	$ 73,652	$ 192,085	$ -	$ 192,085	161%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	-	1,000	500	2,500	-	2,500	150%
Total Revenues	$ -	$ 74,652	$ 74,152	$ 194,585	$ -	$ 194,585	161%
TOTAL FUNDS AVAILABLE	-	74,652	74,152	268,737	-	268,737	260%
EXPENDITURES & TRANSFERS							
TIRZ #18 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ -	$ 74,652	$ 74,152	$ 194,585	$ -	$ 194,585	161%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ -	$ 74,652	$ 74,152	$ 268,737	$ -	$ 268,737	

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

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

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. 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 FY15, an estimated $192,085 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 FY15.

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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ -	$ -	$ -	$ 1,037		$ 1,037	
REVENUES							
Ad Valorem Tax COCS	$ -	$ 1,037	$ 1,037	$ 1,005	$ -	$ 1,005	-3%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	-	-	-	50	-	50	N/A
Total Revenues	$ -	$ 1,037	$ 1,037	$ 1,055	$ -	$ 1,055	2%
TOTAL FUNDS AVAILABLE	$ -	$ 1,037	$ 1,037	$ 1,005	$ -	$ 2,092	102%
EXPENDITURES & TRANSFERS							
TIRZ #19 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ -	$ 1,037	$ 1,037	$ 1,055	$ -	$ 1,055	2%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ -	$ 1,037	$ 1,037	$ 2,092	$ -	$ 2,092	

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

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

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. 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 FY15, it is anticipated that $1,005 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY15.

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 proposed revenues are $62,377 in FY15. Proposed 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. A portion of these funds, $26,000, is intended to be used to replace eight analog video cameras with eight HD cameras at Municipal Court.

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. Proposed FY15 fund revenues are $46,562. Proposed expenditures are $80,641 for court security personnel. Included in that amount is one SLA increasing the sworn officer pay by 3%. This is part of the SLA request for the pay scale increase from the Police Department to better align the pay of the sworn officers with that of other local agencies.

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. Proposed revenues in FY15 total $6,573. Proposed expenditures in FY15 total $4,160 and will be used to interface court system software with Texas Department of Transportation, 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 proposed 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 $74,551 in FY15. Proposed FY15 expenditures in the amount of $113,020 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 FY15 proposed budget also includes $1,065 for the training and recognition of Teen Court volunteers.

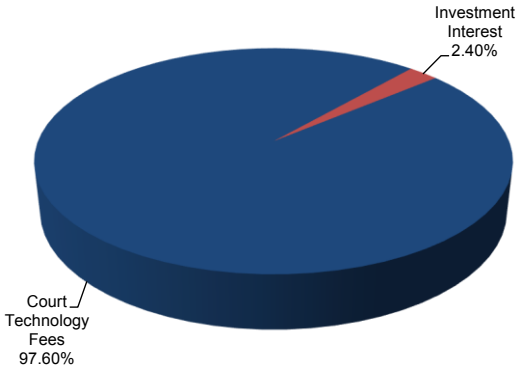
Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and interventions 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, courts costs required by city ordinance, state, or federal law. Proposed revenues in FY15 total $13,040. No expenditures are projected for FY15.

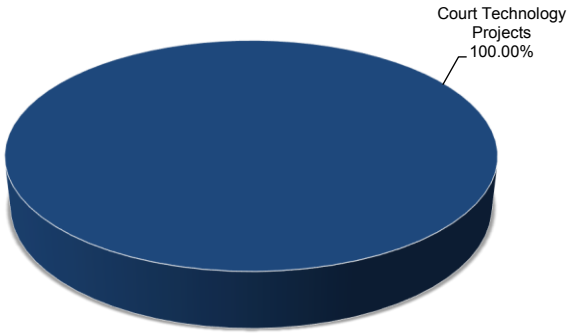
City of College Station
Court Technology Fee Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 410,896	$ 432,530	$ 432,530	$ 451,735	$ -	$ 451,735	
REVENUES							
Court Technology Fees	$ 70,121	$ 77,265	$ 65,148	$ 60,881	$ -	$ 60,881	-21.20%
Investment Interest	1,716	853	1,277	1,496	-	1,496	75.38%
Total Revenues	$ 71,837	$ 78,118	$ 66,425	$ 62,377	$ -	$ 62,377	-20.15%
EXPENDITURES							
Court Technology Projects	$ 50,203	$ 79,707	$ 47,220	$ 80,619	$ -	$ 80,619	1.14%
Total Expenditures	$ 50,203	$ 79,707	$ 47,220	$ 80,619	$ -	$ 80,619	1.14%
Increase (Decrease) in Fund Balance	$ 21,634	$ (1,589)	$ 19,205	$ (18,242)	$ -	$ (18,242)	
Ending Fund Balance	$ 432,530	$ 430,941	$ 451,735	$ 433,493	$ -	$ 433,493	

Court Technology Fee Fund - Sources



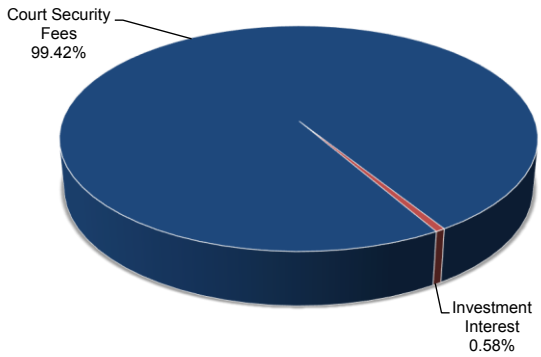
Court Technology Fee Fund - Uses



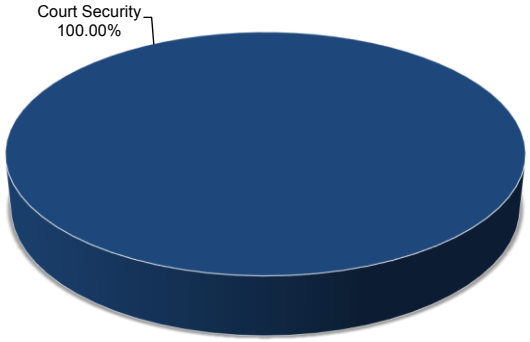
City of College Station
Court Security Fee Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING FUND BALANCE	$ 88,130	$ 71,142	$ 71,142	$ 51,306	$ -	$ 51,306	
REVENUES							
Court Security Fees	$ 52,578	$ 61,000	$ 49,523	$ 46,294	$ -	$ 46,294	-24.11%
Investment Interest	341	205	195	268	-	268	30.73%
Other	.	-	-	-	-	-	N/A
Total Revenues	$ 52,919	$ 61,205	$ 49,718	$ 46,562	$ -	$ 46,562	-23.92%
EXPENDITURES							
Court Security	$ 69,907	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%
Total Expenditures	$ 69,907	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%
Increase (Decrease) in Fund Balance	$ (16,988)	$ (6,609)	$ (19,836)	$ (32,359)	$ (1,720)	$ (34,079)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 71,142	$ 64,533	$ 51,306	$ 18,947	$ (1,720)	$ 17,227	

Court Security Fee Fund - Sources



Court Security Fee Fund - Uses



City of College Station
Court Security Fee Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Court Security	$ 69,907	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%
TOTAL	$ 69,907	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 69,882	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	25	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 69,907	$ 67,814	$ 69,554	$ 78,921	$ 1,720	$ 80,641	18.91%

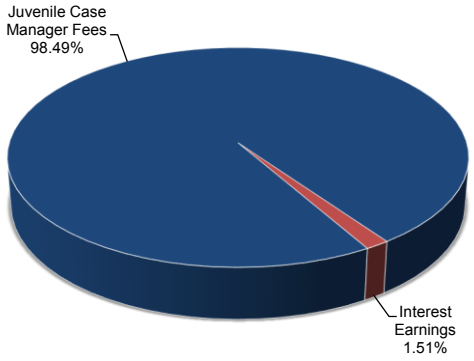
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
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%

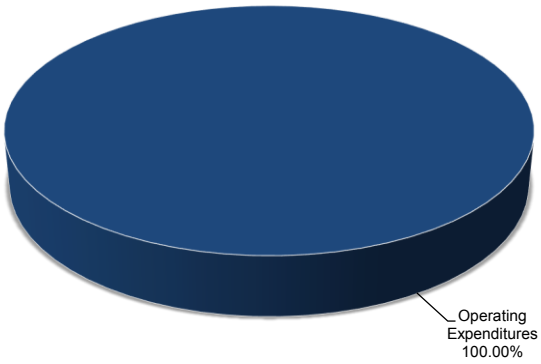
City of College Station
Juvenile Case Manager Fee Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 324,723	$ 311,991	$ 311,991	$ 287,165	$ -	$ 287,165	
REVENUES							
Juvenile Case Manager Fees	$ 87,080	$ 92,415	$ 82,198	$ 73,427	$ -	$ 73,427	-20.55%
Interest Earnings	1,337	1,428	910	1,124	-	1,124	-21.29%
Total Revenues	$ 88,417	$ 93,843	$ 83,108	$ 74,551	$ -	$ 74,551	-20.56%
EXPENDITURES							
Operating Expenditures	$ 101,149	$ 108,988	$ 107,934	$ 113,020	$ -	$ 113,020	3.70%
Total Expenditures	$ 101,149	$ 108,988	$ 107,934	$ 113,020	$ -	$ 113,020	3.70%
Increase (Decrease) in Fund Balance	$ (12,732)	$ (15,145)	$ (24,826)	$ (38,469)	$ -	$ (38,469)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 311,991	$ 296,846	$ 287,165	$ 248,696	$ -	$ 248,696	

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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Juvenile Case Manager	$101,149	$108,988	$107,934	$ 113,020	$ -	$ 113,020	3.70%
TOTAL	$101,149	$108,988	$107,934	$ 113,020	$ -	$ 113,020	3.70%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 95,937	$ 99,488	$ 98,434	$ 102,430	$ -	$ 102,430	2.96%
Supplies	338	1,000	1,000	1,025	-	1,025	2.50%
Maintenance	-	-		-	-	-	N/A
Purchased Services	4,874	8,500	8,500	9,565	-	9,565	12.53%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$101,149	$108,988	$107,934	$ 113,020	$ -	$ 113,020	3.70%

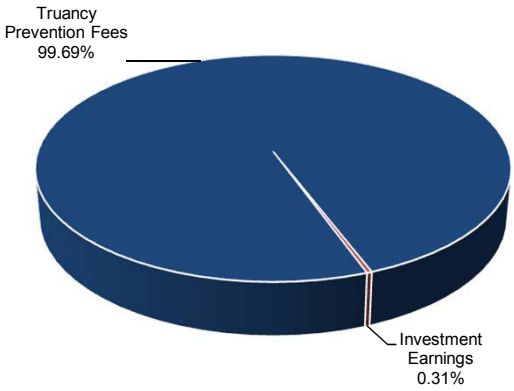
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY14 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ -	$ -	$ -	$ 6,510		$ 6,510	
REVENUES							
Truancy Prevention Fees	$ -	$ -	$ 6,500	$ 13,000	$ -	$ 13,000	N/A
Investment Earnings	-	-	10	40	-	40	N/A
Total Revenues	$ -	$ -	$ 6,510	$ 13,040	$ -	$ 13,040	N/A
TOTAL FUNDS AVAILABLE	-	-	6,510	19,550	-	19,550	N/A
EXPENDITURES & TRANSFERS							
	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ -	$ -	$ 6,510	$ 13,040	$ -	$ 13,040	N/A
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ -	$ -	$ 6,510	$ 19,550	$ -	$ 19,550	

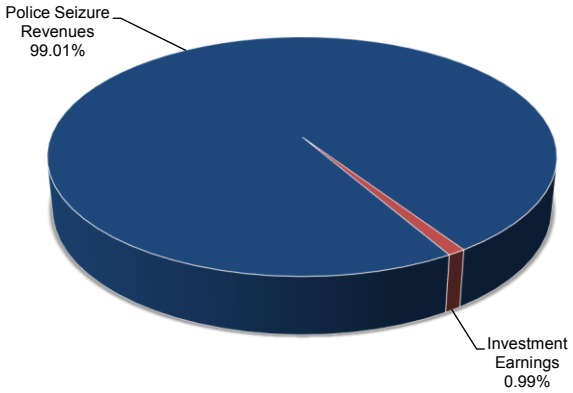
Truancy Prevention Fee Fund - Sources



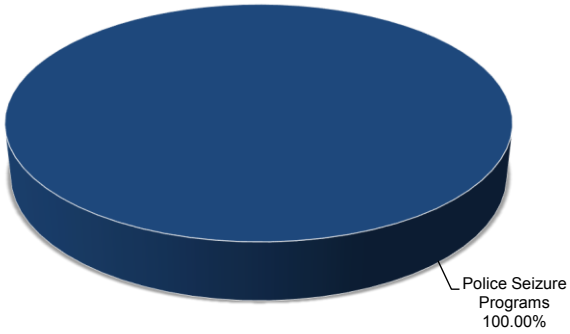
City of College Station
Police Seizure
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 92,026	$ 81,703	$ 81,703	$ 66,953	$ -	$ 66,953	
REVENUES							
Police Seizure Revenues	$ 23,614	$ 20,000	$ 20,000	$ 20,000	$ -	$ 20,000	0.00%
Investment Earnings	354	210	250	200	-	200	-4.76%
Other	-	2,000	-	-	-	-	-100.00%
Total Revenues	$ 23,968	$ 22,210	$ 20,250	$ 20,200	$ -	$ 20,200	-9.05%
EXPENDITURES							
Police Seizure Programs	$ 34,291	$ 40,000	$ 35,000	$ 27,000	$ -	$ 27,000	-32.50%
Total Expenditures	$ 34,291	$ 40,000	$ 35,000	$ 27,000	$ -	$ 27,000	-32.50%
Increase (Decrease) in Fund Balance	$ (10,323)	$ (17,790)	$ (14,750)	$ (6,800)	$ -	$ (6,800)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 81,703	$ 63,913	$ 66,953	$ 60,153	$ -	$ 60,153	

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.

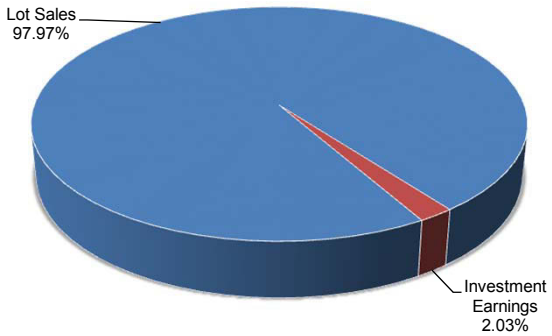
The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities.

Police Seizure Fund revenues are estimated to be $20,200 in FY15. Expenditures of $27,000 are proposed in FY15. The FY15 ending fund balance is anticipated to decrease 10.2% when compared to the FY14 estimated ending fund balance. This is due to an increase in the FY13 and FY14 expenditures for one-time equipment purchases. In FY15 and future years, annual expenditure estimates are anticipated to decrease to approximately $27,000.

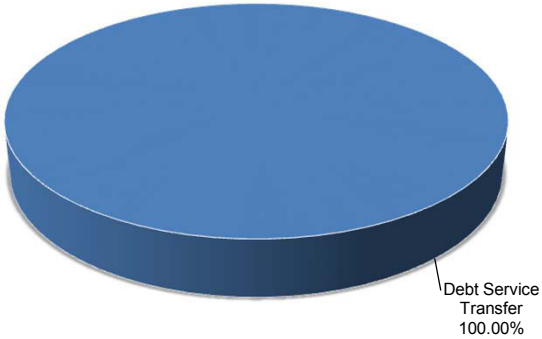
City of College Station
Memorial Cemetery Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget From FY14 to FY15
REVENUES							
Lot Sales	$ 244,411	$ 298,853	$ 209,750	$ 253,528	$ -	$ 253,528	(15.17%)
Investment Earnings	5,954	5,000	5,000	5,250	-	$ 5,250	5.00%
Total Revenues	$ 250,365	$ 303,853	$ 214,750	$ 258,778	$ -	$ 258,778	(14.83%)
EXPENDITURES							
Debt Service Transfer	$ -	$ 196,058	$ 196,058	$ 262,795	$ -	$ 262,795	34.04%
Total Expenditures	$ -	$ 196,058	$ 196,058	$ 262,795	$ -	$ 262,795	34.04%
Increase/Decrease in Fund Balance	$ 250,365	$ 107,795	$ 18,692	$ (4,017)	$ -	$ (4,017)	
Beginning Fund Balance	$1,314,856	$1,565,221	$1,565,221	$ 1,583,913	$ -	$ 1,583,913	
Ending Fund Balance	$1,565,221	$1,673,016	$1,583,913	$ 1,579,896	$ -	$ 1,579,896	

Memorial Cemetery Fund - Sources



Memorial Cemetery Fund - Uses



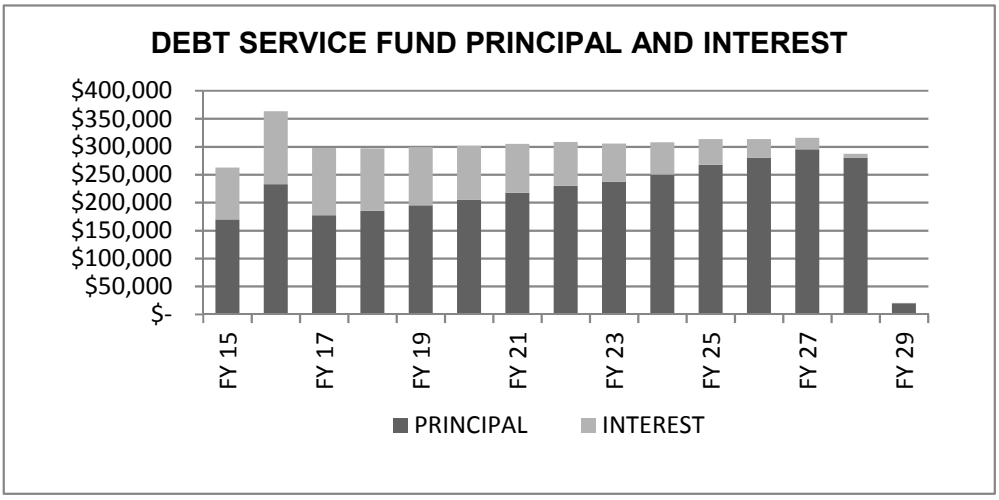
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Memorial Cemetery 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 FY15, proposed revenue earnings are $258,778. 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 $262,795, is included in the FY15 proposed expenditure budget. This represents one-third of the total debt service related to the Memorial Cemetery. In FY15, it is proposed that one-third of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and two-thirds 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. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

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

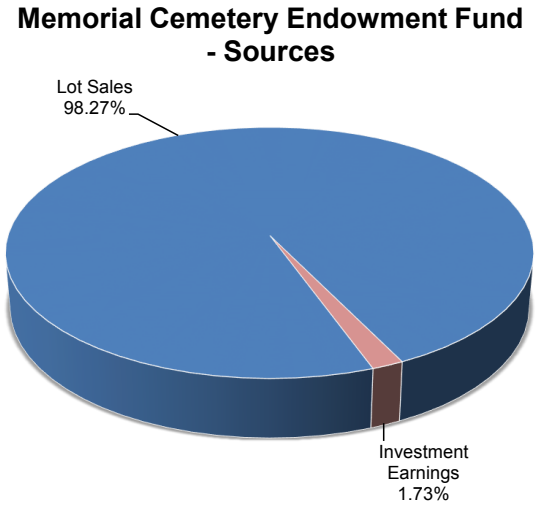
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 15	$ 169,602	$ 93,193	$ 262,795	$ 3,242,102
FY 16	232,500	130,601	363,101	3,072,500
FY 17	177,500	119,745	297,245	2,840,000
FY 18	185,000	111,958	296,958	2,662,500
FY 19	195,000	104,367	299,367	2,477,500
FY 20	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	68,132	305,632	1,630,000
FY 24	250,000	57,598	307,598	1,392,500
FY 25	267,500	46,063	313,563	1,142,500
FY 26	280,000	33,701	313,701	875,000
FY 27	295,000	20,623	315,623	595,000
FY 28	280,000	7,382	287,382	300,000
FY 29	20,000	460	20,460	20,000

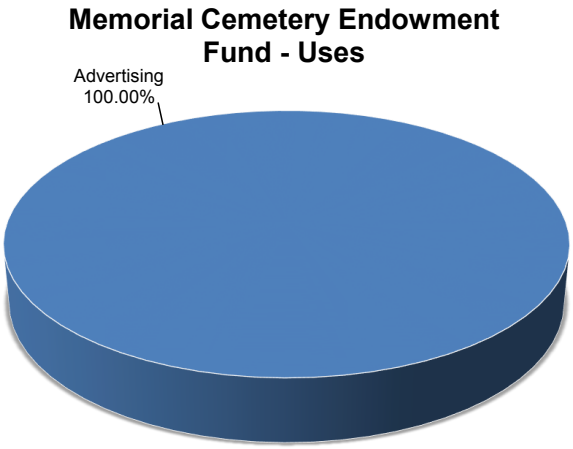


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-third of the debt service as being paid from the Memorial Cemetery Fund in FY15 and and one-half of the debt service as being paid from the Memorial Cemetery Fund through FY16 - FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on a 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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget From FY14 to FY15
REVENUES							
Lot Sales	$ 120,382	$ 147,197	$ 103,310	$ 124,872	$ -	$ 124,872	-15.17%
Investment Earnings	2,486	2,000	2,100	2,200	-	2,200	10.00%
Total Revenues	$ 122,868	$ 149,197	$ 105,410	$ 127,072	$ -	$ 127,072	-14.83%
EXPENDITURES							
Advertising	$ -	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	0.00%
Other	264	-	-	-	-	-	N/A
Total Expenditures	$ 264	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	0.00%
Increase/Decrease in Fund Balance	$ 122,604	$ 139,197	$ 105,410	$ 117,072	$ -	$ 117,072	
Beginning Fund Balance	$ 540,919	$ 663,523	$ 663,523	$ 768,933	$ -	$ 768,933	
Ending Fund Balance	$ 663,523	$ 802,720	$ 768,933	$ 886,005	$ -	$ 886,005	





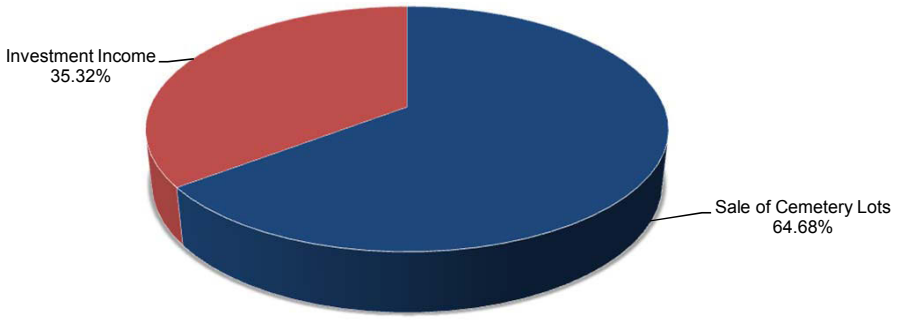
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several 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 FY15, proposed revenues are $127,072. 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. FY15 proposed expenditures are $10,000 for continuing marketing efforts of the cemetery.

City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ 1,762,579	$ 1,779,906	$ 1,779,906	$ 1,810,106	$ -	$ 1,810,106	
REVENUES							
Sale of Cemetery Lots	$ 10,973	$ 2,500	$ 25,000	$ 10,000	$ -	$ 10,000	300.00%
Investment Income	7,381	4,000	5,200	5,460	-	5,460	36.50%
Other	(1,000)	-	-	-	-	-	N/A
Total Revenues	$ 17,354	$ 6,500	$ 30,200	$ 15,460	$ -	$ 15,460	137.85%
Total Funds Available	$ 1,779,933	$ 1,786,406	$ 1,810,106	$ 1,825,566	$ -	$ 1,825,566	2.19%
EXPENDITURES & TRANSFERS							
Other	$ 27	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ 27	$ -	$ -	$ -	$ -	$ -	N/A
Increase in Fund Balance	$ 17,327	$ 6,500	$ 30,200	$ 15,460	$ -	$ 15,460	
Ending Fund Balance	$ 1,779,906	$ 1,786,406	$ 1,810,106	$ 1,825,566	$ -	$ 1,825,566	

Texas Avenue Cemetery Endowment Fund - Sources



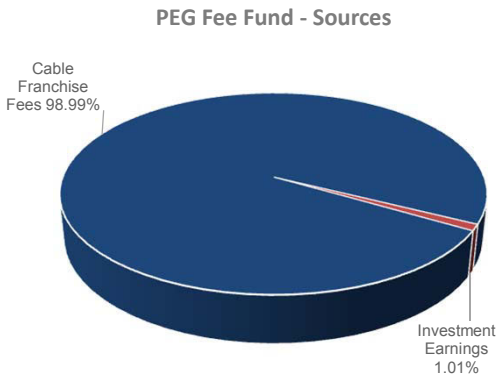
This fund is budgeted using the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

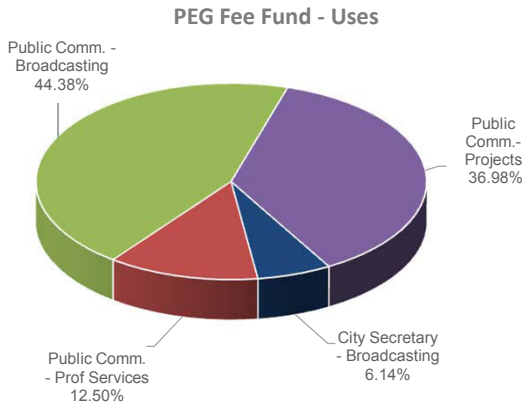
The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue. No expenditures are budgeted in this fund for FY15. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY15, proposed 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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Beginning Fund Balance	$ -	$ -	$ -	$ 173,684	$ -	$ 173,684	
REVENUES							
Cable Franchise Fees	$ -	$ 44,000	$ 44,000	$ 44,000	$ -	$ 44,000	0.00%
Trsf from Gen'l Fund (EG Fee Balance)	-	233,840	266,573	-	-	-	-100.00%
Investment Earnings	-	450	450	450	-	450	0.00%
Total Revenues	$ -	$ 278,290	$ 311,023	$ 44,450	$ -	$ 44,450	-84.03%
Total Funds Available	$ -	$ 278,290	$ 311,023	$ 218,134	$ -	$ 218,134	
EXPENDITURES & TRANSFERS							
City Secretary - Broadcasting	$ -	$ 4,980	$ 4,980	$ 4,980	$ -	$ 4,980	0.00%
Public Comm. - Prof Services	-	10,140	10,140	10,140	-	10,140	0.00%
Public Comm. - Broadcasting	-	30,000	30,000	36,000	-	36,000	20.00%
Public Comm.- Projects	-	20,000	19,962	30,000	-	30,000	50.00%
Trsf Out-Council Chambers AV Upgr	-	49,263	72,257	-	-	-	-100.00%
Total Expenditures & Transfers	$ -	$ 114,383	$ 137,339	$ 81,120	$ -	$ 81,120	-29.08%
Increase (Decrease) in Fund Balance	$ -	$ 163,907	$ 173,684	$ (36,670)	$ -	$ (36,670)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ -	$ 163,907	$ 173,684	$ 137,014	$ -	$ 137,014	





Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to $0.15 per cable services customer, per month. These funds may be used for educational and governmental broadcasting on Channel 19. Channel 19 provides unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices.

This fund is prepared using the *modified accrual basis of accounting*. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

While the PEG Fee has been collected for a number of years in the General Fund, the PEG Fee Fund 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. Proposed FY15 PEG Fee Fund revenues from cable franchise fees are $44,000. Expenditures of $81,120 are proposed in FY15 to include various broadcasting upgrades.

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

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING BALANCE	$ -	$ -	$ -	$ 116,370	$ -	$ 116,370	
REVENUES							
Restricted Gift Funds	$ -	$ -	$ 116,250	$ -	$ -	$ -	N/A
Investment Earnings	-	-	120	250	-	250	N/A
Total Revenues	$ -	$ -	$ 116,370	$ 250	$ -	$ 250	N/A
TOTAL FUNDS AVAILABLE	-	-	116,370	116,620	-	116,620	N/A
EXPENDITURES & TRANSFERS							
Senior Programs	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ -	$ -	$ 116,370	$ 250	$ -	$ 250	N/A
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ -	$ -	$ 116,370	$ 116,620	$ -	$ 116,620	

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 $116,250 from the estate has been received to date with the balance expected to be received in late FY14 or in FY15 after the remainder of the Will is executed. 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 FY15. 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 FY15 Proposed 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 FY15, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds in the amount of $300,000 are budgeted to be transferred to the Neighborhood Parks Revolving Fund project within the Parks Capital Improvement Projects Fund. Funds in the Neighborhood Parks Revolving Fund project are used for acquiring properties for neighborhood parks in advance of development in park land zones that do not have sufficient funds to use to purchase the land. As the development occurs and funds get contributed to a particular Park Land Zone, the Park Land Zone will reimburse the Neighborhood Parks Revolving Fund so more park land can be purchased. By purchasing land ahead of development, the City is able to acquire land that is more suitable for neighborhood parks and at a lower cost than may be available after development occurs. In FY09 and FY11, funds from the Neighborhood Parks Revolving Fund project were used to purchase park land Northgate, which is in Park Land Zone 1. At that time, Park Land Zone 1 did not have sufficient funds to purchase the land. As the recent development has occurred in Northgate, contributions have been received in Park Land Zone 1 for the purchase of neighborhood park land. As the purchase of the Park Land has already occurred with funds from the Neighborhood Parks Revolving Fund, it is projected that $300,000 be transferred from Park Land Zone 1 to reimburse the Neighborhood Parks Revolving Fund for funds that were expended previously on the park land in Northgate. An additional $400,000 was transferred in FY14 as a portion of the reimbursement.

Other projects for which FY15 Park Land Dedication estimates are projected include $27,000 in Park Land Zone 2 for the **replacement of playground equipment and surfacing at University Park;** $27,000 in Park Land Zone 10 for the **replacement of playground equipment and surfacing at Castlerock Park**; and $27,000 in Park Land Zone 13 for the **replacement of playground equipment and surfacing at Castlegate Park.** These projects were submitted as Service Level Adjustments (SLAs) in FY15 and are being included in the CIP to be funded out of the appropriate Park Land Zones. A transfer from the General Fund in the amount of $12,000 is included for the project at University Park as there are not sufficient funds in the zone to cover the total estimated project cost.

In addition, an estimate of $450,000 has been included in Community Park Land Zone C for the initial phase of the **All Inclusive Park**. This project is a joint effort between the City of College Station, the College Station Rotary Club, and the College Station Noon Lions Club. The park is designed for full inclusion of special needs children.

Additional funds are budgeted in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected FY15 estimate of $589,627 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 FY15 projected expenditures account for the use of the balance of this debt. An estimate of $200,000 is included in FY15 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated $69,815 is included in FY15 for **Phase II of Erosion Control in the Wolf Pen Creek Trail Area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. Expenditures in the amount of $90,218 are included in the FY15 Proposed Budget for the **Southland Drainage Improvements project**. This project is for the design of flood mitigation measures along Bee Creek Tributary B. Reshaping of the existing channel will prevent localized flooding that occurs at the east end of Southland Street. As part of the project, a waterline will be extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. In addition, an estimate of $73,627 is included for 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.

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 FY15 Proposed Parks and Recreation base budget for estimated O&M costs associated with the new synthetic fields that are planned for construction at Veterans Park. These funds will be used for utility costs associated with the lighting of the fields. The budget for the costs associated with maintaining the fields was added to the FY14 Approved Budget and will carry forward in the FY15 budget. The estimated annual O&M for these fields is $25,000. In addition, budget is included in the proposed budget for O&M costs that are anticipated for Southwest Park and for several sidewalk projects that were funded with Community Development Block Grant Funds.

