2020-2021

CITY OF COLLEGE STATION

PROPOSED ANNUAL BUDGET

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

CITY OF COLLEGE STATION

Home of Texas A&M University®

City of College Station, Texas
Proposed Budget for Fiscal Year 2021

October 1, 2020 to September 30, 2021

Principal City Officials, October 2020

Elected Officials

Mayor ..... Karl Mooney
City Council Place 1 ..... Bob Brick
City Council Place 2 ..... John Crompton
City Council Place 3 ..... Linda Harvell
City Council Place 4 ..... VACANT
City Council Place 5 ..... John Nichols
City Council Place 6 ..... Dennis Maloney

City Administration

City Manager ..... Bryan C. Woods
Deputy City Manager (Interim City Manager) ..... Jeff Capps
Assistant City Manager ..... Jeff Kersten
Assistant City Manager (Interim Director of Planning and Development Services) ..... Jennifer Prochazka
Director of Finance ..... Mary Ellen Leonard
Director of Public Communications ..... Jay Socol
Director of Water Services ..... Gary Mechler
Director of Electric Utility ..... Timothy Crabb
Chief of Police ..... Billy Couch
Fire Chief ..... Richard Mann
Director of Public Works ..... Donald Harmon
Director of Parks and Recreation ..... David Schmitz
Chief Information Officer ..... Sindhu Menon
Director of Human Resources ..... Alison Pond
Director of Community Services ..... Debbie Eller
Director of Economic Development ..... Natalie Ruiz
City Attorney ..... Carla Robinson
City Secretary ..... Tanya Smith
Internal Auditor ..... Ty Elliott

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of College Station

Texas

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

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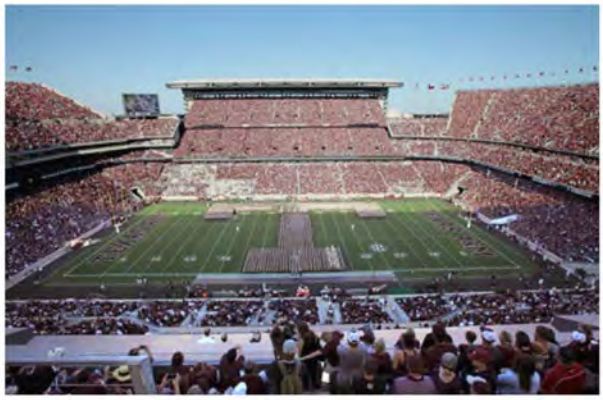
Community Profile

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



Nationally recognized

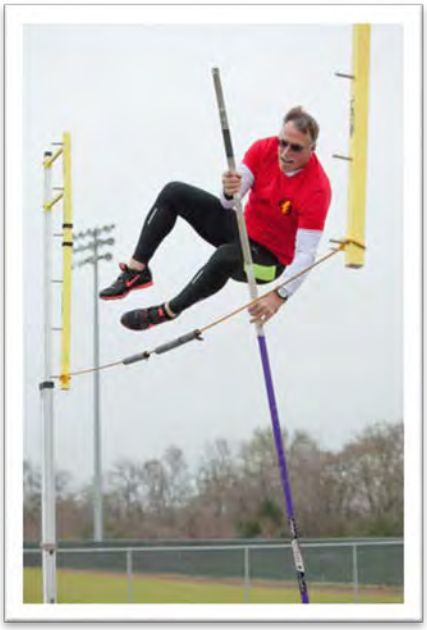
College Station is ranked No. 2 on Forbes 'list of the best small U.S. places for business and careers and has been recognized as one of the nation's top cities for families and retirees. In addition, College Station is rated as the top college town in Texas and is listed as one of the fastest-growing metros in the country.

College Station is located in the heart of central Texas within a three-hour drive of five of the nation's 20 largest cities. A network of well-maintained highways and a regional airport served by major airlines provide convenient access from just about anywhere. **We are the only city in the country with six nationally accredited departments -- parks, public works, water, fire, police and public communications.**

Safe and family-friendly

College Station is among the safest and most family-friendly communities in Texas, consistently maintaining one of the state's lowest violent crime rates. Kiplinger's has ranked College Station among the nation's 10 best places to raise a family, and the College Station Independent School District is rated among the top 12 nationally by Niche K-12 Rankings. CSISD has produced more than 100 national merit semifinalists in the last decade.

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



Abundant recreation

College Station's 58 public parks cover almost 1,400 acres, with many providing amenities such as tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking/jogging and nature trails. We also have a fully-equipped nature center, a competition-quality skate park, and a large outdoor amphitheater and festival site.

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

College Station is also a frequent host of the Texas Amateur Athletic Federation's Games of Texas, which attracts thousands from across the nation.

Thriving economy

In 2019, College Station ranked as the No. 1 best-performing small city in Texas by the Milken Institute and the No. 3 city nationally for career opportunities by SmartAsset. The city has worked closely with Texas A&M and the City of Bryan to develop a high-tech research area that will spark the area's economic growth for years to come.

College Station History

The community's origins go back to the founding of Texas A&M College, which opened in 1876 as Texas' first state institution of higher education.

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

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

The first College Station City Council in 1938.

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

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

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

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July 23, 2020

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2020-2021 Proposed Budget for the City of College Station.

As you are well aware, COVID-19 has overshadowed every aspect of City operations from mid-March 2020 and will continue into Fiscal Year 2020-2021. Financial sustainability of the City as a whole and as many of its core services as possible in the face of the pandemic is not only the objective, but also the dominant theme of the budget this year. As public servants, the City has a responsibility to provide the core services to the community while also recognizing the significant economic burden that the efforts to address the public health crisis have placed on its citizens, businesses and institutions. As always, we must, therefore, be prudent with available resources. This proposed budget takes a strategic approach to address short-term, mid-term and long-term needs for the community, particularly in these challenging times.

Council Goals influencing this budget

Strategically, Council has directed staff to utilize the following guiding principles in developing this budget:

- Government that is transparent, efficient, accountable, and responsive that actively promotes citizen involvement
- Stewardship of financial resources, both current and future
- Enable economic growth and development
- Maintain citizens health, safety, and general welfare
- Promote long-term, viable, safe, and appealing neighborhoods
- Commitment to a safe, efficient, sustainable, and well-connected transportation system

We believe this budget provides a roadmap for addressing the challenging public safety, infrastructure and financial demands of the City into the future as well as several of Council's key Strategic Objectives.

Council's Key Strategic Objectives Addressed in the Proposed Budget

Despite Covid 19's impact, we were able to include several of Council's objectives in the budget. Those objectives include:

- Balance the budget with a variety of revenue sources
- Seek grants and other outside funding
- Review options regarding the property tax levy
- Plan for a future bond election
- Maintain or improve the City's current bond rating
- Evaluate the City's capital needs and encourage citizen engagement
- Update the Capital Improvement Program
- Examine ways to enhance neighborhood parks for residents and visitors

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TEL. 979.764.3500 • FAX. 979.764.6377
cstx.gov

Budget Summary

The Fiscal Year 2020-2021 proposed net budget for the City of College Station totals $312,621,887 for all funds. Of this amount, $265,880,235 is included for the operations and maintenance budget, and $46,741,652 is included for the capital budget. This represents a decrease of (8.37%) when compared to the FY20 Approved Budget. The Budget was prepared using policy parameters provided by the City Council through its Strategic Plan, Fiscal and Budgetary Policies, and previous policy direction from the City Council. The City's department directors also reviewed budget requests and made recommendations to the City Manager that were incorporated into the proposed budget.

The following are the City Council strategic initiatives that provide direction in budget preparation:

- Good Governance
- Financial Sustainability
- Core Services & Infrastructure
- Neighborhood Integrity
- Diverse & Growing Economy
- Improving Mobility
- Sustainable City

Economic Conditions

The public health crisis of COVID-19 and the subsequent economic shut down have impacted multiple revenue streams of the City. For Fiscal Year 2020, the estimated revenue loss is between $1.6 million and $2.7 million. Swift and prudent financial management allowed the City to mitigate the impact of the revenue losses and preserve the fund balance, providing more flexibility to deal with the uncertainties we face as we enter Fiscal Year 2021.

The Texas A&M Private Enterprise Research Center has developed an index (College Station-Bryan Business-Cycle Index) that is used monthly to measure the economic performance of the local economy. The most recent estimate of the CSB Business-Cycle Index (May 2020) is down 10.0% since the beginning of the calendar year 2020. For 2020 thus far the following are changes in the key components of the index:

- Initial unemployment claims over the last 17 weeks topped 50 million nationally. The number of claims per week have declined since the week ending March 14.
- Locally, 13,794 initial unemployment claims were filed between weeks ending on March 14 to June 27.
- The unemployment rate decreased from to 9.4% to 8.9% in College Station-Bryan for the month of May and was tied for the lowest rate among Texas metro areas. The national unemployment rate for May declined to 13.3% and the rate in Texas declined to 13%.
- The Business-Cycle Index exhibited another monthly decrease of 3.5% for the month of May.

As the home of Texas A&M University System's flagship campus, College Station is highly impacted by decisions surrounding University operations. On March 10, 2020, the University suspended all in person classes in the wake of the pandemic. As classes were moved online, the approximately 59,800 spring semester students that occupy the campus and the many multi-family developments in town did not all return. The result was a significant drop in the City's sales tax receipts even after the reopening of the

local businesses. The fall semester and associated sporting events normally bring significant visitors to the community. On April 30, 2020 the TAMU System Chancellor announced plans to reopen campus as well as play football in the fall. While that is good news for our future sales tax, the University community continues to determine how to safely open the campus and mitigate the risks associated with that decision. Similar work is happening throughout the greater community to determine how best to safely operate businesses, healthcare, educational services, religious institutions and government services. As a result, the sales tax picture for FY21 continues to be muddied. Multiple sales tax scenarios for the FY21 budget were prepared, ranging from a (5.7%) to (16.3%) decrease below the FY20 budgeted sales tax level. Ultimately, we elected to use the most conservative sales tax projection for the FY21 budget. This approach, again, will provide the most flexibility in order to deal with future uncertainties.

Property valuations, which are determined as of January 1, do not reflect any of the economic impact of the stay-at-home orders and the pandemic. The 2020 property values have increased, although all of the increase in value can be attributed to primarily to new value. There is considerable community pressure to challenge the existing valuations. Therefore certified values reflected in the FY21 budget development have more under review with an estimated reserve than in prior years. Final property values will be available before the end of July.

Given the various uncertainties in the General Funds' two major sources of revenue, ad valorem tax and sales tax, this budget reflects an increase in the transfer percentage from the electric utility. Increasing the transfer from 8.0% to 9.0% will provide some stabilization to the revenues for the general fund in uncertain times.

With the great amount of uncertainty surrounding the impacts of the pandemic on the local, state, and national levels it was imperative to prepare a budget that can be as flexible as possible.

Property Valuations

The total preliminary net taxable values of property in the City of College Station for 2020 is estimated at $10,108,000,000. This represents an increase of 2.05% over 2019. This includes an estimate of property value still under protest of $1,155,000,000. Of the increase to assessed values, $156,199,000 is taxable new value added to the tax rolls. Existing property values increased by 0.47% over 2019 in total.

Tax Rate

This budget was prepared to strategically plan for the uncertain needs of the future while also delivering to our residents the quality of service they have come to expect.

To provide for current and future needs of the City, the FY21 Proposed Budget includes a tax rate of 53.4618 cents per $100 assessed valuation and which is the same cents per $100 assessed valuation as the FY20 overall tax rate.

Modifications to the tax code found in Senate Bill 2 from the 86 Regular Session of the Texas Legislature provide for the following calculation under the 2020 voter-approval maintenance & operations (M&O) rate if the taxing unit is affected by a disaster declaration. If the taxing unit qualifies under this scenario, the "No New Revenue" M&O rate is multiplied by 1.08. Council directed staff to prepare the tax rate under this provision at its meeting on July 9, 2020.

At the time of the proposed budget was printed the no-new revenue and voter approved tax rates were not available from the tax office. The no new revenue rate is the rate that will raise the same revenues on the same properties this year as last year. The voter approved tax rate is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the voter approved rate. Once calculated these rates will be made available on our website at www.cstx.gov.

Service Level Increases / (Decreases)

To mitigate the impact of the revenue losses discussed above, the City has reflected the following reductions totaling ($5,373,000) in the proposed FY21 budget:

- Continuation of a hiring freeze instituted in March 2020 of approximately 55 to 60 positions will result in a reduction of salary, benefits and overtime expense of approximately ($2,881,000) across all funds.

- Departmental leadership has committed to expense reductions in overtime, supplies, professional services, temporary help, travel and training resulting in expense reductions of ($2,492,000) across all funds.

While this level of decrease is not sustainable in the long term, departmental leadership felt this level of reduction was the appropriate response for the community given the pandemic. Should these decreases continue beyond FY21, there will be significant service level reductions that will be implemented that could possibly include public safety, public works, parks programming, utility services, and other City services.

There are a minimum number of Service Level increases requested by departments this year. These increase requests are viewed as critical to maintain the current level of service, reduce a known threat to City data or are legally required. The Service Level increases are listed in detail in the Executive Summary section of this document.

Below is a summary of the impact of the Service Level Increases / (Decreases) by department. Additional detail regarding service level changes can be found in the departmental fund summaries of this document.

Fund	Expense Reductions	Hiring Freeze & Overtime Reductions	Total Reductions
TOTAL - Governmental	$ (1,526,000)	$ (2,028,000)	$ (3,554,000)
TOTAL - Enterprise Funds	$ (941,000)	$ (724,000)	$ (1,665,000)
TOTAL - Special Revenue	$ 2,000	$ (65,000)	$ (63,000)
TOTAL - Internal Service Funds	$ (27,000)	$ (64,000)	$ (91,000)
TOTAL - CITY WIDE	$ (2,492,000)	$ (2,881,000)	$ (5,373,000)

Capital Projects

The proposed Capital Improvements Project Budget for FY21 totals $46.74 million for all funds that include capital projects. This is a decrease of approximately $24.43 million or a (34.3%) decrease over the capital budget for FY20 yet reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY21. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years. Associated operating and maintenance costs needed for the projects that will be operational in FY21 have been included in the proposed budget.

A complete list of the projects that have been appropriated along with additional details is included in the budget as well as in the Capital Project Budget Supplement.

Capital projects for Streets, Facilities, Technology and Parks are funded from various sources including existing cash reserves, Hotel Tax Fund reserves and Certificates of Obligation supported by the tax rate.

Capital projects for Electric, Water and Wastewater are funded from various sources including existing cash reserves and Certificates of Obligation supported by the utility rates.

Conclusion

The development of this budget has been like no other. The credit for the content and preparation of this budget goes to all those who worked so hard to prepare it. I'd like to personally thank the Finance Department as well as the Executive Management Team for all of the time they put into its development as well as the crucial input they provided. This proposed budget reflects a strategic approach to accomplishing the community's goals during a challenging time in College Station's history.

In closing, many thanks to you, the City Council, for your guidance, direction, and leadership. I hope you feel this proposed budget reflects the opportunities and challenges that you and our citizens wish to address while providing you the flexibility to make strategic decisions for the future. We look forward to reviewing it with you and the community in the days and weeks ahead.

Sincerely,

Jeffrey Capps
Interim City Manager

CITY OF COLLEGE STATION

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STRATEGIC PLANNING AND BUDGET OVERVIEW

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.

This year, maybe more than others, the City of College Station's mission statement has never been more applicable. The COVID-19 pandemic of 2020 has overshadowed every aspect of the development of this fiscal year 2021 budget. However, as public servants, the City has a responsibility to provide core services to the community while also recognizing the significant economic burden that the cost of those services places on its citizens.

After providing an overview of the strategic planning and budgetary development process, this narrative will discuss in depth the effects of the pandemic on the FY21 budget as well as what strategic steps will be implemented to mitigate the effects on City operations. The fiscal year for this budget begins October 1, 2020 and ends September 30, 2021.

The budget is submitted to Council on July 23, 2020. Physical copies are located with the City Secretary and in the Meyer Senior and Community Center (located at 2275 Dartmouth Street) and the Larry J. Ringer Library in College Station. Electronic versions of the budget are available on the City's website at www.cstx.gov.

Below is a summary of the Fiscal Year 2020-2021 Proposed Net Budget.

FY21 Proposed Net Budget Summary		
Fund Type		**Proposed Net Budget**
Governmental Funds	$	100,582,186
Enterprise Funds		145,679,212
Special Revenue Funds		19,618,837
Subtotal O&M	**$**	**265,880,235**
Cash used for Capital Projects		16,870,000
Capital Projects		29,871,652
Subtotal Capital	**$**	**46,741,652**
Total Net Budget	**$**	**312,621,887**

City Financial Planning Elements

City of College Station Mission and Vision Statements

Mission Statement

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

Community Vision

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

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

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

CORE VALUES

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

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

Strategic Plan

Using the mission statement, community vision, and values as a spring board, the College Station City Council has set the strategic direction for the city government through development of seven goals with supporting objectives and action agendas. The Strategic Plan focuses organizational resources and identifies those intentional actions to be undertaken by city government to achieve the desired outcomes. An outline of the plan's seven goals with objectives and actions is contained in Appendix L.

Long-Range Financial Plan

Each year, departments are asked to submit Strategic Plans intended to outline departmental goals and issues and to document the anticipated needs of future years. Departments are asked to assess and document the anticipated needs of the next 5 years using the Strategic Business Plans as a framework to identify these needs and submit those needs as part of a future years SLA request. These requests are then used in developing a five year financial forecast.

Financial Forecast

The five year financial forecast is used to indicate the possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning processes allowing City leaders to think strategically about the best ways to address City economic conditions and service issues over the next several years. The forecast serves as the foundation for dynamic short term financial planning in the 12 to 18 month period as well as longer term financial planning for the next five years. The forecast is reviewed and updated monthly as actual results for a given month are available.

Fiscal and Budgetary Policies

The Fiscal and Budgetary Policies serve as the framework for the financial management of the City. By charter, a balanced budget must be approved no later than September 27th annually. Policies are reviewed and approved annually with the adoption of the approved budget. Fiscal and Budgetary policies are included in Appendix F in this document.

Strategic Directives

Annually, the City Council meets to discuss and determine the short term strategic initiatives they would like to implement. This year's meeting was held in February 2020, prior to the pandemic. The strategic direction requested by Council drives the overall direction of the proposed budget recommendations. While financial sustainability of the City as a whole is the dominant theme of this year's budget, the following strategic initiatives requested by Council are reflected in the FY21 budget.

Good Governance

- Assess opportunities to review local options for property tax levy.

Financial Sustainability

- Balance the budget with a variety of revenue sources
- Seek grants and other outside funding
- Maintain or improve the City's current bond rating
- Enterprise operation rates will be set to meet service demands
- Set fees at appropriate levels to recover the costs of service delivery

Core Services & Infrastructure

- Plan for a future bond election
- Analyze the potential for additional beautification efforts during construction projects.

Neighborhood Integrity

- Examine ways to enhance neighborhood parks for residents and visitors.

Diverse & Growing Economy

- Enhance the city's marketing and branding strategy.

Improving Mobility

- Update the Capital Improvements Program.

Sustainable City

- The city will conduct sound land use planning guided by its Comprehensive Plan.

FY21 Budget Overview

Economic Conditions

Assessing the Evolving Impact of COVID-19

On March 11, 2020, the World Health Organization declared the coronavirus disease a pandemic. Known commonly as COVID-19 the global pandemic is ongoing at the time of the publication of this FY21 proposed budget. The pandemic has caused global social and economic disruption, including the largest global recession since the Great Depression. The City has not been immune from its effects.

Stay-at-home orders enacted in March of 2020 and the subsequent economic shut down impacted multiple revenue streams of the City. Swift and prudent financial management allowed the City to mitigate the impact of the revenue losses and preserve the fund balance, providing more flexibility to deal with the uncertainties for the FY21 Budget.

As the home of Texas A&M University System's flagship campus, College Station is highly impacted by decisions surrounding University operations. On March 10, 2020, the University suspended all in person classes in the wake of the pandemic. As classes were moved online, a large number of the approximately 59,800 spring enrolled students that occupy the campus and the many multi-family developments did not return to the City. The result was a significant drop in the City's sales tax receipts that is continuing even after the reopening of the local businesses. The fall semester and associated sporting events normally bring significant visitors to the community. On April 30, 2020 the TAMU System Chancellor announced plans to reopen campus as well as play football in the fall. However, the spread of the virus as late as July 9, 2020 has made that assumption unclear.

The COVID-19 pandemic is causing unprecedented chaos and uncertainty making predicting revenues to fund the City's essential services and anticipating future effects particularly difficult. As of July 9, 2020, around the world, economies are cautiously reopening, but the number of people infected by the virus continues to rise rapidly. A recent ABC News headline expressed this dilemma well — "Infectious Disease Experts Don't Know How Bad the Coronavirus Is Going to Get, Either." There is an extremely wide range of possible outcomes for the FY21 budget with a particularly high degree of uncertainty about the ultimate trajectory of the pandemic and the path and time needed for a return to a "steady state" in our local area.

Impacts of COVID-19 in the FY21 Budget

As a result of the rapidly changing impacts surrounding the pandemic, the sales tax picture for FY21 continues to be muddied. To develop the FY21 budget a facts and circumstances analysis through July 9, 2020 was used. Risks and effects, including how the City's management are responding to them, are based on the facts and circumstances at that time. We prepared multiple sales tax scenarios for the FY21 budget, ranging from a (5.7%) to (16.3%) decrease below the FY20 budgeted sales tax level. Ultimately, we elected to use the most conservative sales tax projection for the FY21 budget.

While not exhaustive, a list of critical estimates and assumptions and how they are reflected in the FY21 Budget is as follows:

- Overall impact related to sales tax and ad valorem tax as well as service fees on both the near and long-term financial condition:
    - Multiple short-term five-year financial forecast scenarios were developed for major governmental and enterprise funds. Two strategic assumptions were reflected in all scenarios:

    1. Each year must be balanced based on the prior year assumptions.
    2. Fund balance could not be used to balance the forecast.
  - City management was able to reflect enough mitigation strategies in FY21 to develop a balanced budget based on the "worst case scenario" as of July 9, 2020 using these assumptions.

- Overall impact of the pandemic on capital funding and liquidity
  - The City's capital funding plan is reviewed and adjusted annually prior to any bond issuance. The FY20 bond sale occurred on June 16, 2020 at the start of the pandemic. Significant reallocation of funds and deferment of projects occurred in early June. During the FY20 series offering, the City was able to achieve a market outlook of stable and maintain its bond ratings largely due to strong financial management. The FY21 Budget reflects a planned debt offering of $51 million, largely supported by the enterprise fee rates. Continued analysis and adjustment of that plan will occur in spring 2021 based on the facts and circumstances at that time.

- Impact to assets on the City's balance sheet
  - The City anticipates a significant downward modified accrual adjustment related to sales tax receipts at the end of FY20. That adjustment was considered when mitigation strategies for the pandemic were developed. No other contingency adjustments or asset impairments as a result of the pandemic were considered necessary.

- Impact of remote work arrangements on the City's ability to maintain operations
  - As the provider of public safety, and all major utilities for the citizens, City operations were deemed essential and some personnel still reported to work during the initial stay-at-home orders. Personnel in roles where working from home was more feasible provided services remotely. City buildings re-opened in staggered phases beginning May 1, 2020. The impact of an additional stay-at home order is reflected in the sales tax assumptions for October thru December of 2020 in this budget.

- Impact of Texas A&M University's ability to attract and retain students and host events
  - The impact of fewer students on campus and no fall football season is reflected in the sales tax assumptions for October thru December 2020 in this budget.

- Impact on City operations materially impacted by any constraints on human capital resources
  - On approximately March 16, 2020, the City instituted a hiring freeze on all open positions that will be carried on through the FY21 fiscal year, assuming the worst case scenario materializes regarding sales tax. Long term continuation of the hiring freeze will impact the City's ability to provide services when the pandemic ends.

- Impact of federal and state grant programs on the FY21 Budget
  - The federal and state governments have instituted significant grant relief programs for businesses and municipalities. As a local government, the City has been expressly excluded from some relief programs. The CARES Act funding is reviewed regularly for applicability to the City and as eligibility is permitted, funds are applied for. In keeping

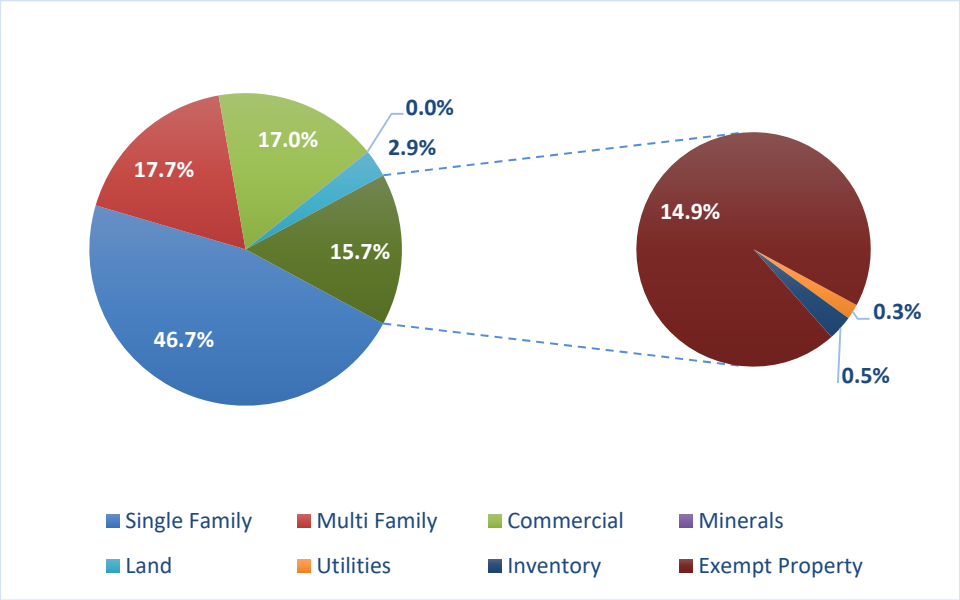
with the conservative development of the budget, only the CARES Act funds that have been received by the City have been recognized. Pending applications that are ultimately approved will be included as revenue on a future budget amendment.

Ad Valorem Valuations

The total preliminary net taxable values of property in the City of College Station for 2020 is estimated at $10,108,000,000. This represents an increase of 2.05% over 2019. This includes an estimate of property value still under protest of $1,155,000,000. Of the increase to assessed values, $156,199,000 is taxable new value added to the tax rolls. Existing property values increased by 0.47% over 2019 in total.

Property valuations, which are determined as of January 1, do not reflect the economic impact of the stay-at-home orders and the COVID-19 pandemic. The 2020 (FY21) property values have increased, although all of the increase in value can be attributed primarily to new value. There is considerable community pressure to challenge the existing valuations. Therefore certified values reflected in the FY21 budget development have more under review with an estimated reserve than in prior years. Final property values will be available before the end of July.

Percentage of Taxable Market Valuations by Type



Property Tax Rate

To provide for current and future needs of the City, the FY21 Proposed Budget includes a tax rate of 53.4618 cents per $100 assessed valuation and which is the same cents per $100 assessed valuation as the FY20 overall tax rate.

Given the accelerated budget development required under Senate Bill 2 passed by the 86th Regular Session of the Texas Legislature, we are not presenting a comparison of our proposed ad valorem rate to other same sized Texas cities. We plan to include that exhibit in the approved version of the FY21 Budget.

However, we anticipate that College Station will continue to remain in the lower third of tax rates among same sized Texas cities.

Modifications to the tax code found in Senate Bill 2 from the 86 Regular Session of the Texas Legislature provide for the following calculation under the 2020 voter-approval maintenance & operations (M&O) rate if the taxing unit is affected by a disaster declaration. If the taxing unit qualifies under this scenario, the "No New Revenue" M&O rate is multiplied by 1.08. Council directed staff to prepare the tax rate under this provision at its meeting on July 9, 2020.

For the City to preserve the flexibility related to the option to calculate the voter-approved rate in the manner provided for a special taxing unit affected a disaster declaration, a resolution must be presented to the tax office prior to July 25, 2020. Council approved preparing the tax rate under this provision at its meeting on July 9, 2020.

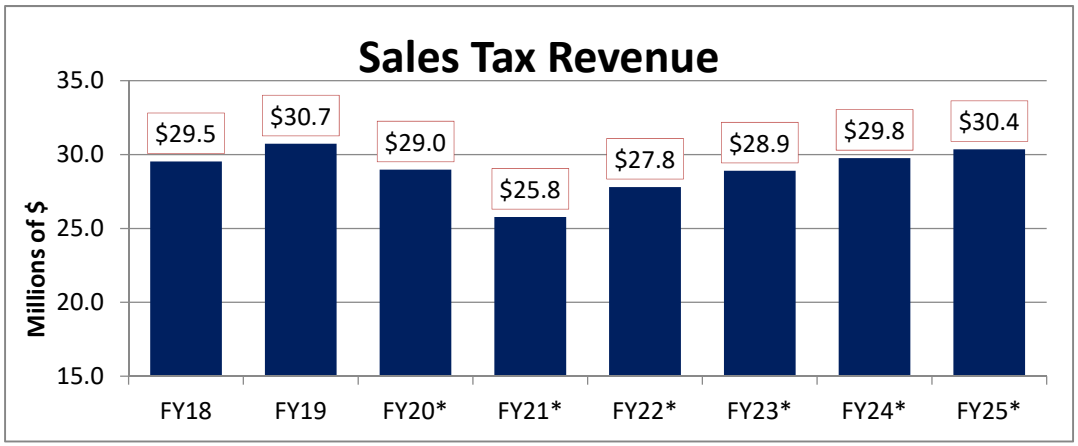
At the time of the proposed budget was printed the no-new revenue and voter approved tax rates were not available from the tax office. The no new revenue rate is the rate that will raise the same revenues on the same properties this year as last year. The voter approved tax rate is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the voter approved rate. Once calculated these rates will be made available on our website at www.cstx.gov.

Sales Tax Revenues

Sales tax is a significant revenue source for the General Fund, accounting for approximately 31.3% of General Fund revenues.

COVID-19 has dramatically impacted sales tax revenue for FY20 as well as future period estimates. As of July 9, 2020 McKinsey research indicated that in a muted recovery, it could take more than five years for the most affected business sectors to get back to the 2019-level contributions to GDP. Accommodation, retail and food services are among those most-affected sectors and make up approximately 68% of the College Station sales tax base.

The FY20 year-end estimated sales tax revenue included in the proposed budget is projected to decrease approximately (5.9%) over sales tax received in FY19 to $28.97 million. The estimated recurring sales tax is projected to continue to decrease an additional (13.0%) in FY21. Sales taxes are not anticipated to return to the FY20 budgeted level until FY25.



The above chart reflects sales tax revenues received and estimated (*) to be received by the City

Analysis of Tax Rate

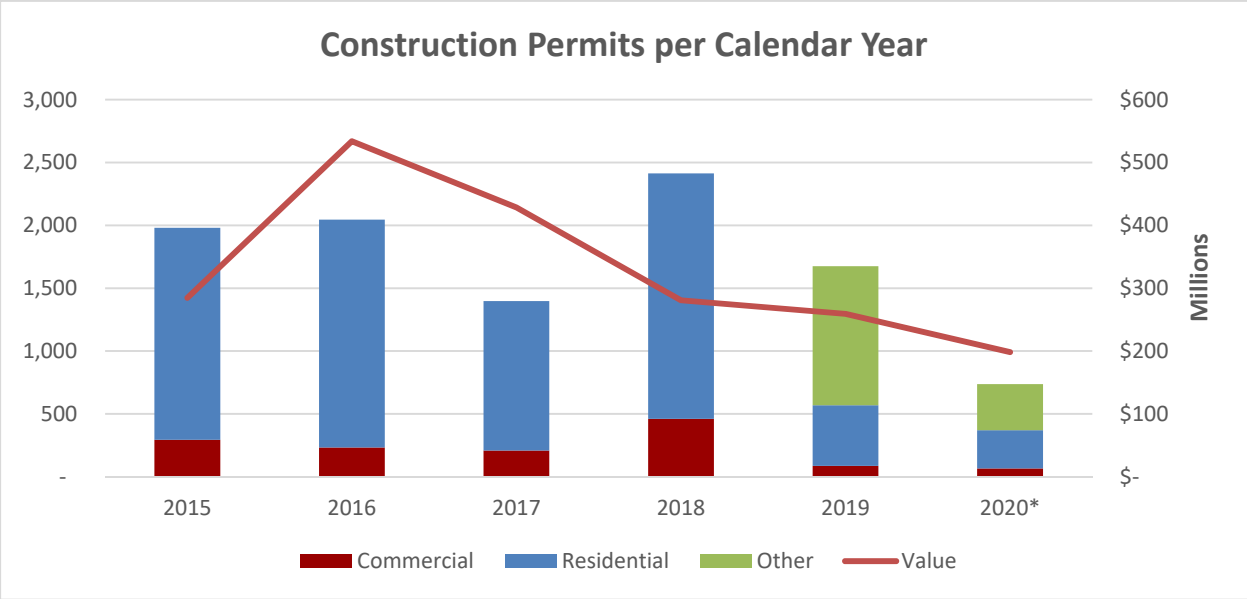
Fiscal Year 2020-2021 Proposed Budget

	Approved FY18	Approved FY19	Approved FY20	Estimate FY21
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	$ 10,544,895,094	$ 11,473,158,580	$ 12,103,431,252	$ 12,412,432,810
Less: Homestead Exemption	0	144,445,601	152,210,126	155,624,679
Less: Exempt Property	1,368,613,146	1,679,190,151	1,799,154,404	1,843,006,264
Less: Other Exemptions	116,780,298	108,584,727	380,250	354,583
Less: Over 65 and Veterans Exemptions	121,144,813	131,355,522	142,423,235	158,544,886
Less: House Bill 366	94,235	94,527		
Less: Abatements	6,943,272	6,005,946	4,831,255	0
Less: Proration	7,228,101	601,834	0	0
Less: CHDO	10,237,256	11,370,375	11,522,214	11,914,270
Less: The Med Sold to CHI / St. Joe's			57,944,980	0
Less: Freeport	11,763,418	13,020,247	13,579,547	17,245,945
Total Exemptions	*1,642,804,539*	*2,094,668,930*	*2,182,046,011*	*2,186,690,627*
Taxable Assessed Value	$ 8,902,090,555	$ 9,378,489,650	$ 9,921,385,241	$ 10,225,742,183
Reserve Estimate	*$ -*	*$ (575,538)*	*$ (117,314)*	*$ (34,649,474)*
Est Total Assessed Value	$ 8,902,090,555	$ 9,377,914,112	$ 9,921,267,927	$ 10,191,092,709
Freeze Taxable	718,047,694	760,830,607	792,742,161	833,815,095
Transfer Adjustment	1,003,776	1,056,092	686,938	689,455
Freeze Adjusted Taxable	$ 8,183,039,085	$ 8,616,027,413	$ 9,127,838,828	$ 9,356,588,159
O&M and Debt Service Portion	$ 8,846,949,861	$ 9,369,817,378	$ 9,917,526,517	$ 10,165,916,401
TIRZ 18/19 Captured Value* **	55,140,694	8,096,734	2,382,950	21,715,416
Synthetic TIRZ Dartmouth Captured Value	NA	275,181	1,358,460	3,460,892
Total*	$ 8,902,090,555	$ 9,378,189,293	$ 9,921,267,927	$ 10,191,092,709
Apply Tax Rate per/$100 Valuation	0.497500/$100	0.505841/$100		
Freeze Actual Tax	$ 2,600,008	$ 2,851,062	$ 2,923,675	$ 3,154,983
Amount lost to Tax Freeze	1,238,804	934,070	1,314,467	5,183,168
Total Tax Levy	$ 46,348,009	$ 46,434,418	$ 51,722,744	$ 53,176,987
Estimate 100% Collection	$ 46,348,009	$ 46,434,418	$ 51,722,744	$ 53,176,987

	Tax Rate Per $100 Valuation	Percent Of Levy	Estimated Taxes
**Debt Service ** **	0.216444	40.5%	$ 21,482,090
**General Fund ** **	0.318174	59.5%	$ 31,560,300
TIRZ 18* **	0.534618	100.0%	***
TIRZ 19	0.534618	100.0%	$ 116,095
Dartmouth Synthetic TIRZ	0.534618	100.0%	$ 18,503
Proposed Tax Rate	0.534618	100.0%	$ 53,176,987

Building Permits and Development

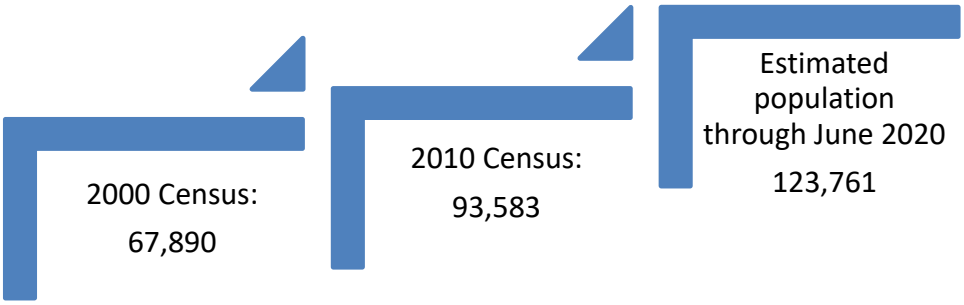
From January 2020 through June 2020, the City issued total permits valued at approximately $198 million. In 2019, the value of total building permits issued was approximately $259 million. While these values are an estimate, much of this permitted value will likely turn into new taxable assessed value in the following years. The chart below reflects the calendar year to date permit values.



Population

Population within the City limits has steadily grown an average of 2.6% per year since the last census in 2010, with an overall growth of 28.1% since the last census. Because much of the demand for City services relates to the growth rate of its citizens, the Planning and Development Services department estimates population monthly between official US Censuses. The estimated City population is 123,761 as of June 30, 2020.

The Texas A&M student population has also steadily grown at 16.9% per year since the last census in 2010. Spring 2020 enrollment for the University population according to Data and Research Services at Texas A&M was 59,837 with 81.4% of the student population living "off-campus" in the College Station community. Due to the concentration of off campus students enrolled in the University, the impact of an extended closure of University services was considered in the FY21 budget development.



This is a 32% increase in population since 2010, and an 82% increase since 2000. Prior to the pandemic, population was projected to grow by approximately two to three percent per year over the next five years.

Employment

The City of College Station has benefited from a consistently lower unemployment rate than State or National levels prior to COVID-19. However, COVID-19 has also impacted this economic indicator.

The Texas A&M Private Enterprise Research Center has developed an index (College Station-Bryan Business-Cycle Index) that is used monthly to measure the economic performance of the local economy. The most recent estimate of the CSB Business-Cycle Index (May 2020) is down 10.0% since the beginning of the calendar year 2020. For 2020 thus far the following are changes in the key components of the index:

- Initial unemployment claims over the last 17 weeks topped 50 million nationally. The number of claims per week have declined since the week ending March 14.
- Over the same time period, 2.85 million workers in Texas filed claims.
- Locally, 13,794 initial unemployment claims were filed between weeks ending on March 14 to June 27.
- Air travel nationally and out of Easterwood Airport increased in June relative to May.
- The unemployment rate decreased from to 9.4% to 8.9% in College Station-Bryan for the month of May and was tied for the lowest rate among Texas metro areas. The national unemployment rate for May declined to 13.3% and the rate in Texas declined to 13%.
- Inflation-adjusted taxable sales declined 16.6% between January and April. In May, they rebounded 12.8% relative to April.
- The Business-Cycle Index exhibited another monthly decrease of 3.5% for the month of May however this decline was not as steep as the revised decline from March to April.

FIGURE 11. COLLEGE STATION-BRYAN BUSINESS-CYCLE

Month-to-month growth rates. Last reported data point: May 2020 (monthly). Source: Private Enterprise Research Center.

Positions in the FY21 Budget

As a service organization, salaries and benefits accounts for the largest percentage of City operating expenses. College Station is similar to other cities in this respect. In the General Fund alone, approximately 75.7% of total operating and maintenance expenditures are salaries and benefits.

The FY21 proposed budget reflects the impact positions that were reclassified, reallocated or exchanged with other departments in order to meet service requirements.

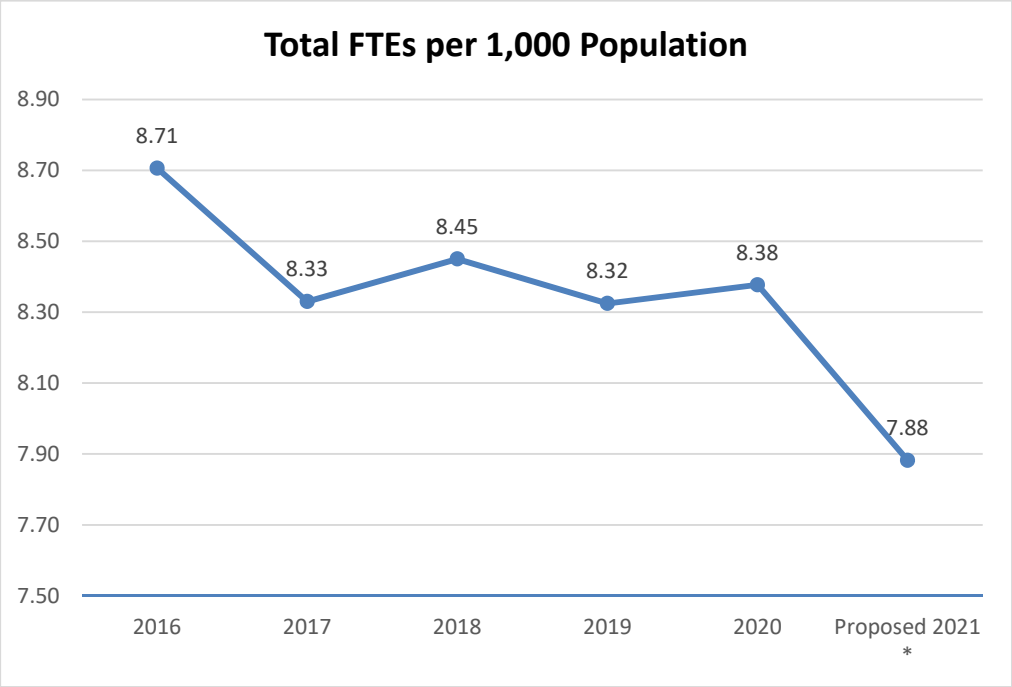
The City budgets for temporary/seasonal and part-time non-benefitted employees are derived by calculating the number of hours worked and approximating the number of FTE positions. The Parks and Recreation Department makes extensive use of these temporary/seasonal and part-time non-benefitted personnel for seasonal programs. Other departments also utilize these types of positions.

Appendix C in the FY21 Proposed Budget reflects 1035.75 Full and Part Time positions. That number is what is needed to provide "normal" service levels. The FY21 proposed budget also does not reflect the FTE's that will join the City from Experience Bryan College Station as of August 1, 2020 as the City of College Station Tourism department. Approximately ten to twelve FTE's, funded by the Hotel Tax Fund, will be added in the final approved budget document.

The significant revenue losses as a result of the COVID-19 pandemic discussed above, necessitated that the City reduce service levels which impacts the number of FTE's included in the proposed FY21 budget. The City has elected to continue a flexible hiring freeze instituted in March 2020 of approximately 55 to 60 positions across all departments. Appendix C does not reflect the positions that were frozen due to the pandemic. As normal service levels return, those positions will be filled, therefore the position was not removed from Appendix C. The flexible hiring freeze is being managed by dollar amount rather than position. The continuation of the hiring freeze will result in a reduction of salary, benefits and overtime expense of approximately ($2,881,000) across all funds.

Managing the hiring freeze across the City as a whole should provide flexibility to respond to the changing dynamics of the COVID-19 pandemic.

Position reductions that are included in the hiring freeze are not reflected in Appendix C. The intent is that when "normal" services can be provided, the affected positions will be added back as revenue permits.



* Proposed FY21 FTEs reflects hiring freeze reduction

Compensation and Benefits

COVID-19 has put a strain on our ability to continue with the compensation alignment work that has been ongoing since 2015. With an 18-24 month hiring freeze that began in March 2020, we are asking many of our remaining staff to cover multiple roles in a more risky environment and for an extended period.

No holistic annual market adjustment is included in the proposed budget. Contingency funds have been set aside for the second half of the year if the economy improves and shifts in a positive direction for minimal pay plan adjustments. If the economic situation is not improved, the funds can be used for other critical needs at the time, or not at all. Funds are also included in the base budget to continue the various step and skill programs.

The FY21 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY21 Proposed Budget, City premium contributions for these plans will increase at 9.0%. All other benefit levels are proposed to remain at FY20 levels. This investment is another way we attract and maintain the highest quality public servants across all departments and at all levels of the organization.

Service Level Reductions

In addition to the continuation of the hiring freeze discussed above, departmental leadership has committed to expense reductions in overtime, supplies, professional services, temporary help, travel and training resulting in expense reductions of ($1,526,000) in the General Funds. This amount includes the

cancellation of approximately ($200,000) in Parks programming. An additional ($966,000) of expenses was reduced in the Enterprise, Special Revenue and Internal Service Funds.

While this level of decrease is not sustainable in the long term, departmental leadership felt this level of reduction was the appropriate response for the community given the pandemic. Should these decreases continue beyond FY21, there will be significant service level reductions that will be implemented that could possibly include public safety, public works, parks programming, utility services, and other City services.

Below is a summary of the impact of the Service Level Increases / (Decreases) by department. Additional detail regarding service level changes can be found in the departmental fund summaries of this document.

Department	Expense Reductions	Hiring Freeze & Overtime Reductions	Total Reductions
Police	$ (249,000)	$ (493,000)	$ (742,000)
Fire	(150,000)	(152,000)	(302,000)
Public Works	(225,000)	(261,000)	(486,000)
Parks and Recreation	(311,000)	(240,000)	(551,000)
Planning & Development	(198,000)	(210,000)	(408,000)
IT	(140,000)	(276,000)	(416,000)
Fiscal Services	(16,000)	(160,000)	(176,000)
General Government	(196,000)	(236,000)	(432,000)
Economic Development Fund	(37,000)	-	(37,000)
Spring Creek Local Government Corp	(4,000)	-	(4,000)
TOTAL - General Fund	***$ (1,526,000)***	***$ (2,028,000)***	***$ (3,554,000)***
Electric	$ (518,000)	$ (108,000)	$ (626,000)
Water / Wastewater	(202,000)	(616,000)	(818,000)
Solid Waste	(148,000)	-	(148,000)
Northgate Parking	(73,000)	-	(73,000)
TOTAL - Enterprise Funds	***$ (941,000)***	***$ (724,000)***	***$ (1,665,000)***
Drainage	$ 12,000	$ (65,000)	$ (53,000)
Community Development	(6,000)	-	(6,000)
Juvenile Case Manager Fund	(4,000)	-	(4,000)
TOTAL - Special Revenue	***$ 2,000***	***$ (65,000)***	***$ (63,000)***
Utility Customer Service	$ (21,000)	$ -	$ (21,000)
Fleet Maintenance	(6,000)	(64,000)	(70,000)
TOTAL - Internal Service Funds	***$ (27,000)***	***$ (64,000)***	***$ (91,000)***
TOTAL - CITY WIDE	***$ (2,492,000)***	***$ (2,881,000)***	***$ (5,373,000)***

There are a minimum number of Service Level increases requested by departments this year. These increase requests are viewed as critical to maintain the current level of service, reduce a known threat to

City data or are legally required. The Fund or Department Summaries as indicated below provide more detail on the Service Level increases that are included in the FY21 proposed budget.

Core Services and Infrastructure - Public Works

- Required - Spill Prevention Control & Countermeasures Plan
- Facility Maintenance - Corrective Increase (Year 7/10)

Sustainable City –Information Technology

- Annual Penetration and PCI Testing

Sustainable City –Human Resources

- Performance Management System

Core Services and Infrastructure/Growth - Water Services

- Water Impact Fee Update

Core Services and Infrastructure/Growth - Wastewater Services

- Wastewater Impact Fee Update

Core Services and Infrastructure/Growth – Drainage

- Storm Drain Clean Out Equipment

Core Services and Infrastructure/Growth – City-Wide Roadway Impact Fee Funds

- Impact Fee 5-Year Update funding, (expenditure included in Streets CIP)

Enterprise Funds

Impact of COVID-19

As a provider of essential utilities, the impact of the COVID-19 pandemic was initially unclear. While the shuttering of commercial businesses and Texas A&M University students taking classes remotely might indicate a drop in the demand for services, the City's experience has been more of a shift in demand from commercial to residential as opposed to a drop. As the stay-at-home orders have been somewhat lifted as of July 10, 2020, the demand again appears to be shifting as opposed to dropping.

Economic conditions and high unemployment, however, pose an increased collection risk for utility services. Thru July 10, 2020 the City has luckily not been impacted by that risk. However, the longer the pandemic exists and modified stay-at-home orders are in place, the greater the probability that the City will experience collection issues. A 1.0% increased bad debt collection rate has been reflected as a modified accrual item in the measurement focus line item for both the FY20 year-end estimate and the FY21 proposed budget.

Utility Rates

There is no proposed rate increase for the Water, Wastewater or Electric Utilities. Roadway, Solid Waste, and Drainage fees increase based on the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation. There is no increase in the CPI Index for these fees.

Utility Transfers
Given the various uncertainties in the General Funds' two major sources of revenue, ad valorem tax and sales tax, this budget reflects an increase in the transfer percentage from the electric utility. Increasing the transfer from 8.0% to 9.0% will provide some stabilization to the revenues for the general fund in uncertain times.

Capital Projects

Impact of COVID-19
Thoughts about undertaking capital projects during a pandemic are varied and opinionated. The two most diverse current schools of thoughts are that capital spending will have a boom spurred by federal stimulus or a bust as tax revenues and user fees dry up. It's been widely discussed that the infrastructure in the United States is aging and deteriorating. Repairing existing assets is one way to spur the economy in local areas.

The City has taken a measured approach when it comes to capital projects for FY21. Significant building projects including a new City Hall and a major expansion of a wastewater treatment plant on the south side of College Station are planned to continue. However, the development of a baseball / softball complex has been deferred until FY22 for now. The final phase of Veteran's Park & Athletic Complex, a premier multi-purpose athletic facility has been cancelled.

Capital Budget Process
The City prepares a five-year CIP Budget, which Council reviews as part of the budget process. The CIP Budget presents all authorized anticipated capital expenses in several sections depending on project type, services provided, and funding source. As part of the CIP Budget process, the City also analyzes potential recurring operational costs, determines the appropriate ratio of debt and cash funding, and considers potential utility rate impacts for relevant projects. The City initiates both major and minor capital projects. Minor projects cost between $5,000 and $50,000, while major projects cost more than $50,000. Both project types provide a fixed asset or equipment with a useful life of three or more years.

The proposed Capital Improvements Project Budget for FY21 totals $46.74 million for all funds that include capital projects. This is a decrease of approximately $24.43 million or a (34.3%) decrease over the capital budget for FY20. Appropriations carryover from year to year as it typically takes multiple fiscal years to complete a capital project. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY21. Associated operating and maintenance costs needed for the projects that will be operational in FY21 have been included in the proposed budget.

Capital Funding
COVID-19 has incentivized capital spending as a result of cheap funds. The Federal Reserve has cut rates twice on an emergency basis, the first time it has done that since the 2008 financial crisis making financing of major capital projects inexpensive. The first cut of a half percentage point was on March 3, 2020 and the second of a full point was on March 15, 2020 which brought the Fed's overnight borrowing rate for banks back to near zero. Therefore, borrowing money for projects that can spur the economy becomes attractive for cities like College Station that have a strong credit rating.

The City funds capital projects using Certificates of Obligation (CO) supported by the tax or utility rates and existing cash reserves to fund capital projects. The City can only issue General Obligation (GO) debt after a successful citizen referendum.

The City may use debt for:

- Acquisition and development of parks and recreation facilities
- Street construction and rehabilitation
- Design and construction of public buildings (e.g., City offices, libraries, and fire stations)
- Utility infrastructure
- Technology assets with a useful life of not more than 10 years

Capital projects for Streets, Facilities, Technology and Parks are funded from various sources including existing cash reserves, Hotel Tax Fund reserves and Certificates of Obligation supported by the tax rate.

Capital projects for Electric, Water and Wastewater are funded from various sources including existing cash reserves and Certificates of Obligation supported by the utility rates.

The City collects impact fees in areas where growth occurs and transfers them to specific projects in those areas. The City will continue to transfer Water and Wastewater and Transportation Impact Fee revenue to offset the debt service for capital projects. Transportation impact fees will also be collected, however, the amount is not significant enough to use on a capital project in FY21. The impact fee studies for Transportation, Water and Wastewater impact fees are due to be updated in FY21. The cost of those studies will be charged as an expense to the fees collected and is reflected as a service level increase in the proposed budget.

FY21 Capital Projects
Appropriations for Capital Projects included in the FY21 Proposed Budget are:

	FY21
Streets	$19,683,000
Parks	-
Facilities / Tech	1,062,000
Total Governmental (Tax Backed)	20,745,000
Electric	4,413,000
Water	6,445,000
Wastewater	14,846,000
Total Utilities (Utility Fee Backed)	25,704,000
Special Revenue Capital Projects	292,000
GRAND TOTAL	$46,741,000

Significant Capital Projects with planned activity during FY21 include:

- Streets / Facilities / Technology Projects:
  - New City Hall Construction
  - Fiber Optic infrastructure
  - Francis Dr. PH II Construction
  - Southside Safety Improvements Construction
  - Royder Road PH II Construction
  - W.D. Fitch Rehab PH I and II Design

- Krenek Tap Rehab Design
- Rock Prairie Rd Expansion – SH6 to Bird Pond (formerly only to Medical Way) Design
- Jones Butler Extension and Roundabout Design

- Parks Projects:
  - Central Park Pavilion/Restroom
  - Central Park Athletic Field Restroom
  - Bee Creek Concession/Restroom
  - Veteran's Park Phase 1B
  - Memorial Cemetery Maintenance Shop
- Utility Projects:
  - Advanced Metering Infrastructure (Electric)
  - 3rd substation transformer and ring bus conversion (Electric)
  - 2818 Water Transmission Line Relocation (Water)
  - Woodson Village Rehab (Water/WW)
  - Lick Creek Parallel Trunkline (WW)
  - Bee Creek Parallel Trunkline PH III (WW)
  - Utility Service Center Design (E/W/WW)
  - Elevated Storage Tower @ Rock Prairie Rd Construction (Water)
  - SH40 Water Line Projects Design (Water)
  - Jones Butler Rehab Design (Water/WW)
  - Medical District Interceptors PH II and III Design (WW)
  - Carter Creek Blower #2 and #3 Building Replacement Construction (WW)

A complete list of the projects that have been appropriated along with additional details is included in the budget as well as in the Capital Project Budget Supplement.

Cyberattack Defense

COVID-19 necessitated remote working for a significant number of City personnel. With the increased number of personnel accessing the City network remotely as well as aging software, the City could have been vulnerable to a significant attack that might have crippled providing essential services. Prudently, department leaders recognized this significant risk and prepared appropriately in recent years. The FY20 Budget included a Service level adjustments to enhance Cyber security defense as well as enhanced firewall and email quarantine software. Regular backups and mandatory cybersecurity training that was completed prior to the pandemic enhanced security. Lastly, the City maintains a cybersecurity insurance policy to limit losses if a breach does occur.

Conclusion

The development of this budget has been like no other. This proposed budget reflects a strategic approach to accomplishing the community's goals during a challenging time in College Station's history. As the remainder of FY20 and FY21 unfold, the City plans to remain as flexible as possible to deal with the dynamic effects of the COVID-19 pandemic and resultant economic recession.

Net Budget Expenditure Comparison

The table below shows the proposed net budgeted expenditures for FY21. Total expenditures are budgeted to be $312,621,887. Transfers from the fund balance for capital projects in FY21 are budgeted to be $16,870,000 and the proposed capital budget is $29,871,652. The latter two items will provide a total of $46,741,652 of new budget appropriation for capital projects.

Fund	Approved FY20 Budget	Proposed FY21 Budget	Percent Change
General Fund	$ 84,514,011	$ 81,287,255	-3.82%
Utility Funds	132,503,592	130,925,938	-1.19%
Solid Waste Fund	12,086,366	13,423,601	11.06%
Drainage Fund (O&M)	2,774,535	2,391,736	-13.80%
Roadway Maintenance Fund	4,967,258	4,900,513	-1.34%
Debt Service Fund	20,500,170	19,202,831	-6.33%
Hotel Tax Fund	5,732,546	5,784,590	0.91%
Northgate Parking Fund	1,371,766	1,329,673	-3.07%
Police Seizure Fund	31,576	30,000	-4.99%
System-wide Water Impact Fee Fund	290,000	295,000	1.72%
System-wide Wastewater Impact Fee Fund	1,175,000	2,180,000	85.53%
PEG Access Channel Fee Fund	145,300	945,800	550.93%
Municipal Court Funds	691,165	248,463	-64.05%
Community Development Fund	2,753,614	2,329,710	-15.39%
Spring Creek Local Govt Fund	99,031	92,100	-7.00%
R.E. Meyer Fund	30,000	-	-100.00%
TX Ave Cemetery Endowment Fund	3,000	3,000	0.00%
Memorial Cemetery Endowment Fund	42,040	42,040	0.00%
Memorial Cemetery Fund	281,595	467,985	66.19%
Total O&M Expenditures	**$ 269,992,565**	**$ 265,880,235**	**-1.52%**
Utilities Transfer to CIP - Utility CIP	12,450,000	15,050,000	20.88%
Northgate Parking to Gen'l Govt CIP	100,000	-	-100.00%
SW Roadway Impact to Streets CIP	-	520,000	N/A
PEG Access Channel Fee Fund to CIP	-	800,000	N/A
Gen'l Fund Transfer to CIP	756,581	500,000	-33.91%
Cash Transfers for CIP	**$ 13,306,581**	**$ 16,870,000**	**26.78%**
General Gov't CIP	20,692,896	18,943,624	-8.45%
Utilities CIP	29,354,778	10,654,026	-63.71%
Community Development CIP	155,916	-	-100.00%
Special Revenue CIP	954,693	24,002	-97.49%
Hotel Tax Capital Projects	6,706,223	250,000	-96.27%
Total Capital Expenditures	**$ 57,864,506**	**$ 29,871,652**	**-48.38%**
TOTAL	***$ 341,163,652***	***$ 312,621,887***	***-8.37%***

BUDGET DEVELOPMENT, FUND STRUCTURES AND DOCUMENT ORGANIZATION

Budget Development

The strategic planning and budget processes are integrated to ensure that policy direction is implemented through the budget cycle. Fiscal control is at the department level in the General Fund and at the fund level for other funds. The development of the budget begins early in the calendar year. The process continues through the spring and summer as departments assess needs.

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

The target budgets are distributed to the departments that are designed to reflect a "bottom's up" approach to budgeting. Target budgets reflect ongoing salary and departmental expenditures needed in order for the departments to provide services at the same level as the prior year.

Departments review and analyze their budgets based on operational assessments of service requirements, Council directives and anticipated changes to costs of providing services. Any material changes in services, both increases and decreases are submitted for consideration through a process called service level adjustments (SLAs).

SLAs are included in the proposed budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies and capital projects; b) items directly related to the strategic goals of Council; c) items that change existing service levels in light of fluctuating demands or economic changes; d) other items of general value to the City, such as replacements of efficiencies or improved services.

Lead by the Finance Department, Department Directors review each SLA and make recommendations to the City Manager on which to include in the proposed budget in order to prepare a balanced budget. The budget was prepared conservatively. Final budget recommendations are included in the proposed budget which is reviewed and discussed by City Council in budget workshops in July. Changes, as directed by Council, are reflected in the approved budget version voted on by Council.

Fund Structures

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

Governmental Funds

Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting, which is the same basis used for financial statement reporting. Revenues are recognized when they are both measurable and available. The City considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, with a few exceptions. Exceptions can be found in the Financial Policies Appendix F-1.

- **Major Governmental Funds**
  - The **General Fund** is the City's primary operating fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.
  - The **Debt Service Fund** accounts for the financial resources accumulated for the payment of general government principal, interest and related costs on long-term debt. General government debt is paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is restricted exclusively for general government debt service payments.
  - The **Streets Capital Projects Fund** accounts for the costs of street construction and improvements and traffic signalization made with funds primarily provided by proceeds from the sale of long term debt.
  - The **Facilities and Technology Capital Projects Fund** accounts for the costs of municipal facility projects and improvements made with funds primarily provided by proceeds from the sale of long term debt and cash contributions.
- **Non-Major Governmental Funds**
  - Economic Development, Efficiency Time Payment Fee and the Spring Creek Local Government Corporation funds are considered non-major Governmental Funds. These funds are budgeted as distinct funds and prepared using the same accounting basis as major governmental funds.
- **Non-Major Governmental Capital Projects Funds**
  - Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition, construction or repair of Parks facilities. These funds, combined with the Special Revenue Funds, are reported as Non-Major Governmental Funds for financial statement purposes.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. All special revenue funds are considered non-major and both the budgets and financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

Enterprise Funds

Enterprise funds account for the acquisition, operation, and maintenance of government facilities and services that are self-supported by user fees. The budgets are prepared using the modified accrual basis of accounting and the current financial resources measurement focus. The budget measures the net change in working capital (current assets less current liabilities). Enterprise Fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, where revenues are recorded when earned. Expenses are recorded when a liability is incurred. The City's enterprise funds are listed below.

- **Major Enterprise Funds**
  - The **Electric Fund** accounts for the activities necessary to provide electric services to the residents of the City. These activities include administration, distribution system operations and maintenance, transmission system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for separately as an internal service fund.
  - The **Water Fund** accounts for the activities necessary to provide water services to the residents of the City. These activities include administrative services, water production and distribution system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund.
  - The **Wastewater Fund** accounts for the activities necessary to provide sewer collection and treatment services to the residents of the City. These activities include administrative services, wastewater system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund.
- **Non-Major Enterprise Funds**
  - The City's **Solid Waste Fund** and **Northgate Parking Fund** are non-major enterprise funds. **Internal Service Funds**

Internal Service Funds

Internal service funds account for services provided to other departments within the City. The funds are considered non-major and the budgets are prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

Budget Document Organization

This book is presented in three sections: the Executive Summary, Fund Sections, and Appendices.

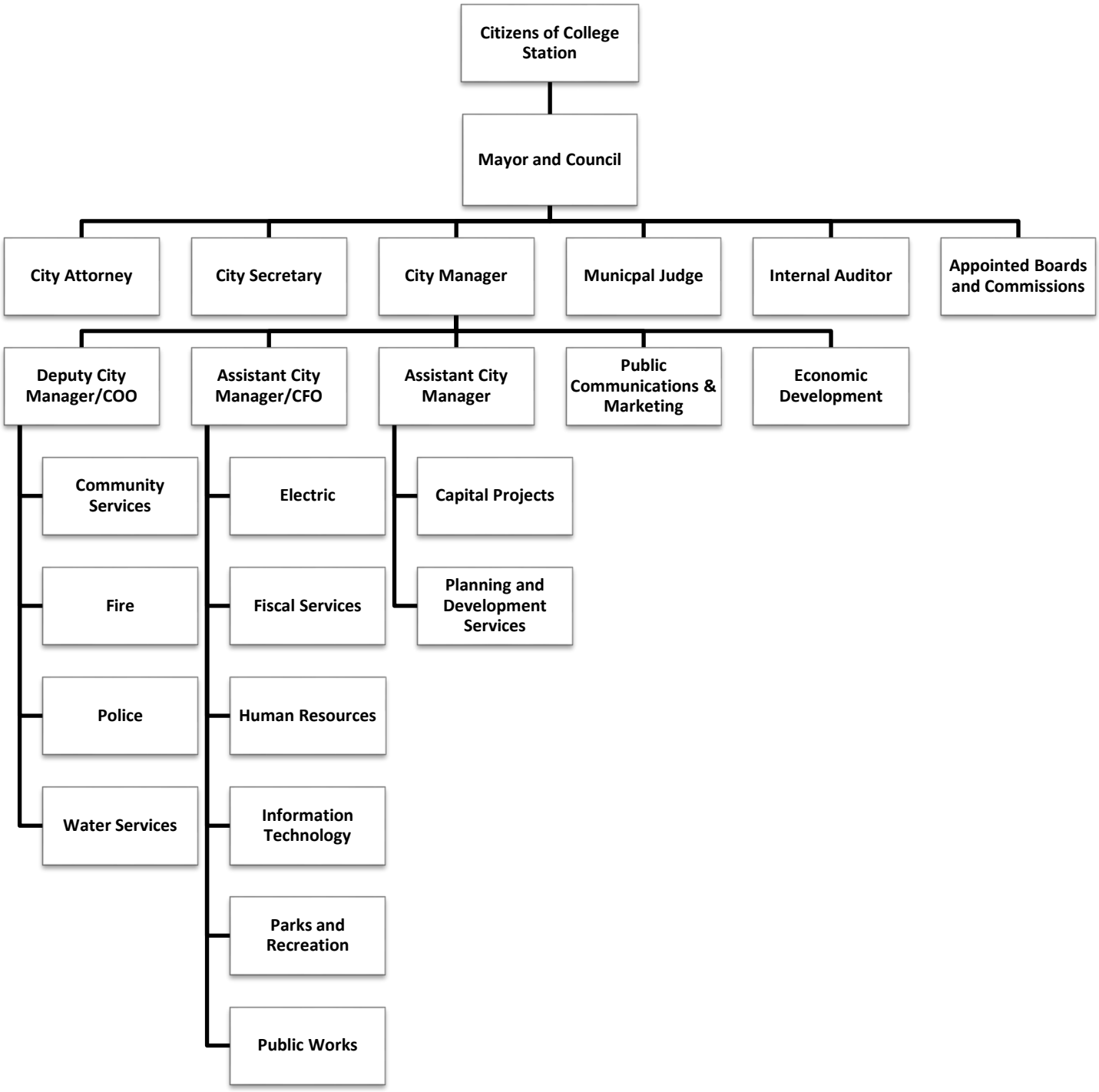
- **Executive Summary**
  - Includes the Transmittal Letter and Executive Summary. The Executive Summary section provides a general overview of the proposed budget and identifies key changes from the prior year.
- **Fund Sections**
  - An overview of various services provided and resources available organized by major fund type (Governmental, Enterprise, Special Revenue, and Internal Service).
  - Fund summaries include:

        - Actual prior year (FY19) revenues and expenses (operational and non-departmental).
        - FY20 revised budget through Budget Amendment #1
        - FY20 revenue and expenditure year-end estimates as of May 31, 2020, except General Fund revenues which are through July 15, 2020.
        - FY21 proposed base budget.
        - FY21 proposed service level adjustments (SLAs).
        - FY21 proposed budget.
        - Percentage change in the Budget year over year (FY20 to FY21).
    - Department summaries for funds incurring Operations & Maintenance (O&M) expenses include:
        - Financial details of each department division.
        - Summary of expenditures by classification type (e.g. salaries, supplies, maintenance, purchased services, etc.).
        - Summary of full time equivalent personnel (FTE's) within the department.
    - A strategic plan for each City department. Strategic plans include:
        - The mission statement, goals, issues and needs, plans of action, and key performance indicators for each department.
        - Reflects the primary services that departments provide and ties those to specific elements from the City's Strategic Plan as directed by the City Council.
        - Includes specific key performance indicators to measure departmental service levels.
    - Capital Improvements Program (CIP) summaries include:
        - A narrative description of the ongoing projects
        - A five year summary of the plan including:
            - Budget appropriations from inception with FY21 appropriations listed separately
            - Projected expenditures from inception with FY20 through FY26 listed separately by year.
            - Estimated additional future years O&M costs anticipated for each major capital project.

- **Appendices**
    - Supplemental information to meet specific Charter requirements
    - Statistical overview of the community
    - Detailed supplemental schedules of personnel, major revenues, debt schedules, and SLAs
    - Fiscal and Budgetary Policies
    - City Strategic Plan
    - Glossary

CITY ORGANIZATION

CITY OF COLLEGE STATION



City of College Station
All Funds Operations & Maintenance
Summary

EXPENDITURE BY FUND

FUND	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
General Fund	$ 83,777,886	$ 90,606,204	$ 85,874,462	$ 88,796,584	$ (3,433,012)	$ 85,363,572	-5.79%
Court Security Fee Fund	46,492	73,336	49,399	47,487	-	47,487	-35.25%
Juvenile Case Mgr. Fee Fund	96,200	90,506	100,592	63,700	(3,300)	60,400	-33.26%
Hotel Tax Fund	977,579	1,052,553	1,502,552	4,293,191	-	4,293,191	307.88%
Community Development Fund	1,485,470	2,753,614	2,753,614	2,398,680	(68,970)	2,329,710	-15.39%
Northgate Parking Fund	888,765	988,140	860,523	911,111	(72,629)	838,482	-15.15%
Electric Fund	71,398,185	80,774,611	76,975,149	78,738,489	(624,485)	78,114,004	-3.29%
Water Fund	5,973,570	6,287,281	6,541,534	6,366,063	(383,653)	5,982,410	-4.85%
Wastewater Fund	5,874,338	6,425,392	6,079,432	6,517,658	(432,964)	6,084,694	-5.30%
Solid Waste Fund	8,584,040	9,021,122	8,811,521	8,403,923	(147,981)	8,255,942	-8.48%
Property & Casualty Ins. Fund	229,417	225,056	226,472	225,001	-	225,001	-0.02%
Employee Benefits Fund	73,029	70,684	72,037	71,801	-	71,801	1.58%
Workers' Comp Ins. Fund	169,726	165,929	166,151	165,201	-	165,201	-0.44%
Utility Customer Service Fund	3,164,894	3,208,484	2,964,837	3,311,873	(20,928)	3,290,945	2.57%
Fleet Maintenance Fund	2,435,435	2,527,935	2,490,594	2,586,424	(69,175)	2,517,249	-0.42%
Drainage Maintenance Fund	1,426,650	1,748,055	1,635,874	1,687,470	(53,319)	1,634,151	-6.52%
COMBINED FUND TOTAL	$ 186,601,677	$ 206,018,902	$ 197,104,744	$ 204,584,656	$ (5,310,416)	$ 199,274,240	-3.27%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 74,026,887	$ 78,240,716	$ 74,759,767	$ 79,949,003	$ (2,938,417)	$ 77,010,586	-1.57%
Health Insurance	9,918,168	11,055,084	10,794,646	11,503,199	(35,752)	11,467,447	3.73%
Supplies	7,733,223	7,857,316	7,894,473	7,541,102	(530,739)	7,010,363	-10.78%
Maintenance	8,501,959	10,236,552	9,495,914	10,220,602	(418,342)	9,802,260	-4.24%
Purchased Services	24,199,272	26,953,485	25,210,605	27,096,998	(1,388,748)	25,708,250	-4.62%
Legal Notices	40,213	42,897	39,151	42,897	(4,323)	38,574	-10.08%
Capital Outlay	1,777,452	4,232,852	3,893,761	2,630,855	20,905	2,651,760	-37.35%
Purchased Power/Wheeling Charges	60,208,005	67,200,000	64,817,185	65,370,000	-	65,370,000	-2.72%
Other Purchased Services	196,497	200,000	199,241	230,000	(15,000)	215,000	7.50%
COMBINED FUND TOTAL	$ 186,601,677	$ 206,018,902	$ 197,104,744	$ 204,584,656	$ (5,310,416)	$ 199,274,240	-3.27%

PERSONNEL SUMMARY BY FUND

FUND	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
General Fund	728.50	735.70	735.70	(2.00)	733.70	-0.27%
Court Security Fee Fund	1.00	0.50	0.50	-	0.50	0.00%
Juvenile Case Mgr. Fee Fund	1.25	1.25	0.75	-	0.75	-40.00%
Hotel Tax Fund	-	4.30	4.30		4.30	0.00%
Community Development Fund	3.50	5.00	5.00	-	5.00	0.00%
Northgate Parking Fund	9.00	9.00	9.00	-	9.00	0.00%
Electric Fund	88.50	90.50	90.50	-	90.50	0.00%
Water Fund	42.00	43.00	43.00	-	43.00	0.00%
Wastewater Fund	48.00	47.00	47.00	-	47.00	0.00%
Solid Waste Fund	40.50	41.50	41.50	-	41.50	0.00%
Property & Casualty Ins. Fund	2.50	2.50	2.50	-	2.50	0.00%
Employee Benefits Fund	1.00	1.00	1.00	-	1.00	0.00%
Workers' Comp Ins. Fund	1.50	1.50	1.50	-	1.50	0.00%
Utility Customer Service Fund	19.00	20.00	20.00	-	20.00	0.00%
Fleet Maintenance Fund	17.50	17.50	17.50	-	17.50	0.00%
Drainage Maintenance Fund	18.00	18.00	18.00	-	18.00	0.00%
COMBINED FUND TOTAL	1,021.75	1,038.25	1,037.75	(2.00)	1,035.75	-0.24%

Strategic Planning and Budget Process - FY21

January	▪ Budget Analysts meet to go over general action plans for the upcoming budget season and assign duties and responsibilities. ▪ Preliminary work begins on upcoming fiscal year budget for the Operating and Capital Improvement Program (CIP) budgets. ▪ Begin preparation of the Salary and Benefits portion of the budget. ▪ Budget Staff prepares and distributes 1st quarter financial reports and departmental forecasts.
February	▪ Requests for fixed cost information as well as vehicle and equipment replacement data are sent out to the City departments. ▪ City Council participates in a Strategic Planning Retreat to review mission and vision statements and identify strategic priorities for the upcoming fiscal year.
March	▪ Budget Analysts prepare Department and Fund summaries and finalize budget amounts for fixed costs. ▪ Budget Analysts develop and analyze forecasts and preliminary rate models. ▪ Budget department kicks off new budget year with City departments. ▪ Budget Analysts meet with City Departments to review/discuss/revise CIP budget submissions. ▪ Budget Analysts begin preliminary work with Departments and assist Departments in preparing their budget submission.
April	▪ Target Budget and Service Level Adjustments (SLAs) forms are sent out to Departments. ▪ Continue analysis and preparation of the CIP budget. ▪ Department budgets are due back to the Budget Office. ▪ Budget Analysts analyze and review base budget requests, requests for increases in funding via SLAs, as well as budget reduction submittals with departments. ▪ Budget Analysts prepare and distribute 2nd quarter financial reports and departmental forecasts.
May	▪ Budget Analysts and Capital Projects Department meet with City Manager to review proposed CIP. ▪ Budget Analysts prepare Proposed Budgets and work with Department Directors and City Manager to discuss budget requests and service levels.
June	▪ Budget Congress is held with Department Directors to review submitted Service Level Adjustments. ▪ Budget Analysts and Capital Project Department present the proposed CIP to the City Manager's Office. ▪ Budget Analysts prepare Proposed Budget Document.
July	▪ City Manager and departments finalize service level adjustments. ▪ City Council participates in a Mid-Year Strategic Plan Review. ▪ Budget is presented to City Council. ▪ Budget workshops are conducted during scheduled Council meetings to review proposed Operating and Capital Improvement Program budgets. ▪ Budget Analysts prepare and distribute 3rd quarter financial reports and departmental forecasts.
August	▪ Required Tax Notices are published. ▪ Required Public Hearings are conducted. ▪ Council adopts of Budget and Tax Rate.
September	▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
October	▪ Distribute Budget Document.
November-December	▪ Budget Analysts prepare and distribute 4th quarter financial reports and departmental forecasts. ▪ Conduct Departmental Reviews and Special Projects. ▪ Monitor Budget. ▪ Request for CIP budget submissions sent out to Departments.

General Fund

- The General Fund is the chief operating fund and primary governmental fund of the City of College Station that includes:
    - Public Safety (Police & Fire)
    - Public Works
    - Parks & Recreation
    - Planning & Development
    - Information Technology
    - Fiscal Services and
    - General Government
- Fiscal and Budgetary Policy serves as the guide to enable the City to achieve a long-term stable and positive financial condition for the City.

Impact of COVID-19

- The COVID-19 pandemic brought immediate and ongoing economic disruption to the United States.
- From a City perspective, containment efforts have translated into significant loss in revenue and have impacted FY20 and FY21.
- In the General Fund, revenue impacts have occurred in reduced sales taxes, mixed beverage taxes, and revenues received in Parks & Recreation activities.
- City strategies to mitigate the effects of COVID-19 include a hiring freeze and expense reductions in supplies, professional services, and travel and training. ***Mitigation strategies are discussed in the Budget Transmittal Letter and Executive Summary sections of the budget document***.

Revenues

FY20 budget is $85,980,168 and the FY20 year-end estimate is projected to be approximately $2.1 million below budget primarily due to decreased property taxes, sales taxes, fines, and penalties. FY21 proposed revenues are $82,615,990 which is below the FY20 year-end estimate due to the continued impact of COVID-19.

Revenue projections are based on historical trends and consider economic variables that impact the City's revenue stream. **Appendix D** provides historical data on all General Fund revenue categories. Major revenue estimates and assumptions are explained below.

