



CITY OF COLLEGE STATION

2007-2008 Approved Annual Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 1, 2006

A handwritten signature in cursive script, likely belonging to the President of the GFOA.

President

A handwritten signature in cursive script, likely belonging to the Executive Director of the GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of College Station, Texas** for its annual budget for the fiscal year beginning **October 1, 2006**.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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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 \$2,262,261, or 12.1%, and of that amount \$776,222 is tax revenue to be raised from new property added to the tax roll this year.



CITY OF COLLEGE STATION
HEART OF THE RESEARCH VALLEY

October 1, 2007

Honorable Mayor and City Council:

In accordance with the City Charter, I am pleased to present the City of College Station Approved Fiscal Year (FY) 2007-2008 Annual Budget totaling \$226,294,172 for all funds. Of this amount, \$180,532,447 is approved for the operations and maintenance budget, and \$45,761,725 is approved for capital projects. The capital projects appropriations are for the many infrastructure projects either underway or planned to be underway in 2007-2008.

This approved budget results in a reduction from the FY 07 budget of 0.93%.

Budget Goal

The key goal in the preparation of the FY 2007-2008 budget was to focus the resources of the organization to improve the quality of life in College Station at a reasonable cost. Below, some of the key items from the FY 2007-2008 budget are outlined. They are separated into the Council defined Strategic Priorities. This budget has been prepared in response to Council strategic issues, policy direction and priorities.

A detailed explanation of resources allocated can be found in the Executive Summary and Budget Overview of the budget document.

Budget "Scrubbing"

As part of the budget preparation process staff went through an effort to identify areas where the budget could be reduced with minimal impact on service. This was an effort to begin a thorough "scrubbing" of the budget. **This effort resulted in the identification and reduction of just under \$1 million from the base budget.** Some of these reductions may result in changing the way some services are provided, while others were determined to have a minimal impact on service delivery. Not every department identified the same percentage amount to reduce, but the exercise did result in all departments reviewing their budgets in detail. This effort will continue this fall as the City begins the development of strategic business plans in each department. This effort is designed to result in a more thorough review of the services being provided and the way those services are being provided.

Strategic Priorities

The following is a summary of some of the key budget items identified in the context of the Council's Strategic Planning priorities identified during the July Council retreat.

- ***Citywide Safety and Security***
The FY08 Approved Budget includes resources for two new Communication Officers in the Police Department, and seven Firefighter/Paramedics in the Fire Department to fully implement the dedicated ladder company project. The approved budget also includes resources for the City of College Station portion of the Community Emergency Operations Center.
- ***Effective Communications***
Providing more effective two way communications both internally and externally continues to be a high priority of the City. The approved budget includes resources such as an additional Broadcast Media Specialist, equipment upgrades, and website enhancements to improve communication. These resources, along with a reorganization of existing Public Communications, will move the City towards addressing Effective Communications.

- ***Growing Sustainable Revenue Sources Balanced with Needs***
There are a number of areas that have been, and continue to be, examined to determine feasible revenue sources available to the City of College Station. Staff is continuing to review alternate revenue sources and will be bringing back alternatives for the City Council to consider in the near future. While there are no specific new fee recommendations in the approved budget, the Council Transportation Committee will be receiving recommendations at their August meeting regarding a Transportation User Fee to provide additional resources for transportation capital projects.

City Management is also moving forward with efforts to review existing Financial Policies to determine if revisions need to be considered. There a number of approved revisions that will be discussed as part of the budget review process. The approved budget includes resources to acquire a Fiscal Impact Model to assist in determining the fiscal impact of development activities in the City.

- ***Exceptional Multi Modal Mobility***
The approved budget includes operational and capital resources to address transportation needs in College Station. The Streets Capital budget for Fiscal Year 2008 includes new appropriations of \$3.9 million, and projected capital spending of \$17 million. The approved operating budget also includes resources for maintenance of the traffic signal system, as well as resources for re-timing portions of the traffic signal system.
- ***Sustainable Quality City Workforce***
It takes people to provide the myriad of services offered by the City of College Station, and it is important to make sure the City has the best workforce possible. The approved budget includes \$1,286,253 for the City pay plan. This provides funds for the performance part of the pay plan, as well as targeted pay adjustments for some public safety employees. The approved budget also includes funds for a citywide job classification study.
- ***Exceptional Infrastructure and Core Services***
The capital and operating budget includes resources to make sure the infrastructure of the City is well maintained. The capital portion of the budget includes approximately \$45 million in new appropriations for capital projects in FY 08. There are also resources from previous years capital budget appropriations that are projected to be spent in FY 08. These capital resources are used to maintain and expand infrastructure as the City continues to grow. The utility capital budget appropriations for next year are over \$29 million, and over \$42 million is projected to be spent on all utility projects. The budget also includes resources to continue maintaining the physical infrastructure of the City including an additional \$350,000 for street rehabilitation projects. The approved budget includes funds for improving the capital project implementation system.
- ***Diverse Growing Economy***
Resources are included in the budget for Economic Development activities, including providing resources to meet commitments made in past years. This includes \$500,000 for the TIPs project. The approved budget also continues to provide resources to focus on Economic Development activities both internal to the City and with our community partners. These efforts include retail development and redevelopment in College Station.
- ***Destination Place to Live and Work***
The approved budget includes both capital and operating funds for the Parks System in College Station. Significant resources are included for the operations of the newly completed phase of Veteran's Park and Athletic Complex. The budget also includes funds for the construction and operation of the new Memorial Cemetery, a project the entire community will be proud to have.

The above are a few of the key highlights included in the approved FY08 Budget as they tie back to the strategic priorities. The Executive Summary and Budget Overview include a more detailed explanation of some of the key things included in the approved budget.

Property Tax Rate

The approved FY08 property tax rate is 43.94 cents per \$100 assessed valuation. This tax rate provides the necessary resources to fund the FY08 budget. The tax rate was discussed in detail as part of the budget review process. **The cover page in front of this letter stating the anticipated increase in property tax revenues is a new statement required by State law.**

Utility Rates

The approved budget includes an Electric rate increase of 10%. This rate increase is needed to meet the power supply, capital and debt service coverage requirements in the Electric Fund. No other utility rate increases are approved even though some had been anticipated in the financial forecast.

Conclusion

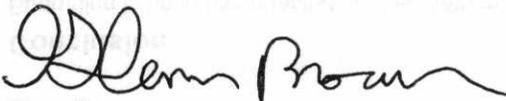
Budgeting is an interconnected process with many factors influencing each proposal. These factors include the Strategic Plan, the Comprehensive Plan, policy decisions, and others. Future decisions made by Council may impact service levels or other parts of the budget. The budget is a work in progress and should ultimately reflect the direction the City Council wishes to move the City. We are confident the process outlined will move the City in the direction the City Council has identified for the City.

Developing the budget is a team effort that requires the participation of the Citizens, City Council, and City staff. The budget was reviewed with Council by fund over a series of workshops and public hearings held in August and September and incorporates changes the City Council wished to make.

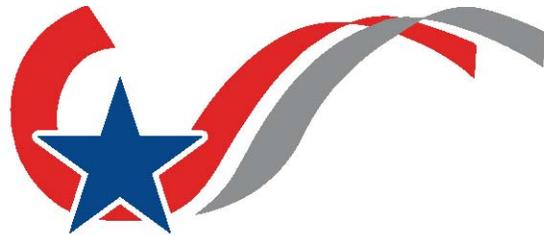
In closing, I would like to thank Jeff Kersten, Janet Dudding, Courtney Kennedy, Susan Manna, Heather Cruce, Carol Thompson and other employees in the Fiscal Services Department for the hard work and long hours they have put into this process. I would also like to thank the Management Team and other City employees who worked on the budget.

Thanks also to the City Council for providing the leadership and direction to make the decisions that will move College Station toward the vision for the future that has been determined.

Sincerely,



Glenn Brown
City Manager



CITY OF COLLEGE STATION
HEART OF THE RESEARCH VALLEY

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.

A summary of key elements included in the Fiscal Year 2007-2008 Approved Budget for the City of College Station follows. The 2008 fiscal year begins October 1, 2007 and ends September 30, 2008. 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 Internet site 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 FY08 Approved Budget.

FY08 Approved Net Budget Summary	
Fund Type	Approved Net Budget
Governmental Funds	63,405,337
Enterprise Funds	106,257,046
Special Revenue Funds	10,870,064
Subtotal O&M	\$180,532,447
Fund Balance/Working Cap	4,230,000
Transfers to CIP Subtotal	
Capital Projects Subtotal	41,531,725
Total Approved Net Budget	\$226,294,172

The development of the budget is a key part of the Management Planning System that provides structure to the various planning tools used in the City.

Budget Format

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

Budget Summary Section

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

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 that are provided and the budget resources available.

Performance expectations are shown in the form of service levels and performance measures for each major activity. The service levels show the services that different functions and programs in the organization provide. Performance measures illustrate how well levels of service are being met through the creation of specific measures that show what levels of service are being achieved.

Also included in these sections are budget summaries that provide a brief description of the activity, the approved budget, and the number of personnel included in the activity. Fund summaries and department summaries include prior year actual revenues and expenditures, revised FY07 budget revenues and expenditures, FY07 year end estimates, FY08 base departmental requests, FY08 approved Service Level Adjustments, and the total FY08 budget.

Appendices

The final section of the budget is the Appendices, which includes supplemental information to meet specific Charter requirements and to provide an overview of the community. The appendices include a detail 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. Several 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) center. Routine budget controls are exercised within activity centers at the category level (groupings of accounting objects into the items personnel, supplies, maintenance, services, and capital). On an annual basis, fiscal control is at the Department level in the General Fund and at the fund level for other funds.

Also included in the budget is a summary of the approved Capital Improvement Projects Budget for FY08. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects. A summary of the operational impact the approved capital projects will have on the budget is also provided.

Budgetary Management

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

All 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 will occur during the fiscal year.

The Budget staff evaluated the FY07 budget prior to developing target budgets for FY08. Part of the analysis entailed identifying and reducing all “one-time” expenditures (expenditures for capital, special studies and other like items) included in current budgets. Only one time items not anticipated to be completed in FY07 are included in the FY08 base budget.

A detailed review of departmental submissions was conducted to ensure that requests were complete and within the guidelines of City Council. The Budget 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 increased to account for inflationary factors.

The base budgets—also called target budgets—prepared by departments are designed to provide the resources needed to maintain current service levels. This year the departments were given a target budget that was reduced by approximately 3%. Each department was asked to identify the impact of making this reduction on services. In some cases the reductions were not anticipated to have much of an impact on service delivery. In other cases it was determined that there would be impacts on service level. The Budget Office and the City Manager's Office worked with the departments to determine what reductions could realistically be done without significantly impacting service levels. The total of these reductions were \$982,311. In addition to this, there were a total of 5.5 positions reduced from the base budget. These reductions include the outsourcing of the City's print shop resulting in the elimination of 3 positions. Also included was the reduction of 1.5 positions in the Community Development Division as a result of the streamlining of administrative activities in that area. A position was also eliminated in the Fiscal Services Department as a result of the outsourcing of the ambulance billing function. This has resulted in an increase in the collection of ambulance revenues since the outsourcing program began.

Items determined to be in excess of the target budget were submitted and reviewed by staff as Service Level Adjustments (SLAs). The list was also reviewed with department directors and the Management Team. The approved SLA list is included in Appendix B. Also included is a list of all service level adjustments requested by departments but not recommended for funding.

SLAs are added to the budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies, and capital projects; b) items directly related to the strategic goals of Council; c) other items of general value to the City, either as replacements or added efficiencies or improved services; d) items that maintain existing service levels in light of increasing demands for service due to growth. Many of the approved service level adjustments are for one-time expenditures rather than for programs that have ongoing costs.

Financial Structure

The accounts of the City are 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 and Special Revenue 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 page F-1.

Major Governmental Funds

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another 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 provided by proceeds from the sale of general obligation bonds and by investing those proceeds.

Non-Major (General) Governmental Funds

Non-major governmental funds include the Economic Development Fund, Parks Xtra Education Fund, Court Technology Fee and Court Security Fee Funds, Efficiency Time Payment Fee Fund, Juvenile Case Manager Fee Fund, and the Police Seizure Fund.

For financial statement reporting purposes, the funds listed above are reported as a part of the General Fund. They are combined into the General Fund in the Summaries of Revenues and Other Financing Sources and Expenditures and Other Financing Uses for the prior year actual, current year budget, estimated current year actual and approved budget contained in the Executive Summary section of this budget document. The above listed 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 major capital facilities. Funds include: the Parks Projects Fund, Facilities and Technology Projects Fund, Business Park Fund, and the Drainage Fund.

These funds, combined with the Special Revenue Funds are reported as Non-Major Governmental Funds for financial statement purposes and are displayed in this format in the Summaries of Revenues and Other Financing Sources and Expenditures and Other Financing Uses for the prior year actual, current year budget, estimated current year actual and approved budget contained in the Executive Summary section of this budget document.

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, Red Light Camera Fund, Wolf Pen Creek Tax Increment Financing District Fund, Convention Center Fund, Parkland Dedication Fund, and Northgate Tax Increment Financing District 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*.

Proprietary Funds

Proprietary funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The Funds' budgets 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). Proprietary Fund financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*, where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Thus, a measurement focus adjustment to arrive at Actual Working Capital is necessary because the proprietary funds' working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial statement purposes. The City classifies both enterprise and internal service funds as proprietary funds. The City's proprietary funds are listed below.

Major Proprietary 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, and 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 Proprietary Funds

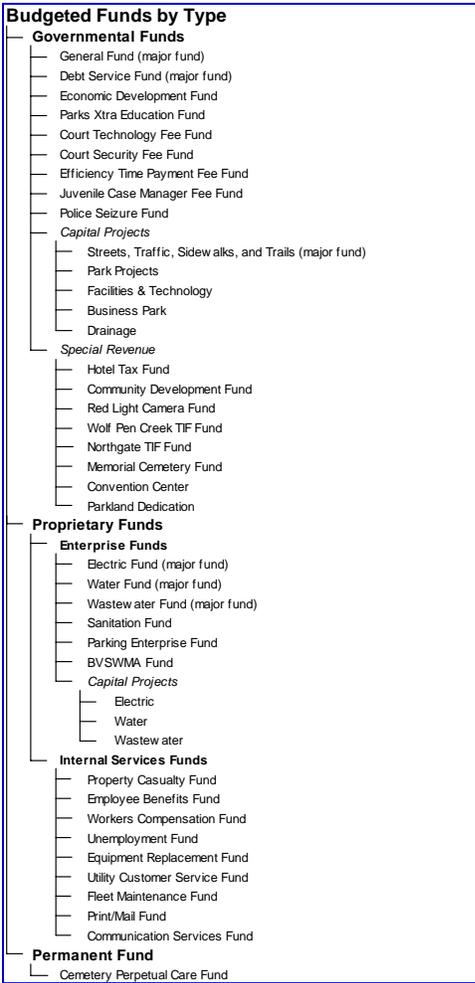
The City's Sanitation Fund, Parking Enterprise Fund, and Brazos Valley Solid Waste Management Fund (a joint-venture with the City of Bryan) are all non-major proprietary funds. Additionally, the City has several impact fee funds that are not budgeted. These include the Harley Davidson Area, Service Area, Spring Creek Area, and Alum Creek 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 Self-Insurance Funds (Property Casualty, Employee Benefits, Workers Compensation, and Unemployment), Equipment Replacement Fund, Utility Customer Service Fund, Fleet Maintenance Fund, Print Mail Fund, and the Communication Fund. The funds are considered non-major and are budgeted on the *modified accrual basis of accounting*.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support City programs. The City's Cemetery Perpetual Care Fund is the only permanent fund and is considered non-major. The fund is prepared using the *modified accrual basis of accounting*.



Quality of life is the City’s paramount consideration. The strategic planning process requires decision makers to focus, in a highly strategic manner, on those resources, talents and abilities to achieve desired results which ultimately shape the character of the City of College Station.

The Strategic Plan document is an essential tool to allow the City Council and city staff to effectively develop and deliver a shared vision, mission, strategic issues, and policy initiatives which must be addressed to ensure College Station continues to deliver superior services for a rapidly growing population.

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 Issues

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

- enhancing and protecting neighborhoods in a diverse community where residents are safe, protected from adverse impacts, well maintained and actively revitalized;
- increasing sensitive development and management of the built and natural environment;
- 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
- positioning College Station for both short- and long-term economic prosperity by expanding, strengthening and diversifying economic and education resources.

Fiscal and Budgetary Policies

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

Strategic Plan 2007-2012

Excellence is more than a goal in the City of College Station – it is the standard. Basic to that concept is the strategic manner in which the City views its planning and operations. One of the primary roles of the City Council is to set direction and establish realistic benchmarks for the municipal organization to achieve the desired future of College Station based on community input and expectations.

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 Texas 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: be active member of the Brazos Valley community and beyond
- Activities that promote municipal empowerment

Organizational Values

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

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

Citywide Safety & Security

Safety and security of College Station citizens is imperative. We want to ensure all citizens and visitors to the community feel safe while enjoying the quality of life offered by College Station.

Policy Initiatives

- We will invest in our public safety infrastructure to provide consistent and high quality public safety services.
- We will benchmark our public safety services with other communities similar to

College Station to insure we are setting the pace at a national level.

Effective Communications

Effective two-way communications with both internal and external audiences is essential to the continued success of the many programs and services offered by the City of College Station. Utilizing a variety of media and technology, we will strive to market our services, communicate our mission and values, engage our citizens in the decisions of city government while telling the College Station story to our elected officials, employees, citizens, community partners, and others nationwide.

Policy Initiatives

- We will implement a communication strategy which continually informs our citizens about the city government
- We will market the City of College Station as a superior service provider
- Cultivate citizen trust by fostering and practicing open, accountable and responsible government

Growing sustainable revenue sources balanced with needs

The ability of College Station to finance quality services, meet demands of growing our infrastructure and provide for the quality of life quotient for the community, requires fiscal soundness and growing our revenue sources. We will adhere to sound business practices which obtain true value for dollars spent, diversify our revenue sources through identification of innovative revenue strategies, and implement financial policies which protect city resources.

Policy Initiatives

- We will develop innovative income strategies to diversify and strengthen income base
- We will re-evaluate and update financial policies to ensure they continually meet our needs as a city government
- We will continually improve business practices to ensure we achieve the best value for dollars invested

Exceptional multi-modal mobility

The rapid growth of College Station is impacting our ability to provide an efficient public and private transportation network to ensure mobility and safety to our citizens. Development of an efficient multi-modal transportation system is needed to promote a healthy local economy and support the community's quality of life.

Policy Initiatives

- We will develop an integrated transportation plan which supports the development of College Station in consideration of its land use and transportation needs
- We will implement our transportation plans on a prioritized basis to improve our overall transportation network and support development of the community
- We will improve operational efficiency of our existing transportation network by implementing state of the art transportation management programs and systems
- We will lobby for state & federal transportation funds to continually improve our transportation systems

Sustainable quality city workforce

Our employees are our most valued asset. We want to ensure the City of College Station work environment is exceptional while encouraging innovation and creativity. We want to be able to attract the *best and brightest* and retain highly competent individuals who serve the citizens of College Station.

Policy Initiatives

- We will aggressively create a work environment which attracts and retains quality employees

Exceptional infrastructure and core services

Our core mission is the delivery of exceptional services to our citizens. Our infrastructure is the backbone of our service delivery system and we will continually make prudent investments to grow and maintain all infrastructure to support our delivery of services. We will expect our core services to be of the highest quality. We expect our services to our customer to be focused, timely and cost effective.

Policy Initiatives

- We want to ensure our infrastructure is well maintained and expands to meet the needs of our citizens and various city services
- We want core city services to be customer focused, cost effective and of the highest quality

Diverse growing economy

We want to promote through effective policies and programs the continued growth and diversification of our economy. We will provide leadership to encourage the diversification of our economy while actively collaborating with our community partners to produce economic benefit to all citizens.

Policy Initiatives

- We will develop and implement specific plans to enhance and diversify our tax base
- We will develop and implement plans which promote redevelopment of strategic areas of College Station
- We will actively seek economic development opportunities and partnerships which position College Station as a national center for bio-technology
- We will enhance tourism with the development of needed infrastructure to support the tourism segment of our economy

Destination place to live and work

We want College Station to be a destination city which attracts visitors, residents, businesses, and investment. In promoting and maintaining a high quality of life, we want to be a community which provides diverse opportunities for work, entertainment, livable neighborhoods, and business development. We want College Station to be among the best *cool places* to live in the United States.

Policy Initiatives

- We will invest in infrastructure and programs which creates a sense of place for College Station citizens
- We will systematically identify and invest in those programs and activities which promote College Station as a *cool place* to live, work, and play
- We will promote comprehensive planning and management of growth to

ensure College Station remains a highly livable city driven by quality of life

College Station Growth Trends

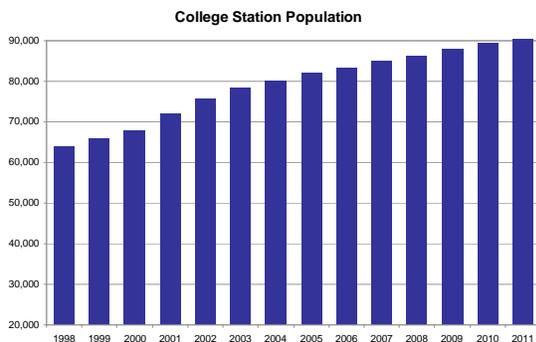
The following sections highlight some of the key factors used in the preparation of the FY08 budget. These include a summary of the City's key economic indicators and the financial forecast.

Economic Indicators

Growth in College Station has continued in the past year. This growth provides some of the additional resources needed to maintain service levels to the citizens and visitors of College Station. Indicators of growth include population increases, building activity, unemployment rate, ad valorem tax revenues, and sales tax revenues. The City will continue to monitor approved legislative changes at both the state and federal level to determine if any changes being discussed would negatively impact City revenues. It is important that the City has a diverse revenue stream so it does not become overly dependent on any one revenue source.

The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. The current estimated population, provided by Planning & Development Services, through June 2007 is 84,824. This is a 25% increase in population since 2000, and a 62% increase since 1990. The population is projected to grow by approximately two percent per year over the next five years.

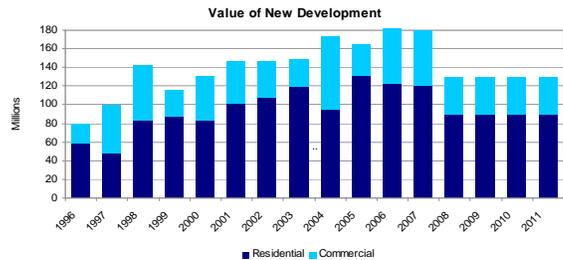
The following graph shows population growth in College Station over the last ten years and projections through the year 2011.



- Building Permits and Development:** In 2006 the value of building permits issued was approximately \$183 million. The new property

value added to the ad valorem tax base in 2006 was approximately \$167 million. In 2007 the new property value added to the tax base is estimated to be approximately \$170 million. Both single family and multi family residential construction continues to be strong. From January through June 2007, 356 single-family home permits were issued.

From January through June 2007, the City issued permits with a value of \$131 million. The following chart gives an overview of current development and projected growth.

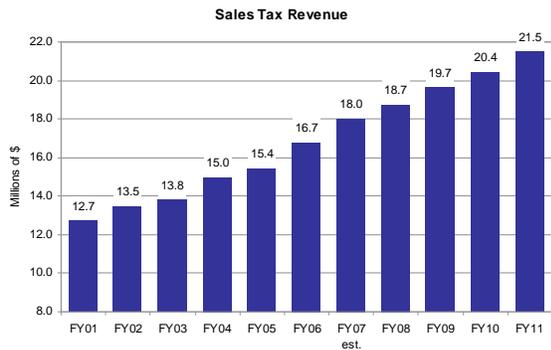


From January through June of 2007, \$34 million in new commercial construction was permitted.

- Unemployment Rate:** In 2005, the Bureau of Labor Statistics significantly changed the methodology used to calculate unemployment. Additionally, Burleson and Robertson counties were added to the Bryan/College Station Metropolitan Statistical Area. The net effect of these changes is that the unemployment rate in College Station has increased from approximately 2% to a 3.5 to 4% range. The most recent statistics available from the Texas Work Force Commission show an unemployment rate of 4.4%.
- Ad Valorem Valuations:** Ad valorem tax values remained relatively level from the mid 1980's until 1991. Beginning in 1995, total taxable assessment rose from approximately \$1.5 billion to over \$4.5 billion in 2007-2008. Increases in ad valorem value are directly related to new construction in the City and increasing values reflect an overall healthy local economy. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base next year. As taxable ad valorem value increases, particularly through growth, it provides additional resources for both the General Fund and the Debt Service Fund of the City. This increase provides additional revenues needed to meet increasing service demands associated with

growth in the City. These include needs for both capital projects and operating and maintenance costs of providing services to a growing City. The ad valorem tax rate approved for FY08 totals 43.94¢ per \$100 valuation.

- Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 40% of General Fund revenues. College Station has continued to see sales tax growth in the past year. The sales tax revenue received in FY06 was 8.47% above the FY05 actual. Sales tax revenues were projected to grow in FY07 by 5% over the FY06 year end estimate, however through June sales tax revenues have increased by approximately 7% over the same period last year. In FY 08 sales tax revenues are projected to grow by 4%.



The chart shows sales tax revenues received by the City of College Station.

- Total Utility Revenues:** Utility revenues continue to increase from year to year. The City has experienced fairly consistent customer growth that has kept annual sales growing. The number of customers has risen steadily over the past ten years. Changes in revenues have been affected by purchased power costs, rate changes, and weather conditions.

Economic and fiscal indicators show the local economy has continued to grow in the last year. This growth results in both revenue growth for the City and increased demand for services. Revenue growth appears equal to the costs of maintaining the current service levels throughout the City; however, the margin continues to be smaller than in prior years. This makes it more difficult to address increases in the cost of providing services. Staff continues to monitor various indicators of economic and fiscal health of the community. Monitoring is done in order to better respond to economic conditions that may

indicate a weakening in the local economy. Any such weakening could adversely affect the fiscal health of the City. If the economy does have an adverse effect on the City’s fiscal health, choices on revenues and expenditures will have to be made to address the impact. Although some growth is still occurring in College Station, fiscally conservative estimates are made in anticipating future revenues. This approach is important to ensure that any slow down in growth, or change in economic conditions does not adversely affect the financial position of the City.

Financial Forecast

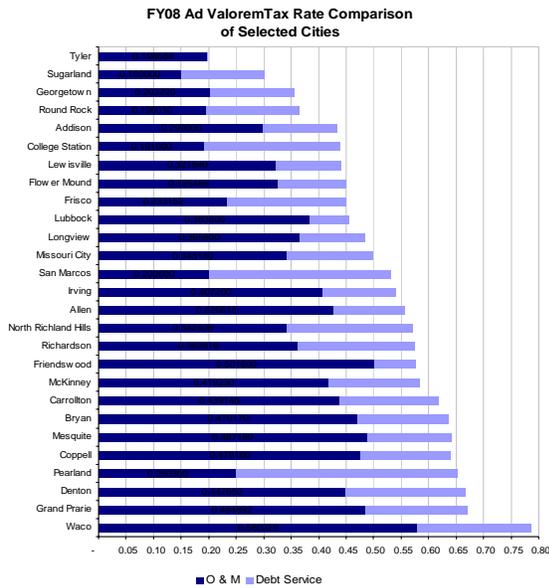
The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best 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.

Current and anticipated growth in the community has resulted in increased demands for services provided by the City. These include increased public safety needs, pressure on the transportation system, demands for Parks and Recreation services, Planning and Development Services, and other services. As growth occurs in the next several years, it will become more difficult to find additional resources to meet the service demand increases that result. It will be necessary to examine and consider alternatives on how services are delivered, as well as how some of these additional needs are funded in the future. Efforts continue to examine new and different revenue streams to help fund services.

Property Tax Rate

The approved tax rate of 43.94¢ per \$100 of valuation allows the City to fund growing demands for service, and was one of the key assumptions used in developing the tax increment financing plan for a new convention center. The approved tax rate also provides for a somewhat diversified revenue stream for the City. College Station continues to have one of the lowest tax rates among surveyed Texas cities. In FY 2008 the City of College Station tax rate is lower

than 82% of these cities.



The preceding graph shows a comparison of FY08 ad valorem tax rates in selected Texas cities.

Utility Rates

The approved budget includes a 10% increase in Electric rates to pay for increased power supply costs and costs to expand the Electric Utility infrastructure. No rate increases are included for the Water Fund, Wastewater Fund, Sanitation Fund, and Landfill Fund.

The City will be reviewing revenue streams to determine if changes need to be made to meet existing financial policies on revenue recovery for certain services. This is also part of the work being done in response to examining revenues being a top Council priority.

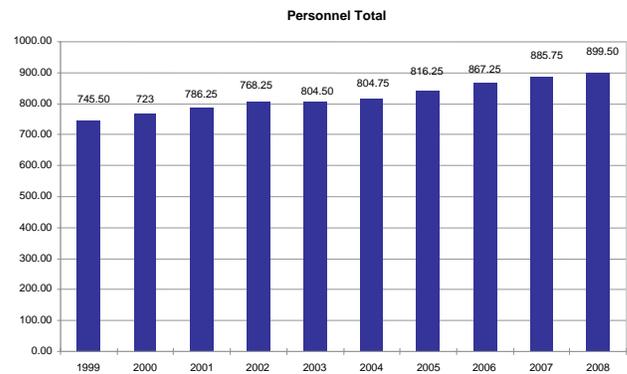
Positions in the FY08 Budget

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 base budget for FY08 includes the elimination of positions as a result of streamlining and examining the operations of the City. These include 3 positions in the Print Shop, 1.5 positions in Community Development, and 1 position in Fiscal Services.

The approved budget includes 899.50 full time equivalent positions. In comparison to the FY08 base budget, a net total increase of 22.50 positions is approved for FY08. Positions in the General Fund increased by 20.5, which includes 2 communications officers in the Police Department and 7 firefighter/paramedics in the Fire Department, for a total of 9 public safety positions. Also included are 7 positions for Parks and Recreation, 1 position for CIP, and 3.5 for General Government. The Electric Fund had an increase of 2 positions.

The City of College Station also budgets for temporary/seasonal positions resulting in an increase of .5 full-time equivalent (FTE) positions for FY08. The Parks Department makes extensive use of these funds for seasonal programs. Other departments also utilize these resources. The City accounts for temporary/seasonal funds by calculating the number of hours worked and approximating the number of FTE positions.



The preceding chart shows the change in the number of positions over the last 10 years.

Approved Pay Changes

The City has been working under a market-based pay system for the past eight years. As part of this system, an annual salary survey is conducted to determine where the City pay plan is in relation to the defined market for the City. The City has made great strides moving toward the market over the last several years. This allows the City to recruit and keep well qualified employees. The results of the salary survey will be presented to Council as part of the budget review process.

The average 3% increase for skill, performance, and competency pay for all employees is included in the FY08 approved budget as part of the base salary and benefits.

In FY08, no overall market adjustment is included; however there are targeted pay increases in the Police and Fire Department. Across all funds, the cost of the pay plan in fiscal year 2008 is estimated to be \$1,286,253. Funding the pay plan at this level helps maintain high quality employees who provide services to the citizens of College Station.

Capital Improvement Projects

The approved Capital Improvements Budget for FY08 totals \$45,761,725 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY08. 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 FY08 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 FY08 budget. The total projected to be spent on capital projects including both new appropriations as well as existing appropriations is approximately \$85,000,000.

In FY08 it is anticipated that there will be considerable expenditures for both general government and utility capital projects. Significant infrastructure rehabilitation and improvement projects are scheduled in FY08. Included in this are rehabilitation projects in the Southside area. These projects will involve the rehabilitation of utilities, drainage ways and streets. Other projects underway include a number of street projects from the 1998 and 2003 bond authorizations such the Northgate street rehabilitation project, improvements to Barron Road, and the Rock Prairie Road Widening project.

There are a number of Water and Wastewater capital projects that will incur expense in FY08. These projects are discussed in greater detail later in the budget overview and in the capital projects section of this document.

Net Budget Expenditure Comparison

Fund	FY07 Approved Budget	Approved FY08 Budget	Percent Change
General Fund	45,505,989	50,654,360	11.31%
Combined Utilities	86,925,918	94,947,171	9.23%
Sanitation	6,357,812	6,465,840	1.70%
BVSWMA	4,634,818	4,119,932	-11.11%
Drainage	999,020	864,449	-13.47%
General Debt Service	9,952,165	11,016,329	10.69%
Hotel Tax	3,614,497	5,429,512	50.21%
Parking Fund	522,431	724,103	38.60%
Parks Xtra Education	100,484	100,241	-0.24%
Police Seizure	20,000	20,000	0.00%
Wolf Pen Creek TIF	1,078,775	1,042,475	-3.36%
Municipal Court Funds	299,173	249,958	-16.45%
Business Park Fund	-	500,000	N/A
Community Development	2,710,176	3,848,839	42.01%
Red Light Camera	-	223,750	N/A
Cemetery Perpetual Care	-	-	N/A
Memorial Cemetery Fund	-	325,488	N/A
Total O&M Expenditures	162,721,258	180,532,447	10.95%
Combined Utilities	5,500,000	4,200,000	-23.64%
Community Development	667,000	30,000	-95.50%
Fund Balance/Working Xfers to CIP	6,167,000	4,230,000	-31.41%
General Gov't CIP	19,135,807	12,361,672	-35.40%
Utilities CIP	31,904,746	24,421,154	-23.46%
BVSWMA CIP	2,424,636	2,838,321	17.06%
Special Revenue CIP	4,132,326	710,963	-82.80%
Wolf Pen TIF CIP	1,930,000	1,199,615	-37.84%
Total Capital Expenditures	59,527,515	41,531,725	-30.23%
TOTAL	\$ 228,415,773	\$ 226,294,172	-0.93%

The previous table shows the approved net operating and maintenance expenditures for FY08. Expenditures are approved to be \$180,532,447, a 10.95% increase over the FY07 original budget. Transfers from the fund balance for capital projects in FY08 are approved to be \$4,230,000, and the net approved capital budget is \$41,531,725. The latter two items will provide a total of \$45,761,725 of new budget appropriation for capital projects. The total approved budget is \$226,294,172. This represents a 0.93% decrease over the FY07 original budget.

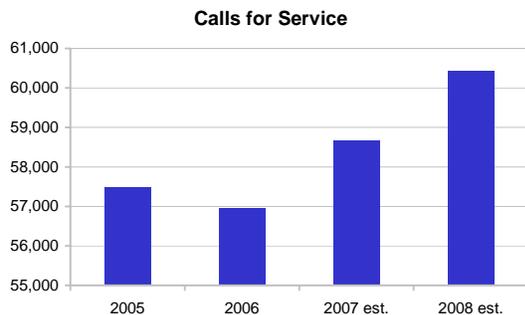
Budget Overview

The text below focuses on the various City departments and functions provided by each department. Approved changes are discussed and basic functions of City departments are identified.

Governmental Funds

Police Department \$12,936,436

The Police Department provides a number of services that help to 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 support for officers on the street and short term jail/detention facilities that reduce the processing time of arrests; and 5) a recruiting and training division that serves as a support and training function for the Department.



The above graph illustrates an increase in calls for service. A “Call for Service” is defined as any event or situation, reported by a citizen that requires a response from the Police Department.

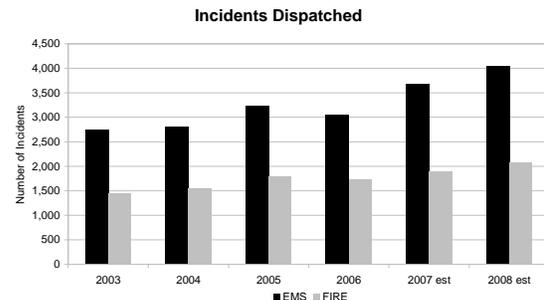
Four service level adjustments (SLAs), totaling \$203,678, have been approved for the Police Department. The first SLA, in the amount of \$85,097, is for the addition of two Communications Operators. This request is in response to an increased call load for Police, Fire and Animal Control services. The Police Department has indicated that communications has seen a double digit increase in call load over the past two years. The second SLA, totaling \$98,550, will be used for the implementation of a mobile video camera replacement system. Funds will be set aside on an annual basis for the scheduled replacement of the Police Department’s mobile video cameras. The cameras will be replaced on a three-year schedule and it is anticipated that the first year of replacement will be 2010. The third SLA is for the purchase of a data backup solution for three key Police Department systems that are either not

currently backed up, or are being backed up along with other systems. These systems are the AFIX, PictureLink, and voice recording systems. This SLA is in the amount of \$14,100. The final SLA in the Police Department, in the amount of \$5,931, is for a refrigerated evidence locker that will be used for after-hours storage of evidence that requires refrigeration.

Fire Department \$10,671,063

The Fire Department provides services to College Station, City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements. The Fire Department operates out of five 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; 4) code enforcement activities performed by the community enhancement action center; and 5) hazardous material response.



The above graph illustrates incidents responded to by the Fire Department over the last several years.

There are five service level adjustments totaling \$701,130 included in the approved FY08 Fire Department budget. The first SLA, totaling \$519,012, is for seven additional firefighter/paramedic positions. In FY06, the department approved a multi-year program to hire 15 firefighter/paramedics over several fiscal years to reinstate a dedicated ladder truck company. The ladder truck was purchased in FY05 and delivered in FY06. Phase 1 of the program funded five

firefighter/paramedics and was approved in the FY06 budget. Phase 2, approved in FY07, funded the hiring of three firefighter/paramedics, as well as promotions for three lieutenants and three apparatus operators (drivers). This SLA will provide funds for the final seven firefighter/paramedic positions necessary to enable the department to reinstate the dedicated ladder company. The second SLA approved for the Fire Department, in the amount of \$40,000, will provide the funds needed for the department to implement a Firefighter Wellness Program. These funds will be used to provide cardiac and cancer screenings to the Firefighters. The third SLA, for \$12,900, will allow the department to pursue national accreditation for Fire Suppression, EMS and Emergency Management Divisions. These funds will be used for the initial steps in obtaining accreditation. It is anticipated that additional funds will be needed in FY09 for additional components of the accreditation requirements. The fourth SLA, totaling \$70,950, is for building maintenance and upkeep at two fire stations and the installation of an ice machine at a third. This includes kitchen upgrades and the installation of larger exhaust fans in the apparatus bay of Station #2. Work to be performed at Station #1 includes kitchen upgrades and the installation of an alarm system in the sleeping areas. The report room will also be remodeled to allow for multiple users entering reports at the same time. The final SLA approved for the Fire Department is for \$58,268 and will be used to fund the City's portion for the lease of the Community Emergency Operations Center.

Public Works Department \$7,541,210

The Public Works Department maintains streets, drainage, and the City's traffic control system. It is also responsible for refuse collection, capital project engineering and construction, as well as fleet and facilities maintenance. The department also oversees the Brazos Valley Solid Waste Management Agency.

The **Facilities Maintenance Division** provides support services to City departments through the maintenance of City facilities. This entails all City buildings including heating, ventilation and cooling systems. Additionally, Facilities Maintenance performs some minor building construction and remodeling activities. The Division also supervises facility repair fund use to ensure that facilities and equipment are repaired and replaced in a timely manner.

The Streets 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 Division also coordinates with the Engineering Division to plan and develop major street capital projects that involve rebuilding roadways that need upgrades.

The Streets Division provides routine pothole patching and other maintenance services. The effectiveness of this service is measured by determining whether 95% of the streets in the City have a grade of "C" or better, using the Pavement Management System.

The Streets FY08 approved budget includes one service level adjustment in the amount of \$350,000 to fund the rehabilitation of streets within the City. The streets approved for rehabilitation are Southwest Parkway from Welsh to Texas Avenue and Deacon from Rio Grande to Wellborn.

Drainage issues impact health and public safety, as well as transportation and mobility. Drainage service levels provide a drainage maintenance program that keeps the storm carrying capacity of the system adequate in College Station. Right of way mowing and creek cleaning are the primary ways this service is provided.

There is one approved SLA in the **Drainage Division** of Public Works. The service level adjustment is for a Tree Trimmer attachment for a Boom Mower in the amount of \$9,000.

The Traffic Signs and Markings and Traffic Signals Divisions in College Station serve as an integral traffic flow control mechanism throughout the City. The system is critical during peak traffic times, such as during Texas A&M football season. The Traffic Signal Division is responsible for maintaining and repairing traffic signals and school warning devices in order to provide safe and efficient movement of vehicles and pedestrians.

A couple of SLAs are approved in these divisions. An SLA for a \$12,000 cost reduction is in Traffic Signs and Markings. This SLA is a change in service levels which will allow for a decrease in expenditures associated with installing signs in new development areas. A policy change will be required that would shift the burden of cost from the City to the developer. Currently, the City of College Station is one of the only cities in Texas paying for signs in

new development areas. The money savings realized by implementing this policy change would be used to boost maintenance on traffic signals and to maintain the traffic system. There is also an approved SLA for Traffic System Maintenance in the amount of \$50,000 as well as an SLA for System re-timing in conjunction with the widening of Texas Avenue in the amount of \$50,000.

The Department of Public Works **Engineering Division** is responsible for the administration of the City’s capital improvement plan. This includes the building of projects approved as part of bond elections such as streets, fire stations, libraries, and others. Capital projects for the public utilities, such as electric, water, wastewater, and drainage projects are also included. A cost reduction SLA is also approved in Engineering to reduce expenditures by \$75,000. This SLA proposes savings via an ordinance change that would be required to shift the responsibility and cost of quality control assurance testing from the City to the developer or contractor. Currently this infrastructure testing is done by private contractors but is paid out of the General Fund.

Finally, Public Works is requesting an SLA in the amount of \$11,151 to fund costs associated with the department seeking APWA accreditation. The breakdown of cost is: \$7,000 base fee and \$4,151 functional area fee.

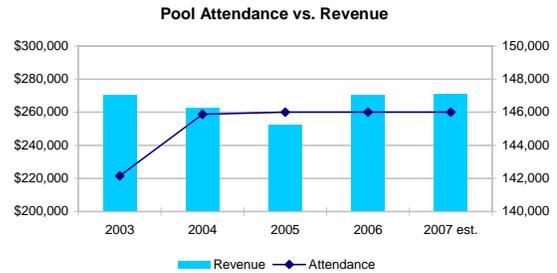
CIP Department **\$738,769**

The CIP Department is responsible for the administration of the City’s capital improvement plan. This includes the building of projects approved as part of bond elections such as streets, fire stations, libraries, and others. Capital projects for the public utilities, such as electric, water, wastewater, and drainage projects are also included. One SLA, in the amount of \$164,987, is for the salary, benefits, and associated costs of a Capital Projects Officer position. This position will be responsible for the coordination of the City’s Capital Improvements Program.

Parks and Recreation Department **\$9,056,073**

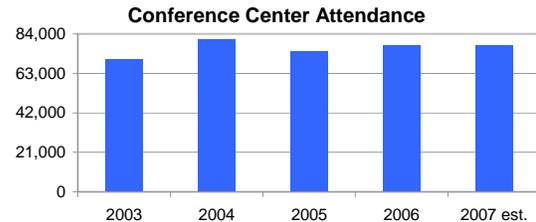
The Parks and Recreation Department is responsible for College Station park facilities and recreation programs. Among the services provided are athletics, recreation and instruction programs for youth and adults. Also provided are programs and special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City. The Parks Department operates a number of special facilities

including three City-owned swimming pools and the CSISD natatorium.



The above graph illustrates the revenue generated by the pools and the leveling off of attendance due to facility capacity limitations.

The Conference Center is operated to provide meeting space for various groups and organizations. The Lincoln Center is a community center that provides positive programming and serves as a satellite center for social services. The Xtra Education program provides citizens of all ages the opportunity to enhance their quality of life through various continuing education programs.



The preceding graph illustrates the number of Conference Center customers from 2003 to 2007 (estimated).

There are six service level adjustments (SLAs) approved in the Parks and Recreation FY08 budget totaling \$606,043. Two inter-divisional SLAs in Parks are \$257,286 to fund Phase II of Veterans Park operations and maintenance and \$226,490 for the operations and maintenance of the College Station Memorial Cemetery. There is also an approved SLA for Greenways Program Manager support in the amount of \$16,610 that would fund various office and computer supplies needed by this position to facilitate the Greenways program.

The **Parks Special Facilities Division** is responsible for the Lincoln Center, Conference Center, and all Pool facilities. Also, beginning in 2007, Special Facilities oversee the Larry J. Ringer Library facility. There is one SLA for the Library in the amount of

\$29,675 to pay for the anticipated increases in salary and benefits paid to the City of Bryan for the Larry J. Ringer Library operations.

The **Parks Recreation Division** oversees Athletics, Senior Services, Special Events, the Wolf Pen Creek Amphitheater and Trails as well as the Concessions operations. Council approved an SLA for \$23,239 for Wolf Pen Creek Amphitheater Marketing and Operations.

The **Parks Operations Division** maintains park facilities through regular mowing and maintenance projects. One SLA in this division is for various operations and maintenance associated with operating new parks such as Woodland Hills, Edelweiss Gartens, University Park, Crescent Pointe Park, and Nantucket Park.

The **Forestry Division**, through horticultural and landscaping efforts, ensures that City property is maintained in an aesthetically pleasing manner. The City Cemetery and the new Memorial Cemetery is included in the property maintained by the Forestry Division. One SLA included in the approved budget is for operational items for a new Forestry Maintenance Shop in the amount of \$28,000.

Larry J. Ringer Library **\$994,954**

Beginning in 2007, the Larry J. Ringer Library is overseen by the City's Parks and Recreation Department. The City of Bryan staffs and operates the library, which is fully funded by the City of College Station. The approved budget for the Library is \$994,954, which includes an approved SLA in the amount of \$29,675 to fund an approved salary increase for Library employees.

Planning and Development Services Department **\$2,632,244**

The Planning and Development Services Department provides oversight for new development in the City. Planning and Development Services works to reinforce compliance with zoning, subdivision, drainage and other ordinances. This ensures development in a manner consistent with policies established by Council. This process includes planning and construction functions as well as development coordination activities. The Fire Department and the Public Utilities Department are also involved in the planning and development process.

Planning and Development Services has four approved service level adjustments (SLAs) for FY08

in the amount of \$513,935. The first approved SLA is for debt payment to rural fire districts in the amount of \$35,000. The local government code requires that Cities compensate emergency service districts upon annexation. The estimated payments are: Emergency Service District #1 \$22,000; Emergency Service District #3 \$11,000; and Emergency Service District #4 \$2,000. The second SLA is for \$85,000 that would fund survey work, property owner research, and property owner notification required prior to annexation. SLAs in the amount of \$60,000 were approved in FY04 and FY05 for annexation studies. The third SLA is for \$50,000 to phase in an Historic District Enabling Ordinance. The other SLA in the amount of \$343,935, is for Phase II of the Comprehensive Plan update.

Information Technology Department **\$3,284,938**

Information Technology implements and maintains the technology and computer based information systems used by all City Departments.

The Information Technology Administration division oversees the other areas of the Department as well as manages the franchise agreements that the City has with telecommunication, cable, electric, water, and natural gas providers.

The Information Technology division includes Management Information Technology (MIS), Geographic Information Technology (GIS), E-Government, and Communication Services. With the exception of Communication Services, these services are budgeted in the General Fund. The MIS division implements and supports computing platforms and applications for all City Departments, including Computer Aided Dispatch (911) for Public Safety and connectivity to the Internet. The GIS division is responsible for the coordination of all geographic data and its presentation to the public. The E-Government division is responsible for the City's website, interactive processes with citizens and the Intranet.

The Information Technology General Fund divisions have two approved SLAs in the amount of \$126,100. Both of the SLAs are for software improvements including a Microsoft System Upgrade in the amount of \$100,000 and an mPower Application for Web based GIS Improvements in the amount of \$26,100.

Fiscal Services Department \$3,431,261

The Fiscal Services Department provides Fiscal Administration, Accounting, Purchasing, and Budgeting services to the City. It also oversees the operations of Municipal Court and Utility Customer Service.

Fiscal Services Administration handles cash and debt issues for the City while ensuring all funds are prudently invested. The **Accounting and Purchasing Divisions** work closely together to ensure that purchases are made and recorded according to guidelines. **Municipal Court** collects fines and fees for the City. The **Office of Budget and Strategic Planning** prepares, monitors, and reviews the annual budget. The office also coordinates the City's strategic planning process, which is closely tied to the City's budget.

General Government Department \$4,506,091

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 funds approved for the FY08 budget total \$71,480.

The **Internal Auditor Division** conducts independent financial and performance audits to provide the Council and the Mayor with objective information to assist them in determining whether governmental operations are adequately controlled and whether the required high degree of public accountability is maintained. The Internal Auditor Division was added in FY 07. The approved FY 08 budget is \$109,470.

The **City Secretary Division** is responsible for elections, records management, City Council support and other activities. The approved budget is \$376,333.

The **City Manager Division** is responsible for the day to day operations of the City, making recommendations on current and future issues to the City Council, and providing short and long-term direction to the organization. The approved budget is \$753,642. One SLA is approved in the amount of \$10,122 that will fund an internship in the City Manager's Office for a TAMU political science student. This will be the third year that this internship has been funded.

The **Legal Division** provides legal services and support to City Council and City staff. Among the services provided by this office are legal advice, contract writing, and litigation. The approved Legal Office budget is \$1,025,836. There is one SLA totaling \$115,741. The SLA will add a Senior Assistant City Attorney position to handle additional workload that has been added as a result of the increase in capital projects. The position will be funded from the capital projects funds.

The **Economic Development Division** is responsible for coordinating economic development activities in College Station. The Economic Development FY08 approved operating budget is \$420,898. There are two SLAs included for this division for a total of \$62,735. One SLA is for \$40,000 for the purchase of Fiscal Impact Modeling software, hardware, and training which will allow the City to better evaluate the fiscal impact of development, incentive proposals, land/development regulations, and tax / fee impacts on the local development of the community. The other SLA is for \$22,735 to fund 0.5 of a staff assistant position.

In FY08, the **Community Development Division** moved from the General Fund to the Community Development Fund.

The **Public Communications Division** provides timely and factual information through the media and directly to citizens. In FY08, the Neighborhood Services, Community Programs, and Historic Programs cost centers were consolidated into Public Communications. The total FY08 approved budget is \$820,226 and includes four SLAs totaling \$133,505. The first SLA, in the amount of \$19,025, is to upgrade Channel 19 Equipment. The funds for this SLA will come from the Educational and Governmental Fee that the City collects as part of the franchise agreement with the cable television provider in the City. The second SLA, totaling \$75,924 is for a second Broadcast Media Specialist position. This position will be responsible for video, audio, and editing equipment of in-house production and broadcasting of Council meetings, special events, programs and other meetings and events on the City's government access television channel. The third SLA is in the amount of \$20,000 and is for a tune up to the City's web site. Finally, funds in the amount of \$18,556 are approved to bring the Heritage Program Assistant position to full time. The position is currently budgeted as a temporary/seasonal position. This will add 0.5 FTE to the City's personnel.

The **Human Resources Division** assists in recruiting, hiring, and retaining qualified candidates for City positions. The division provides employee training and administers the compensation and benefits program. The Risk Management function within HR seeks to limit the exposure of the City to physical and financial losses through a number of programs addressing worker safety. The approved Human Resources budget for FY08 is \$928,206 and includes one SLA in the amount of \$80,000 for a Comprehensive Classification Plan. The objective of this plan is to develop a broader classification structure that will provide flexibility to both the City and to employees, as well as reduce administrative costs by making the distinctions between classifications more clear and defensible.

Other General Fund Expenditures \$1,758,626

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 governmental funds include \$681,842 for public agency funding and \$1,076,784 for contingency transfers and other charges.

Debt Service Fund \$13,128,740

The Debt Service Fund is used to account for ad valorem taxes collected to pay for authorized general government debt. The debt service portion of the ad valorem tax totals 24.84¢ per \$100 valuation. Based on the current forecast of the Debt Service Fund, it is anticipated that there is capacity for additional debt service beyond that which has been authorized.

Economic Development Fund \$2,000,000

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. This is different from the funding provided to the Research Valley Partnership, which is included in the Electric Fund Budget. Resources set aside for economic development purposes will be transferred into this fund and remain in the fund until expended. In FY08, \$2,000,000 will be available in this fund for economic development incentives and related expenditures.

Business Park Fund \$500,000

Resources are included in the budget for economic development activities. In FY08, it is projected that \$500,000 will be expended in the Business Park Fund for the TIPs project.

Parks Xtra Education Fund \$100,241

The Parks Xtra Education Fund was established in FY96 and is a joint effort between the City of College Station and College Station Independent School District to provide community based education programs. The FY08 approved Parks Xtra Education budget for program expenditures is \$95,622. \$4,619 is included for the Xtra Education portion of the General and Administrative (G&A) transfer to cover the cost of internal services such as Human Resources, Accounting, and Budget.

Municipal Court Funds \$249,958

The City is authorized by the State Legislature to collect fees on traffic tickets written by the City. There are four fees collected by Municipal Court: the Court Security fee; Court Technology fee; Efficiency Time Payment fee; and the Juvenile Case Manager fee.

The funds collected, along with existing fund balances from prior years, are for security and technology projects at the Municipal Court, as well as to offset a portion of the cost associated with accepting credit cards at Municipal Court.

Police Seizure Fund \$20,000

The Police Seizure Fund accounts for revenues and expenditures related to property seized by College Station Police Department. Revenues are budgeted at \$16,000 for FY08 and expenditures at \$20,000.

Enterprise Funds

Electric Fund \$73,889,027

The Electric Division is responsible for providing cost efficient and reliable electric service to the citizens, businesses and institutions in College Station. Reliable electric service is necessary to ensure continued prosperity of the City.

Water Fund \$12,347,090

The City of College Station has the capacity to produce approximately 23 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.

SLAs included in the Water Division total \$848,057. The first SLA, in the amount of \$85,000, is to provide funds for the water purchase agreement that is currently in place on Well #4. The funds will be used to purchase water from the well until a replacement well can be built. The second SLA, for \$152,000, is to provide funds for the operations and maintenance costs associated with Well #7, which should be in operation in the spring of 2008. The third SLA is for the development of a Water Master Plan. The Plan will address future utility needs and is estimated to cost \$75,000. The fourth SLA, totaling \$360,000, is for the outsourcing of the meter replacement. The outsourcing of the program will provide for a scheduled meter replacement program on a seven year cycle. The fifth SLA will provide \$85,500 to purchase the equipment and chemicals needed to meet a TCEQ required dechlorination mandate. The sixth SLA, for \$50,000, is for a Water Distribution Pressure Reducing Device that will reduce abnormally high operating pressure in the Greens Prairie area. The final SLA, in the amount of \$40,557, will provide funds for the addition of a Utility Dispatch position. This position will be budgeted in the Electric Utility, but will be funded by Water Services through a G&A transfer.

Wastewater Fund \$12,911,054

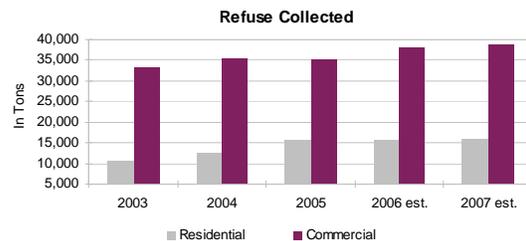
Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, standards have increased for this infrastructure. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system continues to grow, additional capital is needed for line extensions. 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 FY08 Approved Budget includes \$200,557 for five SLAs in the Wastewater Division. The first two SLAs, totaling \$50,000, are for permit renewals at the Lick Creek and Carter Creek Wastewater Treatment Plants. This request is to fund the contracting of an engineering firm to prepare the application. The third SLA, in the amount of \$35,000, is requested to provide funds related to the increased cost for the purchase of polymer for sludge processing. The fourth SLA is for the development of a Wastewater Master Plan. The Plan will address future utility needs and it is estimated to cost \$75,000. The final SLA, in the amount of \$40,557, will provide funds for the addition of a Utility

Dispatch position. This position will be budgeted in the Electric Utility, but will be funded by Water Services through a G&A transfer.

Sanitation Fund \$6,465,840

The Sanitation Division of Public Works provides services that meet the City's solid waste collection needs. These include providing residential containers, curbside recycling, brush and grass clipping collection, street sweeping and the removal of waste that can be disposed of in the landfill or through composting. Commercial services are also provided to local businesses. Commercial service offers collection in small and large receptacles, and is loaded with side mounted automated collection equipment. Customers with greater volumes have the option of using roll-off containers that are serviced by front load collection equipment.



The above graph illustrates volumes, in tons, of refuse collected and disposed of by the Sanitation Division, since FY03.

The Sanitation approved budget also includes funding for Keep Brazos Beautiful that was requested through the outside agency funding process.

Parking Enterprise Fund \$724,103

The Parking Enterprise Fund accounts for parking operations in the City. This includes the parking lot, parking garage, and on street parking. The approved FY08 budget for parking operations is \$516,383 and revenues are projected to be \$706,420.

Brazos Valley Solid Waste Management Agency (BVSWMA) Fund \$6,958,253

BVSWMA is a cooperative arrangement between the Cities of College Station and Bryan to provide solid waste disposal service. BVSWMA is responsible for running the landfill, developing and implementing alternative disposal programs for waste that cannot be placed into the current landfill site, and providing for long-term disposal for the two cities and other customers of the agency.

Special Revenue Funds

Hotel Tax Fund \$5,429,512

The City receives a tax of 7% on room rental rates from persons staying in hotels or motels within the City. The City’s use of taxes received from this source is limited by state statutes to support of tourism and have a number of other allowable uses specified in the law.

Total anticipated revenues in the fund are \$3,307,325; anticipated expenditures total \$5,429,512. The approved FY08 budget includes \$3,804,512 for City Operations, including Wolf Pen Creek Operations and other Parks programs and events that are eligible for Hotel Tax Funds, as well as costs associated with the proposed Convention Center. Funding for Outside Agencies eligible for Hotel Tax funding is also included in the FY08 approved budget.

Community Development Fund \$3,878,839

Community Development helps provide low cost housing and other public assistance through Community Development Block 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 economic development activities. The Community Development FY08 approved operating budget is \$353,460. The operating budget for Community Development reduced from FY07 to FY08 due to the elimination of 1.5 positions as a result of the streamlining of administrative activities in that area. In addition, the Assistant Director position was moved to Economic Development Division of General Government.

Red Light Camera Fund \$223,750

The Texas Legislature passed SB 1119 which became effective on September 1, 2007. This bill authorized and controls the municipal use of red light camera equipment and was codified in the Texas Transportation Code, Section 707.003. Revenue sharing provisions are mandatory: one half of all fees are remitted to the state and the remaining revenue is spent on traffic or enforcement provisions within the city and half of the revenue over expenditures is shared with regional trauma centers. The City anticipates implementation of their red light camera program in calendar year 2008 and budgeted \$223,750 in FY08.

Wolf Pen Creek TIF Fund \$2,242,090

The Wolf Pen Creek Tax Increment Finance Zone generates revenues that must be utilized within the Wolf Pen Creek District. The budget funding is targeted for future Wolf Pen Creek projects.

Northgate TIF Fund

The Northgate Tax Increment Finance Zone generates revenues that must be utilized within the Northgate District. Future funding will be used for improvement projects in the Northgate District.

Cemetery Perpetual Care Fund

This fund accounts for the sale of cemetery lots and other revenues that are collected through the College Station cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. There are no expenditures anticipated in this fund in FY08.

Memorial Cemetery Fund \$325,488

This fund accounts for the sale of cemetery lots and other revenues that are collected through the Memorial Cemetery and Aggie Field of Honor cemetery. The fund also accounts for expenditures on projects that take place at this location. In FY08 \$75,000 is included for advertising in this fund.

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, Fleet Maintenance Fund, and Communications Fund. Each of these funds receives revenues from City departments to which services are provided. Base budget revenues for the funds reflect the above policies. Internal Service funds have revenues transferred from departmental budgets on a quarterly basis to ensure that funds are available to fund related expenses. In FY08 the Print Mail fund is proposed to be dissolved in an effort to consolidate services and provide the most cost effective use of City funds.

Insurance Funds

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

Property Casualty Fund \$745,165

The property casualty fund ensures that the City can adequately cover potential property and liability

losses. The FY08 estimated revenues for the Property Casualty fund are \$1,005,133. Approved expenditures total \$745,165.

Employee Benefits Fund \$5,953,619

The employee benefits fund is self-funded and provides medical coverage to covered City employees. Estimated revenues for the employee benefits fund total \$6,038,110 for FY08, and projected expenditures total \$5,953,619. An SLA in the amount of \$40,000 is included in this fund for a proposed Firefighter Wellness Program.

Workers Compensation Fund \$726,765

The workers compensation fund provides coverage against losses sustained through on the job injuries to employees. Revenues anticipated in the Workers Compensation fund are \$893,209; expenditures total \$726,765. Included in the expenditures is an SLA in the amount of \$18,750 to fund a safety footwear program.

Unemployment Fund \$30,000

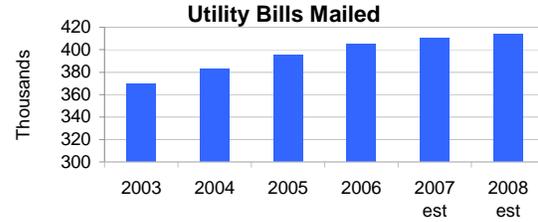
Revenues in the unemployment fund are estimated to be \$30,253. Expenditures in this fund are expected to be \$30,000.

Equipment Replacement Fund \$4,204,540

The City has a fund that serves to accumulate resources for the replacement of vehicles and large motorized equipment, the telephone and radio systems, to provide replacement assets for the existing major technological infrastructure, and the replacement of copiers. The anticipated revenues total \$4,308,748; expenditures total \$4,204,540.

Utility Customer Service Fund \$2,582,626

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. The division has one SLA in the amount of \$21,000 to fund a Click2Gov Customer Information System.



Fleet Maintenance Fund \$1,688,987

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. Some of these services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations. In FY08, revenues in the Fleet Fund are projected to be \$1,701,524. The FY08 approved expenditures are \$1,688,987. Fleet Services has an SLA for \$10,000 to fund an increase in the cost of petroleum products.

Print Mail Fund

The Print Mail Division is proposed to be dissolved in FY08 in an effort to consolidate expenditures and provide the most cost effective services to the citizens of College Station. The Mail portion of Print Mail will be reorganized into the IT Administrative General Fund division.

Communications Fund \$898,603

The Communications Division is responsible for the implementation and maintenance of the network infrastructure, telephone, voice radio, data radio (mobile data) and paging systems and any other system requiring connectivity for communications. Revenues in this fund are projected to be \$794,650 in FY08. Approved expenditures in FY08 total \$898,603. Communications has one approved SLA in the amount of \$27,000 to fund a paging transmitter.

Capital Project Funds

The City has a number of capital project funds. General obligation bonds 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 general obligation bonds.

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. For FY08, operating funds from both the Water and Wastewater Funds in the amount of \$3,200,000 are projected to be used to fund capital projects in lieu of the issuance of additional debt.

Other resources to fund capital projects include the Wolf Pen Creek Tax Increment Financing District, the Drainage Utility and Parkland Dedication Funds. Each provides resources that will be used to complete a number of projects over the next five years. Community Development funds will also be used to fund certain street projects in eligible areas and park projects in the Tarrow Park and Lincoln Center area.

General Government Capital Projects

The following is a brief summary of some of the key general government projects included for FY08.

Street Capital Projects **\$3,944,739**

Street Rehabilitation Projects

In FY08, funds in the amount of \$2,090,719 are estimated to be spent for street rehabilitation in the College Park/Breezy Heights area in Southside College Station. This project is part of a multi-year effort to rehabilitate the infrastructure in older parts of College Station. Funds are also projected in FY08 for rehabilitation projects in the Northgate area. Specifically, funds will be expended for the rehabilitation of Church Avenue and for the rehabilitation of Tauber Street and Stasney Street. Also included in this project is the construction of sidewalks on College Main.

Street Extension Projects

\$8,585,789 is projected in FY08 for various street extension and widening projects. An estimated \$1,025,045 is included for phase II of the Dartmouth Drive extension project. Funds in the amount of \$540,000 are included for oversized participation projects throughout the City. \$2,671,164 is included for the Arrington/Decatur street extension project. Also included in the approved budget is \$1,118,700 for the Rock Prairie Road Widening project. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road. Construction funds are not included in the project budget. Funds are also included for projects on Barron Road. \$130,119 is projected for the remaining right-of-way acquisition related to the future widening of Barron Road. In addition, \$2,320,656 is included for the design and initial construction costs associated with the rehabilitation of Barron Road. Additional funds from

a future bond issue will be needed for the completion of the widening of Barron Road. Finally, \$508,500 has been included for the design of the William D. Fitch Parkway widening project.

Street TxDOT Projects

It is projected that \$672,000 will be spent in FY08 on streetscaping along Texas Avenue. The streetscaping will be in conjunction with the TxDOT Texas Avenue Widening project. It is anticipated that the streetscaping will occur as the phases of the widening are completed.

Traffic Projects

The FY08 Approved Budget includes funds for traffic management improvements and new traffic signal projects. Funds are included for the installation of new traffic signals at the intersection of Rio Grande and Rock Prairie and at the intersection of Welsh and Holleman. Funds for safety improvements to the traffic system are also included in the FY08 Approved Budget. In addition, \$87,395 is included in the budget for traffic signal communication projects.

Sidewalks and Trails Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure for pedestrians and bicyclists. Funds in the amount of \$118,273 are included in the budget for phase IA of pedestrian improvements along University Drive. The FY08 funds will be used for the design of this project. Construction on this phase of the project is scheduled to begin in FY09.

The City has an adopted sidewalk and bike loop plan. \$1,010,826 has been included in the budget for hike and bike trail projects. It is anticipated that a portion of these funds will be used for the completion of the City's bike loop. In addition, as new development occurs, sidewalks are an important aspect that must be considered. In FY08, \$107,000 is projected for sidewalk improvements along Southwest Parkway and Appomatox Drive. Also included is an estimated \$259,320 for City of College Station Beautification Improvements. This may include enhancements at entrance points into the City such as the Rock Prairie Road overpass at Highway 6.

Parks Capital Projects **\$1,462,920**

In FY08, funds in the amount of \$395,018 are included in the budget for the development of University Park. An estimated \$810,000 will be spent on Veterans Park Phase II. The construction of Veterans Park Phase II is primarily complete and the project came in under budget. The balance of the

funds will be used to create a second entrance/exit on University Drive for the park. It is projected that funds in the amount of \$399,896 will be expended on the New Forestry Shop construction and \$40,000 is included in the budget for renovations to the existing Central Park Shop.

Funding in the amount of \$315,000 has been included in FY08 Approved Budget for the development of Woodland Hills Park. Funds in the amount of \$915,000 are estimated for the construction of a new bath house at Adamson Pool and \$30,000 is projected for the design of a new bath house at Thomas Pool. \$400,000 has been included in the approved budget for the installation of replacement lights on the little league fields at the Southwood Valley Athletic Complex.

In addition, \$30,000 of Community Development Block Grant (CDBG) funds are anticipated to be used on eligible projects throughout the City. These include the replacement of the current sidewalk entry to the Lincoln Center which extends from the south entrance to the parking lot and the addition of a swing set at Lion's Park.

General Government & Capital Equipment Capital Projects \$5,783,723

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 FY08, it is projected that \$10,477,877 will be spent on public facilities. Included in this amount is \$5,783,066 for the construction of a new City cemetery. \$1,058,200 is the projected expenditure for the relocation of Fire Station #3. Funds in the amount of \$1,683,963 have been included for renovations to the existing Police Station. \$61,487 is the projected expenditure for the New City Hall and \$621,161 is projected for improvements in the Northgate area. \$1,000,000 has been included for the completion of the second floor of the Municipal Court Building. It is expected that this area will be occupied by the Finance Department upon completion. \$250,000 is estimated for the rehabilitation and remodel of the various existing municipal office areas that will be restructured following the move of Finance to the Municipal Court Building.

The FY08 Approved Budget also includes a projected expenditure of \$5,028,838 for technology projects. \$54,398 is included for the Police Department's Automated Citations project. Also

included in the budget is \$37,765 for the Automated Customer Service project. This portion of the project is for upgrades in Utility Customer Service.

A projection of \$16,720 is included for the replacement of the Uninterruptible Power Supply (UPS) units and battery cabinets supporting the City's telephone, computer network and radio systems. A projected expenditure of \$35,141 has been included for the final phase of the PBX (Phone System) Replacement. A projected expenditure of \$4,784,791 has been included for the replacement of the City's 800 MHz radio system. Finally \$100,000 is included in the budget for the installation of equipment that will allow wireless access by City employees at various locations throughout the City.

Drainage Capital Projects \$1,200,290

The FY08 approved drainage capital projects budget includes a projected expenditure of \$1,580,286 for improvements to the City's drainage system. Significant projects include a projected \$750,658 for storm drainage improvements to the flow capacity of Bee Creek Tributary "A." \$300,000 is projected for Greenways land acquisition throughout the City. \$200,000 is included for Minor Drainage Improvement projects. \$247,628 is included for drainage improvements occurring in the College Park/Breezy Heights area. In addition, \$32,000 is included for a Bee Creek Letter of Map Revision (LOMR).

Utility Capital Projects

The following is a brief summary of some of the utility capital projects projected for FY08. These capital projects are funded either through existing revenues from these funds or through the issuance of utility revenue bonds.

Electric Capital Projects \$12,268,757

\$12,268,757 is the approved expenditure amount for electric capital projects in FY08. As the electric capital projects are considered competitive matter under Texas Senate Bill No. 7, details of these projects are not outlined in this summary, but are provided to Council as part of the budget review process.

Water Capital Projects \$12,725,339

In FY08, \$12,725,339 is the approved appropriation for water capital projects. Water production projects include an estimated \$2,500,000 for the construction of Water Well #7. The budget also includes funds for security, electrical, SCADA and drainage infrastructure. \$3,381,448 is projected in FY08 for

the Well #7 collection line. Also included in the budget is \$4,016,435 for the construction of a water line that will run parallel to the existing water line. Another water production project for which funds are included is the parallel water transmission line that will run along FM 2818 from Highway 21 south to Villa Maria. \$5,500,000 is estimated for this project in FY08. A projected \$2,500,000 is included for land acquisition for future well sites.

A projected \$232,305 is included for the completion of water plant security upgrades that will help to minimize risks and threats to the water production infrastructure. A projected \$500,000 is included for the Sandy Point Pump Station Fiber Optic Line. This line will provide communications between Dowling Road Pump Station and Sandy Point Pump Station. Additional Water Production projects include \$250,000 for well site drainage, \$75,000 for electrical upgrades at the Greens Prairie Elevated Storage Tank and \$150,000 for replacement of the SCADA system.

Distribution projects projected for FY08 include \$100,000 of general oversize participation (OP) funds and \$30,000 for Victoria Street OP. \$390,000 is included for the completion of the Barron Road water line extension. \$411,056 is projected for the installation of a water line to serve William D. Fitch area.

Rehabilitation projects included in the FY08 Approved Budget include \$75,000 for relocation of water lines along Barron Road that need to be moved in conjunction with the Streets rehabilitation project. \$120,000 is projected for the adjustments to water lines that will occur as part of the Bee Creek IV and V Drainage project. A projection of \$50,000 is included for the replacement of water lines along Tauber Street and Stasney Street. \$991,366 is included for the replacement of water lines in the College Park/Breezy Heights area. Finally, \$900,000 is projected for the replacement of water lines in the area bounded by Haines, Southwest Parkway, Glade and Langford.

The FY08 Approved Budget includes \$1,000,000 in current revenues that will be transferred from operations to fund water capital projects. Additionally, a debt issue of \$15,100,000 is projected in FY08 for water capital projects.

Wastewater Capital Projects \$3,627,058

The FY08 Approved Budget includes \$3,627,058 in appropriations for numerous wastewater capital

projects. Collection projects include \$100,000 for oversize participation and planning. \$978,000 is included for the construction of wastewater lines in annexed areas along Raymond Stotzer West. \$150,000 is projected for the completion of wastewater improvements in the William D. Fitch area.

Rehabilitation projects included in the FY08 Approved Budget include \$130,000 for the alignment of a wastewater collection line in the Emerald Parkway/Bent Oak area that will correct poor flow conveyance. \$100,000 has been projected for the rehabilitation of lift station #3. In addition, funds in the amount of \$100,000 have been included for the rehabilitation of the Foxfire lift station. \$75,000 has been projected for the relocation of wastewater lines along Barron Road that need to be moved in conjunction with the Streets rehabilitation project. \$300,000 is projected for the adjustments to wastewater lines that will occur as part of the Bee Creek IV and V Drainage project.

Funds in the amount of \$299,784 have been included for the replacement of the final screw lift pump at the Carters Creek Wastewater Treatment Plant. Funds in the amount of \$36,626 are projected for the rehabilitation of wastewater lines in connection with the Church Street Rehab project and \$26,321 is projected for replacement of wastewater lines along Tauber Street and Stasney Street. A projection of \$658,328 is included for the replacement of wastewater lines in the College Park/Breezy Heights area. Funds totaling \$634,200 are projected for the replacement of wastewater lines in the area bounded by Haines, Southwest Parkway, Glade and Langford.

Treatment and disposal projects include a projected \$1,324,333 for ultraviolet upgrades at the Carters Creek Wastewater Treatment Plant (CCWWTP). \$30,000 is projected for clarifier improvements at the CCWWTP. Also included is \$125,000 for headworks improvements at the Plant and \$150,000 is included for Water Service Improvements. In addition, \$60,000 is projected for CCWWTP blower overhauls and \$50,000 is projected for centrifuge improvements at the Lick Creek Wastewater Treatment Plant. Funds in the amount of \$20,000 are projected to complete security upgrades at the Plant. In addition, \$163,000 is projected for the SCADA replacement project.

A total of \$2,200,000 in current revenues from operations is projected to be used to fund wastewater capital projects. Additionally, a debt issue of

\$3,200,000 is projected in FY08 for wastewater capital projects.

Special Revenue Capital Projects

The following is a brief summary of some of the key special revenue projects scheduled for FY08.

Parkland Dedication Capital Projects **\$710,963**

Parkland dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY08, appropriations in the amount of \$710,963 are included. Total expenditures are projected at \$1,075,398 for projects that are anticipated to be completed in the various park zones. Funds in the amount of \$115,837 are included for the development of University Park and \$34,000 for the Woodland Hills Park. \$61,000 is included for improvements at Central Park. \$202,761 is projected in Zone 6 for the development of Southwest Park. In addition, an expenditure of \$364,435 is projected for the development of Edelweiss Gartens Park.

Convention Center Projects

The Convention Center Fund accounts for the receipt and expenditure of funds received by the City for the operation and maintenance of a convention center. No funds have been appropriated in FY08 for the Convention Center Fund.

Additional O&M Costs

With the addition of new facilities and infrastructure, additional operations and maintenance costs may be incurred. In the case of infrastructure rehabilitation it is expected that O&M cost will decrease for those areas the project targeted. However, it is difficult to quantify the cost savings of rehabilitation since resources are used elsewhere and not removed from departmental budgets.

Conclusion

The previous discussion provided an overview of the approved FY08 budget and key changes from the FY07 budget. The following sections of the budget document provide additional discussion of the approved budget by fund.

City of College Station Fiscal Year Comparison Summary

Fiscal Year 2007-2008 Approved Budget	FY08 Approved Total Funds Available	FY08 Approved Total Appropriation of Funds	Transfers in	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 58,295,274	\$ 57,551,665	\$ (6,897,305)	\$ 50,654,360	11.31%
Debt Service Fund	16,867,199	13,128,740	(2,112,411)	11,016,329	10.69%
Economic Development Fund	2,284,691	2,000,000	(2,000,000)	-	NA
Parks Xtra Education Fund	111,441	100,241	-	100,241	-0.24%
Municipal Court Funds	1,095,158	249,958	-	249,958	-16.45%
Police Seizure Fund	43,017	20,000	-	20,000	0.00%
Utility Funds	95,270,747	94,947,171	-	94,947,171	9.23%
Sanitation Fund	7,423,696	6,465,840	-	6,465,840	1.70%
Parking Enterprise Fund	1,593,181	724,103	-	724,103	38.60%
BVSWMA Fund	12,544,542	4,119,932	-	4,119,932	-11.11%
Hotel Tax Fund	8,836,634	5,429,512	-	5,429,512	50.21%
Community Development Fund	4,634,022	3,848,839	-	3,848,839	42.01%
Red Light Camera	674,687	223,750	-	223,750	NA
Wolf Pen Creek TIF Fund	2,025,685	1,042,475	-	1,042,475	-3.36%
Insurance Funds	14,151,232	7,455,549	(7,455,549)	-	NA
Utility Customer Service Fund	2,765,414	2,582,626	(2,582,626)	-	NA
Internal Services Funds	12,960,188	9,370,181	(9,370,181)	-	NA
Drainage Fund	2,849,258	864,449	-	864,449	-13.47%
Business Park Fund	1,372,158	500,000	-	500,000	NA
Cemetery Perpetual Care Fund	1,567,905	-	-	-	NA
Cemetery Memorial Fund	1,545,500	325,488	-	325,488	NA
Subtotal of Operations & Maintenance	\$ 250,006,787	\$ 211,200,477	\$ (30,418,072)	\$ 180,532,447	10.95%
Utility Funds	4,200,000	4,200,000	-	4,200,000	-23.64%
Community Development	30,000	30,000	-	30,000	-95.50%
Capital Transfers to CIP	\$ 4,230,000	\$ 4,230,000	\$ -	\$ 4,230,000	-31.41%
General Government Capital Imp. Proj.	\$ 42,516,875	\$ 12,391,672	\$ (30,000)	\$ 12,361,672	-35.40%
Utility Capital Improvement Projects	41,074,913	28,621,154	(4,200,000)	24,421,154	-23.46%
BVSWMA Capital Improvement Projects	2,838,321	2,838,321	-	2,838,321	17.06%
Special Revenue Capital Imp. Proj.	1,552,771	710,963	-	710,963	-82.80%
NORTHGATE PARKING CIP	-	-	-	-	NA
Wolf Pen Creek TIF Capital Imp. Proj.	1,199,615	1,199,615	-	1,199,615	-37.84%
Subtotal of Capital Expenditures	\$ 89,182,495	\$ 45,761,725	\$ (4,230,000)	\$ 41,531,725	-30.23%
Totals	\$ 343,419,282	\$ 261,192,202	\$ (34,648,072)	\$ 226,294,172	-0.93%

Fiscal Year 2006-2007 Approved Budget	FY07 Approved Total Sources of Funds	FY07 Approved Total Appropriation of Funds	Transfers in	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 52,334,492	\$ 52,646,133	\$ (7,140,144)	\$ 45,505,989	5.21%
Debt Service Fund	15,716,715	12,277,235	(2,325,070)	9,952,165	10.67%
Economic Development Fund	2,047,030	1,087,127	(1,087,127)	-	NA
Parks Xtra Education Fund	89,493	100,484	-	100,484	1.39%
Municipal Court Funds	832,799	299,173	-	299,173	59.11%
Police Seizure Fund	29,727	20,000	-	20,000	100.00%
Utility Funds	105,018,855	86,925,918	-	86,925,918	26.62%
Sanitation Fund	7,275,381	6,357,812	-	6,357,812	12.12%
Parking Enterprise Fund	1,390,402	522,431	-	522,431	-3.10%
BVSWMA Fund	10,344,400	4,634,818	-	4,634,818	16.89%
Hotel Tax Fund	6,016,720	3,614,497	-	3,614,497	23.49%
Community Development Fund	3,473,699	2,710,176	-	2,710,176	-16.64%
Wolf Pen Creek TIF Fund	1,357,375	1,078,775	-	1,078,775	-2.68%
Insurance Funds	11,759,564	6,970,018	(6,970,018)	-	NA
Utility Customer Service Fund	2,667,537	2,548,155	(2,548,155)	-	NA
Internal Services Funds	13,315,734	10,497,756	(10,497,756)	-	NA
Drainage Fund	8,181,600	999,020	-	999,020	10.29%
Cemetery Perpetual Care Fund	1,372,633	-	-	-	NA
Memorial Cemetery Fund	-	-	-	-	NA
Subtotal of Operations & Maintenance	\$ 243,224,156	\$ 193,289,528	\$ (30,568,270)	\$ 162,721,258	16.60%
Utility Funds	5,500,000	5,500,000	-	5,500,000	37.50%
Community Development	667,000	667,000	-	667,000	130.00%
Capital Transfers to CIP	\$ 6,167,000	\$ 6,167,000	\$ -	\$ 6,167,000	43.75%
General Government Capital Imp. Proj.	\$ 49,224,181	\$ 19,802,807	\$ (667,000)	\$ 19,135,807	9.36%
Utility Capital Improvement Projects	45,161,063	37,404,746	(5,500,000)	31,904,746	41.59%
BVSWMA Capital Improvement Projects	2,424,636	2,424,636	-	2,424,636	40.92%
Special Revenue Capital Imp. Proj.	6,300,061	4,132,326	-	4,132,326	139.18%
Wolf Pen Creek TIF Capital Imp. Proj.	1,930,000	1,930,000	-	1,930,000	7.22%
Subtotal of Capital Expenditures	\$ 105,039,941	\$ 65,694,515	\$ (6,167,000)	\$ 59,527,515	31.47%
Totals	\$ 354,431,097	\$ 265,151,043	\$ (36,735,270)	\$ 228,415,773	20.77%

2007-2008 Approved Annual Budget
 Summaries of Revenues and Other Financing Sources
 and Expenditures and Other Financing Uses

	General Fund				Non-Major (General) Governmental Funds (1)				General Fund (Combined) (Major Fund)			
	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget
BEGINNING BALANCE	9,431,200	9,285,077	9,285,077	9,405,963	1,037,261	1,616,101	1,616,101	2,240,283	10,468,461	10,901,178	10,901,178	11,646,246
REVENUES & OTHER FINANCING SOURCES:												
Ad Valorem Tax	6,864,957	7,642,000	7,753,500	8,767,500	-	-	-	-	6,864,957	7,642,000	7,753,500	8,767,500
Sales Tax	16,748,283	17,509,000	18,004,400	18,724,576	-	-	-	-	16,748,283	17,509,000	18,004,400	18,724,576
Other Taxes	2,463,102	2,368,000	2,208,395	2,230,479	-	-	-	-	2,463,102	2,368,000	2,208,395	2,230,479
Licenses & Permits	945,593	1,198,424	1,124,392	1,158,124	-	-	-	-	945,593	1,198,424	1,124,392	1,158,124
Intergovernmental	609,244	216,152	625,615	283,484	-	-	-	-	609,244	216,152	625,615	283,484
Charges for Services	2,409,667	2,563,608	2,680,042	2,827,689	106,256	92,700	90,000	92,700	2,515,923	2,656,308	2,770,042	2,920,389
Fines, Forfeits & Penalties	3,285,907	3,405,000	3,308,066	3,440,389	248,059	285,400	274,000	273,500	3,533,966	3,690,400	3,582,066	3,713,889
Investment Earnings	456,637	442,000	596,077	613,959	106,300	37,012	80,600	67,824	562,937	479,012	676,677	681,783
Other	691,025	476,235	574,717	539,676	466	-	-	-	691,491	476,235	574,717	539,676
Return on Investment	7,693,000	9,027,120	9,027,120	10,303,435	-	-	-	-	7,693,000	9,027,120	9,027,120	10,303,435
General & Administrative Transfers	6,082,124	7,172,144	6,692,550	6,897,305	-	-	-	-	6,082,124	7,172,144	6,692,550	6,897,305
Transfers In					360,000	860,000	860,000	860,000	360,000	860,000	860,000	860,000
Long Term Debt Issuance												
Total Revenues & Other Financing Sources	48,324,945	52,019,683	52,594,874	55,786,616	821,081	1,275,112	1,304,600	1,294,024	49,070,620	53,294,795	53,899,474	57,080,640
TOTAL AVAILABLE RESOURCES	57,756,145	61,304,760	61,879,951	65,192,579	1,858,342	2,891,213	2,920,701	3,534,307	59,539,081	64,195,973	64,800,652	68,726,886
EXPENDITURES & OTHER FINANCING USES:												
General Government	4,052,995	4,235,484	4,171,845	4,506,091	-	-	-	-	4,052,995	4,235,484	4,171,845	4,506,091
Fiscal Services	3,019,563	3,327,576	3,063,334	3,431,261	-	-	-	-	3,019,563	3,327,576	3,063,334	3,431,261
Police	11,623,485	12,803,507	12,777,650	12,936,436	28,387	24,195	24,195	20,000	11,651,872	12,827,702	12,801,845	12,956,436
Fire	8,501,221	9,598,289	9,502,282	10,671,063	-	-	-	-	8,501,221	9,598,289	9,502,282	10,671,063
Planning & Development Services	1,894,559	2,400,387	2,076,039	2,632,244	-	-	-	-	1,894,559	2,400,387	2,076,039	2,632,244
Public Works	7,502,688	8,017,349	7,903,087	7,541,210	-	-	-	-	7,502,688	8,017,349	7,903,087	7,541,210
CIP	-	-	-	738,769	-	-	-	-	-	-	-	738,769
Parks & Recreation	7,589,719	8,389,323	8,096,568	9,056,073	80,628	95,755	94,314	95,622	7,670,347	8,485,078	8,190,882	9,151,695
Information Technology	2,678,156	3,544,489	3,268,973	3,284,938	-	-	-	-	2,678,156	3,544,489	3,268,973	3,284,938
Library	910,203	950,604	951,404	994,954	-	-	-	-	910,203	950,604	951,404	994,954
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Projects/Direct Capital	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Parking Enterprise	-	-	-	-	-	-	-	-	-	-	-	-
BVSWMA	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-	-	-	-
Outside Agency Funding	467,094	405,255	405,255	681,842	-	-	-	-	467,094	405,255	405,255	681,842
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Return on Investment	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	128,860	125,000	433,784	-	-	-	-	-	128,860	125,000	433,784
Internal Services	-	-	-	-	-	-	-	-	-	-	-	-
Self-Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other/Other Transfers	155,979	132,551	132,551	643,000	86,446	1,122,127	481,494	2,048,908	242,425	1,254,678	614,045	2,691,908
General & Administrative Transfers	-	-	-	-	46,780	268,902	80,415	205,669	46,780	268,902	80,415	205,669
CIP Expenditures Less Gen & Admin Xfers*	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to CIP Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Other Financing Uses	48,395,662	53,933,674	52,473,988	57,551,665	242,241	1,510,979	680,418	2,370,199	48,637,903	55,444,653	53,154,406	59,921,864
Change in Balance	(70,717)	(1,913,991)	120,886	(1,765,049)	578,840	(235,867)	624,182	(1,076,175)	432,717	(2,149,858)	745,068	(2,841,224)
Measurement Focus Adjustment												
ENDING BALANCE	9,285,077	7,371,086	9,405,963	7,640,914	1,616,101	1,380,234	2,240,283	1,164,108	10,901,178	8,751,320	11,646,246	8,805,022

- (1) Other (General) Governmental Funds comprised of the Economic Development, Parks Xtra Education, Court Technology and Security, Efficiency Time Payment, Juvenile Case Manager, and Police Seizure Funds
- (2) Utilities comprised of the Electric, Water and Wastewater Funds
- (3) Non-Major Governmental Funds comprised of Parks, Facilities & Technology, Business Park, Convention Center, Drainage CIP Funds, Hotel Tax, Community Development, Red Light Camera, Wolf Pen Creek TIF, Northgate TIF, Memorial Cemetery, Convetion Center, Parkland Dedication Special Revenue Funds and Cemetery Perpetual Care Fund
- (4) Non-Major Enterprise Funds comprised of Sanitation, Parking Enterprise Funds
- (5) Internal Services Funds comprised of Print Mail, Communications, Fleet Maintenance, Utility Customer Service, and Equipment Replacement Funds and the Self-Insurance Funds comprised of Workers Compensation, Employee Benefits, Property Casualty and Unemployment Funds

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

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 Summaries of Revenues and Other Financing Sources
 and Expenditures and Other Financing Uses