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 FY15, 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 2014-2015 THROUGH FISCAL YEAR 2019-2020

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS REVISED FY 13-14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY 14-15 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 2,803,144	$ 3,735,202
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				$ 300,000	$ 300,000
INVESTMENT EARNINGS				10,000	10,000
INTRAGOVERNMENTAL TRANSFERS				-	12,000
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				$ 310,000	$ 322,000
TOTAL RESOURCES AVAILABLE				$ 3,113,144	$ 4,057,202
PARK LAND DEDICATION FUND					
ZONE 1 PARK	PK0051	300,000	-	400,000	300,000
ZONE 2 PARK	PK0052	0	-	-	-
PARKWAY PARK PLAYSCAPE	PK1401	42,000		42,000	-
UNIV PK SWING SET & RESURFACE	TBD	27,000		-	27,000
ZONE 3 PARK	PK0053	100,000	-	84,000	100,000
ZONE 4 PARK	PK0054	175,000	-	-	175,000
ZONE 5 PARK	PK0055	-	-		-
ZONE 6 PARK	PK0056	20,000	-	15,000	20,000
SOUTHWEST PARK DEVELOPMENT	PK0806	343,000	343,000	-	-
ZONE 7 PARK	PK0057	270,000	-	200,000	270,000
ZONE 8 PARK	PK0058	15,000	-	14,000	15,000
SANDSTONE PARK EXERCISE STATIONS	PK1402	10,000		10,000	-
ZONE 9 PARK	PK0059	22,000	-	22,000	22,000
ZONE 10 PARK	PK0060	353,000	-	348,000	353,000
CASTLEROCK PK SWING SET & RESURF	TBD	27,000		-	27,000
ZONE 11 PARK	PK0061	-	-	-	-
ZONE 12 PARK	PK0824	24,000	-	24,000	24,000
ZONE 13 PARK	PK0807	89,000	-	89,000	62,000
CASTLEGATE PK SWING SET & RESURF	TBD	27,000		-	27,000
ZONE 14 PARK	PK0717	90,000	-	77,000	90,000
ZONE 15 PARK	PK0808	715,000	-	725,000	715,000
ZONE 24 PARK	PK1205	15,000	-	15,000	15,000
COMMUNITY PARK ZONE A	PK1304	235,000	-	165,000	235,000
COMMUNITY PARK ZONE B	PK1203	530,000	-	391,000	530,000
BEE CREEK PK SWING SET & RESURFACE	PK1403	30,000		30,000	-
COMMUNITY PARK ZONE C	PK1204	568,000	-	-	568,000
ALL INCLUSIVE PARK	PK1409	500,000	-	379,500	120,500
THOMAS PARK SWING SET & RESURFACE	PK1404	32,000	-	32,000	-
CLOSED PROJECTS					-
CAPITAL PROJECTS SUBTOTAL				$ 3,062,500	$ 3,695,500
OTHER				-	-
GENERAL & ADMIN. CHARGES				20,042	21,997
TOTAL EXPENDITURES				$ 3,082,542	$ 3,717,497
Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:				$ 30,602	$ 339,705

GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED 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
	$ 3,175,217	$ 3,702,871	$ 3,735,202	$ 10,205	$ 10,205	$ 10,205	$ 10,205	$ 10,205
	$ 736,008	$ 1,075,000	$ 300,000	$ -	$ -	$ -	$ -	$ -
	14,819	10,000	10,000	-	-	-	-	-
	-	-	12,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 750,827	$ 1,085,000	$ 322,000	$ -	$ -	$ -	$ -	$ -
	$ 3,926,044	$ 4,787,871	$ 4,057,202	$ 10,205	$ 10,205	$ 10,205	$ 10,205	$ 10,205
-	-	400,000	300,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	45,000	-	-	-	-	-	-
			27,000					
-	-	-	100,000	-	-	-	-	-
-	-	-	175,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	-	-	-	-	-
63,421	32,080	247,499	-	-	-	-	-	-
-	-	-	270,000	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
-	-	10,000	-					
-	-	-	22,000	-	-	-	-	-
-	-	-	353,000	-	-	-	-	-
			27,000					
-	-	-	-	-	-	-	-	-
-	-	-	24,000	-	-	-	-	-
-	-	-	62,000	-	-	-	-	-
			27,000					
-	-	-	90,000	-	-	-	-	-
-	-	-	715,000	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
-	-	-	235,000	-	-	-	-	-
-	-	-	530,000	-	-	-	-	-
-	-	30,000	-	-	-	-	-	-
-	-	-	568,000	-	-	-	-	-
-	-	50,000	450,000	-	-	-	-	-
-	-	32,000	-	-	-	-	-	-
	150,610	218,128						
$ 63,421	$ 182,690	$ 1,032,627	$ 4,025,000	$ -	$ -	$ -	$ -	$ -
	-	-	-	-				
	24,627	20,042	21,997	-	-	-	-	-
	$ 207,317	$ 1,052,669	$ 4,046,997	$ -	$ -	$ -	$ -	$ -
	$ (15,856)							
	$ 3,702,871	$ 3,735,202	$ 10,205	$ 10,205	$ 10,205	$ 10,205	$ 10,205	$ 10,205

DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	FY15 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY12	BUDGET APPROPRIATIONS REVISED FY13-14 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY14-15 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 2,954,750	$ 2,573,328
ADDITIONAL RESOURCES:						
UTILITY REVENUES					$ 2,047,200	$ 2,130,800
INTEREST ON INVESTMENTS					7,000	8,000
OTHER					-	-
SUBTOTAL ADDITIONAL RESOURCES					$ 2,054,200	$ 2,138,800
TOTAL RESOURCES AVAILABLE					$ 5,008,950	$ 4,712,128
DRAINAGE CAPITAL						
GREENWAYS PROJECTS	SD9903	$ 3,640,000	$ 3,640,000	3,640,000	-	-
MINOR DRAINAGE IMPROVEMENTS	SD1401	ANNUAL	ANNUAL	-	47,000	200,000
WOLF PEN CREEK EROSION CONTROL - PH II	SD1302	$ 430,000	$ 430,000	430,000	-	-
SOUTHLAND DRAINAGE IMPROVEMENTS	SD1402	$ 255,250	$ 255,250	-	255,250	-
DRAINAGE MASTER PLAN	SD1202	$ 528,000	$ 528,000	500,000	28,000	-
CLOSED PROJECTS						
CAPITAL G&A					186,623	190,355
CAPITAL PROJECTS SUBTOTAL					$ 516,873	$ 390,355
DRAINAGE OPERATIONS						
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL			210,517	113,987
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL			1,140,017	1,060,295
SLA's					-	136,586
ERP SYSTEM REPLACEMENT					-	28,959
STREET SWEEPING					113,982	117,401
MOSQUITO ABATEMENT					7,200	7,200
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)					13,000	13,000
TRANSFERS OUT					100,000	100,000
OTHER					-	-
GENERAL & ADMIN.					188,846	193,836
TOTAL EXPENDITURES					$ 2,290,435	$ 2,161,619
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:					$ 2,718,515	$ 2,550,509

DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2014-2015 THROUGH FISCAL YEAR 2019-2020

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY12	FY 12-13 ACTUAL	PROJECTED 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
	$ 3,204,515	$ 2,954,750	$ 2,573,328	$ 1,727,222	$ 1,721,332	$ 1,727,076	$ 1,837,668	$ 1,961,595
	$ 2,009,180	$ 2,068,753	$ 2,130,800	$ 2,194,700	$ 2,260,500	$ 2,328,300	$ 2,398,100	$ 2,470,000
	12,814	9,000	8,000	5,000	5,000	5,000	6,000	7,500
	-	-	-	-	-	-	-	-
	$ 2,021,994	$ 2,077,753	$ 2,138,800	$ 2,199,700	$ 2,265,500	$ 2,333,300	$ 2,404,100	$ 2,477,500
	$ 5,226,509	$ 5,032,503	$ 4,712,128	$ 3,926,922	$ 3,986,832	$ 4,060,376	$ 4,241,768	$ 4,439,095
2,886,530	13,843	150,000	589,627	-	-	-	-	-
-	-	47,000	200,000	200,000	200,000	200,000	200,000	200,000
-	27,823	146,682	69,815	92,840	92,840	-	-	-
-	-	165,032	90,218	-	-	-	-	-
99,668	282,369	72,336	73,627	-	-	-	-	-
	514,446	18,373						
	136,434	186,623	190,355	196,066	201,948	208,007	214,247	220,674
	$ 974,915	$ 786,046	$ 1,213,642	$ 488,906	$ 494,788	$ 408,007	$ 414,247	$ 420,674
	78,123	209,816	113,987	117,407	120,929	124,557	128,293	132,142
	878,713	1,040,285	1,060,295	1,092,104	1,124,867	1,158,613	1,193,371	1,229,173
	-	-	136,586	79,399	81,781	84,234	86,761	89,364
	-	-	28,959	-	-	-	-	-
	-	113,982	117,401	120,924	124,551	128,288	132,136	136,100
	-	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
	10,249	-	-	-	-	-	-	-
	361,149	188,846	193,836	199,651	205,641	211,810	218,164	224,709
	$ 2,303,149	$ 2,459,175	$ 2,984,906	$ 2,205,590	$ 2,259,756	$ 2,222,708	$ 2,280,173	$ 2,339,362
	$31,390							
	$ 2,954,750	$ 2,573,328	$ 1,727,222	$ 1,721,332	$ 1,727,076	$ 1,837,668	$ 1,961,595	$ 2,099,733

City of College Station
Drainage Utility Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Civil Engineering	$ 78,123	$ 210,517	$ 209,816	$ 113,987	$ -	$ 113,987	-45.85%
Drainage Maintenance	878,717	1,153,017	1,060,467	1,080,495	136,586	1,217,081	5.56%
TOTAL	$ 956,840	$ 1,363,534	$1,270,283	$ 1,194,482	$ 136,586	$ 1,331,068	-2.38%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 637,578	$ 759,752	$ 672,384	$ 757,527	$ 55,186	$ 812,713	6.97%
Supplies	93,462	92,991	92,770	93,477	17,950	111,427	19.83%
Maintenance	108,975	109,299	109,299	112,385	5,000	117,385	7.40%
Purchased Services	116,825	401,492	395,830	231,093	42,450	273,543	-31.87%
Capital Outlay	-	-	-	-	16,000	16,000	N/A
TOTAL	$ 956,840	$ 1,363,534	$1,270,283	$ 1,194,482	$ 136,586	$ 1,331,068	-2.38%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Civil Engineering*	1.00	1.00	1.00	1.00	-	1.00	0.00%
Drainage Maintenance*	13.00	14.00	14.00	14.00	1.00	15.00	7.14%
TOTAL	14.00	15.00	15.00	15.00	1.00	16.00	6.67%

*Drainage Civil Engineering and Drainage Maintenance began being paid directly out of the Drainage Fund in FY12.

Service Level Adjustments	One-Time	Recurring	Total
Herbicide Program - Equipment Operator	$ 2,500	$ 58,240	$ 60,740
Trimble Unit Replacement	16,000	-	16,000
Mini Excavator	41,000	10,000	51,000
Drainage Overtime Increase		8,846	8,846
Drainage SLA Totals	$ 59,500	$ 77,086	$ 136,586

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

	Projected FY15	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Comments
Parkland Dedication Projects							
Southwest Park	$ 1,800	$ 1,854	$ 1,910	$ 1,967	$ 2,026	$ 2,087	FY15 budget for utility costs; Maintenance budget added in FY14
Parkland Projects Totals	**$ 1,800**	**$ 1,854**	**$ 1,910**	**$ 1,967**	**$ 2,026**	**$ 2,087**	
Hotel Tax Fund Projects							
Veterans Park Synthetic Fields	$ 15,000	$ 15,450	$ 15,914	$ 16,391	$ 16,883	$ 17,389	$15,000 FY15 budget for electric utility costs; $10,000 for field maintenance added in FY14
Hotel Tax Fund Projects Totals	**$ 15,000**	**$ 15,450**	**$ 15,914**	**$ 16,391**	**$ 16,883**	**$ 17,389**	
Community Development (CD) Fund Projects							
Dominik #1 - George Bush to Gables	$ 227	$ 234	$ 241	$ 248	$ 255	$ 263	General Sidewalk Maintenance
Westridge & San Pedro Sidewalks	342	352	363	374	385	396	General Sidewalk Maintenance
Dominik #2 - Texas to George Bush	494	509	524	540	556	573	General Sidewalk Maintenance
Dominik #3 - Stallings to Munson	-	508	523	539	555	572	General Sidewalk Maintenance
Park Place ADA Sidewalks	150	155	159	164	169	174	General Sidewalk Maintenance
CD Fund Projects Totals	**$ 1,213**	**$ 1,757**	**$ 1,810**	**$ 1,864**	**$ 1,920**	**$ 1,978**	
Total Estimated O&M Costs	**$ 18,013**	**$ 19,061**	**$ 19,633**	**$ 20,222**	**$ 20,829**	**$ 21,454**	

*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 2013 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 premium revenue proposed for FY15 is $952,086. Proposed investment earnings are $3,788 and other revenues, including subrogation, are projected to be $75,000. The total proposed revenues for the Property & Casualty Insurance Fund are $1,030,874. Proposed expenditures in this fund are $983,944.

Employee Benefits Fund

Proposed revenues in the Employee Benefits Fund are $9,232,124. Increased City and employee contributions have been necessary over the last few years to help offset rising claims costs. As a result, the City began offering two health care plan options. Each plan has a unique deductible and copayment. These plan changes were put in place to help control rising health care costs. FY15 expenditures are based on estimates of future claims, premiums, and other miscellaneous costs. The proposed expenditures for the Employee Benefits Fund are $9,207,773.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY15, proposed revenues are $560,687 and proposed expenditures are $660,523.

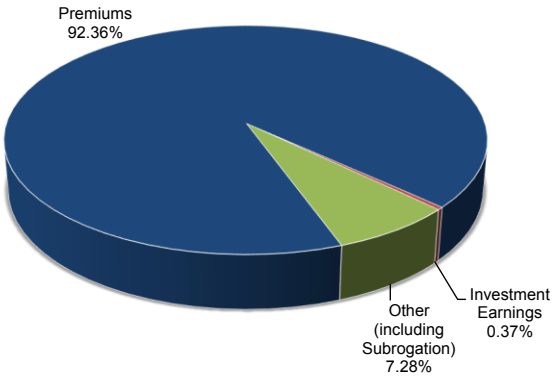
Unemployment Insurance Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY15 proposed revenues, including premium costs and investment earnings, are $32,788. Claims costs in the amount of $50,000 are proposed to be budgeted in FY15.

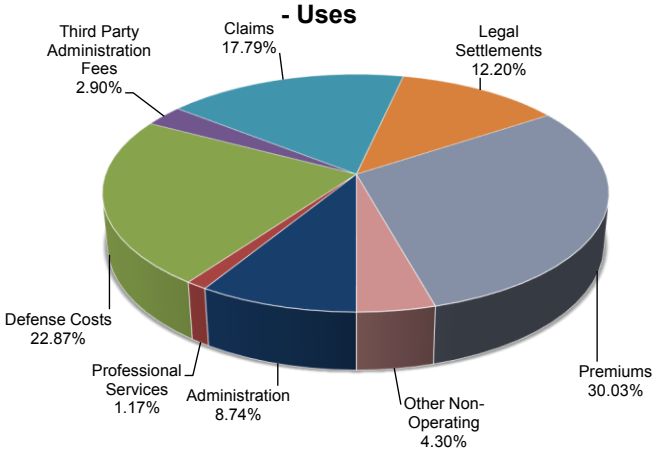
City of College Station
Property & Casualty Insurance Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Premiums	$ 989,106	$ 1,038,561	$ 1,038,561	$ 950,000	$ 2,086	$ 952,086	-8.33%
Investment Earnings	5,254	2,846	3,750	3,788	-	3,788	33.10%
Other (including Subrogation)	150,206	30,000	160,000	75,000	-	75,000	150.00%
Total Revenues	$ 1,144,566	$ 1,071,407	$ 1,202,311	$ 1,028,788	$ 2,086	$1,030,874	-3.78%
EXPENDITURES AND TRANSFERS							
Administration	$ 84,819	$ 83,627	$ 85,769	$ 86,023	$ -	$ 86,023	2.87%
Professional Services	10,800	11,550	16,900	11,550	-	11,550	0.00%
Defense Costs	87,871	225,000	225,000	225,000	-	225,000	0.00%
Third Party Administration Fees	26,000	28,600	27,200	28,560	-	28,560	-0.14%
Claims	190,100	125,000	200,000	175,000	-	175,000	40.00%
Legal Settlements	130,000	100,000	100,000	120,000	-	120,000	20.00%
Premiums	244,938	361,800	262,267	295,521	-	295,521	-18.32%
Other Non-Operating	295,357	27,521	27,521	42,290	-	42,290	53.66%
Total Operating Expenses & Transfers	$ 1,069,885	$ 963,098	$ 944,657	$ 983,944	$ -	$ 983,944	2.16%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 74,681	$ 108,309	$ 257,654	$ 44,844	$ 2,086	$ 46,930	
Measurement Focus Increase (Decrease)	$ 76,237						
Beginning Working Capital, *accrual basis of accounting*	$ 765,819	$ 916,737	$ 916,737	$ 1,174,391	$ -	$1,174,391	
Ending Working Capital, *accrual basis of accounting*	$ 916,737	$ 1,025,046	$ 1,174,391	$ 1,219,235	$ 2,086	$1,221,321	

Property & Casualty Insurance Fund - Sources



Property & Casualty Insurance Fund - Uses



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

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Property & Casualty	$ 95,619	$ 95,177	$ 102,669	$ 97,573	$ -	$ 97,573	2.52%
TOTAL	$ 95,619	$ 95,177	$102,669	$ 97,573	$ -	$ 97,573	2.52%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 84,819	$ 83,627	$ 85,769	$ 86,023	$ -	$ 86,023	2.87%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	10,800	11,550	16,900	11,550	-	11,550	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 95,619	$ 95,177	$102,669	$ 97,573	$ -	$ 97,573	2.52%

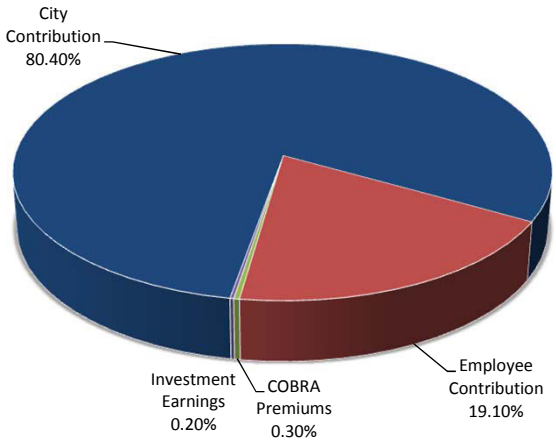
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Property & Casualty	1.0	1.0	1.0	1.0	-	1.0	0.00%
TOTAL	1.0	1.0	1.0	1.0	-	1.0	0.00%

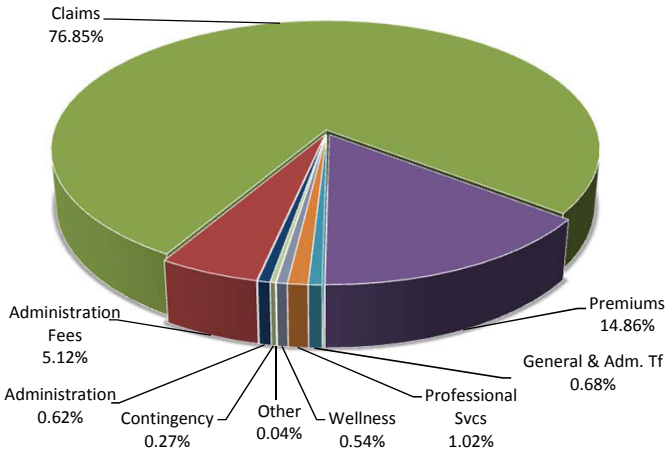
City of College Station
Employee Benefits Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
City Contribution	$ 7,068,430	$ 7,296,759	$ 7,196,757	$ 7,426,548	$ -	$ 7,426,548	1.78%
Employee Contribution	1,684,490	1,746,568	1,748,570	1,764,662	-	1,764,662	1.04%
COBRA Premiums	32,169	25,000	25,000	25,000	-	25,000	0.00%
Other Operating Revenues	36,951	20,000	-	-	-	-	-100.00%
Investment Earnings	30,056	15,450	15,450	15,914	-	15,914	3.00%
Total Revenues	$ 8,852,096	$ 9,103,777	$ 8,985,777	$ 9,232,124	$ -	$ 9,232,124	1.41%
EXPENDITURES & TRANSFERS							
Administration	$ 54,799	$ 87,734	$ 61,027	$ 57,170	$ -	$ 57,170	-34.84%
Administration Fees	376,871	587,905	457,107	471,135	-	471,135	-19.86%
Claims	5,570,803	6,379,651	6,086,570	7,076,083	-	7,076,083	10.92%
Premiums	1,015,445	1,030,911	1,192,624	1,368,421	-	1,368,421	32.74%
General & Administrative Transfers	49,375	62,375	62,375	62,375	-	62,375	0.00%
Professional Services	82,590	65,590	63,900	93,759	-	93,759	42.95%
Wellness	26,471	50,000	50,000	50,000	-	50,000	0.00%
Other Operating	4,036	3,500	3,500	3,830	-	3,830	9.43%
Contingency	-	25,000	-	25,000	-	25,000	0.00%
Total Operating Expenses & Transfers	$ 7,180,390	$ 8,292,666	$ 7,977,103	$ 9,207,773	$ -	$ 9,207,773	11.04%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 1,671,706	$ 811,111	$ 1,008,674	$ 24,351	$ -	$ 24,351	
Measurement Focus Increase (Decrease)	$ (222,393)						
Beginning Working Capital, *accrual basis of accounting*	$ 5,599,907	$ 7,049,220	$ 7,049,220	$ 8,057,894	$ -	$ 8,057,894	
Ending Working Capital, *accrual basis of accounting*	$ 7,049,220	$ 7,860,331	$ 8,057,894	$ 8,082,245	$ -	$ 8,082,245	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



City of College Station
Employee Benefits Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Employee Benefits Admin	$ 54,799	$ 87,734	$ 87,734	$ 57,170	$ -	$ 57,170	-34.84%
TOTAL	$ 54,799	$ 87,734	$ 87,734	$ 57,170	$ -	$ 57,170	-34.84%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 54,510	$ 61,027	$ 61,027	$ 56,738	$ -	$ 56,738	-7.03%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	289	26,707	26,707	432	-	432	-98.38%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 54,799	$ 87,734	$ 87,734	$ 57,170	$ -	$ 57,170	-34.84%

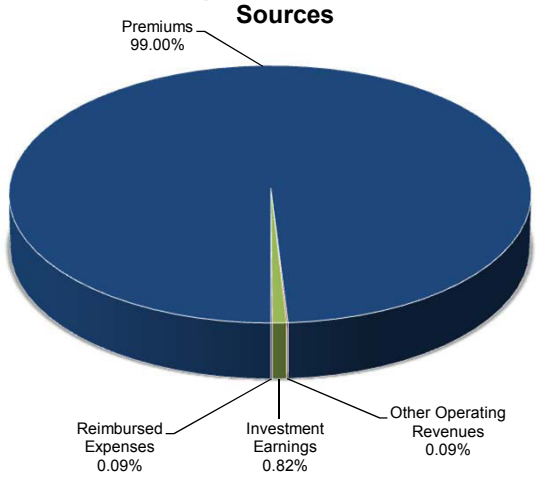
PERSONNEL

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Comp & Benefits Assistant	-	1.00	1.00	1.00	-	1.00	0.00%
TOTAL	-	1.00	1.00	1.00	-	1.00	0.00%

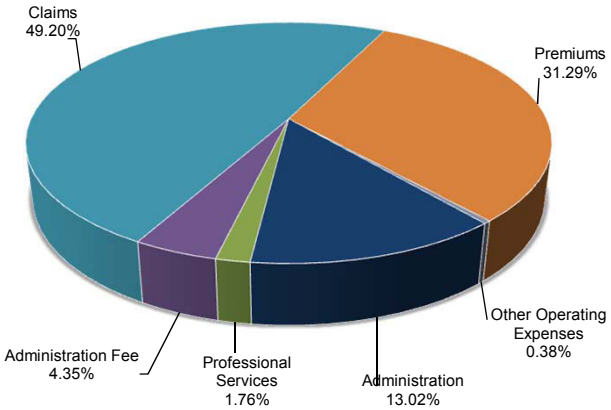
City of College Station
Workers' Compensation Insurance Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY14 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Premiums	$ 743,283	$ 525,000	$ 525,000	$ 535,746	$ 19,341	$ 555,087	5.73%
Other Operating Revenues	-	500	500	500	-	500	0.00%
Investment Earnings	9,416	4,500	4,500	4,600	-	4,600	2.22%
Reimbursed Expenses	-	500	500	500	-	500	0.00%
Total Revenues	$ 752,699	$ 530,500	$ 530,500	$ 541,346	$ 19,341	$ 560,687	5.69%
EXPENDITURES AND TRANSFERS							
Administration	$ 83,982	$ 83,627	$ 83,627	$ 86,023	$ -	$ 86,023	2.87%
Safety Boots	5,252	-	-	-	-	-	N/A
Professional Services	10,800	11,025	11,025	11,600	-	11,600	5.22%
Administration Fee	26,000	27,300	27,300	28,700	-	28,700	5.13%
Claims	365,662	325,000	305,000	325,000	-	325,000	0.00%
Premiums	102,187	196,900	162,484	206,700	-	206,700	4.98%
Other Operating Expenses	384	2,500	2,500	2,500	-	2,500	0.00%
Transfers Out	-	-	-	-	-	-	N/A
Total Operating Expenses & Xfers	$ 594,267	$ 646,352	$ 591,936	$ 660,523	$ -	$ 660,523	2.19%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 158,432	$ (115,852)	$ (61,436)	$ (119,177)	$ 19,341	$ (99,836)	
Measurement Focus Increase (Decrease)	$ 8,780						
Beginning Working Capital, *accrual basis of accounting*	$ 2,021,837	$ 2,189,049	$ 2,189,049	$ 2,127,613	$ -	$ 2,127,613	
Ending Working Capital, *accrual basis of accounting*	$ 2,189,049	$ 2,073,197	$ 2,127,613	$ 2,008,436	$ 19,341	$ 2,027,777	

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



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

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Workers' Compensation	$ 100,034	$ 94,652	$ 94,652	$ 97,623	$ -	$ 97,623	3.14%
TOTAL	$ 100,034	$ 94,652	$ 94,652	$ 97,623	$ -	$ 97,623	3.14%

EXPENDITURE BY CLASSIFICATION

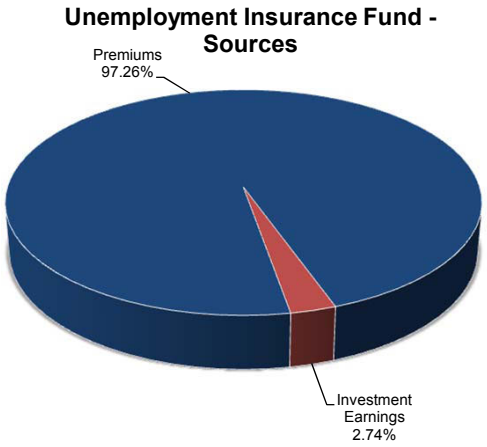
	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 83,982	$ 83,627	$ 83,627	$ 86,023	$ -	$ 86,023	2.87%
Supplies	5,252	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	10,800	11,025	11,025	11,600	-	11,600	5.22%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 100,034	$ 94,652	$ 94,652	$ 97,623	$ -	$ 97,623	3.14%

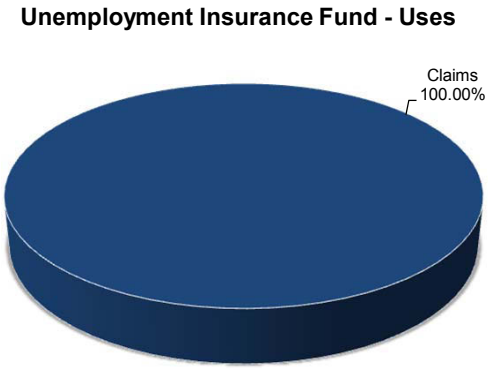
PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Workers' Compensation	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
Unemployment Insurance Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Premiums	$ 29,984	$ 30,200	$ 30,200	$ 30,739	$ 1,149	$ 31,888	5.59%
Investment Earnings	1,579	900	900	900	-	900	0.00%
Total Revenues	$ 31,563	$ 31,100	$ 31,100	$ 31,639	$ 1,149	$ 32,788	5.43%
EXPENDITURES							
Claims	$ 45,463	$ 61,200	$ 20,000	$ 50,000	$ -	$ 50,000	-18.30%
Total Operating Expenses & Transfers	$ 45,463	$ 61,200	$ 20,000	$ 50,000	$ -	$ 50,000	-18.30%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ (13,900)	$ (30,100)	$ 11,100	$ (18,361)	$ 1,149	$ (17,212)	
Measurement Focus Increase (Decrease)	$ -						
Beginning Working Capital, *accrual basis of accounting*	$ 383,951	$ 370,051	$ 370,051	$ 381,151	$ -	$ 381,151	
Ending Working Capital, *accrual basis of accounting*	$ 370,051	$ 339,951	$ 381,151	$ 362,790	$ -	$ 363,939	





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 provides a way for the City to run the same application on multiple servers without purchasing additional hardware. Purchases are funded by the Equipment Replacement Fund beginning in FY14. FY15 will be 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 FY15, $711,532 is proposed for new fleet purchases. The Police Department proposes $132,000 for three patrol vehicles, $44,224 for two Traffic Officer Motorcycles, and $22,250 for police radios. Public Works proposes $35,000 for the addition of a Landscape supervisor vehicle and $25,500 for a truck in the Traffic Signals Division. Parks & Recreation proposes $35,000 for a van for the proposed new Irrigation Specialist. The Water Distribution division is requesting funding in the amount of $21,000 for the funds that will be contributed to the Equipment Replacement Fund on an annual basis so that a tractor can be replaced when it reaches the end of its service life. Wastewater proposes to purchase a Dump Truck and Utility Customer Service proposes to purchase a new truck for a Meter Service Technician. Sanitation proposes $212,808 to purchase a Grapple Truck for brush collection. The Police Department has also proposed $25,000 for the purchase of new mobile video cameras.

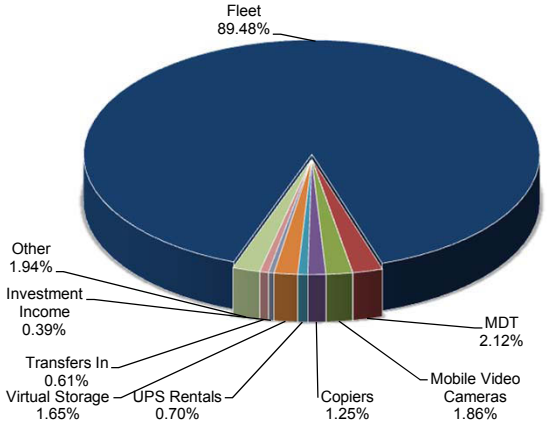
On some vehicle purchases, a trade-in is anticipated and the trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the following pages.