- **Property (Ad Valorem) Taxes:** anticipated revenues are based on the operations and maintenance (O&M) tax rate per $100 valuation. Property tax revenue accounts for 38.0% of the total General Fund revenue.
- **Sales Tax**: includes sales tax and mixed drink taxes, revenue estimates are based on analysis of historical revenues and expected future retail sales, employment, and economic development. Sales tax is the second-largest revenue stream in the General Fund.
- **Other Taxes:** includes include franchise taxes for phone, cable, oil & gas, and natural gas. FY21 budget is projected below the FY20 year-end estimate due to the expected decrease in the natural gas revenue.
- **Licenses and Permits:** consist primarily of Planning & Development permits with an expected decrease in FY21 vs the FY20 year-end estimate.
- **Charges for Services:** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, Parks & Recreation, and Municipal Court. The FY21 budget for Charges and Services is higher than the FY20 year-end estimate in the anticipation the return of Parks & Recreation programs in Summer FY21.

- **Fines, Forfeits, and Penalties:** are mostly ticket and court fines from Municipal Court generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be down in FY20, and a decrease in anticipated in FY21 vs FY20. These decreases are related to COVID-19 effects in the City.
- **Intergovernmental Revenues: a**mong the intergovernmental revenues the City expects to receive in FY21 are reimbursements related to the Easterwood ILA, reimbursements from TAMU and CSISD for traffic control, various state and federal reimbursements associated with the Police Department, and reimbursements from City of Bryan, TAMU, and Brazos County for a portion of the Staff Assistant position for the Joint Emergency Operations Center. COVID-19 has caused FY20 year-end estimates to be below budget and FY21 is projected below FY20 estimates also. The SAFER grant reimbursements were delayed due to backlog at FEMA and six firefighters were hired in February 2020 shortly before COVID-19 hit the United States.
- **Investment Earnings** are estimated below budget for FY20 due to the low interest earnings nationwide. FY21 estimates are $290,000.
- **Utility Transfers to the General Fund: t**hese transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities. The FY21 budget reflects an increase in the transfer percentage from the Electric Utility to support the General Fund's response to COVID-19. FY21 proposed budget is $15,342,000.
- **Miscellaneous Revenues:** include such items as fiber lease income, sale of scrap metal, proceeds from sales of real estate, and other miscellaneous non-operating revenue. The FY21 estimated revenue is less than the FY20 year-end estimates due to the proceeds from sale of real estate received in FY20.

Expenditures

- **<u>Departmental expenditures</u>** include hiring freeze and expense reductions submitted by the departments. See transmittal letter for discussion of the City's strategies to mitigate the effects of COVID-19 on the local economy.
- There are departmental summaries for each function of the General Fund that detail expenditures by classifications, SLAs for additions, and/or reductions by classification.
- **<u>Non-departmental expenditures</u>** include:
    - *General and administrative transfers* that reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds.
    - *Interfund transfers i*ncludes both transfers into the General Fund as well as transfers out of the General Fund to other funds.
    - *Public Agency funding*
    - *Consulting Services*
    - *Capital Outlay/Project Transfers*
    - *Contingency*

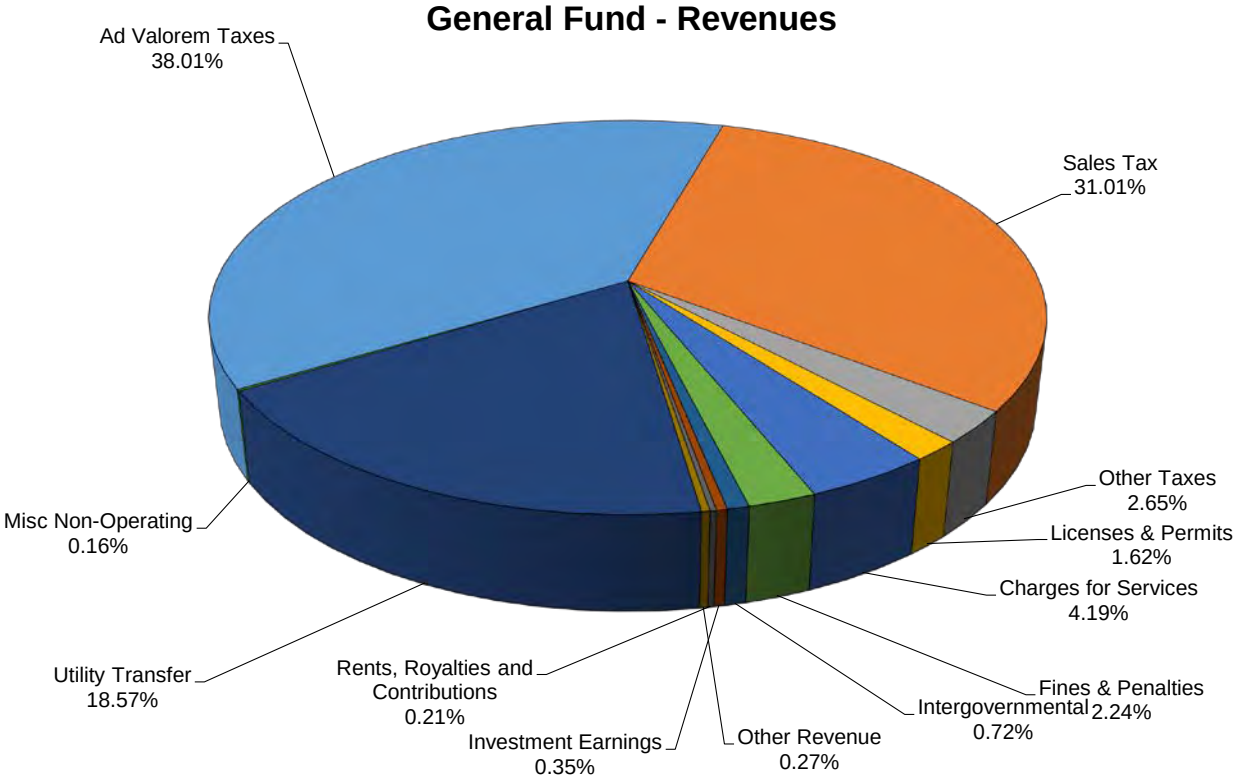
  See Appendix I for detail discussion of non-departmental expenditures.

A total of 733.70 positions are authorized in the FY21 General Fund budget; of those, 48.25 positions are included in the hiring freeze. There are no new positions proposed in the FY21 budget. A full listing of personnel can be found in Appendix C.

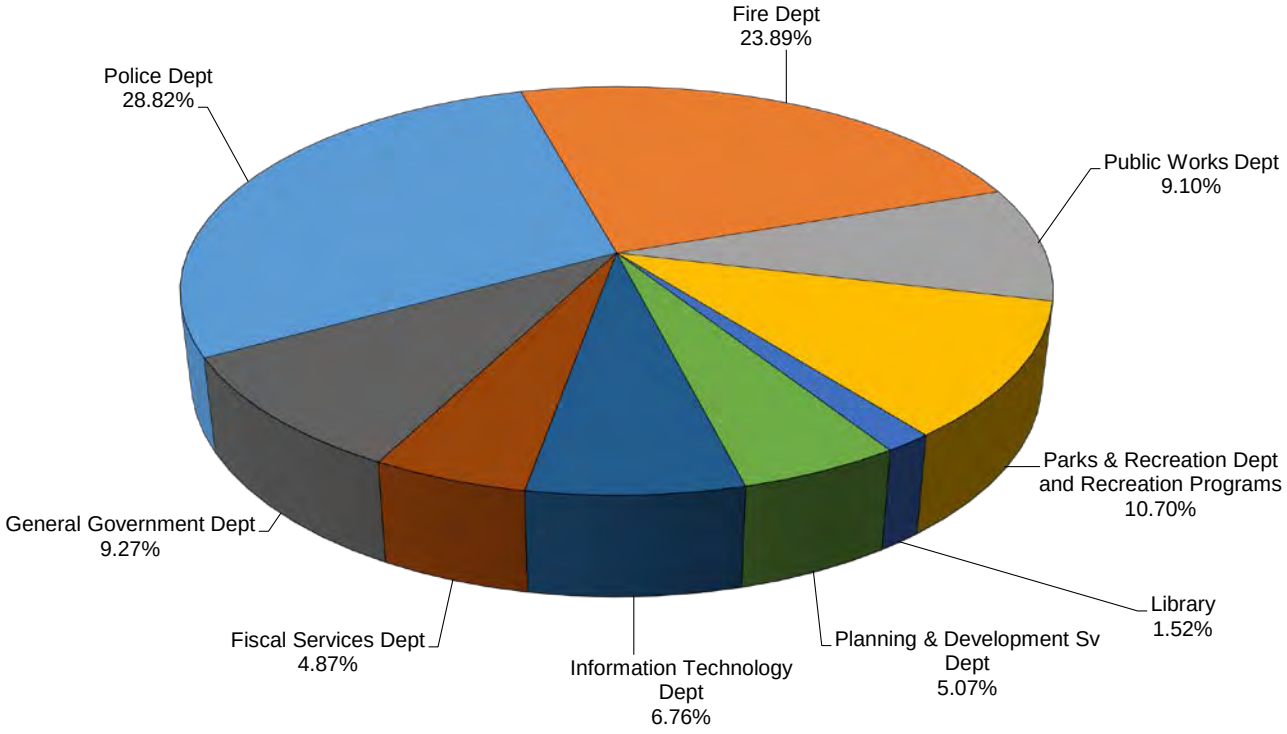
City of College Station
General Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 1x SLA	FY21 Recurring SLA	FY21 Proposed Budget	% Change Budget FY20 to FY21
Beginning Fund Balance	**$24,033,874**	**$24,328,349**	**$24,328,349**	**$24,439,767**			**$24,439,767**	
REVENUES:								
Ad Valorem Taxes	$26,432,523	$30,255,096	$30,058,484	$31,399,300	-	-	$31,399,300	3.8%
Sales Tax	30,733,040	30,276,546	28,953,720	25,620,386	-	-	25,620,386	-15.4%
Other Taxes	2,580,205	2,324,441	2,341,659	2,188,400	-	-	2,188,400	-5.9%
Licenses & Permits	1,633,241	1,693,250	1,825,509	1,341,000	-	-	1,341,000	-20.8%
Charges for Services	3,735,557	3,877,520	3,076,511	3,464,770	-	-	3,464,770	-10.6%
Fines & Penalties	2,362,308	2,565,650	1,918,303	1,849,000	-	-	1,849,000	-27.9%
Intergovernmental	585,506	957,928	670,865	592,661	-	-	592,661	-38.1%
Investment Earnings	757,250	400,000	250,329	290,000	-	-	290,000	-27.5%
Rents, Royalties and Contributions	184,543	181,500	36,319	173,045	-	-	173,046	-4.7%
Other Revenue	319,895	249,750	151,378	226,705	-	-	226,705	-9.2%
Utility Transfer	12,192,339	13,056,000	13,056,000	15,342,000	-	-	15,342,000	17.5%
Misc Non-Operating	637,932	142,487	1,462,740	128,722	-	-	128,722	-9.7%
TOTAL REVENUES	**$82,154,339**	**$85,980,168**	**$83,801,818**	**$82,615,989**	**$0**	**$0**	**$82,615,990**	-3.9%
TOTAL FUNDS AVAILABLE	**$106,188,212**	**$110,308,517**	**$108,130,167**	**$107,055,756**			**$107,055,757**	-2.9%
EXPENDITURES:								
Police Dept	$24,330,249	$24,892,431	$24,123,599	$25,346,779	$0	($740,894)	$24,605,885	-1.2%
Fire Dept	20,036,101	20,707,445	20,240,459	20,694,836	-	(300,859)	20,393,977	-1.5%
Public Works Dept	9,348,645	10,339,775	9,420,377	8,255,968	-	(484,874)	7,771,094	-24.8%
Parks & Recreation Dept and Recreation Programs	9,526,025	10,283,037	9,049,668	9,682,513	-	(550,322)	9,132,191	-11.2%
Library	1,249,630	1,287,929	1,290,260	1,295,524	-	-	1,295,524	0.6%
Planning & Development Sv Dept	4,180,089	4,722,259	4,258,129	4,735,447	-	(407,005)	4,328,442	-8.3%
Information Technology Dept	4,595,279	6,513,309	6,228,023	6,186,994	-	(415,623)	5,771,371	-11.4%
Fiscal Services Dept	3,987,924	4,502,844	4,357,074	4,335,957	-	(174,314)	4,161,643	-7.6%
General Government Dept	6,654,041	7,393,339	6,915,157	8,294,285	50,000	(431,776)	7,912,509	7.0%
Pay Plan Contingency	-	150,000	150,000	50,000	-	570,000	620,000	313.3%
Total Operating Expenditures	$83,907,982	$90,792,368	$86,032,746	$88,878,303	$50,000	($2,935,667)	$85,992,636	-5.3%
							(4,799,732)	
TRANSFERS:								
G&A Transfers In	($5,312,333)	($5,956,767)	($5,956,767)	($6,496,675)	$0	$0	(6,496,675)	9.1%
Interfund Transfers	(217,384)	(3,259,727)	(3,053,181)	(2,936,540)	-	-	(2,936,540)	-9.9%
Total Transfers (Sources) Uses	($5,529,718)	($9,216,494)	($9,009,948)	($9,433,215)	$0	$0	($9,433,215)	2.4%
OTHER (Sources) Uses:								
Public Agency	$1,467,695	$1,593,487	$1,593,487	$1,597,035	$0	($55,418)	$1,541,617	-3.3%
Consulting Services	65,546	50,000	50,000	101,000	-	-	101,000	102.0%
Capital Outlay/Project Transfers	568,781	3,148,720	3,148,720	3,252,717	-	-	3,252,717	3.3%
Contingency		250,000	250,000	250,000	-	82,500	332,500	
Total Other (Sources) Uses	$2,102,022	$5,042,207	$5,042,207	$5,200,752	$0	$27,082	$5,227,834	3.7%
	$80,480,287	**$86,618,081**	**$82,065,005**	**$84,645,840**	**$50,000**	**($2,908,585)**	**$81,787,255**	-5.6%
Total Increase(Decrease)	$1,674,052	($637,913)	$1,736,813	($2,029,851)	($50,000)	$2,908,585	$828,735	
Measurement Focus Increase (Decrease)	(1,379,577)	(350,000)	(1,625,395)					
Ending Assigned and Unassigned Fund Balance	**$24,328,349**	**$23,340,436**	**$24,439,767**	**$22,409,916**	**($50,000)**	**$2,908,585**	**$25,268,502**	

General Fund - Revenues



General Fund - Department Expenditures



City of College Station
General Fund
Operations & Maintenance Summary

EXPENDITURE BY DEPARTMENT

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Police	$ 24,329,238	$ 24,888,660	$ 24,123,605	$ 25,315,060	$ (740,694)	$ 24,574,366	-1.26%
Fire	20,036,091	20,707,445	20,240,460	20,694,836	(300,859)	20,393,977	-1.51%
Public Works	9,348,645	10,339,775	9,420,377	8,255,968	(484,873)	7,771,095	-24.84%
Parks and Recreation	6,475,664	6,904,783	6,401,284	6,887,156	(344,716)	6,542,440	-5.25%
Recreation Programs*	3,050,362	3,378,283	2,648,413	2,795,357	(205,606)	2,589,751	-23.34%
Library	1,249,630	1,287,929	1,290,260	1,295,524	-	1,295,524	0.59%
Planning and Development Services	4,180,085	4,722,259	4,258,131	4,735,447	(407,005)	4,328,442	-8.34%
Information Technology	4,595,281	6,513,309	6,228,416	6,186,994	(415,623)	5,771,371	-11.39%
Fiscal Services	3,988,432	4,470,422	4,324,652	4,335,957	(174,314)	4,161,643	-6.91%
General Government	6,524,460	7,393,339	6,938,865	8,294,285	(359,322)	7,934,963	7.33%
TOTAL	$ 83,777,886	$ 90,606,204	$ 85,874,462	$ 88,796,584	$ (3,433,012)	$ 85,363,572	-5.79%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 54,875,001	$ 57,439,985	$ 54,876,104	$ 58,379,728	$ (2,024,030)	$ 56,355,698	-1.89%
Health Insurance	7,197,844	7,957,915	7,800,248	8,117,882	(36,098)	8,081,784	1.56%
Supplies	3,436,324	3,392,618	2,917,145	2,966,412	(131,599)	2,834,813	-16.44%
Maintenance	5,284,978	6,490,193	6,055,356	6,254,231	(379,818)	5,874,413	-9.49%
Purchased Services	12,509,590	14,218,341	13,244,114	12,816,070	(859,467)	11,956,603	-15.91%
Capital Outlay	328,230	904,436	778,778	113,355	(2,000)	111,355	-87.69%
Indirect Costs**	-	-	-	-	-	-	N/A
G&A Expense (Rec Programs)	145,919	202,716	202,716	148,906	-	148,906	-26.54%
TOTAL	$83,777,886	$90,606,204	$85,874,462	$88,796,584	($3,433,012)	$85,363,572	-5.79%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Police	220.50	222.50	222.50	-	222.50	N/A
Fire	160.00	166.00	166.00	-	166.00	N/A
Public Works	60.00	60.00	51.00	-	51.00	N/A
Parks and Recreation	64.35	62.55	62.55	(1.00)	61.55	N/A
Recreation Programs	46.40	45.90	45.90	-	45.90	N/A
Library	-	-	-	-	-	0.00%
Planning and Development Services	45.50	45.50	45.50	-	45.50	N/A
Information Technology	31.50	31.50	31.50	-	31.50	N/A
Fiscal Services	46.00	47.00	47.00	-	47.00	N/A
General Government	54.25	54.75	63.75	(1.00)	62.75	N/A
TOTAL	728.50	735.70	735.70	(2.00)	733.70	N/A

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

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

City of College Station
General Fund
Five Year Forecast

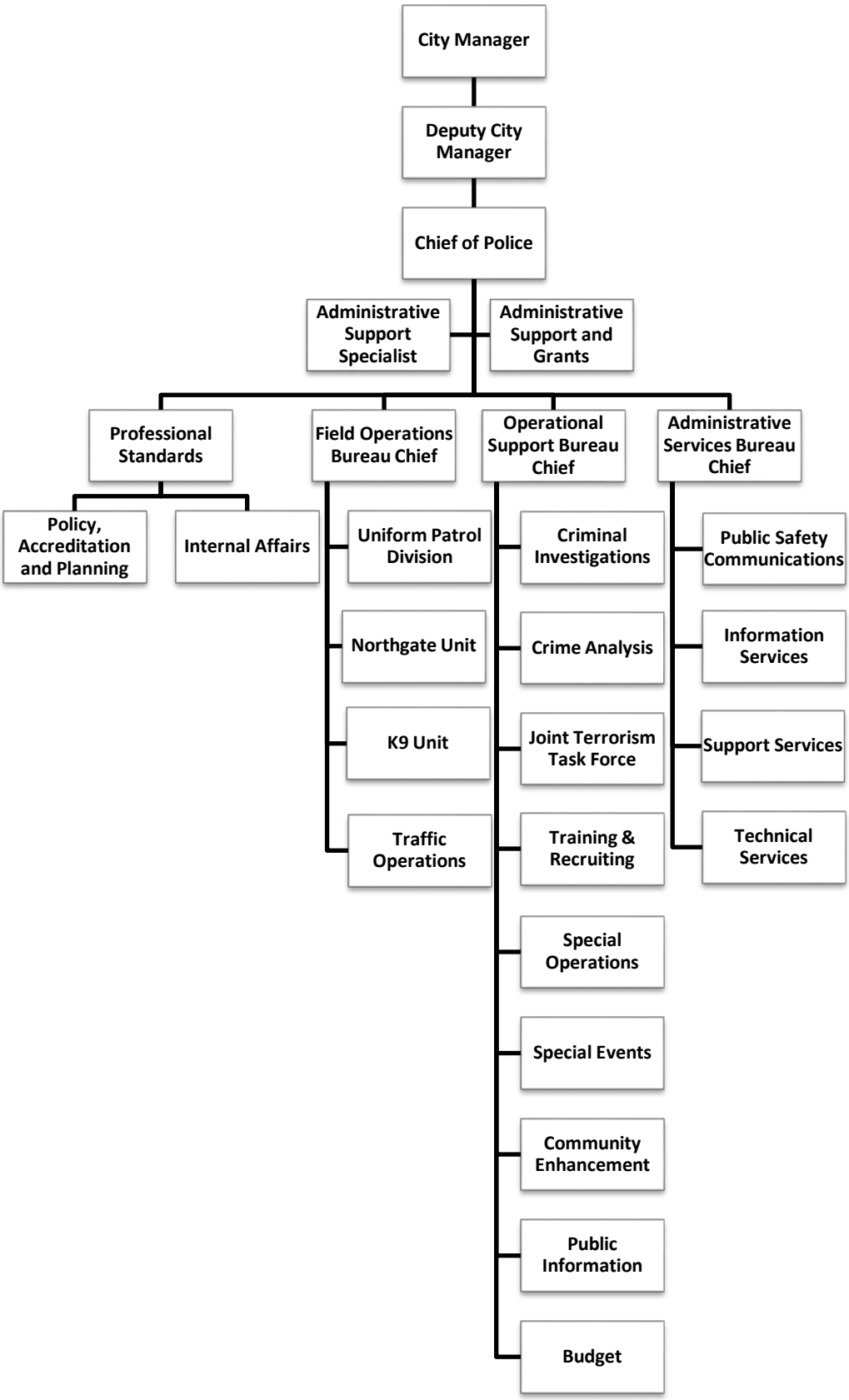
		Forecast				
	FY20 YEE	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**
Beginning Fund Balance - Assigned & Unassigned	$ 24,328,349	$ 24,439,767	$ 25,268,502	$ 26,182,425	$ 26,217,387	$ 26,983,883
Revenues	83,801,818	82,615,990	83,933,559	85,937,744	88,414,482	90,813,566
Operating Expenses	86,032,746	85,992,636	87,047,995	88,807,877	90,626,578	90,646,903
Transfers In/Out	(9,009,948)	(9,433,215)	(6,868,213)	(7,067,645)	(7,273,083)	(7,484,707)
Other Uses/(Sources)	5,042,207	5,227,834	2,839,853	4,162,550	4,294,490	4,520,428
Total Expenditures	82,065,005	81,787,255	83,019,635	85,902,782	87,647,986	87,682,624
Measurement Focus Inc (Dec)	(1,625,395)	-	-	-	-	-
Surplus/(Deficit)	$ 111,418	$ 828,735	$ 913,924	$ 34,961	$ 766,496	$ 3,130,942
One and a Half Cents	820,000	2,040,000	3,260,000	3,260,000	3,260,000	3,260,000
Gain on Sale of Business Park Land	625,000	625,000	625,000	625,000	625,000	625,000
Additional reserve for Bond Rating	2,732,249	2,732,249	3,595,514	3,951,243	4,271,448	4,758,367
Tyler Credits from UB Cancellation	239,736	239,736	239,736	-	-	-
TIRZ 18 Transfers	256,581	-	-	-	-	-
Street Light Savings	500,000	-	-	-	-	-
IT Replacement Transfer	-	2,000,000	-	-	-	-
Assigned Fund Balance	5,173,566	7,636,985	7,720,250	7,836,243	8,156,448	8,643,367
Ending Unassigned Fund Balance	$ 19,266,201	$ 17,631,517	$ 18,462,175	$ 18,381,144	$ 18,827,435	$ 21,471,458
Unassigned Reserve %	*23.48%*	*21.59%*	*21.36%*	*20.70%*	*20.79%*	*23.80%*

CITY OF COLLEGE STATION

Home of Texas A&M University®

POLICE DEPARTMENT

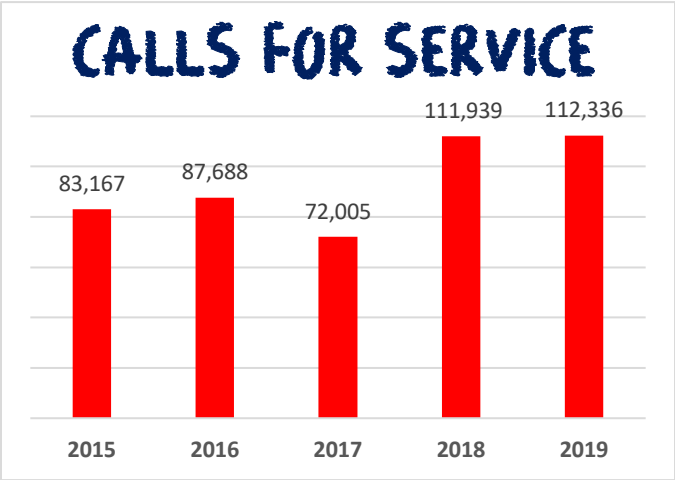
CITY OF COLLEGE STATION



Police Department

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

The Police Department has identified several areas that are vital to the continued success of the department: continuing effective recruitment and retention; balancing growth of the organization to anticipate growth and needs of the City; and maintaining existing service levels are a few. However, in spite of these needs, the Police Department found sustainable cuts which could be made to their budget to help the City face the financial difficulties created by COVID-19. These cuts include reducing budgeted overtime primarily by lowering the number of special events the Police Officers attend; reducing purchased services including travel and training; and reducing supplies including weapons & ammunition, clothing supplies, and vehicle supplies. No service level increases were submitted for the FY21 budget.



The increase in FY18 was due to a change in reporting. Previously calls responded to by the patrol division were the only responses shown. New data shows all responses including, animal control, K9 Response call out, etc.

City of College Station
Police
Department Summary

EXPENDITURE BY DIVISION	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Uniform Patrol	$10,920,180	$11,792,436	$11,341,798	$12,058,647	($191,979)	$11,866,668	N/A
Police Administration	2,412,301	1,279,688	1,334,195	1,357,862	(18,066)	1,339,796	4.70%
Criminal Investigation	3,260,400	3,387,405	3,269,270	3,515,321	(36,564)	3,478,757	2.70%
Recruiting and Training	1,108,327	1,213,044	1,136,956	1,253,209	(27,124)	1,226,085	1.08%
Support Services	3,041,677	3,275,730	3,089,115	3,169,040	(59,588)	3,109,452	-5.08%
Communications	2,103,292	1,939,929	1,947,353	1,960,133	(255,370)	1,704,763	-12.12%
Jail*	566,924	-	-	-	-	-	N/A
Special Operations	309,257	258,862	263,037	265,263	(16,879)	248,384	-4.05%
Information Services	606,879	589,015	596,090	592,752	(125,337)	467,415	-20.64%
Community Enhancement*	-	967,903	981,906	968,254	(2,187)	966,067	-0.19%
Technology Services*	-	184,648	163,885	174,579	(7,600)	166,979	-9.57%
TOTAL	$24,329,238	$24,888,660	$24,123,605	$25,315,060	($740,694)	$24,574,366	-1.26%

EXPENDITURE BY CLASSIFICATION	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$18,422,067	$18,671,406	$18,337,346	$19,264,904	($516,466)	$18,748,438	0.41%
Health Insurance	2,344,516	2,502,755	2,501,709	2,585,324	-	2,585,324	3.30%
Supplies	946,333	935,740	684,532	784,593	(45,762)	738,831	-21.04%
Maintenance	395,348	441,689	419,474	441,689	(10,666)	431,023	-2.41%
Purchased Services	2,160,682	2,212,565	2,029,552	2,238,045	(167,800)	2,070,245	-6.43%
Capital Outlay	60,292	124,505	150,992	505	-	505	-99.59%
TOTAL	$24,329,238	$24,888,660	$24,123,605	$25,315,060	($740,694)	$24,574,366	-1.26%

PERSONNEL	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Police Administration	17.00	14.00	14.00	-	14.00	0.00%
Uniform Patrol	106.50	109.50	109.50	-	109.50	0.00%
Criminal Investigation	32.00	32.00	32.00	-	32.00	0.00%
Recruiting and Training	9.00	9.00	9.00	-	9.00	0.00%
Support Services	6.00	8.00	8.00	-	8.00	0.00%
Communications	28.00	28.00	28.00	-	28.00	0.00%
Jail*	11.00	-	0.00	-	-	N/A
Special Operations	1.00	1.00	1.00	-	1.00	0.00%
Information Services	10.00	10.00	10.00	-	10.00	0.00%
Community Enhancement*	-	9.00	9.00	-	9.00	0.00%
Technology Services*	-	2.00	2.00	-	2.00	0.00%
TOTAL	220.50	222.50	222.50	0.00	222.50	0.00%

*In FY20 the department discountinued the Jail Division and began partnering with Brazos County through an interlocal agreement for short-term detentions.

**In FY21 five vacant positions in the Police Department will be frozen

POLICE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

To protect and serve with excellence.

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Reduce Crime
    a. *Issue:* Obviously, one of our key goals as a Police Department is crime reduction. However, our current workload demand exceeds available resources as reflected in the 2018/2019 ETICO Sworn police staffing study report. As such, as community demands increase, proactive time decreases and reactive time increases. With less proactive time, efforts to actively reduce crime are also reduced.
    b. *Plan of Action:* Commit to a long term plan to increase sworn and professional civilian staffing resources to recommended levels. Annually re-evaluated department needs using the same quantitative methodology as was used to create the initial report.
    c. *Strategic Initiative(s):* Core Services & Infrastructure, Neighborhood Integrity

2. *Goal*: Reduce the Fear of Crime
    a. *Issue*: While crime reduction is our first priority, reduction of the fear of crime is a close second. Perception is reality and it is important that we provide an accurate reflection of crime in our community.
    b. *Plan of Action*: We have employed several strategies to accomplish the reduction of fear of crime. We have and will continue to utilize our Community Enhancement Unit as well as other opportunities to focus upon effective communication with our citizens. We have also implemented an online portal (Crimemapping.com) to allow citizens to better understand police activity in the City.
    c. *Strategic Initiative(s)*: Core Services & Infrastructure, Neighborhood Integrity

3. *Goal:* Build and Maintain Effective Partnerships
    a. *Issue*: Police work stands upon a foundation of public trust. In order to build and maintain that trust, we must continually build and maintain effective partnerships with our community.
    b. *Plan of Action*: We will continue to utilize a variety of opportunities to engage our community. However, in order to maintain this goal, our department requires non-committed or proactive time in order to do so. As such having a long term plan to address staffing shortages across the department will afford us increased time to dedicate towards this goal.
    c. *Strategic Initiative(s)*: Core Services & Infrastructure, Neighborhood Integrity

4. *Goal:* Improve the Overall Quality of Life in the Community
    a. *Issue*: The citizens of College Station have become accustom to a high quality of life. Due in large part to the hard work and dedication of the employees of the City of College Station. However, as growth and demands of the City continue to increase and resources required to respond to these demands falls short, we must look for ways to change our service delivery models in order to be able to sustain core services.
    b. *Plan of Action*: We continue to identify efficiencies in order to respond to the increasing demands of the City. We have recently implemented an online portal

called Desk Officer Reporting System (DORS) that allows citizens to self-report a select group of offenses online. This frees up officer time to focus upon other duties. We have also implemented a program wherein we utilized Police Assistants to respond to cold calls in the field where we have typically had officers respond. While certain complainants may not receive a police officer response, they will receive a quicker response than waiting on an officer's limited availability. We will strive to implement additional Police Assistant positions this year and future years in an effort to partially address our overall staffing needs.

c. *Strategic Initiative(s)*: Core Services & Infrastructure, Neighborhood Integrity

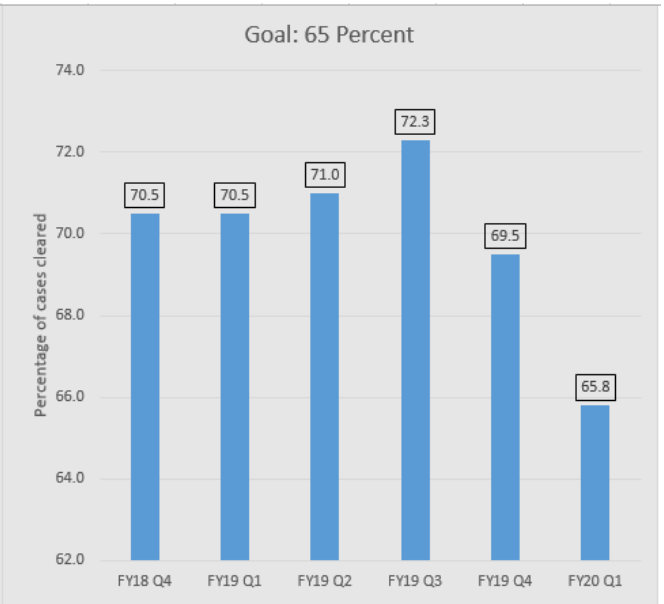
POLICE DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Criminal Investigations Case Clearance Rates

The Criminal Investigation Division is comprised of Detective and Police Assistants who are assigned a variety of cases. The cases are investigated and at the conclusion of the investigation, one of the following terms are utilized to classify how the case was closed: Inactive, Exceptionally Cleared, Cleared by Arrest, and Unfounded. Each term has different attributes to help explain why or how the case was closed in the manner it was. Of those terms, Inactive cases are never considered "cleared" and act against the clearance rate for the division. Our goal is to achieve a case clearance rate of seventy percent of assigned cases, although a wide variety of variables such as spikes in reported crimes, major investigations, or staffing attrition negatively impact our ability to consistently achieve the goal. Due to the carry over factor of criminal cases, these metrics are an aggregate average for the last four quarters.

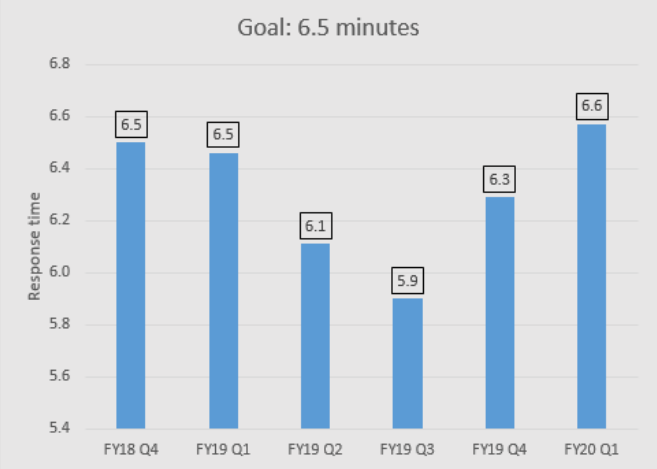
Strategic Goal: City Council Goal III - Core Services and infastructure



Officer response times to priority one calls

The police patrol staff are assigned to sectors within the city and are responsible for patrolling these sectors proactively between calls for service. Priority one calls, such as in progress theft, assault and burglaries as well as 911 emergencies are dispatched to officers closest to the call. The response time goal is to respond and arrive within 6 minutes thirty seconds to each of these calls. The response times are impacted by current demands at the time of the call, traffic congestion during the response, and staffing limitations.

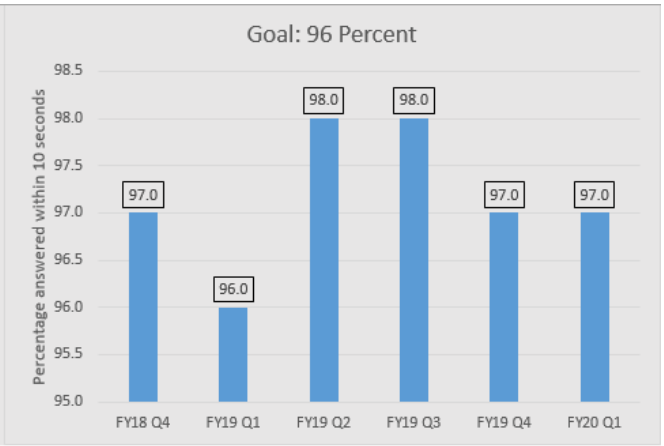
Objective: City Council Goal III - Core Services and infastructure



Percent of 911 calls answered within 10 seconds

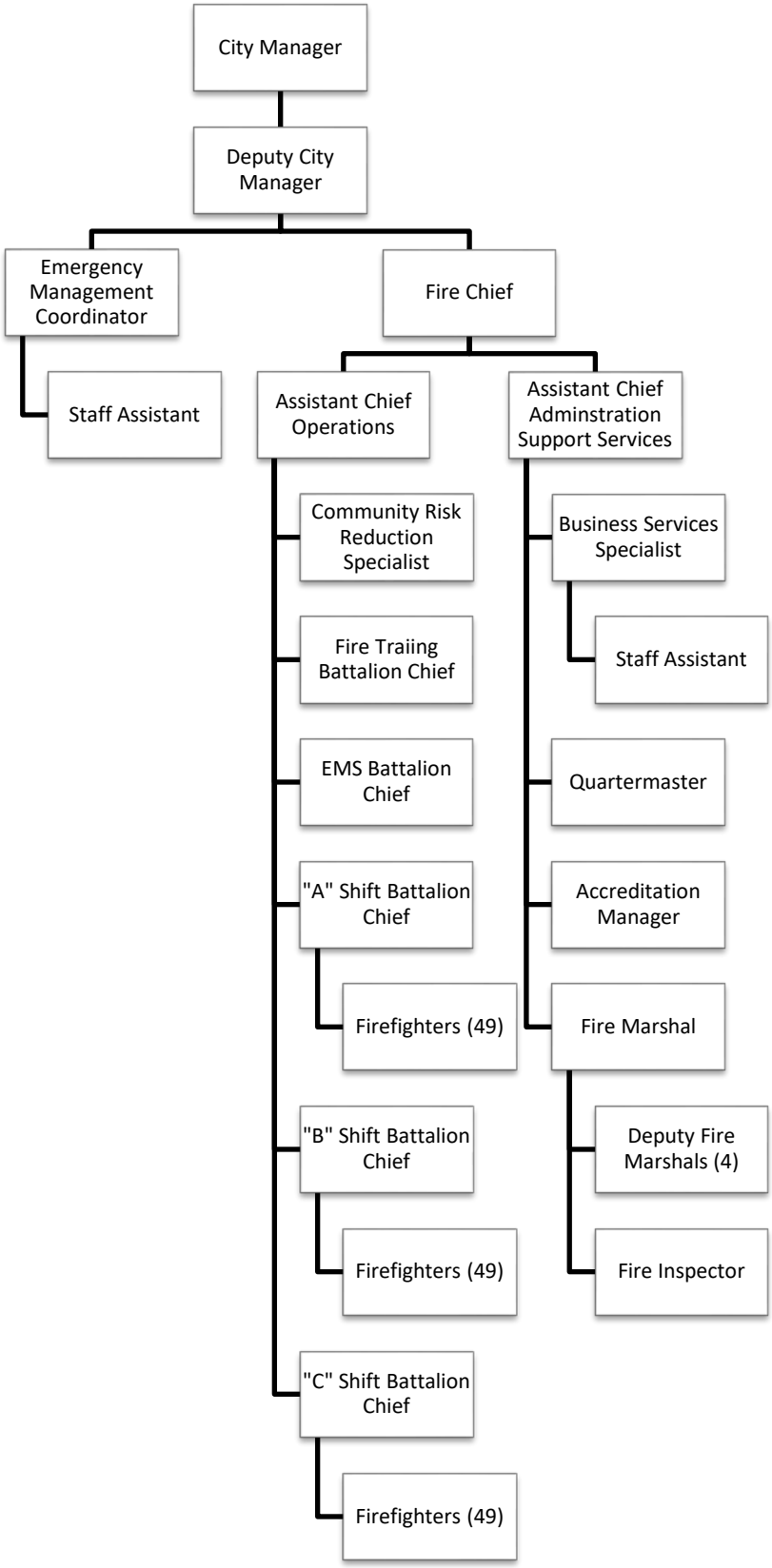
The police communications center is tasked with answering all emergency and non-emergency calls that come into the police department. On average, the communication center answers approximately 17,000 telephone calls per month. Of these calls, approximately 3,400 were received through the 911 emergency line. The communication center maintains a goal of answering 96% of these emergency calls within 10 seconds. Factors that impact this effort are demands at the time of the call and staffing limitations in the communications center.

Objective: City Council Goal III - Core Services and infastructure



FIRE DEPARTMENT

CITY OF COLLEGE STATION



Fire Department

The Fire Department provides services to College Station, Texas A&M University, and the City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements.

Fire Department contains

- 166 employees that include 117 Apparatus Operators, Firefighters and Paramedics, with 49 support staff
- 42 heavy vehicles that include ladder trucks, ambulances, hazmat vehicles
- Six stations located throughout the City

The basic services provided by the Fire Department include:

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

The Fire Department's approach to the FY21 budget is to simplify, collapse, and properly allocate funds to best manage the current programs and projects. In FY21 Fire will have two divisions, Emergency Management and Emergency Operations that will allow Fire to better manage programs and operations.

Beginning mid-March 2020 the department reduced all non-essential spending in response to COVID-19. For FY21 the department made the following reductions for the proposed budget: 1.0 FTE position frozen; reduction in supplies, building maintenance, travel and training, and memberships. There was a net increase in maintenance due to reallocation of budgets but the overall reduction for the department is $300,859.

Fleet replacement scheduled as follows:

Year	Description	Replacement Cost
1995	Freightliner (Ambulance Chasis)	$ 150,000

City of College Station
Fire
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Fire Administration	$ 1,244,887	$ 1,213,770	$ 1,041,388	$ -	$ -	$ -	N/A
Emergency Management	259,206	285,946	279,938	288,590	-	288,590	0.92%
Emergency Operations	17,201,172	17,864,778	17,579,517	20,406,246	(300,859)	20,105,387	12.54%
Fire Prevention	762,829	807,153	796,385	-	-	-	-100.00%
Fire Training	567,996	535,798	543,232	-	-	-	-100.00%
TOTAL	$20,036,091	$20,707,445	$20,240,460	$20,694,836	($300,859)	$20,393,977	-1.51%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 14,892,608	$ 15,426,803	$ 15,044,062	$ 15,597,054	$ (151,038)	$ 15,446,016	0.12%
Health Insurance	1,715,868	1,923,126	1,893,131	1,927,672	-	1,927,672	0.24%
Supplies	802,525	760,361	715,939	693,249	(8,752)	684,497	-9.98%
Maintenance	315,541	602,755	598,150	382,898	20,846	403,744	-33.02%
Purchased Services	2,161,390	1,994,400	1,988,578	2,093,363	(161,915)	1,931,448	-3.16%
Capital Outlay	148,158	-	600	600	-	600	N/A
TOTAL	$20,036,091	$20,707,445	$20,240,460	$20,694,836	($300,859)	$20,393,977	-1.51%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY20 Proposed Budget	% Change in Budget from FY20 to FY21
Fire Administration	9.00	9.00	-	-	-	-100.00%
Emergency Management	2.00	2.00	2.00	-	2.00	0.00%
Emergency Operations	141.00	147.00	164.00		164.00	11.56%
Fire Prevention	6.00	6.00	-	-	-	-100.00%
Fire Training	2.00	2.00	-	-	-	-100.00%
TOTAL	160.00	166.00	166.00	-	166.00	0.00%

FIRE DEPARTMENT STRATEGIC PLAN

I. Mission Statement: *Excellence through Service*.

CSFD will create a community free from preventable harm; we will create order *anywhere* there is chaos.

II. Top Four Departmental Goals for FY20

1. *Goal:* Invest in Personnel Recruitment
    a. *Issue:* Improve recruitment processes to attract an experienced and motivated staff.
    b. *Plan of Action:*
        - Recruit for experienced firefighter/paramedics to reduce training and personnel costs, and increase productivity.
        - Increase operations personnel through alternative funding (grants, billing, process efficiency) opportunities to reduce operational overtime costs and optimize operational efficiency.
        - Increase administrative staff with positions for training, recruiting, and risk reduction to reduce associated field personnel overtime, increase efficiency of professional development, and maintain high performance of community risk reduction division as required by CFAI accreditation and ISO Class 1 metrics.
    c. *Strategic Initiative(s):*
        - The city will seek grants and other outside funding.
        - The city reduces crime and fear of crime, including risk of injury or property damage.
        - The city protects life and property in times of emergency.
        - The city will attract and retain professional staff and be an employer of choice.

2. *Goal*: Strengthening EMS
    a. *Issue*: Enhancing EMS education to streamline and improve service delivery
    b. *Plan of Action*:
        - Hire a full-time EMS Educator.
        - Recruit for certified, experienced paramedics to reduce training and personnel costs while increasing productivity.
        - Supplement and optimize Paramedic Field Training Officer program.
        - We must improve our processes in order for our people to meet future challenges.
        - Modify EMS fee schedule and cost recovery procedures to align with current Federal and industry standards.
    c. *Strategic Initiative(s)*:
        - The city will set fees at appropriate levels to recover the costs of service delivery.
        - The city will attract and retain professional staff and be an employer of choice.
        - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

3. *Goal:* Invest in Personnel Retention
    a. *Issue*: Invest in Fostering a Long Term Sustainable Workforce
    b. *Plan of Action*:
        - Initiate and increase select certifications pay
        - Establish ambulance assignment pay
        - Establish competitive base pay and step structure to attract and retain certified and experienced paramedic firefighters.
        - The organization will focus on training, modernization, and maintenance in order to achieve a high state of readiness and enhanced reliability, now and in the future.
        - We will drive efficiency, adopt and implement new ideas, and leverage leading practices from industry and academia to positively impact and support strategy, planning, staffing, research, and operational processes.
    c. *Strategic Initiative(s)*:
        - The city will attract and retain professional staff and be an employer of choice.
        - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

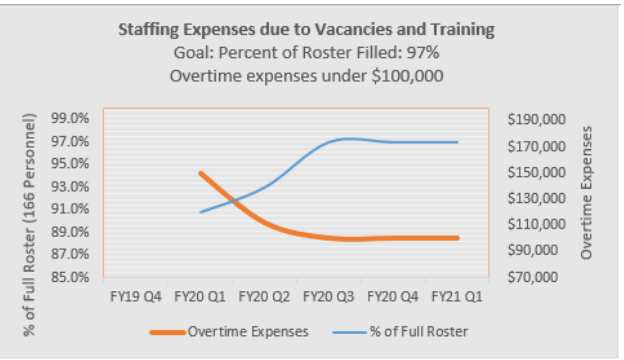
4. Goal: Support Operational Initiatives
    a. Issue: More overtime hours, training, equipment, and supplies are needed to support our mission
    b. Plan of Action:
        - Qualify and quantify funding for federally mandated FLSA overtime.
        - Qualify and quantify funding for operational initiatives to support core services that have never been properly budgeted
        - To purchase equipment, supplies, and technology to provide the highest quality of customer service while reducing organizational exposure and liability.
        - Support the ever-increasing requirements for training and to meet the expectations of the citizens of College Station for the health, safety, and general well-being of the community
    c. *Strategic Initiative(s)*:
        - The city will use technology to effectively and efficiently deliver services.
        - The city protects life and property in times of emergency.
        - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

III. Key Performance Indicators (KPIs)

Staffing Expenses due to Vacancies and Training

This KPI measures roster vacancy impacts on overtime expenses. By maintaining a robust roster, the department lowers overtime expenses.The department measures the percentage of a full roster (166 personnel) and overtime costs due to staffing shortages and training.

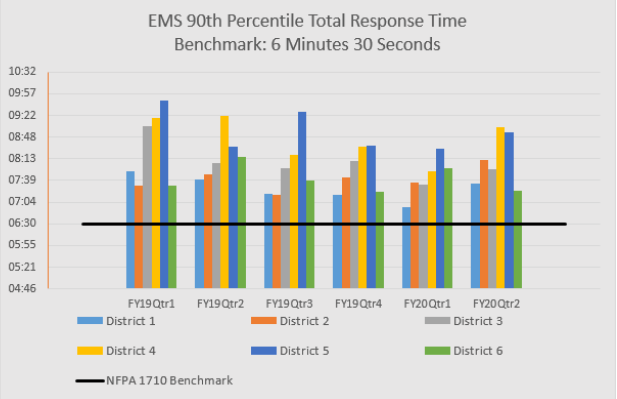
Strategic Goal: City Council Goal: I-Good Governance, II-Financial Sustainability, & III-Core Services and Infrastructure



90th Percentile Total Response Time by District Benchmarked Against NFPA 1710 Standards

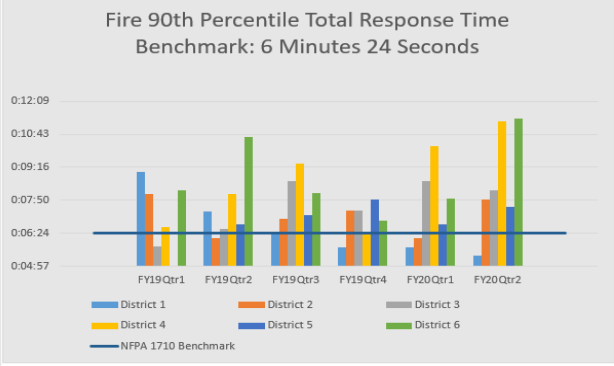
90th Percentile Total Response Time by District Benchmarked Against NFPA 1710 Standards
This KPI measures the time difference between the College Station Fire Department's performance and national standards. National Fire Protection Association (NFPA) 1710, Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, sets benchmarks for fire and EMS total response times.
The department can measure total response times (call handling in dispatch + turn-out at the station + travel) to establish a baseline performance for each type of call.
By lowering response times, CSFD will arrive on emergency scenes faster to begin treatment or stop the loss of property.

Objective: City Council Goal III - Core Services and infastructure



90th Percentile Total Response Time by District Benchmarked Against NFPA 1710 Standards

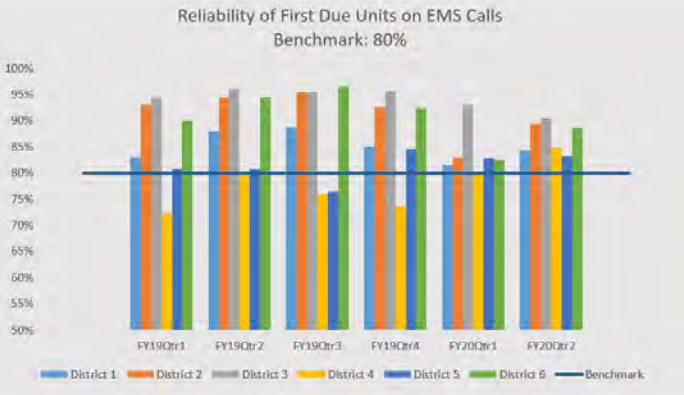
Continued



Reliability of First Due Units on EMS Calls
Benchmark: 80%

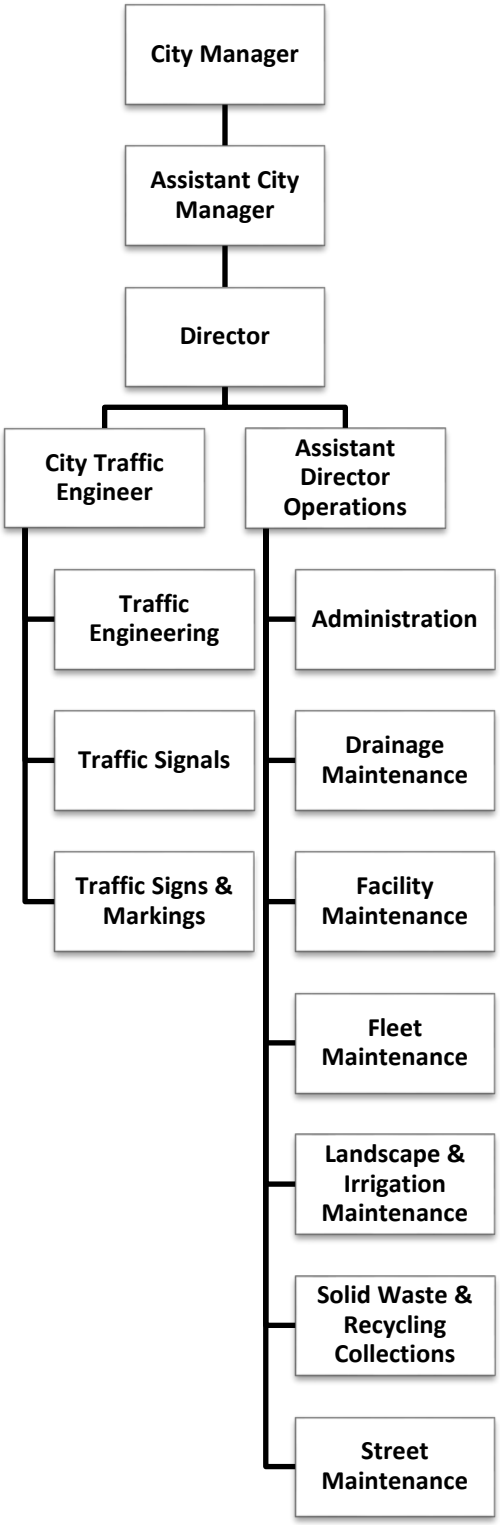
This KPI measures the percentage of time a unit is available to arrive first on the scene for an EMS call in their district. The department tracks whether a unit is first-in to a medical call in their district and when a unit from another district must be utilized. When a unit is not first-in, it indicates that the unit was committed to another call.
This KPI can be impacted by the department planning for the strategic deployment of resources (personnel, apparatus, and stations) as College Station grows in population density, and medical call volumes increase.
By increasing reliability within each fire district, the department ensures units will be available and nearby when emergencies happen.
The benchmark for this KPI is 80% reliability.

Objective: City Council Goal III - Core Services and infastructure

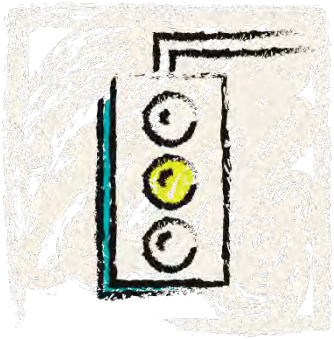


PUBLIC WORKS

CITY OF COLLEGE STATION



Public Works Department



The Public Works Department consists of the following divisions:

- Administration, Traffic Engineering, Facilities Maintenance, Street Maintenance, Traffic Signs & Markings, Landscape & Irrigation Maintenance, and Traffic Signals.
- The department consists of 51 full-time equivalent employees dedicated to delivering high quality, reliable service. Capital Projects Operations division has move to the General Government Department as of FY21.
- The department is also responsible for Drainage Maintenance, Roadway Maintenance, Solid Waste and Fleet Services.

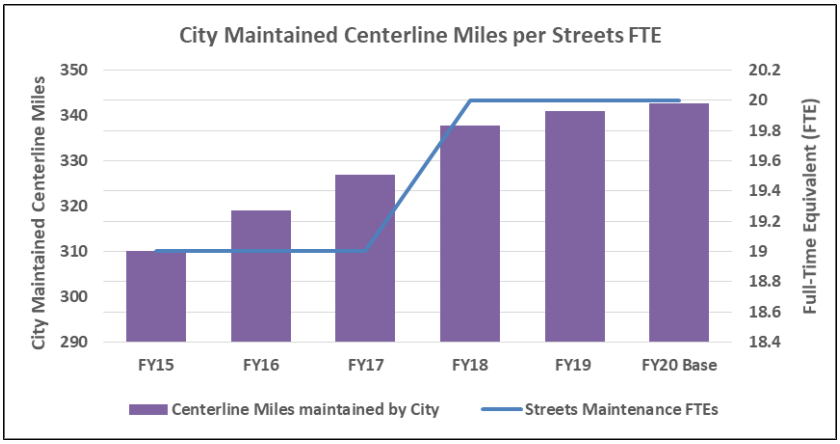
Beginning mid-March 2020 the department reduced all non-essential spending in response to COVID-19. Streets Maintenance work planned for FY20 was performed by the Roadway Maintenance Fund.

Operations and maintenance expenditure budget includes SLAs for:

Service Level Adjustments	One-Time	Recurring	Total
FTE - 4.0 frozen positions	$ -	$ (260,067)	$ (260,067)
Supplies reduction	-	(19,265)	(19,265)
Spill Prevention Control & Countermeasure Plan	10,000	-	10,000
Corrective Maintenance Building Funds	25,000	-	25,000
Maintenance reductions	-	(246,000)	(246,000)
Purchased Services - budget reallocations	-	5,459	5,459
Public Works SLA Totals	**$ 35,000**	**$ (519,873)**	**$ (484,873)**

Fleet Replacements are scheduled as follows:

Year	Description	Replacement Cost
2013	Chevy 2500	$ 35,000
2013	Chevy 2500	38,000
2012	FRD F250	35,000
2001	Dodge 2500	38,000
2014	Carlson paver	280,000
2011	FRD F250	39,000
2011	Autocar patcher	351,000
2011	Trailer pressure washer	17,000
2015	John Deere zeroturn mower	15,000
2013	Chevy 2500	46,000
2011	FRD F150	35,000
		$ 929,000



City of College Station
Public Works
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Public Works Administration	$ 764,826	$ 796,519	$ 734,228	$ 779,623	$ (2,390)	$ 777,233	-2.42%
Traffic Engineering	500,253	544,844	551,886	557,373	(3,540)	553,833	1.65%
Facilities Maintenance	1,942,060	2,818,704	2,715,567	1,869,334	(47,900)	1,821,434	-35.38%
Capital Projects	983,312	991,561	952,395	-	-	-	-100.00%
Streets Maintenance	3,115,054	3,097,046	2,443,163	3,038,708	(404,308)	2,634,400	-14.94%
Traffic Signs and Markings	670,410	610,580	603,590	563,739	(71,488)	492,251	-19.38%
Landscape and Irrigation Maintenance	508,275	548,405	583,400	550,950	56,361	607,311	10.74%
Traffic Signals	864,455	932,116	836,148	896,241	(11,608)	884,633	-5.09%
TOTAL	$9,348,645	$10,339,775	$9,420,377	$8,255,968	($484,873)	$7,771,095	-24.84%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 3,867,716	$ 4,070,845	$ 3,723,052	$ 3,146,804	$ (260,067)	$ 2,886,737	-29.09%
Health Insurance	626,758	693,750	659,403	596,008	-	596,008	-14.09%
Supplies	302,075	250,888	195,005	245,622	(19,265)	226,357	-9.78%
Maintenance	2,191,255	2,036,848	1,561,548	2,044,016	(211,000)	1,833,016	-10.01%
Purchased Services	2,360,840	3,097,444	3,091,369	2,223,518	5,459	2,228,977	-28.04%
Capital Outlay	-	190,000	190,000	-	-	-	-100.00%
TOTAL	$9,348,645	$10,339,775	$9,420,377	$8,255,968	($484,873)	$7,771,095	-24.84%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Public Works Administration	6.00	6.00	6.00	-	6.00	0.00%
Traffic Engineering	3.00	3.00	3.00	-	3.00	0.00%
Facilities Maintenance	9.00	9.00	9.00	-	9.00	0.00%
Capital Projects *	9.00	9.00	-	-	-	-100.00%
Streets Maintenance	20.00	20.00	20.00	-	20.00	0.00%
Traffic Signs and Markings	4.00	4.00	4.00	-	4.00	0.00%
Landscape and Irrigation Maintenance	3.00	3.00	3.00	-	3.00	0.00%
Traffic Signals	6.00	6.00	6.00	-	6.00	0.00%
TOTAL	60.00	60.00	51.00	-	51.00	-15.00%

* Beginning FY21 Capital Projects has moved to the General Government department.

PUBLIC WORKS DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Compose and complete the Public Works Spill Prevention Control and Countermeasures (SPCC) Plan at a smaller cost than the previous 5-year plan
    a. *Issue:* Maintain regulatory compliance with limited personnel
    b. *Plan of Action:* Review previous SPCC plan and begin composition prior to the anticipated start date of the secondary containment capital project
    c. *Strategic Initiative(s):* Core Services and Infrastructure

2. *Goal:* Complete implementation of Cityworks to help streamline the facility maintenance work order system.
    a. *Issue:* Maintain facility infrastructure and track assets
    b. *Plan of Action:* Determine asset register and utilize mobile devices
    c. *Strategic Initiative(s):* Core Services and Infrastructure

3. *Goal:* Complete implementation of FASTER software.
    a. *Issue:* Manage fleet assets, inventory, and productivity metrics
    b. *Plan of Action:* Continue configuration and training
    c. *Strategic Initiative(s):* Core Services and Infrastructure

4. *Goal:* Utilization of new sign printer technology to operate more effectively and efficiently
    a. *Issue:* Reduce cost and time for fabricating signs
    b. *Plan of Action:* Complete installation and training on sign printer
    c. *Strategic Initiative(s):* Core Services and Infrastructure

5. *Goal:* Implement a storm water inspection program to identify projects as part of our asset management program
    a. *Issue:* Infrastructure is mainly underground and has not been inspected since installation
    b. *Plan of Action:* Use new trailer and camera system
    c. *Strategic Initiative(s):* Core Services and Infrastructure

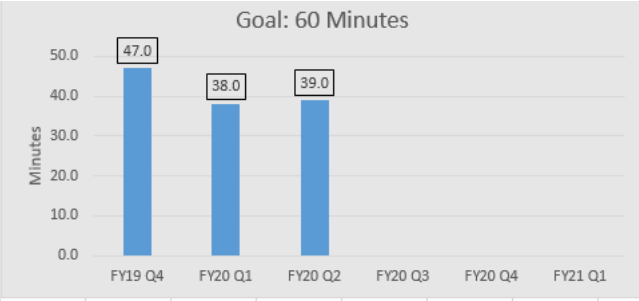
PUBLIC WORKS DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Time To Respond To Traffic Signal Error

Traffic signals may experience errors due to weather events or equipment failure. It is imperative to return these traffic signals back to normal operation as quickly as possible. Traffic signals are monitored and traffic signal technicians are available 24/7 to address these errors. This measure is the time required for a technician to respond to a traffic signal issue.

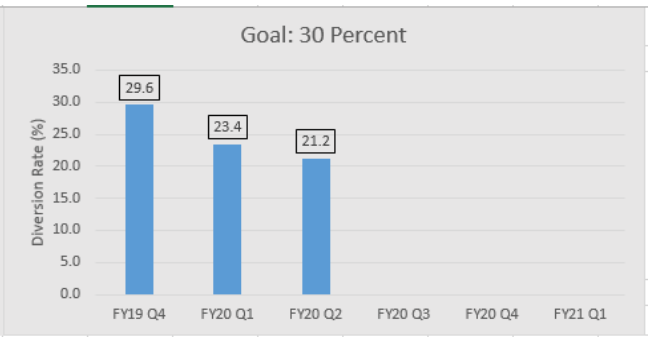
Strategic Goal: City Council Goal III - Core Services and Infrastructure



Single Stream Residential Recycling Diversion Rate

Single strean residential recycling is in place to divert recyclable materials from being landfilled. To calculate the diversion rate percentage, the total amount of municipal solid waste (provided by the Brazos Valley Solid Waste Management Agency, Inc.) and the total recycled material (provided by Brazos Valley Recycling, Inc.) are used. The diversion rate is the percentage of materials kept out of the landfill.

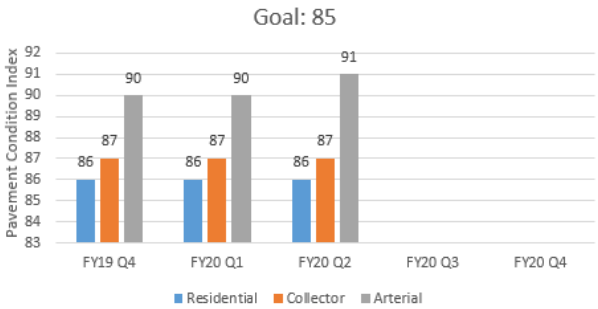
Objective: City Council Goal III - Core Services and Infrastructure



Roadway Pavement Condition Index

The pavement condition index (PCI) is a numerical index between 0 and 100, which is used to indicate the general condition of a roadway pavement. This measure is a network average PCI for residential, collector, and arterial roadways owned and maintained by the City of College Station. The reported measure includes pavement degradation over time, maintenance work, and roadway capital project completions.

Objective: City Council Goal III - Core Services and Infrastructure

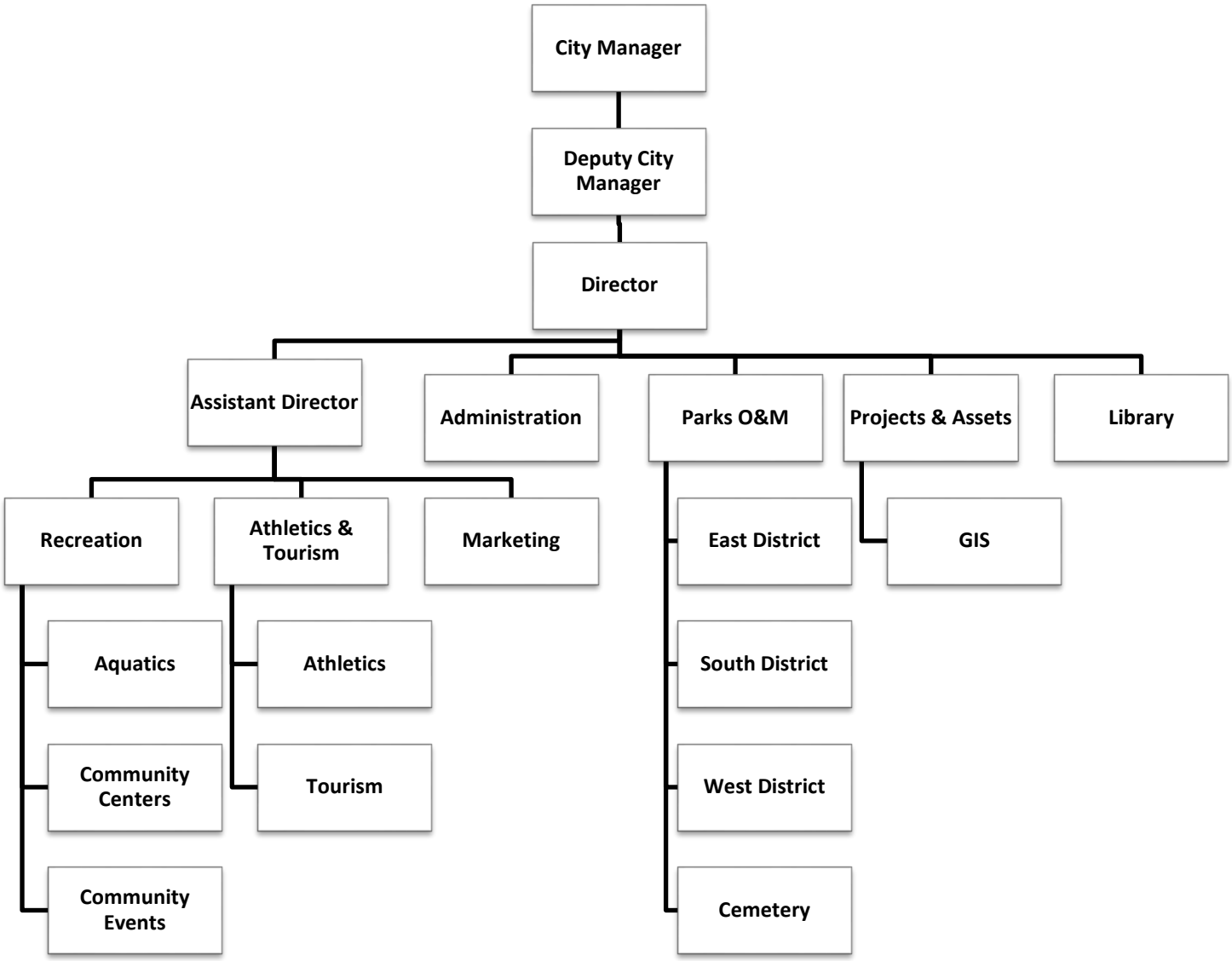


CITY OF COLLEGE STATION

Home of Texas A&M University®

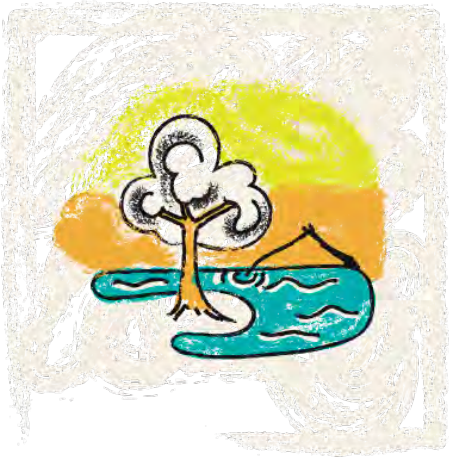
PARKS AND RECREATION

CITY OF COLLEGE STATION



Parks and Recreation Department

The Parks and Recreation Department (PARD) is responsible for maintenance and improvement of nearly 1,400 acres of parks and facilities spread throughout the city. This includes 35.5 miles of walking trails, 44 exercise stations, 58 play units, 28 swing sets, 3 dog parks, 1 skate park, 10 ponds, 2 pools, a splash pad, 2 municipal cemeteries and the Ringer Library. A listing of all City parks and the amenities offered at each park is included in the appendix.



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

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

- **Recreation Division** is responsible for the City's Special Events, Community, Recreation, and Aquatics Programs. Each program has a fully costed budget, which includes revenue, direct costs, indirect administrative costs, field costs, and General and Administrative transfers as detailed on the following pages. This division also coordinates Special Facilities-Heritage events. Additional budget, including a part-time position, is included in the City Secretary's Office budget for Heritage events.

- **Athletics and Tourism Division** oversees all of the City's Sports programs, each of which has a fully costed budget, including; revenue, direct costs, indirect administrative costs, field costs, and General and Administrative transfers as detailed on the following pages. This division is also tasked with attracting and hosting tourism events as well as assisting with tourism activities related to Economic Development. Successful tourism events include annual 7 on 7 tournaments, the Texas Amateur Athletic Federation's (TAAF) Games of Texas, and the Texas Weekend of Remembrance.

- **Larry J. Ringer Library** operates in collaboration with the City of Bryan, which provides staffing for the Library. This facility closed in November 2018 during construction of a 12,000 square foot addition to the existing 16,000 square foot building and reopened in late 2019.

Departmental Response to COVID-19:

Early into the COVID-19 pandemic, the City began taking steps to mitigate the loss of sales tax and other revenues. These mitigation strategies included requesting departments to cease all non-essential spending and a hiring freeze that will continue into FY21.

With the issuance of the stay-at-home orders issued by Governor Abbott, many special events, sports activities and rec center programs had to be cancelled or scaled back. The Parks and Rec Department is projected to be roughly 10% below their expense budget for FY20. These projected budget savings are a result of programming cancellations, reduction of PTNB positions, travel, overtime, supplies, professional services and the continued vacancy of 2 positions that were approved on the FY20 SLA.

As the Governor has issued reopening strategies, the parks department has worked tirelessly with local health officials and tournament organizers to ensure safety guidelines and protocols laid out by the governor and the Centers for Disease Control and Prevention are met or exceeded, however reductions in programs and events will carry into FY21. In addition to budget cuts that have been identified in the parks department, 1 Operations and 28 part time non-benefited FTE have been included as part of the City-Wide hiring freeze and will remain vacant for FY21.

Fleet replacements of $172,500 are planned for FY21. Additional information on the items to be replaced can be found with the Fleet Replacement Fund Summary in this document.

City of College Station
Parks and Recreation
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Administration	$ 666,947	$ 720,515	$ 703,943	$ 663,538	$ (49,668)	$ 613,870	-14.80%
Recreation	525,172	440,613	367,543	914,453	(58,427)	856,026	94.28%
Athletics & Tourism	633,260	199,236	119,569	212,265	(67,279)	144,986	-27.23%
Parks Operations	4,249,004	5,057,626	4,717,178	4,604,962	(171,567)	4,433,395	-12.34%
Cemetery	401,280	486,793	493,052	491,938	2,225	494,163	1.51%
TOTAL	$6,475,664	$6,904,783	$6,401,284	$6,887,156	($344,716)	$6,542,440	-5.25%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 3,264,431	$ 3,337,035	$ 3,090,944	$ 3,291,769	$ (105,052)	$ 3,186,717	-4.50%
Health Insurance	635,218	698,987	683,049	704,311	(12,035)	692,276	-0.96%
Supplies	636,779	536,312	519,805	530,131	(89,327)	440,804	-17.81%
Maintenance	860,968	1,000,837	984,273	920,223	(38,900)	881,323	-11.94%
Purchased Services	2,023,503	1,884,261	1,853,163	1,989,685	(97,402)	1,892,283	0.43%
Capital Outlay	46,675	489,081	337,016	11,400	(1,000)	10,400	-97.87%
Indirect Costs	(991,911)	(1,041,730)	(1,077,972)	(561,363)	-	(561,363)	-46.11%
G&A Expenses	-	-	-	-	-	-	N/A
TOTAL	$6,475,664	$6,904,783	$6,390,277	$6,886,156	($343,716)	$6,542,440	-5.25%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Administration	7.00	7.00	7.00	-	7.00	0.00%
Recreation	2.60	2.60	2.60	-	2.60	0.00%
Athletics & Tourism	3.25	0.95	0.95	-	0.95	0.00%
Parks Operations*	47.50	47.00	47.00	(1.00)	46.00	-2.13%
Cemetery	4.00	5.00	5.00	-	5.00	0.00%
TOTAL	64.35	62.55	62.55	(1.00)	61.55	-1.60%

City of College Station
Recreation Programs
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Sports Programs	$ 1,114,865	$ 1,229,160	$ 1,129,279	$ 803,089	$ (16,275)	$ 786,814	-35.99%
Recreation Centers	1,046,421	1,164,866	928,097	1,109,967	(105,684)	1,004,283	-13.79%
Aquatics	776,479	831,807	511,377	777,817	(25,847)	751,970	-9.60%
Instruction	112,597	152,450	79,661	105,484	(58,800)	46,684	-69.38%
TOTAL	$3,050,362	$3,378,283	$2,648,413	$2,796,357	($206,606)	$2,589,751	-23.34%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 1,118,116	$ 1,194,331	$ 728,282	$ 1,160,784	$ (122,709)	$ 1,038,075	-13.08%
Health Benefits	90,116	97,098	100,548	98,164	-	98,164	1.10%
Supplies	292,980	279,397	185,151	279,397	(12,422)	266,975	-4.45%
Maintenance	26,755	55,650	40,088	55,650	(3,500)	52,150	-6.29%
Purchased Services	381,189	503,861	310,156	488,593	(67,975)	420,618	-16.52%
Capital Outlay	995,288	1,045,230	1,081,472	564,863	-	564,863	-45.96%
G&A Expense	145,919	202,716	202,716	148,906	-	148,906	-26.54%
TOTAL	$3,050,362	$3,378,283	$2,648,413	$2,796,357	($206,606)	$2,589,751	-23.34%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Sports Programs	2.00	2.00	2.00	-	2.00	0.00%
Aquatics	1.00	1.00	1.00	-	1.00	0.00%
Instruction	0.10	0.10	0.10	-	0.10	0.00%
SW Center, Lincoln Ctr, Lick Creek	5.30	5.30	5.30	-	5.30	0.00%
Temp/Seasonal	38.00	37.50	37.50	-	37.50	0.00%
TOTAL	46.40	45.90	45.90	-	45.90	0.00%

CITY OF COLLEGE STATION
FY21 PROPOSED BUDGET - RECREATION PROGRAMS

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	$ 50,100	$ 78,780	$ 3,223	$ 42,000	$ 5,740	$ 129,743	38.61%	$ (79,643)
Adult Volleyball	10,000	28,026	3,223	-	2,187	33,436	29.91%	(23,436)
Youth Basketball	10,000	80,250	6,906	-	6,100	93,256	10.72%	(83,256)
Youth Football	25,000	55,717	5,985	10,500	4,319	76,521	32.67%	(51,521)
Adult Kickball	-	22,435	2,302	12,600	1,732	39,069	0.00%	(39,069)
Challenger Sports	-	11,062	2,302	700	935	14,999	0.00%	(14,999)
Tennis	15,000	24,089	5,985	-	2,105	32,179	46.61%	(17,179)
No-Fee Programs	-	23,581	6,906	247,800	2,134	280,421	0.00%	(280,421)
Camps & Clinics	2,000	34,932	2,302		2,606	39,840	5.02%	(37,840)
Youth Tennis	1,000	37,345	6,906		3,098	47,349	2.11%	(46,349)
TOTAL SPORTS	**$ 113,100**	**$ 396,217**	**$ 46,040**	**$ 313,600**	**$ 30,956**	**$ 786,813**	**14.37%**	**$ (673,713)**
Community Education	45,000	$ 28,283	$ 15,347	$ -	$ 3,054	$ 46,684	96.39%	$ (1,684)
TOTAL INSTRUCT	**$ 45,000**	**$ 28,283**	**$ 15,347**	**$ -**	**$ 3,054**	**$ 46,684**	**96.39%**	**$ (1,684)**
SW Pool	19,575	$ 138,756	$ 20,939	$ -	$ 11,179	$ 170,874	11.46%	$ (151,299)
Thomas Pool	-	3,000	-	-	210	3,210	0.00%	(3,210)
Adamson Lagoon	241,380	328,505	29,227	-	25,041	382,773	63.06%	(141,393)
Splash Pads	-	-	4,715	-	330	5,045	0.00%	(5,045)
Swim Lessons	28,000	103,208	18,638	-	8,529	130,375	21.48%	(102,375)
Water Fitness	-	5,649	921	-	460	7,030	0.00%	(7,030)
Swim Team	12,000	39,900	9,319	-	3,445	52,664	22.79%	(40,664)
TOTAL AQUATICS	**$ 300,955**	**$ 619,018**	**$ 83,759**	**$ -**	**$ 49,194**	**$ 751,971**	**40.02%**	**$ (451,016)**
SW Center-Senior	17,300	$ 16,433	$ 17,103	$ -	$ 2,348	$ 35,884	48.21%	$ (18,584)
Lincoln Center	103,280	499,763	21,817	-	36,511	558,091	18.51%	(454,811)
Lick Creek Nature Center	30,000	120,823	29,491	-	10,522	160,836	18.65%	(130,836)
SW Center-Community	15,000	87,294	17,103	-	7,308	111,705	13.43%	(96,705)
RE Meyer Center	20,000	111,651	17,103	-	9,013	137,767	14.52%	(117,767)
TOTAL CENTERS	**$ 185,580**	**$ 835,964**	**$ 102,617**	**$ -**	**$ 65,702**	**$ 1,004,283**	**18.48%**	**$ (818,703)**
SUBTOTAL	**$ 644,635**	**$ 1,879,482**	**$ 247,763**	**$ 313,600**	**$ 148,906**	**$ 2,589,751**	**24.89%**	**$ (1,945,116)**

City of College Station
Library
Department Summary

EXPENDITURE BY DIVISION							
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Library	$ 1,249,630	$ 1,287,929	$ 1,290,260	$ 1,295,524	$ -	$ 1,295,524	0.59%
TOTAL	$1,249,630	$1,287,929	$1,290,260	$1,295,524	$0	$1,295,524	0.59%

EXPENDITURE BY CLASSIFICATION							
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Health Insurance	-	-	-	-	-	-	N/A
Supplies	1,536	1,277	1,598	1,277	-	1,277	0.00%
Maintenance	1,848	2,384	8,124	2,384	-	2,384	0.00%
Purchased Services	1,182,928	1,223,868	1,220,138	1,231,463	-	1,231,463	0.62%
Library Books	63,317	60,400	60,400	60,400	-	60,400	0.00%
TOTAL	$1,249,630	$1,287,929	$1,290,260	$1,295,524	$0	$1,295,524	0.59%

PERSONNEL							
	FY19 Actual	FY20 Revised Budget		FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Library	-	-	-	-	-	-	N/A
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	N/A

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal*: Complete Parks and Recreation Master Plan update.
    a. *Issue*: Current Master Plan is at its 10 year mark. The Master Plan needs to be completed to document changes to the community, Parks system, and citizen's wants and needs. It will guide the Department's growth for the next 10 years.
    b. *Plan of Action*: Parks and Recreation Department staff will complete the plan, documents and mapping.
    c. *Strategic Initiative(s)*: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

2. *Goal:* Finalize the implementation of Cityworks as a GIS tool and work order system in the daily operations of Parks & Recreation.
    a. *Issue*: The Parks and Recreation Department needs to complete its inventory and asset management plan, as well as finalize the Cityworks implementation into the parks' process.
    b. *Plan of Action*: Train staff to use Cityworks tools for service requests, work orders, and mapping interface.
    c. *Strategic Initiative(s)*: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

3. *Goal:* Departmental adjustments of programs, events & activities.
    a. *Issue*: Due to the COVID-19 situation and budgetary implications, many programs & activities have been suspended through this fiscal year.
    b. *Plan of Action*: All staff has been tasked with "rethinking" the way we do business. Through tightening up subsidies and increasing recovery rates of recreation and athletic programs, we will maximize offerings to our community while having less negative impact of the overall budget.
    c. *Strategic Initiative(s)*: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

III. Key Performance Indicators (KPIs)

% of College Station residents living within a .5 mile of a park

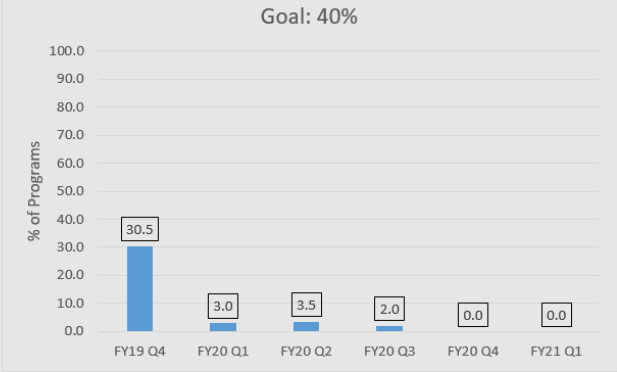
The Parks and Recreation department strives to serve all citizens of our community. Therefore our parks should be accessible to the public by automobile, bicycle, or foot. A widely accepted industry standard for park accessibility is the percent of residents who live within a half mile of a park.