	Debt Service Fund (Major Fund)				Street Capital Projects Fund (Major Fund)				Non-Major Governmental Funds (3)			
	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Approved Budget
BEGINNING BALANCE	2,818,087	3,072,775	3,072,775	3,348,561	18,184,996	24,049,456	24,049,456	14,839,816	28,240,253	29,435,997	29,435,997	26,296,876
REVENUES & OTHER FINANCING SOURCES:												
Ad Valorem Tax	9,016,285	10,053,000	10,053,000	11,131,227					765,277	787,000	814,000	894,227
Sales Tax									-	-	-	-
Other Taxes									2,671,417	2,769,000	2,933,000	3,080,000
Licenses & Permits									-	-	-	-
Intergovernmental					15,620	-	-	-	2,472,535	3,136,645	1,651,602	3,628,748
Charges for Services									1,159,112	1,186,500	1,200,821	1,236,800
Fines, Forfeits & Penalties									-	-	-	654,687
Investment Earnings	225,646	100,000	200,000	275,000	878,743	363,000	571,000	257,000	1,343,875	536,400	1,068,500	617,430
Other			177,270		9,183	25,000	25,000	-	427,904	451,100	457,208	1,847,500
Return on Investment									-	-	-	-
General & Administrative Transfers									-	-	-	-
Transfers In	2,388,420	2,325,070	2,325,070	2,112,411	91,728	-	365,091	-	1,280,916	3,113,892	3,313,657	248,552
Long Term Debt Issuance					7,834,512	3,929,000	2,700,000	5,604,000	7,865,488	13,237,300	5,101,000	9,580,000
Total Revenues & Other Financing Sources	11,630,351	12,478,070	12,755,340	13,518,638	8,829,786	4,317,000	3,661,091	5,861,000	17,986,524	25,217,837	16,539,788	21,787,944
TOTAL AVAILABLE RESOURCES	14,448,438	15,550,845	15,828,115	16,867,199	27,014,782	28,366,456	27,710,547	20,700,816	46,226,777	54,653,834	45,975,785	48,084,820
EXPENDITURES & OTHER FINANCING USES:												
General Government									22,557	21,385	15,262	18,593
Fiscal Services									-	-	-	-
Police									-	-	-	213,750
Fire									-	-	-	-
Planning & Development Services									-	-	-	-
Public Works									-	-	-	-
CIP									-	-	-	-
Parks & Recreation									376,649	381,112	433,525	434,158
Information Technology									-	-	-	-
Library									-	-	-	-
Utilities									-	-	-	-
Projects/Direct Capital									-	-	-	-
Sanitation									-	-	-	-
Parking Enterprise									-	-	-	-
BVSWMA									-	-	-	-
Community Development									2,497,013	3,377,176	1,586,602	3,878,839
Outside Agency Funding									1,258,875	1,435,000	1,435,000	1,485,000
Debt Service	11,363,635	12,261,235	12,032,244	13,112,740					1,108,452	1,078,775	539,388	1,283,163
Return on Investment									-	-	-	-
Contingency									-	65,000	-	140,000
Internal Services									-	-	-	-
Self-Insurance									-	-	-	-
Other/Other Transfers	12,028	16,000	447,310	16,000	146,331	201,000	182,000	25,000	498,588	817,200	729,339	835,825
General & Administrative Transfers					467,250	841,248	841,248	805,667	1,199,611	1,507,162	1,436,154	1,401,701
CIP Expenditures Less Gen & Admin Xfers*					2,351,745	9,180,174	11,847,483	3,114,072	9,829,035	18,890,180	13,503,639	12,930,995
Transfers to CIP Funds									-	-	-	-
Total Expenditures & Other Financing Uses	11,375,663	12,277,235	12,479,554	13,128,740	2,965,326	10,222,422	12,870,731	3,944,739	16,790,780	27,572,990	19,678,909	22,622,024
Change in Balance	254,688	200,835	275,786	389,898	5,864,460	(5,905,422)	(9,209,640)	1,916,261	1,195,744	(2,355,153)	(3,139,121)	(834,080)
Measurement Focus Adjustment									-	-	-	-
ENDING BALANCE	3,072,775	3,273,610	3,348,561	3,738,459	24,049,456	18,144,034	14,839,816	16,756,077	29,435,997	27,080,844	26,296,876	25,462,796

2007-2008 Approved Annual Budget
 Summaries of Revenues and Other Financing Sources
 and Expenditures and Other Financing Uses

	Utility (2)				Utility CIP (2)				Non-Major Enterprise (4)			
	FY06	FY07	FY07	FY08	FY06	FY07	FY07	FY08	FY06	FY07	FY07	FY08
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Actual	Revised Budget	Year-End Estimate	Approved Budget	Actual	Revised Budget	Year-End Estimate	Approved Budget
BEGINNING BALANCE	20,439,005	21,507,431	21,507,431	20,514,290	19,306,688	16,327,163	16,327,163	8,278,116	3,142,864	3,289,818	3,289,818	3,364,736
REVENUES & OTHER FINANCING SOURCES:												
Ad Valorem Tax	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	79,089,796	90,948,920	86,991,013	96,600,050	-	-	-	-	12,546,562	14,178,640	14,089,180	14,505,178
Fines, Forfeits & Penalties	-	-	-	-	-	-	-	-	34,208	46,600	30,000	30,900
Investment Earnings	969,811	907,000	1,217,323	1,253,843	385,368	146,000	167,000	39,100	97,208	85,800	112,000	114,700
Other	1,663,606	1,490,000	1,569,761	1,616,854	-	75,000	75,000	-	17,802	20,400	25,678	18,240
Return on Investment	-	-	-	-	-	-	-	-	-	-	-	-
General & Administrative Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	8,000,000	5,500,000	3,600,000	4,200,000	-	-	-	-
Long Term Debt Issuance	-	-	-	-	16,850,000	23,200,000	18,550,000	29,250,000	-	-	-	-
Total Revenues & Other Financing Sources	81,723,214	93,345,920	89,778,098	99,470,747	25,235,368	28,921,000	22,392,000	33,489,100	12,695,780	14,331,440	14,256,858	14,669,018
TOTAL AVAILABLE RESOURCES	81,723,214	93,345,920	89,778,098	99,470,747	44,542,056	45,248,163	38,719,163	41,767,216	15,838,644	17,621,258	17,546,676	18,033,754
EXPENDITURES & OTHER FINANCING USES:												
General Government	-	-	-	-	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-
CIP	-	-	-	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	53,677,644	63,712,643	62,959,845	69,358,534	-	-	-	-	-	-	-	-
Projects/Direct Capital	698,490	848,130	1,582,663	965,660	-	-	-	-	8,660	-	-	348,096
Sanitation	-	-	-	-	-	-	-	-	9,566,054	10,556,782	10,885,304	10,458,436
Parking Enterprise	-	-	-	-	-	-	-	-	935,722	1,053,486	1,044,422	1,032,766
BVSWMA	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-	-	-	-
Outside Agency Funding	590,787	590,787	590,787	32,500	-	-	-	-	90,000	110,000	110,000	120,480
Debt Service	9,057,596	9,858,245	9,858,245	11,099,206	-	-	-	-	-	-	-	-
Return on Investment	7,324,000	8,618,120	8,618,120	9,840,435	-	-	-	-	738,000	818,000	818,000	926,000
Contingency	-	306,000	306,000	300,000	-	-	-	-	-	80,000	80,000	80,000
Internal Services	-	-	-	-	-	-	-	-	-	-	-	-
Self-Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other/Other Transfers	179,784	2,821	(2,250)	1,186	10,500	254,500	265,500	253,000	25,000	25,000	25,000	105,000
General & Administrative Transfers	3,359,367	3,257,829	3,257,829	3,349,650	250,964	366,211	366,211	658,011	1,158,316	1,219,214	1,219,214	1,309,108
CIP Expenditures Less Gen & Admin Xfers*	-	-	-	-	28,513,723	36,784,035	29,809,337	27,710,143	-	-	-	-
Transfers to CIP Funds	8,000,000	5,500,000	3,600,000	4,200,000	-	-	-	-	-	-	-	-
Total Expenditures & Other Financing Uses	82,887,668	92,694,575	90,771,239	99,147,171	28,775,187	37,404,746	30,441,048	28,621,154	12,521,752	13,862,482	14,181,940	14,379,886
Change in Balance	(1,164,454)	651,345	(993,141)	323,577	(3,539,819)	(8,483,746)	(8,049,048)	4,867,946	174,028	468,958	74,918	289,132
Measurement Focus Adjustment	2,232,880	-	-	-	560,294	-	-	-	54,176	-	-	-
ENDING BALANCE	21,507,431	22,158,776	20,514,290	20,837,866	16,327,163	7,843,417	8,278,116	13,146,062	3,371,068	3,758,776	3,364,736	3,653,868

2007-2008 Approved Annual Budget
 Summaries of Revenues and Other Financing Sources
 and Expenditures and Other Financing Uses

	Total Internal Service (5)				BVSWMA				Total			
	FY06	FY07	FY07	FY08	FY06	FY07	FY07	FY08	FY06	FY07	FY07	FY08
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Actual	Revised Budget	Year-End Estimate	Approved Budget	Actual	Revised Budget	Year-End Estimate	Approved Budget
BEGINNING BALANCE	11,427,647	12,969,617	12,969,617	9,648,848	9,175,854	8,954,289	8,954,289	9,049,863	121,632,423	128,862,816	128,862,816	105,304,984
REVENUES & OTHER FINANCING SOURCES:												
Ad Valorem Tax	-	-	-	-	-	-	-	-	16,646,519	18,482,000	18,620,500	20,792,954
Sales Tax	-	-	-	-	-	-	-	-	16,748,283	17,509,000	18,004,400	18,724,576
Other Taxes	-	-	-	-	-	-	-	-	5,134,519	5,137,000	5,141,395	5,310,479
Licenses & Permits	-	-	-	-	-	-	-	-	945,593	1,198,424	1,124,392	1,158,124
Intergovernmental	-	-	-	-	-	-	-	-	3,097,399	3,352,797	2,277,217	3,912,232
Charges for Services	14,533,101	15,490,167	15,532,008	15,517,094	5,316,986	5,947,000	5,950,000	6,125,000	108,888,199	123,318,215	119,488,474	129,651,922
Fines, Forfeits & Penalties	-	-	-	-	-	-	-	-	3,551,070	3,713,700	3,597,066	4,384,026
Investment Earnings	491,098	349,174	541,115	490,000	366,087	178,000	375,000	208,000	5,272,169	3,101,486	4,872,615	3,879,506
Other	593,876	444,418	593,848	373,000	24,488	-	-	-	3,419,449	2,971,953	3,450,643	4,386,150
Return on Investment	-	-	-	-	-	-	-	-	7,693,000	9,027,120	9,027,120	10,303,435
General & Administrative Transfers	-	-	-	-	-	-	-	-	6,082,124	7,172,144	6,692,550	6,897,305
Transfers In	739,993	857,503	857,503	945,133	-	-	-	-	12,861,057	12,656,465	11,321,321	8,366,096
Long Term Debt Issuance	-	-	-	-	-	-	-	-	32,550,000	40,366,300	26,351,000	44,434,000
Total Revenues & Other Financing Sources	16,358,068	17,141,262	17,524,474	17,325,227	5,707,561	6,125,000	6,325,000	6,333,000	222,889,381	248,006,604	229,968,694	262,200,805
TOTAL AVAILABLE RESOURCES	27,785,715	30,110,879	30,494,091	26,974,075	14,883,415	15,079,289	15,279,289	15,382,863	344,521,804	376,869,420	358,831,510	367,505,789
EXPENDITURES & OTHER FINANCING USES:												
General Government	-	-	-	-	-	-	-	-	4,075,552	4,256,869	4,187,107	4,524,684
Fiscal Services	-	-	-	-	-	-	-	-	3,019,563	3,327,576	3,063,334	3,431,261
Police	-	-	-	-	-	-	-	-	11,651,872	12,827,702	12,801,845	13,170,186
Fire	-	-	-	-	-	-	-	-	8,501,221	9,598,289	9,502,282	10,671,063
Planning & Development Services	-	-	-	-	-	-	-	-	1,894,559	2,400,387	2,076,039	2,632,244
Public Works	-	-	-	-	-	-	-	-	7,502,688	8,017,349	7,903,087	7,541,210
CIP	-	-	-	-	-	-	-	-	-	-	-	738,769
Parks & Recreation	-	-	-	-	-	-	-	-	8,046,996	8,866,190	8,624,407	9,585,853
Information Technology	-	-	-	-	-	-	-	-	2,678,156	3,544,489	3,268,973	3,284,938
Library	-	-	-	-	-	-	-	-	910,203	950,604	951,404	994,954
Utilities	-	-	-	-	-	-	-	-	53,677,644	63,712,643	62,959,845	69,358,534
Projects/Direct Capital	-	-	-	-	-	-	-	-	702,820	848,130	1,582,663	1,139,708
Sanitation	-	-	-	-	-	-	-	-	4,783,027	5,278,391	5,442,652	5,229,218
Parking Enterprise	-	-	-	-	-	-	-	-	467,861	526,743	522,211	516,383
BVSWMA	-	-	-	-	2,971,327	3,426,437	3,250,108	3,558,857	2,971,327	3,426,437	3,250,108	3,558,857
Community Development	-	-	-	-	-	-	-	-	2,497,013	3,377,176	1,586,602	3,878,839
Outside Agency Funding	-	-	-	-	50,500	20,000	70,000	-	2,412,256	2,506,042	2,556,042	2,259,582
Debt Service	-	-	-	-	-	-	-	-	21,529,683	23,198,255	22,429,877	25,495,109
Return on Investment	-	-	-	-	-	-	-	-	7,693,000	9,027,120	9,027,120	10,303,435
Contingency	-	48,000	20,000	37,000	-	85,000	35,000	75,000	-	672,860	526,000	1,025,784
Internal Services	8,653,522	13,380,868	13,350,570	8,524,422	-	-	-	-	8,653,522	13,380,868	13,350,570	8,524,422
Self-Insurance	5,706,377	6,639,245	6,297,387	7,069,700	-	-	-	-	5,706,377	6,639,245	6,297,387	7,069,700
Other/Other Transfers	28,223	-	-	9,000	192,566	822,000	135,175	139,000	1,322,944	3,380,699	2,383,619	4,023,419
General & Administrative Transfers	1,047,627	1,177,286	1,177,286	1,190,183	278,149	338,761	338,761	347,075	7,228,906	8,367,006	8,107,511	8,612,510
CIP Expenditures Less Gen & Admin Xfers*	-	-	-	-	2,517,834	2,424,636	2,400,382	2,838,321	43,212,337	67,279,025	57,560,841	46,593,531
Transfers to CIP Funds	-	-	-	-	-	-	-	-	8,000,000	5,500,000	3,600,000	4,200,000
Total Expenditures & Other Financing Uses	15,435,749	21,245,399	20,845,243	16,830,305	6,010,376	7,116,834	6,229,426	6,958,253	219,139,527	270,910,095	253,561,526	258,364,192
Change in Balance	922,319	(4,104,137)	(3,320,769)	494,922	(302,815)	(991,834)	95,574	(625,253)	3,749,854	(22,903,491)	(23,592,832)	3,836,612
Measurement Focus Adjustment	619,651	-	-	-	81,250	-	-	-	3,480,538	-	-	-
ENDING BALANCE	12,969,617	8,865,480	9,648,848	10,143,770	8,954,289	7,962,455	9,049,863	8,424,610	128,862,816	105,959,325	105,269,984	109,141,596

City of College Station
All Funds Departmental Operations & Maintenance
Summary

EXPENDITURE BY FUND						
FUND	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
General Fund	\$ 47,570,644	\$ 53,272,008	\$ 51,811,246	\$ 51,716,111	\$ 55,793,039	4.73%
Community Development	-	-	-	353,460	353,460	N/A
Parking Enterprise Fund	454,361	526,743	522,211	507,718	690,431	31.08%
Xtra Education Fund	80,628	95,755	94,314	95,622	95,622	-0.14%
Electric Fund	46,533,171	55,820,632	56,117,139	60,562,606	60,787,162	8.90%
Water Fund	3,818,732	4,355,316	4,056,433	4,089,589	4,927,198	13.13%
Wastewater Fund	4,024,231	4,384,825	4,368,936	4,415,327	4,609,834	5.13%
Sanitation Fund	4,783,030	5,445,391	5,442,652	5,188,994	5,229,218	-3.97%
Utility Customer Service Fund	1,943,380	2,060,601	2,044,318	2,060,884	2,120,423	2.90%
Fleet Fund	1,545,675	1,536,413	1,563,600	1,496,563	1,522,147	-0.93%
Print Mail Fund	425,259	457,221	451,789	-	-	-100.00%
Communications Fund	543,851	647,976	612,206	641,233	684,312	5.61%
BVSWMA Fund	2,971,327	3,426,437	3,183,608	3,440,960	3,478,857	1.53%
COMBINED FUND TOTAL	\$ 114,694,289	\$ 132,029,318	\$ 130,268,452	\$ 134,569,067	\$ 140,291,703	6.26%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Proposed Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 46,072,285	\$ 50,558,631	\$ 49,737,147	\$ 51,445,842	\$ 53,829,076	6.47%
Supplies	5,528,869	5,975,958	5,570,936	5,372,900	5,772,231	-3.41%
Maintenance	5,090,169	5,825,588	5,757,935	5,682,653	5,836,465	0.19%
Purchased Services	56,700,441	67,888,233	66,804,171	71,175,295	73,425,570	8.16%
Capital Outlay	1,302,525	1,780,908	2,398,263	892,377	1,428,361	-19.80%
COMBINED FUND TOTAL	\$ 114,694,289	\$ 132,029,318	\$ 130,268,452	\$ 134,569,067	\$ 140,291,703	6.26%

PERSONNEL SUMMARY BY FUND						
FUND	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
General Fund	577.25	599.25	619.25	613.50	634.00	2.38%
Community Development	-	-	-	4.00	4.00	0.00%
Parking Enterprise Fund	9.00	9.00	9.00	9.00	9.00	0.00%
Xtra Education Fund	-	-	-	-	-	0.00%
Electric Fund	59.50	62.50	61.50	62.50	64.50	4.88%
Water Fund	28.00	29.00	30.00	29.00	29.00	-3.33%
Wastewater Fund	44.00	45.00	46.00	46.00	46.00	0.00%
Sanitation Fund	36.50	36.50	36.50	35.00	35.00	-4.11%
Utility Customer Service Fund	30.00	29.50	29.50	29.50	29.50	0.00%
Fleet Fund	15.00	15.00	15.00	15.00	15.00	0.00%
Print Mail Fund	5.00	5.50	5.50	-	-	-100.00%
Communications Fund	6.00	6.00	6.00	6.00	6.00	0.00%
BVSWMA Fund	27.50	27.50	27.50	27.50	27.50	0.00%
COMBINED FUND TOTAL	837.75	864.75	885.75	877.00	899.50	1.55%

**Analysis of Tax Rate
Fiscal Year 2007-2008**

	APPROVED FY 07	APPROVED FY 08
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	\$4,698,557,824	\$5,223,363,290
Less: Exempt Property	\$476,679,849	\$513,789,634
Less: Agricultural Loss	\$59,523,780	\$76,759,660
Less: Over 65 and Veterans Exemptions	\$54,468,360	\$57,124,990
Less: House Bill 366	\$117,099	\$106,642
Less: Abatements	\$38,305,193	\$14,118,676
Less: Proration	\$242,464	\$351,393
Less: Freeport	\$14,050,533	\$15,394,847
Taxable Assessed Value	\$4,055,170,546	\$4,545,717,448
O&M and Debt Service Portion	\$4,005,038,803	\$4,477,073,139
TIF Captured Value	\$50,131,743	\$68,644,309
Total	\$4,055,170,546	\$4,545,717,448
Apply Tax Rate per/\$100 Valuation	0.4394/\$100	0.4394/\$100
Total Tax Levy	\$17,818,419	\$19,973,882
Estimate 100% Collection	\$17,818,419	\$19,973,882

	Tax Rate Per \$100 Valuation		Percent Of Levy	Estimated Collections
Debt Service	0.2484	**	60.2%	\$11,121,050 Estimate
General Fund	0.1910	**	39.8%	\$8,551,210 Estimate
TIF #1 and TIF #16	0.4394		100%	\$301,623 Estimate

* To Be Determined

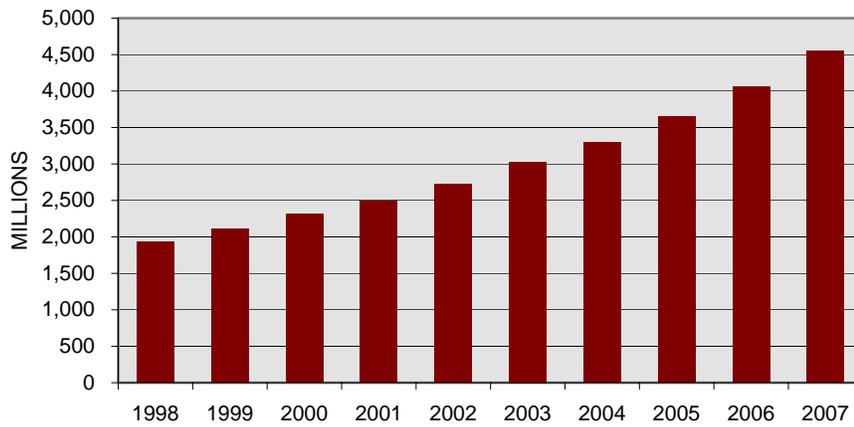
** These represent the current tax rate.

The above will be revised as the final property tax numbers from the Appraisal District are received.

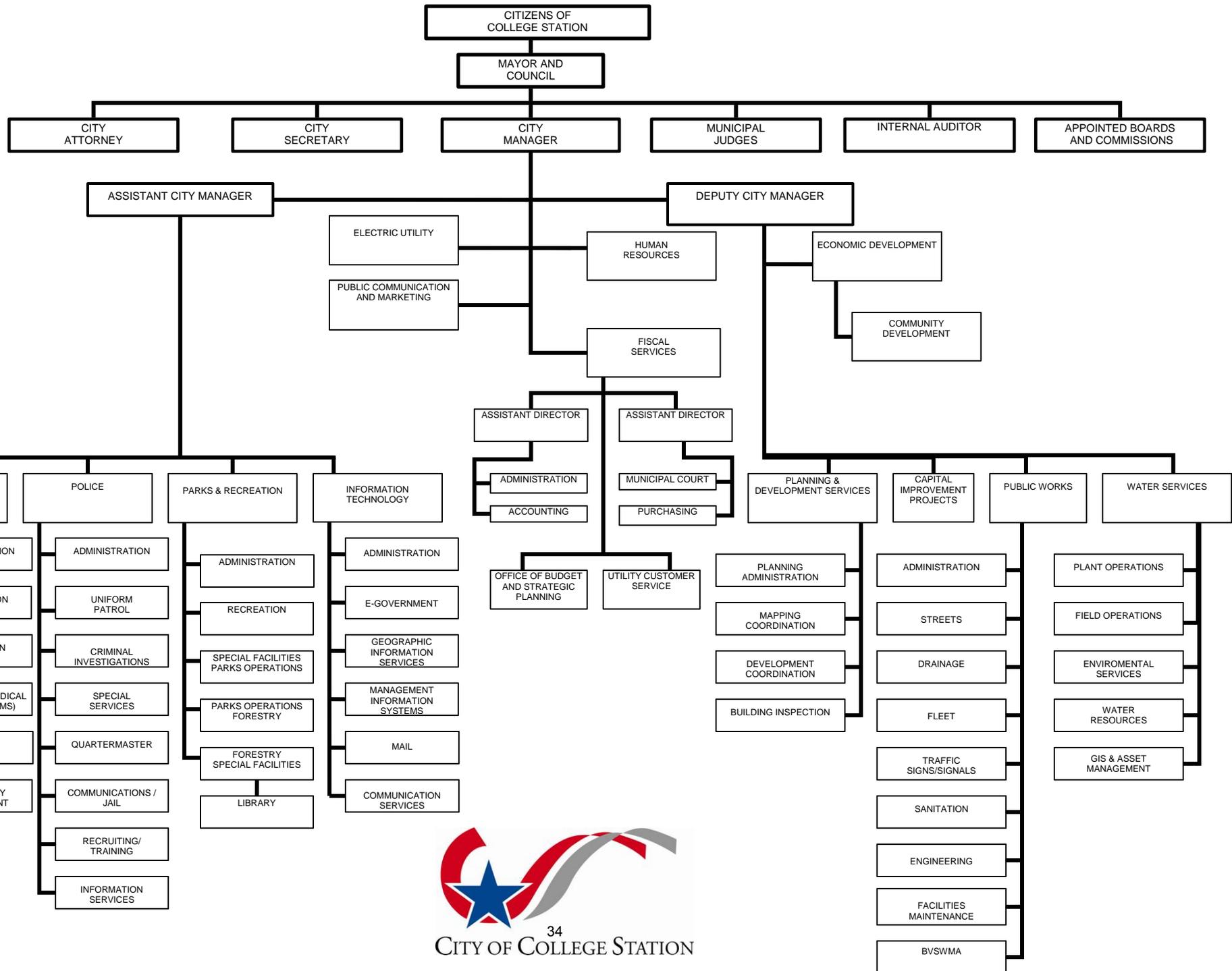
Analysis of Property Valuations

Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
1998	2,208,019,033	276,453,209	1,931,565,824
1999	2,420,818,924	308,471,247	2,112,347,677
2000	2,661,115,250	345,752,888	2,315,362,362
2001	2,870,510,984	380,950,901	2,489,560,083
2002	3,151,961,166	428,395,713	2,723,565,453
2003	3,522,272,128	493,364,734	3,028,907,394
2004	3,847,854,578	556,723,136	3,291,131,442
2005	4,260,094,126	614,609,545	3,645,484,581
2006	4,698,557,824	643,387,278	4,055,170,546
2007	5,223,363,290	677,645,842	4,545,717,448

City of College Station Ad Valorem Tax Evaluation



* Assessed value is 100% of the estimated value.



Strategic Planning and Budget Process

- January - Council reviews Strategic Plan.
Develop Budget Materials.
- February - Review proposed budget calendar.
- March - Review Preliminary Budget Priorities.
- April - Review Compensation and Benefits Plan.
Budget Kick-Off.
- May - Departments develop proposed budget and submit back.
- Prepare proposed Capital Improvements Program budget.
- July City Council Strategic Planning Retreat.
- Review Mission and Vision Statements.
- Identify FY08 Strategic Priorities.
- July - Prepare Proposed Budgets.
- August - Present Proposed Budget to City Council.
Review Proposed Operating and Capital Improvement Program.
- September - Public Hearing on Proposed Budget.
Council adoption of FY08 Budget.
Council adoption of Tax Rate.
- October - Review Final Budget.
Prepare Approved Budgets.
- November - Reviews and Special Projects.
Monitor Budget.
- December - Reviews and Special Projects.
Monitor Budget.



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.

Salaries appropriately budgeted in the General Fund Public Works Department, as an example, could also be appropriately budgeted as a part of a Capital Improvement Project (CIP). Where applicable, these salaries are adjusted in the governmental funds to arrive at the modified accrual Actual 2007 Fund Balance as reported in the City's governmental fund financial statements.

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 projected FY08 General Fund revenues are \$48,889,311. This is a 9.1% increase over the FY07 budget. This increase is due to normal growth and inflationary factors and is distributed among the major revenue categories. The revenue estimates include increases in ad valorem revenues and sales tax receipts.

Revenue projections are conservative estimates relative to historical trends and consider economic variables that affect the City's revenue stream. Appendix D provides historic data on all

General Fund revenue categories. Major revenue estimates and assumptions are explained below.

1. **Property Taxes** in FY08 are projected to be \$8,767,500. The anticipated revenues are based on an operations and maintenance tax rate of 19.10 cents per \$100 valuation.
2. **Sales Tax** is projected to be \$18,724,576 in FY08; this projection is a 6.94% increase over the FY07 year end estimate. Revenue estimates are based on analysis of historic revenues and expected future retail sales and employment. Sales tax makes up approximately 38% of overall General Fund revenues.
3. **Mixed Drink and Franchise Taxes** are projected to be \$2,230,479, which is 5.81% below the FY07 budgeted amount. Franchise taxes include phone, cable, and natural gas.
4. **Permit Revenue** for FY08 is projected to be \$1,158,124. This is an estimated loss of projected permit revenue by 3.39% in fiscal year 2008.
5. **Intergovernmental Revenues** are projected to be lower than the year end estimate in FY07. Among the intergovernmental revenues the City anticipates receiving are reimbursement from TAMU for staffing Fire Station #2, 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** revenues are projected to be \$921,018 in FY08. This is a 12.14% decrease from the FY07 budgeted amount.
7. **Other Service Charges** include miscellaneous charges and fees from various departments within the general fund, including Development Services, Police, Fire and Municipal Court. These revenues are projected to be \$1,906,671 in FY08.
8. **Fines, Forfeits, and Penalties** are principally ticket and court fines from Municipal Court. These fines are generated primarily through traffic citations. Fines,

forfeits, and penalties are projected to be \$3,440,389 in FY08.

9. **Investment earnings** are projected to be \$613,959 in FY08, which is almost 40% higher than the FY07 budgeted amount.
10. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. The FY08 Approved Budget is \$539,676.
11. **Return on Investment (ROI)** transfers from the enterprise funds are budgeted to be \$10,303,435 for FY08. This is a 14.14% increase above the FY07 budget.

Net Expenditures for FY08 are projected to be \$50,531,121 or 8.97% above the FY07 revised budget. This increase is a result of approved service level adjustments (SLAs) that will allow the City to continue providing reliable core services. These SLAs were discussed in detail in the executive summary.

A total of 634 positions are included in the approved General Fund budget. This is an increase of 20.50 positions over the FY07 base budget. A full listing of personnel can be found in appendix C. The additional positions in the FY08 budget include:

- ▶ 2.0 Police Communications Operators
- ▶ 7.0 Fire Fighters
- ▶ 1.0 Senior Assistant Attorney
- ▶ 1.0 Capital Projects Officer
- ▶ 1.0 Broadcast Media Specialist
- ▶ 0.5 Heritage Program Assistant
- ▶ 0.5 Temp/Seasonal City Manager Intern
- ▶ 0.5 Staff Assistant
- ▶ 2.0 Parks Crew Leaders
- ▶ 1.0 Forestry / Horticulture Groundswoker
- ▶ 2.0 Parks Groundswokers
- ▶ 1.0 Irrigation Specialist
- ▶ 1.0 Parks Secretary

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

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ 9,431,200	\$ 9,285,077	\$ 9,285,077	\$ 9,405,963	\$ 9,405,963	
REVENUES:						
Ad Valorem Tax	\$ 6,864,957	\$ 7,642,000	\$ 7,753,500	\$ 8,767,500	\$ 8,767,500	14.73%
Sales Tax	16,748,283	17,509,000	18,004,400	18,724,576	18,724,576	6.94%
Mixed Drink & Franchise	2,463,102	2,368,000	2,208,395	2,230,479	2,230,479	-5.81%
Licenses & Permits	945,593	1,198,424	1,124,392	1,158,124	1,158,124	-3.36%
Intergovernmental	609,244	216,152	625,615	283,484	283,484	31.15%
Parks & Recreation	776,655	1,048,242	811,328	921,018	921,018	-12.14%
Other Charges for Services	1,633,012	1,515,366	1,868,714	1,906,671	1,906,671	25.82%
Fines, Forfeits & Penalties	3,285,907	3,405,000	3,308,066	3,440,389	3,440,389	1.04%
Investment Earnings	456,637	442,000	596,077	613,959	613,959	38.90%
Miscellaneous	691,025	476,235	574,717	539,676	539,676	13.32%
Return on Investment	7,693,000	9,027,120	9,027,120	10,303,435	10,303,435	14.14%
TOTAL REVENUES	\$ 42,167,415	\$ 44,847,539	\$ 45,902,324	\$ 48,889,311	\$ 48,889,311	9.01%
TOTAL FUNDS AVAILABLE	\$ 51,598,615	\$ 54,132,616	\$ 55,187,401	\$ 58,295,274	\$ 58,295,274	7.69%
EXPENDITURES:						
Police Department	\$ 11,623,485	\$ 12,803,507	\$ 12,777,650	\$ 12,424,165	\$ 12,936,436	1.04%
Fire Department	8,501,221	9,598,289	9,502,282	9,748,351	10,671,063	11.18%
Public Works Department	7,502,688	8,017,349	7,903,087	7,085,373	7,541,210	-5.94%
CIP Department	-	-	-	561,801	738,769	N/A
Parks & Recreation Department	7,589,719	8,389,323	8,096,568	8,328,019	9,056,073	7.95%
Public Library	910,203	950,604	951,404	965,279	994,954	4.67%
Planning & Development Services	1,894,559	2,400,387	2,076,039	2,080,300	2,632,244	9.66%
Information Technology	2,678,156	3,544,489	3,268,973	3,105,385	3,284,938	-7.32%
Fiscal Services	3,019,563	3,327,576	3,063,334	3,379,294	3,431,261	3.12%
General Government	4,052,995	4,235,484	4,171,845	4,038,144	4,506,091	6.39%
Approved Pay Plan	-	-	-	672,846	-	N/A
Total Operating Expenditures	\$ 47,772,589	\$ 53,267,008	\$ 51,811,182	\$ 52,388,957	\$ 55,793,039	4.74%
General & Administrative Transfers	\$ (6,082,124)	\$ (7,172,144)	\$ (6,692,550)	\$ (6,349,375)	\$ (6,897,305)	-3.83%
Public Agency Funding	\$ 467,094	\$ 405,255	\$ 405,255	\$ 516,842	\$ 681,842	68.25%
Other/Other Transfers Out	155,979	132,551	132,551	488,000	643,000	385.10%
Contingency	-	128,860	125,000	635,000	433,784	236.63%
Total Other Financing Sources (Uses)	\$ 623,073	\$ 666,666	\$ 662,806	\$ 1,639,842	\$ 1,758,626	163.79%
TOTAL EXPENDITURES	\$ 42,313,538	\$ 46,761,530	\$ 45,781,438	\$ 47,679,424	\$ 50,654,360	8.32%
Increase (Decrease) In Fund Balance	(146,123)	(1,913,991)	120,886	1,209,887	(1,765,049)	
Ending Fund Balance	\$ 9,285,077	\$ 7,371,086	\$ 9,405,963	\$ 10,615,850	\$ 7,640,914	

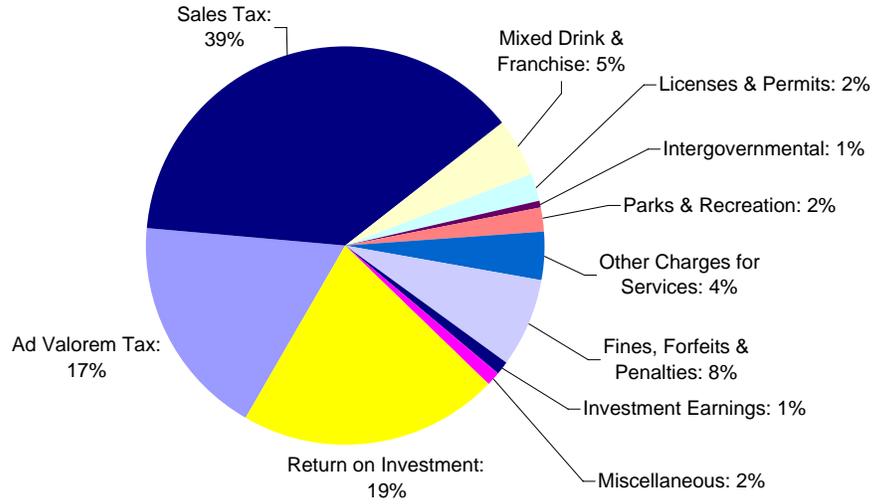
**City of College Station
General Fund Operations & Maintenance
Summary**

EXPENDITURE BY DEPARTMENT						
DEPARTMENT	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget From FY07 to FY08
Police	\$11,623,485	\$12,803,507	\$12,777,650	\$12,424,165	\$12,936,436	1.04%
Fire	8,501,228	9,598,289	9,502,282	9,748,351	10,671,063	11.18%
Public Works	7,502,685	8,017,349	7,903,087	7,085,373	7,541,210	-5.94%
CIP	-	-	-	561,801	738,769	N/A
Parks and Recreation	7,543,059	8,394,323	8,096,568	8,328,019	9,056,073	7.88%
Library	910,203	950,604	951,468	965,279	994,954	4.67%
Planning and Development Services	1,894,564	2,400,387	2,076,039	2,080,300	2,632,244	9.66%
Information Technology	2,678,153	3,544,489	3,268,973	3,105,385	3,284,938	-7.32%
Fiscal Services	3,019,555	3,327,576	3,063,334	3,379,294	3,431,261	3.12%
General Government	3,897,712	4,235,484	4,171,845	4,038,144	4,506,091	6.39%
GENERAL FUND TOTAL	\$47,570,644	\$53,272,008	\$51,811,246	\$51,716,111	\$55,793,039	4.73%

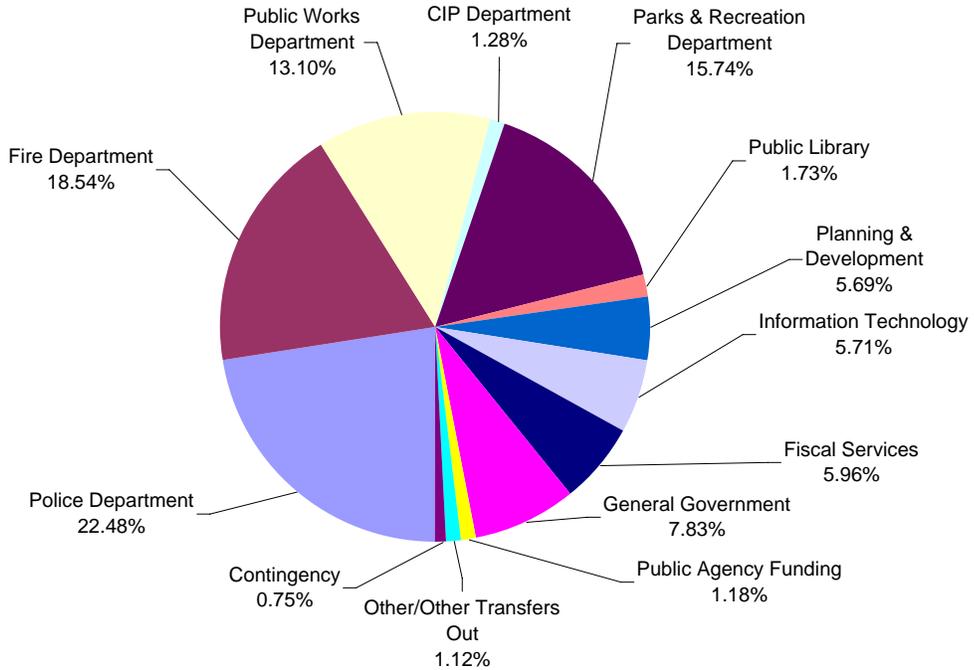
EXPENDITURE BY CLASSIFICATION						
CATEGORY	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget From FY07 to FY08
Salaries & Benefits	\$33,232,691	\$36,703,391	\$36,010,775	\$37,111,027	\$39,076,651	6.47%
Supplies	2,405,662	2,679,639	2,480,638	2,244,026	2,518,357	-6.02%
Maintenance	3,373,454	4,078,281	4,030,014	4,086,301	4,234,963	3.84%
Purchased Services	8,038,590	8,992,522	8,588,432	8,117,140	9,699,915	7.87%
Capital Outlay	520,247	818,175	701,387	157,617	263,153	-67.84%
GENERAL FUND TOTAL	\$47,570,644	\$53,272,008	\$51,811,246	\$51,716,111	\$55,793,039	4.73%

PERSONNEL SUMMARY BY DEPARTMENT						
DEPARTMENT	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget From FY07 to FY08
Police	148.50	158.50	164.50	164.50	166.50	1.22%
Fire	105.00	110.00	116.00	116.00	123.00	6.03%
Public Works	70.00	71.00	72.00	62.00	62.00	-13.89%
CIP	-	-	-	10.00	11.00	N/A
Parks and Recreation	116.50	118.50	124.50	124.50	131.50	5.62%
Library	-	-	-	-	-	N/A
Planning and Development Services	29.50	29.50	28.50	28.50	28.50	0.00%
Information Technology	22.50	23.50	28.25	26.25	26.25	-7.08%
Fiscal Services	44.50	46.00	43.50	43.25	43.25	-0.57%
General Government	40.75	42.25	42.00	38.50	42.00	0.00%
GENERAL FUND TOTAL	577.25	599.25	619.25	613.50	634.00	2.38%

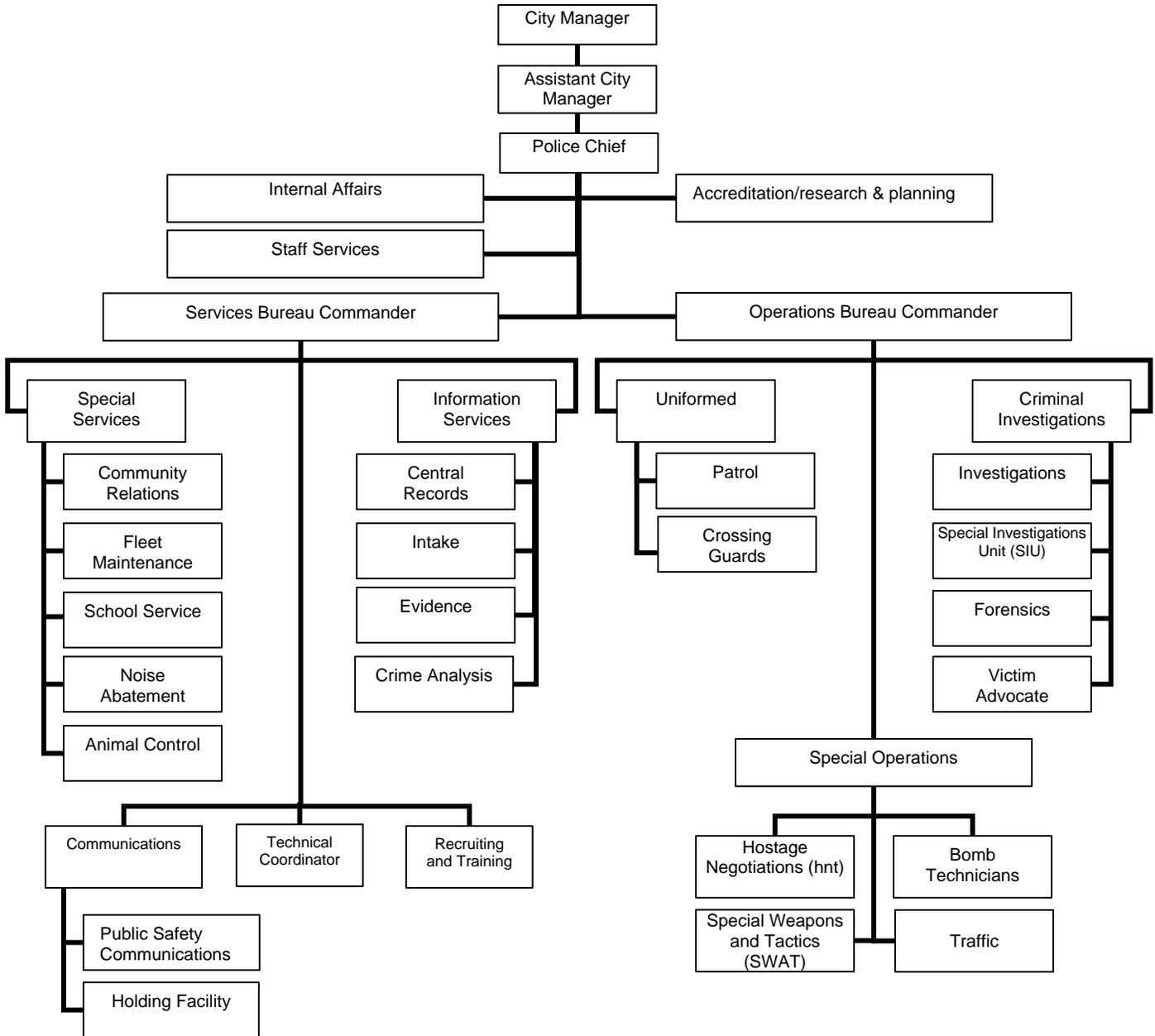
General Fund Sources



General Fund Uses



POLICE DEPARTMENT



**City of College Station
Police
Department Summary**

EXPENDITURE BY DEPARTMENT						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 TO FY08
Police Administration	\$ 853,353	\$ 818,022	\$ 838,326	\$ 811,960	\$ 828,179	1.24%
Uniform Patrol	4,777,535	5,328,986	5,282,914	5,351,322	5,508,970	3.38%
Criminal Investigation	1,421,721	1,518,409	1,542,014	1,538,013	1,598,941	5.30%
Recruiting and Training	401,857	443,489	465,072	432,954	441,553	-0.44%
Quartermaster Division	1,551,655	1,881,671	1,843,002	1,527,701	1,641,126	-12.78%
Communication / Jail	1,327,333	1,432,386	1,425,087	1,423,326	1,539,372	7.47%
Special Services	899,331	985,846	995,873	958,277	982,494	-0.34%
Information Services	390,700	394,698	385,362	380,612	395,801	0.28%
DEPARTMENT TOTAL	\$11,623,485	\$12,803,507	\$ 12,777,650	\$12,424,165	\$12,936,436	1.04%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 TO FY08
Salaries & Benefits	\$ 9,587,825	\$10,252,386	\$ 10,279,002	\$10,457,887	\$10,847,351	5.80%
Supplies	441,589	419,761	405,713	334,179	\$342,029	-18.52%
Maintenance	403,962	425,476	425,739	421,557	\$421,557	-0.92%
Purchased Services	1,135,162	1,366,105	1,345,429	1,210,542	\$1,313,763	-3.83%
Capital Outlay	54,947	339,779	321,767	0	\$11,736	-96.55%
DEPARTMENT TOTAL	\$11,623,485	\$12,803,507	\$ 12,777,650	\$12,424,165	\$12,936,436	1.04%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 TO FY08
Police Administration	9.00	9.00	9.00	9.00	9.00	0.00%
Uniform Patrol	67.50	74.00	81.50	81.50	81.50	0.00%
Criminal Investigation	19.00	18.00	19.00	19.00	19.00	0.00%
Recruiting and Training	4.00	4.00	4.00	4.00	4.00	0.00%
Quartermaster Division	1.00	1.00	1.00	1.00	1.00	0.00%
Communication / Jail	29.00	29.00	29.00	29.00	31.00	6.90%
Special Services	11.00	14.50	13.00	13.00	13.00	0.00%
Information Services	8.00	9.00	8.00	8.00	8.00	0.00%
DEPARTMENT TOTAL	148.50	158.50	164.50	164.50	166.50	1.22%

Service Level Adjustments		
Communications/Jail:	2 Communications Operator positions	\$ 85,097
Quartermaster:	Replacement of Mobile Video Camera Systems	98,550
Quartermaster:	Data Backup Solution for AFIX, PictureLink and Voice Recording	14,100
Information Services:	Refrigerated Storage Locker	5,931
Police SLA TOTAL		\$ 203,678

**POLICE DEPARTMENT
ADMINISTRATION**

Description & Budget Explanation

The Administration Division is responsible for the administrative support of all divisions in the Police Department.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$872,905	\$853,353	\$838,326	\$828,179
Position Summary	9	9	9	9

Program Name: Administration

Service Level: To ensure that Departmental programs and activities are in line with the department mission statement and accomplished within budgetary limitations.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Complaints are investigated within 30 days of assignment.	88%	85%	93%	90%
Efficiency				
- The Department stays within budget overall.	102%	100%	100%	100%
Output				
- Percent chapters of policy reviewed annually per CALEA.	100%	100%	100%	100%

**POLICE DEPARTMENT
UNIFORM PATROL**

Description & Budget Explanation:

The Uniform Patrol Division is responsible for providing police patrol and traffic enforcement duties.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$4,606,894	\$4,777,535	\$5,282,914	\$5,508,970
Position Summary	67.5	74	81.5	81.5

Program Name: Uniform Patrol

Service Level: Provide timely initial police services on a 24 hour basis incorporating a community policing philosophy with an emphasis on problem solving.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of time Patrol Officers' time that is				
Proactive	27%	22%	17%	40%
Reactive	73%	78%	83%	60%
Efficiency				
- Average response time on high priority calls.	6:09 mins	6:15	6:45	6:00
- Average response time on low priority calls.	6:25 mins	8:17	10:25	15:00
- Percentage of total accidents that are alcohol related.	2%	2%	3%	2%
Output				
- No. of high priority calls handled	4,168	4,420	4,700	4,800
- No. of low priority calls handled	42,323	40,999	45,000	46,000
- Total number of calls handled	57,605	60,159	61,000	63,000
- No. of DWI arrests	212	331	340	320
- No. of DUI arrests	93	82	100	100
- No. of problems addressed	34	53	95	100
- No. of problems resolved	21	32	40	40

Program Name: Special Enforcement Section

Service Level: Provide traffic safety services.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- No. of injuries at high accidents locations.	329	276	380	375
Output				
- No. of enforcement actions for high accident locations.	3,621	582	650	700
- No. of directed traffic patrols performed.	253	297	290	300

**POLICE DEPARTMENT
CRIMINAL INVESTIGATION**

Description & Budget Explanation:

The Criminal Investigation Division is responsible for the investigation of serious criminal offenses within the City of College Station.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,399,223	\$1,421,721	\$1,542,014	\$1,598,941
Position Summary	19	19	19	19

Program Name: Criminal Investigations

Service Level: To provide effective and efficient investigation of serious criminal offenses within a reasonable amount of time.
 To provide critical event counseling and advocacy to crime victims a
 To review all offense and arrest reports for thoroughness and accurac

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on customer survey:	75%	75%	75%	75%
- Percent cleared on follow-up cases:	73%	75%	75%	75%
- Percent cleared cases that are cleared by arrest:	34%	28%	30%	30%
- Percent drug and vice complaints receiving timely and effective follow-up investigation:	N/A	50%	50%	50%
Efficiency				
- Percent of assigned cases disposed of within 60 days:	47%	45%	45%	75%
- Percent of serious crime victims who receive personal contact from Crime Victims' Advocate:	100%	100%	100%	100%
Output				
- Number of cases reviewed:	15,781	16,500	16,500	16,800
- Number of cases assigned:	2,307	2,368	2,368	2,500
- Number of cases cleared:	1,663	1,778	1,778	1,800
- Number of cases cleared by arrest:	559	490	500	550

**POLICE DEPARTMENT
RECRUITING AND TRAINING**

Description & Budget Explanation:

The Recruiting and Training Division recruits, selects and trains sworn and civilian employees. Additionally, the Division provides continuing training to employees.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$356,498	\$401,858	\$465,072	\$441,553
Position Summary	4	4	4	4

Program Name: Recruiting & Training

Service Level: To provide continuing education and training for the enhancement of the professional skills of employees.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percentage of sworn employees that receive an average of 80 hours of in-house training each.	100%	99%	100%	100%
- Maintain a minimum 95% of authorized strength for sworn personnel	99%	94%	95%	95%
- Percentage of civilian employees that receive an average of 20 hours of in-house training each.	N/A	100%	100%	100%
Efficiency				
- Average number of training hours provided per employee, including part-time employees and FTO Program.	171	184	184	184
- Average number of training hours provided per civilian employee, including part-time employees and FTO Programs.	N/A	194	207	207
Output				
- No. of in-house training hours	15,641	26,993	27,728	27,728
- No. of applicants processed	972	735	500	500
- No. of recruiting trips	20	17	20	20
- No. of outside training hours	8,523	10,404	10,000	10,000

**POLICE DEPARTMENT
QUARTERMASTER**

Description & Budget Explanation:

The Quartermaster Division is responsible for maintenance, equipment, and supplies purchased for the Police Department. The duties include the ordering and dispersal of supply and equipment items for use by all Department employees, and coordinating repairs for all the Department's facility and equipment needs.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,029,538	\$1,551,655	\$1,843,002	\$1,641,126
Position Summary	1	1	1	1

Program Name: Quartermaster

Service Level: Provide equipment, supplies and maintenance for the Department.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- % satisfied on employee survey.	97%	98%	96%	95%
Efficiency				
- % of Supply requests filled within 5 working days.	98%	99%	99%	95%
Output				
- No. of supply requests filled within 5 working days.	996	1053	850	950

**POLICE DEPARTMENT
COMMUNICATIONS/JAIL**

Description & Budget Explanation:

The Communications/Jail Division is responsible for police communications and dispatch, provides safe and secure detention operations, and provides report taking capabilities for low priority calls.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$1,298,575	\$1,327,333	\$1,425,087	\$1,539,372
Position Summary	29	29	29	31

Program Name: Public Safety Communications

Service Level: Processing of Police, Fire, and EMS calls for service.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- % satisfied on Citizen Survey.	*	92%	90%	90%
Efficiency				
- Percent of priority 1 police calls dispatched within 3 minutes.	99%	98%	96%	95%
- Percent of priority 1 fire calls dispatched within 1 minute.	96%	96%	96%	95%
Output				
- Phone calls processed monthly.	**26,576	23,448	**23,080	23,500
- Phone calls processed monthly (8am-5pm).	**11,905	12,260	**12,000	12,220
- 911 phone calls monthly	1,378	1,485	1,486	1,500
- Total police incidents monthly.	9,463	9,792	10,199	10,600
- Total fire incidents monthly.	419	450	489	525

**Numbers were estimates due to equipment failure

Program Name: Jail

Service Level: Processing of prisoners allowing patrol officers to reduce transport and processing time of prisoners; keeping an officer in service by taking low priority calls for service over the phone or in person.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- <i>Length of time to process arrestees.</i>	<i>30 mins.</i>	<i>30 mins</i>	<i>N/A</i>	<i>N/A</i>
- Length of time jailers are dedicated to jail operations	N/A	75%	95%	95%
- Length of time jailers are dedicated to dispatch	N/A	25%	5%	5%
Efficiency				
- Percent of priority 4 calls handled by Division.	5%	6%	5%	5%
Output				
- No. of meals served	<i>1,047</i>	<i>2,044</i>	3,360	3,500
- Average number of hours detainees held	N/A	9	10	10
- No. of reports taken by Division monthly.	116	135	130	130
- No. of prisoners processed monthly.	513	496	530	550

**POLICE DEPARTMENT
SPECIAL SERVICES**

Description & Budget Explanation:

The Special Services Division is responsible for coordination of the Tech-Prep Criminal Justice Program at A&M Consolidated High and both Middle Schools. The Division is also responsible for a number of programs that involve the community and the public school system, in crime prevention and safety education for our children. Additionally, the Division is responsible for animal control services in the City.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$782,079	\$899,331	\$995,873	\$982,494
Position Summary	11	14.5	13	13

Program Name: Tech-Prep Criminal Justice Program

Service Level: Coordinate the Tech-Prep Criminal Justice Program at A&M Consolidated High and Middle Schools while establishing positive relationships with students, faculty, staff and mentoring At-Risk Students.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Annual faculty and staff survey approval rate.	98%	100%	95%	95%
Efficiency				
- Percentage of students enrolled receiving a passing (70%) grade.	95%	97%	95%	95%
Output				
- No. of students in Tech-Prep Criminal Justice Courses.	240	326	307	325
- No. of at-risk students helped with mentoring sessions.	891	876	800	800

Program Name: Drug Resistance Education (DARE)

Service Level: To provide a quality D.A.R.E. program to students in selected grades in the CSISD system, for the purpose of educating students of the consequences of substance use and abuse.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Annual faculty and staff survey approval rate.	98%	97%	95%	95%
Efficiency				
- Percentage of students in 5th grade D.A.R.E. program that scored at least 70% on final written exam.	100%	90%	86%	90%
Output				
- No. of students taught in the 5th Grade curriculum.	604	655	621	650

Program Name : Animal Control

Service Level: To provide adequate and professional animal control services to the citizens and visitors to the City of College Station.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of citizens satisfied with service	N/A *	84%	75%	75%
Efficiency				
- Percent of on-duty, animal calls responded to within 15 minutes.	72%	70%	75%	75%
Output				
- Calls for service per year	5,608	5,398	5,500	5,500
- No. of animals handled per year	1,944	1,630	1,900	2,000

**POLICE DEPARTMENT
INFORMATION SERVICES**

Description & Budget Services

The Information Services Division is responsible for processing and maintaining police records and evidence.

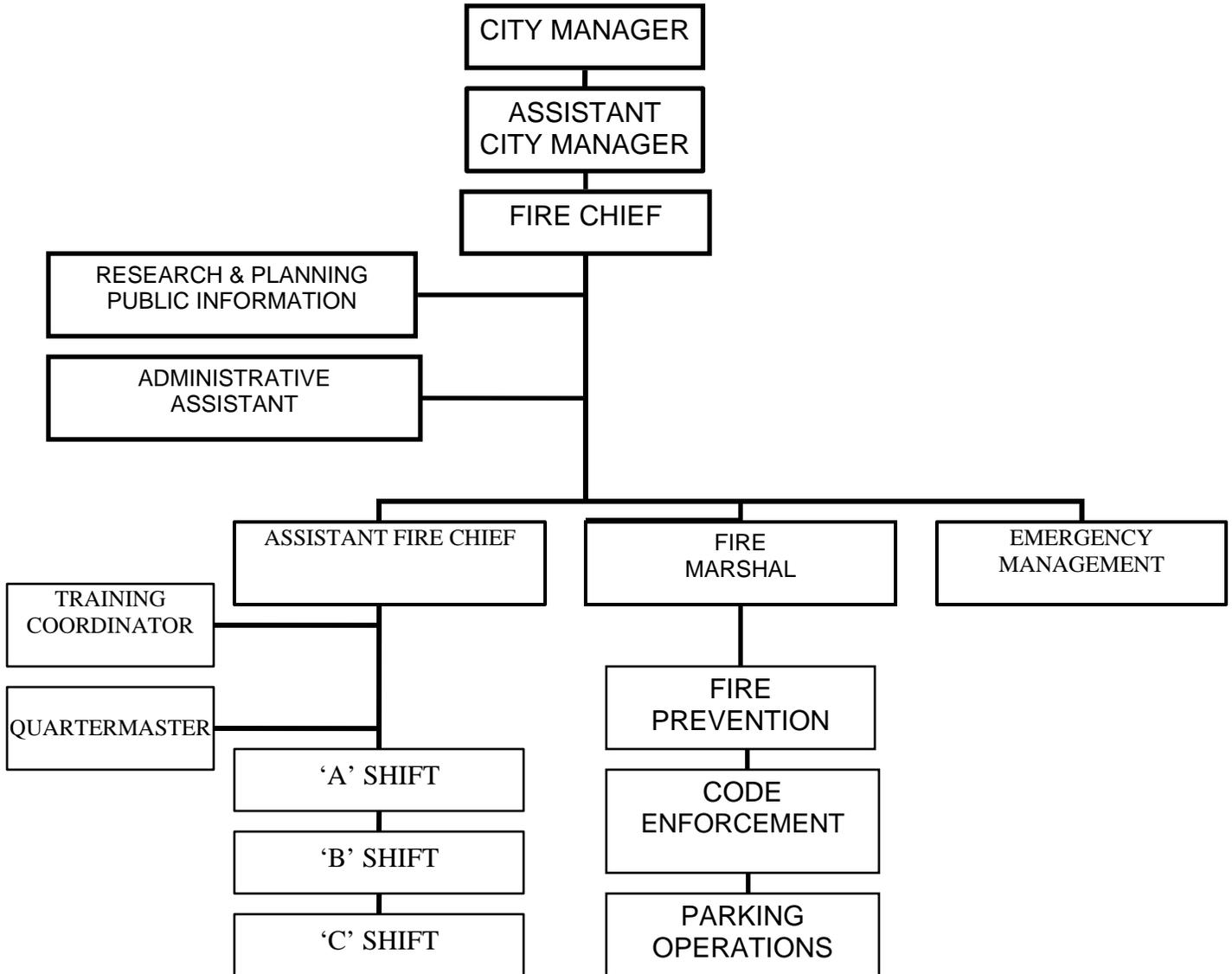
	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$356,786	\$390,700	\$385,362	\$395,801
Position Summary	8	9	8	8

Program Name: Information Services

Service Level: Process and maintain accurate police records and evidence and provide for the effective and efficient retrieval, distribution, and storage of departmental records and evidence so that information requested by other divisions of the department, prosecutors, and the citizens is readily available.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on annual customer survey.	*	92%	90%	90%
- Percent of time that all incoming records/evidence are processed correctly.	99%	99%	99%	99%
Efficiency				
- Percent of time reports and supplements received by 9 a.m. are processed by 3 p.m.	84%	85%	85%	85%
- Percent of time all citations are processed by 5 p.m. the day following the citation.	84%	85%	85%	85%
-				
Output				
- No. of reports processed annually.	14,451	14,862	14,624	15,063
- No. of Record Technicians used to process reports.	3	3	3	3
- No of citations processed annually.	35,962	34,133	34,194	34,296
- No. of Record Technicians used to process citations.	1	1	1	1
- No. of evidence/property items processed annually.	8,415	8,460	9,666	10,342

FIRE DEPARTMENT



**City of College Station
Fire
Department Summary**

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Fire Administration	\$ 443,586	\$ 434,938	\$ 445,675	\$ 444,374	\$ 465,371	7.00%
Emergency Management *	-	309,436	293,853	194,425	256,050	-17.25%
Fire Suppression	4,937,492	5,594,227	5,521,056	5,691,029	6,460,904	15.49%
Fire Prevention	777,484	825,231	824,713	859,635	878,097	6.41%
Emergency Medical Services	2,342,666	2,434,457	2,416,985	2,558,888	2,610,641	7.24%
DEPARTMENT TOTAL	\$ 8,501,228	\$ 9,598,289	\$ 9,502,282	\$ 9,748,351	\$ 10,671,063	11.18%

EXPENDITURES BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 7,114,716	\$ 7,761,190	\$ 7,836,452	\$ 8,001,578	\$ 8,617,837	11.04%
Supplies	417,381	663,144	518,891	393,407	498,142	-24.88%
Maintenance	286,553	276,430	277,830	303,460	374,410	35.44%
Purchased Services	682,578	842,022	816,693	1,049,906	1,180,674	40.22%
Capital Outlay	-	55,503	52,416	-	-	-100.00%
DEPARTMENT TOTAL	\$ 8,501,228	\$ 9,598,289	\$ 9,502,282	\$ 9,748,351	\$ 10,671,063	11.18%

PERSONNEL BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Fire Administration	5.00	5.00	5.00	5.00	5.00	0.00%
Emergency Management*	-	-	3.00	3.00	3.00	0.00%
Fire Suppression	59.00	64.00	67.00	67.00	74.00	10.45%
Fire Prevention	10.00	10.00	10.00	10.00	10.00	0.00%
Emergency Medical Services	31.00	31.00	31.00	31.00	31.00	0.00%
DEPARTMENT TOTAL	105.00	110.00	116.00	116.00	123.00	6.03%

Service Level Adjustments

Administration:	Nat'l Accreditation: Suppression, EMS & Eme	\$ 12,900
Emergency Management:	Community Emergency Operations Center	58,268
Suppression:	Truck Company Staffing - Year 3 of 3 (7 posi	519,012
Suppression:	Firefighter Wellness Program	40,000
Suppression:	Fire Station Building Maintenance	70,950
Fire SLA TOTAL		\$ 701,130

* Emergency Management moved from the General Government Department to the Fire Department in FY07.

FIRE DEPARTMENT ADMINISTRATION

Description & Budget Explanation:

The Administration Division is responsible for the administrative oversight and administrative support of all divisions and operating units within the Fire Department.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$484,776	\$443,586	\$445,675	\$465,371
Position Summary	5	5	5	5

Program Name: Administration

Service Level: Provide comprehensive planning, operational oversight, and budget preparation and monitoring for all divisions and functions within the Fire Department.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Ensure other divisions within the Fire Department meet their performance measures.	95%	100%	100%	100%
Efficiency				
- The department operates within Approved budget.	95%	100%	100%	100%
Output				
- Percent of policies reviewed/revised annually.	100%	100%	100%	100%
- 1/4 shift meetings conducted.	100%	100%	100%	100%
- 1/4 news letters sent to all employees.	100%	100%	0%	0%

FIRE DEPARTMENT EMERGENCY MANAGEMENT

Description & Budget Explanation:

The Office of Emergency Management is responsible for protecting the city from all hazards through coordinating emergency and/or disaster training, mitigation, preparedness, planning, response and recovery.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$147,090	\$155,274	\$293,853	\$256,050
Position Summary	1	2.5	3	3

Program Name: Emergency Management and Homeland Security

Service Level: Coordinate emergency and/or disaster training, mitigation, preparedness, planning, response and recovery for the city for all hazards.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Compliance with State and Federal requirements	100%	100%	100%	100%
Efficiency				
- Per capita direct operating expense**	1.60	\$1.85	\$3.48	\$2.22
Output				
- Conduct EOC training activities annually	4	4	6	1
- City participation in annual Interjurisdictional exer	2	1	1	1
- Participate in quarterly LEPC meetings.	4	4	4	4
- Review and/or Update of emergency plans annually.	100%	100%	100%	100%
- Participate in monthly meetings with the Interjurisdictional EM Team.	12	12	12	12
- Conduct Public Education or Training activities.	9	12	15	4
- Conduct annual Emergency Management Academy.	1	1	1	0
- Request and coordinate DEM training courses for city personnel*.	176	6	4	0
- No. of personnel participating in training	933	752	1833	40

**Annual emergency management budget divided by current city population figure.

Includes grant generated funds.

FIRE DEPARTMENT FIRE SUPPRESSION

Description & Budget Explanation:

The Fire Suppression Division provides emergency response to fire, aircraft, EMS, rescue and hazardous materials incidents. Training is another major portion of the Fire Operations function, this includes training with neighboring agencies to allow a more integrated emergency response to the community. Additionally, Fire Suppression assists Fire Prevention with the majority of public education programs.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$4,466,772	\$4,937,492	\$5,521,056	\$6,460,904
Position Summary	59	64	67	74

Program Name: Fire Department Suppression

Service Level: Provide prompt, effective, and efficient response and mitigation for fire, rescue, and Haz-Mat emergencies.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of response time, which consists of dispatch to first arriving unit on scene (Response time consist of dispatch time*, turnout time, and drive time)				
>6	30%	33%	30%	30%
<6	65%	65%	65%	65%
<5	46%	44%	45%	45%
<4	27%	27%	30%	30%
<3	10%	9%	8%	8%
- Percent of time fire damage is confined to the room/structure of origin.	95%	96%	96%	96%
- Percent of time a stop loss*** on Haz-Mat incidents are achieved within 1 hour of on scene time.	98%	98%	98%	98%
Output				
- Total number of unit responses.		2,987	3,292	3,621
- Total number of incidents.	1,792	1,743	1,890	2,079

*Dispatch time is tracked in Police Department's Communication Service Level

***Stop loss is the point in time in which the spread of a material has been contained

****Response times have been negatively influenced by two major factors (1)The Spreading population base is further from our stations (2)Problems with the MDT automated status system

Service Level: Provide non emergency services to enhance the survivability of citizens, visitors and emergency response personnel in our community.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Output				
- Total no. of station tours	118	135	150	150
- Total no. of station tour visitors	995	1,700	1,500	1,500
- Staff hours committed to station tours	285	600	500	500
- Total no. of public education appearances	124	180	150	150
- Staff hours committed to public education appearances	1,425	1,500	2,000	2,000
- Staff hours committed to reviewing SOP'S / SOG'S	824	900	1,000	1,000
- Total no. of EMS riders	175	130	175	175
- Staff hours committed to EMS riders.	3,864	3,000	2,400	2,400

Program Name: Training

Service Level: Coordinate training, testing, and support necessary to provide prompt, effective and efficient response and mitigation for fire, rescue and Haz-Mat emergencies.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Required/actual continuing education hours:				
Fire	1880/2976	1960/ 7635	2040 / 9532	2040 / 2040
ARFF (Aircraft Rescue Fire Fighting)	120/638	120/ 539	120 / 452	120 / 120
Haz-Mat (Hazardous Materials)	270/648	270/ 1051	216 / 600	216 / 216
- No. of required/actual certifications maintained.	185/290	215/ 304	215 / 304	218 / 311
- No. of joint training hours with outside agencies	160	180	160	0
Output				
- No. of TXFIRS reports generated by CSFD*	5,001	5,365	5,818	6,399
- No. of total fire training hours	4,262	9,225	10,644	2,376
*TXFIRS reports now generated on every response				

**FIRE DEPARTMENT
FIRE PREVENTION/COMMUNITY ENHANCEMENT**

Description & Budget Explanation:

The Fire Prevention/Community Enhancement Division does a number of things related to safety to prevent fires as well as investigative services to determine the cause and origin of fires. Also included in this function is the maintenance and enforcement of city ordinances relating to zoning, sanitation, drainage, nuisance abatement and parking related violations. Fire Prevention is involved in the development process through the inspection of new buildings to ensure compliance with the fire code. Public safety and education programs are provided to the citizens of College Station.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$764,506	\$777,484	\$824,713	\$878,097
Position Summary	10	10	10	10

Program Name: Fire Prevention

Service Level: Provide prompt and thorough system acceptance tests and conduct building fire safety inspections to ensure code compliance.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of time acceptance tests are conducted within 1 working day of requests.	98%	100%	98%	98%
- Percent of time new business final inspections are held within one working day of requests.	100%	96%	100%	100%
Efficiency				
- No. of inspections per month per officer.	48	61	40	40
- Per capita operating expenditures (for all Fire Prevention/Code Enforcement activities).*	\$10.29	\$9.25	\$10.36	\$10.12
Output				
- Total # of new construction-and redevelopment sites.	684	774	600	600
- No. of systems tests conducted per year.	81	105	150	125
- No. of fire safety inspections of businesses.	1,138	828	800	800
- Major violation complaint to response time.	1 day	1 day	1day	1day
- Minor violation complaint to response time.	3 days	1 day	1day	3days

* Major violations are any problems that pose an immediate threat to life, property or the environment.
(Locked exits, sprinkler systems out of service, dumping of hazardous materials, unauthorized burning)

Service Level: Determine fire cause and origin of all fires responses and location by occupancy of fire injuries/deaths.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of time fire cause and origin are determined when an investigator is called	98%	98%	98%	98%

Service Level: Provide public safety education programs.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of class participants satisfied or very satisfied with public safety education programs.	98%	98%	98%	98%
- Percent of College Station Citizens receiving public safety education programs	18%	14%	17%	11%
Output				
- No. of participants in fire safety classes.	12,802	11,276	12,500	9,000
- No. of fire safety/code compliance classes.	298	236	280	240

Program Name: Community Enhancement (Code Enforcement)

Service Level: Ensure a healthy and safe community through the timely, proactive, and reactive enforcement of property standards, codes and ordinances.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of staff time spent on proactive code enforcement.	97%	96%	97%	96%
- Percent of cases resolved within 90 days.	99%	97%	98%	55%
- Percent of cases resolved by voluntary compliance.	98%	99%	98%	80%
- % of cases requiring administrative action.	2%	1%	2%	20%
Efficiency				
- No. of cases resolved per code employee.	1904	2009	1800	1500
Output				
- Total no. of community enhancement cases.	7,016	7,384	7,400	7,400
- No. of premise* cases resolved.	7,616	6,116	7,400	6,500
- No. of proactive cases.	6,818	7,102	7,000	7,000
- No. of cases taking 90 days or more.	32	248	60	600
- No. of cases resolved by voluntary compliance.	7,438	7,332	7,300	1,460
- No. of cases requiring administrative action.	16,323	52	36	1,460
- No. of Weeds & Grass cases.	1,414	1,331	800	800
- No. of Open storage cases.	668	485	600	600
- No. of sanitation related cases.	3,263	2,353	1,400	1,400
- No. of Junk/abandoned vehicle cases.	160	88	110	110
- No. of landscape and land-use zoning cases.	138	93	80	80
- No. of signs-handbills zoning cases.	2,497	2,018	500	500
- No. of PITY (parking in the yard) cases.	10	124	200	200
- No. of other code enforcement cases.	8,183	21,461	1,500	1,500
- No. of Code Cases Referred by PD or Dev SVS.	131	22	150	150
- No. of Joint cases with PD or Dev SVS.	131	20	30	25
- Patrol fire lanes (days per week).	6	6	6	6
- No. of parking citations per year.	11,900	8,452	6,000	6,000

*Premise cases are nuisance issues like weeds and grass, junk vehicles, and litter. They also include zoning, sanitation and drainage ordinances. ** New

FIRE DEPARTMENT EMERGENCY MEDICAL SERVICE

Description & Budget Explanation:

The Emergency Medical Service division provides emergency response to medically related emergency calls for assistance in College Station and South Brazos County. Automatic and mutual aid agreements with neighboring entities allow more integrated EMS response to the community. Training and quality assurance are also a major function of the division.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$2,315,777	\$2,342,666	\$2,416,985	\$2,610,641
Position Summary	31	31	31	31

Program Name: Emergency Medical Services

Service Level: Provide timely response, prompt patient assessment, quality treatment, and transport.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of ALS response time, which consists of dispatch to first arriving unit on scene (Response time consist of dispatch time*, turnout time, and drive time)				
>6	30%	31%	28%	28%
<6	70%	69%	70%	70%
<5	56%	53%	54%	54%
<4	30%	31%	31%	31%
<3	3%	4%	4%	4%
- Percent of time patient's condition remained the same or improved during transport.	98%	96%	96%	69%
Output				
- No. of ALS/BLS responses.**	2397/3357	952/ 1314	1610 / 2484	1771 / 2732
- Total no. of unit responses.	4,930	5,276	5,522	6,075
- Total no. of incidents.	3,241	3,048	3,686	4,054

*Dispatch time is tracked in Police Department's Communication Service Level.

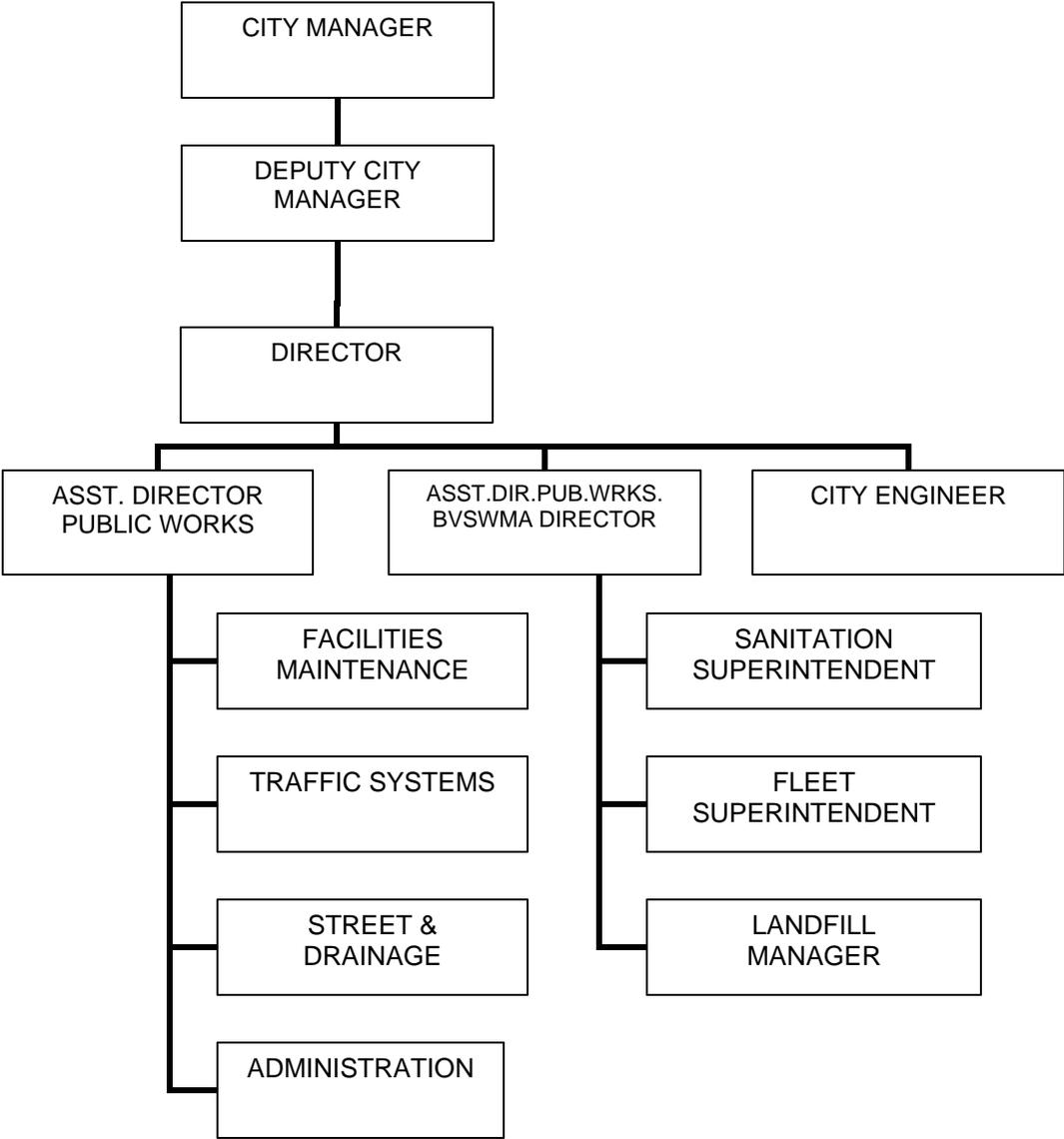
**Advanced life support (ALS) treatment including the administration of medications, defibrillation/cardio version (electric shocks to the heart), intravenous (IV) fluid therapy, advanced airway management, such as intubation, and blood pressure control with MAST (military anti-shock trousers).
Basic life support (BLS) treatment including CPR, splitting, bandaging, spinal immobilization, and oxygen therapy.

Service Level: Coordinate training, medical direction, and support necessary to provide timely response, prompt patient assessment, quality treatment and transport.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Required/actual continuing education hours:				
EMT-Basic	20/45	20/ 24	20 / 27	20 / 20
EMT-Intermediate	28/45	28/ 24	30 / 50	28 / 28
EMT-Paramedic	36/45	36/ 24	40 / 65	36 / 36
- Percent of EMS patient reports reviewed for completeness, protocol compliance and safety adherence.	29%	36%	38%	35%
- No. of required/actual certifications maintained.	242 / 293	245/ 285	251 / 291	258 / 298
- No. of staff hours committed to protocol review	680	2,300	2,400	1,000
Output				
- No. of EMS patient reports generated by CSFD.	3,357	3,685	3,976	4,373
- No. of EMS training hours.	8,709	3,787	5,000	2,980

** This item will be undergoing a continuous improvement evaluation

PUBLIC WORKS



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Public Works Administration*	\$ 409,826	\$ 665,105	\$ 723,995	\$ 467,165	\$ 487,974	-26.63%
Facilities Maintenance	1,228,631	1,342,032	1,287,661	1,255,021	1,266,427	-5.63%
Streets Maintenance	2,984,520	2,940,701	2,891,223	2,766,454	3,128,398	6.38%
Drainage Maintenance	711,237	826,468	763,380	733,540	749,477	-9.32%
Traffic Signs and Markings	347,470	359,533	359,495	353,723	344,263	-4.25%
Engineering*	1,256,311	1,329,722	1,323,585	923,515	871,628	-34.45%
Traffic Signals	564,690	553,788	553,748	585,955	693,043	25.15%
DEPARTMENT TOTAL	\$ 7,502,685	\$ 8,017,349	\$ 7,903,087	\$ 7,085,373	\$ 7,541,210	-5.94%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 3,569,015	\$ 4,039,860	\$ 4,005,703	\$ 3,575,516	3,648,202	-9.69%
Supplies	354,382	340,748	332,273	346,221	334,221	-1.92%
Maintenance	1,512,481	2,088,837	2,095,685	2,070,236	2,120,236	1.50%
Purchased Services	1,913,462	1,499,592	1,435,227	1,093,400	1,438,551	-4.07%
Capital Outlay	153,345	48,312	34,199	-	-	N/A
DEPARTMENT TOTAL	\$ 7,502,685	\$ 8,017,349	\$ 7,903,087	\$ 7,085,373	\$ 7,541,210	-5.94%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Public Works Administration*	6.00	6.00	7.00	4.00	4.00	-42.86%
Facilities Maintenance	7.00	7.00	7.00	7.00	7.00	0.00%
Streets Maintenance	22.00	22.00	22.00	22.00	22.00	0.00%
Drainage Maintenance	10.00	11.00	11.00	11.00	11.00	0.00%
Traffic Signs and Markings	3.00	3.00	3.00	3.00	3.00	0.00%
Engineering*	17.00	17.00	17.00	10.00	10.00	-41.18%
Traffic Signals	5.00	5.00	5.00	5.00	5.00	0.00%
DEPARTMENT TOTAL	70.00	71.00	72.00	62.00	62.00	-13.89%

Service Level Adjustments	
Traffic System Maintenance	\$ 50,000
New Sign Installation Savings	(12,000)
Quality Control Assurance Testing Savings	(75,000)
System Re-timing	50,000
Street Rehabilitation	350,000
APWA Accreditation	11,151
Tree Trimmer Boom Mower Attachment	9,000
Public Works SLA TOTAL	\$ 383,151

* Resources moved to CIP Department FY 08, \$561,801, representing 10 FTE personnel, and related supplies, maintenance and purchased services

**PUBLIC WORKS
ADMINISTRATION**

Description & Budget Explanation:

The Administration Division serves as the primary customer contact point, and provides administrative support for the nine divisions of the Public Works Department.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$495,784	\$409,826	\$723,995	\$487,974
Position Summary	6	6	7	4

Program Name: Administration

Service Level: Provide prompt and reliable service to our customers both internal and external.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of internal customers satisfied on customer survey.	95%	95%	95%	95%
Efficiency				
- No. of output items per support staff.	3,000	4,800	5,000	5,000
Output				
- No. of purchase requests submitted annually.	1,400	1,750	1,800	1,800
- No. of work orders assigned annually.	9,000	12,000	13,000	13,000
- No. of quarterly reports annually.	4	4	4	4

**PUBLIC WORKS
FACILITIES MAINTENANCE**

Description & Budget Explanation:

The Facilities Maintenance Division is responsible for the maintenance of the City's office spaces and buildings.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,086,098	\$1,228,631	\$1,287,661	\$1,266,427
Position Summary	7	7	7	7

Program Name: Facilities Maintenance

Service Level: Maintain clean, safe, and comfortable working environment for City employees, customers, and citizens.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on customer survey.	83%	83%	87%	87%
Efficiency				
- Average response time to emergency repairs.	1 Day	1 Day	1 Day	1 Day
- Ratio of emergency repair hours to total of all maintenance hours.	2%	3%	4%	5%
- Work orders per employee.	320	300	375	390
- Total direct dollar cost/square foot of all maintained facilities	\$2.75	\$2.75	\$2.75	\$2.75
- Custodial cost per square foot.	\$1.20	\$1.20	\$1.20	\$1.20
Output				
- No. of Work orders annually.	2,292	1,750	2,250	2,300
- Total No. of labor hours to Work orders.	9,505	9,800	9,650	9,800
- Labor hrs to preventative maintenance.	1,544	1,600	1,925	1,950
- No of labor hrs to maintenance projects.	1,900	2,000	2,000	2,000
- No of labor hours to emergency repairs.	112	125	225	250

**PUBLIC WORKS
STREET MAINTENANCE**

Description & Budget Explanation:

This Division is responsible for the repair and maintenance of City streets and the annual residential street rehabilitation program. The Streets Maintenance Division also provides barricades for special events such as bonfire, football games, parades, etc. and emergencies such as flooding, fires, ice storms and hazardous materials spills.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$2,228,839	\$2,984,520	\$2,891,223	\$3,128,398
Position Summary	22	22	22	22

Program Name: Street Maintenance

Service Level: Provide regular maintenance and care of city streets.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of pavement greater than or equal to level "C" (random sample of pavement inventory)	95%	95%	95%	95%
- Percent of pavement greater than or equal to level "B" (random sample of pavement inventory)	75%	75%	75%	75%
Efficiency				
- Cost per mile of overlay	\$24,347	\$24,347	\$35,000	\$35,000
Output				
- No. of lane miles of street seal coated	32	34	34	34
- No. of lane miles of street overlay	19	19	19	8
No. of potholes repaired		N/A	24,000	24,000
No. of square feet of failure repairs		N/A	180,000	180,000
No. of curb miles swept		N/A	6,000	6,000

**PUBLIC WORKS
DRAINAGE MAINTENANCE**

Description & Budget Explanation:

The Drainage Maintenance Division is responsible for the care and maintenance of the drainage ways throughout the City.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$555,112	\$711,237	\$763,380	\$749,477
Position Summary	10	11	11	11

Program Name: Drainage Maintenance

Service Level: Provide a drainage maintenance program that keeps the storm carrying capacity of the system adequate in College Station.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Cost per capita per year for flood damage to structures (target not to exceed \$2.00)	\$0	\$0	\$0	\$0
- Right of way mowing program will maintain vegetation in 100% compliance with the City's weed ordinance.	100%	100%	100%	90%
Efficiency				
- Cost per mile of right way mowing	\$121.30	\$121.30	\$121.30	\$125.00
- Cost per mile of herbicide	\$0.45	\$0.45	\$0.45	\$0.50
- Cost per mile of creek cleaning	\$50.00	\$50.00	\$50.00	\$55.00
- Mow right of way on a 30 day cycle	30 days	30 days	30 days	35 days
Output				
- No. of miles of right way mowing	162	5514	5514	5514
- No. of miles of herbicide	152	1074	1074	1074
- No. of miles of creek cleaned	19	1.4	1.4	1.5

**PUBLIC WORKS
TRAFFIC SIGNS AND MARKINGS**

Description & Budget Explanation:

This division is responsible for the installation and maintenance of traffic signs and pavement markings.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$347,045	\$347,470	\$359,495	\$344,263
Position Summary	3	3	3	3

Program Name: Traffic Signs and Markings

Service Level: Maintain, repair, and install street signs and pavement markings to provide safe and efficient movement of motorists, bicyclist, and pedestrian.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Missing stop sign replacement time	1 hr	1 hr	1 hr	1 hr
- Replacement time for all other regulatory signs	72 hrs	72 hrs	72 hrs	72 hrs
Efficiency				
- Cost per work order	\$198	\$258	\$225	\$250
- No. of work orders per employee	583	449	550	530
Output				
- Total No. of work orders per year	1283	1348	1650	1600
- No. of stop signs replaced	468	265	425	375

PUBLIC WORKS ENGINEERING

Description & Budget Explanation:

Engineering is responsible for managing the capital improvement program and construction inspection of the infrastructure of private development. This includes projects such as street construction and rehabilitation, drainage projects, water and wastewater utilities, sidewalks and bikeways, and public facilities.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,141,066	\$1,256,311	\$1,323,585	\$871,628
Position Summary	17	17	17	10

Program Name: Engineering

Service Level: Provide for effective and efficient use of Capital Improvement Funds, strategic issues; and management of department function.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of identified projects controlled by Engineering under contract	95%	90%	87%	90%
- Percent of CIP budget controlled by Engineering under contract	94%	94%	96%	94%
- Percent of budgeted capital projects designed and constructed within budget	100%	100%	100%	100%
Efficiency				
- Administrative cost per project	\$20,566	\$20,475	\$24,485	\$26,938
Output				
- No. of CIP projects planned.	56	61	54	50

**PUBLIC WORKS
TRAFFIC SIGNALS**

Description & Budget Explanation:

The Traffic Division is responsible for the repair and maintenance of traffic signals.