The FY15 Equipment Replacement ending working capital is expected to decrease by 15.93% from the estimated FY14 ending working capital. The working capital in the Equipment Replacement Fund fluctuates from year to year based on the vehicles that are up for replacement. A seven-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

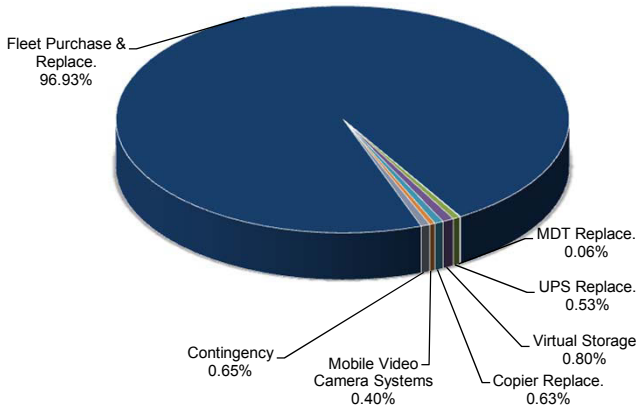
City of College Station
Equipment Replacement Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
REVENUES							
Fleet Rentals	$ 2,733,169	$ 3,263,561	$ 3,263,561	$ 4,107,402	$ 498,724	$ 4,606,126	41.14%
Mobile Data Terminal Rentals	104,415	103,726	103,726	109,164	-	109,164	5.24%
Mobile Video Camera Systems	65,000	66,581	66,581	70,985	25,000	95,985	44.16%
Copier Rentals	61,725	61,725	61,725	64,421	-	64,421	4.37%
Uninterruptible Power Supply Rentals	27,271	31,693	31,693	35,071	-	35,071	10.66%
Virtual Storage / Storage Devices	-	-	-	85,056	-	85,056	N/A
Investment Income	32,060	15,000	20,000	20,000	-	20,000	33.33%
Transfers In	288,570	-	-	31,441	-	31,441	N/A
Other Non Operating Revenues	242,954	75,000	75,000	100,000	-	100,000	33.33%
Total Revenues	$ 3,555,164	$ 3,617,286	$ 3,622,286	$ 4,623,540	$ 523,724	$ 5,147,264	42.30%
EXPENDITURES							
Fleet Purchase & Replacement	$ 1,739,292	$ 5,543,006	$ 4,548,225	$ 5,275,700	$ 711,532	$ 5,987,232	8.01%
Mobile Data Terminal Replacement	-	353,980	353,980	3,756	-	3,756	-98.94%
BVWACS Capital Outlay	72,429	73,461	73,461	-	-	-	-100.00%
Uninterruptible Power Supply Replacement	26,621	33,016	33,016	33,016	-	33,016	0.00%
Virtual Storage Devices	-	32,083	32,083	49,659	-	49,659	54.78%
Copier Replacement	27,104	19,250	13,250	37,942	-	37,942	97.10%
Mobile Video Camera Systems	222,944	-	-	-	25,000	25,000	N/A
Phone System Replacement	139,789	-	-	-	-	-	N/A
Transfer to Streets Projects Fund	-	475,000	475,000	-	-	-	-100.00%
Contingency	-	40,000	-	40,000	-	40,000	0.00%
Total Expenditures	$ 2,228,179	$ 6,569,796	$ 5,529,015	$ 5,440,073	$ 736,532	$ 6,176,605	-5.98%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 1,326,985	$ (2,952,510)	$ (1,906,729)	$ (816,533)	$ (212,808)	$ (1,029,341)	
Measurement Focus Increase (Decrease)	$ 36,917						
Beginning Working Capital, *accrual basis of accounting*	$ 7,003,676	$ 8,367,578	$ 8,367,578	$ 6,460,849	$ -	$ 6,460,849	
Ending Working Capital, *accrual basis of accounting*	$ 8,367,578	$ 5,415,068	$ 6,460,849	$ 5,644,316	$ (212,808)	$ 5,431,508	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY15 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Police	41-103	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4186	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4188	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4189	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4190	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4191	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	41-101	2010	Crown Victoria Police Interceptor(replace with SUV)	44,100
Police	4194	2010	Harley Davidson Motorcycle	26,000
Police	4602	1998	Chev. Astro Van	26,000
				$ 360,700
Fire	5166	2002	Pierce Pumper Fire Truck	600,000
Fire	5167	2008	Chev. Suburban	47,000
Fire	5108	2006	Ford Crown Victoria	28,000
Fire	5127	2009	Dodge Ambulance	155,000
Fire	5128	2009	Dodge Ambulance	155,000
				$ 985,000
Planning & Develop./ Civil Engineering	6103	2005	Ford F150 4x4 Truck	27,000
Planning & Develop./ Building	6304	2005	Chev. 1500 Truck	26,000
Planning & Develop./ Building	6311	2006	Ford F150 Truck	26,000
				$ 79,000
Public Works / Fac. Maint.	1906	2006	Ford F150 Truck	26,000
Public Works / Fac. Maint.	1911	2003	Ford F350 Truck	34,000
Public Works / Streets	3166	1997	Broce Broom Sweeper	50,000
Public Works / Streets	3176	2003	JD 5320 Tractor	30,000
Public Works / Streets	3123	2004	Gradall Excavator	260,000
Public Works/ TrafficSignals	3403	2004	Ford F450 Bucket Truck	95,000
Public Works/ TrafficSignals	3411	2002	Generator	3,500
				$ 498,500
Parks and Recreation	8103	2003	Ford Cargo Van	27,000
Parks and Recreation	8326	2004	Ford Expedition (replace with 1/2 ton extend truck)	30,000
Parks and Recreation	8356	2005	Ford F250 Truck	27,000
Parks and Recreation	8363	2006	Toro Z593 Mower	15,000
Parks and Recreation	8364	2006	Toro 4100D Mower	55,000
Parks and Recreation	8374	2010	Toro Reel Master	55,000
Parks and Recreation	8305	2005	JD 790 Tractor	20,000
Parks and Recreation	8306	2005	JD 790 Tractor	20,000
Parks and Recreation	8345	2007	Bobcat Utility Vehicle	15,000
Parks and Recreation	8302	2005	JD 5220 Tractor	40,000
Parks and Recreation	8427	2006	Grasshopper Mower	15,000
Parks and Recreation	8428	2006	Bobcat Utility Vehicle	15,000
Parks and Recreation	8431	2008	Grasshopper Mower	15,000
				$ 349,000
Information Technology	1810	2000	Chevy Van 3500 (replace with splicing trailer)	27,000
				$ 27,000
General Fund Total				**$ 2,299,200**
Northgate Fund	5222	2003	F150 Truck	26,000
Northgate Fund Total				**$ 26,000**
Electric	9104	2005	Ford Crown Victoria (replace with Chev. Tahoe)	28,000
Electric	9220	1994	Trailer	1,000
Electric	9220me	1994	Merrill Mule	8,000
Electric	9236	2000	GMC Digger Truck	280,000
Electric	9265	2008	Ford F450 Super Duty Truck	43,000
Electric	9267	2002	Chev. Cargo Van 1500	27,000
Electric	9271	2000	Ford Van	27,000
Electric	9901	2006	Kubota Utility Vehicle	15,000
Electric Fund Total				**$ 429,000**
Water	9423	2003	Ford F150 Truck	26,000
Water	9413	1984	Trailer	1,500
Water	9416	2008	Ford F350 Truck	43,000
Water	9420	2008	Ford F350 Dually Truck	43,000
Water Fund Total				**$ 113,500**
Wastewater	9503	2007	Ford Ranger Truck	26,000
Wastewater	9556	2000	Ford Van (replace with F350 or F450)	27,000
Wastewater	9563	2008	Ford F350 Truck	43,000
Wastewater	9572	2003	Ford F450 Dump Truck	43,000
Wastewater Fund Total				**$ 139,000**

FY15 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Sanitation	7104	2007	Ford F750 Boom Truck	200,000
Sanitation	7142	2010	SL ACX 64 Truck	305,000
Sanitation	7143	2010	SL ACX 64 Truck	305,000
Sanitation	7144	2010	SL ACX 64 Truck	305,000
Sanitation	7226	2008	Side Loader Truck	305,000
Sanitation	7227	2010	FEL ACX 64 Truck	305,000
Sanitation Total				**$ 1,725,000**
Utility Customer Service	2607	2000	Chevy 1500 Van	27,000
Utility Customer Service	2709	2005	Ford Ranger Truck	26,000
Utility Customer Service	2718	2005	Ford F150 Truck	26,000
Sanitation Total				**$ 79,000**
Drainage	3233	2006	Kubota Utility Vehicle	15,000
Drainage	3236	2006	Boom Mower	130,000
Drainage	3217	2003	Menzi Muck Excavator	320,000
Drainage Total				**$ 465,000**
Total Vehicle Replacement Costs (All Funds)				**$ 5,275,700**

FY15 Proposed New Fleet Purchases

Department	Description	Replacement Cost
Police	Patrol SUV	44,000
Police	Patrol SUV	44,000
Police	Patrol SUV	44,000
Police	Traffic Officer - Harley Davidson Motorcycle	22,112
Police	Traffic Officer - Harley Davidson Motorcycle	22,112
Police	Radios	22,250
Irrigation Maintenance	Landscape Supervisot Van	35,000
Traffic Signals	Truck	25,500
Parks and Recreation	Irrigation Van	35,000
Water	Tractor for Mowing (to establish on the schedule for future replacement)	21,000
Wastewater	Dump Truck	120,000
Sanitation	Grapple Brush Truck	212,808
Utility Customer Service	Truck	22,750
Drainage	Mini Excavator	41,000
Total New Fleet Purchases		**$ 711,532**
Total Vehicle Replacement Costs and New Fleet Purchases		**$ 5,987,232**

FY15 Proposed Copier Replacement Schedule

Department	Description	Replacement Cost
City Secretary	IR6055	9,800
Human Resources	IR2535i	5,700
Human Resources	IR2535i - SLA upgrade	8,000
Fleet Administration	MP 3550SP	7,442
Copier replacement		7,000
Total Copier Replacement Costs		**$ 37,942**

FY15 Miscellaneous Equipment Purchases

Department	Description	Replacement Cost
Police	Mobile Video Cameras	25,000
Fire	Mobile Data Terminal Replacement	3,756
Various	UPS Batteries Replacement	33,016
Various	Virtual Server/Storage Replacement	49,659
Total Equipment Purchases		**111,431**

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 2013 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 $2,310,524 are proposed for FY15.

FY15 proposed expenditures are $2,329,034. Two SLAs are included in the proposed budget. The first SLA, in the amount $64,105, is for the addition of one Full Time Meter Services Representative and one vehicle. This position will add additional capacity to Meter Services to ensure the City's growing number of electric and water meters are read accurately and in a timely manner. This will increase the total FTE count in the Utility Customer Service Fund by 1.0 FTE. The second SLA will fund year 1 of 2 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with document new processes as part of the system implementation. This will be a one-time expenditure of $25,000.

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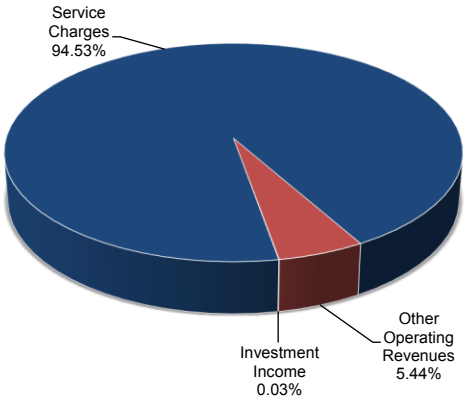
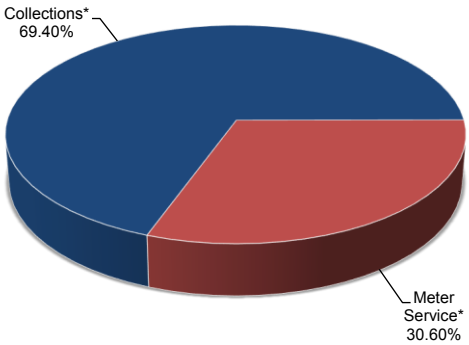
City of College Station
Utility Customer Service Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
BEGINNING WORKING CAPITAL	$ 171,269	$ 261,205	$ 261,205	$ 218,406	$ -	$ 218,406	
REVENUES & SERVICE CHARGES							
Service Charges	$ 2,080,427	$ 2,052,233	$ 2,052,237	$ 2,184,188	$ -	$ 2,184,188	6.43%
Other Operating Revenues	171,203	184,000	126,004	125,688	-	125,688	-31.69%
Investment Income	715	325	811	648	-	648	99.38%
Non Operating	-	-	-	-	-	-	N/A
Total Revenues	$ 2,252,345	$ 2,236,558	$ 2,179,052	$ 2,310,524	$ -	$ 2,310,524	3.31%
Total Funds Available	$ 2,423,614	$ 2,497,763	$ 2,440,257	$ 2,528,930	$ -	$ 2,528,930	1.25%
EXPENDITURES							
Collections*	$ 1,562,160	$ 1,615,716	$ 1,610,471	$ 1,616,364		$ 1,616,364	0.04%
Meter Service*	590,317	615,817	611,380	623,565	89,105	712,670	15.73%
Other	-	-	-	-	-	-	N/A
Total Expenditures	$ 2,152,477	$ 2,231,533	$ 2,221,851	$ 2,239,929	$ 89,105	$ 2,329,034	4.37%
Increase/Decrease in Working Capital	$ 99,868	$ 5,025	$ (42,799)	$ 70,595	$ (89,105)	$ (18,510)	
Measurement Focus Increase (Decrease)	$ (9,932)						
ENDING WORKING CAPITAL	$ 261,205	$ 266,230	$ 218,406	$ 289,001	$ (89,105)	$ 199,896	

Utility Customer Service Fund - Sources



Utility Customer Service Fund - Uses



* Collections and Meter services make up the Operations & Maintenance portion of the Utility Customer Service Budget.

City of College Station
Utility Customer Service Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Billing/Collections	$ 1,562,160	$ 1,615,716	$ 1,610,471	$1,616,364	$ -	$ 1,616,364	0.04%
Meter Services	590,317	615,817	611,380	623,565	89,105	712,670	15.73%
TOTAL	$ 2,152,477	$ 2,231,533	$ 2,221,851	$ 2,239,929	$ 89,105	$ 2,329,034	4.37%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 1,281,240	$ 1,353,395	$ 1,265,191	$1,352,513	$ 34,500	$ 1,387,013	2.48%
Supplies	47,251	63,457	64,151	65,719	5,155	70,874	11.69%
Maintenance	20,153	23,768	43,264	24,652	1,700	26,352	10.87%
Purchased Services	803,833	790,913	849,245	797,045	47,750	844,795	6.81%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 2,152,477	$ 2,231,533	$ 2,221,851	$ 2,239,929	$ 89,105	$ 2,329,034	4.37%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Billing/Collections	18.00	17.00	17.00	17.00	-	17.00	0.00%
Meter Services	10.50	10.50	11.00	11.00	1.00	12.00	14.29%
TOTAL	28.50	27.50	28.00	28.00	1.00	29.00	5.45%

Service Level Adjustments	One-Time	Recurring	Total
Full Time Meter Services Technician	$ 26,005	$ 38,100	$ 64,105
ERP Process Documentation (Year 1 of 2)	25,000	-	25,000
Utility Customer Service SLA Totals	$ 51,005	$ 38,100	$ 89,105

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 2013 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.

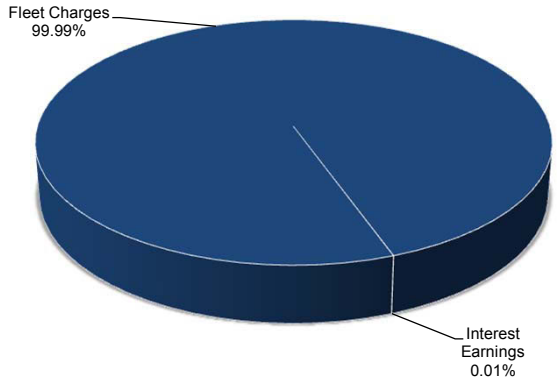
In FY15, total estimated revenues in the Fleet Maintenance Fund are forecasted to be $2,054,820. FY15 revenue includes $60,000 in SLAs related to fleet additions.

The proposed FY15 Fleet Maintenance expenditures are $1,946,624. This includes a $38,655 SLA for the addition of one Fleet Service Runner/Porter to perform shop and office duties to include transporting parts and vehicles as needed, shop and parts warehouse housekeeping, cleaning vehicles and equipment, preparing retired units for auction, and preparing receiving fleet replacement for service. A second SLA in the amount of $35,400 is included for tire mounting machines, balancers, and accessories needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment in a safe and timely manner.

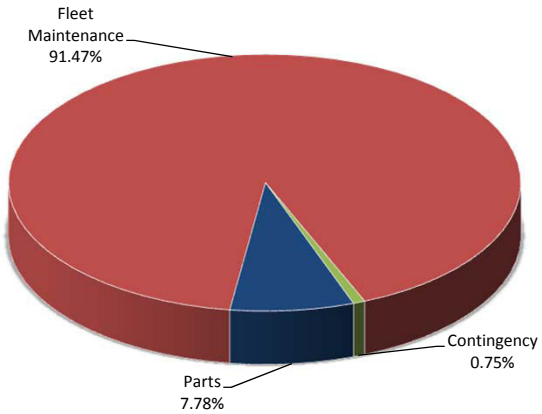
City of College Station
Fleet Maintenance Fund
Fund Summary

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 To FY15
REVENUES							
Fleet Charges	$ 1,711,597	$ 1,890,734	$ 1,890,734	$ 1,994,567	$ 60,000	$ 2,054,567	8.67%
Interest Earnings	731	750	250	253	-	253	-66.27%
Other	624	-	-	-	-	-	N/A
Total Revenues	$ 1,712,952	$ 1,891,484	$ 1,890,984	$ 1,994,820	$ 60,000	$ 2,054,820	8.64%
EXPENDITURES							
Parts	$ 107,369	$ 109,260	$ 110,120	$ 112,492	$ 38,655	$ 151,147	38.34%
Fleet Maintenance	1,727,379	1,825,655	1,850,060	1,745,077	35,400	1,780,477	-2.47%
Contingency	-	15,000	-	15,000	-	15,000	0.00%
Other	4,938	-	-	-	-	-	N/A
Total Expenditures	$ 1,839,686	$ 1,949,915	$ 1,960,180	$ 1,872,569	$ 74,055	$ 1,946,624	-0.17%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ (126,734)	$ (58,431)	$ (69,196)	$ 122,251	$ (14,055)	$ 108,196	
Measurement Focus Increase (Decrease)	$ (284)						
Beginning Working Capital, *Accrual Basis of Accounting*	$ 271,947	$ 144,929	$ 144,929	$ 75,733	$ -	$ 75,733	
Ending Working Capital, *Accrual Basis of Accounting*	$ 144,929	$ 86,498	$ 75,733	$ 197,984	$ (14,055)	$ 183,929	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



City of College Station
Fleet Maintenance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Parts	$ 107,369	$ 109,260	$ 110,120	$ 112,492	$ 38,655	$ 151,147	38.34%
Administration	1,727,380	1,825,655	1,850,060	1,745,077	35,400	1,780,477	-2.47%
TOTAL	$ 1,834,749	$ 1,934,915	$ 1,960,180	$ 1,857,569	$ 74,055	$ 1,931,624	-0.17%

EXPENDITURE BY CLASSIFICATION

	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Salaries & Benefits	$ 866,151	$ 842,616	$ 876,261	$ 866,155	$ 36,855	$ 903,010	7.17%
Supplies	870,194	895,675	895,354	899,359	1,000	900,359	0.52%
Maintenance	17,606	17,871	15,994	21,305	-	21,305	19.22%
Purchased Services	80,798	108,753	101,950	70,750	1,000	71,750	-34.02%
General Capital	-	70,000	70,621	-	35,200	35,200	-49.71%
TOTAL	$ 1,834,749	$ 1,934,915	$ 1,960,180	$ 1,857,569	$ 74,055	$ 1,931,624	-0.17%

PERSONNEL

	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY14 to FY15
Parts	2.00	2.00	2.00	2.00	1.00	3.00	50.00%
Administration	13.00	13.00	13.00	13.00	-	13.00	0.00%
TOTAL	15.00	15.00	15.00	15.00	1.00	16.00	6.67%

Service Level Adjustments	One-Time	Recurring	Total
Fleet Service Runner/Porter	$ 400	$ 38,255	$ 38,655
Tire Mounting Machines and Balancers	35,000	400	35,400
Fleet SLA Total	$ 35,400	$ 38,655	$ 74,055

CITY OF COLLEGE STATION

Home of Texas A&M University®

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A BUDGET FOR THE 2014-15 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2014, to September 30, 2015, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

WHEREAS, the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

PART 1: That the proposed budget as amended by the City Council of the City of College Station, which is made a part hereof to the same extent as if set forth at length herein, is hereby adopted and approved, a copy of which is on file in the Office of the City Secretary in College Station, Texas.

PART 2: That authorization is hereby granted for the expenditure of the same under the respective items contained in said budget with the approved fiscal and budgetary policy statements of the City.

PART 3: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are $50,000 or less; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of Contingent Appropriations within a fund up to an amount equal to expenditures that are $~~15,000~~ 50,000 or less.

~~**ORDINANCE NO. _____**~~

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 2014-15 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; 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 ~~6~~7: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS ___th DAY OF SEPTEMBER, 2014.

APPROVED:

_____
Mayor

ATTEST:

_____
City Secretary

APPROVED:

_____
City Attorney

ORDINANCE NO.

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement PCs	120	950	114,000
Replacement Monitors	50	160	8,000
Replacement Printers	27	750	20,250
Replacement Laptops	35	900	31,500
Replacement Copiers			75,000
Replacement Scanners			8,000
Printer replacement Parts			5,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			7,000
Replace virtual servers	1	15,000	15,000
Replace single server	3	7,000	21,000
Server replacement parts			10,000
Server OS replacement/upgrade			7,000
Replacement UPS battery/units			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
Motorola Radio Repair/Replacement			32,000
Telephone Repair/Replacement			25,000
Fiber ring expansion			50,000
Communications Infrastructure Improvements - Wastewater			30,000
Fiber to Lift Stations -Wastewater			64,000
Subtotal - Scheduled Replacement			**612,750**

Service Level Adjustments	
SLA - Brazos Valley Wide Area Communication System (BVWACS)	$214,406
Capital Infrastructure Improvements	$63,329
SLA - ITS Master Plan	$1,547,831
Subtotal - Service Level Adjustments	**1,825,566**

ORDINANCE NO.

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Unscheduled Replacements/Additions			
Estimated Additional PC setups	25	1,500	37,500
not identified specifically in budget			
includesbut not limited to: Monitor, network card,			
extended warranty, added memory			
Estimated Standard Desktop Software	14	604	8,456
not identified specifically in budget			
Includes but not limited to: Microsoft			
Office , Trend, Microsoft Windows			
client access license, Novell ZenWorks			
Estimated Additional Desktop Software			15,000
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			
Estimated Additional Printers/Plotters			20,000
Estimated Memory upgrades			3,000
includes: desktop pcs, printers			
laptops			
Estimated PC misc parts			10,000
includes: CD Burners, harddrives			
modems, network cards, DVD Burner			
mice, network cables			
Estimated Monitor upgrades			30,000
includes: Flat Panel and larger			
than 22" monitor			
Estimated Additional Scanners	30	1,000	30,000
Estimated Additional Moblie Devices/ Toughbook,laptops, tablets	20	2,200	44,000
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			15,000
Sub-Total Unscheduled Replacement/Additions			**232,956**
Phone System Maintenance			
Cisco_SmartNet Maintenance			50,000
Subtotal - Phone System Maintenance			**50,000**

ORDINANCE NO.

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

ITEM	Quantity	Estimated Unit Cost	Projected Total
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			35,000
CommVault			17,000
ZenWorks Configuration Management - 904 nodes			11,000
ZenWorks Asset Management -904 nodes			4,700
ZenWorks Patch Management - 904 nodes			8,000
Subtotal - Network Software on MLA			**75,700**
PC Hardware and Software Maintenance			
HP Printer/Plotter Maintenance			5,000
AutoCAD			15,225
Barracuda Spam/Spyware			5,500
Siemens Access Control System			28,000
Subtotal - PC Software Maintenance			**53,725**
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			12,400
Power 7 Software Subscription and Support	2		7,700
Subtotal - IBM Hardware and Software Maintenance			**20,100**

Grand Total **2,870,797**

ORDINANCE NO. _____

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 2014-15 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 2014-15 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-seven thousandths cents ($0.259447) on each one hundred dollar ($100.00) valuation of property; and

2. For the general obligation debt service (Debt Service Fund), nineteen and thirty hundredths and fifty-three thousandths cents ($0.193053) on each one hundred dollars ($100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

Section III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

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

PASSED AND APPROVED THIS 12th DAY OF SEPTEMBER 2014.

APPROVED:

_____
Mayor

ATTEST:

_____
City Secretary

APPROVED:

_____
City Attorney

CITY OF COLLEGE STATION

Home of Texas A&M University®

FY15 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
GENERAL FUND									
	Police	Sworn Officer Pay Scale Adjustment	-	267,007	267,007	-	267,007	-	-
	Police	Police Assistant/Civilian Training Coordinator	8,016	54,799	62,815	-	62,815	1.00	-
	Police	Police Department Maintenance Costs	100,000	62,950	162,950	-	162,950	-	-
	Police	Asst. Information Srvs Mgr/Open Records Supv	5,660	66,180	71,840	-	71,840	1.00	-
	Police	Northgate Booking Station Equipment	15,856	-	15,856	-	15,856	-	-
	Police	Corporal Intermediate Rank	-	16,206	16,206	-	16,206	-	-
	Police	Public Safety GIS Analyst	6,695	79,506	86,201	-	86,201	1.00	-
	Police	10 Tasers w/Assurance Plan	12,076	1,850	13,926	-	13,926	-	-
	Police	Animal Control Officer	5,645	44,665	50,310	-	50,310	1.00	-
	Police	Three Patrol Vehicles (Tahoes)	186,000	53,145	239,145	-	239,145	-	3.00
	Police	Mental Health Peace Officer Incentive Pay	-	14,733	14,733	-	14,733	-	-
	Police	Traffic Unit Officers	110,126	171,695	281,821	-	281,821	2.00	2.00
	TOTAL POLICE		**450,074**	**832,736**	**1,282,810**	**-**	**1,282,810**	**6.00**	**5.00**
	Fire	EMS Equipment Replacement	420,015	15,819	435,834	-	435,834	-	-
	Fire	EMS/Safety Officers Program Completion	67,925	249,551	317,476	-	317,476	2.00	-
	Fire	Station 6 Ladder Staffing year 1	74,875	317,210	392,085	-	392,085	5.00	-
	TOTAL FIRE		**562,815**	**582,580**	**1,145,395**	**-**	**1,145,395**	**7.00**	**-**
	Public Works	ITS Master Plan O&M	-	152,050	152,050	-	152,050	-	-
	Public Works	Landscape Maintenance Program	49,833	133,667	183,500	-	183,500	1.00	1.00
	Public Works	Catch up for Street Repair	146,000	454,000	600,000	-	600,000	-	-
	Public Works	Facilities Maintenance Increase	-	16,264	16,264	-	16,264	-	-
	Public Works	Facilities Corrective Increases	305,377	-	305,377	-	305,377	-	-
	Public Works	Engineer in Training	13,217	87,544	100,761	-	100,761	1.00	-
	Public Works	Facilities Maintenance Staff Asst	10,683	46,032	56,715	-	56,715	1.00	-
	Public Works	Pothole Program Equipment Operator	-	91,140	91,140	-	91,140	1.00	-
	Public Works	Traffic Signal Service Vehicle	31,000	4,500	35,500	-	35,500	-	1.00
	TOTAL PUBLIC WORKS		**556,110**	**985,197**	**1,541,307**	**-**	**1,541,307**	**4.00**	**2.00**
	PARD	Various PARD Equipment	208,000	2,150	210,150	-	210,150	-	4.00
	PARD	3 Groundsworkers (Conversion from temporary/seasonal)	-	-	-	-	-	-	-
	PARD	Ball Field Light Maintenance	-	50,000	50,000	-	50,000	-	-
	PARD	Playground Equipment/Surfacing	442,000	-	442,000	-	442,000	-	-
	PARD	Trail Repairs - Jack and Dorothy Miller Park	35,000	-	35,000	-	35,000	-	-
	PARD	Bachmann Parking Lot Lighting	40,000	-	40,000	-	40,000	-	-
	PARD	Pavillion Repairs	123,000	-	123,000	-	123,000	-	-
	PARD	Court Resurfacing	8,000	-	8,000	-	8,000	-	-
	PARD	Irrigation Specialist/Van	35,000	57,309	92,309	-	92,309	1.00	1.00
	PARD	Digital Signage	17,500	1,050	18,550	-	18,550	-	-
	PARD	Exak Time Timing System	13,350	-	13,350	-	13,350	-	-
	PARD - HOT Funded	Tournament/Event Equipment Needs (100% HOT Funded)	65,500	-	65,500	-	65,500	-	-
	PARD - HOT Funded	Games of Texas 18 and 19 Bid Fee (100% HOT Funded)	10,000	-	10,000	-	10,000	-	-
	PARD - HOT Funded	Additional Travel and Training (100% HOT Funded)	-	15,000	15,000	-	15,000	-	-
	PARD Subtotal		**997,350**	**125,509**	**1,122,859**	**-**	**1,122,859**	**1.00**	**5.00**
	PARD - Library	Polaris Phone System Server - Ringer Library	2,100	-	2,100	-	2,100	-	-
	PARD - transfer to CIP	Playground Equipment/Surfacing (12K transfer to CIP)	12,000	-	12,000	-	12,000	-	-
	TOTAL PARD		**1,011,450**	**125,509**	**1,136,959**	**-**	**1,136,959**	**1.00**	**5.00**
	P&DS	Neighborhood Plan Implementation	100,000	-	100,000	-	100,000	-	-
	TOTAL P&DS		**100,000**	**-**	**100,000**	**-**	**100,000**	**-**	**-**
	IT	Internet Bandwidth Independent Path	-	13,200	13,200	-	13,200	-	-
	IT	SIEM Implementation	30,000	7,500	37,500	-	37,500	-	-
	IT	Network Maintenance Increase	-	15,000	15,000	-	15,000	-	-
	IT	Equipment Maintenance Increase	-	10,000	10,000	-	10,000	-	-
	IT	Council IPAD Replacement	5,950	-	5,950	-	5,950	-	-
	IT	Tyler OSDBA Services	-	30,000	30,000	-	30,000	-	-
	TOTAL IT		**35,950**	**75,700**	**111,650**	**-**	**111,650**	**-**	**-**
	Fiscal - Warrant Officers	Sworn Officer Pay Scale Adjustment	-	6,273	6,273	-	6,273	-	-
	Fiscal	Budget Analyst	2,520	71,395	73,915	-	73,915	1.00	-
	Fiscal	ERP Process Doc./Document Imaging	75,000	-	75,000	-	75,000	-	-
	Fiscal	Contract Administrator	2,520	79,194	81,714	-	81,714	1.00	-
	TOTAL FISCAL		**80,040**	**156,862**	**236,902**	**-**	**236,902**	**2.00**	**-**
	General Gov - HR	Salary Survey	125,000	-	125,000	-	125,000	-	-
	General Gov - HR	HR Operations Upgrades	8,000	-	8,000	-	8,000	-	-
	General Gov - Legal	Legal Dept Automated Case Management System	24,000	2,500	26,500	-	26,500	-	-
	General Gov - Comm Serv	Community Services Business Manager	2,325	74,382	76,707	-	76,707	1.00	-
	General Gov - Public Comm	Neighborhood Matching Grant Funds	15,000		15,000	-	15,000	-	-
	TOTAL GG		**174,325**	**76,882**	**251,207**	**-**	**251,207**	**1.00**	**-**
	Hotel Tax - PARD	Tournament/Event Equipment Needs (HOT 100%)	(65,500)	-	(65,500)	-	(65,500)	-	-
	Hotel Tax - PARD	Games of Texas 18 and 19 Bid Fee	(10,000)	-	(10,000)	-	(10,000)	-	-
	Hotel Tax - PARD	Additional Travel and Training (HOT 100%)	-	(15,000)	(15,000)	-	(15,000)	-	-
	PARD	Change in Rec Fund Subsidy for SLAs	33,500	-	33,500	-	33,500	-	-
	TOTAL TRANSFERS		**(42,000)**	**(15,000)**	**(57,000)**	**-**	**(57,000)**	**-**	**-**
	TOTAL GENERAL FUND		**2,928,764**	**2,820,466**	**5,749,230**	**-**	**5,749,230**	**21.00**	**12.00**