Strategic Goal: Core Services & Infrastructure, Neighborhood Integrity

% of athletic/recreation programs offered that meet council designated subsidy levels

Through its revenue recovery designations, the College Station City Council established the following standards for Parks & Recreation programs; Partial fee support (50-80%) will be generated by charges in all adults' sports programs. Partial fee support (20%-50%) will be generated by charges for youth programs and activities.

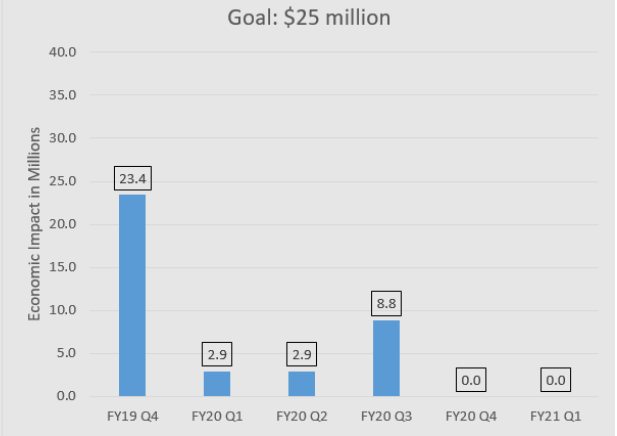
Objective: Core Services & Infrastructure, Financial Sustainability



Economic impact generated through tourism based events at Parks & Recreation facilities

Many of the events hosted at Parks and Recreation facilities bring out of town consumers into our community generating revenue for local hotels, restaurants, retailers, and others. A portion of this revenue goes to the Hotel Occupancy Tax (HOT). As the Parks & Recreation Department continues to utilize Hotel Occupancy Tax (HOT) funds to build and improve sports facilities it is imperative to track these economic impacts. Measuring the economic impact aids in future planning for the City and the Parks & Recreation Department.

Objective: Financial Sustainability, Diverse & Growing Economy



CITY OF COLLEGE STATION

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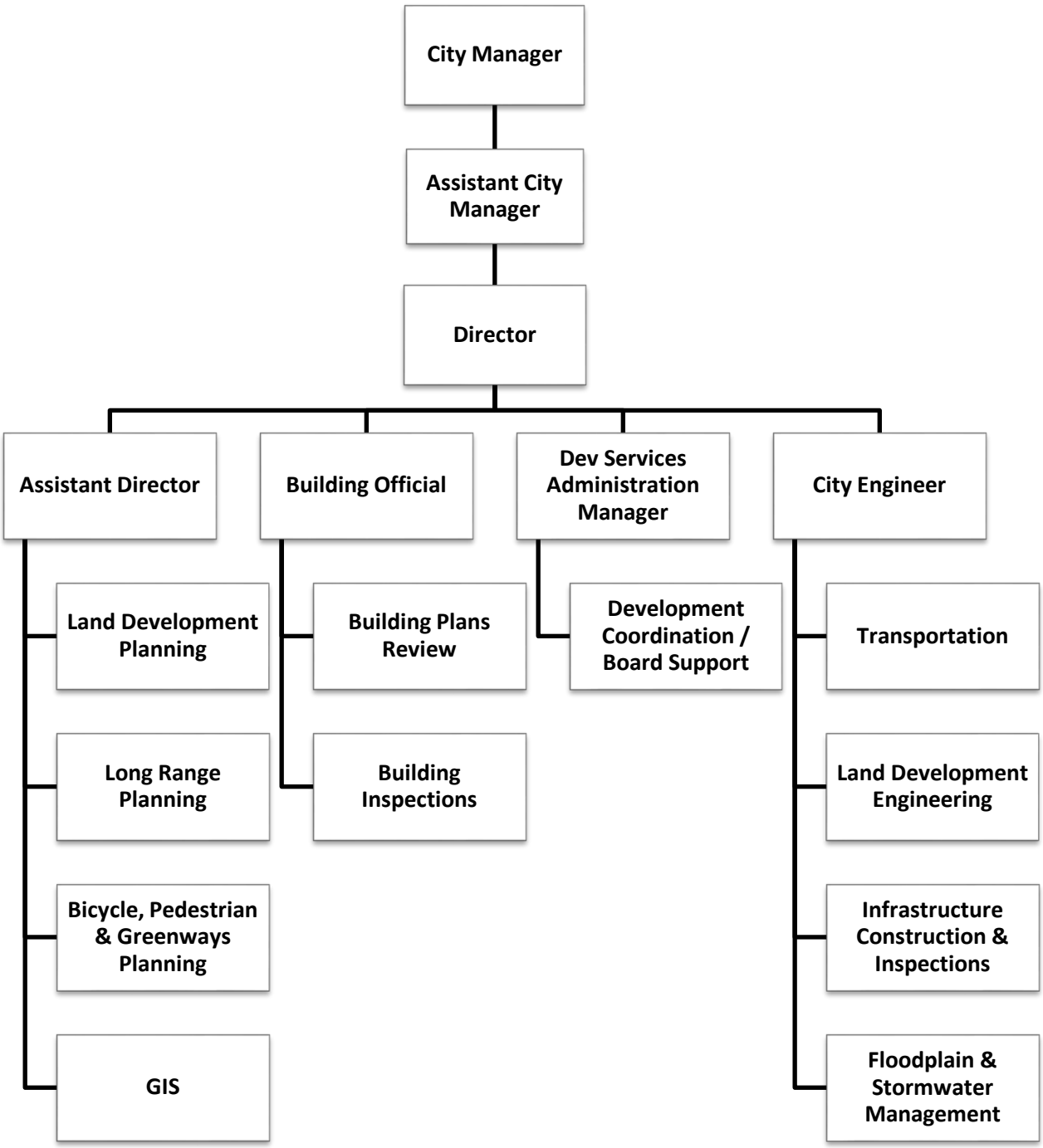
PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



Planning and Development Services Department

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

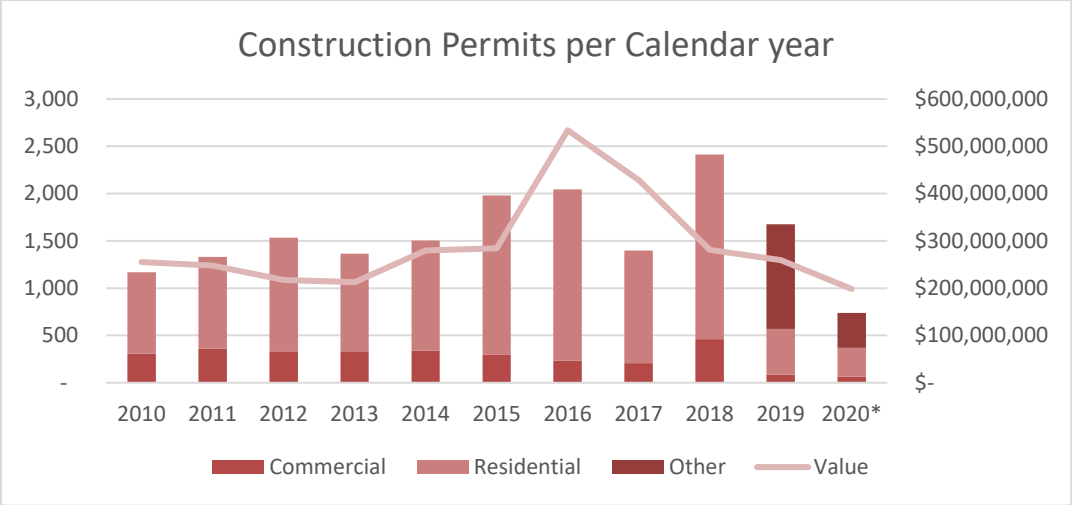
The Planning and Development Services Department works with citizens and other City departments to ensure City development in a manner consistent with policies established by Council. Planning and Development Services continues to identify and implement opportunities for streamlining processes within the department.

In March 2020, City Hall had closed to the public, stopping in person permit payments for a short time.

The department as a whole has reduced supplies, maintenance and purchased services spending for FY20 by 19% to help limit the impact of reduced city revenue caused by COVID-19. These reductions were in travel, training, office supplies and technical services. For FY21, the Planning and Development Services Department will continue to mitigate costs by limiting spending on non-urgent projects.

No new Service Level Adjustments were requested for FY21.

Per the hiring freeze as prescribed by the City Manager's office, Planning and Development has 3.0 FTE frozen positions for FY21.



In April of FY15, Planning and Development Services migrated to new software called TrakIt. Reporting capabilities for TrakIt differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capabilities of the new software for the months after the transition. Estimates may differ slightly from Newsletter totals published on the CS website. In 2019, many permits were reclassified as 'other'.
*2020 amounts are as of June 2020.

City of College Station
Planning and Development Services
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Administration	$ 407,493	$ 385,266	$ 272,371	$ 668,978	$ (16,183)	$ 652,795	69.44%
Civil Engineering	1,176,127	1,415,450	1,311,864	1,378,999	(50,922)	1,328,077	-6.17%
Building	715,210	734,417	712,580	738,088	(14,415)	723,673	-1.46%
Development Coordination	628,197	653,166	640,063	685,586	(22,696)	662,890	1.49%
Planning	883,744	1,001,052	786,719	821,807	(250,800)	571,007	-42.96%
Transportation	112,811	126,574	133,172	130,418	(13,464)	116,954	-7.60%
Greenways	128,243	144,773	143,773	148,973	(31,105)	117,868	-18.58%
Geographic Information Systems	128,260	261,561	257,589	162,598	(7,420)	155,178	-40.67%
TOTAL	$4,180,085	$4,722,259	$4,258,131	$4,735,447	($407,005)	$4,328,442	-8.34%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 3,154,331	$ 3,364,050	$ 3,080,856	$ 3,635,905	$ (209,919)	$ 3,425,986	1.84%
Health Insurance	476,574	520,533	495,456	526,209	-	526,209	1.09%
Supplies	46,073	61,302	38,077	61,569	(24,389)	37,180	-39.35%
Maintenance	67,018	76,208	71,974	76,208	4,577	80,785	6.01%
Purchased Services	436,280	698,216	569,818	433,606	(176,274)	257,332	-63.14%
Capital Outlay	(192)	1,950	1,950	1,950	(1,000)	950	-51.28%
TOTAL	$4,180,085	$4,722,259	$4,258,131	$4,735,447	($407,005)	$4,328,442	-8.34%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Administration	2.00	2.00	2.00	-	2.00	0.00%
Civil Engineering	13.00	13.00	13.00	-	13.00	0.00%
Building	9.00	9.00	9.00	-	9.00	0.00%
Development Coordination	8.00	8.00	8.00	-	8.00	0.00%
Planning	9.00	9.00	9.00	-	9.00	0.00%
Transportation	1.00	1.00	1.00	-	1.00	0.00%
Greenways	1.00	1.00	1.00	-	1.00	0.00%
Geographic Info. Services	2.50	2.50	2.50	-	2.50	0.00%
TOTAL	45.50	45.50	45.50	0.00	45.50	0.00%

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

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

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Development, progression, and retention of a strong, knowledgeable, and empowered team of highly competent and professional staff.
    a. *Issue:*
        - Difficulty recruiting qualified candidates
        - Require highly specified skill sets, certification, and licenses
        - Large learning curve for new staff (1-2 years across department)
        - Need for institutional knowledge within divisions
    b. *Plan of Action:*
        - Support continued training/education
        - Support licenses and certifications that benefit the employee and the City
        - Support career progression programs
        - Develop opportunities for supervisory/management experience(s) for purposes of professional growth, employee retention, succession planning, and to fill gaps in service delivery.
    c. *Strategic Initiative(s):* Good Governance

2. *Goal*: Completion of the Comprehensive Plan 10-Year evaluation and appraisal process and begin Comprehensive Plan update.
    a. *Issue*:
        - Comprehensive Plan calls for a 10-year evaluation and appraisal to identify successes and shortcomings.
        - $167,500 contract approved in FY19 with Planning NEXT for public engagement and the creation of an Evaluation & Appraisal Report, with anticipated completion in summer 2020
    b. *Plan of Action*:
        - Engage the public through interviews with key stakeholders, public input work sessions, online input activities, etc.
        - Develop alternative land use and transportation scenarios for public input and discussion

- Create a 10-Year Evaluation and Appraisal Report that will guide the update of the Comprehensive Plan.

c. *Strategic Initiative(s)*: Good Governance, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

3. *Goal:* Professional project management and facilitation, including quality and timely review and inspection of the built environment
   a. *Issue*:
      - Pro-active facilitation of resolution to development projects ultimately saves the City and customer time and money
      - Coordination of different development projects is complex and customer needs and projects vary greatly
      - Information is not up to date, common in a rapidly growing city
   b. *Plan of Action*:
      - Submit an SLA for LiDAR data acquisition for accurate elevation data
      - Pro-actively manage development review proposals and projects through increased communication
      - Continue to track development review performance measures
      - Explore more efficient processes/technologies for field inspections
      - Continue to explore ability of TRAKiT software to improve processes
      - Initiate a Small Business Land Development Team to assist with small business owners and those inexperienced in land development
      - Foster communication and relationships in the development community through a "Building Community Breakfast series"
   c. *Strategic Initiative(s)*: Good Governance, Diverse & Growing Economy

4. *Goal:* Implementation of small area/neighborhood plans and master plans, such as the Bicycle, Pedestrian, and Greenways Master Plan
   a. *Issue*:
      - These plans are created with extensive public input and adopted by City Council
      - Small area/neighborhood plans are action plans with limited lifespans
      - Updates to The Bicycle, Pedestrian, and Greenways Master Plan were recently adopted after a year-long public planning process
      - Many implementation actions must be initiated and managed by the City
   b. *Plan of Action*:
      - After guidance from the Comprehensive Plan process, request SLAs and/or capital funds for specific neighborhood/small area plan projects
      - Coordinate with CIP and Parks and utilize existing funding sources for exploration, design, and/or construction of bicycle, pedestrian, and greenways projects
      - Explore resources for future implementation of identified master plan projects and programs
   c. *Strategic Initiative(s)*: Good Governance, Core Services & Infrastructure, Neighborhood Integrity, Improving Mobility, Sustainable City

5. *Goal*: Successful management of and collaboration on special initiatives
    a. *Issue*:
        - Ongoing coordination/collaboration in community-wide programs such as Metropolitan Planning Organization (MPO), Keep Brazos Beautiful (KBB)
        - Projects and programs requested by elected and appointed bodies
        - Programs/reporting required by State and Federal mandates
    b. *Plan of Action*:
        - Remain engaged and participate in the MPO's 2045 Metropolitan Transportation Plan
        - Continue initiatives identified in P&Z Plan of Work, including streamlining of UDO
        - Coordinate Census 2020 activities as official City point of contact
        - Monitor and report in compliance with MS4 permit requirements
    c. *Strategic Initiative(s)*: Good Governance, Core Services & Infrastructure, Improving Mobility, Sustainable City

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

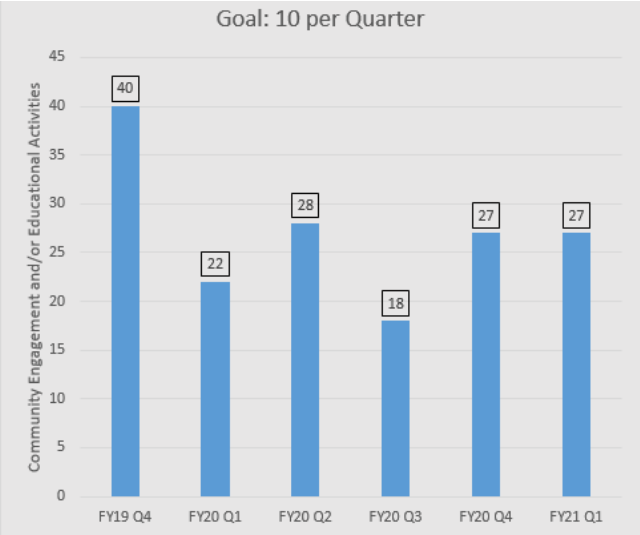
III. Key Performance Indicators (KPIs)

Number of Community Engagement and/or Educational Activities

Planning & Development Services is responsible for planning for integrated and thoughtful land use and transportation patterns, alternative modes of transportation, and natural corridors. PDS engages the community to discover desired direction and long range vision of the community through various public outreach and educational efforts, including community meetings, workshops, focus groups, surveys, blog posts, podcasts, targeted newsletters, presentations, and public hearings. PDS reports annual progress on long range initiatives to various boards and commissions. PDS manages the Planning & Zoning Commission, Zoning Board of Adjustments, Bicycle, Pedestrian & Greenways Advisory Board, Design Review Board, BioCorridor Board, Construction Board of Adjustments, and Comprehensive Plan Evaluation Committee. PDS is also responsible for education related to State mandated environmental programs, Census outreach, and presentation of demographic data. The goal is 10 community engagement activities per quarter.

*FY20 Q3, Q4, and FY21 Q1 are projected values.

Strategic Goal: City Council Goal I - Good Governance



Percentage of Reviews Completed On-Time

Planning & Development Services facilitates the growth and development of College Station through professional project management, including quality and timely review of the built environment. Responsiveness from City staff is key in the continued economic development of the City because it insures the design and installation of well-planned, efficient, and economical public infrastructure and that buildings and sites are safe and accessible for the public. On-time is defined as providing review within two weeks for land development applications, two weeks for commercial building plans, three days for one and two-family residential building plans.

This is a new KPI for FY21

Strategic Goal: City Council goal I-Good Governance, III-Core Services and Infrastructure, V-Diverse and Growing Economy

Percentage of Inspections Completed On-Time

Planning & Development Services is responsible for professional and timely inspection of the built environment. PDS provides: engineering construction and public infrastructure inspections, building construction inspections, and Certificate of Occupancy inspections. Professional inspection insures the design and installation of well-planned, efficient, and economical public infrastructure and insures that buildings and sites are safe and accessible for the public. Responsiveness from City staff in the form of timely inspections is key in the continued economic development of the City. PDS staff aims to provide inspections within 24 hours for building construction, 24 hours for infrastructure construction, and three days for complete Certificate of Occupancy inspections.

This is a new KPI for FY21

Strategic Goal: City Council goal I-Good Governance, III-Core Services and Infrastructure, V-Diverse and Growing Economy

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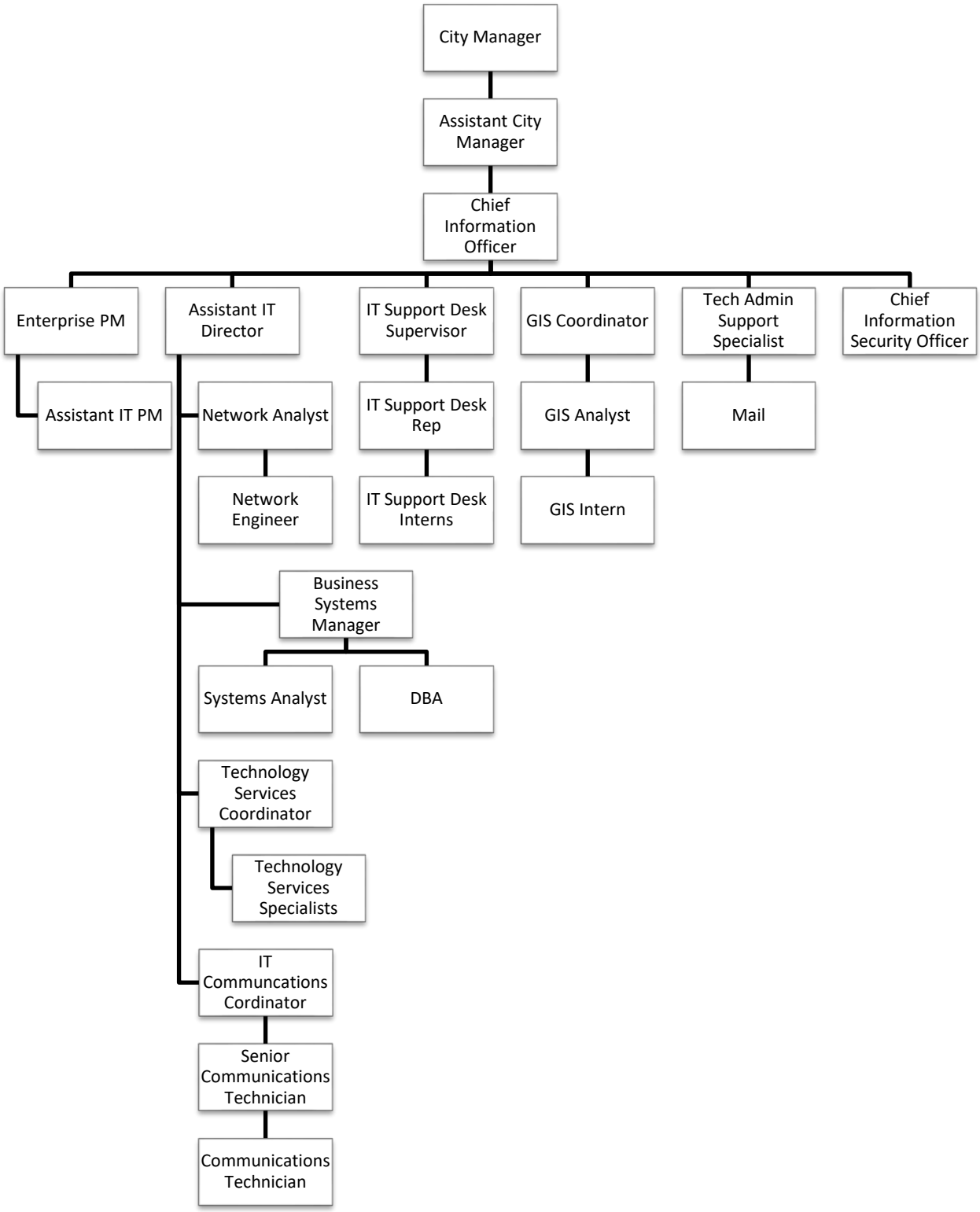
INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



Information Technology Department

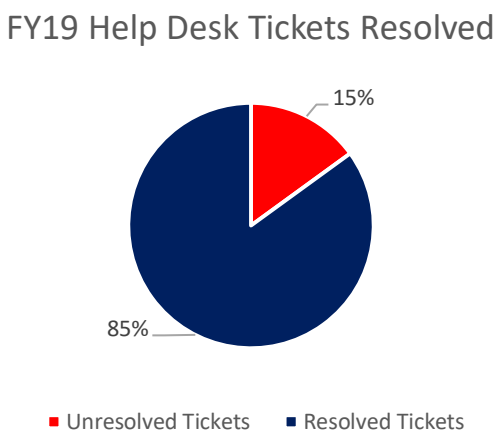
Information Technology (IT) implements and maintains the technology and computer based information systems used by all City Departments. The department includes IT Administration, Project Management, Technology Services, Business Systems, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services. In FY20 expenditures previously budgeted in the IT Department was used to create an IT Replacement Fund. For further information, please see the IT Replacement Fund.

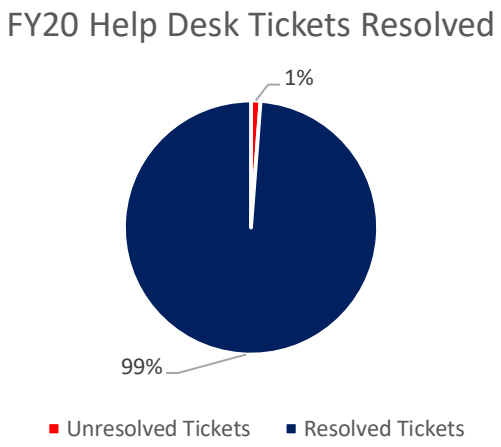
In FY20 the IT Department began the citywide implementation of Office 365. The final phases of Office 365 were approved during the current fiscal year using funds available from the Security Operation Center project approved in the FY20 budget. The final phases of Office 365 include OneDrive and SharePoint.

Information Technology submitted one SLA which is included in the FY21 Proposed Budget:

- Following a security breach to the City's online utility billing system an independent investigator recommended the City conduct, at a minimum, annual penetration testing and Payment Card Industry (PCI) compliance testing. Based on preliminary quotes from vendors the IT department is requesting $80,000 to perform these tests on a quarterly basis. Because of other reductions in the budget the net change for FY21 is a reduction of $415,623.

Service Level Adjustments	One-Time	Recurring	Total
Salaries and Benefits	-	$ (275,851)	$ (275,851)
Health Insurance	-	(12,000)	(12,000)
Supplies	-	(20,468)	(20,468)
Maintenance	-	(141,175)	(141,175)
Purchased Services	-	33,871	33,871
Information Technology SLA Total	$ -	$ (415,623)	$ (415,623)





City of College Station
Information Technology
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Information Technology Administration	$700,261	$726,867	$631,874	$635,307	($8,178)	$627,129	-13.72%
Project Management	-	135,449	121,737	208,201	(128,782)	79,419	-41.37%
E-Government	-	98,470	100,643	98,470	79,230	177,700	80.46%
Geographic Information Services	209,749	243,988	205,675	246,065	(2,388)	243,677	-0.13%
Mail	103,940	112,214	107,800	112,688	-	112,688	0.42%
Technology Services	660,090	781,022	664,316	628,824	(92,856)	535,968	-31.38%
Business Services	1,869,164	2,963,224	3,032,332	2,875,616	(151,663)	2,723,953	-8.07%
Network Services	352,136	606,355	630,605	539,548	(31,000)	508,548	-16.13%
Communication Services	699,940	845,720	733,434	842,275	(79,986)	762,289	-9.87%
TOTAL	$4,595,281	$6,513,309	$6,228,416	$6,186,994	($415,623)	$5,771,371	-11.39%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$2,174,252	$2,609,359	$2,321,615	$2,461,593	($275,851)	$2,185,742	-16.23%
Health Insurance	286,531	370,018	316,202	374,072	(12,000)	362,072	-2.15%
Supplies	237,425	353,413	353,078	152,603	(20,468)	132,135	-62.61%
Maintenance	1,380,156	2,188,833	2,328,337	2,239,273	(141,175)	2,098,098	-4.15%
Purchased Services	512,990	971,686	889,184	939,453	33,871	973,324	0.17%
Capital Outlay	3,928	20,000	20,000	20,000	-	20,000	0.00%
TOTAL	$4,595,281	$6,513,309	$6,228,416	$6,186,994	($415,623)	$5,771,371	-11.39%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Information Technology Administration	5.00	4.00	4.00		4.00	N/A
Project Management	-	2.00	2.00		2.00	N/A
Geographic Information Services	2.25	2.25	2.25		2.25	N/A
Mail	1.25	1.25	1.25		1.25	N/A
Technology Services	8.00	8.00	8.00		8.00	N/A
Business Services	7.00	6.00	6.00		6.00	N/A
Network Services	3.00	3.00	3.00		3.00	N/A
Communication Services	5.00	5.00	5.00		5.00	N/A
TOTAL	31.50	31.50	31.50	-	31.50	N/A

* In FY21 three vacant positions in the IT Department will be frozen

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal: Protect and Enhance City's Cyber Security State*
    a. *Issue:* Cyber Security has become core business value across the City. Since the launch of the Cyber Security Program in FY 19, several gaps have been identified. These gaps should be addresses as soon as possible.
    b. *Plan of Action:* The SLAs Firewall Refresh & Security Operating Center are submitted to address the issue
    c. *Strategic Initiative(s):* Core Services & Infrastructure, Financial Sustainability, Sustainable City and Good Governance

2. *Goal*: *Technology Anytime Anywhere for City Employees*
    a. *Issue*: With the technology becoming more and more user friendly and accessible, City's processes and technology roadmap needs transformation to support the employee requests for ease in accessibility while keeping City assets safe
    b. *Plan of Action*: Office 365 project is in progress
    c. *Strategic Initiative(s)*: Good Governance, Core Services and Infrastructure and Sustainable City

3. *Goal: Strategic Partnership and Service Delivery*
    a. *Issue*: There are several roadblocks in IT Department providing Service Delivery efficiently, some of the factors include – lack of resources to address the increasing demand of IT support City wide.
    b. *Plan of Action*: Staff Augmentation, Business Analyst, Replacement of Retain
    c. *Strategic Initiative(s)*: Good Governance, Core Service and Infrastructure

4. *Goal: Innovate and Enhance City Processes*
    a. *Issue*: City's internal processes can be made efficient by going digital. This is expected to save time and money for the City. Including near real time data in City's decision making process will support City wide saving, make City Operations Transparent and support inter department collaboration
    b. *Plan of Action*: Paperless Processes, Hackathon and Datalake Platform
    c. *Strategic Initiative(s)*: Sustainable City, Good Governance and Financial Sustainability

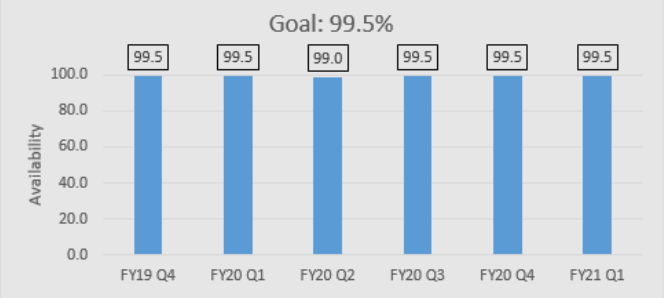
INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Availability of all applications throught the year

Application availability, also known as System Uptime, is a time during which a server is operational and software applications are available for use. This time is measured in percentage of the day computer systems are availble for use, but does allow for a predefined maintenance window.

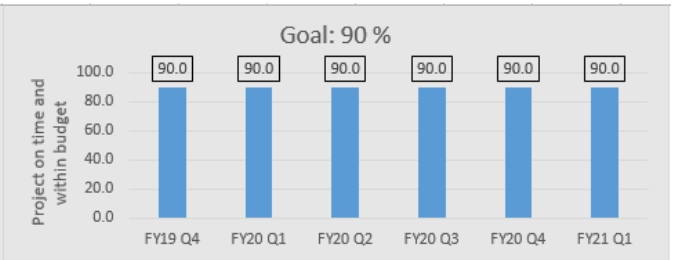
Strategic Goal: City Council Goal III - Core Services and infastructure



Projects delivered on time and within budget

In order to maximize project success, the Information Technology Department maintains a Project Management Division. The goal is to provide business level function aimed at providing city-wide support on technology projects.

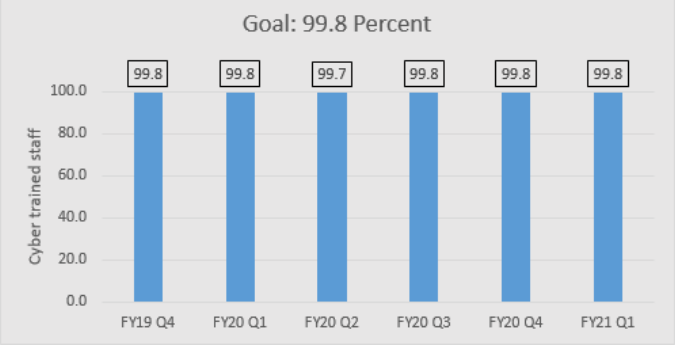
Objective: City Council Goal III - Core Services and infastructure



Percent of Staff trained on annual cyber security readiness

Cyber Security training is not only mandated by Texas law it has become part of the of a modern Information Technology Department. The need to gauge the security awareness proficiency of city users is necessary in order to measure the overall security culture posture.

Objective: City Council Goal III - Core Services and infastructure



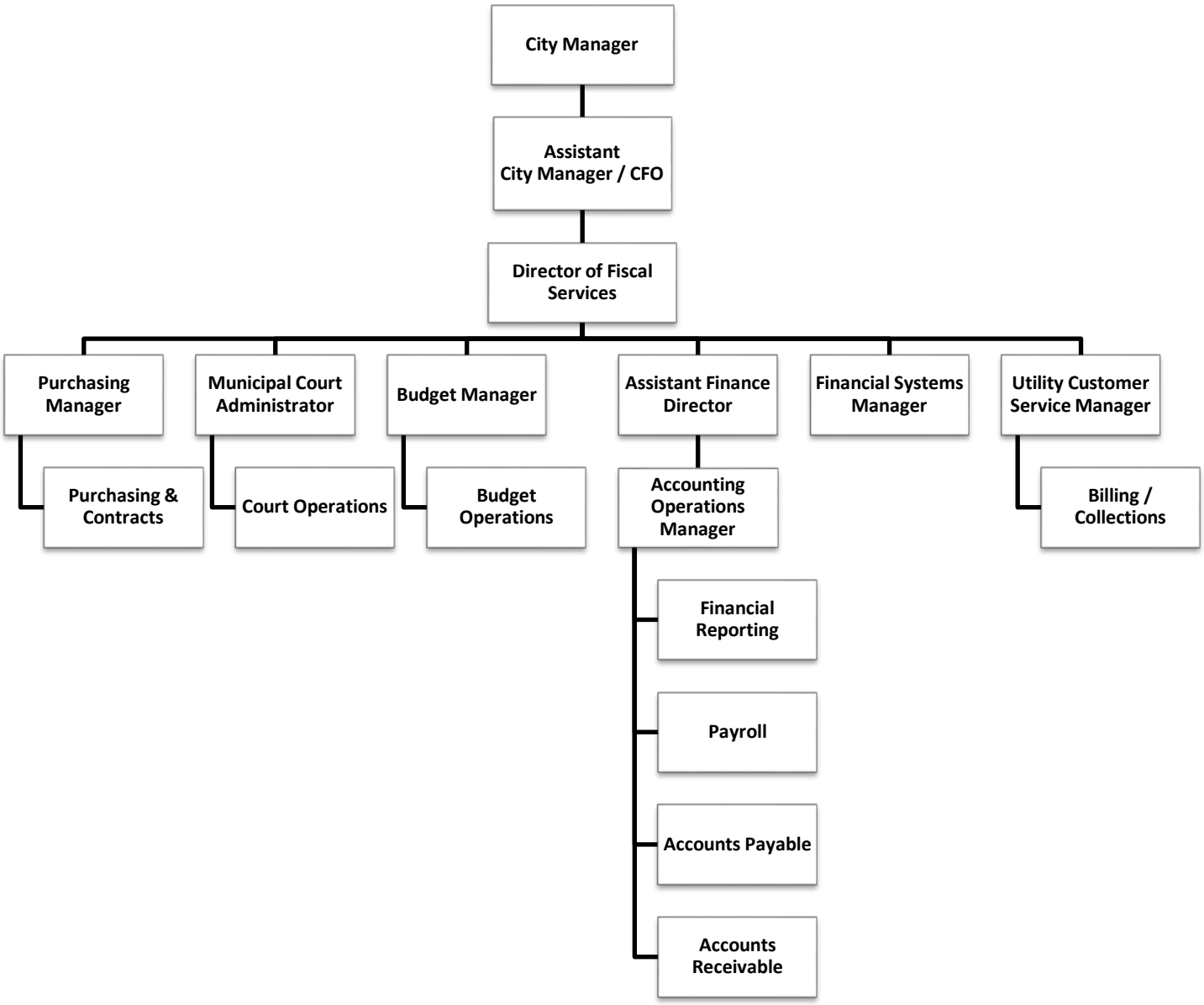
*FY20 Q4, and FY21 Q1 are projected values

CITY OF COLLEGE STATION

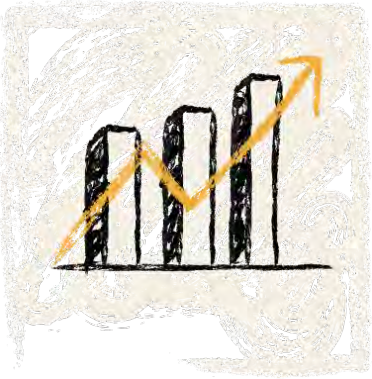
Home of Texas A&M University®

FISCAL SERVICES

CITY OF COLLEGE STATION



Fiscal Services Department



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

Previously Fiscal Services consisted of five divisions (Treasury, Accounting, Purchasing, Financial Reporting, and Budget); as well as the municipal court, judicial court, and UCS. In FY20 the five divisions of Fiscal Services were consolidated into one division. However, each area retains its individual functions. **Treasury** handles cash and debt issues for the City while ensuring all funds are prudently invested. The **Accounting Operation Division** and **Purchasing Division** work closely together to ensure that purchases are properly made and recorded. **Financial Reporting** prepares reporting that goes to third parties based on the actual revenue and expenses incurred and coordinates the annual audit. **Budget** prepares the annual budget and monitors performance against budget during the year**. Municipal Court** collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. **UCS** bills and collects all utility charges for electricity, water, sewer, drainage, and solid waste including connections and disconnections. Budget for UCS is included in a separate fund discussed in the Internal Service Funds Section of this document.

The Proposed FY21 Fiscal Services Budget includes reductions of $15,200. Of this $9,300 is being reduced from Fiscal Operations and $5,900 is being reduced from Municipal Court.

CITY OF COLLEGE STATION COURT STATISTICS MARCH 2020-MAY 2020	
Collection Rate	$257.03 per case to the City
	$349.48 per case total
Cases disposed/case field	3,847 cases disposed, 1,524 cases filed
Number of search warrants issued	46
Email decisions to arraingements	641 email decisions to 1 adult arraignment
Number of repeat offenses	Zero
Number of non-appearances by Juveniles and Parents	1
Length of Time	
Days from offense date to bench trial date	135
Days from offense date to jury trial date	0
Average age of cases disposed (in days)	34.68

City of College Station
Fiscal Services
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Fiscal Administration	$414,870	$2,753,984	$2,665,188	$2,662,216	($116,930)	$2,545,286	-7.58%
Accounting / Treasury Operations	1,152,139	-	-	-	-	-	N/A
Purchasing	504,821	-	-	-	-	-	N/A
Budget	407,689	-	-	-	-	-	N/A
Municipal Court	1,285,042	1,483,759	1,429,494	1,439,366	(57,384)	1,381,982	-6.86%
Judiciary	223,871	232,679	229,970	234,375	-	234,375	0.73%
TOTAL	$3,988,432	$4,470,422	$4,324,652	$4,335,957	($174,314)	$4,161,643	-6.91%

EXPENDITURES BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$3,003,388	$3,222,775	$3,183,408	$3,327,426	($159,165)	$3,168,261	-1.69%
Health Insurance	468,785	526,136	522,779	545,036	-	545,036	3.59%
Supplies	40,408	39,230	78,839	39,263	(4,993)	34,270	-12.64%
Maintenance	6,292	69,078	27,478	69,078	-	69,078	0.00%
Purchased Services	466,885	598,203	497,828	340,154	(10,156)	329,998	-44.84%
Capital Outlay	2,675	15,000	14,320	15,000	-	15,000	0.00%
TOTAL	$3,988,432	$4,470,422	$4,324,652	$4,335,957	($174,314)	$4,161,643	-6.91%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Fiscal Services	3.00	27.00	27.00	-	27.00	0.00%
Accounting / Treasury Operations	14.00	-	-	-	-	N/A
Purchasing	5.00	-	-	-	-	N/A
Budget	5.00	-	-	-	-	N/A
Municipal Court	17.50	18.50	18.50	-	18.50	0.00%
Judiciary	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	46.00	47.00	47.00	-	47.00	0.00%

* In FY21 two vacant position in the Fiscal Services Department will be frozen

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Finance will promote financial sustainability of the City and provide a standard of excellence by providing timely and accurate financial information.
    a. *Issue:* The City's Equipment Replacement Fund is a savings account for future substantial equipment purchases, like police cars and fire trucks that require replacement out of operating funds. To ensure financial viability, specific assets and the amount saved for those assets should be identified at a detail level.
    b. *Plan of Action:* Finance will plan and implement a special project related to specifically identifying assets by department and fund and reconcile the amount saved in the fund to the specific assets identified.
    c. *Strategic Initiative(s):* Good Governance, Financially Sustainable City, Core Services and Infrastructure

2. *Goal:* Finance will promote financial sustainability of the City and provide a standard of excellence by providing timely and accurate financial information.
    a. *Issue:* GASB Statement No. 87, Leases, is a new significant standard that will change the definition of a lease. It is based on the principle that a lease finances the right to use an underlying asset. The standard requires that the City re-examine a number of agreements to determine compliance with the new standard.
    b. *Plan of Action:* Finance will plan and implement a special project related to specifically identifying possible leases by department and fund determine compliance under the new standard.
    c. *Strategic Initiative(s):* Good Governance, Financially Sustainable City, Core Services and Infrastructure

3. *Goal*: Utility Customer Service will provide timely services including providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage and roadway maintenance fees.
    a. *Issue*: The billing and collection software used by the department is significantly outdated and no longer supported by the vendor. A software upgrade is necessary to meet the strategic goal of the department.
    b. *Plan of Action*: Utility Customer Service will investigate, propose and begin implementation on a new utility billing and collection module that integrates with the financial ERP system.

c. *Strategic Initiative(s)*: Good Governance, Financially Sustainable City, Core Services and Infrastructure

4. *Goal:* Municipal Court will ensure compliance with all federal and state laws and local ordinances while providing efficient, uniform and fair administration of Court business
   a. *Issue*: The court processing software for all cases is significantly outdated and no longer supported by the vendor. A software upgrade is necessary to meet the strategic goal of the department.
   b. *Plan of Action*: Municipal Court will investigate, propose and begin implementation on a new court processing software to modernize and improve court processing for citizens.
   c. *Strategic Initiative(s)*: Good Governance, Financially Sustainable City, Core Services and Infrastructure

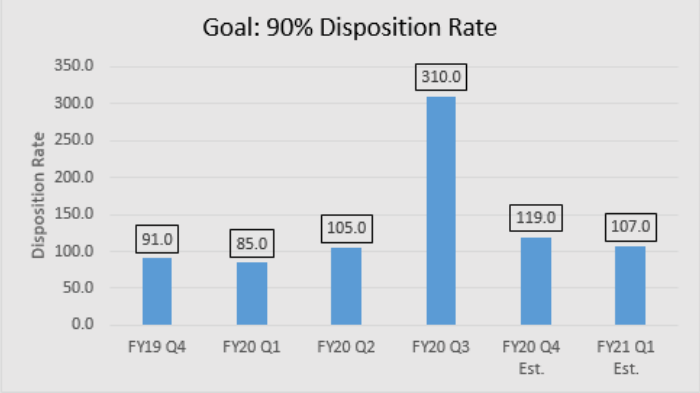
FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Quarterly Municipal Court Disposition Rate

Citations are filed with the Municipal Court from various departments: Police, Fire, Parking, and Code Enforcement. Upon the filing of a citation a case is created, entered into the court management software, and audited for accuracy. A case remains open until it is paid in full or court orders are completed, when it is then considered disposed. The disposition rate is the ratio of cases filed to cases disposed.

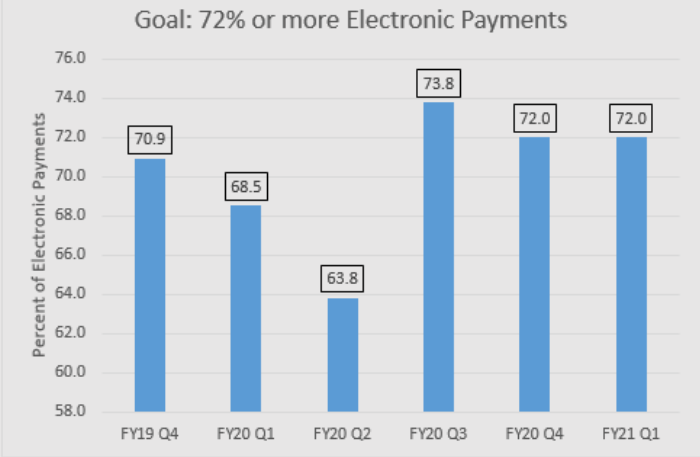
Objective: Fiscal Services Goal IV: Provide efficent, uniform, and fair administration of court business.



Utility Payments Processed by Electronic Means

Utility Payments are processed both electronically and manually. Electronic payments are a more efficient way for our customers to submit payment because they do not require human intervention and they reduce the amount of time UCS staff spends on processing payments. Continuing to offer customers as many electronic ways as possible to pay will help increase the number of electronic transactions. We are working on introducing additonal forms of eletronic payments to help increase our number of transactions.

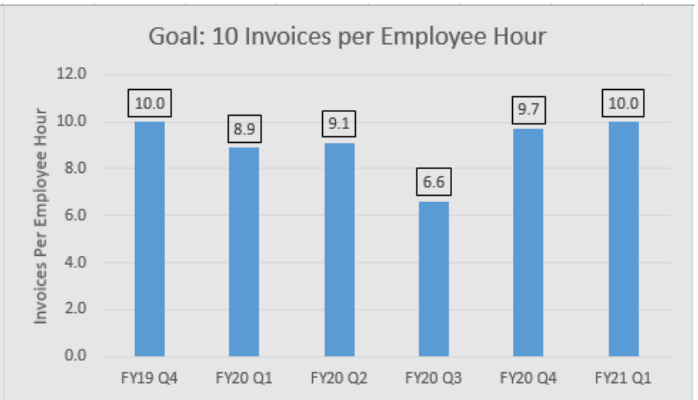
Objective: City Council Goal III - Core Services and infastructure



Invoices per Employee Hour

Invoices are processed via purchase order or direct entry per city policy. The number of invoices processed per employee hour is a common metric for productivity. A good standard for processing invoices manually (i.e. no purchase order population) is 5 manual invoices per employee hour. Continuous improvement in processing along with electronic receipt of customer invoices will realize our standard of 10 invoices process per employee hour.

Objective: Good Governance, Financially Sustainable City, Core Services and Infrastructure

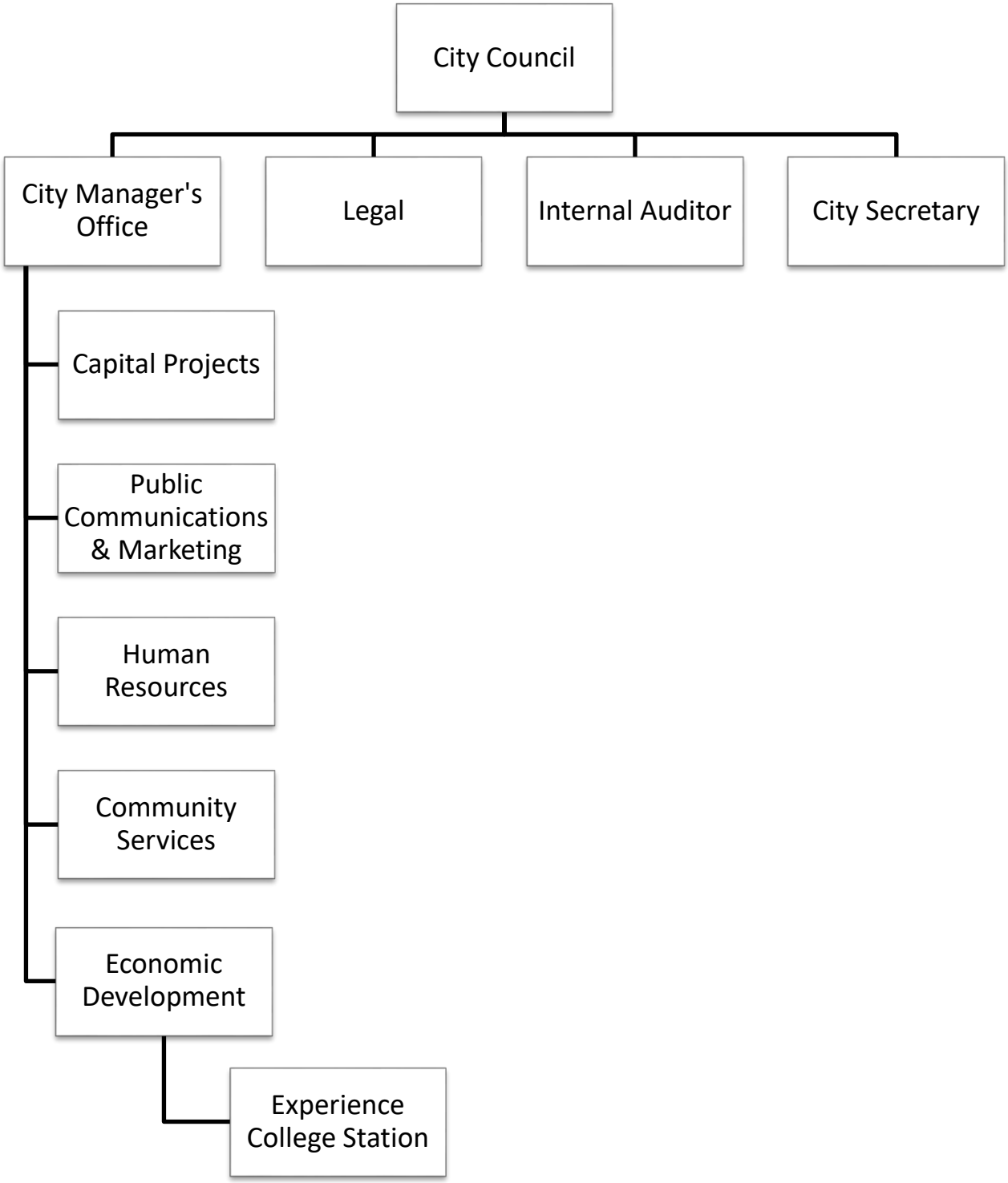


*Accounts payable employees were essential employees during the Covid "stay at home" orders but there were fewer invoices to be processed during that time, resulting in a lower than normal invoice per employee work hour for the FY20 Q3.

**FY20 Q4 and FY21 Q1 are projected values

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



General Government Department

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

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

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

- The **City Manager** is responsible for the day-to-day operations of the City, making recommendations to the City Council, and providing short and long-term direction to the organization.

- The **Internal Audit Division** conducts independent financial and performance audits to assure that a high degree of public accountability is maintained.

- The **Neighborhood Services Division** maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City. In FY19, the Neighborhood Services Division was moved from the Public Communication Division to the City Manager Division.

- The **Capital Projects Operations Division** facilitates capital improvement projects across several categories including streets, facilities, IT projects, utilities, and water and waste water. This division will be under the City Manager's office starting in FY21.

- The **Economic Development Division** works closely with the City Manager's Office to provide guidance for retail planning and development of incentive programs to encourage businesses to locate within the City of College Station.

- The **Legal Division** provides legal services and support to City Council and City staff, including legal advice, land acquisition, contract writing, and litigation.

- The **Community Services Division** is responsible for Community Services Administration, Community Development, Code Enforcement and the Northgate District Management functions. Community Services staff seek to deliver high-quality programs, services, and facilities to enrich the lives of individuals and families in College Station.

- The **Public Communications Division** is responsible for marketing the City's services in creative, innovative ways that appeal to the needs of its citizens and keeping everyone informed, involved, and up-to-date on the work of the City government.

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

All General Government departments have mitigated expenses in FY20 to reduce the impact of COVID-19. The FY20 year-end estimate is 7% lower than the FY20 revised FY20 budget. This is due to active reductions in travel, training, and supplies.

Reductions are as listed below:

FY21 Service Level Adjustments	**One-Time**	**Recurring**	**Total**
Salaries and Benefits	$ -	($223,763)	($223,763)
Health Insurance	-	(12,063)	(12,063)
Supplies	-	(6,221)	(6,221)
HR Performance Management System Funding SLA	50,000	50,000	100,000
Purchased Services	-	(217,275)	(217,275)
Total General Government	**$ 50,000**	**($409,322)**	**($359,322)**

For FY21, all changes in the original target budget will be shown as negative SLAs to highlight the reductions made due to COVID-19 impacts. In general government, this reduction is 5.4%. Again, reductions were made in travel, training, and supplies. There is one SLA increase for HR for a performance management system as listed above.

There are 1.5 frozen FTE positions in General Government for FY21, per the city wide hiring freeze. One position will be moved from the General Fund to the HOT Fund starting in FY21. Both are reflected as reductions in salaries and benefits, and health insurance.

City of College Station
General Government
Department Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Mayor & Council	$70,423	$92,131	$97,248	$66,894	($9,000)	$57,894	-37.16%
City Secretary's Office	534,423	580,300	557,216	531,948	(42,077)	489,871	-15.58%
Internal Auditor	214,708	264,793	225,231	267,046	(18,000)	249,046	-5.95%
City Manager/Neighborhood Svcs	1,277,012	1,610,623	1,510,273	1,538,130	(27,902)	1,510,228	-6.23%
Economic Development	365,409	546,796	467,762	505,345	(28,800)	476,545	-12.85%
Capital Projects	-	-	-	1,209,440	(119,434)	1,090,006	N/A
Legal	1,306,014	1,382,814	1,371,158	1,402,086	(53,407)	1,348,679	-2.47%
Public Comm	793,758	841,992	783,349	851,312	(138,779)	712,533	-15.38%
Community Services	930,619	934,880	904,244	826,637	(19,377)	807,260	-13.65%
Human Resources	1,032,096	1,139,010	1,022,384	1,095,447	97,454	1,192,901	4.73%
TOTAL	$6,524,460	$7,393,339	$6,938,865	$8,294,285	($359,322)	$7,934,963	7.33%

EXPENDITURES BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$4,978,093	$5,543,381	$5,366,539	$6,493,489	($223,763)	$6,269,726	13.10%
Health Insurance	553,477	625,512	627,971	761,086	(12,063)	749,023	19.75%
Supplies	130,190	174,698	145,122	178,708	93,779	272,487	55.98%
Maintenance	39,796	15,911	15,911	22,812	-	22,812	43.37%
Purchased Services	822,903	1,033,837	783,322	838,190	(217,275)	620,915	-39.94%
TOTAL	$6,524,460	$7,393,339	$6,938,865	$8,294,285	($359,322)	$7,934,963	7.33%

PERSONNEL

	FY19 Actual	FY20 Revised Budget		FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Mayor & Council	-	-		-		-	N/A
City Secretary's Office	5.50	5.50		5.50		5.50	0.00%
Internal Auditor	2.00	2.00		2.00		2.00	0.00%
City Manager's Office	9.00	9.00		8.00		8.00	-11.11%
Economic Development	2.00	3.00		3.00		3.00	0.00%
Legal	11.25	11.25		11.25		11.25	0.00%
Public Communications	7.00	7.00		7.00	(1.00)	6.00	-14.29%
Community Services	8.50	8.00		8.00		8.00	0.00%
Human Resources	9.00	9.00		9.00		9.00	0.00%
Capital Projects	-	-		10.00		10.00	N/A
TOTAL	54.25	54.75	0.00	63.75	(1.00)	62.75	14.61%

CITY SECRETARY'S OFFICE STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

a. *Goal:* Implement New Agenda Management and Living Streaming Softwar*e*
   a. *Issue:* The City's current agenda management software is costly and comes with less features than many current products of its type. The City's public meeting streaming provider is costly and comes with less features than the markets current offerings.
   b. *Plan of Action:* Investigate and compare software offerings. Evaluate, demonstrate, contract, design, coordinate, implement, train staff liaisons, and monitor.
   c. *Strategic Initiative(s):* Good Governance

b. *Goal: Electronic Signatures on Contracts to minimize storage.*
   a. *Issue*: Electronic Signatures on Contracts due to limited storage.
   b. *Plan of Action*: Evaluate city policies and processes, making necessary changes to implement. Write necessary language into our policies, cooperatively design processes for different contracts, implement, monitor and adjust practices for efficiency and assurance.
   c. *Strategic Initiative(s)*: Good Governance

c. *Goal:* Complete all departmental retention schedules, along with inventorying /converting/destruction of microfilm and microfiche records in storage for retention.
   a. *Issue:* 50% of departmental records consist of duplication of records, with continue training of records this will be corrected. Storage facility inventory of Microfilm/Microfiche.
   b. *Plan of Action:* Reduce the percentage of duplication or records along with coordinate with vendor to convert media to .tiff or .pdf, or complete retention.
   c. *Strategic Initiative(s):* Good Governance

d. *Goal:* Implement and perform the vital statistics duties in the new vital registration system.
   a. *Issue:* Create a Vital Statistics Policy Manual and Update the Desk Manuel to coincide with the implementation of the new TxEVER System.
   b. *Plan of Action:* Adequately train staff on the new processes.
   c. *Strategic Initiative(s):* Core Services and Infrastructure

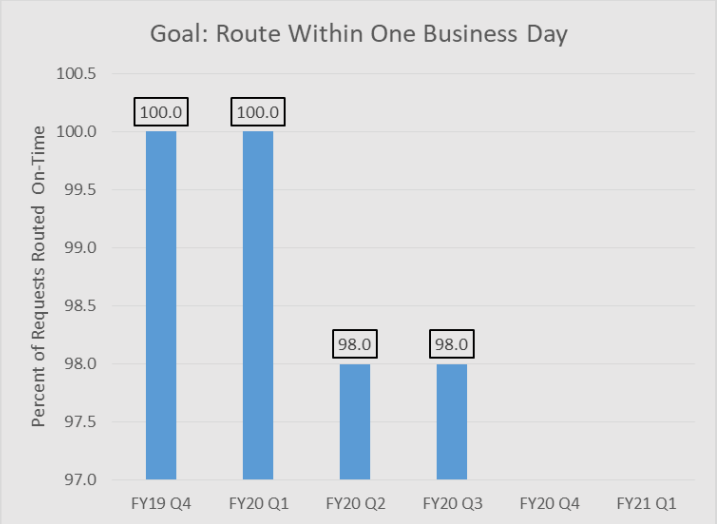
e. *Goal:* Project HOLD
   a. *Issue:* Community Visibility and Outreach
   b. *Plan of Action:* Update Project HOLD flyers and share with the CS community. Do more community events and talk about Project HOLD and sign people up to share personal memorabilia. (ii) Complete the College Station Growth Oral History initiative & transcribe interviews conducted in late 2018/early 2019
   c. *Strategic Initiative(s):* Good Governance

III. Key Performance Indicators (KPIs)

Timely Routing of Public Information Requests

A public information request must be in writing to the governmental body the requestor believes maintains the documents. Once received the governmental body has 10 regular business days to respond to a request, starting the business day after it is received. Gathering information and reviewing it for release is time consuming and can put the City at risk of non-compliance with state law or releasing sensitive information. It is the goal of our office to route each request no later than the business day after it is received to allow staff a reasonable amount of time to organize a response.

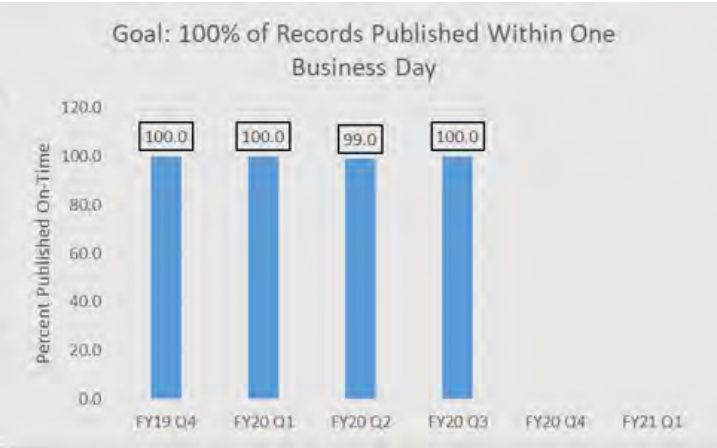
Strategic Goal: City Council Goal I - Good Governance



Timely Entry of Records to Laserfiche

The City Secretary's Office is a final repository for many of the City's official records. Both staff and citizens depend on these records to conduct internal and external business. By publishing these in a timely manner the CSO is ensuring that information is available to keep our citizens informed and business moving forward. Our goal is to publish documents within one business day of when they arrive at the CSO completed. Records Include: Contracts, Change Orders, Amendments, Renewals, Ordinances, Resolutions, Minutes, Birth Certificates, Death Certificates.

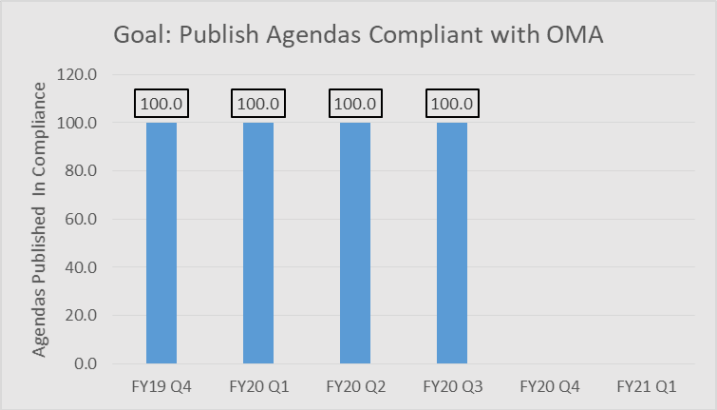
Strategic Goal: City Council Goal I - Good Governance



Publication of Agendas

The Texas Open Meetings Act (OMA) was enacted to ensure that Texas government is transparent, open and accountable to all Texans. As a local government we are required to post agendas for public meetings at least 72 hours before they begin. Agendas are created by several City departments and routed to the CSO to review for compliance with aspects of the OMA before posting. Our goal is to publish agendas that are in compliance with OMA and without any fatal flaws to agendas or agenda items.

Strategic Goal: City Council Goal I - Good Governance



CITY MANAGER'S OFFICE STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Support organizational culture and leadership
    a. *Issue:* Maintain a qualified and motivated professional staff
    b. *Plan of Action:* Review City's vision, mission, and core values
    Promote leadership development among staff
    c. *Strategic Initiative(s):* Good Governance

2. *Goal*: Promote community and economic development through strategic partnerships
    a. *Issue*: Continue to develop a diverse and growing economy
    b. *Plan of Action*: Adjust to a dynamic environment and growth of the city
    Meet regularly with local and regional partners
    Leverage local, state, and federal resources
    c. *Strategic Initiative(s)*: Sustainable City, Diverse and Growing Economy, Financial Sustainability

3. *Goal:* Lead the FY21 Operating Budget and Capital Improvement Program (CIP) Schedule and Budget
    a. *Issue*: Addressing core services and infrastructure
    b. *Plan of Action*: Provide support to ensure timely delivery of capital improvements
    c. *Strategic Initiative(s)*: Core Services and Infrastructure, Improving Mobility

4. *Goal:* Enhance relations with City Council and citizens
    a. *Issue*: Engender effective communication among City staff, elected officials, and the general public
    b. *Plan of Action*: Provide recommendations and implement policy supported by City Council and encourage citizen engagement
    c. *Strategic Initiative(s)*: Good Governance

5. *Goal:* Respond to the policy, operational and fiscal challenges brought about by the COVID-19 pandemic
    a. *Issue*: Maintain flexibility to effectively respond to an uncertain environment
    b. *Plan of Action*: Continue to provide superior essential services to residents
    Develop and implement a legislative policy agenda
    Evaluate City assets, investments, and activities and make adjustments as necessary to respond to changing conditions.
    Evaluate and update emergency operation plans related to pandemic preparedness based on lessons learned
    c. *Strategic Initiative(s)*: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City

CITY MANAGER'S OFFICE STRATEGIC PLAN

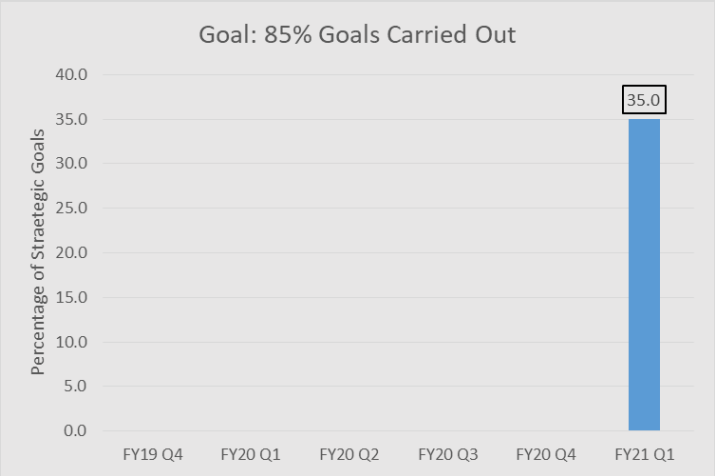
III. Key Performance Indicators (KPIs)

Council Strategic Goals Carried Out

To maintain and enhance College Station's high quality of life and unique community character, the College Station City Council develops an annual Strategic Plan that identifies shared priorities and goals and offers a cohesive framework for the annual budget process. This performance measures will be tracked on a quarterly basis to assess the progress of each initiative adopted by the Council in a given year. The City Manager's Office is responsible for the delivery of these goals being examined, initiaited, and ultimately completed.

* This is a new performance indicator with no historic data. FY21 data is projected.

Strategic Goal: City Council Goal I - Good Governance



Percentage of Department KPI Compliance

The City Manager's Office is responsible for the overall provision of services, events, and activities carried out by the City of College Station. To that end, this indicator assesses the ability of each City department to achieve its stated performance indicators. This holistic review will illustrate general compliance per quarter as well as annually and allow the CMO to target specific measures as needed.

* This is a new performance indicator with no historic data. FY21 data is projected.

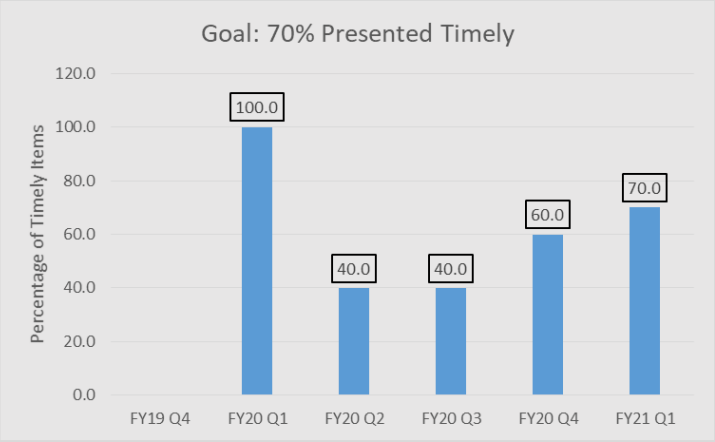
Strategic Goal: City Council Goal I - Good Governance

Percentage of Items Requested by Council Presented Timely

At each City Council meeting, there is an opportunity for Council Members to request future agenda items for consideration. With consensus from the body, the item is placed on a "Future Agenda Items" list that is managed by CMO in coordination with other City departments. It is essential that these items are presented in a timely fashion to Council in order to take appropriate future action, if desired. For the purposes of this measure, "timely" is considered within 6 meetings from the intial request.

* This is a new performance indicator with no historic data. FY20 Q3, FY20 Q4, and FY21 Q1 data is projected.

Strategic Goal: City Council Goal I - Good Governance



CAPITAL PROJECTS OPERATIONS STRATEGIC PLAN

I. Mission Statement

The Capital Project Operations Division provides effective management of city infrastructure projects by overseeing the planning, design, land acquisition, procurement and construction. We strive to deliver projects within budget and on schedule.

II. Top 3-5 Departmental Goals for FY21

a. Goal: Provide effective and efficient management of capital improvement projects
   i. *Issue & Need:* Maintaining highly trained staff personnel
   ii. *Plan of Action:* Continue project management training and implement career progression
   iii. *Strategic Initiative:* Good Governance

b. Goal: Keep public informed of current and future capital improvement projects
   i. *Issue & Need:* Maintain current information on city's website and other media outlets
   ii. *Plan of Action:* Continue to work with IT/GIS to keep CIP map layer updated and continue to work with Public Communications to produce quarterly updates
   iii. *Strategic Initiative(s)*: Core Services and Infrastructure, Improving Mobility

c. Goal: Deliver capital improvement projects on time and within budget
   i. *Issue & Need:* Managing projects by setting realistic time lines, negotiating reasonable consultant fees and identifying ways to reduce construction costs
   ii. *Plan of Action:* Continue to track progress of projects by schedule milestones, number of change orders, and budget changes throughout the life of the project
   iii. *Strategic Initiative(s):* Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City

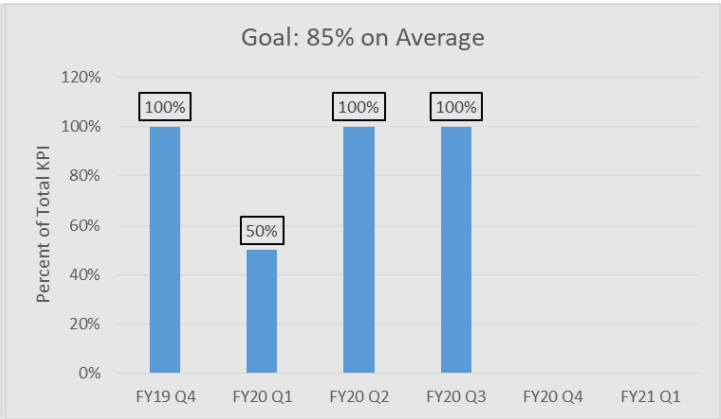
CAPITAL PROJECTS OPERATIONS STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

On-time Project Delivery

The Capital Improvments Project department's goal of projects that are completed in a timely manner is to best serve citizens.

Strategic Goal: City Council Goal III – Core Services and Infrastructure



On-budget Project Delivery

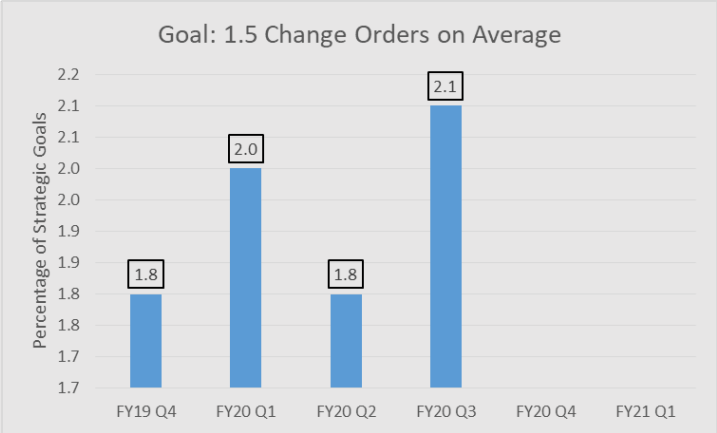
Capital Project's goal is to ensure that money allocated to each project is spent within the limits of each project budget.

Strategic Goal: City Council Goal III – Core Services and Infrastructure

Change Orders per Project

Capital Projects aims to have each project to be as efficient as possible by reducing the number of necessary change orders needed per project.

Strategic Goal: City Council Goal III – Core Services and Infrastructure



INTERNAL AUDIT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal: Implement a citywide fraud response plan*
    a. *Issue:* When a potential fraud is discovered, the City must have a consistent process for responding to the fraud in order to best mitigate the risks associated with the fraud.
    b. *Plan of Action:* Coordinate with key individuals in the Police Department, Legal, Human Resources, and the City Manager's Office to develop a comprehensive fraud response strategy. Seek input from department directors during management team meeting. Coordinate with Human Resources to formulate a plan for citywide fraud awareness training to educate the workforce on how to effectively identify fraud and the proper procedures to respond to a suspected fraud.
    c. *Strategic Initiative(s):* Good Governance

2. *Goal*: *Develop automated audit testing procedures for key financial controls*
    a. *Issue*: As the City's staff, population, and expenditures grows, the City's risk exposure also increases. Leveraging big data and automating audit tests in common risk areas will provide better audit coverage at lower resource cost. Therefore, the need for future staffing increases will be alleviated.
    b. *Plan of Action*: Identify key controls to be routinely tested based on COSO documentation. Utilize specialized auditing software to perform and schedule automated testing on a periodic basis. Based on exception results, identify risk indicators so limited scope audits can be efficiently conducted.
    c. *Strategic Initiative(s)*: Good Governance, Financially Sustainable City

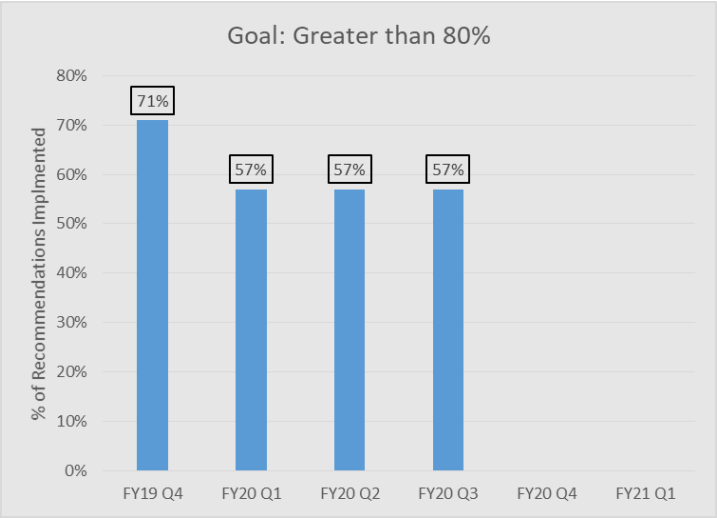
3. *Goal: Develop and complete the FY20 Annual Audit Plan*
    a. *Issue*: An audit plan is prepared each year to serve as a guide to allocate scarce audit resources to areas that will most benefit the City.
    b. *Plan of Action*: In developing the annual audit plan, the City Internal Auditor identifies potential audit topics based on the following factors: (1) assessing financial and performance risks, (2) reviewing the financial auditors' results, and (3) determining the feasibility of audit topics and the availability of resources.
    c. *Strategic Initiative(s)*: Good Governance

III. Key Performance Indicators (KPIs)

Audit Recommendation Implementation Rate

After sufficient time has passed to allow for audit recommendations to be implemented, the City Internal Audit Office requires departments provide an update on recommendation progress to ensure that management actions have been effectively implemented or that management has accepted the risk of not taking action. The audit recommendation implementation rate is the percentage of recommendations issued in the previous fiscal year that have been fully or partially implemented in the following fiscal year.