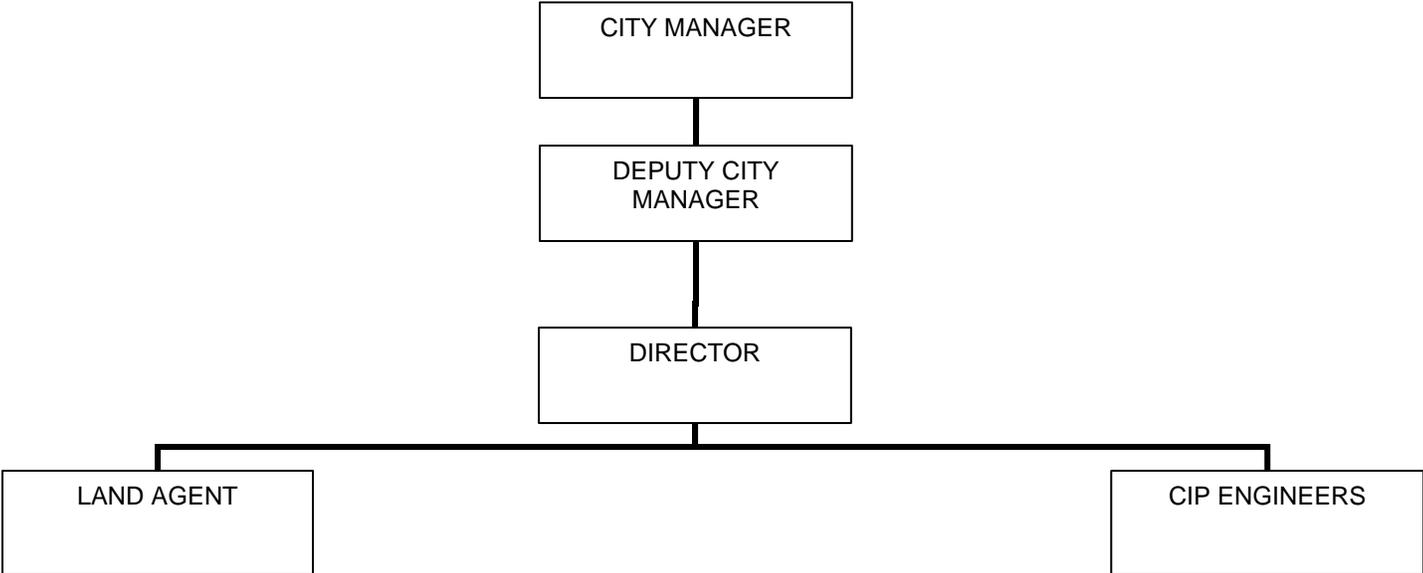
	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$594,671	\$564,690	\$553,748	\$693,043
Position Summary	5	5	5	5

Program Name: Traffic Signals

Service Level: Maintain and repair traffic signals and school warning devices to provide safe and efficient movement of vehicles and pedestrians.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percentage of system available	100%	99.70%	100%	100%
Efficiency				
- Cost per work order	\$200	\$300	\$300	\$320
- Cost per intersection	\$4,500	\$5,178	\$5,000	\$5,200
- Total system downtime per year (5 hour power outage)	0 hrs	5 hrs	0 hr	0 hr
- Response time to after-hours calls	1 hr	1hr	1 hr	1 hr
Output				
- No. of maintenance and repair work orders	1,615	1209	1,300	1,500
- No. of signal bulbs replaced	1,895	61	1,700	150
- No. of signal heads replaced & repaired	8	16	15	40
- No. of operation hours per year	525,600	525,600	525,600	525,600

CIP



**City of College Station
CIP
Department Summary**

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
CIP*	\$ -	\$ -	\$ -	\$ 561,801	\$ 738,769	N/A
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ 561,801	\$ 738,769	N/A

EXPENDITURES BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 505,752	\$650,111	N/A
Supplies	-	-	-	3,872	8,781	N/A
Maintenance	-	-	-	6,706	6,706	N/A
Purchased Services	-	-	-	45,471	73,171	N/A
Capital Outlay	-	-	-	-	-	N/A
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ 561,801	\$ 738,769	N/A

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
CIP*	-	-	-	10.00	11.00	N/A
DEPARTMENT TOTAL	-	-	-	10.00	11.00	N/A

Service Level Adjustments		
CIP:	Capital Projects Officer	\$ 164,987
CIP SLA TOTAL		\$ 164,987

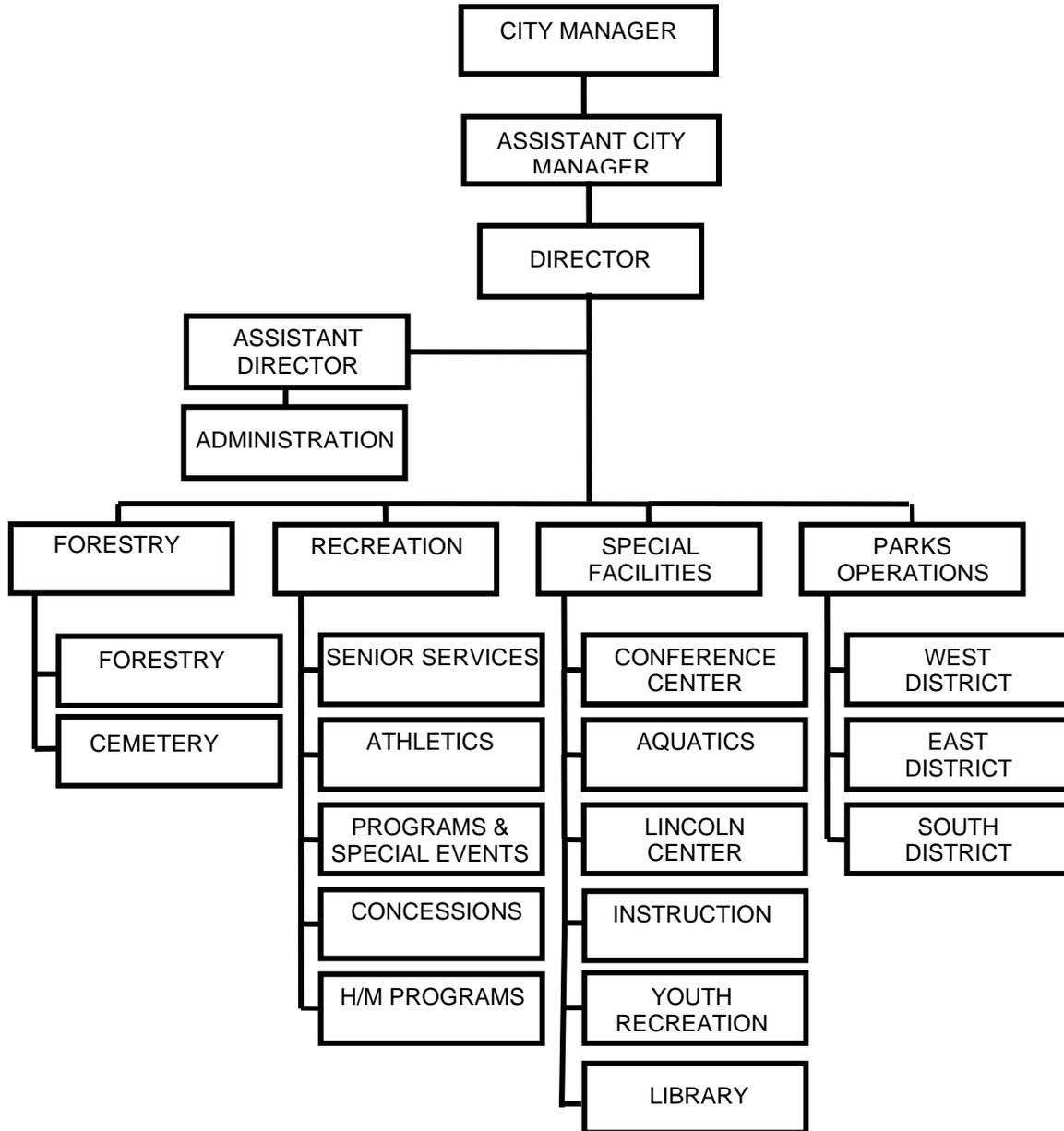
*Resources moved from Public Works Department in FY 08, \$561,801

**CIP
Land Agent**

Service Level: To provide land, right of way and easement acquisition services for CIP projects.
To provide sound advice to management concerning real property.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Effectiveness				
- Complete right of way projects within 18 months of request and authorization.	80%	60%	100%	100%
- Acquire single-parcel land assignments (i.e. park land) within 12 months of request and authorization.	80%	44%	100%	100%
- Complete consultant assignments (i.e. valuation, special projects) within the requested time frame.	100%	100%	100%	100%
Efficiency				
- Avg. time to complete right of way projects.	24 months	19 months	18 months	18 months
- Avg. time to complete single-parcel land assignments.	18 months	15 months	12 months	10 months
- Net dollars saved using land acquisition staff in lieu of consultant right of way acquisition providers.	\$60,000	\$80,000	\$180,000	\$200,000
Input				
- No. of right of way projects.	8	7	9	10
- No. of individual right of way parcels.	*	51	130	180
- No. of single-parcel assignments.	8	10	8	10
- Number of consultant assignments.	5	5	10	15
Output				
- No. of right of way projects closed or cancelled.	8	5	6	8
- No. of individual ROW parcels closed or cancelled.	*	29	50	90
- No. of single-parcel assignments closed.	6	10	8	10
- No. of consultant assignments completed.	5	8	10	15

PARKS AND RECREATION



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Administration	\$ 685,250	\$ 786,445	\$ 740,864	\$ 789,491	\$ 863,373	9.78%
Recreation	1,390,319	1,808,134	1,724,811	1,842,572	1,903,916	5.30%
Special Facilities	2,060,242	2,099,753	2,111,227	2,099,897	2,139,481	1.89%
Parks Operations	2,384,041	2,592,714	2,434,293	2,485,421	2,553,280	-1.52%
Forestry	1,023,207	1,107,277	1,085,373	1,110,638	1,596,023	44.14%
DEPARTMENT TOTAL	\$ 7,543,059	\$ 8,394,323	\$ 8,096,568	\$ 8,328,019	\$ 9,056,073	7.88%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 4,668,998	\$ 5,178,609	\$ 4,990,774	\$ 5,210,303	\$ 5,532,693	6.84%
Supplies	603,529	656,154	652,212	643,587	683,714	4.20%
Maintenance	408,690	425,933	403,525	405,503	433,215	1.71%
Purchased Services	1,722,869	2,071,604	1,995,672	2,068,626	2,381,951	14.98%
Capital Outlay	138,973	62,023	54,385	-	24,500	-60.50%
DEPARTMENT TOTAL	\$ 7,543,059	\$ 8,394,323	\$ 8,096,568	\$ 8,328,019	\$ 9,056,073	7.88%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Administration	9.50	9.50	10.50	10.50	11.50	9.52%
Recreation	13.50	13.50	12.00	12.00	12.00	0.00%
Special Facilities	44.50	44.50	49.00	49.00	49.00	0.00%
Parks Operations	35.00	37.00	39.00	39.00	40.00	2.56%
Forestry	14.00	14.00	14.00	14.00	19.00	35.71%
DEPARTMENT TOTAL	116.50	118.50	124.50	124.50	131.50	5.62%

Service Level Adjustments

Veterans Park and Athletic Complex O&M	\$ 257,286
Memorial Cemetery O&M	226,490
Forestry Maintenance Shop	28,000
Various Parks O&M	54,418
Greenways Program Manager Support	16,610
Wolf Pen Creek Amphitheater Marketing & Operations	23,239
Parks and Recreation SLA TOTAL	\$ 606,043

PARKS AND RECREATION ADMINISTRATION

Description & Budget Explanation:

The Administration Division provides design and administration for all approved Parks capital improvement projects and provides graphics support. The Division serves as a primary customer contact point, and provides administrative assistance to other Departments and Divisions.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$684,478	\$685,250	\$740,864	\$863,373
Position Summary	9.50	9.50	10.50	11.50

Program Name: Administration

Service Level: Provide departmental administration, customer service, facility rentals, cemetery sales and records administration, all program registration and support, design and administration for all approved capital projects and graphic support. Administration of all Parks & Recreation Advisory Board, Cemetery Advisory Committee and Wolf Pen Creek Oversight Committee meetings.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage of CIP projects initiated within budget, specifications, and allotted time.	95%	90%	90%	90%
- Percentage of all drafting and graphic work orders completed satisfactorily.	95%	95%	95%	95%
Efficiency				
No. of work orders per person (Parks Planning/divided by 3).	105	118	187	120
Output				
- No. of work orders for assistance completed.	299	376	451	380
- No. of CIP projects completed.	23	14	17	12
- No. of CIP assistance projects. (Landscape design).	3	10	6	10
- No. of publications produced.	187	199	242	200
- No. of pavilion rentals administered.	209	387	350	400
- No. of cost centers monitored.*	22	22	24	24
- No. of Parks and Recreation Advisory Board Meetings, Cemetery Committee Meetings, and Wolf Pen Creek Oversight Committee Meetings Administered	23	19	NA	16
- Dollar amount administered in rental fees	\$18,275	\$23,800	\$25,000	\$30,000
- Number of Cemetery transactions administered.**		N/A	2,500	3,500

* Concessions and Library added in 2007

** Cemetery transactions is the number of paperwork generated for: space sales, transfers, and interments, the number of documents scanned, data input into the cemetery database, monument permits scanned, and all above QA'd by a second person.

*** Approved budget reduction eliminates the filling of the Greenways Program Manager position in FY08.

Service Level: Provide adequate neighborhood and community park land for College Station Residents.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- The approved standard for neighborhood park land is 3.5 acres per 1,000*.	4.42	4.42	4.20	4.31
- The approved standard for community park land is 3.5 per 1,000*.	4.23	4.23	3.65	3.65
- Current estimated population for College Station provided by the Development Services Department ending the month of March 2007.	69,612	69,612	72,337	74,365
Output				
- No. of acres of neighborhood and mini park land.	265	265	303.54	320.58
- No. of acres of community park land.	254	254	271.63	271.63

*Formula: Current population estimate divided by 1,000 = **X**. Then take the current neighborhood/community park acreage (taken from the current park inventory) divided by **X** to effectiveness. Population figure is reduced by 10,000 students that are estimated to live on the Texas A&M Campus. Totals do not include regional parks (Lick Creek Park and Veterans Park).

PARKS AND RECREATION RECREATION

Description & Budget Explanation:

The Recreation Division has several programs that are all directly related to providing recreational, leisure and educational programs and opportunities.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$1,101,734	\$1,390,319	\$1,724,811	\$1,903,916
Revenue Summary	\$323,215	\$401,049	\$300,000	\$300,000
Position Summary	13.50	13.50	12.00	12.00

Program Name: Athletics

Service Level: Provide athletic programs to meet the needs and desires of citizens of all ages, interests and skill levels; host high quality athletic events that will attract out-of-town visitors to our community & increase the economic prosperity of the local community through athletic events that will generate tourist dollars, assist organizations with planning and conducting athletic events that also attract tourist and generate economic growth in our community.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied on customer survey:	100%	97%	96%	96%
Adult Softball	100%	95%	96%	96%
Adult Flag Football	100%	95%	96%	96%
Girls Fastpitch Softball	100%	96%	96%	96%
Youth Basketball	99%	98%	96%	96%
Swim Team	100%	100%	96%	96%
Youth Flag Football	100%	98%	96%	96%
Adult Volleyball	100%	96%	96%	96%
Youth Volleyball	100%	97%	96%	96%
Swim Clinic	100%	98%	96%	96%
Challenger Sports Program	100%	100%	96%	96%
Efficiency				
- No. of adult teams City Leagues.	10,774	822	625	650
- No. of youth participants City Leagues.	2,520	2,842	2,500	2,500
- No. of participants for sponsored tournaments & serviced events.	8,889	3,279	9,000	9,000
- No. of participants in City supported events	N/A	4,917	4,000	4,000
Output				
- Total revenue.	\$284,206	\$294,307	\$260,000	\$260,000
- No of City Sponsored and Serviced Events		19	9	*8
- No. of City Supported Events		21	15	15
- No. of assisted non-City leagues.	4	4	4	4
- No. of Participants in non-City leagues.	5,200	4,194	4,000	4,200
- No of Hotel Room nights generated from City Sponsored and Supported Events		5,028	7,000	*6800
- No. of Hotel room nights generated from City Supported Events		5,457	3,000	3,000

* Reductions in City Sponsored and Serviced Events is from elimination of Men's Fast Pitch Tournament as part of budget reduction

Program Name: Senior

Service Level: To meet the needs and desires of the adult and senior populations in our community through continuing education programs, instructional and leisure activities that encourage positive mental, physical and social development of citizens.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage of satisfied customers on survey.	99%	99%	99%	99%
Efficiency				
- Total No. of Senior Citizen Programs Offered.	121	126	75	75
- Total No. of Senior Special Events Offered.	22	32	4	4
Output				
- Total No. of Senior Participants Served.	3,096	5,547	3,000	3,500

Program Name: Programs and Special Events

Service Levels: Provide a variety of special events for the enjoyment of local citizens, and sponsor, co-sponsor and facilitate special events that will enhance local tourism, promote community pride, increase business revenues and increase hotel/motel sales tax revenues. Finally, provide and assist with programs that enhance the arts through encouragement, promotion, improvement, and application of the arts, including, but not limited to instrumental & vocal music, dance, drama, and other arts related, to the presentation, performance, execution and exhibition of these major art forms.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage satisfied on promoter survey.	N/A	100%	95%	95%
Efficiency				
- No. of participants at WPC events.	61,081	53,290	**40,000	**38,500
- No. of participants, non WPC events.	140,175	141,515	141,000	*0
Output				
- Total programs and special events revenue.	\$32,705	\$18,986	\$18,000	\$18,000
- No. of events at WPC amphitheater.	22	29	21	*20
- No. of City programs offered (non WPC).	22	8	8	**7
- No. of assisted non city programs/events.	8	5	5	5

* No of Participants, non WPC events is Christmas in the Park, this program has been removed as part of budget reduction

** No of Participants will decrease since 3 concerts were cancelled in FY 07 and one more Approved cancelled in FY 08

Program Name: Kids Klub

Service Levels: Utilizing school district facilities to make after-school care for children available for the citizens of College Station and provide the opportunity for the participants to experience activities that will result in positive cognitive, physical, social and emotional youth development.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied on customer survey (parents and Kids Klub participants).	97%	95%	95%	95%
Efficiency				
- No. of CSISD students served by Kids Klub.	960	940	960	950
- Maintain a counselor to student ratio of 1:12 Number of Counselors. (Months Met)	9	9	9	9

PARKS AND RECREATION SPECIAL FACILITIES

Description & Budget Explanation:

The Special Facilities Division operates the pools, the Conference Center, the Lincoln Center, the EXIT Teen Center, Xtra Education, and Instructions.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,897,789	\$2,060,242	\$2,111,227	\$2,139,481
Revenue Summary	\$645,216	\$685,698	\$631,500	\$554,000
Position Summary (FTEs)	44.50	44.50	49.00	49.00
Fulltime / Benefited	12.00	12.00	12.00	12.00
Seasonal employees	194	222	225	222

Program Name: Instruction

Service Level: To meet the needs and desires of the youth, adult and senior populations in our community through continuing education programs, instructional and leisure activities that encourage positive mental physical and social development of citizens

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percentage of satisfied customers on survey.	98%	98%	98%	98%
Efficiency				
- Total No. of Instructional Classes Offered	351	462	385	385
Percent Expenditures covered by revenue in Instructions.	55%	56%	55%	55%
Percent expenditure covered by revenue in Xtra Ed.	100%	100	100	100
- Total No. of X-tra Ed. Classes Offered.	354	382	370	370
Output				
- Revenues from Xtra Education Classes	84,187	107,226	\$84,000	\$84,000
Revenues from Instructional activities	\$128,693	\$129,534	\$125,000	\$125,000
- Total no. of Instructional participants.	3,579	3,075	3,400	3,400
No. of Xtra Ed Catalogs distributed.	100,000	100,000	100,000	100,000
- Total no. of Xtra Ed Participants.	3,201	2,865	3,000	2,870

Number of seasonal employees supervised = 60

Program Name: Aquatics

Service Level: Provide the public with safe, clean, attractive, professional operation of three city owned pools and one school owned pool for a reasonable fee. Activities include open swim, adult lap swim, pool parties, rentals, as well as support of the swim instruction program, competitive swim program, and Texas Public Pool Council.

Performance Measure:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied on customer survey.	98%	100%	98%	98%
- Achieve a 80% or better on all National Pool & Waterpark Assoc. audits.	Exceeds Standards	pass	Exceeds Standards	Exceeds Standards
Efficiency				
- Percentage of expenditures covered by revenues.	40%	39%	37%	37%
- Average annual cost per participant (as per AS400).	\$5.06	\$4.97	\$8.00	\$8.00
Output				
- Revenue.	\$270,183	\$292,154	\$280,000	\$270,000
- No. of customers.	132,549	146,805	149,000	145,205
- National Pool & Waterpark audits.	3	4	3	3
- Conduct a minimum of 4 hours/ month/ guard staff safety training .	3,000	3,000	3,000	3,000
- Guard staff licensed through Ellis & Assoc.	100	100	100	100
- No. of rentals:				
Theme Parties	0	NA	50	50
After Hours Parties	184	228	230	230
Catered Pizza Parties	n/a	NA	50	50
Pavilion Parties	241	289	245	245

Number of seasonal employees supervised = 115

Notes: Bad weather has a huge effect on these outputs and should be considered during review of such.

Program Name: Conference Center

Service Level: Provide a clean, convenient meeting space and accommodations through excellent customer service, at a reasonable fee for local citizens and out-of-town clients. Needs that can be met include meeting planning, room setup, event clean up, equipment rentals catering service coordination.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percentage satisfied on customer survey.	99%	100%	99%	99%
Efficiency				
- Percentage of expenditures covered by revenues.	42%	38%	34%	35%
- Average No. of customers based on 360 days of operation.	238	196	217	200
Output				
- Total Revenue.	\$126,512	\$118,678	\$105,000	\$115,000
- No. of customers.	85,720	70,494	75,000	75,000
- No. of days the parking lot is overflowing.	87	73	60	60
- No. of advisory Committee meetings.	0	N/A	n/a	n/a
- Number of rentals:				
Commercial	441	370	300	300
Non-Commercial	N/A	817	800	800
Political	N/A	N/A	n/a	n/a
No charge City use	N/A	N/A	n/a	n/a
No charge CSISD use	N/A	N/A	n/a	n/a
Standard	436	83	n/a	n/a
Non-profit	947	205	n/a	n/a
Internal/City use @ no charge	493	480	525	600
CSISD use @ no charge	38	34	30	35

Number of seasonal employees supervised = 11

Program Name: Lincoln Center

Service Level: Provide positive, drug-free environment where citizens and visitors can enjoy programming for a reasonable fee. Provide clean, safe, attractive facilities for an assortment of activities to include, but not limited to, youth athletics, educational programming, cultural events, and meeting rental space.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage satisfied on customer survey.	90%	90%	90%	90%
Efficiency				
- Cost per participant (Exp. vs Participation)	\$4.01	\$3.86	\$3.75	\$4.00
- Percentage of expenditures covered by revenues.	10.05%	9.73%	12.30%	12.00%
- Staff to youth ratio.	1 TO 10	1:13	1:10	1:10
Output				
- Revenue.	\$33,368	\$36,420	\$30,000	\$33,000
- No. of days open.	359	355	352	352
- No. of athletic events.	77	97	75	
- No. of cultural exchanges.	38	84	90	80
- No. of educational programs.	11	52	40	50
- No. of memberships sold	634	811	650	500
- No. of participants.	82,624	96,869	85,000	60,000

Number of seasonal employees supervised = 18

Program Name: Recreation Youth (EXIT)

Service Level: Utilizing city-owned and operated teen centers, park facilities and resources, as well as school and privately owned facilities and resources, to provide and make easily accessible programs and activities for College Station's youth population that will create positive mental, physical and social youth development.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage satisfied on customer survey.	N/A	98%	100%	98%
Efficiency				
- No. of Teen Center members.	215	329	250	325
- No. of participants served through leisure/rec. activities.	12,037	7,276	15,000	15,000
- No. of participants served through educational activities.	2,578	2,682	3,000	2,800
- Staff to youth ratio.	1 TO 7	1 to 8	1 to 8	1 to 8
Output				
- No. of leisure/rec. activities provided.	375	242	400	300
- No. of educational programs provided.	51	56	100	60
- Revenue generated through fees to participants.	\$2,094	\$1,686	\$7,500	\$3,000
- No. of participants.	\$14,615	\$18,605	18,000	18,000
- No. of memberships sold.	\$181	\$329	250	350
- No. of days Teen Center open.	262	265	270	260
- No. of rentals for external adult groups	N/A	55	40	55
- No. of rentals for exterior youth groups / Individua	N/A	91	75	100

PARKS AND RECREATION OPERATIONS

Description & Budget Explanation:

The Operations Division is responsible for grounds maintenance, facilities repairs and replacements, and program support.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$2,008,213	\$2,384,041	\$2,434,293	\$2,553,280
Position Summary	35.00	37.00	39.00	40.00

Program Name: Parks Operations

Service Level: Provide clean, safe and well-maintained leisure facilities and provide support for recreation programs and special events.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied or very satisfied on annual citizens' survey.	N/A	N/A	N/A	N/A
- Percent of overall park maintenance standards met.	89.0%	90.0%	90.0%	90.0%
Efficiency				
- No. of acres per full-time employee.	15.7	19.2	17.1	17
- Cost per regularly maintained acre.	\$4,128	\$3,873	\$3,959	\$3,763
Output				
- No. of acres regularly maintained.	486.5	615.6	615.6	656.5
- No. of pavilions regularly maintained.	6	6	7	7
- No. of play courts regularly maintained.	35.5	38.5	38.5	42.5
- No. of athletic fields regularly maintained.	39	40	46	46
- No. of park lights regularly maintained.	1040	1,414	1,859	1,919
- No. of parks mowed and trimmed.	36	38	38	43
- No. of play units inspected and maintained.	45	48	48	53
- No. of special event ceremonies supported.	101	88	100	95

PARKS AND RECREATION

FORESTRY

Description & Budget Explanation:

The Forestry Division is responsible for the maintenance of the municipal cemeteries, and the maintenance of municipal trees, irrigation systems, and landscaped areas throughout the park system, at municipal facilities, and selected streetscape areas.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,039,159	\$1,023,207	\$1,085,373	\$1,596,023
Position Summary	14.00	14.00	14.00	19.00

Program Name: Cemetery

Service Level: Provide grounds maintenance and customer service for municipal cemeteries.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on annual citizen survey.	N/A	N/A	N/A	95%
Efficiency				
- Dollar cost per acre.	\$7,880	\$8,040	\$8,673	\$8,510
Output				
- Number of spaces (standard size only) sold per year.	161	158	170	160
- Revenue generated from space sales (all types) ¹	\$97,750	\$96,350	\$102,000	\$96,000
- Number of burials per year.	87	110	88	90
- Acres of cemetery care.	18.5	18.5	18.5	18.5

Program Name: Forestry

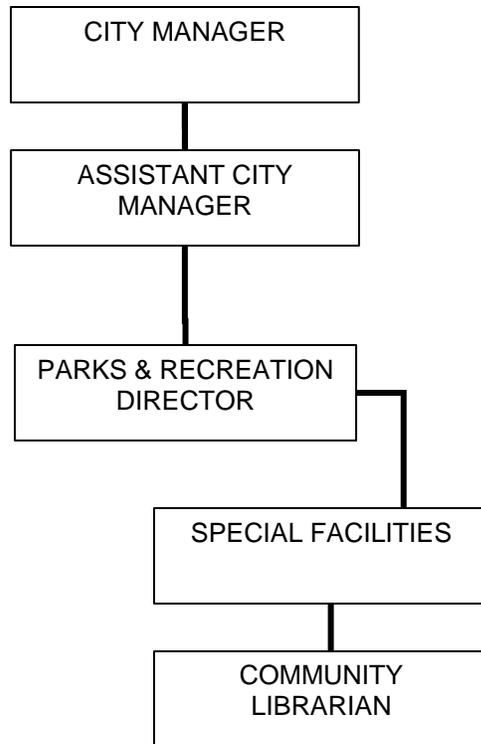
Service Level: Provide landscape and grounds maintenance operations for municipal buildings and park sites, and provide support for special events, programs, and activities.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied on annual citizen survey.	N/A	N/A	N/A	95%
- Percentage of potential annual irrigation system checks completed. ²	46%	140%	100%	100%
Output				
- No. of labor-hours on municipal tree care	2163	2,305	2,500	3,700
- No. of labor-hours on horticultural maintenance.	2,763	3,458	2,500	3,700
- No. of labor-hours on irrigation system checks, repairs, and improvements.	2,961	2,655	2,500	3,700
- No. of irrigation system checks completed. ²	276 of 360	483 of 346	353 of 353	353 of 353
- No. of labor-hours on special events.	4,732	4,094	4,500	1,000
- No. of landscape sites maintained through private contracts. ³	30	31	30	31
- No. of municipal trees planted.	90	110	500	100
- Make application for Tree City, USA designation.	completed	complete	complete	will apply for

² The Forestry Activity Center goal is to complete 60% of the monthly irrigation system checks for 49 systems. This would be 353 checks out of a potential 588 annual checks. These 49 systems are the ones the Activity Center has direct responsibility for. There are an additional 48 systems under landscape maintenance contracts that the Activity Center may have to respond to from time to time. The contracted sites are checked monthly.

³ Anticipated additions are the Providence Missionary Baptist Church site. There are 30 sites funded through this Activity Center; the contract has a total of 32 sites.

COLLEGE STATION LIBRARY



**City of College Station
Library
Department Summary**

EXPENDITURE BY ACTIVITY						
DEPARTMENT	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Library	\$ 910,203	\$ 950,604	\$ 951,468	\$ 965,279	\$ 994,954	4.67%
DEPARTMENT TOTAL	\$ 910,203	\$ 950,604	\$ 951,468	\$ 965,279	\$ 994,954	4.67%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	1,187	1,050	1,652	1,000	1,000	-4.76%
Maintenance	12,165	5,798	5,400	11,198	11,198	93.14%
Purchased Services	856,851	903,756	904,416	913,081	942,756	4.32%
Capital Outlay	40,000	40,000	40,000	40,000	40,000	0.00%
DEPARTMENT TOTAL	\$ 910,203	\$ 950,604	\$ 951,468	\$ 965,279	\$ 994,954	4.67%

PERSONNEL SUMMARY BY ACTIVITY						
DEPARTMENT	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Library	-	-	-	-	-	0.00%
DEPARTMENT TOTAL	-	-	-	-	-	0.00%

Service Level Adjustments	
City of Bryan Labor Cost Increases	\$ 29,675
Library SLA TOTAL	\$ 29,675

PARKS AND RECREATION LIBRARY SERVICES

Description & Budget Explanation:

The Library is responsible for library services in Brazos County.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$740,690	\$910,203	\$951,468	\$994,954
Position Summary	-	-	21.00	21.00

*The Library is operated through a contract with the City of Bryan, all Library staff are employed by the

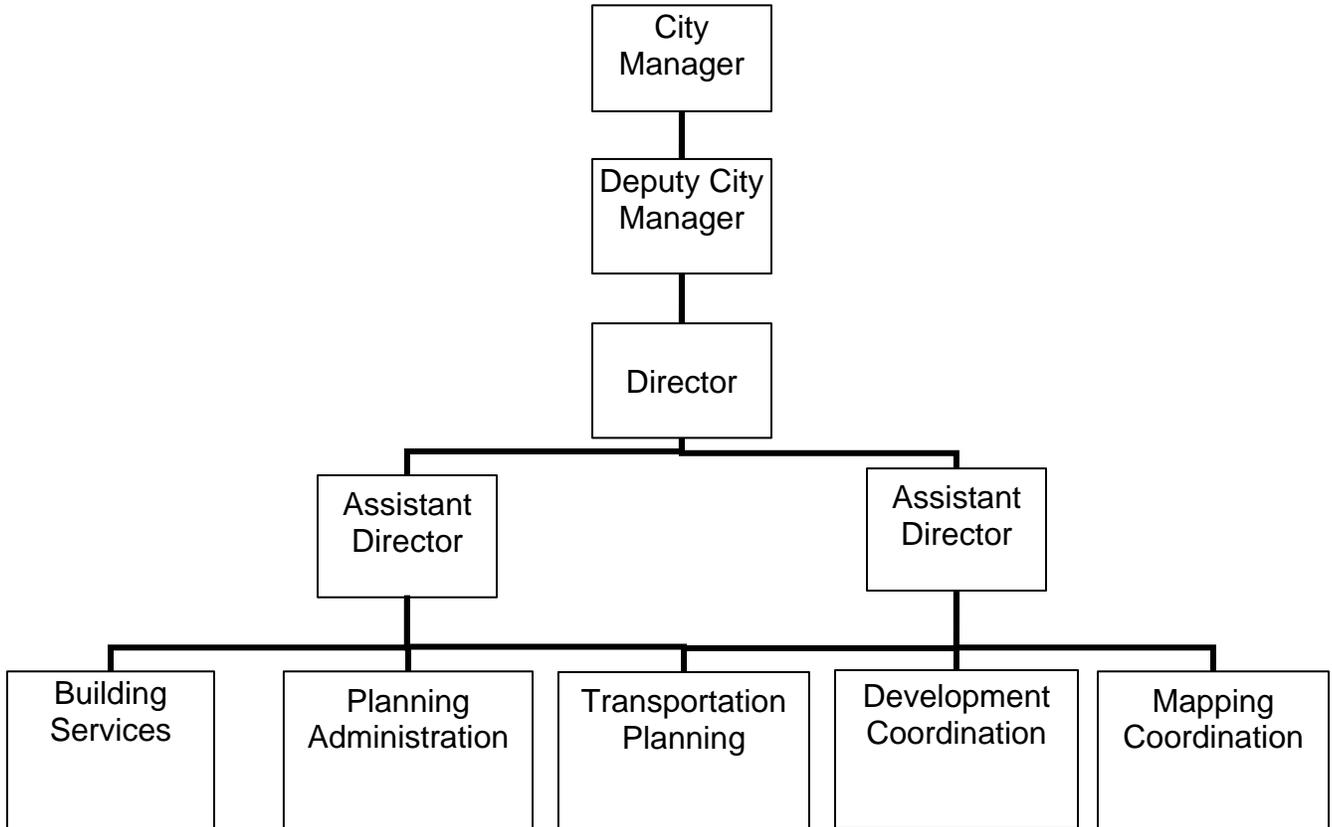
City of Bryan. These positions are presented only in conjunction with these performance measures and are not reflected in any other portion of this budget document.

Program Name: Library Services

Service Level: Provide a helpful, friendly, customer oriented library service to Brazos County residents.

Performance Measures:	FY 05	Actual	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfaction level of high or very high on citizen survey.	N/A	N/A	87%	87%
- Collection Turnover Rate.	4.87	4.36	4.9	4.5
Efficiency				
- Collection per staff (21 staff)	4,843	4,528	5,000	4,900
- Library cost per capita (84,197 in Dec 2006)	\$9.74	\$9.68	\$9.90	\$9.90
- Circulation per capita (84,197 in Dec 2006)	4.52	4.14	5.00	5.00
Output				
- Circulation.	354,009	371,376	355,000	372,000
- Collection size.	72,647	85,151	74,000	86,000
- Reference transactions.	7,890	13,241	7,000	14,000
- Number of Library visitors.	153,827	185,987	150,000	190,000

PLANNING & DEVELOPMENT SERVICES



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Administration	\$ 1,317,262	\$ 1,894,651	\$ 1,585,885	\$ 1,599,202	\$ 2,145,031	13.22%
Planning	(316)	-	-	-	-	N/A
Building	460,380	505,736	490,154	481,098	487,213	-3.66%
Neighborhood Services	94,681	-	-	-	-	N/A
Historic Preservation	22,557	-	-	-	-	N/A
DEPARTMENT TOTAL	\$ 1,894,564	\$ 2,400,387	\$ 2,076,039	\$ 2,080,300	\$ 2,632,244	9.66%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,584,496	\$ 1,783,670	\$ 1,656,024	\$ 1,834,507	\$ 1,872,516	4.98%
Supplies	64,528	59,441	49,375	43,115	45,115	-24.10%
Maintenance	39,035	37,922	36,681	32,790	32,790	-13.53%
Purchased Services	185,788	518,134	332,784	169,888	681,823	31.59%
Capital Outlay	20,717	1,220	1,175	-	-	-100.00%
DEPARTMENT TOTAL	\$ 1,894,564	\$ 2,400,387	\$ 2,076,039	\$ 2,080,300	\$ 2,632,244	9.66%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Administration	14.00	20.25	21.25	21.25	21.25	0.00%
Planning	5.50	-	-	-	-	N/A
Building	8.00	7.25	7.25	7.25	7.25	0.00%
Neighborhood Services	2.00	2.00	-	-	-	N/A
DEPARTMENT TOTAL	29.50	29.50	28.50	28.50	28.50	0.00%

Service Level Adjustments	
Debt Payment to Rural Fire Districts	\$ 35,000
Three Year Annexation Plan	85,000
Historic District Enabling Ordinance	50,000
Comprehensive Plan	343,935
Planning and Development Services Total	\$ 513,935

PLANNING & DEVELOPMENT SERVICES ADMINISTRATION

Description & Budget Explanation:

Administration is responsible for providing support and leadership to the planning, building, and development coordination functions. Planning, Development Coordination, and Mapping are included within the administration division which is responsible for processing, reviewing, and coordinating all new public and private development within the City, as well as providing GIS, graphical, and mapping support for all internal and external customers. Also, many of the

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$978,186	\$1,317,262	\$1,585,885	\$2,145,031
Position Summary	14.00	20.25	21.25	21.25

* Development Coordination and Planning were combined into one Cost Center in FY06.

Program Name: Planning

Service Level: The Planning function is multifaceted and responsible for maintaining, monitoring and implementing the City's Comprehensive Plan, as well as having project management functions for the thorough and efficient

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness/Efficiency				
- Percent of development plans reviewed within five (5) working days.	90%	90%	90%	90%
- Percent of staff participating in professional training.	90%	100%	95%	100%
- Percent of City Council implementation plans completed within scheduled milestones	100%	100%	100%	100%
Output				
- No. of development cases processed	300	250	265	300
- No. of staff reports / coversheets prepared	125	175	175	200
- No. of pre-application conferences held	140	85	85	100
- No. of customer contacts generated through planner-on-call	N/A	1800	1800	1800
- No. of Board, Commission and other committee meetings held	65	70	70	65
- No. of plans / studies / updates completed	12	12	12	10
- No. of educational outreach program provided	12	15	15	18
Input				
- No. of staff	6	10.5	10.5	10.5

Program Name: Development Coordination & Support Staff

Service Level: Provide administrative support to all department staff, as well as the P&Z Commission and all Boards and Committees. Process all permits and inspection requests in a timely manner.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of staff participating in professional training	N/A	100%	100%	100%
- Percent of public notification processes completed within specified deadlines.	N/A	100%	100%	100%
- Percent of Commission/Board meeting minutes prepared within two meeting cycles.	N/A	96%	100%	100%
- Percent of inspections input within one (1) hour	95%	99%	100%	100%
Efficiency				
- No. of development cases processed per CSR	100	118	132	135
- No. of permits processed per CSR	2100	2152	2692	2773
- No. of inspections processed per CSR	4200	4386	3716	3827
- No. of Commission and Board meetings supported per Staff Assistant	N/A	26	16	16
Output				
- Development-related fee revenues processed	\$1.8 mil	2.6 mil.	2.0 mil.	2.06 mil.
- No. of permits processed.	6,500	6,575	8,078	8,320
- No. of inspections processed.	13,500	13,163	11,150	11,485
- No. of Commission and Board meetings supported	N/A	75	62	64
Input				
- No. of staff	9	8	8	8

Program Name: Mapping

Service Level: Produce professional, accurate, high-quality data, maps, programs and analyses in a responsive, timely and efficient manner.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- GIS training seminars/sessions/programs offered	N/A	3	3	2
- Percent of staff participating in GIS or other professional training	N/A	100%	100%	100%
Efficiency				
- No of SAMS and aerals produced for development cases within 24 hours	N/A	200	240	240
- No. of plans, studies, updates, and special projects supported	N/A	6	2	2
Output				
- No. of items completed from Dept. GIS Needs Assessment	N/A	1	3	2
- No. of GIS data sets created	N/A	18	10	10
- No. of GIS programs created	N/A	2	4	2
Input				
- No. of staff	2	2	2	2

PLANNING & DEVELOPMENT SERVICES
BUILDING INSPECTION

Description & Budget Explanation:

The Building Inspection function is responsible for the building review and permitting process. Building permits are issued and buildings are inspected as construction occurs to ensure buildings are constructed to city code. The Building Division is also responsible for enforcing the property maintenance code.

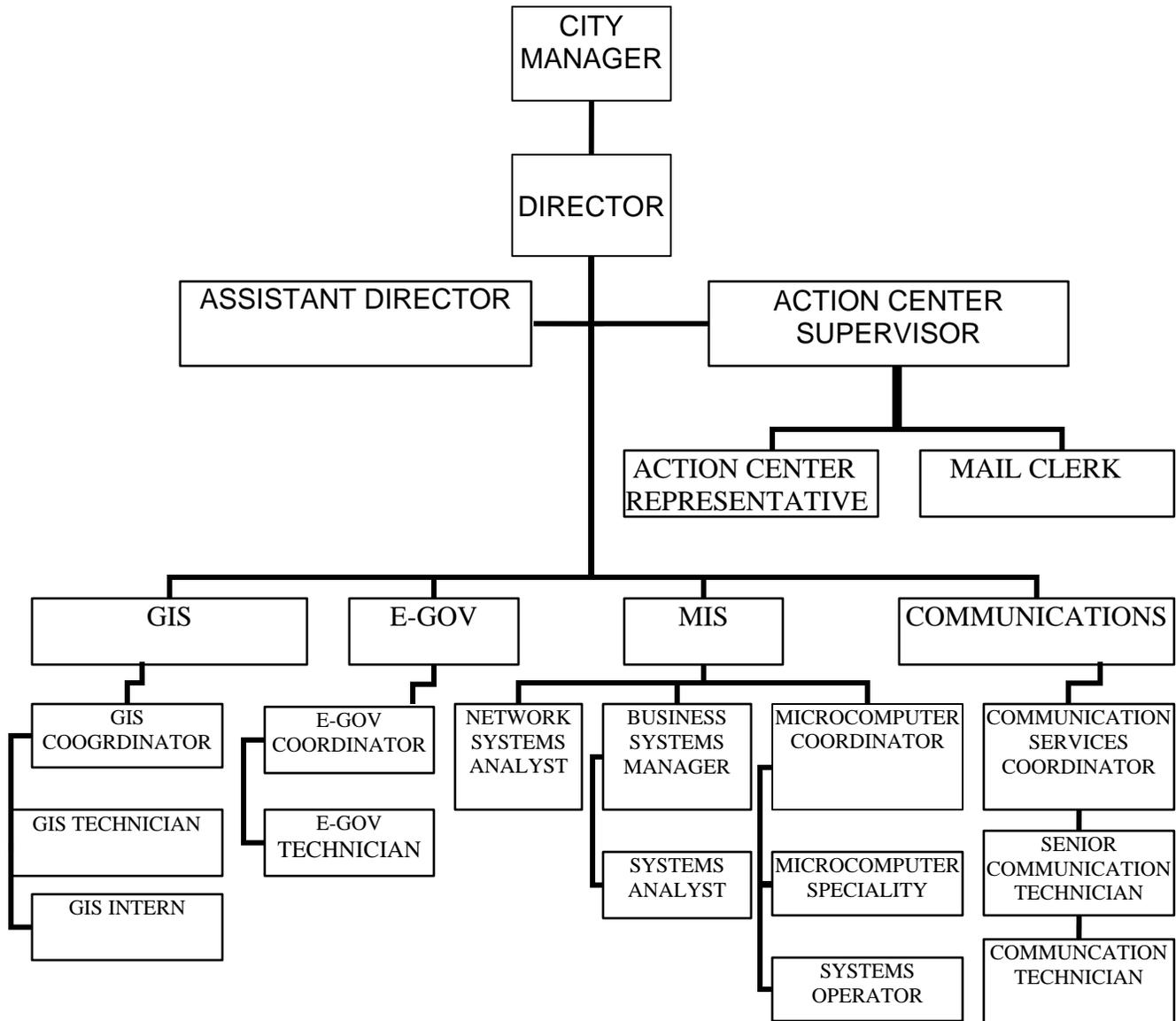
	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$449,877	\$460,380	\$490,154	\$487,213
Position Summary	8.00	7.25	7.25	7.25

Program Name: Building Division

Service Level: Perform thorough and efficient building plan review, inspection services and permit administration. Perform efficient administration of property maintenance code.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of commercial plans reviewed within 5 days.	98%	77%	90%	90%
- Percent of building inspected within one half day hours of request.	98%	100%	98%	98%
Efficiency				
- % of single family permits reviewed within 24 hrs.	84%	89%	90%	88%
- No. of inspections per day per inspector.	14	14	15	14
Output				
- Multi-family and commercial plans reviewed.	222	230	200	215
- Annual inspections performed.	13,297	13,069	13,395	13,255
- No. of building inspections per inspector.	3324	4007	3508	3615

INFORMATION TECHNOLOGY



**City of College Station
Information Technology
Department Summary**

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Information Technology Administration	\$ 421,763	\$ 526,834	\$ 437,410	\$ 447,949	\$ 456,202	-13.41%
Mail *	-	-	-	115,587	118,540	N/A
E-Government	99,110	168,208	167,353	162,427	168,812	0.36%
Community Programs **	-	135,592	135,350	-	-	N/A
Neighborhood Services **	-	118,654	72,469	-	-	N/A
Historic Programs **	-	21,385	15,262	-	-	N/A
Geographic Information Services	164,395	229,998	220,598	207,040	235,921	2.58%
Management Information Services	1,992,885	2,343,818	2,220,531	2,172,382	2,305,463	-1.64%
DEPARTMENT TOTAL	\$ 2,678,153	\$ 3,544,489	\$ 3,268,973	\$ 3,105,385	\$ 3,284,938	-7.32%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,529,404	\$ 1,891,900	\$ 1,828,791	\$ 1,769,814	\$ 1,823,267	-3.63%
Supplies	253,995	271,907	215,658	206,359	306,359	12.67%
Maintenance	611,970	715,083	676,920	752,203	752,203	5.19%
Purchased Services	199,996	403,199	369,398	259,392	264,192	-34.48%
Capital Outlay	82,788	262,400	178,206	117,617	138,917	-47.06%
DEPARTMENT TOTAL	\$ 2,678,153	\$ 3,544,489	\$ 3,268,973	\$ 3,105,385	\$ 3,284,938	-7.32%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Information Technology Administration *	5.00	5.00	5.00	5.00	5.00	0.00%
Mail	-	-	-	1.75	1.75	N/A
E-Government	1.00	2.00	2.00	2.00	2.00	0.00%
Community Programs **	-	-	1.75	-	-	N/A
Neighborhood Services **	-	-	1.25	-	-	N/A
Historic Programs **	-	-	0.75	-	-	N/A
Geographic Information Services	2.50	2.50	2.50	2.50	2.50	0.00%
Management Information Services	14.00	14.00	15.00	15.00	15.00	0.00%
DEPARTMENT TOTAL	22.50	23.50	28.25	26.25	26.25	-7.08%

Service Level Adjustments

Microsoft System Upgrade	\$ 100,000
mPower Application for Web Based GIS Improvements	26,100
Information Technology SLA TOTAL	\$ 126,100

* In FY08 the Mail portion of the Print Mail fund was added as an IT General Fund division.

** The Community Programs, Neighborhood Services, and Historic Programs divisions were added to the Information Technology Department in FY07 but moved to Community Services in FY08. The Mail function of Print Mail was added to IT Admin. in FY08.

INFORMATION TECHNOLOGY ADMINISTRATION

Description & Budget Explanation

The Administration Division is responsible for administrative support of the Information Technology Department. The Action Center, included in this division, serves as the initial contact for City-wide technology support.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$405,606	\$421,763	\$437,410	\$456,202
Position Summary	5.00	5.00	5.00	5.00

Program Name: Action Center

Service Level: Coordinate Administration, MIS/GIS and Communication service requests, provide administrative support to Information Services and presentation assistance to all City departments.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on internal service survey.	N/A*	N/A*	95%	95%
Efficiency				
- Communication requests per staff member. (3)	86	67	80	75
- MIS/GIS requests per staff member. (3)	1,063	997	950	1,000
- No. of requests resolved by Action Center. (3)	144	119	200	300
Output				
- No. of Communication requests processed.	259	201	300	300
- No. of MIS/GIS request processed.	3,188	2990	3,000	3,200
- No. of requests resolved by Action Center.	433	358	450	450

*Internal Survey not done for FY05 and FY06.

INFORMATION TECHNOLOGY

E-Government

Description & Budget Explanation:

The E-Government Division is responsible for the City's Internet and Intranet sites.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$110,155	\$99,110	\$167,353	\$168,812
Position Summary	1.00	2.00	2.00	2.00

Program Name: Communications

Service Level: Provide professional and helpful customer service to City staff and citizens that require assistance or information from the City's Internet and/or Intranet sites.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on survey.	N/A*	N/A*	87%	85%
Efficiency				
- Percent of trouble calls (dead, incorrect or malfunctionin corrected within one business day of notification	96%	95%	97%	97%
Output				
- Number of additional Intranet/Internet functions	4	4	2	4
- Number of additional Intranet/Internet/Phone applications	6	4	4	4

*Internal Survey not done for FY05 and FY06

**INFORMATION TECHNOLOGY
GEOGRAPHIC INFORMATION SERVICES**

Description & Budget Explanation:

The Geographic Information Services Division is responsible for the development and maintenance of the Geographic Information System (GIS).

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$181,429	\$164,395	\$220,598	\$235,921
Position Summary	2.50	2.50	2.50	2.50

Program Name: Geographic Information Service - GIS

Service Level: Design, implement, provide, and maintain up-to-date, geographically accurate and complete coverage's with associated attribute information for all City departments.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied on internal survey.	N/A*	N/A*	90%	90%
Efficiency				
- Map requests completed within 2 work days or by date requested.	98%	97%	95%	95%
- Percent of GIS data layers up-to-date at any given time	85%	80%	80%	80%
Output				
- No. of maps produced.	336	134	100	100
Input				
- No. of additional GIS data layers/integrations	53	29	25	30
- No. of additonal GIS integrated applications	1	6	3	4

*Internal Survey not done for FY05 and FY06.

INFORMATION TECHNOLOGY MANAGEMENT INFORMATION SERVICES

Description & Budget Explanation:

The Management Information Services Division is responsible for the maintenance of the City's microcomputers, mid range computers, networks, operating systems, application software and networking software.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Accepted
Budget Summary	\$1,912,642	\$1,992,885	\$2,220,531	\$2,305,463
Position Summary	14.00	14.00	15.00	15.00

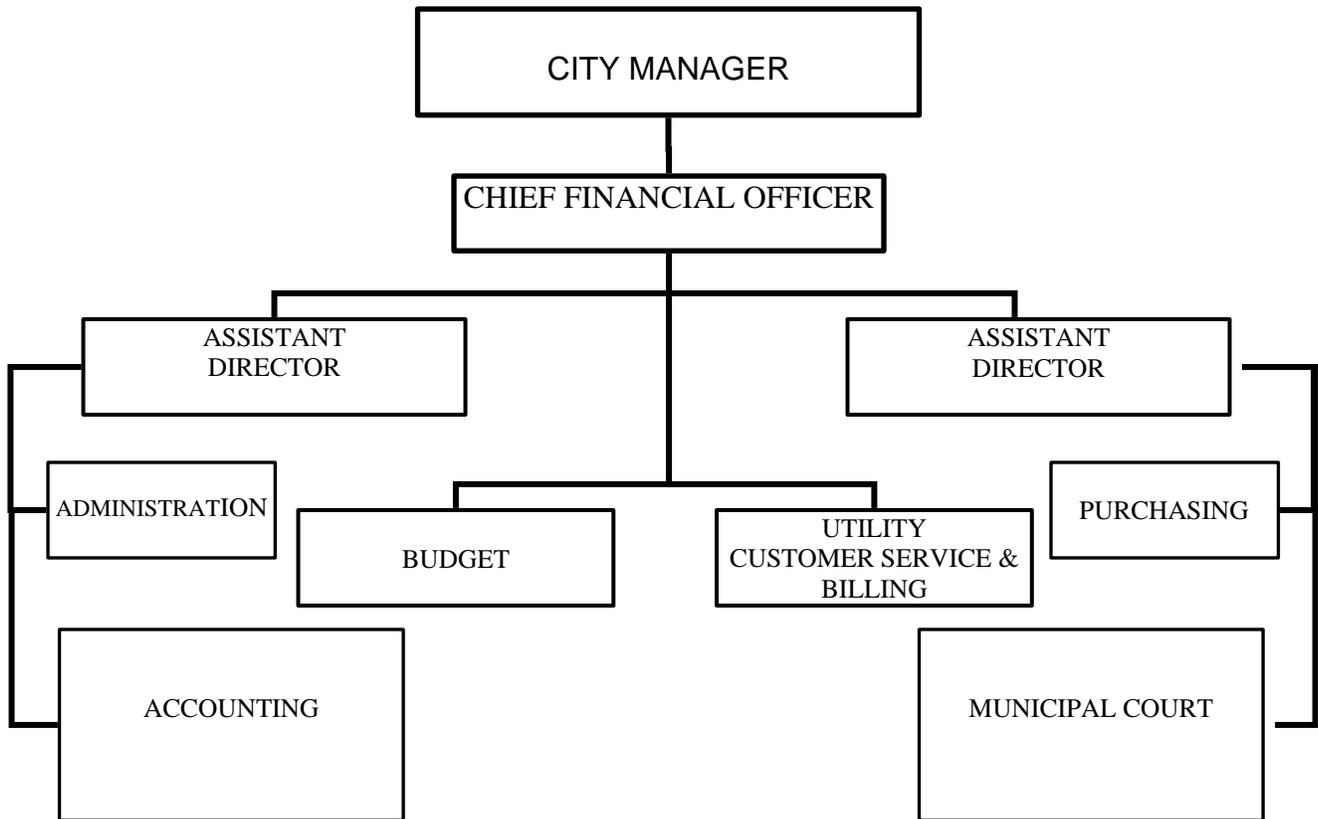
Program Name: Management Information Systems - MIS

Service Level: Provide professional and helpful customer service to city computer users in all City Departments.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Accepted
Effectiveness				
- Percent satisfied on annual customer survey	N/A*	N/A *	90%	90%
- Problem resolution/repair of computer systems percent within one business day.	93%	92%	92%	90%
- No. of service/repair calls.	2,444	2,123	2,500	2,500
- Percent service calls for priority one applications closed within 4 hours.	100%	100%	100%	100%
- Non-Problem request for service	1,814	1,833	1,700	1,800
Efficiency				
- Public Safety Dispatch System up-time 7 days/week, 24 hrs./day	100%	100%	100%	100%
- Midrange systems and wide area networks up-time, 5 days/week, 9 hrs./day	99%	100%	100%	100%
Output				
- No. of hrs. of up-time for Public Safety Dispatch systems/applications	26,220	26,223	26,160	26,220
- No. of hrs. of up-time for midrange and wide area network systems/applications	216,934	218,258	218,000	218,000

* Internal survey not done for FY05 and FY06.

FISCAL SERVICES



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Fiscal Administration	\$ 433,996	\$ 528,914	\$ 438,822	\$ 539,955	\$ 544,612	2.97%
Risk Management *	223,798	-	-	-	-	N/A
Accounting	704,939	742,376	786,026	814,371	825,181	11.15%
Purchasing	298,075	314,628	317,040	308,513	314,568	-0.02%
Budget and Strategic Planning **	252,072	354,181	266,226	349,392	355,960	0.50%
Municipal Court	1,106,675	1,387,477	1,255,220	1,367,063	1,390,940	0.25%
DEPARTMENT TOTAL	\$ 3,019,555	\$ 3,327,576	\$ 3,063,334	\$ 3,379,294	\$ 3,431,261	3.12%

EXPENDITURES BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 2,291,307	\$ 2,465,218	\$ 2,222,978	\$ 2,474,032	\$ 2,525,999	2.47%
Supplies	83,830	50,402	67,331	53,046	53,046	5.25%
Maintenance	38,181	43,400	43,370	45,810	45,810	5.55%
Purchased Services	606,237	768,556	729,655	806,406	806,406	4.92%
Capital Outlay	-	-	-	-	-	0.00%
DEPARTMENT TOTAL	\$ 3,019,555	\$ 3,327,576	\$ 3,063,334	\$ 3,379,294	\$ 3,431,261	3.12%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Fiscal Administration	3.50	4.50	3.50	3.50	3.50	0.00%
Risk Management *	3.00	3.00	-	-	-	N/A
Accounting	11.00	10.00	10.00	9.00	9.00	-10.00%
Purchasing	4.00	4.00	4.00	4.00	4.00	0.00%
Budget and Strategic Planning **	5.00	5.00	5.00	5.00	5.00	0.00%
Municipal Court	18.00	19.50	21.00	21.75	21.75	3.57%
DEPARTMENT TOTAL	44.50	46.00	43.50	43.25	43.25	-0.57%

* The Risk Management division was transferred to the Human Resources division in FY07

** In FY05 the Budget & Strategic Planning division was added to Fiscal Services

**FISCAL SERVICES
ADMINISTRATION**

Description & Budget Explanation

The Fiscal Services Administration Division assists departments in delivering services through effective financial management. This activity is accomplished through the review of financial aspects of contracts, and administration of the finance, accounting, purchasing, risk management, and municipal court functions. Cash and debt management is also performed by this office.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$412,857	\$433,996	\$438,822	\$544,612
Position Summary	3.50	4.50	3.50	3.50

Program Name: Fiscal Services - Information

Service Level: Provide accurate and timely information to the council and staff for use in planning, setting goals, and monitoring programs.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Annual internal survey of satisfaction rate.	N/A	N/A	N/A	N/A
Efficiency				
- Percent of all contracts reviewed within 2 working days of receipt.	80%	85%	90%	95%
- Percent of reports completed within 20 working days of the end of the period.	99%	100%	100%	100%
Output				
- No. of contracts reviewed annually.	344	330	350	345
- No. of quarterly reports.	4	4	4	4

Program Name: Fiscal Services - Operations

Service Level: Administer cash and debt operations of City through management of cash flows, investments, and payments.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Output				
- Provide monthly market-to-market report.	12	12	12	12

FISCAL SERVICES ACCOUNTING

Description & Budget Explanation:

The Accounting Division is responsible for processing, recording, and reporting all financial transactions of the City.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$670,310	\$704,939	\$786,026	\$825,181
Position Summary	11.00	10.00	10.00	9.00

Program Name: Accounting

Service Level: Provide accurate and timely information to customers.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Receive the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Comprehensive Annual Financial Report.	YES	YES	YES	YES
- Receive an unqualified audit opinion from external auditors.	YES	YES	YES	YES
- Satisfaction rate on annual customer survey.	N/A	N/A	N/A	N/A
Efficiency				
- Percent of month-end transactions recorded by the 10th business day of each month.	77%	95%	95%	95%
- Complete and submit CAFR to GFOA by March 31	NO (a)	YES	NO	YES
- Complete financial statements by January 31	NO (a)	NO	NO	YES
Output				
- No. of month-end transactions recorded by the 10th business day of each month.	157	200	220	200
(a) We were granted a 30 day extension.				

Service Level: Process and record all financial transactions for the City in an accurate, efficient, and timely manner.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of vendor invoices paid within 30 days of invoice date.	88%	92%	93%	90%
- Receive an unqualified audit opinion from external auditors.	YES	YES	YES	YES
- Satisfaction rate on annual customer survey.	N/A	N/A	N/A	N/A
- Percent of completed general ledger reconciliations and updated within 30 days of the period close date.	55%	60%	90%	90%
- Ratio of correcting journal entry transactions to total journal entry transactions.	0.20%	0.30%	0.20%	<1%
Efficiency				
- Admin. cost per A/P transaction.	\$3.82	\$3.51	\$3.77	\$3.65
- Admin. cost per A/P check.	\$10.21	\$12.19	\$13.91	\$14.06
- Admin. cost per vendor invoice.	\$7.02	\$7.21	\$9.04	\$8.63
- Dollar cost per payroll check.	\$1.70	\$1.79	\$1.89	\$1.83
- Accounts receivable collection rate.	94%	99%	99%	99%
- Dollar cost per billing transaction.	\$3.96	\$4.08	\$5.05	\$4.95
- Dollar cost per cash receipts transaction.	\$0.81	\$1.21	\$1.35	\$1.30
Output				
- No. of A/P transactions.	38,730	46,206	48,000	52,000
- No. of journal entry transactions	512,901	538,634	580,000	600,000
- No. of correcting journal entry transactions	1,012	1,346	1,000	1,000
- No. of A/P checks.	14,509	13,312	13,000	13,500
- No. of vendor invoices paid.	21,121	22,500	20,000	22,000
- No. of payroll checks.	23,775	24,770	25,000	27,000
- Amounts collected.	\$9,343,720	\$9,318,316	\$9,000,000	\$9,000,000
- No. of billing transactions.	15,484	15,050	14,000	15,000
- No. of cash receipt transactions.	32,869	32,032	35,000	38,000
- No. of general ledger reconciliations.	446	402	400	400

Service Level: Effectively administer cash and treasury operations of the City through cash flow management and investing.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Portfolio rate of return as a percentage of similarly weighted average maturity treasury notes.	104%	99%	100%	100%
Efficiency				
- Percent of available cash invested.	99%	99%	99%	99%
Output				
- Annual dollar amount of investment income earned.	\$ 3,540,745	\$3,600,000	\$5,800,000	\$6,000,000

FISCAL SERVICES PURCHASING

Description & Budget Explanation:

The Purchasing Division assists City departments in acquiring quality products and services in an efficient manner and at favorable prices. Purchasing also maintains open communication with City departments and vendors.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$285,907	\$298,075	\$317,040	\$314,568
Position Summary	4.00	4.00	4.00	4.00

Program Name: Purchasing

Service Level: Acquire quality goods and services in a timely and efficient manner within legal parameters for continued City operations.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Satisfaction percentage on annual survey of departments.	91%	86%	80%	85%
- Satisfaction percentage on annual vendor survey.	N/A	97%	N/A	95%
- Percent of total expenditures done through cooperative purchasing agreements.	11%	4%	10%	10%
- Percent of City's purchase transactions processed through field purchase orders and procurement cards.	96%	96%	96%	96% ³
- Percent of City's dollars handled through the purchasing department for commodities and services.	90%	92%	92%	90% ³
- Percent of total dollars utilizing blanket contracts.	19%	18%	24%	25%
- Percent of active suppliers accounting for 80% of City expenditures.	4%	4%	4%	4%
Efficiency				
- Average cost per purchase order.	\$233	\$254	\$270	\$275
Output				
- Total dollar value of all City purchases.	\$61,497,378	\$81,758,609	\$85,000,000	\$90,000,000
- No. of cooperative agreements in which the City participates.	14	14	14	14
- No. of FPO's and procurement card transactions processed by departments.	28,189	26,891	27,725	35,000
- Dollar value of P.O.'s processed by Purchasing staff.	\$55,602,210	\$75,135,011	\$80,000,000	\$80,000,000
- No. of the following purchasing activities:				
one-time bids	77/34	88	80	70
annual bids	30	30	30	30
formal contracts/agreements	298	330	300	320
- Total Number of active suppliers	2,207	2,153	2,100	2,200

¹ External Vendor Survey is conducted bi-annually

² Increased cost per purchase order due to increased budget summary due to promotion

³ Anticipation of legislation increasing comp bidding limit from \$25k to \$50k; resulting in increase of FPO/P-Card limits

Service Level: Effectively and efficiently manage and dispose of surplus assets to obtain the greatest value for the City.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percentage of all surplus disposed within 6 months of being identified as surplus.	100%	100%	100%	100%
Efficiency				
- Recovery Percentage on surplus property.	19%	22%	25%	25%
- % of original value of heavy equipment and vehicles recovered through disposal methods.	31%	27%	25%	25%
Output				
- Net amount received after expenses of disposition.	\$47,314	\$245,490	\$305,000	\$225,000

**FISCAL SERVICES
OFFICE OF BUDGET AND STRATEGIC PLANNING**

Description & Budget Explanation:

The Office of Budget and Strategic Planning is responsible for preparing, monitoring and reviewing the City's annual budget. The office works to ensure the overall policy goals of the City are reflected in fund allocation and spending. The office facilitates City Strategic Planning efforts, which involves working with City Council and departments to actively plan for future growth. Ongoing organizational reviews are also conducted to strive towards continuous improvement of city processes.

		FY05		FY06		FY07		FY08
		Actual		Actual		Estimate		Approved
Budget Summary	\$	296,793	\$	252,072	\$	266,226	\$	355,960
Position Summary		5.00		5.00		5.00		5.00

Program Name: Budget Preparation, Monitoring and Review

Effectiveness					
- Percent of Survey respondents satisfied with services provided by Budget Office:		98%	98%	98%	98%
- Percent of operating expenditures to budget:		N/A*	98%	98%	98%
Annual budget document meets requirements for GFOA		YES	YES	YES	YES
Efficiency					
- Time per budget adjustment.		5 days	5 days		
- Time per budget analysis project.		7 days	10 days		
Output					
- No. of budget and contingency transfers processed		50	130	130	130

Program Name: Strategic Planning & Continuous Improvement

Service Level: Coordinate organizational review functions to improve the performance of the organization.

	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of implementation plans completed on schedule.		N/A		
- Percent of Service Level Adjustments tied to Strategic assistance provided by the Budget Office.		N/A	N/A*	
- Percent of organizational reviews conducted resulting in marked improvement in process.		N/A	N/A	
Output				
- No. of organization reviews conducted.		1	1	
- No. of process improvement teams.		1	0	

* Internal Survey scheduled for Fall 2004

* Performance measure added FY06.

**FISCAL SERVICES
MUNICIPAL COURT**

Description & Budget Explanation:

Municipal Court provides a competent court system with quality service through the utilization of effective and efficient operating procedures.

	FY05	FY06	FY07	FY08
	Actual	Actual	Estimate	Approved
Budget Summary	\$1,085,172	\$1,106,675	\$1,255,220	\$1,390,940
Revenue Summary	\$3,518,913	\$3,285,907	\$3,308,066	\$3,440,389
Position Summary	18.00	19.50	21.00	21.75

Program Name: Case Maintenance

Service Level: Provide quality service while providing the City with administration for cases filed for enforcement of Class C misdemeanors.

Performance Measures	FY05	FY06	FY07	FY08
	Actual	Actual	Estimate	Approved
Input				
- Total Number of Citations Issued	40,968	32,197	30,500	32,000
Effectiveness				
- Percent of citizen survey respondents rating Court personnel as somewhat or very courteous	N/A	70.9%*	80%	80%
- Percent of citizens survey respondents rating Court personnel as somewhat or very knowledgeable	N/A	80.4%**	80%	80%
Output				
- No. of cases disposed.	35,694	30,358	31,000	31,000

* 2005 survey had an option to answer neutral, 19.6% answered neutral.

** 2005 survey had an option to answer neutral, 13.6% answered neutral.

Program Name: Court Collections

Service Level: Provide quick and efficient collection of funds from citations issued by public safety officials.

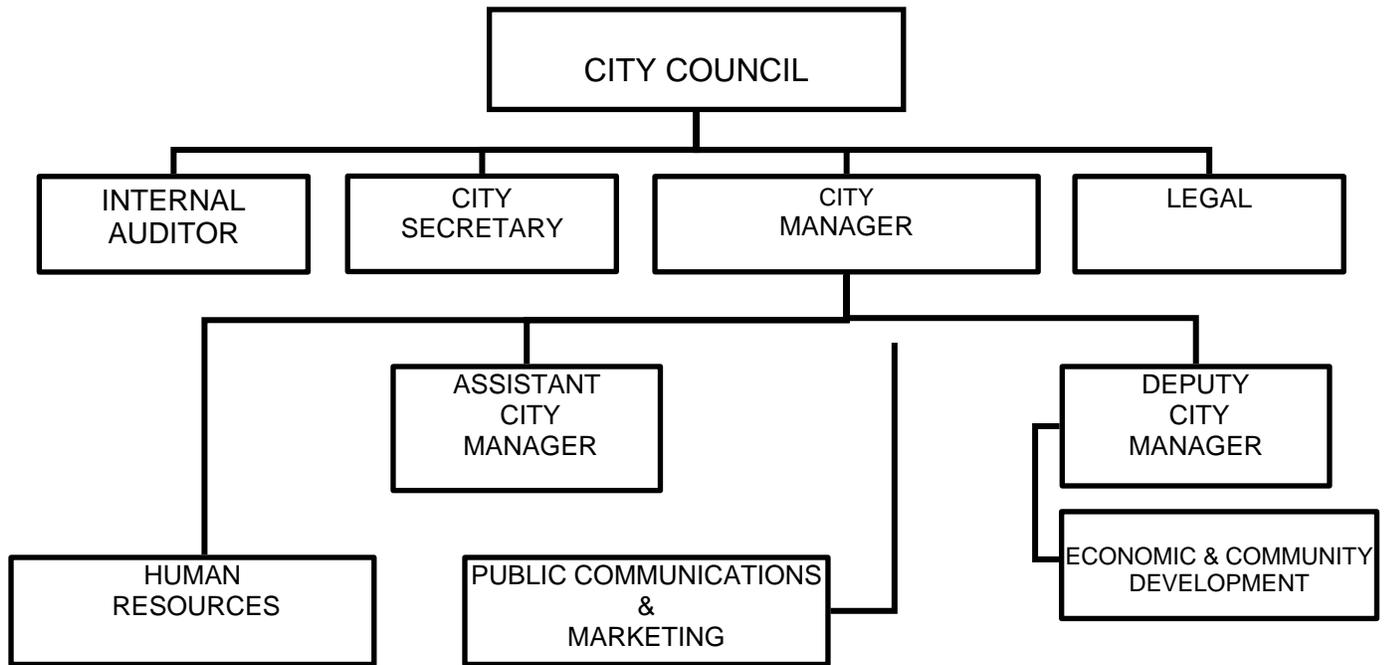
Performance Measures:	FY05	FY06	FY07	FY08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of payments collected by Court Collection Staff	30%	46%	47%	47%
Efficiency				
- Amount collected by Court Collections Staff	\$1,802,209	\$2,613,813	\$2,437,278	\$2,400,000
- Amount collected by walkins	\$4,135,860	\$3,056,306	\$2,748,420	\$2,700,000
- Amount collected per citation	\$166	\$176	\$170	\$170
Output				
- Total Amount Collected	\$5,938,069	\$5,670,119	\$5,185,698	\$5,100,000

Program Name: Hearing Process

Service Level: Maintain effective and efficient court procedures in order to earn a high level of public confidence.

Performance Measures:	FY05	FY06	FY07	FY08
Effectiveness	Actual	Actual	Estimate	Approved
- Percent of case paperwork prepared with notification to all parties ready at least 3 weeks prior to trial.	98%	98%	98%	98%
Output				
- No. of contested cases set.	3,388	1,916	1,700	1,700
- No. of summons issued.	386	282	600	600
- No. of subpoenas issued.	1,256	880	400	400

GENERAL GOVERNMENT



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Mayor & Council	\$ -	\$ 75,660	\$ 69,715	\$ 71,480	\$ 71,480	-5.52%
Internal Auditor*	-	15,000	14,565	109,470	109,470	629.80%
City Secretary's Office	444,136	394,628	412,215	370,627	376,333	-4.64%
City Manager's Office	747,876	790,236	749,037	728,677	753,642	-4.63%
Community Programs**	130,629	-	-	-	-	-
Legal	740,038	868,350	858,356	892,393	1,025,836	18.14%
Economic Development	306,725	336,154	334,428	353,978	420,898	25.21%
Community Development***	527,345	486,166	467,372	-	-	-100.00%
Public Communications ****	398,829	409,859	392,018	678,700	820,226	100.12%
Human Resources *****	602,134	859,431	874,139	832,819	928,206	8.00%
DEPARTMENT TOTAL	\$ 3,897,712	\$ 4,235,484	\$ 4,171,845	\$ 4,038,144	\$ 4,506,091	6.39%

EXPENDITURES BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 2,886,930	\$ 3,330,558	\$ 3,191,051	\$ 3,281,638	\$ 3,558,675	6.85%
Supplies	185,241	217,032	237,533	219,240	245,950	13.32%
Maintenance	60,417	59,402	64,864	36,838	36,838	-37.99%
Purchased Services	735,647	619,554	659,158	500,428	616,628	-0.47%
Capital Outlay	29,477	8,938	19,239	-	48,000	437.03%
DEPARTMENT TOTAL	\$ 3,897,712	\$ 4,235,484	\$ 4,171,845	\$ 4,038,144	\$ 4,506,091	6.39%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Mayor & Council Division	-	-	-	-	-	N/A
City Secretary's Office	4.00	5.00	5.00	5.00	5.00	0.00%
Internal Auditor*	-	-	1.00	1.00	1.00	0.00%
City Manager's Office	6.00	7.50	5.50	5.00	5.50	0.00%
Community Programs**	1.50	1.75	-	-	-	-
Legal	7.75	8.00	9.00	9.00	10.00	11.11%
Economic Development	3.00	3.00	2.00	3.00	3.50	75.00%
Community Development***	8.50	7.00	6.50	-	-	-100.00%
Public Communications ****	3.00	3.00	3.00	5.50	7.00	133.33%
Human Resources *****	7.00	7.00	10.00	10.00	10.00	N/A
DEPARTMENT TOTAL	40.75	42.25	42.00	38.50	42.00	0.00%

Service Level Adjustments		
City Manager's Office:	Gary Halter Internship Program	\$ 10,122
Legal:	Senior Assistant City Attorney	115,741
Economic Development:	Fiscal Impact Modeling Software, Hardware and Training	40,000
	Economic and Community Development .5 Staff Asst position	22,735
Public Communications:	Broadcast Media Specialist	75,924
	Web Site Tune-Up	20,000
	Channel 19 Equipment Upgrades	19,025
	.5 Heritage Program Assistant Part Time to Full Time	18,556
Human Resources:	Comprehensive Classification Plan	80,000
General Government SLA TOTAL		\$ 402,103

* The Internal Auditor Division was added in FY07

** The Community Programs activity moved to Information Technology in FY07 and to Public Communications in FY08

*** The Community Development activity was moved out of General Government in FY08 and into the Community Development Fund.

**** Neighborhood Services and Historic Programs moved to Public Communications in FY08.

***** Risk Management was added to the Human Resources division in FY07

**GENERAL GOVERNMENT
CITY SECRETARY**

Description & Budget Explanation:

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

	FY05 Actual	FY06 Actual	FY07 Estimate	FY08 Approved
Budget Summary	\$370,635	\$444,136	\$412,215	\$376,333
Position Summary	4	5	5	5

Program Name: Council Services

Service Level: Provide coordination and timely administrative support to the Council and Mayor.

Performance Measures	FY05 Actual	FY06 Actual	FY07 Estimate	FY08 Approved
Efficiency				
- No. of Council meeting agendas prepared	58	340	193	195
- No. of Council events with meals provided	13	40	31	40
- No. of Mayor appointments scheduled.	61	194	155	165
- No of Council meetings/special events	-	47	32	35
- No. of Public Contact for Mayor/City Council	-	175	200	200

Program Name: Public Records and Information

Service Level: To maintain and provide public information in an efficient manner.

Performance Measures:	FY05 Actual	FY06 Actual	FY07 Estimate	FY08 Approved
Efficiency				
- No. of birth and death records reported to State Health Dept.	608	1,978	2,000	1335
- No. of birth certificate request processed	307	922	765	800
- No. of death certificate request processed.	1,037	2,924	2,000	2050
- Median No. of days for open records request to be completed.	3	6	6	6
- No. of open records request received.	72	199	119	125
- No. of Legal Notices Published	22	97	60	65
- Avg. No. of public notices posted/month.	26	31	37	37
- No. of Council minutes prepared	-	44	32	35
- Total No. of Records processed.	1,131	3,155	3,200	3700

**GENERAL GOVERNMENT
CITY MANAGER'S OFFICE**

Description & Budget Explanation:

The City Manager's Office is responsible for the day to day administration of the City and for providing the City Council with recommendations on current and future issues. This is achieved by providing timely, complete and accurate information to the City Council. The City Manager's Office also involves providing the overall management philosophy and direction to the organization.

	FY 05	FY 06	FY 07	FY08
	Actual	Actual	Estimate	Approved
Budget Summary	\$886,353	\$747,876	\$749,037	\$753,642
Position Summary	6.0	7.5	5.5	5.5

Program Name: Administration

Service Level: Facilitate communication between the Council, citizens, and staff on City related matters.

Performance Measures:	FY 05	FY 06	FY 07	FY08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Overall satisfaction with City services on Citizen Survey.	95%	N/A	N/A	95%
- Maintenance of City of College Station bond rating.	Aa1/AA-	Aa1/AA-	Aa1/AA-	Aa1/AA-
Output				
- No. of meetings w/CSISD.	4	2	1	2
- No. of meetings with City of Bryan/Brazos Co.	12	12	24	24
- No. Of meetings with Chamber of Commerce/Econ Development Corp.	12	19	12	12
- No. of Council Updates written.	12	38	45	45
- At least one retreat with Management Team annually.	YES	YES	YES	YES
- Review Strategic Plan w/City Council on semi-annual basis.	YES	YES	YES	YES

* The first bond rating is from Moody's and the second bond rating is from Standard's & Poor's

**Standard Response Time - depending upon type of complaint, average three to five business days.

**GENERAL GOVERNMENT
LEGAL**

Description & Budget Explanation:

The Legal Department is responsible for providing legal services to the City Council and to the city staff. Legal advice as to the best position for the City, contract writing, and litigation are some of the activities performed by the legal staff. The City Attorney's Office actively enforces ordinances as directed by the City Council, acquires real estate for easements, and handles real estate transactions.

	FY05	FY 06	FY07	FY08
	Actual	Actual	Estimate	Approved
Budget Summary	\$754,924	\$745,206	\$858,356	\$1,025,836
Position Summary	7.75	8	9	10

Program Name: Legal Department

Service Level: Provide in-house legal services to the City Council, staff, and boards and commissions; to maintain cost efficiencies in protecting the City from threatened or actual litigation; and effective preventative/proactive legal services.

GENERAL GOVERNMENT ECONOMIC DEVELOPMENT

Description & Budget Explanation:

The Economic Development Division is responsible for coordinating the efforts to promote economic development and redevelopment activities in College Station. Economic development has been one of the key City Council issues in recent years.

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Budget Summary	\$268,337	\$306,725	\$334,428	\$420,898
Position Summary	3	3	2	3.5

Program Name: Economic Development- Retention, Attraction and Redevelopment

Service Level: Provide for economic development efforts to retain and attract businesses in and to College Station.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Effectiveness				
- Percent of active City Council Strategic Issue objectives and milestones met within action plan time frames	100%	93%	90%	90%
Efficiency				
- Percent of information packets sent within 48 hours of request	95%	96%	90%	90%
- Percent of annual Economic Development Agreements with a payback of less than seven years	100%	100%	75%	100%
Output				
- No. of jobs created or retained through City economic development efforts (tourism/retail/com/special dev only)	100	30	30	30
- Net increase in capital investment (from new tourism/retail/ com/special dev only)	\$40,800,000	\$20,000,000	\$10,000,000	\$10,000,000
- Net increase in future sales, hotel tax, property tax revenues (tourism/com/ special dev only)	\$304,000	\$40,000	\$35,000	\$35,000
	Sales/HM tax	sales/HM tax	sales/HM tax	sales/HM tax
	\$189,000	\$40,000	\$40,000	\$40,000
	property tax	property tax	property tax	property tax
- No. of economic development prospects (all categories)	20	31	15	15
- No. of economic development projects secured (all categories)	3	1	20	7
- No. of commercial and retail packets sent to prospects	53	26	20	6

Service Level: Provide for economic revitalization and redevelopment in targeted areas within College Station

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Effectiveness				
- Percent of City Council Strategic Issue objectives and milestones met within action plan time frames	100%	92%	90%	90%
Output				
- No. of Projects/Activities	7	17	12	10
- No. of Packets sent out	11	16	15	10
- No. of eco. redevelopment prospects	6	10	15	13

Service Level: Manage and coordinate development of CIP Projects.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Effectiveness				
- Percentage of projects completed within Budget Specifications and allotted time	100%	100%	100%	100%
Output				
- No. of capital projects managed	4	3	2	2

GENERAL GOVERNMENT PUBLIC COMMUNICATIONS

Description & Budget Explanation:

The Public Communications Division is responsible for providing information to the public and the media in a timely and accurate way and for providing assistance to departments on developing marketing strategies and campaigns. Additionally, this division is responsible for supporting and assisting with community relations events and activities. The Community Relations Program is a program that provides citizens with the opportunity to learn about and take part in their local government. Teen Courts, Citizens

	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Budget Summary	\$495,568	\$398,829	\$392,018	\$820,226
Position Summary	3	3	3	7

Program Name: Public Information Function

Service Level: Provide factual, timely, and understandable information to College Station households and the local news media

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent satisfied on media survey	90%	95%	100%	95%
- Recognition of programs with state and/or national award	3	5	n/a	5
Efficiency				
- Department operates within Approved budget	YES	YES	YES	YES
Output				
- All press releases prepared/distributed within 24 hours (or as appropriate)	100%	100%	100%	100%
- Conduct 2 media training sessions annually for Council and other groups as identified	3	2	2	2
- Review and update plans quarterly to communicate effectively and creatively with publics	4	4	4	4
- Produce utility inserts on monthly basis	12	12	12	12
- Production of City of College Station publications (Annual Report, Residents Guide, Citizen Participation, CIP, etc.)	6	12	11	10
- Major Advertising Placement	8	10	13	10
- Expansion of Channel 19 weekly broadcasting schedule to include P&Z meetings and production of original programming	42 hrs/week	75 hrs/week		75 hrs/week
- Provide support services for all city departments as requested	YES	YES	YES	YES

*** Performance measures were redeveloped to reflect actual department performance (i.e. projects, publication, etc.) as opposed to past practices of reporting messages sent. The focus is on creating new avenues of communication to reach a variety of audiences and prompt responses to citizen and media concerns.

**GENERAL GOVERNMENT
COMMUNITY PROGRAMS**

Description & Budget Explanation:

The Community Programs Division provides program that will promote understanding and encourage participation between city government and the community.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$124,828	\$130,631	\$135,357	\$101,840
Position Summary	1.5	1.75	1.75	1

Service Level: To provide programs that will encourage two-way communication and better understanding and involvement between city government and the community.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimates	Approved
Effectiveness				
- # CU graduates serving on city committees	N/A	N/A	30	35
- # of volunteer hours worked	7107	5265	4900	6000
Efficiency				
- Annual cost per Citizen University participant.	\$110	\$185	\$126	\$125
- Annual est.value to city through use of volunteers at current rate of \$ 12 per hr.	83,177	\$62,102	\$55,000	\$60,000
Output				
- Annual # of Citizen University graduates	23	23	24	24
- Annual # of College Station 101 graduates	N/A	N/A	100	200

General Government NEIGHBORHOOD SERVICES

Description & Budget Explanation:

The Neighborhood Services Program is designed to foster communication between the City and residents for the purpose of promoting exceptional quality of life, sound development, and thriving neighborhoods. In support of this purpose staff provides professional leadership in maintaining and expanding the Neighborhood Partnership Program, Historic Preservation programs and participating in other related activities of City departments.

Program Name: Neighborhood Services

Service Level: Develop and administer a neighborhood services program that includes association support, Historic Preservation Committee support, planning, hosting related events.

Performance Measures:	FY05 Actual	FY 06 Actuals	FY07 Estimates	FY08 Approved
Effectiveness				
- Number of neighborhoods using Mosquito Abatement Program	N/A	N/A	10	15
- Number of NEW neighborhood associations registered	N/A	N/A	5	7
Efficiency				
- Average estimated cost per person for sponsored events	N/A	N/A	\$8.29	\$12.00
- Dollars reimbursed for Mosquito Abatement	N/A	N/A	\$2,000	\$3,500
- Dollars disbursed for Gateway Grants	N/A	N/A	\$8,000	\$12,000
Output				
- Number of Neighborhood Events sponsored	24	21	4	4
- Total number of registered Neighborhood Associations	29	33	38	45

HISTORIC PRESERVATION	FY05 Actual	FY 06 Actuals	FY07 Estimates	FY08 Approved
Budget Summary	\$21,431	\$22,554	\$15,272	\$18,593
Position Summary	0.5	N/A	0.5	0.5
Performance Measures:				
Effectiveness				
- Total number of persons attending Historic Lunch Lectures	N/A	N/A	960	450
- Total number of documents acquired for Project Hold	N/A	4137	5500	6000
Efficiency				
- Average estimated cost per person for lunch lectures	N/A	N/A	\$7.58	\$6.50
- Total estimated dollars contributed for lunch lectures	N/A	\$1,912	\$1,980	\$1,000
Output				
- Total number of Historic Lunch lectures sponsored	N/A	10	11	6
- Total number of oral history interviews	N/A	8	10	12

**GENERAL GOVERNMENT
HUMAN RESOURCES**

Description & Budget Explanation:

The Human Resources Department is responsible for developing, supporting and delivering quality human resources programs and services that are designed to assist the City in attracting, retaining and developing a healthy, diverse and well-qualified workforce.

	FY 05	FY06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$536,343	\$602,134	\$874,139	\$928,206
Position Summary	7	7	10	10

Program Name: Employment

Service Level: Provide effective recruitment and selection programs designed to attract, hire and retain a qualified workforce.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of internal survey respondents satisfied with assistance in the recruiting and hiring of new employees	68%	68%	No Survey Date	95%
- Percent of internal survey respondents satisfied with timely response to employee issues, concerns and questions	73%	73%	No Survey Date	95%
Efficiency				
- Percent of job vacancies posted within 24 hours of receipt of Position Posting Form	99%	99%	99%	99%
- Percent of applications sent to hiring department within 1 working day following position closing date	99%	99%	99%	99%
- Percent of letters sent to non-selected applicants within 5 working days of receipt of applications from hiring dept	99%	95%	99%	99%
Output				
- No. of recruitment events attended	6	1	1	2
- No. of ads placed in local paper	67	84	90	75
- No. of ads placed outside of local area	17	77	80	30
- No. of applications processed	5,893	8,151	4,000	5,000
- No. of applications received per posted position	112	27	50	50
- No. of applicants skills testing conducted	231	103	50	50
- No. of police tests administered	2	14	10	4
- No. of fire department tested administered	3	3	3	2
- No. of formal exit interviews conducted	N/A	11	10	15

* Risk was added in 4th quarter FY06

Program Name: Compensation

Service Level: Attract and retain a quality workforce by administering and managing compensation and classification programs that provide for equitable salaries.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Degree to which the pay structure approximates the 60th percentile of the relevant labor market.	96%	96%	96%	95%
Efficiency				
- Percent of classification and compensation reviews completed within 60 working days.	85%	83%	71%	85%
Output				
- No. of competencies/performance increases processed	339	390	600	5,009
- No. of skill level increases processed	272	233	200	270
- No. of job positions reviewed	23	18	55	37
- No. of job positions reviewed for reclassification	0	N/A	25	13
- No. of external salary surveys responded to	100%	80	30	23

Program Name: Benefits

Service Level: Attract and retain a quality workforce by designing and managing competitive benefits plans, and ensuring compliance with applicable laws

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of internal survey respondents satisfied with benefits assistance and response to benefits questions	80%	80%	No Survey Data	95%
Efficiency				
- Percent of individual employee benefits problems responded to within 1 working day.	96	97%	93%	95%
- Percent of Leave Request Forms processed within 2 working days	94	90%	95%	95%
Output				
- No. of benefits outreach/educational programs offered	4	14	25	5
- No. of wellness events offered	7	4	6	6
- No. of retirement applications processed	10	11	12	10
- No. of educational reimbursements processed	51	30	25	30
- No. of vision reimbursements processed	273	122	90	100

Program Name: Employee Development

Service Level: Provide training and employee development programs that develops the skills and competencies needed by City employees to increase efficiency and effectiveness of service delivery

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
- Percent of internal survey respondents satisfied with training and employee development programs offered	76%	76%	No Survey Data	95%
Efficiency				
- Total cost of in-house training per employee	\$76.50	\$35.25	\$45.00	\$150.00
- Cost per employees participating.	\$21.00	\$66.41	\$30.00	\$100.00
- No. of development/coordination hours per program	4	4	4	4
Output				
- Total training programs completed	60	76	110	40
- Total contact training hours	12,586	11,419	12,000	15,000
- No. of employees participating in training (total programs)	2,753	1,630	25,000	1,500
- No. of new training programs introduced	N/A	14	10	2
- No. of non-city employees participating in training	31	65	105	50

RISK MANAGEMENT

Description & Budget Explanation:

The Risk Management Division is responsible for providing programs that minimize the City's exposure to physical and financial loss. The Division resolves claims filed against the City and has programs established to reduce potential claims to the City. These programs include safety classes and inspections.

Program Name: Claims Administration and Safety Administration

Service Level: To manage all loss prevention, loss control and safety training functions in a cost effective manner.

Performance Measures	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY 08 Approved
Effectiveness				
Average Paid Claim:				
- Auto Physical Damage (CMP & COLL)		\$811.00	\$3,175.00	\$1,388.00
- Mobile Equipment (CMP & COLL)				
- City Property Damage		\$831.00	\$10,809.00	\$585.00
- Auto Liability (Bodily Injury & Property Damage)		\$1,388.00	\$2,056.00	\$3,705.00
- General Liability (Bodily Injury & Property Damage)		\$1,599.00	\$809.00	\$475.00
- Directors & Officers Liability		NO DATA	NO DATA	
- Employment Practices Liability		NO DATA	NO DATA	
- Law Enforcement Liability		NO DATA	NO DATA	
- Medical Professional Liability (Fire Dept.)		NO DATA	NO DATA	
- Worker Compensation Medical Only		\$568.00	\$881.00	\$510.00
- Worker Compensation Lost Time		\$3,182.00	\$5,523.00	\$10,550.00
- Subrogation Collected Quarterly		NO DATA	\$29,633.00	\$14,250.00
- Total Claims Adjusted (ALL)				
Efficiency				
Net closing ratio:				
- APD%	98%	95.0%	80%	95%
- MOBL-EQPT%	100%			95%
- CPD%	100%	90.0%	56%	95%
- ALBI/PD%	100%	NO DATA	77%	95%
- GLBI/PD%	92%	NO DATA	83%	95%
- DO%	0%	NO DATA	NO DATA	
- EMPL%	0%	NO DATA	NO DATA	
- LEL%	0%	NO DATA	NO DATA	
- MPL%	0%	NO DATA	NO DATA	
- WC-MO%	90%	80%	62%	90%
- WC-LT%	70%	70%	29%	70%
- SUBRO%	85%	85%	62%	85%
- Total Claims Closed (All)			65%	85%
Output				
- Contracts Reviewed			16	24
- Insurance Certificates reviewed			30	60
- Risk Management Training Programs Conducted			4	6
- Safety Training Programs Conducted			62	60
- Safety Training Programs - Employees Trained			764	600
- Special Projects			5	4

Debt Service Fund

The City’s basic debt management policies are explained in the Financial Policy Statements, included in the appendix to this document. The City continues to review its debt management policies and to address the particular concerns and needs of the citizens. The City strives to issue debt only to meet capital needs.

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

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the city, for a home rule city, such as College Station, at \$2.50 per \$100 valuation. The FY08 tax rate to finance general governmental services, including debt service is 43.94 cents per \$100 of valuation.

Current policy is to maintain at least 8.33% of annual appropriated expenditures and any associated fees 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 follows:

Bond Type	Standard & Poor’s	Moody’s
General Obligation	AA-	Aa3
Utility Revenue	A+	A1
Certif. of Oblig.	AA-	Aa3

Revenues in the Debt Service Fund are anticipated to increase in FY08 by 8.34% from the FY07 revised budget. This reflects an increase in the taxable base in College Station. The current debt service portion of the tax rate is 24.84 cents per \$100 of valuation.

Total revenues projected to pay on the City’s existing debt in FY08 are \$13,518,638. Total expenditures out of the Debt service fund are estimated to be \$13,128,740. Of that total, expenditures on General Obligation Bonds are

budgeted at \$6,898,413 and Certificates of Obligation at \$6,214,327. An additional \$16,000 is included for agent fees associated with issuing debt.

In November 2003, the citizens of College Station approved \$38,405,000 in future General Obligation bond authorization for streets, traffic, police and fire station projects, the City Center project, and parks projects including the second phase of Veterans Park. In FY07, \$3,930,000 in General Obligation debt was issued. In FY08, it is anticipated that \$5,494,000 in General Obligation Bonds will be issued. These funds will be used as follows:

- \$4,354,000 for Street and Transportation projects
- \$600,000 for Traffic Signals and Safety System Improvements projects
- \$500,000 for Sidewalk Improvement and Hike and Bike Trail projects
- \$40,000 for Parks and Recreation projects

It is also anticipated that the City will issue \$9,690,000 in Certificates of Obligation. This debt is expected to be used as follows:

- \$1,175,000 for Parks and Recreation projects
- \$150,000 for Streets projects
- \$5,525,000 for the new cemetery
- \$2,490,000 for radio system replacement
- \$250,000 for municipal building improvements
- \$100,000 for technology 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 not known at this time if any refunding will be done in FY08.

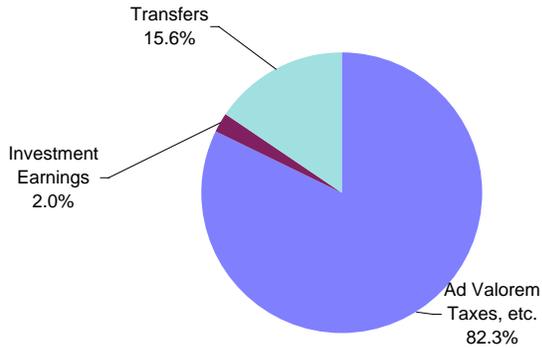
The following section contains a schedule of requirements and a summary of requirements for all General Obligation Bonds and Certificates of Obligation. The detailed information for each individual GOB and CO is found in *Appendix H*. The schedule of requirements and the individual detailed information 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 grading” is Bbb.