FY15 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
STREETS CAPITAL IMPROVEMENT PROJECTS FUND									
	Streets CIP Fund	ITS Master Plan (year 1 of 5)	1,423,453	-	1,423,453	-	1,423,453	-	-
	TOTAL STREETS CAPITAL IMPROVEMENT PROJECTS FUND		**1423453**	**-**	**1423453**	**-**	**1423453**	**-**	**-**
ELECTRIC FUND									
	Electric	Technician Salary Adjustment	-	265,000	265,000	-	265,000	-	-
	Electric	Engineer in Training	5,000	91,577	96,577	-	96,577	1.00	-
	Electric	GIS Technician	3,000	60,531	63,531	-	63,531	1.00	-
	Electric	Class 3 Safety Gloves, Sleeves, and Blankets	55,120	6,480	61,600	-	61,600	-	-
	Electric	SF6 Sampling Contractor	500	25,000	25,500	-	25,500	-	-
	Electric	7-Year Cycle for Background Checks	5,000	1,500	6,500	-	6,500	-	-
	Electric	Transmission Right of Way Maint Program	100,000	-	100,000	-	100,000	-	-
	TOTAL ELECTRIC FUND		**168,620**	**450,088**	**618,708**	**-**	**618,708**	**2.00**	**-**
WATER FUND									
	Water	Rehab Transfer Pump #3	60,000		60,000	-	60,000	-	-
	Water	Trailer w/ Traffic Safety Control Equip	28,000	2,000	30,000	-	30,000	-	1.00
	Water	Training Budget Increase	-	5,250	5,250	-	5,250	-	-
	Water	Tractor for Easement Mowing	-	21,000	21,000	-	21,000	-	1.00
	Water	Add 2 Field Operators	-	74,509	74,509	-	74,509	2.00	-
	Water	Add'l Sampling & Lab Analysis for Frack Chemicals	-	1,000	1,000	-	1,000	-	-
	TOTAL WATER FUND		**88,000**	**103,759**	**191,759**	**-**	**191,759**	**2.00**	**2.00**
WASTEWATER FUND									
	Wastewater	Anti-Fall Devices at Lift Stations	60,000	-	60,000	-	60,000	-	-
	Wastewater	Wastewater Master Plan	250,000	-	250,000	-	250,000	-	-
	Wastewater	Training Budget Increase	-	9,750	9,750	-	9,750	-	-
	Wastewater	Repl. Diffuser Stones for Lick Creek WWTP	50,000	-	50,000	-	50,000	-	-
	Wastewater	Additional Dump Truck	120,000	18,000	138,000	-	138,000	-	1.00
	Wastewater	Additional Nutrient Sampling and Lab Analysis	-	10,000	10,000	-	10,000	-	-
	Wastewater	Add'l Sampling and Lab Analysis for Frack Chemical	-	1,000	1,000	-	1,000	-	-
	TOTAL WASTEWATER FUND		**480,000**	**38,750**	**518,750**	**-**	**518,750**	**-**	**1.00**
SANITATION FUND									
	Sanitation	Grapple Brush Truck (Joint with Equip Replacement Fund)	-	27,400	27,400	-	27,400	-	1.00
	TOTAL SANITATION FUND		**-**	**27,400**	**27,400**	**-**	**27,400**	**-**	**1.00**
HOTEL TAX FUND									
	Hotel Tax - Recreation Fund	Texas Public Pools Conference (HOT 100%)	10,000	-	10,000	-	10,000	-	-
	Hotel Tax - PARD	Tournament/Event Equipment Needs (HOT 100%)	65,500	-	65,500	-	65,500	-	-
	Hotel Tax - PARD	Games of Texas 18 and 19 Bid Fee	10,000	-	10,000	-	10,000	-	
	Hotel Tax - PARD	Additional Travel and Training (HOT 100%)	-	15,000	15,000	-	15,000	-	-
	Hotel Tax - PARD	Portable Stage (HOT 100%)	160,000	-	160,000	-	160,000	-	-
	TOTAL HOTEL TAX - PARD		**245,500**	**15,000**	**260,500**	**-**	**260,500**	**-**	**-**
	TOTAL HOTEL TAX FUND		**245,500**	**15,000**	**260,500**	**-**	**260,500**	**-**	**-**
RECREATION FUND									
	Recreation Fund	Floor Scrubber	8,500	-	8,500	-	8,500	-	-
	Recreation Fund	Lincoln Rec Center Splash Pad	25,000	-	25,000	-	25,000	-	-
	PARD - HOT Funded	Texas Public Pools Conference (100% HOT Funded)	10,000	-	10,000	-	10,000	-	-
	TOTAL RECREATION FUND		**43,500**	**-**	**43,500**	**-**	**43,500**	**-**	**-**
	PARD	Change in Rec Fund Subsidy for SLAs	(33,500)	-	(33,500)	-	(33,500)	-	-
	Hotel Tax - Recreation Fund	Texas Public Pools Conference (HOT 100%)	(10,000)	-	(10,000)	-	(10,000)	-	-
	TOTAL TRANSFERS		**(43,500)**	**-**	**(43,500)**	**-**	**(43,500)**	**-**	**-**
	TOTAL RECREATION FUND		**-**	**-**	**-**	**-**	**-**	**-**	**-**
COURT SECURITY FEE FUND									
	Court Security	Sworn Officer Pay Scale Adjustment	-	1,720	1,720	-	1,720	-	-
	TOTAL COURT SECURITY FEE FUND		**-**	**1,720**	**1,720**	**-**	**1,720**	**-**	**-**
PARKLAND DEDICATON FUNDS									
	Parkand Dedication	Playground Equipment/Surfacing (12K Gen Fund)	81,000	-	81,000	-	81,000	-	-
	TOTAL PARKLAND DEDICATION		**81,000**	**-**	**81,000**	**-**	**81,000**	**-**	**-**
	Parkland - Transfer	Playground Equipment/Surfacing (12K Gen Fund)	(12,000)	-	(12,000)	-	(12,000)		
	TOTAL TRANSFERS		**(12,000)**	**-**	**(12,000)**	**-**	**(12,000)**	**-**	**-**
	TOTAL PARKLAND DEDICATION FUNDS		**69,000**	**-**	**69,000**	**-**	**69,000**	**-**	**-**

FY15 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
DRAINAGE FUND									
	Drainage Fund	Herbicide Program - Equipment Operator	2,500	58,240	60,740	-	60,740	1.00	-
	Drainage Fund	Trimble Unit Replacement	16,000	-	16,000	-	16,000	-	-
	Drainage Fund	Mini Excavator	41,000	10,000	51,000	-	51,000	-	1.00
	Drainage Fund	Drainage Overtime Increase	-	8,846	8,846	-	8,846	-	-
	TOTAL DRAINAGE FUND		**59,500**	**77,086**	**136,586**	**-**	**136,586**	**1.00**	**1.00**
EQUIPMENT REPLACEMENT FUND									
	Equipment Repl Fund	Grapple Brush Truck (Joint with Sanitation Fund)	212,808	-	212,808	-	212,808	-	-
	TOTAL SANITATION FUND		**212,808**	**-**	**212,808**	**-**	**212,808**	**-**	**-**
UTILITY CUSTOMER SERVICE FUND									
	Fiscal - Meter Services	Full Time Meter Services Technician	26,005	38,100	64,105	-	64,105	1.00	1.00
	Fiscal - UCS	ERP Process Documentation (Year 1 of 2)	25,000		25,000	-	25,000	-	-
	TOTAL UTILITY CUSTOMER SERVICE FUND		**51,005**	**38,100**	**89,105**	**-**	**89,105**	**1.00**	**1.00**
FLEET MAINTENANCE FUND									
	Fleet Maintenance	Fleet Service Runner/Porter	400	38,255	38,655	-	38,655	1.00	-
	Fleet Maintenance	Tire Mounting Machines and Balancers	35,000	400	35,400	-	35,400	-	-
	TOTAL FLEET MAINTENANCE FUND		**35,400**	**38,655**	**74,055**	**-**	**74,055**	**1.00**	**-**
	TOTAL ALL FUNDS		**5,762,050**	**3,611,024**	**9,373,074**	**-**	**9,373,074**	**28.00**	**18.00**

FY15 SERVICE LEVEL ADJUSTMENTS (SLAs) NOT RECOMMENDED LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
GENERAL FUND									
	Police	Two Special Investigations Unit Investigators	47,958	198,953	246,911	-	246,911	2.00	-
	Police	New CID Vehicle	26,000	3,000	29,000	-	29,000	-	1.00
	Police	Records Technician	-	40,819	40,819	-	40,819	1.00	-
	Police	Police Assistant - Uniform Patrol	7,210	54,964	62,174	-	62,174	1.00	-
	Police	Police Assistant CID	5,105	55,384	60,489	-	60,489	1.00	-
	Police	SWAT Sniper Team	45,942	5,400	51,342	-	51,342	-	-
	Police	Community Enhancement Officer	20,038	75,763	95,801	-	95,801	1.00	-
	Police	Police Department Training Budget Increases	-	15,600	15,600	-	15,600	-	-
	Police	One Patrol Vehicles (Tahoe)	62,000	17,715	79,715	-	79,715	-	1.00
	Police	Communications Center Uniforms	-	2,000	2,000	-	2,000	-	-
	TOTAL POLICE		**214,253**	**469,598**	**683,851**	**-**	**683,851**	**6.00**	**2.00**
	Fire	Station 6 Ladder Staffing year 1	44,925	190,326	235,251	-	235,251	3.00	-
	Fire	EMS/Training Battalion Chief	59,980	120,377	180,357	-	180,357	1.00	1.00
	Fire	Automatic CPR Devices	108,148	12,482	120,630	-	120,630	-	-
	TOTAL FIRE		**213,053**	**323,185**	**536,238**	**-**	**536,238**	**4.00**	**1.00**
	Public Works	Landscape Maintenance Program	599,999	-	599,999	-	599,999	-	-
	Public Works	Staff Assistant (Split with Drainage Fund)	5,891	25,828	31,719	-	31,719	0.50	-
	Public Works	Traffic Signs and Markings Maintenance Funds	-	50,000	50,000	-	50,000	-	-
	Public Works	Traffic Signs and Markings Technician	41,900	179,170	221,070	-	221,070	1.00	1.00
	Public Works	Professional Engineering License	4,500	235	4,735	-	4,735	-	-
	Public Works	Engineering Licenses	10,000	525	10,525	-	10,525	-	-
	Public Works	Facilities Maintenance Overtime Increase	-	2,297	2,297	-	2,297	-	-
	Public Works	Irrigation Maintenance Funds Increase	-	10,000	10,000	-	10,000	-	-
	TOTAL PUBLIC WORKS		**662,290**	**268,055**	**930,345**	**-**	**930,345**	**1.50**	**1.00**
	PARD	Park Amenities	24,400	-	24,400	-	24,400	-	-
	PARD	Recreation Programming additions	15,251	48,000	63,251	-	63,251	-	-
	PARD	Tournament/Event Needs (changed to HOT 100%)	32,750	-	32,750	-	32,750	-	-
	PARD	Additional Travel and Training (changed to HOT 100%)	-	7,500	7,500	-	7,500	-	-
	PARD	Portable Stage (changed to HOT 100%)	80,000	-	80,000	-	80,000	-	-
	PARD	Asst Supervisor/project/asset mangement	1,200	50,000	51,200	-	51,200	1.00	-
	PARD	Convert Sr Supervisor to Full Time	-	10,000	10,000	-	10,000	0.50	-
	PARD	Recreation Supervisor - Athletics (HOT 50%)	1,200	65,588	66,788	-	66,788	1.00	-
	TOTAL PARKS AND RECREATION		**154,801**	**181,088**	**335,889**	**-**	**335,889**	**2.50**	**-**
	P&DS	Bike, Ped, Greenways Master Plan Update	50,000	-	50,000	-	50,000	-	-
	TOTAL PLANNING AND DEVELOPMENT SERVICES		**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**-**
	General Gov - CMO	Economic Development Director	-	70,000	70,000	-	70,000	1.00	-
	General Gov - CMO	Citizens' Survey	-	10,000	10,000	-	10,000	-	-
	General Gov - HR	Learning & Development Funding	3,250	90,945	94,195	-	94,195	1.00	-
	General Gov - HR	HR Operations Upgrades	25,000	-	25,000	-	25,000	-	-
	TOTAL GENERAL GOVERNMENT		**28,250**	**170,945**	**199,195**	**-**	**199,195**	**2.00**	**-**
	TOTAL GENERAL FUND		**1,322,647**	**1,412,871**	**2,735,518**	**-**	**2,735,518**	**16.0**	**4.0**
					-	-	-		
ELECTRIC FUND									
	Electric	Line Technician and Small Bucket Truck	131,500	102,339	233,839	-	233,839	1.00	1.00
	Electric	Work Zone Traffic Control Equipment	39,500	1,500	41,000	-	41,000	-	-
	TOTAL ELECTRIC FUND		**171,000**	**103,839**	**274,839**	**-**	**274,839**	**1.0**	**1.0**
WATER FUND									
	Water	Tractor for Easement Mowing	45,000	-	45,000	-	45,000		-
	TOTAL WATER FUND		**45,000**	**-**	**45,000**	**-**	**45,000**	**-**	**-**
FLEET MAINTENANCE FUND									
	Fleet Maintenance	Fleet Overtime Increase	-	15,315	15,315	-	15,315	-	-
	TOTAL FLEET FUND		**-**	**15,315**	**15,315**	**-**	**15,315**	**-**	**-**
DRAINAGE FUND									
	Drainage Fund	Staff Assistant (Split with GF)	5,891	25,828	31,719	-	31,719	0.50	-
	Drainage Fund	Street Sweeper & Equipment Operator	233,000	66,320	299,320	-	299,320	1.00	1.00
	Drainage Fund	Dump Truck & Equipment Operator	138,000	68,590	206,590	-	206,590	1.00	1.00
	Drainage Fund	Drainage Overtime Increase	-	3,406	3,406	-	3,406		-
	TOTAL DRAINAGE FUND		**376,891**	**164,144**	**541,035**	**-**	**541,035**	**2.5**	**2.0**
	TOTAL ALL FUNDS		**1,915,538**	**1,696,169**	**3,611,707**	**-**	**3,611,707**	**19.5**	**7.0**

CITY OF COLLEGE STATION

Home of Texas A&M University®

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Police Department					
Administration Division					
Police Chief	1.00	1.00	1.00	-	1.00
Assistant Chief	3.00	3.00	3.00	-	3.00
Lieutenant	2.00	2.00	2.00	-	2.00
Accreditation Manager	1.00	1.00	1.00	-	1.00
Tech. Services. Coordinator	1.00	1.00	1.00	-	1.00
Public Safety GIS Analyst	0.00	0.00	0.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	2.00	2.00	2.00	-	2.00
Total	11.00	11.00	11.00	1.00	12.00
Uniform Patrol Division					
Lieutenant	3.00	3.00	3.00	-	3.00
Sergeant	12.00	13.00	12.00	-	12.00
Police Officer	75.00	75.00	82.00	-	82.00
Criminal Intelligence Analyst	1.00	1.00	1.00	-	1.00
Police Assistant	2.00	2.00	2.00	-	2.00
Total	93.00	94.00	100.00	0.00	100.00
Criminal Investigation Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	2.00	3.00	-	3.00
Police Officer	14.00	14.00	14.00	-	14.00
Civilian Forensic Specialist	1.00	1.00	1.00	-	1.00
Crime Scene Technician	0.00	1.00	1.00	-	1.00
Victim Advocate	1.00	1.00	1.00	-	1.00
Police Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	21.00	22.00	23.00	0.00	23.00
Recruiting and Training Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	1.00	1.00	2.00	-	2.00
Police Officer	2.00	2.00	2.00	-	2.00
Police Assistant/ Civilian Training Coordinator	0.00	0.00	0.00	1.00	1.00
Total	4.00	4.00	5.00	1.00	6.00
Support Services Division					
Support Services Manager	1.00	1.00	1.00	-	1.00
Animal Control Officer	3.00	3.00	3.00	1.00	4.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Total	5.00	5.00	5.00	1.00	6.00
Communication/Jail Division					
Communication Manager	1.00	1.00	1.00	-	1.00
Communication Supervisor	3.00	3.00	3.00	-	3.00
Sr. Communications Operator	4.00	4.00	4.00	-	4.00
Communications Operator	16.00	16.00	16.00	-	16.00
Detention Officer	9.00	10.00	10.00	-	10.00
Holding Facility Supervisor	1.00	1.00	1.00	-	1.00
Dispatch Assistant	1.00	1.00	1.00	-	1.00
Total	35.00	36.00	36.00	0.00	36.00
Special Operations Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	2.00	1.00	-	1.00
Police Officer	10.00	11.00	4.00	2.00	6.00
Police Assistant	1.00	0.00	0.00	-	0.00
* School Crossing Guard	2.50	2.50	2.50	-	2.50
Total	16.50	16.50	8.50	2.00	10.50

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Information Services Division					
Information Services Manager	1.00	1.00	1.00	-	1.00
Asst Information Srvs Manager	0.00	0.00	0.00	1.00	1.00
Evidence Technician	2.00	2.00	2.00	-	2.00
Police Assistant	0.00	1.00	1.00	-	1.00
Sr. Records Technician	1.00	2.00	2.00	-	2.00
Records Technician	3.00	2.00	2.00	-	2.00
Total	7.00	8.00	8.00	1.00	9.00
Police Position Totals					
Full Time Total	190.00	194.00	194.00	6.00	200.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	0.00	2.50
Police Department Totals	192.50	196.50	196.50	6.00	202.50
Fire Department					
Fire Administration Division					
Fire Chief	1.00	1.00	1.00	-	1.00
Planning and Research Coordinator	1.00	1.00	1.00	-	1.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	5.00	5.00	5.00	0.00	5.00
Emergency Management Division					
Emergency Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	0.00	2.00
Fire Suppression Division					
Asst. Fire Chief	1.00	1.00	1.00	-	1.00
Battalion Chief	3.00	3.00	3.00	-	3.00
Captain	4.00	4.00	4.00	-	4.00
Lieutenant	14.00	14.00	14.00	-	14.00
Apparatus Operator	21.00	21.00	21.00	-	21.00
Firefighter I	33.00	29.00	38.00	5.00	43.00
Firefighter II	0.00	9.00	2.00	-	2.00
Firefighter III	10.00	5.00	3.00	-	3.00
Total	86.00	86.00	86.00	5.00	91.00
Fire Prevention Division					
Asst. Fire Chief	0.00	1.00	1.00	-	1.00
Fire Marshal	1.00	1.00	1.00	-	1.00
Deputy Fire Marshal	4.00	4.00	4.00	-	4.00
Public Education Officer	1.00	1.00	1.00	-	1.00
Total	6.00	7.00	7.00	0.00	7.00
EMS Division					
Fire/EMS Training Coordinator	1.00	1.00	1.00	-	1.00
Safety Officer/EMS Supervisor (Captain)	0.00	1.00	1.00	2.00	3.00
Lieutenant - Fire	4.00	4.00	4.00	-	4.00
Apparatus Operator	6.00	6.00	6.00	-	6.00
Firefighter I	18.00	18.00	24.00	-	24.00
Firefighter II	2.00	8.00	5.00	-	5.00
Firefighter III	9.00	3.00	0.00	-	0.00
Total	40.00	41.00	41.00	2.00	43.00
Fire Position Totals					
Full Time Total	139.00	141.00	141.00	7.00	148.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
Fire Department Totals	139.00	141.00	141.00	7.00	148.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Public Works Department					
Public Works Administration Division					
Director of Public Works	1.00	1.00	1.00	-	1.00
Assistant Public Works Director	0.50	0.50	0.50	-	0.50
Public Works Business Services Manager	1.00	1.00	1.00	-	1.00
Asset & Infrastructure Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	0.00	1.00	1.00	-	1.00
Customer Service Representative	1.00	1.00	1.00	-	1.00
Total	4.50	5.50	5.50	0.00	5.50
Traffic Engineering Division					
Assistant City Engineer	1.00	1.00	1.00	-	1.00
Traffic Engineer	0.00	1.00	1.00	-	1.00
Total	1.00	2.00	2.00	0.00	2.00
Facilities Maintenance Division					
Facility Maint. Superintendent	1.00	1.00	1.00	-	1.00
Sr. Facility Maint. Technician	1.00	1.00	1.00	-	1.00
Facility Maint. Technician	5.00	6.00	6.00	-	6.00
Facilities Maintenance Staff Assistant	0.00	0.00	0.00	1.00	1.00
Total	7.00	8.00	8.00	1.00	9.00
Capital Projects Division					
Assistant Director of PW/Capital Projects	1.00	1.00	1.00	-	1.00
Assistant City Engineer	4.00	3.00	3.00	-	3.00
Graduate Civil Engineer	1.00	2.00	2.00	-	2.00
Engineer in Training	0.00	0.00	0.00	1.00	1.00
Land Agent	1.00	1.00	1.00	-	1.00
Assistant Land Agent	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	0.00	0.00	-	0.00
Total	9.00	8.00	8.00	1.00	9.00
Streets Maintenance Division					
Street Superintendent	1.00	1.00	1.00	-	1.00
Crew Leader	2.00	2.00	2.00	-	2.00
Equipment Operator	12.00	12.00	12.00	1.00	13.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	18.00	18.00	18.00	1.00	19.00
Traffic Signs/ Markings Division					
Sr. Signs Technician	0.00	1.00	1.00	-	1.00
Signs Technician	3.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	0.00	3.00
Irrigation Maintenance Division					
Landscape Supervisor	0.00	0.00	0.00	1.00	1.00
Irrigation Specialist	2.00	2.00	2.00	-	2.00
Total	2.00	2.00	2.00	1.00	3.00
Traffic Signal Systems Division					
Traffic Systems Superintendent	1.00	1.00	1.00	-	1.00
Traffic Systems Foreman	1.00	1.00	1.00	-	1.00
Traffic Signal Technician	4.00	4.00	4.00	-	4.00
Total	6.00	6.00	6.00	0.00	6.00
Public Works Position Totals					
Full Time Total	50.50	52.50	52.50	4.00	56.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
Public Works Department Totals	50.50	52.50	52.50	4.00	56.50