Strategic Goal: City Council Goal I - Good Governance



GAGAS Compliant Rate

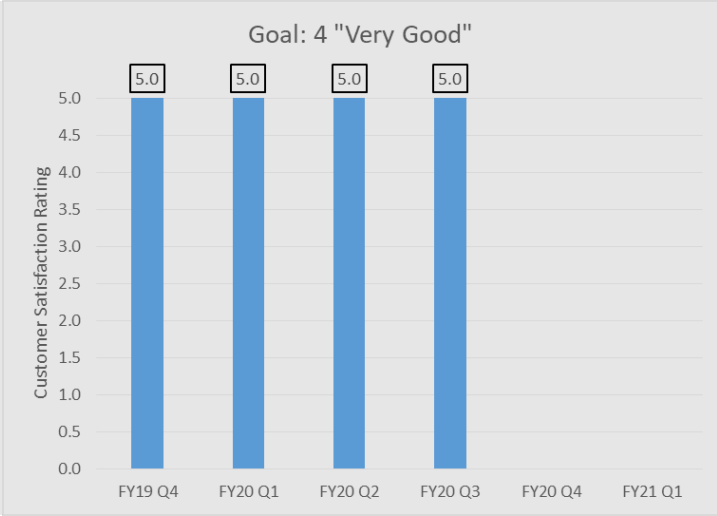
Per direction of the Audit Committee, the City Internal Auditor's Office follows Generally Accepted Government Auditing Standards (GAGAS). GAGAS provides a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. To comply with GAGAS, audit offices are periodically peer-reviewed. At the conclusion of each audit, the City Internal Auditor competes the Association of Local Government Auditor's peer review checklist. The GAGAS compliance rate is based on the results of these checklists.

Strategic Goal: City Council Goal I - Good Governance

Audit Process Satisfaction

At the end of each audit, the primary auditee is given a survey and asked to rate the audit process in the following areas: (1) communication of the audit objectives, scope, and timing, (2) audit approach professionalism, (3) responsiveness to suggestions and concerns, (4) minimization of disruption to auditee's operations, (5) value added to audited organization, and (6) audit report objectivity. Auditees are also asked to provide an overall rating of the audit process on a 1 to 5 scale (1 = Poor, 2 = Fair, 3 = Good, 4 = Very Good, 5 = Excellent).

Strategic Goal: City Council Goal I - Good Governance



ECONOMIC DEVELOPMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Execute a comprehensive and proactive economic development program.
    a. *Issue:* Local economy lacks diversity with the majority of primary jobs in the education, government and service industries that traditionally have lower wages.
    b. *Plan of Action:* Improve diversity of primary employment opportunities.
    c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy

2. *Goal*: Implement a retail recruitment and expansion strategy to grow the local sales tax base.
    a. *Issue*: Improve revenue from local taxable sales.
    b. *Plan of Action*: Identify gaps in the local market, target retailers to fill those gaps and actively recruit specific retailers to College Station.
    c. *Strategic Initiative(s)*: Sustainable City, Diverse Growing Economy

3. *Goal:* Develop and implement an industrial and manufacturing recruitment strategy to capitalize on the commercialization efforts of Texas A&M University.
    a. *Issue*: Local economy lacks diversity with the majority of primary jobs in the public sector. Private Research and development of
    b. *Plan of Action*: Work directly with Texas A&M University to recruit private investment and corporate presence in College Station.
    c. *Strategic Initiative(s)*: Sustainable City, Diverse Growing Economy

4. *Goal:* Provide and market site solutions for new primary job growth.
    a. *Issue*: Improve the availability of site-ready locations for new commercial, industrial and manufacturing facilities.
    b. *Plan of Action*: Implement the Midtown Master Plan and market local site solutions for new primary job growth.
    c. *Strategic Initiative(s)*: Sustainable City, Diverse Growing Economy

5. *Goal:* Support and stimulate local tourism efforts through the sports, entertainment and hospitality markets.
    a. *Issue*: There is a local need to improve corporate tourism events and market College Station as a place to do business.
    b. *Plan of Action*: Expand local destination marketing efforts to include presenting College Station as a place to do business.
    c. *Strategic Initiative(s)*: Sustainable City, Diverse Growing Economy

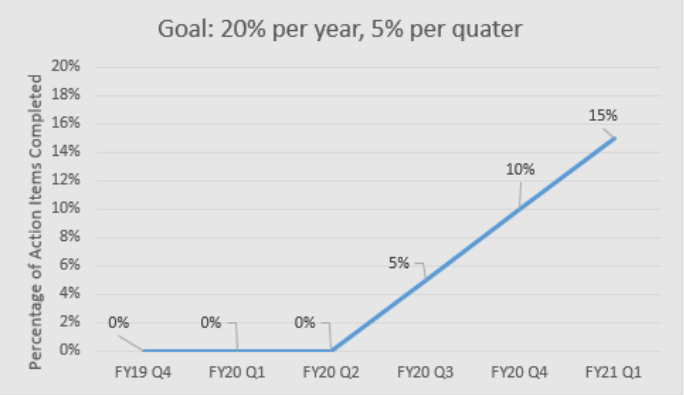
ECONOMIC DEVELOPMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Percent of Economic Development Master Plan action items accomplished

The City Council adopted the Economic Development Master Plan in May of 2020. The plan outlines the city's economic development trajectory for the next five years. In the plan there are six strategic initiatives and 58 specific action items for the economic development staff to focus their efforts.

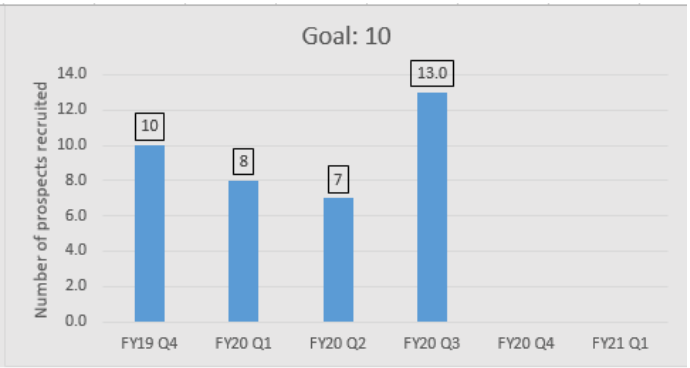
Objective: City Council Goal- Diverse and Growing Economy



Number of targeted industry prospects actively recruited

Economic Development staff actively recruit industry targets to locate in College Station in conjunction with the Brazos Valley Economic Development Corporation and unilateraily. This is done through site selector conferences, RFP responses, website inquiries, and direct outreach.

Objective: City Council Goal-Diverse and Growing Economy



Number of retail prospects actively recruited

Economic Development staff actively recruit retail targets to locate in College Station. This is done through the city's partnership with The Retail Coach, meetings at ICSC conferences, connections with the development community, website inquiries, and direct outreach.

Objective: City Council Goal- Diverse and Growing Economy

FY20 Q4 and FY21 Q1 are projected values

LEGAL DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Meet increasing departmental demands for legal services
    - **a.** *Issue:* Increased requests for legal services from City staff
    - **b.** *Plan of Action:* Continue to evaluate and adjust legal resources provided to departments to the degree funding and office space is available
    - **c.** *Strategic Initiative(s):* Good governance

2. *Goal*: Manage internal workloads efficiently
    - **a.** *Issue*: Increased legal work resulting in a need to move to a more paperless practice
    - **b.** *Plan of Action*: Work with IT to identify and implement solutions
    - ***c.*** *Strategic Initiative(s)*: (a) Good governance (b) Financially sustainable city

3. *Goal:* Develop and retain capable legal team members
    - ***a.*** *Issue*: Increased complexity of city business and municipal law
    - ***b.*** *Plan of Action*: Continue individualized training plan for each legal team member to the degree funding is available
    - ***c.*** *Strategic Initiative(s)*: Good governance

LEGAL DEPARTMENT STRATEGIC PLAN

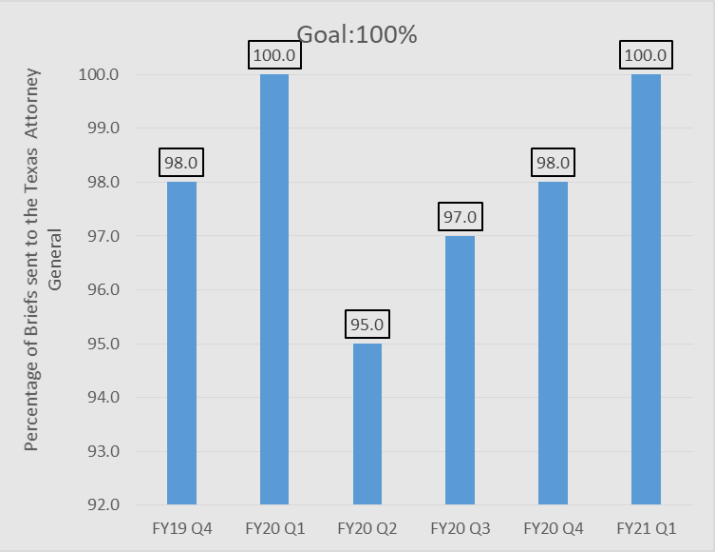
III. Key Performance Indicators (KPIs)

Timely Processing of Open Records Requests

The Legal Department processes all open records requests for the City. Last fiscal year, the Department processed approximately 1,200 such requests reviewing millions of documents. Failure to respond within the statutory 10 day deadline directly negatively impacts City operations, including possible divulging of personal or sensitive information. In turn this negatively impacts the integrity of our utility systems, protocols for police and fire departments, ongoing investigations, etc. For this reason, the Department must meet the statutory deadline 100% of the time. In order to withold information, oftentimes a brief is required to be submitted to the Texas Attorney General. The graph shows the percentage of briefs submitted to the Attorney General within the 10 day deadline.

* FY20 Q3, Q4, and FY21 Q1 are projected values.

Strategic Goal: City Council Goal III - Core Services and Infrastructure

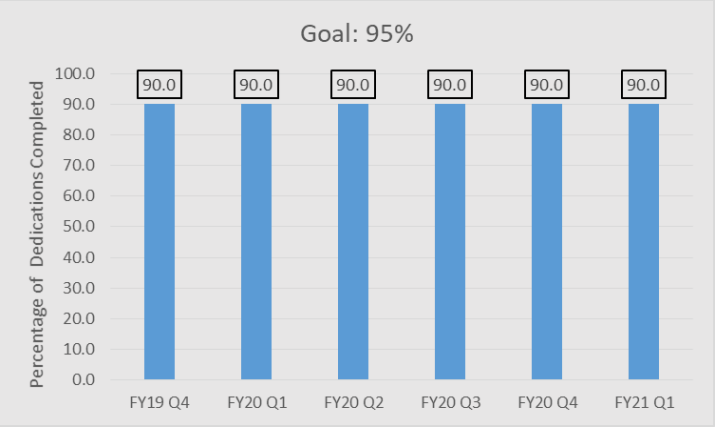


Percentage of Easement/Right-of-Way Dedications Timely Completed

The City must own the property rights to maintain the infrastructure needed to provide various services to the community, including water and sewer services, roadway and bike transportation and electric utility services. Because these services are so important to the overall safety and well-being of the general public, the Department strives to prepare conveyance documents within ten days of request of proper submittals by the developers.

* FY20 Q3, Q4, and FY21 Q1 are projected values.

Strategic Goal: City Council Goal - Core Services and infastructure

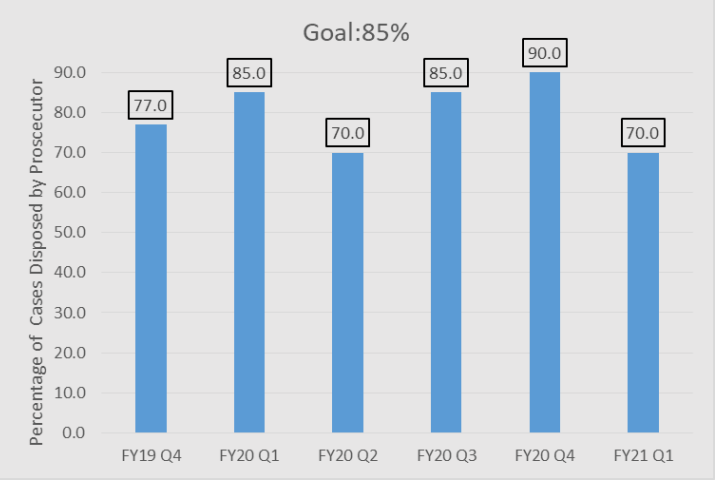


Percentage of Municipal Court Cases Disposed

All Class C misdemeanors (i.e. traffic violations and other fine only offenses) and City ordinance violations are filed in municipal court. It is important to expeditiously resolve these cases in order to prevent a backlog of docketed cases and to provide timely determination of the case for both the City and the accused. The City prosecutor must dispose of his cases i) by trial, ii) without a trial by plea agreement (an agreement between the City and the accused person to resolve the charge without going through a trial), or iii) by dismissing the case (usually for charges where there is insufficient evidence to proceed to trial).

* FY20 Q3, Q4, and FY21 Q1 are projected values.

Strategic Goal: City Council Goal - Core Services and infastructure



PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3 Departmental Goals for FY20

1. ***Goal: Elevate the image of the City of College Station***
   a. *Issue: Citizens neither understand the city's budget nor have awareness of capital project progress/success.*
   b. *Plan of Action: Deliberate and transparent storytelling on all owned, earned and paid communication channels to convey efficient use of taxpayer dollars*.
   c. *Strategic Initiative(s): All initiatives*

2. ***Goal*: *Expose a wide variety of audiences to city messaging***
   a. *Issue: Position/market CS as a city of choice for retail, commercial and manufacturing investment to diversify our economy and increase our tax base.*
   b. *Plan of Action: Collaboration with Economic Development to create multimedia marketing collaterals, success stories and other tools to give CS a competitive edge.*
   c. *Strategic Initiative(s): All initiatives*

3. ***Goal: Create opportunities for improved customer service and engagement***
   a. *Issue: Fully transition the city's website into a user-friendly, accessible resource.*
   b. *Plan of Action: Perform strong oversight, support and training to department web admins, plus learn/teach ADA-compliant PDF creation and video captioning.*
   c. *Strategic Initiative(s)*: *All initiatives*

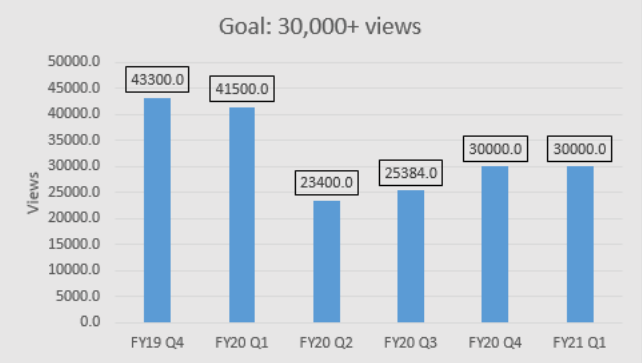
PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Number of views resulting from informational blog posts

Blog posts produced or facilitated by Public Communications serve as the cornerstone of the city's communication strategy. This content is linked to our website and promoted through a variety of communication channels, include social media platforms and the neighborhood e-newsletter. These posts are how media and citizens alike experience a high level of transparency. The views give substantial indication of our success in that regard.

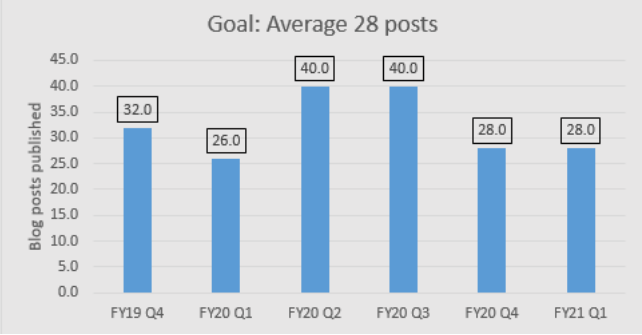
Strategic Goal: City Council Goal I - Good Governance



Number of informational blog posts published

Blog posts produced or facilitated by Public Communications serve as the cornerstone of the city's communication strategy. This content is linked to our website and promoted through a variety of communication channels, include social media platforms and the neighborhood e-newsletter. While more doesn't always equal better, the voices we use and the honesty we express build trust with our citizens and customers.

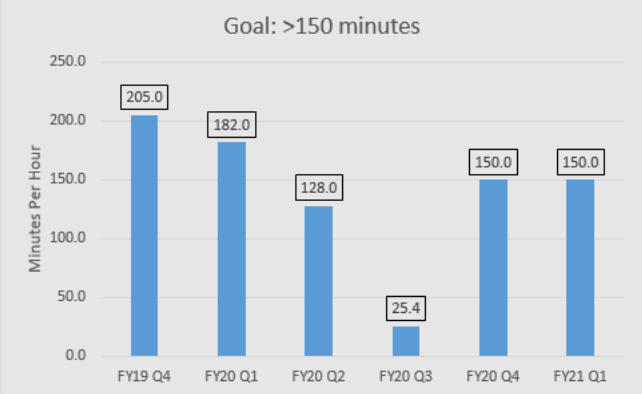
Objective: City Council Goal I - Good Governance



Video minutes produced with subtitles or transcripts

Video content consistently draws a higher level of engagement compared to most other content types we produce. Public Communications continues to increase the number of video minutes produced with subtitles or easy-to-access transcripts. The primary reason is to improve accessibility to the city's information for the hearing-impaired, but we also know that those with no hearing impairment are unlikely to consume video content if there are no subtitles; esepcially, when content is viewed on a mobile device.

Objective: City Council Goal I - Good Governance



COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Manage the City's CDBG & HOME grant programs to maximize impact to the community.
    a. *Issue:* To create programs and develop partnerships that serve the low-to-moderate income population and neighborhoods in College Station.
    b. *Plan of Action:* Assess the needs, develop the Consolidated Plan, Annual Action Plan, and Budget to address the most pressing needs comprehensively & strategically develop partnerships that can address the areas that cannot be addressed with grant funding.
    c. *Strategic Initiative(s):* Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy

2. *Goal*: Increase safe and affordable housing opportunities.
    a. *Issue*: To create more affordable rental units and continue programs to assist homebuyers.
    b. *Plan of Action*: Create assistance programs to address housing needs and support for-profit and non-profit developers who will create new affordable housing opportunities.
    c. *Strategic Initiative(s)*: Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy

3. *Goal:* Proactively enforce ordinances, build relationships with residents and community partners, and respond to reports and concerns.
    a. *Issue*: To promote and preserve a community with strong and safe neighborhoods.
    b. *Plan of Action*: Each Code Enforcement Officer will pro-actively patrol their assigned area for possible code violations and respond re-actively to citizen concerns that are received.
    c. *Strategic Initiative(s)*: Neighborhood Integrity

4. *Goal:* Manage the Northgate District, including maintenance of parking and non-parking assets, providing efficient parking operations, promoting safety, monitoring aesthetics, strengthening relationships with area stakeholders, and responsible oversight of the Northgate Parking Fund.
    a. *Issue*: To maintain a clean and safe environment for people to live, work, and play.

b. *Plan of Action*: Train and expect staff to consistently and effectively educate people and enforce ordinances to encourage a safe and clean environment; ensure fiscal responsibility; continue open lines of communication with stakeholders; and maintain the City's investments in the Northgate District.

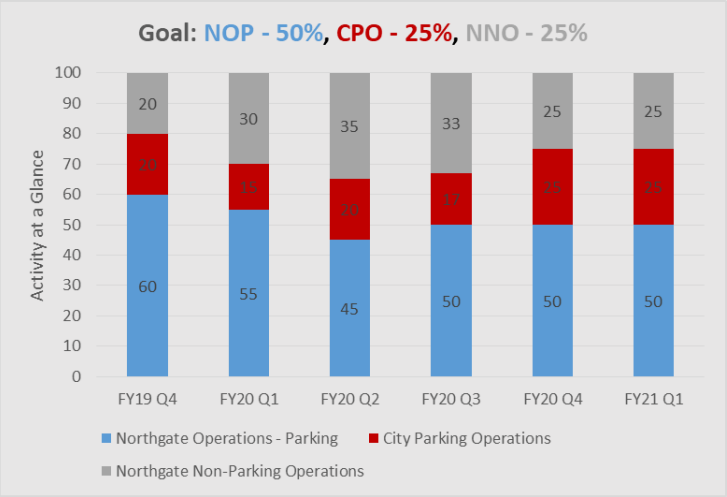
c. *Strategic Initiative(s)*: Good Governance; Financial Sustainability; Core Services and Infrastructure; Neighborhood Integrity; Diverse & Growing Economy; and Improving Mobility

III. Key Performance Indicators (KPIs)

Northgate District Staff Activity

Northgate District strives to address code/safety/health concerns in the Northgate District and the City. By monitoring NG Staff Activity, it assures that we are efficiently leveraging NG Staff to achieve this goal. These activities are divided into 3 categories. **1) Northgate Operations Parking (NOP):** *Activities related to the City's Parking Assets - CM Garage, Street Meters, and Surface Lot and related parking enforcement efforts in the Northgate District.* **2) City Parking Operations (CPO):** *Activities related to Parking/Code Enforcement efforts in areas of the City outside of the Northgate District.* **3) Northgate Non-Parking Operations (NNO)**: *Activities within the Northgate District not directly related to City parking assets or parking enforcement.*

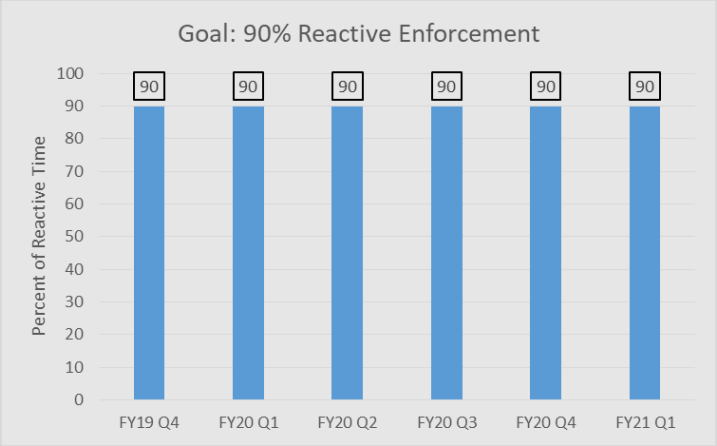
Strategic Goal: City Council Goal III - Core Services and infastructure



Code Enforcement - Proactive versus Reactive

Each Code officer's workday is split between proactive and reactive enforcement. Reactive enforcement is time spent responding directly to citizen concerns and performing related tasks. Proactive Enforcement is the practice of identifying Code violations by patrolling the CIty, engaging the public and addressing violations before they become reported issues. It is generally recommended that 90% of a Code Officers time be proactive enforcement with the remaining 10% reactive.

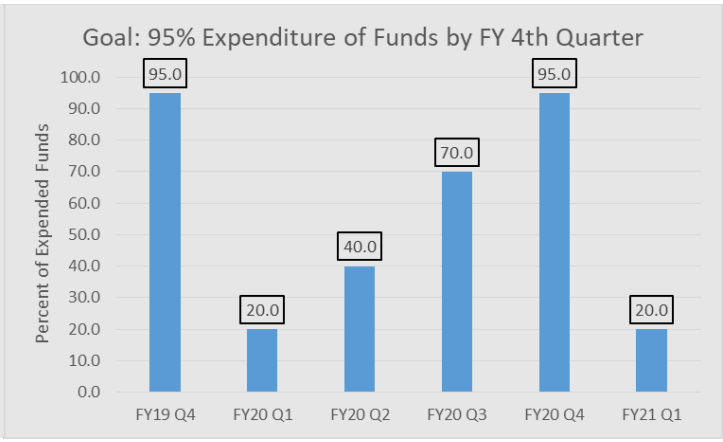
Objective: City Council Goal III - Core Services and infastructure



Percent of Federal Grant Funds Expended on Eligible Activities by Deadline

The City receives Community Development Block Grant and HOME Investment Partnership Program federal funds to help low and moderate income residents with housing, social services, and related economic development needs. These funds need to be obligated within a certain time frame in order to not lose them and be required to return them to HUD. The City engages with the public and works with a host of area agencies and stakeholders to creatively identify community needs and discover the best ways to allocate these funds. Success is measured by progressively expending these funds thru the FY and obligating 95% by the end of year deadlines.

Objective: City Council Goal III - Core Services and infastructure



HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY21

1. *Goal:* Be an Employer of Choice: Recruiting & Retention
    a. *Issue:* The talent market is going through a radical change with impact of recent COVID19 events. The outcome and impact of this is yet unknown. While we continue to have a strong retention experience, we must continue to focus on staying competitive in our recruiting and retention practices, policies and focus. We will need to add innovative solutions to the recruitment process, including adding virtual activities, identifying high potentials from other fields and remaining focused on the retention of our current employees.
    b. *Plan of Action:* Engage potential candidates with innovative recruiting strategies utilizing current technology, while continuing to develop and enhance relationships/networks in the local area to attract talent, build stronger pipelines through experiences such as internships, job shadowing and with future workers, continue collecting valuable information from exiting employees to stay ahead of trends or areas needing development, stay abreast of changing legislative issues that will impact our ability to recruit and retain employees, and work with directors on building robust succession plans.
    c. *Strategic Initiative(s):* Core Services & Infrastructure

2. *Goal*: Be an Employer of Choice: Workplace Culture & Engagement
    a. *Issue*: Evolving demographics of our workforce and metropolitan area bring unique challenges to engaging and retaining employees, while sustaining and building on a strong workplace identity and culture.
    b. *Plan of Action*: Engage new employees early in the hiring process through OnBoard; continue to find effective communication methods to keep employees connected; be deliberate in our continued interactions with all employees; offer diverse and effective training to employees at all levels of the organization; continue to evaluate and provide competitive compensation and benefits; and continue to research and connect to best practice data on building a strong workforce culture.
    c. *Strategic Initiative(s)*: Core Services & Infrastructure

3. *Goal:* Be an Employer of Choice: Employee Centric Experiences
    a. *Issue:* The lack of a robust HRIS system results in data that is not easily accessible, is dispersed among multiple systems, and is stored and acquired in varied formats, making it difficult to provide a clear and accurate picture of our workforce. There is limited

funding to purchase and implement a more comprehensive system and offer a solution that spans beyond the footprint of the City's network.

b. *Plan of Action:* Continue to focus on building best in practice data support for ease of use with all of our data. Continue to partner with IT to develop and deploy system enhancements with a focus on increased integration and efficiency of HR processes and system data access. Build towards implementing best in practice learning management, HRIS and performance management systems, with appropriate funding provided to support these needs. Make employee information more readily available to employees, managers and leaders to connect them to the organization in new and meaningful ways.

c. *Strategic Initiative(s):* Core Services & Infrastructure

4. *Goal:* Be an Employer of Choice: Safe & Secure Workplace & Community

   a. *Issue*: Manage the municipality's increasing service complexity by ensuring the correct risk solutions and strategies are in place. High-risk activities such as public safety, public utilities, recreation and cyber security demand a focus on data analysis and reporting to address training and communication needs that increase prevention strategies and support a safe and secure work environment and community.

   b. *Plan of Action*: Partner with departments to support security and safety awareness through robust programs including Smith Driving School, active shooter training; city-wide AED/Tourniquet access; incident review boards; and claims administration, and continue to focus on strategic risk prevention work such as staying current on best practice industry insurance practices to ensure we have the right solutions in place.

   c. *Strategic Initiative(s)*: Core Services & Infrastructure

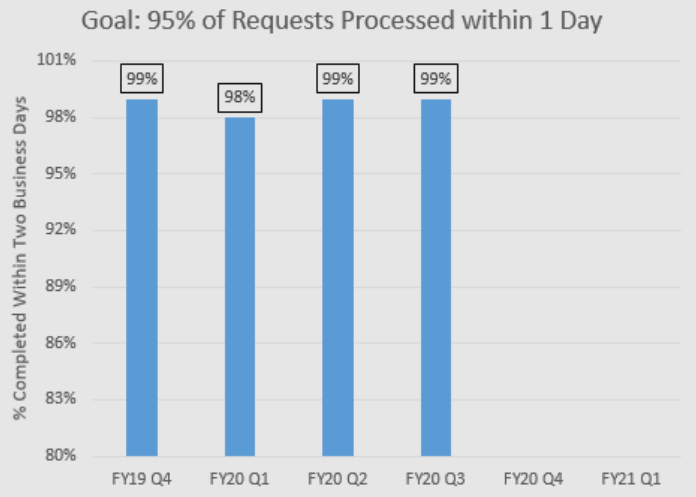
HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

Processing Time for Employee Pay & Other Data Changes

Accurate employee data is an essential component to promoting a successful organization. Our ability to reduce risk within our payroll system, ensure accuracy of payroll and employee data, and recognize employee's personal achievements, through promotion, transfer, etc. is paramount. The Human Resources team is committed to processing 95% of personnel action requests within two business days of receipt.

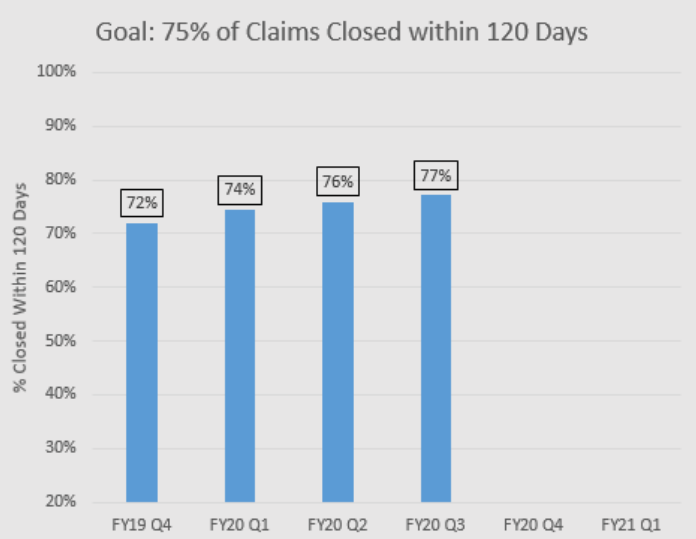
Strategic Goal: City Council Goal III - Core Services and Infrastructure



Processing Time for Property Casualty Claims

The Human Resources/Risk team is committed to closing 75% of all property casualty claims within 120 days of receipt. Claims that are low to moderate in complexity can generally be completed within this timeframe. Claims with more complex subrogation issues, legal matters, may fall outside this timeframe. Timeliness of claim processing ensures citizen satisfaction as well as timely subrogation of money due to the city.

Strategic Goal: City Council Goal III - Core Services and Infrastructure

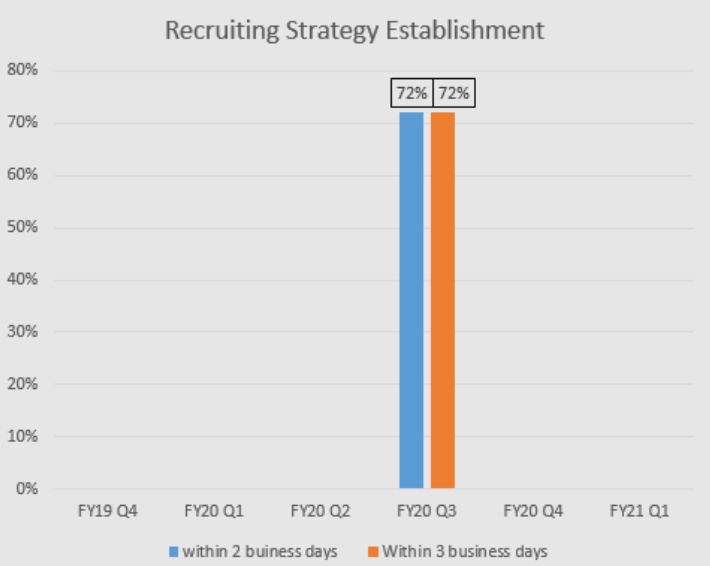


Time for Recruiting Strategy Establishment

Within 2 business days of receiving position approval, HR will contact Hiring Department to set recruiting strategy, to include posting, interview and hiring timeline goals. The Human Resources team is committed to establishing 90% of all recruiting strategies within two business days of receipt and 100% within three business days.

Note: This is a new KPI. General tracking methods were not initially reliable for FY20 Q3, but improvements have been implemented for Q4.

Strategic Goal: City Council Goal III - Core Services and Infrastructure



CITY OF COLLEGE STATION

Home of Texas A&M University®

Debt Service Fund

The Debt Service Fund is used to pay debt obligations for governmental type capital projects. This includes general government facilities and technology needs, parks facilities, and transportation infrastructure. For a detailed list of the current projects funded, see the FY21 CIP Budget. The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F. The City continuously reviews its debt management policies to address the particular concerns and needs of the citizens. The City strives to only issue debt to meet capital needs.

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the City, for a home rule city such as College Station at $2.50 per $100 valuation. The proposed FY21 tax rate to finance general governmental services, including debt service, is 53.4618 cents per $100 of valuation. The proposed FY21 debt service portion of the tax rate is 21.6444 cents per $100 of valuation. Compared to FY20, this proposed rate is 0.50 cents less per $100 of valuation. For FY21, the City proposes moving the 0.50 cents per $100 valuation from the debt service portion of the tax rate to the M&O portion. The Debt Service Fund is managed over a 5 year period. By doing this, the City manages its capital projects debt obligations more effectively. The fund balance will rise and fall over this period as debt is issued and expended for capital projects.

Current policy is to maintain at least 8.33% of annual appropriated expenditures as the Debt Service Fund balance at fiscal year-end. The fund is in compliance with that policy. The most recent debt issued by the City of College Station has earned ratings from Moody's and Standard & Poor's as shown below:

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

The ratings are standard ratings of Moody's and S&P. The highest rating available on S&P is AAA and the lowest "investment grade" debt issue is BBB. In contrast, Moody's highest rating is Aaa and the lowest "investment grade" is Bbb. The City has no 2008 General Obligation Bond authority remaining that it plans on issuing. The City has elected to fund current projects by issuing COs.

Operating revenues are projected to increase 1.25% in FY21 to $22,050,075. This is due to changes in property valuation, added property to the tax rolls, an increased transfer from the Cemetery funds, and the aforementioned tax rate change. The Cemetery transfer services debt issued by the City to pay for the design and construction of a cemetery fence and building. The City expects debt obligation payments, which account for the vast majority of operating expenditures, to decrease 5.35% in FY21 due to refunding and lower than expected interest rates. This will result in a projected fund balance growth of $2,379,260. The City will use this increase to fund future capital projects.

5 YEAR DEBT SERVICE FUND FORECAST

	Estimate	Forecast				
	FY20	FY21	FY22	FY23	FY24	FY25
Beginning Balance	$ 5,583,524	$ 6,679,038	$ 9,058,298	$ 9,529,180	$ 7,549,896	$ 4,969,368
Current Revenues	21,712,924	22,050,075	21,559,561	22,032,675	22,624,461	23,230,052
Advanced Refunding	-	-	-	-	-	-
Total Available Resources	$ 27,296,448	$ 28,729,113	$ 30,617,859	$ 31,561,854	$ 30,174,357	$ 28,199,420
General Obligation Debt	$ 9,878,191	$ 9,341,159	$ 8,983,477	$ 9,015,695	$ 8,633,736	$ 8,227,160
Certificates of Obligation	10,501,719	10,320,656	12,091,202	14,980,263	16,553,253	16,620,672
Refunding	228,500	-	-	-	-	-
Debt Service Expenditures	9,000	9,000	14,000	16,000	18,000	20,000
Total Expenditures	$ 20,617,410	$ 19,670,816	$ 21,088,679	$ 24,011,959	$ 25,204,989	$ 24,867,832
Surplus/(Deficit)	$ 1,095,514	$ 2,379,260	$ 470,882	$ (1,979,284)	$ (2,580,528)	$ (1,637,781)
Ending Fund Balance	$ 6,679,038	$ 9,058,298	$ 9,529,180	$ 7,549,896	$ 4,969,368	$ 3,331,587
Fund Balance Required (8.33%)	1,717,430	1,638,579	1,756,687	2,000,196	2,099,576	2,071,490

City of College Station
Debt Service
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 5,272,810	$ 5,583,524	$ 5,583,524	$ 6,679,038	$ -	$ 6,679,038	
REVENUES	-						
Ad Valorem Taxes	$ 20,391,384	$ 21,346,328	$ 21,346,328	$ 21,482,090	$ -	$ 21,482,090	0.64%
Investment Earnings	221,352	150,000	85,000	100,000	-	100,000	-33.33%
Transfers	272,855	281,596	281,596	467,985	-	467,985	66.19%
Proceeds/Long Term Debt	-	-	-	-	-	-	N/A
Total Revenues	$ 20,885,591	$ 21,777,924	$ 21,712,924	$ 22,050,075	$ -	$ 22,050,075	1.25%
Total Funds Available	$ 26,158,401	$ 27,361,448	$ 27,296,448	$ 28,729,113	$ -	$ 28,729,113	5.00%
EXPENDITURES & TRANSFERS							
Debt Service	$ 20,527,319	$ 20,771,767	$ 20,379,910	$ 19,661,816	$ -	$ 19,661,816	-5.34%
Agent Fees, Other Costs	61,588	10,000	9,000	9,000	-	9,000	-10.00%
Advance Refunding	-	-	228,500	-	-	-	N/A
Total Operating Expenses/Transfers	$ 20,588,907	$ 20,781,767	$ 20,617,410	$ 19,670,816	$ -	$ 19,670,816	-5.35%
Increase in Fund Balance	$ 296,684	$ 996,157	$ 1,095,514	$ 2,379,260	$ -	$ 2,379,260	
Measurement Focus Increase (Decrease)	$ 14,030						
Ending Fund Balance	$ 5,583,524	$ 6,579,681	$ 6,679,038	$ 9,058,298	$ -	$ 9,058,298	

DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2019-2020

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
G.O. Series 2009	175,000	-	-	-	-	-	-	175,000
G.O. Series 2010 Refunding	425,000	-	320,000	1,410,000	1,220,000	-	-	3,375,000
G.O. Series 2012	160,000	-	-	-	-	-	-	160,000
G.O. Series 2012 Refunding	740,000	-	580,000	-	245,000	-	-	1,565,000
G.O. Series 2013	345,000	-	-	-	-	-	-	345,000
G.O. Series 2013 Refunding	515,000	-	205,000	280,000	-	-	-	1,000,000
G.O. Series 2014	530,000	-	-	-	-	-	-	530,000
G.O. Series 2014 Refunding	735,000	-	435,000	335,000	165,000	-	-	1,670,000
G.O. Series 2016	325,000	-	-	-	-	-	-	325,000
G.O. Series 2016 Refunding	995,000	-	450,000	890,000	380,000	160,000	-	2,875,000
G.O. Series 2017	615,000	-	-	-	-	-	-	615,000
G.O. Series 2020 Refunding	686,880	-	256,520	-	116,600	-	-	1,060,000
TOTAL PRINCIPAL	$ 6,246,880	$ -	$ 2,246,520	$ 2,915,000	$ 2,126,600	$ 160,000	$ -	$ 13,695,000
ISSUE - INTEREST								
G.O. Series 2009	3,500	-	-	-	-	-	-	3,500
G.O. Series 2010 Refunding	8,500	-	16,800	45,200	38,400	-	-	108,900
G.O. Series 2012	81,281	-	-	-	-	-	-	81,281
G.O. Series 2012 Refunding	115,650	-	90,450	-	44,425	-	-	250,525
G.O. Series 2013	251,694	-	-	-	-	-	-	251,694
G.O. Series 2013 Refunding	129,425	-	51,725	70,800	-	-	-	251,950
G.O. Series 2014	386,325	-	-	-	-	-	-	386,325
G.O. Series 2014 Refunding	210,625	-	124,275	94,875	47,225	-	-	477,000
G.O. Series 2016	230,850	-	-	-	-	-	-	230,850
G.O. Series 2016 Refunding	367,294	-	170,588	320,550	135,194	65,600	-	1,059,226
G.O. Series 2017	521,356	-	-	-	-	-	-	521,356
G.O. Series 2017 Refunding	73,745	-	256,500	150,350	-	8,105	99,050	587,750
G.O. Series 2020 Refunding	480,330	-	179,383	-	81,537	-	-	741,250
TOTAL INTEREST	$ 2,860,575	$ -	$ 889,721	$ 681,775	$ 346,781	$ 73,705	$ 99,050	$ 4,951,607
TOTAL PAYMENT	$ 9,107,455 [1]	$ - [2]	$ 3,136,241 [2]	$ 3,596,775 [2]	$ 2,473,381 [2]	$ 233,705 [2/]	$ 99,050	$ 18,646,607

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

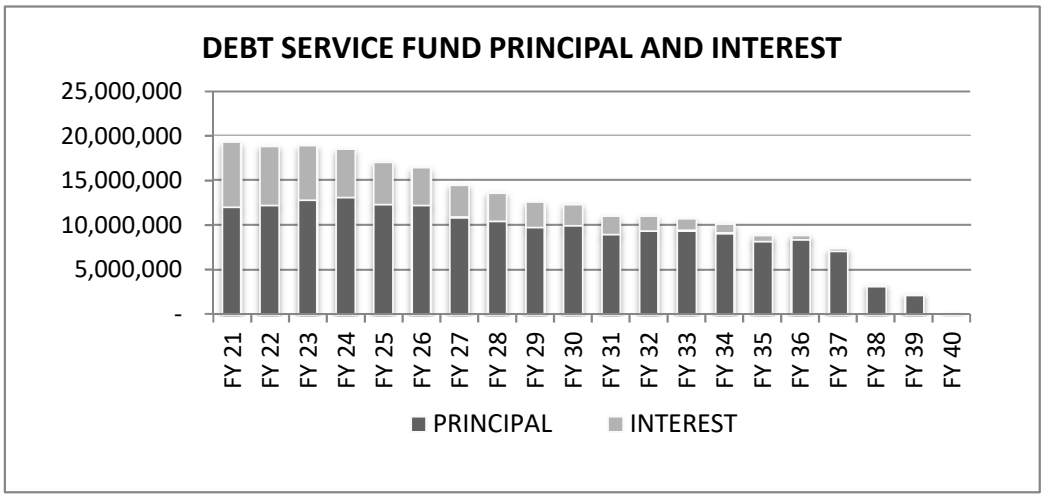
CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
C.O. Series 2009	-	630,000	370,000	-	35,000	250,000	1,285,000
C.O. Series 2012	-	360,000	135,000	270,000	-	-	765,000
C.O. Series 2013	-	365,000	-	90,000	-	-	455,000
C.O. Series 2014	815,000	305,000	230,000	400,000	-	-	1,750,000
C.O. Series 2016	845,000	-	350,000	-	-	-	1,195,000
C.O. Series 2017	1,880,000	-	270,000	160,000	-	-	2,310,000
C.O. Series 2018	595,000	215,000	120,000	340,000	-	-	1,270,000
C.O. Series 2019	1,400,000	490,000	395,000	760,000	100,000		3,145,000
C.O. Series 2020	200,000	-	80,000	475,000	-		755,000
TOTAL PRINCIPAL	$ 5,735,000	$ 2,365,000	$ 1,950,000	$ 2,495,000	$ 135,000	$ 250,000	$ 12,930,000
ISSUE - INTEREST							
C. O. Series 2009	-	12,600	7,400	-	700	5,000	25,700
C.O. Series 2012	-	186,306	69,719	139,938	-	-	395,963
C.O. Series 2013	-	234,269	-	56,700	-	-	290,969
C.O. Series 2014	280,512	291,838	216,525	379,750	-	-	1,168,625
C.O. Series 2016	514,450	-	215,394	-	-	-	729,844
C.O. Series 2017	1,615,356	-	283,531	168,506	-	-	2,067,393
C.O. Series 2018	572,000	219,995	124,503	348,910	-	-	1,265,408
C.O. Series 2019	1,273,920	154,250	454,325	873,150	98,580		2,854,225
C.O. Series 2020	95,137	-	101,758	622,872			819,767
TOTAL INTEREST	$ 4,351,375	$ 1,099,258	$ 1,473,155	$ 2,589,826	$ 99,280	$ 5,000	$ 9,617,894
TOTAL PAYMENT	$ 10,086,375 [1]	$ 3,464,258 [2]	$ 3,423,155 [2]	$ 5,084,826 [2]	$ 234,280 [3]	$ 255,000 [4]	$ 22,547,894

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 21	11,977,668	7,216,163	19,193,831	180,834,548
FY 22	12,142,878	6,657,954	18,800,832	168,856,880
FY 23	12,760,286	6,051,481	18,811,767	156,714,002
FY 24	13,039,674	5,405,925	18,445,599	143,953,716
FY 25	12,236,729	4,775,246	17,011,975	130,914,042
FY 26	12,184,848	4,170,120	16,354,968	118,677,313
FY 27	10,846,015	3,636,260	14,482,275	106,492,465
FY 28	10,371,675	3,194,919	13,566,594	95,646,450
FY 29	9,732,085	2,795,545	12,527,630	85,274,775
FY 30	9,880,120	2,398,805	12,278,925	75,542,690
FY 31	8,954,610	2,018,990	10,973,600	65,662,570
FY 32	9,290,760	1,675,614	10,966,374	56,707,960
FY 33	9,371,750	1,346,549	10,718,299	47,417,200
FY 34	9,102,550	1,033,402	10,135,952	38,045,450
FY 35	8,123,170	757,001	8,880,171	28,942,900
FY 36	8,373,580	506,712	8,880,292	20,819,730
FY 37	7,058,800	269,055	7,327,855	12,446,150
FY 38	3,173,790	108,501	3,282,291	5,387,350
FY 39	2,188,560	26,629	2,215,189	2,213,560
FY 40	25,000	266	25,266	25,000



*Includes total of General Debt associated GO/CO Bonds and New Memorial Cemetery associated GO/CO Bonds (less $3,868,532 portion that is being funded by Memorial Cemetery Fund. The FY21 portion that is funded by the Memorial Cemetery portion is $467,985).

Economic Development Fund

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

When local business were required to close due to the spread of COVID-19 in the spring of 2020 the Economic Development Fund made $250,000 available to local businesses in the form of Economic Stimulus Bridge Loans.

In FY21 there will be no transfer of funds from the General Fund to the Economic Development Fund. The proposed revenue consists of repayment of Bridge Loans amounting to $250,000. Investment earnings of $4,693 are also included in the FY21 revenue budget.

The budget is comprised of "Cash Assistance" payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations.

ECONOMIC DEVELOPMENT CASH ASSISTANCE

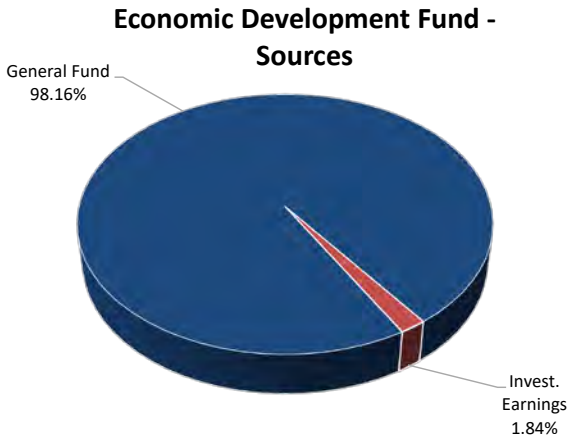
Organization	FY20 Year End Estimate	FY21 Proposed
Kalon Bio Therapeutics	$ 153,097	$ 153,097
CTX Land Investments - Dartmouth	219,161	-
College Station Science Park LLC	65,068	80,000
Biocorridor Interlocal Agreement	129,175	150,000
Strategic Behavorial Health	21,927	15,000
Viasat	52,000	50,000
Economic Stimulus Bridge Loans	250,000	-
Economic Development Incentives	12,668	205,000
Total	$ 903,096	$ 653,097

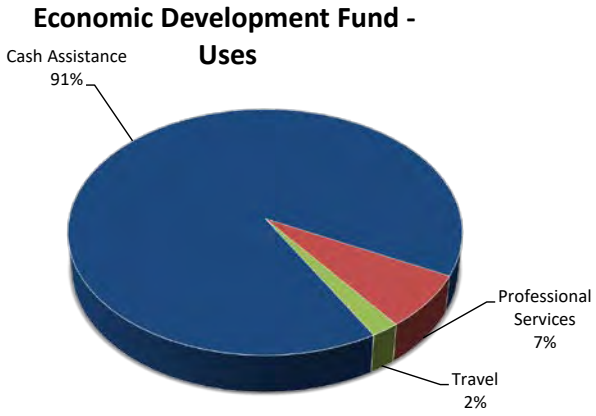
City Council approved an incentive agreement with **Kalon Biotherapeutics** in June 2014 with annual payments scheduled from October 2017 to June 2021 based on Brazos Central Appraisal District certified taxable values. Land improvements on Dartmouth Street will be completed in FY20 with no payments planned for FY21. **College Station Science Park LLC** has an incentive agreement approved in FY15 that will pay annual cash incentives equal to the incremental taxable value for each year. In FY21, the City will pay the City of Bryan as part of the partnership to support development in the **Biocorridor**. Since FY20 the City has also made annual payments to **Viasat** and **Strategic Behavioral Health**. Other incentive payments of $205,000 are proposed for operating costs related to business recruitment and retention.

Funds not committed at year end will remain in the fund balance. This flexibility allows the City to recruit new and existing businesses, and ensures that College Station has a diverse and vibrant economy.

City of College Station
Economic Development Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 2,096,527	$ 2,187,727	$ 2,187,727	$ 1,857,278	$ -	$ 1,857,278	
REVENUES							
Operating transfers							
General Fund	$ 875,000	$ 625,000	$ 625,000	$ 250,000	$ -	$ 250,000	-60.00%
Investment Earnings	29,625	15,321	23,751	4,693	-	4,693	-69.37%
Total Revenues	$ 904,625	$ 640,321	$ 648,751	$ 254,693	$ -	$ 254,693	-60.22%
Total Funds Available	$ 3,001,152	$ 2,828,048	$ 2,836,478	$ 2,111,971	$ -	$ 2,111,971	-25.32%
EXPENDITURES & TRANSFERS							
Cash Assistance	$ 276,180	$ 903,097	$ 903,097	$ 653,097	$ -	$ 653,097	-27.68%
Professional Services	103,690	121,501	51,019	91,500	(40,000)	51,500	-57.61%
Travel/Lodging	2,667	12,000	3,534	12,000	3,000	15,000	
Other	-	-	1,550	-	-	-	N/A
Contingency	-	20,000	20,000	-		-	-100.00%
Total Operating & Transfers	$ 382,537	$ 1,056,598	$ 979,200	$ 756,597	$ (37,000)	$ 719,597	-31.89%
Increase/Decrease in Fund Balance	$ 522,088	$ (416,277)	$ (330,449)	$ (501,904)	$ 37,000	$ (464,904)	
Measurement Focus Increase (Decrease)	$ (758,660)						
Ending Fund Balance	$ 2,187,727	$ 1,771,450	$ 1,857,278	$ 1,355,374	$ 37,000	$ 1,392,374	

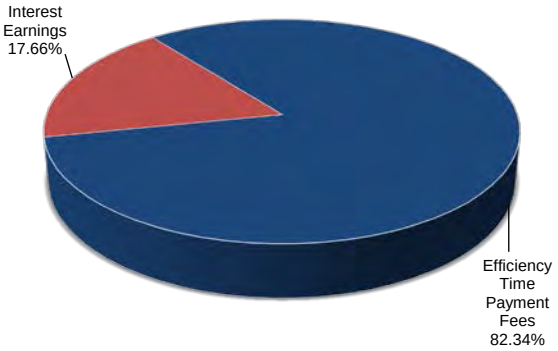




City of College Station
Efficiency Time Payment Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 59,166	$ 59,468	$ 59,468	$ 61,703	$ -	$ 61,703	
REVENUES							
Efficiency Time Payment Fees	$ 4,701	$ 4,943	$ 7,302	$ 4,449	$ -	$ 4,449	-9.99%
Interest Earnings	952	831	390	954	-	954	14.80%
Misc Non Oper Revenue	-	-	-	-		-	N/A
Total Revenues	$ 5,653	$ 5,774	$ 7,692	$ 5,403	$ -	$ 5,403	-6.43%
EXPENDITURES							
Operating Expenditures	$ 5,153	$ 8,660	$ 5,457	$ 8,660	$ (2,000)	$ 6,660	-23.09%
Total Expenditures	$ 5,153	$ 8,660	$ 5,457	$ 8,660	$ (2,000)	$ 6,660	-23.09%
Increase (Decrease) in Fund Balance	$ 500	$ (2,886)	$ 2,235	$ (3,257)	$ 2,000	$ (1,257)	-56.44%
Measurement Focus Increase (Decrease)	$ (198)						
Ending Fund Balance	$ 59,468	$ 56,582	$ 61,703	$ 58,446	$ 2,000	$ 60,446	

Efficiency Time Payment Fee Fund - Sources



The Efficiency Time Payment Fee Fund is intended to improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to $2.50. The base budgeted amount will fund the printing and distribution of collection notices as well as a software subscription to interface with the Texas Department of Transportation.

City of College Station
Spring Creek Local Governmental Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ (95,350)	$ (148,105)	$ (148,105)	$ (202,869)	$ -	$ (202,869)	
REVENUES							
Operating Transfers							
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Investment Earnings	-	-	-	-	-	-	N/A
Total Revenues	$ -	$ -	$ -	$ -	$ -	$ -	N/A
TOTAL FUNDS AVAILABLE	-	(148,105)	(148,105)	(202,869)	-	(202,869)	37%
EXPENDITURES & TRANSFERS							
Supplies	$ -	$ 1,500	$ 13	$ 1,500	$ (1,500)	$ -	-100%
Professional Services	48,222	87,000	46,062	87,000	(2,000)	85,000	-2%
Insurance	1,885	2,100	1,257	2,100	-	2,100	0%
Advertising	2,051	5,000	3,415	5,000	-	5,000	0%
Subscriptions	586	-	586	-	-	-	
Contingency	-	-	-	-	-	-	N/A
General & Admin Transfers	-	3,431	3,431	3,617		3,617	
Total Expenditures & Transfers	$ 52,744	$ 99,031	$ 54,764	$ 99,217	$ (3,500)	$ 95,717	-3%
Increase (Decrease) in Fund Balance	$ (52,744)	$ (99,031)	$ (54,764)	$ (99,217)	$ 3,500	$ (95,717)	
Measurement Focus Increase (Decrease)	$ (11)						
ENDING FUND BALANCE	$ (148,105)	$ (247,136)	$ (202,869)	$ (302,086)	$ 3,500	$ (298,586)	

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

The Spring Creek Local Governmental Fund was established in February 2018 in order to record the revenue and expenditures associated with the development of the Spring Creek Corporate Campus. Work efforts focus on revising the Master Development Plan, surveying, preliminary platting, and identifying infrastructure needs; as well as developing a marketing, branding, and signage package. Lot sales for private development are now available.

Revenue for this fund will come from the net profit of land sales. Because there have been no land sales the fund is utilitizing an interfund loan from the General Fund in order to make cash available to cover expenses incurred in the development activities. The Spring Creek Local Government Fund will repay the interfund loan from the General Fund once the future land sale revenues are recorded.

Expenditures in the amount of $92,100 are proposed for supplies, professional services, insurance, and advertising related to the development of the property. No revenues are budgeted for FY21 at this time; however, should land sales occur during the course of FY21, the budget will be amended to reflect that activity.

Governmental CIP

Governmental CIP encompasses Streets, Parks, Facilities, and IT projects. The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple Governmental projects. These projects will have substantial FY21 activity related to land acquisition, design and engineering, and/or construction. As a result, these projects represent a significant amount of the FY21 Governmental CIP Budget appropriations.

The City coordinates the following projects with other CIP projects, when applicable. The FY21 CIP Budget also includes other projects the City began in prior fiscal years. For specific Governmental project details and timing, please reference individual project workbooks presented in the CIP Budget Book.

In general, Governmental projects improve or add infrastructure (e.g., rehabilitated or expanded streets, railroad crossings, traffic signals, and fiber optic lines), amenities and attractions (e.g., parks and trails), and/or community facilities (e.g., senior centers, libraries, and City Hall) in existing or developing City neighborhoods. These projects generally lower City operating costs (e.g., roadway maintenance) and improve community conditions (e.g., more efficient traffic flows and increased fiber availability). Additionally, some projects also result in expanded amenities, leading to more scheduled events, community programming, and visitors.

Projects with (i) no expenses in FY20; and (ii) projected costs in future fiscal years not covered by the FY21 Budget (e.g., FY22+) are subject to change, depending on current economic conditions, City goals, and other factors. Changes may include project scope, timing, and/or expenses. These projects are italicized in their respective fund summaries.

Streets Projects

FY21 Budget appropriations for Street projects total $19,683,237, with projected FY21 expenses of $29,259,153. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 CIP Budget estimates a CO debt issue of $13,350,000 and $1,266,750 of other reimbursements for the following Streets projects:

- **Rehabilitation Projects:**
  - Francis Drive Rehabilitation Phases I-III
  - Lincoln Avenue Rehabilitation
  - W. D. Fitch Rehabilitation Phases I-II
  - Greens Prairie Rehabilitation (FM 2154 to Victoria)
  - Luther Street Rehabilitation (Marion Pugh to Penberthy)
  - Krenek Tap Rehabilitation

- **Extension/Capacity Improvement Projects:**
  - Pebble Creek Parkway Design
  - Cain/Deacon Union Pacific Railroad Crossing Relocation
  - FM 2818 Capacity Improvements Design
  - Rock Prairie Road West – Wellborn to City Limits
  - Rock Prairie Road – State Highway 6 to Bird Pond (formerly to Medical Way)
  - Capstone and Barron Realignment
  - Safety Improvements – Holik, Park Place, Anna & Glade
  - Greens Prairie Road - Arrington to City Limits West of WS Phillips
  - Royder Road Phase II – Backwater to FM 2154

- State Highway 40 and FM 2154 Interchange Study
- Jones Butler Road Extension and Roundabout

- **Traffic, Sidewalk, and Trails Projects:**
  - Various Signal and Sidewalk projects
  - Holleman Drive West / Jones Butler Roundabout
  - Intelligent Transportation System Master Plan Implementation
  - Lick Creek Hike and Bike Trailhead Parking Lot

The FY21 Streets CIP Budget also includes one SLA:

- Transportation Zone Impact Fee Study Update: this SLA will fund a study to update the System-Wide Transportation Zone Impact Fee structure. The City is required to update the Study every 5 years. The study will consider current fees, eligible service areas, development, citizen impact, debt obligations, masterplan recommendations, and eligible capital projects. The City expects the study to provide an updated assessment to allow continued collection of Impact Fees. The City will fund this SLA by transferring Impact Fee revenue from the various System-Wide Transportation Impact Fee Funds to the Streets CIP Fund.

SLAs	One-Time	Recurring	Total
Impact Fee Study - Update	$70,000	-	$70,000
Total	**$70,000**	**-**	**$70,000**

Parks Projects

Since most on-going projects were fully appropriated in prior fiscal years, FY21 appropriations for Parks CIP total $18,115, with projected FY21 expenses of $3,552,350. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 CIP Budget does not include any FY21 CO debt for Parks. The projects with projected expenses include:

- Various Field Redevelopment projects
- Neighborhood Parks Revolving project
- System-Wide Park Improvements
- Completion of Southeast Park Design
- Veterans Park and Athletic Complex Pavilion Rehabilitation
- Memorial Cemetery Maintenance Shop (funded via CO debt and a Memorial Cemetery Fund transfer)

Due to the impact of COVID-19, the City deferred the construction of Southeast Park to a future fiscal year. The City expects to fund the construction using a combination of CO debt and Hotel Tax funds.

In FY20, the City issued $660,000 of additional CO debt for Parks projects. The City also transferred $2,100,000 of CO debt previously issued for Southeast Park to other General Government CIP funds. The resulting net transfer out of $1,440,000 is presented in the Parks CIP Fund Summary. The City initiated this transfer to use existing debt for projects with upcoming expenses in lieu of issuing additional FY20 debt.

Facilities & IT Projects

FY21 CIP Budget appropriations Facilities & IT projects total $1,062,272, with projected FY21 expenses of $25,634,688. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 CIP Budget estimates a CO debt issue of $2,400,000 and intragovernmental transfers of $1,300,000. Projects with projected expenses include:

- **Facilities Projects:**
  - The new City Hall
  - Possible rehabilitation of the old Police Station
  - Fleet Oil Pit and Storm Drain Upgrades
  - Fleet Fuel System Rehabilitation
  - Possible Departmental Relocations

- **IT Projects:**
  - Fiber Optic Infrastructure
  - Fleet Video, GPS, and Diagnostics System
  - IT Revolving Projects – including server replacements, email retention system upgrades, and a possible utility billing system implementation

The City anticipates the following funding sources and timeline for significant ongoing Facilities projects:

- In FY17, the City issued $25,000,000 of CO debt for the construction of the new Police Station. In FY18, Council approved a corresponding 2.5 cent tax rate increase to support the increased debt service. The City completed construction in FY20. Due to the impact of COVID-19, the planned Police relocation to the new building was delayed.

- In FY19, the City issued $18,900,000 of CO debt for the construction of the new City Hall. In order to mitigate a tax rate increase for the new City Hall, the City considered other funding sources. As a result, the City anticipates funding this project with CO debt out of existing capacity and fund balance contributions from the General, Electric, the former TIRZ 18, Northgate, and PEG Funds. The City began construction in FY20 and expects to complete the project by the end of FY21.

- The City still anticipates a future Fire Station #7. The funding mechanism for this project might include a tax rate increase for design and construction. The City purchased the land in FY18.

Governmental Projects' O&M Costs

Due to the nature of Streets, Parks, and Facilities & IT projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects on their O&M budgets. Governmental CIP projects will continue to impact the General Fund with respect to additional recurring expenses. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased Facilities utility expenses) or via Budget Amendment. If additional personnel for new capital projects are required (e.g., maintenance staff for a new park), departments will submit a relevant SLA for review and possible approval.

A summary at the end of this section presents the Governmental projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.

FY20 Governmental CIP Debt Issue

In FY20, the City issued the following CO debt for the below projects:

- **Street Projects ($380,000):**
  - Rock Prairie Road – State Highway 6 to Bird Pond
- **Parks Projects ($660,000):**
  - System-Wide Park Improvements
- **Facilities & IT Projects ($1,170,000):**
  - IT Revolver
  - Facilities Video Surveillance
  - Network Upgrades/Replacement

The City last held a GO bond election in November 2008. Voters approved $76,950,000 issued over seven years for various Street, Parks, and Facilities projects. The City does not have any remaining 2008 GO bond authorization.

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	BEGINNING FUND BALANCE:					$ 33,801,360	$ 23,536,446
	ADDITIONAL RESOURCES:						
	GENERAL OBLIGATION BONDS (08 GOB)					$ -	$ -
	CERTIFICATES OF OBLIGATIONS					2,480,000	13,350,000
	INTRAGOVERNMENTAL TRANSFERS					-	520,000
	INTERGOVERNMENTAL TRANSFERS					(169,024)	-
	INVESTMENT EARNINGS					100,000	60,000
	OTHER					249,640	1,266,750
	SUBTOTAL ADDITIONAL RESOURCES					$ 2,660,616	$ 15,196,750
	TOTAL RESOURCES AVAILABLE					$ 36,461,976	$ 38,733,196
STREET REHABILITATION PROJECTS							
*/4	FRANCIS DRIVE REHABILITATION PH I	ST1419	2,085,000	2,600,000	2,085,000	-	515,000
*/4	FRANCIS DRIVE REHABILITATION PH II	ST1420	1,925,000	1,925,000	1,355,000	570,000	-
5	FRANCIS DRIVE REHABILITATION PH III	ST2100	1,570,000	2,050,000	-	-	500,000
5	LINCOLN AVENUE REHABILITATION	ST1801	5,768,000	6,065,000	775,000	-	5,290,000
5	*EISENHOWER STREET REHABILITATION*	*TBD*	*825,000*	*825,000*	-	-	-
5	WD FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	ST2000	4,000,000	4,050,000	-	558,000	-
5	WD FITCH REHAB PH II - TONKAWAY LAKE RD to RPR	ST2001	4,050,000	4,210,000	-	566,000	-
5	*JANE STREET REHABILITATION*	*TBD*	*655,000*	*655,000*	-	-	-
5	*ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS*	*TBD*	*2,036,000*	*2,036,000*	-	-	-
5	GREENS PRAIRIE REHAB (FM 2154 to VICTORIA)	ST1901	3,620,000	3,680,000	521,000	-	-
5	LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	1,810,000	1,810,000	-	300,000	1,510,000
5	*JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS*	*ST2003*	*2,540,000*	*2,540,000*	-	*366,000*	-
5	KRENEK TAP REHAB	ST2101	5,254,000	5,254,000	-	-	750,000
5	*MARION PUGH REHAB - LUTHER TO GEORGE BUSH*	*ST1902*	*3,000,000*	*3,000,000*	*530,000*	-	-
	SUBTOTAL				$ 5,266,000	$ 2,360,000	$ 8,565,000
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS							
1	OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)	ST1204	203,303	203,303	203,303	-	-
5	OVERSIZE PARTICIPATION (FY17 - FY20)	ST1701	250,000	250,000	250,000	-	-
5	PEBBLE CREEK PARKWAY DESIGN	ST1903	520,500	570,500	520,500	-	50,000
RR/5	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	5,400,000	5,740,000	5,400,000	-	340,000
3	GENERAL PARKWAY EXTENSION - BARRACKS TO CAIN	ST1713	1,000,000	1,000,000	1,000,000	-	-
5	*GENERAL PARKWAY EXTENSION - ROCK PRAIRIE TO GRAHAM*	*TBD*	*1,130,000*	*1,130,000*	-	-	-
5	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	1,415,064	281,936	-
IF/RR/5	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,058,000	7,390,000	5,900,000	-	1,490,000
IF/5	ROCK PRAIRIE RD - SH6 TO BIRD POND	ST2004	4,290,000	5,500,000	-	708,000	4,792,000
IF/RR/5	CAPSTONE AND BARRON REALIGNMENT	ST1605	7,532,000	7,532,000	7,065,000	467,000	-
5	SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE	ST1606	2,585,000	2,585,000	2,585,000	-	-
IF/5	HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD	ST1607	11,410,000	11,410,000	11,410,000	-	-
RR/1	DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	655,900	655,900	640,889	-	15,011
IF/5	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	11,214,000	11,214,000	8,385,000	-	2,829,000
IF/5	GREENS PRAIRIE TRAIL-CL W OF WOODLAKE TO ROYDER	ST1703	4,580,000	4,580,000	4,580,000	-	-
5	ROYDER RD PH II - BACKWATER TO FM 2154	ST1709	5,290,812	5,290,812	5,290,812	-	-
RR/5	*ROYDER RD PH III - FM 2154 to I&GN RD*	*ST1904*	*3,400,000*	*3,400,000*	*890,000*	-	-
5	SH40 AND FM 2154 INTERCHANGE	ST1803	5,000,000	1,834,008	1,834,008	-	-
5	BIRD POND EXTENSION DESIGN	ST1906	829,500	829,500	829,500	-	-
5	LUTHER EXTENSION (FM 2818 TO NORTH DOWLING)	ST2005	8,000,000	1,353,000	-	1,353,000	-
IF/5	*WS PHILLIPS PKWY - GP RD to BARRON RD CUT OFF*	*TBD*	*7,800,000*	*7,800,000*	-	-	-
	JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	-	1,000,000	-
	SUBTOTAL				$ 58,199,076	$ 3,809,936	$ 9,516,011

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 39,193,275	$ 33,801,360	$ 23,536,446	$ 9,474,043	$ 5,551,056	$ 4,494,729	$ 3,055,206	$ 4,334,239
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	7,711,000	2,480,000	13,350,000	32,675,000	12,320,000	3,200,000	6,520,000	7,395,000
	596,344	-	520,000	-	-	-	-	-
	169,024	(169,024)	-	-	-	-	-	-
	891,502	100,000	60,000	24,000	14,000	11,000	8,000	11,000
	17,324	249,640	1,266,750	163,375	61,600	16,000	32,600	36,975
	$ 9,385,194	$ 2,660,616	$ 15,196,750	$ 32,862,375	$ 12,395,600	$ 3,227,000	$ 6,560,600	$ 7,442,975
	$ 48,578,469	$ 36,461,976	$ 38,733,196	$ 42,336,418	$ 17,946,656	$ 7,721,729	$ 9,615,806	$ 11,777,214
683,999	689,165	351,769	707,962	-	-	-	-	-
80,610	6,528	475,711	857,867	-	-	-	-	-
-	-	-	85,000	184,165	1,767,250	-	-	-
6,305	422,700	65,000	1,194,784	4,374,864	-	-	-	-
-	-	-	-	*175,000*	*650,000*	-	-	-
-	49	23,000	315,000	3,692,951	-	-	-	-
-	-	29,000	315,000	3,863,000	-	-	-	-
-	-	-	-	*75,000*	*580,000*	-	-	-
-	-	-	-	-	-	*220,000*	*1,816,000*	-
-	181,303	155,000	147,000	3,193,000	-	-	-	-
-	-	129,000	1,098,000	572,000	-	-	-	-
-	-	-	-	-	*340,000*	*1,100,000*	*1,100,000*	-
-	-	-	315,000	1,295,000	3,644,000	-	-	-
-	-	-	-	*220,000*	*225,000*	*2,550,000*	-	-
$ 770,913	$ 1,299,744	$ 1,228,480	$ 5,035,613	$ 17,644,980	$ 7,206,250	$ 3,870,000	$ 2,916,000	$ -
-	-	-	203,303	-	-	-	-	-
-	-	-	100,000	100,000	50,000	-	-	-
-	2,111	294,000	264,889	-	-	-	-	-
556,835	47,414	73,000	3,525,000	1,537,752	-	-	-	-
316,595	435,131	30	-	-	-	-	-	-
-	-	-	-	-	-	-	*348,000*	*782,000*
851,640	64,012	360,877	56,743	56,743	-	-	-	-
787,963	23,584	65,254	6,073,000	438,228	-	-	-	-
-	-	133,730	1,338,765	4,016,297	-	-	-	-
1,025,511	697,779	1,000	309,000	5,498,710	-	-	-	-
276,754	54,982	700,392	1,493,465	-	-	-	-	-
5,029,597	5,567,466	38,990	-	-	-	-	-	-
115,976	234,031	262,765	40,708	-	-	-	-	-
240,649	622,068	534,997	4,690,884	5,124,200	-	-	-	-
223,438	140,956	3,333,830	-	-	-	-	-	-
538,514	68,099	1,355,650	2,808,737	-	-	-	-	-
-	*100,062*	-	-	-	-	-	*608,438*	*2,691,500*
881	2,165	805,000	605,000	-	-	-	-	-
-	2,527	113,014	-	-	-	-	-	-
-	-	-	260,000	-	-	-	-	-
-	-	-	-	-	-	-	*770,000*	*6,615,000*
-	-	-	472,500	314,000	4,839,500	-	-	-
$ 9,964,353	$ 8,062,388	$ 8,072,529	$ 22,241,994	$ 17,085,930	$ 4,889,500	$ -	$ 1,726,438	$ 10,088,500

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
TRAFFIC PROJECTS							
5	FUTURE TRAFFIC SIGNAL PROJECTS	ST1704	992,386	500,000	392,386	-	107,614
5	BARRON/ALEXANDRIA SIGNAL	ST1802	375,000	375,000	375,000	-	-
5	TEXAS AVE/BROTHERS SIGNAL	ST1805	475,000	475,000	475,000	-	-
5	BUSH FM2437/DEXTER & COKE SIGNAL WORK	ST2007	50,000	50,000	50,000	-	-
5	UNIVERSITY/NIMITZ SIGNAL WORK	ST2008	50,000	50,000	50,000	-	-
5	TEXAS & WALTON/NEW MAIN SIGNAL WORK	ST2009	50,000	50,000	50,000	-	-
5	DARTMOUTH/2818 SIGNAL	ST1907	600,000	600,000	-	600,000	-
5	*TBD FUTURE SIGNAL*	*TBD*	*592,386*	*592,386*	-	-	-
5	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	605,000	605,000	-	-	605,000
4	ITS MASTER PLAN	ST1501	5,425,000	4,718,000	5,425,000	-	-
	SUBTOTAL				$ 6,817,386	$ 600,000	$ 712,614
SIDEWALKS & TRAILS							
5	MUNSON SIDEWALKS	ST1807	350,000	350,000	350,000	-	-
5	SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS	ST1804	950,000	950,000	-	662,000	-
5	EASTGATE NH SIDEWALK SAFETY IMP	ST1905	200,000	200,000	200,000	-	-
3	UNIVERSITY DR PEDESTRIAN IMPROVEMENTS	ST1206	7,055,000	7,055,000	7,055,000	-	-
3	LICK CREEK HIKE AND BIKE TRAIL HEAD/PARKING	ST1711	305,400	305,400	284,792	20,608	-
6	SOUTHWOOD DR SIDEWALKS	ST1710	-	-	-	-	-
	SUBTOTAL				$ 7,889,792	$ 682,608	$ -
	CLOSED PROJECTS						
	CAPITAL PROJECTS SUBTOTAL				$ 78,172,254	$ 7,452,544	$ 18,793,625
	CONTINGENCY					-	-
	OTHER					-	70,000
	DEBT ISSUANCE COSTS					12,400	66,750
	RAILROAD MAINTENANCE COSTS					-	170,000
	GENERAL AND ADMINISTRATIVE CHARGES					572,353	582,862
	TOTAL EXPENDITURES					$ 8,037,297	$ 19,683,237
	MEASUREMENT FOCUS INCREASE (DECREASE)						
	ENDING FUND BALANCE:					$ 28,424,679	$ 19,049,959

IF Project is Roadway Impact Fee eligible.
RR Project involves railroad crossing and/or coordination plus additional crossing maintenance.
* Funded with General Funds to be transferred in to the Streets Capital Projects Fund.
1 Estimated $500,000 to be received through future Holleman Extension assessments. Funds will not be available for expenditure until they are received.
2 Indicates projects funded through 2003 G.O. Bond Authorization.
3 Indicates projects funded through 2008 G.O. Bond Authorization.
4 Funded with Certificates of Obligation (CO) debt or a combination of CO debt and budget balance from closed projects;
ITS Master Plan budget includes $850,000 to be received from TX A&M University System.
5 Projects projected to be funded with Certificates of Obligation (CO) debt.
6 Project funded via several sources, including a potential TxDOT Grant and Sidewalk Zone funds. Budget and expenses reflect what is incurred in Streets CIP.