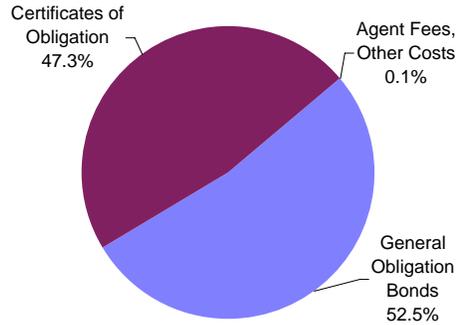
**City of College Station
Debt Service
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ 2,818,087	\$ 3,072,775	\$ 3,072,775	\$ 3,348,561	\$ 3,348,561	
REVENUES						
Ad Valorem Taxes, etc.	\$ 9,016,285	\$ 10,053,000	\$ 10,053,000	\$ 11,131,227	\$ 11,131,227	10.73%
Investment Earnings	225,646	100,000	200,000	275,000	275,000	175.00%
Other	-	-	177,270	-	-	
Transfers	2,388,420	2,325,070	2,325,070	2,112,411	2,112,411	-9.15%
Total Revenues	<u>\$ 11,630,351</u>	<u>\$ 12,478,070</u>	<u>\$ 12,755,340</u>	<u>\$ 13,518,638</u>	<u>\$ 13,518,638</u>	8.34%
Total Funds Available	<u>\$ 14,448,438</u>	<u>\$ 15,550,845</u>	<u>\$ 15,828,115</u>	<u>\$ 16,867,199</u>	<u>\$ 16,867,199</u>	8.46%
EXPENDITURES & TRANSFERS						
General Obligation Bonds	\$ 5,639,381	\$ 6,273,233	\$ 6,135,557	\$ 6,898,413	\$ 6,898,413	9.97%
Certificates of Obligation	5,724,254	5,988,002	5,896,687	6,214,327	6,214,327	3.78%
Agent Fees, Other Costs	12,028	16,000	447,310	16,000	16,000	0.00%
Total Operating Expenses & Transfers	<u>\$ 11,375,663</u>	<u>\$ 12,277,235</u>	<u>\$ 12,479,554</u>	<u>\$ 13,128,740</u>	<u>\$ 13,128,740</u>	6.94%
Increase in Fund Balance	<u>\$ 254,688</u>	<u>\$ 200,835</u>	<u>\$ 275,786</u>	<u>\$ 389,898</u>	<u>\$ 389,898</u>	
Ending Fund Balance	<u>\$ 3,072,775</u>	<u>\$ 3,273,610</u>	<u>\$ 3,348,561</u>	<u>\$ 3,738,459</u>	<u>\$ 3,738,459</u>	

DEBT SERVICE FUND - SOURCES



DEBT SERVICE FUND - USES



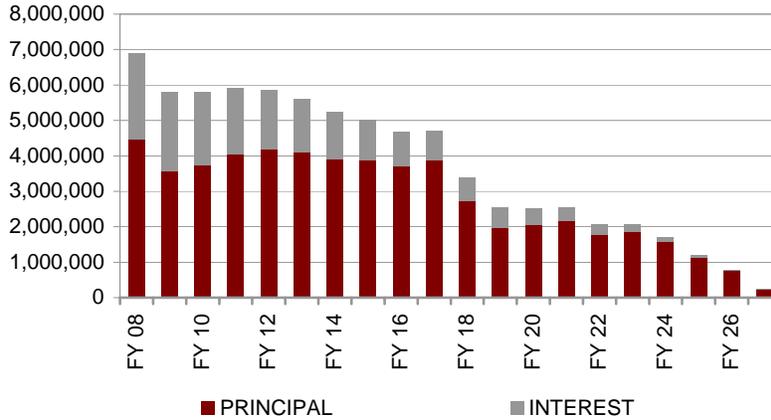
**DEBT SERVICE
SUMMARY OF REQUIREMENTS
GENERAL OBLIGATION BONDS
ALL SERIES
FY 2007-2008**

<u>Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
G.O.B. Series 1996	460,000	35,563	495,563
G.O.B. Series 1998	325,000	59,066	384,066
G.O.B. Series 1999	335,000	184,493	519,493
G.O.B. Series 2000	380,000	74,670	454,670
G.O.B. Series 2001	165,000	94,295	259,295
G.O.B. Series 2002	245,000	230,128	475,128
G.O.B. Series 2003	195,000	149,488	344,488
G.O.B. Series 2004	820,000	461,620	1,281,620
G.O.B. Series 2005	165,000	213,163	378,163
G.O.B. Series 2006	200,000	311,988	511,988
G.O.B Series 2006 Refunding	40,000	445,250	485,250
G.O.B. Series 2007	1,150,000	158,691	1,308,691
TOTAL	<u>\$ 4,480,000</u>	<u>\$ 2,418,412</u>	<u>\$ 6,898,412</u>

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
ALL SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE EACH YEAR	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 08	4,480,000	2,418,412	6,898,412	55,720,000
FY 09	3,565,000	2,233,329	5,798,329	51,240,000
FY 10	3,740,000	2,059,550	5,799,550	47,675,000
FY 11	4,050,000	1,872,910	5,922,910	43,935,000
FY 12	4,190,000	1,681,673	5,871,673	39,885,000
FY 13	4,100,000	1,500,901	5,600,901	35,695,000
FY 14	3,920,000	1,324,406	5,244,406	31,595,000
FY 15	3,875,000	1,150,454	5,025,454	27,675,000
FY 16	3,695,000	980,908	4,675,908	23,800,000
FY 17	3,880,000	812,123	4,692,123	20,105,000
FY 18	2,715,000	670,966	3,385,966	16,225,000
FY 19	1,960,000	569,759	2,529,759	13,510,000
FY 20	2,055,000	479,894	2,534,894	11,550,000
FY 21	2,160,000	384,500	2,544,500	9,495,000
FY 22	1,775,000	295,841	2,070,841	7,335,000
FY 23	1,865,000	214,263	2,079,263	5,560,000
FY 24	1,580,000	135,209	1,715,209	3,695,000
FY 25	1,135,000	71,913	1,206,913	2,115,000
FY 26	755,000	28,069	783,069	980,000
FY 27	225,000	5,203	230,203	225,000

G.O.B. PRINCIPAL & INTEREST



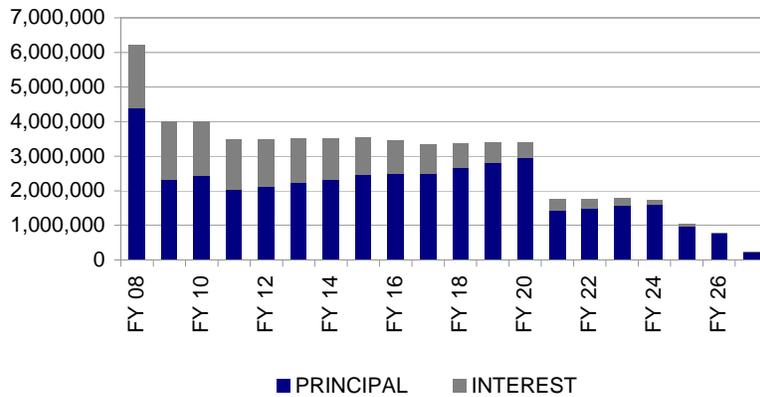
**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION
ALL SERIES
FY 2007-2008**

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	WPC TIF ASSOCIATED	EQUIP REPL ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY	TOTAL
C.O. Series 2000	145,000	-	-	-	-	-	-	145,000
C.O. Series 2000 A	-	-	-	280,000	-	-	-	280,000
C.O. Series 2001	65,000	-	-	-	-	-	-	65,000
C.O. Series 2002	500,000	380,000	-	-	-	-	-	880,000
C.O. Series 2003	-	-	210,000	-	-	-	-	210,000
C.O. Series 2003A	30,000	-	-	-	-	-	-	30,000
C.O. Series 2004	-	-	-	-	186,743	158,257	-	345,000
C.O. Series 2005	165,000	640,000	150,000	-	-	-	50,000	1,005,000
C.O. Series 2006	200,000	-	-	-	-	-	85,000	285,000
C.O. Series 2007	1,135,000	-	-	-	-	-	15,000	1,150,000
TOTAL PRINCIPAL	\$ 2,240,000	\$ 1,020,000	\$ 360,000	\$ 280,000	\$ 186,743	\$ 158,257	\$ 150,000	\$ 4,395,000
ISSUE - INTEREST								
C.O. Series 2000	19,986	-	-	-	-	-	-	19,986
C.O. Series 2000 A	-	-	-	259,158	-	-	-	259,158
C.O. Series 2001	57,418	-	-	-	-	-	-	57,418
C.O. Series 2002	411,250	8,075	-	-	-	-	-	419,325
C.O. Series 2003	-	-	3,413	-	-	-	-	3,413
C.O. Series 2003A	25,273	-	-	-	-	-	-	25,273
C.O. Series 2004	-	-	-	-	186,877	158,371	-	345,248
C.O. Series 2005	134,188	14,400	16,275	-	-	-	17,000	181,863
C.O. Series 2006	302,500	-	-	-	-	-	44,984	347,484
C.O. Series 2007	130,866	-	-	-	-	-	29,294	160,160
TOTAL INTEREST	\$ 1,081,481	\$ 22,475	\$ 19,688	\$ 259,158	\$ 186,877	\$ 158,371	\$ 91,278	\$ 1,819,327
TOTAL PAYMENT	\$ 3,321,481	\$ 1,042,475	\$ 379,688	\$ 539,158	\$ 373,620	\$ 316,628	\$ 241,278	\$ 6,214,327

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION
ALL SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 08	4,395,000	1,819,327	6,214,327	41,740,000
FY 09	2,325,000	1,672,172	3,997,172	37,345,000
FY 10	2,435,000	1,570,098	4,005,098	35,020,000
FY 11	2,010,000	1,471,091	3,481,091	32,585,000
FY 12	2,105,000	1,378,231	3,483,231	30,575,000
FY 13	2,225,000	1,282,238	3,507,238	28,470,000
FY 14	2,330,000	1,179,289	3,509,289	26,245,000
FY 15	2,460,000	1,068,675	3,528,675	23,915,000
FY 16	2,505,000	953,012	3,458,012	21,455,000
FY 17	2,515,000	835,171	3,350,171	18,950,000
FY 18	2,645,000	712,737	3,357,737	16,435,000
FY 19	2,800,000	582,300	3,382,300	13,790,000
FY 20	2,940,000	443,306	3,383,306	10,990,000
FY 21	1,425,000	339,734	1,764,734	8,050,000
FY 22	1,500,000	273,478	1,773,478	6,625,000
FY 23	1,575,000	202,894	1,777,894	5,125,000
FY 24	1,600,000	128,619	1,728,619	3,550,000
FY 25	975,000	68,063	1,043,063	1,950,000
FY 26	750,000	27,950	777,950	975,000
FY 27	225,000	5,203	230,203	225,000

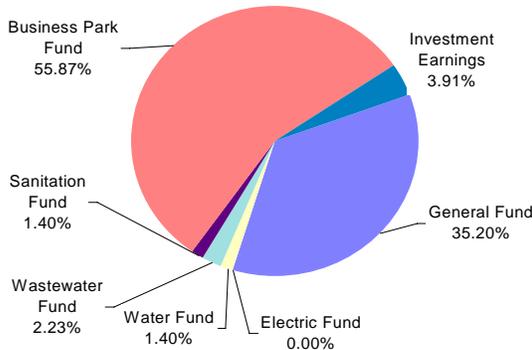
C.O. PRINCIPAL & INTEREST



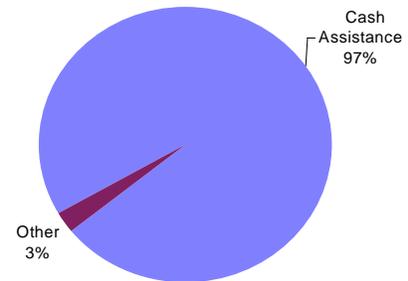
City of College Station Economic Development Fund Fund Summary

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
BEGINNING BALANCE	\$ 493,430	\$ 821,877	\$ 821,877	\$ 1,389,691	\$ 1,389,691	
REVENUES						
Operating transfers						
General Fund	\$ -	\$ -	\$ -	\$ 315,000	\$ 315,000	100.00%
Electric Fund	315,000	315,000	315,000	-	-	-100.00%
Water Fund	12,500	12,500	12,500	12,500	12,500	0.00%
Wastewater Fund	20,000	20,000	20,000	20,000	20,000	0.00%
Sanitation Fund	12,500	12,500	12,500	12,500	12,500	0.00%
Business Park Fund	-	500,000	500,000	500,000	500,000	0.00%
Investment Earnings	31,167	20,000	45,000	35,000	35,000	75.00%
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ 391,167</u>	<u>\$ 880,000</u>	<u>\$ 905,000</u>	<u>\$ 895,000</u>	<u>\$ 895,000</u>	1.70%
Total Funds Available	<u>\$ 884,597</u>	<u>\$ 1,701,877</u>	<u>\$ 1,726,877</u>	<u>\$ 2,284,691</u>	<u>\$ 2,284,691</u>	34.25%
EXPENDITURES & TRANSFERS						
Cash Assistance	\$ 62,720	\$ 1,087,127	\$ 337,186	\$ 2,000,000	\$ 1,950,000	79.37%
Other	-	-	-	-	50,000	N/A
Total Operating Expenses & Xfers	<u>\$ 62,720</u>	<u>\$ 1,087,127</u>	<u>\$ 337,186</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	83.97%
Increase/Decrease in Fund Balance	<u>\$ 328,447</u>	<u>\$ (207,127)</u>	<u>\$ 567,814</u>	<u>\$ (1,105,000)</u>	<u>\$ (1,105,000)</u>	433.49%
Ending Fund Balance	<u>\$ 821,877</u>	<u>\$ 614,750</u>	<u>\$ 1,389,691</u>	<u>\$ 284,691</u>	<u>\$ 284,691</u>	

Economic Development Fund - Sources



Economic Development Fund - Uses



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 on page F-1.

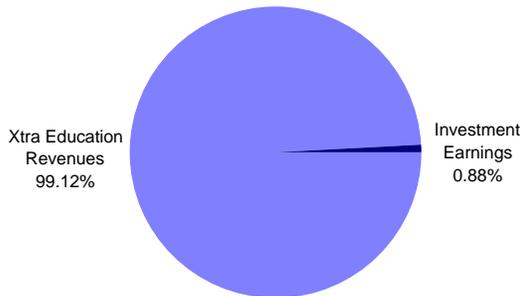
Revenues for the Economic Development Fund are collected from the General Fund, Water, Wastewater, Sanitation, and the Business Park Funds. The FY08 total transfers in to the fund total \$860,000. Investment earnings of approximately \$35,000 are also anticipated in FY08.

The Economic Development Fund expenditures are 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. \$1,950,000 is available for cash assistance. \$50,000 will be transferred to the General Fund to fund the economic development portion of the Comprehensive Plan.

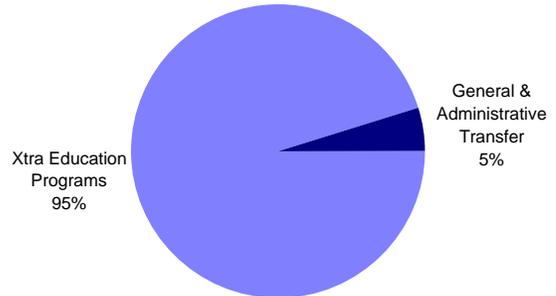
**City of College Station
Parks Xtra Education
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
Beginning Fund Balance	\$ 2,026	\$ 23,796	\$ 23,796	\$ 17,917	\$ 17,917	
REVENUES						
Xtra Education Revenues	\$ 106,256	\$ 92,700	\$ 90,000	\$ 92,700	\$ 92,700	0.00%
Investment Earnings	676	412	800	824	824	100.00%
OTHER	466	-	-	-	-	0.00%
Total Revenues	<u>\$ 107,398</u>	<u>\$ 93,112</u>	<u>\$ 90,800</u>	<u>\$ 93,524</u>	<u>\$ 93,524</u>	0.44%
Total Funds Available	<u>109,424</u>	<u>\$ 116,908</u>	<u>\$ 114,596</u>	<u>\$ 111,441</u>	<u>\$ 111,441</u>	-4.68%
EXPENDITURES						
Xtra Education Programs	\$ 80,628	\$ 95,755	\$ 94,314	\$ 95,622	\$ 95,622	-0.14%
General & Administrative Transfer	5,000	4,729	2,365	4,530	4,619	-2.33%
Total Expenditures	<u>\$ 85,628</u>	<u>\$ 100,484</u>	<u>\$ 96,679</u>	<u>\$ 100,152</u>	<u>\$ 100,241</u>	-0.24%
Increase/Decrease in Fund Balance	<u>\$ 21,770</u>	<u>\$ (7,372)</u>	<u>\$ (5,879)</u>	<u>\$ (6,628)</u>	<u>\$ (6,717)</u>	
Ending Fund Balance	<u>\$ 23,796</u>	<u>\$ 16,424</u>	<u>\$ 17,917</u>	<u>\$ 11,289</u>	<u>\$ 11,200</u>	

Parks Xtra Education Fund - Sources



Parks Xtra Education - Uses



Established in FY96, Parks Xtra Education is a joint effort of the City of College Station and the College Station Independent School District (CSISD) to provide community-based education programs.

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.

Registration fees provide the primary funding for the Parks Xtra Education Fund. Revenues are projected to be \$92,700 in FY08.

Program funding for FY08 is \$100,241. These funds include \$95,622 to cover the cost of instructors, supplies, equipment, and various other program-related expenses. The remaining \$4,619 is allocated for a general and administrative transfer related to expenses incurred by the program.

**City of College Station
Parks Xtra Education Fund Operations & Maintenance
Summary**

EXPENDITURE BY ACTIVITY							
DEPARTMENT	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Parks Xtra Education	\$ 80,628	\$ 95,755	\$ 94,314	\$ 95,622	\$ 95,622	-0.14%	
FUND TOTAL	\$ 80,628	\$ 95,755	\$ 94,314	\$ 95,622	\$ 95,622	-0.14%	

EXPENDITURE BY CLASSIFICATION							
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Salaries & Benefits	\$ 4,531	\$ 10,965	\$ 8,509	\$ 10,832	\$ 10,832	0.00%	
Supplies	5,944	14,080	13,671	14,080	14,080	0.00%	
Maintenance	-	-	-	-	-	0.00%	
Purchased Services	70,153	70,710	72,134	70,710	70,710	0.00%	
Capital Outlay	-	-	-	-	-	0.00%	
FUND TOTAL	\$ 80,628	\$ 95,755	\$ 94,314	\$ 95,622	\$ 95,622	-0.14%	

PERSONNEL SUMMARY BY ACTIVITY							
DEPARTMENT	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Parks Xtra Education	-	-	-	-	-	0.00%	
FUND TOTAL	-	-	-	-	-	0.00%	

Municipal Court 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, Time Efficiency Payment Fee, and Juvenile Case Manager Fee. 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 Fund

The Court Technology Fee 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.

Revenues in the Court Technology Fund are expected to be \$93,400. Approved expenditures of \$32,900 will be used for technology related purchases such as computer hardware and software for court facilities.

Court Security Fund

The Court Security Fee can be used to fund security projects at the Municipal Court building.

Revenues in the fund are anticipated to be \$77,700. Approved expenditures total \$122,092. There is \$16,008 budgeted for security related purchases for court facilities, and \$106,084 is budgeted for the general and administrative transfer. The general and administrative transfer amount offsets the cost of the salary and benefits for the court bailiff position, as well as the deputy marshal positions that operate metal detectors installed at municipal court.

Efficiency Time Payment Fund

The Efficiency Time Payment Fee can be used for the purpose of improving the efficiency of the administration of justice in College Station.

Anticipated revenues in FY08 total \$10,800. Expenditures of \$8,200 are budgeted. These expenditures are for the general and administrative transfer that will offset a portion of costs associated with accepting credit cards at Municipal Court.

Juvenile Case Manager Fund

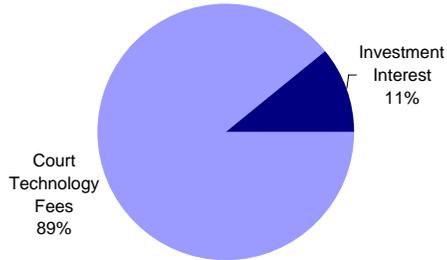
The Juvenile Case Manager Fee can be used to fund the salary and benefits of a Juvenile Case Manager, as well as cover the salary and benefits of staff time spent administering Teen Court.

Revenues in the Juvenile Case Manager Fund are anticipated to be \$107,600. \$86,766 is budgeted for the general and administrative transfer. This amount covers the salary and benefits for the Juvenile Case Manager and the Teen Court Coordinator for time spent managing Teen Court and related Juvenile cases.

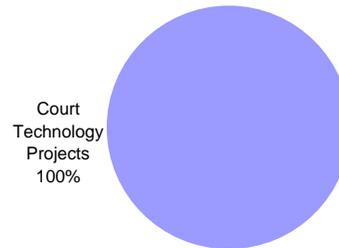
**City of College Station
Court Technology Fund
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
Beginning Fund Balance	\$ 239,711	\$ 299,456	\$ 299,456	\$ 221,619	\$ 221,619	
REVENUES						
Court Technology Fees	\$ 92,794	\$ 90,000	\$ 81,000	\$ 83,400	\$ 83,400	-7.33%
Investment Interest	10,869	4,000	13,000	10,000	10,000	150.00%
Total Revenues	<u>\$ 103,663</u>	<u>\$ 94,000</u>	<u>\$ 94,000</u>	<u>\$ 93,400</u>	<u>\$ 93,400</u>	-0.64%
Total Funds Available	<u>\$ 343,374</u>	<u>\$ 393,456</u>	<u>\$ 393,456</u>	<u>\$ 315,019</u>	<u>\$ 315,019</u>	
EXPENDITURES						
Court Technology Projects	\$ 19,918	\$ 25,000	\$ 144,308	\$ 32,900	\$ 32,900	31.60%
General & Administrative Transfer	24,000	27,529	27,529	-	-	
Total Expenditures	<u>\$ 43,918</u>	<u>\$ 52,529</u>	<u>\$ 171,837</u>	<u>\$ 32,900</u>	<u>\$ 32,900</u>	-37.37%
Increase (Decrease) in Fund Balance	\$ 59,745	\$ 41,471	\$ (77,837)	\$ 60,500	\$ 60,500	
Ending Fund Balance	<u>\$ 299,456</u>	<u>\$ 340,927</u>	<u>\$ 221,619</u>	<u>\$ 282,119</u>	<u>\$ 282,119</u>	

Court Technology Fund - Sources



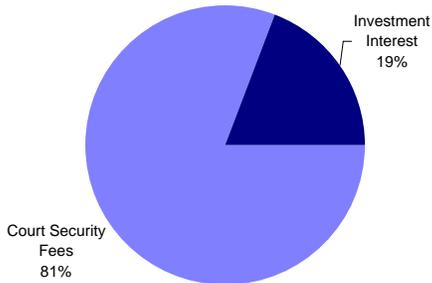
Court Technology Fund - Uses



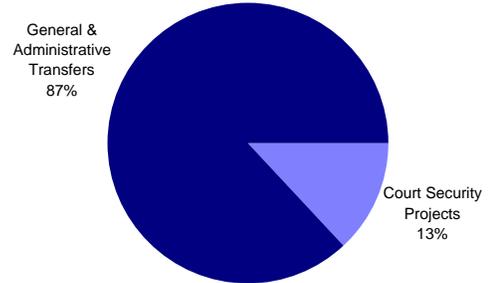
**City of College Station
Court Security Fund
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
BEGINNING FUND BALANCE	\$ 278,367	\$ 339,933	\$ 339,933	\$ 377,914	\$ 377,914	
REVENUES						
Court Security Fees	\$ 69,651	\$ 68,000	\$ 61,000	\$ 62,800	\$ 62,800	-7.65%
Investment Interest	13,503	9,000	14,500	14,900	14,900	65.56%
Total Revenues	<u>\$ 83,154</u>	<u>\$ 77,000</u>	<u>\$ 75,500</u>	<u>\$ 77,700</u>	<u>\$ 77,700</u>	0.91%
Total Funds Available	<u>\$ 361,521</u>	<u>\$ 416,933</u>	<u>\$ 415,433</u>	<u>\$ 455,614</u>	<u>\$ 455,614</u>	
EXPENDITURES						
Court Security Projects	\$ 3,808	\$ 10,000	\$ -	\$ 16,008	\$ 16,008	60.08%
General & Administrative Transfers	17,780	100,711	37,519	106,084	106,084	5.34%
Total Expenditures	<u>\$ 21,588</u>	<u>\$ 110,711</u>	<u>\$ 37,519</u>	<u>\$ 122,092</u>	<u>\$ 122,092</u>	10.28%
Increase (Decrease) in Fund Balance	<u>\$ 61,566</u>	<u>\$ (33,711)</u>	<u>\$ 37,981</u>	<u>\$ (44,392)</u>	<u>\$ (44,392)</u>	
Ending Fund Balance	<u>\$ 339,933</u>	<u>\$ 306,222</u>	<u>\$ 377,914</u>	<u>\$ 333,522</u>	<u>\$ 333,522</u>	

Court Security Fund - Sources



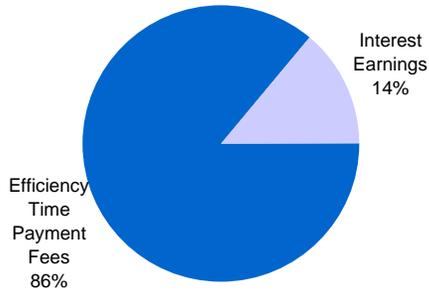
Court Security Fund - Uses



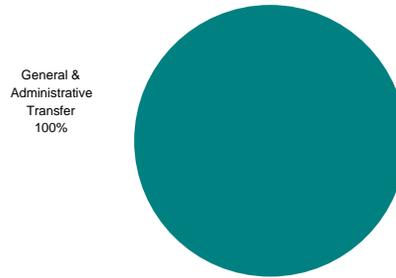
**City of College Station
Efficiency Time Payment Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ -	\$ 34,921	\$ 34,921	\$42,421	\$ 42,421	
REVENUES						
Efficiency Time Payment Fees	\$ 18,494	\$ 10,400	\$ 9,000	\$ 9,300	\$ 9,300	-10.58%
Interest Earnings	16,427	1,100	1,500	1,500	1,500	36.36%
Total Revenues	<u>\$ 34,921</u>	<u>\$ 11,500</u>	<u>\$ 10,500</u>	<u>\$10,800</u>	<u>\$ 10,800</u>	-6.09%
Total Funds Available	\$ 34,921	\$ 46,421	\$ 45,421	\$53,221	\$ 53,221	
EXPENDITURES						
General & Administrative Transfer	\$ -	\$ 6,000	\$ 3,000	\$ 8,200	\$ 8,200	36.67%
Total Expenditures	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 3,000</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>	-50.00%
Increase (Decrease) in Fund Balance	<u>\$ 34,921</u>	<u>\$ 5,500</u>	<u>\$ 7,500</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>	
Ending Fund Balance	<u>\$ 34,921</u>	<u>\$ 40,421</u>	<u>\$ 42,421</u>	<u>\$45,021</u>	<u>\$ 45,021</u>	

REVENUES



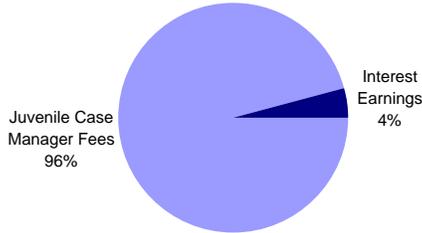
EXPENDITURES



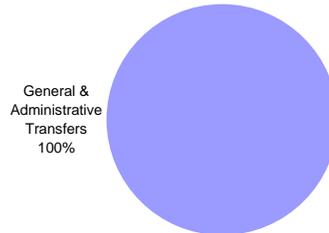
**City of College Station
Juvenile Case Manager Fund
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
Beginning Fund Balance	\$ -	\$ 69,206	\$ 69,206	\$ 163,704	\$ 163,704	
REVENUES						
Juvenile Case Manager Fees	\$ 36,652	\$ 107,000	\$ 100,000	\$ 103,000	\$ 103,000	-3.74%
Interest Earnings	32,554	2,000	4,500	4,600	4,600	130.00%
Total Revenues	<u>\$ 69,206</u>	<u>\$ 109,000</u>	<u>\$ 104,500</u>	<u>\$ 107,600</u>	<u>\$ 107,600</u>	-1.28%
Total Funds Available	\$ 69,206	\$ 178,206	\$ 173,706	\$ 271,304	\$ 271,304	
EXPENDITURES						
General & Administrative Transfers	\$ -	\$ 129,933	\$ 10,002	\$ 86,766	\$ 86,766	-33.22%
Total Expenditures	<u>\$ -</u>	<u>\$ 129,933</u>	<u>\$ 10,002</u>	<u>\$ 86,766</u>	<u>\$ 86,766</u>	-92.30%
Increase (Decrease) in Fund Balance	<u>\$ 69,206</u>	<u>\$ (20,933)</u>	<u>\$ 94,498</u>	<u>\$ 20,834</u>	<u>\$ 20,834</u>	
Ending Fund Balance	<u>\$ 69,206</u>	<u>\$ 48,273</u>	<u>\$ 163,704</u>	<u>\$ 184,538</u>	<u>\$ 184,538</u>	

Juvenile Case Manager Fund - Sources



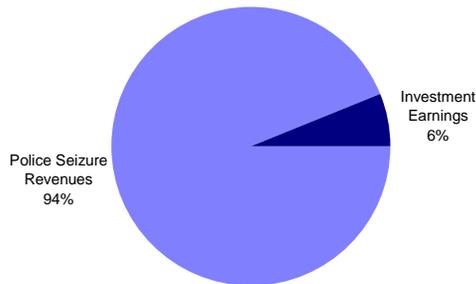
Juvenile Case Manager Fund - Uses



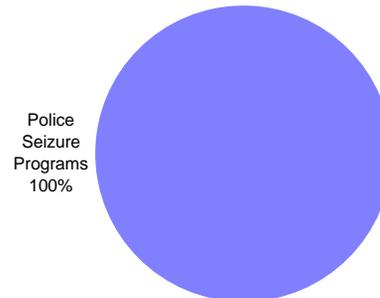
City of College Station Police Seizure Fund Summary

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ 23,727	\$ 26,912	\$ 26,912	\$ 27,017	\$ 27,017	
REVENUES						
Police Seizure Revenues	\$ 30,468	\$ 10,000	\$ 23,000	\$ 15,000	\$ 15,000	50.00%
Investment Earnings	1,104	500	1,300	1,000	1,000	100.00%
Total Revenues	<u>\$ 31,572</u>	<u>\$ 10,500</u>	<u>\$ 24,300</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	52.38%
Total Funds Available	<u>55,299</u>	<u>\$ 37,412</u>	<u>\$ 51,212</u>	<u>\$ 43,017</u>	<u>\$ 43,017</u>	14.98%
EXPENDITURES						
Police Seizure Programs	\$ 28,387	\$ 24,195	\$ 24,195	\$ 20,000	\$ 20,000	-17.34%
Total Expenditures	<u>\$ 28,387</u>	<u>\$ 24,195</u>	<u>\$ 24,195</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	-17.34%
Increase (Decrease) in Fund Balance	<u>\$ 3,185</u>	<u>\$ (13,695)</u>	<u>\$ 105</u>	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	
Ending Fund Balance	<u>\$ 26,912</u>	<u>\$ 13,217</u>	<u>\$ 27,017</u>	<u>\$ 23,017</u>	<u>\$ 23,017</u>	

Police Seizure Fund - Sources



Police Seizure Fund - Uses



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

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

Police Seizure Fund revenues are estimated to be \$16,000 in FY08. Expenditures of \$20,000 are budgeted in FY08.

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 of arterial streets, reconstruction of major arterial streets, and for public buildings such as City offices, libraries, swimming pools and other general use facilities.

The most recent 5-year General Obligation bond election was held in November of 2003. The 2003 November election granted the City authority to issue \$38,405,000 in General Obligation debt. The proceeds from this debt issuance will fund the relocation of Fire Station 3, renovations to the police station, the development of Veterans Park Phase II, traffic enhancements, street improvements and improvements to various parks throughout the City.

In FY07, the City issued \$3,930,000 in GO debt for various General Government capital projects. Of this, \$730,000 was issued for the construction of a new Forestry Shop. An additional \$500,000 was issued for the final construction on Phase II of Veterans Park. These funds will be used to construct a road leading to a second entrance/exit to the park. \$2,000,000 will be used for continued street rehabilitation in the Northgate area, including the Church Street and the Tauber and Stasney Street rehabilitation projects. \$600,000 will be used for new traffic signal and safety improvement projects. These include signals at the intersections of Harvey Mitchell Parkway and Luther and Harvey Mitchell

Parkway and Holleman. Finally, \$100,000 will be used for various sidewalk improvements throughout the City.

The FY08 Approved Budget includes the issuance of \$5,494,000 in GO's. Included is \$1,304,000 for street rehabilitation projects in the Northgate area, including the Tauber and Stasney Street rehabilitation project. \$540,000 has been included for street oversize participation projects. These funds will be used toward building increased capacity into the streets that are being constructed by developers. An additional \$100,000 has been included for sidewalk improvements and \$400,000 for hike and bike trails throughout the City, some of which will be used toward completion of the Bike Loop project. \$500,000 is included for new traffic signal projects and \$100,000 is included for traffic system safety improvements. \$1,000,000 is included to be issued for the Barron Road Rehabilitation project. In addition, \$1,000,000 is included for design and land acquisition costs associated with Rock Prairie Road Widening. Additional funds from a future bond issue will be needed for the construction of the widening of Rock Prairie Road. In addition, \$510,000 is included for the design of the William D. Fitch Widening project. Construction on this project is anticipated in future fiscal years. Finally, \$40,000 is included for renovations at the Central Park Shop.

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 CO's). 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.

In FY07, the City issued \$3,960,000 in CO debt for a variety of General Government Capital projects. \$625,000 was issued for the design of and initial construction costs for the new City cemetery. \$991,000 was included for additional construction costs related to the relocation of Fire Station #3.

Funds in the amount of \$1,750,000 were issued for the completion of the second floor of the Municipal Court Building. Also included was \$100,000 for an updated EMS Reporting System. Parks projects for which CO's were issued included \$90,000 for the design of the Adamson Pool Bath House and \$315,000 for the design and construction of a neighborhood park adjacent to the Woodland Hills development. Finally, \$89,000 was issued to cover debt issuance costs.

The FY08 Approved Budget includes the issue of \$9,690,000 in CO debt. This amount includes \$5,525,000 for costs related to the continued construction of the new City cemetery. Also included is \$2,490,000 for the replacement of the City's 800 MHz radio system. The current total budget for this project is \$4,885,000. The additional funds for the project will come from funds set aside in the Equipment Replacement Fund for the replacement of the radio system. The City, along with a number of other local entities, is currently pursuing a grant that would provide funding toward this project if the grant is received. Funds in the amount of \$100,000 are included for a Wireless Infrastructure project that would establish wireless networking for City employees at various locations throughout the City. \$250,000 has been included for rehabilitation projects at the existing municipal facilities that will be vacated upon the completion of the second floor of the Municipal Court Building. The facilities will be rehabilitated to meet the needs of the new occupants. \$150,000 is included for beautification projects throughout the City. It is estimated that \$900,000 will be issued for the construction of the Adamson Pool Bath House. Funds for the design of the Bath House were issued in FY07. In addition, funds in the amount of \$30,000 are included for the design of the Thomas Pool Bath House. Construction of the Bath House is proposed for FY09. Finally, \$245,000 has been included in the CO issue for the installation of replacement lights on the Southwood Valley Athletic Complex little league fields.

The City will continue those remaining authorized projects in accordance with the five-year CIP plan presented to the City Council.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY08 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAILS CAPITAL PROJECTS

Street Rehabilitation Projects

In FY08, funds in the amount of \$2,090,719 are estimated to be spent for street rehabilitation in the College Park/Breezy Heights area in Southside College Station. This is the area bounded by George Bush Drive, West Dexter Drive, Hereford Street, Holleman Drive, Eleanor Street and Fairview Avenue. This project is part of a multi-year effort to rehabilitate the infrastructure in older parts of College Station. Funds are also projected in FY08 for rehabilitation projects in the Northgate area. Specifically, it is anticipated that \$736,670 will be expended for the rehabilitation of Church Avenue between College Main and Nagle Street. Funds in the amount of \$1,678,424 are estimated for the rehabilitation of Tauber Street and Stasney Street from University Drive to Cherry Street. Also included in this project is the construction of sidewalks on College Main. The construction funds for the Northgate Street rehabilitation projects were authorized part of the 2003 GO bond election.

Street Extension Projects

\$8,585,789 is projected in FY08 for various street extension and widening projects. An estimated \$1,025,045 is included for phase II of the Dartmouth Drive extension project. Dartmouth Drive will be extended from Krenek Tap Road to Harvey Mitchell Parkway. Construction on this project began in FY07 and is expected to be completed in FY08. Funds in the amount of \$540,000 are included for oversized participation (OP) projects throughout the City. Included in this amount is \$27,004 for the OP of Manuel Drive. In addition, funds in the amount of \$131,605 have been included for Victoria OP projects. OP funds are used to help meet future capacity needs by oversizing streets above the minimum size required to serve a development. \$2,671,164 is included for the Arrington/Decatur street extension project. This project will extend Arrington Road and Decatur Drive will improve north-south traffic flow on the west side of State Highway 6 by providing local streets that will make a connection from State Highway 40 to Barron Road. \$140,000 is included in the budget for future street extension projects. Also included is \$1,118,700 for the Rock Prairie Road Widening project. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road. Construction funds are not included in the project budget. Funds are also included for projects on Barron Road. \$130,119 is included for the remaining right-of-way acquisition related to the

future widening of Barron Road. In addition, \$2,320,656 is included for the design and initial construction costs associated with the rehabilitation of Barron Road. Additional funds from a future bond issue will be needed for the completion of the widening of Barron Road. Finally, \$508,500 has been included for the design of the William D. Fitch Parkway widening project. This project will widen William D. Fitch Parkway between Pebble Creek Parkway and Rock Prairie Road. Construction on this project is scheduled to begin in FY09.

Street TxDOT Projects

\$672,000 has been included in FY08 for streetscaping along Texas Avenue. The streetscaping will be in conjunction with the TxDOT Texas Avenue Widening project. It is anticipated that the streetscaping will occur when the widening phases are completed.

Traffic Projects

The F08 Approved Budget includes funds for traffic management improvements, traffic system safety improvements and new traffic signal projects. Funds are included for the installation of new traffic signals at the intersection of Rio Grande and Rock Prairie and at the intersection of Welsh and Holleman. \$173,471 is included in the budget for the installation of these signals. \$87,395 is included in the budget for traffic signal communication projects. This will include the replacement fiber optic cable along Texas Avenue which will support traffic signal connectivity as well as other City data and voice services. The City was required to remove aerial copper and fiber optic cables on Texas Avenue between Harvey and FM 2818 to accommodate lanes added as part of the Texas Avenue Widening project.

Sidewalks and Trails Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure for pedestrians and bicyclists. \$118,273 is included in the budget for phase IA of pedestrian improvements along University Drive. The FY08 funds will be used for the design of this project. This phase of the project includes the modification of the ramps at the University Drive and Wellborn Road interchange, median and pedestrian improvements from Wellborn Road to Boyett and the installation of a signal on University Drive at Boyett. Construction on this phase of the project is scheduled to begin in FY09.

The City has an adopted sidewalk and bike loop plan. \$1,010,826 has been included in the budget for hike

and bike trail projects. It is anticipated that a portion of these funds will be used for the completion of the City's bike loop. This project will consist of signed bike routes, on-street bike lanes, and off-street bike paths to link the Texas A&M campus, City of College Station parks and local housing areas. As new development occurs, sidewalks are an important aspect that must be considered. In FY08, \$107,000 is estimated for sidewalk improvements along Southwest Parkway and Appomatox Drive. Also included is an estimated \$259,320 for City of College Station Beautification Improvements. This may include enhancements at entrance points into the City such as the Rock Prairie Road overpass at Highway 6.

PARKS CAPITAL PROJECTS

In FY08, funds in the amount of \$395,018 are included in the budget for the development of University Park. University Park will be a neighborhood park that will include a fenced "Bark Park" for unleashed dogs. The park will also include amenities typical of the City's neighborhood parks, such as walks, benches, and tables and lighting. An estimated \$810,000 will be spent on Veterans Park Phase II. The construction of this phase of the park is primarily complete and the project came in under budget. The balance of the funds will be used to create a second entrance/exit on University Drive.

Funds in the amount of \$399,896 have been included for the New Forestry Shop construction. These funds will be used for the construction of a new Forestry Shop that will be adjacent to the future community park near the landfill on Rock Prairie Road. \$40,000 is included in the budget for renovations to the existing Central Park Shop. This shop, located at Central Park, is used by Parks Operations and the funds will be used for minor renovations.

Funding in the amount of \$315,000 has been included in FY08 Approved Budget for the development of Woodland Hills Park. The Woodland Hills Park will be adjacent to the Woodland Hills development and will include features such as a playground, walks area lights and other amenities. Funds in the amount of \$915,000 are estimated for the construction of a new bath house at Adamson Pool. The design of the bath house began in FY07 and funding for the construction portion of the project has been appropriated in FY08. \$30,000 is included for the design of a new bath house at Thomas Pool. It is anticipated that construction of this bath house will occur in FY09. \$400,000 has been included in the approved budget for the

installation of replacement lights on the little league fields at the Southwood Valley Athletic Complex.

\$30,000 of Community Development Block Grant (CDBG) funds are anticipated to be used on eligible projects throughout the City. These include the replacement of the current sidewalk entry to the Lincoln Center which extends from the south entrance to the parking lot and the addition of a swing set at Lion's Park. The funds will initially be expended out of the Parks CIP Fund but will be reimbursed with CDBG funds.

Finally, funds in the amount of \$30,000 are included for Field Redevelopment projects. 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. FY08 projects include the renovations of infields, shade structures and support facilities at the Central Park softball fields.

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 FY08, it is projected that \$10,477,877 will be spent on public facilities. Included in this amount is \$5,783,066 for the construction of a new City cemetery. The new cemetery will be located on the northwest corner of FM 2818 and FM60, and will have an area designated for students, faculty, staff, family and friends of Texas A&M University. Completion of the construction on this project is estimated for late FY08. It is anticipated that sufficient revenue will be generated by the sale of cemetery lots to ultimately support the debt service payment and associated costs of this project. \$1,058,200 is the estimated expenditure for the relocation of Fire Station #3. The station will be moved from its current location on the Highway 6 frontage road, which is now one-way, to Barron Road. Funds in the amount of \$1,683,963 have been included for renovations to the existing Police Station. The project provides for the expansion of the Police Department into the space vacated by Municipal Court and for renovations of the existing space. The improvements will provide the Police Department with much needed additional space. \$61,487 is the estimated expenditure for the New City Hall. This project is still in the initial planning stages and the funds will be used for this

planning. \$621,161 is included for improvements in the Northgate area. It is estimated that \$1,000,000 will be spent on the completion of the second floor of the Municipal Court Building. This space is currently unfinished and it is expected that this area will be occupied by the Finance Department upon completion. \$250,000 is estimated for the rehabilitation and remodel of the various existing municipal office areas that will be restructured following the move of Finance to the Municipal Court Building. Finally, \$20,000 is included for the purchase of library books. The funds for the purchase of these books come from donations collected for this purpose.

The FY08 Approved Budget also includes a projected expenditure of \$5,028,815 for technology projects. \$54,398 is included for the Police Department's Automated Citations project. This project will allow officers in the field to use a device to enter citation information which can be downloaded into the Municipal Court Case System. Also included in the budget is \$37,765 for the Automated Customer Service project. This portion of the project is for upgrades in Utility Customer Service. Upgrades will allow customers to update mailing addresses, phone numbers and email addresses online. The upgrades will also allow for recurring credit cards payments. \$9,000 of the funds for this project will be transferred from the Utility Customer Service Fund.

A projection of \$16,720 is included in the FY08 Approved Budget for the replacement of the Uninterruptible Power Supply (UPS) units and battery cabinets supporting the City's telephone, computer network and radio systems. An estimated expenditure of \$35,141 has been included for the final phase of the PBX (Phone System) Replacement. The final component of the phone system replacement will be for the Police Department. This will be coordinated with the Police Station Improvements project. Funds for the UPS and Phone System Replacement project will come from the Equipment Replacement Fund where they have been set aside for this purpose. An estimated expenditure of \$4,784,791 has been included for the replacement of the City's 800 MHz radio system. A portion of the funds for this project (\$2,310,000) will come from the Equipment Replacement Fund where they have been set aside for this purpose. The remainder will come from CO's. The City, along with a number of local entities, is applying for a federal grant that would fund a County-wide radio system. If successful, the funds received for this project would

be used for the City's portion of the system. Finally \$100,000 is included in the budget for the installation of equipment that will allow wireless access by City employees at various locations throughout the City.

DRAINAGE PROJECTS

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. The FY08 drainage capital projects budget includes a projected expenditure of \$1,580,286 for improvements to the City's drainage system. Significant projects include a projected \$750,658 for storm drainage improvements to the flow capacity of Bee Creek Tributary "A." These improvements include bank stabilization from Brothers Boulevard to Longmire Drive. \$300,000 is projected for Greenways land acquisition throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. \$200,000 is included for Minor Drainage Improvement projects. These funds are used for minor unscheduled drainage projects that arise throughout the fiscal year. \$247,628 is included for drainage improvements occurring in the College Park/Breezy Heights area in conjunction with the Street Rehabilitation project. In addition, \$32,000 is included for a Bee Creek Letter of Map Revision (LOMR). The LOMR must be obtained from FEMA for the Bee Creek Combined Channel Improvements project.

UNFUNDED PROJECTS

The City has identified a number of unfunded projects that have not been presented in the current Capital Improvements Program. Some of these projects may be presented for consideration as part of a future bond issue.

ADDITIONAL O&M COSTS

The FY08 Approved Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's general fund has been and will continue to be impacted by capital projects as they come 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 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.

The FY08 Approved Budget includes funding for a number of capital projects that were either recently put into operation or are anticipated to go-live in FY08. Additional O&M funds are included in the FY08 Approved Budget for a number of governmental capital projects. Funds in the amount of \$151,490 were included in the FY08 budget for O&M expenditures related to the new Municipal Cemetery. This includes funds for a full-time administrative support position. The incumbent in this position will be responsible for paperwork and related administrative duties. Also included are funds for a Crew Leader position and a Groundworker position. These positions will be funded for one quarter of FY08 and will be funded for a full year in FY09 to coincide with the cemetery becoming fully operational. Funds were also included for the purchase of equipment such as a truck, tractor, trailer and mower.

O&M funds have been included in the FY08 Approved Budget for the Veterans Park and Athletic Complex. Funding for this project was phased in over a two year period (FY07 and FY08) to coincide with the progress of the project. Funds in the amount of \$257,286 have been included in the FY08 Approved Budget for O&M costs associated with this project. Included are funds for three positions: one Crew Leader, one Groundworker and one Irrigation Specialist. Also included are funds for equipment such as a truck, cargo van and field marking equipment, as well as funds for the increase in electric utility costs due to the additional lights.

Funds were also included in the Parks O&M budget for the costs associated with the opening of several new parks in FY08. These include University Park and Woodland Hills Park. Funds were included for mowing contracts at each of these parks, supplies and utility costs. Finally, funds were added to the Parks O&M budget for costs associated with the opening of the new forestry shop. Funds were included for the purchase of tables, desks, chairs and an ice machine, as well as for utility costs associated with the building. Several other Parks capital projects will have O&M costs, but these will be absorbed within the existing Parks budget.

Other governmental projects for which O&M funds are included in the FY08 Approved Budget include the additional funds for information technology projects. The O&M costs associated with several information technology projects were included in the Information Technology department's budget. Included funds were for software maintenance and upgrades. The O&M costs for the information technology software products are evaluated on an annual basis.

A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the governmental capital projects.



CITY OF COLLEGE STATION
HEART OF THE RESEARCH VALLEY

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 APPROPRIATIONS	ESTIMATE FY 06-07		
BEGINNING FUND BALANCE:			18,184,996	24,049,456	24,049,456		
ADDITIONAL RESOURCES:							
GENERAL OBLIGATION BONDS			1,540,000	3,440,000	2,700,000		
CERTIFICATES OF OBLIGATIONS			6,294,512	489,000	-		
INTERGOVERNMENTAL TRANSFERS			15,620	-	-		
INTRAGOVERNMENTAL TRANSFERS			91,728	-	365,091		
INVESTMENT EARNINGS			878,743	363,000	571,000		
OTHER			9,183	25,000	25,000		
SUBTOTAL ADDITIONAL RESOURCES			\$ 8,829,786	\$ 4,317,000	\$ 3,661,091		
TOTAL RESOURCES AVAILABLE			\$ 27,014,782	\$ 28,366,456	\$ 27,710,547		
STREET REHABILITATION PROJECTS							
WEST PARK (SOUTHSIDE)			ST0400	1,200,000	117,510	-	986,627
COLLEGE PARK/BREEZY HEIGHTS (SOUTHSIDE)			ST0507	2,500,000	82,303	-	248,864
2	NORTHGATE STREET REHAB		ST0518	0	-	-	-
2	CHURCH AVE REHAB PHASE II		ST0523	1,687,063	46,857	887,063	895,002
1/2	TAUBER AND STASNEY REHAB/NG SIDEWALKS		ST0505	2,252,110	69,519	2,000,000	472,654
CLOSED PROJECTS				6,835	-	-	-
SUBTOTAL				\$ 323,024	\$ 2,887,063	\$ 2,603,147	-
STREET EXTENSION PROJECTS							
*	JONES-BUTLER RD SOUTH - PH II		ST0005	1,467,042	118,709	100,000	1,270,788
*	VICTORIA OP		ST9928	345,639	-	-	-
DARTMOUTH EXTENSION PHASE II			ST0211	3,600,000	50,499	-	2,387,500
2	OVERSIZE PARTICIPATION		ST0519	2,320,565	-	-	-
CORSAIR (AMS) STREET EXTENSION			ST0612	329,000	2,031	-	326,969
WATERWOOD OP			ST0613	23,431	-	-	23,431
MANUEL DRIVE OP			ST0802	27,004	-	-	-
ARRINGTON/DECATUR EXTENSION			ST0606	4,110,000	290,981	3,686,009	1,147,855
FUTURE STREET EXTENSION PROJECTS			ST0701	140,000	-	890,000	-
SOUTHERN BREEZE DRIVE			ST0704	25,000	-	25,000	25,000
ROCK PRAIRIE ROAD PROJECTS							
2	ROCK PRAIRIE RD WIDENING		ST0417	2,969,000	271,645	-	270,317
BARRON ROAD PROJECTS							
*	BARRON ROAD RIGHT OF WAY		ST0006	431,000	7,386	-	150,000
BARRON ROAD INTERCHANGE DESIGN			ST0212	735,220	152,403	-	357,033
2	BARRON ROAD REHABILITATION		ST0409	3,000,000	90,795	-	458,396
GREENS PRAIRIE ROAD PROJECTS							
2	WILLIAM D. FITCH PKWY WIDENING PH II		ST0520	3,300,000	-	-	-
CLOSED PROJECTS				315,003	-	-	3,837
SUBTOTAL				1,299,452	4,701,009	-	6,421,126
STREET TXDOT PROJECTS							
TX AVE STREETSCAPE PH II			ST9915	999,552	315,733	-	11,819
TXDOT ROW PAYMENT			TBD	484,957	-	484,957	484,957
SUBTOTAL				315,733	484,957	-	496,776

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY 07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
14,839,816	14,839,816	3,683,117	1,336,227	972,721	715,752	607,125
5,454,000	5,454,000	3,661,000	1,935,000	540,000	-	-
150,000	150,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
257,000	257,000	73,000	35,000	26,000	21,000	19,000
-	-	-	-	-	-	-
\$ 5,861,000	\$ 5,861,000	\$ 3,734,000	\$ 1,970,000	\$ 566,000	\$ 21,000	\$ 19,000
\$ 20,700,816	\$ 20,700,816	\$ 7,417,117	\$ 3,306,227	\$ 1,538,721	\$ 736,752	\$ 626,125
-	-	-	-	-	-	-
-	2,090,719	-	-	-	-	-
416,937	-	-	-	-	-	-
-	736,670	-	-	-	-	-
-	1,678,424	-	-	-	-	-
-	-	-	-	-	-	-
\$ 416,937	\$ 4,505,813	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	131,605	131,605	-	-	-	-
-	1,025,045	-	-	-	-	-
-	512,996	540,000	540,000	727,569	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	27,004	-	-	-	-	-
-	2,671,164	-	-	-	-	-
-	140,000	-	-	-	-	-
-	-	-	-	-	-	-
421,490	1,118,700	1,047,510	-	-	-	-
-	130,119	-	-	-	-	-
-	-	-	-	-	-	-
1,000,000	2,320,656	-	-	-	-	-
508,500	508,500	1,395,750	1,395,750	-	-	-
-	-	-	-	-	-	-
1,929,990	8,585,789	3,114,865	1,935,750	727,569	-	-
-	672,000	-	-	-	-	-
-	-	-	-	-	-	-
0	672,000	0	0	0	0	0

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 APPROPRIATIONS	ESTIMATE FY 06-07
TRAFFIC PROJECTS					
* TRAFFIC MGMT. IMPROVE.	ST0011	134,290	-	67,145	67,145
2 TRAFFIC SYSTEM SAFETY IMPR.	ST0511	233,186	(16,129)	-	33,186
SOUTHWEST PKWY MEDIANS	ST0602	128,000	26,729	100,000	101,271
CLOSED TRAFFIC SYSTEM SAFETY IMP PROJECTS		77,444	28,955	-	-
2 NEW TRAFFIC SIGNAL PROJECTS	ST0512	844,551	(21,039)	(80,200)	174,551
2 VEHICLE DETECTION	ST0302	50,000	-	-	11,161
2 NEW SIGNAL @ROCK PRAIRIE/RIO GRANDE	ST0414	120,000	-	-	-
2 NEW SIGNAL @WELSH/HOLLEMAN	ST0415	120,000	9,900	-	-
2 SIGNAL @ HM PKWY AND LUTHER	ST0607	359,000	16,983	290,000	228,000
2 SIGNAL @ HM PKWY AND HOLLEMAN	ST0608	359,000	19,108	290,000	259,000
2 SIGNAL @ 2818/F&B	ST0610	241,300	160,246	-	81,054
CLOSED NEW TRAFFIC SIGNAL PROJECTS		90,949	23,627	-	-
SIGNAL @ GB DRIVE EAST & DOMINIK	ST0205	133,000	-	-	-
2 TRAFFIC SIGNAL COMMUNICATIONS	ST0411	140,000	3,418	-	30,000
HARVEY RD FIBER OPTIC CONTROLLERS	ST0703	10,000	-	-	10,000
CLOSED PROJECTS			(10,517)	-	-
SUBTOTAL			\$ 241,281	\$ 666,945	\$ 995,368
SIDEWALKS & TRAILS					
BIKE LOOP - 2005	ST0530	327,202	-	-	2,000
MISC. BIKE TRAILS	ST9803	169,000	-	-	-
2 HIKE AND BIKE TRAILS	ST0521	981,624	4,699	200,000	-
CLOSED HIKE AND BIKE TRAIL PROJECTS		18,376	3,200	-	-
NEIGHBORHOOD CIP (TRAFFIC CALMING)	ST0012	ANNUAL	-	-	-
2 PEDESTRIAN IMP ON UNIVERSITY DR - PHASE IA	ST0416	2,387,025	47,504	-	118,274
COCS BEAUTIFICATION IMPROVEMENTS	ST0515	300,000	-	150,000	40,680
PEDESTRIAN IMPROVEMENTS ON FM 2818	ST0516	1,069,900	1,703	250,200	1,067,007
2 SIDEWALK IMPROVEMENTS	ST0517	158,735	-	44,780	44,623
UNIV DR SIDEWALK IMPROVEMENTS	ST0529	140,958	71,877	2,500	58,481
SIDEWALK IMP ON SOUTHWEST PKWY	ST0702	31,300	-	2,720	-
SIDEWALK IMP ON APPOMATOX	ST0803	75,700	-	-	-
CLOSED SIDEWALK IMPROVEMENT PROJECTS	-	43,271	43,271	-	-
CLOSED PROJECTS				(210,000)	-
SUBTOTAL			\$ 172,255	\$ 440,200	\$ 1,331,065
CAPITAL PROJECTS SUBTOTAL			\$ 2,351,745	\$ 9,180,174	\$ 11,847,483
OTHER			(64,645)	-	-
LEGISLATIVE CONSULTING			108,629	162,000	162,000
DEBT ISSUANCE COSTS			102,347	39,000	20,000
GENERAL & ADMIN. CHARGES			467,250	841,248	841,248
TOTAL EXPENDITURES			\$ 2,965,326	\$ 10,222,422	\$ 12,870,731
ENDING FUND BALANCE:			\$ 24,049,456	\$ 18,144,034	\$ 14,839,816

* - Indicates projects funded through November 1998 G.O. Bond Authorization
1 - Funded through CDBG Funds.
2 - Indicates projects funded through 2003 G.O. Bond Authorization

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY 07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
67,145	67,145	-	-	-	-	-
100,000	100,000	100,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
500,000	500,000	170,000	-	-	-	-
-	-	-	-	-	-	-
-	94,949	-	-	-	-	-
-	78,522	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	99,627	-
-	87,395	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 667,145</u>	<u>\$ 928,011</u>	<u>\$ 270,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,627</u>	<u>\$ -</u>
-	325,202	-	-	-	-	-
-	169,000	-	-	-	-	-
-	516,624	230,000	228,756	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	118,273	1,980,025	-	-	-	-
-	259,320	-	-	-	-	-
-	-	-	-	-	-	-
100,000	-	100,000	-	-	-	-
-	-	-	-	-	-	-
-	31,300	-	-	-	-	-
-	75,700	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 100,000</u>	<u>\$ 1,495,419</u>	<u>\$ 2,310,025</u>	<u>\$ 228,756</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 3,114,072</u>	<u>\$ 16,187,032</u>	<u>\$ 5,694,890</u>	<u>\$ 2,164,506</u>	<u>\$ 727,569</u>	<u>\$ 99,627</u>	<u>\$ -</u>
-	-	-	-	-	-	-
25,000	25,000	36,000	19,000	5,400	-	-
805,667	805,667	350,000	150,000	90,000	30,000	30,000
<u>\$ 3,944,739</u>	<u>\$ 17,017,699</u>	<u>\$ 6,080,890</u>	<u>\$ 2,333,506</u>	<u>\$ 822,969</u>	<u>\$ 129,627</u>	<u>\$ 30,000</u>
<u>\$ 16,756,077</u>	<u>\$ 3,683,117</u>	<u>\$ 1,336,227</u>	<u>\$ 972,721</u>	<u>\$ 715,752</u>	<u>\$ 607,125</u>	<u>\$ 596,125</u>

**GENERAL GOVERNMENT
PARKS PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 APPROPRIATIONS	ESTIMATE FY 06-07
BEGINNING FUND BALANCE:			1,043,007	3,329,533	3,329,533
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS			5,835,000	1,070,000	1,230,000
CERTIFICATES OF OBLIGATIONS			406,098	405,000	405,000
INTERGOVERNMENTAL TRANSFERS			-	-	-
INTRAGOVERNMENTAL TRANSFERS			626,388	667,000	698,184
INVESTMENT EARNINGS			77,642	63,000	68,000
OTHER			78,076	71,100	71,100
SUBTOTAL ADDITIONAL RESOURCES			\$ 7,023,204	\$ 2,276,100	\$ 2,472,284
TOTAL RESOURCES AVAILABLE			\$ 8,066,211	\$ 5,605,633	\$ 5,801,817
PARK PROJECTS					
RAINTREE PARK IMPR.	PK0068	44,000	-	-	13,765
FIELD REDEVELOPMENT	PK0300	ANNUAL	-	4,496	57,000
FIELD REDEV FOUNTAINS	PK0720	24,000	-	24,000	24,000
UNIVERSITY PARK DEVELOPMENT	PK0410	400,000	4,162	-	-
# VETERANS PARK PHASE II	PK0501	6,925,000	3,691,337	-	2,174,063
# NEW FORESTRY SHOP CONSTRUCTION	PK0520	830,000	104	730,000	430,000
# CENTRAL PARK SHOP RENOVATION	PK0521	40,000	-	-	-
WOODLAND HILLS DEVELOPMENT	PK0523	315,000	-	315,000	-
ADAMSON POOL BATH HOUSE REPLACEMENT	PK0701	990,000	-	90,000	75,000
SOUTHWOOD VALLEY LITTLE LEAGUE LIGHTS	PK0801	400,000	-	-	-
THOMAS POOL BATH HOUSE REPLACEMENT	PK0802	330,000	-	-	-
WOLF PEN CREEK AMPHITHEATER ADDITIONS	WP0501	168,581	-	-	168,581
* LINCOLN CENTER BLDG TO PARKING COVER	PK0602	60,500	-	-	60,500
* LINCOLN CENTER ADDITIONAL PARKING	PK0702	99,000	-	99,000	99,000
* LINCOLN CENTER RECEPTION DESK IN FOYER	PK0703	18,670	-	15,000	18,670
* GABBARD PARK IMPROVEMENTS	PK0704	140,000	-	140,000	140,000
* OAKS PARK IMPROVEMENTS	PK0705	96,000	-	96,000	96,000
* OAKS PARK BASKETBALL PAVILLION	PK0706	277,000	-	277,000	277,000
* CENTRAL PARK LIFE TRAIL EXERCISE EQUIPMENT	PK0707	40,000	-	40,000	40,000
* LINCOLN CENTER ENTRY SIDEWALK	PK0803	15,000	-	-	-
* LIONS PARK SWING SET	PK0804	15,000	-	-	-
CLOSED PROJECTS			1,013,742	33,369	49,781
CAPITAL PROJECTS SUBTOTAL			4,709,345	1,863,865	3,723,360
MISCELLANEOUS			7,121	-	-
DEBT ISSUANCE COST			12,339	10,000	10,000
GENERAL & ADMIN. CHARGES			7,873	15,057	15,057
TOTAL EXPENDITURES			\$ 4,736,678	\$ 1,888,922	\$ 3,748,417
ENDING FUND BALANCE:			\$ 3,329,533	\$ 3,716,711	\$ 2,053,400

* - FUNDED THROUGH COMMUNITY DEVELOPMENT BLOCK GRANT

- Indicates projects funded through November 2003 G.O. Bond Authorization

**GENERAL GOVERNMENT
PARKS PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY 07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
2,053,400	2,053,400	189,066	188,066	217,066	248,566	281,066
40,000	40,000	-	-	-	-	-
1,175,000	1,175,000	300,000	-	-	-	-
-	-	-	-	-	-	-
225,000	225,000	-	-	-	-	-
21,000	21,000	5,000	5,000	6,000	7,000	8,000
72,500	72,500	74,000	74,000	75,500	75,500	77,000
\$ 1,533,500	\$ 1,533,500	\$ 379,000	\$ 79,000	\$ 81,500	\$ 82,500	\$ 85,000
\$ 3,586,900	\$ 3,586,900	\$ 568,066	\$ 267,066	\$ 298,566	\$ 331,066	\$ 366,066
-	-	-	-	-	-	-
30,000	30,000	75,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-	-
-	395,018	-	-	-	-	-
-	810,000	-	-	-	-	-
-	399,896	-	-	-	-	-
40,000	40,000	-	-	-	-	-
-	315,000	-	-	-	-	-
900,000	915,000	-	-	-	-	-
400,000	400,000	-	-	-	-	-
30,000	30,000	300,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,000	15,000	-	-	-	-	-
15,000	15,000	-	-	-	-	-
-	-	-	-	-	-	-
1,430,000	3,364,914	375,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-	-
11,500	11,500	-	-	-	-	-
21,420	21,420	5,000	-	-	-	-
\$ 1,462,920	\$ 3,397,834	\$ 380,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 2,123,980	\$ 189,066	\$ 188,066	\$ 217,066	\$ 248,566	\$ 281,066	\$ 316,066

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

		PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 BUDGET APPROPRIATIONS	PROJECTED FY 06-07	
BEGINNING FUND BALANCE:			\$ 8,283,185	\$ 7,842,561	\$ 7,842,561	
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS						
			\$ -	\$ -	\$ -	
CERTIFICATES OF OBLIGATIONS						
			1,624,390	6,712,300	3,466,000	
INTERGOVERNMENTAL TRANSFERS						
			-	-	65,000	
INTRAGOVERNMENTAL TRANSFERS						
			354,528	2,446,892	2,446,892	
INVESTMENT EARNINGS						
			334,895	113,000	330,000	
OTHER						
			54,471	-	-	
SUBTOTAL ADDITIONAL RESOURCES			\$ 2,368,284	\$ 9,272,192	\$ 6,307,892	
TOTAL RESOURCES AVAILABLE			\$ 10,651,469	\$ 17,114,753	\$ 14,150,453	
PUBLIC FACILITIES						
	LIBRARY BOOK DONATIONS	GG9901	291,348	19,856	-	20,000
	NEW CEMETERY	GG9905	7,950,000	1,472,858	251,476	678,907
	FIRE STATION # 5	GG0201	1,795,000	81,838	-	69,018
1	RELOCATION OF FIRE STATION #3	GG0401	2,701,000	30,388	991,000	1,428,030
1	POLICE STATION IMPROVEMENTS	GG0402	3,610,000	11,218	-	966,625
1	NEW CITY HALL	GG0408	4,300,000	-	-	88,513
	NORTHGATE IMPROVEMENTS	TBD	625,000	3,839	-	-
	MUNICIPAL FACILITY IMPROVEMENTS	GG0701	1,750,000	-	1,750,000	750,000
*	MUNICIPAL BUILDINGS REHAB & REMODEL	GG0801	250,000	-	-	-
	DESIGN OF SENIOR CENTER	GG0601	75,500	25,172	-	50,328
	CLOSED PROJECTS		-	-	-	-
	SUBTOTAL		\$ 1,645,170	\$ 2,992,476	\$ 4,051,421	
TECHNOLOGY PROJECTS						
	POLICE FIELD REPORTING	CO0516	268,252	118,876	-	31,617
	AUTOMATED CITATIONS	CO0503	332,652	134,769	-	140,110
	POLICE BOOKING	CO0515	98,579	1,177	-	-
	MDT SYSTEM REPLACEMENT	CO0701	100,000	-	100,000	-
	EMS REPORTING SYSTEM	CO0702	120,000	-	120,000	120,000
	PD SCHEDULING SYSTEM	CO0703	71,300	-	71,300	-
	AUTOMATED CUSTOMER SERVICE	CO0102	196,000	-	-	30,000
	PARD AUTOMATION	CO0402	133,000	-	-	34,792
	AS400 ENHANCEMENT	TBD	250,000	-	-	-
	UPS REPLACEMENT	CO0603	93,560	-	4,892	34,400
	PBX (PHONE SYSTEM) REPLACEMENT	CO0400	990,328	62,449	-	36,498
	RADIO SYSTEM REPLACEMENT	CO0601	4,885,000	209	4,785,000	100,000
	WIDE AREA COMMUNICATIONS GRANT	CO0706	78,871	-	78,871	78,871
	ATM NETWORK REPLACEMENT	CO0522	453,172	-	-	453,172
	WIRELESS INFRASTRUCTURE	CO0704	200,000	-	200,000	-
	CLOSED PROJECTS		289,905	-	-	16,644
	SUBTOTAL		\$ 607,384	\$ 5,360,063	\$ 1,076,104	
	CAPITAL PROJECTS SUBTOTAL		\$ 2,252,554	\$ 8,352,539	\$ 5,127,525	
	DEBT ISSUANCE COSTS		\$ 26,015	\$ 66,000	\$ 39,543	
	TRANSFERS		353,059	32,000	85,212	
	OTHER		4,457	75,000	75,000	
	GENERAL & ADMIN. CHARGES		172,823	215,562	215,562	
TOTAL EXPENDITURES			\$ 2,808,908	\$ 8,741,101	\$ 5,542,842	
ENDING FUND BALANCE:			\$ 7,842,561	\$ 8,373,652	\$ 8,607,611	

1 - Indicates projects funded through 2003 G.O. Bond Authorization

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 8,607,611	\$ 8,607,611	\$ 1,406,824	\$ 570,497	\$ 2,096,368	\$ 104,368	\$ 89,868
\$ -	\$ -	\$ -	\$ 3,655,000	\$ -	\$ -	\$ -
8,365,000	8,365,000	421,300	-	-	-	-
-	-	-	-	-	-	-
23,552	23,552	12,480	29,960	-	-	-
154,000	154,000	35,000	45,000	38,000	8,000	8,000
-	-	-	-	-	-	-
\$ 8,542,552	\$ 8,542,552	\$ 468,780	\$ 3,729,960	\$ 38,000	\$ 8,000	\$ 8,000
\$ 17,150,163	\$ 17,150,163	\$ 1,875,604	\$ 4,300,457	\$ 2,134,368	\$ 112,368	\$ 97,868
20,000	20,000	20,000	20,000	20,000	20,000	20,000
5,253,524	5,783,066	-	-	-	-	-
-	-	-	-	-	-	-
-	1,058,200	-	-	-	-	-
-	1,683,963	742,127	-	-	-	-
-	61,487	-	2,109,129	2,000,000	-	-
-	621,161	-	-	-	-	-
-	1,000,000	-	-	-	-	-
250,000	250,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 5,523,524	\$ 10,477,877	\$ 762,127	\$ 2,129,129	\$ 2,020,000	\$ 20,000	\$ 20,000
-	-	-	-	-	-	-
-	54,398	-	-	-	-	-
-	-	-	-	-	-	-
-	-	100,000	-	-	-	-
-	-	-	-	-	-	-
-	-	71,300	-	-	-	-
9,000	37,765	-	-	-	-	-
-	-	-	-	-	-	-
-	-	250,000	-	-	-	-
14,552	16,720	12,480	29,960	-	-	-
-	35,141	-	-	-	-	-
-	4,784,791	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	100,000	100,000	-	-	-	-
-	-	-	-	-	-	-
\$ 23,552	\$ 5,028,815	\$ 533,780	\$ 29,960	\$ -	\$ -	\$ -
\$ 5,547,076	\$ 15,506,692	\$ 1,295,907	\$ 2,159,089	\$ 2,020,000	\$ 20,000	\$ 20,000
\$ 66,000	\$ 66,000	\$ 4,200	\$ 35,000	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
170,647	170,647	5,000	10,000	10,000	2,500	2,500
\$ 5,783,723	\$ 15,743,339	\$ 1,305,107	\$ 2,204,089	\$ 2,030,000	\$ 22,500	\$ 22,500
\$ 11,366,440	\$ 1,406,824	\$ 570,497	\$ 2,096,368	\$ 104,368	\$ 89,868	\$ 75,368

**GENERAL GOVERNMENT
BUSINESS PARK
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

PROJECT	PROJECT BUDGET	ACTUAL	REVISED FY 06-07 BUDGET	FY 06-07 YEAR-END
NUMBER	AMOUNT	FY 05-06	APPROPRIATIONS	ESTIMATE
BEGINNING FUND BALANCE:		\$ 1,797,562	\$ 1,799,962	\$ 1,799,962
ADDITIONAL RESOURCES:				
CERTIFICATES OF OBLIGATIONS		\$ -	\$ 1,010,000	\$ -
INTRAGOVERNMENTAL TRANSFERS		-	-	-
INVESTMENT EARNINGS		70,044	49,000	65,000
OTHER		337	-	-
SUBTOTAL ADDITIONAL RESOURCES		<u>\$ 70,381</u>	<u>\$ 1,059,000</u>	<u>\$ 65,000</u>
TOTAL RESOURCES AVAILABLE		<u>\$ 1,867,943</u>	<u>\$ 2,858,962</u>	<u>\$ 1,864,962</u>
BUSINESS PARK FUND				
NEW BUSINESS CENTER B (INCUBATOR)	DE0002	1,560,000	-	-
SPRING CREEK CORPORATE CAMPUS PHASE IA	DE0300	2,779,000	38,470	-
CLOSED PROJECTS		4,511	-	-
CAPITAL PROJECTS SUBTOTAL		<u>\$ 42,981</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER		-	-	-
DEBT ISSUANCE COST		-	10,000	-
TRANSFER OUT		-	500,000	500,000
GENERAL & ADMIN CHARGES		25,000	25,804	25,804
TOTAL EXPENDITURES		<u>\$ 67,981</u>	<u>\$ 535,804</u>	<u>\$ 525,804</u>
ENDING FUND BALANCE:		<u>\$ 1,799,962</u>	<u>\$ 2,323,158</u>	<u>\$ 1,339,158</u>

**GENERAL GOVERNMENT
BUSINESS PARK
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY 07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 1,339,158	\$ 1,339,158	\$ 872,158	\$ 644,158	\$ 410,158	\$ 169,158	\$ 22,158
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
33,000	33,000	22,000	16,000	9,000	3,000	1,000
-	-	-	-	-	-	-
<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 22,000</u>	<u>\$ 16,000</u>	<u>\$ 9,000</u>	<u>\$ 3,000</u>	<u>\$ 1,000</u>
<u>\$ 1,372,158</u>	<u>\$ 1,372,158</u>	<u>\$ 894,158</u>	<u>\$ 660,158</u>	<u>\$ 419,158</u>	<u>\$ 172,158</u>	<u>\$ 23,158</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
500,000	500,000	250,000	250,000	250,000	150,000	-
-	-	-	-	-	-	-
<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
<u>\$ 872,158</u>	<u>\$ 872,158</u>	<u>\$ 644,158</u>	<u>\$ 410,158</u>	<u>\$ 169,158</u>	<u>\$ 22,158</u>	<u>\$ 23,158</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY06-07 APPROPRIATIONS	ESTIMATE FY 06-07
BEGINNING FUND BALANCE:			\$ 6,628,296	\$ 5,409,427	\$ 5,409,427
ADDITIONAL RESOURCES:					
UTILITY REVENUES			\$ 1,159,112	\$ 1,186,500	\$ 1,200,821
INTEREST ON INVESTMENTS			258,976	86,000	200,000
BOND PROCEEDS			-	-	-
INTERGOVERNMENTAL TRANSFERS			-	-	-
INTRAGOVERNMENTAL TRANSFERS			-	-	-
TRANSFERS OUT			-	-	-
OTHER			15,009	-	-
			<u>\$ 1,433,097</u>	<u>\$ 1,272,500</u>	<u>\$ 1,400,821</u>
SUBTOTAL ADDITIONAL RESOURCES					
			<u>\$ 8,061,393</u>	<u>\$ 6,681,927</u>	<u>\$ 6,810,248</u>
TOTAL RESOURCES AVAILABLE					
BEE CREEK (COMBINED)	SD9802	\$ 3,105,000	966,861	-	1,701,693
BEE CREEK PH. IV & V.	SD0001	\$ 1,400,000	17,244	-	53,500
GREENWAYS PROJECTS	SD9903	\$ 3,640,000	13,457	-	6,554
MINOR DRAINAGE IMPROVEMENTS	SD0801	ANNUAL	-	100,000	100,000
PEEBLE CREEK DRAINAGE IMP	SD0702	\$ 50,000	-	50,000	50,000
WEST PARK DRAINAGE IMP	SD0524	\$ 560,000	68,491	-	491,508
COLLEGE PARK/BREEZY HEIGHTS	SD0601	\$ 485,000	18,053	451,400	219,319
WPC (REDMOND TERRACE)	SD0520	\$ 680,000	1,431	-	-
STORMWATER MAPPING	SD0523	\$ 150,000	-	-	-
BEE CREEK - Letter of Map Revision	SD0703	\$ 82,000	-	-	50,000
WPC DRAINAGE RESTORATION	SD0704	\$ 210,000	-	100,000	210,000
CLOSED PROJECTS			530,630		
			<u>1,616,167</u>	<u>701,400</u>	<u>2,882,574</u>
CAPITAL PROJECTS SUBTOTAL					
OTHER COSTS			17,757	7,200	7,200
DRAINAGE MAINTENANCE		ANNUAL	711,241	834,388	763,380
DRAINAGE SLA's		ANNUAL	-	-	-
TRANSFERS OUT			49,127	-	-
GENERAL & ADMIN.			257,674	404,346	404,346
DEBT ISSUANCE COSTS			-	-	-
TOTAL EXPENDITURES			<u>\$ 2,651,966</u>	<u>\$ 1,947,334</u>	<u>\$ 4,057,500</u>
ENDING FUND BALANCE:			<u>\$ 5,409,427</u>	<u>\$ 4,734,593</u>	<u>\$ 2,752,748</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 2,752,748	\$ 2,752,748	\$ 1,259,523	\$ 556,021	\$ 436,821	\$ 17,421	\$ 38,652
\$ 1,236,800	\$ 1,236,800	\$ 1,273,900	\$ 1,312,100	\$ 1,351,500	\$ 1,392,000	\$ 1,433,800
60,000	60,000	29,000	19,000	6,700	1,000	7,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,296,800</u>	<u>\$ 1,296,800</u>	<u>\$ 1,302,900</u>	<u>\$ 1,331,100</u>	<u>\$ 1,358,200</u>	<u>\$ 1,393,000</u>	<u>\$ 1,440,800</u>
\$ 4,049,548	\$ 4,049,548	\$ 2,562,423	\$ 1,887,121	\$ 1,795,021	\$ 1,410,421	\$ 1,479,452
-	-	-	-	-	-	-
605,000	750,658	429,000	-	-	-	-
-	300,000	300,000	300,000	413,700	-	-
200,000	200,000	150,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	247,628	-	-	-	-	-
-	-	-	-	340,000	338,569	-
50,000	50,000	50,000	50,000	-	-	-
-	32,000	-	-	-	-	-
-	-	-	-	-	-	-
<u>855,000</u>	<u>1,580,286</u>	<u>929,000</u>	<u>350,000</u>	<u>753,700</u>	<u>338,569</u>	<u>-</u>
31,325	7,200	7,200	7,200	7,200	7,200	7,200
833,124	740,479	762,700	785,600	809,200	833,500	858,500
-	69,525	32,502	32,500	32,500	32,500	32,500
-	-	-	-	-	-	-
345,290	392,535	275,000	275,000	175,000	160,000	160,000
-	-	-	-	-	-	-
<u>\$ 2,064,739</u>	<u>\$ 2,790,025</u>	<u>\$ 2,006,402</u>	<u>\$ 1,450,300</u>	<u>\$ 1,777,600</u>	<u>\$ 1,371,769</u>	<u>\$ 1,058,200</u>
<u>\$ 1,984,809</u>	<u>\$ 1,259,523</u>	<u>\$ 556,021</u>	<u>\$ 436,821</u>	<u>\$ 17,421</u>	<u>\$ 38,652</u>	<u>\$ 421,252</u>

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

	Projected FY08	Projected FY09	Projected FY10	Projected FY11	Projected FY12	Total Estimated O&M Cost FY08-FY12
Street/Traffic Projects						
Traffic Signal Rio Grande and Rock Prairie	-	1,100	1,100	1,100	1,100	4,400
Traffic Signal at Welsh and Holleman	-	1,100	1,100	1,100	1,100	4,400
Traffic Signal Harvey M. at Luther	2,400	2,400	2,400	2,400	2,400	12,000
Traffic Signal Harvey M. at Holleman	2,400	2,400	2,400	2,400	2,400	12,000
Street/Traffic Project Totals	\$ 4,800	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 32,800
Parks Projects						
University Park Development	11,220	22,930	23,618	24,326	25,056	107,151
Veteran's Park and Athletic Complex, Phase	379,580	385,051	390,686	390,491	402,206	1,948,014
Forestry Shop Construction	28,000	7,000	7,000	7,000	7,000	56,000
Woodland Hills Park Development	7,435	14,770	15,213	15,669	16,140	69,227
Eastgate Improvements Ph II	-	11,000	11,000	11,000	11,000	44,000
Lincoln Center Additional Parking	6,000	6,000	6,000	6,000	6,000	30,000
Gabbard Park Improvements	4,000	4,000	4,000	4,000	4,000	20,000
Oaks Park Improvements	5,000	5,000	5,000	5,000	5,000	25,000
Oaks Park Basketball Pavilion	5,000	5,000	5,000	5,000	5,000	25,000
Parks Project Totals	\$ 446,235	\$ 460,751	\$ 467,517	\$ 468,487	\$ 481,402	\$ 2,324,391
Facilities and Technology Projects						
New Cemetery	\$ 151,490	\$ 143,698	\$ 148,009	\$ 152,449	\$ 157,023	\$ 752,669
Relocation of Fire Station #3	-	20,000	20,000	20,000	20,000	80,000
New City Hall	-	-	-	-	-	TBD
Northgate Improvements	-	35,000	35,000	35,000	35,000	140,000
Municipal Facility Improvements	-	32,000	32,000	32,000	32,000	128,000
Police Field Reporting	-	23,000	23,000	23,000	23,000	92,000
Automated Citations	15,120	15,120	15,120	15,120	15,120	75,600
Police Booking	18,000	18,000	18,000	18,000	18,000	90,000
EMS Reporting System	-	20,000	20,000	20,000	20,000	80,000
PD Scheduling System	-	-	9,300	9,300	9,300	27,900
Automated Customer Service	-	35,000	35,000	35,000	35,000	140,000
PARD Automation	12,000	12,000	12,000	12,000	12,000	60,000
AS400 Enhancement	-	-	28,000	28,000	28,000	84,000
PBX Replacement	34,000	34,000	34,000	34,000	34,000	170,000
Radio System Replacement Enhancement	-	150,000	150,000	150,000	150,000	600,000
Wireless Infrastructure	-	20,000	20,000	20,000	20,000	80,000
Facilities and Technology Project Totals	\$ 230,610	\$ 557,818	\$ 599,429	\$ 603,869	\$ 608,443	\$ 2,600,169
Drainage Projects						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Project Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated O&M Costs	\$ 681,645	\$ 1,025,569	\$ 1,073,946	\$ 1,079,356	\$ 1,096,844	\$ 4,957,360

Combined Utility Funds

The combined utility funds account for revenues and expenditures in the Electric, Water and Wastewater funds.

The Electric, Water and Wastewater Funds' budgets are prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2006 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.

Electric Fund

Electric Fund revenue is estimated to be \$76,813,053 and expenditures of \$73,889,027 are included in the FY08 budget. A rate increase of 10% is included in the FY08 Approved Budget to meet the operating, capital and debt service coverage requirements in the Fund.

Water Fund

Water Fund revenue for FY08 is estimated to be \$11,264,248. This is a 5.13% increase over the FY07 year end estimate of \$10,714,215.

Customer growth is projected to be 3% based on historical trends, overall economic indicators and population projections; however, weather conditions may impact water consumption. No rate increase is included for the Water Fund in the FY08 Approved Budget.

FY08 operating expenditures in the Water Fund are projected to be \$6,234,060 or 8.92% above the FY07 revised budget.

SLAs approved in the Water Division total \$848,057. The first SLA, in the amount of \$85,000, is to provide funds for the water purchase agreement that is currently in place on Well #4. The funds will be used to purchase water from the well until a replacement well can be built. The second SLA, for \$152,000, is to provide funds for the operations and maintenance costs associated with Well #7, which should be in operation in the spring of 2008. The third SLA is for the development of a Water Master Plan. The Plan will address future utility needs and is estimated to cost \$75,000. The fourth SLA, totaling \$360,000, is for the outsourcing of the meter replacement program. The outsourcing of the program will provide for a scheduled meter replacement program on a seven year cycle. The fifth SLA will provide \$85,500 to purchase the equipment and chemicals needed to meet a TCEQ required dechlorination mandate. The sixth SLA, for \$50,000, is for a Water Distribution Pressure Reducing Device that will reduce

abnormally high operating pressure in the Greens Prairie area. The final SLA, in the amount of \$40,557, will provide funds for the addition of a Utility Dispatch position. The position will be budgeted in the Electric Utility, but will be funded by the Water Fund through a G&A transfer.

The FY08 non-operating expenditures are estimated to be \$6,113,030. This includes \$1,000,000 in current revenues that are estimated to be transferred to fund water capital projects.

Wastewater Fund

The total Wastewater Fund revenue for FY08 is estimated to be \$11,393,446. This is a 3.00% increase over the FY07 year end estimate of \$11,061,598. No rate increase is included for the Wastewater Fund in the FY08 Approved Budget.

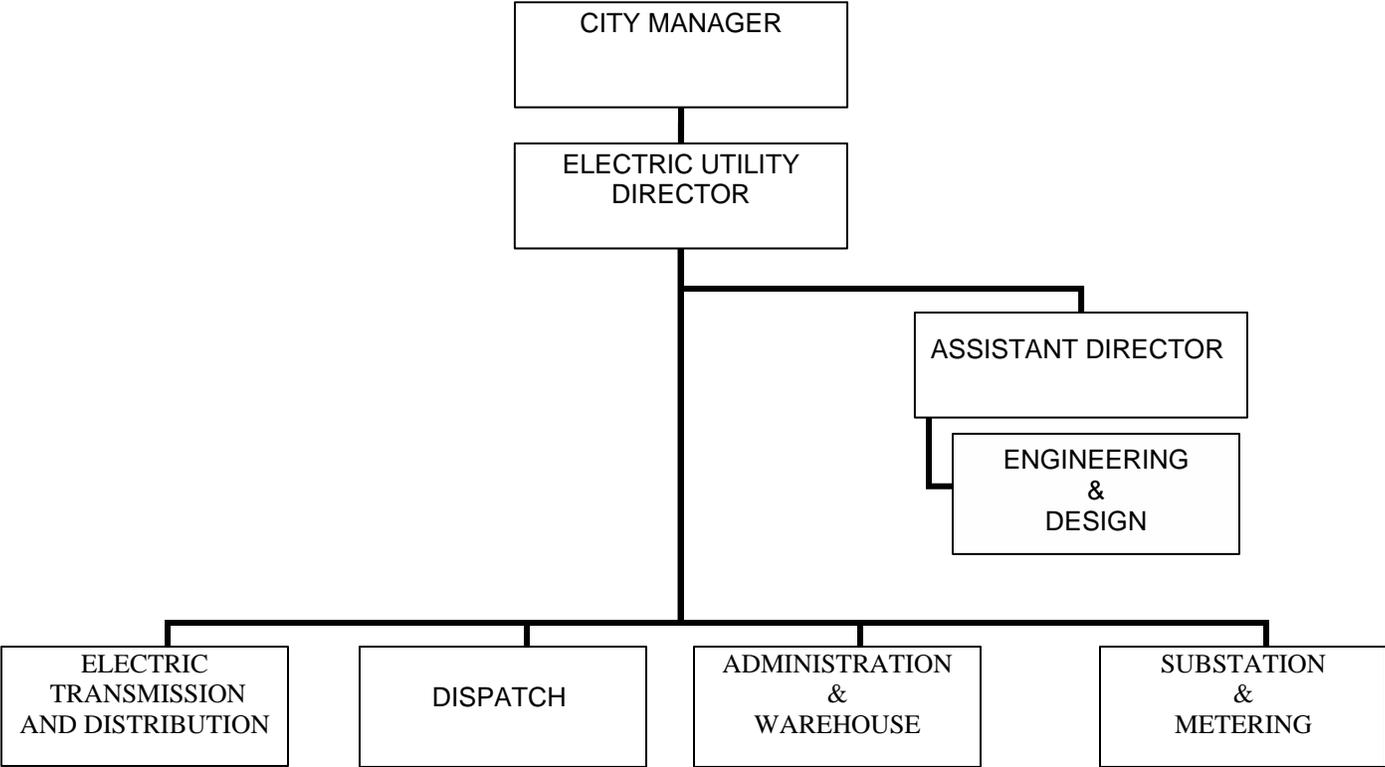
Wastewater Fund operating expenditures in FY08 are budgeted at \$5,379,479 or 4.00% over the FY07 revised budget of \$5,172,474.

The FY08 Approved Budget includes \$200,557 for five SLAs in the Wastewater Division. The first two SLAs, totaling \$50,000, are for permit renewals at the Lick Creek and Carter Creek Wastewater Treatment Plants. This request is to fund the contracting of an engineering firm to prepare the application. The third SLA, in the amount of \$35,000, is requested to provide funds related to the increased cost for the purchase of polymer for sludge processing. The fourth SLA is for the development of a Wastewater Master Plan. The Plan will address future utility needs and it is estimated to cost \$75,000. The final SLA, in the amount of \$40,557, will provide funds for the addition of a Utility Dispatch position. This position will be budgeted in the Electric Utility, but will be funded by Wastewater Fund through a G&A transfer.

FY08 Approved Wastewater Fund non-operating expenditures are budgeted to be \$7,531,575 or 28.61% above the FY07 revised non-operating budget. This is due to an increase from \$1,000,000 to \$2,200,000 in the amount estimated to be transferred in FY08 to the capital budget for capital projects. Also accounting for the change in budget from FY07 to FY08 is an increase in the FY08 debt service payment.

Combined Utility Revenue Bonds are issued to provide for capital expansion and replacements for the various utility services. In FY08, the issuance of utility revenue bonds in the amount of \$15,100,000 for Water capital projects and in the amount of \$3,200,000 for Wastewater capital projects is included in the Approved Budget.