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Parks & Recreation Department					
Parks & Recreation Administration Division					
Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Asst. Director of Parks & Rec.	0.00	1.00	1.00	-	1.00
Administrative Support Supervisor	1.00	1.00	1.00	-	1.00
Special Events and Marketing Coordinator	0.00	1.00	1.00	-	1.00
Staff Assistant	2.00	2.00	2.00	-	2.00
Secretary	2.00	2.00	2.00	-	2.00
* Secretary	0.50	0.50	0.50	-	0.50
Total	6.50	8.50	8.50	0.00	8.50
Administration Division Total	6.50	8.50	8.50	0.00	8.50
Hotel Tax Fund (HOT) Programs - Athletics					
Tourism Manager	0.00	0.50	0.50	-	0.50
Lead Athletic Supervisor	0.50	0.00	0.00	-	0.00
Recreation Supervisor	0.20	0.20	0.20	-	0.20
Athletic Activities Assistant	0.20	0.40	0.40	-	0.40
* Special Events Workers	0.50	0.50	0.50	-0.50	0.00
Total	1.40	1.60	1.60	-0.50	1.10
Recreation - Administration					
Asst. Director of Parks & Rec.	1.00	0.00	0.00	-	0.00
Recreation Manager	0.00	1.00	1.00	-	1.00
Recreation Supervisor	1.00	0.00	0.00	-	0.00
Assistant Recreation Supervisor - School Age Care	1.00	0.00	0.00	-	0.00
* Custodian	0.50	0.50	0.50	-	0.50
Total	3.50	1.50	1.50	0.00	1.50
Recreation - Programs and Special Events					
Recreation Supervisor	1.00	1.00	1.00	-	1.00
Special Events and Marketing Coordinator	1.00	0.00	0.00	-	0.00
* Recreation Assistant/ Special Events	1.50	1.00	1.00	-0.50	0.50
* Special Events Workers	1.00	1.00	1.00	-0.50	0.50
Total	4.50	3.00	3.00	-1.00	2.00
Hotel Tax Fund (HOT) Programs - Special Events					
* Special Events Workers	0.00	0.50	0.50	-0.50	0.00
Total	0.00	0.50	0.50	-0.50	0.00
Parks Operations - Administration					
Assistant Director of Parks & Recreation	1.00	0.00	0.00	-	0.00
Parks Manager	0.00	1.00	1.00	-	1.00
Project and Asset Manager	0.00	1.00	1.00	-	1.00
Sr. Parks Planner	1.00	0.00	0.00	-	0.00
Total	2.00	2.00	2.00	0.00	2.00
Parks Operations - East District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	3.00	3.00	3.00	-	3.00
Light Equipment Operator	5.00	5.00	5.00	-	5.00
Irrigation Specialist	2.00	2.00	2.00	1.00	3.00
Grounds Worker	4.00	4.00	4.00	3.00	7.00
* Grounds Worker	2.00	2.00	2.00	-1.00	1.00
Total	17.00	17.00	17.00	3.00	20.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Parks Operations - South District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Forestry Crew Leader	1.00	1.00	1.00	-	1.00
Parks Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	2.00	2.00	2.00	-	2.00
Grounds Worker	4.00	4.00	4.00	-	4.00
Maintenance Specialist	0.75	0.75	0.75	-	0.75
* Grounds Worker	1.00	1.00	1.00	-	1.00
Total	10.75	10.75	10.75	0.00	10.75
Parks Operations - West District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	2.00	2.00	2.00	-	2.00
Light Equipment Operator	2.00	2.00	2.00	-	2.00
Grounds Worker	4.00	4.00	4.00	-	4.00
* Grounds Worker	1.00	1.00	1.00	-	1.00
Total	10.00	10.00	10.00	0.00	10.00
Parks Operations Division Total	39.75	39.75	39.75	3.00	42.75
Cemetery					
Cemetery Sexton	1.00	1.00	1.00	-	1.00
Cemetery Crew Leader	1.00	0.00	0.00	-	0.00
Horticulture Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	1.00	2.00	2.00	-	2.00
Grounds Worker	3.00	0.00	0.00	-	0.00
Total	7.00	4.00	4.00	0.00	4.00
Cemetery Division Total	7.00	4.00	4.00	0.00	4.00
Parks & Recreation Position Totals					
Full Time Total	54.65	50.85	50.85	4.00	54.85
* Temp/Seasonal & Part-Time Non-Benefitted Total	8.00	8.00	8.00	-3.00	5.00
Parks & Recreation Department Totals	62.65	58.85	58.85	1.00	59.85
Planning & Development Services Department					
Administration Division					
Executive Director of Development Services	1.00	1.00	1.00	-	1.00
Asst. Dir. Planning & Development Services	2.00	2.00	1.00	-	1.00
Community Development Manager	1.00	0.00	0.00	-	0.00
Total	4.00	3.00	2.00	0.00	2.00
Engineering Division					
City Engineer	1.00	1.00	1.00	-	1.00
Senior Asst. City Engineer	1.00	1.00	1.00	-	1.00
Assistant City Engineer	1.00	2.00	2.00	-	2.00
Graduate Civil Engineer	1.00	0.00	0.00	-	0.00
Construction Inspector	4.00	4.00	4.00	-	4.00
Programs Specialist	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	0.00	9.00
Building Inspection Division					
Building Official	1.00	1.00	1.00	-	1.00
Plans Examiner	2.00	2.00	3.00	-	3.00
Combination Building Inspector	4.00	4.00	4.00	-	4.00
Total	7.00	7.00	8.00	0.00	8.00
Development Coordination Division					
Development Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	3.50	3.00	3.00	-	3.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
CSR/Permit Technician	2.00	2.00	2.00	-	2.00
Customer Service Representative	1.00	1.00	2.00	-	2.00
Total	8.50	8.00	9.00	0.00	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Code Enforcement Division					
Code Enforcement Officer	4.00	0.00	0.00	-	0.00
* Code Enforcement Officer	0.00	0.00	0.00	-	0.00
Total	4.00	0.00	0.00	0.00	0.00
Planning Division					
Principal Planner	2.00	2.00	2.00	-	2.00
Sr. Planner	1.00	1.00	1.00	-	1.00
Staff Planner	3.00	3.00	3.00	-	3.00
Planning Technician	1.00	1.00	1.00	-	1.00
CD Analyst	0.50	0.00	0.00	-	0.00
* Development Review-Intern	0.50	0.00	0.00	-	0.00
Total	8.00	7.00	7.00	0.00	7.00
Community and Neighborhood Services					
Neighborhood & Community Relations Coordinator	1.00	0.00	0.00	-	0.00
Transportation Planning Coordinator	1.00	1.00	1.00	-	1.00
Greenways Program Manager	1.00	1.00	1.00	-	1.00
GIS Technician	1.00	1.00	1.00	-	1.00
Total	4.00	3.00	3.00	0.00	3.00
Planning & Development Services Position Totals					
Full Time Total	44.00	37.00	38.00	0.00	38.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.00	0.00	0.00	0.00
Planning & Development Services Dept. Totals	44.50	37.00	38.00	0.00	38.00
Information Technology					
IT Administration Division					
Director of Information Technology	1.00	1.00	1.00	-	1.00
Asst. Director of Information Technology	1.00	1.00	1.00	-	1.00
Technical Administrative Support Specialist	0.00	1.00	1.00	-	1.00
IT Support Supervisor	1.00	0.00	0.00	-	0.00
IT Support Representative	2.00	0.00	0.00	-	0.00
Total	5.00	3.00	3.00	0.00	3.00
E-Government Division					
E-Government Coordinator	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	0.00	1.00
Geographic Information Services Division					
GIS Coordinator	1.00	1.00	1.00	-	1.00
GIS Analyst	0.00	1.00	1.00	-	1.00
GIS Technician	1.00	0.00	0.00	-	0.00
* GIS Intern	0.25	0.25	0.25	-	0.25
Total	2.25	2.25	2.25	0.00	2.25
Mail Division					
Postal Services Assistant	0.75	0.75	0.75	-	0.75
Mail Clerk	0.50	0.50	0.50	-	0.50
Total	1.25	1.25	1.25	0.00	1.25
Management Information Systems Division					
Business Systems Manager	1.00	0.00	0.00	-	0.00
Systems Analyst	5.00	0.00	0.00	-	0.00
Network Systems Analyst	2.00	0.00	0.00	-	0.00
Network Systems Administrator	1.00	0.00	0.00	-	0.00
Microcomputer Coordinator	1.00	0.00	0.00	-	0.00
Microcomputer Specialist	5.00	0.00	0.00	-	0.00
Total	15.00	0.00	0.00	0.00	0.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Technology Services					
Technology Services Coordinator	0.00	1.00	1.00	-	1.00
Lead Technology Services Specialist	0.00	1.00	1.00	-	1.00
Technology Services Specialist	0.00	5.00	5.00	-	5.00
Technology Services Representative	0.00	2.00	2.00	-	2.00
Total	0.00	9.00	9.00	0.00	9.00
Business Services					
Business Systems Manager	0.00	1.00	1.00	-	1.00
Systems Analyst	0.00	5.00	5.00	-	5.00
Total	0.00	6.00	6.00	0.00	6.00
Network Services					
Network Systems Analyst	0.00	2.00	2.00	-	2.00
Network Systms Administrator	0.00	1.00	1.00	-	1.00
Total	0.00	3.00	3.00	0.00	3.00
Communication Services Division					
Communication Services Coordinator.	1.00	1.00	1.00	-	1.00
Sr. Communications Technician	1.00	1.00	1.00	-	1.00
Communications Technician	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	0.00	5.00
Information Technology Position Totals					
Full Time Total	29.25	30.25	30.25	0.00	30.25
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	0.00	0.25
Information Technology Department Totals	29.50	30.50	30.50	0.00	30.50
Fiscal Services Department					
Fiscal Administration Division					
Assistant City Manager	0.00	1.00	1.00	-	1.00
Executive Director of Business Services	1.00	0.00	0.00	-	0.00
Staff Assistant	1.00	1.00	1.00	-	1.00
* Quality Assurance Records Assistant	0.00	0.50	0.50	-	0.50
Total	2.00	2.50	2.50	0.00	2.50
Accounting / Treasury Operations Division					
Accounting / Treasury Operations Manager	1.00	1.00	1.00	-	1.00
Financial Analyst	0.00	1.00	1.00	-	1.00
Accounting Customer Service Supervisor	1.00	1.00	1.00	-	1.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Acct. Customer Service Rep.	2.00	2.00	2.00	-	2.00
Payroll Administrator	1.00	1.00	1.00	-	1.00
Total	6.00	7.00	7.00	0.00	7.00
Purchasing Division					
Asst. Fiscal Services Director	1.00	1.00	1.00	-	1.00
Buyer	2.00	2.00	2.00	-	2.00
Contract Administrator	0.00	0.00	0.00	1.00	1.00
Assistant Buyer	1.00	1.00	1.00	-	1.00
Total	4.00	4.00	4.00	1.00	5.00
Budget & Financial Reporting Division					
Budget & Financial Reporting Manager	1.00	1.00	1.00	-	1.00
Budget Supervisor	1.00	1.00	1.00	-	1.00
Financial Reporting Supervisor	1.00	1.00	1.00	-	1.00
Sr. Budget Analyst	1.00	0.00	0.00	-	0.00
Budget Analyst	1.00	2.00	2.00	1.00	3.00
Staff Accountant	2.00	2.00	2.00	-	2.00
Financial Support Specialist	1.00	0.00	0.00	-	0.00
Total	8.00	7.00	7.00	1.00	8.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Municipal Court Division					
Municipal Court Administrator	1.00	1.00	1.00	-	1.00
Court Operations Supervisor	1.00	1.00	1.00	-	1.00
Collections Services Coordinator	1.00	1.00	1.00	-	1.00
Customer Services Coordinator	1.00	1.00	1.00	-	1.00
Asst. Collections Coordinator	1.00	1.00	1.00	-	1.00
Docket Coordinator	1.00	1.00	1.00	-	1.00
Payment Compliance Representative	2.00	2.00	2.00	-	2.00
Deputy Court Clerk	6.00	6.00	6.00	-	6.00
City Marshal	1.00	1.00	1.00	-	1.00
Deputy City Marshal	2.00	2.00	2.00	-	2.00
Total	17.00	17.00	17.00	0.00	17.00
Municipal Court Judges Division					
Municipal Court Judge	1.00	1.00	1.00	-	1.00
* Municipal Court Judge	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	0.00	1.50
Fiscal Services Position Totals					
Full Time Total	38.00	38.00	38.00	2.00	40.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	1.00	1.00	0.00	1.00
Fiscal Services Department Totals	38.50	39.00	39.00	2.00	41.00
General Government					
City Secretary Division					
City Secretary	1.00	1.00	1.00	-	1.00
Deputy City Secretary	1.00	1.00	1.00	-	1.00
Deputy Local Registrar	1.00	1.00	1.00	-	1.00
Records Management Coordinator	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Historical Records Coordinator	0.50	0.50	0.50	-	0.50
Total	5.50	5.50	5.50	0.00	5.50
Internal Audit Division					
Internal Auditor	1.00	1.00	1.00	-	1.00
Assistant Internal Auditor	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	0.00	2.00
City Manager Division					
City Manager	1.00	1.00	1.00	-	1.00
Deputy City Manager	2.00	1.00	1.00	-	1.00
Assistant City Manager	0.00	1.00	1.00	-	1.00
Assistant to the City Manager	2.00	2.00	2.00	-	2.00
Economic Development Manager	0.00	1.00	1.00	-	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	-	1.00
Total	6.00	7.00	7.00	0.00	7.00
Legal Division					
City Attorney	1.00	1.00	1.00	-	1.00
First Assistant City Attorney	1.00	1.00	1.00	-	1.00
Senior Assistant City Attorney	1.00	1.00	1.00	-	1.00
Assistant City Attorney	2.00	2.00	2.00	-	2.00
Legal Assistant/Office Manager	1.00	1.00	1.00	-	1.00
Legal Assistant	2.00	2.00	2.00	-	2.00
Legal Secretary	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	0.00	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Public Communications					
Public Communications Director	1.00	1.00	1.00	-	1.00
Communications & Marketing Specialist	1.00	1.00	1.00	-	1.00
Broadcast Media Specialist	1.00	1.00	1.00	-	1.00
Multi-Media Coordinator	1.00	2.00	2.00	-	2.00
Marketing Coordinator	1.00	1.00	1.00	-	1.00
Neighborhood & Community Relations Coordinator	0.00	1.00	1.00	-	1.00
Total	5.00	7.00	7.00	0.00	7.00
Community Services Department					
Community Services Administration					
Community Services Director	0.00	1.00	1.00	-	1.00
Community Services Business Manager	0.00	0.00	0.00	1.00	1.00
Staff Assistant	0.00	1.50	1.50	-	1.50
		2.50	2.50	1.00	3.50
Code Enforcement Division					
Code Enforcement Officer	0.00	3.00	3.00	-	3.00
* Code Enforcement Officer	0.00	0.00	0.00	-	0.00
Total	0.00	3.00	3.00	0.00	3.00
Community Services Position Totals					
Full Time Total	0.00	5.50	5.50	1.00	6.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
Community Services Dept. Totals	0.00	5.50	5.50	1.00	6.50
Human Resources Division					
Human Resources Director	1.00	1.00	1.00	-	1.00
Human Resources Services Manager	1.00	1.00	1.00	-	1.00
Human Resources Analyst	1.00	1.00	1.00	-	1.00
Human Resources Advisor	1.00	0.00	0.00	-	0.00
Human Resources Generalist	0.00	1.00	1.00	-	1.00
Human Resources Generalist II	0.00	1.00	1.00	-	1.00
Human Resources Recruiter	1.00	0.00	0.00	-	0.00
Staff Assistant	2.00	2.00	2.00	-	2.00
Total	7.00	7.00	7.00	0.00	7.00
General Government Position Totals					
Full Time Total	34.50	43.00	43.00	1.00	44.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
General Government Department Totals	34.50	43.00	43.00	1.00	44.00
General Fund Position Totals					
Full Time Total	579.90	586.60	587.60	24.00	611.60
* Temp/Seasonal & Part-Time Non-Benefitted Total	11.75	11.75	11.75	-3.00	8.75
GENERAL FUND TOTALS	591.65	598.35	599.35	21.00	620.35
Court Security Fee Fund					
Court Security Division					
Deputy City Marshal	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	0.00	1.00
Court Security Fee Fund Position Totals					
Full Time Total	1.00	1.00	1.00	0.00	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
COURT SECURITY FEE FUND TOTALS	1.00	1.00	1.00	0.00	1.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Juvenile Case Manager Fee Fund					
Juvenile Case Manager Division					
Juvenile Case Manager	1.00	1.00	1.00	-	1.00
Teen Court Coordinator	0.75	0.75	0.75	-	0.75
Total	1.75	1.75	1.75	0.00	1.75
Juvenile Case Manager Fee Fund Position Totals					
Full Time Total	1.75	1.75	1.75	0.00	1.75
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	1.75	0.00	1.75
Recreation Fund					
Tourism Manager	0.00	0.50	0.50	-	0.50
Recreation Sports Admin - Recreation Supervisor	0.80	0.80	0.80	-	0.80
Recreation Sports Admin - Lead Athletic Supervisor	0.50	0.00	0.00	-	0.00
Recreation Sports Admin - Athletic Activities Assistant	0.80	1.60	1.60	-	1.60
SW Center - Recreation Supervisor	0.25	0.25	0.25	-	0.25
SW Center - Assistant Supervisor	0.50	0.00	0.00	-	0.00
SW Center - Senior Services Coordinator	0.50	0.50	0.50	-	0.50
Aquatics - Pools Supervisor	1.00	1.00	1.00	-	1.00
Aquatics - Maintenance Specialist	0.25	0.25	0.25	-	0.25
Instruction(Xtra Education) - Recreation Supervisor	0.50	0.50	0.50	-	0.50
SW Center (Teen) - Recreation Supervisor	0.25	0.25	0.25	-	0.25
SW Center (Teen) - Assistant Supervisor	0.50	0.00	0.00	-	0.00
Lincoln Center - Supervisor	1.00	1.00	1.00	-	1.00
Lincoln Center - Assistant Supervisor	1.00	1.00	1.00	-	1.00
Assistant Recreation Supervisor - School Age Care	0.00	1.00	1.00	-	1.00
Conference Center - Supervisor	1.00	0.00	0.00	-	0.00
Conference Center - Asst. Supervisor	1.00	0.00	0.00	-	0.00
Conference Center - Secretary	1.00	0.00	0.00	-	0.00
* Temp/Seasonal & Part-Time Non-Benefitted	38.00	38.00	38.00	-	38.00
Total	48.85	46.65	46.65	0.00	46.65
Recreation Fund Position Totals					
Full Time Total	10.85	8.65	8.65	0.00	8.65
* Temp/Seasonal & Part-Time Non-Benefitted Total	38.00	38.00	38.00	0.00	38.00
RECREATION FUND TOTALS	48.85	46.65	46.65	0.00	46.65
Community Development Fund					
Community Development Division					
CD Analyst - Housing	1.00	1.00	1.00	-	1.00
CD Analyst	1.50	2.00	2.00	-	2.00
Staff Assistant	0.50	0.50	0.50	-	0.50
Code Enforcement Officer	0.00	2.00	2.00	-	2.00
CD Project Specialist	0.50	0.00	0.00	-	0.00
* CD Project Specialist	0.50	0.50	0.50	-	0.50
Total	4.00	6.00	6.00	0.00	6.00
Community Development Fund Position Totals					
Full Time Total	3.50	5.50	5.50	0.00	5.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	0.00	0.50
COMMUNITY DEVELOPMENT FUND TOTALS	4.00	6.00	6.00	0.00	6.00
Northgate Parking Fund					
Northgate Parking Division					
District Supervisor	1.00	1.00	1.00	-	1.00
District Sr. Coordinator	1.00	1.00	1.00	-	1.00
District Coordinator	3.00	3.00	3.00	-	3.00
* District Specialist	3.00	3.00	3.00	-	3.00
Total	8.00	8.00	8.00	0.00	8.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Northgate Parking Fund Position Totals					
Full Time Total	5.00	5.00	5.00	0.00	5.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	3.00	3.00	3.00	0.00	3.00
NORTHGATE PARKING FUND TOTALS	8.00	8.00	8.00	0.00	8.00
Electric Fund					
Operations Administration Division					
Warehouse Operations Activity Center					
Warehouse Supervisor	1.00	1.00	1.00	-	1.00
Warehouse Assistant	3.00	3.00	3.00	-	3.00
* Warehouse Clerk	0.50	0.50	0.50	-	0.50
Total	4.50	4.50	4.50	0.00	4.50
Administration Activity Center					
Utilities Admin. Mgr.	1.00	1.00	1.00	-	1.00
Electric Utilities Compliance Officer	1.00	0.00	0.00	-	0.00
Electric Compliance/Records Coordinator	1.00	0.00	0.00	-	0.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	6.00	4.00	4.00	0.00	4.00
Operations Admin. Division Totals	10.50	8.50	8.50	0.00	8.50
Electrical Transmission & Distribution Division					
Director of Electric Utility	1.00	1.00	1.00	-	1.00
Assistant Director of Electric Utility	1.00	2.00	2.00	-	2.00
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	-	1.00
Elect Trans/Dist Foreman	6.00	6.00	6.00	-	6.00
Elect Trans/Dist Supervisor	3.00	2.00	2.00	-	2.00
Elect Distribution Ops Coordinator	0.00	1.00	1.00	-	1.00
Electric Compliance/Records Coordinator	0.00	1.00	1.00	-	1.00
Electric Projects Coordinator	3.00	3.00	3.00	-	3.00
Electric Projects Coordinator Supervisor	1.00	1.00	1.00	-	1.00
Electric Utilities Compliance Officer	0.00	1.00	1.00	-	1.00
Electrical Inspector Lead	1.00	1.00	1.00	-	1.00
Electrical Meters Technician	2.00	2.00	2.00	-	2.00
Electrical Substation Technician	4.00	4.00	4.00	-	4.00
Electrical Trans/Dist Superintendent	1.00	1.00	1.00	-	1.00
Energy Auditor	1.00	1.00	1.00	-	1.00
Energy Coordinator	1.00	1.00	1.00	-	1.00
Engineer in Training (EIT)	0.00	0.00	0.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	1.00	1.00
Key Accounts Rep	1.00	1.00	1.00	-	1.00
Line Locator	1.00	1.00	1.00	-	1.00
Line Technician	13.00	13.00	13.00	-	13.00
Metering Supervisor	1.00	1.00	1.00	-	1.00
SCADA IT Analyst	1.00	1.00	1.00	-	1.00
SCADA Systems Analyst	1.00	0.00	0.00	-	0.00
SCADA Systems Analyst - Lead	0.00	1.00	1.00	-	1.00
SCADA Systems Technician	1.00	1.00	1.00	-	1.00
Substation Supervisor	1.00	1.00	1.00	-	1.00
Utility Dispatch Operator	8.00	8.00	8.00	-	8.00
Utility Dispatch Ops Superintendent.	1.00	1.00	1.00	-	1.00
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	-	2.00
Work Order/Prop. Rec. Coordinator.	1.00	1.00	1.00	-	1.00
* Electric Utility Asst	1.00	1.00	1.00	-	1.00
Total	59.00	62.00	62.00	2.00	64.00
Electric Fund Position Totals					
Full Time Total	68.00	69.00	69.00	2.00	71.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	0.00	1.50
ELECTRIC FUND TOTALS	69.50	70.50	70.50	2.00	72.50

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Water Fund					
Water Production Activity Center					
Water Production Supervisor	1.00	1.00	1.00	-	1.00
Lead Water Production Operator	1.00	1.00	1.00	-	1.00
Water Production Operator	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	0.00	5.00
Water Distribution Activity Center					
Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Field Operations Manager	1.00	1.00	1.00	-	1.00
Regulatory Compliance Coordinator	0.00	1.00	1.00	-	1.00
Water Services Program Coordinator	1.00	1.00	1.00	-	1.00
Assistant City Engineer	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	2.00	2.00	2.00	-	2.00
GIS Analyst	1.00	1.00	1.00	-	1.00
Crew Leader	6.00	6.00	6.00	-	6.00
Environmental Technician	1.00	1.00	1.00	-	1.00
W/WW Systems Operator	8.00	8.00	8.00	2.00	10.00
* Environmental Technician	0.50	0.50	0.50	-	0.50
* GIS Technician	0.50	0.50	0.50	-	0.50
Total	23.00	24.00	24.00	2.00	26.00
Water Fund Position Totals					
Full Time Total	27.00	28.00	28.00	2.00	30.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00
WATER FUND TOTALS	28.00	29.00	29.00	2.00	31.00
Wastewater Fund					
Wastewater Collection Activity Center					
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Environmental Manager	1.00	1.00	1.00	-	1.00
Lead Environmental Technician	1.00	1.00	1.00	-	1.00
Environmental Technician	1.00	1.00	1.00	-	1.00
Asset Management Coordinator	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	5.00	5.00	5.00	-	5.00
W/WW Systems Operator	12.00	12.00	12.00	-	12.00
Total	23.00	23.00	23.00	0.00	23.00
Wastewater Treatment Activity Center					
Plant Operations Manager	1.00	1.00	1.00	-	1.00
WWTP Supervisor	1.00	1.00	1.00	-	1.00
SCADA Systems Analyst	1.00	1.00	1.00	-	1.00
SCADA Systems Technician	2.00	2.00	2.00	-	2.00
Lead WWTP Operator	3.00	3.00	3.00	-	3.00
W/W Plant Operator	12.00	12.00	12.00	-	12.00
Lead Plant Operations Electrician	1.00	1.00	1.00	-	1.00
Plant Operations Electrician	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Lead Lab Technician	1.00	1.00	1.00	-	1.00
Lab Technician	2.00	2.00	2.00	-	2.00
Total	26.00	26.00	26.00	0.00	26.00
Wastewater Fund Position Totals					
Full Time Total	49.00	49.00	49.00	0.00	49.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
WASTEWATER FUND TOTALS	49.00	49.00	49.00	0.00	49.00
Water Services Position Totals					
Full Time Total	76.00	77.00	77.00	2.00	79.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00
Water Services Department Total	77.00	78.00	78.00	2.00	80.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Sanitation Fund					
Residential Collection Activity Center					
Assistant Director of Public Works	0.25	0.25	0.25	-	0.25
Sanitation Superintendent	1.00	1.00	1.00	-	1.00
Sanitation Foreman	1.00	1.00	1.00	-	1.00
Route Manager	16.00	16.00	16.00	-	16.00
Equipment Operator	2.00	2.00	2.00	-	2.00
Recycling Coordinator	1.00	1.00	1.00	-	1.00
Customer Service Representative	1.00	1.00	1.00	-	1.00
* Public Works Intern	1.00	1.00	1.00	-	1.00
Total	23.25	23.25	23.25	0.00	23.25
Commercial Collection Activity Center					
Assistant Director of Public Works	0.25	0.25	0.25	-	0.25
Sanitation Foreman	1.00	1.00	1.00	-	1.00
Container Coordinator	2.00	2.00	2.00	-	2.00
Route Manager	9.00	9.00	9.00	-	9.00
Total	12.25	12.25	12.25	0.00	12.25
Sanitation Fund Position Totals					
Full Time Total	34.50	34.50	34.50	0.00	34.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	0.00	1.00
SANITATION FUND TOTALS	35.50	35.50	35.50	0.00	35.50
Property & Casualty Insurance Fund					
Property & Casualty Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.00	1.00	1.00	0.00	1.00
Property & Casualty Insurance Fund Position Totals					
Full Time Total	1.00	1.00	1.00	0.00	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
PROPERTY CASUALTY FUND TOTALS	1.00	1.00	1.00	0.00	1.00
Employee Benefits Fund					
Employee Benefits Division					
Comp & Benefits Assistant	0.00	1.00	1.00	-	1.00
Total	0.00	1.00	1.00	0.00	1.00
Employee Benefits Fund Position Totals					
Full Time Total	0.00	1.00	1.00	0.00	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS FUND TOTALS	0.00	1.00	1.00	0.00	1.00
Worker's Compensation Insurance Fund					
Worker's Compensation Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.00	1.00	1.00	0.00	1.00
Worker's Compensation Insurance Fund Position Totals					
Full Time Total	1.00	1.00	1.00	0.00	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
WORKER'S COMPENSATION FUND TOTALS	1.00	1.00	1.00	0.00	1.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY13	Revised Budget FTE FY14	Base Budget FTE FY15	Proposed SLAs FTE FY15	Proposed Budget FTE FY15
Utility Customer Service Fund					
Utility Customer Service Activity Center					
Utilities Office Manager	1.00	1.00	1.00	-	1.00
Customer Service Supervisor	1.00	1.00	1.00	-	1.00
Senior Customer Serv. Rep.	3.00	3.00	3.00	-	3.00
Customer Service Rep.	12.00	12.00	12.00	-	12.00
Total	17.00	17.00	17.00	0.00	17.00
Meter Services Activity Center					
Meter Services Supervisor	1.00	1.00	1.00	-	1.00
Meter Tech Crew Leader	1.00	1.00	1.00	-	1.00
Meter Services Technician	2.00	2.00	2.00	1.00	3.00
Meter Services Crew Leader	2.00	2.00	2.00	-	2.00
Meter Services Field Rep.	4.00	5.00	5.00	-	5.00
Meter Services Field Rep	0.50	0.00	0.00	-	0.00
Total	10.50	11.00	11.00	1.00	12.00
Utility Customer Service Position Totals					
Full Time Total	27.50	28.00	28.00	1.00	29.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
UTILITY CUSTOMER SERVICE FUND TOTALS	27.50	28.00	28.00	1.00	29.00
Fleet Maintenance Fund					
Fleet Services Parts Activity Center					
Assistant Buyer	1.00	1.00	1.00	-	1.00
Runner/Porter	0.00	0.00	0.00	1.00	1.00
Warehouse Assistant	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	1.00	3.00
Fleet Services Admin. Activity Center					
Fleet Services Superintendent	1.00	1.00	1.00	-	1.00
Shop Foreman	1.00	1.00	1.00	-	1.00
Mechanic	10.00	10.00	10.00	-	10.00
Customer Service Rep.	1.00	1.00	1.00	-	1.00
Total	13.00	13.00	13.00	0.00	13.00
Fleet Maintenance Fund Position Totals					
Full Time Total	15.00	15.00	15.00	1.00	16.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
FLEET MAINTENANCE FUND TOTALS	15.00	15.00	15.00	1.00	16.00
Drainage Utility Fund					
Engineering Division					
Drainage Inspector	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	0.00	1.00
Drainage Division					
Foreman	2.00	2.00	2.00	-	2.00
Crew Leader	1.00	1.00	1.00	-	1.00
Equipment Operator	7.00	7.00	7.00	1.00	8.00
GIS Technician	1.00	1.00	1.00	-	1.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	14.00	14.00	14.00	1.00	15.00
Drainage Utility Fund Position Totals					
Full Time Total	15.00	15.00	15.00	1.00	16.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.00	0.00	0.00	0.00	0.00
DRAINAGE UTILITY FUND TOTALS	15.00	15.00	15.00	1.00	16.00
All Funds Full-time Total	840.00	850.00	851.00	31.00	882.00
All Funds Temp/Seasonal & Part-Time Non-Benefitted Total	56.75	56.75	56.75	-3.00	53.75
ALL FUNDS TOTAL	896.75	906.75	907.75	28.00	935.75

* Temp/Seasonal/PT Non-Benefitted Position

Revenue for Major Funds

Description	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Budget
General Fund Revenues								
Current taxes	9,459,010	11,068,594	12,271,788	13,371,060	13,824,900	14,406,579	14,320,000	16,765,399
Delinquent taxes	68,757	58,032	49,933	64,620	66,744	65,000	65,000	65,000
Penalty and interest	43,843	46,281	43,375	42,198	46,958	42,000	42,000	42,000
Ad Valorem Taxes	**$ 9,571,610**	**$ 11,172,907**	**$ 12,365,096**	**$ 13,477,878**	**$ 13,938,602**	**$ 14,513,579**	**$ 14,427,000**	**$ 16,872,399**
Local Sales Tax	19,436,672	19,328,577	20,291,966	21,498,319	23,064,035	23,495,000	24,560,000	25,300,000
Local Sales Tax	**$ 19,436,672**	**$ 19,328,577**	**$ 20,291,966**	**$ 21,498,319**	**$ 23,064,035**	**$ 23,495,000**	**$ 24,560,000**	**$ 25,300,000**
Mixed drink tax	435,034	422,426	521,381	379,737	442,737	398,950	448,950	453,440
Natural gas franchise taxes	477,833	475,280	386,791	347,335	377,341	345,663	495,663	500,620
Telecable franchise taxes	1,003,111	1,100,979	1,086,319	1,027,842	1,040,248	994,662	1,044,662	1,015,109
Telephone franchise taxes	661,884	584,159	556,849	610,826	580,768	586,526	560,000	560,000
Oil & gas franchise taxes	43,755	35,131	33,823	27,573	27,573	30,300	30,300	30,603
Use of streets	31,035	15,353	20,566	43,786	42,782	36,924	48,222	48,704
BTU Franchise Taxes	-	-	69,480	113,915	140,379	120,000	150,000	150,000
Mixed Drink & Franchise	**$ 2,652,652**	**$ 2,633,328**	**$ 2,675,209**	**$ 2,551,014**	**$ 2,651,828**	**$ 2,513,025**	**$ 2,777,797**	**$ 2,758,475**
Mixed drink	34,055	32,923	34,423	36,960	36,263	36,050	36,050	37,132
Bldg contractors license	18,194	17,076	17,822	18,508	16,742	17,510	17,510	18,035
Electrical licenses	2,650	3,386	5,004	4,126	4,456	4,120	4,120	4,244
Itinerant vendor licenses	462	613	450	542	586	515	515	530
Irrigation licenses	1,000	1,112	1,036	1,144	882	1,030	1,030	1,061
Mechanical licenses	2,346	3,328	3,782	3,384	3,724	3,605	3,605	3,713
Plumbing licenses	2,150	100	-	-	-	-	-	-
Grave Openers	-	-	100	75	75	103	103	106
Ambulance licenses	825	1,775	1,000	1,050	850	1,133	1,133	1,167
Wrecker licenses	8,585	7,705	8,745	9,020	2,530	5,150	5,150	5,305
Builders permits	578,988	543,352	592,070	871,671	697,425	590,000	785,000	625,000
Electrical permits	55,454	58,743	55,001	79,376	84,560	64,260	64,260	64,260
Plumbing permits	92,542	82,411	99,687	117,666	119,116	107,100	107,100	107,100
Mechanical permits	56,220	58,066	71,092	162,946	84,380	76,500	76,500	76,500
Rental Registration Fees	63,194	60,525	71,021	76,545	70,973	76,500	76,500	76,500
Irrigation permits	8,800	11,060	9,240	5,920	6,780	5,100	5,100	5,100
Child safety programs	81,511	82,136	84,515	92,619	98,453	86,700	86,700	86,700
Livestock	175	35	-	190	140	-	-	-
Licenses and Permits	**$ 1,007,151**	**$ 964,345**	**$ 1,054,988**	**$ 1,481,742**	**$ 1,227,935**	**$ 1,075,376**	**$ 1,270,376**	**$ 1,112,452**
General government grants	182	147,366	156,820	76,366	(1,390)	-	-	-
Fiscal Grants	3,860	-	-	-	-	-	-	-
Public Works Grants	7,792	-	-	-	-	-	-	-
Federal Parks grants	-	7,000	-	-	-	-	-	-
Federal Police grants	6,089	33,835	24,372	-	45,289	-	-	-
Planning grants	-	-	8,000	-	-	-	-	-
Federal Fire grants	80,676	257,367	56,643	173,430	45,298	-	-	-
State Parks grants	278,417	(914)	340	(340)	-	-	-	-
State Police grants	-	-	-	-	109,358	-	16,282	-
State Fire department	319,936	176,305	176,305	196,200	196,200	196,200	196,200	196,200
Reimbursed costs	106,926	71,395	91,055	61,085	75,028	40,000	40,000	40,000
Fiscal Reimb Costs	-	-	60,177	14,207	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental Revenue	**$ 803,878**	**$ 692,354**	**$ 573,712**	**$ 520,948**	**$ 469,783**	**$ 236,200**	**$ 252,482**	**$ 236,200**
Concessions	118,110	119,991	-	-	-	-	-	-
Non-taxable	-	6,503	-	-	-	-	-	-
Adamson pool revenues	154,253	198,830	-	-	-	-	-	-
Cs jr high natatorium	7,409	6,635	-	-	-	-	-	-
Southwood pool revenues	88,254	84,192	-	-	-	-	-	-
Thomas pool revenues	36,720	31,514	-	-	-	-	-	-
Swimming	116,429	105,669	-	-	-	-	-	-
Tennis program	30,796	19,954	-	-	-	-	-	-
Misc sports instruction	4,886	6,124	-	-	-	-	-	-
Sports programs	306,231	313,396	-	208	(128)	-	-	-
Tournament Fees	64,307	204,164	76,814	55,011	66,818	75,000	40,000	75,000
Post Burial Fees	-	-	-	-	22,400	40,000	30,000	32,000
Wpc ticket sales (tax)	-	-	-	150	3,453	-	-	-
WPC ticket sales (nt)	1,367	7,562	4,463	9,969	-	10,000	6,000	6,000
Reimbursed expenses	27,575	5,094	25,750	10,619	2,606	10,000	10,000	8,000
Senior services programs	240	160	-	-	-	-	-	-
Heritage programs	-	4,305	4,594	1,425	-	4,000	1,000	2,000
Teen center admissions	-	374	-	-	-	-	-	-
Teen center memberships	2,410	1,884	-	-	-	-	-	-
Lincoln center passes	21,758	15,480	-	-	-	-	-	-
Other parks revenue (nt)	7,341	9,085	-	3,901	-	-	-	-
Misc parks revenue	18,019	2,160	310	-	2,562	4,000	3,000	3,000
Wolf Pen Creek	-	-	-	14,682	11,032	15,450	2,950	3,039
Parks and Recreation	**$ 1,006,105**	**$ 1,143,076**	**$ 111,931**	**$ 95,965**	**$ 108,743**	**$ 158,450**	**$ 92,950**	**$ 129,039**

Revenue for Major Funds

Description	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Budget
Housing Prisoners	-	-	-	-	10	-	-	-
Fingerprinting	7,924	6,822	6,326	5,326	4,270	5,100	4,000	4,080
Police reports	12,673	9,681	12,736	6,426	9,087	7,650	7,650	7,803
PoliceReports US, LLC	-	-	1,230	2,937	-	3,060	-	-
Records checks	320	344	581	448	343	510	510	520
Arrest fees	107,323	128,999	120,000	93,763	87,858	101,700	90,000	92,700
Escort services	28,394	28,846	34,755	33,900	31,845	30,600	30,600	31,212
False alarms	11,325	11,025	11,725	12,265	21,927	10,200	25,000	25,500
Credit Card Convenience			249	785	263	510	250	255
Restitution	-	28	1,628	2,267	2,068	1,020	1,020	1,040
Other	302,448	305,353	207,961	211,522	284,359	395,803	395,803	403,719
Police Department	**$ 470,407**	**$ 491,098**	**$ 397,191**	**$ 369,639**	**$ 442,030**	**$ 556,153**	**$ 554,833**	**$ 566,830**
EMS transport (ambulance)	306,946	283,949	218,595	161,711	162,172	153,000	153,000	156,060
EMS transport - NRS	580,492	38,483	2,133	60	65	-	-	-
EMS Transport - Emergicon	3,712	1,356,971	1,306,168	1,244,239	1,451,090	1,275,000	1,375,000	1,402,500
EMS Athletic Standbys	400	2,800	2,275	13,850	15,700	15,300	19,425	19,814
EMS reports	54	39	7	-	-	-	-	-
Hazard materials response	31,011	-	-	-	-	-	-	-
Auto hood test	800	550	1,400	1,350	250	1,377	1,377	1,405
Auto fire alarm	7,890	3,113	8,761	11,200	3,000	5,100	5,100	5,202
Day care centers	927	850	850	900	950	867	867	884
Foster homes	405	630	540	561	510	561	561	572
Health care facilities	300	600	1,200	1,200	1,000	1,224	1,224	1,248
Nursing homes	300	150	150	300	150	306	306	312
Fire sprinkler/standpipe	11,585	4,236	14,400	12,775	8,550	12,750	12,750	13,005
Fuel line leak	-	600	7,000	2,600	1,700	1,224	1,224	1,248
Administration fee	720	360	480	2,040	1,320	1,020	1,020	1,040
Mowing charges	1,703	535	5,316	4,155	2,146	3,570	3,570	3,641
Restitution	202,121	5,222	36,770	93,358	11,529	4,692	10,500	4,700
Fire Reports	-	44	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Fire Department	**$ 1,149,366**	**$ 1,699,132**	**$ 1,606,045**	**$ 1,550,299**	**$ 1,660,132**	**$ 1,475,991**	**$ 1,585,924**	**$ 1,611,633**
Accident Fees	(5)	(5)	-	-	-	-	-	-
General admin fees	46,510	65,200	54,248	52,596	48,522	53,550	46,000	46,920
Notary Fees	-	-	342	24	336	204	204	208
Expungement Fee	-	-	30	240	90	204	204	208
Court dismissal fees	17,680	26,100	22,330	21,200	11,830	20,400	10,000	10,200
Time pmt fee/unreserved	29,491	32,270	31,573	30,043	28,803	30,600	30,600	31,212
City omni	22,994	23,663	20,907	18,525	18,606	18,870	18,870	19,247
Warrant service fees	131,625	146,372	136,229	112,761	126,786	117,300	117,300	119,646
FTA Warrant service fees	-	-	1,478	778	321	765	400	408
General admin fees	1,210	1,320	1,455	1,027	774	1,020	1,020	1,040
Credit Card Convenience	-	-	15,022	20,753	56,939	51,000	56,000	57,120
Judicial/Courts	**$ 249,505**	**$ 294,921**	**$ 283,614**	**$ 257,947**	**$ 293,007**	**$ 293,913**	**$ 280,598**	**$ 286,210**
Lot mowing	-	-	-	-	11,664	-	-	-
Miscellaneous charges	17,576	12,945	11,160	6,696	-	7,650	10,000	10,200
Filing fees	78,973	199,966	295,441	244,493	340,856	285,600	340,000	300,000
Zoning letters	640	1,200	(19)	-	-	-	-	-
Misc planning charges	3,985	2,235	3,066	2,329	3,609	2,550	3,100	3,162
O & G pipeline admin fees	5,725	9,202	8,600	8,300	8,100	8,466	8,900	9,078
Maps/plans/ordinances	279	244	72	126	160	128	128	131
Misc engineering charges	6,747	1,757	-	-	-	-	-	-
Miscellaneous	-	-	501	-	-	510	510	520
Development Services	**$ 113,925**	**$ 227,549**	**$ 318,821**	**$ 261,944**	**$ 364,389**	**$ 304,904**	**$ 362,638**	**$ 323,091**
Certificate searches	34,245	34,957	33,554	32,139	39,776	32,640	42,000	40,000
Xerox/repro charges	1,712	2,217	749	97	160	255	255	260
Postage/Certificate Mail	-	109	287	328	360	306	500	510
Notary Fees	-	-	45	46	155	51	51	52
CSO Miscellaneous	-	-	172	330	786	306	615	627
General Government	**$ 35,957**	**$ 37,283**	**$ 34,807**	**$ 32,940**	**$ 41,257**	**$ 33,558**	**$ 43,421**	**$ 41,449**
Charges for Services	**$ 2,019,160**	**$ 2,749,983**	**$ 2,640,478**	**$ 2,472,769**	**$ 2,800,815**	**$ 2,664,519**	**$ 2,827,414**	**$ 2,829,212**
Child safety seat	30,600	41,778	38,729	42,464	38,773	42,840	32,000	32,640
Child Safety Fund	-	-	13,495	25,090	30,708	25,500	31,000	31,620
City parking fines	1,194	3,364	680	99	200	102	102	104
Civil parking fines	3,267	2,073	1,455	1,680	914	1,020	1,020	1,040
Traffic fines	35,676	44,672	40,611	40,215	35,978	40,800	30,000	30,600
Other mun court fines	3,204,096	3,353,090	3,378,615	3,112,012	2,742,804	3,050,000	2,600,000	2,800,000
Bond Forfeits	-	-	860	2,024	2,052	1,530	3,600	3,672
Misc fines and penalties	-	175	-	146,807	100,780	102,000	92,000	93,840
Fines and Forfeits	**$ 3,274,833**	**$ 3,445,152**	**$ 3,474,445**	**$ 3,370,391**	**$ 2,952,209**	**$ 3,263,792**	**$ 2,789,722**	**$ 2,993,516**