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
-	-	-	-	-	500,000	-	-	-
8,064	57,152	309,785	-	-	-	-	-	-
30,758	78,616	302,500	-	-	-	-	-	-
-	-	50,000	-	-	-	-	-	-
-	-	50,000						
-	-	50,000						
-	758	42,850	556,392	-	-	-	-	-
-	-	-	-	*592,386*	-	-	-	-
-	-	-	95,000	510,000	-	-	-	-
3,480,823	191,407	967,750	78,542	-	-	-	-	-
$ 3,519,644	$ 327,932	$ 1,772,885	$ 729,934	$ 1,102,386	$ 500,000	$ -	$ -	$ -
21,878	12,176	218,717	-	-	-	-	-	-
-	-	-	362,000	200,000	200,000	180,000	-	-
-	18,465	181,535	-	-	-	-	-	-
4,147,160	2,359,694	97,672	-	-	-	-	-	-
15,297	10,228	258,959	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 4,184,336	$ 2,400,562	$ 756,883	$ 362,000	$ 200,000	$ 200,000	$ 180,000	$ -	$ -
$ 12,483,152	$ 2,051,391							
$ 30,922,398	$ 14,142,017	$ 11,830,777	$ 28,369,541	$ 36,033,296	$ 12,795,750	$ 4,050,000	$ 4,642,438	$ 10,088,500
	-	-	-	-	-	-	-	-
	172,273	-	70,000	-	-	-	-	-
	-	12,400	66,750	163,375	61,600	16,000	32,600	36,975
	-	510,000	170,000	-	-	-	-	-
	462,819	572,353	582,862	588,691	594,578	600,523	606,529	612,594
	$ 14,777,109	$ 12,925,530	$ 29,259,153	$ 36,785,362	$ 13,451,928	$ 4,666,523	$ 5,281,567	$ 10,738,069
	$ 33,801,360	$ 23,536,446	$ 9,474,043	$ 5,551,056	$ 4,494,729	$ 3,055,206	$ 4,334,239	$ 1,039,145

GENERAL GOVERNMENT
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT NUMBER	FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	BEGINNING FUND BALANCE:				$6,230,960	$12,560,439
	ADDITIONAL RESOURCES:					
	GENERAL OBLIGATION BONDS				$ -	$ -
**	CERTIFICATES OF OBLIGATIONS				(1,440,000)	-
	INTERGOVERNMENTAL TRANSFERS				-	-
	INTRAGOVERNMENTAL TRANSFERS				-	-
	INVESTMENT EARNINGS				157,005	14,851
	FIELD REDEVELOPMENT FEE REVENUE				48,315	106,000
	OTHER				3,300	6,300
	SUBTOTAL ADDITIONAL RESOURCES				-$1,231,380	$127,151
	TOTAL RESOURCES AVAILABLE				$4,999,580	$12,687,590
PROJECTS						
*	FIELD REDEVELOPMENT	PK0300		1,617,613	530,657	-
1	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-	-
2	*TEXAS INDEPENDENCE BALLPARK (Southeast)*	*HM1607*	*6,000,000*	*6,000,000*	*(75,000)*	-
2	AQUATICS RENOVATION/IMPROVEMENTS	PK1701	365,000	290,000	75,000	-
2	SYSTEM-WIDE PARK IMPROVEMENTS	PK1702	2,947,500	2,318,000	264,500	-
2	CENTRAL PARK PAVILION/RESTROOM REHAB	PK1802	1,043,181	785,000	258,181	-
2	CENTRAL PARK ATHLETIC FIELD RESTROOM REHAB	PK1803	662,772	675,000	(12,228)	-
2	BEE CREEK CONCESSIONS/RESTROOMS	PK1804	651,896	600,000	51,896	-
2	*THOMAS PARK REHAB*	*PK1901*	*1,000,000*	*1,000,000*	-	-
2	VETERANS PARK AMENITIES & IMPROVEMENTS	PK1902	665,000	665,000	310,000	-
2	BEE CREEK SOFTBALL LIGHTS	PK1904	423,000	450,000	(27,000)	-
2	*AMERICAN PAVILION RENOVATION*	*PK1910*	*500,000*	*500,000*	-	-
2	AGGIE FIELD OF HONOR FENCE	PK2001	400,000	-	425,000	-
2	MEMORIAL CEMETERY MAINTENANCE SHOP	PK2002	1,725,000	-	1,755,000	-
2	*FUTURE AMENITIES & IMPROVEMENTS*	*TBD*	*1,000,000*	-	*1,000,000*	-
	CLOSED PROJECTS					
	CAPITAL PROJECTS SUBTOTAL				$ 4,556,006	$ -
	MISCELLANEOUS				-	-
	DEBT ISSUANCE COST				3,300	-
	GENERAL & ADMIN. CHARGES				32,415	18,115
	TOTAL EXPENDITURES				$ 4,061,063	$ 18,115
	Assigned fund Balance - Field Redevelopment					
	MEASUREMENT FOCUS INCREASE (DECREASE)					
	ENDING FUND BALANCE:				$938,517	$12,669,475

* Project funded with Field Redevelopment fees from field users
1 Indicates projects funded through 2008 G.O. Bond Authorization
2 Indicates projects funded through Certificates of Obligation
3 Funded with General Funds to be transferred in to the Parks Capital Projects Fund.
** FY19 CO Funding moved from PARD CIP to Streets CIP in FY20

GENERAL GOVERNMENT
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS THROUGH FY18	FY19	PROJECTED EXPENDITURES FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 6,230,960	$12,560,439	$ 5,940,448	$ 2,515,249	$ 1,177,781	$ 712,423	$ 694,410	$ 676,351
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	8,507,956	(1,440,000)	-	1,200,000	4,500,000	1,800,000	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	217,701	157,005	14,851	6,288	2,944	1,781	1,736	1,691
	124,348	48,315	106,000	106,000	106,000	106,000	106,000	106,000
	-	3,300	6,300	6,000	22,500	9,000	-	-
	$8,850,005	-$1,231,380	$127,151	$1,318,288	$4,631,444	$1,916,781	$107,736	$107,691
	$15,080,965.00	$11,329,060	$6,067,599	$3,833,538	$5,809,226	$2,629,204	$802,146	$784,042
1,027,904	56,657	400,000	106,000	106,000	106,000	106,000	106,000	106,000
714,483	-	-	982,415		-	-	-	-
200,574	*643,872*	*162,470*	*44,000*	-	*4,949,084*	*1,800,000*	-	-
211,824	32,086	108,200	-	-	-	-	-	-
1,495,044	184,963	785,877		-	-	-	-	-
31,893	36,539	950,510	-	-	-	-	-	-
24,619	29,803	574,763	-	-	-	-	-	-
21,496	24,713	605,687	-	-	-	-	-	-
-	-	*133,802*	-	*866,198*	-	-	-	-
-	-	665,000	310,000	-	-	-	-	-
-	365,662	51,975	-	-	-	-	-	-
-	*13,180*	-	*486,820*	*658,900*	-	-	-	-
		500,000						
		170,000	1,605,000					
-	-	-	-	*1,000,000*	-	-	-	-
	1,052,381							
$ 3,727,837	$ 2,439,854	$ 5,108,284	$ 3,534,235	$ 2,631,098	$ 5,055,084	$ 1,906,000	$ 106,000	$ 106,000
	503	-	-	-	-	-	-	-
	90,368	3,300	-	6,000	22,500	9,000	-	-
	-	32,415	18,115	18,658	19,218	19,795	19,795	20,389
	$ 2,530,725	$ 5,143,998	$ 3,552,350	$ 2,655,756	$ 5,096,802	$ 1,934,795	$ 125,795	$ 126,389
		$ 244,613						
	$ 10,199							
	$12,560,439	$5,940,448	$ 2,515,249	$ 1,177,781	$ 712,423	$ 694,410	$ 676,351	$ 657,653

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

	PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
BEGINNING FUND BALANCE:					$ 48,986,853	$ 25,976,561
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)					$ -	$ -
CERTIFICATES OF OBLIGATIONS					1,170,000	2,400,000
INTRAGOVERNMENTAL TRANSFERS					100,000	1,300,000
INVESTMENT EARNINGS					210,000	65,000
OTHER					48,657	12,000
SUBTOTAL ADDITIONAL RESOURCES					$ 1,528,657	$ 3,777,000
TOTAL RESOURCES AVAILABLE					$ 50,515,510	$ 29,753,561
PUBLIC FACILITIES PROJECTS						
1 LIBRARY EXPANSION	GG1010	8,385,000	8,385,000	8,385,000	-	-
4 STORAGE TANKS & CONTAINMENT	GG1601	287,000	287,000	212,000	75,000	-
4 PW's COMPLIANCE UPGRADES	GG1602	584,589	584,589	584,589	-	-
2 CITY GATEWAY SIGN #2 (SOUTH)	GG1701	200,000	200,000	200,000	-	-
2 CITY GATEWAY SIGN #3 (WEST)	GG1901	175,000	175,000	175,000	-	-
# CITY GATEWAY SIGN #4 (EAST)	*TBD*	*175,000*	*175,000*	-	-	-
5 NEW POLICE STATION	GG1604	29,500,000	29,500,000	29,500,000	-	-
5 FIRE STATION #7	GG1804	7,100,000	7,100,000	700,000	-	-
7 NEW CITY HALL	GG1801	39,300,000	39,300,000	33,000,000	6,300,000	-
2 RENOVATION OF EXISTING PD BUILDING	GG1805	1,000,000	1,000,000	-	1,000,000	-
2 FLEET UPGRADES - OIL PIT & STORM DRAIN	GG1902	165,000	165,000	165,000	-	-
2 FLEET FUEL SYSTEM REHAB	CO1902	1,600,000	2,235,000	1,600,000	-	635,000
2 FUTURE DEPARTMENTAL RELOCATION	GG2000	2,174,000	2,174,000	-	300,000	-
SUBTOTAL					$ 7,675,000	$ 635,000
TECHNOLOGY/EQUIPMENT PROJECTS						
3 ERP SYSTEM REPLACEMENT	CO1204	5,505,000	5,505,000	5,505,000	-	-
3 WORK MGMT SYSTEM - PARD	CO1901	170,000	170,000	170,000	-	-
2 FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	500,000	175,000	-
2 VIDEO SURVEILLANCE SYSTEM	CO1802	790,000	790,000	630,000	160,000	-
2 NETWORK UPGRADE/REPLACEMENT	CO2000	810,000	810,000	-	810,000	-
2 VIDEO/GPS/DIAGNOSTICS FOR CITY FLEET	CO1903	420,000	420,000	420,000	-	-
2 NON-PUBLIC SAFETY RADIO REPLACEMENT	CO1904	760,000	760,000	760,000	-	-
8 CAD/RMS REPLACEMENT	CO1301	2,748,900	2,748,900	2,748,900	-	-
2 FIREWALL REFRESH	CO2002	140,000	140,000	-	140,000	
2 IT REVOLVING PROJECT	CO2001	965,500	1,170,000	-	956,500	213,500
CLOSED PROJECTS						
SUBTOTAL					$ 2,241,500	$ 213,500
CAPITAL PROJECTS SUBTOTAL					$ 9,916,500	$ 848,500
DEBT ISSUANCE COSTS					5,850	12,000
CONTINGENCY					-	-
TRANSFERS					-	-
OTHER MISC					-	-
GENERAL & ADMIN. CHARGES					177,786	201,772
TOTAL EXPENDITURES					$ 10,100,136	$ 1,062,272
MEASUREMENT FOCUS INCREASE (DECREASE)						
***ENDING FUND BALANCE:**					$ 40,415,374	$ 28,691,289

1 Indicates projects funded through 2008 General Obligation (G.O.) Bond Authorization
2 Funded primarily with Certificates of Obligation (C.O.) debt
3 General Fund ($412,041); Water, WW and Electric ($1,375,561), Sanitation ($43,439), Drainage ($28,959), and C.O. debt ($3,325,000).
4 Funded with General Funds transferred to General Gov't CIP Fund
5 Projects expected to be funded with G.O. and/or C.O. debt and will likely require an increase to the property tax rate in future years
6 Funded with General Funds transferred to General Gov't CIP Fund ($400,000) and R.E. Meyer Restricted Gift funds for Senior Programs ($573,190)
7 $10,000,000 from the Electric Fund, $934,844 from TIRZ 18, $250,000 from the General Fund, $27,190,000 CO debt, and $1,000,000 from the PEG Fund
8 Funded with 03 G.O. debt, General Fund, misc. IT project balances, Fire Station Alerting balance, and C.O. debt.
* Ending Fund Balance includes $260,000 from Cayenta settlement

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 40,236,419	$ 48,986,853	$ 25,976,561	$ 4,118,873	$ 2,764,548	$ 1,675,735	$ 1,459,253	$ 1,236,157
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	22,925,000	1,170,000	2,400,000	1,000,000	300,000	1,000,000	1,000,000	1,000,000
	10,653,488	100,000	1,300,000	200,000	-	-	-	-
	1,137,868	210,000	65,000	10,000	7,000	4,000	4,000	3,000
	61,436	48,657	12,000	5,000	1,500	5,000	5,000	5,000
	$ 34,777,792	$ 1,528,657	$ 3,777,000	$ 1,215,000	$ 308,500	$ 1,009,000	$ 1,009,000	$ 1,008,000
	$ 75,014,211	$ 50,515,510	$ 29,753,561	$ 5,333,873	$ 3,073,048	$ 2,684,735	$ 2,468,253	$ 2,244,157
2,061,176	5,926,275	50,000	-	-	-	-	-	-
7,281	27,903	47,000	34,500	-	-	-	-	-
331,005	16,706	277	-	-	-	-	-	-
21,354	35,241	127,891	-	-	-	-	-	-
-	247	500	-	79,500	94,753	-	-	-
-	-	-	-	-	*175,000*	-	-	-
912,596	16,797,385	11,097,359	-	-	-	-	-	-
631,176	(11,485)	32,000	-	-	-	-	-	-
47,267	1,148,788	10,570,821	22,128,482	-	-	-	-	-
288	295	249,000	750,000	-	-	-	-	-
-	1,658	15,600	147,000	-	-	-	-	-
-	38,825	122,500	939,494	1,130,000	-	-	-	-
-	-	-	115,000	1,147,000	912,000			
$ 4,012,142	$ 23,981,837	$ 22,312,948	$ 24,114,476	$ 2,356,500	$ 1,181,753	$ -	$ -	$ -
4,793,350	(42,315)	223,736	4,140	-	-	-	-	-
-	-	162,666	-					
52,276	171,526	36,347	280,000	-	-	-	-	-
352,996	177,220	225,000	-	-	-	-	-	-
-	-	810,000	-	-	-	-	-	-
-	-	248,511	-	-	-	-	-	-
-	737,682	-	-	-	-	-	-	-
2,540,752	16,383	26,785	22,300	-	-	-	-	-
-	-	139,320						
-	-	170,000	1,000,000	-	-	1,000,000	1,000,000	1,000,000
344,074	843,138							
$ 8,083,448	$ 1,903,635	$ 2,042,365	$ 1,306,440	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000
	$ 25,885,472	$ 24,355,313	$ 25,420,916	$ 2,356,500	$ 1,181,753	$ 1,000,000	$ 1,000,000	$ 1,000,000
		5,850	12,000	5,000	1,500	5,000	5,000	5,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	23,114	-	-	-	-	-	-	-
	118,773	177,786	201,772	207,825	214,060	220,482	227,096	233,909
	$ 26,027,359	$ 24,538,949	$ 25,634,688	$ 2,569,325	$ 1,397,313	$ 1,225,482	$ 1,232,096	$ 1,238,909
	$ 48,986,853	$ 25,976,561	$ 4,118,873	$ 2,764,548	$ 1,675,735	$ 1,459,253	$ 1,236,157	$ 1,005,248

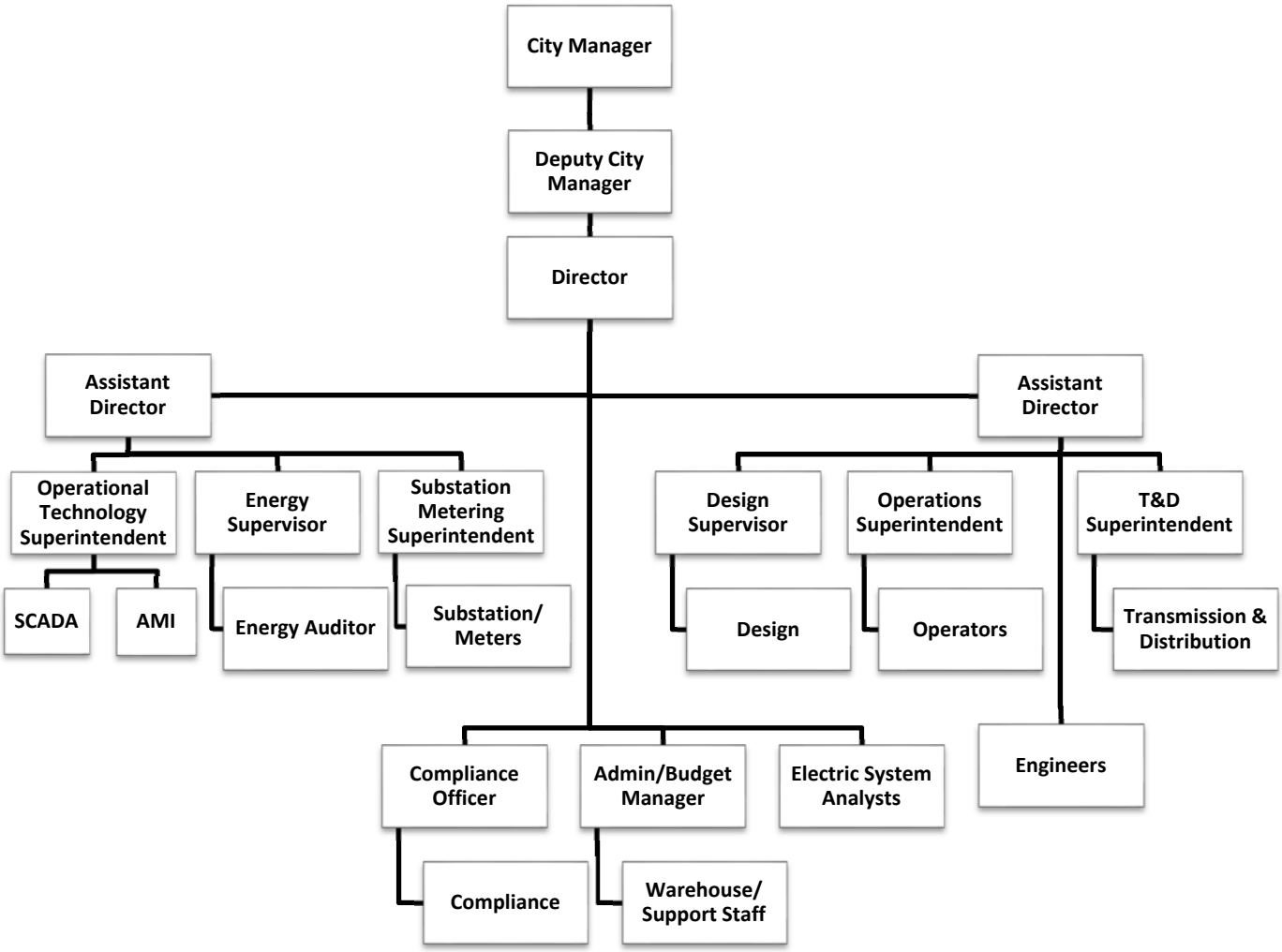
Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected					
	FY21	FY22	FY23	FY24	FY25	Comments
Street/Traffic Projects						
Dartmouth @ FM 2818 Signal	-	4,000	4,120	4,244	4,371	Signal maintenance & utility costs
Future Signal Projects	-	8,180	16,605	17,104	17,617	Signal maintenance & utility costs
Lick Creek Nature Trail Parking & Trail Head	-	5,800	5,974	6,153	6,338	General maintenance
Street/Traffic Projects Subtotal	**$ -**	**$ 17,980**	**$ 26,699**	**$ 27,500**	**$ 28,325**	
Parks Projects						
Southeast Park	-	-	160,000	164,800	169,744	Personnel, equipment, supplies, utility costs and facilities
Thomas Park Rehab	-	5,000	5,150	5,305	5,464	Utility costs and facilities
VPAC Amenities/American Pavilion	-	2,000	2,060	2,122	2,185	Facilities maintenance
Memorial Cemetery Shop	-	11,025	11,356	11,696	12,047	Utility costs, supplies, maintenance, etc
Parks Projects Subtotal	**$ -**	**$ 18,025**	**$ 178,566**	**$ 183,923**	**$ 189,440**	
Facility and Technology Projects						
Fire Station #7	TBD	TBD	TBD	TBD	TBD	Staffing, utility costs, supplies, maintenance, etc
New City Hall	-	200,000	206,000	212,180	218,545	Placeholder for utility costs, supplies, maintenance, etc
Fleet Upgrades - Oil Pit and Storm Drain	500	515	530	546	563	Maintenance and support
Fleet Fuel System Replacement	-	1,000	1,030	1,061	1,093	Supplies and maintenance
Fleet Video/GPS/Diagnostics	153,000	157,590	162,318	167,187	172,203	Network service charges
Video Surveillance Phases II and III	150,000	154,500	159,100	163,900	168,800	System maintenance and support
Facilities and Technology Projects Totals	**$ 303,500**	**$ 513,605**	**$ 528,978**	**$ 544,874**	**$ 561,204**	
Total Estimated O&M Costs	**$ 303,500**	**$ 549,610**	**$ 734,243**	**$ 756,298**	**$ 778,970**	

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

ELECTRIC UTILITY

CITY OF COLLEGE STATION



Electric Fund

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

The Electric Utility system includes:

- 90.50 FTEs serving 42,710 City meters and 6,000 street/rental lights
- Approximately 20 miles of transmission lines
- Approximately 510 miles of overhead and underground electric distribution lines
- Eight substations
- Approximate annual energy sales of 888,648 MWh

The Electric Utility is currently installing/deploying Advanced Metering Infrastructure (AMI) and expects completion in FY21. The AMI budget totals $9,500,000, with $950,000 and $8,550,000 for engineering and construction, respectively. In FY18, the City issued $4,200,000 of CO debt for AMI and used available fund balance for the remaining project budget.

The City budgets Electric revenue by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather fluctuations, community conditions, collectability, and broader macroeconomic factors (e.g., power generation and transmission market). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically hot and dry year), averaging historical revenues by month, and assuming relatively mild but constant growth trends, both in consumption and in total customers.

The City does not propose a FY21 rate increase. COVID-19 did not significantly affect operating revenue in FY20, as the City observed continued consumption across all customer classes. As a result, FY21 budgeted operating revenue assumes very mild growth (i.e., no material COVID-19 impact). FY21 budgeted revenue also includes a decrease in Investment Earnings due to current interest rates and an increased transfer in for planned vehicle replacements.

For FY21, the City will report TDA revenue as part of Residential and Commercial/Industrial revenues, since the City charges the TDA as part of those bills. In prior years, the City reported a separate TDA revenue estimate. The City is also expecting a 1% payment loss on operating revenue in FY20 and FY21, reflected in the Measurement Focus Adjustment. The City recognized this payment loss in previous fiscal years but did not project it as part of the Budget. The City has historically incurred a 1% loss in prior fiscal years.

The FY21 operating budget decreased 3.29% from FY20 due to expected Purchased Power/Wheeling costs and reductions in supplies, maintenance, professional services, and travel/training. These reductions are in response to the uncertainty caused by COVID-19. Additionally, Electric will freeze two vacant positions in FY21.

Budgeted FY21 non-operating expenditures increased by 9.67% due to:

- Contingency
- G&A transfers to UCS and the General Fund
- The return on revenue (ROR) transfer to the General Fund
- Capital funding
- Vehicle replacement

Contingency increased in response to possible COVID-19 impacts. Net G&A transfers increased due to an updated allocation model and additional UCS costs. The ROR transfer is in lieu of franchise fee payments. For FY21, the City is proposing an ROR policy increase from 8% to 9% of budgeted operating revenue. The increased ROR transfer will support the General Fund's response to COVID-19. Capital funding increased due to updated CIP plan and scheduled projects. Finally, the City planned for FY21 vehicle replacement costs via the increased transfer from the Fleet Replacement Fund. The Electric Utility is not budgeting any FY21 transfers to the Fleet Replacement fund, as it was a one-time catch up transfer in FY20.

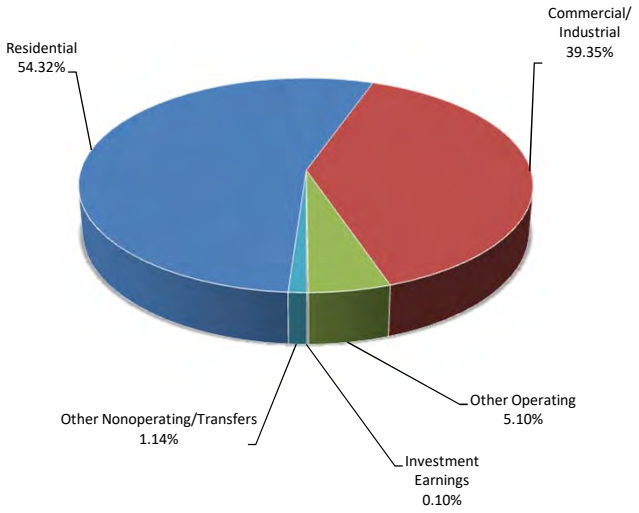
The City estimates that the projected FY21 ending working capital will decrease 1.35% due to the aforementioned costs and mild revenue growth. Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY21 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City will continue to use available fund balance for the majority of Electric's capital projects.

Since FY08, the City has issued CO debt for utility capital projects. In FY21, the City estimates issuing $3,500,000 of CO debt for Electric projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including the Spring Creek Substation transformer installation and ring bus conversion.

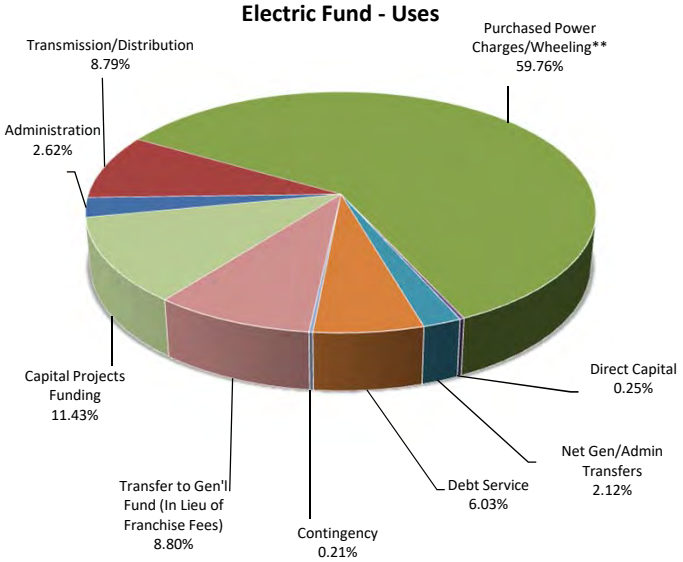
City of College Station
Electric Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Residential	$ 59,283,356	$ 58,920,710	$ 60,088,265	$ 58,914,000	$ -	$ 58,914,000	-0.01%
Commercial/ Industrial	43,160,026	43,172,460	42,292,542	42,680,000	-	42,680,000	-1.14%
Other Operating	4,556,633	5,430,300	4,767,933	5,529,000	-	5,529,000	1.82%
Investment Earnings	1,138,264	1,079,900	437,846	108,170	-	108,170	-89.98%
Other Nonoperating/Transfers	1,146,996	705,120	766,870	1,235,273	-	1,235,273	75.19%
Total Revenues	$ 109,285,275	$ 109,308,490	$ 108,353,456	$ 108,466,443	$ -	$ 108,466,443	-0.77%
EXPENDITURES AND TRANSFERS*							
Administration	$ 3,102,084	$ 3,118,832	$ 2,786,834	$ 3,134,049	$ (272,299)	$ 2,861,750	-8.24%
Transmission/Distribution	7,921,777	10,052,604	9,153,195	9,964,440	(352,186)	9,612,254	-4.38%
Purchased Power Charges/Wheeling**	60,208,005	67,200,000	64,817,185	65,370,000	-	65,370,000	-2.72%
Direct Capital	166,319	403,175	217,934	270,000	-	270,000	-33.03%
Total Operating, Expenditures and Transfers	$ 71,398,185	$ 80,774,611	$ 76,975,149	$ 78,738,489	$ (624,485)	$ 78,114,004	-3.29%
NONOPERATING EXPENDITURES							
Debt Service	$ 6,008,005	$ 6,676,974	$ 6,676,974	$ 6,600,498	$ -	$ 6,600,498	-1.15%
Contingency	-	150,000	-	231,589	-	231,589	54.39%
Net Gen/Admin Transfers	2,243,219	2,092,387	2,092,387	2,324,220	-	2,324,220	11.08%
Transfer to Gen'l Fund (In Lieu of Franchise Fees)	8,181,018	8,603,000	8,603,000	9,622,000	-	9,622,000	11.84%
Capital Projects Funding	25,745,817	10,250,000	10,250,000	12,500,000	-	12,500,000	21.95%
Vehicle Replacement	-	90,000	90,000	616,000	-	616,000	584.44%
Transfer to Fleet Replacement Fund	-	1,219,363	1,219,363	-	-	-	-100.00%
Total Non Operating Expenditures	$ 42,178,059	$ 29,081,724	$ 28,931,724	$ 31,894,307	$ -	$ 31,894,307	9.67%
Total Expenditures and Transfers	$ 113,576,244	$ 109,856,335	$ 105,906,873	$ 110,632,796	$ (624,485)	$ 110,008,311	0.14%
Increase/Decrease in Working Capital, *modified*	$ (4,290,969)	$ (547,845)	$ 2,446,583	$ (2,166,353)	$ 624,485	$ (1,541,868)	
Measurement Focus Increase (Decrease)	$ 327,411		(1,023,808)	(1,015,940)		(1,015,940)	
Beginning Working Capital, *accrual basis of accounting*	$ 48,166,696	$ 44,203,138	$ 44,203,138	$ 45,625,913	$ -	$ 45,625,913	
Ending Working Capital, *accrual basis of accounting*	$ 44,203,138	$ 43,655,293	$ 45,625,913	$ 42,443,620	$ -	$ 43,068,105	-1.35%

Electric Fund - Sources



Electric Fund - Uses



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

** Starting in FY19, the City budgeted for and reported gross Transmission revenues and expenses.

City of College Station
Electric Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Warehouse	$ 405,979	$ 342,980	$ 278,111	$ 336,547	$ (110,027)	$ 226,520	-33.96%
Operations Administration	2,696,105	2,775,852	2,508,723	2,797,502	(162,272)	2,635,230	-5.07%
Substations	1,374,445	1,901,332	1,676,927	1,959,194	(185,003)	1,774,191	-6.69%
Utility Dispatch	1,329,094	1,368,972	1,361,677	1,213,382	(2,588)	1,210,794	-11.55%
Electric Compliance	297,824	347,023	353,142	349,324	7,976	357,300	2.96%
Engineering & Design (E&D)	755,988	1,122,861	887,747	1,039,062	(49,205)	989,857	-11.85%
Energy Conservation	580,095	588,926	583,100	589,320	(11,110)	578,210	-1.82%
Tranmission / Distribution (T&D)	3,053,096	3,479,470	3,231,580	3,532,663	(142,847)	3,389,816	-2.58%
SCADA	499,303	521,293	535,454	509,508	-	509,508	-2.26%
AMI	31,931	722,727	523,570	771,987	30,591	802,578	11.05%
Purchased Power/Wheeling	60,208,005	67,200,000	64,817,185	65,370,000	-	65,370,000	-2.72%
Direct Capital	166,319	403,175	217,934	270,000	-	270,000	-33.03%
TOTAL	$ 71,398,185	$ 80,774,611	$ 76,975,149	$ 78,738,489	$ (624,485)	$ 78,114,004	-3.29%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 7,301,144	$ 8,214,818	$ 7,849,503	$ 8,171,033	$ (107,033)	$ 8,064,000	-1.84%
Health Insurance	831,601	996,100	950,820	1,047,092	-	1,047,092	5.12%
Supplies	462,833	799,107	679,435	751,332	(247,082)	504,250	-36.90%
Maintenance	242,556	506,413	303,861	508,275	(5,955)	502,320	-0.81%
Purchased Services	2,185,727	2,654,998	2,156,412	2,620,758	(264,415)	2,356,343	-11.25%
Purchased Power/Wheeling	60,208,005	67,200,000	64,817,185	65,370,000	-	65,370,000	-2.72%
Direct Capital	166,319	403,175	217,934	270,000	-	270,000	-33.03%
TOTAL	$ 71,398,185	$ 80,774,611	$ 76,975,149	$ 78,738,489	$ (624,485)	$ 78,114,004	-3.29%

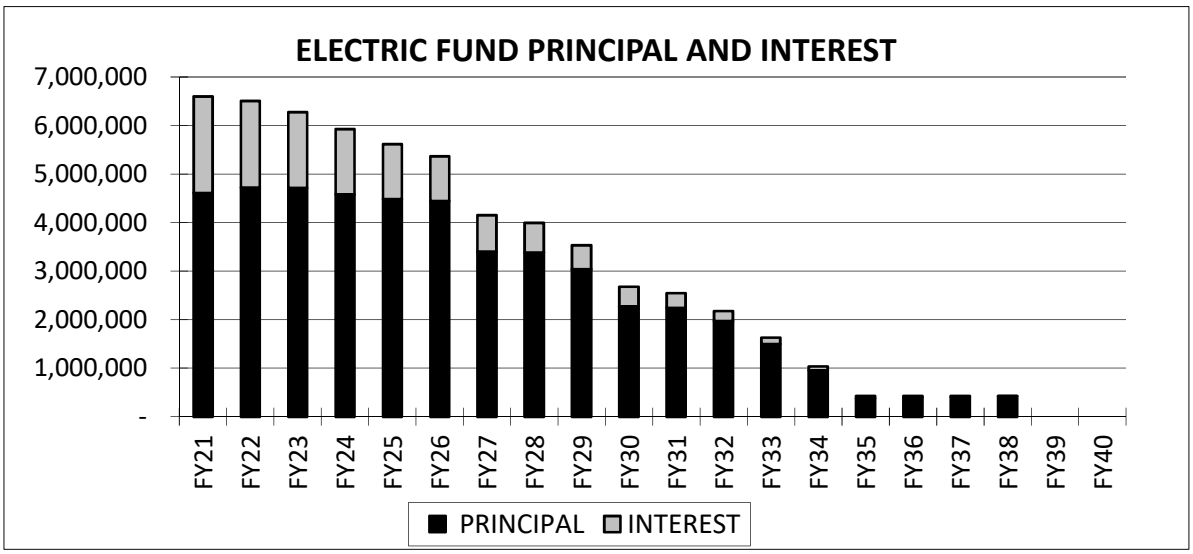
PERSONNEL*

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Warehouse / Operations Admin.	14.50	14.50	14.50	-	14.50	0.00%
E&D / T&D / SCADA / AMI	74.00	76.00	76.00	-	76.00	0.00%
TOTAL	88.50	90.50	90.50	-	90.50	0.00%

* In FY21, the City will freeze 2 vacant positions.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY21	4,611,520	1,988,978	6,600,498	47,936,760
FY22	4,723,300	1,784,445	6,507,745	43,325,240
FY23	4,713,870	1,563,665	6,277,535	38,601,940
FY24	4,583,070	1,343,054	5,926,124	33,888,070
FY25	4,483,640	1,131,574	5,615,214	29,305,000
FY26	4,441,630	922,467	5,364,097	24,821,360
FY27	3,405,830	748,856	4,154,686	20,379,730
FY28	3,381,240	616,876	3,998,116	16,973,900
FY29	3,037,860	496,302	3,534,162	13,592,660
FY30	2,278,110	396,825	2,674,935	10,554,800
FY31	2,241,690	304,091	2,545,781	8,276,690
FY32	1,970,000	208,939	2,178,939	6,035,000
FY33	1,500,000	131,830	1,631,830	4,065,000
FY34	955,000	78,030	1,033,030	2,565,000
FY35	380,000	50,653	430,653	1,610,000
FY36	395,000	37,185	432,185	1,230,000
FY37	410,000	22,893	432,893	835,000
FY38	425,000	7,756	432,756	425,000
FY39	-	-	-	-
FY40	-	-	-	-



ELECTRIC DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

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

II. Top 5 Departmental Goals

1. *Goal:* Implement an Advanced Metering Infrastructure (AMI) and a Meter Data Management System (MDM). Work with other City departments to select a new Utility Billing (UB) system and integrate it with AMI.
    a. *Issue:* Implement Electric AMI
    b. *Plan of Action:*
        i. Install and test communication system, MDM system, and system interfaces.
        ii. Begin implementation and transition to AMI meters.
        iii. Work with the City to investigate a new UB system.
    c. *Strategic Initiative(s):* Core Services and Infrastructure, Financially Sustainable City

2. *Goal*: Compliance with state and federal regulatory authorities.
    a. *Issue 1*: Unfunded Mandates from Regulatory Agencies
    b. *Plan of Action*:
        i. Stay abreast of changing regulatory requirements as best possible to minimize current budget impacts and to provide for future funding in order to meet evolving compliance standards.
        ii. Maintain and develop subject matter experts (SMEs) for auditable occurrences.
        iii. Create a new Substation Relay Foreman position.
        iv. Create an asset tracking system for compliance related equipment.
    c. *Strategic Initiative(s)*: Financially Sustainable City

    a. *Issue 2*: Compliance audit in 2020
    b. *Plan of Action*:
        i. Prepare for 2020 Texas RE audit.
    c. *Strategic Initiative(s)*: Financially Sustainable City

3. *Goal:* Plan and Prepare for future costs and revenues
    a. *Issue 1*: Manage Power Supply Costs and Electric Rates
    b. *Plan of Action*:
        i. Manage Congestion Revenue Rights (CRR) costs.

ii. Monitor the gas market for future gas hedges.
iii. Evaluate the Cost of Service Study for adjustment or changes to rate structure.

c. *Strategic Initiative(s)*: Core Services and Infrastructure, Diverse Growing Economy

a. *Issue 2*: Provide service to extensive new development growth in the service territory and the redevelopment of the Northgate area. Address growing requirements to serve 5G communications.
b. *Plan of Action*:
   i. Maintain accurate data to track growth and identify facility loading concerns.
   ii. Work with Legal to address pole attachment issues.
   iii. Hire an additional Project Coordinator.
c. *Strategic Initiative(s)*: Core Services and Infrastructure, Diverse Growing Economy

a. *Issue 3*: Transmission Cost of Service
b. *Plan of Action*:
   i. Hire consultant to perform TCOS Study.
   ii. Prepare for full filing to the PUCT.
c. *Strategic Initiative(s)*: Core Services and Infrastructure, Diverse Growing Economy

4. *Goal:* Develop and maintain a trained and knowledgeable electric utility workforce.

a. *Issue 1*: Employee Retention and Succession Planning.
b. *Plan of Action*:
   i. Emphasize “hiring for attitude” in the recruitment process.
   ii. Create a culture of accountability and pride in work.
   iii. Create an environment of healthy work behaviors that reward exceptional performance and encourage learning.
   iv. Focus on recruiting, developing, and retaining a quality work force.
   v. Encourage longevity, career growth, and promotion within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
   vi. Stay current with industry best practices by offering a variety of training opportunities.
   vii. Fund training and safety supplies for the AMI Technicians brought over from Utility Billing.
c. *Strategic Initiative(s)*: Core Services and Infrastructure

a. *Issue 2*: Competitive Compensation
b. *Plan of Action*:
   i. Continue to address areas of concern for competitive salaries.

ii. Benchmark labor markets that have recruited CSU personnel.
iii. Update compensation survey on a periodic basis to maintain competitiveness.

c. *Strategic Initiative(s)*: Core Services and Infrastructure

5. *Goal*: Culture of Safety: Plan, design, construct, and maintain the electric system to ensure employee and public safety.
   a. *Issue*: Safety of Personnel / Safe Work Practices
   b. *Plan of Action*:
      i. Utilize, train, and enforce the safety standards in the CSU- adopted APPA Safety Manual.
      ii. Involve employees in presenting training on the APPA Safety Manual.
      iii. Continue to evolve the "Safety Stand-Down Day" to involve more employee participation and ownership.
   c. *Strategic Initiative(s)*: Core Services and Infrastructure

ELECTRIC DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

$$\text{SAIDI} = \frac{\sum \text{Customer Interruption Durations}}{\text{Total Number of Customers Served}}$$

System Average Interruption Duration Index – This is defined as the average interruption duration for customers served during a specified time period. This index enables the utility to report how many minutes customers would have been out of service if all customers were out at one time. It is determined by summing the customer-minutes off for each interruption during a specified time period and dividing the sum by the average number of customers served during that period. The unit is minutes.

Major events and scheduled outages have been removed.

This KPI is calculated on a rolling 12 month average.

Strategic Goal: City Council Goal III - Core Services and Infastructure

$$\text{CAIDI} = \frac{\sum \text{Customer Interruption Durations}}{\text{Total Number of Customer Interruptions}}$$

Customer Average Interruption Duration Index – This is defined as the average length of an interruption, weighted by the number of customers affected, for customers interrupted during a specific time period. It is calculated by summing the customer minutes off during each interruption in the time period and dividing this sum by the number of customers experiencing one or more sustained interruptions during the time period. The resulting unit is minutes. The index enables utilities to report the average duration of a customer outage for those customers affected.

Major events and scheduled outages have been removed.

This KPI is calculated on a rolling 12 month average.

Objective: City Council Goal III - Core Services and infastructure

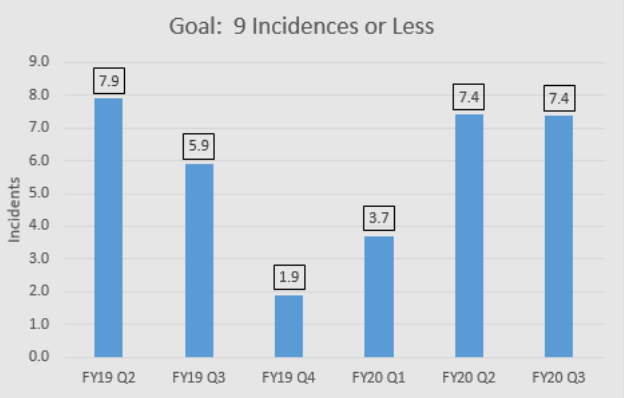
Safety Incidence Rate for Hourly Employees

The incidence rate is the number of reportable injuries or illnesses per 200,000 worker-hours worked, computed according to the following formula:

$$\text{Incidence Rate} = \frac{\text{(Total Reported Incidents * 200,000 Work Hours)}}{\text{Number of Work Hours}}$$

This KPI is calculated on a rolling 12 month average.

Objective: City Council Goal III - Core Services and infastructure

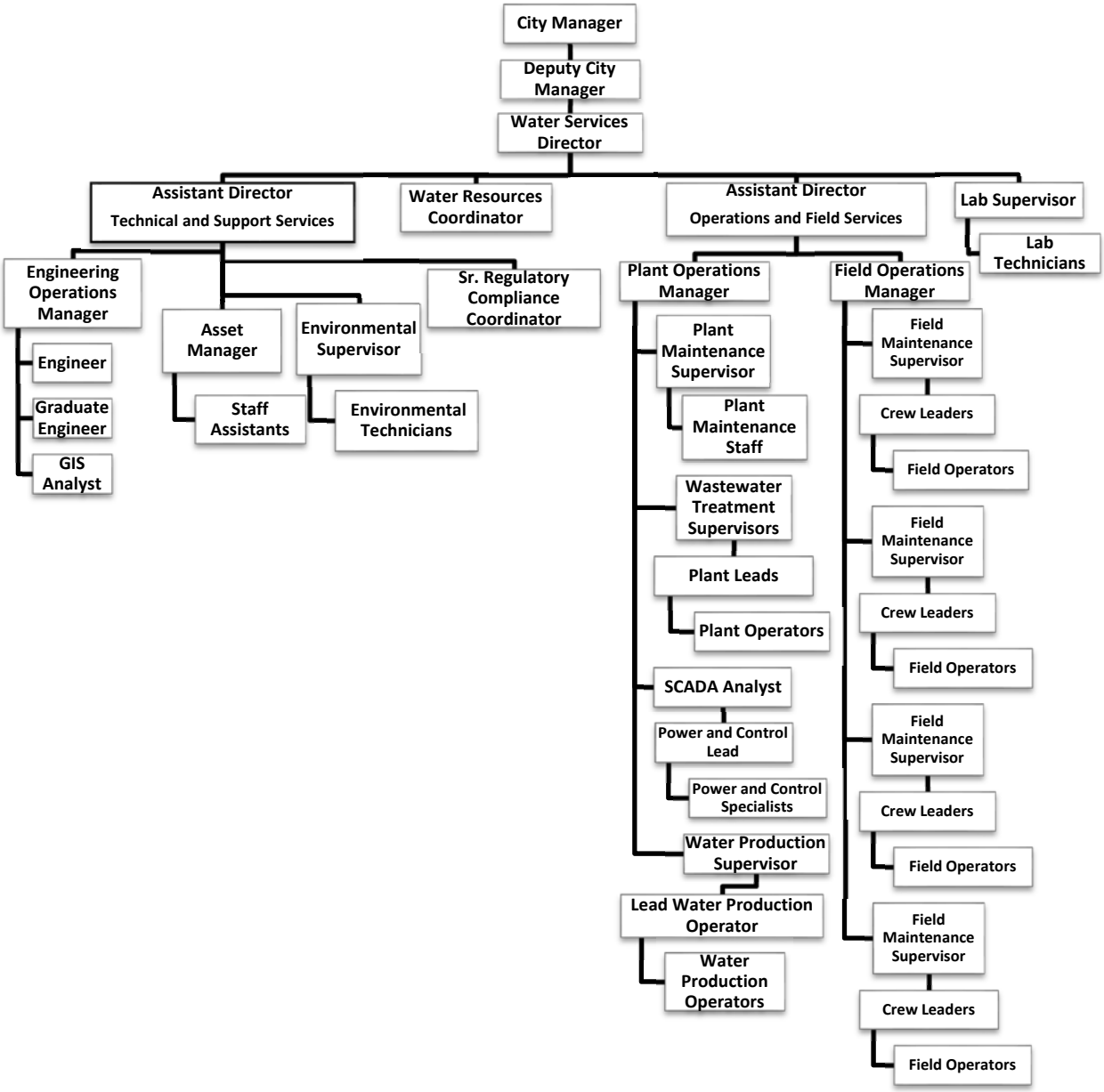


CITY OF COLLEGE STATION

Home of Texas A&M University®

WATER SERVICES

CITY OF COLLEGE STATION



Water Fund

The Water Fund is a City Enterprise Fund that accounts for water utility revenue and operating expenses. After the completion of Well #9 and related infrastructure, the City can produce approximately 34 million gallons of potable water per day. The Water Department also maintains high standards of reliability to meet citizens' water supply needs, while meeting or exceeding all applicable local, state, and federal standards. The Water Department recovers the full cost of production, transmission, and distribution by charging consumption on a per unit basis.

The City's Water system includes:

- 9 wells and 43 employees serving 40,221 connections
- 2 ground and 2 elevated storage tanks with a total capacity of 13 million gallons
- An additional elevated storage tank under construction, adding 3 million gallons of capacity
- 468 miles of water line
- Average consumption of 12 million gallons per day (MGD)
- Approximate daily consumption of 135 gallons per capita

Water's FY21 Budget includes one additional SLA and several operating budget reductions:

- Water Impact Fee Study Update: this SLA will fund a study to update the System-Wide Water Impact Fee structure. The City is required to update the Study every 5 years. The study will consider current fees, eligible service areas, development and conservation, citizen impact, debt obligations, masterplan recommendations, and eligible capital projects. The City expects the study to provide an updated assessment to allow continued collection of Impact Fees. The City will fund this SLA by transferring Impact Fee revenue from the System-Wide Water Impact Fee Fund to the Water operating fund.

SLAs	One-Time	Recurring	Total
Supplies (Reduction)	-	($44,823)	($44,823)
Maintenance (Reduction)	-	($6,000)	($6,000)
Professional Services (Reduction)	-	($165,905)	($165,905)
Travel/Training (Reduction)	-	($12,345)	($12,345)
Misc. Payments (Reduction)	-	($15,250)	($15,250)
Direct Capital (Reduction)	-	($28,000)	($28,000)
Hiring Freeze (Reduction)	-	($261,330)	($261,330)
Impact Fee Study - Update	$150,000	-	$150,000
Total	**$150,000**	**($533,653)**	**($383,653)**

The City budgets Water revenue by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather fluctuations, community conditions, collectability, and broader macroeconomic factors (e.g., industrial consumption, conservation). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically hot and dry year, rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth trends, both in consumption and in total customers.

The City does not propose an FY21 rate increase. COVID-19 did not significantly affect operating revenue in FY20, as the City observed continued consumption across all customer classes. As a result, FY21 budgeted operating revenue assumes very mild growth (i.e., no material COVID-19 impact). FY21 budgeted revenue also includes a decrease in Investment Earnings due to current interest rates and an increased transfer in for planned vehicle replacements. FY21 budgeted revenue also includes a transfer from the System-Wide Water Impact Fee Fund to offset eligible projects' debt service payments.

The City also expects a 1% payment loss on operating revenue in FY20 and FY21, reflected in the Measurement Focus Adjustment. The City recognized this payment loss in previous fiscal years but did not project it as part of the Budget. The City has historically incurred a 1% loss in prior fiscal years.

The overall FY21 operating budget decreased 4.85% from FY20 due to reductions in supplies, maintenance, professional services, travel/training, and direct capital. Additionally, Water will freeze three vacant positions in FY21. These reductions and hiring freeze are in response to the uncertainty caused by COVID-19. The FY21 non-operating budget increased 4.58% due to increases in Contingency, planned vehicle replacements, and G&A transfers. Contingency increased in response to possible COVID-19 impacts. Net G&A transfers increased due to an updated allocation model and additional UCS costs. The ROR transfer is in lieu of franchise fee payments. For FY21, the City is proposing an ROR policy increase from 10% to 11% of budgeted operating revenue. The increased ROR transfer will support the General Fund's response to COVID-19.

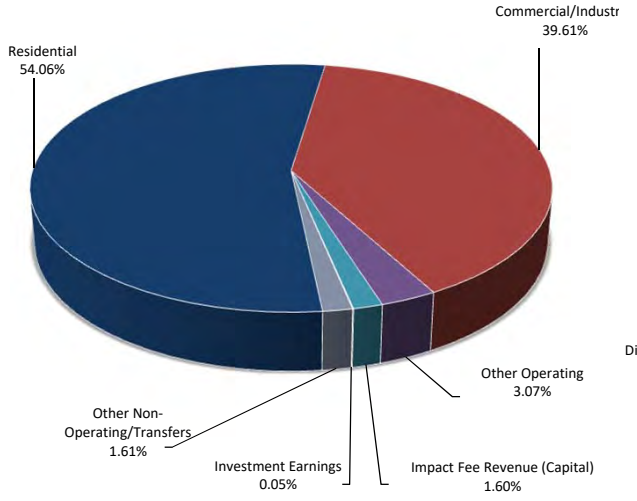
The City estimates that the FY21 ending working capital will increase 4.93%, primarily due to the operating cost reductions mentioned above. Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY21 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City anticipates using available fund balance for future capital transfers.

Since FY08, the City has issued CO debt for utility capital projects. In FY21, the City estimates issuing $11,290,000 of CO debt for Water projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including the Greens Prairie Water Tower rehabilitation and various water line rehabilitations.

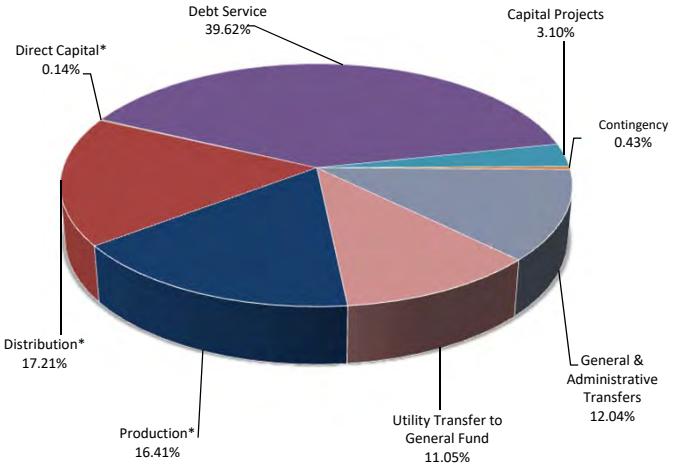
City of College Station
Water Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Residential	$ 8,867,520	$ 10,063,200	$ 10,427,257	$ 9,972,000	$ -	$ 9,972,000	-0.91%
Commercial/Industrial	6,438,848	7,352,000	7,067,821	7,306,000	-	7,306,000	-0.63%
Commercial/Sale of Effluent	118,396	-	1,500	-	-	-	N/A
Other Operating	630,884	500,500	567,247	567,000	-	567,000	13.29%
Impact Fee Revenue (Capital)	301,933	290,000	290,000	295,000	-	295,000	1.72%
Investment Earnings	140,944	109,000	76,990	10,000	-	10,000	-90.83%
Other Non-Operating/Transfers	85,054	218,500	210,108	297,000	-	297,000	35.93%
Total Revenues	$ 16,583,579	$ 18,533,200	$ 18,640,923	$ 18,447,000	$ -	$ 18,447,000	-0.47%
EXPENDITURES AND TRANSFERS							
Production*	$ 2,554,637	$ 2,875,760	$ 2,899,977	$ 2,921,157	$ (13,932)	$ 2,907,225	1.09%
Distribution*	3,388,682	3,358,521	3,606,338	3,391,906	(341,721)	3,050,185	-9.18%
Direct Capital*	30,251	53,000	35,219	53,000	(28,000)	25,000	-52.83%
Total Operating Expenditures & Transfers	$ 5,973,570	$ 6,287,281	$ 6,541,534	$ 6,366,063	$ (383,653)	$ 5,982,410	-4.85%
NONOPERATING EXPENDITURES							
Debt Service	$ 6,009,570	$ 6,903,809	$ 6,903,809	$ 7,019,929	$ -	$ 7,019,929	1.68%
Capital Projects	375,000	700,000	500,000	550,000	-	550,000	-21.43%
Contingency	-	50,000	-	75,789	-	75,789	51.58%
Vehicle Replacement	-	170,000	170,000	255,000	-	255,000	50.00%
General & Administrative Transfers	2,198,705	1,904,507	1,904,507	2,133,054	-	2,133,054	12.00%
Utility Transfer to General Fund	1,600,935	1,738,000	1,738,000	1,958,000	-	1,958,000	12.66%
Other	-	-	-	-	-	-	N/A
Total Nonoperating Expenditures	$ 10,184,210	$ 11,466,316	$ 11,216,316	$ 11,991,772	$ -	$ 11,991,772	4.58%
Total Expenditures & Transfers	$ 16,157,780	$ 17,753,597	$ 17,757,850	$ 18,357,835	$ (383,653)	$ 17,974,182	1.24%
Increase/Decrease in Working Capital, *modified*	$ 425,799	$ 779,603	$ 883,073	$ 89,165	$ 383,653	$ 472,818	
Measurement Focus Increase (Decrease)	$ (228,832)		(174,951)	(172,780)		(172,780)	
Beginning Working Capital, accrual basis of *accounting*	$ 3,657,482	$ 3,854,450	$ 3,854,450	$ 4,562,572	$ -	$ 4,562,572	
Ending Working Capital, accrual basis of *accounting*	$ 3,854,450	$ 4,634,053	$ 4,562,572	$ 4,478,957	$ -	$ 4,862,610	4.93%

Water Fund - Sources



Water Fund - Uses



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

City of College Station
Water Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Production	$ 2,554,637	$ 2,875,760	$ 2,899,977	$ 2,921,157	$ (13,932)	$ 2,907,225	1.09%
Distribution	3,388,682	3,358,521	3,606,338	3,391,906	(341,721)	3,050,185	-9.18%
Direct Capital	30,251	53,000	35,219	53,000	(28,000)	25,000	-52.83%
TOTAL	$ 5,973,570	$ 6,287,281	$ 6,541,534	$ 6,366,063	$ (383,653)	$ 5,982,410	-4.85%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 2,664,773	$ 2,694,136	$ 2,701,276	$ 2,700,362	$ (261,330)	$ 2,439,032	-9.47%
Health Insurance	437,750	473,844	435,310	490,766	-	490,766	3.57%
Supplies	575,722	571,106	810,037	570,855	(44,972)	525,883	-7.92%
Maintenance	119,506	134,931	136,525	134,931	(6,000)	128,931	-4.45%
Purchased Services	1,949,071	2,160,264	2,223,926	2,186,149	(28,351)	2,157,798	-0.11%
Assessments/Fees	196,497	200,000	199,241	230,000	(15,000)	215,000	7.50%
Direct Capital	30,251	53,000	35,219	53,000	(28,000)	25,000	-52.83%
TOTAL	$ 5,973,570	$ 6,287,281	$ 6,541,534	$ 6,366,063	$ (383,653)	$ 5,982,410	-4.85%

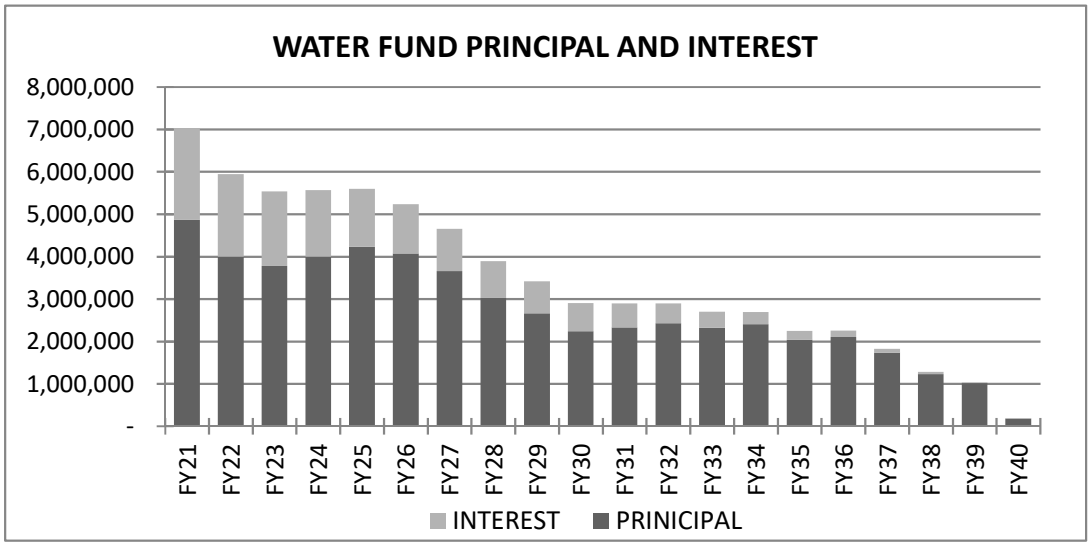
PERSONNEL*

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Production**	5.00	6.00	6.00	-	6.00	0.00%
Distribution	37.00	37.00	37.00	-	37.00	0.00%
TOTAL	42.00	43.00	43.00	-	43.00	0.00%

* In FY21, the City will freeze 3 vacant positions.
** In FY20, Water Services reclassed one FTE from Wastewater Treatment Plant Operations to Water Production Operations.

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

FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY21	4,865,000	2,154,929	7,019,929	54,295,000
FY22	4,000,000	1,946,959	5,946,959	49,430,000
FY23	3,780,000	1,759,459	5,539,459	45,430,000
FY24	4,000,000	1,567,184	5,567,184	41,650,000
FY25	4,230,000	1,364,484	5,594,484	37,650,000
FY26	4,075,000	1,160,009	5,235,009	33,420,000
FY27	3,660,000	989,831	4,649,831	29,345,000
FY28	3,025,000	862,646	3,887,646	25,685,000
FY29	2,660,000	754,891	3,414,891	22,660,000
FY30	2,240,000	659,418	2,899,418	20,000,000
FY31	2,330,000	564,604	2,894,604	17,760,000
FY32	2,425,000	466,645	2,891,645	15,430,000
FY33	2,320,000	375,844	2,695,844	13,005,000
FY34	2,405,000	288,819	2,693,819	10,685,000
FY35	2,035,000	214,243	2,249,243	8,280,000
FY36	2,100,000	152,796	2,252,796	6,245,000
FY37	1,730,000	95,403	1,825,403	4,145,000
FY38	1,225,000	50,943	1,275,943	2,415,000
FY39	1,015,000	18,178	1,033,178	1,190,000
FY40	175,000	1,859	176,859	175,000



Wastewater Fund

The Wastewater Fund is a City Enterprise Fund that accounts for sanitary sewer utility revenue and operating expenses. The Department meets or exceeds all applicable local, state, and federal standards while providing core infrastructure services to citizens. The Department recovers the full cost of service by charging fees. Due to community growth, commercial development, and regulatory requirements, the City undertook several capital projects to increase and improve system capacity. These projects include centrifuge upgrades to CCWWTP, the significant LCWWTP capacity expansion, and various trunk line expansions.

The City's Wastewater system includes:

- 47 employees serving 43,098 connections and 375 linear miles of sanitary sewer
- 2 treatment plants with a total permitted capacity of 11.5 MGD
- An ongoing treatment plant expansion to add additional capacity of 3 MGD

Wastewater's FY21 Budget includes one SLA:

- Wastewater Impact Fee Study Update: this SLA will fund a study to update the System-Wide Wastewater Impact Fee structure. The City is required to update the Study every 5 years. The study will consider current fees, eligible service areas, development and conservation, citizen impact, debt obligations, masterplan recommendations, and eligible capital projects. The City expects the study to provide an updated assessment to allow continued collection of Impact Fees. The City will fund this SLA by transferring Impact Fee revenue from the System-Wide Wastewater Impact Fee Fund to the Wastewater operating fund.

SLAs	One-Time	Recurring	Total
Supplies (Reduction)	-	($102,263)	($102,263)
Maintenance (Reduction)	-	($3,895)	($3,895)
Professional Services (Reduction)	-	($96,486)	($96,486)
Travel/Training (Reduction)	-	($12,421)	($12,421)
Direct Capital (Reduction)	-	($14,000)	($14,000)
Hiring Freeze (Reduction)	-	($353,899)	($353,899)
Impact Fee Study - Update	$150,000	-	$150,000
Total	**$150,000**	**($582,964)**	**($432,964)**

The City budgets Wastewater revenue by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather fluctuations, community conditions, collectability, and broader macroeconomic factors (e.g., industrial consumption, conservation). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically hot and dry year, rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth trends, both in consumption and in total customers.

The City does not propose an FY21 rate increase. COVID-19 did not significantly affect operating revenue in FY20, as the City observed continued consumption across all customer classes. As a result, FY21 budgeted operating revenue assumes very mild growth (i.e., no material COVID-19 impact). FY21 budgeted Other Operating Revenue shows a decreased due to fluctuations in taps and other misc. revenue.

FY21 budgeted revenue also includes a decrease in Investment Earnings due to current interest rates and an increased transfer in for planned vehicle replacements. The City planned for the FY21 vehicle replacements and will offset the transfer in with a corresponding non-departmental expense. FY21 budgeted revenue also includes a transfer from the System-Wide Wastewater Impact Fee Fund to offset eligible projects' debt service payments.

The Impact Fee transfer increased due to the expected change in eligible projects' debt service. When possible, the City attempts to match the Impact Fee transfer with expected debt service costs.

The City also expects a 1% payment loss on operating revenue in FY20 and FY21, reflected in the Measurement Focus Adjustment. The City recognized this payment loss in previous fiscal years but did not project it as part of the Budget. The City has historically incurred a 1% loss in prior fiscal years.

The overall FY21 operating budget decreased 5.30% from FY20 due to reductions in Supplies, Maintenance, Professional Services, Travel/Training, and Direct Capital. Additionally, Wastewater will freeze four vacant position in FY21. These reductions and hiring freeze are in response to the uncertainty caused by COVID-19. The FY21 non-operating budget increased 17.10% due to increases in:

- Debt service
- G&A transfers to UCS and the General Fund
- Capital funding
- The return on revenue (ROR) transfer to the General Fund
- Vehicle replacement
- Contingency

Debt service increased due to additional debt issued in FY20 for significant Wastewater projects, including the LCWWTP expansion and various trunk line expansions. Net G&A transfers increased due to an updated allocation model and additional UCS costs. Capital funding increased due to anticipated FY21 project costs. Capital funding is a transfer to the Wastewater CIP Fund in lieu of issuing additional debt. For FY21, the City is proposing an ROR policy increase from 10% to 11% of budgeted operating revenue. The increased ROR transfer will support the General Fund's response to COVID-19. The ROR transfer is in lieu of franchise fee payments. Vehicle replacements increased significantly from FY20 due to the types of vehicles scheduled for replacement. The City planned for these replacements and will offset the expense by an equivalent transfer in from the Fleet Replacement Fund. Contingency increased in response to possible COVID-19 impacts. The City is not budgeting any FY21 catch up contributions to the Fleet Replacement Fund.

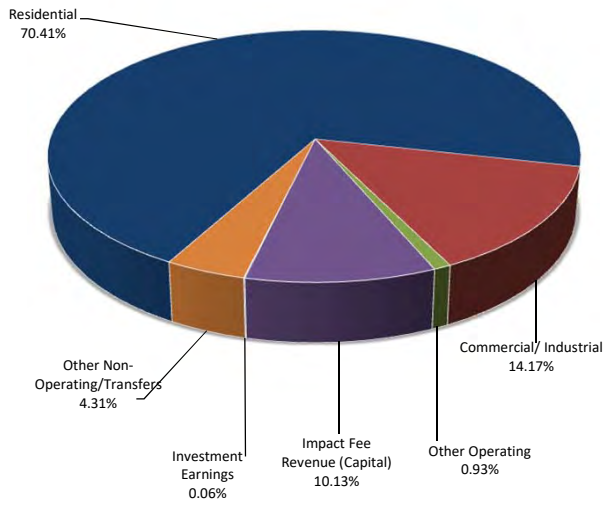
The City estimates that the FY21 ending working capital will increase 31.43% due to the increased Impact Fee transfer and reduced operating expenses. Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY21 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City will continue to use available fund balance for future, increased capital transfers.

Since FY08, the City has issued CO debt for utility capital projects. In FY21, the City estimates issuing $20,350,000 of CO debt for Wastewater projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including the LCWWTP expansion, various trunk line projects, and the Carter Creek Diversion Lift Station projects.

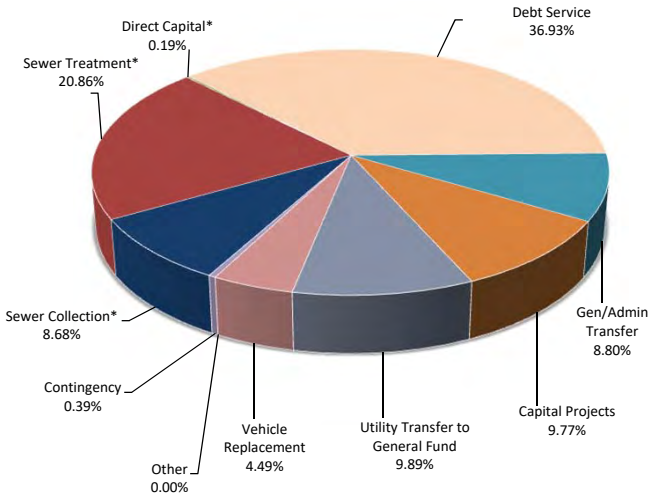
City of College Station
Wastewater Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Residential	$ 15,399,694	$ 15,350,500	$ 15,883,698	$ 15,152,000	$ -	$ 15,152,000	-1.29%
Commercial/ Industrial	3,049,244	3,027,100	2,799,364	3,049,000	-	3,049,000	0.72%
Other Operating	300,492	272,200	244,100	200,000	-	200,000	-26.52%
Impact Fee Revenue (Capital)	328,881	1,176,000	1,176,000	2,180,000	-	2,180,000	85.37%
Investment Earnings	287,910	128,900	235,411	12,000	-	12,000	-90.69%
Other Non-Operating/Transfers	13,636	210,000	197,325	927,500	-	927,500	341.67%
Total Revenues	$ 19,379,857	$ 20,164,700	$ 20,535,898	$ 21,520,500	$ -	$ 21,520,500	6.72%
EXPENDITURES AND TRANSFERS							
Sewer Collection*	$ 1,612,693	$ 1,789,321	$ 1,620,000	$ 1,851,965	$ (75,160)	$ 1,776,805	-0.70%
Sewer Treatment*	4,217,033	4,544,071	4,377,844	4,613,693	(343,804)	4,269,889	-6.03%
Direct Capital*	44,612	92,000	81,588	52,000	(14,000)	38,000	-58.70%
Total Operating Expeditures and Transfers	$ 5,874,338	$ 6,425,392	$ 6,079,432	$ 6,517,658	$ (432,964)	$ 6,084,694	-5.30%
NONOPERATING EXPENDITURES							
Debt Service	$ 4,878,349	$ 6,537,818	$ 6,537,818	$ 7,558,207	$ -	$ 7,558,207	15.61%
Gen/Admin Transfer	1,155,543	1,605,103	1,605,103	1,802,088	-	1,802,088	12.27%
Capital Projects	10,025,000	1,500,000	1,500,000	2,000,000	-	2,000,000	33.33%
Utility Transfer to General Fund	1,625,386	1,865,000	1,865,000	2,024,000	-	2,024,000	8.53%
Vehicle Replacement		190,000	190,000	920,000	-	920,000	384.21%
Transfer to Fleet Replacement Fund	-	535,347	535,347	-	-	-	-100.00%
Other	-	-	-	-	-	-	N/A
Contingency	-	50,000	-	79,456	-	79,456	58.91%
Total Nonoperating Expenditures	$ 17,684,279	$ 12,283,268	$ 12,233,268	$ 14,383,751	$ -	$ 14,383,751	17.10%
Total Expenditures and Transfers	$ 23,558,617	$ 18,708,660	$ 18,312,700	$ 20,901,409	$ (432,964)	$ 20,468,445	9.41%
Increase/Decrease in Working Capital,	$ (4,178,760)	$ 1,456,040	$ 2,223,198	$ 619,091	$ 432,964	$ 1,052,055	
Measurement Focus Increase (Decrease)	$ (888,812)		$ (186,831)	$ (182,010)		$ (182,010)	
Beginning Working Capital, *accrual basis of accounting*	$ 8,226,749	$ 3,159,177	$ 3,159,177	$ 5,195,544	$ -	$ 5,195,544	
Ending Working Capital, *accrual basis of accounting*	$ 3,159,177	$ 4,615,217	$ 5,195,544	$ 5,632,625	$ -	$ 6,065,589	31.43%

Wastewater Fund - Sources



Wastewater Fund - Uses



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

City of College Station
Wastewater Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Collection	$ 1,612,693	$ 1,789,321	$ 1,620,000	$ 1,851,965	$ (75,160)	$ 1,776,805	-0.70%
Treatment	4,217,033	4,544,071	4,377,844	4,613,693	(343,804)	4,269,889	-6.03%
Direct Capital	44,612	92,000	81,588	52,000	(14,000)	38,000	-58.70%
TOTAL	$ 5,874,338	$ 6,425,392	$ 6,079,432	$ 6,517,658	$ (432,964)	$ 6,084,694	-5.30%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 2,603,637	$ 2,911,167	$ 2,599,187	$ 3,036,895	$ (353,899)	$ 2,682,996	-7.84%
Health Insurance	453,069	531,635	462,096	560,926	-	560,926	5.51%
Supplies	747,834	745,571	813,499	745,627	(102,492)	643,135	-13.74%
Maintenance	221,802	228,819	258,987	228,819	(3,895)	224,924	-1.70%
Purchased Services	1,803,385	1,916,200	1,864,075	1,893,391	41,322	1,934,713	0.97%
Direct Capital	44,612	92,000	81,588	52,000	(14,000)	38,000	-58.70%
TOTAL	$ 5,874,338	$ 6,425,392	$ 6,079,432	$ 6,517,658	$ (432,964)	$ 6,084,694	-5.30%

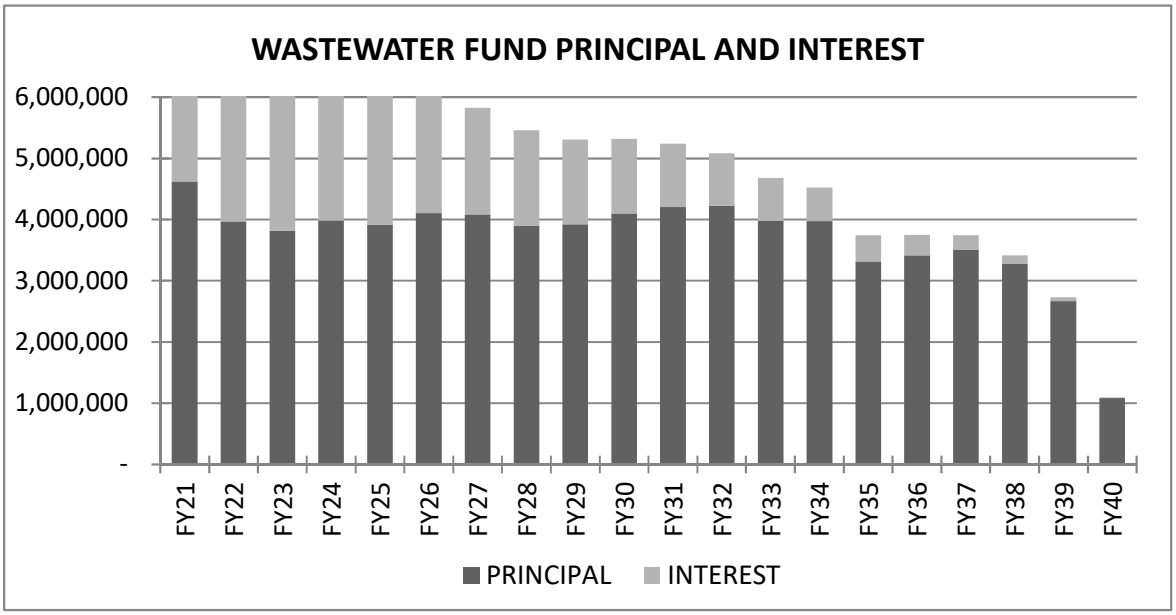
PERSONNEL*

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Collection	17.00	17.00	17.00	-	17.00	0.00%
Treatment**	31.00	30.00	30.00	-	30.00	0.00%
TOTAL	48.00	47.00	47.00	-	47.00	0.00%

* In FY21, the City will freeze 4 vacant positions.
** In FY20, Water Services reclassed one FTE from Wastewater Treatment Plant Operations to Water Production Operations.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY21	4,621,600	2,936,607	7,558,207	74,070,160
FY22	3,966,500	2,689,039	6,655,539	69,448,560
FY23	3,815,850	2,502,380	6,318,230	65,482,060
FY24	3,986,850	2,313,188	6,300,038	61,666,210
FY25	3,916,200	2,123,474	6,039,674	57,679,360
FY26	4,106,650	1,930,565	6,037,215	53,763,160
FY27	4,082,650	1,741,001	5,823,651	49,656,510
FY28	3,899,200	1,558,889	5,458,089	45,573,860
FY29	3,921,300	1,383,774	5,305,074	41,674,660
FY30	4,100,050	1,214,733	5,314,783	37,753,360
FY31	4,203,310	1,035,593	5,238,903	33,653,310
FY32	4,225,000	858,311	5,083,311	29,450,000
FY33	3,980,000	699,275	4,679,275	25,225,000
FY34	3,975,000	548,646	4,523,646	21,245,000
FY35	3,315,000	427,311	3,742,311	17,270,000
FY36	3,415,000	333,325	3,748,325	13,955,000
FY37	3,510,000	235,822	3,745,822	10,540,000
FY38	3,275,000	140,000	3,415,000	7,030,000
FY39	2,670,000	58,469	2,728,469	3,755,000
FY40	1,085,000	11,528	1,096,528	1,085,000



WATER SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals

1. ***Goal:*** **Keep Water production and distribution capacities ahead of demand**
    a. *Issue:* Water supply & infrastructure must meet current and future demands
    b. *Plan of Action:*
        i. Meet or exceed all Regulatory permits, standards, and requirements
        ii. Participate in the 2020 City Comprehensive Plan Update
        iii. Complete full update of Wastewater CIP in 2020
        iv. Update extended period simulation water system model as growth occurs
        v. Develop Capital Improvement Plan to meet future needs
        vi. Monitor BVGCD Rules to protect Historic Usage
        vii. Purchase Water Rights for future wells
    c. *Strategic Initiative*: Core Services and Infrastructure

2. ***Goal:*** **Keep Wastewater collection and treatment capacities ahead of demand**
    a. *Issues:* Wastewater collection & treatment must meet current and future demands
    b. *Plan of Action:*
        i. Meet or exceed all Regulatory permits, standards, and requirements
        ii. Participate in the 2020 City Comprehensive Plan Update
        iii. Complete full update of Wastewater CIP in 2021
        iv. Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitation and promoting private infrastructure rehabilitation during rehabilitation projects
        v. Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows
        vi. Execute capacity expansion of Lick Creek WWTP and CC Diversion Lift Station
    c. *Strategic Initiative:* Core Services and Infrastructure

3. ***Goal:*** **Attract and retain an engaged and highly professional staff**
    a. *Issues:* Provide workforce proper compensation and incentives
    b. *Plan of Action:*
        i. Update compensation plan for identified positions
        ii. Update position level progressions for identified positions
        iii. Enhance Cross Training Certification Pay Plan
    c. *Strategic Initiative:* Core Services and Infrastructure

4. ***Goal:*** **Maintain efficient operations and excellent customer service**
    a. *Issues:* Satisfy both objectives of this goal though occasionally conflicting
    b. *Plan of Action:*
        i. Successfully accomplish all Performance Indicators
        ii. Evaluate the cost effectiveness of corrosion study / pipe condition assessment / pipe replacement.
        iii. Maintain APWA Accreditation standards

iv. Execute two Rehabilitation projects every year
v. Perform "cost of service" Rate studies for Water and Wastewater in 2020

c. *Strategic Initiative:* Core Services and Infrastructure

5. *Goal:* Enhance effective water conservation strategies

a. *Issues:* Extend water supply with Water Conservation and Re-Use
b. *Plan of Action:*
   i. Revise Water Conservation Rebates to get better results
   ii. Revise Unified Development Ordinances to promote water conservation
   iii. Update Reclaimed Water Capital Plan as part of Water Master Plan update in 2020
   iv. Summarize water supply options and present to Council.
c. *Strategic Initiative:* Sustainable City

WATER SERVICES DEPARTMENT STRATEGIC PLAN

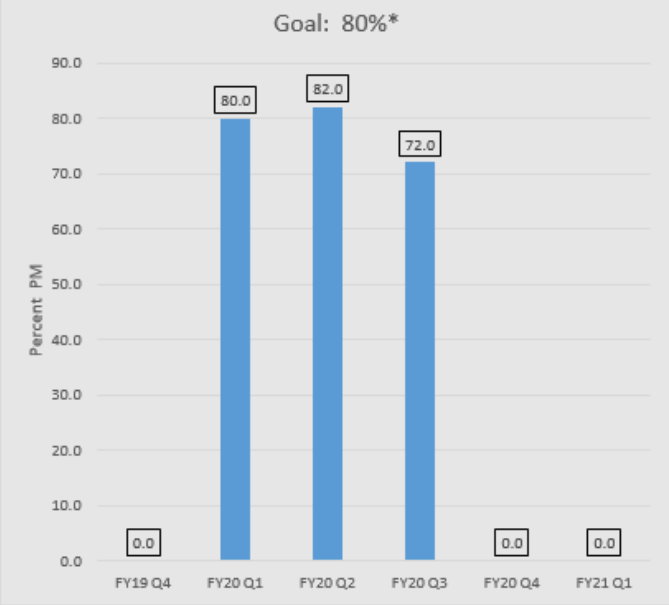
III. Key Performance Indicators (KPIs)

Planned Preventive Maintenance Activities

Asset Management is a critical factor in responsible management of water and wastewater systems. Our asset managment policy was designated as a "model policy" by the APWA during the most recent accredidation process and requires continuous improvement of our asset management program, processes and systems. Programs and procedures are continuously being created and modified to achieve the ojectives of the policy in the most fiscally responsible manner. Planned preventive maintenance activities minimize unplanned reactive repair activites. A Key Performance Indicator (KPI) of asset management systems is the amount of planned preventative maintenance actvities as a percentage of total maintenance and repair activities.