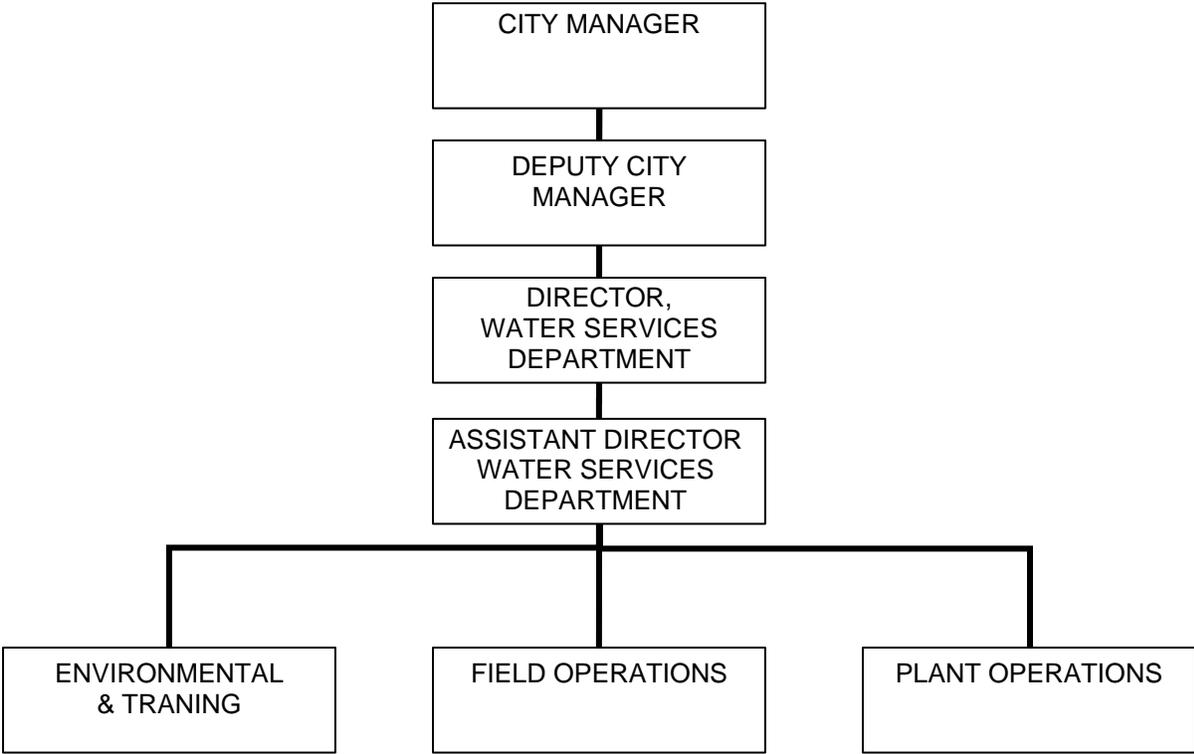
ELECTRIC UTILITY



**City of College Station
Electric Fund
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY06 to FY07</u>
REVENUES						
Total Revenues	\$ 60,227,704	\$ 71,257,920	\$ 68,002,284	\$ 76,813,053	76,813,053	7.80%
EXPENDITURES AND TRANSFERS						
Total Expenditures and Transfers	\$ 56,430,467	\$ 69,181,176	\$ 69,482,467	\$ 73,834,763	73,889,027	6.81%
Increase/Decrease in Working Capital, <i>modified accrual budgetary basis</i>	\$ 3,797,237	\$ 2,076,744	\$ (1,480,183)	\$ 2,978,290	2,924,026	
Measurement Focus Adjustment	\$ 2,083,012					
Beginning Working Capital, <i>accrual basis of accounting</i>	\$ 5,977,256	\$ 11,857,505	\$ 11,857,505	\$ 10,377,322	10,377,322	
Ending Working Capital, <i>accrual basis of accounting</i>	<u>\$ 11,857,505</u>	<u>\$ 13,934,249</u>	<u>\$ 10,377,322</u>	<u>\$ 13,355,613</u>	<u>13,301,348</u>	

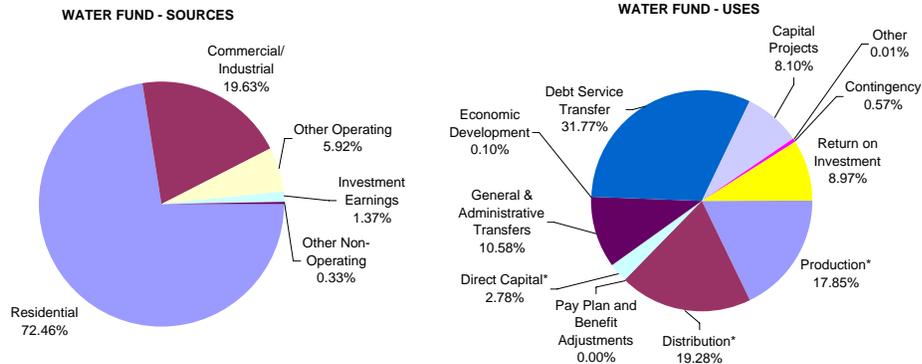
WATER SERVICES DEPARTMENT



**City of College Station
Water Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY06 to FY07
REVENUES						
Residential	\$ 8,131,832	\$ 8,216,000	\$ 7,716,326	\$ 8,161,801	\$ 8,161,801	-0.66%
Commercial/Industrial	2,192,864	2,190,000	2,164,475	2,244,029	2,244,029	2.47%
Other Operating	454,959	485,000	647,131	666,545	666,545	37.43%
Investment Earnings	338,890	250,000	150,000	154,500	154,500	-38.20%
Other Non-Operating	42,669	40,000	36,284	37,373	37,373	-6.57%
Total Revenues	\$11,161,214	\$11,181,000	\$10,714,215	\$ 11,264,248	\$11,264,248	0.74%
EXPENDITURES AND TRANSFERS						
Production*	\$ 1,797,933	\$ 2,099,433	\$ 1,906,793	\$ 1,964,711	\$ 2,203,538	4.96%
Distribution*	1,972,166	2,068,233	1,989,381	1,982,728	2,381,010	15.12%
Pay Plan and Benefit Adjustments	-	-	-	30,109	-	
Direct Capital*	48,633	187,650	160,259	142,150	342,650	82.60%
General & Administrative Transfers	1,322,148	1,368,260	1,368,260	1,254,990	1,306,862	-4.49%
Total Operating Expenditures & Transfers	\$ 5,140,880	\$ 5,723,576	\$ 5,424,693	\$ 5,374,688	\$ 6,234,060	8.92%
NONOPERATING EXPENDITURES						
Economic Development	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
Debt Service Transfer	2,845,487	3,136,178	3,136,178	3,922,106	3,922,106	25.06%
Capital Projects	6,000,000	2,500,000	600,000	1,000,000	1,000,000	-60.00%
Other	48,333	2,821	992	1,186	1,186	-57.96%
Contingency	-	70,000	70,000	70,000	70,000	0.00%
Return on Investment	925,000	1,039,600	1,039,600	1,107,238	1,107,238	6.51%
Total Nonoperating Expenditures	\$ 9,831,320	\$ 6,761,099	\$ 4,859,270	\$ 6,113,030	\$ 6,113,030	-9.59%
Total Expenditures & Transfers	\$14,972,200	\$12,484,675	\$10,283,963	\$ 11,487,718	\$12,347,090	-1.10%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (3,810,986)	\$ (1,303,675)	\$ 430,252	\$ (223,470)	\$ (1,082,842)	
Measurement Focus Adjustment	\$ (537,395)					
Beginning Working Capital, accrual basis of accounting	\$ 8,497,340	\$ 4,148,959	\$ 4,148,959	\$ 4,579,211	\$ 4,579,211	
Ending Working Capital, accrual basis of accounting	\$ 4,148,959	\$ 2,845,284	\$ 4,579,211	\$ 4,355,741	\$ 3,496,369	

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



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

EXPENDITURE BY ACTIVITY CENTER						
ACTIVITY CENTER	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Production	\$ 1,797,933	\$ 2,099,433	\$ 1,906,793	\$ 1,964,711	\$ 2,203,538	4.96%
Distribution	1,972,166	2,068,233	1,989,381	1,982,728	2,381,010	15.12%
Direct Capital	48,633	187,650	160,259	142,150	342,650	82.60%
WATER FUND TOTAL	\$ 3,818,732	\$ 4,355,316	\$ 4,056,433	\$ 4,089,589	\$ 4,927,198	13.13%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,458,302	\$ 1,695,633	\$ 1,673,953	\$ 1,709,102	\$ 1,739,211	2.57%
Supplies	416,583	463,115	398,464	393,825	473,825	2.31%
Maintenance	106,311	108,561	94,983	98,340	100,340	-7.57%
Purchased Services	1,646,943	1,733,016	1,579,048	1,599,263	2,124,263	22.58%
Other Purchased Services	141,960	167,341	149,726	146,909	146,909	0.00%
Direct Capital	48,633	187,650	160,259	142,150	342,650	82.60%
WATER FUND TOTAL	\$ 3,818,732	\$ 4,355,316	\$ 4,056,433	\$ 4,089,589	\$ 4,927,198	13.13%

PERSONNEL SUMMARY BY ACTIVITY CENTER						
ACTIVITY CENTER	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Production	5.00	5.00	5.00	5.00	5.00	0.00%
Distribution	23.00	24.00	25.00	24.00	24.00	0.00%
WATER FUND TOTAL	28.00	29.00	30.00	29.00	29.00	-3.33%

Service Level Adjustments			
Water Production:	Well #4 Water Purchase	\$ 85,000	
	Funding for Well #7 O&M	152,000	
Water Distribution:	Water Master Plan	75,000	
	Outsourced Meter Replacement	360,000	
	Distribution Flushing	85,500	
	Water Distribution Pressure Reducing Device	50,000	
Subtotal		\$ 807,500	
Non-Departmental:	Utility Dispatch Position (G&A Transfer to Electric Fund)	40,557	
Water Services Total		\$ 848,057	

WATER FUND
WATER OPERATIONS

Description & Budget Explanation:

The Water Operations Division is responsible for the supply and delivery of water.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Budget Summary	\$ 3,755,356	\$ 3,818,732	\$ 4,056,433	\$ 4,927,198
Revenue Summary	\$ 9,691,013	\$ 11,118,545	\$ 10,677,931	\$ 11,226,875
Position Summary	28.00	29.00	30.00	29.00

Program Name: Water Production & Distribution

Service Level: Provide reliable water service to the citizens of College Station.

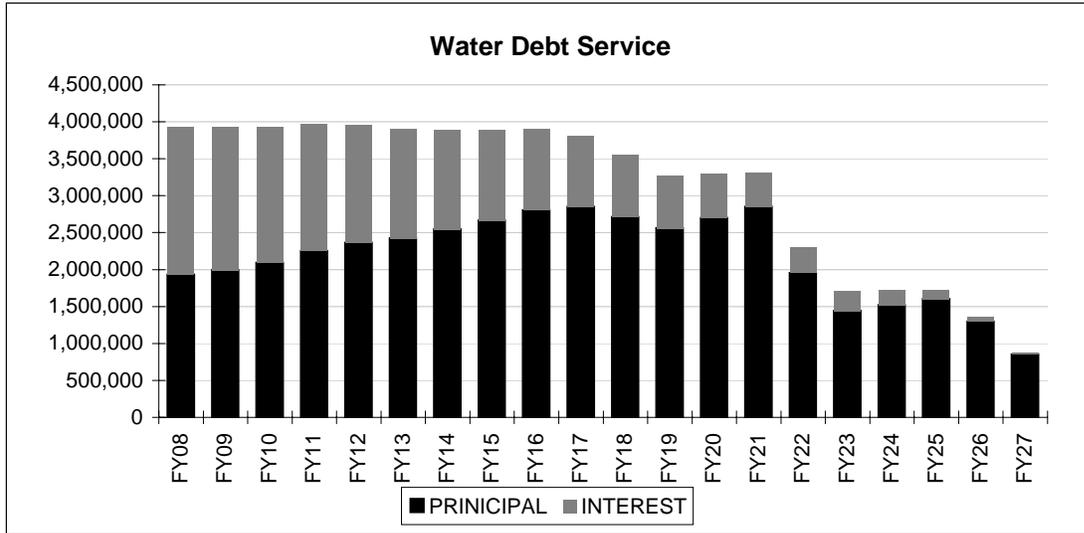
Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- Average customer outage duration in minutes for the previous 12 months.	8.37	7.98	7.98	8.00
- Average outage time in hours experienced per interruption.	0.75	1.04	1.04	1.00
- Average number of outages experienced per customer.	0.016	0.039	0.039	0.03
- Compliance with all regulatory requirements.	100%	100%	100%	100%
- Compliance with all water quality monitoring requirements.	100%	100%	100%	100%
Efficiency				
- Maintain O & M cost within +/- 10% of \$1.27 per 1,000 gal.	\$0.96	\$0.88	\$1.27	\$1.30
- Percent of unaccounted water	9%	10.00%	10.00%	10.00%
Output				
- Number of new services completed.	773	931	1,141	1,230
- Number of water meters tested.	732	1,254	1,650	1,600

Service Level: Provide education and incentives to increase awareness of water and wastewater system, and reduce overall per capita consumption.

Performance Measures:	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- Annual per person (capita) water use per day.	130	138	140	140
- Avoided water and wastewater consumption through water education programs (million gallons)	1.9	4.6	2.5	3.0
Output				
- Total number of customers contacted through all outreach and training programs.	6,130	7,315	6,800	7,000
- Total number of customers trained on water and wastewater resource issues	860	1,240	1,000	1,000

**Debt Service Requirements
Water Fund
All URB Series**

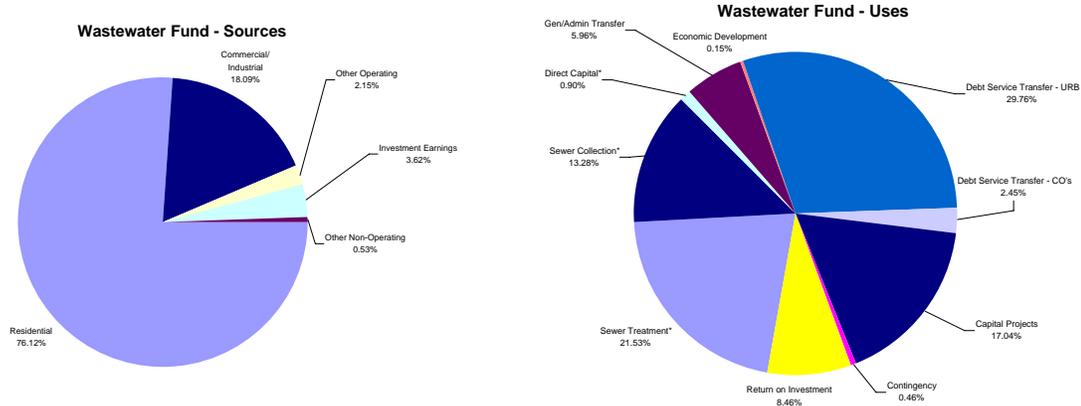
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY08	1,929,684	1,992,422	3,922,106	43,337,888
FY09	1,991,349	1,939,000	3,930,349	41,408,203
FY10	2,089,450	1,833,766	3,923,216	39,416,854
FY11	2,248,333	1,717,051	3,965,383	37,327,404
FY12	2,361,377	1,596,089	3,957,466	35,079,071
FY13	2,422,220	1,477,149	3,899,370	32,717,694
FY14	2,540,614	1,355,800	3,896,413	30,295,473
FY15	2,662,175	1,226,862	3,889,037	27,754,860
FY16	2,799,883	1,096,206	3,896,090	25,092,685
FY17	2,844,528	965,643	3,810,171	22,292,802
FY18	2,707,465	838,194	3,545,658	19,448,274
FY19	2,557,200	716,704	3,273,904	16,740,809
FY20	2,695,223	593,213	3,288,437	14,183,609
FY21	2,847,287	462,072	3,309,359	11,488,386
FY22	1,949,576	349,285	2,298,861	8,641,099
FY23	1,439,399	271,675	1,711,074	6,691,523
FY24	1,514,675	204,892	1,719,566	5,252,123
FY25	1,598,638	133,999	1,732,637	3,737,449
FY26	1,289,822	67,831	1,357,652	2,138,811
FY27	848,989	19,102	868,091	848,989



**City of College Station
Wastewater Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY06 to FY07
REVENUES						
Residential	\$ 8,050,560	\$ 8,505,000	\$ 8,419,556	\$ 8,672,143	\$ 8,672,143	1.97%
Commercial/Industrial	1,802,108	1,972,000	1,945,624	2,003,993	2,003,993	1.62%
Other Operating	246,342	241,000	237,881	245,017	245,017	1.67%
Investment Earnings	214,309	160,000	400,361	412,372	412,372	157.73%
Other Non-Operating	20,977	29,000	58,176	59,921	59,921	106.62%
Total Revenues	\$ 10,334,296	\$ 10,907,000	\$ 11,061,598	\$ 11,393,446	\$ 11,393,446	4.46%
EXPENDITURES AND TRANSFERS						
Sewer Treatment*	\$ 2,463,967	\$ 2,583,498	\$ 2,689,670	\$ 2,676,174	\$ 2,779,393	7.58%
Sewer Collection*	1,479,832	1,666,417	1,559,966	1,623,543	1,714,831	2.91%
Approved Pay Plan	-	-	-	34,507	-	N/A
Direct Capital*	80,432	134,910	119,300	115,610	115,610	-14.31%
Gen/Admin Transfer	787,607	787,649	787,649	717,375	769,645	-2.29%
Total Operating Expenditures and Transfers	\$ 4,811,838	\$ 5,172,474	\$ 5,156,585	\$ 5,167,209	\$ 5,379,479	4.00%
NONOPERATING EXPENDITURES						
Economic Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
Debt Service Transfer - URB	3,320,692	3,435,694	3,435,694	3,842,832	3,842,832	11.85%
Debt Service Transfer - CO's	317,819	318,656	318,656	316,628	316,628	-0.64%
Capital Projects	2,000,000	1,000,000	1,000,000	2,200,000	2,200,000	120.00%
Other	32,652	-	(8,026)	-	-	N/A
Contingency	-	60,000	60,000	60,000	60,000	0.00%
Return on Investment	982,000	1,021,900	1,021,900	1,092,115	1,092,115	6.87%
Total Nonoperating Expenditures	\$ 6,673,163	\$ 5,856,250	\$ 5,848,224	\$ 7,531,575	\$ 7,531,575	28.61%
Total Expenditures and Transfers	\$ 11,485,001	\$ 11,028,724	\$ 11,004,809	\$ 12,698,784	\$ 12,911,054	17.07%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (1,150,705)	\$ (121,724)	\$ 56,789	\$ (1,305,338)	\$ (1,517,608)	
Measurement Focus Adjustment	\$ 687,263					
Beginning Working Capital, accrual basis of accounting	\$ 5,964,409	\$ 5,500,967	\$ 5,500,967	\$ 5,557,756	\$ 5,557,756	
Ending Working Capital, accrual basis of accounting	\$ 5,500,967	\$ 5,379,243	\$ 5,557,756	\$ 4,252,418	\$ 4,040,148	

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



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

EXPENDITURE BY ACTIVITY CENTER						
ACTIVITY	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Sewer Treatment	\$ 2,463,967	\$ 2,583,498	\$ 2,689,670	\$ 2,676,174	\$ 2,779,393	7.58%
Sewer Collection	1,479,832	1,666,417	1,559,966	1,623,543	1,714,831	2.91%
Direct Capital	80,432	134,910	119,300	115,610	115,610	-14.31%
WASTEWATER FUND TOTAL	\$ 4,024,231	\$ 4,384,825	\$ 4,368,936	\$ 4,415,327	\$ 4,609,834	5.13%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 2,122,547	\$ 2,259,689	\$ 2,262,316	\$ 2,329,652	\$ 2,364,159	4.62%
Supplies	582,727	547,826	577,755	556,464	591,464	7.97%
Maintenance	216,752	207,091	197,701	198,970	198,970	-3.92%
Purchased Services	1,021,773	1,235,309	1,211,864	1,214,631	1,339,631	8.45%
Direct Capital	80,432	134,910	119,300	115,610	115,610	-14.31%
WASTEWATER FUND TOTAL	\$ 4,024,231	\$ 4,384,825	\$ 4,368,936	\$ 4,415,327	\$ 4,609,834	5.13%

PERSONNEL SUMMARY BY ACTIVITY CENTER						
ACTIVITY	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Sewer Treatment	22.00	23.00	24.00	24.00	24.00	0.00%
Sewer Collection	22.00	22.00	22.00	22.00	22.00	0.00%
WASTEWATER FUND TOTAL	44.00	45.00	46.00	46.00	46.00	0.00%

Service Level Adjustments		
Wastewater Treatment:	Permit Renewal for Carter Creek Wastewater Treatment Plant	\$ 25,000
	Permit Renewal for Lick Creek Wastewater Treatment Plant	25,000
	Polymer Usage Increase	35,000
Wastewater Collection:	Wastewater Master Plan	75,000
Subtotal		\$ 160,000
Non-Departmental:	Utility Dispatch Position (G&A Transfer to Electric Fund)	40,557
Wastewater Total		\$ 200,557

**WASTEWATER FUND
WASTEWATER OPERATIONS**

Description & Budget Explanation:

The Wastewater Operations Division is responsible for the collection and treatment of wastewater in the City.

	FY 05	FY 06	FY 07	FY08
	Actual	Actuals	Estimates	Approved
Budget Summary	\$ 3,669,757	\$ 3,943,799	\$ 4,249,636	\$ 4,494,224
Revenue Summary	\$ 9,785,643	\$ 10,334,296	\$ 11,061,598	\$ 11,393,446
Position Summary	44.00	45.00	46.00	46.00

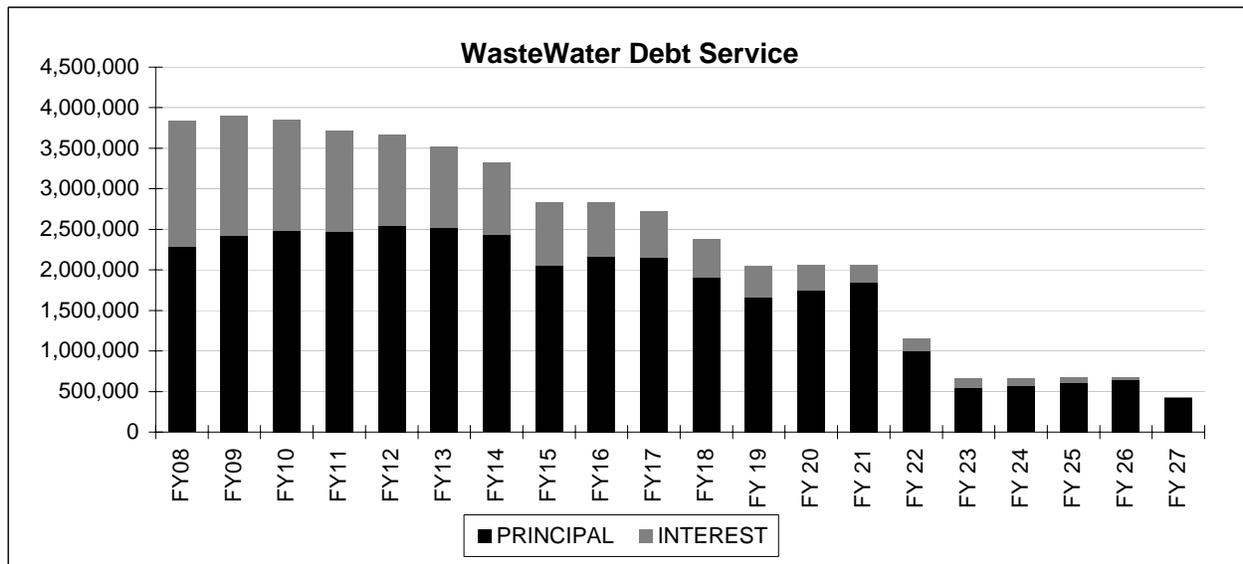
Program Name: Wastewater Collection & Treatment

Service Level: Provide reliable wastewater service to the citizens of College Station.

Performance Measures:	FY 05	FY 06	FY 07	FY08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- Average customer stoppage duration in minutes.	53.50	42.23	43.00	40.00
- Average number of stoppages experienced per customer.	0.003	0.003	0.003	0.003
- Compliance with all Regulatory requirements.	100%	100%	100%	100%
- Compliance with all water quality monitoring requirements.	100%	100%	100%	100%
- Compliance with all permit reporting requirements.	100%	100%	100%	100%
Efficiency				
- Maintain O & M cost (within +/- 10% of \$1.85 /1,000 gal.)	\$1.60	\$1.82	\$1.85	\$1.90
Output				
- Number of new services completed.	571	792	1,056	1,140

**Debt Service Requirements
Wastewater
All URB Series**

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY08	2,287,966	1,554,865	3,842,832	34,474,222
FY09	2,420,887	1,473,412	3,894,298	32,186,256
FY10	2,492,985	1,359,736	3,852,721	29,765,369
FY11	2,467,247	1,239,435	3,706,682	27,272,384
FY12	2,541,255	1,120,038	3,661,293	24,805,137
FY13	2,513,484	1,002,535	3,516,019	22,263,882
FY14	2,435,569	886,177	3,321,747	19,750,398
FY15	2,057,104	776,122	2,833,226	17,314,829
FY16	2,160,316	672,790	2,833,106	15,257,725
FY17	2,147,920	569,836	2,717,756	13,097,409
FY18	1,912,395	474,250	2,386,645	10,949,489
FY 19	1,657,481	390,013	2,047,494	9,037,095
FY 20	1,747,639	307,436	2,055,075	7,379,614
FY 21	1,845,067	219,882	2,064,949	5,631,975
FY 22	1,003,349	150,905	1,154,254	3,786,909
FY 23	545,590	114,561	660,151	2,783,560
FY 24	574,303	89,100	663,402	2,237,970
FY 25	605,873	62,124	667,997	1,663,667
FY 26	639,223	33,521	672,744	1,057,794
FY 27	418,571	9,418	427,989	418,571



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. The Sanitation Fund also funds the street sweeping operations of the City.

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 2006 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

Revenues for the Sanitation Fund are budgeted at \$6,628,089 in FY08. This is an increase of 2.09% over the FY07 revised budget.

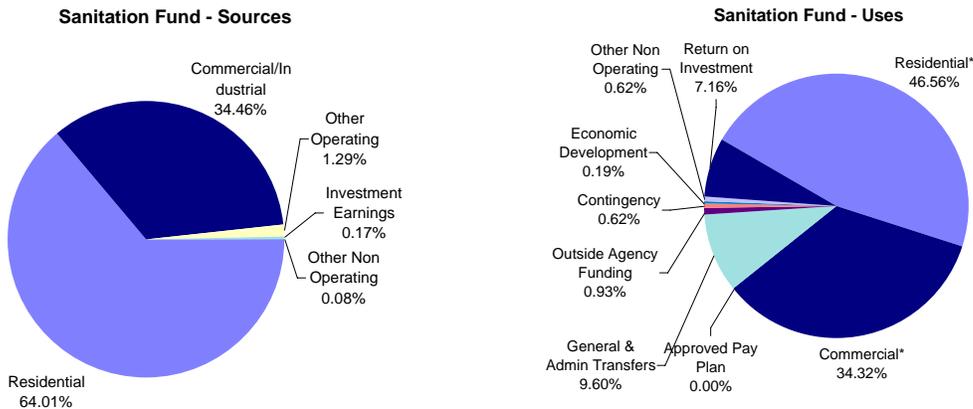
Operating expenditures for FY08 are expected to decrease by 2.66% from the FY07 revised budget and are proposed to be \$5,950,340. The proposed expenditures include an increase of \$9,263 in the General and Administrative transfers to help fund a portion of the Broadcast Media Specialist SLA and the Human Resources Classification Plan SLA.

Historically, the Sanitation fund has provided funding for Keep Brazos Beautiful, an Outside Agency dedicated to beautification and litter abatement. The FY08 Keep Brazos Beautiful request is included in the FY08 Sanitation proposed budget. This includes the base request of \$55,000 and an increase of \$5,240, which is proposed to be used for beautification grants and sponsorships. Of this total, \$30,000 would be used by Keep Brazos Beautiful for operations and \$27,000 will be used for beautification grant funding.

**City of College Station
Sanitation Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
REVENUES						
Residential	\$ 3,639,310	\$ 4,141,560	\$ 4,119,257	\$ 4,242,835	\$ 4,242,835	2.45%
Commercial/Industrial	1,958,598	2,255,960	2,217,246	2,283,763	2,283,763	1.23%
Other Operating	87,862	77,000	98,087	85,491	85,491	11.03%
Investment Earnings	18,902	16,000	11,000	11,000	11,000	-31.25%
Other Non Operating	4,661	2,000	8,839	5,000	5,000	150.00%
Total Revenues	\$ 5,709,333	\$ 6,492,520	\$ 6,454,429	\$ 6,628,089	\$ 6,628,089	2.09%
EXPENDITURES AND TRANSFERS						
Residential*	\$ 2,798,392	\$ 3,094,294	\$ 3,108,124	\$ 2,983,693	\$ 3,010,186	-2.72%
Commercial*	1,984,635	2,351,097	2,334,528	2,205,301	2,219,032	-5.62%
Approved Pay Plan	-	-	-	40,224	-	N/A
General & Admin Transfers	554,049	572,760	572,760	611,619	620,882	8.40%
Outside Agency Funding	45,000	55,000	55,000	60,240	60,240	9.53%
Contingency	-	40,000	40,000	40,000	40,000	0.00%
Total Operating Expenditures & Transfers	\$ 5,382,076	\$ 6,113,151	\$ 6,110,412	\$ 5,941,077	\$ 5,950,340	-2.66%
NONOPERATING EXPENDITURES						
Economic Development	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
Other Non Operating	-	-	-	40,000	40,000	N/A
Return on Investment	369,000	409,000	409,000	463,000	463,000	13.20%
Total Non Operating Expenditures	\$ 381,500	\$ 421,500	\$ 421,500	\$ 515,500	\$ 515,500	22.30%
Total Operating & Non Operating Expenditures	\$ 5,763,576	\$ 6,534,651	\$ 6,531,912	\$ 6,456,577	\$ 6,465,840	-1.05%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (54,243)	\$ (42,131)	\$ (77,483)	\$ 171,512	\$ 162,249	
Measurement Focus Adjustment	\$ 22,940					
Beginning Working Capital, accrual basis of accounting	\$ 904,393	\$ 873,090	\$ 873,090	\$ 795,607	\$ 795,607	
Ending Working Capital, accrual basis of accounting	\$ 873,090	\$ 830,959	\$ 795,607	\$ 967,119	\$ 957,856	

* Residential and Commercial make up the Operations & Maintenance portion of the Sanitation Budget.



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

EXPENDITURE BY ACTIVITY						
	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Residential Collection	\$ 2,798,395	\$ 3,094,294	\$ 3,108,124	\$ 2,983,693	\$ 3,010,186	-2.72%
Commercial Collection	1,984,635	2,351,097	2,334,528	2,205,301	2,219,032	-5.62%
DIVISION TOTAL	\$ 4,783,030	\$ 5,445,391	\$ 5,442,652	\$ 5,188,994	\$ 5,229,218	-3.97%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,571,682	\$ 1,678,252	\$ 1,715,759	\$ 1,664,698	\$ 1,704,922	1.59%
Supplies	320,450	335,862	319,566	325,834	325,834	-2.99%
Maintenance	554,185	581,141	581,141	530,002	530,002	-8.80%
Purchased Services	2,336,713	2,848,636	2,826,186	2,668,460	2,668,460	-6.32%
Capital Outlay	-	1,500	-	-	-	-100.00%
DIVISION TOTAL	\$ 4,783,030	\$ 5,445,391	\$ 5,442,652	\$ 5,188,994	\$ 5,229,218	-3.97%

PERSONNEL SUMMARY BY ACTIVITY						
ACTIVITY	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Residential Collection	25.50	25.50	25.50	24.00	24.00	-5.88%
Commercial Collection	11.00	11.00	11.00	11.00	11.00	0.00%
DIVISION TOTAL	36.50	36.50	36.50	35.00	35.00	-4.11%

PUBLIC WORKS SANITATION

Description & Budget Explanation:

The Sanitation Division is responsible for the collection of all municipal refuse, recycling and commercial refuse.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Budget Summary	\$4,429,659	\$4,783,030	\$5,442,652	\$5,229,218
Revenue Summary	\$5,159,544	\$5,709,333	\$6,454,429	\$6,628,089
Position Summary	36.50	36.50	36.50	35.00

Program Name: Residential Collection

Service Level: Provide residential solid waste collection to College Station citizens.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- Percent of missed collection reports per week	0.13%	0.13%	1.00%	1.00%
Efficiency				
- No. of labor hours per ton of household garbage	1.04	0.96	1.7	1.7
- No. of labor hours per ton of bulky waste	3.53	3.28	4.9	4.9
- No. of labor hours per ton of Clean Green	3.54	4.25	6.5	6.5
- Cost per ton of household garbage	\$60.14	\$59.83	\$80.00	\$80.00
- Cost per ton of bulky waste	\$203.44	\$204.44	\$240.00	\$240.00
- Cost per ton of Clean Green	\$204.14	\$265.25	\$320.00	\$320.00
- Residential monthly rate	\$12.30	\$13.30	\$14.40	\$14.40
Output				
- No. of household tons collected	15,546	16,905	17,000	17,340
- No. of bulky tons collected	5,032	5,417	5,500	5,610
- No. of Clean Green tons collected	2,957	2,462	2,500	2,550

Program Name: Residential Recycling

Service Level: Provide residential recycling collection to College Station citizens.

Performance Measures	FY 05 Actual	FY 06 Actuals	FY 07 Estimates	FY 08 Approved
Effectiveness				
- Percent of missed collection reports per week	0.02%	0.03%	1.00%	1.00%
- Percent of Residential Municipal Solid Waste (MSW) diverted annually	22.70%	15.63%	22.00%	22.00%
- Lbs. Collected per household	10.2	10.5	15	15
Efficiency				
- Cost per ton, recycling	\$267.85	\$272.07	\$220.00	\$220.00
- Revenue per ton, recycling	\$55.28	\$51.11	\$40.00	\$40.00
- Net cost per ton, recycling (cost-revenues-avoided disposal costs)	\$189	\$197	\$180	\$180
Output				
- No. of tons collected, recycling	923	983	1,000	1,020
- Avoided landfill costs	\$21,691	\$23,101	\$27,000	\$27,540

Program Name: Commercial Collection

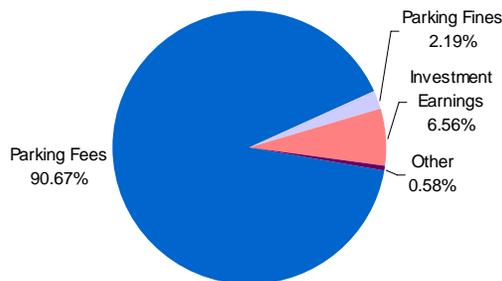
Service Level: Provide sanitation to College Station businesses and apartments.

Performance Measures	FY 05 Actual	FY 06 Actuals	FY 07 Estimates	FY 08 Approved
Effectiveness				
- Percent of missed collection reports	0.042%	0.018%	1.000%	1.000%
Efficiency				
- Labor-hours per ton	0.75	0.75	1.00	1.00
- Cost per ton	\$43.03	\$46.54	\$40.00	\$40.00
Output				
- No. of tons collected	35,114	35,122	35,200	36,000

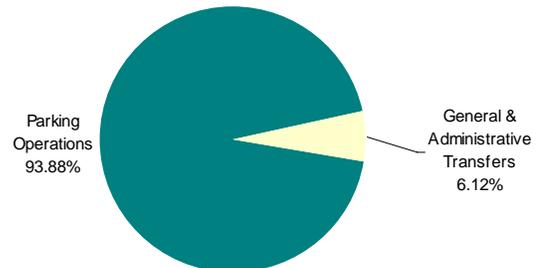
City of College Station Parking Enterprise Fund Summary

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget From FY07 to FY08
REVENUES						
Parking Fees	\$ 587,511	\$ 614,800	\$ 610,000	\$ 640,500	\$ 640,500	4.18%
Parking Fines	17,104	23,300	15,000	15,450	15,450	-33.69%
Investment Earnings	29,702	26,900	45,000	46,350	46,350	72.30%
Other	4,240	8,200	4,000	4,120	4,120	-49.76%
Total Revenues	\$ 638,557	\$ 673,200	\$ 674,000	\$ 706,420	\$ 706,420	4.93%
EXPENDITURES						
Parking Operations	\$ 467,861	\$ 526,743	\$ 522,211	\$ 507,718	\$ 516,383	-1.97%
Approved Pay Plan	-	-	-	5,515	-	N/A
General & Administrative Transfers	25,109	36,847	36,847	32,406	33,672	-8.62%
Capital Outlay	4,330	-	-	-	174,048	N/A
Total Expenditures	\$ 497,300	\$ 563,590	\$ 559,058	\$ 545,639	\$ 724,103	28.48%
Increase/Decrease in Working Capital, <i>modified accrual budgetary basis</i>	\$ 141,257	\$ 109,610	\$ 114,942	\$ 160,781	\$ (17,683)	
Measurement Focus Adjustment	\$ (36,477)					
Beginning Working Capital, <i>accrual basis of accounting</i>	\$ 667,039	\$ 771,819	\$ 771,819	\$ 886,761	\$ 886,761	
Ending Working Capital, <i>accrual basis of accounting</i>	\$ 771,819	\$ 881,429	\$ 886,761	\$ 1,047,542	\$ 869,078	

Parking Enterprise Fund - Sources



Parking Enterprise Fund - Uses



The Parking Enterprise Fund, accounts for revenues and expenditures from the City's parking facilities. These revenues come from the Patricia Street parking 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 2006 Working

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

Revenues from all parking facilities are estimated to be \$640,500. Total revenues in FY08 are estimated to be \$706,420. Proposed expenditures related to parking operations total \$724,103.

**City of College Station
Parking Enterprise Fund
Summary**

EXPENDITURES						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Parking	\$ 454,361	\$ 526,743	\$ 522,211	\$ 507,718	\$ 690,431	31.08%
DIVISION TOTAL	\$ 454,361	\$ 526,743	\$ 522,211	\$ 507,718	\$ 690,431	31.08%

EXPENDITURES BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 238,944	\$ 275,261	\$ 271,725	\$ 298,478	\$ 303,993	10.44%
Supplies	20,007	21,178	19,484	19,423	19,423	-8.29%
Maintenance	26,517	20,530	25,294	18,496	21,646	5.44%
Purchased Services	143,960	170,021	165,955	171,321	171,321	0.76%
General Capital	24,933	39,753	39,753	-	174,048	337.82%
DIVISION TOTAL	\$ 454,361	\$ 526,743	\$ 522,211	\$ 507,718	\$ 690,431	31.08%

PERSONNEL SUMMARY						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Parking	9.00	9.00	9.00	9.00	9.00	0.00%
DIVISION TOTAL	9.00	9.00	9.00	9.00	9.00	0.00%

Service Level Adjustments
 Upgrade technology at Parking Garage \$ 177,198

Parking Total \$ 177,198



Brazos Valley Solid Waste Management Agency Fund

The Brazos Valley Solid Waste Management Agency (BVSWMMA) was formed under a joint solid waste management agreement between the Cities of College Station and Bryan. Each city has 50% ownership in BVSWMMA. BVSWMMA contracted with the City of College Station to serve as landfill operator for the facility. The agency is responsible for providing solid waste disposal services within all appropriate guidelines and regulations. This joint venture has resulted in cost savings and increased efficiencies due to the deletion of duplicated services, planning and staffing and the economies of scale offered by a larger operation.

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 2006 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

Revenues in the BVSWMMA Fund are projected to be \$6,333,000. Budgeted expenditures for Landfill Operations are \$3,170,925. The FY08 Administration budget is proposed to be \$307,932. Non-departmental expenses in the amount of \$641,075 are budgeted in FY08. Appropriations in the amount of \$2,838,321 are included in BVSWMMA for capital project expenditures. These expenditures are related primarily to design, permitting, access and infrastructure for the Highway 30 Landfill.

CITY OF COLLEGE STATION
BRAZOS VALLEY SOLID WASTE MANAGEMENT AGENCY (BVSWMA)
PRO - FORMA
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013

	REVISED BUDGET AMOUNT	FY 06 ACTUAL	FY07 APPROVED APPROPRIATIONS	FY07 ESTIMATE
LANDFILL CHARGES		\$ 5,316,986	\$ 5,947,000	\$ 5,950,000
OTHER SALES - METHANE GAS		-	-	-
INTEREST		366,087	178,000	375,000
OTHER		24,488	-	-
TOTAL REVENUES		\$ 5,707,561	\$ 6,125,000	\$ 6,325,000
EXPENDITURES AND TRANSFERS				
LANDFILL OPERATIONS		\$ 2,618,999	\$ 3,112,262	\$ 2,948,729
ADMINISTRATION		352,328	339,175	301,379
PROPOSED SLAs		-	-	-
PAY PLAN ADJUSTMENTS		-	-	-
EXPEND & TRANSFERS SUBTOTAL		\$ 2,971,327	\$ 3,451,437	\$ 3,250,108
BVSWMA CIP				
BV0403 - RPR Gas Recovery and final cover	8,000,000	125,350	-	41,842
BV0404 - RPR Gas Collection System	109,900	-	-	33,971
BV0504 - RPR Soil Deficit Management	1,086,500	1,061,191	-	23,000
BV0003 - HWY 30 land purchase	2,608,500	234,128	191,500	405,140
BV0502 - HWY 30 Permit Application/Legal Fees	1,996,136	99,734	1,240,136	1,291,459
BV0601 - HWY 30 Access	2,609,660	-	721,000	121,000
BV0602 - HWY 30 Buildings & Infrastructure	3,785,690	-	25,000	25,000
BV0603 - HWY 30 Design Services	2,112,000	207,178	247,000	447,000
BV0701 - HWY 30 Cell Construction	8,704,154	-	-	-
TBD - HWY 30 Compost Facility Design and Construction	1,553,500	-	-	-
TBD - HWY 30 Petroleum Pipeline Relocation	634,040	-	-	-
Closed Projects		790,254		11,970
		\$ 2,517,834	\$ 2,424,636	\$ 2,400,382
NON-DEPARTMENTAL				
CONTRIBUTIONS		\$ 50,500	\$ 20,000	\$ 70,000
OTHER		12,485	667,000	-
TRANSFERS OUT		52,905	-	-
GENERAL & ADMIN. TRANSFERS		278,149	338,761	338,761
BRYAN COMPOST FACILITY COSTS		-	-	-
HOST FEES		127,176	155,000	135,175
CONTINGENCY		-	85,000	35,000
NON-DEPARTMENTAL SUBTOTAL		\$ 521,215	\$ 1,265,761	\$ 578,936
TOTAL OPERATING EXPENDITURES AND TRANSFERS		\$ 6,010,376	\$ 7,141,834	\$ 6,229,426
INCREASE (DECREASE) IN WORKING CAPITAL FROM OPERATIONS, <i>modified accrual budgetary basis</i>		\$ (302,815)	\$ (1,016,834)	\$ 95,574
BEGINNING WORKING CAPITAL, <i>accrual basis of accounting</i>		\$ 9,175,854	\$ 8,954,289	\$ 8,954,289
Measurement Focus Adjustment		81,250		
ENDING WORKING CAPITAL, <i>accrual basis of accounting</i>		\$ 8,954,289	\$ 7,937,455	\$ 9,049,863

**CITY OF COLLEGE STATION
BRAZOS VALLEY SOLID WASTE MANAGEMENT AGENCY (BVSWMA)
PRO - FORMA
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

FY 08 APPROVED APPROPRIATIONS	FY 08 PROJECTED	FY 09 PROJECTED	FY 10 PROJECTED	FY 11 PROJECTED	FY 12 PROJECTED	FY 13 PROJECTED
\$ 6,125,000	\$ 6,125,000	\$ 6,305,000	\$ 6,800,000	\$ 7,000,000	\$ 7,206,000	\$ 7,418,000
TBD	TBD	TBD	TBD	TBD	TBD	TBD
208,000	208,000	130,000	64,000	39,000	26,000	49,000
-	-	-	-	-	-	-
<u>\$ 6,333,000</u>	<u>\$ 6,333,000</u>	<u>\$ 6,435,000</u>	<u>\$ 6,864,000</u>	<u>\$ 7,039,000</u>	<u>\$ 7,232,000</u>	<u>\$ 7,467,000</u>
\$ 3,170,925	\$ 3,170,925	\$ 3,270,000	\$ 3,370,000	\$ 3,480,000	\$ 3,590,000	\$ 3,700,000
307,932	307,932	320,000	330,000	340,000	360,000	380,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,478,857</u>	<u>\$ 3,478,857</u>	<u>\$ 3,590,000</u>	<u>\$ 3,700,000</u>	<u>\$ 3,820,000</u>	<u>\$ 3,950,000</u>	<u>\$ 4,080,000</u>
-	-	-	-	4,000,000	-	-
8,306	15,000	8,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
94,975	305,100	71,985	74,518	76,522	-	-
568,330	1,168,330	1,320,330	-	-	-	-
1,266,710	1,266,710	2,368,980	125,000	-	-	-
900,000	1,092,822	250,000	15,000	50,000	50,000	-
-	-	2,452,537	2,452,537	-	1,899,540	1,899,540
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,838,321</u>	<u>\$ 3,847,962</u>	<u>\$ 6,471,832</u>	<u>\$ 2,667,055</u>	<u>\$ 4,126,522</u>	<u>\$ 1,949,540</u>	<u>\$ 1,899,540</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,000,000	-	-	-	-	-
-	-	-	-	-	-	-
347,075	347,075	355,000	363,000	371,000	379,000	387,000
80,000	80,000	80,000	80,000	80,000	80,000	80,000
139,000	139,000	143,000	147,000	151,000	156,000	161,000
75,000	75,000	75,000	75,000	75,000	75,000	75,000
<u>\$ 641,075</u>	<u>\$ 1,641,075</u>	<u>\$ 653,000</u>	<u>\$ 665,000</u>	<u>\$ 677,000</u>	<u>\$ 690,000</u>	<u>\$ 703,000</u>
<u>\$ 6,958,253</u>	<u>\$ 8,967,894</u>	<u>\$ 10,714,832</u>	<u>\$ 7,032,055</u>	<u>\$ 8,623,522</u>	<u>\$ 6,589,540</u>	<u>\$ 6,682,540</u>
<u>\$ (625,253)</u>	<u>\$ (2,634,894)</u>	<u>\$ (4,279,832)</u>	<u>\$ (168,055)</u>	<u>\$ (1,584,522)</u>	<u>\$ 642,460</u>	<u>\$ 784,460</u>
<u>\$ 9,049,863</u>	<u>\$ 9,049,863</u>	<u>\$ 6,414,969</u>	<u>\$ 2,135,137</u>	<u>\$ 1,967,082</u>	<u>\$ 382,560</u>	<u>\$ 1,025,020</u>
<u><u>\$ 8,424,610</u></u>	<u><u>\$ 6,414,969</u></u>	<u><u>\$ 2,135,137</u></u>	<u><u>\$ 1,967,082</u></u>	<u><u>\$ 382,560</u></u>	<u><u>\$ 1,025,020</u></u>	<u><u>\$ 1,809,480</u></u>

**City of College Station
Brazos Valley Solid Waste Management Agency
Operations & Maintenance Summary**

EXPENDITURE BY DEPARTMENT						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Landfill Operations	\$ 2,618,999	\$ 3,112,262	\$ 2,882,229	\$ 3,136,713	\$ 3,170,925	1.88%
Administration	352,328	314,175	301,379	304,247	307,932	-1.99%
DEPARTMENT TOTAL	\$ 2,971,327	\$ 3,426,437	\$ 3,183,608	\$ 3,440,960	\$ 3,478,857	1.53%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,318,388	\$ 1,492,803	\$ 1,367,607	\$ 1,488,181	\$ 1,526,078	2.23%
Supplies	414,190	518,921	492,716	484,440	484,440	-6.64%
Maintenance	257,374	205,240	219,470	243,870	243,870	18.82%
Purchased Services	981,175	1,159,473	1,052,405	1,224,469	1,224,469	5.61%
General Capital	-	50,000	51,110	-	-	-100.00%
Other Purchased Services	200	-	300	-	-	N/A
DEPARTMENT TOTAL	\$ 2,971,327	\$ 3,426,437	\$ 3,183,608	\$ 3,440,960	\$ 3,478,857	1.53%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Landfill Operations	24.50	24.50	24.50	24.50	24.50	0.00%
Administration	3.00	3.00	3.00	3.00	3.00	0.00%
DEPARTMENT TOTAL	27.50	27.50	27.50	27.50	27.50	0.00%

BRAZOS VALLEY SOLID WASTE MANAGEMENT AGENCY OPERATIONS

Description & Budget Explanation:

The Brazos Valley Solid Waste Management Agency is responsible for the operation of the Rock Prairie Road Landfill, a regional landfill serving the Cities of College Station and Bryan, Texas A&M University and the 19 surrounding counties.

		FY 05		FY 06		FY 07		FY 08
		Actual		Actuals		Estimates		Approved
Budget Summary	\$	3,081,296	\$	2,971,327	\$	3,183,608	\$	3,478,857
Revenue Summary	\$	5,516,426	\$	5,657,686	\$	6,325,000	\$	6,333,000
Position Summary		27.50		27.50		27.50		27.50

Program Name: Operations

Service Level: Provide Landfill disposal services to the Cities of College Station and Bryan, Texas A&M University and the surrounding counties.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- In compliance with TCEQ regulations.	YES	YES	YES	YES
Efficiency				
- No. of labor hours per ton of waste received at the landfill for disposal.	0.156	0.14	0.18	0.19
- Cost per ton of waste received at the landfill for disposal.	\$10.22	\$10.30	\$11.00	\$12.00
Output				
- No. of tons diverted from landfill disposal to be reused or recycled. (i.e., Clean concrete, white goods, clean soil)	17,568	23,735	30,000	20,000
- Landfill Density survey results (lbs. per CY)	1,218	1,250	TBD	1,300



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.

Revenue bonds are authorized to be issued any time there is a need for financing capital construction or acquisition and where the asset will reside in one or more of the City's enterprise funds. The City's enterprise funds include Electric, Water, Wastewater and Solid Waste Collection. Generally, revenue bonds do not require voter approval. The bonds are repaid from revenues generated by the utilities.

Revenue bonds in the amount of \$15,100,000 are estimated to be issued for the water capital improvement projects and revenue bonds in the amount of \$3,200,000 are estimated to be issued for wastewater capital improvement projects in FY08.

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 FY08 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

\$12,268,757 is the budgeted appropriation for electric capital projects in FY08. As the electric capital projects are considered competitive matter, details of these projects cannot be outlined in this summary, but will be provided to the City Council.

Water Capital Projects

In FY08, \$12,725,339 is the budgeted appropriation for water capital projects. Water production projects include an estimated \$2,500,000 for the construction of Water Well #7. These funds will be used for land acquisition, engineering and construction of a four million gallon per day water well. The budget also includes funds for security, electrical, SCADA and drainage infrastructure. \$3,381,448 is projected in FY08 for the Well #7 collection line. This line will progress from Water Well #7 to a connection point in the existing wellfield. Construction of Water Well #7 and the collection line is anticipated to be complete in time for the peak demand in the summer of FY08. The additional capacity is required to meet TCEQ regulations for pumping capacity to match projected population. Also included in the budget is \$4,016,435 for the construction of a water line that will run parallel to the existing water line. The existing line is currently operating at maximum capacity. The parallel line will increase system capacity. Another water production project for which funds are included is the parallel water transmission line that will run along FM 2818 from Highway 21 south to Villa Maria. The additional system capacity required to support Northgate area and provide water service to annexed area west of FM2818 along FM60. \$5,500,000 is estimated for this project in FY08. A projected \$2,500,000 is included for land acquisition for future well sites. As capacity needs grow, the City is preparing for the construction of new wells. A component of this is the land acquisition for new future wells.

A projected \$232,305 is included for the completion of water plant security upgrades that will help to minimize risks and threats to the water production infrastructure. A projected \$500,000 is included for the Sandy Point Pump Station Fiber Optic Line. This line will provide communications between Dowling Road Pump Station and Sandy Point Pump Station which will result in more effective communications in the utility. Additional Water Production projects include \$250,000 for well site drainage, \$75,000 for electrical upgrades at the Greens Prairie Elevated Storage Tank and \$150,000 for replacement of the SCADA system.

Distribution projects projected for FY08 include \$100,000 of general oversize participation (OP) funds and \$30,000 for Victoria Street OP. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. \$390,000 is included for the completion of the Barron Road water line extension. This project is for the installation of water lines along Barron Road, Barron

Road Cut Off and Wellborn Road. \$411,056 is projected for the installation of a water line to serve the annexed William D. Fitch area.

Rehabilitation projects included in the FY08 Approved Budget include \$75,000 for relocation of water lines along Barron Road that need to be relocated in conjunction with the upgrade of Barron Road from a two lane rural highway to a minor arterial road. \$120,000 is projected for the adjustments to water lines that will occur as part of the Bee Creek IV and V drainage project which will provide storm drainage improvements to the flow capacity of Bee Creek Tributary "A." An estimate of \$50,000 is included for the replacement of water lines along Tauber Street and Stasney Street and \$991,366 is included for the replacement of water lines in the College Park/Breezy Heights area. These last two projects are being completed in connection with the Streets rehabilitation projects. The existing infrastructure is being replaced in conjunction with this project and capacity should increase as a result. Finally, \$900,000 is projected for the replacement of water lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 water study as in need of replacement. Finally, contingency in the amount of \$150,000 has been included in the FY08 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

The FY08 Approved Budget includes \$1,000,000 in current revenues that will be transferred from operations to fund water capital projects. Additionally, a debt issue of \$15,100,000 is projected in FY08 for water capital projects.

Wastewater Capital Projects

The FY08 Approved Budget includes \$3,627,058 in appropriations for numerous wastewater capital projects. Collection projects include \$100,000 for oversize participation and planning. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. \$978,000 is the estimated expenditure for the construction of wastewater lines in annexed areas along Raymond Stotzer West. Due to annexation, development and expected future development wastewater services are necessary. \$150,000 is projected for the completion of wastewater improvements in the annexed William D. Fitch area. These include the installation of a lift station, gravity line and force main.

Rehabilitation projects included in the FY08 Approved Budget include \$130,000 for the alignment of a wastewater collection line in the Emerald Parkway/Bent

Oak area that will correct poor flow conveyance. \$100,000 has been included for the rehabilitation of lift station #3. This project will replace deteriorated infrastructure and the rehabilitated lift station will increase the lift station's capacity to service a developing sewershed. In addition, funds in the amount of \$100,000 have been projected for the rehabilitation of the Foxfire lift station. These funds will be used to upgrade the electrical service, replace deteriorated piping and recoat the interior of the wet well. These improvements are expected to improve the efficiency of the lift station. \$75,000 has been estimated for the relocation of wastewater lines along Barron Road that need to be moved in conjunction with the upgrade of Barron Road from a two lane rural highway to a minor arterial road. \$300,000 is projected for the adjustments to wastewater lines that will occur as part of the Bee Creek IV and V drainage project which will provide storm drainage improvements to the flow capacity of Bee Creek Tributary "A."

Funds in the amount of \$299,784 have been projected for the replacement of the final screw lift pump at the Carters Creek Wastewater Treatment Plant. Three pumps were replaced in prior fiscal years. These improvements are expected to improve the efficiency of the screw lift system. Funds in the amount of \$36,626 are estimated for the rehabilitation of wastewater lines in connection with the Church Street Rehab project and \$26,321 is estimated for replacement of wastewater lines along Tauber Street and Stasney Street. An estimate of \$658,328 is included for the replacement of wastewater lines in the College Park/Breezy Heights area. Funds totaling \$634,200 are projected for the replacement of wastewater lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 wastewater study as in need of replacement.

Treatment and disposal projects include an estimated \$1,324,333 for ultraviolet upgrades at the Carters Creek Wastewater Treatment Plant (CCWWTP). Ultra-violet lights are used for disinfecting the effluent from the wastewater treatment plant before it is released into the waterways. The current system has reached the end of its service life. The new system will meet all Texas Commission on Environmental Quality and EPA requirements. \$30,000 is projected for clarifier improvements at the CCWTP which should improve the effectiveness of the clarifiers. Also included is \$125,000 for headworks improvements at the Plant. These improvements should improve the efficiency of the headworks. \$150,000 is included for improvements to the Carters Creek service water system. This will include the installation of a complete bleach injection system with a bulk liquid bleach tank, an above ground

level PVC injection point, an improved bleach pump, a cover for the entire system, and a paved drive for the bulk delivery of bleach. In addition, \$60,000 is projected for CCWWTP blower overhauls and \$50,000 is estimated for centrifuge improvements at the Lick Creek Wastewater Treatment Plant. These improvements should increase efficiency at the Plant. Funds in the amount of \$20,000 are projected to complete security upgrades at the Plant and \$163,000 is projected for the SCADA replacement project. Finally, contingency in the amount of \$150,000 has been included in the FY08 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

A total of \$2,200,000 in current revenues from operations is estimated to be used to fund wastewater capital projects. Additionally, a debt issue of \$3,200,000 is projected in FY08 for wastewater capital projects.

UNFUNDED PROJECTS

The City has identified a number of unfunded projects that have not been presented in the current Capital Improvements Program. Some of these projects may be presented for consideration in future budget years.

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. 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.

The FY08 Approved Budget includes funds in the amount of \$152,000 for the O&M costs related to the operation of Well #7. Included in this amount is \$150,000 for the annual electric utility costs associated with the operation of the well and \$2,000 for the annual landscaping service costs that will be required for the site.

Funds have also been included in the FY08 Approved Budget for costs associated with the BVSWM Rock Prairie Road Landfill gas recovery and final cover project. \$7,000 has been included in the department's budget for O&M costs related to this project. These funds will be used for the maintenance and periodic replacement of the equipment that is part of the landfill's gas system.

A more detailed sheet at the end of this section reflects the projected operations and maintenance associated with the Utility capital projects.

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2011-2012**

	ACTUAL FY 05-06	APPROVED BUDGET FY 06-07 APPROPRIATION	ESTIMATE FY06 - 07
ADDITIONAL RESOURCES	\$ 8,114,030	\$ 3,365,000	\$ 4,515,000
TOTAL RESOURCES AVAILABLE	<u>\$ 18,332,316</u>	<u>\$ 9,775,352</u>	<u>\$ 10,925,352</u>
TOTAL EXPENDITURES, MODIFIED ACCRUAL BASIS OF ACCOUNTING	<u>\$ 11,958,156</u>	<u>\$ 10,537,765</u>	<u>\$ 10,039,435</u>
MEASUREMENT FOCUS ADJUSTMENT	\$ 36,192		
BEGINNING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:	\$ 10,218,286	\$ 6,410,352	\$ 6,410,352
ENDING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:	<u>\$ 6,410,352</u>	<u>\$ (762,413)</u>	<u>\$ 885,917</u>

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2011-2012**

PROJECTED FY 07-08	PROJECTED FY08-09	PROJECTED FY09-10	PROJECTED FY10-11	PROJECTED FY11-12
\$ 11,962,000	\$ 10,187,400	\$ 6,187,300	\$ 8,862,300	\$ 8,862,300
\$ 12,847,917	\$ 10,766,560	\$ 6,203,860	\$ 8,876,160	\$ 9,176,460
\$ 12,268,757	\$ 10,750,000	\$ 6,190,000	\$ 8,562,000	\$ 8,637,000
\$ 885,917	\$ 579,160	\$ 16,560	\$ 13,860	\$ 314,160
\$ 579,160	\$ 16,560	\$ 13,860	\$ 314,160	\$ 539,460

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	WORK REQUEST NUMBER	FY08		REVISED	ESTIMATE
			BUDGET AMOUNT	ACTUAL FY 05-06	FY 06-07 APPROPRIATIONS	FY 06-07
ADDITIONAL RESOURCES:						
UTILITY REVENUE BONDS				\$ 6,000,000	\$ 14,750,000	\$ 10,750,000
INTEREST ON INVESTMENTS				2,035	76,000	97,000
TRANSFERS FROM OPERATIONS				6,000,000	2,500,000	600,000
OTHER				-	75,000	75,000
SUBTOTAL ADDITIONAL RESOURCES				\$ 12,002,035	\$ 17,401,000	\$ 11,522,000
TOTAL RESOURCES AVAILABLE				\$ 16,657,444	\$ 23,275,694	\$ 17,396,694

PRODUCTION PROJECTS

SOURCE AND SUPPLY PLANT - WSWOC

WELL #7	WT0106	WF0353607	2,962,875	589	2,570,000	189,263
WELL #7 COLLECTION LINE	WT0203	WF0353621	3,719,876	-	-	186,952
PARALLEL WELLFIELD COLL LINE PH I	-	WF0352553	4,260,191	-	-	226,065
PARALLEL WATER TRANS LINE - SH21 - VILLA MARIA	WT0116	WF0352317	7,838,793	339,451	4,625,864	267,229
LAND ACQUISITION - WELLS	WT0206	WF0377324	3,522,614	-	-	500,000
WELL SITE DRAINAGE	WPWOC	TBD	250,000	-	-	-

WATER PUMPING AND TREATMENT PLANT - WPWOC

DOWLING ROAD 10MG GST - LAND PURCHASE	WT0117	WF0353631	209,890	19	-	70,000
DOWLING ROAD PUMP/CHEMICAL SYSTEM	-	WF0499740	3,519,780	2,818,437	800,000	180,000
COOLING TOWER UPGRADE	WTWOC	TBD	115,000	-	115,000	115,000
SANDY POINT PUMP STATION & WELLFIELD EROSION	-	WF0461924	255,901	20,147	-	135,000
GREENS PRAIRIE ELEVATED STORAGE ELECTRIC UPGRAD	WTWOC	TBD	75,000	-	-	-

WATER GENERAL PLANT - WGWOC

SCADA REPLACEMENT	-	WF0742940	351,751	18,751	108,751	105,000
WATER PLANT SECURITY	-	WF0466439	1,492,969	767,696	572,937	350,000
SPPS FIBER OPTIC LINE	-	TBD	500,000	-	-	-
CLOSED PROJECTS				3,254,616	649,685	95,235
SUBTOTAL				\$ 7,219,707	\$ 9,442,237	\$ 2,419,744

DISTRIBUTION PROJECTS

TRANSMISSION AND DISTRIBUTION PLANT - WTWOC

OVERSIZED PARTICIPATION	-	WF0742715	ANNUAL	-	32,950	32,950
CENTRAL PARK LANE EXTENSION OP	FY04-05	WF0592456		3,670	-	3,670
DOVE CROSSING SUBDIVISION, PH I OP	FY04-05	WF0592456		14,336	39,021	14,303
SHENANDOAH PH 12 & 13	FY03-04	WF0579115		7,524	-	7,524
SONOMA PHASE 2 - 24" WATER LINE		WF0934457		167,050	-	167,050
VICTORIA WATER OP	-	WF0537425		100,000	-	12,000
B/CS PUMP INTERCONNECT	-	WF0751883		208,392	2,358	206,034
WATER RECLAIM / IRRIGATION	WT0110	TBD		2,715,730	-	84,000
DARTMOUTH WATER EXTENSION PII	-	WF0350795		220,000	-	220,000
FIRE STATION #3 - BARRON ROAD		WF0632255		28,000	(12,129)	25,630
JONES-BUTLER WATER EXT PHII	-	WF0680235		40,000	3,956	36,044
WELLBORN WIDENING	-	WF0613546		4,250,000	826,151	3,358,775
ROCK PRAIRIE WATER SERVICE EXT	WT0102	WF0352094		1,531,098	1,272,702	11,110
ARRINGTON RD WATER SERVICE EXT	-	WF0379145		745,056	3,706	697,136
BARRON ROAD WATER SERVICE EXT	-	WF0379197		2,383,253	950,043	856,328
LICK CREEK/ROCK PRAIRIE SERVICE EXT	-	WF0379226		187,534	121,274	22,025

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 15,100,000	\$ 15,100,000	\$ 3,050,000	\$ 750,000	\$ 550,000	\$ -	\$ 250,000
16,000	16,000	14,700	14,000	15,700	16,000	8,000
1,000,000	1,000,000	1,400,000	-	-	-	-
-	-	3,593,000	-	-	-	-
<u>\$ 16,116,000</u>	<u>\$ 16,116,000</u>	<u>\$ 8,057,700</u>	<u>\$ 764,000</u>	<u>\$ 565,700</u>	<u>\$ 16,000</u>	<u>\$ 258,000</u>
\$ 22,815,896	\$ 22,815,896	\$ 8,120,407	\$ 4,399,725	\$ 4,515,425	\$ 4,101,425	\$ 3,994,425

-	2,500,000	-	-	-	-	-
2,911,026	3,381,448	-	-	-	-	-
2,905,191	4,016,435	-	-	-	-	-
1,907,929	5,500,000	-	-	-	-	-
2,422,614	2,500,000	500,000	-	-	-	-
250,000	250,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
75,000	75,000	-	-	-	-	-
228,000	150,000	78,000	-	-	-	-
-	232,305	-	-	-	-	-
-	500,000	-	-	-	-	-
<u>\$ 10,699,760</u>	<u>\$ 19,105,188</u>	<u>\$ 578,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

100,000	100,000	100,000	100,000	100,000	100,000	100,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,000	39,939	-	-	-	-
-	-	2,590,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	390,000	-	-	-	-	-
-	-	-	-	-	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

	PROJECT NUMBER	WORK REQUEST NUMBER	FY08 PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 APPROPRIATIONS	ESTIMATE FY 06-07
2002 ANNEXATION PROJECTS						
ROCK P RD S OF CARTER LAKE (AREA 5)	-	WF0805789	178,811	3,811	300,000	175,000
WILLIAM D FITCH EAST (AREA 6)	-	WF0805807	672,000	2,944	274,800	258,000
DONATED WATER		NA	0	19,669	-	-
CLOSED PROJECTS				29,410	1,000,500	-
SUBTOTAL				<u>\$ 3,262,916</u>	<u>\$ 5,791,663</u>	<u>\$ 6,187,579</u>
REHABILITATION PROJECTS:						
BARRON ROAD REHAB	-	WF0654325	\$ 100,000	-	-	25,000
BEE CREEK PHASES IV & V		TBD	120,000	-	-	-
CHURCH AVENUE REHAB - PHASE II	-	WF0632256	51,000	-	39,000	48,825
TAUBER & STASNEY	-	WF0625888	120,000	15,689	-	48,597
TEXAS AVE. RELOCATION SOUTH	WT1012	WF0351282	\$ 1,991,406	395,702	-	6,743
PEDESTRIAN IMP ON 2818/WELSH	-	WF0614950	150,025	-	25	96,300
WEST PARK	-	WF0427233	\$ 1,250,000	508,759	-	662,279
COLLEGE PARK/BREEZY HEIGHTS	-	WF0595915	1,640,000	34,464	1,531,250	580,062
SOUTH KNOLL/THE GLADE	-	TBD	\$ 1,725,000	-	-	-
CLOSED PROJECTS				37,691	-	487
SUBTOTAL				<u>\$ 992,306</u>	<u>\$ 1,570,275</u>	<u>\$ 1,468,293</u>
CAPITAL PROJECTS CONTINGENCY	-	WF0608079	ANNUAL	-	243,000	243,000
CAPITAL PROJECTS SUBTOTAL				<u>\$ 11,474,929</u>	<u>\$ 17,047,175</u>	<u>\$ 10,318,616</u>
GENERAL AND ADMINISTRATIVE				156,762	215,681	215,681
DEBT ISSUANCE COST				3,883	162,500	162,500
TOTAL EXPENDITURES, MODIFIED ACCRAL BASIS OF ACCOUNTING				<u>\$ 11,635,574</u>	<u>\$ 17,425,356</u>	<u>\$ 10,696,797</u>
BEGINNING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:				\$ 4,655,409	\$ 5,874,694	\$ 5,874,694
MEASUREMENT FOCUS ADJUSTMENT				852,823		
ENDING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:				<u>\$ 5,874,694</u>	<u>\$ 5,850,338</u>	<u>\$ 6,699,896</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
-	-	-	-	-	-	-
275,000	411,056	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 375,000</u>	<u>\$ 931,056</u>	<u>\$ 2,729,939</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
-	75,000	-	-	-	-	-
120,000	120,000	-	-	-	-	-
-	-	-	-	-	-	-
50,000	50,000	-	-	-	-	-
6,743	6,743	6,743	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	991,366	-	-	-	-	-
900,000	900,000	825,000	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,076,743</u>	<u>\$ 2,143,109</u>	<u>\$ 831,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
150,000	150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 12,301,503</u>	<u>\$ 22,329,353</u>	<u>\$ 4,289,682</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
309,836	309,836	100,000	100,000	100,000	100,000	100,000
114,000	114,000	95,000	100,000	80,000	15,000	15,000
<u>\$ 12,725,339</u>	<u>\$ 22,753,189</u>	<u>\$ 4,484,682</u>	<u>\$ 450,000</u>	<u>\$ 430,000</u>	<u>\$ 365,000</u>	<u>\$ 365,000</u>
\$ 6,699,896	\$ 6,699,896	\$ 62,707	\$ 3,635,725	\$ 3,949,725	\$ 4,085,425	\$ 3,736,425
<u>\$ 10,090,557</u>	<u>\$ 62,707</u>	<u>\$ 3,635,725</u>	<u>\$ 3,949,725</u>	<u>\$ 4,085,425</u>	<u>\$ 3,736,425</u>	<u>\$ 3,629,425</u>

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

PROJECT NUMBER	WORK REQUEST NUMBER	FY08	REVISED		ESTIMATE FY 06-07
		PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	FY 06-07 APPROPRIATIONS	
ADDITIONAL RESOURCES:					
	UTILITY REVENUE BONDS		\$ 3,000,000	\$ 7,100,000	\$ 5,300,000
	INTEREST ON INVESTMENTS		119,303	55,000	55,000
	TRANSFERS FROM OPERATIONS		2,000,000	1,000,000	1,000,000
	INTERGOVERNMENTAL		-	-	-
	OTHER		-	-	-
SUBTOTAL ADDITIONAL RESOURCES			\$ 5,119,303	\$ 8,155,000	\$ 6,355,000
TOTAL RESOURCES AVAILABLE			\$ 9,552,296	\$ 12,197,118	\$ 10,397,118

COLLECTION PROJECTS

COLLECTION PLANT - SCWOC

OVERSIZE PARTICIPATION	-	WF0464783	ANNUAL	41,989	-	-
SONOMA WW DEVELOPMENT AGREEMENT	-	WF0954571		375,230	363,230	375,230
NORTHEAST TRUNK EXPAN. PHASE I	SS9805	WF0351744		663,517	369,985	40,000
DARTMOUTH PHII	-	WF0350773		254,000	204,000	254,000
JONES-BUTLER WASTEWATER EXTENSION	-	WF0680144		44,000	-	44,000
NANTUCKET SEWER	-	WF0700950		164,000	13,981	150,019
NANTUCKET LIFT STATION	-	WF0954381		23,450	23,450	23,450
STEEPLECHASE IMPACT FEE	-	WF0354517		1,156,211	972,267	56,000
RAYMOND STOTZER WEST	-	TBD		1,978,000	1,580,000	-

ANNEXATION PROJECTS

GREENS PR. W. OF ARRINGTON (AREA 2)	-	WF0395480		622,613	8,778	184,202	569,200
NANTUCKET E. OF HARPER'S FERRY (AREA 3)	-	WF0395488		552,525	6,664	-	505,000
ROCK P RD S OF CARTER LAKE (AREA 5)	-	WF0805744		221,000	2,944	200,000	218,056
WILLIAM D FITCH EAST (AREA 6)	-	WF0805756		638,000	544	450,000	487,456
CLOSED PROJECTS	-			16,814			
SUBTOTAL				\$ 1,433,966	\$ 3,004,882	\$ 2,722,411	

REHABILITATION PROJECTS:

EMERALD PKWY / BENT OAK	-	WF0626151		141,094	1,538	6	6,250
LIFT STATION #3 REHAB		WF0383012		199,036	23,083	64,953	136,000
LIFT STATION #2 REHAB	SCWOC	TBD		100,000	-	-	-
FOXFIRE LIFT STATION REHAB	SCWOC	TBD		100,000	-	-	-
BARRON ROAD REHAB	-	WF0654332		100,000	-	-	25,000
BEE CREEK COMBINED WASTEWATER		WF0738214		164,500	49,382	8,500	114,668
BEE CREEK PH IV & V WASTEWATER		TBD		300,000	-	-	-
CARTERS CREEK SCREW LIFT SYSTEM	-	WF0376687		1,453,164	717	246,306	250,000
CHURCH AVENUE REHAB - PHASE II	-	WF0632257		103,313	-	46,687	50,374
TEXAS AVE. RELOCATION SOUTH	SS0003	WF0351341		1,325,848	256,798	-	6,743
TAUBER & STASNEY REHAB	-	WF0625893		120,000	13,775	50,000	74,190
PEDESTRIAN IMP ON 2818/WELSH		TBD		72,000	-	72,000	72,000
WEST PARK	-	WF0427245		1,500,000	497,336	448,581	922,181
COLLEGE PARK/BREEZY HEIGHTS	-	WF0595926		1,305,000	32,502	1,196,250	580,062
SOUTH KNOLL / THE GLADE	-	TBD		1,215,400	-	-	-
CLOSED PROJECTS				685,403	2,798		2
SUBTOTAL				\$ 1,560,534	\$ 2,136,081	\$ 2,237,470	

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 3,200,000	\$ 3,200,000	\$ 2,000,000	\$ 250,000	\$ -	\$ -	\$ 150,000
11,100	11,100	10,100	2,000	5,400	9,700	9,700
2,200,000	2,200,000	1,000,000	-	500,000	250,000	100,000
-	-	740,000	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,411,100</u>	<u>\$ 5,411,100</u>	<u>\$ 3,750,100</u>	<u>\$ 252,000</u>	<u>\$ 505,400</u>	<u>\$ 259,700</u>	<u>\$ 259,700</u>
<u>\$ 6,103,402</u>	<u>\$ 6,103,402</u>	<u>\$ 3,836,749</u>	<u>\$ 381,806</u>	<u>\$ 579,706</u>	<u>\$ 504,406</u>	<u>\$ 459,106</u>
100,000	100,000	100,000	100,000	100,000	100,000	100,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	978,000	1,000,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150,000	150,000	-	-	-	-	-
<u>\$ 250,000</u>	<u>\$ 1,228,000</u>	<u>\$ 1,100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
-	130,000	-	-	-	-	-
-	-	-	-	-	-	-
100,000	100,000	-	-	-	-	-
100,000	100,000	-	-	-	-	-
-	75,000	-	-	-	-	-
-	-	-	-	-	-	-
300,000	300,000	-	-	-	-	-
-	299,784	-	-	-	-	-
36,626	36,626	-	-	-	-	-
-	6,743	6,743	-	-	-	-
-	26,321	-	-	-	-	-
-	-	-	-	-	-	-
-	658,328	-	-	-	-	-
634,200	634,200	581,200	-	-	-	-
<u>\$ 1,170,826</u>	<u>\$ 2,367,002</u>	<u>\$ 587,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

PROJECT NUMBER	WORK REQUEST NUMBER	FY08		REVISD	ESTIMATE	
		PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	FY 06-07 APPROPRIATIONS	FY 06-07	
TREATMENT & DISPOSAL PROJECTS						
TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC						
2005 ODOR CONTROL IMPROVEMENTS	-	WF0620950	1,495,348	490,286	535,348	925,200
CARTERS CREEK UV IMPROVEMENTS	-	WF0585450	1,900,000	41,393	261,000	500,000
CARTERS CREEK CLARIFIER IMPROVEMENTS		TBD	205,000	-	175,000	175,000
CARTERS CREEK HEADWORKS IMP		TBD	1,325,000	-	-	-
CARTERS CREEK SERVICE WATER IMP		TBD	450,000	-	150,000	150,000
LICK CREEK CLARIFIER CATWALKS		TBD	200,000	-	200,000	200,000
SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC						
SLUDGE PROCESSING IMPROVEMENTS	SS9803	WF0363214	3,001,873	833,993	1,651,929	1,829,980
CARTERS CREEK BLOWER OVERHAULS		TBD	140,000	-	80,000	80,000
LICK CREEK CENTRIFUGE IMPROVEMENTS		TBD	400,000	-	-	-
SEWER GENERAL PLANT - SGWOC						
WASTEWATER PLANT SECURITY	-	WF0466416	419,167	293,868	-	7,400
CCWWTP PAVEMENT/REPAIRS IMP	-	WF0567890	585,778	13,017	550,106	556,089
SCADA REPLACEMENT	-	WF0742950	362,000	-	163,000	141,500
CLOSED PROJECTS				439,779	357,514	3,000
SUBTOTAL				<u>\$ 2,112,335</u>	<u>\$ 4,123,897</u>	<u>\$ 4,568,169</u>
CAPITAL PROJECTS CONTINGENCY		WF0700774	ANNUAL	-	-	-
CAPITAL PROJECTS SUBTOTAL				<u>\$ 5,106,836</u>	<u>\$ 9,264,860</u>	<u>\$ 9,528,050</u>
GENERAL AND ADMINISTRATIVE				72,930	98,765	98,765
DEBT ISSUANCE COST				1,691	78,000	78,000
TOTAL EXPENDITURES, MODIFIED ACCRUAL BASIS OF ACCOUNTING				<u>\$ 5,181,457</u>	<u>\$ 9,441,625</u>	<u>\$ 9,704,815</u>
BEGINING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:				\$ 4,432,993	\$ 4,042,118	\$ 4,042,118
MEASUREMENT FOCUS ADJUSTMENT				(328,721)		
ENDING WORKING CAPITAL BALANCE, ACCRUAL BASIS OF ACCOUNTING:				<u>\$ 4,042,118</u>	<u>\$ 2,755,493</u>	<u>\$ 692,302</u>

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
-	-	-	-	-	-	-
1,069,314	1,324,333	-	-	-	-	-
30,000	30,000	-	-	-	-	-
125,000	125,000	1,200,000	-	-	-	-
300,000	150,000	150,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
60,000	60,000	-	-	-	-	-
50,000	50,000	350,000	-	-	-	-
-	-	-	-	-	-	-
-	20,000	-	-	-	-	-
-	-	-	-	-	-	-
72,500	163,000	57,500	-	-	-	-
<u>\$ 1,706,814</u>	<u>\$ 1,922,333</u>	<u>\$ 1,757,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
150,000	150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 3,277,640</u>	<u>\$ 5,667,335</u>	<u>\$ 3,595,443</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
290,418	290,418	75,000	50,000	50,000	50,000	50,000
59,000	59,000	36,500	7,500	35,000	5,000	5,000
<u>\$ 3,627,058</u>	<u>\$ 6,016,753</u>	<u>\$ 3,706,943</u>	<u>\$ 307,500</u>	<u>\$ 335,000</u>	<u>\$ 305,000</u>	<u>\$ 305,000</u>
\$ 692,302	\$ 692,302	\$ 86,649	\$ 129,806	\$ 74,306	\$ 244,706	\$ 199,406
<u>\$ 2,476,344</u>	<u>\$ 86,649</u>	<u>\$ 129,806</u>	<u>\$ 74,306</u>	<u>\$ 244,706</u>	<u>\$ 199,406</u>	<u>\$ 154,106</u>

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

	Projected FY08	Projected FY09	Projected FY10	Projected FY11	Projected FY12	Total Estimated O&M Cost FY08-FY12
BVSWMA Projects						
RPR Gas Recovery and final cover	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000
BVSWMA Project Totals	\$ 7,000	\$ 35,000				
Water/Wastewater Projects						
Well #7	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000	\$ 760,000
Reclaimed Water - Irrigation	-	-	76,000	76,000	76,000	228,000.00
Water/Wastewater Project Totals	\$ 152,000	\$ 152,000	\$ 228,000	\$ 228,000	\$ 228,000	\$ 988,000
Total Estimated O&M Costs	\$ 159,000	\$ 159,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 1,023,000

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.

The use of funds derived from the Hotel Tax Fund can only be spent if the following two-part test is met.

1. Every expenditure must directly enhance and promote tourism and the convention and hotel industry.
2. Every expenditure must clearly fit into one of six statutorily provided categories for expenditure of local hotel occupancy tax revenues.
 - a) Funding the establishment, improvement, or maintenance of a convention or visitor information center.
 - b) Paying for the administrative costs for facilitating convention registration.
 - c) Paying for tourism related advertising, and promotion of the city or its vicinity.
 - d) Funding programs that enhance the arts.
 - e) Funding historical restoration or preservation projects.
 - f) Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.

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.

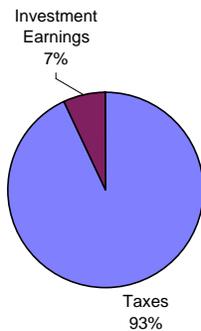
Hotel Tax Fund revenue is projected to increase by 14.01% over the FY07 revised budget to \$3,307,325.

Total expenditures and transfers in the Hotel Tax Fund are budgeted to be \$5,429,512.

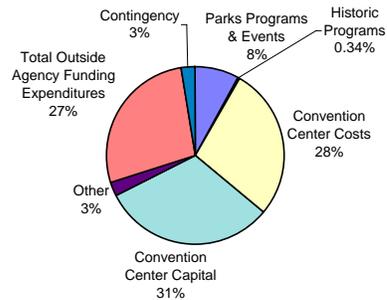
**City of College Station
Hotel Tax Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ 3,195,931	\$ 4,275,488	\$ 4,275,488	\$ 5,529,309	\$ 5,529,309	
REVENUES						
Taxes	\$ 2,671,417	\$ 2,769,000	\$ 2,933,000	\$ 3,080,000	\$ 3,080,000	11.23%
Investment Earnings	153,430	132,000	216,500	227,325	227,325	72.22%
Other	88	-	108	-	-	N/A
Total Revenues	<u>\$ 2,824,935</u>	<u>\$ 2,901,000</u>	<u>\$ 3,149,608</u>	<u>\$ 3,307,325</u>	<u>\$ 3,307,325</u>	14.01%
Total Funds Available	<u>\$ 6,020,866</u>	<u>\$ 7,176,488</u>	<u>\$ 7,425,096</u>	<u>\$ 8,836,634</u>	<u>\$ 8,836,634</u>	23.13%
EXPENDITURES & TRANSFERS						
City Operations:						
Parks Programs & Events	\$ 376,649	\$ 381,112	\$ 433,525	\$ 434,158	\$ 434,158	13.92%
Historic Programs	22,557	21,385	15,262	18,593	18,593	-13.06%
Convention Center Costs	-	785,000	-	1,509,761	1,509,761	92.33%
Convention Center Capital	58,810	850,000	-	1,700,000	1,700,000	100.00%
Other	28,487	77,000	12,000	142,000	142,000	84.42%
Total City Operations Expenditures	<u>\$ 486,503</u>	<u>\$ 2,114,497</u>	<u>\$ 460,787</u>	<u>\$ 3,804,512</u>	<u>\$ 3,804,512</u>	79.93%
Outside Agency Funding Expenditures:						
Convention & Visitors Bureau	\$ 979,875	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	0.00%
Arts Council and Affiliate Funding	200,000	300,000	300,000	300,000	300,000	0.00%
Northgate District Association	-	25,000	25,000	25,000	25,000	0.00%
George Bush Presidential Library	50,000	-	-	100,000	100,000	N/A
Veteran's Memorial	-	50,000	50,000	-	-	-100.00%
African American National Heritage Society	17,000	-	-	-	-	N/A
BV Museum of Natural History & Science	12,000	-	-	-	-	N/A
Total Outside Agency Funding Expenditures	<u>\$ 1,258,875</u>	<u>\$ 1,435,000</u>	<u>\$ 1,435,000</u>	<u>\$ 1,485,000</u>	<u>\$ 1,485,000</u>	3.48%
Contingency	\$ -	\$ 65,000	\$ -	\$ 140,000	\$ 140,000	115.38%
Total Operating Expenses & Transfers	<u>\$ 1,745,378</u>	<u>\$ 3,614,497</u>	<u>\$ 1,895,787</u>	<u>\$ 5,429,512</u>	<u>\$ 5,429,512</u>	50.21%
Increase (Decrease) in Fund Balance	<u>\$ 1,079,557</u>	<u>\$ (713,497)</u>	<u>\$ 1,253,821</u>	<u>\$ (2,122,187)</u>	<u>\$ (2,122,187)</u>	
Ending Fund Balance	<u>\$ 4,275,488</u>	<u>\$ 3,561,991</u>	<u>\$ 5,529,309</u>	<u>\$ 3,407,122</u>	<u>\$ 3,407,122</u>	

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



Community Development Fund

The Community Development Fund is used to account for grants received by the City for use in revitalizing low-income areas and addressing the needs of low and moderate income citizens.

The City has submitted an action plan to HUD for FY08 to receive the Community Development Block Grant (CDBG) and the Home Grant. 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 Grant is a yearly entitlement grant that can only be used for housing programs that assist Low/Moderate Income (LMI) individuals.

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

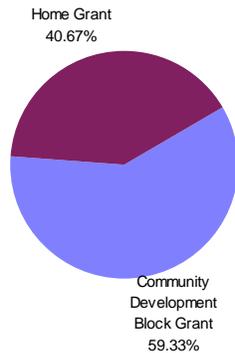
Development Funds are also used for capital projects in areas that qualify for these funds. Both CDBG and HOME allocations are based on a formula that includes criteria such as the age and condition of a community's housing stock, incidents of overcrowding, and the demographic characteristics of the city.

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

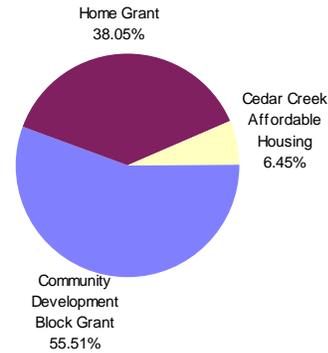
For FY08, the City anticipates receiving \$3,628,748 in total authorizations from the federal government. This amount is comprised of new authorizations and unspent authorizations from the prior fiscal year. The City anticipates receiving \$2,153,013 in CDBG funds. HOME funds total \$1,475,735.

Approved expenditures for FY08 total \$3,878,839. Of this total, \$2,153,013 is CDBG expenditures, \$1,475,735 is Home expenditures, and \$250,091 is affordable housing expenditures.

Community Development Fund - Sources



Community Development Fund - Uses



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

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
BEGINNING FUND BALANCE	\$ 987,929	\$ 985,274	\$ 985,274	\$ 995,274	\$ 995,274	
REVENUES						
Grants						
Community Development Block Grant	\$ 1,480,280	\$ 1,798,036	\$ 1,027,728	\$ 2,153,013	\$ 2,153,013	19.74%
Home Grant	992,255	1,338,609	558,874	1,475,735	1,475,735	10.24%
Recaptured Funds	21,823	-	10,000	10,000	10,000	N/A
Total Revenues	<u>\$ 2,494,358</u>	<u>\$ 3,136,645</u>	<u>\$ 1,596,602</u>	<u>\$ 3,638,748</u>	<u>\$ 3,638,748</u>	16.01%
TOTAL FUNDS AVAILABLE	<u>\$ 3,482,287</u>	<u>\$ 4,121,919</u>	<u>\$ 2,581,876</u>	<u>\$ 4,634,022</u>	<u>\$ 4,634,022</u>	12.42%
EXPENDITURES AND TRANSFERS						
Community Development Block Grant						
Housing Assistance/Rehab	\$ 49,779	\$ 88,682	\$ 15,797	\$ 75,911	\$ 75,911	-14.40%
Optional Relocation	22,513	39,710	10,528	62,500	62,500	57.39%
Clearance/Demolition	6,772	40,868	-	40,868	40,868	0.00%
Acquisitions	148,408	304,320	74,298	762,909	762,909	150.69%
Interim Assistance	-	5,000	-	5,000	5,000	0.00%
Public Service Agency Funding	182,440	171,920	171,920	171,372	171,372	-0.32%
Code Enforcement	89,554	106,737	106,952	109,889	109,889	2.95%
Administrative Fees	234,934	229,227	229,227	228,496	228,496	-0.32%
Public Facilities Projects	747,081	811,709	419,006	696,068	696,068	-14.25%
Total CDBG Expenditures	<u>\$ 1,481,481</u>	<u>\$ 1,798,173</u>	<u>\$ 1,027,728</u>	<u>\$ 2,153,013</u>	<u>\$ 2,153,013</u>	19.73%
Home Grant						
Housing Assistance/Rehab	\$ 9,359	\$ 82,342	\$ 42,959	\$ 63,700	\$ 63,700	-22.64%
Optional Relocation	122,457	254,056	98,394	175,853	175,853	-30.78%
Homebuyer's Assistance	116,579	134,169	67,778	89,290	89,290	-33.45%
CHDO	90,882	442,604	87,486	471,363	471,363	6.50%
New Construction	545,402	244,094	100,285	517,533	517,533	112.02%
Tenant Based Rental Assistance	13,050	22,465	17,700	14,265	14,265	-36.50%
CHDO Operating Expenses	47,567	91,430	71,704	77,263	77,263	-15.49%
Administrative Fees	70,236	67,449	72,568	66,468	66,468	-1.45%
Total Home Expenditures	<u>\$ 1,015,532</u>	<u>\$ 1,338,609</u>	<u>\$ 558,874</u>	<u>\$ 1,475,735</u>	<u>\$ 1,475,735</u>	10.24%
Cedar Creek Affordable Housing	\$ -	\$ 240,394	\$ -	\$ 250,091	\$ 250,091	4.03%
Total Cedar Creek Expenditures	<u>\$ -</u>	<u>\$ 240,394</u>	<u>\$ -</u>	<u>\$ 250,091</u>	<u>\$ 250,091</u>	4.03%
Total Operating Expenses & Transfers	<u>\$ 2,497,013</u>	<u>\$ 3,377,176</u>	<u>\$ 1,586,602</u>	<u>\$ 3,878,839</u>	<u>\$ 3,878,839</u>	14.85%
Expenditures Under (Over) Revenues	<u>(2,655)</u>	<u>(240,531)</u>	<u>10,000</u>	<u>(240,091)</u>	<u>(240,091)</u>	
ENDING FUND BALANCE	<u>\$ 985,274</u>	<u>\$ 744,743</u>	<u>\$ 995,274</u>	<u>\$ 755,183</u>	<u>\$ 755,183</u>	

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

EXPENDITURE BY ACTIVITY						
DEPARTMENT	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Community Development	\$ -	\$ -	\$ -	\$ 353,460	\$ 353,460	N/A
FUND TOTAL	\$ -	\$ -	\$ -	\$ 353,460	\$ 353,460	N/A

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 283,373	\$ 283,373	0.00%
Supplies	-	-	-	6,160	6,160	0.00%
Maintenance	-	-	-	8,530	8,530	0.00%
Purchased Services	-	-	-	55,397	55,397	0.00%
Capital Outlay	-	-	-	-	-	0.00%
FUND TOTAL	\$ -	\$ -	\$ -	\$ 353,460	\$ 353,460	N/A

PERSONNEL SUMMARY BY ACTIVITY						
DEPARTMENT	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Community Development	-	-	-	4.00	4.00	0.00%
FUND TOTAL	-	-	-	4.00	4.00	0.00%

*Community Development personnel was accounted for in the General Fund until FY08

COMMUNITY DEVELOPMENT

Description & Budget Explanation:

The Community Development Department is responsible for providing affordable housing and public assistance to benefit Low/Moderate Income individuals through the Community Development Block Grant (CDBG) and HOME Investment Partnership grants from the Department of Housing and Urban Development. Programs include housing rehabilitation, down payment assistance, public facility improvements, public service agency assistance, and general administrative oversight. Community Development moved from the General Government Department within the General Fund to the Community Development Fund in FY 08.