Revenue for Major Funds

Description	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Budget
Interest on investments	208,072	98,191	86,462	75,071	77,593	76,500	62,000	63,240
Realized gain/loss	74	696	1,186	-	-	-	-	-
Net Inc/Dec in FMV	-	(43,798)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment Income	**$ 208,146**	**$ 55,089**	**$ 87,648**	**$ 75,071**	**$ 77,593**	**$ 76,500**	**$ 62,000**	**$ 63,240**
Capital imprvmnts assmnts	-	-	-	-	-	-	-	-
Ballfield rentals	35,480	38,255	55,075	59,268	72,674	60,000	75,000	60,000
Lincoln rentals	14,572	16,783	-	-	-	-	-	-
Park pavilion rentals	32,558	35,500	36,525	40,065	40,926	40,000	36,000	37,000
Teen center rentals	350	2,765	-	-	-	-	-	-
Mineral royalty interests	513	-	1,801	3,081	2,052	2,550	5,010	5,110
Conf ctr rent (taxable)	5,228	4,225	-	-	-	-	-	-
Conf Ctr rent (nontaxable)	134,590	151,209	-	-	-	-	-	-
WPC amphitheatre	16,320	10,346	13,717	11,002	16,172	12,000	12,000	12,000
Equip rental (nontaxable)	-	-	-	955	1,085	1,020	1,020	1,040
Misc rents and royalties	53,049	53,392	52,749	68,473	50,620	61,200	10,584	10,796
Police	4,841	3,326	1,975	6,468	3,625	5,100	5,100	5,202
Fire	70	-	5,000	-	540	5,202	500	510
Parks and recreation	1,254	540	11,520	500	-	510	3,825	2,000
Library	16,500	11,500	15,500	13,200	3,000	4,284	3,000	3,060
Miscellaneous	60	-	-	-	49,825	-	2,941	-
Damage reimbursement	-	-	-	4,287	-	-	-	-
Fire	24,424	103,396	14,600	15,332	45,941	30,600	18,000	18,000
Maintenance Reimb			1,014	-	-	1,020	1,020	1,040
Other reimbursed expenses	-	-	14,857	15,742	18,368	15,606	5,000	5,100
	6	-	1	-	18,366	20,400	2,300	2,346
Cash over/short	1,105	(2,511)	3,829	1,490	5,747	1,530	3,900	1,530
Collection service fees	615	445	649	356	234	306	306	312
Municipal court	105,486	135,494	128,550	450	765	459	459	468
Sale of abandoned proprty	-	-	-	52,757	-	-	-	-
Sale of scrap	3,090	7,928	3,454	8,696	13,770	7,650	10,500	10,710
Other	58,722	63,784	44,004	166,175	89,158	51,000	51,000	51,000
Other misc rev/taxable	-	-	-	-	-	-	-	-
Other misc rev/nontaxable	21,429	20,000	23,388	22,867	20,000	25,500	20,000	20,400
Community development	16,624	13,800	10,705	-	-	-	-	-
Red Light Camera Fund	-	-		-	-	-	-	-
Utility Billing			33,000	-	-	-	-	-
Sale of gen fixed assets	5,606	5,615	8,690	-	-	-	-	-
Miscellaneous	**$ 552,492**	**$ 675,792**	**$ 480,603**	**$ 491,164**	**$ 452,868**	**$ 345,937**	**$ 267,465**	**$ 247,625**
Electric	8,244,343	8,909,891	7,309,891	6,809,891	5,809,891	5,809,891	5,809,891	5,809,891
Water	1,109,573	1,408,505	1,295,000	1,333,850	1,374,000	1,415,000	1,415,000	1,458,000
Sewer	1,125,885	1,219,722	1,171,400	1,206,542	1,243,000	1,280,000	1,280,000	1,318,000
Solid Waste collection	487,000	716,644	702,208	709,987	722,034	722,034	722,034	722,034
Utility Transfers to General Fund	**$ 10,966,801**	**$ 12,254,762**	**$ 10,478,499**	**$ 10,060,270**	**$ 9,148,925**	**$ 9,226,925**	**$ 9,226,925**	**$ 9,307,925**
General Fund Total	**$ 51,499,500**	**$ 55,115,362**	**$ 54,234,575**	**$ 56,095,531**	**$ 56,893,336**	**$ 57,569,303**	**$ 58,554,131**	**$ 61,850,084**
Hotel Tax Fund Revenues								
Hotel/motel tax revenue	3,574,649	3,416,685	3,558,042	3,643,454	4,368,694	4,246,000	4,489,137	4,668,000
Chimney Hill Proceeds/Fund Balance	-	-	-	-	-	-	-	9,327,416
Penalty and interest	-	28	-	433	25,173	-	-	-
State Gov't: Parks Projects	-	-	249,243	-		-	-	-
Interest on investments	12,683	24,767	23,147	18,622	22,556	11,500	18,710	55,000
Realized gain/loss	16	206	330	-		-	-	-
Net Inc/Dec in FMV	-	-	(5,676)	-		-	-	-
Hist pres proj revenue	-	-	-	250		-	-	-
Hotel Tax Fund Total	**$ 3,587,348**	**$ 3,441,686**	**$ 3,825,086**	**$ 3,662,759**	**$ 4,416,423**	**$ 4,257,500**	**$ 4,507,847**	**$ 14,050,416**
Debt Service Fund Revenues								
Current taxes	12,001,683	12,064,837	11,864,300	11,391,564	11,501,460	11,941,492	11,859,000	12,510,135
Delinquent taxes	85,729	73,859	60,597	69,466	61,878	61,021	60,000	60,000
Penalty and interest	51,325	52,917	43,380	39,480	40,749	38,979	40,000	40,000
Interest on investments	111,370	50,259	34,555	24,842	22,183	25,034	25,000	25,250
Realized gain/loss	1,102	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	-	-	-
Premiums on Bonds Sold	-	75,183	1,172,234	1,132,812	951,174	-	-	-
Wolf Pen Creek TIF Fund *	-	-	-	-	-	-	-	-
Ngate Parking Garage Fund *	(285,548)	-	-	-	-	-	-	-
Equipment replacement *	180,350	-	-	-	-	-	-	-
Convention Center Fund*	-	-	-	423,320	-	-	-	-
Hotel Tax Fund*	-	223,615	222,519	2,497,997	-	-	-	-
Memorial Cemetery Fund*	-	-	-	-	-	196,058	196,058	262,795
Other	-	30	2,939	1,596	-	-	-	-
Debt Service Fund Total	**$ 12,146,011**	**$ 16,807,267**	**$ 24,670,108**	**$ 22,864,571**	**$ 17,832,444**	**$ 12,262,584**	**$ 12,180,058**	**$ 12,898,180**

* Transfers in from other funds

Revenue for Major Funds

Description	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Budget
Electric Fund Revenues								
Residential/taxable	46,465,656	51,954,211	57,985,006	54,548,781	53,264,925	55,343,084	56,933,408	57,514,122
Commer-industrial/taxable	25,289,099	27,280,846	30,288,034	29,380,212	28,614,231	29,924,407	29,433,332	29,733,549
Comm-ind sales/nontaxable	8,628,692	9,536,882	10,347,903	10,346,560	10,892,085	10,505,065	11,925,052	12,046,685
Security lights	90,758	98,581	95,397	96,941	98,333	99,960	98,193	100,157
Other electric sales	25,500	28,210	21,315	23,739	22,967	23,460	31,391	32,019
Electric property rental	-	-	-	-	-	-	-	-
Pole Contact and Use	189,926	193,146	(27,823)	168,228	252,039	170,000	227,551	232,102
Forf/discounts/penalties	1,386,323	1,440,802	1,613,399	1,539,062	1,369,580	1,530,000	1,424,350	1,452,837
Connect fees	231,690	220,540	225,086	257,192	290,029	265,200	294,514	300,404
Misc operating revenues	126,060	182,124	192,780	181,606	195,300	195,000	199,532	203,523
Interest on investments	278,399	89,484	41,206	57,624	85,324	40,000	64,726	65,373
Realized gain/(loss)	124	770	655	-	-	-	-	-
Net Incr/Decr in FMV	-	-	(18,314)	-	-	-	-	-
Reimbursed Exp/UG Const	-	-	886,953	-	-	-	-	-
Damage reimbursement	20,478	5,765	-	7,079	11,927	7,500	7,500	7,650
Other reimbursed expenses	255,153	26,434	101,421	73,829	9,236	15,000	20,000	20,400
Cash over/short	(357)	(0)	(32)	(169)	(60)	-	29	-
Collection service fees	8,276	9,644	8,795	9,860	10,542	10,000	9,424	9,642
Mineral royalty interest	43	-	37	40	-	-	-	-
Sale of scrap	25,036	41,922	30,633	36,833	34,583	32,000	34,000	34,680
Gain on sale of property		127,440	(15,823)	-	-	-	-	-
Misc nonoperating revenue	10,740	7,907	5,401	50,524	4,012	10,000	10,000	10,200
General Fund	40,000	-	40,000	40,000		-	80,000	-
Other Misc Revenue	-	136	784	-		-	-	-
Transfers In: Equipment Replacement	164,408	-	-	-		-	-	-
Transfers In: Economic Development Fun	-	-	77,386	250,000		-	-	-
Intergovernmental Revenue: Grants	18,941	-	-	-		-	-	-
Other Transfers In - Gen'l Gov't Projects	-	-	-	763,286		-	-	-
Electric Fund Total	**$ 83,254,945**	**$ 91,244,844**	**$ 101,900,199**	**$ 97,831,227**	**$ 95,155,053**	**$ 98,170,676**	**$ 100,793,002**	**$ 101,763,343**
Water Fund Revenues								
Residential	10,473,028	9,361,705	10,210,875	8,697,441	8,696,630	8,531,023	8,166,358	8,411,349
Commercial	3,408,045	2,950,130	6,632,105	5,993,306	6,152,669	5,865,068	5,771,355	5,944,496
Connect fees	74,130	71,680	74,035	93,742	100,332	97,850	100,000	103,000
Water taps	242,472	247,140	208,076	271,164	220,476	226,600	280,000	288,400
Misc operating revenues	1,700	2,215	3,265	1,101	150	-	-	-
Interest on investments	162,528	73,182	43,358	37,635	35,994	20,000	20,000	20,600
Realized gain/(loss)	86	387	731	-	-	-	-	-
Net Incr/Decr in FMV	-	-	(7,624)	-	-	-	-	-
Damage reimbursement	-	-	-	-	-	-	-	-
Subrogation recovered	27,582	(163)	-	-	-	-	-	-
Other reimbursed expenses	13,084	-	15,175	-	-	-	-	-
Collection Service Fees	-	-	-	-	7	-	-	-
Land Rentals/Leases	28,269	31,269	19,269	7,269	7,269	7,500	7,500	7,725
Sale of Scrap	8,090	28,486	21,353	16,903	16,363	15,000	15,000	15,450
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	-	-	-
General Fund	40,000	-	40,000	40,000	-	-	80,000	-
Other Transfers In / Equipment Replacem	127,880	-	-	-	-	-	-	-
Water Fund Total	**$ 14,606,894**	**$ 12,792,643**	**$ 17,302,841**	**$ 15,242,833**	**$ 15,236,492**	**$ 14,763,041**	**$ 14,440,213**	**$ 14,791,020**
Wastewater Fund Revenues								
Residential	9,515,950	9,424,604	10,322,129	10,760,968	11,734,148	11,644,957	11,473,467	11,702,936
Commercial	1,962,868	1,892,613	2,083,072	2,200,734	2,434,661	2,355,214	2,505,099	2,555,201
Sewer taps	203,055	173,560	142,815	167,645	177,560	173,000	225,000	231,750
Misc operating revenues	7,152	-	25,175	5,998	3,935	1,000	10,000	300
Interest on investments	156,881	64,686	34,963	30,906	35,877	20,000	25,000	25,000
Realized gain/(loss)	80	339	522	-	-	-	-	-
Net Incr/Decr in FMV	-	-	(8,067)	-	-	-	-	-
Capital Improvements	-	-	-	60,174	60,624	-	-	-
Other reimbursed expenses	-	-	100	-	1,096	-	-	-
Sale of scrap	128	1,550	645	-	301	-	-	-
Gain on sale of property	-	23,183	20,100	-	-	-	26,440	-
Misc nonoperating revenue	80	5,818	1,665	96,155	235	-	-	-
Other revenue	-	-	18,563	-	4	1,000	21,000	1,000
General Fund	40,000	-	40,000	40,000	-	-	80,000	-
Other Transfers In / Equipment Replacem	605,314	-	-	-		-	-	-
Wastewater Fund Total	**$ 12,491,508**	**$ 11,586,353**	**$ 12,681,682**	**$ 13,362,580**	**$ 14,448,441**	**$ 14,195,171**	**$ 14,366,006**	**$ 14,516,187**
Sanitation Fund Revenues								
Residential/taxable	4,549,527	4,671,826	4,702,103	4,807,181	4,968,452	5,046,787	5,117,506	5,219,861
Residential sales/nontax	20,806	21,469	30,740	31,732	24,828	18,778	25,572	26,081
Commercial/taxable	1,961,770	1,858,658	2,009,264	1,953,793	1,930,754	2,257,246	2,201,060	2,564,235
Commercial/nontaxable	323,801	311,689	335,491	362,998	429,114	487,634	489,190	569,906
State surcharge/taxable	1,667	1,771	1,463	1,096	898	1,040	1,040	1,050
State surcharge/nontax	-	7	13	3	14	-	-	-
Rolloff rental/taxable	18,628	17,355	15,631	17,702	11,848	14,484	14,484	14,629
Rolloff rental/nontaxable	1,966	1,275	1,663	1,419	1,900	967	967	977
Misc fees for servcs/tax	17,489	23,448	17,811	22,090	18,362	21,012	21,012	21,222
Misc fees for servcs/ntax	1,094	1,904	2,068	3,493	1,652	3,060	3,060	3,091
Dumpster sales	-	-	-	41	45	-	-	-
Other operating: recycling	46,462	48,182	17,216	10,465	10,835	11,220	11,220	11,329
BVSWMA payment for debt service	-	212,352	395,535	388,089	397,710	400,960	400,960	403,910

Revenue for Major Funds

Description	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Year-End Estimate	FY15 Proposed Budget
Interest on investments	59,450	64,052	5,854	3,610	1,403	2,010	2,010	2,020
Realized gain/(loss)	99	189	87	-	-	-	-	-
Net Incr/Decr in FMV	-	-	-	-	-	-	-	-
Other reimbursed expenses	-	-	-	-	9,200	-	-	-
State Grants	17,792	-	3,746	9,718	982	-	-	-
Collection service fees	2,065	1,472	1,602	2,909	2,550	1,400	1,400	1,400
Sale of scrap	6,657	-	-	1,439	575	-	-	-
Gain on Sale of Property	-	(25,394)	11,850	(58,431)	-		-	-
Misc nonoperating revenue	3,940	175,000	(40)	-	-	-	-	-
Other Misc Revenue	-	-	-	(12,348)	-	-	-	-
Sanitation Fund Total	**$ 7,033,213**	**$ 7,385,255**	**$ 7,552,097**	**$ 7,546,999**	**$ 7,811,122**	**$ 8,266,598**	**$ 8,289,481**	**$ 8,839,711**
Drainage Fund Revenues								
Other reimbursed expenses		-	-	13,473	-	-	-	-
Residential	1,480,027	1,529,287	1,535,706	1,567,322	1,618,708	1,648,800	1,660,731	1,710,600
Commercial	313,147	365,976	382,436	384,602	390,472	398,400	408,022	420,200
Interest on investments	58,652	24,372	13,931	13,115	12,814	7,000	9,000	8,000
Realized gain/loss	25	159	223	-		-	-	-
Net Incr/Decr in FMV	(1,850)	(9,616)	(2,936)	-		-	-	-
Other	-		-	23		-	-	-
Drainage Fund Total	**$ 1,850,002**	**$ 1,910,178**	**$ 1,929,360**	**$ 1,978,535**	**$ 2,021,994**	**$ 2,054,200**	**$ 2,077,753**	**$ 2,138,800**
Major Funds Revenue Total	**$ 186,469,421**	**$ 200,283,588**	**$ 224,095,948**	**$ 316,416,262**	**$ 308,970,358**	**$ 309,709,749**	**$ 316,001,493**	**$ 332,611,084**

ARTICLE V
THE BUDGET

Fiscal Year
Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget
Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years
Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record
Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget
Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget
Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget After Public Hearing Amending or Supplementing Budget
Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget
Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also

provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption
Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt
Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available
Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations
Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax
Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation
Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources
Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund.

The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.

2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and

B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

A. PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

1. **APPROVED BUDGET**. An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.

   a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.

c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.

d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

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

3. **BUDGET AWARD**. The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

B. BALANCED BUDGET. The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.

C. PLANNING. The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.

D. REPORTING. Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.

E. CONTROL. Operating expense control is addressed in Section IV. of these Policies.

F. CONTINGENT APPROPRIATION. Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding ~~$15,000~~$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

      Starting in FY12, the City began to reduce the total transfer from the Electric Fund. It is estimated that the reduction in the transfer amount will occur in FY12 and FY13. Starting in FY14, the Utility Transfer to the General Fund will be calculated based on kWh usage at a rate of that would equate to an approximate 6% franchise fee. Currently, this rate is estimated to be $0.007/kWh. The final total transfer amount will not exceed 6% of total estimated operating revenues.

      (2) Water, Wastewater and Sanitation Funds

      This transfer will be made in accordance with the following two methods, not to exceed 10% of the total estimated operating revenues for the Water and Wastewater Funds, and 10% for the Sanitation Fund:

      (1) *In-Lieu-of-Franchise Fee.* In-lieu-of-franchise fee will be included as part of the rate computation at 6% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

      (2) *Utility Transfer to the General Fund.* This transfer will be calculated at 8% of total Fund Equity.

7. **INTERGOVERNMENTAL REVENUES.** Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

8. **REVENUE MONITORING.** Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

A. APPROPRIATIONS. The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.

C. CENTRAL CONTROL. Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done only by City Council consent with formal briefing and council action.

D. PURCHASING. The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing office, a division of Fiscal Services, is the central authority for all purchasing activity $3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than $3,000 may be approved by the applicable department in accordance with the department's internal control procedures.

E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

F. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

G. REPORTING. Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

A. PREPARATION. The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.

B. CONTROL. All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.

C. PROGRAM PLANNING. The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.

D. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

E. REPORTING. Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT. It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.

B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT. It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.

C. PARKING LOTS AND INTERNAL ROADWAYS. It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.

D. TECHNOLOGY. It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. The funding is 10% of the original cost of the equipment and the software. Additionally, funding for integration solutions and upgrades to the mid-range systems is $90,000 annually.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

E. FLEET REPLACEMENT. The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.

F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES. The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on-going infrastructure maintenance and replacement, the

City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

1. **QUALIFICATIONS OF THE AUDITOR.** In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

   In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

2. **RESPONSIBILITY OF AUDITOR TO CITY COUNCIL**. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

3. **SELECTION OF AUDITOR**. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

4. **CITY INTERNAL AUDITOR.** Pursuant to Article III, Section 30 of the City Charter, the City map appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

1. **EXTERNAL REPORTING.** The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.

2. **INTERNAL REPORTING.** The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

A. **INVESTMENTS.** The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

B. **CASH MANAGEMENT.** The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

C. **FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least $5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. The Fiscal Services Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

D. **COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

IX. DEBT MANAGEMENT

A. **DEBT ISSUANCE.** The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, and for capital equipment.

1. **GENERAL OBLIGATION BONDS (GO's).** GO's will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City, to the extent allowed by law. The term of a bond

issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

2. **REVENUE BONDS (RB's).** RB'S will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.

3. **CERTIFICATES OF OBLIGATION, Contract Obligations, etc. (CO's**). CO's will be used in order to fund capital requirements that are not otherwise covered under either revenue bonds or general obligation bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets when GO's and RB's are not appropriate and when authorized under law. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years, but may extend to twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

B. METHOD OF ISSUANCE AND BIDDING PARAMETERS.

1. **METHOD OF SALE.** The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

2. **BIDDING PARAMETERS.** The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

C. ANALYSIS OF FINANCING ALTERNATIVES. Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. DISCLOSURE. Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released.

E. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

F. DEBT STRUCTURING. The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream.
Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

B. OPERATING RESERVES/FUND BALANCES

1. The unobligated fund balance in the General Fund should be at least 15% of the annual budgeted General Fund expenses. This percentage is the equivalent of 55 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.

2. The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 15% of total operating expenses or the equivalent of 55 days. Cash and Investments alone should be equivalent to 30 days of operations.

3. The Hotel Tax Fund fund balance should be at least 15% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.

4. The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.

(a) Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund.
(b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
(c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

C. LIABILITIES AND RECEIVABLES. Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

D. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.

2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below $8^1/_3$% (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

A. WRITTEN PROCEDURES. Wherever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

B. DEPARTMENT DIRECTORS' RESPONSIBILITIES. Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

C. INTERNAL REVIEWS/AUDITS. The Accounting Division will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

CITY OF COLLEGE STATION

Home of Texas A&M University®

City of College Station

Land Area and Public Safety Statistics

(as of July 2014)

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:	39,721
Number of votes cast in last municipal election:	4,167
Percentage of registered voters voting in last municipal election:	10.49%
Miles of streets	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	493
Centerline Miles maintained by City	309
Miles of Sanitary Sewer Line:	331 linear miles
Fire Protection	
Number of stations:	6
Number of full-time employees:	148*
Police Protection	
Number of full-time employees:	200*
Number of patrol units:	39*
One jail facility with a capacity of:	17

* Based on FY15 Proposed SLAs

Area in Square Miles

Year	Square Miles
1938	2.00
1940	2.51
1950	2.91
1960	6.34
1970	16.00
1980	24.01
1984	28.47
1994	32.55
1995	38.14
1996	40.69
2003	47.22
2004	47.23
2008	49.60
2009	49.60
2010	49.60
2011	50.60
2012*	50.80

*Square miles have not changed since 2012.

City of College Station
Population and Demographic Estimates

Census Count	2014 *	100,517
	2013	99,918
	2012	97,462
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	51.6%
Female	48.4%

Under 5 years	4.6%
5 to 9 years	4.1%
10 to 14 years	4.2%
15 to 19 years	16.0%
20 to 24 years	32.9%
25 to 34 years	14.3%
35 to 44 years	8.0%
45 to 54 years	6.4%
55 to 59 years	2.4%
60 to 64 years	2.5%
65 to 74 years	2.8%
75 to 84 years	1.3%
85 years and older	0.6%
Median Age	22.5

Race

White	78.5%
Black or African American	7.2%
Hispanic or Latino	14.2%
American Indian and Alaska Native	20.0%
Asian	9.4%
Native Hawaiian and Other Pacific Islander	0.1%
Some other race	2.5%
Two or more races	2.1%

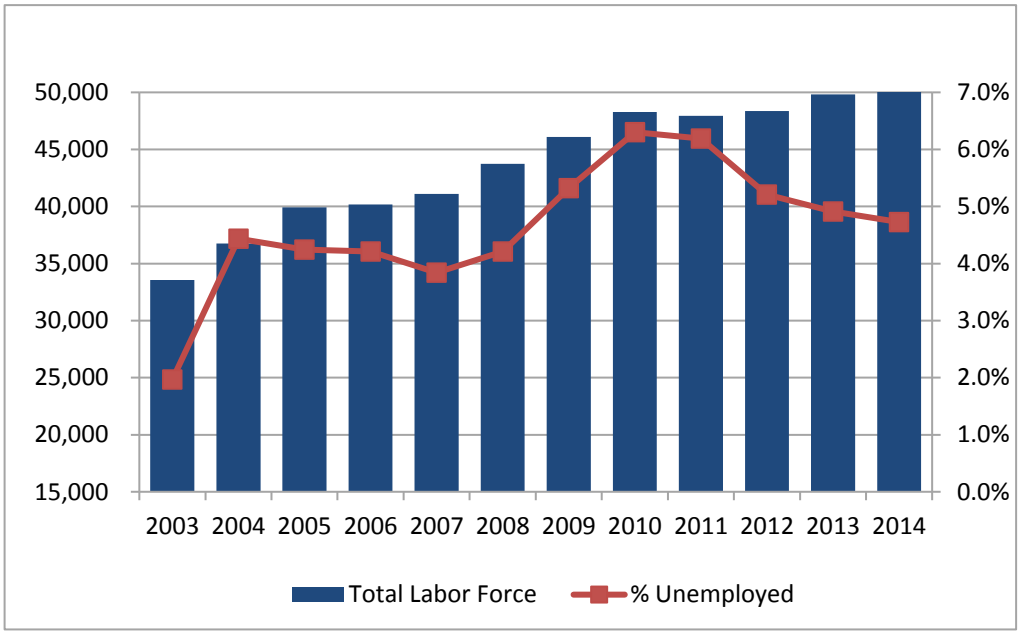
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of June 2014.

Source for Above: Source: U.S. Census Bureau, 2008-2012 American Community Survey

Primary Labor Force for College Station

2003 - 2014
(as of May 2014)

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2003	33,566	32,906	660	2.0%
2004	36,745	35,116	1,629	4.4%
2005	39,927	38,233	1,694	4.2%
2006	40,182	38,490	1,692	4.2%
2007	41,099	39,521	1,578	3.8%
2008	43,729	41,888	1,841	4.2%
2009	46,102	43,648	2,454	5.3%
2010	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*	50,594	48,202	2,392	4.7%



Source: Texas Workforce Commission

* 2014 represents labor force and employment through June 2014.

** In 2005, the Bureau of Labor Statistics introduced a new methodology for calculating the unemployment rate. Along with the new calculation method, Robertson and Grimes county were added to the Bryan/College Station MSA.

City of College Station
Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:	
Management, professional, and related occupations	46.8%
Service occupations	16.9%
Sales and office occupations	25.8%
Construction, extraction, maintenance and repair occupations	5.6%
Production, transportation, and material moving occupations	4.9%

Source: U.S. Census Bureau, 2008-2012 American Community Survey 5-year Estimate

Income and Benefits for College Station
(in 2010 Inflation-Adjusted Dollars)

Households	
Less than $10,000	23.9%
$10,000 to $14,999	6.9%
$15,000 to $24,999	12.8%
$25,000 to $34,999	8.9%
$35,000 to $49,999	10.7%
$50,000 to $74,999	10.8%
$75,000 to $99,999	9.2%
$100,000 to $149,999	9.1%
$150,000 to $199,999	4.0%
$200,000 or more	3.7%
Median household income (dollars)	$30,806
Mean household income (dollars)	$54,924

Families	
Less than $10,000	9.8%
$10,000 to $14,999	3.7%
$15,000 to $24,999	8.5%
$25,000 to $34,999	7.7%
$35,000 to $49,999	10.7%
$50,000 to $74,999	14.2%
$75,000 to $99,999	13.7%
$100,000 to $149,999	16.2%
$150,000 to $199,999	8.1%
$200,000 or more	7.2%
Median household income (dollars)	$66,982
Mean household income (dollars)	$84,273

Non-family Households	
Median household income (dollars)	$16,481
Mean household income (dollars)	$28,684

Mean travel time to work	17.6 minutes

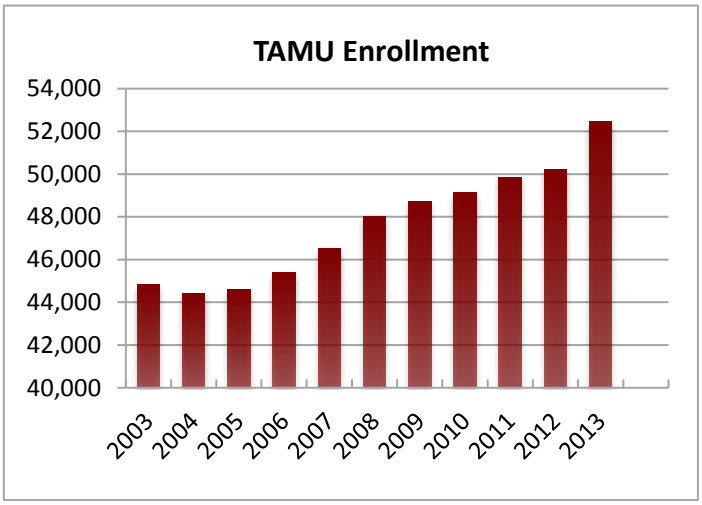
Source: U.S. Census Bureau, 2008-2012 American Community Survey 5-year Estimate

Texas A&M University Enrollment
2003 - 2013

Established in 1876, Texas A&M University became the first public higher education institution in Texas. Today, an estimated 52,449 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.

YEAR	UNIVERSITY ENROLLMENT
2003	44,813
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



Source: Texas A&M News & Information, TAMU OISP

City of College Station

Principal Taxpayers

(as of July 2014)

College Station - Top 10 Taxpayers	Type of Business	2014 Assessed Valuation	Percent of Total Assessed Valuation
Post Oak Mall - College Station LLC	Retail Mall	$57,206,360	0.87%
College Station Properties LP	Apartments	$56,622,230	0.86%
College Station Hospital LP	Medical	56,154,920	0.86%
SHP-The Callaway House	Apartments	50,609,325	0.77%
SW Meadows Point LP	Apartments	45,584,367	0.69%
Culpepper Family LP	Apartments	42,145,765	0.64%
Weinberg, Israel & David Alkosser	Housing	41,348,751	0.63%
BVP 2818 Place LP	Apartments	39,422,730	0.60%
The Rise at Texas Properties I LLC	Apartments	40,615,800	0.62%
JamesPoint Management	Housing	39,240,330	0.60%
		$468,950,578	**7.15%**

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	$57,206,360	0.87%
College Station Hospital LP	Medical	55,532,010	0.85%
Wal-Mart Real Estate Business Trust	Retail	38,904,210	0.59%
HEB;H E Butt Store Prop CO #1	Retail	27,960,710	0.43%
EH College Station LP	Hotel	25,887,350	0.39%
		$205,490,640	**3.13%**

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Dealer Computer Services Inc	Retail	$25,538,230	0.39%
AT&T Mobility LLC	Telecommunications	7,040,070	0.11%
O I Corporation	Retail	3,036,640	0.05%
Lawson Properties II LLC	Retail	3,013,150	0.05%
Dallas MTA LP	Telecommunications	2,645,490	0.04%
		$41,273,580	**0.63%**

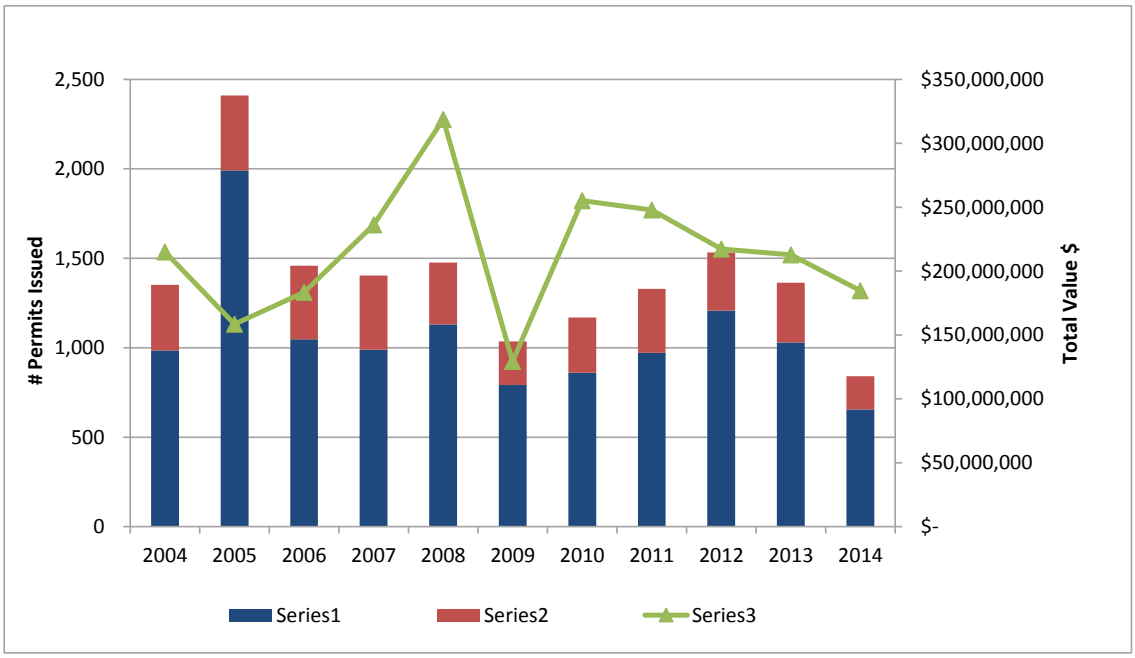
Source: Brazos County Appraisal District

*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

	Residential Construction		Commercial Construction		Total	
Year	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2004	985	$ 100,504,006	366	$ 114,543,138	1,351	$ 215,047,144
2005*	1,991	$ 127,265,816	419	$ 31,169,195	2,410	$ 158,435,011
2006	1,048	$ 126,249,768	410	$ 57,162,203	1,458	$ 183,411,971
2007	990	$ 161,466,990	413	$ 74,683,795	1,403	$ 236,150,785
2008	1,131	$ 164,494,779	346	$ 154,313,994	1,477	$ 318,808,773
2009	792	$ 82,316,558	243	$ 46,947,099	1,035	$ 129,263,657
2010	860	$ 93,158,066	309	$ 162,053,510	1,169	$ 255,211,576
2011	971	$ 124,132,135	359	$ 123,779,052	1,330	$ 247,911,187
2012	1,208	$ 149,737,218	325	$ 67,478,910	1,533	$ 217,216,128
2013	1,030	$ 145,142,757	333	$ 67,516,132	1,363	$ 212,658,889
2014**	655	$ 131,607,843	186	$ 53,093,756	841	$ 184,701,599

**Reflects January through June 2014



*** NOTE:**

Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels and additions, slabs, roofs, and swimming pools.