Strategic Goal: City Council Goal III - Core Services and infastructure

Annual targets will be developed by FY21 based on historical and current data.



Notices of Violations (NOV) received from the TCEQ

Notice of violations are issued by the Texas Commission on Environmental Quality (TCEQ) when they observe one or more violations of operating permits or TCEQ regulations. They included a prescribed time period to return to compliance and provide documentation that all violations have been corrected.

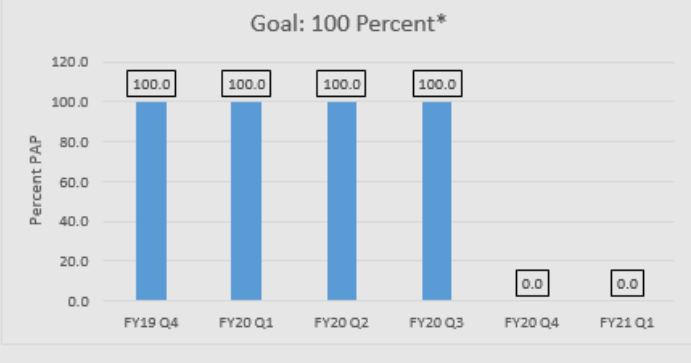
Objective: City Council Goal III - Core Services and infastructure

High priority work orders progressing as planned (PAP)

High priortiy work orders include work orders to perform emergency repairs, ensure employee safety, or compliance with regulatory aspects of water and wastewater treatment. "Progressing as planned" is defined as a positive status change during a 14 day period such as; submitting and receiving authorizations to perform work, ordering materials, or completing the work order.

Objective: City Council Goal III - Core Services and infastructure

FY19 Q4 - FY20 Q2 are estimated values. Future values will be based on actual data.



Solid Waste Fund

The Solid Waste 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.

Solid Waste Fund includes:

- 41.50 employees
- 29 collection vehicles
- Residential services include weekly collection of garbage, bulky and brush items and bi-weekly recycling.
- Commercial operations provides commercial dumpster, cart and roll-off container collection and disposal services between one and six times per week.

Revenue

- COVID-19 did not have a significant impact on FY20 operating revenue but did cause a reduction in the growth assumption for FY21.
- Commercial and residential rates were increased in FY19 and include annual CPI-U Index to keep pace with inflation, if applicable. FY21 CPI-U increase is budgeted at 0%.
- FY21 budgeted revenue includes a payment from BVSWMA Inc. for the scheduled debt service payment. This revenue is offset by the debt service expenditure for the actual payment.
- Total proposed revenue increased due to the transfer from Fleet Replacement fund for the FY21 scheduled vehicle replacements. This transfer is offset by a corresponding scheduled capital purchase budget.
- The fund is projecting a 1% payment loss as a measurement adjustment in FY20 & FY21.

Expenditures

- Expenditure budget includes SLAs for:

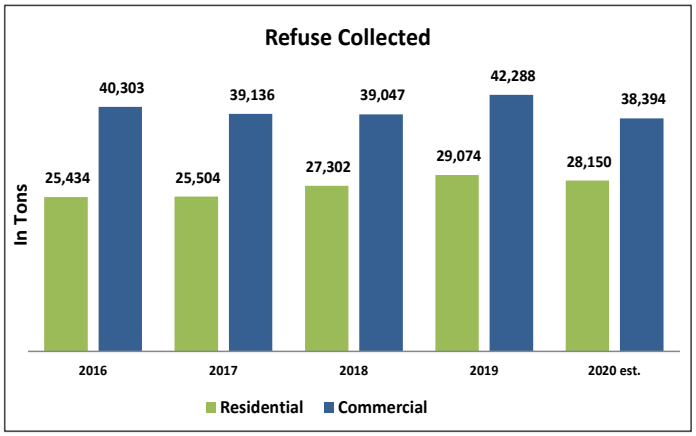
Service Level Adjustments	One-Time	Recurring	Total
Supplies reduction	$ -	$ (2,300)	$ (2,300)
Purchased Services - disposal fees	-	(130,000)	(130,000)
Purchased Services - Other	-	(15,681)	(15,681)
Outside Agency funding reduction	-	(2,460)	(2,460)
Solid Waste SLA Totals	**$ -**	**$ (150,441)**	**$ (150,441)**

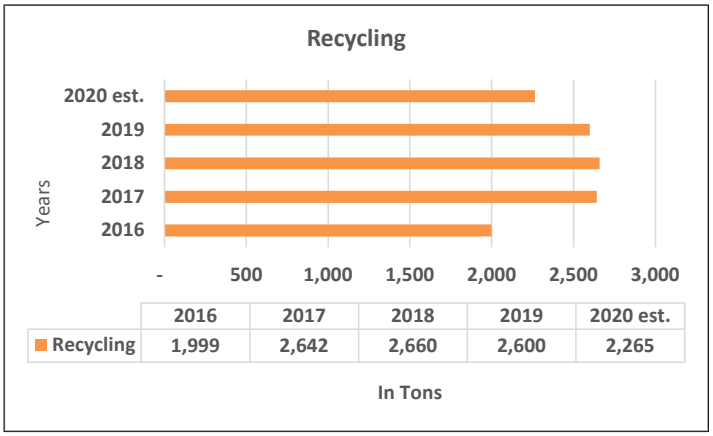
These reductions were made in the same manner as General Fund departments and will strengthen the fund's working capital.

- Fleet Replacements are scheduled as follows:

Year	Description	Replacement Cost
2015	Autocar sideloader	$ 370,000
2015	Autocar sideloader	370,000
2016	Freightliner grapple	300,000
2015	Autocar sideloader	370,000
2014	Autocar roll off	225,000
2014	Autocar roll off	225,000
	Fleet Replacements- FY21	**$ 1,860,000**

The FY21 ending working capital is projected to not meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy due to the anticipated payment losses.





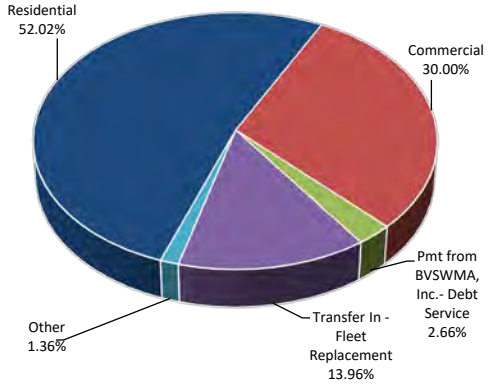
	2016	2017	2018	2019	2020 est.
Recycling	1,999	2,642	2,660	2,600	2,265

City of College Station
Solid Waste Fund
Fund Summary

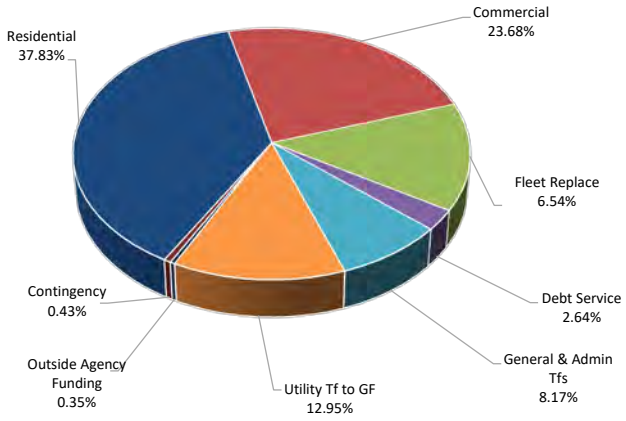
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Residential	$ 6,662,329	$ 6,930,000	$ 6,930,000	$ 6,930,000	$ -	$ 6,930,000	0.00%
Commercial / Industrial	3,847,486	3,996,700	3,996,701	3,996,700	-	3,996,700	0.00%
Other Operating	158,212	142,180	127,871	139,181	-	139,181	-2.11%
Investment Earnings	38,767	37,000	24,535	37,093	-	37,093	0.25%
Payment from BVSWMA, Inc. for Debt Service	352,963	353,850	353,850	354,050	-	354,050	0.06%
Transfer In - Fleet Replacement	-	790,000	790,000	1,860,000	-	1,860,000	135.44%
Other Non Operating	4,960	4,320	4,576	3,576	-	3,576	-17.22%
Total Revenues	$ 11,064,717	$ 12,254,050	$ 12,227,533	$ 13,320,600	$ -	$ 13,320,600	8.70%
EXPENDITURES AND TRANSFERS							
Residential*	$ 5,228,425	$ 5,672,380	$ 5,511,732	$ 5,144,025	$ (67,200)	$ 5,076,825	-10.50%
Commercial*	3,355,615	3,348,742	3,299,789	3,259,898	(80,781)	3,179,117	-5.07%
Fleet Replacements - Scheduled	-	790,000	790,000	1,860,000	-	1,860,000	135.44%
General & Admin Transfers	877,193	963,516	963,516	1,097,067	-	1,097,067	13.86%
Outside Agency Funding	45,190	49,190	49,190	49,190	(2,460)	46,730	-5.00%
Total Operating Expenditures & Transfers	$ 9,506,423	$ 10,823,828	$ 10,614,227	$ 11,410,180	$ (150,441)	$ 11,259,739	4.03%
NONOPERATING EXPENDITURES/TRANSFERS							
Utility Transfer to General Fund	$ 785,000	$ 850,000	$ 850,000	$ 1,738,000	$ -	$ 1,738,000	104.47%
Debt Service	352,963	353,850	353,850	354,050	-	354,050	0.06%
Other Non-Operating Expenses	2,142	-	-	-	-	-	N/A
Contingency	-	50,000	-	71,811	-	71,811	43.62%
Total Non Operating Expenditures	$ 1,140,105	$ 1,253,850	$ 1,203,850	$ 2,163,861	$ -	$ 2,163,861	72.58%
Total Operating & Non Operating Expenditures	$ 10,646,528	$ 12,077,678	$ 11,818,077	$ 13,574,041	$ (150,441)	$ 13,423,600	11.14%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ 418,189	$ 176,372	$ 409,456	$ (253,441)	$ 150,441	$ (103,000)	
Measurement Focus Increase (Decrease)			(55,273)	(110,659)		(110,659)	
Beginning Working Capital, *accrual basis of accounting*	$ 1,544,637	$ 1,962,826	$ 1,962,826	$ 2,317,009	$ -	$ 2,317,009	
Ending Working Capital, *accrual basis of accounting*	$ 1,962,826	$ 2,139,198	$ 2,317,009	$ 1,952,909	$ 150,441	$ 2,103,350	

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

Solid Waste Fund - Sources



Solid Waste Fund - Uses



City of College Station
Solid Waste Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Residential Collection	$ 5,228,425	$ 5,672,380	$ 5,511,732	$ 5,144,025	(67,200)	$ 5,076,825	-10.50%
Commercial Collection	3,355,615	3,348,742	3,299,789	3,259,898	(80,781)	3,179,117	-5.07%
TOTAL	$ 8,584,040	$ 9,021,122	$ 8,811,521	$ 8,403,923	$ (147,981)	$ 8,255,942	-8.48%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 2,188,736	$ 2,288,586	$ 2,222,775	$ 2,298,801	$ -	$ 2,298,801	0.45%
Health Insurance	411,154	439,460	450,471	478,908	-	478,908	8.98%
Supplies	445,756	511,844	442,451	508,982	(2,300)	506,682	-1.01%
Maintenance	716,000	767,973	767,973	767,973	-	767,973	0.00%
Purchased Services	4,822,394	4,753,259	4,667,851	4,349,259	(145,681)	4,203,578	-11.56%
Capital Outlay	-	260,000	260,000	-	-	-	-100.00%
TOTAL	$ 8,584,040	$ 9,021,122	$ 8,811,521	$ 8,403,923	$ (147,981)	$ 8,255,942	-8.48%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Residential Collection	27.00	28.00	28.00		28.00	0.00%
Commercial Collection	13.50	13.50	13.50	-	13.50	0.00%
TOTAL	40.50	41.50	41.50	-	41.50	0.00%

Northgate Parking Fund

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

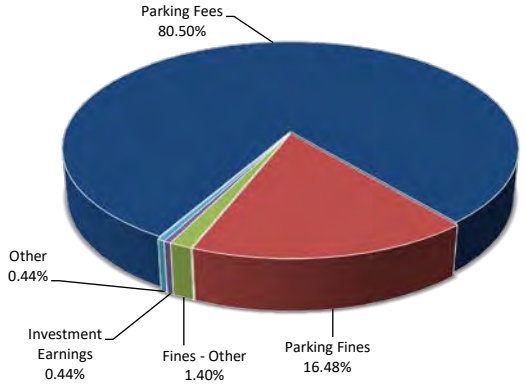
- FY20 year-end revenue is estimated to be 32% below the revised budget as a result of Northgate businesses being closed for COVID-19 state and local regulations. Contract permits also decreased due to students leaving in the middle of the spring semester as Texas A&M University closed campus. Overall, COVID-19 has drastically effected the expected FY20 revenue for the Northgate parking fund since it relies heavily on student patronage.
- FY20 year-end estimated expenditures decreased by 10%. Decreases were made for FY21 to help offset the impact from the decline in revenue from FY20 and help mitigate the effects of expected decline in the fall of 2020.
- FY21 proposed revenue is $1,354,000, an 8% decrease from FY20 revised budget due to continuing effects from COVID-19.
- FY21 proposed expenditures are $1,352,302; description of expenditures types follows:
    - Northgate District Operations approved base budget is $811,111 for salaries and benefits, supplies, maintenance, and purchased services. $100,000 for capital reserve, totaling $911,111.
    - Non-departmental expenditures proposed:
        - General and Administrative transfers of $91,191;
        - Contingency amount of $53,378;
        - Debt Service final payment for the Parking Garage was made in FY20. From FY01 to FY09, the Debt Service Fund made debt service payments on behalf of the Northgate Parking Fund for the garage. The Northgate Parking Fund reimbursed the Debt Service Fund as fund balance allowed. At the end of FY20, the Northgate Parking Fund still owes over $3.5 million for garage debt service payments. In FY21, Northgate Parking Fund will transfer $300,000 to the General Fund in lieu of a debt service reimbursement.
- There are no FY21 SLA increases, however $72,629 in decreases have been made in operations to mitigate the expected reductions in revenue.

FY21 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy. Ending working capital is expected to increase 9% from estimated FY20 to the proposed FY21 budget.

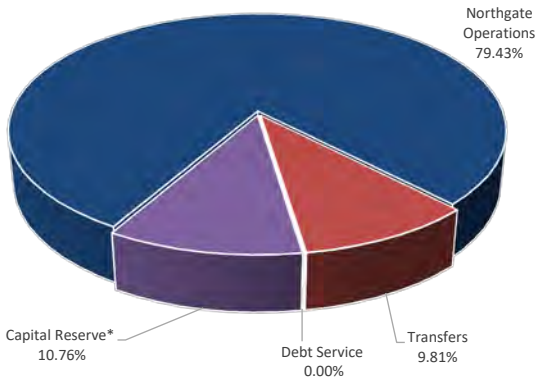
City of College Station
Northgate Parking Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Approved SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Parking Fees	$ 958,234	$ 1,177,000	$ 823,911	$ 1,090,000	$ -	$ 1,090,000	-7.39%
Parking Fines	276,085	242,000	149,441	233,000	-	233,000	-3.72%
Fines - Other	39,493	24,000	9,806	19,000	-	19,000	-20.83%
Investment Earnings	24,137	18,000	8,480	6,000	-	6,000	-66.67%
Other	42,529	7,000	6,497	6,000	-	6,000	-14.29%
Total Revenues	$ 1,340,478	$ 1,468,000	$ 998,135	$ 1,354,000	$ -	$ 1,354,000	-7.77%
EXPENDITURES							
Northgate District Operations*	$ 888,765	$ 988,140	$ 860,523	$ 811,111	$ (72,629)	$ 738,482	-25.27%
Non Operating Expense	291	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
Capital Improvement Projects	-	20,000	3,525	-	-	-	-100.00%
General & Administrative Transfers	75,084	76,232	76,232	91,191	-	91,191	19.62%
Debt Service	12,475	224,400	224,400	-	-	-	-100.00%
Transfer to Gen Govt Fund CIP	250,000	100,000	100,000	-	-	-	-100.00%
Transfer to Gen Govt Fund	-	-	-	300,000	-	300,000	N/A
Capital Reserve*	-	-	-	100,000	-	100,000	N/A
Contingency	-	30,000	30,000	53,378	-	53,378	77.93%
Total Expenditures	$ 1,226,615	$ 1,438,772	$ 1,294,680	$ 1,355,680	$ (72,629)	$ 1,283,051	-10.82%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ 113,863	$ 29,228	$ (296,545)	$ (1,680)	$ 72,629	$ 70,949	142.74%
Measurement Focus Increase (Decrease)	$ -						
Beginning Working Capital	$ 963,710	$ 1,077,573	$ 1,077,573	$ 781,027	$ -	$ 781,027	-27.52%
Ending Working Capital	$ 1,077,573	$ 1,106,801	$ 781,027	$ 779,347	$ 72,629	$ 851,976	-23.02%

FY21 Northgate Parking Fund - Sources



FY21 Northgate Parking Fund- Uses



***Northgate Operations and Capital Reserve are the Operations and Maintenance portion of the budget.**

City of College Station
Northgate Parking Fund
Operations and Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Northgate Parking Fund	$ 888,765	$ 988,140	$ 860,523	$ 911,111	$ (72,629)	$ 838,482	-15.15%
TOTAL	$ 888,765	$ 988,140	$ 860,523	$ 911,111	$ (72,629)	$ 838,482	-15.15%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 373,607	$ 385,782	$ 342,152	$ 368,147	$ -	$ 368,147	-4.57%
Health Insurance	77,713	80,863	80,764	81,751	-	81,751	1.10%
Supplies	10,400	19,524	15,868	19,480	(1,000)	18,480	-5.35%
Maintenance	6,450	31,479	16,011	26,879	-	26,879	-14.61%
Purchased Services	420,569	470,492	405,728	314,854	(71,629)	243,225	-48.30%
Capital Outlay	-	-	-	100,000	-	100,000	N/A
Misc	25	-	-	-	-	-	
TOTAL	$ 888,765	$ 988,140	$ 860,523	$ 911,111	$ (72,629)	$ 838,482	-15.15%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Northgate Parking Fund	9.00	9.00	9.00	-	9.00	0.00%
TOTAL	9.00	9.00	9.00	-	9.00	0.00%

CITY OF COLLEGE STATION

Home of Texas A&M University®

Utility CIP

The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple projects. These projects will have significant FY21 activity related to land acquisition, design and engineering, and/or construction. As a result, these projects account for a majority of the FY21 CIP Budget appropriations.

In general, Utility projects improve or add infrastructure (e.g., rehabilitated or expanded water, sewer, and power and enhanced distribution/transmission equipment) and expand or improve service in existing or developing City neighborhoods. These projects generally lower City operating costs (e.g., utility maintenance and repairs) and improve community conditions (e.g., increased service areas and greater reliability). Additionally, some projects allow the City to meet regulatory requirements, reducing possible penalties and fines. Some projects, like AMI, will also result in more accurate and efficient utility billing.

Electric Projects

FY20 CIP Budget appropriations for Electric projects total $4,412,793, with projected FY21 expenses of $24,630,793. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 Electric CIP Budget projects a CO debt issue of $3,500,000 and a transfer of $12,500,000 from operations to fund the following projects:

- **General Plant:** plant upgrades including long-term facility and Utility Service Center improvements.
- **Overhead System Improvement:** overhead feeder extension construction; existing overhead electric infrastructure upgrades; utility pole replacements; a Distribution Automation project to minimize outage response times; and addressing poorly performing feeders.
- **Underground System Improvement:** new underground construction; padmount transformer rehabilitation; underground conversion of overhead power lines; and feeder work near Northgate, Midtown, and Midtown Business Park.
- **New Service and System Extension:** new electrical system services for residential, commercial, apartments and subdivisions customers; and the deployment and installation of AMI.
- **Thoroughfare Street Lighting:** replacement of / upgrades to existing streetlights.
- **Distribution and Transmission:** SCADA enhancements; third transformer and ring bus installation at Spring Creek substation; and additional substation improvements.

The City is currently installing the AMI and meter data management systems and expects to complete the project in FY21. The FY21 AMI budget totals $9,500,000, with $950,000 and $8,550,000 for engineering and construction, respectively. In FY18, the City issued $4,200,000 of CO debt for AMI and used available fund balance for the remaining project budget. Projected FY21 AMI expenses total $5,151,000.

Water Projects

FY21 CIP Budget appropriations for Water projects total $6,444,907, with projected FY21 expenses of $18,256,761. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 CIP Budget projects a CO debt issue of $11,290,000 and a transfer of $550,000 from operations to fund the below projects. The City has also historically budgeted $150,000 for unanticipated projects and/or existing project overruns. However, due to the magnitude and scope of several FY21 projects, the City budgeted $300,000 for Water CIP Contingency. Projects with significant FY21 expenses include:

- **Production Projects:**
  - Well Field Collection Line Rehabilitation Phase I
  - FM 2818 Transmission Line Relocation
  - Rehabilitation of Water Well Pumps and Motors
  - Greens Prairie Water Tank Rehabilitation
  - Replacement of the Motor Control Centers at Wells 1, 2, and 3
  - Design of the Utility Service Center Renovations
  - Sandy Point Pump Station Improvements
  - Improved Security Fencing at Well #5

- **Distribution Projects:**
  - Oversized Participation
  - Greens Prairie Water Line Relocations and Extensions
  - Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves
  - State Highway 6 Water Line Phase III
  - State Highway 40 Water Lines
  - Jones Butler Water Line Rehabilitation
  - Design of the Pebble Creek Parkway Water Line Extension

- **Rehabilitation Projects:**
  - McCulloch Utility Rehabilitation
  - Woodson Village Rehabilitation
  - Park Place/Holik/Anna Water Line Rehabilitation
  - Luther Street Rehabilitation
  - Lincoln Avenue Rehabilitation
  - Texas Avenue Valve Replacement

Many of the above projects span multiple fiscal years before completion. Additionally, due to the impact of COVID-19, some projects were delayed. As a result, expenses projected in FY20 might now occur in FY21. The City coordinates the above projects with other CIP projects, when applicable. The FY21 CIP Budget also includes other projects the City began in prior fiscal years. For specific project details and timing, please reference the individual workbooks included in the CIP Budget Book.

Projects with (i) no expenses in FY20; and (ii) projected costs in future fiscal years not covered by the FY21 Budget (e.g., FY22+) are subject to change, depending on current economic conditions, City goals, and other factors. Changes may include project scope, timing, and/or expenses. These projects are italicized in the fund summary.

Wastewater Projects

FY21 CIP Budget appropriations for Wastewater projects total $14,846,326, with projected FY21 expenses of $35,156,893. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY21 CIP Budget projects a CO debt issue of $20,350,000 and a transfer of $2,000,000 from operations to fund the below projects. The City has also historically budgeted $150,000 for unanticipated projects and/or existing project overruns. However, due to the magnitude and scope of several FY21 projects, the City budgeted $550,000 for Wastewater CIP Contingency. Projected expenses include:

- **Collection Projects:**
  - Oversized Participation
  - East Side FM 158 Sewer Line
  - CCWWTP Diversion Lift Station and Force Main
  - Lick Creek Parallel Trunk Line
  - Bee Creek Parallel Trunk Line Phases I-III
  - Northeast Sewer Trunk Line Phase III
  - Medical District Interceptor Phases II-III

- **Rehabilitation Projects:**
  - Park Place/Holik/Anna Sewer Line Rehabilitation
  - Woodson Village Rehabilitation
  - McCulloch Utility Rehabilitation
  - Lincoln Avenue Rehabilitation
  - Jones Butler Sewer Line Rehabilitation

- **Treatment and Disposal Projects:**
  - CCWWTP Centrifuge Improvements
  - LCWWTP Capacity Expansion
  - CCWWTP Blower Building Replacements
  - Carter Lake Wastewater Treatment Decommissioning

- **General Plant Projects:**
  - SCADA for new lift stations
  - Design of the Utility Service Center Renovations
  - CCWWTP Equipment Shed
  - Repurpose CCWWTP Buildings

Many of the above projects span multiple fiscal years before completion. Additionally, due to the impact of COVID-19, some projects were delayed. As a result, expenses projected in FY20 might now occur in FY21. The City coordinates the above projects with other CIP projects, when applicable. The FY21 CIP Budget also includes other projects the City began in prior fiscal years. For specific project details and timing, please reference the individual workbooks included in the CIP Budget Book.

Projects with (i) no expenses in FY20; and (ii) projected costs in future fiscal years not covered by the FY21 Budget (e.g., FY22+) are subject to change, depending on current economic conditions, City goals, and other factors. Changes may include project scope, timing, and/or expenses. These projects are italicized in the fund summary.

FY20 Utility CIP Debt Issue

In FY20, the City issued the following CO debt for the below projects:

- **Water Projects ($2,960,000):**
  - Rehabilitation of Water Well Pumps and Motors
  - State Highway 6 Water Line Phase III (Woodcreek to Sebesta)
  - 2818 Transmission Line Relocation
  - Woodson Village Rehabilitation
  - Greens Prairie Water Tank Rehabilitation
  - McCulloch Utility Rehabilitation
  - Park Place/Holik/Anna Utility Rehabilitation

- **Wastewater Projects ($18,115,000):**
  - McCulloch Utility Rehabilitation
  - Lick Creek Wastewater Treatment Plant Capacity Expansion
  - Lick Creek Parallel Trunk Line
  - Northeast Sewer Trunk Line Phases II-III
  - Woodson Village Rehabilitation
  - Southwood Valley Trunk Line
  - Park Place/Holik/Anna Utility Rehabilitation

Utility Projects' O&M Costs

Due to the nature of Utility projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects on their O&M budgets. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased utility expenses for a new Well) or via Budget Amendment. If additional personnel for new capital projects are required (e.g., maintenance staff), departments will submit a relevant SLA for review and possible approval.

A summary at the end of this section presents the Utility projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.

ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY25

		APPROPRIATIONS		
	FY21-FY25 BUDGET	Through FY19	FY20	FY21
BEGINNING FUND BALANCE:				
CERTIFICATES OF OBLIGATION				
INTEREST ON INVESTMENTS				
INTRAGOVERNMENTAL TRANSFERS				
SUBTOTAL ADDITIONAL RESOURCES				
TOTAL RESOURCES AVAILABLE				
CAPITAL PROJECTS:				
GENERAL PLANT	6,137,000	2,550,000	500,000	-
OVERHEAD SYSTEM IMPROV.	13,265,000	3,513,000	2,210,000	1,810,000
UNDERGROUND SYSTEM IMPROV.	17,075,000	7,200,000	3,010,000	-
NEW SERVICES & SYSTEM EXT.	22,654,000	14,230,000	800,000	-
THOR. STREET LIGHTING	1,428,000	320,000	500,000	100,000
DISTRIBUTION	20,473,000	6,510,000	3,500,000	-
TRANSMISSION	19,697,000	6,232,817	2,500,000	2,425,000
GENERAL AND ADMINISTRATIVE				67,293
DEBT ISSUANCE COST/OTHER				10,500
TOTAL EXPENDITURES		$ 40,555,817	$ 13,020,000	$ 4,412,793
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				

ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY25

	PROJECTED					
FY19 ACTUALS	FY20	FY21	FY22	FY23	FY24	FY25
$ 8,273,999	$ 15,221,347	$ 9,870,830	$ 1,265,037	$ 938,225	$ 693,034	$ 302,501
$ 4,200,000	$ -	$ 3,500,000	$ 3,500,000	$ 3,600,000	$ 3,000,000	$ 3,000,000
88,044	5,000	25,000	3,000	2,000	2,000	1,000
15,745,817	10,250,000	12,500,000	10,000,000	13,000,000	11,200,000	12,800,000
$ 20,033,861	$ 10,255,000	$ 16,025,000	$ 13,503,000	$ 16,602,000	$ 14,202,000	$ 15,801,000
$ 28,307,861	$ 25,476,347	$ 25,895,830	$ 14,768,037	$ 17,540,225	$ 14,895,034	$ 16,103,501
1,883,881	597,058	270,000	570,000	3,650,000	200,000	850,000
2,207,705	2,364,933	2,950,000	2,350,000	1,800,000	1,900,000	1,900,000
2,638,173	2,504,809	3,980,000	3,295,000	2,155,000	2,165,000	2,975,000
1,593,851	4,002,806	7,811,000	2,660,000	2,660,000	2,760,000	2,760,000
308,759	277,643	300,000	250,000	200,000	200,000	200,000
1,417,791	2,950,830	3,892,000	3,005,000	3,705,000	2,985,000	3,935,000
2,970,911	2,831,797	5,350,000	1,620,000	2,595,000	4,300,000	3,000,000
48,944	75,640	67,293	69,312	71,391	73,533	75,739
-	-	10,500	10,500	10,800	9,000	9,000
$ 13,070,015	$ 15,605,517	$ 24,630,793	$ 13,829,812	$ 16,847,191	$ 14,592,533	$ 15,704,739
$ (16,499)						
$ 15,221,347	$ 9,870,830	$ 1,265,037	$ 938,225	$ 693,034	$ 302,501	$ 398,762

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	BEGINNING FUND BALANCE:					$ 14,872,889	$ 12,228,274
	ADDITIONAL RESOURCES:						
	CERTIFICATES OF OBLIGATION					$ 2,960,000	$ 11,290,000
	INTEREST ON INVESTMENTS					2,500	2,500
	TRANSFERS FROM OPERATIONS					500,000	550,000
	OTHER					-	-
	SUBTOTAL ADDITIONAL RESOURCES					$ 3,462,500	$ 11,842,500
	TOTAL RESOURCES AVAILABLE					$ 18,335,389	$ 24,070,774
	PRODUCTION PROJECTS:						
	SOURCE AND SUPPLY PLANT - WSWOC						
IF	LAND ACQUISITION - WELLS	WA0377324	9,950,024	5,700,000	9,699,024	-	-
IF	WELL #9	WF1762004	4,940,000	4,940,000	4,940,000	-	-
IF	WELL #9 COLLECTION LINE	WF1771590	1,890,000	1,890,000	1,890,000	-	-
	WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	190,000	190,000	-	35,000	155,000
	2818 TRANSMISSION LINE RELOCATION	WA1900003	1,609,000	2,200,000	1,891,711	308,289	-
	DDI WATER CAP CONFLICT	WA1900011	20,250	20,250	20,250	-	-
	WATER PUMPING AND TREATMENT PLANT - WPWOC						
	VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,235,000	1,235,000	1,235,000	-	-
	REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	1,320,000	1,320,000	959,000	361,000	-
	GREENS PRAIRIE WATER TANK REHAB	WA1900004	1,500,000	2,525,000	204,500	1,295,500	1,025,000
	WATER GENERAL PLANT - WGWOC						
	WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,300,000	1,300,000	1,300,000	-	-
	UTILITY SERVICE CENTER RENOVATIONS	WA1441516	2,955,000	2,955,000	303,545	196,455	-
	COMBO SPPS SITE IMPROVEMENTS	WA1957439	1,283,750	1,283,750	1,283,750	-	-
	IMPROVED SECURITY FENCING AT WELL 5	WA2002	60,179	60,179	60,179	-	-
	VETERANS PARK RECLAIMED SYSTEM IMPROVEMENTS	WA1900006	67,000	67,000	67,000	-	-
	SUBTOTAL					$ 2,196,244	$ 1,180,000
	TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC						
	OVERSIZED PARTICIPATION	WA1700000	100,000	100,000	-	-	100,000
	SOUTHERN POINTE OP	WA1900007	80,537	80,537	80,537	-	-
	TRADITIONS PH 25 OP	WA2003	130,000	130,000	30,000	100,000	-
	SPRING MEADOWS WATER LINE IMP	WA1800004	253,000	253,000	253,000	-	-
ST	GREENS PRAIRIE EXT - ARRINGTON TO CITY LIMITS	WA1869585	140,925	140,925	140,925	-	-
ST	GREENS PRAIRIE EXT - A TO CL WATER LINE RELOCATION	WA1900010	159,075	159,075	9,075	150,000	-
IF	RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	8,756,000	8,756,000	1,400,000	7,356,000	-
IF	SH6 WATER LINE PH I (SH40 TO VENTURE DR)	WA1869602	560,000	560,000	560,000	-	-
IF	SH6 WATER LINE PH II (CREAGOR LANE TO SH40)	WA1869603	560,000	560,000	560,000	-	-
IF	SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	2,664,500	2,820,000	2,569,500	95,000	155,500
IF	SH 6 WATER LINE PH III-A (PAVILLION)	WA1800011	235,810	235,810	235,810	-	-
	DRPS TO WELLBORN RD WATER LINE REHAB	*TBD*	*6,340,000*	*6,340,000*	-	-	-
IF	SH40 WATER LINE - GRAHAM to BARRON	WA2100	3,095,850	3,095,850	-	-	1,300,000
IF	SH40 WATER LINE - SONOMA to VICTORIA	WA2101	1,087,000	1,087,000	-	-	650,000
ST	JONES BUTLER WATER LINE REHAB	WA2001	3,840,000	3,840,000	-	762,000	-
	MARION PUGH WATER LINE REHAB	*TBD*	*3,450,000*	*3,450,000*	-	-	-
ST	HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	WA1800010	165,000	200,000	165,000	35,000	-
ST	PEBBLE CREEK PARKWAY EXTENSION	WA1900000	300,000	300,000	300,000	-	-
	MISCELLANEOUS REHABILITATION	MISC	125,000	125,000	125,000	125,000	125,000
	SUBTOTAL					$ 8,623,000	$ 2,330,500

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 6,189,114	$ 14,872,889	$ 12,228,274	$ 5,814,013	$ 3,756,617	$ 467,554	$ 411,858	$ 464,969
	$ 13,006,000	$ 2,960,000	$ 11,290,000	$ 10,770,000	$ 3,525,000	$ 10,136,000	$ 600,000	$ -
	184,215	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	375,000	500,000	550,000	400,000	500,000	500,000	550,000	450,000
	7,904	-	-	-	-	-	-	-
	$ 13,573,119	$ 3,462,500	$ 11,842,500	$ 11,172,500	$ 4,027,500	$ 10,638,500	$ 1,152,500	$ 452,500
	$ 19,762,233	$ 18,335,389	$ 24,070,774	$ 16,986,513	$ 7,784,117	$ 11,106,054	$ 1,564,358	$ 917,469
4,950,024	278,433	41,567	-	-	-	-	-	-
3,910,149	881,530	148,265	-	-	-	-	-	-
1,534,114	138,131	210,713	-	-	-	-	-	-
-	-	-	28,000	159,034	-	-	-	-
-	58,053	2,069,877	53,774	-	-	-	-	-
-	9,048	100	-	-	-	-	-	-
670,068	430,560	134,372	-	-	-	-	-	-
462,984	14,119	136,500	706,397	-	-	-	-	-
-	-	250,000	2,275,000	-	-	-	-	-
56	35,710	-	1,264,235	-	-	-	-	-
40,483	259	-	153,689	1,242,701	1,065,074	75,987	376,548	-
-	1,739	25,150	564,850	676,000	-	-	-	-
-	-	-	60,179	-	-	-	-	-
-	-	67,000	-	-	-	-	-	-
$ 11,567,877	$ 1,847,582	$ 3,083,544	$ 5,106,124	$ 2,077,735	$ 1,065,074	$ 75,987	$ 376,548	$ -
-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
-	18,417	62,120	-	-	-	-	-	-
-	-	130,000	-	-	-	-	-	-
15,800	130,043	250	-	-	-	-	-	-
-	6,094	2,906	120,000	-	-	-	-	-
-	57,261	(48,261)	150,000	-	-	-	-	-
232,319	265,935	446,832	4,084,135	3,660,819	-	-	-	-
88,355	393,261	544	-	-	-	-	-	-
71,988	482,172	248	-	-	-	-	-	-
239,539	212,726	515,000	1,500,525	348,846	-	-	-	-
-	233,365	-	-	-	-	-	-	-
-	-	-	-	-	*1,233,536*	*5,106,464*	-	-
-	-	-	830,100	2,265,050	-	-	-	-
-	-	-	603,215	483,785	-	-	-	-
-	-	-	264,000	159,780	3,241,000	-	-	-
-	-	-	-	-	*778,979*	*2,671,021*	-	-
-	-	-	190,000	-	-	-	-	-
-	22	16,000	18,000	-	-	-	-	-
-	-	125,000	125,000	125,000	125,000	125,000	125,000	125,000
$ 648,000	$ 1,799,296	$ 1,250,639	$ 7,984,975	$ 7,143,280	$ 5,478,515	$ 8,002,485	$ 225,000	$ 225,000

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	REHABILITATION PROJECTS - WTWOC						
	COLLEGE HEIGHTS REHABILITATION	*TBD*	*2,335,000*	*2,335,000*	-	-	-
	McCULLOCH UTILITY REHABILITATION	WA1900001	2,836,000	2,836,000	565,060	2,270,940	-
	WOODSON VILLAGE REHAB	WA1957431	2,988,232	3,240,000	2,988,232	-	251,768
ST	FRANCIS DR REHAB PH I	WF1749347	390,000	390,000	390,000	-	-
ST	FRANCIS DR REHAB PH II	WF1749356	310,000	310,000	310,000	-	-
ST	PARK PLACE/HOLIK/ANNA UTILITY REHAB	WA1945844	512,000	512,000	395,000	117,000	-
ST	LUTHER STREET REHAB	WA2000001	101,000	101,000	-	101,000	-
ST	LINCOLN AVENUE REHAB	WA1900002	1,592,000	1,592,000	94,300	10,700	1,487,000
	TEXAS AVE VALVE REPLACEMENT	WA2000002	103,175	103,175	-	103,175	-
	SUBTOTAL					$ 2,602,815	$ 1,738,768
	CAPITAL PROJECTS CONTINGENCY	WA1700001				150,000	300,000
	CIP BUDGET TRANSFER	WAXTRANSFR				78,142	-
	NEW WATER SERVICES	MONTHLY				150,000	150,000
	METER REPLACEMENT PROGRAM	MONTHLY				500,000	500,000
	HYDRANT/VALUE REPLACEMENT	YEARLY				-	50,000
	CLOSED PROJECTS						
	CAPITAL PROJECTS SUBTOTAL					$ 14,300,201	$ 6,249,268
	GENERAL AND ADMINISTRATIVE					119,984	139,189
	DEBT ISSUANCE COST					14,800	56,450
	TOTAL EXPENDITURES					$ 14,434,985	$ 6,444,907
	MEASUREMENT FOCUS INCREASE (DECREASE)						
	ENDING FUND BALANCE:					$ 3,900,404	$ 17,625,867

IF Impact Fee Eligible Capital Project
ST Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
-	-	-	-	-	*263,362*	*2,071,638*	-	-
-	2,870	210,000	302,630	2,320,500	-	-	-	-
275,177	61,096	25,021	2,869,275	-	-	-	-	-
134,147	70,614	129,778	-	-	-	-	-	-
8,710	990	239,757	-	-	-	-	-	-
32,029	3,435	110,450	251,263	-	-	-	-	-
-	-	5,000	96,000	-	-	-	-	-
-	51,775	20,000	317,680	1,143,950	-	-	-	-
-	-	-	103,175	-	-	-	-	-
$ 450,062	$ 190,780	$ 740,006	$ 3,940,023	$ 3,464,450	$ 263,362	$ 2,071,638	$ -	$ -
-	-	150,000	300,000	150,000	150,000	150,000	150,000	150,000
-	-	48,142	30,000	-	-	-	-	-
212,528	127,549	150,000	150,000	75,000	75,000	75,000	75,000	75,000
481,839	334,190	500,000	500,000	75,000	75,000	75,000	75,000	75,000
40,777	56,268	50,000	50,000	50,000	50,000	50,000	50,000	50,000
3,643,993	421,795	-	-	-	-	-	-	-
$ 17,045,077	$ 4,777,461	$ 5,972,331	$ 18,061,122	$ 13,035,465	$ 7,156,951	$ 10,500,110	$ 951,548	$ 575,000
	111,918	119,984	139,189	140,581	141,987	143,407	144,841	146,289
	-	14,800	56,450	53,850	17,625	50,680	3,000	-
	$ 4,889,379	$ 6,107,115	$ 18,256,761	$ 13,229,896	$ 7,316,563	$ 10,694,197	$ 1,099,389	$ 721,289
	$ 36							
	$ 14,872,889	$ 12,228,274	$ 5,814,013	$ 3,756,617	$ 467,554	$ 411,858	$ 464,969	$ 196,180

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	BEGINNING FUND BALANCE:					$ 38,932,509	$ 20,731,275
	ADDITIONAL RESOURCES:						
	CERTIFICATES OF OBLIGATION					$ 18,115,000	$ 20,350,000
	INTEREST ON INVESTMENTS					10,000	5,000
	TRANSFERS FROM OPERATIONS					1,500,000	2,000,000
	INTERGOVERNMENTAL TRANSFERS					-	-
	OTHER					540,700	348,250
	SUBTOTAL ADDITIONAL RESOURCES					$ 20,165,700	$ 22,703,250
	TOTAL RESOURCES AVAILABLE					$ 59,098,209	$ 43,434,524
	COLLECTION PLANT PROJECTS - SCWOC						
	OVERSIZE PARTICIPATION	WW1700000	100,000	100,000	100,000	100,000	100,000
	EAST SIDE FM 158 SEWER LINE	WF1382208	2,502,000	2,502,000	2,502,000	-	-
IF	CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	15,095,000	15,850,000	3,350,000	-	12,500,000
IF	LICK CREEK PARALLEL TRUNK LINE	WW1877335	13,980,698	13,980,698	13,890,000	90,698	-
IF	BEE CREEK PARALLEL TRUNK LINE	WF1369909	8,879,972	8,879,972	8,879,972	-	-
IF	BEE CREEK PARALLEL TRUNK LINE PH III	WW1900005	4,855,028	4,855,028	4,855,028	-	-
IF	NORTHEAST SEWER TRUNKLINE PH II	WW1957471	2,840,000	2,840,000	2,840,000	-	-
IF	NORTHEAST SEWER TRUNKLINE PH III	WW1700002	6,035,000	6,035,000	1,255,775	4,779,225	-
IF	*NORTHEAST SEWER TRUNKLINE PH IV*	*WW1700003*	*7,961,000*	*7,961,000*	*1,075,000*	-	*125,000*
IF	NORTHEAST SEWER TRUNKLINE PER PH II-IV	WW1900010	95,000	95,000	-	95,000	-
IF	MEDICAL DISTRICT INTERCEPTOR PH I	WW1800001	1,780,000	1,780,000	1,780,000	-	-
IF	MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	3,127,495	3,127,495	-	-	600,000
IF	MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	1,328,755	1,328,755	-	-	400,000
IF	SOUTHWOOD VALLEY TRUNKLINE PH I	WW1997793	1,645,427	1,645,427	1,645,427	-	-
IF	*SOUTHWOOD VALLEY TRUNKLINE PH II*	*TBD*	*1,851,000*	*1,851,000*	-	-	-
IF	*ALUM CREEK SEWER TRUNKLINE*	*TBD*	*9,925,000*	*9,925,000*	-	-	-
ST	HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	WW1800007	41,000	55,000	41,000	14,000	-
IF	*3MGD PEACH CREEK LIFT STATION, FORCE MAIN*	*TBD*	*8,529,000*	*8,529,000*	-	-	-
ST	GP RD - ARRINGTON TO CITY LIMITS WW RELOCATION	WW1900007	71,175	71,175	21,175	50,000	-
ST	GP TRAIL - CITY LIMITS TO ROYDER WW RELOCATION	WW1900009	36,700	45,127	40,127	-	5,000
	SUBTOTAL					$ 5,128,923	$ 13,730,000
	COLLECTION REHABILITATION PROJECTS - SCWOC						
	EASTGATE REHAB	WF1656024	1,759,397	1,759,397	1,759,397	-	-
W	*COLLEGE HEIGHTS REHAB*	*TBD*	*1,388,000*	*1,388,000*	-	-	-
ST	FRANCIS DR REHAB PH I	WF1749349	587,000	587,000	532,000	55,000	-
ST	FRANCIS DR REHAB PH II	WF1749355	40,000	40,000	40,000	-	-
ST	PARK PLACE/HOLIK/ANNA UTILITY REHAB	WW1945843	440,000	440,000	440,000	-	-
W	WOODSON VILLAGE REHAB	WW1957430	3,875,000	3,875,000	3,875,000	-	-
W	McCULLOCH UTILITY REHAB	WW1900001	3,783,900	3,783,900	565,060	3,218,840	-
ST	*EISENHOWER REHAB - SEWER LINE REHAB*	*TBD*	*107,500*	*107,500*	-	-	-
ST	LINCOLN AVENUE REHAB	WW1900002	313,000	313,000	262,033	50,967	-
ST	JONES BUTLER SEWER LINE REHAB	WW2001	50,000	50,000	-	50,000	-
	CCWWTP PRESSURIZED LINE AND PUMP REP.	*TBD*	*827,300*	*827,300*	-	-	-
	SUBTOTAL					$ 3,374,807	$ -

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 13,825,037	$ 38,932,509	$ 20,731,275	$ 8,277,631	$ 6,816,209	$ 3,463,664	$ 1,461,087	$ 1,034,449
	$ 24,994,000	$ 18,115,000	$ 20,350,000	$ 25,170,000	$ 9,700,000	$ 4,000,000	$ 6,500,000	$ 9,500,000
	443,962	10,000	5,000	5,000	5,000	5,000	5,000	5,000
	10,025,000	1,500,000	2,000,000	1,500,000	900,000	600,000	400,000	600,000
	-	-	-	-	-	-	-	-
	-	540,700	348,250	-	-	-	-	-
	$ 35,462,962	$ 20,165,700	$ 22,703,250	$ 26,675,000	$ 10,605,000	$ 4,605,000	$ 6,905,000	$ 10,105,000
	$ 49,287,999	$ 59,098,209	$ 43,434,524	$ 34,952,631	$ 17,421,209	$ 8,068,664	$ 8,366,087	$ 11,139,449
-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
82,297	192,304	1,081,400	696,499	-	-	-	-	-
6,377	379,931	1,177,063	3,525,313	10,745,221	-	-	-	-
1,803,080	1,746,020	9,693,654	657,242	-	-	-	-	-
7,429,838	945,375	202,000	202,000	-	-	-	-	-
-	1,038	17,191	3,740,650	-	-	-	-	-
257,706	898,251	1,684,113	-	-	-	-	-	-
39,706	331,248	504,554	3,270,579	1,320,389	-	-	-	-
39,251	*36,015*	-	-	*905,409*	*4,929,435*	*2,050,891*	-	-
-	13,290	42,665	20,000	-	-	-	-	-
1,596,653	154,751	8,595	-	-	-	-	-	-
-	-	-	524,200	1,446,523	-	-	-	-
-	-	-	333,965	904,424	-	-	-	-
166,030	463,111	1,016,287	-	-	-	-	-	-
-	-	-	-	*301,567*	*1,549,433*	-	-	-
-	-	-	-	-	-	-	*2,343,679*	*7,581,321*
-	-	-	55,000	-	-	-	-	-
-	-	-	-	-	-	*1,886,000*	*3,953,347*	*2,689,653*
-	15,131	5,069	50,000	-	-	-	-	-
-	-	40,127	-	-	-	-	-	-
$ 11,420,937	$ 5,176,467	$ 15,572,718	$ 13,175,448	$ 15,723,533	$ 6,578,868	$ 4,036,891	$ 6,397,026	$ 10,370,974
1,607,011	100,747	8,100	-	-	-	-	-	-
-	-	-	-	-	*263,740*	*1,124,260*	-	-
35,040	318,992	-	-	-	-	-	-	-
6,890	8,712	38,598	-	-	-	-	-	-
31,981	3,487	122,732	281,800	-	-	-	-	-
276,369	88,221	19,740	2,803,686	-	-	-	-	-
-	54,127	158,795	302,478	3,268,500	-	-	-	-
-	-	-	-	*20,000*	*87,500*	-	-	-
-	29,624	10,000	62,745	169,118	-	-	-	-
-	-	7,220	3,000	39,780	-	-	-	-
-	-	-	-	-	-	*827,300*	-	-
$ 1,957,291	$ 603,910	$ 365,185	$ 3,453,709	$ 3,497,398	$ 351,240	$ 1,951,560	$ -	$ -

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

		PROJECT #	FY20 BUDGET	PROPOSED FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
	TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC/SPWOC						
	CC DEWATERING IMPROVEMENTS (CENTRIFUGE) FY18	WW1800008	5,054,000	5,054,000	4,098,888	955,112	-
	CARTERS CREEK HEADWORKS CATWALK	WF1762000	132,000	132,000	118,500	13,500	-
	CARTERS CREEK FUELING STATION	WW1869610	150,000	150,000	150,000	-	-
IF	LC CAPACITY EXPANSION	WW1945495	38,977,500	38,977,500	38,977,500	-	-
	LCWWTP CONTINGENCY	WW1900008	1,762,500	1,762,500	1,762,500	-	-
	CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,762,550	1,762,550	300,000	1,462,550	-
	CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,762,867	1,762,867	305,000	1,457,867	-
	CCWWTP EFFLUENT CLOTH FILTRATION SYS	*TBD*	*5,329,594*	*5,329,594*	-	-	-
	CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	287,335	287,335	287,335	-	-
	DECOMMISSION CARTER LAKE WWTF	WW2002	550,000	550,000	550,000	-	-
	SUBTOTAL					$ 3,889,029	$ -
	TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC						
	SCADA - NEW LIFT STATIONS - FY18	WW1800006	213,409	213,409	213,409	-	-
	CC FIBER RING	*TBD*	*160,000*	*160,000*	-	-	-
	CC ELECTRICAL IMPROVEMENTS	WF1677128	2,960,000	2,960,000	2,960,000	-	-
W	UTILITY SERVICE CENTER RENOVATIONS	WW1441517	2,955,000	2,955,000	303,090	196,910	-
	CARTER CREEK EQUIPMENT SHED	WW1800004	806,000	806,000	100,000	706,000	-
	REPURPOSE CARTER CREEK BUILDINGS	WW1957448	300,000	300,000	202,000	-	98,000
	CARTER CREEK LAND BUFFER	WW1872097	300,000	300,000	300,000	-	-
	LICK CREEK LAND BUFFER	WW1868508	560,000	560,000	560,000	-	-
	SUBTOTAL					$ 902,910	$ 98,000
	WW CONTINGENCY	WW1700001				476,000	550,000
	WW BUDGET TRANSFER	WWXTRANSFR				-	-
	MONTHLY WASTEWATER SERVICES	MONTHLY				-	150,000
	CLOSED PROJECTS						
	CAPITAL PROJECTS SUBTOTAL					$ 13,771,669	$ 14,528,000
	GENERAL AND ADMINISTRATIVE CHARGES					233,444	216,576
	DEBT ISSUANCE COST					90,575	101,750
	TOTAL EXPENDITURES					$ 14,095,688	$ 14,846,326
	MEASUREMENT FOCUS INCREASE (DECREASE)						
	ENDING FUND BALANCE:					$ 45,002,521	$ 28,588,198

IF Impact Fee Eligible Capital Project
ST Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.
W Project funded through a combination of sources. Project sheet reflected in the Water Capital Projects section of the CIP document.

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
38,426	355,988	60,000	3,138,930	1,345,256	-	-	-	-
-	21,396	59,500	-	-	-	-	-	-
-	696	6,500	81,400	61,400	-	-	-	-
2,783,013	3,453,511	20,918,704	9,351,000	2,471,481	-	-	-	-
-	-	-	-	1,762,500	-	-	-	-
-	1,586	160,897	1,600,067	-	-	-	-	-
-	1,499	102,501	1,658,897	-	-	-	-	-
-	-	-	-	*788,303*	*4,541,291*	-	-	-
-	-	-	287,335	-	-	-	-	-
-	-	-	550,000	-	-	-	-	-
$ 2,821,438	$ 3,834,677	$ 21,308,102	$ 16,667,629	$ 6,428,940	$ 4,541,291	$ -	$ -	$ -
-	-	73,800	139,609	-	-	-	-	-
-	-	-	-	*160,000*	-	-	-	-
1,933,030	409,355	65,000	-	-	-	-	-	-
39,835	-	-	153,947	1,242,960	1,065,529	75,987	376,742	-
-	493	18,110	346,390	439,000	-	-	-	-
-	-	-	201,835	-	-	-	-	-
-	-	-	-	-	300,000	-	-	-
8,792	19	-	-	-	551,188	-	-	-
$ 1,981,657	$ 409,868	$ 156,910	$ 841,781	$ 1,841,960	$ 1,916,717	$ 75,987	$ 376,742	$ -
-	-	490,000	550,000	150,000	150,000	150,000	150,000	150,000
-	-	-	-	-	-	-	-	-
-	186,440	150,000	150,000	150,000	150,000	150,000	150,000	150,000
3,046,866	32,211							
$ 21,228,190	$ 10,243,572	$ 38,042,915	$ 34,838,567	$ 27,791,831	$ 13,688,116	$ 6,364,438	$ 7,073,768	$ 10,670,974
	111,918	233,444	216,576	218,742	220,929	223,138	225,370	227,624
	-	90,575	101,750	125,850	48,500	20,000	32,500	47,500
	$ 10,355,490	$ 38,366,934	$ 35,156,893	$ 28,136,423	$ 13,957,545	$ 6,607,576	$ 7,331,638	$ 10,946,098
	-							
	$ 38,932,509	$ 20,731,275	$ 8,277,631	$ 6,816,209	$ 3,463,664	$ 1,461,087	$ 1,034,449	$ 193,352

Enterprise Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

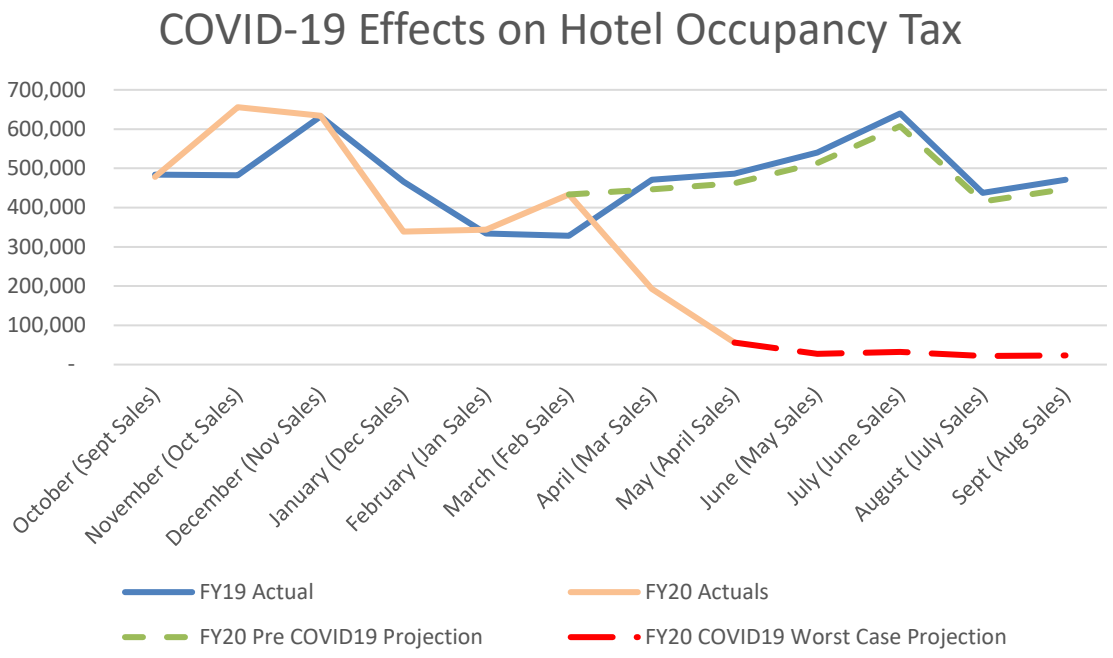
	Projected					
	FY21	FY22	FY23	FY24	FY25	Comments
Electric Projects						
Utility Service Center Renovations	-	-	-	TBD	TBD	O&M to begin in FY24
Portable Building	1,200	1,240	1,280	1,320	1,360	Utilities and janitorial
Distribution Automation		25,000	26,000	27,000	28,000	Maintenance and support
SiPass System		12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	**$ 1,200**	**$ 38,240**	**$ 39,280**	**$ 40,320**	**$ 41,360**	
Water Projects						
Rock Prairie Road Elevated Storage Tower	-	-	3,000	3,000	3,000	Annual cleaning/inspection
Utility Service Center Renovations	-	-	-	TBD	TBD	O&M to begin in FY24
Veteran's Park Reclaimed Improvements	-	5,500	5,500	5,500	5,500	Supplies and maintenance
Water Project Totals	**$ -**	**$ 5,500**	**$ 8,500**	**$ 8,500**	**$ 8,500**	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	-	-	TBD	TBD	TBD	O&M to begin in FY23
Carters Creek Dewatering Improvements	-	-	20,500	21,115	21,748	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	-	-	TBD	TBD	TBD	O&M to begin in FY23
Repurpose Carters Creek Buildings	-	1,000	1,030	1,061	1,093	Supplies, maintenance, utilities
Utility Service Center Renovations	-	-	-	TBD	TBD	O&M to begin in FY24
East Side FM 158 Lift Station	-	7,000	7,000	7,000	7,000	Additional utility costs
Wastewater Project Totals	**$ -**	**$ 8,000**	**$ 28,530**	**$ 29,176**	**$ 29,841**	
Total Estimated O&M Costs	**$ 1,200**	**$ 51,740**	**$ 76,310**	**$ 77,996**	**$ 79,701**	

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

Hotel Tax Fund

The Hotel Tax Fund is used to record Hotel tax revenues, a consumption 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. In accordance with chapter 351 of the Tax Code, expenditures from this fund must directly enhance and promote tourism and the hotel industry in the City

Although revenues were exceeding budget for the first 7 months of FY20, the COVID-19 pandemic has had a drastic effect on the hotel industry. The City is projecting revenues will be nearly 45% below budget for FY20. Investment income is projected to be below budget due to low interest rates nationwide. Mitigation strategies were implemented to offset these losses, including delaying construction of the Texas Independence Ballpark at Midtown until FY23 and the cancellation of numerous tourism events.



City Council passed an ordinance in June 2020 requiring the permitting, inspection, and collection of Hotel Occupancy taxes for Short Term (Game Day) Rentals. The new ordinance, which will become effective in October 1, 2020, is projected to provide additional revenue in FY21.

Proposed Operation Expenses:

Tourism Department - Experience Bryan College Station was previously funded with HOT funds as part of the City's Outside Agency Funding, with nearly $3M budgeted for FY20. Effective August of 2020 City Council voted to bring the services provided by Experience Bryan College Station in-house and created the new Tourism Department. This department will be funded primarily with HOT funds. The FY21 proposed budget includes $3.3M of proposed expenses for this new department to provide funding for salaries and benefits, marketing Implementation and continuation of the grant programs previously offered through Experience Bryan College Station.

Parks Programs and Events – The FY21 proposed budget for Parks programs and events includes budget for expenditures related to athletic events such as National & Regional Athletic Tournaments and includes salaries and benefits for employees dedicated to tourism, hosting supplies, field maintenance supplies and staff time to prepare the facilities for each event. Two part-time operations positions were requested and approved as part of the FY20 budget for maintenance at Texas Independence Park at Midtown. These positions were to be split funded with 50% being charged to the General Fund and 50% being charged to the HOT fund. With construction delayed until FY23, these positions have been eliminated from the FY21 budget. An SLA request will be submitted to reauthorize these positions once the park is close to completion and the positions will be required.

Public Communications - The FY21 proposed budget includes salaries and benefits for employees dedicated to tourism, staff time and costs associated with the marketing and advertising that help increase tourism to College Station by advertising City events and amenities. Beginning in FY21, 1.0 FTE will be direct coded to the HOT fund for Public Communications marketing efforts.

TAMU Preferred Access Payment - A payment of $894,000 is budgeted for FY21. The agreement with Texas A&M University for the use of A&M facilities provides that a maximum of $1.2M be contributed for FY21 between Brazos County and the City. It is projected that the loss of Hotel Tax revenue due to COVID-19 will lower the amount that the County is able to contribute, requiring the City to increase our contribution over previous years.

Miscellaneous Programs and Events - Includes funding for a special city-wide event as well as misc. nonprofit/charitable Programs and Events at local hotels that meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager.

CAPITAL EXPENDITURES

Prior year budget appropriations for Hotel Tax Fund projects carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The City anticipates that this revenue will fund a portion of the construction of the Texas Independence Ballpark at Midtown, with the remainder funded by CO debt. Construction on Phase I was originally projected to begin in FY20, however, was pushed back to FY23 due to COVID-19 related revenue losses. This construction will include development of ball fields, parking, lighting, restrooms, pavilion, batting cages and park amenities. The City expects a significant number of individuals and teams from outside of the community to play in various tournaments once the Park is complete. Additional appropriations are included in the FY21 budget for refurbishing the HR building for the new Tourism department.

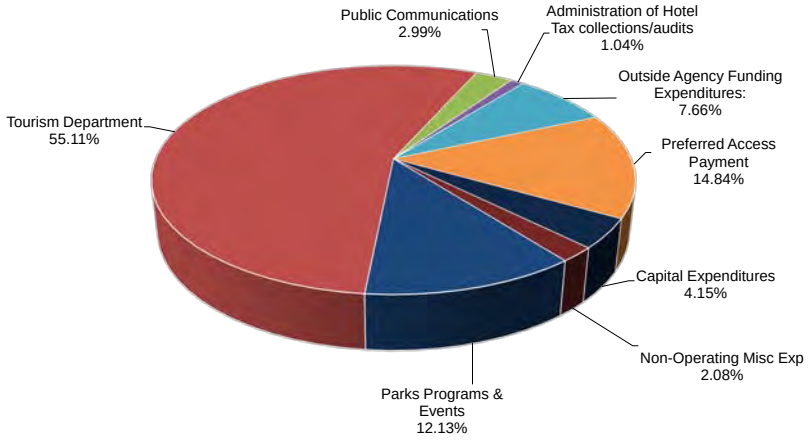
OUTSIDE AGENCY FUNDING EXPENDITURES

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. See Appendix J for additional details regarding Outside Agency Funding.

City of College Station
Hotel Tax Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 19,043,197	$ 17,762,639	$ 17,762,639	$ 4,563,168	$ -	$ 4,563,168	
REVENUES							
Taxes	$ 5,772,984	$ 5,784,479	$ 3,226,703	$ 1,880,670	$ -	$ 1,880,670	-67.49%
Investment Earnings	429,199	517,995	199,683	27,983	-	27,983	-94.60%
Other	234,049	-	12,000	87,800	-	87,800	N/A
Total Revenues	$ 6,436,232	$ 6,302,474	$ 3,438,386	$ 1,996,453	$ -	$ 1,996,453	-68.32%
Total Funds Available	$ 25,479,429	$ 24,065,113	$ 21,201,025	$ 6,559,621	$ -	$ 6,559,621	-72.74%
EXPENDITURES & TRANSFERS							
City Operations:							
Parks Programs & Events	$ 867,499	$ 707,681	$ 723,787	$ 730,520	$ -	$ 730,520	3.23%
Tourism Department	-	-	547,088	3,320,000	-	3,320,000	N/A
Public Communications	110,080	144,872	180,000	179,971	-	179,971	24.23%
Administration of Hotel Tax collections/audits	-	-	51,677	62,700	-	62,700	N/A
Sports Tournament Promotional Funds	-	200,000	-	-	-	-	-100.00%
Total City Operations Expenditures	$ 977,579	$ 1,052,553	$ 1,502,552	$ 4,293,191	$ -	$ 4,293,191	307.88%
Outside Agency Funding Expenditures:	$ 3,052,419	$ 3,514,993	$ 3,017,906	$ 461,679	-	$ 461,679	-86.87%
Preferred Access Payment	361,257	725,000	426,924	894,000	-	894,000	23.31%
Capital Expenditures	3,270,209	6,943,345	5,465	250,000	-	250,000	-96.40%
Non-Operating Misc Exp	75,341	225,000	55,000	125,000	-	125,000	-44.44%
Contingency	-	10,000	-	10,721	-	10,721	7.21%
		-				-	
Total Operating Expenses & Transfers	$ 7,736,805	$ 12,470,891	$ 5,007,847	$ 6,034,591	$ -	$ 6,034,591	-51.61%
Measurement Focus Increase (Decrease)	$ (20,015)						
Increase (Decrease) in Fund Balance	$ (1,280,558)	$ (6,168,417)	$ (1,569,461)	$ (4,038,138)	$ -	$ (4,038,138)	
Assigned Fund Balance							
Texas Independence Ballpark (Southeast) - (deferred from FY20)	-	-	6,455,010	-	-	-	
Texas Independence Ballpark (Southeast) - equipment and Park Ops	-	-	175,000	-	-	-	
Veteran's Park Phase II	-	-	5,000,000	(5,000,000)	-	(5,000,000)	
Ending Fund Balance	$ 17,762,639	$ 11,594,222	$ 4,563,168	$ 5,525,030	$ -	$ 5,525,030	

Hotel Tax Fund - Uses



City of College Station
Hotel Tax Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Parks and Rec Programs	$ 867,499	$ 907,681	$ 723,787	$ 730,520	$ -	$ 730,520	-100.00%
Administration of Hotel Tax collections/audits	-	-	51,677	62,700	-	62,700	N/A
Public Communications	110,080	144,872	180,000	179,971	-	179,971	-100.00%
Tourism Dept	-	-	547,088	3,320,000	-	3,320,000	N/A
TOTAL	$ 977,579	$ 1,052,553	$ 1,502,552	$ 4,293,191	$ -	$ 4,293,191	-100.00%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 195,230	$ 369,047	$ 460,531	$ 1,175,708	$ -	$ 1,175,708	-100.00%
Health insurance	35,141	66,428	82,897	211,626	-	211,626	-100.00%
Supplies	743,848	418,256	864,088	549,406	-	549,406	-100.00%
Maintenance				26,365	-	26,365	N/A
Purchased Services	3,360	198,822	95,036	2,330,086	-	2,330,086	-100.00%
TOTAL	$ 977,579	$ 1,052,553	$ 1,502,552	$ 4,293,191	$ -	$ 4,293,191	-100.00%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Parks and Rec Staffing*	-	4.30	4.30	(1.00)	3.30	(0.23)
Public Communications Staffing**	-	-	-	1.00	1.00	N/A
TOTAL	-	4.30	4.30	-	4.30	-

CITY OF COLLEGE STATION

Home of Texas A&M University®

Community Development Fund

The Community Development Fund is used to account for grants received from the U. S. Department of Housing and Urban Development (HUD), for Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds.

- CDBG and HOME funds may only be used to:
  (1) Benefit low and moderate income persons;
  (2) Aid in the elimination of slum and blighting influences, and/or
  (3) Meet a particular urgent need.
- CDBG funds may be used to meet local needs through a wide range of community development activities, while HOME funds may only be used for affordable housing activities.
- The FY21 budget was developed using input received in a series of public hearings, program committee meetings, and citizen input.
- Historically, the City has utilized CDBG and HOME funds for a variety of programs and activities including:
  - Affordable housing programs (home buyer assistance, security deposit assistance, rehabilitation, leveraged development for new construction, and minor repairs);
  - Funding of direct services to low-income families;
  - Economic development;
  - Code enforcement;
  - Acquisition;
  - Demolition;
  - Park, street, infrastructure and public facility improvements in low-income areas of the City.
- CDBG funds public service agencies via the Joint Relief Funding Review Committee (JRFRC). Committee members are from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding. See appendix I for details of the agencies to be funded for FY21.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed. The CARES Act provided additional funding to current Community Development Block Grant (CDBG) entitlement communities through the U. S. Department of Housing and Urban Development. The City of College Station received $697,507 in CDBG-CV funding. A substantial amendment was adopted by City Council on May 14, 2020 to include the CDBG-CV funding in the Community Development budget. Staff also include revisions to previously programmed funding to allow for the development of programs to assist individual, families and businesses impacted by the Coronavirus. Due to several waivers issued for the CDBG program and HOME Investment Partnership Grant Program, the amendment was completed in an expedited manner in order to get funding out to the community.

CDBG-CV funds were allocated as follows:

Economic Assistance Grant Program: $197,507
Public Services Agency Funding: $500,000

CDBG funds were reprogrammed:

From Acquisition to Economic Assistance Grant Program: $546,637

HOME funds were reprogrammed:

From Rehabilitation to Tenant Based Rental Assistance – Rent: $21,077+
From Homebuyers Assistance to Tenant Based Rental Assistance – Rent: $301,246
From New Construction to Tenant Based Rental Assistance – Rent: $152,677
From Rehabilitation to TBRA – Security Deposits - $25,498

There is 1.0 FTE position frozen for FY21.

City of College Station
Community Development Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	
REVENUES							
Grants							
Community Development Block Grant	$ 1,351,406	$ 2,108,524	$ 2,108,524	$ 1,518,371	$ -	$ 1,518,371	-27.99%
Home Grant	658,656	801,006	801,006	660,707	-	660,707	-17.52%
Community Development Block Grant - CV	-	-	-	143,825	-	143,825	
Recaptured Funds & Program Income - CDBG	226,939	-	-	-	-	-	N/A
Recaptured Funds & Program Income - HOME	695	-	-	6,807	-	6,807	N/A
Total Revenues	$ 2,237,696	$ 2,909,530	$ 2,909,530	$ 2,329,710	$ -	$ 2,329,710	-19.93%
TOTAL FUNDS AVAILABLE	$ 2,237,696	$ 2,909,530	$ 2,909,530	$ 2,329,710	$ -	$ 2,329,710	-19.93%
EXPENDITURES AND TRANSFERS							
Community Development Block Grant							
Housing Assistance/Rehab	$ 80,593	$ 108,175	$ 108,175	$ 75,000	$ -	$ 75,000	-30.67%
Clearance/Demolition	-	10,000	10,000	10,000	-	10,000	0.00%
Acquisitions	365,971	1,260,020	1,260,020	270,410	-	270,410	-78.54%
Rehab Admin	4,516	-	-	45,000	-	45,000	N/A
Public Service Agency Funding	145,493	233,085	233,085	716,992	-	716,992	207.61%
Code Enforcement	25,393	73,775	73,775	-	-	-	-100.00%
Administrative Fees	169,417	217,553	217,553	306,112	(68,970)	237,142	9.00%
Economic Development	-	50,000	50,000	163,829	-	163,829	227.66%
Public Facilities Projects	-	-	-	-	-	-	N/A
Southwest Parkway Sidewalks	295,083	-	-	-	-	-	N/A
Holleman Sidewalk ADA	35,465	-	-	-	-	-	N/A
Cross Street ADA Sidewalks	37,094	-	-	-	-	-	N/A
Park Place Sidewalks	28,796	-	-	-	-	-	N/A
Lincoln Center Bus Shelter & Sidewalk	13,024	-	-	-	-	-	N/A
Georgie Fitch Park Improvements	299,280	155,916	155,916	-	-	-	-100.00%
Public Service Agency Funding - CV	-	-	-	143,825		143,825	N/A
Economic Assistance - CV	-	-	-	-	-	-	N/A
Total CDBG Expenditures	$ 1,500,124	$ 2,108,524	$ 2,108,524	$ 1,731,168	$ (68,970)	$ 1,662,198	-21.17%
Home Grant							
Homeowner Assistance (Rehab/Reconstruction)	$ -	$ 56,943	$ 56,943	$ -	$ -	$ -	-100.00%
Optional Relocation	-	-	-	-	-	-	N/A
CHDO Operating Expenses	4,974	70,993	70,993	-	-	-	-100.00%
New Construction	-	152,677	152,677	-	-	-	-100.00%
Homebuyer's Assistance	365,362	392,548	392,548	354,812	-	354,812	-9.61%
Tenant Based Rental Assistance - Security Depos	35,964	25,604	25,604	43,200	-	43,200	68.72%
CHDO	192,721	102,241	102,241	147,037	-	147,037	43.81%
Administrative Fees	58,330	-	-	122,463	-	122,463	N/A
Total Home Expenditures	$ 657,352	$ 801,006	$ 801,006	$ 667,512	$ -	$ 667,512	-16.67%
Other	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Other Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Operating Expenses & Transfers	$ 2,157,475	$ 2,909,530	$ 2,909,530	$ 2,398,680	$ (68,970)	$ 2,329,710	-19.93%
Expenditures Under (Over) Revenues	$ 80,221	$ -	$ -	$ (68,970)	$ 68,970	$ -	
Measurement Focus Increase (Decrease)	(80,221)						
ENDING FUND BALANCE	$ -	$ -	$ -	$ (68,970)	$ 68,970	$ -	

*The City does not maintain a fund balance in the Community Development Fund. Grant funds available from the U. S. Department of Housing and Urban Development are maintained and drawn from the City's Line of Credit with the U. S. Treasury. The balance in the Line of Credit is indicated as the Total Funds available. The ending fund balance for FY20 is combined with the

City of College Station
Community Development Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Community Development	$ 1,485,470	$ 2,753,614	$ 2,753,614	$ 2,398,680	$ (68,970)	$ 2,329,710	-15.39%
TOTAL	$ 1,485,470	$ 2,753,614	$ 2,753,614	$ 2,398,680	$ (68,970)	$ 2,329,710	-15.39%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 239,275	$ 309,832	$ 309,832	$ 307,292	$ (63,875)	$ 243,417	-21.44%
Health Insurance	36,179	46,454	46,454	46,781	-	46,781	0.70%
Supplies	1,977	2,087	2,087	2,107	-	2,107	0.96%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	1,208,039	2,395,241	2,395,241	2,042,500	(5,095)	2,037,405	-14.94%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 1,485,470	$ 2,753,614	$ 2,753,614	$ 2,398,680	$ (68,970)	$ 2,329,710	-15.39%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Community Development	3.50	5.00	5.00	-	5.00	0.00%
TOTAL	3.50	5.00	5.00	-	5.00	0.00%

* In FY21 1.0 FTE In the Community Development Department will be frozen

City of College Station
Roadway Maintenance Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING FUND BALANCE	$ 789,203	$ 510,013	$ 510,013	$ 35,013	$ -	$ 35,013	
REVENUES							
Residential	$ 3,750,560	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ -	$ 4,000,000	0.00%
Commercial	839,726	880,000	880,000	880,000	-	880,000	0.00%
Interest on Investments	42,948	16,000	8,800	-	-	-	-100.00%
Other Revenue	35,481	34,000	34,000	34,300	-	34,300	0.88%
Total Revenues	$ 4,668,715	$ 4,930,000	$ 4,922,800	$ 4,914,300	$ -	$ 4,914,300	-0.32%
TOTAL FUNDS AVAILABLE	5,457,918	5,440,013	5,432,813	4,949,313	-	4,949,313	-9.02%
EXPENDITURES & TRANSFERS							
Maintenance	$ 463,000	$ 463,000	$ 1,303,123	$ 463,000	$ -	$ 463,000	0.00%
Professional Services	4,249,667	4,200,000	3,840,419	4,124,704	-	4,124,704	-1.79%
General & Administrative Transfers	137,130	159,467	159,467	176,430	-	176,430	10.64%
InterDept Util Exp	84,791	94,791	94,791	101,379	-	101,379	6.95%
Contingency	-	50,000	-	35,000	-	35,000	-30.00%
Total Expenditures & Transfers	$ 4,934,588	$ 4,967,258	$ 5,397,800	$ 4,900,513	$ -	$ 4,900,513	-1.34%
Increase (Decrease) in Fund Balance	$ (265,873)	$ (37,258)	$ (475,000)	$ 13,787	$ -	$ 13,787	
Measurement Focus Increase (Decrease)	$ (13,318)			(48,800)			
ENDING FUND BALANCE	$ 510,013	$ 472,755	$ 35,013	$ 48,800	$ -	$ 48,800	

The Roadway Maintenance Fee Fund was established to administer financial activity related to the Roadway Maintenance Fee. These funds will help fix potholes and properly maintain streets throughout College Station.