		FY 05		FY 06		FY 07	FY08
		Actual		Actual		Estimate	Approved
Budget Summary	\$	-	\$	-	\$	-	\$353,460
Position Summary		-		-		-	6.50

Program Name: Revitalization of Eligible Areas and Properties

Service Level: Provide various technical and financial assistance to promote the revitalization of eligible areas and properties throughout the City.

Performance Measures	FY 05	FY 06	FY 07	FY08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Number of projects benefiting Low/Moderate Income Families and/or neighborhoods	100%	100%	100%	100%
Efficiency				
- Public Facility projects identified and funded for parks, streets, water, sewage, and infrastructure needs.	6	6	10	10
Output				
- Public facility projects completed	2 (1)	1	6	8
- Code Enforcement Cases Processed	2848	N/A	2486	2486

Program Name: Public Services

Service Level: Provide a variety of health and public services to low income residents through the funding of non-profit organizations.

Performance Measures:	FY 05	FY 06	FY 07	FY08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of public agencies funded that deliver services within the terms and conditions their contract with the City.	100%	100%	100%	100%
Efficiency				
- Agencies/contracts monitored per staff.	9	13	7	7
- On-site monitoring visits.	12	13	7	7
- Reimbursement requests reviewed.	22	40	23	23
Output				
- Agencies/contracts completed in compliance with policies.	8 (1)	13	7	7

Program Name: Housing Assistance Programs

Service Level: Assist low and moderate income residents with the purchase, rehabilitation, replacement, or construction of residential property and to improve and increase the existing housing inventory within the city.

Performance Measures:	FY 05 Actual	FY 06 Actual	FY 07 Estimate	FY08 Approved
Effectiveness				
- Applications received for Rehabilitation/ORP *	4	30	30	10
- Applications eligible for owner-occupied rehab pr	1	1	2	5
- Applications eligible for ORP programs	2	3	3	2
- Down payment assistance applications received.**	27	59	27	24
- Projects satisfying program requirements/ liens released	17	41	15	12
Efficiency				
- Owner-occupied Rehab program, Cost per unit.	\$19,855	\$17,500	\$28,829	\$21,000
- ORP program, Cost per unit.	\$64,138	\$64,719	\$69,600	\$71,000
- Demolition Program, cost per unit (resulting from ORP projects or stand-alone demo's).	\$3,500	\$3,500	\$7,870	\$3,935
- Down payment assistance program, Cost per unit.	\$7,500	\$7,710	\$7,500	\$7,500
- New construction, cost per unit	\$0	\$86,935	\$81,815	38461.54
- Lot acquisition, cost per unit	\$18,014	\$55,295	\$57,000	\$57,000
- TBRA Security Deposit , cost per unit			\$250	\$250
Output				
- Owner-occupied Units rehabilitated.	1	1	1	5
- Units replaced (ORP).	3 (1)	1	2	2
- Dilapidated structures demolished.	3(2)	1	2	2
- Applicants receiving homebuyer (DAP) assistance.	2	9	6	10
- Individuals receiving homebuyer and/or credit counseling.	51	47	53	45
- New construction units developed.	0 (3)	6	3	13
- Lots acquired for affordable housing or reinvestment activities	1(4)	1	2	3
- Tenants receiving TBRA Security Deposit Assistance			59	75

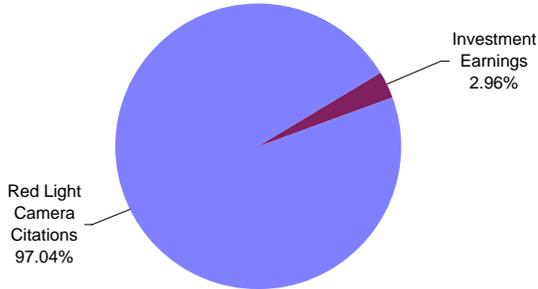
* Applicant will first be considered for a Rehab. If the project is not feasible as a Rehab, it will be considered as an ORP.

**Applicants not eligible or able to purchase received counseling and/or referral assistance.

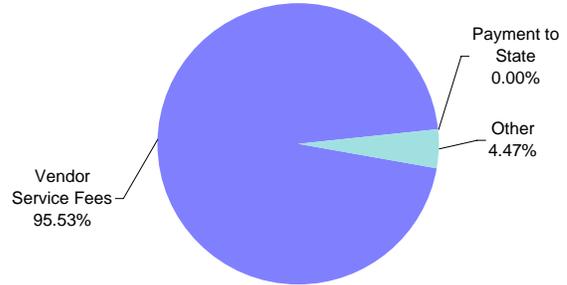
**City of College Station
Red Light Camera
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Red Light Camera Citations	\$ -	\$ -	\$ -	\$ 654,687	\$ 654,687	100.00%
Investment Earnings	-	-	-	20,000	20,000	N/A
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 674,687</u>	<u>\$ 674,687</u>	N/A
Total Funds Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 674,687</u>	<u>\$ 674,687</u>	N/A
EXPENDITURES & TRANSFERS						
Vendor Service Fees	\$ -	\$ -	\$ -	\$ 213,750	\$ 213,750	N/A
Payment to State	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
Other	-	-	-	10,000	10,000	N/A
Total Operating Expenses & Xfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,750</u>	<u>\$ 223,750</u>	N/A
Increase/Decrease in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,937</u>	<u>\$ 450,937</u>	N/A
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 450,937</u></u>	<u><u>\$ 450,937</u></u>	

Red Light Camera Fund - Sources



Red Light Camera Fund - Uses



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.

The Texas Legislature passed SB 1119 which became effective on September 1, 2007. This bill authorizes and controls the municipal use of red light camera equipment and was codified in the Texas Transportation Code, Section 707.003. Revenue

sharing provisions are mandatory: after accounting for program expenditures, one half of all revenues received must be remitted to the state. The state will be using their portion of the revenue received to fund regional trauma centers. The remaining revenue retained by the City must be spent on traffic safety programs, intersection improvements, pedestrian safety programs, public safety programs and/or traffic enforcement programs. The City anticipates implementation of the red light camera program in calendar year 2008. \$223,750 has been budgeted in FY08 for vendor service fees and for the completion of a statutorily required traffic engineering study.

Wolf Pen Creek Tax Increment Financing (TIF) Fund

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
BEGINNING BALANCE	\$ 3,145,881	\$ 2,473,593	\$ 2,473,593	\$ 2,376,300	\$ 2,376,300	
REVENUES						
Ad Valorem Taxes COCS	\$ 199,489	\$ 207,000	\$ 220,000	\$ 227,000	\$ 227,000	9.66%
Ad Valorem Taxes CSISD	386,495	400,000	406,000	418,000	418,000	4.50%
Ad Valorem Taxes Brazos County	179,293	180,000	188,000	194,000	194,000	7.78%
Investment Earnings	91,155	17,000	65,000	10,000	10,000	-41.18%
Other	355	-	-	-	-	N/A
Transfers	300,000	-	168,581	-	-	N/A
Total Revenues	<u>\$ 1,156,787</u>	<u>\$ 804,000</u>	<u>\$ 1,047,581</u>	<u>\$ 849,000</u>	<u>\$ 849,000</u>	5.60%
TOTAL FUNDS AVAILABLE	<u>\$ 4,302,668</u>	<u>\$ 3,277,593</u>	<u>\$ 3,521,174</u>	<u>\$ 3,225,300</u>	<u>\$ 3,225,300</u>	-1.60%
EXPENDITURES & TRANSFERS						
Capital Projects (Upper Trails)	\$ 410,421	\$ -	\$ -	\$ -	\$ -	N/A
Additional Capital Projects						
WPC Amphitheater Additions	309,976	850,000	605,102	-	-	-100.00%
WPC Water Feature	-	1,080,000	-	1,199,615	1,199,615	11.08%
Debt Service	1,108,452	1,078,775	539,388	1,042,475	1,042,475	-3.36%
Other	226	-	384	-	-	N/A
Total Expenditures & Transfers	<u>\$ 1,829,075</u>	<u>\$ 3,008,775</u>	<u>\$ 1,144,874</u>	<u>\$ 2,242,090</u>	<u>\$ 2,242,090</u>	-25.48%
Increase (Decrease) in Fund Balance	<u>(672,288)</u>	<u>(2,204,775)</u>	<u>(97,293)</u>	<u>(1,393,090)</u>	<u>(1,393,090)</u>	-36.81%
ENDING FUND BALANCE	<u>\$ 2,473,593</u>	<u>\$ 268,818</u>	<u>\$ 2,376,300</u>	<u>\$ 983,210</u>	<u>\$ 983,210</u>	

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the district.

The TIF receives ad valorem taxes from the City, School District and County on the incremental increase in assessed valuation (captured value) over the base year (1989).

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 ad valorem revenue estimate of \$839,000 is based on an estimate of the anticipated captured value in the TIF to be generated in FY08.

In FY08, expenditures totaling \$2,242,090 are budgeted. These expenditures are for the construction

of a water feature in the Wolf Pen Creek area and for a debt service payment.

Funds remaining at the end of the year will be retained in the fund and programmed as specific projects are identified. The WPC TIF will expire December 31, 2009.

Northgate Tax Increment Financing (TIF) Fund

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Ad Valorem Taxes COCS	\$ -	\$ -	\$ -	\$ 55,227	\$ 55,227	N/A
Ad Valorem Taxes Brazos County	-	-	-	-	-	N/A
Investment Earnings	-	-	-	1,105	1,105	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,332</u>	<u>\$ 56,332</u>	N/A
TOTAL FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,332</u>	<u>\$ 56,332</u>	N/A
EXPENDITURES & TRANSFERS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Engineering	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Other	-	-	-	-	-	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,332</u>	<u>56,332</u>	N/A
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,332</u>	<u>\$ 56,332</u>	

The Northgate TIF Fund accounts for ad valorem tax and other revenues that are accrued to the Northgate TIF District. The fund also accounts for expenditures on projects that take place in the district.

The TIF receives ad valorem taxes from the City and the County on the incremental increase in assessed valuation (captured value) over the base year (2006).

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 ad valorem revenue estimate of \$55227 is based on an estimate of the anticipated captured value in the TIF to be generated in FY08. The county's participation begins in FY09. In FY08, no expenditures are budgeted. The Northgate TIF will expire December 31, 2026.

**City of College Station
Cemetery Perpetual Care
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
Beginning Fund Balance	\$ 1,113,033	\$ 1,265,636	\$ 1,265,636	\$ 1,413,636	\$ 1,413,636	
REVENUES						
Sale of Cemetery Lots	\$ 99,303	\$ 90,000	\$ 86,000	\$ 90,000	\$ 90,000	0.00%
Investment Income	51,948	37,400	62,000	65,000	65,000	
Other	1,352	-	-	-	-	N/A
Total Revenues	<u>\$ 152,603</u>	<u>\$ 127,400</u>	<u>\$ 148,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	21.66%
Total Funds Available	<u>\$ 1,265,636</u>	<u>\$ 1,393,036</u>	<u>\$ 1,413,636</u>	<u>\$ 1,568,636</u>	<u>\$ 1,568,636</u>	12.61%
EXPENDITURES & TRANSFERS						
Cemetery Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other	-	-	-	-	-	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase in Fund Balance	<u>\$ 152,603</u>	<u>\$ 127,400</u>	<u>\$ 148,000</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>	
Ending Fund Balance	<u>\$ 1,265,636</u>	<u>\$ 1,393,036</u>	<u>\$ 1,413,636</u>	<u>\$ 1,568,636</u>	<u>\$ 1,568,636</u>	

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.

The Cemetery Perpetual Care Fund is a Permanent Fund, a governmental fund type. It is included in the Special Revenue Funds section for a more

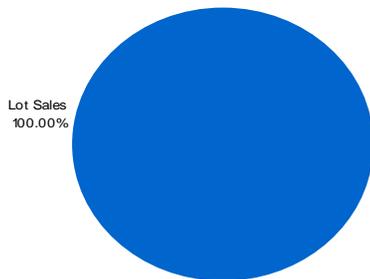
consolidated presentation. The fund accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery. The fund also accounts for expenditures on projects that take place in the Cemetery.

For FY08, revenue earnings are budgeted at \$90,000. There are no expenditures budgeted in this fund in FY08.

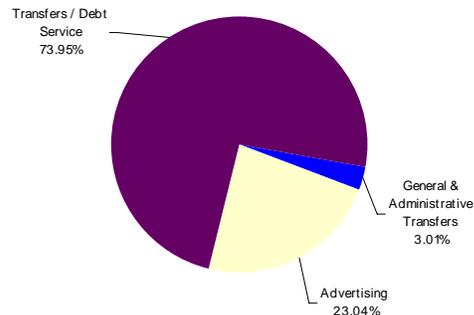
**City of College Station
Memorial Cemetery Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Proposed Budget	% Change in Budget From FY07 to FY08
REVENUES						
Lot Sales	\$ -	\$ -	\$ -	\$ 1,385,000	\$ 1,385,000	N/A
Investment Earnings	-	-	-	-	-	N/A
Other	-	-	-	-	-	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 1,385,000	\$ 1,385,000	N/A
EXPENDITURES						
Operations and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
General & Administrative Transfers	-	-	-	9,800	9,800	N/A
Advertising	-	-	-	75,000	75,000	N/A
Capital Outlay	-	-	-	-	-	N/A
Transfers / Debt Service	-	-	-	240,688	240,688	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 325,488	\$ 325,488	N/A
Increase/Decrease in Fund Balance	\$ -	\$ -	\$ -	\$ 1,059,512	1,059,512	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,059,512	\$ 1,059,512	

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.

The Memorial Cemetery Fund is a Special Revenue Fund. The fund accounts for sales of

cemetery lots and other revenues that are accrued through the new Memorial Cemetery, including the Aggie Field of Honor. Construction on the Memorial Cemetery is scheduled to begin in FY08.

For FY08, revenue earnings are budgeted at \$1,385,000. Revenues are anticipated from the sale of lots at the new site. FY08 expenditures are proposed to be \$325,488. These expenditures are for the marketing effort at the new cemetery as well as debt service.

Special Revenue Capital Improvement Projects

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

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY08 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Parkland Dedication Capital Improvement Projects

The Parkland 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 Parkland Dedication Capital Improvement Projects Funds are funded using the dedicated parkland funds.

Parkland dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY08, appropriations in the amount of \$710,963 are included in the budget. Total expenditures are estimated at \$1,075,398 for projects that are anticipated to be completed in the various park zones. Funds in the amount of \$115,837 are estimated for the development of University Park and \$34,000 for the Woodland Hills Park. The primary source of funding for these parks is through the Parks CIP Fund, but Parkland Dedication funds will also be used. \$61,000 is included for improvements at Central Park. This includes trail improvements to the pond and the addition of an 18-hole disc golf course. \$202,761 is projected in Zone 6 for the development of Southwest Park. This park will have amenities found in typical neighborhood parks such as a playground, walks and picnic tables.

An expenditure of \$364,435 is projected for the development of Edelweiss Gartens Park. Amenities anticipated to be included at this park are a playground, basketball court, walks and lights. Additional funds are projected in a number of Park zones but have not yet been obligated to specific projects. These funds will be obligated to specific projects within these zones throughout the fiscal year as the projects arise. Funds not used in the fiscal year will carry over to future fiscal years.

Convention Center Capital Projects

The Convention Center Fund accounts for the receipt and expenditure of funds received by the City for the operation and maintenance of a convention center.

No funds have been appropriated in FY08 for the Convention Center Fund.

Additional O&M Costs

The FY08 Approved Budget includes a number of special revenue capital projects that have been recently completed and have added operations and maintenance (O&M) expense. 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.

Funds were also included in the Parks O&M budget for the costs associated with the opening of several new parks in FY08. These include Edelweiss Park and Cove of Nantucket Park. Funds were included for mowing contracts at each of these parks, supplies and utility costs. Several other Parks capital projects will have O&M costs, but these will be absorbed within the existing Parks budget. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the special revenue capital projects.

**GENERAL GOVERNMENT
PARKLAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

PROJECT	PROJECT BUDGET	ACTUAL	REVISED	FY 06-07
NUMBER	AMOUNT	FY 05-06	FY 06-07 BUDGET APPROPRIATIONS	YEAR-END ESTIMATE
BEGINNING FUND BALANCE:				
		\$ 1,165,401	\$ 1,465,681	\$ 1,465,681
ADDITIONAL RESOURCES:				
CONTRIBUTIONS		\$ 367,383	\$ 290,000	\$ 290,000
INVESTMENT EARNINGS		57,947	29,000	37,000
INTRAGOVERNMENTAL TRANSFERS		-	-	-
OTHER		-	-	-
SUBTOTAL ADDITIONAL RESOURCES		\$ 425,330	\$ 319,000	\$ 327,000
TOTAL RESOURCES AVAILABLE		\$ 1,590,731	\$ 1,784,681	\$ 1,792,681
PARKLAND DEDICATION FUND				
ZONE 1 PARK	PK0051	3,947	-	-
NG (SPRUCE ST) LAND PURCHASE	PK0727	261,107	-	261,107
ZONE 2 PARK	PK0052	-	(18,975)	87,552
UNIVERSITY PARK	PK0410	115,837	-	-
ZONE 3 PARK	PK0053	1,390	(2,020)	82,290
WPC INTERPRETIVE SIGNS	PK0709	17,950	-	17,950
WPC DISC GOLF COURSE	PK0617	7,000	-	1,000
CENTRAL PARK POND IMP/DISC GOLF	PK0805	61,000	-	-
WPC FENCING	PK0731	2,050	-	2,050
ZONE 4 PARK	PK0054	32,033	-	-
ZONE 5 PARK	PK0055	2,522	-	-
ZONE 6 PARK	PK0056	1,878	-	95,000
SOUTHWEST PARK DEVELOPMENT	PK0806	202,761	-	-
ZONE 7 PARK	PK0057	8,980	-	-
JOHN CROMPTON PARK PHASE II	PK0712	263,000	-	263,000
ZONE 8 PARK	PK0058	-	-	1,000
EMERALD FOREST PARK IMP.	PK0713	45,699	-	41,000
ZONE 9 PARK	PK0059	2,766	-	-
WOODLAND HILLS PARK DEV.	PK0714	34,000	-	34,000
ZONE 10 PARK	PK0060	125,574	-	-
EDELWEISS GARTENS	PK0613	366,000	1,565	364,000
ZONE 11 PARK	PK0061	2,819	-	-
ZONE 12 PARK	TBD	-	-	-
COVE OF NANTUCKET PARK	PK0716	60,000	-	47,500
ZONE 13 PARK	PK0807	617	-	-
ZONE 14 PARK	PK0717	74,510	-	47,000
ZONE 15 PARK	PK0808	18,909	-	-
ZONE 16 PARK	TBD	-	-	-
CLOSED PROJECTS		144,480	62,927	104,403
CAPITAL PROJECTS SUBTOTAL		\$ 125,050	\$ 1,407,376	\$ 748,709
TRANSFER PROJECT		-	-	-
GENERAL & ADMIN. CHARGES		-	7,220	7,220
TOTAL EXPENDITURES		\$ 125,050	\$ 1,414,596	\$ 755,929
ENDING FUND BALANCE:		\$ 1,465,681	\$ 370,085	\$ 1,036,752

**GENERAL GOVERNMENT
PARKLAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY 07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 1,036,752	\$ 1,036,752	\$ 271,354	\$ 575,354	\$ 593,354	\$ 612,354	\$ 631,354
\$ 290,000	\$ 290,000	\$ 290,000	\$ -	\$ -	\$ -	\$ -
20,000	20,000	14,000	18,000	19,000	19,000	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 310,000	\$ 310,000	\$ 304,000	\$ 18,000	\$ 19,000	\$ 19,000	\$ 20,000
\$ 1,346,752	\$ 1,346,752	\$ 575,354	\$ 593,354	\$ 612,354	\$ 631,354	\$ 651,354
3,947	3,947	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
115,837	115,837	-	-	-	-	-
1,390	1,390	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,000	61,000	-	-	-	-	-
-	-	-	-	-	-	-
32,033	32,033	-	-	-	-	-
2,522	2,522	-	-	-	-	-
1,878	1,878	-	-	-	-	-
202,761	202,761	-	-	-	-	-
8,980	8,980	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,766	2,766	-	-	-	-	-
34,000	34,000	-	-	-	-	-
125,574	125,574	-	-	-	-	-
-	364,435	-	-	-	-	-
2,819	2,819	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
617	617	-	-	-	-	-
74,510	74,510	-	-	-	-	-
18,909	18,909	-	-	-	-	-
-	-	-	-	-	-	-
\$ 689,543	\$ 1,053,978	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
21,420	21,420	-	-	-	-	-
\$ 710,963	\$ 1,075,398	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 635,789	\$ 271,354	\$ 575,354	\$ 593,354	\$ 612,354	\$ 631,354	\$ 651,354

**GENERAL GOVERNMENT
CONVENTION CENTER
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

PROJECT NUMBER	PROJECT BUDGET AMOUNT	ACTUAL FY 05-06	REVISED FY 06-07 BUDGET APPROPRIATIONS	FY 06-07 YEAR-END ESTIMATE
BEGINNING FUND BALANCE:		\$ 880,028	\$ 588,842	\$ 588,842
ADDITIONAL RESOURCES:				
CERTIFICATES OF OBLIGATION		\$ -	\$ 4,040,000	\$ -
INTERGOVERNMENTAL		-	-	-
INTRAGOVERNMENTAL TRANSFERS		-	-	-
INVESTMENT EARNINGS		32,728	10,000	25,000
OTHER		5,237	-	-
SUBTOTAL ADDITIONAL RESOURCES		<u>\$ 37,965</u>	<u>\$ 4,050,000</u>	<u>\$ 25,000</u>
TOTAL RESOURCES AVAILABLE		<u>\$ 917,993</u>	<u>\$ 4,638,842</u>	<u>\$ 613,842</u>
PUBLIC FACILITIES				
CONVENTION CNTR	GG0523	\$ 25,000,000	\$ -	\$ 3,000,000
PRIOR PROJECT INFRASTRUCTURE				
* HWY 30/60 INFRASTRUCTURE	GG0105	\$ 4,850,000	\$ 304,151	\$ -
CLOSED PROJECTS				
CAPITAL PROJECTS SUBTOTAL		<u>\$ 304,151</u>	<u>\$ 3,000,000</u>	<u>\$ 416,369</u>
OTHER		-	-	-
DEBT ISSUANCE COSTS		-	40,000	-
GENERAL & ADMIN CHARGES		25,000	4,785	4,785
TOTAL EXPENDITURES		<u>\$ 329,151</u>	<u>\$ 3,044,785</u>	<u>\$ 421,154</u>
ENDING FUND BALANCE:		<u>\$ 588,842</u>	<u>\$ 1,594,057</u>	<u>\$ 192,688</u>

*Hwy 30/60 Corridor development costs funded through \$1,560,000 Electric Fund, \$1,690,000 Water Fund, \$400,000 Wastewater Fund, and \$1,200,000 from DE0002.

**GENERAL GOVERNMENT
CONVENTION CENTER
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2007-2008 THROUGH FISCAL YEAR 2012-2013**

APPROVED FY07-08 APPROPRIATIONS	PROJECTED FY 07-08	PROJECTED FY 08-09	PROJECTED FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13
\$ 192,688	\$ 192,688	\$ 198,688	\$ 252,688	\$ 235,188	\$ 217,188	\$ 144,688
\$ -	\$ -	\$ 7,070,000	\$ 9,387,950	\$ 13,902,650	\$ 8,401,000	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,000	6,000	7,000	7,000	7,000	5,000	4,000
-	-	-	-	-	-	-
<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 7,077,000</u>	<u>\$ 9,394,950</u>	<u>\$ 13,909,650</u>	<u>\$ 8,406,000</u>	<u>\$ 4,000</u>
<u>\$ 198,688</u>	<u>\$ 198,688</u>	<u>\$ 7,275,688</u>	<u>\$ 9,647,638</u>	<u>\$ 14,144,838</u>	<u>\$ 8,623,188</u>	<u>\$ 148,688</u>
\$ -	\$ -	\$ 6,938,000	\$ 9,294,500	\$ 13,765,000	\$ 8,382,500	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,938,000</u>	<u>\$ 9,294,500</u>	<u>\$ 13,765,000</u>	<u>\$ 8,382,500</u>	<u>\$ -</u>
-	-	-	-	-	-	-
-	-	70,000	92,950	137,650	81,000	-
-	-	15,000	25,000	25,000	15,000	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,023,000</u>	<u>\$ 9,412,450</u>	<u>\$ 13,927,650</u>	<u>\$ 8,478,500</u>	<u>\$ -</u>
<u>\$ 198,688</u>	<u>\$ 198,688</u>	<u>\$ 252,688</u>	<u>\$ 235,188</u>	<u>\$ 217,188</u>	<u>\$ 144,688</u>	<u>\$ 148,688</u>

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

	Projected FY08	Projected FY09	Projected FY10	Projected FY11	Projected FY12	Total Estimated O&M Cost FY08-FY12
Parkland Dedication						
Northgate Park (Spruce Street)	750	750	750	750	750	3,750.00
Wolf Pen Creek Interpretive Signs	5,000	5,000	5,000	5,000	5,000	25,000.00
Southwest Park Development	-	28,550	29,407	30,289	31,197	119,442.55
John Crompton Park Ph II	4,000	4,000	4,000	4,000	4,000	20,000.00
Edelweiss Gartens Park	24,778	49,507	50,992	52,522	54,098	231,896.82
Cove of Nantucket Park	2,500	5,000	5,000	5,000	5,000	22,500.00
Parks Project Totals	\$ 36,278	\$ 92,057	\$ 94,399	\$ 96,811	\$ 99,295	\$ 418,839
Convention Center						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
Convention Center Project Totals	\$ -					
Total Estimated O&M Costs	\$ 36,278	\$ 92,057	\$ 94,399	\$ 96,811	\$ 99,295	\$ 418,839

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 2006 Working Capital is necessary because the insurance fund's (internal service fund's) working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Property and Casualty Fund

The City has made changes to the risk management programs that are designed to control costs in the Property Casualty and Workers Compensation Funds. Property casualty costs are anticipated to increase in the future as the cost of insurance rises. Changes that have occurred in the last several years include increasing the deductibles for the City and implementing risk management and safety programs that better controls claims and costs. Examples include the implementation of a citywide safety training program along with other measures to effectively manage risk in the City.

FY08 budgeted revenues are based on the actual amounts assigned to the various operating activity centers. The total revenues for the property casualty fund are forecasted to be \$1,005,133.

Expenditures in this fund are projected to be \$745,165.

Employee Benefits Fund

The City collaborated with the City of Bryan and Brazos County and developed a joint proposal that has resulted in savings in health care costs over the last several years. Premiums paid by the City and employees are projected to increase in FY08 by \$10 per month. Overall revenues in this fund are projected to be \$6,038,110. Efforts over the last several years to increase the balance in this fund have been successful.

Through education and training programs, efforts are being made to reduce claims incurred. The City will continue to monitor claims to determine if additional plan changes need to be made. FY08 expenditures are based on estimates of future claims, premiums, and other miscellaneous costs. Total proposed expenditures are \$5,953,619. Of this total, \$40,000 is for a proposed SLA to fund a Firefighter Wellness Program.

Workers Compensation Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. Revenues in this fund are anticipated to be \$893,209.

Expenditures in this fund are projected to be \$726,765. There is one service level adjustment in the Workers Compensation fund for \$18,750. The funds are proposed to be used to implement a city-wide safety boot program to protect city employees who are at risk for on the job foot injuries.

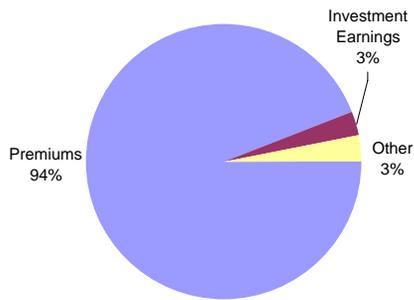
Unemployment Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Expenditures in this fund are expected to be approximately \$30,000.

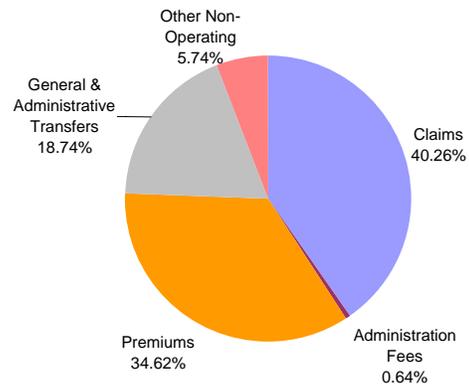
**City of College Station
Property Casualty
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
REVENUES						
Premiums	\$ 738,413	\$ 857,503	\$ 857,503	\$ 945,133	\$ 945,133	10.22%
Investment Earnings	14,907	6,900	25,000	30,000	30,000	334.78%
Other	60,753	38,700	25,000	30,000	30,000	-22.48%
Total Revenues	\$ 814,073	\$ 903,103	\$ 907,503	\$ 1,005,133	\$ 1,005,133	11.30%
EXPENDITURES AND TRANSFERS						
Claims	\$ 184,764	\$ 339,500	\$ 275,000	\$ 300,000	\$ 300,000	-11.63%
Administration Fees	25,290	4,800	4,800	4,800	4,800	0.00%
Premiums	225,058	246,800	234,481	258,000	258,000	4.54%
General & Administrative Transfers	129,869	134,931	134,931	139,615	139,615	3.47%
Other Operating	8,000	-	-	-	-	N/A
Other Non-Operating	-	122,045	54,540	42,750	42,750	-64.97%
Total Operating Expenses & Xfers	\$ 572,981	\$ 848,076	\$ 703,752	\$ 745,165	\$ 745,165	-12.13%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 241,092	\$ 55,027	\$ 203,751	\$ 259,968	\$ 259,968	
Measurement Focus Adjustment	\$ (15,103)					
Beginning Working Capital, accrual basis of accounting	\$ 255,317	\$ 481,306	\$ 481,306	\$ 685,057	\$ 685,057	
Ending Working Capital, accrual basis of accounting	\$ 481,306	\$ 536,333	\$ 685,057	\$ 945,025	\$ 945,025	

PROPERTY CASUALTY FUND - SOURCES



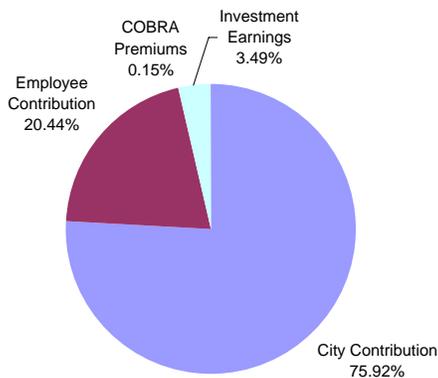
PROPERTY CASUALTY FUND - USES



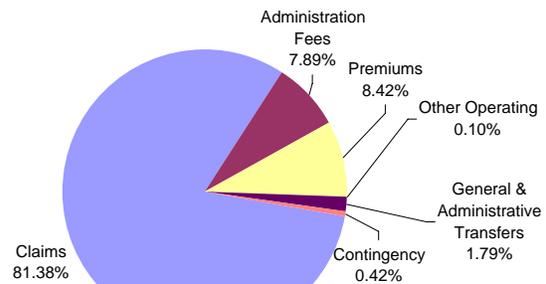
**City of College Station
Employee Benefits
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 to FY08</u>
REVENUES						
City Contribution	\$ 4,303,604	\$ 4,426,815	\$ 4,403,726	\$ 4,569,210	\$ 4,569,210	3.22%
Employee Contribution	1,045,809	1,011,300	1,124,500	1,229,900	1,229,900	21.62%
COBRA Premiums	16,689	1,500	9,000	9,000	9,000	500.00%
Miscellaneous Operating Revenues	43,801	20,000	20,000	20,000	20,000	0.00%
Investment Earnings	169,102	151,500	210,000	210,000	210,000	38.61%
Total Revenues	<u>\$ 5,579,005</u>	<u>\$ 5,611,115</u>	<u>\$ 5,767,226</u>	<u>\$ 6,038,110</u>	<u>\$ 6,038,110</u>	7.61%
EXPENDITURES & TRANSFERS						
Claims	\$ 3,982,123	\$ 4,235,000	\$ 4,397,643	\$ 4,845,000	\$ 4,845,000	14.40%
Administration Fees	477,819	493,000	430,932	470,000	470,000	-4.67%
Premiums	421,120	530,000	455,727	501,000	501,000	-5.47%
Other Operating	5,710	-	4,136	6,000	6,000	N/A
General & Administrative Transfers	54,194	60,911	60,911	66,619	106,619	75.04%
Contingency	-	25,000	-	25,000	25,000	0.00%
Total Operating Expenses & Transfers	<u>\$ 4,940,966</u>	<u>\$ 5,343,911</u>	<u>\$ 5,349,349</u>	<u>\$ 5,913,619</u>	<u>\$ 5,953,619</u>	11.41%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ 638,039</u>	<u>\$ 267,204</u>	<u>\$ 417,877</u>	<u>\$ 124,491</u>	<u>\$ 84,491</u>	
Measurement Focus Adjustment	\$ 276,352					
Beginning Working Capital, accrual basis of accounting	<u>\$ 3,332,640</u>	<u>\$ 4,247,031</u>	<u>\$ 4,247,031</u>	<u>\$ 4,664,908</u>	<u>\$ 4,664,908</u>	
Ending Working Capital, accrual basis of accounting	<u>\$ 4,247,031</u>	<u>\$ 4,514,235</u>	<u>\$ 4,664,908</u>	<u>\$ 4,789,399</u>	<u>\$ 4,749,399</u>	

Employee Benefits - Sources



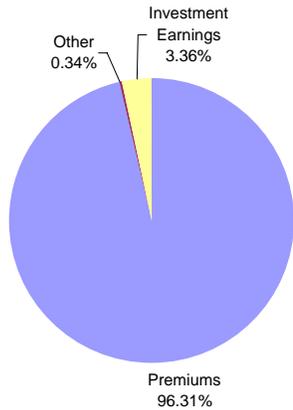
Employee Benefits - Uses



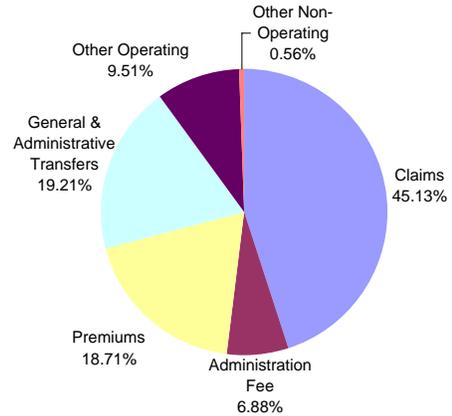
**City of College Station
Workers Compensation
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
REVENUES						
Premiums	\$ 753,025	\$ 838,734	\$ 820,843	\$ 860,209	\$ 860,209	2.56%
Other	2,865	-	2,605	3,000	3,000	N/A
Investment Earnings	16,561	4,200	28,300	30,000	30,000	614.29%
Total Revenues	\$ 772,451	\$ 842,934	\$ 851,748	\$ 893,209	\$ 893,209	5.96%
EXPENDITURES AND TRANSFERS						
Claims	\$ 161,788	\$ 328,000	\$ 160,000	\$ 328,000	\$ 328,000	0.00%
Administration Fee	64,833	67,250	50,000	50,000	50,000	-25.65%
Premiums	116,363	125,000	123,228	136,000	136,000	8.80%
General & Administrative Transfers	129,869	134,931	134,931	139,615	139,615	3.47%
Other Operating	-	87,850	87,850	50,350	69,100	-21.34%
Other Non-Operating	21,752	-	4,050	4,050	4,050	N/A
Total Operating Expenses & Xfers	\$ 494,605	\$ 743,031	\$ 560,059	\$ 708,015	\$ 726,765	-2.19%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 277,846	\$ 99,903	\$ 291,689	\$ 185,194	\$ 166,444	
Measurement Focus Adjustment	\$ 130,004					
Beginning Working Capital, accrual basis of accounting	\$ (29,142)	\$ 378,708	\$ 378,708	\$ 670,397	\$ 670,397	
Ending Working Capital, accrual basis of accounting	\$ 378,708	\$ 478,611	\$ 670,397	\$ 855,591	\$ 836,841	

Workers Compensation Fund - Sources



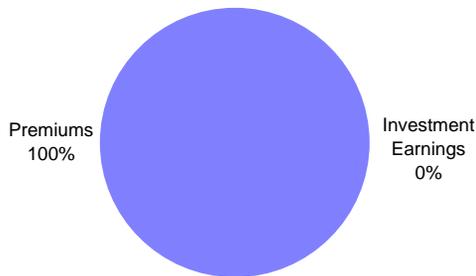
Workers Compensation Fund - Uses



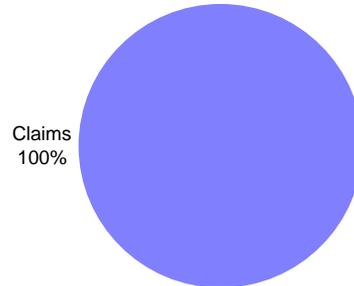
**City of College Station
Unemployment Compensation
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
REVENUES						
Premiums	\$ 27,090	\$ 28,519	\$ 30,000	\$ 30,253	\$ 30,253	6.08%
Investment Earnings	5,224	4,000	7,000	-	-	-100.00%
Total Revenues	<u>\$ 32,314</u>	<u>\$ 32,519</u>	<u>\$ 37,000</u>	<u>\$ 30,253</u>	<u>\$ 30,253</u>	-6.97%
EXPENDITURES						
Claims	\$ 11,757	\$ 35,000	\$ 15,000	\$ 30,000	\$ 30,000	-14.29%
Total Operating Expenses & Transfers	<u>\$ 11,757</u>	<u>\$ 35,000</u>	<u>\$ 15,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	-14.29%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 20,557	\$ (2,481)	\$ 22,000	\$ 253	\$ 253	
Measurement Focus Adjustment	\$ 804					
Beginning Working Capital, accrual basis of accounting	<u>\$ 120,804</u>	<u>\$ 142,165</u>	<u>\$ 142,165</u>	<u>\$ 164,165</u>	<u>\$ 164,165</u>	
Ending Working Capital, accrual basis of accounting	<u>\$ 142,165</u>	<u>\$ 139,684</u>	<u>\$ 164,165</u>	<u>\$ 164,418</u>	<u>\$ 164,418</u>	

Unemployment Fund - Sources



Unemployment Fund - Uses



Equipment Replacement Fund

The Equipment Replacement Fund is an Internal Service Fund that facilitates 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 fund then purchases replacements as scheduled and/or as conditions warrant.

For financial statement reporting, the Equipment Replacement Fund (Internal Service Fund) is reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The Equipment Replacement 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 2006 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.

Specific rental charges are based upon the estimated replacement price of the individual items. Specific 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 and if funds are available to replace needed equipment. The list is then submitted to the Budget Department for inclusion in the annual budget.
3. Each department will be charged for the phone system based on the number of phone lines assigned. Charges for the 800 MHz radio system will be prorated in the same manner. These charges will continue after the inter-fund loan has been recovered in order to replace the phone and radio systems in the future.

4. Police, Fire, Public Works, College Station Utilities, Fiscal Services and BSWMA 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 approximately five years. The funds for replacement are budgeted in the Equipment Replacement Fund and transferred to the General Government Facilities and Technology Fund for expenditure.
5. Each department will be charged an annual copier replacement rental fee based upon the number of authorized copiers. Each year, the company that has the contract to maintain copiers evaluates each copier and determines which copiers need to be replaced. The list is provided to Fiscal Services and Information Technology representatives who further evaluate the proposed replacement list based on funds available. New (additions to the inventory) copiers are funded through individual department's operating budget.
6. 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 at approved locations are funded from the equipment replacement fund and each department contributes to their replacement and maintenance.
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.

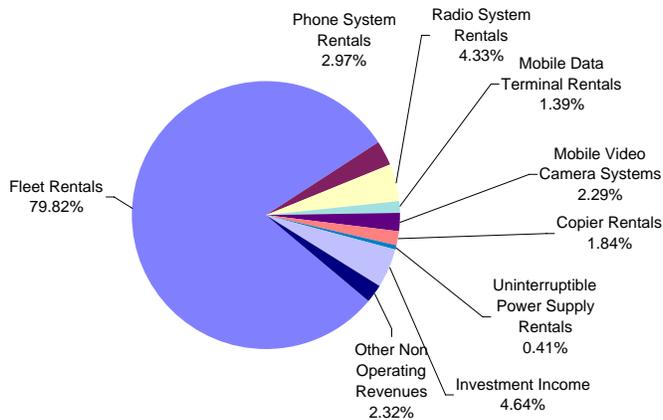
Budgeted revenues for the fund reflect the Equipment Replacement policies. The revenues are automatically transferred from departmental budgets on a quarterly basis to ensure that sufficient funds will be available to fund expenses related to the specific functions. The proposed revenues for FY08 total \$4,311,948.

The proposed expenditures for FY08 total \$4,204,540. 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 prices listed are reduced to reflect trade-in value.

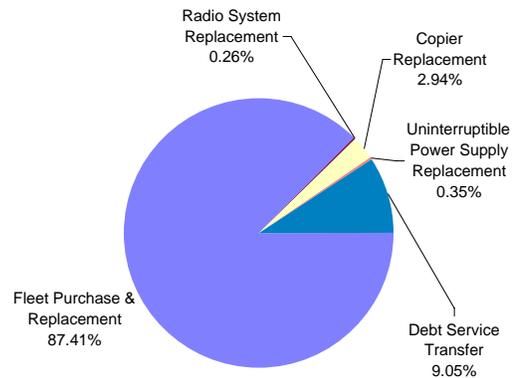
**City of College Station
Equipment Replacement Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 TO FY08
REVENUES						
Fleet Rentals	\$ 2,825,851	\$ 3,472,620	\$ 3,472,620	\$ 3,271,270	\$ 3,441,770	-0.89%
Phone System Rentals	99,650	129,130	129,130	127,998	127,998	-0.88%
Radio System Rentals	182,634	180,274	180,274	186,675	186,675	3.55%
Mobile Data Terminal Rentals	98,592	91,390	91,390	59,725	59,725	-34.65%
Mobile Video Camera Systems	-	-	-	98,550	98,550	N/A
Copier Rentals	80,700	102,930	102,930	79,520	79,520	-22.74%
Uninterruptible Power Supply Rentals	-	18,785	18,785	17,710	17,710	-5.72%
Investment Income	274,913	175,680	245,570	200,000	200,000	13.84%
Other Non Operating Revenues	137,746	50,000	208,385	100,000	100,000	100.00%
Total Revenues	\$ 3,700,086	\$ 4,220,809	\$ 4,449,084	\$ 4,141,448	\$ 4,311,948	2.16%
EXPENDITURES						
Fleet Purchase & Replacement	\$ 2,788,333	\$ 5,674,218	\$ 5,674,218	\$ 3,508,000	\$ 3,669,000	-35.34%
Phone System Replacement	634,526	-	-	-	-	N/A
Radio System Replacement	100,000	2,310,000	2,289,613	-	11,000	-99.52%
Copier Replacement	53,700	37,922	37,922	-	123,300	225.14%
Mobile Data Terminal Replacement	31,676	100,000	100,000	-	-	-100.00%
Mobile Video Camera Systems	-	-	-	-	-	N/A
Uninterruptible Power Supply Replacement	-	4,892	25,279	14,552	14,552	197.47%
Debt Service Transfer	587,123	551,625	551,625	379,688	379,688	-31.17%
Other	1,618	-	-	-	-	N/A
Contingency	-	18,000	-	7,000	7,000	-61.11%
Total Expenditures	\$ 4,196,976	\$ 8,696,657	\$ 8,678,657	\$ 3,909,240	\$ 4,204,540	-51.65%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (496,890)	\$ (4,475,848)	\$ (4,229,573)	\$ 232,208	\$ 107,408	
Measurement Focus Adjustment	\$ 251,333					
Beginning Working Capital, accrual basis of accounting	\$ 7,535,901	\$ 7,290,344	\$ 7,290,344	\$ 3,060,771	\$ 3,060,771	
Ending Working Capital, accrual basis of accounting	\$ 7,290,344	\$ 2,814,496	\$ 3,060,771	\$ 3,292,979	\$ 3,168,179	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY08 Approved Fleet & Equipment Replacement Schedule

Department	Equipment #	Year	Fleet and Equip Scheduled Replacements	Cost
Community Development	6404	1994	CHEV 1/2 TON PU	22,000
General Government Total				\$ 22,000
Police Department	1	1983	Generator - Police	38,000
Police Department	11	1995	Generator - Police	38,000
Police Department	4122	2005	FORD CRV PATROL CAR	36,000
Police Department	4123	2005	FORD CRV PATROL CAR	36,000
Police Department	4124	2005	FORD CRV PATROL CAR	36,000
Police Department	4125	2005	FORD CRV PATROL CAR	36,000
Police Department	4126	2005	FORD CRV PATROL CAR	36,000
Police Department	4128	2005	FORD CRV PATROL CAR	36,000
Police Department Total				\$ 292,000
Fire Department	5209	1999	CHEV 1/2 TON PU	22,000
Fire Department	5210	2000	CHEV 1/2 TON PU	22,000
Fire Department	5165	2001	GMC SUBURBAN	65,000
Fire Department Total				\$ 109,000
Public Works Department	3160	1995	J DEERE TRACTOR	40,000
Public Works Department	3163	1996	CASE LOADER (move to WWTP)	130,000
Public Works Department	3203	1999	FORD F350 CAB P.U.	40,000
Public Works Department	3214	1999	GMC 14 YD DUMP TRUCK	80,000
Public Works Department	3215	1999	GMC 14 YD DUMP TRUCK	80,000
Public Works Department	3413	2000	CHEV 1/2 TON PU	24,000
Public Works Department	3409	2000	Chevy Lumina	24,000
Public Works Total				\$ 418,000
Parks & Recreation Department	8203	1993	CHEV TRUCK	24,000
Parks & Recreation Department	8332	2005	Toro Workman 1100	15,000
Parks & Recreation Total				\$ 39,000
General Fund Total				\$ 865,000
Electric Substations	9249	1985	TRAILER, UTILITY	23,000
Electric Substations	9259	1979	TRAILER, TOOL	10,000
Electric Transmission	9153	1998	15 PASSENGER VAN CARGO	30,000
Electric Fund Total				\$ 63,000
Wastewater Collection	9563	2000	FORD 1 TON UTILITY	42,000
Wastewater Treatment	9504	2001	JD GATOR UTILITY VEHICLE	15,000
Wastewater Treatment	9505	2001	JD GATOR UTILITY VEHICLE	15,000
Wastewater Treatment	9415	2000	FORD 3/4 TON UTILITY	42,000
Wastewater Treatment	9416	1999	F350 UTILITY TRK	42,000
Wastewater Treatment	9420	2000	F350 UTILITY TRK	42,000
Wastewater Treatment	9461	1998	3500HD UTILITY TRK	42,000
Wastewater Treatment	9501	2000	CHEV TRUCK	22,000
Wastewater Treatment	9510	2003	FORD F150 PU	22,000
Wastewater Treatment	9531	1982	CAT WHEEL LOADER(SALVAGE)	-
Wastewater Fund Total				\$ 284,000
Sanitation Residential	7116	2001	VOLVO REFUSE TRUCK (06)	190,000
Sanitation Residential	7107	2003	FREIGHTLINER BOOM (BRUSH) TRUCK	155,000
Sanitation Residential	7216	2002	VOLVO FRONT LOAD	220,000
Sanitation Residential	7221	2002	VOLVO FRONT LOAD	220,000
Sanitation Fund Total				\$ 785,000

FY08 Approved Fleet & Equipment Replacement Schedule

Meter Services	2708	1999 CHEV X-CAB TRUCK	24,000
Utility Customer Service Fund Total			\$ 24,000
BVSWMA	7302	1999 CHEV 3/4 TON PU 4X4	42,000
BVSWMA	7352	1997 TARP MACHINE	85,000
BVSWMA	7363	2001 VOLVO DUMP TRUCK	460,000
BVSWMA	7364	2001 VOLVO DUMP TRUCK	460,000
BVSWMA	7372	2002 JOHN DEERE TRACK EXCAVATOR	410,000
BVSWMA	7373	2002 GATOR	15,000
BVSWMA Fund Total			\$ 1,472,000
Total Vehicle & Equipment Replacement Costs (All Funds)			\$ 3,508,000

Approved New Fleet and Equipment Purchases

Department	Approved Vehicle Purchase	Cost
Public Works: Drainage	Tree Trimmer Attachment for Boom Mower	9,000
Parks Cemetery	3/4 ton Pick-up Truck	27,000
Parks Cemetery	16 Utility Trailer	4,000
Parks Cemetery	Tractor w/ Loader and Shredder	40,000
Parks Cemetery	ZTR Mower	11,000
Parks Forestry	3/4 or 1 ton Crew Cab w/ Utility Body	40,000
Parks Forestry	3/4 or 1 ton Cargo Van for irrigation	30,000
Total Requested Vehicle & Equipment Purchase Costs (All Funds)		\$ 161,000
Total Expenditures for All Vehicles & Equipment		\$ 3,669,000

Approved Copier Purchase/Replacement Schedule

Department	Approved Copier Purchase	Cost
Police Patrol	IR3300/MPH51679	11,250
Information Technology Administration	IR3320/10503796	11,250
BVSWMA Administration	6230/NGM17939	11,250
Public Works Administration	IR3300/MPH50582	11,250
Planning and Development Services Admin.	IR5020/10503760	11,250
Fire Administration	IR3570/14021158	11,250
Parks Conference Center	IR3300/MPH50610	11,250
Parks Lincoln Center	6025/NFN07992	6,850
Parks Administration	IR7200/10504019	19,600
Electric Warehouse	IR2200/10504018	6,850
Carter Creek Wastewater Treatment Plant	IR3300/mph05559	11,250
Total Copier Purchase/Replacement Costs (All Funds)		\$ 123,300

Approved Radio Purchase / Replacement Schedule

Department	Approved Radio Purchase	Cost
Parks Forestry	VPAC SLA Radios (3)	7,500
Parks Cemetery	Memorial Cemetery Truck Radio	3,500
Total Radio Purchase/Replacement Costs (All Funds)		\$ 11,000

Utility Customer Service Fund

The Utility Customer Service Fund is an Internal Service Fund used to account for expenses associated with meter services, billing, and collection for the City's 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 2006 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 are projected to be \$2,550,400.

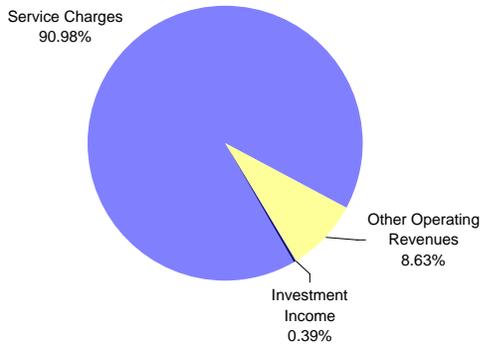
FY08 proposed expenses are \$2,582,626. The expenses in the Utility Customer Service Fund include a \$25,575 service level adjustment for Click2Gov Customer Information System Software.

**City of College Station
Utility Customer Service Fund
Fund Summary**

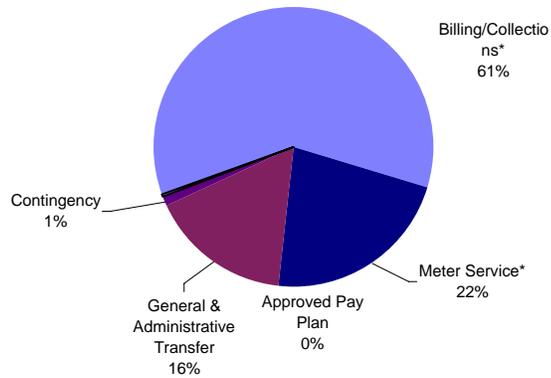
	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 to FY08
REVENUES & SERVICE CHARGES						
Service Charges	\$ 2,180,001	\$ 2,356,800	\$ 2,356,800	\$ 2,320,400	\$ 2,320,400	-1.54%
Other Operating Revenues	201,261	193,718	235,287	220,000	220,000	13.57%
Investment Income	7,154	3,394	13,000	10,000	10,000	194.64%
Non Operating	1,174	-	-	-	-	N/A
Total Revenues	\$ 2,389,590	\$ 2,553,912	\$ 2,605,087	\$ 2,550,400	\$ 2,550,400	-0.14%
EXPENDITURES						
Billing/Collections*	\$ 1,415,393	\$ 1,518,419	\$ 1,506,132	\$ 1,520,470	\$ 1,558,174	2.62%
Meter Service*	527,990	542,182	538,186	540,414	562,249	3.70%
Approved Pay Plan	-	-	-	47,539	-	N/A
General & Administrative Transfer	442,737	466,691	466,691	418,628	423,203	-9.32%
Contingency	-	30,000	20,000	30,000	30,000	0.00%
Other	5,197	-	-	-	9,000	N/A
Total Expenditures	\$ 2,391,317	\$ 2,557,292	\$ 2,531,009	\$ 2,557,051	\$ 2,582,626	0.99%
Increase (Decrease) in Working Capital, modified accrual budgetary basis						
	\$ (1,727)	\$ (3,380)	\$ 74,078	\$ (6,651)	\$ (32,226)	
Measurement Focus Adjustment						
	\$ (14,570)					
Beginning Working Capital, accrual basis of accounting						
	\$ 157,233	\$ 140,936	\$ 140,936	\$ 215,014	\$ 215,014	
Ending Working Capital, accrual basis of accounting						
	\$ 140,936	\$ 137,556	\$ 215,014	\$ 208,363	\$ 182,788	

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

UTILITY CUSTOMER SERVICE FUND - SOURCES



UTILITY CUSTOMER SERVICE FUND - USES



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Billing/Collections	\$ 1,415,392	\$ 1,518,419	\$ 1,506,132	\$ 1,520,470	\$ 1,558,174	2.62%
Meter Services	527,988	542,182	538,186	540,414	562,249	3.70%
Utility Customer Service Total	\$ 1,943,380	\$ 2,060,601	\$ 2,044,318	\$ 2,060,884	\$ 2,120,423	2.90%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 1,241,234	\$ 1,348,497	\$ 1,344,479	\$ 1,325,411	\$ 1,372,950	1.81%
Supplies	78,025	48,602	53,531	38,856	38,856	-20.05%
Maintenance	54,096	45,970	53,603	41,592	41,592	-9.52%
Purchased Services	570,025	617,532	592,705	655,025	667,025	8.01%
Capital Outlay	-	-	-	-	-	0.00%
Utility Customer Service Total	\$ 1,943,380	\$ 2,060,601	\$ 2,044,318	\$ 2,060,884	\$ 2,120,423	2.90%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Billing Collections	20.00	19.00	19.00	19.00	19.00	0.00%
Meter Services	10.00	10.50	10.50	10.50	10.50	0.00%
Utility Customer Service Total	30.00	29.50	29.50	29.50	29.50	0.00%

Service Level Adjustments

Billing Collections:

Click2Gov - Customer Information System

12,000

Utility Customer Service SLA Totals

\$ 12,000

FISCAL SERVICES

UTILITY CUSTOMER SERVICE

Description & Budget Explanation:

The Utility Customer Service Division is responsible for connecting and disconnecting water and electric meters reading those meters and provide billing and collection services for the city to all customers of electric, water, sewer, sanitation and drainage services.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$ 1,813,701	\$ 1,943,380	\$ 2,044,318	\$ 2,120,423
Position Summary	30.00	29.50	29.50	29.50

Program Name: Utility Customer Service

Service Level: Provide exceptional customer service to support the delivery of electric, water, sewer, sanitation and drainage services to the citizens of College Station.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent satisfied with courtesy of personnel on citizen survey.	92.0%	N/A	N/A	N/A
- Percent satisfied with knowledge of personnel on citizen survey.	89.0%	N/A	N/A	N/A
Efficiency				
- No. of customers per day per walk-up employee.	75	91	87	90
- Annual number of processed bills per employee.	19,651	21,323	21,394	22,000
- Cost per bill.	\$4.60	\$4.81	\$4.92	\$5.15
- Percent of bad debt expense annually.	0.15%	0.33%	0.50%	0.50%
Output				
- No. of incoming calls.	82,234	85,728	85,000	87,000
- No. of bills annually.	393,012	405,135	407,000	410,000
- No. of payments.	401,891	413,088	420,000	423,000
- No. of walk-up customers.	65,655	69,427	70,000	70,000
- No. of service orders.	97,113	96,226	88,000	92,000

Program Name: Meter Service

Service Level: Provide timely connection and disconnection of electric and water services. Maintain service installations to ensure accurate recording of utility consumption. Obtain accurate and timely readings for all electric and water meters.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actuals	Estimates	Approved
Effectiveness				
- Same day service percentage.	99.99%	99.99%	99.99%	99.99%
- Read accuracy percentage.	99.93%	99.90%	99.75%	99.85%
Efficiency				
- No. of completed service orders per person.	38,003	27,040	37,000	38,000
- No. of completed routine checks of electric meters per person annually.	2,746	1,689	1,700	1,700
- No. of meters read daily, per person.	399	373	420	440
- Cost per meter read	\$0.35	\$0.37	\$0.41	\$0.45
Output				
- No. of service orders completed.	76,005	81,119	75,000	80,000
- No. of meters/readings checked out.	5,492	5,068	5,000	6,000
- No. of theft/tampering incidents discovered.	37	56	40	50
- No. of utility payments taken in the field.	1,515	2,025	1,500	0
- No. of meters read annually.	598,660	618,676	633,000	635,000
Input				
- No. of full-time technicians.	2	3	3	3
- No. of full-time meter readers.	6	6.5	6.5	6.5
- No. of full-time commercial meter readers	1			

Fleet Maintenance, Communications, and Print Mail Funds

The Internal Service Funds are a combination of internal services comprised of Communications and Fleet. In an effort to better control costs, the funds receive revenues based on the expected costs associated with the aforementioned services, and use them to pay for those services. For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The 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 2006 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.

Estimates for annual funding levels have been developed using a number of techniques that forecast communications maintenance costs and fleet maintenance costs. The policies that were approved to set up the funds are as follows:

1. Annual communications maintenance charges will be prorated based on the number of phones and radios in each department. All other miscellaneous maintenance charges are forecast based on the number of work orders in the previous year. These charges will be used to pay for all expenses related to each specific function in Communications.
2. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections and maintenance problems.

Base budget revenues for the fund reflect the above policies. The revenues are transferred from departmental budgets on a quarterly basis to ensure that sufficient funds will be available to fund all expenses related to the specific functions.

Fleet Maintenance Fund

In FY08, revenues in the Fleet Maintenance Fund are projected to be \$1,701,524. The FY08 proposed expenditures are \$1,688,987. Two service level adjustments are proposed in the amount of \$13,719. \$10,000 is for an increase in the cost of petroleum products and \$3,719 is for the Fleet Fund's portion of the proposed Broadcast Media Specialist and Human Resources Classification Study SLAs.

Communications Fund

The revenues in this fund are transfers from the various operating funds designed to cover the costs of providing the services in the Communications Fund. Revenues in FY08 are projected to be \$794,650.

FY08 proposed expenditures in the Communications Fund are budgeted at \$898,603. This includes funds in the amount of \$3,561 for the Communication fund portion of the proposed Broadcast Media Specialist and Human Resources Classification Study SLAs. Also included is \$27,000 for the replacement of the City's paging transmitter.

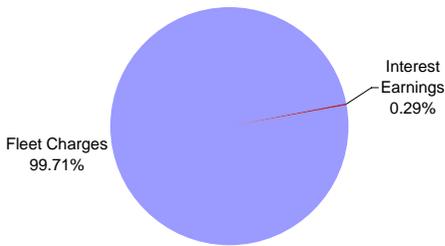
Print Mail Fund

The Print Mail fund will be dissolved in FY08 in an effort to consolidate expenditures and provide the most cost effective service to the Citizens of College Station. The Mail function of the Print Mail fund will be reorganized into the IT Administrative General Fund division.

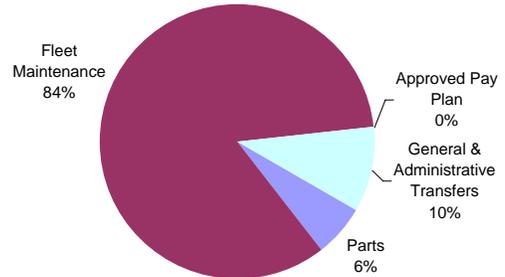
**City of College Station
Fleet Maintenance Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget from FY07 To FY08
REVENUES						
Fleet Charges	\$ 1,825,980	\$ 1,721,900	\$ 1,723,776	\$ 1,659,032	\$ 1,696,524	-1.47%
Interest Earnings	4,322	3,500	7,500	5,000	5,000	42.86%
Transfers	1,580	-	-	-	-	N/A
Total Revenues	\$ 1,831,882	\$ 1,725,400	\$ 1,731,276	\$ 1,664,032	\$ 1,701,524	-1.38%
EXPENDITURES						
Parts	\$ 95,821	\$ 100,482	\$ 103,304	\$ 101,545	\$ 101,545	1.06%
Fleet Maintenance	1,449,850	1,435,931	1,460,296	1,395,018	1,420,602	-1.07%
Approved Pay Plan	-	-	-	15,584	-	N/A
General & Administrative Transfers	147,980	165,988	165,988	163,121	166,840	0.51%
Other	23,319	-	-	-	-	N/A
Total Expenditures	\$ 1,716,970	\$ 1,702,401	\$ 1,729,588	\$ 1,675,268	\$ 1,688,987	-0.79%
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	\$ 114,912	\$ 22,999	\$ 1,688	\$ (11,236)	\$ 12,537	
Measurement Focus Adjustment	\$ (8,046)					
Beginning Working Capital, Accrual Basis of Accounting	\$ 46,218	\$ 153,084	\$ 153,084	\$ 154,772	\$ 154,772	
Ending Working Capital, Accrual Basis of Accounting	\$ 153,084	\$ 176,083	\$ 154,772	\$ 143,536	\$ 167,309	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

EXPENDITURE BY DIVISION						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Parts	\$ 95,823	\$ 100,482	\$ 103,304	\$ 101,545	\$ 103,257	2.76%
Administration	1,449,852	1,435,931	1,460,296	1,395,018	1,418,890	-1.19%
DEPARTMENT TOTAL	\$ 1,545,675	\$ 1,536,413	\$ 1,563,600	\$ 1,496,563	\$ 1,522,147	-0.93%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 742,297	\$ 764,289	\$ 794,810	\$ 765,811	\$ 781,395	2.24%
Supplies	664,909	673,412	671,833	641,966	651,966	-3.18%
Maintenance	33,503	29,038	26,230	26,278	26,278	-9.50%
Purchased Services	65,016	69,674	70,727	62,508	62,508	-10.29%
General Capital	39,950	-	-	-	-	N/A
DEPARTMENT TOTAL	\$ 1,545,675	\$ 1,536,413	\$ 1,563,600	\$ 1,496,563	\$ 1,522,147	-0.93%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Parts	2.00	2.00	2.00	2.00	2.00	0.00%
Administration	13.00	13.00	13.00	13.00	13.00	0.00%
DEPARTMENT TOTAL	15.00	15.00	15.00	15.00	15.00	0.00%

Service Level Adjustments	
Petroleum Products Increase	\$ 10,000
Fleet Total	\$ 10,000

**PUBLIC WORKS
FLEET**

Description & Budget Explanation:

The Fleet Services Division is responsible for the care and maintenance of all vehicles and equipment in the City fleet.

	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Budget Summary	\$ 1,449,333	\$ 1,545,675	\$ 1,563,600	\$ 1,522,147
Position Summary	15.00	15.00	15.00	15.00

Program Name: Fleet Services

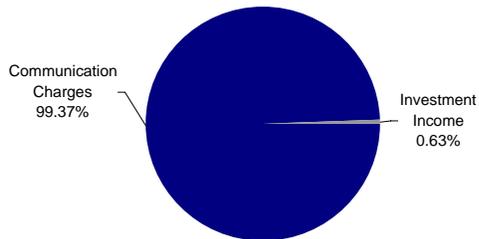
Service Level: Provide prompt, reliable maintenance service at cost effective rates.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- % satisfied on customer service survey.	99%	94%	92%	92%
Efficiency				
- PM as a percentage of total work orders	68%	71%	71%	70%
- Mechanic efficiency percentage.	76%	76%	75%	75%
Output				
- No. of vehicles per mechanic.	50	61	62	55
- No. of hours logged to work orders.	10,522	12,738	12,500	12,800
- Shop rate per hour.	\$52.00	\$52.00	\$52.00	\$55.00

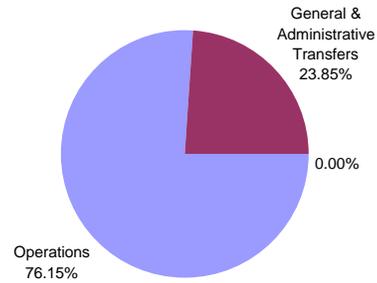
**City of College Station
Communication Services Fund
Fund Summary**

	FY06 Actual	FY07 Revised Budget	FY07 Year-End Estimate	FY08 Base Budget	FY08 Approved Budget	% Change in Budget From FY07 TO FY08
REVENUES						
Communication Charges	\$ 789,826	\$ 755,720	\$ 755,720	\$ 781,640	\$ 789,650	4.49%
Other	6,386	-	-	-	-	N/A
Investment Income	2,381	3,000	8,845	5,000	5,000	66.67%
Total Revenues	<u>\$ 798,593</u>	<u>\$ 758,720</u>	<u>\$ 764,565</u>	<u>\$ 786,640</u>	<u>\$ 794,650</u>	4.74%
EXPENDITURES						
Operations	\$ 543,851	\$ 647,976	\$ 612,206	\$ 641,233	\$ 684,312	5.61%
Approved Pay Plan	-	-	-	16,079	-	N/A
General & Administrative Transfers	111,355	178,086	178,086	210,730	214,291	20.33%
Total Expenditures	<u>\$ 655,206</u>	<u>\$ 826,062</u>	<u>\$ 790,292</u>	<u>\$ 868,042</u>	<u>\$ 898,603</u>	8.78%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 143,387	\$ (67,342)	\$ (25,727)	\$ (81,402)	\$ (103,953)	
Measurement Focus Adjustment	\$ (857)					
Beginning Working Capital, accrual basis of accounting	\$ 57,506	\$ 200,036	\$ 200,036	\$ 174,309	\$ 174,309	
Ending Working Capital, accrual basis of accounting	<u>\$ 200,036</u>	<u>\$ 132,694</u>	<u>\$ 174,309</u>	<u>\$ 92,907</u>	<u>\$ 70,356</u>	

Communication Fund - Sources



Communications Fund - Uses



**City of College Station
Communications Services Operations & Maintenance
Summary**

EXPENDITURE BY ACTIVITY							
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Communication Services	\$ 543,851	\$ 647,976	\$ 612,206	\$ 641,233	\$ 684,312	5.61%	
DIVISION TOTAL	\$ 543,851	\$ 647,976	\$ 612,206	\$ 641,233	\$ 684,312	5.61%	

EXPENDITURE BY CLASSIFICATION							
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Salaries & Benefits	\$ 333,202	\$ 382,631	\$ 365,130	\$ 383,735	\$ 399,814	4.49%	
Supplies	29,979	37,431	16,345	75,481	75,481	101.65%	
Maintenance	116,078	177,559	168,611	126,371	126,371	(28.83%)	
Purchased Services	45,687	50,355	62,120	55,646	57,146	13.49%	
General Capital	18,905	-	-	-	25,500	0.00%	
DIVISION TOTAL	\$ 543,851	\$ 647,976	\$ 612,206	\$ 641,233	\$ 684,312	5.61%	

PERSONNEL SUMMARY BY ACTIVITY							
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08	
Communication Services	6.00	6.00	6.00	6.00	6.00	0.00%	
DIVISION TOTAL	6.00	6.00	6.00	6.00	6.00	0.00%	

Service Level Adjustments	
Paging Transmitter	\$ 27,000
Communication Services SLA Total	\$ 27,000

INFORMATION TECHNOLOGY COMMUNICATION SERVICES

Description & Budget Explanation:

The Communication Services Division is responsible for maintaining the city's telecommunications infrastructure. This includes the telephone and radio systems of the City. These systems are crucial to areas including Public Safety, Public Utilities and Public Works.

		FY 05		FY 06		FY 07		FY08
		Actual		Actual		Estimate		Approved
Budget Summary	\$	504,529	\$	543,851	\$	612,206	\$	684,312
Position Summary		6.00		6.00		6.00		6.00

Program Name: Communications

Service Level: Provide professional and helpful customer service to City staff requiring phone, radio, and cable needs.

Performance Measures	FY 05	FY 06	FY 07	FY08
	Actual	Actual	Estimate	Approved
Effectiveness				
- Percent of emergency work orders responded to within 2 hours.	100%	100%	100%	100%
- Percent of routine work orders responded to within one business day.	97%	98%	90%	90%
- Percent satisfied on survey.	N/A*	N/A*	85%	85%
Efficiency				
- No. of work orders per staff annually. **	190	190	170	190
Output				
- Total number of work orders.	953	900	850	900

*Internal survey not done in FY05 and FY06

**Communications Services Coordinator does not actively perform work orders. This number reflects 5 Technician positions.

**City of College Station
Print Mail Fund
Fund Summary**

	<u>FY06 Actual</u>	<u>FY07 Revised Budget</u>	<u>FY07 Year-End Estimate</u>	<u>FY08 Base Budget</u>	<u>FY08 Approved Budget</u>	<u>% Change in Budget from FY07 TO FY08</u>
REVENUES						
Printing Charges	\$ 169,761	\$ 184,000	\$ 146,175	\$ -	\$ -	-100.00%
Mail Handling Charges	103,166	135,750	135,750	-	-	-100.00%
Copier Charges	30,723	34,000	30,589	-	-	-100.00%
Other Fees	135,017	141,000	102,571	-	-	-100.00%
Other Non Operating	4,873	1,000	-	-	-	-100.00%
Investment Earnings	(3,466)	(3,000)	(4,100)	-	-	-100.00%
Total Revenues	<u>\$ 440,074</u>	<u>\$ 492,750</u>	<u>\$ 410,985</u>	<u>\$ -</u>	<u>\$ -</u>	-100.00%
EXPENDITURES						
Print Mail	\$ 425,259	\$ 457,221	\$ 451,789	\$ -	\$ -	-100.00%
Other Operating	(1,911)	-	-	-	-	N/A
General & Administrative Transfers	31,623	35,748	35,748	-	-	-100.00%
Total Expenditures	<u>\$ 454,971</u>	<u>\$ 492,969</u>	<u>\$ 487,537</u>	<u>\$ -</u>	<u>\$ -</u>	-100.00%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ (14,897)</u>	<u>\$ (219)</u>	<u>\$ (76,552)</u>	<u>\$ -</u>	<u>\$ -</u>	
Measurement Focus Adjustment	\$ (266)					
Beginning Working Capital, accrual basis of accounting	<u>\$ (48,830)</u>	<u>\$ (63,993)</u>	<u>\$ (63,993)</u>	<u>\$ (140,545)</u>	<u>\$ (140,545)</u>	
Ending Working Capital, accrual basis of accounting	<u>\$ (63,993)</u>	<u>\$ (64,212)</u>	<u>\$ (140,545)</u>	<u>\$ (140,545)</u>	<u>\$ (140,545)</u>	

Note: The Print Mail Fund is being closed out in FY08.

**City of College Station
Print/Mail Operations & Maintenance
Summary**

EXPENDITURE BY ACTIVITY						
DIVISION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Print/Mail	\$ 425,259	\$ 457,221	\$ 451,789	\$ -	\$ -	-100.00%
DIVISION TOTAL	\$ 425,259	\$ 457,221	\$ 451,789	\$ -	\$ -	-100.00%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY06	Revised Budget FY07	Estimated Year-End FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Salaries & Benefits	\$ 201,989	\$ 228,857	\$ 217,387	\$ -	\$ -	-100.00%
Supplies	77,223	78,345	84,718	-	-	-100.00%
Maintenance	63,342	44,360	40,517	-	-	-100.00%
Purchased Services	82,705	82,309	85,817	-	-	-100.00%
General Capital	-	23,350	23,350	-	-	N/A
DIVISION TOTAL	\$ 425,259	\$ 457,221	\$ 451,789	\$ -	\$ -	-100.00%

PERSONNEL SUMMARY BY ACTIVITY						
DIVISION	Actual FY05	Actual FY06	Approved Budget FY07	Base Budget FY08	Approved Budget FY08	% Change in Budget from FY07 to FY08
Print/Mail	5.00	5.50	5.50	-	-	0.00%
DIVISION TOTAL	5.00	5.50	5.50	-	-	-100.00%

**INFORMATION TECHNOLOGY
PRINT/MAIL**

Description & Budget Explanation:

The Mail Division is responsible for the collection, handling and distribution of interoffice and external mail throughout the City. Years prior to FY 08 included the print shop.

		FY 05		FY 06		FY 07		FY 08
		Actual		Actual		Estimate		Approved
Budget Summary	\$	421,075	\$	425,259	\$	451,789	\$	-
Position Summary		5.00		5.50		5.50		-

Program Name: Print/Mail

Service Level: Provide professional and helpful customer service to City staff requiring internal and external mail delivery and receipt.

Performance Measures	FY 05	FY 06	FY 07	FY 08
	Actual	Actual	Estimate	Approved
Effectiveness				
- % satisfied on annual customer survey.	NA*	N/A*	95%	0%
Efficiency				
- % of incoming mail delivered within 24 hrs.	100%	100%	100%	0%
Output				
- No. pieces of outgoing mail (w/o utility bills).	220,698	213,473	220,000	-

*Internal Survey not done for FY05 and FY06.



ORDINANCE NO. 2999

AN ORDINANCE ADOPTING A BUDGET FOR THE 2007-08 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2007, to September 30, 2008, 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 procedures of the City.

PART 3: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to sign or release utility easements; to negotiate and sign documents related to the settlement of disputed assessments for paving, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating circumstances; to sign contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$50,000 or less; to sign change orders authorizing the expenditure of funds pursuant to SECTION 252.048 of the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

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

PART 5: That the City Council hereby approves the funding for the outside agencies and organizations in this budget and authorizes the City Manager and his authorized and designated

Ordinance No. 2999

employees, at his discretion, to sign contracts and documents authorizing the payment of funds, and to expend public funds for expenditures that are \$50,000 or less that have been expressly approved and appropriated in this budget, as set out in Appendix G of the Approved 2007-08 Fiscal Year Budget.

PART 6: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE, in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget, as set out in the 2007-08 Fiscal Year Equipment Replacement Fund, and Attachment "A" to this Ordinance.

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

PASSED AND APPROVED THIS 13th DAY OF September, 2007.

APPROVED:



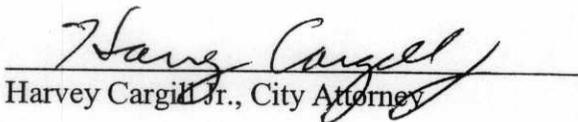
Ben White, Mayor

ATTEST:



Connie Hooks, City Secretary

APPROVED:



Harvey Cargill Jr., City Attorney

**Potential FY08 Technology Purchases through GSA Schedule 70,
HGAC, TXMAS or Texas Department of Information Resources Purchases**

ITEM	Quantity	Estimated Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement PCs	55	1,500.00	82,500.00
Replacement Monitors	70	190.00	13,300.00
Replacement Printers	20	2,200.00	44,000.00
Replacement Laptops	25	2,100.00	52,500.00
Printer replacement Parts			20,000.00
PC Replacement Parts (Video Cards, Hard Drive & Memory)			25,000.00
Network Support Services (hours)	100	110.00	11,000.00
Replace 3 servers	3	15,500.00	46,500.00
Replace 2 servers	2	6,000.00	12,000.00
Server replacement parts			20,000.00
Server OS replacement			10,000.00
Estimated Additional Desktop Software			65,000.00
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Microsoft Publisher, Windows XP, Frontpage, Project, Visio, Vstudio.net, AutoCAD, ESRI ArcGIS, Crystal, Corel Draw, Cognos			
Police Department Renovation (network & phones)			20,000.00
Handheld Radio Battery Replacement			10,000.00
Vehicle Lighting and Supplies			27,900.00
Computer Network Maint and Equipment Replacment			55,500.00
Motorola Radio Repair/Replacement			35,000.00
Telephone Repair/Replacement			25,000.00
Supervisory Control and Data Acquisition (SCADA) equipment Replacement			200,000.00
Fiber installations include Fiber to Sandy Point Pump Station, Park Place Elevated Storage Tank			65,000.00
Municipal Court Security Equipment and Software (funded by Court Technology Fund)			145,890.00
Well 7 Motor Control Center			95,000.00
SCADA Replacement Water Production			150,000.00
SCADA Replacement Wastewater Treatment			160,000.00
Fiber to Sandy Point Pump Station			75,000.00
Fiber to Lift Station 2 and Lift Station 3			25,000.00
Subtotal - Scheduled Replacement			1,491,090.00
Service Level Adjustments			
SLA - desktop computer setups			14,665.00
includes desktop pc, extended warranty, network card, added memory, monitor, standard software			
SLA - additional phones and radios			13,400.00
SLA - Fiscal Impact Modeling Software, Hardware & Training			40,000.00
SLA - Data backup solution for AFIX, PictureLink & Voice Recording			14,100.00
SLA - AutoCAD & Subscription			4,305.00
SLA - mPower Application for web-based GIS improvements			26,100.00
SLA - Microsoft Office Upgrade			100,000.00
SLA - Upgrade current technology at the Parking Garage			177,198.00
SLA - Click2Gov- Customer Information System			21,000.00
SLA - Paging Transmitter			27,000.00
SLA - Web site tune up			20,000.00
SLA - Channel 19 Equipment Upgrade			19,025.00
Subtotal - Service Level Adjustments			476,793.00

Unscheduled Replacements/Additions			
Estimated Additional PC setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	30	2,100.00	63,000.00
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office 2003, Norton Antivirus, Microsoft Windows client access license	30	415.00	12,450.00
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition Microsoft Publisher, Windows XP Frontpage, Project, Visio, Vstudio.net AutoCAD, ESRI ArcGIS, Crystal Corel Draw, Cognos			40,000.00
Estimated Additional Printers/Plotters			40,000.00
Estimated Memory upgrades includes: desktop pcs, printers laptops	100	100.00	10,000.00
Estimated PC misc parts includes: CD Burners, harddrives modems, network cards, DVD Burner mice, network cables			15,000.00
Estimated Monitor upgrades includes: Flat Panel and larger than 17" monitor			30,000.00
Estimated Additional Scanners	15	600.00	9,000.00
Estimated Additional Laptops/Toughbooks	20	4,000.00	80,000.00
Estimated Network Upgrades			50,000.00
Sub-Total Unscheduled Replacement/Additions			349,450.00
Phone System Maintenance			
Cisco			35,000.00
Subtotal - Phone System Maintenance			35,000.00

Network Software on Master License Agreement (MLA)			
Border Manager	652	5.1	3,325.20
Groupwise	875	16.83	14,726.25
ManageWise/ZEN works	570	16.84	9,598.80
Netware 5 and above	760	20.41	15,511.60
Subtotal - Network Software on MLA			43,161.85
Network Software Maintenance			
Veritas- Backup Exec.			1,535.00
Paradigm			2,300.00
PCSS			20,655.00
Computer Associates			1,987.20
Subtotal - Network Software and Hardware Maintenance			26,477.20
PC Hardware and Software Maintenance			
Symantec Norton Antivirus			7,500.00
HP Printer Maintenance			4,704.00
Cartegraph			3,700.00
Hart Intercivic			1,000.00
Data Collections			1,994.00
AutoCAD			10,578.67
Barracuda Spam/Spyware			1,665.00
Subtotal - PC Software Maintenance			31,141.67
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 i5s and 2 p-series)			14,908.00
i5 Software Subscription and Support	2		7,233.00
AIX Software Subscription and Support	2		1,274.00
Subtotal - IBM Hardware and Software Maintenance			23,415.00
GIS Software Maintenance			
ArcInfo Concurrent Use License Annual Maintenance (Primary 1)			3,000.00
ArcInfo Concurrent Use License Annual Maintenance (Secondary 9)			10,800.00
Primary Maintenance for ArcView Concurrent Use License (2)			1,400.00
Secondary Maintenance for ArcView Concurrent Use License (13)			6,500.00
Primary Maintenance for ArcView Single Use License (3)			1,200.00
Secondary Maintenance for ArcView Single Use License (26)			7,800.00
Primary Maintenance for ArcGIS Spatial Analyst Concurrent Use License (1)			500.00
Secondary Maintenance for ArcGIS Spatial Analyst Concurrent Use License (1)			200.00
Primary Maintenance for ArcGIS 3D Analyst Concurrent Use License (1)			500.00
Secondary Maintenance for ArcGIS 3D Analyst Concurrent Use License (1)			200.00
Primary Maintenance for ArcGIS Tracking Analyst Concurrent Use License (1)			500.00
ArcIMS Standard Edition Server/CPU Annual Maintenance Fee			4,000.00
Maintenance for ArcSDE Server License with 2 CPUs			3,750.00
Primary Maintenance for ArcCOGO Concurrent Use License (1)			500.00
Secondary Maintenance for ArcCOGO Concurrent Use License (1)			200.00
Primary Maintenance for MAPLEX Concurrent Use License (1)			500.00
Secondary Maintenance for MAPLEX Concurrent Use License (1)			200.00
MapObjects Win Ed Developers Kit Maint (1)			1,000.00
Primary ArcGIS Publisher Concurrent (1)			500.00
Subtotal - GIS Software Maintenance			43,250.00

H T E Software Maintenance		
Applicant Tracking	1	3,085.00
Document Management Service	3	1,030.00
Asset Management	1	3,800.00
Fleet Management	1	5,850.00
GMBA	1	17,040.00
Accounts Receivable	1	6,180.00
Purchasing/Inventory	1	10,035.00
Payroll/Personell	1	7,090.00
Customer Info Services	1	14,350.00
Cash Receipts	1	4,335.00
Land Management	1	4,550.00
Contact Management	1	5,350.00
Contract Billing	1	0.00
Work Orders	1	10,410.00
Continuing Property	1	2,655.00
Planning/Zoning	1	5,045.00
Building Permits	1	5,045.00
Code Enforcement	1	4,455.00
Occupational Licenses	1	3,085.00
Cognos Impromptu (Qrep)	21	8,020.00
Qrep Admin (2)	2	615.00
Looking Glass Viewer	11	3,240.00
HR/AT Escrow software maintenance	1	0.00
Human Resources	1	4,015.00
Application Tracking - new web	1	1,970.00
HTEMOD retrofit	14	1,000.00
Click2Gov (Core Module)	1	1,595.00
Click2Gov (BP Wireless)	1	1,080.00
Click2Gov (PZ)	1	1,780.00
Click2Gov (BP)	1	1,270.00
QREP Catalogs	16	6,190.00
Qrep Web Intranet	1	1,155.00
Subtotal - H T E Software Maintenance		145,320.00
Public Safety Software Maintenance		
Telestaff	1	3,705.00
Webstaff	1	2,400.00
Subtotal - Public Safety Software Maintenance		6,105.00
Grand Total		2,671,203.72

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 2007-08 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 2007-08 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty three and ninety four hundredths cents (\$0.4394) 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), nineteen and thirty three hundredths (\$0.1933) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), twenty four and sixty one hundredths (\$0.2461) on each one hundred dollars (\$100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

Section III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.30.

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

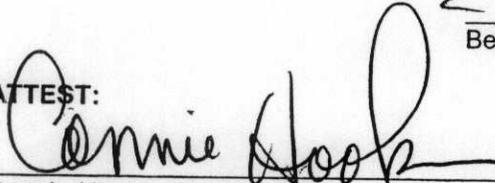
PASSED AND APPROVED THIS 13th DAY OF September, 2007.