Commercial Construction includes: Commercial new construction, slab, remodel, and addition, as well as Hotel/Motel/Inn, demolition, storage/accessory and sign permits.

* Overall in 2005, residential and commercial construction permits are higher than other years due to an increase in roofing permits because of a hailstorm in CS.

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

Park System Inventory 2014

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	●5						30		
BARRACKS	N	3.88	15	D		●			●1				●	●						●2				
BEE CREEK & D.A. "ANDY" ANDERSON ARBORETUM	C	43.5	B	D	○	○ 1	○ 1	●4	●3	●	● P	●1/3	●1/2				○2		○ 4	●	○	237		Batting Cage & Arboretum
BILLIE MADELEY	N	5.14	2	D								●												
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	B	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				○ 2					
CASTLEROCK	N	5.86	10	D		●1		●1	●2				○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	●			○			○ 2								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*	*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*	*F*						
GEORGIE K. FITCH	N	11.30	5	D		●		●2	●1	●		●	○ 1/3		○ 1		*F*	*F*						
HENSEL (TAMU)	C	29.70	B	D	○	●2	○ 3	●4	●2	●			●1/3							●		70		TAMU
JACK & DOROTHY MILLER	N	10.00	5	D		○		●3	●2	●			●1/3	●	● 1									School
JOHN CROMPTON	N	15.26	7	D	○	○	○ 1	●	●1		●P	●	●		● 1							50		
LEMONTREE	N	15.40	6	D	○			●3	●1	●		●	● 3/4		●1/2		○ 1					30		
LICK CREEK	RN	515.54	D	D								●	●1.8									60		
LIONS	M	1.50	2	D				●3	○ 2						○ 1							10		
LONGMIRE	N	4.16	5	D				●2					● 1/3											
LUTHER JONES	M	1.80	6	D						●							● 1							
MERRY OAKS	N	4.60	2	D				●2	●2	●		●	○ 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	*F*	*F*	*F*						School
PHILLIPS	N	3.76	13	D		○1		●						●										
RAINTREE	N	13.00	4	D		●		●2	●2	●			●1/3			*F*				●				
REATTA MEADOWS	N	3.00	10	U																				
RICHARD CARTER	N	7.14	2	D						●			●1/3										●	State Historic
SANDSTONE	N	15.21	8	D		●			●1	●			●1/3	●	● 1	*F*	*F*	*F*				48		
SMITH TRACT	N	11.80	4	U																				
SONOMA	N	7.16	10	U																				

Revised June 18, 2014

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
SOUTHEAST	C	66.68	C	U																				
SOUTHERN OAKS	N	14.49	10	D		●		●2	●2	●			●1/3		● 1									Disc Golf
SOUTHWEST	N	9.42	6	D									○											
STEEPLECHASE	N	9.00	5	D		●		●2	○1	●			○1/2		○ 1									Dog Park
STEPHEN C. BEACHY CENTRAL	C	47.20	C	D	○	● 2	○ 1	●10	○ 1	●	●2FP	●	○ 1	●	● 1	○ 3	○ 4		○ 2	●		297		PARD Office
SUMMIT CROSSING	N	8.81	4	U																				
THOMAS	C	16.10	C	D	○	○		● 5	● 4	●			○ 3/4	●	● 2	*F*			○ 2		○	27		
UNIVERSITY	N	10.20	2	D		●1			○ 2	●	P		○ .4									9		Dog Park
VETERANS ATHLETIC	RA	150.00	C	D	○		○		● 1	●			● 1			○ 9	○ 5					835	○	Veterans Memorial, History Mile
W.A. TARROW (W. Smith)	C	21.26	B	D	○	○	○	● 2	○ 3	●			●1/3	●	○ 2	*F*	*F*	○3			SP	319	○	Batting Cage Lincoln Center State Historic
WALLACE LAKE	N	1.84	13	D						●	○ P		○	○								7		
WINDWOOD	M	1.37	4	D		●1		● 2	● 2	●														
WOLF PEN CREEK	C	47.17	C	D	○	○		● 1	○ 1	●	P		● 1.9									66	○	Amphitheater, Green Room, Plaza, Disc Golf, Festival Site
WOODCREEK	N	6.60	8	D				● 2	○ 1	●		●	● 1/3		●1/2					○				
WOODLAND HILLS	N	14.40	9	D		● 1			○ 3	●			○ 1/4											

QUANTITY	PARK TYPE	TOTAL ACREAGE*
7	Mini	12.46
38	Neighborhood	343.08
Total Neighborhood Park Acreage		***355.54***
8	Community	299.31
1	Arboretum**	17.00
Total Community Park Acreage		***316.31***
1	Regional Nature	515.54
1	Regional Athletic	150.00
55 Total Parks ~ 1,337.39 Acres		
Developed Parks: 49 Parks		
Undeveloped Parks: 6 Parks		
**** Cemeteries are not included in acreage totals.***		
2	*Municipal Cemeteries*	*75 Acres*

KEY

- **A** - Arboretum
- **C** - Community Park
- **D** - Developed
- **FP** - Fishing Pond
- **F** - Open Practice Fields
- **M** - Mini Park
- **P** - Pond (Non-fishing)
- **RN** - Regional Nature Park
- **RA** - Regional Athletic Park
- **SP** - Spray/Splash Park
- **State Historic** - State Marker on site
- **U** - Undeveloped
- **N** - Neighborhood Park
- ○ - Lighted Facilities
- ● - Unlighted Facilities

PARK ACREAGE PER 1,000 RESIDENTS	
Neighborhood Park Acres per 1,000 (355.54 Acres)	***3.54***
Community Park Acres per 1,000 (316.31 Acres)	***3.15***
Total Acreage per 1,000 Residents	***6.69***

Based on May 2014 Population Estimate of 100,394 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.***

Revised June 18, 2014

City of College Station

College Station Utilities Statistics

(as of June 2014)

Utility Funds:

Electric System:

Connected Meters	38,138
Annual System Energy Sales	806858
Peak Demand	204
Number of Substations	7
Miles of Distribution Lines	458
Overhead	201
Underground	257

Water System:

Water Connections	38,315
Gallons Per Capita Per Day:	152 gal/day
Number of Wells	9
Water Production Capacity	29,000,000
Number of Ground Storage Tanks	2
Total capacity (gallons)	8,000,000
Number of Elevated Storage Tanks	2
Total capacity (gallons)	5,000,000
Miles of Water Lines	412
Average Daily Water Use	12.11 Million Gallons

Sanitation Fund:

Number of Residential Tons Collected	15,875
Number of Commercial Tons Collected	27,855
Recycling Tonnage	742
Clean/Green Tonnage	3,798
Landfill size	20 acres at Twin Oaks Landfill

Number of Employees:

Electric	70.5
Water	29
Sewer	49

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 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
2-15-15	1,580,000	4.250%	109,800	1,689,800		
8-15-15			76,225	76,225	1,766,025	3,490,000
2-15-16	1,285,000	5.000%	76,225	1,361,225		
8-15-16			44,100	44,100	1,405,325	2,205,000
2-15-17	1,340,000	4.000%	44,100	1,384,100		
8-15-17			17,300	17,300	1,401,400	865,000
2-15-18	865,000	4.000%	17,300	882,300		
8-15-18			0	0	882,300	0
Interest	3,412,086					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 2006 Refunding
PRINCIPAL - $10,255,000

Refunding of Series 1996 (GOB & Refunding), 1998 (GOB) and 2000 (GOB & CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	1,505,000	5.000%	147,425	1,652,425		
8-15-14			109,800	109,800	1,762,225	5,070,000
2-15-15	1,580,000	4.250%	109,800	1,689,800		
8-15-15			76,225	76,225	1,766,025	3,490,000
2-15-16	1,285,000	5.000%	76,225	1,361,225		
8-15-16			44,100	44,100	1,405,325	2,205,000
2-15-17	1,340,000	4.000%	44,100	1,384,100		
8-15-17			17,300	17,300	1,401,400	865,000
2-15-18	865,000	4.000%	17,300	882,300		
8-15-18			0	0	882,300	0
Interest	3,412,086					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. Series 2007
PRINCIPAL - $3,930,000
Streets Projects: $2,700,000; Parks Projects: $1,230,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	120,000	5.000%	48,603	168,603		
8-15-15			45,603	45,603	214,206	2,060,000
2-15-16	125,000	4.250%	45,603	170,603		
8-15-16			42,947	42,947	213,550	1,935,000
2-15-17	135,000	4.250%	42,947	177,947		
8-15-17			40,078	40,078	218,025	1,800,000
2-15-18	140,000	4.250%	40,078	180,078		
8-15-18			37,103	37,103	217,181	1,660,000
2-15-19	150,000	4.250%	37,103	187,103		
8-15-19			33,916	33,916	221,019	1,510,000
2-15-20	155,000	4.375%	33,916	188,916		
8-15-20			30,525	30,525	219,441	1,355,000
2-15-21	165,000	4.375%	30,525	195,525		
8-15-21			26,916	26,916	222,441	1,190,000
2-15-22	175,000	4.500%	26,916	201,916		
8-15-22			22,978	22,978	224,894	1,015,000
2-15-23	185,000	4.500%	22,978	207,978		
8-15-23			18,816	18,816	226,794	830,000
2-15-24	190,000	4.500%	18,816	208,816		
8-15-24			14,541	14,541	223,356	640,000
2-15-25	200,000	4.500%	14,541	214,541		
8-15-25			10,041	10,041	224,581	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,554,288					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2008
PRINCIPAL - $9,455,000

Streets - $8,813,000; Traffic Signals and Safety System Improvements - $602,000;
Park Projects $40,000;

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	340,000	4.000%	142,784	482,784		
8-15-15			135,984	135,984	618,769	6,340,000
2-15-16	355,000	4.000%	135,984	490,984		
8-15-16			128,884	128,884	619,869	5,985,000
2-15-17	375,000	4.000%	128,884	503,884		
8-15-17			121,384	121,384	625,269	5,610,000
2-15-18	395,000	4.000%	121,384	516,384		
8-15-18			113,484	113,484	629,869	5,215,000
2-15-19	410,000	4.000%	113,484	523,484		
8-15-19			105,284	105,284	628,769	4,805,000
2-15-20	435,000	4.125%	105,284	540,284		
8-15-20			96,313	96,313	636,597	4,370,000
2-15-21	455,000	4.125%	96,313	551,313		
8-15-21			86,928	86,928	638,241	3,915,000
2-15-22	480,000	4.250%	86,928	566,928		
8-15-22			76,728	76,728	643,656	3,435,000
2-15-23	505,000	4.250%	76,728	581,728		
8-15-23			65,997	65,997	647,725	2,930,000
2-15-24	530,000	4.375%	65,997	595,997		
8-15-24			54,403	54,403	650,400	2,400,000
2-15-25	555,000	4.500%	54,403	609,403		
8-15-25			41,916	41,916	651,319	1,845,000
2-15-26	585,000	4.500%	41,916	626,916		
8-15-26			28,753	28,753	655,669	1,260,000
2-15-27	615,000	4.500%	28,753	643,753		
8-15-27			14,916	14,916	658,669	645,000
2-15-28	645,000	4.625%	14,916	659,916	659,916	0
Interest	4,273,914					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009
PRINCIPAL - $3,335,000

Streets - $595,000; Traffic Signals and Safety System Improvements - $455,000;
Park Projects $1,535,000; Fire Station #6 - $750,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	130,000	3.500%	57,479	187,479		
8-15-15			55,204	55,204	242,683	2,655,000
2-15-16	130,000	3.500%	55,204	185,204		
8-15-16			52,929	52,929	238,133	2,525,000
2-15-17	140,000	3.500%	52,929	192,929		
8-15-17			50,479	50,479	243,408	2,385,000
2-15-18	155,000	3.500%	50,479	205,479		
8-15-18			47,766	47,766	253,245	2,230,000
2-15-19	155,000	3.700%	47,766	202,766		
8-15-19			44,899	44,899	247,665	2,075,000
2-15-20	160,000	3.900%	44,899	204,899		
8-15-20			41,779	41,779	246,678	1,915,000
2-15-21	175,000	4.000%	41,779	216,779		
8-15-21			38,279	38,279	255,058	1,740,000
2-15-22	180,000	4.050%	38,279	218,279		
8-15-22			34,634	34,634	252,913	1,560,000
2-15-23	195,000	4.050%	34,634	229,634		
8-15-23			30,685	30,685	260,319	1,365,000
2-15-24	200,000	4.300%	30,685	230,685		
8-15-24			26,385	26,385	257,070	1,165,000
2-15-25	210,000	4.300%	26,385	236,385		
8-15-25			21,870	21,870	258,255	955,000
2-15-26	220,000	4.500%	21,870	241,870		
8-15-26			16,920	16,920	258,790	735,000
2-15-27	225,000	4.500%	16,920	241,920		
8-15-27			11,858	11,858	253,778	510,000
2-15-28	250,000	4.650%	11,858	261,858		
8-18-28			6,045	6,045	267,903	260,000
2-15-29	260,000	4.650%	6,045	266,045	266,045	0
Interest	1,646,531					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009 (Refunding)
PRINCIPAL - $8,095,000

Refunding of Series 1998 (GOB), 1999 (GOB), 2000 (GOB) and 2000A (CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	865,000	3.000%	66,125	931,125		
8-15-15			53,150	53,150	984,275	3,165,000
2-15-16	895,000	3.000%	53,150	948,150		
8-15-16			39,725	39,725	987,875	2,270,000
2-15-17	930,000	3.250%	39,725	969,725		
8-15-17			24,613	24,613	994,338	1,340,000
2-15-18	430,000	3.500%	24,613	454,613		
8-15-18			17,088	17,088	471,700	910,000
2-15-19	445,000	3.500%	17,088	462,088		
8-15-19			9,300	9,300	471,388	465,000
2-15-20	465,000	4.000%	9,300	474,300	474,300	0
Interest	1,053,475					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010
PRINCIPAL - $19,635,000

Streets - $12,525,000; Park Projects $870,000; Fire Station #6 - $6,240,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	725,000	2.000%	251,053	976,053		
8-15-15			243,803	243,803	1,219,856	15,895,000
2-15-16	760,000	2.000%	243,803	1,003,803		
8-15-16			236,203	236,203	1,240,006	15,135,000
2-15-17	795,000	2.000%	236,203	1,031,203		
8-15-17			228,253	228,253	1,259,456	14,340,000
2-15-18	830,000	3.000%	228,253	1,058,253		
8-15-18			215,803	215,803	1,274,056	13,510,000
2-15-19	870,000	3.000%	215,803	1,085,803		
8-15-19			202,753	202,753	1,288,556	12,640,000
2-15-20	910,000	3.000%	202,753	1,112,753		
8-15-20			189,103	189,103	1,301,856	11,730,000
2-15-21	950,000	3.000%	189,103	1,139,103		
8-15-21			174,853	174,853	1,313,956	10,780,000
2-15-22	995,000	3.000%	174,853	1,169,853		
8-15-22			159,928	159,928	1,329,781	9,785,000
2-15-23	1,040,000	3.000%	159,928	1,199,928		
8-15-23			144,328	144,328	1,344,256	8,745,000
2-15-24	1,090,000	3.000%	144,328	1,234,328		
8-15-24			127,978	127,978	1,362,306	7,655,000
2-15-25	1,135,000	3.125%	127,978	1,262,978		
8-15-25			110,244	110,244	1,373,222	6,520,000
2-15-26	1,190,000	3.250%	110,244	1,300,244		
8-15-26			90,906	90,906	1,391,150	5,330,000
2-15-27	1,245,000	3.250%	90,906	1,335,906		
8-15-27			70,675	70,675	1,406,581	4,085,000
2-15-28	1,300,000	3.375%	70,675	1,370,675		
8-18-28			48,738	48,738	1,419,413	2,785,000
2-15-29	1,360,000	3.500%	48,738	1,408,738		
8-15-29			24,938	24,938	1,433,675	1,425,000
2-15-30	1,425,000	3.500%	24,938	1,449,938	1,449,938	0
Interest	6,848,276					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - $37,150,000

Refunding of Series 2000 (URB), 2001 (GOB, CO & URB) and 2002 (GOB, CO & URB)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	3,575,000	4.000%	618,300	4,193,300		
8-15-15			546,800	546,800	4,740,100	24,435,000
2-15-16	3,750,000	5.000%	546,800	4,296,800		
8-15-16			453,050	453,050	4,749,850	20,685,000
2-15-17	3,965,000	5.000%	453,050	4,418,050		
8-15-17			353,925	353,925	4,771,975	16,720,000
2-15-18	3,905,000	5.000%	353,925	4,258,925		
8-15-18			256,300	256,300	4,515,225	12,815,000
2-15-19	4,115,000	4.000%	256,300	4,371,300		
8-15-19			174,000	174,000	4,545,300	8,700,000
2-15-20	4,290,000	4.000%	174,000	4,464,000		
8-15-20			88,200	88,200	4,552,200	4,410,000
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	0
Interest	9,856,613					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2011
PRINCIPAL - $1,960,000

Streets/Transportation Projects - $700,000; Parks and Recreation Projects - $1,260,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	195,000	1.000%	5,838	200,838		
8-15-15			4,863	4,863	205,700	645,000
2-15-16	205,000	1.250%	4,863	209,863		
8-15-16			3,581	3,581	213,444	440,000
2-15-17	215,000	1.500%	3,581	218,581		
8-15-17			1,969	1,969	220,550	225,000
2-15-18	225,000	1.750%	1,969	226,969		
8-15-18			0	0	226,969	0
Interest	75,193					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - $4,435,000

Streets - $4,260,000; Park Projects $175,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	125,000	3.000%	59,341	184,341		
8-15-15			57,466	57,466	241,806	3,280,000
2-15-16	130,000	3.000%	57,466	187,466		
8-15-16			55,516	55,516	242,981	3,150,000
2-15-17	135,000	4.000%	55,516	190,516		
8-15-17			52,816	52,816	243,331	3,015,000
2-15-18	140,000	4.000%	52,816	192,816		
8-15-18			50,016	50,016	242,831	2,875,000
2-15-19	145,000	5.000%	50,016	195,016		
8-15-19			46,391	46,391	241,406	2,730,000
2-15-20	150,000	5.000%	46,391	196,391		
8-15-20			42,641	42,641	239,031	2,580,000
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,420,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,255,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	2,085,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,905,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,720,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,525,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,320,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	1,110,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	895,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	670,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	440,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	200,000
Interest	1,423,938					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012 Refunding
PRINCIPAL - $16,850,000

Refunding of Series 2003 (GOB & URB Refunding), 2004 (GOB and Refunding), 2003A (CO & URB) and 2004 (CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	1,195,000	3.000%	305,975	1,500,975		
8-15-15			288,050	288,050	1,789,025	12,690,000
2-15-16	1,230,000	3.000%	288,050	1,518,050		
8-15-16			269,600	269,600	1,787,650	11,460,000
2-15-17	1,285,000	4.000%	269,600	1,554,600		
8-15-17			243,900	243,900	1,798,500	10,175,000
2-15-18	1,335,000	4.000%	243,900	1,578,900		
8-15-18			217,200	217,200	1,796,100	8,840,000
2-15-19	1,410,000	5.000%	217,200	1,627,200		
8-15-19			181,950	181,950	1,809,150	7,430,000
2-15-20	1,485,000	5.000%	181,950	1,666,950		
8-15-20			144,825	144,825	1,811,775	5,945,000
2-15-21	1,565,000	5.000%	144,825	1,709,825		
8-15-21			105,700	105,700	1,815,525	4,380,000
2-15-22	1,645,000	*	105,700	1,750,700		
8-15-22			68,375	68,375	1,819,075	2,735,000
2-15-23	1,735,000	5.000%	68,375	1,803,375		
8-15-23			25,000	25,000	1,828,375	1,000,000
2-15-24	1,000,000	5.000%	25,000	1,025,000		
8-15-24				0	1,025,000	0

Interest	4,855,012

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - $9,020,000*

Streets Capital Projects - $6,525,000 and Parks Capital Projects - $2,725,000
*Due to the premium and discount received on this debt issue, the City only had to issue $9,020,000 in bonds.
Total debt proceeds received were $9,250,000. A premium of $230,000 was paid to the City.

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,020,000
2-15-15	270,000	3.000%	164,834	434,834		
8-15-15			160,784	160,784	595,619	7,475,000
2-15-16	280,000	3.000%	160,784	440,784		
8-15-16			156,584	156,584	597,369	7,195,000
2-15-17	290,000	4.000%	156,584	446,584		
8-15-17			150,784	150,784	597,369	6,905,000
2-15-18	305,000	4.000%	150,784	455,784		
8-15-18			144,684	144,684	600,469	6,600,000
2-15-19	315,000	5.000%	144,684	459,684		
8-15-19			136,809	136,809	596,494	6,285,000
2-15-20	335,000	5.000%	136,809	471,809		
8-15-20			128,434	128,434	600,244	5,950,000
2-15-21	345,000	*	128,434	473,434		
8-15-21			123,259	123,259	596,694	5,605,000
2-15-22	360,000	5.000%	123,259	483,259		
8-15-22			114,259	114,259	597,519	5,245,000
2-15-23	375,000	5.000%	114,259	489,259		
8-15-23			104,884	104,884	594,144	4,870,000
2-15-24	395,000	5.000%	104,884	499,884		
8-15-24			95,009	95,009	594,894	4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	0
Interest	3,941,658					

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 Refunding
PRINCIPAL - $11,740,000

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						11,740,000
2-15-15	1,130,000	3.000%	256,600	1,386,600		
8-15-15			239,650	239,650	1,626,250	10,610,000
2-15-16	1,090,000	3.000%	239,650	1,329,650		
8-15-16			223,300	223,300	1,552,950	9,520,000
2-15-17	1,090,000	4.000%	223,300	1,313,300		
8-15-17			201,500	201,500	1,514,800	8,430,000
2-15-18	990,000	4.000%	201,500	1,191,500		
8-15-18			181,700	181,700	1,373,200	7,440,000
2-15-19	880,000	5.000%	181,700	1,061,700		
8-15-19			159,700	159,700	1,221,400	6,560,000
2-15-20	935,000	5.000%	159,700	1,094,700		
8-15-20			136,325	136,325	1,231,025	5,625,000
2-15-21	1,000,000	*	136,325	1,136,325		
8-15-21			115,625	115,625	1,251,950	4,625,000
2-15-22	1,055,000	5.000%	115,625	1,170,625		
8-15-22			89,250	89,250	1,259,875	3,570,000
2-15-23	1,120,000	5.000%	89,250	1,209,250		
8-15-23			61,250	61,250	1,270,500	2,450,000
2-15-24	1,190,000	5.000%	61,250	1,251,250		
8-15-24			31,500	31,500	1,282,750	1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500		
8-15-25				0	1,291,500	0

Interest	3,642,272

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 - Estimated
PRINCIPAL - $12,120,000*

Streets Capital Projects - $7,610,000, Facility Capital Projects - $500,000 and Parks Capital Projects - $5,580,000
*Due to the premium and discount expected to be received on this debt issue, the City anticipates that $12,120,000 in bonds will be issued.
Total debt proceeds expected to be received are $13,690,000. A premium of $1,570,000 is expected to be paid to the City.

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						12,120,000
2-15-15	415,000	2.000%	248,903	663,903		
8-15-15			286,775	286,775	950,678	11,705,000
2-15-16	385,000	3.000%	286,775	671,775		
8-15-16			281,000	281,000	952,775	11,320,000
2-15-17	400,000	4.000%	281,000	681,000		
8-15-17			273,000	273,000	954,000	10,920,000
2-15-18	420,000	5.000%	273,000	693,000		
8-15-18			262,500	262,500	955,500	10,500,000
2-15-19	440,000	5.000%	262,500	702,500		
8-15-19			251,500	251,500	954,000	10,060,000
2-15-20	460,000	5.000%	251,500	711,500		
8-15-20			240,000	240,000	951,500	9,600,000
2-15-21	485,000	5.000%	240,000	725,000		
8-15-21			227,875	227,875	952,875	9,115,000
2-15-22	510,000	5.000%	227,875	737,875		
8-15-22			215,125	215,125	953,000	8,605,000
2-15-23	535,000	5.000%	215,125	750,125		
8-15-23			201,750	201,750	951,875	8,070,000
2-15-24	565,000	5.000%	201,750	766,750		
8-15-24			187,625	187,625	954,375	7,505,000
2-15-25	595,000	5.000%	187,625	782,625		
8-15-25			172,750	172,750	955,375	6,910,000
2-15-26	625,000	5.000%	172,750	797,750		
8-15-26			157,125	157,125	954,875	6,285,000
2-15-27	655,000	5.000%	157,125	812,125		
8-15-27			140,750	140,750	952,875	5,630,000
2-15-28	690,000	5.000%	140,750	830,750		
8-18-28			123,500	123,500	954,250	4,940,000
2-15-29	725,000	5.000%	123,500	848,500		
8-15-29			105,375	105,375	953,875	4,215,000
2-15-30	760,000	5.000%	105,375	865,375		
8-15-30			86,375	86,375	951,750	3,455,000
2-15-31	800,000	5.000%	86,375	886,375		
8-15-31			66,375	66,375	952,750	2,655,000
2-15-32	840,000	5.000%	66,375	906,375		
8-15-32			45,375	45,375	951,750	1,815,000
2-15-33	885,000	5.000%	45,375	930,375		
8-15-33			23,250	23,250	953,625	930,000
2-15-34	930,000	5.000%	23,250	953,250	953,250	0

Interest 6,944,953

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 Refunding - Estimated
PRINCIPAL - $20,345,000

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
						20,345,000
2-15-15			413,340	413,340		
8-15-15			483,125	483,125	896,465	20,345,000
2-15-16	1,310,000	3.000%	483,125	1,793,125		
8-15-16			463,475	463,475	2,256,600	19,035,000
2-15-17	2,480,000	4.000%	463,475	2,943,475		
8-15-17			413,875	413,875	3,357,350	16,555,000
2-15-18	1,985,000	5.000%	413,875	2,398,875		
8-15-18			364,250	364,250	2,763,125	14,570,000
2-15-19	1,465,000	5.000%	364,250	1,829,250		
8-15-19			327,625	327,625	2,156,875	13,105,000
2-15-20	1,555,000	5.000%	327,625	1,882,625		
8-15-20			288,750	288,750	2,171,375	11,550,000
2-15-21	1,650,000	5.000%	288,750	1,938,750		
8-15-21			247,500	247,500	2,186,250	9,900,000
2-15-22	1,755,000	5.000%	247,500	2,002,500		
8-15-22			203,625	203,625	2,206,125	8,145,000
2-15-23	1,860,000	5.000%	203,625	2,063,625		
8-15-23			157,125	157,125	2,220,750	6,285,000
2-15-24	1,975,000	5.000%	157,125	2,132,125		
8-15-24			107,750	107,750	2,239,875	4,310,000
2-15-25	2,095,000	5.000%	107,750	2,202,750		
8-15-25			55,375	55,375	2,258,125	2,215,000
2-15-26	2,215,000	5.000%	55,375	2,270,375		

Interest 6,638,290

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2006*
PRINCIPAL - $8,325,000

Street Projects $6,200,000; Park Projects $400,000; Wolf Pen Creek Projects $300,000;
Cemetery Projects $1,000,000; Police Station Addition/Renovation $300,000; Issuance Costs $125,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	410,000	4.375%	18,484	428,484		
8-15-15			9,516	9,516	438,000	435,000
2-15-16	435,000	4.375%	9,516	444,516		

*These bonds were included in the FY14 GOB Refunding.