Preventive maintenance also reduces the need for costly road reconstruction. The city conducts a pavement management assessment to prioritize roadway maintenance projects to be funded with this fee.

Revenues are generated from a Roadway Maintenance fee assessed to City of College Station transportation system users. Investment earning will decrease due to current interest rates The fund is projecting a 1% payment loss as a measurement adjustment in FY21.

Due to COVID-19 the General Fund deferred planned street maintenance work and Roadway Maintenance Fund assumed the work and used available fund. In FY21 the fund will continue to spend all available funds for roadway maintenance.

Drainage Utility Fund

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

Drainage Maintenance provides a maintenance program to keep the storm carrying capacity of the drainage system adequate in the City. The Division is responsible for the care and maintenance of the improved and natural drainage ways within the City limits. Operations include creek cleaning, erosion control, mosquito control, and vegetation control.

Revenue

- Drainage Engineering and Drainage Maintenance Divisions are funded by residential charges based on a set fee per residential unit and commercial charges calculated on the basis of building square footage.
- COVID-19 did not have a significant impact on FY20 operating revenue but did cause a reduction in the customer growth assumption for FY21.
- Drainage fees will have an annual CPI-U adjustment as of October 1 if applicable. FY21 CPI-U increase is 0%.
- Investment earning will decrease due to current interest rates.
- The fund is projecting a 1% payment loss as a measurement adjustment in FY20 and FY21.

Expenditures

- Proposed operations and maintenance expenditure budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total
Drainage Storm Drain Clean Out Trailer	$ 70,000	$ 1,000	$ 71,000
FTE - frozen position(Drainage Maintenance)	-	(63,875)	(63,875)
Overtime reduction(Drainage Maintenance)	-	(500)	(500)
Supplies reduction	-	(2,944)	(2,944)
Professional Services reduction	-	(57,000)	(57,000)
Drainage SLA Totals	**$ 70,000**	**$ (123,319)**	**$ (53,319)**

- An SLA is proposed for the purchase of a trailer mounted storm drain clean out system. This piece of equipment provides a jet stream of water that can be used to flush out a storm drain. The mounted system allows for the device to be easily transported to the job site. This will prevent the storm drains from being exposed to settling debris and storm matter, and will increase the life of the storm drain. This will also help prevent localized flooding by having a clear drainage line.
- The remaining SLAs are budget reductions made by the Engineering and Maintenance divisions. The impact of these reductions will strengthen the fund balance.
- Replacements scheduled for FY21 as follows:

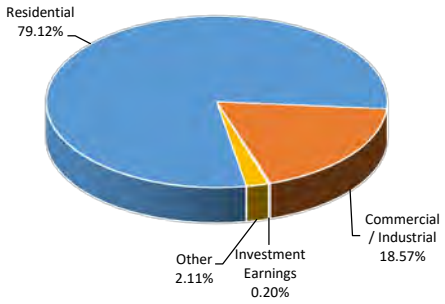
Year	Description	Replacement Cost
2015	John Deere UTV	$ 31,000
	Copier Replacement scheduled	12,450
		$ 43,450

- Proposed expenditures will decrease for FY21 due to budget reductions and prior year budget appropriations for capital projects carry forward and span fiscal years. Drainage projects are funded by utility fee revenue collected from residential and commercial consumers.

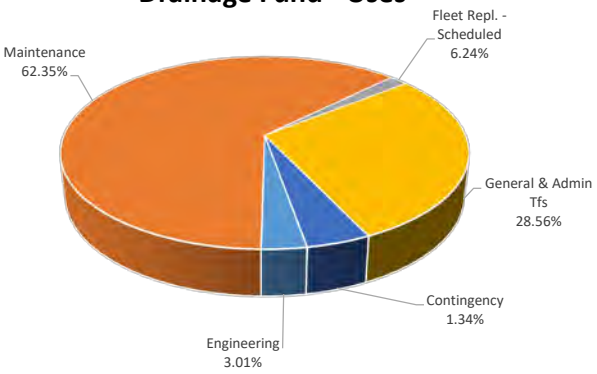
City of College Station
Drainage Utility Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING FUND BALANCE	**$ 1,872,882**	**$ 2,103,706**	**$ 2,103,706**	**$ 1,107,305**	**$ -**	**$ 2,564,643**	
REVENUES							
Residential	$ 1,957,053	$ 2,377,000	$ 2,377,000	$ 2,377,000	$ -	$ 2,377,000	0.00%
Commercial / Industrial	464,504	558,000	558,000	558,000	-	558,000	0.00%
Other Operating	21,289	20,000	16,000	20,000	-	20,000	0.00%
Investment Earnings	38,223	22,000	15,000	6,000	-	6,000	-72.73%
Transfer In - Fleet Replacement	-	230,000	230,000	43,450	-	43,450	-81.11%
Total Revenues	$ 2,481,069	$ 3,207,000	$ 3,196,000	$ 3,004,450	$ -	$ 3,004,450	-6.32%
EXPENDITURES AND TRANSFERS							
Engineering	$ 86,318	$ 123,728	$ 109,232	$ 119,846	$ (44,800)	$ 75,046	-39.35%
Maintenance	1,340,332	1,624,327	1,526,642	1,567,624	(8,519)	1,559,105	-4.02%
Replacements - Scheduled	-	230,000	230,000	43,450	-	43,450	-81.11%
Transfers Out	620,533	739,339	739,339	714,135	-	714,135	-3.41%
Total Operating Expenditures & Transfers	$ 2,047,183	$ 2,717,394	$ 2,605,213	$ 2,445,055	$ (53,319)	$ 2,391,736	-11.98%
NONOPERATING EXPENDITURES/TRANSFERS							
Capital Projects	$ 178,570	$ 916,500	$ 100,500	$ -	$ -	$ -	-100.00%
Contingency	-	50,000	-	108,779	-	108,779	117.56%
Total Non Operating Expenditures	$ 178,570	$ 966,500	$ 100,500	$ 108,779	$ -	$ 108,779	-88.75%
Total Operating & Non Operating Expenditures	$ 2,225,753	$ 3,683,894	$ 2,705,713	$ 2,553,834	$ (53,319)	$ 2,500,515	-32.12%
Increase/Decrease in Fund Balance	$ 255,317	$ (476,894)	$ 490,287	$ 450,616	$ 53,319	$ 503,935	
Measurement Focus Increase (Decrease)	$ (24,493)		(29,350)	(29,350)		(29,350)	
ENDING FUND BALANCE	**$ 2,103,706**	**$ 1,626,812**	**$ 2,564,643**	**$ 1,528,571**	**$ 53,319**	**$ 3,039,228**	

Drainage Fund- Sources



Drainage Fund - Uses



City of College Station
Drainage Utility Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Civil Engineering	$ 86,318	$ 123,728	$ 109,232	$ 119,846	$ (44,800)	$ 75,046	-39.35%
Drainage Maintenance	1,340,332	1,624,327	1,526,642	1,567,624	(8,519)	1,559,105	-4.02%
TOTAL	$ 1,426,650	$ 1,748,055	$ 1,635,874	$ 1,687,470	$ (53,319)	$ 1,634,151	-6.52%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 772,684	$ 852,775	$ 783,127	$ 863,629	$ (64,375)	$ 799,254	-6.28%
Health Insurance	178,022	207,878	211,263	210,248	-	210,248	1.14%
Supplies	53,813	89,534	57,133	88,483	(1,944)	86,539	-3.35%
Maintenance	117,293	154,352	154,382	154,352	-	154,352	0.00%
Purchased Services	304,837	318,516	304,969	370,758	(57,000)	313,758	-1.49%
Capital Outlay	-	125,000	125,000	-	70,000	70,000	-44.00%
TOTAL	$ 1,426,650	$ 1,748,055	$ 1,635,874	$ 1,687,470	$ (53,319)	$ 1,634,151	-6.52%

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Civil Engineering	1.00	1.00	1.00	-	1.00	0.00%
Drainage Maintenance	17.00	17.00	17.00	-	17.00	0.00%
TOTAL	18.00	18.00	18.00	-	18.00	0.00%

CITY OF COLLEGE STATION

Home of Texas A&M University®

System-Wide Impact Fee Funds

The City of College Station established the following System-Wide Water, Wastewater, and Roadway Service Area A-D Impact Fee Funds in FY17. These funds collect revenue generated from various impact fees. The City uses this revenue to fund existing and future CIP projects that serve or will serve new development. The City presents all impact fee eligible projects in their respective CIP Fund Summaries.

The City collects Water and Wastewater Impact Fees, determined by water meter size, on a citywide basis. Budgeted FY21 Water and Wastewater Impact Fee revenues total $280,000 and $1,390,000, respectively. The budgeted FY21 Water and Wastewater revenues reflect a 3% and 21% decrease from FY20 Budget due to the uncertain effects of COVID-19. Additionally, due to the current interest rate environment, the City anticipates significantly less interest revenue allocated to these funds in FY21. The City uses Water and Wastewater Impact Fees to offset a portion of eligible projects' debt service payments. Current impact fee eligible projects' debt service payments exceed current and projected impact fee revenue.

Budgeted FY21 Water and Wastewater transfers to service eligible debt are $295,000 and $2,180,000, respectively. The Wastewater transfer increased from FY20 due to available fund balance and the higher debt service requirements in FY21 (due to additional FY20 debt issued for eligible projects). The City anticipates increasing future Wastewater transfers, depending on fund balance, to offset projected debt service. The FY21 budgeted transfers support the following projects' debt service:

Water:

- Well #9
- Well #9 Collection Line
- State Highway 6 Water Line (Phases I, II, III, and III-A)

Wastewater:

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

The City collects Roadway fees in four separate service areas and transfers the revenue to the Streets Capital Improvement Projects Fund. Budgeted FY21 Roadway Impact Fee revenues total $741,000. This is a significant increase from FY20 Budget since the City did not anticipate the development that actually occurred during the year. At the same time, the City expects some impact due to COVID-19. As a result, budgeted FY21 revenues are higher than the FY20 Budget but less than the FY20 year-end estimate. Compared to the FY20 year-end estimate, budgeted FY21 revenues are 22% less. Due to the current interest rate environment, the City also anticipates significantly less interest revenue allocated to these funds in FY21.

Budgeted FY21 transfers total $520,000, of which $70,000 (collected equally from all four service areas) will fund a Transportation Impact Fee Study SLA in the Streets CIP Fund. The remaining $450,000 transfer from Service Area B will help pay for the Rock Prairie Road West (to City Limits) Expansion project (ST1604). The City will transfer future revenue once sufficient funds are collected. If FY21 Impact Fees exceed Budget, the City will consider funding portions of eligible capital projects, with funds appropriated via budget amendment. Additionally, even if FY21 Impact Fee revenue is less than budgeted, each service area has sufficient fund balance to support the budgeted FY21 transfers.

City of College Station
System-Wide Water Impact Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 26,767	$ 64,794	$ 64,794	$ 96,588	$ -	$ 96,588	
REVENUES							
Impact Fee Revenues	$ 335,400	$ 290,000	$ 320,494	$ 280,000	$ -	$ 280,000	-3%
Interest on Investments	4,560	1,000	1,300	250	-	250	-75%
Total Revenues	$ 339,960	$ 291,000	$ 321,794	$ 280,250	$ -	$ 280,250	-4%
TOTAL FUNDS AVAILABLE	366,727	355,794	386,588	376,838	-	376,838	6%
EXPENDITURES & TRANSFERS							
Transfer for Capital Projects	$ 301,933	$ 290,000	$ 290,000	$ 295,000	$ -	$ 295,000	2%
Total Expenditures & Transfers	$ 301,933	$ 290,000	$ 290,000	$ 295,000	$ -	$ 295,000	2%
Increase (Decrease) in Fund Balance	$ 38,027	$ 1,000	$ 31,794	$ (14,750)	$ -	$ (14,750)	-1575%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 64,794	$ 65,794	$ 96,588	$ 81,838	$ -	$ 81,838	

City of College Station
System-Wide Wastewater Impact Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 1,443,642	$ 2,742,798	$ 2,742,798	$ 3,102,251	$ -	$ 3,102,251	
REVENUES							
Impact Fee Revenues	$ 1,575,150	$ 1,750,000	$ 1,511,058	$ 1,390,000	$ -	$ 1,390,000	-21%
Interest on Investments	52,887	8,000	23,395	7,500	-	7,500	-6%
Total Revenues	$ 1,628,037	$ 1,758,000	$ 1,534,453	$ 1,397,500	$ -	$ 1,397,500	-21%
TOTAL FUNDS AVAILABLE	3,071,679	4,500,798	4,277,251	4,499,751	-	4,499,751	0%
EXPENDITURES & TRANSFERS							
Transfer for Capital Projects	$ 328,881	$ 1,175,000	$ 1,175,000	$ 2,180,000	$ -	$ 2,180,000	86%
Total Expenditures & Transfers	$ 328,881	$ 1,175,000	$ 1,175,000	$ 2,180,000	$ -	$ 2,180,000	86%
Increase (Decrease) in Fund Balance	$ 1,299,156	$ 583,000	$ 359,453	$ (782,500)	$ -	$ (782,500)	-234%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 2,742,798	$ 3,325,798	$ 3,102,251	$ 2,319,751	$ -	$ 2,319,751	

City of College Station
System-Wide Roadway Impact Fee Funds
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 264,840	$ 450,614	$ 450,614	$ 1,405,814	$ -	$ 1,405,814	
REVENUES							
Service Area A Impact Fee Revenues	$ 81,193	$ 50,000	$ 140,000	$ 110,000	$ -	$ 110,000	120%
Service Area B Impact Fee Revenues	80,625	50,000	570,000	380,000	-	380,000	660%
Service Area C Impact Fee Revenues	391,243	100,000	170,000	170,000	-	170,000	70%
Service Area D Impact Fee Revenues	150,526	50,000	70,000	80,000	-	80,000	60%
Interest on Investments	8,020	2,000	5,200	1,000	-	1,000	-50%
Total Revenues	$ 711,608	$ 252,000	$ 955,200	$ 741,000	$ -	$ 741,000	194%
TOTAL FUNDS AVAILABLE	976,448	702,614	1,405,814	2,146,814	-	2,146,814	206%
EXPENDITURES & TRANSFERS							
Service Area A Transfer for Capital Projects	$ -	$ -	$ -	$ 17,500	$ -	$ 17,500	N/A
Service Area B Transfer for Capital Projects*	-	-	-	467,500	-	467,500	N/A
Service Area C Transfer for Capital Projects	525,833	-	-	17,500	-	17,500	N/A
Service Area D Transfer for Capital Projects	-	-	-	17,500	-	17,500	N/A
Total Expenditures & Transfers	$ 525,833	$ -	$ -	$ 520,000	$ -	$ 520,000	N/A
Increase (Decrease) in Fund Balance	$ 185,774	$ 252,000	$ 955,200	$ 221,000	$ -	$ 221,000	-12%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 450,614	$ 702,614	$1,405,814	$ 1,626,814	$ -	$ 1,626,814	

* Includes a proposed transfer of $450,000 to the Streets Capital Improvement Projects fund for project ST1604 Rock Prairie Rd. West to City Limits (Impact Fee eligible).

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

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY20 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 15,525	$ 54,282	$ 54,282	$ 67,522	$ -	$ 67,522	
REVENUES							
Ad Valorem Tax COCS	$ 38,187	$ 12,740	$ 12,740	$ 116,095	$ -	$ 116,095	811%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	570	500	500	500	-	500	0%
Total Revenues	$ 38,757	$ 13,240	$ 13,240	$ 116,595	$ -	$ 116,595	781%
TOTAL FUNDS AVAILABLE	$ 54,282	$ 67,522	$ 67,522	$ 184,116	$ -	$ 184,116	173%
EXPENDITURES & TRANSFERS							
TIRZ #19 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ 38,757	$ 13,240	$ 13,240	$ 116,595	$ -	$ 116,595	781%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 54,282	$ 67,522	$ 67,522	$ 184,116	$ -	$ 184,116	173%

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

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

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

Established in December 2012, the East Medical District TIRZ #19, encompasses the area east of the State Highway 6/Rock Prairie Road Bridge and includes most of the undeveloped properties within the District. Development projects in this area include Rock Prairie Road (East), Barron Road, Lakeway Drive, potable water, fire flow water supply, greenway trails, sanitary sewer service, and other public works.

It is projected that new development in this portion of the District will meet or exceed $283 million over a twenty year period. This development activity would yield an increment of approximately $30.8 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is the only participant in this TIRZ at this time. In FY21, it is anticipated that $116,095 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY20. Therefore, the FY21 ending fund balance is projected to increase 173% over the projected FY20 ending fund balance.

City of College Station
Dartmouth Synthetic TIRZ
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY20 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ -	$ -	$ -	$ 8,652	$ -	$ 8,652	
REVENUES							
Ad Valorem Tax COCS	$ -	$ 13,450	$ 8,652	$ 18,503	$ -	$ 18,503	38%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	
Investment Earnings	-	75	-	-	-	-	-100%
Total Revenues	$ -	$ 13,525	$ 8,652	$ 18,503	$ -	$ 18,503	37%
TOTAL FUNDS AVAILABLE	$ -	$ 13,525	$ 8,652	$ 27,155	$ -	$ 27,155	101%
EXPENDITURES & TRANSFERS							
Dartmouth TIRZ Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ -	$ 13,525	$ 8,652	$ 18,503	$ -	$ 18,503	37%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ -	$ 13,525	$ 8,652	$ 27,155	$ -	$ 27,155	101%

In August of 2017, the City of College Station entered into a synthetic increment TIRZ agreement with Brazos County to develop a key infill area that would extend Dartmouth from Harvey Mitchell Parkway through to Texas Avenue. The funds collected will be used to invest in core infrastructure such as streets, storm sewer, water, sanitary sewer, and electrical (including traffic signals at the future Dartmouth intersections with Harvey Mitchell and Texas Avenue). The fractured ownership and infrastructure costs have precluded private development in this area.

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

It is projected that new development in this portion of the District will meet or exceed $38.9 million over a fifteen year period. This development activity would yield an increment of approximately $3.98 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, “pay as you go” basis, or a combination of these and others.

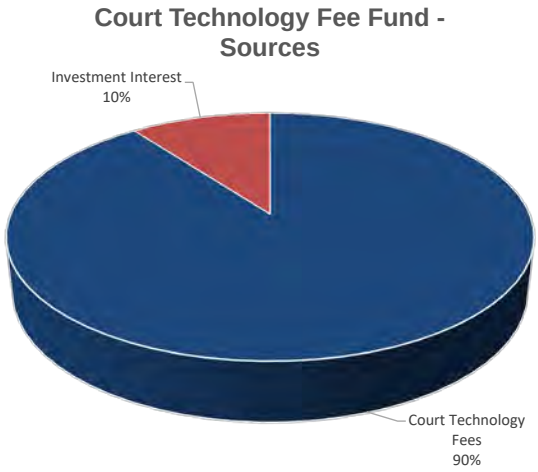
The City of College Station is partnering with Brazos County in this synthetic TIRZ for a term of fifteen years. Brazos County is contributing 100% of their O&M incremental value up to one-half of the total costs of the project or $2.5 million, whichever is less. The City of College Station is contributing 100% of its total tax rate incremental value. In FY21, it is anticipated that $18,503 in ad valorem tax will be collected in the Dartmouth Synthetic TIRZ. No expenditures are projected for FY21.

CITY OF COLLEGE STATION

Home of Texas A&M University®

City of College Station
Court Technology Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 465,633	$ 464,410	$ 464,410	$ 96,946	$ -	$ 96,946	
REVENUES							
Court Technology Fees	$ 49,121	$ 60,674	$ 49,205	$ 52,060	$ -	$ 52,060	-14.20%
Investment Interest	10,120	6,623	4,967	5,961	-	5,961	-10.00%
Total Revenues	$ 59,241	$ 67,297	$ 54,172	$ 58,021	$ -	$ 58,021	-13.78%
EXPENDITURES							
Court Technology Projects	$ 61,543	$ 509,623	$ 421,635	$ 129,646	$ (5,250)	$ 124,396	-75.59%
Total Expenditures	$ 61,543	$ 509,623	$ 421,635	$ 129,646	$ (5,250)	$ 124,396	-75.59%
Increase (Decrease) in Fund Balance	$ (2,302)	$ (442,326)	$ (367,463)	$ (71,625)	$ 5,250	$ (66,375)	
Measurement Focus Adjustment	$ 1,079	-	-	-	-	-	
Ending Fund Balance	$ 464,410	$ 22,084	$ 96,946	$ 25,321	$ 5,250	$ 30,571	



The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of $4.00. In FY20 a service level adjustment amounting to $428,000 was approved for the purchase of a new court administration software with expected implementation in FY21. Total proposed FY21 Court Technology Fee revenues are $58,021.

City of College Station
Court Security Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING FUND BALANCE	$ 32,074	$ 23,108	$ 23,108	$ 16,997	$ -	$ 16,997	
REVENUES							
Court Security Fees	$ 36,834	$ 43,266	$ 42,958	$ 43,380	$ -	$ 43,380	0.26%
Investment Interest	552	440	330	402	-	402	-8.64%
Other	-	-	-	-	-	-	N/A
Total Revenues	$ 37,386	$ 43,706	$ 43,288	$ 43,782	$ -	$ 43,782	0.17%
Total Funds Available	$ 69,460	$ 66,814	$ 66,396	$ 60,779	$ -	$ 60,779	
EXPENDITURES							
Court Security	$ 46,492	$ 73,336	$ 49,399	$ 53,406	$ -	$ 53,406	-27.18%
Total Expenditures	$ 46,492	$ 73,336	$ 49,399	$ 53,406	$ -	$ 53,406	-27.18%
Increase (Decrease) in Fund Balance	$ (9,106)	$ (29,630)	$ (6,111)	$ (9,624)	$ -	$ (9,624)	
Measurement Focus Adjustment	$ 140						
Ending Fund Balance	$ 23,108	$ (6,522)	$ 16,997	$ 7,373	$ -	$ 7,373	

The Court Security Fee Fund revenues can be used to fund security personnel, security devices, and security services for any building housing a municipal court of the city. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court building security fee of $3.00. There is one FTE funded through this fund. In prior years, the fund supported the entire salary and benefits for this FTE; however in FY20 this was changed so that 50% of the FTE's salary and benefits are funded through the General Fund and 50% will remain funded by the Court Security Fee Fund. This change will remain in place for FY21.

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

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Court Security	$ 46,492	$ 73,336	$ 49,399	$ 47,487	$ -	$ 47,487	-35.25%
TOTAL	$ 46,492	$ 73,336	$ 49,399	$ 47,487	$ -	$ 47,487	-35.25%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 46,492	$ 73,336	$ 49,399	$ 52,554	$ -	$ 52,554	-28.34%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 46,492	$ 73,336	$ 49,399	$ 52,554	$ -	$ 52,554	-28.34%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Court Security	1.00	0.50		0.50	-	0.50	0.00%
TOTAL	1.00	0.50		0.50	-	0.50	0.00%

City of College Station
Juvenile Case Manager Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 166,010	$ 135,129	$ 135,129	$ 81,912	$ -	$ 81,912	
REVENUES							
Juvenile Case Manager Fees	$ 61,431	$ 70,501	$ 45,216	$ 62,333	$ -	$ 62,333	-11.59%
Interest Earnings	3,605	2,878	2,159	2,978	-	2,978	3.47%
Total Revenues	$ 65,036	$ 73,379	$ 47,375	$ 65,311	$ -	$ 65,311	-10.99%
EXPENDITURES							
Operating Expenditures	$ 96,200	$ 90,506	$ 100,592	$ 63,700	$ (3,300)	$ 60,400	-33.26%
Total Expenditures	$ 96,200	$ 90,506	$ 100,592	$ 63,700	$ (3,300)	$ 60,400	-33.26%
Increase (Decrease) in Fund Balance	$ (31,164)	$ (17,127)	$ (53,217)	$ 1,611	$ 3,300	$ 4,911	
Measurement Focus Increase (Decrease)	$ 283						
Ending Fund Balance	$ 135,129	$ 118,002	$ 81,912	$ 83,523	$ 3,300	$ 86,823	

The Juvenile Case Manager Fee Fund revenues are used to fund Juvenile Case Management and the City's Teen Court Program as well as the training, travel, office supplies, and other necessary expenses relating to the position of the Juvenile Case Manager. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of $5.00. Beginning in FY21 the Juvenile Case Manager will be 50% funded by the General Fund and 50% funded through the Juvenile Case Manager Fund.

City of College Station
Juvenile Case Manager Fee Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Juvenile Case Manager	$ 96,200	$ 90,506	$ 100,592	$ 63,700	$ (3,300)	$ 60,400	-33.26%
TOTAL	$ 96,200	$ 90,506	$ 100,592	$ 63,700	$ (3,300)	$ 60,400	-33.26%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 91,925	$ 83,438	$ 98,548	$ 56,675	$ -	$ 56,675	-32.08%
Supplies	795	1,000	34	1,000	-	1,000	0.00%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	3,480	6,068	2,010	6,025	(3,300)	2,725	-55.09%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 96,200	$ 90,506	$ 100,592	$ 63,700	$ (3,300)	$ 60,400	-33.26%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Juvenile Case Manager	1.25	1.25		0.75	-	0.75	-40.00%
TOTAL	1.25	1.25		0.75	-	0.75	0.00%

* Beginning in FY21, 50% of the full-time and part-time employee salary and benefit expenses will be allocated to the Municipal Court Division of Fiscal Services in the General Fund.

City of College Station
Truancy Prevention Fee Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 64,568	$ 76,330	$ 76,330	$ 99,118	$ -	$ 99,118	29.85%
REVENUES							
Truancy Prevention Fees	$ 11,769	$ 12,657	$ 24,353	$ 11,391	$ -	$ 11,391	-10.00%
Investment Earnings	1,639	1,181	1,063	808	-	808	-31.58%
Total Revenues	$ 13,408	$ 13,838	$ 25,416	$ 12,199	$ -	$ 12,199	-11.84%
TOTAL FUNDS AVAILABLE	77,976	90,168	101,746	111,317	-	111,317	23.46%
EXPENDITURES & TRANSFERS							
Operating Expenditures	$ 1,801	$ 9,040	$ 2,628	$ 9,040	$ -	$ 9,040	0.00%
Total Expenditures & Transfers	$ 1,801	$ 9,040	$ 2,628	$ 9,040	$ -	$ 9,040	0.00%
Increase (Decrease) in Fund Balance	$ 11,607	$ 4,798	$ 22,788	$ 3,159	$ -	$ 3,159	-34.16%
Measurement Focus Increase (Decrease)	$ 155						
ENDING FUND BALANCE	$ 76,330	$ 81,128	$ 99,118	$ 102,277	$ -	$ 102,277	

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of $2.00. FY20 saw higher-than-normal revenues as the fund caught up on payment from back-logged cases. Expenses include training, travel, printing, and postage expenses.

City of College Station
Police Seizure
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 128,083	$ 139,250	$ 139,250	$ 164,043	$ -	$ 164,043	17.80%
REVENUES							
Police Seizure Revenues	$ 31,531	$ 38,192	$ 34,842	$ 31,358	$ -	$ 31,358	-17.89%
Investment Earnings	3,012	690	1,526	1,739	-	1,739	152.03%
Total Revenues	$ 34,543	$ 38,882	$ 36,368	$ 33,097	$ -	$ 33,097	-14.88%
EXPENDITURES							
Police Seizure Programs	$ 23,375	$ 31,576	$ 11,575	$ 30,000	$ -	$ 30,000	-4.99%
Total Expenditures	$ 23,375	$ 31,576	$ 11,575	$ 30,000	$ -	$ 30,000	-4.99%
Increase (Decrease) in Fund Balance	$ 11,168	$ 7,306	$ 24,793	$ 3,097	$ -	$ 3,097	-57.61%
Measurement Focus Increase (Decrease)	$ (1)						
Ending Fund Balance	$ 139,250	$ 146,556	$ 164,043	$ 167,140	$ -	$ 167,140	14.05%

The Police Seizure Fund accounts for items received by the City through the Police Department from forfieture of property resulting from criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities. Expenditures from this fund are monitored throughout the year and are adjusted based on revenue received and expected fund balance.

City of College Station
Memorial Cemetery Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 1,620,731	$ 1,682,006	$ 1,682,006	$ 1,711,471	$ -	$ 1,711,471	
REVENUES							
Cemetery Plot Sales	$ 303,571	$ 269,005	$ 300,000	$ 288,666	$ -	$ 288,666	7.31%
Investment Earnings	37,400	15,561	13,560	3,880	-	3,880	-75.07%
Total Revenues	$ 340,970	$ 284,566	$ 313,560	$ 292,546	$ -	$ 292,546	2.80%
Total Funds Available	$ 1,961,701	$ 1,966,572	$ 1,995,566	$ 2,004,017	$ -	$ 2,004,017	
EXPENDITURES & TRANSFERS							
Debt Service Tranfer	272,855	281,595	281,595	467,985	-	467,985	66.19%
Other Expenditures	11,067	-	2,500	-	-	-	
Total Expenditures & Transfers	$ 283,922	$ 281,595	$ 284,095	$ 467,985	$ -	$ 467,985	66.19%
Increase (Decrease) in Fund Balance	$ 57,049	$ 2,971	$ 29,465	$ (175,439)	$ -	$ (175,439)	
Measurement Focus Increase (Decrease)	4,226						
Ending Fund Balance	$ 1,682,006	$ 1,684,977	$ 1,711,471	$ 1,536,032	$ -	$ 1,536,032	

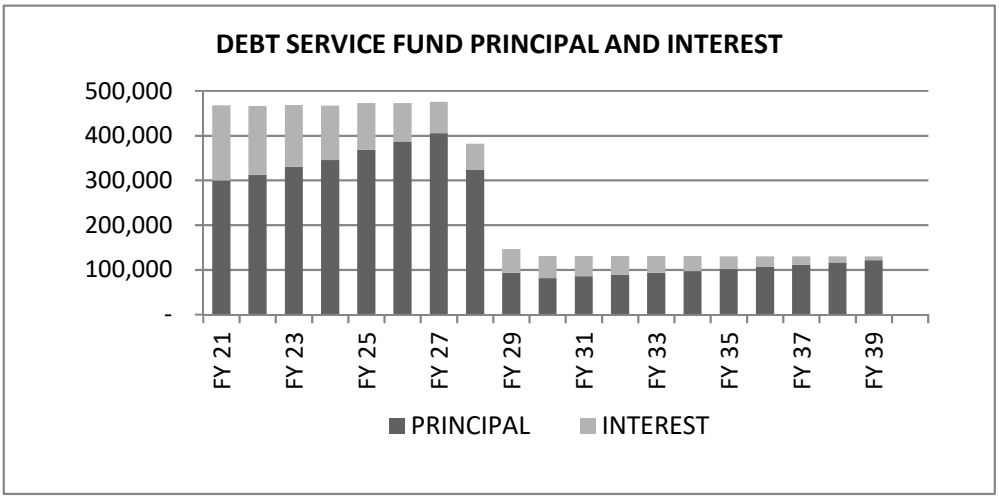
Two-thirds of the proceeds from the sale of cemetery lots and other revenue collected through the Memorial Cemetery and Aggie Field of Honor plot sales are recorded in this fund, with the other one third of the proceeds being recorded in the Memorial Cemetery Endowment Fund. These proceeds are eligible to be used for operational expenses as well as Capital Improvement projects within the cemetery.

Debt service payments are budgeted to increase to $467,985 in FY21. This amount includes existing debt service for the original cemetery construction as well as perimeter fencing around the cemetery to provide a barrier from feral hogs that cause significant destruction to cemetery grounds. Also included in the debt service payment is repaymet for the maintenance shop project that shop will improve efficiencies and lower expenses by allowing maintenance supplies and equipment to be safely kept on-site rather than trailered from other locations within the city.

Additional project information can be found on the Parks and Recreation CIP Fund Summary.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 21	299,212	168,773	467,985	3,868,532
FY 22	312,322	153,843	466,165	3,569,320
FY 23	329,994	138,079	468,073	3,256,998
FY 24	345,406	121,501	466,907	2,927,004
FY 25	368,431	104,024	472,455	2,581,598
FY 26	386,872	85,478	472,350	2,213,167
FY 27	405,505	69,829	475,334	1,826,295
FY 28	322,885	59,271	382,156	1,420,790
FY 29	93,755	52,891	146,646	1,097,905
FY 30	81,720	49,059	130,779	1,004,150
FY 31	85,390	45,299	130,689	922,430
FY 32	89,240	41,369	130,609	837,040
FY 33	93,250	37,263	130,513	747,800
FY 34	97,450	32,973	130,423	654,550
FY 35	101,830	28,489	130,319	557,100
FY 36	106,420	23,803	130,223	455,270
FY 37	111,200	18,907	130,107	348,850
FY 38	116,210	13,790	130,000	237,650
FY 39	121,440	8,443	129,883	121,440
FY 40	-	-	-	-



*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-half of the debt service as being paid from the Memorial Cemetery Fund from FY20 through FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on a annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

City of College Station
Memorial Cemetery Endowment Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 1,138,374	$ 1,309,534	$ 1,309,534	$ 1,439,398	$ -	$ 1,439,398	
REVENUES							
Cemetery Plot Sales	$ 152,986	$ 132,495	$ 132,495	$ 142,178	$ -	$ 142,178	7.31%
Investment Earnings	27,808	13,349	39,409	3,540	-	3,540	-73.48%
Total Revenues	$ 180,793	$ 145,844	$ 171,904	$ 145,718	$ -	$ 145,718	-0.09%
Total Funds Available	$ 1,319,167	$ 1,455,378	$ 1,481,438	$ 1,585,116	$ -	$ 1,585,116	
EXPENDITURES & TRANSFERS							
Supplies	-	30,000	30,000	30,000	-	30,000	0.00%
Professional Services	421	-	-	-	-	-	N/A
Advertising	-	10,000	10,000	10,000	-	10,000	0.00%
Capital Outlay	6,970	-	-	-	-	-	N/A
Cemetery Deeds	-	540	540	540	-	540	0.00%
Other Expenditures	5,533	1,500	1,500	1,500	-	1,500	0.00%
Total Expenditures & Transfers	$ 12,924	$ 42,040	$ 42,040	$ 42,040	$ -	$ 42,040	0.00%
Increase (Decrease) in Fund Balance	$ 167,869	$ 103,804	$ 129,864	$ 103,678	$ -	$ 103,678	
Measurement Focus Increase (Decrease)	3,291						
Ending Fund Balance	$ 1,309,534	$ 1,413,338	$ 1,439,398	$ 1,543,076	$ -	$ 1,543,076	

The Memorial Cemetery Endowment fund was created in 2008 to provide "a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the cemetery."

Per the resolution, one-third of the proceeds from the sale of cemetery lots and other revenue that is collected through the Memorial Cemetery/Aggie Field of Honor are to be recorded in this fund. Additionally, "no expenditures of investment income should occur within the first five years of the Cemetery Fund's existence or until annual proceeds are projected to reach at least 50% of projected annual operating and maintenance costs for the Cemetery Division, whichever comes first, and excepting gifts that are made in order to pay for specific items included in the Cemetery Master Plan."

City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 1,946,323	$ 1,927,528	$ 1,927,528	$ 1,937,004	$ -	$ 1,937,004	
REVENUES							
Cemetery Plot Sales	$ 10,060	$ 5,000	$ 8,000	$ 5,000	$ -	$ 5,000	0.00%
Investment Earnings	44,617	27,669	24,094	4,842	-	4,842	-82.50%
Total Revenues	$ 54,677	$ 32,669	$ 32,094	$ 9,842	$ -	$ 9,842	-69.87%
Total Funds Available	$ 2,001,000	$ 1,960,197	$ 1,959,622	$ 1,946,846	$ -	$ 1,946,846	
EXPENDITURES & TRANSFERS							
Capital Projects	78,328	19,619	19,619	-	-	-	-100.00%
Filing Fees	-	-	-	-	-	-	N/A
Other Expenditures	-	3,000	3,000	3,000	-	3,000	
Total Expenditures & Transfers	$ 78,328	$ 22,619	$ 22,619	$ 3,000	$ -	$ 3,000	-86.74%
Increase (Decrease) in Fund Balance	$ (23,651)	$ 10,050	$ 9,475	$ 6,842	$ -	$ 6,842	
Measurement Focus Increase (Decrease)	4,856						
Ending Fund Balance	$ 1,927,528	$ 1,937,578	$ 1,937,004	$ 1,943,846	$ -	$ 1,943,846	

The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that was established in 1996 to provide "a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the Cemetery." This fund accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue.

In FY19, a $150,000 SLA was approved for the design and construction of a new restroom to replace the existing, non ADA-compliant restroom. The project was completed in FY20. No SLAs or CIP projects are planned for FY21.

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

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$734,658	$ 822,901	$ 822,901	$ 921,992	$ -	$ 921,992	
REVENUES							
Cable Franchise Fees	$ 193,875	$ 199,000	$ 199,000	$ 195,020	$ -	$ 195,020	-2.00%
Investment Earnings	18,241	12,600	10,286	2,308	-	2,308	-81.68%
Total Revenues	$ 212,115	$ 211,600	$ 209,286	$ 197,328	$ -	$ 197,328	-6.74%
Total Funds Available	$ 946,773	$ 1,034,501	$ 1,032,187	$ 1,119,320	$ -	$ 1,119,320	
EXPENDITURES & TRANSFERS							
Supplies	$ 3,394	$ -	$ -	$ -	$ -	$ -	N/A
Maintenance	-	-	-	-	-	-	N/A
Prof Services	101,300	106,000	106,000	106,000	-	106,000	0.00%
Capital Expenditures	21,256	39,300	4,195	39,800	-	39,800	1.27%
Other Expenditures	-	-	-	-	-	-	
Transfers out	-	-	-	800,000	-	800,000	
Total Expenditures & Transfers	$ 125,950	$ 145,300	$ 110,195	$ 945,800	$ -	$ 945,800	550.93%
Increase (Decrease) in Fund Balance	$ 86,165	$ 66,300	$ 99,091	$ (748,472)	$ -	$ (748,472)	
Measurement Focus Increase (Decrease)	2,078						
Ending Fund Balance	$ 822,901	$ 889,201	$ 921,992	$ 173,520	$ -	$ 173,520	

Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to 1% of gross revenues in cable services provided per month. These funds may be used for educational and governmental broadcasting on Suddenlink Channel 19, which provides unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices.

Capital purchases for FY21 are expected to include a wireless mic system, a high speed lenses set, and video camera accessories and a $30,000 repair contingency. Fund balance is forecast to be transferred to General Government CIP for communications equipment in the new City Hall with $800,000 being transferred in FY21 and the remaining $200,000 being transferred in FY22.

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

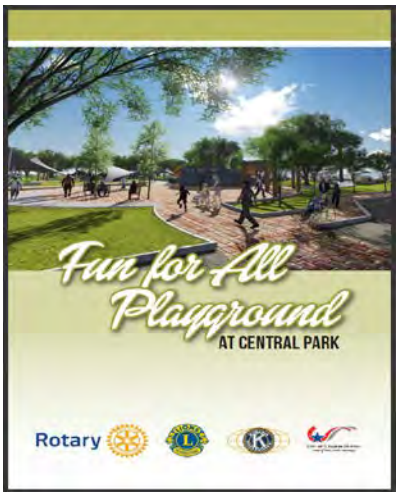
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 153,642	$ 30,912	$ 30,912	$ -	$ -	$ -	
REVENUES							
Contributions/Donations	$ -	$ -	$ 7	$ -	$ -	$ -	N/A
Investment Earnings	1,931	-	386	-	-	-	N/A
Total Revenues	$ 1,931	$ -	$ 393	-	-	-	N/A
Total Funds Available	$ 155,573	$ 30,912	$ 31,305	$ -	$ -	$ -	
EXPENDITURES & TRANSFERS							
Capital Projects	$ 124,738	$ -	$ -	$ -	$ -	$ -	N/A
Other Expenditures		30,000	31,305	-	-	-	
Total Expenditures & Transfers	$ 124,738	$ 30,000	$ 31,305	$ -	$ -	$ -	-100.00%
Increase (Decrease) in Fund Balance	$ (122,807)	$ (30,000)	$ (30,912)	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)	78						
Ending Fund Balance	$ 30,912	$ 912	$ -	$ -	$ -	$ -	

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

The majority of the gift was transferred to the Facilities and Technology Capital Improvement Projects Fund in FY18 and FY19 for renovation of the building that previously housed the Arts Council. The renovated facilities provided an opportunity for the Parks and Recreation Department to expand upon current Senior Programs. The remaining fund balance will be used in FY20 for Senior Programs at the renovated facility. No Revenue or expenditures are budgeted for FY21

City of College Station
Fun for All Playground Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Beginning Fund Balance	$ 959,744	$ (16,844)	$ (16,844)	$ -	$ -	$ -	
REVENUES							
Contributions/Donations	$ -	$ 1,700,000	$ 1,375,000	$ -	$ -	$ -	-100.00%
Investment Earnings	(734)	6,000	515	-	-	-	-100.00%
Total Revenues	$ (734)	$ 1,706,000	$ 1,375,515	$ -	$ -	$ -	-100.00%
Total Funds Available	$ 959,010	$ 1,689,156	$ 1,358,671	$ -	$ -	$ -	
EXPENDITURES & TRANSFERS							
Capital Projects	963,820	1,706,000	1,358,671	-	-	-	-100.00%
Other Expenditures		-	-	-	-	-	
Total Expenditures & Transfers	$ 963,820	$ 1,706,000	$ 1,358,671	$ -	$ -	$ -	-100.00%
Increase (Decrease) in Fund Balance	$ (964,554)	$ -	$ 16,844	$ -	$ -	$ -	
Measurement Focus Increase (Decrease)	(12,034)						
Ending Fund Balance	$ (16,844)	$ (16,844)	$ -	$ -	$ -	$ -	



The Fun for All Playground Fund was established in FY18 to record the financial activity associated with the construction of an all-inclusive playground located at Central Park. The project is a joint effort with several local service organizations that, to date, have contributed $1,000,000 to fund the construction of Phase I of the playground. The City committment to the playground included $500,000 for design and marketing expenses to be paid from Park Land Dedication funds. Phase I consisted of a playground, swings, a splash pad, parking, fencing, and general infrastructure.

Phase II will include the Carolyn & John Crow Field and Entry Plaza, which is estimated to cost $1,200,000 and will be funded through additional contributions as well as Parkland Dedication funds. Construction on Phase II is expected to be compelted in FY20.

Future Phases of construction will add additional play units and accessible exercise area, shades, lights, rubber surfacing, quiet zones, natural area and landscaping, a fishing pier and boardwalk at the pond, and additional parking.

No revenue or expenditures are budgeted for FY21.

CITY OF COLLEGE STATION

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Special Revenue CIP

Special Revenue CIP encompasses Hotel Tax Fund, Cemetery Funds, Fun for All Fund, Park Land Dedication, Sidewalk Zone, and Drainage Utility Fund projects. The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple Special Revenue projects. These projects had substantial FY20 activity related to land acquisition, design and engineering, and/or construction. Due to COVID-19, some previously planned FY21 project expenditures were deferred to future years. Additionally, some projects were fully appropriated in prior years. As a result, Special Revenue CIP only has minor budgeted FY21 appropriations.

The City coordinates the following projects with other CIP projects, when applicable. The FY21 CIP Budget also includes other projects the City began in prior fiscal years. For specific Special Revenue project details and timing, please reference individual workbooks presented in the CIP Budget Book.

In general, Special Revenue projects provide additional or improved community amenities (e.g., parks, trails, additional or refurbished sidewalks) and/or infrastructure (e.g., culverts) in existing or developing City neighborhoods. The improvements or additional assets that result from these projects generally lower City operating costs (e.g., maintenance) and improve community conditions. Additionally, some projects also result in expanded amenities at local parks, leading to more scheduled events, sports tournaments, and visitors.

Hotel Tax Fund Projects

For Hotel Tax Fund CIP budgets and expenditures, please see the Hotel Tax Fund Summary and related text. For FY21, budgeted Hotel Tax Fund CIP appropriations total $250,000.

Cemetery Fund Projects

For Cemetery Fund capital budgets and expenditures, please see the Cemetery Fund Summaries and accompanying text. Additionally, two Cemetery capital projects will be expensed in the Parks CIP Fund. These projects are debt funded. The City will service the debt via a transfer from the respective Cemetery funds to the Debt Service Fund. Information regarding these projects is presented in the General Government CIP section and in the Cemetery Fund Summaries. The Cemetery funds do not have any budgeted FY21 CIP appropriations.

Fun for All Fund Projects

For Fun for All CIP budgets and expenditures, please see the Fun for All Fund Summary and related text. Fun for All does not have any budgeted FY21 CIP appropriations.

Park Land Projects

Since Park Land projects depend on funds received in each Park Land Zone, the FY21 CIP Budget does not include any initial appropriations for Park Land projects. The City anticipates FY21 contributions of $500,000 that will be appropriated during the upcoming fiscal year via Budget Amendments. Park Land contributions will accumulate in the appropriate fund until projects are identified and sufficient funding is available. Park Land contributions not spent will carry over to future fiscal years. For FY21, Parkland CIP appropriations (across all Zones) total $18,115.

Similar to other CIP projects, Park Land prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Projects with projected activity include:

- Northgate Park – Design and Construction
- Fun for All Playground – Design and Construction - Phases I & II
- Veteran's Park Amenities
- Lick Creek Trailhead and Parking Lot - Design

Sidewalk Zone Projects

Sidewalk Zone projects depend on the receipt and expenditure of funds paid by developers to the City. Developers pay these fees in accordance with the City's Sidewalk ordinance in lieu of constructing required sidewalks and/or multi-use paths. The City must spend Sidewalk fees in the same Zone as the approved development. Additionally, the City can only use the collected revenue for construction, reconstruction, and/or land acquisition costs associated with sidewalks and multi-use paths.

Several Sidewalk Zones contain balances not yet committed to specific projects. The City will appropriate funds via Budget Amendments as contributions are received and relevant projects develop. If funds are not spent in FY21, contributions will carry over to future fiscal years and remain available for projects in the appropriate Zone. For FY21, Sidewalk Zone CIP appropriations (across all Zones) total $5,887.

Drainage Utility Projects

Drainage projects are funded by drainage utility fee revenue collected by the City from residential and commercial customers. Similar to other CIP projects, Drainage projects' prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. Current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Similar to other Special Revenue projects, most Drainage projects were fully appropriated in prior years. As a result, Drainage does not have any budgeted FY21 appropriations.

Projects with projected activity include:

- Minor Drainage Improvements
    - Project covers unscheduled/emergency projects that may arise during the year
- Culvert at John Milliff Road and Redmond Drive
    - Project covers the replacement of culverts and associated creek bank stabilization
- Drainage Improvements at University Oaks and Stallings
    - Project covers the replacement of the drainage structure at the University Oaks and Stallings Drive intersection, including the replacement of the storm drain and culvert end treatments

Special Revenue Projects' O&M Costs

Due to the nature of Special Revenue projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects in their O&M budgets. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased utility expenses) or via Budget Amendment. If additional personnel for new projects are required (e.g., maintenance staff for a new park), departments will submit SLAs for review and possible approval.

A summary at the end of this section presents the Special Revenue projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.

SPECIAL REVENUE FUNDS
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

	PROJECT #	FY21 BUDGET	BUDGET APPROPRIATIONS THROUGH FY19	FY20	FY21
SPECIAL REVENUE FUNDS					
HOTEL TAX FUND (3121)					
VETERAN'S PARK PHASE I	HM1601	5,223,274	5,223,274	-	-
VETERAN'S PARK PHASE II	HM1606	-	-	-	-
TEXAS INDEPENDENCE BALLPARK (Southeast)	HM1607	6,706,223	3,953,403	2,752,820	-
TEXAS AVENUE CEMTERY FUND (3351)				-	-
TEXAS AVE CEMETERY RESTROOM	PK1911	150,000	150,000	-	-
FUN FOR ALL FUND (4140)				-	-
FUN FOR ALL PLAYGROUND PHASE I & II	PK1409	2,706,000	1,000,000	1,706,000	-
SIDEWALK ZONE FUNDS (3021-3035)				-	-
SOUTHWOOD SW DESIGN	ST1710	42,000	42,000	-	-
GPR - CL W OF WOODLAKE TO ROYDER	ST1703	36,790	5,790	31,000	-
HOLLEMAN DRIVE SOUTH SIDEWALK	ST1607	20,400	20,400	-	-
DRAINAGE UTILITY FUND (3912)					
MINOR DRAINAGE IMPROVEMENTS	SD1701	300,000	200,000	100,000	-
CULVERT @ MILLIFF/REDMOND	SD1604	566,500	50,000	516,500	-
IMPR @ UNIVERSITY OAKS & STALLINGS	SD2001	500,000	-	300,000	-
CAPITAL PROJECTS SUBTOTAL			$ 10,644,867	$ 5,406,320	$ -

Revenue and Fund Balance information is presented in the individual Fund Summaries in this budget document.

SPECIAL REVENUE FUNDS
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
1,828,691	3,157,999	236,584	-	-	-	-	-	-
31,335	97	250	-	-	-	-	-	-
44,990	-	-	-	-	6,455,010	-	-	-
		-	-	-	-	-	-	-
-	78,328	71,672	-	-	-	-	-	-
		-	-	-	-	-	-	-
327,125	1,088,198	1,290,677	-	-	-	-	-	-
		-	-	-	-	-	-	-
33,684	4,490	3,826	-	-	-	-	-	-
-	-	36,790	-	-	-	-	-	-
20,400	-	-	-	-	-	-	-	-
-	102,170	-	200,000					
30,000	8,489	2,500	516,000	-	-	-	-	-
-	-	-	500,000	-	-	-	-	-
$ 2,316,225	$ 4,439,770	$ 1,642,299	$ 1,216,000	$ -	$ 6,455,010	$ -	$ -	$ -

PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

	PROJECT #	FY21 BUDGET	Budget Appropriations THROUGH FY19	FY20	FY21
BEGINNING FUND BALANCE:				$ 7,064,592	$ 4,802,024
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				$ 700,000	$ 500,000
INVESTMENT EARNINGS				67,221	12,005
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				$ 767,221	$ 512,005
TOTAL RESOURCES AVAILABLE				$ 7,831,813	$ 5,314,029
PARK LAND DEDICATION FUNDS					
ZONE 1 PARK					
NORTHGATE PARK	PK1718	575,000	575,000	-	-
ZONE 2 PARK		-	-	-	-
ZONE 3 PARK		-	-	-	-
FUN FOR ALL PLAYGROUND	PK1409	195,487	135,000	29,450	-
ZONE 4 PARK		-	-	-	-
VETERAN'S PARK AMENITIES	PK1902	215,000	215,000	-	-
SUMMIT CROSSING PARK DESIGN	PK1908	64,000	64,000	-	-
ZONE 5 PARK	PK0055	-	-	-	-
ZONE 6 PARK		-	-	-	-
ZONE 7 PARK		-	-	-	-
ZONE 8 PARK		-	-	-	-
** **ZONE 9 PARK (incl Zone 24)**		-	-	-	-
LICK CREEK TRAILHEAD & PARKING	ST1711	121,514	62,600	-	-
ZONE 10 PARK		-	-	-	-
COVE OF NANTUCKET	PK1817	21,274	-	-	-
** **ZONE 11 PARK (incl Zone 14)**		-	-	-	-
ZONE 12 PARK		-	-	-	-
ZONE 13 PARK		-	-	-	-
ZONE 15 PARK		-	-	-	-
** **COMMUNITY PARK ZONE A/B**		-	-	-	-
POTENTIAL LAND PURCHASES	TBD	3,407,350	-	-	-
** **COMMUNITY PARK ZONE C/D**		-	-	-	-
FUN FOR ALL PLAYGROUND	PK1409	830,157	365,000	119,608	-
CLOSED PROJECTS		-	-	-	-
*** **FUTURE PROJECTS**		-	-	-	-
CAPITAL PROJECTS SUBTOTAL					
OTHER				-	-
GENERAL & ADMIN. CHARGES				32,414	18,115
TOTAL EXPENDITURES					
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:					

** These Funds were combined in FY18 by a change to the Park Land ordinance.
*** Estimated expenses for future years - Appropriation requests by fund will be brought to council for approval when contributions are received and projects identified.

PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FY21 THROUGH FY26

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	$ 7,064,592	$ 5,377,686	$ 4,802,024	$ 1,888,564	$ 2,393,286	$ 2,899,269	$ 2,899,269	$ 3,406,517
	$ 578,969	$ 700,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
	55,924	67,221	12,005	4,721	5,983	7,248	7,248	8,516
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 634,893	$ 767,221	$ 512,005	$ 504,721	$ 505,983	$ 507,248	$ 507,248	$ 508,516
	$ 7,699,486	$ 6,144,907	$ 5,314,029	$ 2,393,286	$ 2,899,269	$ 3,406,517	$ 3,406,517	$ 3,915,033
51,597	175,753	347,650	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	62,060	133,389	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,804	212,196	-	-	-	-	-	-
-	49,410	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	19,427	102,087	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	21,274	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,407,350	-	-	-	-	-
-	-	-	-	-	-	-	-	-
266,202	48,807	515,148	-	-	-	-	-	-
	1,906,050	-	-	-	-	-	-	-
-	-	-		-	-	-	-	-
	$ 2,285,586	$ 1,310,469	$ 3,407,350	$ -	$ -	$ -	$ -	$ -
	(6,763)	-	-	-	-	-	-	-
	42,977	32,414	18,115	-	-	-	-	-
	$ 2,321,800	$ 1,342,883	$ 3,425,465	$ -	$ -	$ -	$ -	$ -
	$ 5,377,686	$ 4,802,024	$ 1,888,564	$ 2,393,286	$ 2,899,269	$ 3,406,517	$ 3,406,517	$ 3,915,033

City of College Station
Sidewalk Zone Funds
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY20 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
BEGINNING BALANCE	$ 87,484	$ 152,455	$ 152,455	$ 121,837	$ -	$ 121,837	
REVENUES							
Contributions	$ 66,240	$ -	$ 10,735	$ -	$ -	$ -	N/A
Investment Earnings	3,376	1,250	1,217	1,250	-	1,250	0%
Total Revenues	$ 69,616	$ 1,250	$ 11,952	$ 1,250	$ -	$ 1,250	0%
TOTAL FUNDS AVAILABLE	157,099	153,705	164,406	123,087	-	123,087	-20%
EXPENDITURES & TRANSFERS							
Sidewalk Zone 1	$ -	$ 111	$ 111	$ 388	$ -	$ 388	250%
Sidewalk Zone 2	-	79	79	240	-	240	204%
Sidewalk Zone 3	-	73	73	224	-	224	207%
Sidewalk Zone 5	4,490	1,263	1,263	-	-	-	-100%
Sidewalk Zone 6	-	391	391	1,193	-	1,193	205%
Sidewalk Zone 8	-	2,717	2,717	39	-	39	-99%
Sidewalk Zone 9		225	225	688	-	688	206%
Sidewalk Zone 13	-	408	408	1,603	-	1,603	293%
SW13 Greens Prairie Road	-	37,000	36,790	-	-	-	-100%
Sidewalk Zone 14	-	320	320	976	-	976	205%
Sidewalk Zone 15	-	192	192	586	-	586	205%
Other	155		-	-	-	-	N/A
Total Expenditures & Transfers	$ 4,645	$ 42,779	$ 42,569	$ 5,937	$ -	$ 5,937	-86%
Increase (Decrease) in Fund Balance	$ 64,971	$ (41,529)	$ (30,617)	$ (4,687)	$ -	$ (4,687)	-89%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 152,455	$ 110,926	$ 121,837	$ 117,150	$ -	$ 117,150	

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the proposed development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non- vehicular ways.

Budgets are included for the expenditure of funds in each of the Sidewalk Zones that have a balance. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

The FY21 estimated ending fund balance is anticipated to decrease 2.95% from the FY20 estimated ending fund balance.

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

	Projected					
	FY21	FY22	FY23	FY24	FY25	Comments
Parkland Dedication Projects						
Fun for All Playground	8,240	8,487	8,742	9,004	9,274	Playground maintenance and electric utility costs - expensed in Parks O&M (General Fund)
Parkland Projects Totals	**$ 8,240**	**$ 8,487**	**$ 8,742**	**$ 9,004**	**$ 9,274**	
Total Estimated O&M Costs	**$ 8,240**	**$ 8,487**	**$ 8,742**	**$ 9,004**	**$ 9,274**	

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

CITY OF COLLEGE STATION

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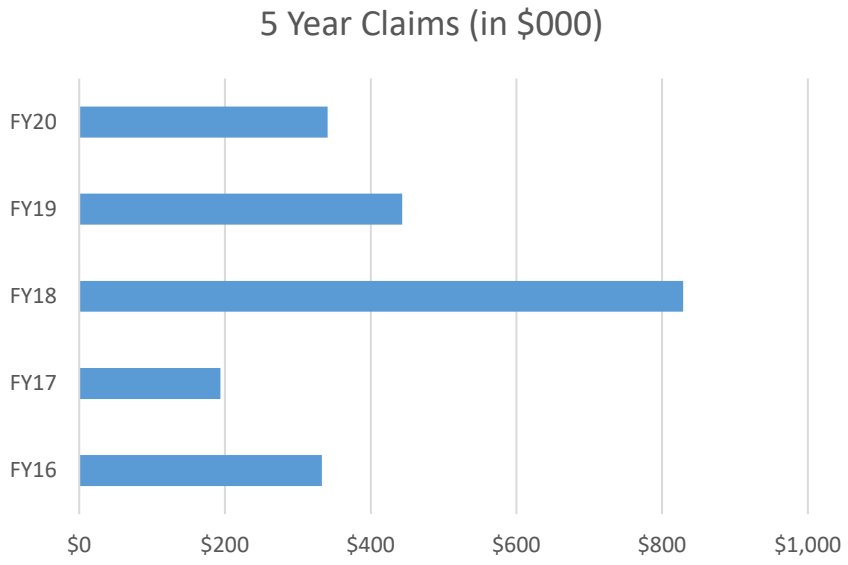
Property & Casualty Insurance Fund

The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses. Budgeted premiums are based on the actual amounts charged to departments to cover the City's property and casualty costs.

Two water events that occurred in FY19 (one in October 2018 and another in December 2018) caused widespread damage in city buildings resulting in abatement action and an increase in premiums in FY20. Premiums are forecasted to increase an additional 20% in FY21. This increase has been allocated between FY21 and FY22 in the following fund summary.

Salary and benefits expenses in this fund include one full-time Property Claims Assistant, and a portion of the Risk Manager, Security/Safety Coordinator, and Risk Claims Coordinator, salaries and benefits are also coded to this fund for FY21.

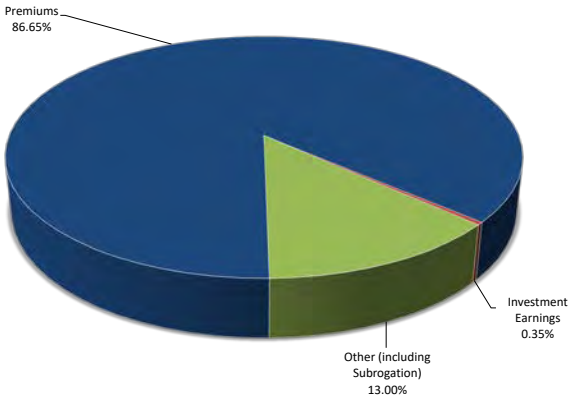
No SLAs are proposed for FY21.



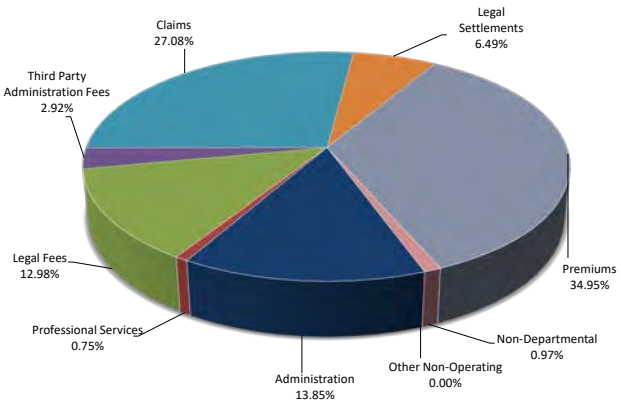
City of College Station
Property & Casualty Insurance Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Premiums	$ 1,001,889	$ 1,000,000	$ 1,002,122	$ 1,000,000	$ -	$ 1,000,000	0.00%
Investment Earnings	38,291	20,000	16,915	4,030	-	4,030	-79.85%
Other (including Subrogation)	496,251	75,000	190,239	150,000	-	150,000	100.00%
Non-Operating Revenue	793,626	-	-	-	-	-	N/A
Total Revenues	$ 2,330,057	$ 1,095,000	$ 1,209,276	$ 1,154,030	$ -	$ 1,154,030	5.39%
EXPENDITURES AND TRANSFERS							
Administration	$ 207,278	$ 213,506	$ 214,922	$ 213,451	$ -	$ 213,451	-0.03%
Professional Services	4,767	11,550	11,552	11,550	-	11,550	0.00%
Legal Fees	200,655	225,000	250,000	200,000	-	200,000	-11.11%
Third Party Administration Fees	26,466	27,500	43,653	44,962	-	44,962	63.50%
Claims	396,836	380,000	389,997	417,317	-	417,317	9.82%
Legal Settlements	-	140,000	82,569	100,000	-	100,000	-28.57%
Premiums	356,023	395,000	507,255	538,606	-	538,606	36.36%
Non-Departmental	11,272	15,000	15,000	15,000	-	15,000	0.00%
Other Non-Operating	4,788	180,964	180,962	-	-	-	-100.00%
Transfers Out	15,700	-	-	-	-	-	N/A
Contingency	-	-	-	103,118	-	103,118	N/A
Total Operating Expenses & Transfers	$ 1,223,786	$ 1,588,520	$ 1,695,910	$ 1,644,004	$ -	$ 1,644,004	3.49%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 1,106,272	$ (493,520)	$ (486,634)	$ (489,974)	$ -	$ (489,974)	
Measurement Focus Increase (Decrease)	$ (54,294)						
Beginning Working Capital, *accrual basis of accounting*	$ 1,036,653	$ 2,088,631	$ 2,088,631	$ 1,601,997	$ -	$ 1,601,997	
Ending Working Capital, *accrual basis of accounting*	$ 2,088,631	$ 1,595,111	$ 1,601,997	$ 1,112,023	$ -	$ 1,112,023	

Property & Casualty Insurance Fund - Sources



Property & Casualty Insurance Fund - Uses



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

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Property & Casualty	$ 229,417	$225,056	$ 226,472	$ 225,001	$ -	$ 225,001	-0.02%
TOTAL	$ 229,417	$225,056	$ 226,472	$ 225,001	$ -	$ 225,001	-0.02%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Approved Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 190,667	$177,585	$ 177,913	$ 177,184	$ -	$ 177,184	-0.23%
Health Insurance	26,972	28,921	30,007	29,243	-	29,243	1.11%
Supplies	12	-	-	24	-	24	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	11,767	18,550	18,552	18,550	-	18,550	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 229,417	$225,056	$ 226,472	$ 225,001	$ -	$ 225,001	-0.02%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Property & Casualty	2.50	2.50	2.50	-	2.50	0.00%
TOTAL	2.50	2.50	2.50	-	2.50	0.00%

Employee Benefits Fund

The City has been self-funded for employee benefits since 2004. The Employee Benefits Fund is used for the collection of employer and employee paid contributions as well as the payment of claims and premiums for the City's Health benefits including Medical, Dental, Prescription, Stop-Loss and funding for the City's Other Post-Employment Benefits (OPEB) and Employee Health Clinic.

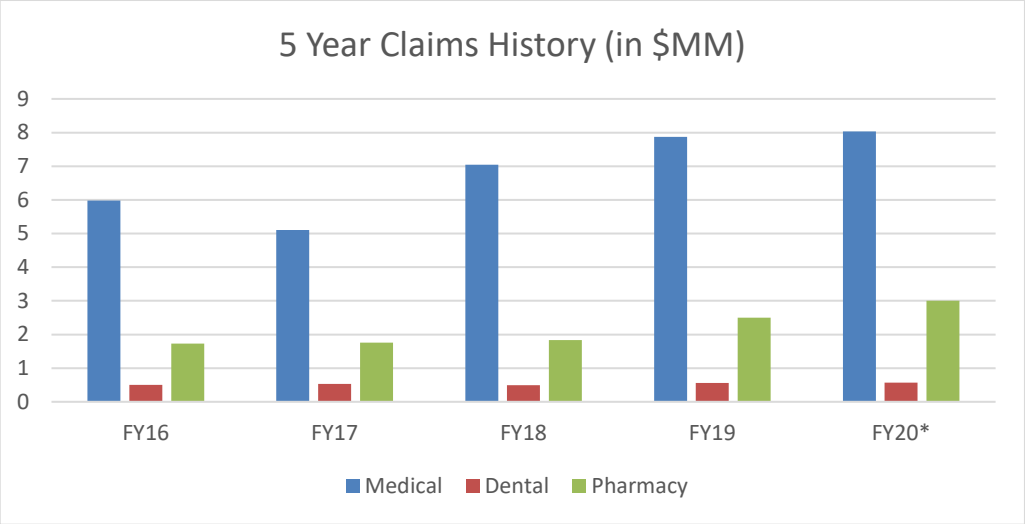
The Employee Health clinic provides acute and preventive primary care, occupational medicine, workers' compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents and retirees to encourage wellness and pro-active medical intervention and treatment. The Health Care program has been administered by CIGNA since January 2018.

The City began funding for the City's Other Post-Employment Benefits (OPEB) in FY18. Funding is calculated at the department level using a budgeted FTE basis. This funding was eliminated for FY20 as a mitigation strategy to offset revenue losses due to COVID19, resulting in both revenues and expenses being $1.5M under budget for FY20. Funding will resume in FY21.

City-paid Employee Health insurance premiums are forecasted to increase 9% for FY21. This increase in premiums will offset the anticipated increase in claims, premiums and Employee Health Clinic Expenses. No corresponding increase in the employee paid premiums is budgeted for FY21.

No SLAs were submitted for the FY21 budget.

This is an internal Service Fund. For financial statement reporting it is reported using the economic resources measurement focus and the accrual basis of accounting. 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 (current assets less current liabilities).

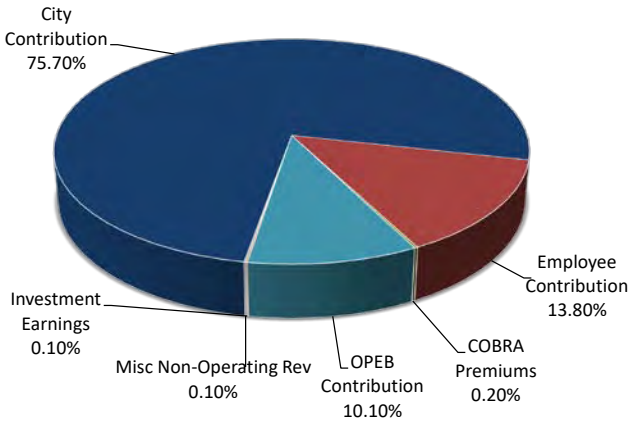


*Projected FY20 Totals

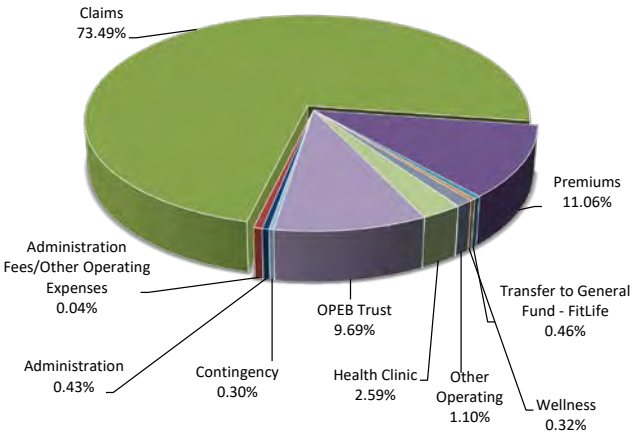
City of College Station
Employee Benefits Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
REVENUES						
City Contribution	$ 10,209,883	$ 11,239,750	$ 11,167,411	$ 12,154,985	$ -	$ 12,154,985
Employee Contribution	2,111,398	2,215,000	2,034,794	2,215,000	-	2,215,000
COBRA Premiums	16,163	7,500	26,229	26,000	-	26,000
Other Operating Revenues	354,945	-	521,631	-	-	-
OPEB City Contribution	1,105,645	1,236,466	-	1,629,793	-	1,629,793
Investment Earnings	208,904	125,000	81,999	14,482	-	14,482
Misc Non-Operating Revenues	314,665	20,000	33,429	20,000	-	20,000
Total Revenues	$ 14,321,604	$ 14,843,716	$ 13,865,493	$ 16,060,260	$ -	$ 16,060,260
EXPENDITURES & TRANSFERS						
Administration	$ 69,602	$ 70,684	$ 72,037	$ 71,801	$ -	$ 71,801
Administration Fees	(4,878)	102,000	79,024	93,304	-	93,304
Claims	11,347,973	12,032,000	12,000,027	12,364,889	-	12,364,889
Premiums	1,651,880	1,985,000	1,810,596	1,860,228	-	1,860,228
Transfer to General Fund - FitLife	79,420	75,000	75,000	77,250	-	77,250
Wellness	22,350	51,000	17,767	53,199	-	53,199
Other Operating	130,010	151,000	151,000	185,000	-	185,000
Misc Non-Operating	3,915	4,000	4,000	4,200	-	4,200
Health Clinic	371,096	400,000	423,247	436,000	-	436,000
OPEB Trust	1,103,433	1,146,926	-	1,629,793	-	1,629,793
Contingency	-	-	-	50,603	-	50,603
Total Operating Expenses & Transfers	$ 14,774,800	$ 16,017,610	$ 14,632,698	$ 16,826,267	$ -	$ 16,826,267
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ (453,196)	$ (1,173,894)	$ (767,205)	$ (766,007)	$ -	$ (766,007)
Measurement Focus Increase (Decrease)	$ 51,748					
Beginning Working Capital, *accrual basis of accounting*	$ 6,961,356	$ 6,559,908	$ 6,559,908	$ 5,792,703	$ -	$ 5,792,703
Ending Working Capital, *accrual basis of accounting*	$ 6,559,908	$ 5,386,014	$ 5,792,703	$ 5,026,696	$ -	$ 5,026,696

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



City of College Station
Employee Benefits Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Employee Benefits Admin	$ 73,029	$ 70,684	$ 72,037	$ 71,801	$ -	$ 71,801	1.58%
TOTAL	$ 73,029	$ 70,684	$ 72,037	$ 71,801	$ -	$ 71,801	1.58%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 46,057	$ 41,331	$ 41,599	$ 42,126	$ -	$ 42,126	1.92%
Health Insurance	26,972	28,921	30,006	29,243	-	29,243	1.11%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	-	432	432	432	-	432	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 73,029	$ 70,684	$ 72,037	$ 71,801	$ -	$ 71,801	1.58%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Comp & Benefits Assistant	1.00	1.00	1.00	-	1.00	0.00%
TOTAL	1.00	1.00	1.00	-	1.00	0.00%

City of College Station
Unemployment Insurance Fund
Fund Summary

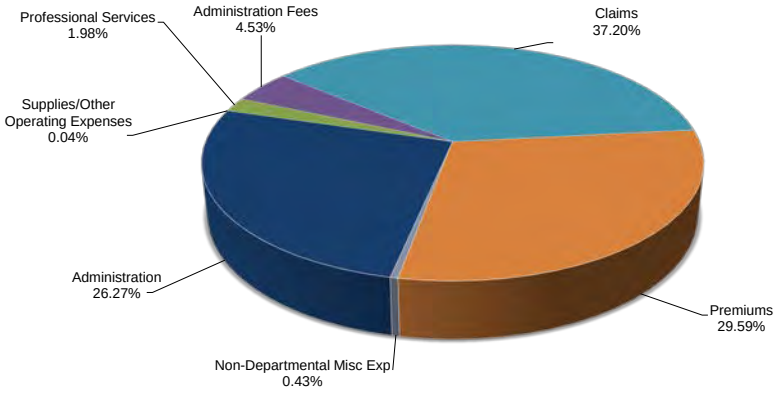
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Premiums	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Investment Earnings	8,389	7,600	3,264	700	-	700	-90.79%
Total Revenues	$ 8,389	$ 7,600	$ 3,264	$ 700	$ -	$ 700	-90.79%
EXPENDITURES & TRANSFERS							
Claims	$ 36,741	$ 50,000	$ 40,000	$ 50,000	$ -	$ 50,000	0.00%
Non-Departmental Misc Exp	-	-	-	-	-	-	N/A
Total Operating Expenses & Transfers	$ 36,741	$ 50,000	$ 40,000	$ 50,000	$ -	$ 50,000	0.00%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ (28,352)	$ (42,400)	$ (36,736)	$ (49,300)	$ -	$ (49,300)	
Measurement Focus Increase (Decrease)	$ 913						
Beginning Working Capital, *accrual basis of accounting*	$ 369,186	$ 341,746	$ 341,746	$ 305,010	$ -	$ 305,010	
Ending Working Capital, *accrual basis of accounting*	$ 341,746	$ 299,346	$ 305,010	$ 255,710	$ -	$ 255,710	

Revenues in this fund are typically collected based as a percentage of each employee's salary; however, in FY17 the decision was made to forego collection of this revenue due to sufficient fund balance. The decision not to collect revenues has been extended to FY21. Therefore, FY21 proposed revenues reflect anticipated investment income only.

City of College Station
Workers' Compensation Insurance Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Premiums	$ 532,624	$ 543,000	$ 469,006	$ 473,696	$ -	$ 473,696	-12.76%
Other Operating Revenues	522	-	-	-	-	-	N/A
Investment Earnings	60,196	35,000	26,675	26,742	-	26,742	-23.59%
Total Revenues	$ 593,342	$ 578,000	$ 495,681	$ 500,438	$ -	$ 500,438	-13.42%
EXPENDITURES & TRANSFERS							
Administration	$ 150,819	$ 154,329	$ 154,951	$ 153,601	$ -	$ 153,601	-0.47%
Supplies	12	-	-	-	-	-	N/A
Professional Services	11,150	11,600	11,200	11,600	-	11,600	0.00%
Administration Fees	26,466	29,000	26,468	26,500	-	26,500	-8.62%
Claims	217,522	178,000	208,965	217,500	-	217,500	22.19%
Premiums	167,159	170,000	170,000	173,000	-	173,000	1.76%
Non-Departmental Misc Exp	-	2,500	2,500	2,500	-	2,500	0.00%
Total Operating Expenses & Transfers	$ 573,129	$ 545,429	$ 574,084	$ 584,701	$ -	$ 584,701	7.20%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 20,213	$ 32,571	$ (78,403)	$ (84,263)	$ -	$ (84,263)	
Measurement Focus Increase (Decrease)	$ 498						
Beginning Working Capital, *accrual basis of accounting*	$ 2,113,296	$ 2,134,007	$ 2,134,007	$ 2,055,604	$ -	$ 2,055,604	
Ending Working Capital, *accrual basis of accounting*	$ 2,134,007	$ 2,166,578	$ 2,055,604	$ 1,971,341	$ -	$ 1,971,341	

Worker's Compensation Fund - Uses



The Ciy is self insured for Worker's Compensation coverage, which absorbs the cost if medical treatment and lost wages due to injuries that occur while an employee is carrying out the functions of his or her job.

Worker's Compensation premiums are based on the actual amounts charged to departments to voer the City's Workers Compensation costs. The various postiions are charged based on the annual ratings established by the Texas Department of Insurance. The contributions for each fund/department are collected in the Worker's Compensation Fund and are used to pay out claims as they are filed.

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

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Workers' Compensation	$ 169,726	$ 165,929	$ 166,151	$ 165,201	$ -	$ 165,201	-0.44%
TOTAL	$ 169,726	$165,929	$166,151	$ 165,201	$ -	$165,201	-0.44%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 142,128	$ 136,961	$ 137,232	$ 136,042	$ -	$ 136,042	-0.67%
Health Insurance	16,436	17,368	17,719	17,559	-	17,559	1.10%
Supplies	12	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	11,150	11,600	11,200	11,600	-	11,600	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 169,726	$165,929	$166,151	$ 165,201	$ -	$165,201	-0.44%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Workers' Compensation	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	1.50	1.50	1.50	-	1.50	0.00%

Replacement Funds

The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. Reliable vehicles and equipment in appropriate working order are essential to providing public services to the communities served in a professional and timely manner.

Fleet Replacement Fund

Fleet replacement contributions are paid by the department/fund that owns the vehicle. Funds are gradually accumulated to become available when the vehicle or piece of equipment must be replaced.