APPROVED:



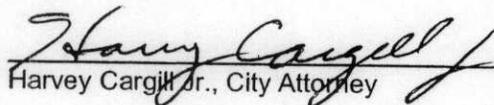
Ben White, Mayor

ATTEST:



Connie Hooks, City Secretary

APPROVED:



Harvey Cargill Jr., City Attorney

FY08 Approved Service Level Adjustments

DEPT	DIV	DEPARTMENT	DESCRIPTION	One Time Cost	Reoccurring Cost	TOTAL	Savings/ Revenues	Net Total
1011	511	City Manager's Office	Gary Halter Internship	10,122	-	10,122		10,122
1013	503	Legal	Sr Asst City Attorney	10,385	105,356	115,741	115,741	-
1014	521	Economic Development	Fiscal Impact Modeling Software, Hardware & Training	40,000	-	40,000		40,000
1014	521	Economic Development	Economic & Community Development Admin Asst 1/2 funding	-	22,735	22,735		22,735
1016	650	Historic Programs	FT Benefited Position as the Heritage Program Assistant	-	18,556	18,556		18,556
1016	662	Public Communications	Broadcast Media Specialist	16,500	59,424	75,924	27,386	48,538
1016	662	Public Communications	Web Site Tune-up	20,000	-	20,000		20,000
1016	662	Public Communications	Channel 19 Equipment Upgrades	19,025	-	19,025		19,025
1027	521	Human Resources	Professional Services- Comprehensive Classification Plan	80,000	-	80,000	23,667	56,333
General Government Total				196,032	206,071	402,103	166,794	235,309
4146	546	Communications/Jail	2 Communications Operators	2,652	82,445	85,097	-	85,097
4145	552	Quartermaster	Replacement of Police Mobile Video Camera Systems	-	98,550	98,550	-	98,550
4145	552	Quartermaster	Data backup solution for AFIX, PictureLink, & Voice Recording	14,100	-	14,100	-	14,100
4149	549	Information Services	Refrigerated Evidence Locker	5,931	-	5,931	-	5,931
Police Total				22,683	180,995	203,678	-	203,678
4250	561	Administration	Truck Company Staffing Year 3 of 3	97,460	421,552	519,012	-	519,012
4250	561	Administration	National Accreditation: Suppression, Ambulance & Emer Mgmt	11,450	1,450	12,900	-	12,900
4251	562	Suppression	Firefighter Wellness Program	-	40,000	40,000	40,000	-
4251	562	Suppression	Fire Station Building Maintenance	70,950	-	70,950	-	70,950
4250	569	Emergency Management	Community Emergency Operations Center	2,000	56,268	58,268	-	58,268
Fire Total				181,860	519,270	701,130	40,000	661,130
4360	571	Administration	Debt Payment to rural fire districts as a result of pending exempt annexation	35,000	-	35,000		35,000
4360	571	Administration	Three Year Annexation Plan	85,000	-	85,000	-	85,000
4360	571	Historic Programs	Historic District Enabling Ordinance	50,000	-	50,000	-	50,000
4360	571	Administration	Comprehensive Plan Update - Phase II	343,935	-	343,935	150,000	193,935
Planning and Development Services				513,935	-	513,935	150,000	363,935
4491	605	Traffic Signals	Traffic System Maintenance	50,000	-	50,000	-	50,000
4434	634	Traffic Signs and Markings	Proposed Savings on New Sign Installations in New Subdivisions	-	(12,000)	(12,000)	-	(12,000)
4461	573	Engineering	Engineering Quality Control Assurance Testing	-	(75,000)	(75,000)	-	(75,000)
4491	605	Traffic Signals	System Re-Timing Project	50,000	-	50,000	-	50,000
4431	632	Streets Maintenance	Street Rehabilitation Project: 2007-2008	350,000	-	350,000	-	350,000
4432	633	Drainage Operations	Tree Trimmer Attachment for Boom Mower Tractor	9,000	-	9,000	9,000	-
4410	581	Administration	American Public Works Accreditation	11,151	-	11,151	-	11,151
Public Works Total				470,151	(87,000)	383,151	9,000	374,151
4620	710	CIP	Capital Projects Officer	29,909	135,078	164,987	139,987	25,000
CIP Total				29,909	135,078	164,987	139,987	25,000
538	Various Parks Divisions	Veteran's Park and Athletic Complex O&M Funding Year Two	81,000	176,286	257,286	-	257,286	
538	Various Parks Divisions	Memorial Cemetery of College Station Operations	226,490	-	226,490	-	226,490	
5384	659 Forestrv	New Forestrv Maintenance Shop	21,000	7,000	28,000	-	28,000	
538	Various Parks Divisions	Various Parks Operations and Maintenance	-	54,418	54,418	-	54,418	
5381	650 Recreation	Wolf Pen Creek Amphitheater Marketing and Operations	1,400	21,839	23,239	14,000	9,239	
5380	641 Administration	Greenways Program Manager Support	11,770	4,840	16,610	16,610	-	
Parks Total				341,660	264,383	606,043	30,610	575,433
6120	668 Library	City of Bryan incr Labor Costs for LJ Ringer Library Employees	-	29,675	29,675	-	29,675	
Library Total				-	29,675	29,675	-	29,675
6016	610 GIS	mPower Application for web-based GIS improvements	26,100	-	26,100	-	26,100	
6026	674 MIS	Microsoft System Upgrade	100,000	-	100,000	25,538	74,462	
Information Technology Total				126,100	-	126,100	25,538	100,562
FUND- 001 GENERAL FUND TOTAL				\$ 1,882,330	\$ 1,248,472	\$ 3,130,802	\$ 561,929	\$ 2,568,873
1014	632 Economic Development Incentives	Reduce economic development incentives for Transfer out to General Fund to fund Economic Development portion of Comprehensive Plan	(50,000)	-	(50,000)	-	(50,000)	
9111	931 Transfer Out	Transfer out to General Fund to fund Economic Development portion of Comprehensive Plan	50,000	-	50,000	-	50,000	
FUND-002 Economic Development Fund TOTAL				\$ -	\$ -	\$ -	\$ -	-
9111	942 Transfer Out	Broadcast Media Specialist	19	70	89	-	89	
FUND-003 Parks Xtra Education Fund TOTAL				\$ 19	\$ 70	\$ 89	\$ -	\$ 89

FY08 Approved Service Level Adjustments

DEPT	DIV	DEPARTMENT	DESCRIPTION	One Time Cost	Reoccurring Cost	TOTAL	Savings/ Revenues	Net Total
4252	681	Parking Operations	Upgrade current Technology at the parking garage	174,048	3,150	177,198	-	177,198
		FUND-202	Parking Enterprise Fund Total	\$ 174,048	\$ 3,150	\$ 177,198	\$ -	\$ 177,198
		FUND-211	Electric Fund Total	\$ 54,264	\$ 81,114	\$ 135,378	\$ 81,114	\$ 54,264
5194	627	Distribution	Water Master Plan	75,000	-	75,000	-	75,000
5194	617	Production	Well # 4 Water Purchase	-	85,000	85,000	-	85,000
5194	627	Distribution	Outsourced Meter Replacement	-	360,000	360,000	-	360,000
5194	627	Distribution	Distribution Flushing w/high chlorine concentration	5,500	80,000	85,500	-	85,500
5194	617	Production	Funding for well #7 Operating and Maintenance Costs	-	152,000	152,000	-	152,000
5194	627	Distribution	Water Distribution Pressure Reducing Device for Greens Prairie	50,000	-	50,000	-	50,000
5194	627	Distribution	Utility Dispatcher	-	40,557	40,557	-	40,557
		FUND-212	Water Fund Total	\$ 130,500	\$ 717,557	\$ 848,057	\$ -	\$ 848,057
5195	628	Collection	Wastewater Master Plan	75,000	-	75,000	-	75,000
5195	629	Treatment	Permit Renewal for Carters Creek Wastewater Treatment Plant	25,000	-	25,000	-	25,000
5195	629	Treatment	Permit Renewal for Lick Creek Wastewater Treatment Plant	25,000	-	25,000	-	25,000
5195	629	Treatment	Polymer Usage Increase	-	35,000	35,000	-	35,000
5195	628	Collection	Utility Dispatcher	-	40,557	40,557	-	40,557
		FUND-213	Wastewater Fund Total	\$ 125,000	\$ 75,557	\$ 200,557	\$ -	\$ 200,557
1027	521	Human Resources	Program: Safety Footwear Protection Program	-	18,750	18,750	-	18,750
		FUND-223	Worker's Compensation Fund Total	\$ -	\$ 18,750	\$ 18,750	\$ -	\$ 18,750
3023	671	UCS-Billing Collection	Click2Gov-Customer Information System	9,000	12,000	21,000	-	21,000
		FUND-226	Utility Customer Service Fund Total	\$ 9,000	\$ 12,000	\$ 21,000	\$ -	\$ 21,000
4433	599	Administration	Petroleum Products increase due to new federal requirements	-	10,000	10,000	-	10,000
		FUND-227	Fleet Services Total	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
6091	602	Communications	Paging Transmitter	27,000	-	27,000	-	27,000
		FUND-229	Communications Fund Total	\$ 27,000	\$ -	\$ 27,000	\$ -	\$ 27,000
4432	633	Drainage Maintenance	Tree Trimmer Attachment for Boom Mower Tractor	9,000	-	9,000	-	9,000
5380	641	Administration	Greenways Program Manager Support	11,770	4,840	16,610	-	16,610
		FUND-912	Drainage	\$ 20,770	\$ 4,840	\$ 25,610	\$ -	\$ 25,610
		FUND-999	BVSWMA Total	\$ -	\$ -	\$ -	\$ -	\$ -
		Total All Funds		\$ 2,422,912	\$ 2,171,440	\$ 4,594,352	\$ 643,043	\$ 3,951,309

FY08 Not Recommended Service Level Adjustments

DEPT	DIV	DEPARTMENT	DESCRIPTION	One Time	Reoccurring	TOTAL	Savings/	
				Cost	Cost		Revenues	Net Total
1014	521	Economic Development	Retail Program	17,000	-	17,000		17,000
1014	521	Economic Development	Building Trades Education Initiative	15,000	20,250	35,250		35,250
1027	521	Human Resources	Professional Services- Succession Planning Program	45,000	-	45,000		45,000
1016	662	Public Communications	Graphic Artist	1,500	43,276	44,776	16,567	28,209
General Government Total				78,500	63,526	142,026	16,567	125,459
3028	521	Budget	Grant Finding Service Subscription	-	27,000	27,000		27,000
Fiscal Services				-	27,000	27,000	-	27,000
4146	546	Communications/Jail	1 Public Safety Officer	1,498	38,924	40,422	-	40,422
4149	549	Information Services	Addition of one FTE Supervisor to Information Services Division	4,890	51,052	55,942		55,942
4141	541	Uniform Patrol	7 additional Police Officers and 2 Patrol Cars	234,236	451,846	686,082		686,082
4141	541	Uniform Patrol	Upgrade a Master Officer to a Sergeant Level	9,196	8,913	18,109		18,109
4142	543	Criminal Investigations	Confidential Funds	-	7,000	7,000		7,000
4140	531	Administration	Employee Recognition Program and Annual Awards Banquet	-	4,000	4,000		4,000
4146	546	Communications/Jail	Increase Line item for meals fed to detainees	-	1,500	1,500		1,500
Police Total				249,820	563,235	813,055	-	813,055
4252	566	Prevention	Hire 1 Additional Deputy Fire Marshal	50,213	91,294	141,507		141,507
4250	561	Administration	Fire Department Safety Officers/EMS Supervisors	67,000	185,039	252,039		252,039
4251	562	Suppression	Firefighter Wellness Program	-	35,300	35,300	35,300	-
4253	568	Emergency Medical Services	Paramedic Certification Pay Increase	-	107,838	107,838		107,838
4251	562	Suppression	Annexation Vehicles	618,415	190,703	809,118		809,118
4250	569	Emergency Management	FirstCall Notification System	-	11,500	11,500		11,500
4253	568	Emergency Medical Services	Training Captain	47,028	84,309	131,337		131,337
4250	569	Emergency Management	Continuity of Operations Plan	80,000	-	80,000		80,000
Fire Total				862,656	705,983	1,568,639	35,300	1,533,339
4491	605	Traffic Signals	Traffic System Maintenance	-	50,000	50,000		50,000
4431	632	Streets Maintenance	Street Maintenance materials and Services	-	300,000	300,000		300,000
4461	573	Engineering	Public Works Engineering relocation to City Hall	44,620	46,282	90,902		90,902
4419	667	Facilities Maintenance	Facility Maintenance Operations	-	100,400	100,400		100,400
Public Works Total				44,620	496,682	541,302	-	541,302
5384	659	Forestry	Veteran's Park and Athletic Complex O&M Funding Year Two	10,000	-	10,000		10,000
5381	641	Recreation Administration	Addition of FTE Kids Klub Assistant Supervisor	-	45,709	45,709	20,000	25,709
5381	646	Recreation Programs/Special Events	Wolf Pen Creek Corridor Maintenance	1,000	27,330	28,330		28,330
5382	652	Special Facilities Aquatics	Repair items for Aquatics	-	40,000	40,000		40,000
5381	644	Recreation Concessions	Food Service Improvements	20,500	5,000	25,500	16,700	8,800
Various Parks Divisions			Various Parks Operations and Maintenance	85,516	-	85,516		85,516
5384	659	Forestry	Urban Forest Management Plan Implementation	-	30,000	30,000		30,000
5381	650	Recreation Hotel Tax Programs	Wolf Pen Creek Amphitheater Marketing and Operations	-	44,497	44,497		44,497
5381	640	Recreation Hotel Tax Programs	Addition of Assistant Recreation Supervisor (Athletic Events)	-	44,785	44,785		44,785
Parks Total				107,016	237,321	354,337	36,700	317,637
FUND- 001 GENERAL FUND TOTALS				\$ 1,342,612	\$ 2,093,747	\$ 3,446,359	\$ 88,567	\$ 3,357,792
6091	602	Communications	Communications Technician Position	300	53,688	53,988		53,988
FUND-229 Communications Fund Total				\$ 300	\$ 53,688	\$ 53,988	\$ -	\$ 53,988
Total All Funds				\$ 1,342,912	\$ 2,147,435	\$ 3,500,347	\$ 88,567	\$ 3,411,780

PERSONNEL LIST

	Amended Budget FTE FY06	Amended Budget FTE FY07	Approved Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Police Department								
Administration Division								
Police Chief	1.00	1.00	1.00	\$ 110,302	\$ 114,714	\$ 122,890	\$ -	\$ 122,890
Assistant Chief	2.00	2.00	2.00	170,760	168,463	180,853	-	180,853
Secretary	2.00	2.00	2.00	50,892	53,686	57,003	-	57,003
Sergeant	1.00	1.00	1.00	55,378	59,881	63,531	-	63,531
Staff Assistant	1.00	1.00	1.00	36,625	37,355	38,481	-	38,481
Lieutenant	1.00	1.00	1.00	69,991	74,981	65,867	-	65,867
Tech. Svcs. Coordinator	1.00	1.00	1.00	56,651	59,505	64,365	-	64,365
Total	9.00	9.00	9.00	\$ 550,599	\$ 568,585	\$ 592,990	\$ -	\$ 592,990
Uniform Patrol Division								
Lieutenant	3.00	3.00	3.00	\$ 191,885	\$ 194,535	\$ 207,654	\$ -	\$ 207,654
Master Officer	18.00	17.00	19.00	843,008	899,338	935,191	-	935,191
Police Officer	33.00	35.00	38.00	1,032,435	1,173,996	1,505,652	-	1,505,652
* School Crossing Guard (temp/seasonal)	0.00	2.50	2.50	-	36,498	41,875	-	41,875
Senior Officer	13.00	17.00	12.00	510,771	723,595	529,479	-	529,479
Sergeant	7.00	7.00	7.00	380,411	406,756	419,332	-	419,332
Total	74.00	81.50	81.50	\$ 2,958,509	\$ 3,434,718	\$ 3,639,183	\$ -	\$ 3,639,183
Criminal Investigation Division								
Lieutenant	1.00	1.00	1.00	\$ 63,187	\$ 68,349	\$ 73,209	\$ -	\$ 73,209
Master Officer	11.00	14.00	11.00	518,571	639,524	583,102	-	583,102
Police Officer	0.00	0.00	0.00	-	-	-	-	-
Senior Officer	2.00	0.00	3.00	82,198	-	126,144	-	126,144
Victim Advocate	1.00	1.00	1.00	41,483	44,843	48,493	-	48,493
Sergeant	3.00	3.00	3.00	166,135	177,411	179,873	-	179,873
Total	18.00	19.00	19.00	\$ 871,574	\$ 930,127	\$ 1,010,821	\$ -	\$ 1,010,821
Recruiting and Training Division								
Lieutenant	1.00	1.00	1.00	\$ 58,914	\$ 63,739	\$ 68,933	\$ -	\$ 68,933
Sergeant	1.00	1.00	1.00	56,550	61,153	64,887	-	64,887
Senior Officer	1.00	0.00	0.00	-	-	-	-	-
Master Officer	1.00	2.00	2.00	46,699	96,840	104,661	-	104,661
Total	4.00	4.00	4.00	\$ 162,164	\$ 221,732	\$ 238,481	\$ -	\$ 238,481
Quartermaster Division								
Quartermaster	1.00	1.00	1.00	\$ 25,951	\$ 27,260	\$ 24,966	\$ -	\$ 24,966
Total	1.00	1.00	1.00	\$ 25,951	\$ 27,260	\$ 24,966	\$ -	\$ 24,966
Communication/Jail Division								
Communication Manager	1.00	1.00	1.00	\$ 51,795	\$ 59,860	\$ 64,741	\$ -	\$ 64,741
Communication Supervisor	3.00	3.00	3.00	147,910	155,427	166,503	-	166,503
Sr. Communications Operator	4.00	4.00	4.00	128,412	130,899	141,912	-	141,912
Communications Operator	14.00	14.00	16.00	393,303	401,167	413,724	55,740	469,464
Public Safety Officer	7.00	7.00	7.00	190,986	193,181	200,605	-	200,605
Total	29.00	29.00	31.00	\$ 912,406	\$ 940,534	\$ 987,485	\$ 55,740	\$ 1,043,225
Special Services Division								
Lieutenant	1.00	1.00	1.00	\$ 67,700	\$ 75,520	\$ 77,672	\$ -	\$ 77,672
Master Officer	4.00	4.00	4.00	192,973	203,503	214,995	-	214,995
Senior Officer	2.00	2.00	2.00	76,900	81,634	89,769	-	89,769
Sergeant	1.00	1.00	1.00	56,029	56,690	60,736	-	60,736
Police Officer	0.00	0.00	0.00	-	-	-	-	-
* School Crossing Guard (temp/seasonal)	2.50	0.00	0.00	36,399	-	-	-	-
Police Assistant	0.00	1.00	1.00	-	35,707	27,511	-	27,511
Animal Control Officer	4.00	4.00	4.00	71,633	94,607	96,028	-	96,028
Total	14.50	13.00	13.00	\$ 501,633	\$ 547,661	\$ 566,711	\$ -	\$ 566,711
Information Services Division								
Information Services Manager	1.00	1.00	1.00	\$ 50,107	\$ 53,415	\$ 57,774	\$ -	\$ 57,774
Evidence Technician	1.00	1.00	1.00	28,141	23,026	25,133	-	25,133
Records Technician	4.00	4.00	4.00	98,980	105,141	108,479	-	108,479
Criminal Intelligence Analyst	1.00	1.00	1.00	48,219	50,662	52,706	-	52,706
Police Assistant	2.00	1.00	1.00	60,183	26,718	29,701	-	29,701
Total	9.00	8.00	8.00	\$ 285,630	\$ 258,962	\$ 273,793	\$ -	\$ 273,793
Police								
Full Time Total	156.00	162.00	164.00	\$ 6,232,066	\$ 6,893,081	\$ 7,292,555	\$ 55,740	\$ 7,348,295
* Temp/Seasonal Total	2.50	2.50	2.50	\$ 36,399	\$ 36,498	\$ 41,875	\$ -	\$ 41,875
Police Department Totals	158.50	164.50	166.50	\$ 6,268,465	\$ 6,929,579	\$ 7,334,430	\$ 55,740	\$ 7,390,170
Fire Department								
Fire Administration								
Fire Chief	1.00	1.00	1.00	\$ 106,111	\$ 108,457	\$ 116,174	\$ -	\$ 116,174

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Planning and Research Coordinator	1.00	1.00	1.00	54,045	57,899	61,716	-	61,716
Staff Assistant	2.00	2.00	2.00	63,364	66,242	70,017	-	70,017
Secretary	1.00	1.00	1.00	22,667	22,672	24,069	-	24,069
Total	5.00	5.00	5.00	\$ 246,186	\$ 255,270	\$ 271,976	\$ -	\$ 271,976
Emergency Management								
Emergency Management Coordinator	0.00	1.00	1.00	-	49,676	53,227	-	53,227
Asst. Emergency Management Coordinator	0.00	1.00	1.00	-	2,993	30,973	-	30,973
Staff Assistant	0.00	1.00	1.00	-	29,006	29,742	-	29,742
Total	0.00	3.00	3.00	\$ -	\$ 81,675	\$ 113,942	\$ -	\$ 113,942
Fire Suppression Division								
Asst. Fire Chief	1.00	1.00	1.00	78,203	83,762	90,812	-	90,812
Battalion Chief	3.00	3.00	3.00	194,533	208,371	222,504	-	222,504
Captain	0.00	3.00	3.00	-	-	195,537	-	195,537
Lieutenant	11.00	11.00	11.00	576,612	621,175	658,067	-	658,067
Apparatus Operator	12.00	15.00	15.00	462,467	579,794	756,043	-	756,043
Firefighter I	21.00	23.00	23.00	935,305	984,447	983,603	-	983,603
Firefighter II	3.00	4.00	6.00	108,244	151,722	226,884	-	226,884
Firefighter III	13.00	7.00	12.00	349,263	387,922	185,450	251,335	436,785
Total	64.00	67.00	74.00	\$ 2,704,628	\$ 3,017,193	\$ 3,318,900	\$ 251,335	\$ 3,570,235
Fire Prevention Division								
Fire Marshal	1.00	1.00	1.00	81,686	87,496	93,941	-	93,941
Deputy Fire Marshal	3.00	3.00	3.00	151,652	159,849	171,779	-	171,779
Code Enforcement Supervisor	1.00	1.00	1.00	40,275	42,319	44,342	-	44,342
Code Enforcement Officer	4.00	4.00	4.00	394,799	121,827	127,688	-	127,688
Public Education Officer	1.00	1.00	1.00	49,472	51,726	54,875	-	54,875
Total	10.00	10.00	10.00	\$ 717,885	\$ 463,217	\$ 492,625	\$ -	\$ 492,625
EMS Division								
Lieutenant - Fire	4.00	4.00	4.00	56,210	219,175	230,417	-	230,417
Apparatus Operator	6.00	6.00	6.00	236,578	284,817	304,032	-	304,032
Fire/EMS Training Coordinator	1.00	1.00	1.00	56,178	60,173	64,553	-	64,553
Firefighter I	15.00	15.00	18.00	769,332	633,623	798,226	-	798,226
Firefighter II	2.00	4.00	2.00	70,606	151,722	75,628	-	75,628
Firefighter III	3.00	1.00	0.00	100,828	34,923	-	-	-
Total	31.00	31.00	31.00	\$ 1,289,732	\$ 1,384,433	\$ 1,472,856	\$ -	\$ 1,472,856
Fire								
Full Time Total	110.00	116.00	123.00	4,958,430	5,201,788	5,670,299	251,335	5,921,634
* Temp/Seasonal Total	0.00	0.00	0.00	-	-	-	-	-
Fire Department Totals	110.00	116.00	123.00	\$ 4,958,430	\$ 5,201,788	\$ 5,670,299	\$ 251,335	\$ 5,921,634
Public Works Department								
Public Works Admin. Division								
Director of Public Works/Special Projects	1.00	1.00	1.00	96,694	118,135	125,331	-	125,331
Staff Assistant	1.00	1.00	0.00	34,179	35,749	-	-	-
Asst. Public Works Director	1.00	1.00	1.00	81,227	85,327	90,520	-	90,520
Greenways Program Manager	1.00	0.00	0.00	49,258	45,197	-	-	-
Land Agent	0.00	1.00	0.00	-	56,830	-	-	-
Assistant Land Agent	0.00	1.00	0.00	-	37,585	-	-	-
Customer Service Representative	2.00	2.00	2.00	48,910	51,037	54,145	-	54,145
Total	6.00	7.00	4.00	\$ 310,267	\$ 429,860	\$ 269,996	\$ -	\$ 269,996
Facilities Maintenance Division								
Facility Maint. Superintendent	1.00	1.00	1.00	61,914	65,053	69,016	-	69,016
Sr. Facility Maint. Technician	1.00	1.00	1.00	47,971	48,931	50,391	-	50,391
Facility Maint. Technician	5.00	5.00	5.00	191,406	195,223	192,928	-	192,928
Total	7.00	7.00	7.00	\$ 301,291	\$ 309,207	\$ 312,335	\$ -	\$ 312,335
Streets Maintenance Division								
Street Superintendent	1.00	1.00	1.00	56,801	61,403	65,137	-	65,137
Foreman	1.00	1.00	0.00	42,319	44,467	-	-	-
Crew Leader	1.00	1.00	3.00	34,331	36,062	112,295	-	112,295
Equipment Operator	15.00	15.00	14.00	416,788	413,538	414,036	-	414,036
Public Service Worker	4.00	4.00	4.00	82,427	82,345	87,268	-	87,268
Total	22.00	22.00	22.00	\$ 632,666	\$ 637,815	\$ 678,736	\$ -	\$ 678,736
Drainage Division								
Foreman	1.00	1.00	1.00	42,319	44,467	48,097	-	48,097
Equipment Operator	6.00	6.00	6.00	165,585	169,341	172,824	-	172,824
Engineering Technician	1.00	1.00	1.00	36,771	37,501	42,067	-	42,067
GIS Technician	1.00	1.00	1.00	28,496	34,727	36,479	-	36,479
Public Service Worker	2.00	2.00	2.00	39,998	40,672	44,510	-	44,510
Total	11.00	11.00	11.00	\$ 313,169	\$ 326,708	\$ 343,977	\$ -	\$ 343,977

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Traffic Division								
Signs Technician	3.00	3.00	3.00	\$ 94,024	\$ 98,946	\$ 104,974	\$ -	\$ 104,974
Total	3.00	3.00	3.00	\$ 94,024	\$ 98,946	\$ 104,974	\$ -	\$ 104,974
Public Works Engineering								
City Engineer	1.00	1.00	1.00	\$ 83,875	\$ 88,121	\$ 92,501	\$ -	\$ 92,501
Assistant City Engineer	2.00	3.00	1.00	119,068	124,059	66,055	-	66,055
Graduate Civil Engineer	6.00	6.00	2.00	311,176	382,394	114,735	-	114,735
Senior Asst. City Engineer	1.00	1.00	1.00	71,269	74,731	79,278	-	79,278
Engineer	1.00	0.00	0.00	54,094	-	-	-	-
Engineering Technician	4.00	4.00	4.00	151,986	159,994	149,150	-	149,150
* Public Works Intern (temp/seasonal)	0.50	0.50	0.50	8,359	8,382	8,405	-	8,405
* Engineering Aide (temp/seasonal)	1.00	1.00	0.00	16,718	16,764	-	-	-
* Engineering Intern (temp/seasonal)	0.50	0.50	0.50	8,359	8,382	8,405	-	8,405
Total	17.00	17.00	10.00	\$ 824,905	\$ 862,827	\$ 518,169	\$ -	\$ 518,169
Traffic Signal Systems								
Traffic Systems Superintendent	1.00	1.00	1.00	\$ 64,212	\$ 67,452	\$ 71,561	\$ -	\$ 71,561
Traffic Systems Foreman	1.00	1.00	1.00	50,641	53,207	56,711	-	56,711
Traffic Signal Technician	3.00	3.00	3.00	125,039	131,358	139,034	-	139,034
Total	5.00	5.00	5.00	\$ 239,892	\$ 252,017	\$ 267,306	\$ -	\$ 267,306
Public Works								
Full Time Total	69.00	70.00	61.00	\$ 2,682,779	\$ 2,883,852	\$ 2,479,043	\$ -	\$ 2,479,043
* Temp/Seasonal Total	2.00	2.00	1.00	\$ 33,436	\$ 33,528	\$ 16,450	\$ -	\$ 16,450
Public Works Department Totals	71.00	72.00	62.00	\$ 2,716,215	\$ 2,917,380	\$ 2,495,493	\$ -	\$ 2,495,493
Capital Improvements Department								
Capital Projects Officer	0.00	0.00	1.00	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Staff Assistant	0.00	0.00	1.00	-	-	37,939	-	37,939
Land Agent	0.00	0.00	1.00	-	-	61,487	-	61,487
Assistant Land Agent	0.00	0.00	1.00	-	-	39,879	-	39,879
Assistant City Engineer	0.00	0.00	2.00	-	-	125,831	-	125,831
Graduate Civil Engineer	0.00	0.00	4.00	-	-	237,084	-	237,084
* Engineering Aide (temp/seasonal)	0.00	0.00	1.00	-	-	16,810	-	16,810
Total	0.00	0.00	11.00	\$ -	\$ -	\$ 519,030	\$ 100,000	\$ 619,030
Capital Improvements Department								
Full Time Total	0.00	0.00	10.00	0.00	0.00	\$ 502,220	\$ 100,000	\$ 602,220
* Temp/Seasonal Total	0.00	0.00	1.00	0.00	0.00	\$ 16,810	\$ -	\$ 16,810
Capital Improvement Department Totals	0.00	0.00	11.00	0.00	0.00	\$ 519,030	\$ 100,000	\$ 619,030
Parks & Recreation Department								
Parks & Recreation Administration Division								
Director of Parks & Rec.	1.00	1.00	1.00	\$ 96,381	\$ 104,202	\$ 113,776	\$ -	\$ 113,776
Asst. Director of Parks & Rec.	1.00	1.00	1.00	79,014	83,011	88,059	-	88,059
Sr. Parks Planner	1.00	1.00	1.00	56,733	59,610	63,239	-	63,239
Parks Planner	2.00	2.00	2.00	99,589	104,098	110,168	-	110,168
Greenways Coordinator	0.00	1.00	1.00	-	45,197	52,202	-	52,202
Staff Assistant	1.00	1.00	1.00	29,388	31,786	33,726	-	33,726
Secretary	3.00	3.00	4.00	69,851	74,147	78,673	22,630	101,303
* Receptionist (temp/seasonal)	0.50	0.50	0.50	1,767	1,772	1,777	-	1,777
Total	9.50	10.50	11.50	\$ 432,722	\$ 503,823	\$ 541,620	\$ 22,630	\$ 564,250
Hotel Tax Fund Programs Activity Center								
* Special Events Workers (temp/seasonal)	0.50	0.50	0.50	\$ 4,011	\$ 9,022	\$ 9,047	\$ -	\$ 9,047
Total	0.50	0.50	0.50	\$ 4,011	\$ 9,022	\$ 9,047	\$ -	\$ 9,047
Recreation Administration Activity Center								
Recreation Superintendent	1.00	1.00	1.00	\$ 60,806	\$ 63,885	\$ 67,786	\$ -	\$ 67,786
Recreation Supervisor	1.00	1.00	1.00	50,828	53,394	56,669	-	56,669
* Custodian (temp/seasonal)	0.50	0.50	0.50	3,189	3,198	3,207	-	3,207
Total	2.50	2.50	2.50	\$ 114,824	\$ 120,477	\$ 127,662	\$ -	\$ 127,662
Recreation Athletics Activity Center								
Recreation Supervisor	2.00	2.00	2.00	\$ 102,953	\$ 108,123	\$ 114,673	\$ -	\$ 114,673
Asst. Recreation Supervisor	1.00	1.00	1.00	35,666	37,293	39,462	-	39,462
* Special Events Worker (temp/seasonal)	3.00	3.00	3.00	54,203	64,093	64,269	-	64,269
Total	6.00	6.00	6.00	\$ 192,821	\$ 209,509	\$ 218,404	\$ -	\$ 218,404
Recreation Concession Activity Center								
Concession Manager	0.00	1.00	1.00	\$ -	\$ 45,074	\$ 46,581	\$ -	\$ 46,581
* Concession Worker (temp/seasonal)	0.00	2.00	2.00	-	42,000	42,116	-	42,116
Total	0.00	3.00	3.00	\$ -	\$ 87,074	\$ 88,697	\$ -	\$ 88,697

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Special Events Activity Center								
Recreation Supervisor	1.00	1.00	1.00	\$ 53,171	\$ 55,855	\$ 58,108	\$ -	\$ 58,108
* Recreation Assistant/ Special Events (temp/season)	1.50	1.50	1.50	17,400	21,392	32,176	-	32,176
Total	2.50	2.50	2.50	\$ 70,570	\$ 77,247	\$ 90,284	\$ -	\$ 90,284
Hotel Tax Fund Programs Activity Center								
* Special Events Workers (temp/seasonal)	1.00	1.00	1.00	\$ 32,108	\$ 32,196	\$ 32,284	\$ -	\$ 32,284
Total	1.00	1.00	1.00	\$ 32,108	\$ 32,196	\$ 32,284	\$ -	\$ 32,284
Senior Services Activity Center								
Senior Services Coordinator (PT Regular)	0.50	0.50	0.50	\$ 21,170	\$ 22,244	\$ 23,600	\$ -	\$ 23,600
* Temp/Seasonal Workers (temp/seasonal)	0.50	0.50	0.50	2,528	8,799	8,823	-	8,823
Total	1.00	1.00	1.00	\$ 23,698	\$ 31,043	\$ 32,423	\$ -	\$ 32,423
Special Facilities Administration Activity Center								
Recreation Superintendent	1.00	1.00	1.00	\$ 60,165	\$ 61,987	\$ 65,763	\$ -	\$ 65,763
Total	1.00	1.00	1.00	\$ 60,165	\$ 61,987	\$ 65,763	\$ -	\$ 65,763
Instruction Activity Center								
Recreation Supervisor	1.00	1.00	1.00	\$ 52,783	\$ 55,459	\$ 58,838	\$ -	\$ 58,838
Asst. Recreation Supervisor	1.00	1.00	1.00	36,938	38,794	41,151	-	41,151
* Tennis Leaders (temp/seasonal)	0.50	0.50	0.50	8,726	8,750	8,774	-	8,774
* Water Safety Instructor (temp/seasonal)	2.00	2.00	4.00	34,899	34,996	70,184	-	70,184
* Swim Coach (temp/seasonal)	2.00	2.00	0.00	34,899	34,996	-	-	-
Total	6.50	6.50	6.50	\$ 168,246	\$ 172,995	\$ 178,947	\$ -	\$ 178,947
Special Facilities Aquatic Activity Center								
Pools Supervisor	1.00	1.00	1.00	\$ 53,191	\$ 55,876	\$ 60,423	\$ -	\$ 60,423
Asst. Pools Supervisor	1.00	1.00	1.00	35,353	37,147	33,643	-	33,643
* Pool Manager/ Asst. Manager (temp/seasonal)	6.00	6.00	6.00	104,002	104,286	104,622	-	104,622
* Lifeguards (temp/seasonal)	10.00	12.00	12.00	213,212	325,748	54,438	-	54,438
* Other Pool Seasonal Employees (temp/seasonal)	2.00	0.00	0.00	-	-	-	-	-
Total	20.00	20.00	20.00	\$ 405,758	\$ 523,057	\$ 253,126	\$ -	\$ 253,126
Special Facilities Conference Center Activity Center								
Conference Center Supervisor	1.00	1.00	1.00	\$ 52,869	\$ 55,543	\$ 58,921	\$ -	\$ 58,921
Assist. Conference Center Supervisor	1.00	1.00	1.00	32,037	30,597	34,852	-	34,852
Secretary	1.00	1.00	1.00	23,381	23,127	2,411	-	2,411
* Part-time Receptionist (temp/seasonal)	1.00	1.00	1.00	13,583	13,620	13,658	-	13,658
* Building Attendant (temp/seasonal)	2.50	2.50	2.50	33,958	34,050	34,143	-	34,143
Total	6.50	6.50	6.50	\$ 155,828	\$ 156,937	\$ 143,985	\$ -	\$ 143,985
Special Facilities Lincoln Center Activity Center								
Center Supervisor	1.00	1.00	1.00	\$ 50,389	\$ 52,935	\$ 56,606	\$ -	\$ 56,606
Center Assistant Supervisor	2.00	2.00	2.00	66,367	71,060	74,293	-	74,293
* Recreation Assistant (temp/seasonal)	3.50	3.50	3.50	60,282	73,333	73,536	-	73,536
Total	6.50	6.50	6.50	\$ 177,038	\$ 197,328	\$ 204,435	\$ -	\$ 204,435
Youth Recreation								
Recreation Supervisor	1.00	1.00	1.00	\$ 49,346	\$ 51,851	\$ 55,459	\$ -	\$ 55,459
* Teen Center Staff Attendant (temp/seasonal)	3.00	3.00	3.00	57,746	64,633	64,812	-	64,812
Total	4.00	4.00	4.00	\$ 107,093	\$ 116,484	\$ 120,271	\$ -	\$ 120,271
Operations Administration Activity Center								
Parks Superintendent	1.00	1.00	1.00	\$ 60,217	\$ 62,655	\$ 66,472	\$ -	\$ 66,472
Total	1.00	1.00	1.00	\$ 60,217	\$ 62,655	\$ 66,472	\$ -	\$ 66,472
East District Operations Activity Center								
Parks Operations Supervisor	1.00	1.00	1.00	\$ 41,089	\$ 41,923	\$ 41,735	\$ -	\$ 41,735
Parks Crew Leader	3.00	3.00	3.00	95,901	99,740	103,639	-	103,639
Light Equipment Operator	3.00	4.00	4.00	75,294	99,613	106,540	-	106,540
Grounds Worker	4.00	5.00	5.00	86,411	98,087	110,814	-	110,814
* Part-time Groundswoker (temp/seasonal)	2.00	2.00	2.00	44,914	34,196	34,290	-	34,290
Total	13.00	15.00	15.00	\$ 343,609	\$ 373,559	\$ 397,018	\$ -	\$ 397,018
South District Operations Activity Center								
Parks Operations Supervisor	1.00	1.00	1.00	\$ 41,089	\$ 41,923	\$ 41,735	\$ -	\$ 41,735
Parks Crew Leader	2.00	2.00	2.00	65,658	68,370	72,187	-	72,187
Light Equipment Operator	2.00	2.00	2.00	50,683	51,726	51,705	-	51,705
Grounds Worker	5.00	5.00	6.00	94,618	107,886	11,220	20,380	31,600
* Part-time Groundswoker (temp/seasonal)	1.00	1.00	1.00	14,466	14,506	14,546	-	14,546
Total	11.00	11.00	12.00	\$ 266,514	\$ 284,411	\$ 191,393	\$ 20,380	\$ 211,773
West District Parks Operations Activity Center								
Parks Operations Supervisor	1.00	1.00	1.00	\$ 41,089	\$ 41,923	\$ 43,174	\$ -	\$ 43,174

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Parks Crew Leader	2.00	2.00	2.00	63,573	65,513	68,328	-	68,328
Light Equipment Operator	2.00	2.00	2.00	49,953	51,726	52,477	-	52,477
Grounds Worker	6.00	6.00	6.00	132,063	137,114	140,597	-	140,597
* Part-time Groundswoker (temp/seasonal)	1.00	1.00	1.00	14,459	14,499	14,539	-	14,539
Total	12.00	12.00	12.00	\$ 301,135	\$ 310,775	\$ 319,115	\$ -	\$ 319,115
Cemetery Activity Center								
Cemetery Sexton	1.00	1.00	1.00	42,632	43,487	40,296	-	40,296
Cemetery Crew Leader	0.00	0.00	1.00	-	-	-	27,943	27,943
Groundswoker	2.00	2.00	3.00	43,988	44,634	46,595	20,380	66,975
Total	3.00	3.00	5.00	\$ 86,620	\$ 88,121	\$ 86,891	\$ 48,323	\$ 135,214
Forestry Activity Center								
Forestry/Urban Landscape Manager	1.00	1.00	1.00	60,806	67,723	71,853	-	71,853
Forestry Supervisor	1.00	1.00	1.00	41,089	43,174	46,699	-	46,699
Horticulture Crew Leader	1.00	1.00	1.00	32,996	34,665	37,480	-	37,480
Forestry Crew Leader	1.00	1.00	2.00	32,996	34,665	37,856	27,943	65,799
Forestry/Horticulture Worker	5.00	5.00	6.00	126,478	125,102	133,883	20,380	154,263
Irrigation Specialist	2.00	2.00	3.00	56,731	59,527	61,320	25,718	87,038
Total	11.00	11.00	14.00	\$ 351,096	\$ 364,856	\$ 389,091	\$ 74,041	\$ 463,132
Parks & Recreation								
Full Time Total	74.50	78.50	85.50	\$ 2,582,554	\$ 2,863,227	\$ 2,875,687	\$ 165,374	\$ 3,041,061
* Temp/Seasonal Total	44.00	46.00	46.00	\$ 771,520	\$ 920,329	\$ 681,241	\$ -	\$ 681,241
Parks & Recreation Department Totals	118.50	124.50	131.50	\$ 3,354,074	\$ 3,783,556	\$ 3,556,928	\$ 165,374	\$ 3,722,302
Planning & Development Services Department								
Administration								
Dir. of Planning and Development Services	1.00	1.00	1.00	95,261	102,003	120,330	-	120,330
Asst. Dir. of Planning and Development Services	1.00	2.00	2.00	73,334	151,305	185,126	-	185,126
Staff Planner	5.00	3.00	3.00	229,851	137,741	135,155	-	135,155
Staff Assistant	4.00	4.00	4.00	122,661	123,766	125,894	-	125,894
Customer Service Representative	3.00	3.00	3.00	66,805	71,248	76,629	-	76,629
Development Coordinator	1.00	1.00	1.00	51,344	58,296	62,509	-	62,509
Sr. Planner	3.00	3.00	3.00	188,956	160,431	159,203	-	159,203
Transportation Planner	1.00	1.00	1.00	69,887	71,290	73,438	-	73,438
GIS Technician	0.00	1.00	1.00	-	34,143	36,896	-	36,896
Mapping Coordinator	0.00	1.00	1.00	-	48,931	52,456	-	52,456
Planning Administrator	1.00	1.00	1.00	63,843	65,053	69,746	-	69,746
* Development Review-Intern (temp/seasonal)	0.25	0.25	0.25	22,943	23,006	23,069	-	23,069
Total	20.25	21.25	21.25	\$ 984,883	\$ 1,047,213	\$ 1,120,451	\$ -	\$ 1,120,451
Neighborhood Services Activity Center								
Neighborhood Services Coordinator	1.00	0.00	0.00	45,028	-	-	-	-
* Planning Intern (temp/seasonal)	1.00	0.00	0.00	17,766	-	-	-	-
Total	2.00	0.00	0.00	\$ 62,794	\$ -	\$ -	\$ -	\$ -
Building Inspection Activity Center								
Building Official	1.00	1.00	1.00	68,810	64,428	69,079	-	69,079
Plans Examiner	2.00	2.00	2.00	84,638	84,054	92,626	-	92,626
Combination Building Inspector	4.00	4.00	4.00	136,885	138,325	142,486	-	142,486
* Development Review Intern (temp/seasonal)	0.25	0.25	0.25	-	11,471	11,502	-	11,502
Total	7.25	7.25	7.25	\$ 290,333	\$ 298,278	\$ 315,693	\$ -	\$ 315,693
Planning & Development Services								
Full Time Total	28.00	28.00	28.00	\$ 1,297,302	\$ 1,311,014	\$ 1,401,573	\$ -	\$ 1,401,573
* Temp/Seasonal Total	1.50	0.50	0.50	40,708	34,477	34,571	-	34,571
Planning & Development Services Department 1	29.50	28.50	28.50	\$ 1,338,010	\$ 1,345,491	\$ 1,436,144	\$ -	\$ 1,436,144
Information Technology								
IT Administration Division								
Director of Information Technology	1.00	1.00	1.00	93,544	101,136	109,375	-	109,375
Asst. Director of Information Technology	1.00	1.00	1.00	72,291	79,633	87,683	-	87,683
Action Center Supervisor	1.00	1.00	1.00	36,271	36,646	37,751	-	37,751
Action Center Representative	2.00	2.00	2.00	44,155	46,908	50,745	-	50,745
Total	5.00	5.00	5.00	\$ 246,260	\$ 264,323	\$ 285,554	\$ -	\$ 285,554
Mail								
Postal Clerk (Part time regular)	0.00	0.00	0.75	-	-	19,893	-	19,893
Mail Clerk (Part time regular)	0.00	0.00	1.00	-	-	22,776	-	22,776
Total	0.00	0.00	1.75	\$ -	\$ -	\$ 42,669	\$ -	\$ 42,669
E-Government								
E-Government Coordinator	1.00	1.00	1.00	52,351	55,000	58,337	-	58,337
E-Government Technician	1.00	1.00	1.00	15,496	29,993	33,955	-	33,955
Total	2.00	2.00	2.00	\$ 67,847	\$ 84,993	\$ 92,292	\$ -	\$ 92,292

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Geographic Information Services								
GIS Coordinator	1.00	1.00	1.00	\$ 52,143	\$ 54,792	\$ 58,129	\$ -	\$ 58,129
GIS Technician	1.00	1.00	1.00	35,123	34,852	38,690	-	38,690
* GIS Intern (temp/seasonal)	0.50	0.50	0.50	17,778	17,829	17,879	-	17,879
Total	2.50	2.50	2.50	\$ 105,044	\$ 107,473	\$ 114,698	\$ -	\$ 114,698
Management Information Systems Division								
Business Systems Manager	1.00	1.00	1.00	\$ 60,751	\$ 63,823	\$ 68,370	\$ -	\$ 68,370
Systems Analyst	5.00	6.00	6.00	260,026	321,040	329,959	-	329,959
Systems Operator	1.00	1.00	1.00	32,892	34,539	36,291	-	36,291
Micro Computer Coord.	1.00	1.00	1.00	50,704	53,269	56,773	-	56,773
MicroComputer Specialist	4.00	4.00	4.00	163,520	173,552	180,061	-	180,061
Network Systems Analyst	2.00	2.00	2.00	109,750	114,756	123,078	-	123,078
Total	14.00	15.00	15.00	\$ 677,643	\$ 760,979	\$ 794,532	\$ -	\$ 794,532
Neighborhood Services Activity Center								
Neighborhood Services Coordinator		1.00	0.00		\$ 47,304	\$ -	\$ -	\$ -
* Planning Intern (temp/seasonal)		0.50	0.00		13,361	-	-	-
Total	0.00	1.50	0.00		\$ 60,665	\$ -	\$ -	\$ -
Historic Programs Activity Center								
* Historic Programs Intern (temp/seasonal)		0.50	0.00		\$ 4,454	\$ -	\$ -	\$ -
Total	0.00	0.50	0.00		\$ 4,454	\$ -	\$ -	\$ -
Community Programs								
Community Programs Coordinator		1.00	0.00		\$ 59,589	\$ -	\$ -	\$ -
Community Programs Assistant		0.75	0.00		25,998	-	-	-
Total	0.00	1.75	0.00		\$ 85,587	\$ -	\$ -	\$ -
Information Technology								
Full Time Total	23.00	26.75	25.75	\$ 1,079,017	\$ 1,332,830	\$ 1,311,866	\$ -	\$ 1,311,866
* Temp/Seasonal Total	0.50	1.50	0.50	17,778	35,644	17,879	-	17,879
Information Technology Department Totals	23.50	28.25	26.25	\$ 1,096,794	\$ 1,368,474	\$ 1,329,745	\$ -	\$ 1,329,745
Fiscal Services Department								
Fiscal Administration Division								
Chief Financial Officer	1.00	1.00	1.00	\$ 87,788	\$ 94,921	\$ 102,659	\$ -	\$ 102,659
Assistant Fiscal Services Director	1.00	0.00	0.00	73,334	-	-	-	-
Staff Assistant	1.00	1.00	1.00	34,268	35,937	38,377	-	38,377
Secretary	1.00	1.00	1.00	24,695	22,880	23,819	-	23,819
* Quality Document Reader (temp/seasonal)	0.50	0.50	0.50	9,892	9,919	9,946	-	9,946
Total	4.50	3.50	3.50	\$ 229,977	\$ 163,657	\$ 174,801	\$ -	\$ 174,801
Risk Management Division								
Risk Manager/Safety Coord.	1.00	0.00	0.00	\$ 65,307	\$ -	\$ -	\$ -	\$ -
Safety and Training Coord.	1.00	0.00	0.00	50,078	-	-	-	-
Risk Claims Coordinator	1.00	0.00	0.00	42,289	-	-	-	-
Total	3.00	0.00	0.00	\$ 157,674	\$ -	\$ -	\$ -	\$ -
Accounting Division								
Asst. Fiscal Services Director	0.00	1.00	1.00	\$ -	\$ 74,801	\$ 73,334	\$ -	\$ 73,334
Accounting Mgr	1.00	0.00	0.00	59,036	-	-	-	-
Treasurer	0.00	1.00	1.00	-	62,029	55,680	-	55,680
Acct. Customer Service Supervisor	1.00	1.00	1.00	41,113	43,612	46,261	-	46,261
Staff Accountant	1.00	1.00	2.00	48,793	51,767	100,198	-	100,198
Acct. Customer Service Rep.	2.00	2.00	1.00	43,821	45,573	24,069	-	24,069
EMS Acct. Rep.	1.00	0.00	0.00	29,012	30,493	32,349	-	32,349
Payment Compliance Rep.	1.00	1.00	1.00	25,321	24,591	25,842	-	25,842
Accounting Technician	1.00	1.00	0.00	37,418	41,673	-	-	-
Accounting Assistant	1.00	1.00	1.00	-	30,577	32,767	-	32,767
Payroll Assistant	1.00	1.00	1.00	61,733	35,958	38,481	-	38,481
Total	10.00	10.00	9.00	\$ 346,246	\$ 441,074	\$ 428,981	\$ -	\$ 428,981
Purchasing Division								
Asst. Fiscal Services Director	0.00	1.00	1.00	\$ -	\$ 74,801	\$ 73,334	\$ -	\$ 73,334
Purchasing Services Manager	1.00	0.00	0.00	64,212	-	-	-	-
Buyer	2.00	2.00	2.00	96,792	101,700	107,935	-	107,935
Assistant Buyer	1.00	1.00	1.00	32,057	33,997	31,161	-	31,161
Total	4.00	4.00	4.00	\$ 193,061	\$ 210,498	\$ 212,430	\$ -	\$ 212,430
Office of Budget & Strategic Planning								
Budget & Strategic Planning Manager	1.00	1.00	1.00	\$ 48,180	\$ 54,058	\$ 55,680	\$ -	\$ 55,680
Budget Assistant	1.00	1.00	0.00	26,197	27,782	-	-	-
Budget & Management Analyst	3.00	3.00	4.00	129,291	137,157	176,681	-	176,681
Total	5.00	5.00	5.00	\$ 203,668	\$ 218,997	\$ 232,361	\$ -	\$ 232,361

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Municipal Court Division								
Municipal Court Administrator	1.00	1.00	1.00	\$ 58,661	\$ 62,008	\$ 66,430	\$ -	\$ 66,430
Payment Compliance Representative	2.00	2.00	2.00	50,927	52,248	51,851	-	51,851
Asst. Collections Coordinator	1.00	1.00	1.00	26,197	28,324	30,326	-	30,326
Collections Coordinator	1.00	1.00	1.00	34,227	36,834	39,837	-	39,837
Court Customer Service Reps.	5.00	5.00	5.00	118,385	123,724	126,166	-	126,166
* Court Customer Service Rep. (temp/seasonal)	0.00	0.50	0.50	-	10,000	10,028	-	10,028
Customer Service Supervisor	1.00	1.00	1.00	42,617	45,635	49,348	-	49,348
Lead Customer Service Reps.	2.00	2.00	2.00	50,633	52,602	53,346	-	53,346
Staff Assistant	1.00	1.00	1.00	27,844	29,534	31,494	-	31,494
City Marshal	1.00	1.00	1.00	48,117	51,538	54,667	-	54,667
Deputy City Marshal	1.00	2.50	2.50	70,993	76,618	99,113	-	99,113
Court Security Personnel	1.50	0.00	0.00	32,157	-	-	-	-
Juvenile Case Manager	0.00	1.00	1.00	-	29,058	32,457	-	32,457
Community Programs Assistant	0.00	0.00	0.75	-	-	27,844	-	27,844
Bailiff	0.50	0.50	0.50	11,283	12,201	13,255	-	13,255
Total	18.00	19.50	20.25	\$ 572,041	\$ 610,324	\$ 686,162	\$ -	\$ 686,162
Municipal Court Judges Division								
Municipal Court Judge	1.00	1.00	1.00	\$ 78,966	\$ 88,601	\$ 93,941	\$ -	\$ 93,941
* Part-time Municipal Court Judge (temp/seasonal)	0.50	0.50	0.50	10,091	10,091	10,119	-	10,119
Total	1.50	1.50	1.50	\$ 89,057	\$ 98,692	\$ 104,060	\$ -	\$ 104,060
Fiscal Services								
Full Time Total	45.00	42.00	41.75	\$ 1,771,740	\$ 1,713,232	\$ 1,808,702	\$ -	\$ 1,808,702
* Temp/Seasonal Total	1.00	1.50	1.50	\$ 19,983	\$ 30,010	\$ 30,093	\$ -	\$ 30,093
Fiscal Services Department Totals	46.00	43.50	43.25	\$ 1,791,723	\$ 1,743,242	\$ 1,838,795	\$ -	\$ 1,838,795
General Government								
City Secretary Division								
City Secretary	1.00	1.00	1.00	\$ 60,619	\$ 71,603	\$ 74,460	\$ -	\$ 74,460
Assistant City Secretary	1.00	1.00	1.00	36,521	39,211	42,403	-	42,403
Staff Assistant	1.00	1.00	1.00	27,761	30,013	32,454	-	32,454
Records Management Coordinator	0.00	0.00	1.00	-	-	24,632	-	-
Secretary	2.00	2.00	1.00	54,315	44,801	22,693	-	22,693
Total	5.00	5.00	5.00	\$ 179,215	\$ 185,628	\$ 196,642	\$ -	\$ 196,642
City Manager Division								
City Manager	1.00	1.00	1.00	\$ 146,215	\$ 143,961	\$ 163,103	\$ -	\$ 163,103
Deputy City Manager	0.00	1.00	1.00	-	125,000	129,106	-	129,106
Assistant City Manager	1.00	1.00	1.00	125,185	128,032	123,933	-	123,933
Internal Auditor	1.00	1.00	0.00	\$ 59,054	\$ 70,004	\$ -	\$ -	\$ -
Assistant to CM	0.00	0.00	1.00	-	-	49,435	-	49,435
Manager of Special Projects & Legislative Affairs	1.00	1.00	0.00	75,206	45,550	-	-	-
Executive Assistant to the City Manager	0.00	1.00	1.00	-	-	38,711	-	38,711
Staff Assistant	1.00	0.00	0.00	32,433	35,785	-	-	-
Land Agent	1.00	0.00	0.00	52,547	56,830	-	-	-
Assistant Land Agent	1.00	0.00	0.00	30,003	37,585	-	-	-
* Internship (temp/seasonal)	0.50	0.50	0.50	9,360	9,360	-	9,360	9,360
Total	7.50	6.50	5.50	\$ 530,002	\$ 652,107	\$ 504,288	\$ 9,360	\$ 513,648
Internal Audit Division								
Internal Auditor	0.00	0.00	1.00	\$ -	\$ -	\$ 75,412	\$ -	\$ 75,412
Total	0.00	0.00	1.00	\$ -	\$ -	\$ 75,412	\$ -	\$ 75,412
Community Programs								
Community Programs Coordinator	1.00	0.00	0.00	\$ 58,421	\$ -	\$ -	\$ -	\$ -
Community Programs Assistant	0.75	0.00	0.00	24,726	-	-	-	-
Total	1.75	0.00	0.00	\$ 83,147	\$ -	\$ -	\$ -	\$ -
Legal Division								
City Attorney	1.00	1.00	1.00	\$ 113,792	\$ 127,854	\$ 134,278	\$ -	\$ 134,278
First Asst. City Attorney	1.00	2.00	2.00	102,237	184,121	201,286	-	201,286
Senior Asst. City Attorney	1.00	0.00	1.00	79,738	-	-	81,000	81,000
Asst. City Attorney	2.00	2.00	2.00	110,673	117,676	117,801	-	117,801
Legal Assistant	1.00	2.00	2.00	36,688	70,911	75,565	-	75,565
Legal Assistant/Office Manager	1.00	1.00	1.00	46,282	48,639	50,391	-	50,391
Legal Secretary	1.00	1.00	1.00	21,529	25,571	25,321	-	25,321
Total	8.00	9.00	10.00	\$ 510,939	\$ 574,772	\$ 604,642	\$ 81,000	\$ 685,642
Economic Development Division								
Director of Economic Dev.	1.00	1.00	1.00	\$ 92,543	\$ 95,319	\$ 105,349	\$ -	\$ 105,349
Asst. Economic Develop. Director	1.00	0.00	1.00	69,304	-	75,711	-	75,711
Economic Development Analyst	0.00	1.00	1.00	-	29,492	50,137	-	50,137
Economic Development Specialist	1.00	0.00	0.00	27,506	-	-	-	-

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Staff Assistant	0.00	0.00	0.50	-	-	-	14,516	14,516
Total	3.00	2.00	3.50	\$ 189,353	\$ 124,811	\$ 231,197	\$ 14,516	\$ 245,713
Community Development Division								
CD Project Specialist	1.00	1.00	0.00	\$ 42,319	\$ 44,029	\$ -	\$ -	\$ -
Comm. Dev. Administrator	1.00	0.00	0.00	66,861	70,685	-	-	-
Assistant Director, Econ & Comm Dev	0.00	1.00	0.00	-	-	-	-	-
Staff Assistant	0.50	0.50	0.00	29,742	14,089	-	-	-
Community Revitalization Coordinator	1.00	1.00	0.00	53,772	56,502	-	-	-
CD Housing Analyst	1.00	1.00	0.00	50,614	53,165	-	-	-
Housing Programs Coord.	1.00	1.00	0.00	53,772	56,502	-	-	-
CD Projects Coordinator	1.00	1.00	0.00	54,641	57,962	-	-	-
* Part-time Receptionist (temp/seasonal)	0.50	0.00	0.00	-	-	-	-	-
Total	7.00	6.50	0.00	\$ 351,719	\$ 352,934	\$ -	\$ -	\$ -
Public Communications								
City Communications Director	1.00	1.00	1.00	\$ 76,671	\$ 82,115	\$ 99,000	\$ -	\$ 99,000
Multi-Media Coordinator	0.00	0.00	1.00	-	-	49,301	-	49,301
Public Communications and Marketing Asst	1.00	1.00	0.00	41,235	43,320	-	-	-
Community Relations Manager	0.00	0.00	1.00	-	-	64,449	-	64,449
* Historic Programs Intern (temp/seasonal)	0.00	0.00	0.00	-	-	-	-	-
Historic Programs Staff Assistant (full time)	0.00	0.00	1.00	-	-	13,718	13,718	27,435
Neighborhood and Community Relations Coord	0.00	0.00	1.00	-	-	46,553	-	46,553
* Neighborhood Services Planning Intern (temp/seas)	0.00	0.00	0.00	-	-	-	-	-
Broadcast Media Specialist	1.00	1.00	2.00	50,205	48,583	52,810	42,205	95,015
Total	3.00	3.00	7.00	\$ 168,111	\$ 174,018	\$ 325,830	\$ 55,923	\$ 381,753
Emergency Management								
Emergency Management Coordinator	1.00	0.00	0.00	\$ 47,284	\$ -	\$ -	\$ -	\$ -
Deputy Emergency Management Coordinator	1.00	0.00	0.00	-	-	-	-	-
Staff Assistant	0.50	0.00	0.00	-	-	-	-	-
Total	2.50	0.00	0.00	\$ 47,284	\$ -	\$ -	\$ -	\$ -
Human Resources Division								
Human Resources Director	1.00	1.00	1.00	\$ 89,707	\$ 96,986	\$ 104,891	\$ -	\$ 104,891
Asst. Human Resources Dir.	1.00	1.00	1.00	69,304	72,812	79,487	-	79,487
Human Resources Analyst	1.00	1.00	1.00	46,126	49,098	48,543	-	48,543
Benefits Coordinator	1.00	1.00	1.00	40,275	45,124	49,306	-	49,306
Organizational Development Specialist	1.00	1.00	1.00	48,132	49,098	52,602	-	52,602
Staff Assistant	1.00	1.00	1.00	27,511	29,179	31,411	-	31,411
Risk Manager	0.00	1.00	1.00	-	68,620	55,683	-	55,683
Risk Claims Coordinator	0.00	1.00	1.00	-	41,089	48,993	-	48,993
Safety & Training Coordinator	0.00	1.00	1.00	-	45,302	44,864	-	44,864
Secretary	1.00	1.00	1.00	23,735	24,215	25,675	-	25,675
Total	7.00	10.00	10.00	\$ 344,790	\$ 521,523	\$ 541,455	\$ -	\$ 541,455
General Government								
Full Time Total	43.75	41.50	41.50	\$ 2,395,200	\$ 2,576,433	\$ 2,479,466	\$ 151,439	\$ 2,630,905
* Temp/Seasonal Total	1.00	0.50	0.50	\$ 9,360	\$ 9,360	\$ -	\$ 9,360	\$ 9,360
General Government Department Totals	44.75	42.00	42.00	\$ 2,404,560	\$ 2,585,793	\$ 2,479,466	\$ 160,799	\$ 2,640,265
General Fund Position Totals								
Full Time Total	549.25	564.75	580.50	\$ 22,999,088	\$ 24,775,457	\$ 25,821,411	\$ 723,888	\$ 26,545,299
* Temp/Seasonal Total	52.50	54.50	53.50	\$ 929,183	\$ 1,099,846	\$ 838,919	\$ 9,360	\$ 848,279
GENERAL FUND TOTALS	601.75	619.25	634.00	\$ 23,928,271	\$ 25,875,303	\$ 26,660,330	\$ 733,248	\$ 27,393,578
Community Development Division								
CD Project Specialist	0.00	0.00	0.50	\$ -	\$ -	\$ 23,350	\$ -	\$ 23,350
Comm. Dev. Administrator	0.00	0.00	0.00	-	-	-	-	-
Assistant Director, Econ & Comm Dev	0.00	0.00	0.00	-	-	-	-	-
Staff Assistant	0.00	0.00	0.50	-	-	14,965	-	14,965
Community Revitalization Coordinator	0.00	0.00	1.00	-	-	60,527	-	60,527
CD Housing Analyst	0.00	0.00	0.00	-	-	-	-	-
Housing Programs Coord.	0.00	0.00	1.00	-	-	59,943	-	59,943
CD Projects Coordinator	0.00	0.00	1.00	-	-	62,092	-	62,092
* Part-time Receptionist (temp/seasonal)	0.00	0.00	0.00	-	-	-	-	-
Total	0.00	0.00	4.00	\$ -	\$ -	\$ 220,877	\$ -	\$ 220,877
Community Development Position Totals								
Full Time Total	0.00	0.00	4.00	\$ -	\$ -	\$ 220,877	\$ -	\$ 220,877
* Temp/Seasonal Total	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT FUND TOTALS	0.00	0.00	4.00	\$ -	\$ -	\$ 220,877	\$ -	\$ 220,877
ELECTRIC FUND TOTALS	62.50	61.50	64.50	\$ 2,598,585	\$ 2,461,904	\$ 2,752,256	\$ 54,870	\$ 2,807,126

PERSONNEL LIST

	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Water Fund								
Water Production Activity Center								
Chief Water Production Operator	1.00	0.00	0.00	\$ 38,335	-	\$ -	\$ -	\$ -
Water Production Supervisor	0.00	1.00	1.00	-	40,525	43,174	-	43,174
Lead Water Production Operator	0.00	1.00	1.00	-	-	34,289	-	34,289
Water Production Operator	0.00	3.00	3.00	-	133,715	100,473	-	100,473
Pump Station Operator	4.00	0.00	0.00	129,001	-	-	-	0
Total	5.00	5.00	5.00	\$ 167,337	\$ 174,240	\$ 177,936	\$ -	\$ 177,936
Water Distribution Activity Center								
Director of Water/Wastewater Utility	0.00	1.00	1.00	\$ -	\$ 130,378	\$ 134,299	\$ -	\$ 134,299
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00	64,493	83,220	90,854	-	90,854
Maintenance Supervisor	0.00	2.00	2.00	-	90,936	98,488	-	98,488
Maint. Foreman	2.00	0.00	0.00	86,536	-	-	-	-
W/WW Systems Operator	9.00	8.00	8.00	236,249	221,483	239,021	-	239,021
Field Operations Superintendent	1.00	1.00	1.00	58,186	61,132	65,491	-	65,491
Crew Leader	5.00	6.00	6.00	157,513	198,704	210,594	-	210,594
GIS Technician	1.00	1.00	1.00	38,669	40,630	43,758	-	43,758
Environmental Technician	1.00	1.00	1.00	30,869	32,641	33,622	-	33,622
Line Locator	1.00	1.00	0.00	26,125	35,249	-	-	-
* Part-time Environmental Technician (temp/seasonal)	0.50	0.50	0.50	5,128	5,142	5,156	-	5,156
Scheduler/Planner	1.00	0.00	0.00	28,574	-	-	-	-
Staff Assistant	0.00	1.00	1.00	-	30,013	31,536	-	31,536
Water Services Program Coordinator	1.00	1.00	1.00	48,774	51,246	54,896	-	54,896
* Part-time GIS Technician (temp/seasonal)	0.50	0.50	0.50	5,128	5,142	5,156	-	5,156
Total	24.00	25.00	24.00	\$ 786,244	\$ 985,916	\$ 1,012,871	\$ -	\$ 1,012,871
Water Fund Position Totals								
Full Time Total	28.00	29.00	28.00	\$ 943,324	\$ 1,149,872	\$ 1,180,495	\$ -	\$ 1,180,495
* Temp/Seasonal Total	1.00	1.00	1.00	\$ 10,257	\$ 10,284	\$ 10,312	\$ -	\$ 10,312
WATER FUND TOTALS	29.00	30.00	29.00	\$ 953,581	\$ 1,160,156	\$ 1,190,807	\$ -	\$ 1,190,807
Wastewater Fund								
Wastewater Treatment Activity Center								
Plant Operations Superintendent	1.00	1.00	1.00	\$ 53,114	\$ 56,231	\$ 61,383	\$ -	\$ 61,383
WWTP Supervisor	0.00	1.00	1.00	-	40,525	43,174	-	43,174
Chief WWTP Operator	1.00	0.00	0.00	38,335	-	-	-	-
SCADA Systems Analyst	1.00	1.00	1.00	48,493	53,436	55,042	-	55,042
SCADA Systems Technician	1.00	1.00	1.00	35,249	37,042	38,148	-	38,148
Crew Leader	1.00	0.00	0.00	30,013	30,597	-	-	-
Lead WWTP Operator	0.00	3.00	3.00	-	95,959	105,745	-	105,745
W/W Plant Operator	12.00	11.00	11.00	384,929	319,862	378,575	-	378,575
Lead Plant Operations Electrician	0.00	1.00	1.00	-	40,463	34,289	-	34,289
Electrical Technician	1.00	0.00	0.00	39,670	-	-	-	-
Plant Operations Electrician	0.00	1.00	1.00	-	37,355	38,481	-	38,481
Electrical Technician I	1.00	0.00	0.00	36,625	-	-	-	-
Staff Assistant	1.00	0.00	0.00	34,268	-	-	-	-
Utilities Analyst	0.00	1.00	1.00	-	43,633	46,282	-	46,282
Lead Lab Technician	0.00	1.00	1.00	-	35,561	36,625	-	36,625
Senior Lab Technician	1.00	0.00	0.00	34,873	-	-	-	-
Lab Technician	2.00	2.00	2.00	51,017	56,398	58,087	-	58,087
Total	23.00	24.00	24.00	\$ 786,587	\$ 847,062	\$ 895,831	\$ -	\$ 895,831
Wastewater Collection Activity Center								
Environmental Compliance Manager	0.00	1.00	1.00	\$ -	\$ 59,693	\$ 67,473	\$ -	\$ 67,473
Environmental Compliance/Training Coordinator	1.00	0.00	0.00	59,874	-	-	-	-
Lead Environmental Technician	0.00	1.00	1.00	-	34,831	42,048	-	42,048
Environmental Technician	2.00	1.00	1.00	66,117	34,831	33,622	-	33,622
GIS Technician	1.00	0.00	0.00	34,790	-	-	-	-
Asset System Administrator	0.00	1.00	1.00	-	38,273	40,984	-	40,984
Maintenance Supervisor	0.00	1.00	1.00	-	40,525	45,573	-	45,573
Maintenance Foreman	1.00	0.00	0.00	35,582	-	-	-	-
Crew Leader	5.00	5.00	5.00	158,222	166,522	180,059	-	180,059
W/WW Systems Operator	12.00	12.00	12.00	294,649	309,108	337,113	-	337,113
Total	22.00	22.00	22.00	\$ 649,234	\$ 683,783	\$ 746,872	\$ -	\$ 746,872
Wastewater Fund Position Totals								
Full Time Total	45.00	46.00	46.00	\$ 1,435,821	\$ 1,530,845	\$ 1,642,703	\$ -	\$ 1,642,703
* Temp/Seasonal Total	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER FUND TOTALS	45.00	46.00	46.00	\$ 1,435,821	\$ 1,530,845	\$ 1,642,703	\$ -	\$ 1,642,703
Water Services								
Full Time Total	73.00	75.00	74.00	\$ 2,379,145	\$ 2,680,717	\$ 2,823,198	\$ -	\$ 2,833,510
* Temp/Seasonal Total	1.00	1.00	1.00	\$ 10,257	\$ 10,284	\$ 10,312	\$ -	\$ -
Water Services Department Total	73.00	75.00	74.00	\$ 2,389,402	\$ 2,691,001	\$ 2,833,510	\$ -	\$ 2,833,510

PERSONNEL LIST

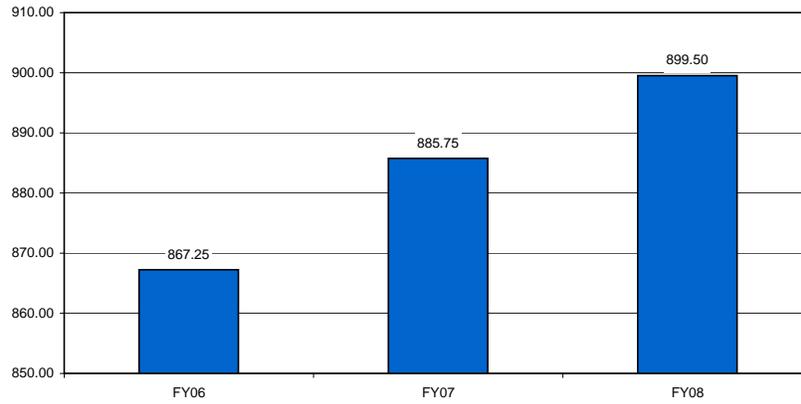
	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Sanitation Fund								
Residential Collection Activity Center								
Sanitation Superintendent	1.00	1.00	1.00	\$ 48,180	\$ 52,101	\$ 56,877	\$ -	\$ 56,877
Sanitation Foreman	1.00	1.00	1.00	42,319	44,467	47,638	-	47,638
Route Manager	17.00	16.00	16.00	459,566	506,020	503,169	-	503,169
Public Service Worker	0.00	1.00	1.00	-	-	28,679	-	28,679
Equipment Operator	2.00	2.00	2.00	54,625	53,520	57,440	-	57,440
Recycling Coordinator	1.00	1.00	1.00	44,301	43,550	47,554	-	47,554
Customer Service Representative	1.00	1.00	1.00	27,365	28,616	30,577	-	30,577
* Part-time Public Works Intern (temp/seasonal)	1.00	1.00	1.00	13,684	13,721	9,328	-	9,328
* Part-time Route Manager (temp/seasonal)	1.50	1.50	0.00	20,526	20,581	-	-	-
Total	25.50	25.50	24.00	\$ 710,564	\$ 762,576	\$ 781,262	\$ -	\$ 781,262
Commercial Collection Activity Center								
Container Coordinator	2.00	2.00	2.00	\$ 28,783	\$ 60,674	\$ 62,509	\$ -	\$ 62,509
Sanitation Foreman	1.00	1.00	1.00	37,647	40,150	44,905	-	44,905
Route Manager	8.00	8.00	8.00	220,204	231,579	234,320	-	234,320
Total	11.00	11.00	11.00	\$ 286,634	\$ 332,403	\$ 341,734	\$ -	\$ 341,734
Sanitation Fund Position Totals								
Full Time Total	34.00	34.00	34.00	\$ 962,990	\$ 1,060,677	\$ 1,113,668	\$ -	\$ 1,113,668
* Temp/Seasonal Total	2.50	2.50	1.00	\$ 34,209	\$ 34,302	\$ 9,328	\$ -	\$ 9,328
SANITATION FUND TOTALS	36.50	36.50	35.00	\$ 997,199	\$ 1,094,979	\$ 1,122,996	\$ -	\$ 1,122,996
Parking Enterprise Fund								
Parking Lot Activity Center								
Parking Enforcement Officer	4.00	4.00	4.00	\$ 87,428	\$ 90,228	\$ 90,772	\$ -	\$ 90,772
Parking Supervisor	1.00	1.00	1.00	40,275	42,715	46,553	-	46,553
* Parking Attendants/PT (temp/seasonal)	4.00	4.00	4.00	66,991	64,176	67,360	-	67,360
Total	9.00	9.00	9.00	\$ 194,694	\$ 197,119	\$ 204,685	\$ -	\$ 204,685
Parking Fund Position Totals								
Full Time Total	5.00	5.00	5.00	\$ 127,703	\$ 132,943	\$ 137,325	\$ -	\$ 137,325
* Temp/Seasonal Total	4.00	4.00	4.00	\$ 66,991	\$ 64,176	\$ 67,360	\$ -	\$ 67,360
PARKING ENTERPRISE FUND TOTALS	9.00	9.00	9.00	\$ 194,694	\$ 197,119	\$ 204,685	\$ -	\$ 204,685
Brazos Valley Solid Waste Management Agency Fund								
Operations Activity Center								
Sanitary Landfill Manager	1.00	1.00	1.00	\$ 58,455	\$ 62,029	\$ 67,723	\$ -	\$ 67,723
Landfill Operations Supervisor	1.00	1.00	1.00	44,572	46,824	49,661	-	49,661
Landfill Crew Leader	2.00	2.00	2.00	68,662	66,076	75,440	-	75,440
Equipment Operator	10.00	10.00	10.00	277,287	282,720	293,232	-	293,232
Environmental Compliance Officer	1.00	1.00	1.00	42,692	41,089	44,864	-	44,864
Spotter	1.00	1.00	1.00	25,341	23,297	24,549	-	24,549
Secretary/Scale Operator	3.00	3.00	3.00	70,893	72,124	72,917	-	72,917
Mechanic	2.00	2.00	2.00	64,832	66,889	57,775	-	57,775
Landfill Groundworker	1.00	1.00	1.00	22,421	22,067	22,734	-	22,734
* Temp. Landfill Groundworker (temp/seasonal)	0.50	0.50	0.50	14,599	14,639	14,679	-	14,679
* Part-time Equip. Operator (temp/seasonal)	0.50	0.50	0.50	14,599	14,639	14,679	-	14,679
* Field Service Person (temp/seasonal)	0.50	0.50	0.50	14,599	14,639	14,679	-	14,679
Waste Screener	1.00	1.00	1.00	26,968	26,071	29,826	-	29,826
Total	24.50	24.50	24.50	\$ 745,921	\$ 753,103	\$ 782,758	\$ -	\$ 782,758
Administration Activity Center								
Asst Dir Public Works/BVSWMA	1.00	1.00	1.00	\$ 73,334	\$ 77,046	\$ 81,739	\$ -	\$ 81,739
BVSWMA Program Coordinator	1.00	1.00	1.00	41,089	43,174	49,494	-	49,494
* BVSWMA Intern (temp/seasonal)	1.00	1.00	1.00	14,373	14,413	14,453	-	14,453
Total	3.00	3.00	3.00	\$ 128,796	\$ 134,633	\$ 145,686	\$ -	\$ 145,686
BVSWMA Fund Full-time Position Totals								
Full Time Total	25.00	25.00	25.00	\$ 816,547	\$ 829,406	\$ 869,954	\$ -	\$ 869,954
* Temp/Seasonal Total	2.50	2.50	2.50	\$ 58,170	\$ 58,330	\$ 58,490	\$ -	\$ 58,490
BVSWMA FUND TOTALS	27.50	27.50	27.50	\$ 874,717	\$ 887,736	\$ 928,444	\$ -	\$ 928,444
Utility Customer Service Fund								
Utility Customer Service Activity Center								
Utilities Office Manager	1.00	1.00	1.00	\$ 66,511	\$ 69,871	\$ 73,438	\$ -	\$ 73,438
Customer Service Supervisor	1.00	1.00	1.00	54,266	57,003	61,383	-	61,383
Utilities Analyst	1.00	1.00	1.00	52,268	54,959	58,296	-	58,296
Senior Customer Serv. Rep.	3.00	3.00	3.00	146,950	108,832	114,567	-	114,567
Customer Service Rep.	12.00	12.00	12.00	342,089	331,133	351,133	-	351,133
Part-time Cust. Serv. Rep. (PT Regular)	1.00	1.00	1.00	13,515	26,458	23,714	-	23,714
Total	19.00	19.00	19.00	\$ 675,599	\$ 648,256	\$ 682,531	\$ -	\$ 682,531

PERSONNEL LIST

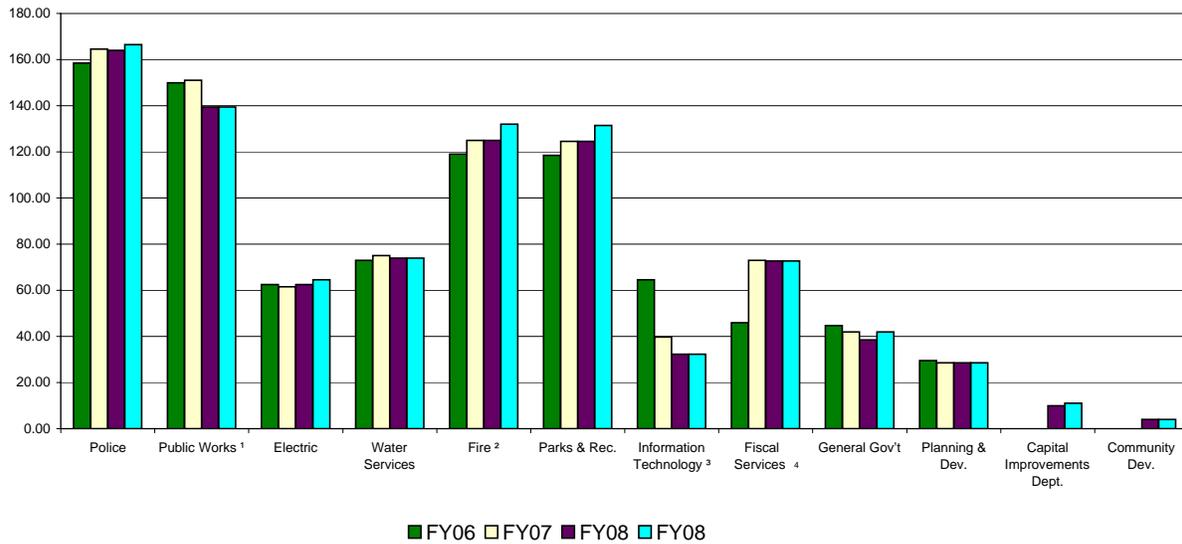
	Budget FTE FY06	Budget FTE FY07	Budget FTE FY08	Approved Budget FY06	Approved Budget FY07	Base Budget FY08	Approved SLAs FY08	Approved Budget FY08
Meter Services Activity Center								
Meter Services Supervisor	1.00	1.00	1.00	\$ 44,050	\$ 46,511	\$ 49,348	\$ -	\$ 49,348
Meter Tech Crew Leader	1.00	1.00	1.00	26,197	33,955	36,020	-	36,020
Meter Services Technician	2.00	2.00	2.00	66,743	61,404	65,450	-	65,450
Meter Services Crew Leader	2.00	2.00	2.00	133,601	53,436	57,212	-	57,212
Meter Services Field Rep.	4.00	4.00	4.00	133,601	80,842	84,847	-	84,847
Meter Services Field Rep- (PT Regular)	0.50	0.50	0.50	9,766	10,220	10,908	-	10,908
Total	10.50	10.50	10.50	\$ 413,957	\$ 286,368	\$ 303,785	\$ -	\$ 303,785
Utility Customer Service Position Totals								
Full Time Total	29.50	29.50	29.50	\$ 1,066,275	\$ 897,946	\$ 986,316	\$ -	\$ 986,316
* Temp/Seasonal Total	0.00	0.00	0.00	\$ 23,281	\$ 36,678	\$ -	\$ -	\$ -
UTILITY CUSTOMER SERVICE FUND TOTALS	29.50	29.50	29.50	\$ 1,089,556	\$ 934,624	\$ 986,316	\$ -	\$ 986,316
Fleet Maintenance Fund								
Fleet Services Parts Activity Center								
Assistant Buyer	1.00	1.00	1.00	\$ 37,814	\$ 39,337	\$ 42,069	\$ -	\$ 42,069
Warehouse Assistant	1.00	1.00	1.00	26,259	27,886	29,818	-	29,818
Total	2.00	2.00	2.00	\$ 64,073	\$ 67,223	\$ 71,887	\$ -	\$ 71,887
Fleet Services Admin. Activity Center								
Fleet Services Superintendent	1.00	1.00	1.00	\$ 58,455	\$ 62,029	\$ 67,723	\$ -	\$ 67,723
Customer Service Rep.	1.00	1.00	1.00	27,406	28,783	30,577	-	30,577
Shop Foreman	1.00	1.00	1.00	47,992	48,952	50,412	-	50,412
Mechanic	10.00	10.00	10.00	304,619	328,752	344,752	-	344,752
Total	13.00	13.00	13.00	\$ 438,472	\$ 468,516	\$ 493,464	\$ -	\$ 493,464
Fleet Fund Full-time Position Totals								
Full Time Total	15.00	15.00	15.00	\$ 502,545	\$ 535,739	\$ 565,351	\$ -	\$ 565,351
* Temp/Seasonal Total	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
FLEET FUND TOTALS	15.00	15.00	15.00	\$ 502,545	\$ 535,739	\$ 565,351	\$ -	\$ 565,351
Print Mail Fund								
Print Mail Activity Center								
Printing Supervisor	1.00	1.00	0.00	\$ 44,593	\$ 46,407	\$ -	\$ -	\$ -
Printing Assistant	1.00	1.00	0.00	36,250	37,710	-	-	-
Printing/Graphics Tech.	1.00	1.00	0.00	34,310	35,707	-	-	-
Part-time Mail Clerk	1.00	1.00	0.00	20,336	21,410	-	-	-
* Print/Mail Aide (temp/seasonal)	1.50	1.50	0.00	19,785	19,839	-	-	-
Total	5.50	5.50	0.00	\$ 155,274	\$ 161,073	\$ -	\$ -	\$ -
Print Mail Fund Full-time Position Totals								
Full Time Total	4.00	4.00	0.00	\$ 135,489	\$ 141,234	\$ -	\$ -	\$ -
* Temp/Seasonal Total	1.50	1.50	0.00	\$ 19,785	\$ 19,839	\$ -	\$ -	\$ -
PRINT MAIL FUND TOTALS	5.50	5.50	0.00	\$ 155,274	\$ 161,073	\$ -	\$ -	\$ -
Communications Fund								
Communication Services Division								
Communication Services Coord.	1.00	1.00	1.00	\$ 56,961	\$ 59,839	\$ 63,489	\$ -	\$ 63,489
Sr. Communications Technician	0.00	1.00	1.00	-	45,573	49,285	-	49,285
Communications Technician	5.00	4.00	4.00	198,706	153,175	156,470	-	156,470
Total	6.00	6.00	6.00	\$ 255,667	\$ 258,587	\$ 269,244	\$ -	\$ 269,244
Communications Full-time Position Totals								
Full Time Total	6.00	6.00	6.00	\$ 255,667	\$ 258,587	\$ 269,244	\$ -	\$ 269,244
* Temp/Seasonal Total	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNICATIONS FUND TOTALS	6.00	6.00	6.00	\$ 255,667	\$ 258,587	\$ 269,244	\$ -	\$ 269,244
All Funds Full-time Total	800.75	817.25	835.00	\$ 31,790,457	\$ 33,745,686	\$35,530,597	\$ 778,758	\$ 36,309,354
ALL FUNDS TOTAL	867.25	885.75	899.50	\$ 32,985,911	\$ 35,098,065	\$36,544,009	\$ 788,118	\$ 37,332,126

* Temporary/Seasonal Position

Personnel Totals



Personnel Totals by Department



1. Public Works: Public Works - General Gov't Division, Sanitation, BVSWMA, and Fleet Maintenance Divisions

2. Fire: Fire - General Gov't Division and Parking Enterprise Division

3. Information Technology: IT - General Gov't Division and Communications Divisions

4. Fiscal Services: Fiscal Services General Government Division and Utility Customer Service

The above graphs are based on Full-Time Equivalents (FTEs) which includes both temporary/seasonal and full-time regular positions.