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

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	120,000	5.000%	48,934	168,934		
8-15-15			45,934	45,934	214,869	2,075,000
2-15-16	130,000	4.250%	45,934	175,934		
8-15-16			43,172	43,172	219,106	1,945,000
2-15-17	135,000	4.250%	43,172	178,172		
8-15-17			40,303	40,303	218,475	1,810,000
2-15-18	140,000	4.250%	40,303	180,303		
8-15-18			37,328	37,328	217,631	1,670,000
2-15-19	150,000	4.250%	37,328	187,328		
8-15-19			34,141	34,141	221,469	1,520,000
2-15-20	155,000	4.375%	34,141	189,141		
8-15-20			30,750	30,750	219,891	1,365,000
2-15-21	165,000	4.375%	30,750	195,750		
8-15-21			27,141	27,141	222,891	1,200,000
2-15-22	175,000	4.500%	27,141	202,141		
8-15-22			23,203	23,203	225,344	1,025,000
2-15-23	185,000	4.500%	23,203	208,203		
8-15-23			19,041	19,041	227,244	840,000
2-15-24	195,000	4.500%	19,041	214,041		
8-15-24			14,653	14,653	228,694	645,000
2-15-25	205,000	4.500%	14,653	219,653		
8-15-25			10,041	10,041	229,694	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,566,714					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2008
PRINCIPAL - $26,440,000

Street Projects $1,800,000; Park Projects $1,427,000; Cemetery Project $6,748,000; Municipal Facility Improvements $250,000; Wireless Infrastructure $200,000; Electric Projects $6,700,000; Water Projects $6,900,000; WW Projects $2,200,000; Issuance Costs $215,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	1,045,000	4.000%	438,229	1,483,229		
8-15-15			417,329	417,329	1,900,558	18,970,000
2-15-16	1,060,000	5.000%	417,329	1,477,329		
8-15-16			390,829	390,829	1,868,158	17,910,000
2-15-17	1,115,000	4.750%	390,829	1,505,829		
8-15-17			364,348	364,348	1,870,176	16,795,000
2-15-18	1,170,000	4.000%	364,348	1,534,348		
8-15-18			340,948	340,948	1,875,295	15,625,000
2-15-19	1,235,000	4.000%	340,948	1,575,948		
8-15-19			316,248	316,248	1,892,195	14,390,000
2-15-20	1,300,000	4.125%	316,248	1,616,248		
8-15-20			289,435	289,435	1,905,683	13,090,000
2-15-21	1,360,000	4.125%	289,435	1,649,435		
8-15-21			261,385	261,385	1,910,820	11,730,000
2-15-22	1,435,000	4.250%	261,385	1,696,385		
8-15-22			230,891	230,891	1,927,276	10,295,000
2-15-23	1,510,000	4.250%	230,891	1,740,891		
8-15-23			198,804	198,804	1,939,695	8,785,000
2-15-24	1,585,000	4.375%	198,804	1,783,804		
8-15-24			164,132	164,132	1,947,936	7,200,000
2-15-25	1,670,000	4.500%	164,132	1,834,132		
8-15-25			126,557	126,557	1,960,689	5,530,000
2-15-26	1,750,000	4.500%	126,557	1,876,557		
8-15-26			87,182	87,182	1,963,739	3,780,000
2-15-27	1,845,000	4.600%	87,182	1,932,182		
8-15-27			44,747	44,747	1,976,929	1,935,000
2-15-28	1,935,000	4.625%	44,747	1,979,747	1,979,747	0
Interest	12,741,094					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009
PRINCIPAL - $29,010,000

Cemetery Project - $540,000; Technology Projects - $2,710,000; Convention Center - $915,000*;
Landfill - $5,120,000; Electric Projects - $12,095,000; Water Projects - $7,500,000; Debt Issuance Cost - $150,000
*$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the prinicpal
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.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	1,350,000	3.000%	438,917	1,788,917		
8-15-15			418,667	418,667	2,207,584	20,165,000
2-15-16	1,420,000	3.000%	418,667	1,838,667		
8-15-16			397,367	397,367	2,236,034	18,745,000
2-15-17	1,050,000	3.500%	397,367	1,447,367		
8-15-17			378,992	378,992	1,826,359	17,695,000
2-15-18	1,105,000	3.500%	378,992	1,483,992		
8-15-18			359,654	359,654	1,843,646	16,590,000
2-15-19	1,165,000	3.750%	359,654	1,524,654		
8-15-19			337,811	337,811	1,862,465	15,425,000
2-15-20	1,220,000	4.000%	337,811	1,557,811		
8-15-20			313,411	313,411	1,871,221	14,205,000
2-15-21	1,285,000	4.000%	313,411	1,598,411		
8-15-21			287,711	287,711	1,886,121	12,920,000
2-15-22	1,345,000	4.000%	287,711	1,632,711		
8-15-22			260,811	260,811	1,893,521	11,575,000
2-15-23	1,415,000	4.125%	260,811	1,675,811		
8-15-23			231,626	231,626	1,907,437	10,160,000
2-15-24	1,485,000	4.250%	231,626	1,716,626		
8-15-24			200,070	200,070	1,916,696	8,675,000
2-15-25	1,570,000	5.000%	200,070	1,770,070		
8-15-25			160,820	160,820	1,930,890	7,105,000
2-15-26	1,645,000	4.500%	160,820	1,805,820		
8-15-26			123,808	123,808	1,929,628	5,460,000
2-15-27	1,730,000	4.500%	123,808	1,853,808		
8-15-27			84,883	84,883	1,938,690	3,730,000
2-15-28	1,815,000	4.500%	84,883	1,899,883		
8-15-28			44,045	44,045	1,943,928	1,915,000
2-15-29	1,915,000	4.600%	44,045	1,959,045	1,959,045	0
Interest	10,439,466					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2010
PRINCIPAL - $3,900,000

Arts Council of Brazos Valley Building - $520,000; Electric Projects - $2,530,000;
Information Technology Projects - $410,000; Wastewater Projects - $300,000; Debt Issuance Cost - $140,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	180,000	2.250%	39,722	219,722		
8-15-15			37,697	37,697	257,419	2,515,000
2-15-16	190,000	2.250%	37,697	227,697		
8-15-16			35,559	35,559	263,256	2,325,000
2-15-17	205,000	2.500%	35,559	240,559		
8-15-17			32,997	32,997	273,556	2,120,000
2-15-18	125,000	2.500%	32,997	157,997		
8-15-18			31,434	31,434	189,431	1,995,000
2-15-19	130,000	2.500%	31,434	161,434		
8-15-19			29,809	29,809	191,244	1,865,000
2-15-20	135,000	2.500%	29,809	164,809		
8-15-20			28,122	28,122	192,931	1,730,000
2-15-21	140,000	3.000%	28,122	168,122		
8-15-21			26,022	26,022	194,144	1,590,000
2-15-22	145,000	3.000%	26,022	171,022		
8-15-22			23,847	23,847	194,869	1,445,000
2-15-23	155,000	3.000%	23,847	178,847		
8-15-23			21,522	21,522	200,369	1,290,000
2-15-24	160,000	3.000%	21,522	181,522		
8-15-24			19,122	19,122	200,644	1,130,000
2-15-25	170,000	3.125%	19,122	189,122		
8-15-25			16,466	16,466	205,588	960,000
2-15-26	175,000	3.250%	16,466	191,466		
8-15-26			13,622	13,622	205,088	785,000
2-15-27	185,000	3.375%	13,622	198,622		
8-15-27			10,500	10,500	209,122	600,000
2-15-28	190,000	3.500%	10,500	200,500		
8-15-28			7,175	7,175	207,675	410,000
2-15-29	200,000	3.500%	7,175	207,175		
8-15-29			3,675	3,675	210,850	210,000
2-15-30	210,000	3.500%	3,675	213,675	213,675	0
Interest	1,054,355					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2011
PRINCIPAL - $7,935,000

Electric Projects - $4,790,000; Wastewater Projects - $3,130,000; Gen'l Gov't Debt Issuance Costs - $15,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	280,000	2.000%	99,616	379,616		
8-15-15			96,816	96,816	476,433	6,820,000
2-15-16	300,000	2.000%	96,816	396,816		
8-15-16			93,816	93,816	490,633	6,520,000
2-15-17	315,000	2.000%	93,816	408,816		
8-15-17			90,666	90,666	499,483	6,205,000
2-15-18	325,000	2.000%	90,666	415,666		
8-15-18			87,416	87,416	503,083	5,880,000
2-15-19	340,000	2.250%	87,416	427,416		
8-15-19			83,591	83,591	511,008	5,540,000
2-15-20	355,000	2.250%	83,591	438,591		
8-15-20			79,598	79,598	518,189	5,185,000
2-15-21	370,000	2.200%	79,598	449,598		
8-15-21			75,528	75,528	525,125	4,815,000
2-15-22	390,000	2.400%	75,528	465,528		
8-15-22			70,848	70,848	536,375	4,425,000
2-15-23	405,000	2.600%	70,848	475,848		
8-15-23			65,583	65,583	541,430	4,020,000
2-15-24	430,000	2.800%	65,583	495,583		
8-15-24			59,563	59,563	555,145	3,590,000
2-15-25	445,000	3.000%	59,563	504,563		
8-15-25			52,888	52,888	557,450	3,145,000
2-15-26	465,000	3.100%	52,888	517,888		
8-15-26			45,680	45,680	563,568	2,680,000
2-15-27	490,000	3.200%	45,680	535,680		
8-15-27			37,840	37,840	573,520	2,190,000
2-15-28	510,000	3.300%	37,840	547,840		
8-15-28			29,425	29,425	577,265	1,680,000
2-15-29	535,000	3.400%	29,425	564,425		
8-15-29			20,330	20,330	584,755	1,145,000
2-15-30	560,000	3.500%	20,330	580,330		
8-15-30			10,530	10,530	590,860	585,000
2-15-31	585,000	3.600%	10,530	595,530	595,530	0

Interest 2,509,214

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - $16,415,000*

Electric Projects - $8,000,000; Water Projects - $3,000,000; Wastewater Projects - $6,000,000; Debt Issuance Costs - $215,000

*Due to the premium and discount received on this debt issue, the City only had to issue $16.415 million in bonds.

Total Debt proceeds received = $17.215 million. Premium of $800,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	625,000	5.000%	273,756	898,756		
8-15-15			258,131	258,131	1,156,888	14,690,000
2-15-16	655,000	3.000%	258,131	913,131		
8-15-16			248,306	248,306	1,161,438	14,035,000
2-15-17	680,000	3.000%	248,306	928,306		
8-15-17			238,106	238,106	1,166,413	13,355,000
2-15-18	700,000	3.000%	238,106	938,106		
8-15-18			227,606	227,606	1,165,713	12,655,000
2-15-19	725,000	3.000%	227,606	952,606		
8-15-19			216,731	216,731	1,169,338	11,930,000
2-15-20	740,000	3.000%	216,731	956,731		
8-15-20			205,631	205,631	1,162,363	11,190,000
2-15-21	765,000	4.000%	205,631	970,631		
8-15-21			190,331	190,331	1,160,963	10,425,000
2-15-22	795,000	4.000%	190,331	985,331		
8-15-22			174,431	174,431	1,159,763	9,630,000
2-15-23	830,000	4.000%	174,431	1,004,431		
8-15-23			157,831	157,831	1,162,263	8,800,000
2-15-24	860,000	3.000%	157,831	1,017,831		
8-15-24			144,931	144,931	1,162,763	7,940,000
2-15-25	885,000	3.000%	144,931	1,029,931		
8-15-25			131,656	131,656	1,161,588	7,055,000
2-15-26	910,000	3.000%	131,656	1,041,656		
8-15-26			118,006	118,006	1,159,663	6,145,000
2-15-27	935,000	3.125%	118,006	1,053,006		
8-15-27			103,397	103,397	1,156,403	5,210,000
2-15-28	965,000	3.125%	103,397	1,068,397		
8-15-28			88,319	88,319	1,156,716	4,245,000
2-15-29	1,000,000	3.250%	88,319	1,088,319		
8-15-29			72,069	72,069	1,160,388	3,245,000
2-15-30	1,035,000	3.250%	72,069	1,107,069		
8-15-30			55,250	55,250	1,162,319	2,210,000
2-15-31	1,075,000	5.000%	55,250	1,130,250		
8-15-31			28,375	28,375	1,158,625	1,135,000
2-15-32	1,135,000	5.000%	28,375	1,163,375	1,163,375	0
Interest	6,817,775					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - $10,230,000*

Electric Projects - $8,250,000 and Wastewater Projects - $2,000,000
*Due to the premium and discount received on this debt issue, the City only had to issue $10,230,000 in bonds.
Total debt proceeds received were $10,250,000. A premium of $20,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						10,230,000
2-15-15	365,000	2.000%	189,197	554,197		
8-15-15			185,547	185,547	739,744	9,500,000
2-15-16	380,000	2.000%	185,547	565,547		
8-15-16			181,747	181,747	747,294	9,120,000
2-15-17	385,000	3.000%	181,747	566,747		
8-15-17			175,972	175,972	742,719	8,735,000
2-15-18	400,000	4.000%	175,972	575,972		
8-15-18			167,972	167,972	743,944	8,335,000
2-15-19	415,000	5.000%	167,972	582,972		
8-15-19			157,597	157,597	740,569	7,920,000
2-15-20	435,000	4.000%	157,597	592,597		
8-15-20			148,897	148,897	741,494	7,485,000
2-15-21	455,000	3.000%	148,897	603,897		
8-15-21			142,072	142,072	745,969	7,030,000
2-15-22	470,000	4.000%	142,072	612,072		
8-15-22			132,672	132,672	744,744	6,560,000
2-15-23	490,000	4.000%	132,672	622,672		
8-15-23			122,872	122,872	745,544	6,070,000
2-15-24	510,000	3.250%	122,872	632,872		
8-15-24			114,584	114,584	747,456	5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	0
Interest						
	4,638,159					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2014 - Estimated
PRINCIPAL - $34,295,000*

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 expected to be received on this debt issue, the City anticipates that $34,295,000 in bonds will be issued.
Total debt proceeds expected to be received are $38,695,000. A premium of $4,400,000 is expected to be paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						34,295,000
2-15-15	1,525,000	2.000%	695,096	2,220,096		
8-15-15			797,200	797,200	3,017,296	32,770,000
2-15-16	1,455,000	3.000%	797,200	2,252,200		
8-15-16			775,375	775,375	3,027,575	31,315,000
2-15-17	1,500,000	4.000%	775,375	2,275,375		
8-15-17			745,375	745,375	3,020,750	29,815,000
2-15-18	1,565,000	5.000%	745,375	2,310,375		
8-15-18			706,250	706,250	3,016,625	28,250,000
2-15-19	1,650,000	5.000%	706,250	2,356,250		
8-15-19			665,000	665,000	3,021,250	26,600,000
2-15-20	1,685,000	5.000%	665,000	2,350,000		
8-15-20			622,875	622,875	2,972,875	24,915,000
2-15-21	1,770,000	5.000%	622,875	2,392,875		
8-15-21			578,625	578,625	2,971,500	23,145,000
2-15-22	1,855,000	5.000%	578,625	2,433,625		
8-15-22			532,250	532,250	2,965,875	21,290,000
2-15-23	1,955,000	5.000%	532,250	2,487,250		
8-15-23			483,375	483,375	2,970,625	19,335,000
2-15-24	2,055,000	5.000%	483,375	2,538,375		
8-15-24			432,000	432,000	2,970,375	17,280,000
2-15-25	1,365,000	5.000%	432,000	1,797,000		
8-15-25			397,875	397,875	2,194,875	15,915,000
2-15-26	1,440,000	5.000%	397,875	1,837,875		
8-15-26			361,875	361,875	2,199,750	14,475,000
2-15-27	1,510,000	5.000%	361,875	1,871,875		
8-15-27			324,125	324,125	2,196,000	12,965,000
2-15-28	1,585,000	5.000%	324,125	1,909,125		
8-15-28			284,500	284,500	2,193,625	11,380,000
2-15-29	1,675,000	5.000%	284,500	1,959,500		
8-15-29			242,625	242,625	2,202,125	9,705,000
2-15-30	1,750,000	5.000%	242,625	1,992,625		
8-15-30			198,875	198,875	2,191,500	7,955,000
2-15-31	1,840,000	5.000%	198,875	2,038,875		
8-15-31			152,875	152,875	2,191,750	6,115,000
2-15-32	1,940,000	5.000%	152,875	2,092,875		
8-15-32			104,375	104,375	2,197,250	4,175,000
2-15-33	2,035,000	5.000%	104,375	2,139,375		
8-15-33			53,500	53,500	2,192,875	2,140,000
2-15-34	2,140,000	5.000%	53,500	2,193,500		

Interest

19,129,189

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. REFUNDING SERIES 2005 A*
PRINCIPAL - $12,995,000

Electric Projects $3,196,770; Water Projects $4,459,884; Wastewater Projects $5,338,346

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	1,405,000	5.25%	36,881	1,441,881	1,441,881	-

*Portions of these bonds were included in the FY13 and FY14 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2006
PRINCIPAL - $16,950,000*

Electric Projects $7,850,000; Water Projects $6,000,000;
Wastewater Projects $3,000,000; debt issuance costs $100,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-15	745,000	4.375%	33,469	778,469		
8-15-15			17,172	17,172	795,641	785,000
2-15-16	785,000	4.375%	17,172	802,172	802,172	

*These bonds were included in the FY14 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2007
PRINCIPAL - $18,665,000

Water Projects $10,750,000; Electric $2,500,000; WW $5,300,000; issuance costs: $115,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-14	740,000	5.75%	336,845	1,076,845		
8-15-14			315,570	315,570	1,392,415	14,175,000
2-15-15	780,000	5.75%	315,570	1,095,570		
8-15-15			293,145	293,145	1,388,715	13,395,000
2-15-16	825,000	4.00%	293,145	1,118,145		
8-15-16			276,645	276,645	1,394,790	12,570,000
2-15-17	865,000	4.10%	276,645	1,141,645		
8-15-17			258,913	258,913	1,400,558	11,705,000
2-15-18	915,000	4.20%	258,913	1,173,913		
8-15-18			239,698	239,698	1,413,610	10,790,000
2-15-19	965,000	4.30%	239,698	1,204,698		
8-15-19			218,950	218,950	1,423,648	9,825,000
2-15-20	1,015,000	4.30%	218,950	1,233,950		
8-15-20			197,128	197,128	1,431,078	8,810,000
2-15-21	1,070,000	4.40%	197,128	1,267,128		
8-15-21			173,588	173,588	1,440,715	7,740,000
2-15-22	1,125,000	4.40%	173,588	1,298,588		
8-15-22			148,838	148,838	1,447,425	6,615,000
2-15-23	1,190,000	4.50%	148,838	1,338,838		
8-15-23			122,063	122,063	1,460,900	5,425,000
2-15-24	1,250,000	4.50%	122,063	1,372,063		
8-15-24			93,938	93,938	1,466,000	4,175,000
2-15-25	1,320,000	4.50%	93,938	1,413,938		
8-15-25			64,238	64,238	1,478,175	2,855,000
2-15-26	1,390,000	4.50%	64,238	1,454,238		
8-15-26			32,963	32,963	1,487,200	1,465,000
2-15-27	1,465,000	4.50%	32,963	1,497,963	1,497,963	0
Interest	9,822,342					

CITY OF COLLEGE STATION

Home of Texas A&M University®

General Fund Transfers and Other (Sources) Uses

The General Fund has several different types of transfers and other sources and uses of funds as reported in the bottom sections of the General Fund Fund Summary. This appendix provides the details within the categories of General & Administrative Transfers, Interfund Transfers, Public Agency Funding, Consulting Services, Capital Projects and Other.

The **General and Administrative (G&A) Transfers** are used to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds. Administrative services within the General Fund include accounting, purchasing, technology, budgeting, legal, human resources, etc. These costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process by an outside consulting firm.

The **Interfund Transfers** section includes both transfers into the General Fund as well as transfers out of the General Fund to other funds. The transfers into the General Fund are primarily to reimburse operating expenses that were incurred during the course of business that may be funded from a different source of revenue. For example, many of the sports tournaments that are run by the Parks and Recreation Department can be funded with Hotel Tax funds if they meet the criteria for the use of hotel taxes. There are three SLAs included for the General Fund Parks and Recreation Department that will be funded from the Hotel Tax Fund. The expenditures for these items will be incurred in the General Fund, so a transfer is included from the Hotel Tax Fund to the General Fund. One of the SLAs is for $65,500 to cover the tournament/event equipment needs. A second in the amount of $10,000 to cover the costs associated with the Texas Amateur Athletic Federation (TAAF) Games of Texas 2018-19 bid fee. The third SLA in the amount of $15,000 for additional travel and training that will allow staff to attend additional conferences and meetings that gives the opportunity meet with and attract new and diverse events / tournaments to College Station. The transfers out of the General Fund are primarily to cover expenditures incurred in other funds for purposes such as economic development agreements where separate funds were set up for ease of tracking purposes. Transfers out also include the subsidy transferred to the Recreation Fund to cover the recreation programs that are partially covered by fees collected from the participants. Two SLAs are included in the proposed budget for Lincoln Center equipment ($8,500) and amenities replacement ($25,000) for the Recreation Fund which would increase the subsidy transfer from the General Fund.

The **Public Agency Funding** section details the agencies that are funded from the General Fund. These agencies provide services for the citizens of College Station. Each year, the amount of funding received by each agency depends on the request made by the agency, Council direction, and the availability of funds.

The **Consulting Services** section details the consulting firms that represent the various interests that the Council has determined benefit the citizens. An example is the state legislative consulting firm that keeps City staff and Council aware of legislation that may impact the City of College Station.

The **Capital Projects** section details the projects that are funded with cash from the General Fund (instead of issuing debt). Depending on the General Fund balance (after meeting the required reserve) there may be funds available that can be used for one-time purchases – such as capital projects.

The **Other** section covers items that are transferred out of the General Fund for purposes not mentioned above.

City of College Station
General Fund Transfers and Other (Sources) Uses

	FY13 Actual	FY14 Revised Budget	FY14 Year End Estimate	FY15 Proposed Base Budget	FY15 Proposed SLAs	FY15 Proposed Budget
GENERAL & ADMINISTRATIVE TRANSFERS						
Electric Fund	$ (1,151,989)	$ (1,216,267)	$ (1,216,267)	$ (1,224,563)	$ -	$ (1,224,563)
Water Fund	(705,778)	(711,519)	(711,519)	(725,749)	-	(725,749)
Wastewater Fund	(598,444)	(617,493)	(617,493)	(629,843)	-	(629,843)
Sanitation Fund	(485,637)	(549,460)	(549,460)	(560,449)	-	(560,449)
Parking Enterprise Fund	(75,489)	(88,516)	(88,516)	(88,516)	-	(88,516)
Recreation Fund	(187,569)	(149,339)	(149,339)	(149,339)	-	(149,339)
Street Projects Fund	(342,132)	(359,428)	(359,428)	(370,211)	-	(370,211)
Parks Projects Fund	(40,182)	(32,700)	(32,700)	(32,996)	-	(32,996)
General Government Projects Fund	(78,246)	(85,287)	(85,287)	(87,846)	-	(87,846)
Parks Escrow Projects Fund	(24,627)	(20,042)	(20,042)	(21,997)	-	(21,997)
Electric Projects Fund	(20,914)	(34,386)	(34,386)	(35,418)	-	(35,418)
Water Projects Fund	(64,937)	(85,454)	(85,454)	(88,018)	-	(88,018)
Wastewater Projects Fund	(64,937)	(85,454)	(85,454)	(88,018)	-	(88,018)
Drainage Fund	(275,193)	(303,667)	(303,667)	(309,740)	-	(309,740)
GENERAL FUND TOTAL	**$ (4,116,074)**	**$ (4,339,012)**	**$ (4,339,012)**	**$ (4,412,704)**	**$ -**	**$ (4,412,704)**
INTERFUND TRANSFERS						
Trsf in - CD for 2 code enforce	$ (100,908)	$ -	$ -	$ -	$ -	$ -
Trsf in - HOT Fund Tournaments	(176,685)	(393,443)	(393,443)	(414,962)	-	(414,962)
Trsf in - HOT Fund Sp Events	(72,388)	(75,633)	(75,633)	(75,749)	-	(75,749)
Trsf in - HOT Fund Tournaments (1X SLA)	-	-	-	-	(80,500)	(80,500)
Trsf in - HOT Fund TAAF Games of Texas (1X SLA)	-	-	-	-	(10,000)	(10,000)
Trsf in - Benefits Fund - Fitlife	(49,375)	(62,375)	(62,375)	(62,999)	-	(62,999)
Trsf in - Drainage Fund - Streets	(100,000)	(100,000)	(100,000)	(100,000)	-	(100,000)
Trsf in - CIP Funds Trsf for PW S&B	(572,383)	(618,590)	(618,590)	(613,549)	-	(613,549)
Trsf out - Econ Dev Fund	150,000	150,000	150,000	150,000	-	150,000
Trsf out - Econ Dev Fund (1X)	150,000	250,000	250,000	225,000	-	225,000
Trsf out - NG Parking	227,252	234,070	234,070	192,426	-	192,426
Trsf out - Sanitation (street sweeping)	-	100,000	100,000	101,000	-	101,000
Trsf out - Rec Fund Subsidy	2,439,732	2,215,560	2,357,591	2,296,059	33,500	2,329,559
Trsf out - Equipment Replacement Fund	-	-	-	266,000	-	266,000
INTERFUND TRANSFERS TOTAL	**$ 1,895,245**	**$ 1,699,589**	**$ 1,841,620**	**$ 1,963,226**	**$ (57,000)**	**$ 1,906,226**
PUBLIC AGENCY FUNDING:						
Lions Club (Fireworks)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 10,000
Research Valley Partnership	375,000	350,000	350,000	350,000	-	350,000
Arts Council of Brazos Valley	100,000	50,000	50,000	50,000	-	50,000
Health District	326,500	326,500	326,500	326,500	-	326,500
Appraisal District	245,657	260,607	260,607	262,507	-	262,507
Animal Shelter	169,513	194,939	194,939	205,000	-	205,000
PUBLIC AGENCY FUNDING TOTAL	**$ 1,226,670**	**$ 1,192,046**	**$ 1,192,046**	**$ 1,204,007**	**$ -**	**$ 1,204,007**
CONSULTING SERVICES						
Tex 21	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000
Tx High Speed Rail	-	-	-	-	-	-
St Leg Consult (Shelley)	40,000	36,667	36,667	43,333	-	43,333
Joe Orr Inc.(land surveying)	3,728	-			-	-
Atrium Real Estate Services	2,800	-			-	-
Atmos Steering	-	5,000	5,000	5,000	-	5,000
CONSULTING SERVICES TOTAL	**$ 51,528**	**$ 46,667**	**$ 46,667**	**$ 53,333**	**$ -**	**$ 53,333**
CAPITAL PROJECTS						
Trsf to CIP for Fire Alerting Project	$ 45,298	$ -	$ -	$ -	$ -	$ -
Trsf - Timekeeping system	338,729	-	-	-	-	-
Phase II of Berry Dunn - ERP	-	200,000	200,000	212,041	-	212,041
TO - Royder/Live Oak Rehab	153,638	-	-	-	-	-
TO - HSC Pkwy reimb to COB	472,500	-	-	-	-	-
TO - Intersection Impr GB @ Timber/Bizzel	-	64,072	64,072	-	-	-
TO - Bike/Ped Intersect Impr GB @ Dexter	-	17,061	17,061	-	-	-
TO - Intersect Impr Holleman Crosswalks	-	40,644	40,644	-	-	-
TO - Eisenhower St Ext	-	75,000	75,000	606,831	-	606,831
TO - Guadalupe Drive Sidewalks	-	142,772	142,772	-	-	-
TO - Langford Sidewalk Impr	-	50,000	50,000	292,544	-	292,544
TO - Norman to Rock Prairie Sidewalks	-	73,000	73,000	-	-	-
TO - Design Graham Rd Rehab	-	306,000	306,000	-	-	-
TO - Phase 2 - Francis Drive Rehab	-	103,459	103,459	-	-	-
TO - Phase 1 - Francis Drive Rehab	-	176,063	176,063	-	-	-
TO - Park Land Zone 2 - Univ Pk Playground/Resurf	-	-	-	-	12,000	12,000
TI - from Streets Proj Fund (Hazmat Truck)	-	(170,000)	(170,000)	-	-	-
TI - from CD fund ST1201,ST1202,ST1203	-	(60,000)	(60,000)	-	-	-
TI - Council Audio Video	-	(49,263)	(49,263)	-	-	-
Purchase of Hazmat Truck	-	691,300	691,300	-	-	-
Purchase of Bucket Truck	-	130,000	130,000	-	-	-
CAPITAL PROJECTS TOTAL	**$ 1,010,165**	**$ 1,790,108**	**$ 1,790,108**	**$ 1,111,416**	**$ 12,000**	**$ 1,123,416**
OTHER						
Misc (bad debt, sale of cap)	$ 36,957	$ 50,000	$ 50,000	$ 35,000	$ -	$ 35,000
Transfer to PEG fund	-	266,573	266,573	-	-	-
Proceeds from sale of Conference Center	-	(783,619)	(783,619)	-	-	-
Proceeds from sale of 1st St Prop	-	(2,386,284)	(2,386,284)	-	-	-
Proceeds from sale of Business Ctr	-	(1,090,000)	(1,090,000)	-	-	-
Muni Services	-	45,000	45,000	45,000	-	45,000
EMBRACE Repayment	-	180,974	180,974	-	-	-
OTHER TOTAL	**$ 36,957**	**$ (3,717,356)**	**$ (3,717,356)**	**$ 80,000**	**$ -**	**$ 80,000**

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 proposed for the RVP in the FY15 Budget. The RVP is an organization established to promote economic development in the area and is funded by the Cities of College Station and Bryan, and Brazos County. Additionally, $50,000 from the General Fund is proposed for funding of the ACBV operations and maintenance and Noon Lions Club has requested an additional $5,000 in FY15 for increased costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes proposed funding of $205,000 for the Aggieland Humane Society, $326,500 for the Brazos County Health District and $262,507 for payments to Brazos County Appraisal District for funding allotments based on 2014 levies. The total proposed FY15 Outside Agency funding from the General Fund is $1,209,007.

A total of $2,151,810 of Hotel Tax funding is proposed in FY15 Budget for Outside Agencies. This includes $1,425,410 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $50,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $15,000 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. In FY14, the budgets for Brazos Valley Bowl and the Northgate District Association advertising moved to the CVB Grant Program funding. Also beginning FY14, the George Bush Presidential Library is considered as part of the ACBV Affiliate Funding.

Funding in the amount of $52,740 is included in the Sanitation Fund for Keep Brazos Beautiful (KBB). Funding will be used for the Demonstration Garden at the Texas Ave & George Bush site, Wildflower Seed Project, Community Garden site in South College Station, along with beautification and litter abatement. This funding includes $34,240 for operations and maintenance and $12,000 for beautification grants and sponsorships. KBB promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Sanitation Department's primary objectives.

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). This committee is made up of members from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding. A total of $150,373 is for CDBG eligible organizations listed on the following page.

Total proposed FY15 Outside Agency funding by the City of College Station is $3,563,930.

City of College Station
FY15 Proposed Outside Agency Funding

	FY14 Total Revised	FY15 Proposed Base	FY15 Proposed SLAs	FY15 Total Proposed
GENERAL FUND				
RESEARCH VALLEY PARTNERSHIP	$ 350,000	$ 350,000	$ -	$ 350,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	50,000	50,000	-	50,000
NOON LIONS CLUB - 4TH OF JULY	10,000	10,000	-	10,000
AGGIELAND HUMANE SOCIETY	194,939	205,000	-	205,000
BRAZOS CO. HEALTH DISTRICT	326,500	326,500	-	326,500
BRAZOS COUNTY APPRAISAL DISTRICT	260,607	262,507	-	262,507
	$ 1,192,046	$ 1,204,007	$ -	$ 1,204,007
HOTEL TAX FUND				
ARTS COUNCIL AFFILIATE FUNDING	$ 365,000	$ 365,000	$ 21,400	$ 386,400
ARTS COUNCIL OPERATIONS AND MAINTENANCE	50,000	50,000	-	50,000
CONVENTION AND VISITORS BUREAU (CVB)	1,425,653	1,379,340	46,070	1,425,410
CONVENTION AND VISITORS BUREAU GRANT PROGRAM	174,327	128,000	122,000	250,000
BUSH PRESIDENTIAL LIBRARY FOUNDATION	-	-	-	-
B/CS CHAMBER OF COMMERCE	25,000	25,000	-	25,000
RESEARCH VALLEY PARTNERSHIP - AGGIES GO TO WAR	225,000	-	-	-
BRAZOS VALLEY BOWL	-	-	-	-
NORTHGATE DISTRICT ASSOCIATION	-	-	-	-
VETERANS MEMORIAL	-	15,000	-	15,000
	$ 2,264,980	$ 1,962,340	$ 189,470	$ 2,151,810
SANITATION FUND				
KEEP BRAZOS BEAUTIFUL	$ 46,240	$ 46,240	$ 6,500	$ 52,740
	$ 46,240	$ 46,240	$ 6,500	$ 52,740
COMMUNITY DEVELOPMENT				
BRAZOS MATERNAL & CHILD HEALTH CLINIC	$ 30,905	$ -	$ -	$ -
MHMR AUTHORITY OF BRAZOS VALLEY	25,213	34,776	-	34,776
PROJECT UNITY	-	22,451	-	22,451
SCOTTY'S HOUSE	16,113	-	-	-
VOICES FOR CHILDREN	21,178	-	-	-
BVCASA*	4,659	-	-	-
TWIN CITY MISSION	25,326	28,926	-	28,926
BRAZOS VALLEY CENTER FOR INDEPENDENT LIVING	-	39,610	-	39,610
EASTER SEALS DBA BRAZOS VALLEY REHABILITATION	-	24,610	-	24,610
	$ 123,394	$ 150,373	$ -	$ 150,373
TOTAL AGENCY FUNDING	**$ 3,626,660**	**$ 3,362,960**	**$ 195,970**	**$ 3,558,930**

* Brazos Valley Counsel on Alcohol and Sustance Abuse

Glossary of Terms

ADA: Americans with Disability Act

ARRA: American Recovery and Reinvestment Act of 2009

CAFR: Comprehensive Annual Financial Report

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COB: City of Bryan

COCS: City of College Station

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographical Information System

GOB: General Obligation Bonds

HSA: Health Savings Account

ILA: Interlocal Agreement

ISO: Insurance Services Organization

LCWWTP: Lick Creek Wastewater Treatment Plant

MMD: Municipal Management District

O&M: Operations and Maintenance

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TBRA: Tenant Based Rental Assistance

TDA: Transmission Delivery Adjustment

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

W/WW: Water/Wastewater

A

Account: A separate financial reporting unit for budgeting, management, or accounting purposes.

Accrual Basis of Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity Center: The lowest level at which costs for operations are maintained.

Ad Valorem Tax: A tax based on the value of property.

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, Section1-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 that 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 utilitzed by local goverements 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.