Revenue For Major Funds with FY07 and FY08 Estimates

Description	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Year-End Estimate	FY08 Approved Budget
General Fund Revenues					
Current taxes	5,694,968	6,364,483	6,798,030	7,640,000	8,654,000
Delinquent taxes	49,881	60,185	37,079	69,000	69,000
Penalty and interest	34,328	41,224	29,848	44,500	44,500
Ad valorem taxes	\$ 5,779,177	\$ 6,465,892	\$ 6,864,957	\$ 7,753,500	\$ 8,767,500
Local sales tax	14,956,054	15,440,349	16,748,283	18,004,400	18,724,576
Local sales tax	\$ 14,956,054	\$ 15,440,349	\$ 16,748,283	\$ 18,004,400	\$ 18,724,576
Mixed drink tax	281,298	259,686	330,762	362,911	366,540
Natrl gas franchise taxes	447,576	189,062	414,171	361,157	364,769
Telecable franchise taxes	526,332	610,101	680,995	670,893	677,602
Telephone franchise taxes	961,319	910,310	973,635	801,434	809,448
Oil & gas franchise taxes	30,792	150	53,370	-	-
Use of streets	8,569	8,867	10,170	12,000	12,120
Mixed Drink & Franchise	\$ 2,255,886	\$ 1,978,176	\$ 2,463,103	\$ 2,208,395	\$ 2,230,479
Mixed drink	26,900	29,523	24,090	26,169	26,954
Bldg contractors license	17,094	17,707	17,858	16,814	17,318
Electrical licenses	6,400	5,270	3,974	4,119	4,243
Itinerant vendor licenses	1,129	451	414	305	314
Irrigation licenses	162	2,788	1,012	820	845
Mechanical licenses	3,942	3,614	2,512	2,690	2,771
Plumbing licenses	3,354	2,754	1,762	2,240	2,307
Ambulance licenses	950	1,450	1,400	1,450	1,494
Wrecker licenses	3,680	4,865	6,355	7,114	7,327
Builders permits	725,462	623,504	588,141	715,558	737,025
Electrical permits	71,332	72,023	59,294	75,869	78,145
Plumbing permits	100,140	102,557	89,246	112,954	116,343
Mechanical permits	64,599	63,824	55,972	63,532	65,438
Street cut permits	1,975	-	-	-	-
Irrigation permits	11,334	9,780	11,520	14,728	15,170
Child safety programs	73,913	84,873	82,043	80,000	82,400
Livestock	400	30	-	30	31
Licenses and permits	\$ 1,112,766	\$ 1,025,013	\$ 945,593	\$ 1,124,392	\$ 1,158,124
General government grants	47,074	212,449	110,432	344,938	-
Police grants	84,051	65,320	44,626	43,420	43,854
Fire grants	85,192	103,576	-	-	-
Parks grants	2,280	-	-	-	-
Police grants	4,098	3,515	-	-	-
Fire department	56,457	174,453	179,687	218,229	220,411
Police grants	-	-	2,000	-	-
Reimbursed costs	40,041	14,812	272,499	19,028	19,218
Intergovernmental revenue	\$ 319,193	\$ 574,125	\$ 609,244	\$ 625,615	\$ 283,484
Concessions	14,678	28,908	21,533	50,000	160,500
Adamson pool revenues	143,587	138,400	148,167	142,000	143,420
Cs jr high natatorium	3,544	3,509	5,401	7,700	6,777
Southwood pool revenues	92,438	86,639	92,156	77,000	77,770
Thomas pool revenues	23,353	23,775	24,578	22,000	22,220
Swimming	86,429	96,658	104,827	102,000	103,020
Tennis program	20,763	23,255	24,707	33,000	33,330
Misc sports instruction	4,045	6,905	7,133	5,333	5,386
Sports programs	266,588	284,205	294,307	273,000	275,730
Tournament Fees	-	-	-	24,115	24,356
Wpc ticket sales (nt)	3,000	1,947	2,375	2,786	2,814
Reimbursed expenses	3,670	4,158	13,562	14,597	14,743
Senior services programs	450	225	273	135	136
Teen center admissions	862	439	79	-	-
Teen center memberships	727	710	1,310	1,762	1,780
Miscellaneous	2,498	946	297	-	-
Lincoln center passes	5,396	11,348	16,677	19,600	19,796
Other parks revenue (nt)	10,193	11,623	15,019	24,000	24,240
Misc parks revenue	38	6	4,254	12,300	5,000
Parks and recreation	\$ 682,259	\$ 723,656	\$ 776,655	\$ 811,328	\$ 921,018

Revenue For Major Funds with FY07 and FY08 Estimates

Description	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Year-End Estimate	FY08 Approved Budget
Fingerprinting	2,448	3,950	8,678	7,024	7,235
Police reports	12,561	13,571	13,573	10,529	10,845
Records checks	953	568	359	304	313
Arrest fees	118,714	120,562	104,849	109,752	113,045
Warrant service fees	129,026	(279)	-	-	-
Escort services	18,950	16,600	25,262	33,024	34,015
False alarms	15,000	10,825	9,975	16,258	16,746
Restitution	(7,050)	1,653	1,761	9,868	2,000
Other	242,622	237,375	266,401	300,913	300,000
Police department	\$ 533,224	\$ 404,825	\$ 430,858	\$ 487,672	\$ 484,198
Ems transport (ambulance)	548,643	619,355	618,084	443,434	206,737
Ems transport - NRS	-	-	-	373,697	634,908
Other ems standbys	-	-	1,238	713	734
Ems reports	313	362	377	413	425
Hazard materials response	1,591	3,930	7,027	4,231	4,358
Fire inspection fees	35	-	-	-	-
Auto hood test	390	300	720	1,920	1,978
Auto fire alarm	1,270	1,160	1,273	1,029	1,060
Day care centers	390	390	360	490	505
Foster homes	180	240	120	240	247
Health care facilities	150	200	150	150	155
Nursing homes	150	20	50	50	52
Fire sprinkler/standpipe	2,880	3,713	2,240	7,046	7,257
Natural gas system	-	30	-	4	4
Fuel line leak	100	-	-	-	-
Fuel tank leak	100	-	-	-	-
Administration fee	6,125	1,800	1,440	960	989
Mowing charges	6,799	2,625	5,145	1,816	1,870
Other	6,655	4,650	-	-	-
Fire department	\$ 575,771	\$ 638,775	\$ 638,224	\$ 836,193	\$ 861,279
General admin fees	65,780	62,553	56,331	65,705	67,676
Court dismissal fees	17,100	11,980	6,620	6,193	6,379
Time pmt fee/unreserved	23,059	29,041	37,135	34,290	35,319
City omni	432	45,147	24,994	23,700	24,411
Warrant service fees	-	115,453	157,472	160,000	164,800
General admin fees	1,880	1,650	1,788	1,695	1,746
Judicial/courts	\$ 108,251	\$ 265,824	\$ 284,340	\$ 291,583	\$ 300,330
Miscellaneous charges	15,405	14,928	15,766	23,000	23,690
Filing fees	137,655	109,909	125,255	135,109	139,162
Zoning letters	-	1,756	760	1,700	1,751
Misc planning charges	2,655	1,701	4,521	4,310	4,439
O & g pipeline admin fees	47,133	-	102,760	56,220	57,907
Maps/plans/ordinances	1,521	1,093	557	506	521
Misc engineering charges	-	3,668	2,768	2,200	2,266
Development services	\$ 204,369	\$ 133,055	\$ 252,387	\$ 223,045	\$ 229,736
Certificate searches	12,654	16,287	26,517	30,063	30,965
Preservation fee	-	-	2	-	-
Xerox/repro charges	1,306	710	685	158	163
General government	\$ 13,960	\$ 16,997	\$ 27,204	\$ 30,221	\$ 31,128
Charges for services	\$ 1,435,575	\$ 1,459,476	\$ 1,633,012	\$ 1,868,714	\$ 1,906,671
Child safety	44,496	52,523	45,854	42,715	44,424
City parking fines	130	929	1,347	1,013	1,054
Civil parking fines	54,560	34,450	3,828	3,041	3,163
City pedestrian fines	-	15	-	-	-
Traffic fines	55,552	54,357	44,874	43,297	45,029
Other mun court fines	2,801,457	3,375,789	3,190,004	3,218,000	3,346,720
Misc fines and penalties	641	850	-	-	-
Fines and forfeits	\$ 2,956,836	\$ 3,518,913	\$ 3,285,907	\$ 3,308,066	\$ 3,440,389
Bank account interest	196	1,277	432	-	-
Interest on investments	241,505	332,864	456,832	595,558	613,425
Realized gain/loss	21,429	(7,039)	(628)	519	535
Investment income	\$ 263,130	\$ 327,102	\$ 456,636	\$ 596,077	\$ 613,959

Revenue For Major Funds with FY07 and FY08 Estimates

Description	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Year-End Estimate	FY08 Approved Budget
Capital imprvmnts assmnts	-	225	131,823	-	-
Ballfield rentals	18,023	19,370	30,040	38,604	39,762
Lincoln rentals	4,795	13,525	12,050	11,243	11,580
Park pavilion rentals	20,463	21,371	22,210	23,760	28,000
Teen center rentals	255	1,790	1,935	1,393	1,435
Mineral royalty interests	3,020	3,967	3,231	2,756	2,839
Conference center rentals	35,787	35,054	197	-	-
Conf ctr rent (taxable)	9,586	10,098	9,059	9,382	9,663
Conf Ctr rent (nontaxable)	92,501	81,361	109,795	120,000	123,600
Wpc amphitheatre	2,000	3,980	3,050	3,000	3,090
Equip rental (nontaxable)	18	18	-	-	-
Misc rents and royalties	64,594	53,298	53,298	44,609	45,947
Police	875	8,562	1,832	6,299	6,488
Parks and recreation	3,744	7,020	5,449	8,000	8,240
Library	-	16,500	-	16,500	16,995
Miscellaneous	5,000	5,000	5,000	-	-
Damage reimbursement	3,874	530	1,099	266	274
Animal control services	-	-	26,153	43,866	-
Fire	-	-	13,362	5,407	-
Other reimbursed expenses	4,556	57,392	14,765	3,540	-
Other misc revenue	571	5	-	-	-
Cash over/short	630	791	446	32	33
Collection service fees	6,403	5,562	1,117	830	855
Municipal court	102,699	146,053	124,087	133,866	137,882
Sale of abandoned proprty	1,977	-	-	-	-
Sale of scrap	392	1,085	2,426	14,922	15,370
Other	75,501	40,618	57,714	65,000	66,950
Other misc rev/taxable	176	38	-	-	-
Other misc rev/nontaxable	9,633	13,365	9,053	7,000	7,210
Police Seizure fund	-	-	5,968	-	-
Community development	27,865	23,764	3,947	3,362	3,463
General Govt. Proj. fund	-	-	24,421	-	-
Sale of gen fixed assets	4,386	12,182	17,500	11,080	10,000
Miscellaneous	\$ 499,324	\$ 582,522	\$ 691,025	\$ 574,717	\$ 539,676
Electric	4,470,000	4,895,000	5,417,000	6,556,620	7,641,082
Water	899,240	893,380	925,000	1,039,600	1,107,238
Sewer	939,300	922,800	982,000	1,021,900	1,092,115
Solid waste collection	331,855	349,700	369,000	409,000	463,000
Return on investment	\$ 6,640,395	\$ 7,060,880	\$ 7,693,000	\$ 9,027,120	\$ 10,303,435
General Fund Total	\$ 36,900,595	\$ 39,156,104	\$ 42,167,415	\$ 45,902,324	\$ 48,889,311
Hotel Tax Fund Revenues					
Hotel/motel tax revenue	2,191,428	2,306,928	2,671,417	2,933,000	3,080,000
Penalty and interest	9,442	27	-	-	-
Interest on investments	48,467	89,270	153,589	216,500	227,325
Realized gain/loss	3,952	(1,626)	(159)	108	-
Conference center rentals	522	-	-	-	-
Wpc amphitheatre	(3,459)	-	-	-	-
Cash over/short	5	-	-	-	-
Hist pres proj revenue	83	171	88	-	-
Other	-	44,600	-	-	-
Hotel Tax Fund Total	\$ 2,250,440	\$ 2,439,370	\$ 2,824,935	\$ 3,149,608	\$ 3,307,325

Revenue For Major Funds with FY07 and FY08 Estimates

Description	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Year-End Estimate	FY08 Approved Budget
Debt Service Fund Revenues					
Current taxes	8,095,597	8,607,122	8,941,462	9,952,470	11,018,077
Delinquent taxes	75,662	63,212	40,208	56,297	63,364
Penalty and interest	45,923	51,981	34,614	44,233	49,786
Interest on investments	55,581	98,614	155,870	200,000	275,000
Realized gain/loss	4,326	(3,153)	(160)	-	-
Accrued bond interest	60,625	40,895	52,369	-	-
Wolf pen creek tif fund *	479,100	436,525	1,108,452	1,078,775	1,042,475
Electric fund *	-	255,761	375,026	376,014	373,620
Wastewater fund *	-	216,747	317,819	318,656	316,628
Ngate parking garage fund *	511,008	200,000	-	-	-
Equipment replacement *	403,752	414,538	587,123	551,625	379,688
Other	-	-	17,567	177,270	-
Debt Service Fund Total	\$ 9,731,574	\$ 10,382,242	\$ 11,630,350	\$ 12,755,340	\$ 13,518,638

* Transfers in from other City funds

Electric Fund Revenues

Electric Fund Total	\$ 47,519,729	\$ 51,364,314	\$ 60,227,704	\$ 68,002,284	\$ 76,813,052
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Water Fund Revenues

Residential	6,081,231	7,113,784	8,131,832	7,716,326	8,161,801
Commercial	1,653,951	1,896,482	2,192,864	2,164,475	2,244,029
Connect fees	66,125	69,740	72,870	84,539	87,075
Water taps	384,994	371,786	380,339	560,843	577,669
Misc operating revenues	1,300	2,643	1,750	1,749	1,801
Interest on investments	128,292	202,613	339,266	150,000	154,500
Realized gain/(loss)	9,061	(3,664)	(376)	-	-
Damage reimbursement	9,536	-	-	-	-
Subrogation recovered	-	3,325	4,711	4,500	4,635
Other reimbursed expenses	128,701	-	2,175	2,240	2,307
Developers	-	31,065	-	-	-
Gain on sale of property	21	(6,310)	1,000	-	-
Misc nonoperating revenue	5,917	9,549	34,783	29,542	30,431
Other revenue	107	-	-	-	-
Water Fund Total	\$ 8,469,236	\$ 9,691,013	\$ 11,161,214	\$ 10,714,215	\$ 11,264,248

Wastewater Fund Revenues

Residential	7,163,615	7,623,968	8,050,560	8,419,556	8,672,143
Commercial	1,597,879	1,788,766	1,802,108	1,945,624	2,003,993
Sewer taps	256,450	220,995	228,400	237,881	245,017
Misc operating revenues	-	50	17,942	-	-
Interest on investments	94,979	126,405	214,545	400,361	412,372
Realized gain/(loss)	7,321	(2,380)	(236)	-	-
Subrogation recovered	-	7,940	-	2,986	3,076
Other reimbursed expenses	-	-	2,948	-	-
Developers	-	13,184	-	-	-
Sale of scrap	430	-	3,543	-	-
Gain on sale of property	250	-	7,700	-	-
Misc nonoperating revenue	2,792	6,715	6,786	48,221	49,667
Other revenue	-	-	-	6,968	7,177
Wastewater Fund Total	\$ 9,123,716	\$ 9,785,643	\$ 10,334,296	\$ 11,061,598	\$ 11,393,446

Revenue For Major Funds with FY07 and FY08 Estimates

Description	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Year-End Estimate	FY08 Approved Budget
Sanitation Fund Revenues					
Residential/taxable	2,946,458	3,219,153	3,623,173	4,101,369	4,224,410
Residential sales/nontax	14,143	14,827	16,137	17,888	18,425
Commercial/taxable	1,542,730	1,586,207	1,695,480	1,921,812	1,979,466
Commercial/nontaxable	241,639	236,618	261,732	295,434	304,297
State surcharge/taxable	3,007	2,286	1,385	2,753	1,500
State surcharge/nontax	13	-	-	-	-
Dead animal pickup	1,276	768	552	-	-
Rolloff rental/taxable	15,485	15,671	15,773	22,050	20,000
Rolloff rental/nontaxable	2,724	1,693	1,669	1,590	1,638
Misc fees for servcs/tax	6,955	9,339	12,399	11,244	11,581
Misc fees for servcs/ntax	522	1,023	807	700	721
Dumpster sales	-	76	80	50	52
Other operating: recycling	54,303	51,023	50,238	59,700	50,000
Misc operating revenues	4,951	3,800	6,344	-	-
Interest on investments	20,413	15,096	18,929	11,000	11,000
Realized gain/(loss)	1,380	(345)	(27)	-	-
Other reimbursed expenses	37	675	2,655	2,280	2,000
Collection service fees	1,525	1,634	1,636	2,050	2,000
Sale of scrap	1,905	-	-	-	-
Misc nonoperating revenue	1,023	-	-	4,509	1,000
Other revenue	(650)	-	370	-	-
General fund	5,000	-	-	-	-
Sanitation Fund Total	\$ 4,864,839	\$ 5,159,544	\$ 5,709,332	\$ 6,454,429	\$ 6,628,089
Drainage Fund Revenues					
Other reimbursed expenses	3,000	-	-	-	-
Residential	846,387	883,604	922,539	956,920	985,592
Commercial	215,792	226,857	236,573	243,901	251,208
Interest on investments	127,543	135,261	258,976	200,000	60,000
Other	1,523	282	15,009	-	-
Drainage Fund Total	\$ 1,194,245	\$ 1,246,004	\$ 1,433,097	\$ 1,400,821	\$ 1,296,800
BVSWMA Fund Revenues					
Landfill charges	4,770,115	5,186,729	5,316,986	5,950,000	6,125,000
Misc operating revenues	405	570	630	-	-
Interest on investments	245,512	278,539	366,397	375,000	208,000
Realized gain/(loss)	21,839	(6,088)	(310)	-	-
Other Reimb. Expenses	-	-	602	-	-
Haz household waste coll	-	24,904	-	-	-
Cash over/short	(10)	1,023	24	-	-
Collection service fees	475	250	375	-	-
Mineral royalty interest	4,345	5,075	5,417	-	-
Gain on sale of property	-	15,493	5,575	-	-
Misc nonoperating revenue	9,806	9,931	11,667	-	-
Other Misc Revenue	-	-	199	-	-
BVSWMA Fund Total	\$ 5,052,487	\$ 5,516,426	\$ 5,707,562	\$ 6,325,000	\$ 6,333,080
Major Funds Revenue Total	\$ 125,106,861	\$ 134,740,660	\$ 151,195,908	\$ 233,767,904	\$ 256,256,961

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.

Anticipated Revenues Compared With Other Years in Budget;

Section 47. Repealed.

Proposed Expenditures Compared With Other Years;

Section 48. 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 49. 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 50. 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 51. 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 52. 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 53. 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 54. 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 55. 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 56. Upon final adoption, the budget shall be filed with the City Secretary. 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 57. 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 58. 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 59. 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 the City Manager and distributed by him, 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 60. 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 be published in the official newspaper of the City of College Station. The notice newspaper at least five (5) working 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, he shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his 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.

Emergency Appropriations;

Section 61. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and
- B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the

related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due, and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

1. **APPROVED BUDGET.** An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.
 - b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
 - c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
 - d. A copy of the approved budget shall be filed with the City Secretary when it is submitted

to the City Council in accordance with the provisions of the City Charter.

2. ADOPTION. Upon the presentation of an approved budget document to the Council, the Council shall call and publicize a public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.

3. BUDGET AWARD. The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

B. BALANCED BUDGET. The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.

C. PLANNING. The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.

D. REPORTING. Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.

E. CONTROL. Operating expense control is addressed in Section IV. of these Policies.

F. CONTINGENT APPROPRIATION. Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding \$15,000. Any transfer

involving more than such amounts must be expressly approved in advance by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why can't the transfer be made within the division or department?

III. REVENUE MANAGEMENT.

A. OPTIMUM CHARACTERISTICS. The City will strive for the following optimum characteristics in its revenue system:

1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.
2. **CERTAINTY.** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service

analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.

6. **DIVERSIFICATION AND STABILITY.** A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District. Reappraisal and reassessment shall be done at a minimum of once every three years.

A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. This policy will require that the City Manager justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from voter authorized bonds, or other extraordinary conditions as may arise from time to time.

4. **INVESTMENT INCOME.** Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "full cost recovery," "partial cost recovery," 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 (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
- c. Minimum fee support (0-50%) will be obtained from other parks, recreational, cultural, and youth 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. **Payment for Return on Investment.** The intent of this transfer is to provide a benefit to the citizens for the ownership of the various

utility operations they own. 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, 10.5% for the Electric fund, and 7.0% for the Sanitation Fund:

(1) *In-Lieu-of-Franchise-Fee.* In-lieu-of-franchise fee will be included as a part of the rate computation at 4% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(2) *Return on Investment.* The Return on Investment will be calculated at 8% of total Fund Equity.

7. INTERGOVERNMENTAL REVENUES.

Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

8. REVENUE MONITORING. Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

A. APPROPRIATIONS. The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.

3. The City Council approves the supplemental appropriation.

C. CENTRAL CONTROL. Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done only by City Council consent with formal briefing and council action.

D. PURCHASING. The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing office, a division of Fiscal Services, is the central authority for all purchasing activity \$3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than \$3,000 may be approved by the applicable department in accordance with the department's internal control procedures.

E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

F. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established

based upon actuarial determinations and not be used for purposes other than for financing losses.

- G. REPORTING.** Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

- A. PREPARATION.** The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.
- B. CONTROL.** All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.
- C. PROGRAM PLANNING.** The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.
- D. FINANCING PROGRAMS.** Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

- E. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

- A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.
- B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.
- C. PARKING LOTS AND INTERNAL ROADWAYS.** It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.
- D. TECHNOLOGY.** It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. The funding is 10% of the original cost of the equipment and the software. Additionally, funding for integration solutions and upgrades to the mid-range systems is \$90,000 annually.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

- E. FLEET REPLACEMENT.** The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.
- F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES.** The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on going infrastructure maintenance and replacement, the City has

anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

1. QUALIFICATIONS OF THE AUDITOR. In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

2. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

3. SELECTION OF AUDITOR. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

4. CITY INTERNAL AUDITOR. Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

1. EXTERNAL REPORTING. The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.

2. INTERNAL REPORTING. The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

A. INVESTMENTS. The Chief Financial Officer 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/Motel 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, Communications and Utility Billing need only a minimal working capital balance in order to meet the needs of the fund.
- (b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
- (c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

C. LIABILITIES AND RECEIVABLES. Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

D. CAPITAL AND DEBT SERVICE FUNDS.

- 1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.
- 2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below $8\frac{1}{3}\%$ (one month) of average budgeted expenditures (in line with IRS guidelines).

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.

C. 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.

XI. INTERNAL CONTROLS

CITY OF COLLEGE STATION, TEXAS

**CONSTRUCTION PERMITS
LAST TEN CALENDAR YEARS**

Year	Residential Construction		Commercial Construction		Total	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
1998	691	83,593,022	320	59,342,043	1011	142,935,065
1999	1057	87,917,466	296	27,723,105	1353	115,640,571
2000	793	87,144,173	328	52,569,645	1121	139,713,818
2001	975	101,703,574	313	44,592,967	1288	146,296,541
2002	1207	107,907,265	307	38,926,808	1514	146,834,073
2003	1127	138,484,780	315	49,408,634	1442	187,893,414
2004	985	100,504,006	336	114,543,138	1351	215,047,144
2005	1991	127,265,816	419	31,169,195	2410	158,435,011
2006	1048	126,249,768	410	57,162,203	1458	183,411,971
*2007	755	106,305,348	265	50,686,699	1020	156,992,047

* **NOTE:** 2007 -- Through August of 2007.

Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels, slabs, roofs, storage/accessory, and swimming pools. Commercial Construction includes: Commercial new construction, slab, and remodel as well as Hotel/Motel/Inn, demolition and sign permits.

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

**City of College Station
Principal Taxpayers
July 2007**

College Station - Top 10 Taxpayers	Type of Business	2007 Assessed Valuation	Percent of Total Assessed Valuation
College Station Hospital LP	Medical	\$60,838,090	1.33%
C.B.L. & Associates	Retail Mall	54,557,025	1.19%
Alkossar, David &		41,844,460	0.92%
ACC Op (Callaway Villas) LP		30,384,640	0.66%
University Heights - CS Acquisitions LP Etal		30,347,570	0.66%
SCI Gateway at CS Fund LLC Etal		28,956,280	0.63%
Verizon Communications, Inc.	Utility	28,144,250	0.62%
Walmart		26,998,760	0.59%
Universal Computer Services, Inc.		25,767,199	0.56%
Commonwealth Austin CH LP		25,710,420	0.56%
		\$353,548,694	7.74%

Top 5 Commercial Taxpayers	Type of Business	Assessed Valuation	Valuation
College Station Hospital LP	Medical	59,176,450	1.29%
C.B.L. & Associates	Retail Mall	54,557,025	1.19%
Walmart		26,188,540	0.57%
HEB Pantry		22,761,185	0.50%
JER College Station Hotel LP	Housing	19,815,950	0.43%
		\$182,499,150	3.99%

Top 4 Industrial Taxpayers	Type of Business	Assessed Valuation	Valuation
Universal Computer Services, Inc.	Retail	27,874,492	0.61%
Red Oak Sportswear/GCS-CCC Realty	Retail	10,636,177	0.23%
O I Corporation	Retail	8,033,119	0.18%
RARC/ AMS		3,694,850	0.08%
		\$50,238,638	1.10%

Source: Brazos County Appraisal District (8/21/2007)

**City of College Station
Land Area and Public Safety Statistics**

Date incorporated: October, 1938
Date first charter adopted: October, 1938
Date present charter adopted: May, 1992
Date of last charter amendment: May, 2006
Form of government: Council-Manager

Elections:

Number of registered voters in last municipal election: 40,311
 Number of votes cast in last municipal election: 4,077
 Percentage of registered voters voting in last municipal election: 10.11%

Miles of streets

Paved: 429 Linear Miles
 Unpaved: 1 Linear Miles

Miles of Sanitary Sewer Line: 283 miles

Fire Protection

Number of stations: 5
 Number of full-time employees: 118

Police Protection

Number of full-time employees: 162
 Number of patrol units: 28
 Number of K-9 units: 1
 One jail facility with a capacity of: 20

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
2005	47.23
2006	47.23
2007	47.23

City of College Station Park Facilities

Recreation:	Number of playground units	47
	Number of basketball courts	25
	Number of swimming pools	4
	<i>(Includes one CSISD-owned Natatorium)</i>	
	Number of spray parks	1
	Number of soccer fields	29
	<i>(Includes practice fields)</i>	
	Number of softball/baseball fields	45
	<i>(Includes practice fields)</i>	
	Number of tennis courts	27
	<i>(Includes nine courts at the A&M Consol.HS, and four at Willowbranch Middleschool)</i>	
	Number of picnic units	67
	Number of gyms	1
	Number of volleyball courts	8
	Number of nature trails	10
	Number of open play areas	30
	Number of picnic shelters, pavilions, & gazebos	28
	Number of jogging/walking trails	26

Park:

Facility	Acres	Facility	Acres
Anderson	8.94	Merry Oaks	4.60
Arboretum/Bee Creek	43.50	Oaks	7.50
Billie Madeley	8.94	Parkway	1.90
Brison	9.20	Pebble Creek	10.20
Brother's Pond	16.12	Raintree	13.00
Castlegate	8.26	Reatta Meadows	3.00
Castlerock	5.86	Richard Carter	7.14
Cemetery	18.50	Riverstone	12.98
Central Park	47.20	Sandstone	15.21
Conference Center	2.30	Southern Oaks	14.49
Cove of Nantucket	3.92	Southeast Community	66.68
Crescent Pointe	5.00	Southwest	9.42
Cy Miller	2.50	Southwood Athletic Complex	44.70
Eastgate	2.05	Steeplechase	9.00
Edelweiss	12.30	Thomas	16.10
Edelweiss Gartens	13.60	University	10.20
Emerald Forest	4.59	Veterans Park & Athletic Complex	150.00
Gabbard	10.67	W.A. Tarrow (includes Lincoln)	21.26
Georgie K. Fitch	11.30	Westfield	4.29
Hensel (TAMU)	29.70	Windwood	1.37
Jack and Dorothy Miller	10.00	Wolf Pen Creek	19.49
John Crompton	15.26	Woodcreek	6.60
Lemontree	15.40	Woodland Hills	14.40
Lick Creek	515.54		
Lions	1.50		
Longmire	4.16		
Luther Jones	1.80		

Total Park Acreage: 1,270.84
(Excludes Cemetery & Conference Center)

**City of College Station
College Station Utilities Statistics**

Utility Fund:

Electric Users (Connections)		32,313
Water Users (Connections)		33,491
Average Electrical Consumption:	61,628,240	Kwh/mo.
Average Water Consumption:	317,438	MGW/Mo.

Number of Employees:

Electric		43
Water		28
Sewer		42

Water Capacity:

Number of Wells		8
Combined Capacity of Wells	23,000,000	
Number of Ground Storage Tanks		2
Total capacity GALS	8,000,000	
Number of Elevated Storage Tanks		2
Total capacity GALS	5,000,000	
Miles of Water Lines		360

Electric System:

Maximum Demand	185 megawatts**	
Number of Stations		4
Miles of Distribution Lines		404

Sanitation Fund:

Number of tons Collected (residential & commercial)	59,949	
Landfill size	30 acres	
Methodology	Curbside pickup using automated containers.	

** Maximum demand for 2007 will not be reached until September

**Primary Labor Force for College Station
1995 - 2007**

<u>YEAR</u>	<u>TOTAL LABOR FORCE</u>	<u>NUMBER EMPLOYED</u>	<u>NUMBER UNEMPLOYED</u>	<u>PERCENT UNEMPLOYED</u>
1995	27,492	26,622	870	3.2
1996	27,465	26,751	714	2.6
1997	28,051	27,421	630	2.2
1998	29,371	28,846	525	1.8
1999	30,059	29,506	553	1.8
2000	30,538	30,051	487	1.6
2001	30,881	30,349	532	1.7
2002	31,941	31,315	626	2.0
2003	33,566	32,906	660	2.0
2004	36,745	35,116	1,629	4.4
2005	39,963	38,963	1,481	3.7
2006	40,556	38,858	1,698	4.2
2007	38,777	37,252	1,525	3.9

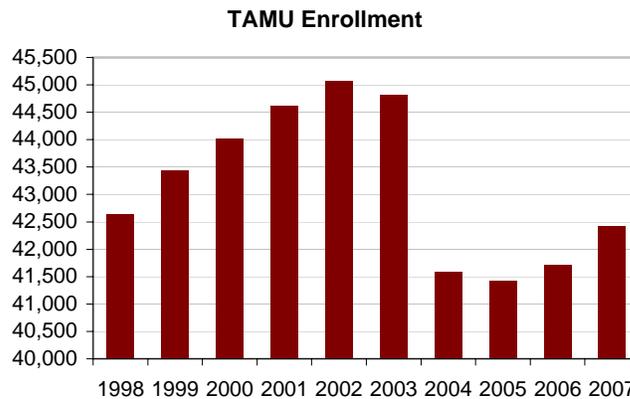
Source: Texas Workforce Commission

*2007 represents labor force and employment through August.

** In 2005, the Bureau of Labor Statistics introduced a new methodology for calculating the unemployment rate. Along with the new calculation method, Robertson and Grimes county were added to the Bryan/College Station MSA. The net result is an increase in the area's unemployment rate.

**Texas A&M University Enrollment
1998 - 2007**

<u>YEAR</u>	<u>UNIVERSITY ENROLLMENT</u>
1998	42,635
1999	43,442
2000	44,026
2001	44,618
2002	45,083
2003	44,813
2004	41,600
2005	41,429
2006	41,716
2007	42,417



Population:

Census	2000	67,890
Count	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396
	1950	7,925

Source: TAMU, Office of Institutional Studies and Planning, US Census

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B and Refunding 1996 Series
Dec. 1, 1996 - \$11,845,000**

Streets, Sidewalks, and Traffic - \$2,580,000; Drainage - \$370,000; Library - \$1,200,000;
Park - \$1,150,000; Refund Series 1987 - \$3,795,000; Refund Series 1989 G.O. - \$1,350,000;
Refund Series 1991 G.O. - \$1,425,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	460,000	5.05%	23,589	483,589		
8-15-08			11,974	11,974	495,563	465,000
2-15-09	465,000	5.15%	11,974	476,974		
8-15-09			0	0	476,974	0

Net Interest: \$ 5,458,206
Moody's: Aaa
S & P's: AAA

Paying Agent: Texas Commerce Bank National Association

Call Provisions: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 15, 2008 through and including february 15, 2015, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2007, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption . The City reserves the right, at its option, to redeem the Term Bonds having a stated maturity date of February 15, 2017 and subject to mandatory redemption as described herein, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 1999, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 1998 SERIES
April 1, 1998 - \$6,200,000**

Streets, Sidewalks, and Traffic - \$3,303,000; Drainage Improvements - \$462,000;
Library - \$735,000; Land and Fire Station - \$430,000; Parks - \$1,270,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	325,000	4.65%	33,311	358,311		
8-15-08			25,755	25,755	384,066	1,080,000
2-15-09	340,000	4.70%	25,755	365,755		
8-15-09			17,765	17,765	383,520	740,000
2-15-10	360,000	4.75%	17,765	377,765		
8-15-10			9,215	9,215	386,980	380,000
2-15-11	380,000	4.85%	9,215	389,215		
8-15-11			0	0	389,215	0

Net Interest Cost: \$ 1,429,320
 Moody's: Aaa
 S & P's: AAA
 Paying Agent: Chase Bank of Texas

Call Provisions: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 15, 2009, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2008, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 1999
APRIL 15, 1999 - PRINCIPAL - \$6,230,000**

Streets - \$2,707,000; Thoroughfare and Sidewalk Improvements - \$220,000;
Traffic Management - \$540,000; Drainage - \$1,458,000; City Facilities - \$275,000;
Park Improvements - \$930,000; Fire Station Improvements - \$100,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	335,000	5.0000%	96,434	431,434		
8-15-08			88,059	88,059	519,493	3,815,000
2-15-09	350,000	5.4000%	88,059	438,059		
8-15-09			78,609	78,609	516,668	3,465,000
2-15-10	365,000	4.2500%	78,609	443,609		
8-15-10			70,853	70,853	514,461	3,100,000
2-15-11	385,000	4.3000%	70,853	455,853		
8-15-11			62,575	62,575	518,428	2,715,000
2-15-12	400,000	4.4000%	62,575	462,575		
8-15-12			53,775	53,775	516,350	2,315,000
2-15-13	420,000	4.5000%	53,775	473,775		
8-15-13			44,325	44,325	518,100	1,895,000
2-15-14	440,000	4.6000%	44,325	484,325		
8-15-14			34,205	34,205	518,530	1,455,000
2-15-15	460,000	4.6500%	34,205	494,205		
8-15-15			23,510	23,510	517,715	995,000
2-15-16	485,000	4.7000%	23,510	508,510		
8-15-16			12,113	12,113	520,623	510,000
2-15-17	510,000	4.7500%	12,113	522,113	522,113	0

Interest Cost: \$ 3,027,827

Moody's: Aaa
S & P's: AAA

Paying Agent: Chase Bank of Texas

Call Provisions: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 15, 2010, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2009, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2000
April 13, 2000 - \$8,460,000**

Streets - \$4,690,000; Traffic Management - \$1,100,000
Parks - \$1,570,000; Sidewalks and Bike Trails - \$290,000; Fire Station 2 - \$810,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	380,000	5.00%	42,085	422,085		
8-15-08			32,585	32,585	454,670	1,265,000
2-15-09	400,000	5.10%	32,585	432,585		
8-15-09			22,385	22,385	454,970	865,000
2-15-10	420,000	5.15%	22,385	442,385		
8-15-10			11,570	11,570	453,955	445,000
2-15-11	445,000	5.20%	11,570	456,570		
8-15-11			0	0	456,570	0

Interest Cost: \$ 2,766,948

Moody's: Aaa
S & P's: AAA

Paying Agent: Chase Bank of Texas

Call Provisions: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 15, 2011, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 15, 2010, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2001
August 1, 2001 - \$4,140,000**

Streets - \$780,000; Traffic Management - \$720,000
Parks - \$2,140,000; Drainage - \$500,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	165,000	4.00%	48,798	213,798		
8-15-08			45,498	45,498	259,295	1,940,000
2-15-09	170,000	4.10%	45,498	215,498		
8-15-09			42,013	42,013	257,510	1,770,000
2-15-10	180,000	4.60%	42,013	222,013		
8-15-10			37,873	37,873	259,885	1,590,000
2-15-11	190,000	5.50%	37,873	227,873		
8-15-11			32,648	32,648	260,520	1,400,000
2-15-12	205,000	4.40%	32,648	237,648		
8-15-12			28,138	28,138	265,785	1,195,000
2-15-13	215,000	4.50%	28,138	243,138		
8-15-13			23,300	23,300	266,438	980,000
2-15-14	225,000	4.63%	23,300	248,300		
8-15-14			18,097	18,097	266,397	755,000
2-15-15	240,000	4.75%	18,097	258,097		
8-15-15			12,397	12,397	270,494	515,000
2-15-16	250,000	4.75%	12,397	262,397		
8-15-16			6,459	6,459	268,856	265,000
2-15-17	265,000	4.88%	6,459	271,459	271,459	0

Interest: 1,252,684

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2002
MARCH 1, 2002 - PRINCIPAL \$6,445,000**

Streets - \$3,781,000; Traffic Management/Signals - \$720,000; Fire Station 5 - \$250,000
Parks - \$129,000; Drainage - \$785,000; and City Center Land - \$780,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	245,000	4.250%	117,667	362,667		
8-15-08			112,461	112,461	475,128	4,650,000
2-15-09	255,000	4.250%	112,461	367,461		
8-15-09			107,042	107,042	474,503	4,395,000
2-15-10	270,000	4.250%	107,042	377,042		
8-15-10			101,304	101,304	478,346	4,125,000
2-15-11	285,000	4.400%	101,304	386,304		
8-15-11			95,034	95,034	481,339	3,840,000
2-15-12	300,000	4.500%	95,034	395,034		
8-15-12			88,284	88,284	483,319	3,540,000
2-15-13	315,000	4.625%	88,284	403,284		
8-15-13			81,000	81,000	484,284	3,225,000
2-15-14	335,000	4.875%	81,000	416,000		
8-15-14			72,834	72,834	488,834	2,890,000
2-15-15	350,000	5.000%	72,834	422,834		
8-15-15			64,084	64,084	486,919	2,540,000
2-15-16	370,000	5.000%	64,084	434,084		
8-15-16			54,834	54,834	488,919	2,170,000
2-15-17	390,000	5.000%	54,834	444,834		
8-15-17			45,084	45,084	489,919	1,780,000
2-15-18	410,000	5.000%	45,084	455,084		
8-15-18			34,834	34,834	489,919	1,370,000
2-15-19	435,000	5.000%	34,834	469,834		
8-15-19			23,959	23,959	493,794	935,000
2-15-20	455,000	5.125%	23,959	478,959		
8-15-20			12,300	12,300	491,259	480,000
2-15-21	480,000	5.125%	12,300	492,300		
8-15-21			-	0	492,300	0
Net Interest	3,247,962					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2003 - JULY 9, 2003
PRINCIPAL - \$4,790,000 AT 3.75% INTEREST**

Streets - \$973,000; Traffic Management - \$720,000; City Facilities - \$780,000
Fire Station 5 - \$1,317,000; and Drainage - \$1,000,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	195,000	4.500%	76,938	271,938		
8-15-08			72,550	72,550	344,488	4,040,000
2-15-09	200,000	3.250%	72,550	272,550		
8-15-09			69,300	69,300	341,850	3,840,000
2-15-10	210,000	3.000%	69,300	279,300		
8-15-10			66,150	66,150	345,450	3,630,000
2-15-11	215,000	3.000%	66,150	281,150		
8-15-11			62,925	62,925	344,075	3,415,000
2-15-12	225,000	3.000%	62,925	287,925		
8-15-12			59,550	59,550	347,475	3,190,000
2-15-13	230,000	3.000%	59,550	289,550		
8-15-13			56,100	56,100	345,650	2,960,000
2-15-14	240,000	3.125%	56,100	296,100		
8-15-14			52,350	52,350	348,450	2,720,000
2-15-15	250,000	3.375%	52,350	302,350		
8-15-15			48,131	48,131	350,481	2,470,000
2-15-16	260,000	3.500%	48,131	308,131		
8-15-16			43,581	43,581	351,713	2,210,000
2-15-17	275,000	3.625%	43,581	318,581		
8-15-17			38,597	38,597	357,178	1,935,000
2-15-18	285,000	3.750%	38,597	323,597		
8-15-18			33,253	33,253	356,850	1,650,000
2-15-19	300,000	3.875%	33,253	333,253		
8-15-19			27,441	27,441	360,694	1,350,000
2-15-20	315,000	4.000%	27,441	342,441		
8-15-20			21,141	21,141	363,581	1,035,000
2-15-21	330,000	4.000%	21,141	351,141		
8-15-21			14,541	14,541	365,681	705,000
2-15-22	345,000	4.125%	14,541	359,541		
8-15-22			7,425	7,425	366,966	360,000
2-15-23	360,000	4.125%	7,425	367,425	367,425	
Total Interest:		\$	2,130,580			

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2004 AND REFUNDING
PRINCIPAL - \$12,940,000**

Streets - \$1,050,000; Traffic Signals and Safety System Improvements - \$550,000;

Police Station New additon/Renovations - \$3,310,000; City Centre Building \$645,000

Park Facility Upgrades - \$150,000; Fire Station #3 Relocation - \$400,000

Drainage - \$855,000; Refund Series 1991 - \$750,000; Refund Series 1994 - \$2,750,000; Refund Series 1995 - \$2,650,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	820,000	2.88%	236,704	1,056,704		
8-15-08			224,916	224,916	1,281,620	9,830,000
2-15-09	865,000	4.00%	224,916	1,089,916		
8-15-09			207,616	207,616	1,297,533	8,965,000
2-15-10	1,125,000	5.00%	207,616	1,332,616		
8-15-10			179,491	179,491	1,512,108	7,840,000
2-15-11	1,130,000	5.00%	179,491	1,309,491		
8-15-11			151,241	151,241	1,460,733	6,710,000
2-15-12	1,135,000	5.00%	151,241	1,286,241		
8-15-12			122,866	122,866	1,409,108	5,575,000
2-15-13	895,000	4.00%	122,866	1,017,866		
8-15-13			104,966	104,966	1,122,833	4,680,000
2-15-14	550,000	4.00%	104,966	654,966		
8-15-14			93,966	93,966	748,933	4,130,000
2-15-15	335,000	4.13%	93,966	428,966		
8-15-15			87,057	87,057	516,023	3,795,000
2-15-16	350,000	4.25%	87,057	437,057		
8-15-16			79,619	79,619	516,676	3,445,000
2-15-17	365,000	4.30%	79,619	444,619		
8-15-17			71,772	71,772	516,391	3,080,000
2-15-18	380,000	4.38%	71,772	451,772		
8-15-18			63,459	63,459	515,231	2,700,000
2-15-19	400,000	4.50%	63,459	463,459		
8-15-19			54,459	54,459	517,919	2,300,000
2-15-20	420,000	4.50%	54,459	474,459		
8-15-20			45,009	45,009	519,469	1,880,000
2-15-21	435,000	4.63%	45,009	480,009		
8-15-21			34,950	34,950	514,959	1,445,000
2-15-22	460,000	4.75%	34,950	494,950		
8-15-22			24,025	24,025	518,975	985,000
2-15-23	480,000	4.75%	24,025	504,025		
8-15-23			12,625	12,625	516,650	505,000
2-15-24	505,000	5.00%	12,625	517,625		
8-15-24			0	0	517,625	0
	Total Interest:	5,015,056				

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2005
PRINCIPAL - \$5,710,000**

Streets - \$2,997,000; Traffic Signals and Safety System Improvements - \$553,000;
Veteran's Park Phase II Development - \$690,000; Park Facility Upgrades - \$160,000;
Fire Station #3 Relocation - \$1,310,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	165,000	6.00%	109,056	274,056		
8-15-08			104,106	104,106	378,163	4,790,000
2-15-09	175,000	5.50%	104,106	279,106		
8-15-09			99,294	99,294	378,400	4,615,000
2-15-10	185,000	5.50%	99,294	284,294		
8-15-10			94,206	94,206	378,500	4,430,000
2-15-11	195,000	5.00%	94,206	289,206		
8-15-11			89,331	89,331	378,538	4,235,000
2-15-12	205,000	4.00%	89,331	294,331		
8-15-12			85,231	85,231	379,563	4,030,000
2-15-13	220,000	4.00%	85,231	305,231		
8-15-13			80,831	80,831	386,063	3,810,000
2-15-14	230,000	4.00%	80,831	310,831		
8-15-14			76,231	76,231	387,063	3,580,000
2-15-15	245,000	4.00%	76,231	321,231		
8-15-15			71,331	71,331	392,563	3,335,000
2-15-16	255,000	4.00%	71,331	326,331		
8-15-16			66,231	66,231	392,563	3,080,000
2-15-17	270,000	4.00%	66,231	336,231		
8-15-17			60,831	60,831	397,063	2,810,000
2-15-18	285,000	4.13%	60,831	345,831		
8-15-18			54,953	54,953	400,784	2,525,000
2-15-19	305,000	4.13%	54,953	359,953		
8-15-19			48,663	48,663	408,616	2,220,000
2-15-20	320,000	4.25%	48,663	368,663		
8-15-20			41,863	41,863	410,525	1,900,000
2-15-21	340,000	4.25%	41,863	381,863		
8-15-21			34,638	34,638	416,500	1,560,000
2-15-22	360,000	4.38%	34,638	394,638		
8-15-22			26,763	26,763	421,400	1,200,000
2-15-23	380,000	4.38%	26,763	406,763		
8-15-23			18,450	18,450	425,213	820,000
2-15-24	400,000	4.50%	18,450	418,450		
8-15-24			9,450	9,450	427,900	420,000
2-15-25	420,000	4.50%	9,450	429,450	429,450	0
Total Interest:	2,778,135					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2006
PRINCIPAL - \$7,375,000**

Streets - \$1,300,000; Traffic Signals and Safety System Improvements - \$240,000;
Veteran's Park Phase II Development - \$5,735,000; Park Facility Upgrades - \$100,000;

DATE	ESTIMATED PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	200,000	6.375%	159,181	359,181		
8-15-08			152,806	152,806	511,988	6,370,000
2-15-09	215,000	6.375%	152,806	367,806		
8-15-09			145,953	145,953	513,759	6,155,000
2-15-10	225,000	6.375%	145,953	370,953		
8-15-10			138,781	138,781	509,734	5,930,000
2-15-11	240,000	6.375%	138,781	378,781		
8-15-11			131,131	131,131	509,913	5,690,000
2-15-12	250,000	6.375%	131,131	381,131		
8-15-12			123,163	123,163	504,294	5,440,000
2-15-13	265,000	4.375%	123,163	388,163		
8-15-13			117,366	117,366	505,528	5,175,000
2-15-14	280,000	4.375%	117,366	397,366		
8-15-14			111,241	111,241	508,606	4,895,000
2-15-15	295,000	4.375%	111,241	406,241		
8-15-15			104,788	104,788	511,028	4,600,000
2-15-16	315,000	4.375%	104,788	419,788		
8-15-16			97,897	97,897	517,684	4,285,000
2-15-17	330,000	4.375%	97,897	427,897		
8-15-17			90,678	90,678	518,575	3,955,000
2-15-18	350,000	4.375%	90,678	440,678		
8-15-18			83,022	83,022	523,700	3,605,000
2-15-19	370,000	4.500%	83,022	453,022		
8-15-19			74,697	74,697	527,719	3,235,000
2-15-20	390,000	4.500%	74,697	464,697		
8-15-20			65,922	65,922	530,619	2,845,000
2-15-21	410,000	4.500%	65,922	475,922		
8-15-21			56,697	56,697	532,619	2,435,000
2-15-22	435,000	4.500%	56,697	491,697		
8-15-22			46,909	46,909	538,606	2,000,000
2-15-23	460,000	4.625%	46,909	506,909		
8-15-23			36,272	36,272	543,181	1,540,000
2-15-24	485,000	4.625%	36,272	521,272		
8-15-24			25,056	25,056	546,328	1,055,000
2-15-25	515,000	4.750%	25,056	540,056		
8-15-25			12,825	12,825	552,881	540,000
2-15-26	540,000	4.750%	12,825	552,825	552,825	0
Interest	3,778,792					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 2006 Refunding
PRINCIPAL - \$10,255,000**

DATE	ESTIMATED PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	40,000	4.000%	223,025	263,025		
8-15-08			222,225	222,225	485,250	10,215,000
2-15-09	40,000	4.000%	222,225	262,225		
8-15-09			221,425	221,425	483,650	10,175,000
2-15-10	310,000	4.000%	221,425	531,425		
8-15-10			215,225	215,225	746,650	9,865,000
2-15-11	490,000	4.000%	215,225	705,225		
8-15-11			205,425	205,425	910,650	9,375,000
2-15-12	1,370,000	4.000%	205,425	1,575,425		
8-15-12			178,025	178,025	1,753,450	8,005,000
2-15-13	1,430,000	4.280%	178,025	1,608,025		
8-15-13			147,425	147,425	1,755,450	6,575,000
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	ESTIMATED PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	1,150,000	6.250%	92,788	1,242,788		
8-15-08			65,903	65,903	1,308,691	2,780,000
2-15-09	90,000	6.250%	65,903	155,903		
8-15-09			63,091	63,091	218,994	2,690,000
2-15-10	90,000	6.000%	63,091	153,091		
8-15-10			60,391	60,391	213,481	2,600,000
2-15-11	95,000	6.000%	60,391	155,391		
8-15-11			57,541	57,541	212,931	2,505,000
2-15-12	100,000	5.500%	57,541	157,541		
8-15-12			54,791	54,791	212,331	2,405,000
2-15-13	110,000	5.500%	54,791	164,791		
8-15-13			51,766	51,766	216,556	2,295,000
2-15-14	115,000	5.500%	51,766	166,766		
8-15-14			48,603	48,603	215,369	2,180,000
2-15-15	120,000	5.000%	48,603	168,603		
8-15-15			45,603	45,603	214,206	2,060,000
2-15-16	125,000	4.250%	45,603	170,603		
8-15-16			42,947	42,947	213,550	1,935,000
2-15-17	135,000	4.250%	42,947	177,947		
8-15-17			40,078	40,078	218,025	1,800,000
2-15-18	140,000	4.250%	40,078	180,078		
8-15-18			37,103	37,103	217,181	1,660,000
2-15-19	150,000	4.250%	37,103	187,103		
8-15-19			33,916	33,916	221,019	1,510,000
2-15-20	155,000	4.375%	33,916	188,916		
8-15-20			30,525	30,525	219,441	1,355,000
2-15-21	165,000	4.375%	30,525	195,525		
8-15-21			26,916	26,916	222,441	1,190,000
2-15-22	175,000	4.500%	26,916	201,916		
8-15-22			22,978	22,978	224,894	1,015,000
2-15-23	185,000	4.500%	22,978	207,978		
8-15-23			18,816	18,816	226,794	830,000
2-15-24	190,000	4.500%	18,816	208,816		
8-15-24			14,541	14,541	223,356	640,000
2-15-25	200,000	4.500%	14,541	214,541		
8-15-25			10,041	10,041	224,581	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	
Interest	1,554,288					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2000 A
Principal - \$8,100,000**

Northgate Parking Garage - \$6,385,000; Land Acquisition - \$1,600,000
Debt Issuance - \$115,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	280,000	4.75%	132,904	412,904		
8-15-08			126,254	126,254	539,158	4,820,000
2-15-09	290,000	4.80%	126,254	416,254		
8-15-09			119,294	119,294	535,548	4,530,000
2-15-10	310,000	4.85%	119,294	429,294		
8-15-10			111,776	111,776	541,070	4,220,000
2-15-11	325,000	4.90%	111,776	436,776		
8-15-11			103,814	103,814	540,590	3,895,000
2-15-12	340,000	5.00%	103,814	443,814		
8-15-12			95,314	95,314	539,128	3,555,000
2-15-13	360,000	5.10%	95,314	455,314		
8-15-13			86,134	86,134	541,448	3,195,000
2-15-14	380,000	5.20%	86,134	466,134		
8-15-14			76,254	76,254	542,388	2,815,000
2-15-15	405,000	5.25%	76,254	481,254		
8-15-15			65,623	65,623	546,876	2,410,000
2-15-16	425,000	5.30%	65,623	490,623		
8-15-16			54,360	54,360	544,983	1,985,000
2-15-17	455,000	5.40%	54,360	509,360		
8-15-17			42,075	42,075	551,435	1,530,000
2-15-18	480,000	5.50%	42,075	522,075		
8-15-18			28,875	28,875	550,950	1,050,000
2-15-19	510,000	5.50%	28,875	538,875		
8-15-19			14,850	14,850	553,725	540,000
2-15-20	540,000	5.50%	14,850	554,850	554,850	0
Interest:	\$		4,141,330			

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2001
August 2, 2001- \$3,650,000

Technology and Fiber Optic Projects - \$1,843,000; Business Park - \$200,000
Veterans Park - \$865,000; Neighborhood CIP - \$75,000
2nd Street - \$490,000; Debt Issuance - \$52,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	65,000	4.00%	29,359	94,359		
8-15-08			28,059	28,059	122,418	1,200,000
2-15-09	70,000	4.10%	28,059	98,059		
8-15-09			26,624	26,624	124,683	1,130,000
2-15-10	75,000	4.20%	26,624	101,624		
8-15-10			25,049	25,049	126,673	1,055,000
2-15-11	80,000	4.30%	25,049	105,049		
8-15-11			23,329	23,329	128,378	975,000
2-15-12	85,000	4.40%	23,329	108,329		
8-15-12			21,459	21,459	129,788	890,000
2-15-13	90,000	4.50%	21,459	111,459		
8-15-13			19,434	19,434	130,893	800,000
2-15-14	95,000	4.63%	19,434	114,434		
8-15-14			17,237	17,237	131,671	705,000
2-15-15	100,000	4.75%	17,237	117,237		
8-15-15			14,862	14,862	132,099	605,000
2-15-16	105,000	4.75%	14,862	119,862		
8-15-16			12,368	12,368	132,230	500,000
2-15-17	115,000	4.88%	12,368	127,368		
8-15-17			9,565	9,565	136,933	385,000
2-15-18	120,000	4.90%	9,565	129,565		
8-15-18			6,625	6,625	136,190	265,000
2-15-19	130,000	5.00%	6,625	136,625		
8-15-19			3,375	3,375	140,000	135,000
2-15-20	135,000	5.00%	3,375	138,375	138,375	0

Net Interest: \$ 965,724

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2002
March 1, 2002 - Principal \$14,480,000**

Equipment and Technology - \$967,000;
City Facilities - \$2,255,000; Wolf Pen Creek - \$2,300,000
Street Projects - \$8,891,000
Debt Issuance Cost \$67,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	880,000	4.25%	219,013	1,099,013		
8-15-08			200,313	200,313	1,299,325	8,360,000
2-15-09	515,000	4.25%	200,313	715,313		
8-15-09			189,369	189,369	904,681	7,845,000
2-15-10	540,000	4.25%	189,369	729,369		
8-15-10			177,894	177,894	907,263	7,305,000
2-15-11	570,000	4.38%	177,894	747,894		
8-15-11			165,425	165,425	913,319	6,735,000
2-15-12	600,000	4.50%	165,425	765,425		
8-15-12			151,925	151,925	917,350	6,135,000
2-15-13	635,000	4.63%	151,925	786,925		
8-15-13			137,241	137,241	924,166	5,500,000
2-15-14	665,000	4.75%	137,241	802,241		
8-15-14			121,447	121,447	923,688	4,835,000
2-15-15	705,000	5.00%	121,447	826,447		
8-15-15			103,822	103,822	930,269	4,130,000
2-15-16	740,000	5.00%	103,822	843,822		
8-15-16			85,322	85,322	929,144	3,390,000
2-15-17	780,000	5.00%	85,322	865,322		
8-15-17			65,822	65,822	931,144	2,610,000
2-15-18	825,000	5.00%	65,822	890,822		
8-15-18			45,197	45,197	936,019	1,785,000
2-15-19	870,000	5.00%	45,197	915,197		
8-15-19			23,447	23,447	938,644	915,000
2-15-20	915,000	5.13%	23,447	938,447		
8-15-20			0	0	938,447	0
Net Interest:	\$ 5,926,213					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2003
December 5, 2002 - Principal \$1,000,000
 Equipment \$993,432
 Debt Issuance Cost \$6,568

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH FISCAL YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	210,000	3.250%	3,413	213,413		
8-15-08			0	0	213,413	0

Net Interest: \$ 93,898

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2003 A**

July 9, 2003 - Principal \$780,000

Streets Project \$750,000

Debt Issuance Cost \$30,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	30,000	3.500%	12,899	42,899		
8-15-08			12,374	12,374	55,273	660,000
2-15-09	35,000	3.500%	12,374	47,374		
8-15-09			11,761	11,761	59,135	625,000
2-15-10	35,000	3.300%	11,761	46,761		
8-15-10			11,184	11,184	57,945	590,000
2-15-11	35,000	2.900%	11,184	46,184		
8-15-11			10,676	10,676	56,860	555,000
2-15-12	35,000	3.000%	10,676	45,676		
8-15-12			10,151	10,151	55,828	520,000
2-15-13	40,000	3.200%	10,151	50,151		
8-15-13			9,511	9,511	59,663	480,000
2-15-14	40,000	3.400%	9,511	49,511		
8-15-14			8,831	8,831	58,343	440,000
2-15-15	40,000	3.600%	8,831	48,831		
8-15-15			8,111	8,111	56,943	400,000
2-15-16	40,000	3.700%	8,111	48,111		
8-15-16			7,371	7,371	55,483	360,000
2-15-17	45,000	3.900%	7,371	52,371		
8-15-17			6,494	6,494	58,865	315,000
2-15-18	45,000	4.000%	6,494	51,494		
8-15-18			5,594	5,594	57,088	270,000
2-15-19	50,000	4.000%	5,594	55,594		
8-15-19			4,594	4,594	60,188	220,000
2-15-20	50,000	4.150%	4,594	54,594		
8-15-20			3,556	3,556	58,150	170,000
2-15-21	55,000	4.150%	3,556	58,556		
8-15-21			2,415	2,415	60,971	115,000
2-15-22	55,000	4.200%	2,415	57,415		
8-15-22			1,260	1,260	58,675	60,000
2-15-23	60,000	4.200%	1,260	61,260		

Net Interest: \$ 355,196

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION SERIES 2004
PRINCIPAL - \$9,415,000**

Electric Projects \$4,720,000; Wastewater Projects \$4,000,000 Business Park \$500,000, Debt Issuance \$195,000

DATE	ESTIMATED PRINCIPAL AMOUNT	INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	345,000	2.88%	175,104	520,104		
8-15-08			170,144	170,144	690,248	7,895,000
2-15-09	360,000	3.13%	170,144	530,144		
8-15-09			164,519	164,519	694,664	7,535,000
2-15-10	370,000	3.50%	164,519	534,519		
8-15-10			158,044	158,044	692,564	7,165,000
2-15-11	385,000	3.75%	158,044	543,044		
8-15-11			150,826	150,826	693,870	6,780,000
2-15-12	400,000	4.00%	150,826	550,826		
8-15-12			142,826	142,826	693,651	6,380,000
2-15-13	415,000	4.00%	142,826	557,826		
8-15-13			134,526	134,526	692,351	5,965,000
2-15-14	430,000	4.00%	134,526	564,526		
8-15-14			125,926	125,926	690,451	5,535,000
2-15-15	450,000	4.13%	125,926	575,926		
8-15-15			116,644	116,644	692,570	5,085,000
2-15-16	470,000	4.25%	116,644	586,644		
8-15-16			106,657	106,657	693,301	4,615,000
2-15-17	490,000	4.30%	106,657	596,657		
8-15-17			96,122	96,122	692,779	4,125,000
2-15-18	510,000	4.38%	96,122	606,122		
8-15-18			84,966	84,966	691,088	3,615,000
2-15-19	535,000	4.50%	84,966	619,966		
8-15-19			72,928	72,928	692,894	3,080,000
2-15-20	560,000	4.50%	72,928	632,928		
8-15-20			60,328	60,328	693,256	2,520,000
2-15-21	585,000	4.63%	60,328	645,328		
8-15-21			46,800	46,800	692,128	1,935,000
2-15-22	615,000	4.75%	46,800	661,800		
8-15-22			32,194	32,194	693,994	1,320,000
2-15-23	645,000	4.75%	32,194	677,194		
8-15-23			16,875	16,875	694,069	675,000
2-15-24	675,000	5.00%	16,875	691,875	691,875	0
Interest:	4,733,745					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2005**

Principal- \$7,595,000

Street Projects \$1,150,000; Park Projects \$975,000; Northgate Projects \$625,000
Technology Projects \$950,000; Fire Ladder Truck \$850,000; Business Park \$500,000
Wolf Pen Creek Projects \$1,860,000; Cemetery Projects \$600,000; Issuance Costs \$85,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	1,005,000	4.50%	102,238	1,107,238		
8-15-08			79,625	79,625	1,186,863	4,170,000
2-15-09	515,000	3.00%	79,625	594,625		
8-15-09			71,900	71,900	666,525	3,655,000
2-15-10	535,000	3.00%	71,900	606,900		
8-15-10			63,875	63,875	670,775	3,120,000
2-15-11	185,000	3.25%	63,875	248,875		
8-15-11			60,869	60,869	309,744	2,935,000
2-15-12	195,000	3.50%	60,869	255,869		
8-15-12			57,456	57,456	313,325	2,740,000
2-15-13	205,000	3.50%	57,456	262,456		
8-15-13			53,869	53,869	316,325	2,535,000
2-15-14	215,000	4.25%	53,869	268,869		
8-15-14			49,300	49,300	318,169	2,320,000
2-15-15	230,000	4.00%	49,300	279,300		
8-15-15			44,700	44,700	324,000	2,090,000
2-15-16	160,000	4.00%	44,700	204,700		
8-15-16			41,500	41,500	246,200	1,930,000
2-15-17	170,000	4.00%	41,500	211,500		
8-15-17			38,100	38,100	249,600	1,760,000
2-15-18	180,000	4.13%	38,100	218,100		
8-15-18			34,388	34,388	252,488	1,580,000
2-15-19	190,000	4.13%	34,388	224,388		
8-15-19			30,469	30,469	254,856	1,390,000
2-15-20	200,000	4.25%	30,469	230,469		
8-15-20			26,219	26,219	256,688	1,190,000
2-15-21	215,000	4.25%	26,219	241,219		
8-15-21			21,650	21,650	262,869	975,000
2-15-22	225,000	4.38%	21,650	246,650		
8-15-22			16,728	16,728	263,378	750,000
2-15-23	235,000	4.38%	16,728	251,728		
8-15-23			11,588	11,588	263,316	515,000
2-15-24	250,000	4.50%	11,588	261,588		
8-15-24			5,963	5,963	267,550	265,000
2-15-25	265,000	4.50%	5,963	270,963	270,963	0

7,595,000

Net Interest: \$ 2,129,607

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2006
PRINCIPAL - \$8,325,000**

Street Projects \$6,200,000; Park Projects \$400,000; Wolf Pen Creek Projects \$300,000;
Cemetery Projects \$1,000,000; Police Station Addition/Renovation \$300,000; Issuance Costs \$125,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	285,000	6.375%	178,284	463,284		
8-15-08			169,200	169,200	632,484	7,110,000
2-15-09	295,000	6.375%	169,200	464,200		
8-15-09			159,797	159,797	623,997	6,815,000
2-15-10	310,000	6.375%	159,797	469,797		
8-15-10			149,916	149,916	619,713	6,505,000
2-15-11	330,000	6.375%	149,916	479,916		
8-15-11			139,397	139,397	619,313	6,175,000
2-15-12	345,000	4.500%	139,397	484,397		
8-15-12			131,634	131,634	616,031	5,830,000
2-15-13	370,000	4.375%	131,634	501,634		
8-15-13			123,541	123,541	625,175	5,460,000
2-15-14	390,000	4.375%	123,541	513,541		
8-15-14			115,009	115,009	628,550	5,070,000
2-15-15	410,000	4.375%	115,009	525,009		
8-15-15			106,041	106,041	631,050	4,660,000
2-15-16	435,000	4.375%	106,041	541,041		
8-15-16			96,525	96,525	637,566	4,225,000
2-15-17	325,000	4.375%	96,525	421,525		
8-15-17			89,416	89,416	510,941	3,900,000
2-15-18	345,000	4.375%	89,416	434,416		
8-15-18			81,869	81,869	516,284	3,555,000
2-15-19	365,000	4.500%	81,869	446,869		
8-15-19			73,656	73,656	520,525	3,190,000
2-15-20	385,000	4.500%	73,656	458,656		
8-15-20			64,994	64,994	523,650	2,805,000
2-15-21	405,000	4.500%	64,994	469,994		
8-15-21			55,881	55,881	525,875	2,400,000
2-15-22	430,000	4.500%	55,881	485,881		
8-15-22			46,206	46,206	532,088	1,970,000
2-15-23	450,000	4.625%	46,206	496,206		
8-15-23			35,800	35,800	532,006	1,520,000
2-15-24	480,000	4.625%	35,800	515,800		
8-15-24			24,700	24,700	540,500	1,040,000
2-15-25	505,000	4.750%	24,700	529,700		
8-15-25			12,706	12,706	542,406	535,000
2-15-26	535,000	4.750%	12,706	547,706	547,706	0
Interest	3,967,899					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
C.O. Series 2007
PRINCIPAL - \$3,960,000**

General Government Projects: \$3,466,000; Parks Projects: \$405,000; debt issuance costs: \$89,000

DATE	ESTIMATED PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	1,150,000	6.250%	93,489	1,243,489		
8-15-08			66,672	66,672	1,310,160	2,810,000
2-15-09	90,000	6.250%	66,672	156,672		
8-15-09			63,859	63,859	220,531	2,720,000
2-15-10	95,000	6.000%	63,859	158,859		
8-15-10			61,009	61,009	219,869	2,625,000
2-15-11	100,000	6.000%	61,009	161,009		
8-15-11			58,009	58,009	219,019	2,525,000
2-15-12	105,000	5.500%	58,009	163,009		
8-15-12			55,122	55,122	218,131	2,420,000
2-15-13	110,000	5.500%	55,122	165,122		
8-15-13			52,097	52,097	217,219	2,310,000
2-15-14	115,000	5.500%	52,097	167,097		
8-15-14			48,934	48,934	216,031	2,195,000
2-15-15	120,000	5.000%	48,934	168,934		
8-15-15			45,934	45,934	214,869	2,075,000
2-15-16	130,000	4.250%	45,934	175,934		
8-15-16			43,172	43,172	219,106	1,945,000
2-15-17	135,000	4.250%	43,172	178,172		
8-15-17			40,303	40,303	218,475	1,810,000
2-15-18	140,000	4.250%	40,303	180,303		
8-15-18			37,328	37,328	217,631	1,670,000
2-15-19	150,000	4.250%	37,328	187,328		
8-15-19			34,141	34,141	221,469	1,520,000
2-15-20	155,000	4.375%	34,141	189,141		
8-15-20			30,750	30,750	219,891	1,365,000
2-15-21	165,000	4.375%	30,750	195,750		
8-15-21			27,141	27,141	222,891	1,200,000
2-15-22	175,000	4.500%	27,141	202,141		
8-15-22			23,203	23,203	225,344	1,025,000
2-15-23	185,000	4.500%	23,203	208,203		
8-15-23			19,041	19,041	227,244	840,000
2-15-24	195,000	4.500%	19,041	214,041		
8-15-24			14,653	14,653	228,694	645,000
2-15-25	205,000	4.500%	14,653	219,653		
8-15-25			10,041	10,041	229,694	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	
Interest	1,566,714					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Utility Revenue Bonds - SERIES 2000
April 13, 2000 - \$10,500,000**

Water Projects - \$4,500,000; Wastewater Projects - \$6,000,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	525,000	5.00%	74,993	599,993		
8-15-08			61,868	61,868	661,860	2,395,000
2-15-09	550,000	5.10%	61,868	611,868		
8-15-09			47,843	47,843	659,710	1,845,000
2-15-10	580,000	5.10%	47,843	627,843		
8-15-10			33,053	33,053	660,895	1,265,000
2-15-11	615,000	5.20%	33,053	648,053		
8-15-11			17,063	17,063	665,115	650,000
2-15-12	650,000	5.25%	17,063	667,063		
8-15-12			0	0	667,063	0

Net Interest Cost: \$ 2,147,397 Moody's: Aaa
S & P's: AAA

Paying Agent: Chase Bank of Texas National Association

Underwriting Group: First Southwest

Call Provisions: The City reserves the right, at its option, to redeem Bonds having stated maturities on and after February 1, 2011, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof, on February 1, 2010, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption. If less than all of the Bonds are to be redeemed, the City may select the maturities of Bonds to be redeemed. If less than all the Bonds of any maturity are to be redeemed, the Paying Agent/Registrar will determine by lot the Bonds, or portions thereof, within such maturity to be redeemed.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2001
August 1, 2001 - PRINCIPAL \$23,500,000**

Water Projects \$12,400,000, Wastewater Projects \$11,100,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	925,000	4.50%	461,456	1,386,456		
8-15-08			440,644	440,644	1,827,100	18,030,000
2-15-09	975,000	5.00%	440,644	1,415,644		
8-15-09			416,269	416,269	1,831,913	17,055,000
2-15-10	1,030,000	5.50%	416,269	1,446,269		
8-15-10			387,944	387,944	1,834,213	16,025,000
2-15-11	1,090,000	5.50%	387,944	1,477,944		
8-15-11			357,969	357,969	1,835,913	14,935,000
2-15-12	1,150,000	4.40%	357,969	1,507,969		
8-15-12			332,669	332,669	1,840,638	13,785,000
2-15-13	1,215,000	4.50%	332,669	1,547,669		
8-15-13			305,331	305,331	1,853,000	12,570,000
2-15-14	1,285,000	4.60%	305,331	1,590,331		
8-15-14			275,776	275,776	1,866,108	11,285,000
2-15-15	1,360,000	4.70%	275,776	1,635,776		
8-15-15			243,816	243,816	1,879,593	9,925,000
2-15-16	1,435,000	4.75%	243,816	1,678,816		
8-15-16			209,735	209,735	1,888,551	8,490,000
2-15-17	1,515,000	4.80%	209,735	1,724,735		
8-15-17			173,375	173,375	1,898,110	6,975,000
2-15-18	1,600,000	4.875%	173,375	1,773,375		
8-15-18			134,375	134,375	1,907,750	5,375,000
2-15-19	1,695,000	5.00%	134,375	1,829,375		
8-15-19			92,000	92,000	1,921,375	3,680,000
2-15-20	1,790,000	5.00%	92,000	1,882,000		
8-15-20			47,250	47,250	1,929,250	1,890,000
2-15-21	1,890,000	5.00%	47,250	1,937,250	1,937,250	0
Net Interest	13,453,949					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2002
March 1, 2002 - PRINCIPAL \$18,215,000**

Electric Projects \$4,440,000; Water Projects \$6,300,000, Wastewater Projects \$10,000,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	685,000	4.00%	388,141	1,073,141		
8-15-08			374,441	374,441	1,447,583	14,590,000
2-15-09	725,000	4.13%	374,441	1,099,441		
8-15-09			359,488	359,488	1,458,929	13,865,000
2-15-10	765,000	6.00%	359,488	1,124,488		
8-15-10			336,538	336,538	1,461,026	13,100,000
2-15-11	805,000	6.00%	336,538	1,141,538		
8-15-11			312,388	312,388	1,453,926	12,295,000
2-15-12	850,000	6.00%	312,388	1,162,388		
8-15-12			286,888	286,888	1,449,276	11,445,000
2-15-13	895,000	4.60%	286,888	1,181,888		
8-15-13			266,303	266,303	1,448,191	10,550,000
2-15-14	940,000	5.00%	266,303	1,206,303		
8-15-14			242,803	242,803	1,449,106	9,610,000
2-15-15	995,000	5.00%	242,803	1,237,803		
8-15-15			217,928	217,928	1,455,731	8,615,000
2-15-16	1,045,000	5.00%	217,928	1,262,928		
8-15-16			191,803	191,803	1,454,731	7,570,000
2-15-17	1,100,000	5.00%	191,803	1,291,803		
8-15-17			164,303	164,303	1,456,106	6,470,000
2-15-18	1,160,000	5.00%	164,303	1,324,303		
8-15-18			135,303	135,303	1,459,606	5,310,000
2-15-19	1,225,000	5.00%	135,303	1,360,303		
8-15-19			104,678	104,678	1,464,981	4,085,000
2-15-20	1,290,000	5.13%	104,678	1,394,678		
8-15-20			71,622	71,622	1,466,300	2,795,000
2-15-21	1,360,000	5.13%	71,622	1,431,622		
8-15-21			36,772	36,772	1,468,394	1,435,000
2-15-22	1,435,000	5.13%	36,772	1,471,772	1,471,772	0
Total Interest	10,778,273					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2003 REFUNDING
December 5, 2002 - PRINCIPAL \$11,160,000
REFUNDING URB SERIES 1993 YEARS 2004-2013, AND URB SERIES 1994 YEARS 2005-2014
 Electric Projects; Water Projects, Wastewater Projects

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-1-08	1,140,000	3.50%	143,153	1,283,153		
8-1-08			123,203	123,203	1,406,356	6,150,000
2-1-09	1,120,000	3.75%	123,203	1,243,203		
8-1-09			102,203	102,203	1,345,406	5,030,000
2-1-10	1,100,000	4.00%	102,203	1,202,203		
8-1-10			80,203	80,203	1,282,406	3,930,000
2-1-11	1,075,000	4.00%	80,203	1,155,203		
8-1-11			58,703	58,703	1,213,906	2,855,000
2-1-12	1,055,000	4.00%	58,703	1,113,703		
8-1-12			37,603	37,603	1,151,306	1,800,000
2-1-13	1,035,000	4.13%	37,603	1,072,603		
8-1-13			16,256	16,256	1,088,859	765,000
2-1-14	765,000	4.25%	16,256	781,256	781,256	
Total Interest	2,799,655					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2003 A
JULY 9, 2003 - PRINCIPAL \$4,850,000**

Electric Projects \$4,850,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-08	200,000	2.500%	80,503	280,503		
8-15-08			78,003	78,003	358,506	4,080,000
2-15-09	205,000	3.500%	78,003	283,003		
8-15-09			74,416	74,416	357,419	3,875,000
2-15-10	210,000	4.000%	74,416	284,416		
8-15-10			70,216	70,216	354,631	3,665,000
2-15-11	220,000	4.000%	70,216	290,216		
8-15-11			65,816	65,816	356,031	3,445,000
2-15-12	225,000	4.000%	65,816	290,816		
8-15-12			61,316	61,316	352,131	3,220,000
2-15-13	235,000	4.000%	61,316	296,316		
8-15-13			56,616	56,616	352,931	2,985,000
2-15-14	245,000	3.125%	56,616	301,616		
8-15-14			52,788	52,788	354,403	2,740,000
2-15-15	255,000	3.250%	52,788	307,788		
8-15-15			48,644	48,644	356,431	2,485,000
2-15-16	265,000	3.500%	48,644	313,644		
8-15-16			44,006	44,006	357,650	2,220,000
2-15-17	275,000	3.625%	44,006	319,006		
8-15-17			39,022	39,022	358,028	1,945,000
2-15-18	290,000	3.750%	39,022	329,022		
8-15-18			33,584	33,584	362,606	1,655,000
2-15-19	300,000	3.875%	33,584	333,584		
8-15-19			27,772	27,772	361,356	1,355,000
2-15-20	315,000	4.000%	27,772	342,772		
8-15-20			21,472	21,472	364,244	1,040,000
2-15-21	330,000	4.000%	21,472	351,472		
8-15-21			14,872	14,872	366,344	710,000
2-15-22	345,000	4.125%	14,872	359,872		
8-15-22			7,756	7,756	367,628	365,000
2-15-23	365,000	4.250%	7,756	372,756	372,756	0
Interest:	2,169,066					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2005
PRINCIPAL - \$8,035,000**

Electric Projects 3,350,000; Water Projects \$4,600,000, Issuance Costs \$85,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	255,000	5.50%	173,734	428,734		
8-15-08			166,722	166,722	595,456	7,395,000
2-15-09	270,000	5.50%	166,722	436,722		
8-15-09			159,297	159,297	596,019	7,125,000
2-15-10	285,000	5.50%	159,297	444,297		
8-15-10			151,459	151,459	595,756	6,840,000
2-15-11	300,000	5.50%	151,459	451,459		
8-15-11			143,209	143,209	594,669	6,540,000
2-15-12	320,000	5.50%	143,209	463,209		
8-15-12			134,409	134,409	597,619	6,220,000
2-15-13	335,000	5.00%	134,409	469,409		
8-15-13			126,034	126,034	595,444	5,885,000
2-15-14	355,000	5.00%	126,034	481,034		
8-15-14			117,159	117,159	598,194	5,530,000
2-15-15	375,000	4.00%	117,159	492,159		
8-15-15			109,659	109,659	601,819	5,155,000
2-15-16	395,000	4.00%	109,659	504,659		
8-15-16			101,759	101,759	606,419	4,760,000
2-15-17	420,000	4.00%	101,759	521,759		
8-15-17			93,359	93,359	615,119	4,340,000
2-15-18	445,000	4.00%	93,359	538,359		
8-15-18			84,459	84,459	622,819	3,895,000
2-15-19	470,000	4.13%	84,459	554,459		
8-15-19			74,766	74,766	629,225	3,425,000
2-15-20	495,000	4.13%	74,766	569,766		
8-15-20			64,556	64,556	634,322	2,930,000
2-15-21	525,000	4.25%	64,556	589,556		
8-15-21			53,400	53,400	642,956	2,405,000
2-15-22	555,000	4.38%	53,400	608,400		
8-15-22			41,259	41,259	649,659	1,850,000
2-15-23	585,000	4.38%	41,259	626,259		
8-15-23			28,463	28,463	654,722	1,265,000
2-15-24	615,000	4.50%	28,463	643,463		
8-15-24			14,625	14,625	658,088	650,000
2-15-25	650,000	4.50%	14,625	664,625	664,625	0

Total Interest: 4,303,414

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. REFUNDING SERIES 2005 A
PRINCIPAL - \$12,995,000**

Electric Projects \$3,196,770; Water Projects \$4,459,884; Wastewater Projects \$5,338,346

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	345,000	3.00%	291,234	636,234		
8-15-08			286,059	286,059	922,294	12,555,000
2-15-09	710,000	3.00%	286,059	996,059		
8-15-09			275,409	275,409	1,271,469	11,845,000
2-15-10	720,000	3.38%	275,409	995,409		
8-15-10			263,259	263,259	1,258,669	11,125,000
2-15-11	885,000	3.50%	263,259	1,148,259		
8-15-11			247,772	247,772	1,396,031	10,240,000
2-15-12	905,000	3.63%	247,772	1,152,772		
8-15-12			231,369	231,369	1,384,141	9,335,000
2-15-13	1,615,000	5.00%	231,369	1,846,369		
8-15-13			190,994	190,994	2,037,363	7,720,000
2-15-14	1,680,000	5.00%	190,994	1,870,994		
8-15-14			148,994	148,994	2,019,988	6,040,000
2-15-15	1,755,000	5.25%	148,994	1,903,994		
8-15-15			102,925	102,925	2,006,919	4,285,000
2-15-16	1,830,000	5.00%	102,925	1,932,925		
8-15-16			57,175	57,175	1,990,100	2,455,000
2-15-17	1,615,000	5.00%	57,175	1,672,175		
8-15-17			16,800	16,800	1,688,975	840,000
2-15-18	840,000	4.00%	16,800	856,800		
8-15-18			0	0	856,800	0

Total Interest: 5,100,609

**DEBT SERVICE
ESTIMATED SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2006
PRINCIPAL - \$16,950,000**

Electric Projects \$7,850,000; Water Projects \$6,000,000;
Wastewater Projects \$3,000,000; debt issuance costs \$100,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-08	505,000	6.375%	402,700	907,700		
8-15-08			386,603	386,603	1,294,303	15,975,000
2-15-09	535,000	6.375%	386,603	921,603		
8-15-09			369,550	369,550	1,291,153	15,440,000
2-15-10	565,000	6.375%	369,550	934,550		
8-15-10			351,541	351,541	1,286,091	14,875,000
2-15-11	595,000	6.375%	351,541	946,541		
8-15-11			332,575	332,575	1,279,116	14,280,000
2-15-12	630,000	6.375%	332,575	962,575		
8-15-12			312,494	312,494	1,275,069	13,650,000
2-15-13	665,000	5.250%	312,494	977,494		
8-15-13			295,038	295,038	1,272,531	12,985,000
2-15-14	705,000	4.375%	295,038	1,000,038		
8-15-14			279,616	279,616	1,279,653	12,280,000
2-15-15	745,000	4.375%	279,616	1,024,616		
8-15-15			263,319	263,319	1,287,934	11,535,000
2-15-16	785,000	4.375%	263,319	1,048,319		
8-15-16			246,147	246,147	1,294,466	10,750,000
2-15-17	830,000	4.375%	246,147	1,076,147		
8-15-17			227,991	227,991	1,304,138	9,920,000
2-15-18	875,000	4.500%	227,991	1,102,991		
8-15-18			208,303	208,303	1,311,294	9,045,000
2-15-19	925,000	4.500%	208,303	1,133,303		
8-15-19			187,491	187,491	1,320,794	8,120,000
2-15-20	975,000	4.500%	187,491	1,162,491		
8-15-20			165,553	165,553	1,328,044	7,145,000
2-15-21	1,035,000	4.500%	165,553	1,200,553		
8-15-21			142,266	142,266	1,342,819	6,110,000
2-15-22	1,090,000	4.500%	142,266	1,232,266		
8-15-22			117,741	117,741	1,350,006	5,020,000
2-15-23	1,155,000	4.625%	117,741	1,272,741		
8-15-23			91,031	91,031	1,363,772	3,865,000
2-15-24	1,220,000	4.625%	91,031	1,311,031		
8-15-24			62,819	62,819	1,373,850	2,645,000
2-15-25	1,285,000	4.750%	62,819	1,347,819		
8-15-25			32,300	32,300	1,380,119	1,360,000
2-15-26	1,360,000	4.750%	32,300	1,392,300	1,392,300	0

Total Interest: 9,437,445

**DEBT SERVICE
ESTIMATED SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2007
PRINCIPAL - \$18,665,000 AT 5.25% INTEREST**

Water Projects \$10,750,000; Electric \$2,500,000; WW \$5,300,000; issuance costs: \$115,000

DATE	ESTIMATED PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	ESTIMATED INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	ESTIMATED PRINCIPAL AMOUNT OUTSTANDING
2-15-08	575,000	5.75%	368,345	943,345		
8-15-08			425,483	425,483	1,368,827	18,090,000
2-15-09	570,000	5.75%	425,483	995,483		
8-15-09			409,095	409,095	1,404,578	17,520,000
2-15-10	600,000	5.75%	409,095	1,009,095		
8-15-10			391,845	391,845	1,400,940	16,920,000
2-15-11	635,000	5.75%	391,845	1,026,845		
8-15-11			373,589	373,589	1,400,434	16,285,000
2-15-12	665,000	5.75%	373,589	1,038,589		
8-15-12			354,470	354,470	1,393,059	15,620,000
2-15-13	705,000	5.00%	354,470	1,059,470		
8-15-13			336,845	336,845	1,396,315	14,915,000
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					

General and Administrative Transfers

The General and Administrative (G&A) transfers are used to reflect the cost of two types of activities, reimbursed administration costs and cost recovery.

The first is to recover the costs of administrative services to the areas which are using those services. For example, transfers are used to reflect the cost of services received from administrative activities in the General Fund, such as accounting, purchasing, technology, and human resources services.

Costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process.

The transfers are also used as a mechanism to recover the cost of projects that may be budgeted in an operating fund, but are being funded from a different source. For example, the Parks Department budgets for a number of activities that are funded from the Hotel Tax Fund through the General and Administrative Transfer.

The following page includes the schedule for the General and Administrative Transfers for FY08.

Most of the transfers come into the General Fund from other operating funds receiving General Fund services.

Approximately \$6.9 million is proposed to be allocated to the General Fund from various other funds. This includes \$833,124 for drainage operations and maintenance activities from the Drainage Utility Fund. Also included is \$148,358 for Community Development and \$205,835 for parks related projects funded out of the Hotel Tax Fund. The G&A transfers also include \$397,928 related to proposed service level adjustments in the General Fund that are to be funded in part by sources other than the General Fund. These SLAs include the Broadcast Media Specialist, Human Resources Classification Plan, Microsoft Upgrade, and the Senior Assistant City Attorney.

Approximately \$2.3 million is proposed to be allocated to the Utility Customer Service Fund from the five utility funds. Funds are also transferred from the Water and Wastewater Funds to the Electric Fund for administrative services provided by the Electric Fund.

FY08 Approved General and Administrative Transfer Worksheet

	FY07 Approved Budget	FY08 Base Budget	FY08 Approved Budget
To General Fund:			
Community Development	\$ 734,607	\$ 145,677	\$ 148,358
Economic Development Development	-	-	50,000
Parks Xtra Education	4,729	4,530	4,619
Hotel Tax	137,515	186,677	186,677
Wolf Pen Creek	264,982	205,835	205,835
Drainage Operations	966,758	817,185	833,124
Electric	453,736	510,138	534,002
Water	314,090	315,533	326,848
Wastewater	334,998	351,833	363,546
Sanitation	396,026	440,598	449,861
BVSWMA	338,761	339,849	347,075
Parking Enterprise	36,847	32,406	33,672
Utility Customer Service	459,528	418,628	423,203
Court Technology Fund	27,529	-	-
Court Security Fund	100,711	102,703	106,084
Efficiency Time Payment Fund	6,000	8,200	8,200
Juvenile Case Manager Fund	129,933	84,006	86,766
<i>Insurance Funds</i>			
Employee Benefits	60,911	64,562	106,619
Property Casualty	134,931	135,432	139,615
Workers Compensation	134,931	135,432	139,615
Fleet	165,988	163,121	166,840
Print/Mail	35,748	-	-
Communications	178,086	210,730	214,291
<i>General Capital Projects</i>			
Street Projects	841,248	610,896	805,667
Parks Projects	15,057	18,543	21,420
General Government	215,562	147,729	170,647
Parks Escrow Projects	7,220	18,543	21,420
New Conference Center	4,785	-	-
Business Park	25,804	-	-
<i>Utility Capital Projects</i>			
Electric Projects	51,765	50,000	57,757
Water Projects	215,681	268,225	309,836
Wastewater Projects	98,765	251,415	290,418
Drainage	246,914	283,079	345,290
General Fund Total	\$ 7,140,144	\$ 6,321,505	\$ 6,897,305
To Utility Customer Service:			
Electric	\$ 1,200,018	\$ 1,209,297	\$ 1,209,297
Water	778,253	744,936	744,936
Wastewater	176,734	171,021	171,021
Drainage	25,062	24,125	24,125
Sanitation	176,734	171,021	171,021
Utility Customer Service	\$ 2,356,800	\$ 2,320,400	\$ 2,320,400
To Electric Fund:			
Water	\$ 275,917	\$ 194,521	\$ 235,078
Wastewater	275,917	194,521	235,078
Electric Fund Total	\$ 551,834	\$ 389,042	\$ 470,156
Total All Funds	\$ 10,048,778	\$ 9,030,947	\$ 9,687,861

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, Electric Fund, BVSWMA Fund, Economic Development Fund and Sanitation Fund.

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy establishes 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 Convention and Visitors Bureau, The Research Valley Partnership, and the Arts Council of Brazos Valley.

Department Budget Agencies are Agencies whose work directly supports the goals of a City Department. The Department Budget Agencies and their associated City Department are: The George Bush Presidential Library and Museum (Economic Development) and Keep Brazos Beautiful (Sanitation).

Agencies that are not eligible for CDBG funding go through an application process. These applications are reviewed by the Outside Agency Funding Review Committee (OAFRC) and the Committee's recommendations are presented to Council for consideration. All funding is ultimately approved by City Council.

Community Development Block Grant (CDBG) eligible agencies go through a selection process through 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 on which agencies should receive funding. A total of \$132,290 is approved for CDBG eligible organizations listed on the following page.

Outside Agency funding is approved for 5 agency requests that were reviewed by the OAFRC from the General Fund in the amount of \$192,000. A comprehensive list of these agencies and their

respective funding amounts is listed on the following page.

Funding for the Research Valley Partnership (RVP) in the amount of \$440,000 is approved for FY08. Historically, most of this money is for operations and maintenance and has been funded from the Electric Fund with \$50,000 for marketing funded by the Economic Development Fund. The FY08 operations and maintenance funding will be from the General Fund and the marketing funds will remain budgeted in the Economic Development fund. The RVP is an organization established to promote economic development in the area and is equally funded by the Cities of College Station and Bryan, and Brazos County.

\$10,000 is included for agency funding from the General Fund for the Noon Lions Club. This \$10,000 will be provided to the Noon Lions Club for the purpose of purchasing fireworks for the annual community 4th of July celebration. The Cities of Bryan and College Station will fund the agency equally out of their General Funds.

A one time payment in the amount of \$50,000 for the building capital campaign of the United Way of Brazos Valley is included in the approved budget. This grant is a jointly funded collaboration between the Cities of Bryan and College Station via the Brazos Valley Solid Waste Management Agency (BVSWMA) fund.

Outside Agency funding from the Hotel Tax Fund is approved in the amount of \$1,485,000. This includes \$1,060,000 in approved funding for the Convention and Visitors Bureau, \$100,000 for the George Bush Presidential Library and Museum, \$200,000 for the Arts Council of Brazos Valley Affiliates, \$100,000 for Arts Council operations and maintenance and \$25,000 for the Northgate District Association.

Keep Brazos Beautiful is approved for \$60,240 in funding from the Sanitation Fund. This funding includes \$33,240 for operations and maintenance and \$27,000 for beautification grants and sponsorships. This funding is justified to come from the Sanitation Fund because Brazos Beautiful promotes litter abatement and beautification programs throughout the Brazos Valley, thus supporting one of the Sanitation Department's objectives.

Other funding in the form of Interlocal Agreements are also included on the following list. The City of College Station has agreements with the Brazos

**CITY OF COLLEGE STATION
OUTSIDE AGENCY FUNDING**

	FY06 TOTAL APPROVED	FY07 TOTAL APPROVED	FY08 TOTAL APPROVED
GENERAL FUND			
RSVP	\$ 5,000	\$ 5,000	\$ 12,000
ALZHEIMER'S ASSOCIATION	14,706	20,000	-
BARBARA BUSH PARENT CENTER	14,887	-	-
B. VALLEY MUSEUM OF NATURAL HISTORY & SCIENCE	-	13,841	-
BUSH PRESIDENTIAL LIBRARY FOUNDATION	-	50,000	-
DISPUTE RESOLUTION CENTER	10,000	20,000	-
CARPOOL	20,000	50,000	-
MHMR	25,000	19,813	-
RESEARCH VALLEY PARTNERSHIP			243,287
TAMU HORTICULTURE GARDENS	-	-	5,000
TEXAS COOPERATIVE WILDLIFE COLLECTION	7,500	-	-
TWIN CITY MISSION	35,000	41,601	-
VETERAN'S PARK MEMORIAL	50,000	-	-
ARTS COUNCIL OPERATIONS AND MAINTENANCE	240,000	140,000	140,000
CHILDREN'S MUSEUM OF THE BRAZOS VALLEY	30,000	30,000	30,000
NOON LIONS CLUB - 4TH OF JULY	-	-	10,000
SISTER CITIES	5,000	5,000	5,000
	<u>\$ 457,093</u>	<u>\$ 395,255</u>	<u>\$ 445,287</u>
HOTEL TAX FUND			
ARTS COUNCIL	\$ -	\$ 100,000	\$ 100,000
ARTS COUNCIL AFFILIATE FUNDING	200,000	200,000	200,000
CONVENTION AND VISITORS BUREAU (CVB)	960,000	1,060,000	1,060,000
CVB WAYFINDING STUDY	19,875	-	-
AFRICAN AMERICAN NATIONAL HERITAGE SOCIETY	17,000	-	-
BUSH PRESIDENTIAL LIBRARY FOUNDATION	50,000	-	100,000
BV MUSEUM OF NATURAL HISTORY & SCIENCE	12,000	-	-
NORTHGATE DISTRICT ASSOCIATION	-	12,500	25,000
VETERAN'S PARK MEMORIAL	-	50,000	-
	<u>\$ 1,258,875</u>	<u>\$ 1,422,500</u>	<u>\$ 1,485,000</u>
SANITATION FUND			
KEEP BRAZOS BEAUTIFUL	\$ 45,000	\$ 55,000	\$ 60,240
	<u>\$ 45,000</u>	<u>\$ 55,000</u>	<u>\$ 60,240</u>
BVSWMA FUND			
NOON LIONS CLUB-4TH OF JULY	\$ 20,000	\$ 20,000	\$ -
UNITY PLAZA PUBLIC ART	27,000	-	-
UNITED WAY OF BRAZOS VALLEY BUILDING GRANT			50,000
	<u>\$ 47,000</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>
ECONOMIC DEVELOPMENT FUND			
RESEARCH VALLEY PARTNERSHIP	\$ 50,000	\$ 550,000	\$ 50,000
	<u>\$ 50,000</u>	<u>\$ 550,000</u>	<u>\$ 50,000</u>
COMMUNITY DEVELOPMENT			
BIG BROTHERS BIG SISTERS OF CENTRAL TEXAS	\$ -	\$ -	\$ 15,500
BRAZOS FOOD BANK	-	23,224	-
BRAZOS VALLEY REHABILITATION CENTER	3,381	-	25,000
BRAZOS MATERNAL & CHILD HEALTH CLINIC	29,546	-	28,000
BVCAA	13,434	20,000	-
CITY OF COLLEGE STATION DEPARTMENT PROGRAMS	46,093	40,792	-
HEALTH FOR ALL	27,300	25,000	-
HOSPICE OF BRAZOS VALLEY	-	37,075	-
RAPE CRISIS CENTER	8,549	-	15,000
SCOTTY'S HOUSE	18,215	-	21,907
TCM - THE BRIDGE	21,330	25,829	26,883
VOICES FOR CHILDREN	24,123	-	-
	<u>\$ 191,971</u>	<u>\$ 171,920</u>	<u>\$ 132,290</u>
INTERLOCAL AGREEMENTS			
BRAZOS ANIMAL SHELTER	\$ 65,334	\$ 65,334	\$ 65,334
BRAZOS COUNTY APPRAISAL DISTRICT	151,929	185,217	216,641 *
BRAZOS CO. HEALTH DISTRICT	10,000	10,000	211,255
	<u>\$ 227,263</u>	<u>\$ 260,551</u>	<u>\$ 493,230</u>
TOTAL AGENCY FUNDING	<u>\$ 2,520,489</u>	<u>\$ 3,118,513</u>	<u>\$ 2,716,047</u>

* estimate from BCAD

GLOSSARY

A

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.

B

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.

BVSWMA: Brazos Valley Solid Waste Management Agency. BVSWMA was formed under a joint solid waste management agreement between the cities of College Station and Bryan to cooperatively operate a joint landfill facility for the proper disposal of solid waste for the two cities and outside customers.

C

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.

Cash Basis: Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

Certificate of Obligation (C.O.): Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Annual Financial Report (CAFR): The published results of the City's annual audit.

Charter of Accounts: A chart detailing the system of general ledger accounts.

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.

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 Outlay: A disbursement of money which results in the acquisition or addition to fixed assets.

Competitive bidding process: The process following Until August 31, 2007, state law requiring that for purchases of \$15,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder. Effective September 1, 2007, the statutory limit increased to \$50,000.

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.

Department: Separate branch of operation in the organization structure.

Division: Unit of a department.

E

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: 12 month budget period, generally extending from October 1st through the following September 30th.

Fixed Assets: Asset of a long-term nature which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

FTE: Full Time Equivalent. A position that is equivalent to a full-time 40 hour work week. This is the method by which temporary/seasonal and part-time workers are accounted for.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity): The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

G

GAAP: See Generally Accepted Accounting Principles.

General and Administrative Costs: Costs associated with the administration of City services.

General Fund: The City fund used to account for all financial resource 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 Bonds: Bonds for whose payment the full faith and credit of the City has been pledged.

GFOA: Government Finance Officers Association of the United States and Canada.

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.

I

Internal Service Funds: Generally accounted for similar to enterprise funds. These funds are used to account for enterprise types of activities for the benefit of city departments such as fleet maintenance, self insurance, and print/mail.

Implementation Plan: The specific actions that will be taken to implement a strategy within the City's strategic plan.

Investments: Securities held for the production of income, generally in the form of interest.

L

Line Item Budget: The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

Long-Term Debt: Obligation of the City with a remaining maturity term of more than one (1) year.

M

Mission Statement: Purpose of the organization; why the organization exists and whom it benefits.

Modified Accrual Basis: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

N

Net 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 Utility Funds.

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.

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.

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 fund in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

User-Based Fee/Charge: A monetary fee or charge placed upon the user of services of the City.

U

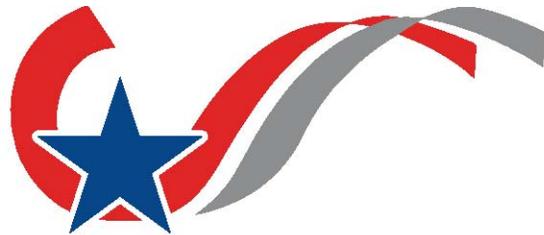
Utility Funds: The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

Undesignated Fund Balance: The portion of the fund balance that is unencumbered from any obligation of the City.

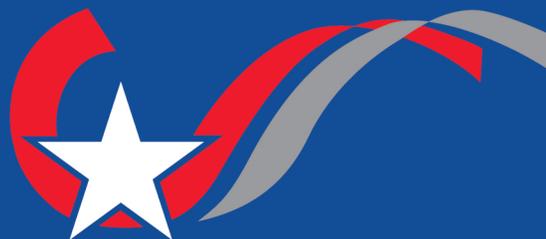
Utility Revenue Bond: Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

W

Working Capital: Current Assets – Current Liabilities = Working Capital.



CITY OF COLLEGE STATION
HEART OF THE RESEARCH VALLEY



CITY OF COLLEGE STATION

City Of College Station
P.O. Box 9960
College Station, TX 77842
979-764-3445
www.cstx.gov