Replacement is based on: age of vehicle/equipment, total miles or number of hours used, and unit repair history. The fact that a vehicle has reached its replacement age or threshold doesn't mean it automatically gets replaced. Some wear out faster than others, which may be a sign of the assignment, the intensity of use, and how the end-users take care of the vehicle. Some vehicles may need to be replaced sooner than scheduled due to extreme wear and tear.

A vehicle inventory report is prepared each year, and all vehicles and equipment meeting the replacement criteria will be identified. The Fleet Services Division Manager will submit a list of vehicles and equipment for replacement to Fiscal Services.

In FY21 the City will transfer $2,063,000 from Certificates of Obligation to Fleet Replacement to provide funds for expected replacement cost of General Fund owned vehicles aged ten years and older, primarily in Police, Fire, and Public Works.

FY21 scheduled replacements are budgeted as a transfer to the applicable department/fund for purchase.

See attached fleet replacement schedule for detail description and cost estimates for the FY21 scheduled replacements.

Information Technology (IT) Replacement Fund

The Information Technology Replacement Fund is an internal service fund which provides technology replacements within the City of College Station. In prior years, technology replacements were purchased out of the IT budget or the department's operating budget. In an effort to better control costs, the IT replacement fund was created. The fund receives rental charges from departments based on the expected life of their technology. The technology replacements are purchased out of this fund as scheduled and/or as conditions warrant. Approved replacement policies include the following:

1. The amount charged to each department will be based on the life expectancy of the equipment and the number of deskbound employees in the department. Deskbound employees are defined as those employees who are required to have a desktop, laptop, or iPad in order to perform their job duties.

2. In FY20 workstation costs will include laptops, desktops, and other equipment (phones, printers, etc.); in all future years workstation costs will only include laptop and other equipment.

3. Expenses for shared or communal technology (i.e. conference room displays) will be allocated based on the total number of conference rooms in the City. For shared/communal devices, all General Government departments will be charged as a group and funding will be budgeted in the CMO division.

4. Departments will not be able to withdraw more than they have contributed to the replacement fund. For example, if a department needs to replace or upgrade a $3,000 device with a life expectancy of six years, they

can pay an allocation of $500 per year over the six years; or if they wish to purchase the device sooner, they can transfer money into the IT Replacement Fund from their Operating Budget.

5. Items included in the IT Replacement Fund are listed below. Technology not listed below are not to be funded through the IT Replacement Fund and therefore are the owning department's responsibility to fund.

   a. Conference Rooms Displays
   b. Copiers
   c. Desktops
   d. iPad/tablets
   e. Laptops
   f. Mobile Data Terminals (MDT)
   g. Monitors
   h. Phones
   i. Scanners
   j. Servers
   k. Uninterruptable Power Source (UPS)
   l. Printers

6. A department may petition for an item to be added to the IT Replacement Fund by submitting a request to the IT Council. The request must include the device(s) desired to be added, cost per device, recommended replacement cycle, and justification for the device to be funded through the IT Replacement Fund. If approved by the IT Council (approval is defined as a simple majority of the IT Council members present when the vote was taken), the IT Director will make a request to Budget to include the item beginning with the next fiscal year's budget request following the IT Council approval. The requesting department will be responsible for the initial purchase of the added device.

7. IT will determine the life expectancy of devices and maintain a replacement schedule to ensure the devices are replaced on schedule. IT staff will provide Fiscal Services with an up-to-date version of the Replacement Schedule twice a year; once for the external audit and once in preparation for the next year's target budgets.

The proposed FY21 expenditures for the IT Replacement Fund are $286,955. See the IT Replacement Schedule for the description of proposed purchases.

Equipment Replacement Fund

Replacement contributions are paid by Police department for body cameras and in-car video purchased from Axon Enterprise Inc.

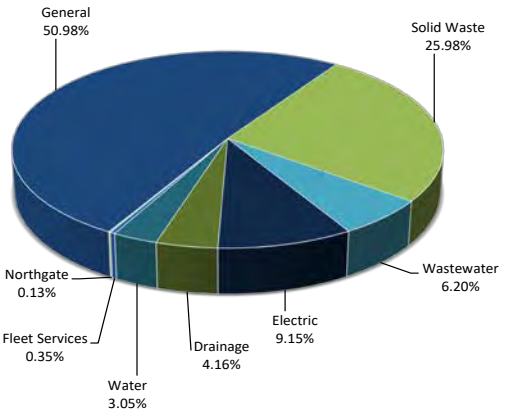
The Fire equipment replacement plan was established in order to phase-in the replacement of extrication tools, self-contained breathing apparatus (SCBA), and thermal cameras. Extrication tools have a 15 year replacement schedule and thermal imaging cameras have a 5 year replacement schedule. SCBAs were purchased in FY17 with funding via Governmental CIP and contributions are being made for the next replacement.

FY21 scheduled replacements are budgeted as a transfer to the applicable department for purchase.

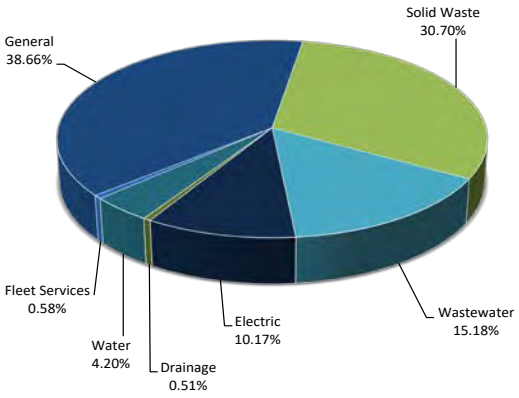
City of College Station
Fleet Replacement Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Fleet Replacement Contributions:							
General Fund	$ -	$ 2,874,829	$ 2,874,829	$ 3,150,897	$ -	$ 3,150,897	9.60%
Northgate Parking Fund	-	6,325	6,325	8,018	-	8,018	26.77%
Electric Fund	-	489,002	489,002	565,443	-	565,443	15.63%
Water Fund	-	165,624	165,624	189,536	-	189,536	14.44%
Wastewater Fund	-	350,100	350,100	383,001	-	383,001	9.40%
Solid Waste Fund	-	2,040,989	2,040,989	1,605,832	-	1,605,832	-21.32%
Fleet Services Fund	-	19,525	19,525	21,355	-	21,355	9.37%
Drainage Fund	-	225,275	225,275	256,961	-	256,961	14.07%
Subtotal Contributions	-	6,171,669	6,171,669	6,181,043	-	6,181,043	
Debt Issue	-	1,030,000	190,000	2,063,000	-	2,063,000	100.29%
Transfer from Electric Fund	-	1,219,363	1,219,363	-	-	-	-100.00%
Transfer from Wastewater Fund	-	535,347	535,347	-	-	-	-100.00%
Other Non-Operating	-	100,000	125,000	100,000	-	100,000	0.00%
Investment Earnings	-	25,000	136,569	25,000	-	25,000	0.00%
Total Revenues	$ -	$ 9,081,379	$ 8,377,948	$ 8,369,043	$ -	$ 8,369,043	-7.84%
EXPENDITURES							
Fleet Replacement:							
General Fund	$ -	$ 2,048,000	$ 1,484,350	$ 2,342,500	$ -	$ 2,342,500	14.38%
Northgate Parking Fund	-	-	-	-	-	-	N/A
Electric Fund	-	90,000	90,745	616,000	-	616,000	584.44%
Water Fund	-	170,000	142,246	255,000	-	255,000	50.00%
Wastewater Fund	-	190,000	158,651	920,000	-	920,000	384.21%
Solid Waste Fund	-	790,000	591,108	1,860,000	-	1,860,000	135.44%
Fleet Services Fund	-	-	-	35,000	-	35,000	N/A
Drainage Fund	-	230,000	185,874	31,000	-	31,000	-86.52%
Subtotal Fleet Replacement	-	3,518,000	2,652,974	6,059,500	-	6,059,500	
Other	-	-	-	-	-	-	N/A
Total Expenditures	$ -	$ 3,518,000	$ 2,652,974	$ 6,059,500	$ -	$ 6,059,500	72.24%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ -	$ 5,563,379	$ 5,724,974	$ 2,309,543	$ -	$ 2,309,543	
Measurement Focus Increase (Decrease)	$ -						
Beginning Working Capital, *Accrual Basis of Accounting*	$ -	$ 11,784,923	$ 11,784,923	$ 17,509,897	$ -	$ 17,509,897	
Ending Working Capital, *Accrual Basis of Accounting*	$ -	$ 17,348,302	$ 17,509,897	$ 19,819,440	$ -	$ 19,819,440	

Replacement- Contributions



Replacement- Expenditures



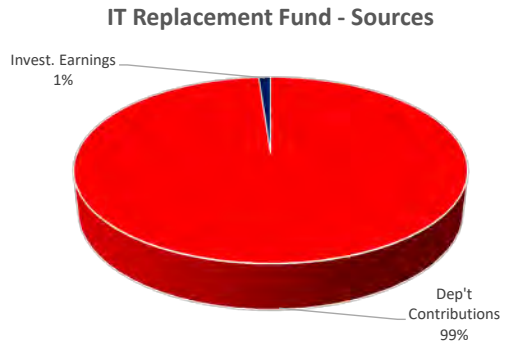
FY21 Proposed Fleet Replacement Schedule

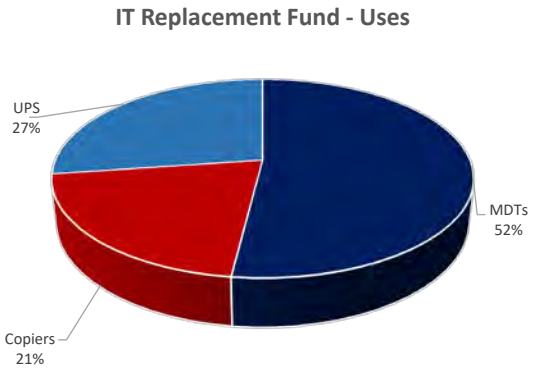
Department	Ref #	Year	Description	Replacement Cost
Police	4005	2004	FRD F250	$ 35,000
Police	4012	2007	FRD E450 swat	140,000
Police	4014	2009	FRD E650 swat	160,000
Police	4119	2014	Chevy Tahoe PPV	60,000
Police	4135	2016	Chevy Tahoe PPV	60,000
Police	4136	2016	Chevy Tahoe PPV	60,000
Police	4137	2016	Chevy Tahoe PPV	60,000
Police	4138	2016	Chevy Tahoe PPV	60,000
Police	4139	2016	Chevy Tahoe PPV	60,000
Police	4140	2016	Chevy Tahoe PPV	60,000
Police	4164	2017	Chevy Tahoe PPV	60,000
Police	4800	2018	Harley Davidson motorcycle	35,000
Police	4801	2018	Harley Davidson motorcycle	35,000
Police	4802	2018	Harley Davidson motorcycle	35,000
Police	4815	2014	Chevy 1500	35,000
				$ 955,000
Fire	3225	1995	Freightliner (Ambulance Chasis)	150,000
				$ 150,000
Public Works	1900	2013	Chevy 2500	35,000
Public Works	3103	2013	Chevy 2500	38,000
Public Works	3109	2012	FRD F250	35,000
Public Works	3122	2001	Dodge 2500	38,000
Public Works	3116	2014	Carlson paver	280,000
Public Works	3191	2011	FRD F250	39,000
Public Works	3194	2011	Autocar patcher	351,000
Public Works	3194me	2011	trailer pressure washer	17,000
Public Works	3279	2015	John Deere zeroturn mower	15,000
Public Works	3400	2013	Chevy 2500	46,000
Public Works	3417	2011	FRD F150	35,000
				$ 929,000
Planning & Development	6100	2013	Chevy 1500	33,000
Planning & Development	6102	2013	Chevy 1500	33,000
Planning & Development	6300	2013	Chevy 1500	33,000
				$ 99,000
Community Services	6105	2009	FRD sport trac	37,000
				$ 37,000
Parks & Recreation	8309	2015	Toro Zeroturn mower	16,000
Parks & Recreation	8320	2014	John Deere zeroturn mower	16,000
Parks & Recreation	8322	2012	FRD F250	44,000
Parks & Recreation	8329	2015	Toro UTV	14,000
Parks & Recreation	8331	1994	Boat/trailer	2,500
Parks & Recreation	8333	2015	Toro Zeroturn mower	16,000
Parks & Recreation	8342	2017	John Deere zeroturn mower	16,000
Parks & Recreation	8387	2015	John Deere zeroturn mower	16,000
Parks & Recreation	8391	2015	John Deere zeroturn mower	16,000
Parks & Recreation	8403	2014	Toro Zeroturn mower	16,000
				$ 172,500
General Fund Total				**$ 2,342,500**

Department	Ref #	Year	Description		Replacement Cost
Fleet Maintenance	1910	2012	FRD F150		35,000
Fleet Maintenance Fund Total				**$**	**35,000**
Electric	2706	2014	Chevy 1500		35,000
Electric	2707	2014	Chevy 1500		35,000
Electric	9206	2013	Chevy 3500		45,000
Electric	9218	1999	Sherman trailer/tension puller		70,000
Electric	9233	2007	SDP trailer		150,000
Electric	9233me	2007	SDP backyard machine		included w/9233
Electric	9238	2015	FRD F550		131,000
Electric	9242	2007	SDP backyard machine		150,000
Electric Fund Total				**$**	**616,000**
Water	9400	2013	FRD Escape		30,000
Water	9436	2015	Chevy 1500		45,000
Water	9437	2015	Chevy 3500		60,000
Water	9496	2009	FRD F750 dump 6-8 yards		120,000
Water Fund Total				**$**	**255,000**
Wastewater	9504	2013	Chevy 1500		35,000
Wastewater	9530	2012	Chevy 1500		50,000
Wastewater	9540	2008	FRD F550		95,000
Wastewater	9544	2010	FRD F150		30,000
Wastewater	9552	2015	Chevy 3500		60,000
Wastewater	9576	2011	John Deere backhoe 310sj		120,000
Wastewater	9588	2009	FRD dump 8-10 yards		120,000
Wastewater	9591	2011	FRD F350		60,000
Wastewater	9593	2012	Freightliner Vaccon vacuum truck		350,000
Wastewater Fund Total				**$**	**920,000**
Solid Waste	7112	2015	Autocar sideloader		370,000
Solid Waste	7113	2015	Autocar sideloader		370,000
Solid Waste	7114	2016	Freightliner grapple		300,000
Solid Waste	7116	2015	Autocar sideloader		370,000
Solid Waste	7207	2014	Autocar roll off		225,000
Solid Waste	7211	2014	Autocar roll off		225,000
Solid WasteTotal				**$**	**1,860,000**
Drainage Maintenance	3205	2015	John Deere UTV		31,000
Drainage Total				**$**	**31,000**
Total Vehicle Replacement Costs (All Funds)				**$**	**6,059,500**

City of College Station
Information Technology (IT) Replacement Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Department Contributions	$ -	$ 306,280	$ 240,550	$ 254,149	$ -	$ 254,149	-17.02%
Transfer In	-	342,795	1,289,833	-	-	-	-100.00%
Investment Earnings	-	5,000	9,090	3,000	-	3,000	-40.00%
Total Revenues	$ -	$ 654,075	$ 1,539,473	$ 257,149	$ -	$ 257,149	-60.69%
EXPENDITURES							
MDT Replacement	$ -	$ 11,113	$ 11,113	$ 149,141	$ -	$ 149,141	1242.04%
Copier Replacement	-	55,490	55,490	59,631	-	59,631	7.46%
UPS Replacement	-	33,883	33,883	78,183	-	78,183	130.74%
Server Replacement	-	50,891	50,891	-	-	-	-100.00%
Other	-	-	-	-	-	-	N/A
Total Expenditures	$ -	$ 151,377	$ 151,377	$ 286,955	$ -	$ 286,955	89.56%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ -	$ 502,698	$ 1,388,096	$ (29,806)	$ -	$ (29,806)	
Measurement Focus Increase (Decrease)	$ -						
Ending Working Capital, *Accrual Basis of Accounting*	$ -	$ 502,698	$ 1,388,096	$ (29,806)	$ -	$ 1,358,290	





FY21 Proposed IT Replacement Schedule

REPLACEMENT TYPE	DEPARTMENT/FUND	TOTAL
MDT	General	$ 149,141
Copiers	General	47,181
UPS - City	General	33,436
UPS - Traffic	General	44,747
Virtual Server	General	-
	General Fund Total	**$ 274,505**
Copiers	Drainage	$ 12,450
	GRAND TOTAL	**$ 286,955**

FY21 Proposed IT Replacement Schedule

Department	Description		Replacement Cost
FY21 Copier Replacement Schedule			
Legal	Copier Replacement		16,852
Community Development	Copier Replacement		4,900
Fiscal Services	Copier Replacement		9,979
Municipal Court	Copier Replacement		8,600
Police	Copier Replacement		5,225
Community Center	Copier Replacement		1,625
General Fund Total		**$**	**47,181**
Drainage	Copier Replacement		12,450
Fleet Total		**$**	**12,450**
Mobile Data Terminal Replacement Schedule			
Police	Mobile Data Terminals - in car printers		99,060
Municipal Court	Mobile Data Terminals - in car printers		3,084
Fire	Mobile Data Terminals - in car printers		46,997
General Fund Total		**$**	**149,141**
UPS Replacement Schedule			
Fiscal Services	UPS Replacement		2,131
Municipal Court	UPS Replacement		1,398
Police	UPS Replacement		3,847
Fire	UPS Replacement		5,563
Community Services	UPS Replacement		880
Public Works	UPS Replacement		31,158
Parks and Recreation	UPS Replacement		1,124
Information Technology	UPS Repalcement		5,703
Battery Replacement	Battery Replacement		23,733
General Fund Total		**$**	**75,537**
Electric Fund	UPS Replacement		2,646
Electric Fund Total		**$**	**2,646**
Total IT Replacement Purchases		**$**	**286,955**

City of College Station
Equipment Replacement Fund
Fund Summary

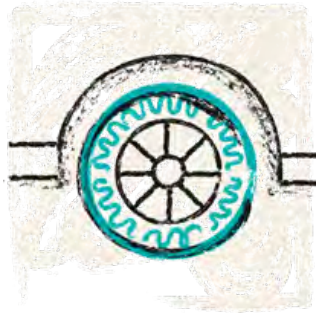
	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Replacement Contributions:							
Police	$ -	$ 175,865	$ 185,743	$ 203,607	$ -	$ 203,607	15.77%
Fire	-	181,000	181,000	160,000	-	160,000	-11.60%
Investment Earnings	-	5,000	10,302	3,000	-	3,000	-40.00%
Total Revenues	$ -	$ 361,865	$ 377,045	$ 366,607	$ -	$ 366,607	1.31%
EXPENDITURES							
Police Equipment Replacement	$ -	$ 21,000	$ -	$ 135,712	$ -	$ 135,712	546.25%
Fire Equipment Replacement	-	176,112	203,844	-	-	-	-100.00%
Total Expenditures	$ -	$ 197,112	$ 203,844	$ 135,712	$ -	$ 135,712	-31.15%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ -	$ 164,753	$ 173,201	$ 230,895	$ -	$ 230,895	
Measurement Focus Increase (Decrease)	$ -						
Beginning Working Capital, *Accrual Basis of Accounting*	$ -	$ -	$ -	$ 173,201	$ -	$ 173,201	
Ending Working Capital, *Accrual Basis of Accounting*	$ -	$ 164,753	$ 173,201	$ 404,096	$ -	$ 404,096	

FY21 Proposed Equipment Replacement Schedule

Department	Description	Replacement Cost
Police	Body Cameras & In-car video	$ 135,712
	Total Scheduled Replacements	$ 135,712

Fleet Maintenance Fund

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



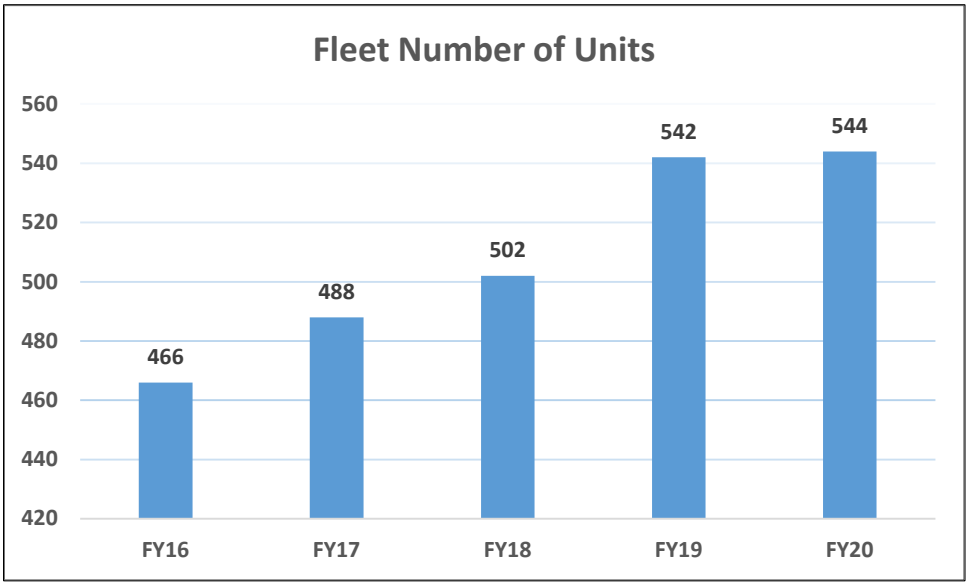
Fleet personnel provide operating departments with safe, available, properly designed and maintained vehicles and mobile equipment. Centralization of the fleet and mobile equipment servicing in this fund allows for economical and effective preventative maintenance along with professional management of the fleet.

Estimates for annual funding levels have been developed using a number of techniques that forecast fleet maintenance costs. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections, maintenance and repairs.

- Revenues are transfers from departmental budgets to the Fleet Maintenance Fund.
- Expenditures in this fund are primarily parts and personnel (mechanics and other support staff).
- The SLAs in the fund are for budget reductions in supplies, maintenance, purchased services and one vacant position will be frozen in FY21. These reductions are similar to those made by General Fund departments and will strengthen the working capital of the fund.
- Fleet Replacement scheduled for FY21 as follows:

Year	Description	Replacement Cost
2012	Ford F150 truck	$ 35,000

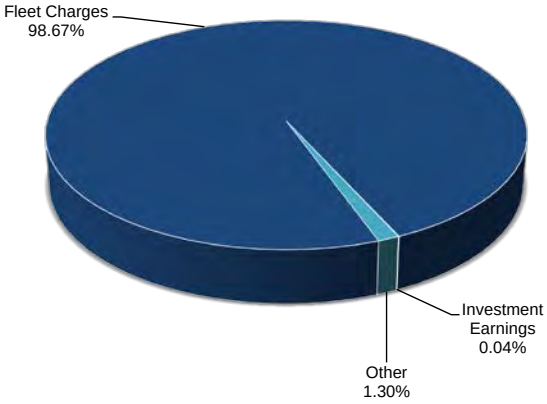
- The Faster Fleet Management System software went live in June 2020 and will significantly enhance our fleet maintenance operations by providing full cost analysis, replacement strategic planning, and shop floor efficiency.



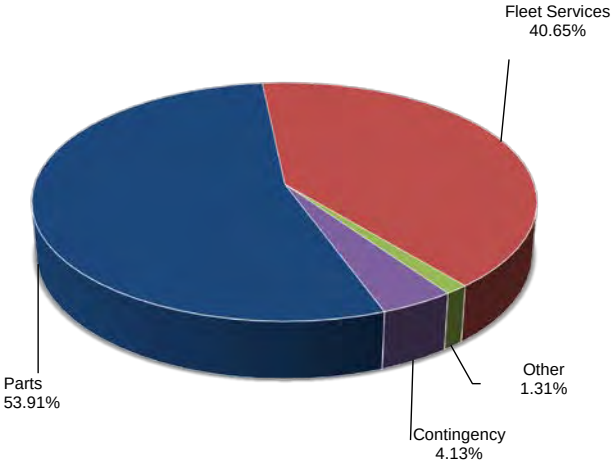
City of College Station
Fleet Maintenance Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Fleet Charges	$ 2,408,976	$ 2,661,873	$ 2,661,873	$ 2,661,900	$ -	$ 2,661,900	0.00%
Other Operating	-	-	-	-	-	-	N/A
Transfer In - Scheduled Replacements	-	4,350	-	35,000	-	35,000	704.60%
Investment Earnings	7,192	6,000	1,500	1,000	-	1,000	-83.33%
Total Revenues	$ 2,416,168	$ 2,672,223	$ 2,663,373	$ 2,697,900	$ -	$ 2,697,900	0.96%
EXPENDITURES							
Parts	$ 1,330,470	$ 1,404,647	$ 1,409,924	$ 1,436,254	$ (1,150)	$ 1,435,104	2.17%
Fleet Services	1,104,965	1,123,288	1,080,671	1,150,170	(68,025)	1,082,145	-3.66%
Fleet Replacement - Scheduled	-	-	-	35,000	-	35,000	N/A
Other	-	4,350	-	-	-	-	-100.00%
Contingency	-	30,000	-	110,019	-	110,019	266.73%
Total Expenditures	$ 2,435,435	$ 2,562,285	$ 2,490,595	$ 2,731,443	$ (69,175)	$ 2,662,268	3.90%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ (19,267)	$ 109,938	$ 172,778	$ (33,543)	$ 69,175	$ 35,632	
Measurement Focus Increase (Decrease)	$ -						
Beginning Working Capital, *Accrual Basis of Accounting*	$ 299,853	$ 280,586	$ 280,586	$ 453,364	$ -	$ 453,364	
Ending Working Capital, *Accrual Basis of Accounting*	$ 280,586	$ 390,524	$ 453,364	$ 419,821	$ 69,175	$ 488,996	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



City of College Station
Fleet Maintenance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Parts	$ 1,330,470	$ 1,404,647	$ 1,409,924	$ 1,436,254	$ (1,150)	$ 1,435,104	2.17%
Fleet Services	1,104,965	1,123,288	1,080,670	1,150,170	(68,025)	1,082,145	-3.66%
TOTAL	$ 2,435,435	$ 2,527,935	$ 2,490,594	$ 2,586,424	$ (69,175)	$ 2,517,249	-0.42%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 960,923	$ 978,807	$ 971,033	$ 1,000,075	$ (63,875)	$ 936,200	-4.35%
Health Insurance	178,969	196,439	199,225	198,640	-	198,640	1.12%
Supplies	1,200,783	1,258,722	1,242,419	1,286,809	(500)	1,286,309	2.19%
Maintenance	26,550	27,843	27,843	27,843	(250)	27,593	-0.90%
Purchased Services	68,210	66,124	50,074	73,057	(4,550)	68,507	3.60%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 2,435,435	$ 2,527,935	$ 2,490,594	$ 2,586,424	$ (69,175)	$ 2,517,249	-0.42%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Parts	3.50	3.50	3.50	-	3.50	0.00%
Fleet Services	14.00	14.00	14.00	-	14.00	0.00%
TOTAL	17.50	17.50	17.50	-	17.50	0.00%

Utility Customer Service Fund

The Utility Customer Service (UCS) Fund is an Internal Service Fund used to record utility customer service and billing revenues and expenses. The UCS Department provides the following services on behalf of College Station's Electric, Water, Wastewater, Solid Waste, and Drainage utilities:

- Utility billing and collection
- Meter connects and disconnects
- Customer account creation
- General customer service

UCS revenue consists primarily of transfers from the utility funds to cover expenses UCS incurs on their behalf. In FY16, College Station outsourced utility meter reading to address high turnover that resulted in billing backlogs and delayed revenue collection. Beginning in FY20, the remainder of the Meter Services Division of UCS was moved to the in the Electric Utility Fund. This transition has provided additional staff and budget for the expected implementation, installation, and activation of AMI in FY20-FY21.

An online data breach in November 2019 caused the City to stop accepting credit card payments for UCS bills for several months, significantly reducing credit card processing fees for the year. A new credit card processor has been implemented and processing fees are expected to rebound close to, or slightly higher than previous levels.

A new Utility Billing Software project was expected to begin in FY20, however it was determined that the chosen software would not meet City needs. The project has been put on hold pending AMI implementation to ensure that the new software will be compatible with the AMI hardware

Departmental Response to COVID-19:

Although 56% of the costs in this department are fixed or contractual and cannot be affected by the department, the department was still able to identify budget cuts totaling $20,928 from travel, training and supplies for the FY21 Proposed budget. These budget cuts were offset by an increase in Credit Card Processing Fees of $150,000 resulting in a budget increase of $129,072. This department does not have any positions identified for the hiring freeze.

FY21 Service Level Adjustments:

Service level adjustments	One Time	Recurring
Budget Reductions- Travel, Training and Supplies		($20,928)
Total Target Budget Reductions	**$0**	($20,928)

City of College Station
Utility Customer Service Fund
Fund Summary

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
REVENUES							
Service Charges	$ 3,050,570	$ 3,031,507	$ 3,031,508	$ 3,241,181	$ -	$ 3,241,181	6.92%
Other Operating Revenues	140,110	158,250	153,830	158,250	-	158,250	0.00%
Investment Earnings	3,911	2,390	5,529	1,100	-	1,100	-53.97%
Total Revenues	$ 3,194,591	$ 3,192,147	$ 3,190,867	$ 3,400,531	$ -	$ 3,400,531	6.53%
EXPENDITURES & TRANSFERS							
Collections	$ 2,847,377	$ 3,208,484	$ 2,964,837	$ 3,311,873	$ (20,928)	$ 3,290,945	2.57%
Meter Services*	317,517	-	-	-	-	-	
Non-Departmental Misc Exp	-	50,000	-	50,000	-	50,000	0.00%
Contingency	-	30,000	-	109,406	-	109,406	264.69%
Total Operating Expenses & Transfers	$ 3,164,894	$ 3,288,484	$ 2,964,837	$ 3,471,279	$ (20,928)	$ 3,450,351	4.92%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 29,697	$ (96,337)	$ 226,030	$ (70,748)	$ 20,928	$ (49,820)	
Measurement Focus Increase (Decrease)	$ (5,638)						
Beginning Working Capital, *accrual basis of accounting*	$ 179,003	$ 203,062	$ 203,062	$ 429,092	$ -	$ 429,092	
Ending Working Capital, *accrual basis of accounting*	$ 203,062	$ 106,725	$ 429,092	$ 358,344	$ -	$ 379,272	

* Begining in FY20, Meter Service costs will be expensed in the Electric Fund.

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

EXPENDITURE BY DIVISION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Billing/Collections	$ 2,847,377	$ 3,208,484	$ 2,964,837	$ 3,311,873	$ (20,928)	$ 3,290,945	2.57%
Meter Services*	317,517	-	-	-	-	-	N/A
TOTAL	$ 3,164,894	$ 3,208,484	$ 2,964,837	$ 3,311,873	$ (20,928)	$ 3,290,945	2.57%

EXPENDITURE BY CLASSIFICATION

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Salaries & Benefits	$ 1,334,608	$ 1,283,130	$ 1,139,557	$ 1,187,820	$ -	$ 1,187,820	-7.43%
Supplies	46,525	29,312	43,819	29,315	346	29,661	1.19%
Maintenance	18,913	3,580	5,911	5,911	1,150	7,061	97.23%
Purchased Services	1,764,848	1,892,462	1,772,889	2,088,827	(22,424)	2,066,403	9.19%
Other	-	-	2,661	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 3,164,894	$ 3,208,484	$ 2,964,837	$ 3,311,873	$ (20,928)	$ 3,290,945	2.57%

PERSONNEL

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget	% Change in Budget from FY20 to FY21
Billing/Collections	19.00	20.00	20.00	-	20.00	0.00%
Meter Services*		-	-	-	-	N/A
TOTAL	19.00	20.00	20.00	-	20.00	0.00%

* Meter Services' FTEs started reporting to Electric in FY19; in FY20 their associated budget and expenses will be incurred in the Electric Fund. This transition is to assist in the implementation and installation of AMI.

CITY OF COLLEGE STATION

Home of Texas A&M University®

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A BUDGET FOR THE 2020-21 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2020, to September 30, 2021, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

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

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

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

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

PART 3: The governing body, the City Council, has authorized the City Manager, through the budget ordinance, to assign fund balance. Assignments, unlike commitments, are not permanent and a formal action is not required for the removal of an assignment. Finally, assignments may not result in a deficit in Unassigned Fund Balance. *Assigned Fund Balance* includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are $100,000 or less; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document or in accordance with the applicable Finance administrative procedure. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 5: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments 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 $100,000 or less.

PART 6: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to approve and execute contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly

designated, approved, and appropriated in this budget for new and replacement equipment as set out in the 2020-21 Fiscal Year Fleet and Equipment Replacement Funds, and technology related hardware and software as set out in Attachment "A" to this Ordinance.

PART 7: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute all contracts and documents authorizing the payment of funds and to expend public funds for expenditures related to the Enterprise Resource Planning (ERP) System; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract documents. Expenditures must be appropriated from available funds. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 8: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 24TH DAY OF AUGUST, 2020.

APPROVED:

_____

Mayor

ATTEST:

_____

City Secretary

APPROVED:

_____

City Attorney

ORDINANCE NO. _____

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement Computers	300	1,100	330,000
City Works Toughbooks	60	2,500	150,000
Replacement Monitors	150	120	18,000
Replacement Printers	20	950	19,000
Replacement Copiers			50,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replacement Public Safety Mobile Data Terminals			440,000
Replace single server	3	10,000	30,000
Server replacement parts			10,000
Server OS replacement/upgrade			40,000
Video Surveillance Project Phase 3 and other camera additions			350,000
SQL Std	10	4,000	40,000
Replacement UPS battery/units			25,000
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw			35,000
Computer Network Maint. and Equipment Replacement			40,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			20,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			**1,880,000**
Service Level Adjustments			
Retain Replace SLA from for FY21			60,000
Subtotal - Service Level Adjustments			**60,000**
Unscheduled Replacements/Additions			
Estimated Additional Computer setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	75	1,100	82,500
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks			20,000
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop			20,000

ORDINANCE NO.

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Illustrator, Premier, Audition			
Project, Visio, Vstudio.net			
AutoCAD, Crystal			
Corel Draw, Cognos			
Estimated Additional Printers/Plotters			12,000
Estimated Computer misc. parts			10,000
includes: hard drives, network cards,			
network cards, network cables			
Estimated Monitor upgrades			5,000
includes: larger than standard			
Estimated Additional Scanners	20	800	16,000
Estimated Additional Mobile Devices/ Toughbook, laptops, tablets	65	1,800	117,000
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			10,000
Sub-Total Unscheduled Replacement/Additions			**312,500**

ORDINANCE NO.

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Phone System Maintenance			
Cisco_SmartNet Maintenance			68,000
Subtotal - Phone System Maintenance			**68,000**
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			100,000
Added Office365 and services			200,000
Solarwinds			15,000
Rubrik			86,300
CommVault			40,000
VMWARE support through VMWare	38	1,400	53,200
Vcenter Support	2	1,499	2,998
City Works Premium License			100,000
Faster Maintenance			18,000
Subtotal - Network Software on MLA			**497,498**
PC Hardware and Software Maintenance/Subscriptions			
HP Printer/Plotter Maintenance			1,500
AutoCAD			17,000
Adobe Creative Suite			15,000
Barracuda Spam/Spyware			33,000
Firewall Maintenance			95,000
Aruba Maintenance			7,000
Everbridge Paging Subscription			42,500
Siemens Access Control System			32,000
Fortigate Nac			8,200
Subtotal - PC Software Maintenance			**251,200**
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2	9,000	18,000
Subtotal - IBM Hardware and Software Maintenance			**33,000**
		Grand Total	**3,102,198**

ORDINANCE NO. _____

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2020-21 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 2020-21 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of fifty-three and forty-six hundredths and eighteen thousand cents ($0.534618) 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), this rate is to be determined on each one hundred dollar ($100.00) valuation of property; and

2. For the general obligation debt service (Debt Service Fund), is to be determined on each one hundred dollars ($100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

SECTION III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY X.XX PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $X.XX.

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

PASSED AND APPROVED THIS 24TH DAY OF AUGUST, 2020.

APPROVED:

_____
Mayor

ATTEST:

_____
City Secretary

APPROVED:

_____
City Attorney

Appendix B
FY21 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	Increase FTE	Vehicle
GENERAL FUND								
Police	Budget Reductions - Hiring Freeze		-	-	-	-	-	-
Police	Budget Reductions - Salaries and Benefits	-	(516,466)	(516,466)	-	(516,466)	-	-
Police	Budget Reductions - Supplies	-	(45,762)	(45,762)	-	(45,762)	-	-
Police	Budget Reductions - Maintenance	-	(10,666)	(10,666)	-	(10,666)	-	-
Police	Budget Reductions - Purchased Services	-	(167,800)	(167,800)	-	(167,800)	-	-
Police	Budget Reductions - Other	-	-	-	-	-	-	-
TOTAL POLICE		**-**	**(740,694)**	**(740,694)**	**-**	**(740,694)**	**-**	**-**
Fire	Budget Reductions - Hiring Freeze	-	(151,038)	(151,038)	-	(151,038)	-	-
Fire	Budget Reductions - Supplies	-	(8,752)	(8,752)	-	(8,752)	-	-
Fire	Budget Reductions - Maintenance	-	20,846	20,846	-	20,846	-	-
Fire	Budget Reductions - Purchased Services	-	(161,915)	(161,915)	-	(161,915)	-	-
TOTAL FIRE		**-**	**(300,859)**	**(300,859)**	**-**	**(300,859)**	**-**	**-**
Public Works	Budget Reductions - Hiring Freeze	-	(253,267)	(253,267)	-	(253,267)	-	-
Public Works	Budget Reductions - Salaries and Benefits	-	(6,800)	(6,800)	-	(6,800)	-	-
Public Works	Budget Reductions - Supplies	-	(19,265)	(19,265)	-	(19,265)	-	-
Public Works	Budget Reductions - Maintenance	-	(211,000)	(211,000)	-	(211,000)	-	-
Public Works	Budget Reductions - Purchased Services	-	(29,541)	(29,541)	-	(29,541)	-	-
Public Works	Required - Spill Prevention Control & Countermeasures Plan	10,000	-	10,000	-	10,000	-	-
Public Works	Facility Maintenance - Corrective Increase (Year 7/10)	25,000	-	25,000	-	25,000	-	-
TOTAL PUBLIC WORKS		**35,000**	**(519,873)**	**(484,873)**	**-**	**(484,873)**	**-**	**-**
PARD	Budget Reductions - Hiring Freeze	-	(39,922)	(39,922)	-	(39,922)	-	-
PARD	Budget Reductions - Salaries and Benefits	-	(199,874)	(199,874)	-	(199,874)	-	-
PARD	Budget Reductions - Supplies	-	(101,749)	(101,749)	-	(101,749)	-	-
PARD	Budget Reductions - Maintenance	-	(42,400)	(42,400)	-	(42,400)	-	-
PARD	Budget Reductions - Purchased Services	-	(165,377)	(165,377)	-	(165,377)	-	-
PARD	Budget Reductions - Other	-	(1,000)	(1,000)	-	(1,000)	-	-
TOTAL PARD		**-**	**(550,322)**	**(550,322)**	**-**	**(550,322)**	**-**	**-**
P&DS	Budget Reductions - Hiring Freeze	-	(209,919)	(209,919)	-	(209,919)	-	-
P&DS	Budget Reductions - Salaries and Benefits	-	-	-	-	-	-	-
P&DS	Budget Reductions - Supplies	-	(24,389)	(24,389)	-	(24,389)	-	-
P&DS	Budget Reductions - Maintenance	-	4,577	4,577	-	4,577	-	-
P&DS	Budget Reductions - Purchased Services	-	(176,274)	(176,274)	-	(176,274)	-	-
P&DS	Budget Reductions - Other	-	(1,000)	(1,000)	-	(1,000)	-	-
TOTAL P&DS		**-**	**(407,005)**	**(407,005)**	**-**	**(407,005)**	**-**	**-**
		-	-					
IT	Budget Reductions - Hiring Freeze	-	(275,851)	(275,851)	-	(275,851)	-	-
IT	Budget Reductions - Salaries and Benefits	-	(12,000)	(12,000)		(12,000)	-	-
IT	Budget Reductions - Supplies	-	(20,468)	(20,468)		(20,468)	-	-
IT	Budget Reductions - Maintenance	-	(141,175)	(141,175)		(141,175)	-	-
IT	Budget Reductions - Purchased Services	-	(46,129)	(46,129)		(46,129)	-	-
IT	Annual Penetration and PCI Testing	-	80,000	80,000		80,000	-	-
TOTAL IT		**-**	**(415,623)**	**(415,623)**	**-**	**(415,623)**	**-**	**-**
Fiscal	Budget Reductions - Hiring Freeze	-	(159,165)	(159,165)	-	(159,165)	-	-
Fiscal	Budget Reductions - Supplies	-	(4,993)	(4,993)	-	(4,993)	-	-
Fiscal	Budget Reductions - Purchased Services	-	(10,156)	(10,156)	-	(10,156)	-	-
TOTAL FISCAL		**-**	**(174,314)**	**(174,314)**	**-**	**(174,314)**	**-**	**-**
General Govt - Mayor/Council	Budget Reductions - Purchased Services	-	(9,000)	(9,000)	-	(9,000)	-	-
General Govt - CSO	Budget Reductions - Hiring Freeze	-	(32,977)	(32,977)	-	(32,977)	-	-
General Govt - CSO	Budget Reductions - Supplies	-	(900)	(900)	-	(900)	-	-
General Govt - CSO	Budget Reductions - Purchased Services	-	(8,200)	(8,200)	-	(8,200)	-	-
General Govt - Internal Auditor	Budget Reductions - Purchased Services	-	(18,000)	(18,000)	-	(18,000)	-	-
General Govt - Econ Dev	Budget Reductions - Supplies	-	1,700	1,700	-	1,700	-	-
General Govt - Econ Dev	Budget Reductions - Purchased Services	-	(30,500)	(30,500)	-	(30,500)	-	-
General Govt - Legal	Budget Reductions - Salaries and Benefits	-	(7,808)	(7,808)	-	(7,808)	-	-
General Govt - Legal	Budget Reductions - Supplies	-	(1,000)	(1,000)	-	(1,000)	-	-
General Govt - Legal	Budget Reductions - Purchased Services	-	(44,599)	(44,599)	-	(44,599)	-	-
General Govt - City Manager	Budget Reductions - Supplies	-	(13,600)	(13,600)	-	(13,600)	-	-
General Govt - City Manager	Budget Reductions - Purchased Services	-	(14,302)	(14,302)	-	(14,302)	-	-
General Govt - Community Svcs	Budget Reductions - Supplies	-	(2,325)	(2,325)	-	(2,325)	-	-
General Govt - Community Svcs	Budget Reductions - Purchased Services	-	(17,052)	(17,052)	-	(17,052)	-	-
General Govt - HR	Budget Reductions - Supplies	-	500	500	-	500	-	-
General Govt - HR	Budget Reductions - Purchased Services	-	(3,046)	(3,046)	-	(3,046)	-	-
General Govt - HR	Performance Management System	50,000	50,000	100,000	-	100,000	-	
General Govt - Capital Improvements	Budget Reductions - Hiring Freeze	-	(101,870)	(101,870)	-	(101,870)	-	-
General Govt - Capital Improvements	Budget Reductions - Supplies	-	(3,200)	(3,200)	-	(3,200)	-	-
General Govt - Capital Improvements	Budget Reductions - Purchased Services	-	(14,364)	(14,364)	-	(14,364)	-	-
General Govt - Public Communications	Budget Reductions - Salaries and Benefits	-	(93,171)	(93,171)	-	(93,171)	-	-
General Govt - Public Communications	Budget Reductions - Supplies	-	(9,850)	(9,850)	-	(9,850)	-	-
General Govt - Public Communications	Budget Reductions - Purchased Services	-	(35,758)	(35,758)	-	(35,758)	-	-
TOTAL GENERAL GOVERNMENT		**50,000**	**(409,322)**	**(359,322)**	**-**	**(359,322)**	**-**	**-**
TOTAL GENERAL FUND		**85,000**	**(3,518,012)**	**(3,433,012)**	**-**	**(3,433,012)**	**-**	**-**
ECONOMIC DEVELOPMENT FUND								
Economic Development Fund	Budget Reductions - Purchased Services	-	(37,000)	(37,000)	-	(37,000)	-	-
TOTAL ECONOMIC DEVELOPMENT FUND		**-**	**(37,000)**	**(37,000)**	**-**	**(37,000)**	**-**	**-**

Appendix B
FY21 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	Increase FTE	Vehicle
SPRING CREEK FUND								
Spring Creek	Budget Reductions - Supplies	-	(1,500)	(1,500)	-	(1,500)		-
Spring Creek	Budget Reductions - Purchased Services	-	(2,000)	(2,000)		(2,000)	-	
TOTAL SPRING CREEK FUND		**-**	**(3,500)**	**(3,500)**	**-**	**(3,500)**	**-**	**-**
EFFICIENCY TIME PAYMENT FUND								
Efficiency Time Payment	Budget Reductions - Maintneance	-	(2,000)	(2,000)	-	(2,000)	-	-
TOTAL EFFICIENCY TIME PAYMENT FUND		**-**	**(2,000)**	**(2,000)**	**-**	**(2,000)**	**-**	**-**
JUVENILE CASE MANAGER FUND								
Juvenile Case Manager Fund	Budget Reductions - Purchased Services	-	(3,300)	(3,300)	-	(3,300)	-	-
TOTAL JUVENILE CASE MANAGER FUND		**-**	**(3,300)**	**(3,300)**	**-**	**(3,300)**	**-**	**-**
DRAINAGE FUND								
Drainage Fund	Budget Reductions - Hiring Freeze	-	(63,875)	(63,875)	-	(63,875)	-	-
Drainage Fund	Budget Reductions - Salaries & Benefits	-	(500)	(500)	-	(500)	-	-
Drainage Fund	Budget Reductions - Supplies	-	(2,944)	(2,944)	-	(2,944)	-	-
Drainage Fund	Budget Reductions - Purchased Services	-	(57,000)	(57,000)	-	(57,000)	-	-
Drainage Fund	Storm Drain Cleanout Equipment	70,000	1,000	71,000		71,000	-	
TOTAL DRAINAGE FUND		**70,000**	**(123,319)**	**(53,319)**	**-**	**(53,319)**	**-**	**-**
WATER FUND								
Water	Budget Reductions - Hiring Freeze	-	(261,330)	(261,330)	-	(261,330)	-	-
Water	Budget Reductions - Supplies	-	(44,972)	(44,972)	-	(44,972)	-	-
Water	Budget Reductions - Maintenance	-	(6,000)	(6,000)	-	(6,000)	-	-
Water	Budget Reductions - Purchased Services	-	(178,101)	(178,101)	-	(178,101)	-	-
Water	Budget Reductions - Other	-	(43,250)	(43,250)	-	(43,250)	-	-
Water	Impact Fee Update (W/WW)	150,000	-	150,000	-	150,000	-	-
TOTAL WATER FUND		**150,000**	**(533,653)**	**(383,653)**	**-**	**(383,653)**	**-**	**-**
WASTEWATER FUND								
Wastewater	Budget Reductions - Hiring Freeze	-	(353,899)	(353,899)	-	(353,899)	-	-
Wastewater	Budget Reductions - Supplies	-	(102,492)	(102,492)	-	(102,492)	-	-
Wastewater	Budget Reductions - Maintenance	-	(3,895)	(3,895)	-	(3,895)	-	-
Wastewater	Budget Reductions - Purchased Services	-	(108,678)	(108,678)	-	(108,678)	-	-
Wastewater	Budget Reductions - Other	-	(14,000)	(14,000)	-	(14,000)	-	-
Wastewater	Impact Fee Update (W/WW)	150,000	-	150,000	-	150,000	-	-
TOTAL WASTEWATER FUND		**150,000**	**(582,964)**	**(432,964)**	**-**	**(432,964)**	**-**	**-**
ELECTRIC FUND								
Electric	Budget Reductions - Hiring Freeze	-	(107,033)	(107,033)	-	(107,033)	-	-
Electric	Budget Reductions - Salaries and Benefits	-	(247,082)	(247,082)	-	(247,082)	-	-
Electric	Budget Reductions - Maintenance	-	(5,955)	(5,955)	-	(5,955)	-	-
Electric	Budget Reductions - Purchased Services	-	(273,727)	(273,727)	-	(273,727)	-	-
Electric	Budget Reductions - Other	-	9,312	9,312	-	9,312	-	-
TOTAL ELECTRIC FUND		**-**	**(624,485)**	**(624,485)**	**-**	**(624,485)**	**-**	**-**
SOLID WASTE FUND								
Solid Waste Fund	Budget Reductions - Supplies	-	(2,300)	(2,300)	-	(2,300)	-	-
Solid Waste Fund	Budget Reductions - Purchased Services	-	(145,681)	(145,681)	-	(145,681)	-	-
TOTAL SOLID WASTE FUND		**-**	**(147,981)**	**(147,981)**	**-**	**(147,981)**	**-**	**-**
STREETS PROJECTS FUND								
Streets Project Fund	P&DS City-Wide Roadway Impact Fee 5-Year Update	70,000		70,000	-	70,000	-	-
TOTAL STREETS PROJECT FUND		**70,000**	**-**	**70,000**	**-**	**70,000**	**-**	**-**
UTILITY CUSTOMER SERVICE FUND								
Utility Customer Service	Budget Reductions - Supplies	-	346	346	-	346	-	-
Utility Customer Service	Budget Reductions - Maintenance	-	1,150	1,150	-	1,150	-	-
Utility Customer Service	Budget Reductions - Purchased Services	-	(22,424)	(22,424)	-	(22,424)	-	-
TOTAL UTILITY CUSTOMER SERV FUND		**-**	**(20,928)**	**(20,928)**	**-**	**(20,928)**	**-**	**-**
COURT TECHNOLOGY FUND								
Court Technology Fund	Budget Reductions - Supplies	-	(1,700)	(1,700)	-	(1,700)	-	-
Court Technology Fund	Budget Reductions - Maintenance	-	(1,750)	(1,750)	-	(1,750)	-	-
Court Technology Fund	Budget Reductions - Purchased Services	-	(1,800)	(1,800)	-	(1,800)	-	-
TOTAL COURT TECHNOLOGY FUND		**-**	**(5,250)**	**(5,250)**	**-**	**(5,250)**	**-**	**-**
FLEET MAINTENANCE FUND								
Fleet Maintenance Fund	Budget Reductions - Hiring Freeze	-	(63,875)	(63,875)	-	(63,875)		-
Fleet Maintenance Fund	Budget Reductions - Supplies	-	(500)	(500)	-	(500)	-	-
Fleet Maintenance Fund	Budget Reductions - Maintenance	-	(250)	(250)	-	(250)	-	-
Fleet Maintenance Fund	Budget Reductions - Purchased Services	-	(4,550)	(4,550)	-	(4,550)	-	-
TOTAL FLEET MAINTENANCE FUND		**-**	**(69,175)**	**(69,175)**	**-**	**(69,175)**	**-**	**-**
COMMUNITY DEVELOPMENT FUND								
Community Development Fund	Budget Reductions - Hiring Freeze	-	(63,875)	(63,875)	-	(63,875)	-	-
Community Development Fund	Budget Reductions - Purchased Services	-	(5,095)	(5,095)	-	(5,095)	-	-
TOTAL COMMUNITY DEVELOPMENT FUND		**-**	**(68,970)**	**(68,970)**	**-**	**(68,970)**	**-**	**-**
NORTHGATE PARKING FUND								
Northgate Parking Fund	Budget Reductions - Supplies	-	(1,000)	(1,000)	-	(1,000)	-	-
Northgate Parking Fund	Budget Reductions - Purchased Services	-	(71,629)	(71,629)	-	(71,629)	-	-
TOTAL NORTHGATE PARKING FUND		**-**	**(72,629)**	**(72,629)**	**-**	**(72,629)**	**-**	**-**
TOTAL ALL FUNDS		**525,000**	**(5,813,166)**	**(5,288,166)**	**-**	**(5,288,166)**	**-**	**-**

Appendix C
Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
GENERAL FUND POSITIONS					
Police Department					
Administration Division					
Police Chief	1.00	1.00	1.00	-	1.00
Assistant Chief	3.00	3.00	3.00	-	3.00
Lieutenant	2.00	1.00	1.00	-	1.00
Sergeant	1.00	-	-	-	-
Police Officer	4.00	-	-	-	-
Accreditation Manager	1.00	1.00	1.00	-	1.00
Tech. Services Manager	1.00	-	-	-	-
Public Safety GIS Analyst	1.00	-	-	-	-
Business Services Specialist	1.00	1.00	1.00	-	1.00
Police Assistant	1.00	6.00	6.00	-	6.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	17.00	14.00	14.00	-	14.00
Uniform Patrol Division					
Lieutenant	3.00	3.00	3.00	-	3.00
Sergeant	12.00	12.00	12.00	-	12.00
Police Officer	86.00	89.00	89.00	-	89.00
Police Assistant	3.00	3.00	3.00	-	3.00
School Crossing Guard-Temp/Seasonal	2.50	2.50	2.50	-	2.50
Total	106.50	109.50	109.50	-	109.50
Criminal Investigation Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	3.00	3.00	3.00	-	3.00
Police Officer	22.00	22.00	22.00	-	22.00
Criminal Intelligence Analyst	1.00	1.00	1.00	-	1.00
Forensic Technician	1.00	1.00	1.00	-	1.00
Victim Advocate	1.00	1.00	1.00	-	1.00
Police Assistant	2.00	2.00	2.00	-	2.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	32.00	32.00	32.00	-	32.00
Recruiting and Training Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	2.00	2.00	-	2.00
Police Officer	3.00	3.00	3.00	-	3.00
Civilian Training Coordinator	1.00	1.00	1.00	-	1.00
Police Assistant	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Support Services Division					
Support Services Manager	1.00	1.00	1.00	-	1.00
Animal Control Supervisor	1.00	1.00	1.00	-	1.00
Sr. Animal Control Officer	1.00	1.00	1.00	-	1.00
Animal Control Officer	2.00	2.00	2.00	-	2.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Custodian	-	2.00	2.00	-	2.00
Total	6.00	8.00	8.00	-	8.00
Communications					
Communication Manager	1.00	1.00	1.00	-	1.00
Communication Supervisor	3.00	3.00	3.00	-	3.00
Sr. Public Safety Telecommunicator	6.00	6.00	6.00	-	6.00
Public Safety Telecommunicator	17.00	17.00	17.00	-	17.00
Dispatch Assistant	1.00	1.00	1.00	-	1.00
Total	28.00	28.00	28.00	-	28.00
Jail					
Detention Officer	7.00	-	-	-	-
Sr. Detention Officer	3.00	-	-	-	-
Holding Facility Supervisor	1.00	-	-	-	-
Total	11.00	-	-	-	-
Special Operations Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Information Services Division					
Information Services Manager	1.00	1.00	1.00	-	1.00
Records Supervisor	1.00	1.00	1.00	-	1.00
Evidence Technician	3.00	3.00	3.00	-	3.00
Police Assistant	1.00	1.00	1.00	-	1.00
Records Technician II	-	-	-	-	-
Records Technician I	4.00	4.00	4.00	-	4.00
Total	10.00	10.00	10.00	-	10.00
Community Enhancement					
Lieutenant	-	1.00	1.00	-	1.00
Sergeant	-	1.00	1.00	-	1.00
Police Officer	-	7.00	7.00	-	7.00
Total	-	9.00	9.00	-	9.00
Technology Services					
Public Safety Technology Manager	-	1.00	1.00	-	1.00
Public Safety GIS Analyst	-	1.00	1.00	-	1.00
Total	-	2.00	2.00	-	2.00

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Police Position Totals					
Full Time Total	218.00	220.00	220.00	-	220.00
Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	-	2.50
Police Department Totals	220.50	222.50	222.50	-	222.50
Fire Department					
Administration Division					
Fire Chief	1.00	1.00	-	-	-
Asst. Fire Chief	2.00	2.00	-	-	-
Division Chief	-	-	-	-	-
Battalion Chief	1.00	1.00	1.00	-	1.00
Accreditation Manager	1.00	1.00	-	-	-
Assistant Buyer / Quartermaster	1.00	1.00	-	-	-
Community Risk Reduction Specialist	1.00	1.00	-	-	-
Business Services Specialist	1.00	1.00	-	-	-
Staff Assistant	1.00	1.00	-	-	-
Total	9.00	9.00	1.00	-	1.00
Emergency Management Division					
Emergency Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Emergency Operations Division					
Fire Chief	-	-	1.00	-	1.00
Asst. Fire Chief	-	-	2.00	-	2.00
Division Chief	-	-	-	-	-
Battalion Chief	3.00	3.00	4.00	-	4.00
Captain	15.00	27.00	27.00	-	27.00
Lieutenant	12.00	-	-	-	-
Fire Marshal	-	-	1.00	-	1.00
Deputy Fire Marshal	-	-	4.00	-	4.00
Fire Inspector	-	-	1.00	-	1.00
Accreditation Manager	-	-	1.00	-	1.00
Apparatus Operator	30.00	30.00	30.00	-	30.00
Firefighter 1st Class	46.00	-	-	-	-
Paramedic II	-	12.00	12.00	-	12.00
Firefighter	35.00	75.00	75.00	-	75.00
Community Risk Reduction Specialist	-	-	1.00	-	1.00
Assistant Buyer / Quartermaster	-	-	1.00	-	1.00
Business Services Specialist	-	-	1.00	-	1.00
Staff Assistant	-	-	1.00	-	1.00
Total	141.00	147.00	162.00	-	162.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Prevention Division					
Fire Marshal	1.00	1.00	-	-	-
Deputy Fire Marshal	4.00	4.00	-	-	-
Fire Inspector	1.00	1.00	-	-	-
Community Risk Reduction Specialist	-	-	-	-	-
Total	6.00	6.00	-	-	-
Training Division					
Battalion Chief	2.00	2.00	1.00	-	1.00
Division Chief	-	-	-	-	-
Total	2.00	2.00	1.00	-	1.00
Fire Position Totals					
Full Time Total	160.00	166.00	166.00	-	166.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Fire Department Totals	160.00	166.00	166.00	-	166.00
Public Works Department					
Public Works Administration Division					
Director of Public Works	1.00	1.00	1.00	-	1.00
Assistant Public Works Director	1.00	1.00	1.00	-	1.00
Public Works Business Services Manager	1.00	1.00	1.00	-	1.00
Asset Management Program Manager	1.00	1.00	1.00	-	1.00
Staff Assistant	-	-	-	-	-
GIS Analyst	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	6.00	6.00	6.00	-	6.00
Traffic Engineering Division					
Senior Engineer II	1.00	1.00	1.00	-	1.00
Graduate Engineer I/II	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00
Facilities Maintenance Division					
Division Manager - Facility Maintenance	1.00	1.00	1.00	-	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Facility Maint. Technician	6.00	6.00	6.00	-	6.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	-	9.00
Capital Projects Division					
Assistant Director of PW/Capital Projects	1.00	1.00	-	-	-
Graduate Engineer II	2.00	2.00	-	-	-
Engineer I	3.00	3.00	-	-	-
Engineer II	1.00	1.00	-	-	-
Senior Land Agent	1.00	1.00	-	-	-
Land Agent	1.00	1.00	-	-	-
Total	9.00	9.00	-	-	-

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Streets Maintenance Division					
Division Manager - PW Operations(ST/DR/IRR)	1.00	1.00	1.00	-	1.00
Crew Leader	2.00	2.00	2.00	-	2.00
Equipment Operator	14.00	14.00	14.00	-	14.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	20.00	20.00	20.00	-	20.00
Traffic Signs/ Markings Division					
Signs & Markings Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader - Signs & Markings	-	1.00	1.00	-	1.00
Signs Technician	3.00	2.00	2.00	-	2.00
Total	4.00	4.00	4.00	-	4.00
Irrigation Maintenance Division					
Landscape Supervisor	1.00	1.00	1.00	-	1.00
Irrigation Specialist	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00
Traffic Signal Systems Division					
Division Manager - Traffic Systems	1.00	1.00	1.00	-	1.00
Intelligent Traffic Systems Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader - Traffic Signals	-	1.00	1.00	-	1.00
Traffic Signal Technician	4.00	3.00	3.00	-	3.00
Total	6.00	6.00	6.00	-	6.00
Public Works Position Totals					
Full Time Total	60.00	60.00	51.00	-	51.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Public Works Department Totals	60.00	60.00	51.00	-	51.00
Parks & Recreation Department					
Parks & Recreation Administration Division					
Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Business Services Manager	1.00	1.00	1.00	-	1.00
Special Events and Marketing Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	-	7.00
Tourism & Athletics Programs					
Tourism Manager (Parks & Recreation Manager)	1.00	0.20	0.20	-	0.20
Special Events Workers -PTNB	0.25	0.25	0.25	-	0.25
Total	1.25	0.45	0.45	-	0.45

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Recreation - Administration					
Recreation Manager	1.00	1.00	1.00	-	1.00
Assistant Recreation Supervisor - School Age Care	0.20	0.20	0.20	-	0.20
Custodian	0.25	0.25	0.25	-	0.25
Total	1.45	1.45	1.45	-	1.45
Recreation -Community Events					
Recreation Supervisor	0.40	0.40	0.40	-	0.40
Special Events Workers -PTNB	0.75	0.75	0.75	-	0.75
Total	1.15	1.15	1.15	-	1.15
Recreation -Tourism Events					
Recreation Supervisor	1.00	-	-	-	-
Event Specialist	1.00	0.50	0.50	-	0.50
Total	2.00	0.50	0.50	-	0.50
Parks Operations - Administration					
Assistant Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Parks Manager	1.00	1.00	1.00	-	1.00
Crew Leader	-	0.50	0.50	(0.50)	-
Groundsworker	-	0.50	0.50	(0.50)	-
Project and Asset Manager	1.00	1.00	1.00	-	1.00
GIS Analyst	1.00	1.00	1.00	-	1.00
Total	4.00	5.00	5.00	(1.00)	4.00
Parks Operations - East District					
Parks Operations Supervisor	2.00	1.50	1.50	-	1.50
Parks Crew Leader	3.00	3.00	3.00	-	3.00
Light Equipment Operator	4.00	4.00	4.00	-	4.00
Irrigation Specialist	3.00	3.00	3.00	-	3.00
Grounds Worker	10.00	9.50	9.50	-	9.50
Grounds Worker-Temp/Seasonal	0.50	-	-	-	-
Total	22.50	21.00	21.00	-	21.00
Parks Operations - South District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Forestry Crew Leader	1.00	1.00	1.00	-	1.00
Parks Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	3.00	3.00	3.00	-	3.00
Grounds Worker	5.00	5.00	5.00	-	5.00
Maintenance Specialist	-	-	-	-	-
Grounds Worker-Temp/Seasonal	-	1.00	1.00	-	1.00
Total	11.00	12.00	12.00	-	12.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Parks Operations - West District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	2.00	2.00	2.00	-	2.00
Light Equipment Operator	2.00	2.00	2.00	-	2.00
Grounds Worker	5.00	4.00	4.00	-	4.00
Total	10.00	9.00	9.00	-	9.00
Parks Operations Division Total					
Cemetery					
Cemetery Sexton	1.00	1.00	1.00	-	1.00
Horticulture Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	1.00	2.00	2.00	-	2.00
Light Equipment Operator	1.00	1.00	1.00	-	1.00
Grounds Worker	-	-	-	-	-
Total	4.00	5.00	5.00	-	5.00
Recreation Programs					
Recreation Sports Admin - Recreation Supervisor	1.00	1.00	1.00	-	1.00
Recreation Sports Admin - Athletic Activities Assistant	1.00	1.00	1.00	-	1.00
SW Center - Senior Services Coordinator	1.00	1.00	1.00	-	1.00
Aquatics - Pools Supervisor	1.00	1.00	1.00	-	1.00
Instruction (Xtra Education) - Recreation Supervisor	0.10	0.10	0.10	-	0.10
Lick Creek - Assistant Supervisor	0.40	0.40	0.40	-	0.40
Lincoln Center - Recreation Supervisor	1.00	1.00	1.00	-	1.00
Lincoln Center - Assistant Recreation Supervisor	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
REM Center -Recreation Supervisor	0.30	0.30	0.30	-	0.30
SW Center Community- Recreation Supervisor	0.30	0.30	0.30	-	0.30
Lick Creek - Recreation Supervisor	0.30	0.30	0.30	-	0.30
SW Center (Comm) - Recreation Supervisor	-	-	-	-	-
Temp/Seasonal & Part-Time Non-Benefitted	38.00	37.50	37.50	-	37.50
Total	46.40	45.90	45.90	-	45.90
Parks & Recreation Position Totals					
Full Time Total	71.00	68.70	68.70	(1.00)	67.70
Temp/Seasonal & Part-Time Non-Benefitted Total	39.75	39.75	39.75	-	39.75
Parks & Recreation Department Totals	110.75	108.45	108.45	(1.00)	107.45
Planning & Development Services Department					
Administration Division					
Director of Planning & Development Services	1.00	1.00	1.00	-	1.00
Asst. Dir. Planning & Development Services	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Engineering Division					
City Engineer	1.00	1.00	1.00	-	1.00
Assistant City Engineer	2.00	2.00	2.00	-	2.00
Engineering Services & Constr Inspection Manager	-	1.00	1.00	-	1.00
Graduate Engineer I/II	4.00	3.00	3.00	-	3.00
Construction Inspector	5.00	5.00	5.00	-	5.00
Programs Specialist	1.00	1.00	1.00	-	1.00
Total	13.00	13.00	13.00	-	13.00
Building Inspection Division					
Building Official	1.00	1.00	1.00	-	1.00
Plans Examiner	3.00	3.00	3.00	-	3.00
Combination Building Inspector	5.00	5.00	5.00	-	5.00
Total	9.00	9.00	9.00	-	9.00
Development Coordination Division					
Development Svcs Admin Manager	1.00	1.00	1.00	-	1.00
Staff Assistant I/II	3.00	3.00	3.00	-	3.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Permit Technician II	1.00	1.00	1.00	-	1.00
Permit Tech I	2.00	2.00	2.00	-	2.00
Total	8.00	8.00	8.00	-	8.00
Planning Division					
Planning Administrator	1.00	-	-	-	-
Long Range Planning Administrator	-	1.00	1.00	-	1.00
Land Development Planning Administrator	-	1.00	1.00	-	1.00
Sr. Planner	4.00	3.00	3.00	-	3.00
Staff Planner	3.00	3.00	3.00	-	3.00
Planning Technician	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	-	9.00
Community and Neighborhood Services					
Transportation Planning Coordinator	1.00	1.00	1.00	-	1.00
Greenways Planning Administrator	-	1.00	1.00	-	1.00
Greenways Program Manager	1.00	-	-	-	-
GIS Technician	1.00	1.00	1.00	-	1.00
GIS Analyst	1.00	1.00	1.00	-	1.00
GIS Technician	0.50	0.50	0.50	-	0.50
Total	4.50	4.50	4.50	-	4.50
Planning & Development Services Position Totals					
Full Time Total	45.00	45.00	45.00	-	45.00
Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
Planning & Development Services Dept. Totals	45.50	45.50	45.50	-	45.50

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Information Technology					
IT Administration Division					
Chief Information Officer	1.00	1.00	1.00	-	1.00
Asst. Director of Information Technology	1.00	1.00	1.00	-	1.00
Information Security Officer	1.00	1.00	1.00	-	1.00
IT Project Manager	1.00	-	-	-	-
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Total	5.00	4.00	4.00	-	4.00
IT PROJECT MANAGEMENT					
IT Project Manager	-	1.00	1.00	-	1.00
AssistantIT Project Manager	-	1.00	1.00	-	1.00
Total	-	2.00	2.00	-	2.00
Geographic Information Services Division					
GIS Coordinator	1.00	1.00	1.00	-	1.00
GIS Analyst	1.00	1.00	1.00	-	1.00
GIS Intern	0.25	0.25	0.25	-	0.25
Total	2.25	2.25	2.25	-	2.25
Mail Division					
Postal Services Assistant	0.75	0.75	0.75	-	0.75
Mail Clerk	0.50	0.50	0.50	-	0.50
Total	1.25	1.25	1.25	-	1.25
Technology Services					
Technology Services Coordinator	1.00	1.00	1.00	-	1.00
IT Support Desk Supervisor	1.00	1.00	1.00	-	1.00
Technology Services Specialist	4.00	4.00	4.00	-	4.00
Technology Services Representative	2.00	2.00	2.00	-	2.00
Total	8.00	8.00	8.00	-	8.00
Business Services					
Business Systems Manager	1.00	1.00	1.00	-	1.00
Database Administrator	1.00	1.00	1.00	-	1.00
Systems Analyst	5.00	4.00	4.00	-	4.00
Total	7.00	6.00	6.00	-	6.00
Network Services					
Network Systems Analyst	2.00	2.00	2.00	-	2.00
Network Engineer - Entry	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Communication Services Division					
Communication Services Coordinator.	1.00	1.00	1.00	-	1.00
Sr. Communications Technician	1.00	1.00	1.00	-	1.00
Communications Technician	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	-	5.00
Information Technology Position Totals					
Full Time Total	31.25	31.25	31.25	-	31.25
Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	-	0.25
Information Technology Department Totals	31.50	31.50	31.50	-	31.50
Fiscal Services Department					
Fiscal Services					
Finance Director	1.00	1.00	1.00	-	1.00
Financial Systems Manager	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	-	-	-	-
Accounting Manager/Controller	1.00	1.00	1.00	-	1.00
Assistant Director Finance	1.00	1.00	1.00	-	1.00
Finance Analyst	-	-	-	-	-
Finance Support Specialist	1.00	2.00	2.00	-	2.00
Financial Reporting Supervisor	1.00	1.00	1.00	-	1.00
Accountant/Accountant II	3.00	3.00	3.00	-	3.00
Accounting Ops Supervisor	1.00	1.00	1.00	-	1.00
Accounting Ops Spec	1.00	1.00	1.00	-	1.00
Accounts Payable Clerk	2.00	2.00	2.00	-	2.00
Accounts Receivable Clerk	-	-	-	-	-
Payroll Administrator	1.00	1.00	1.00	-	1.00
Payroll Specialist	1.00	1.00	1.00	-	1.00
Purchasing Manager	1.00	1.00	1.00	-	1.00
Buyer	3.00	3.00	3.00	-	3.00
Contract Administrator	1.00	1.00	1.00	-	1.00
Associate Buyer	1.00	1.00	1.00	-	1.00
Budget Manager	1.00	1.00	1.00	-	1.00
Budget Supervisor	-	2.00	2.00	-	2.00
Budget Analyst/Budget Analyst II	4.00	2.00	2.00	-	2.00
Total	27.00	27.00	27.00	-	27.00

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Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Municipal Court Division					
Municipal Court Administrator	1.00	1.00	1.00	-	1.00
Court Operations Supervisor	1.00	1.00	1.00	-	1.00
Collections Services Coordinator	1.00	1.00	1.00	-	1.00
Customer Services Coordinator	1.00	1.00	1.00	-	1.00
Asst. Collections Coordinator	1.00	1.00	1.00	-	1.00
Docket Coordinator	1.00	1.00	1.00	-	1.00
Payment Compliance Representative	2.00	2.00	2.00	-	2.00
Deputy Court Clerk	6.00	6.00	6.00	-	6.00
Juvenile Case Manager	-	0.25	0.50	-	0.50
Teen Court Coordinator	-	0.25	0.50	-	0.50
City Marshal	1.00	1.00	1.00	-	1.00
Deputy City Marshal	2.50	2.25	2.25	-	2.25
Total	17.50	17.75	18.25	-	18.25
Municipal Court Judges Division					
Municipal Court Judge	1.00	1.00	1.00	-	1.00
Municipal Court Judge(PTNB)	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	-	1.50
Fiscal Services Position Totals					
Full Time Total	45.50	45.75	46.25	-	46.25
Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
Fiscal Services Department Totals	46.00	46.25	46.75	-	46.75
General Government					
City Secretary Division					
City Secretary	1.00	1.00	1.00	-	1.00
Deputy City Secretary	1.00	1.00	1.00	-	1.00
Deputy Local Registrar	1.00	1.00	1.00	-	1.00
Records Management Administrator	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Historical Records Coordinator	0.50	0.50	0.50	-	0.50
Total	5.50	5.50	5.50	-	5.50
Internal Audit Division					
Internal Auditor	1.00	1.00	1.00	-	1.00
Assistant City Internal Auditor	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
City Manager Division					
City Manager	1.00	1.00	1.00	-	1.00
Deputy City Manager	1.00	1.00	1.00	-	1.00
Assistant City Manager	2.00	2.00	2.00	-	2.00
Special Projects Coordinator	2.00	2.00	2.00	-	2.00
Project Manager - Vertical Design & Construction	1.00	1.00	-	-	-
Neighborhood & Community Relations Coordinator	1.00	1.00	1.00	-	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	8.00	-	8.00
Economic Development Division					
Economic Development Director	1.00	1.00	1.00	-	1.00
Economic Development Manager	1.00	1.00	1.00	-	1.00
Economic Development Coordinator	-	1.00	1.00	-	1.00
Total	2.00	3.00	3.00	-	3.00
Legal Division					
City Attorney	1.00	1.00	1.00	-	1.00
Deputy City Attorney	1.00	1.00	1.00	-	1.00
Senior Assistant City Attorney	2.00	2.00	2.00	-	2.00
Assistant City Attorney I	2.00	2.00	2.00	-	2.00
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	-	1.00
Legal Assistant I	2.00	2.00	2.00	-	2.00
Legal Assistant II	1.00	1.00	1.00	-	1.00
Staff Assistant I	1.00	1.00	1.00	-	1.00
Summer Law Clerk	0.25	0.25	0.25	-	0.25
Total	11.25	11.25	11.25	-	11.25
Public Communications					
Public Communications Director	1.00	1.00	1.00	-	1.00
Public Communications Manager	1.00	1.00	1.00	-	1.00
Broadcast Media Specialist	1.00	1.00	1.00	-	1.00
Multi-Media Coordinator	2.00	2.00	2.00	-	2.00
Marketing Manager	1.00	1.00	-	-	-
Public Communications Assistant	1.00	1.00	1.00	-	1.00
Neighborhood & Community Relations Coordinator	-	-	-	-	-
Total	7.00	7.00	6.00	-	6.00
Community Services Administration					
Community Services Director	1.00	1.00	1.00	-	1.00
Community Services Assistant Director	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Community Services Code Enforcement Division					
Code Enforcement Supervisor	1.00	1.00	1.00	-	1.00
Code Enforcement Officer	3.50	3.00	3.00	-	3.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	5.50	5.00	5.00	-	5.00
Human Resources Division					
Human Resources Director	1.00	1.00	1.00	-	1.00
Human Resources Services Manager	1.00	1.00	1.00	-	1.00
Compensation & Benefits Manager	1.00	1.00	1.00	-	1.00
Compensation Analyst	1.00	1.00	1.00	-	1.00
Training & Development Coordinator	1.00	1.00	1.00	-	1.00
Human Resources Generalist II	1.00	1.00	1.00	-	1.00
Human Resources Generalist I	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00
Capital Projects Operations					
Assistant Director Capital Projects			1.00	-	1.00
Project Manager - Vertical Design & Construction	-	-	1.00	-	1.00
Graduate Engineer II			1.00	-	1.00
Engineer I			4.00	-	4.00
Engineer II			1.00	-	1.00
Senior Land Agent			1.00	-	1.00
Land Agent			1.00	-	1.00
Total	-	-	10.00	-	10.00
General Government Position Totals					
Full Time Total	54.00	54.50	62.50	-	62.50
Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	-	0.25
General Government Department Totals	54.25	54.75	62.75	-	62.75
General Fund Position Totals					
Full Time Total	684.75	691.20	690.70	(1.00)	689.70
Temp/Seasonal & Part-Time Non-Benefitted Total	43.75	43.75	43.75	-	43.75
GENERAL FUND TOTALS	728.50	734.95	734.45	(1.00)	733.45
COURT SECURITY FEE FUND					
Court Security Division					
Deputy City Marshal	0.50	0.75	0.75	-	0.75
Total	0.50	0.75	0.75	-	0.75
Court Security Fee Fund Position Totals					
Full Time Total	0.50	0.75	0.75	-	0.75
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
COURT SECURITY FEE FUND TOTALS	0.50	0.75	0.75	-	0.75

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
JUVENILE CASE MANAGER FEE FUND					
Juvenile Case Manager Division					
Juvenile Case Manager	1.00	0.75	0.50	-	0.50
Teen Court Coordinator	0.75	0.50	0.25	-	0.25
Total	1.75	1.25	0.75	-	0.75
Juvenile Case Manager Fee Fund Position Totals					
Full Time Total	1.75	1.25	0.75	-	0.75
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.25	0.75	-	0.75
HOTEL TAX FUND					
Tourism Manager (Parks & Recreation Manager)	-	0.80	0.80	-	0.80
Recreation Supervisor	-	1.00	1.00	-	1.00
Event Specialist	-	0.50	0.50	-	0.50
Crew Leader	-	0.50	0.50	-	0.50
Groundsworker	-	0.50	0.50	-	0.50
Marketing Manager	-	-	1.00	-	1.00
Parks Operations Supervisor	-	0.50	0.50	(0.50)	-
Grounds Worker	-	0.50	0.50	(0.50)	-
Total	-	4.30	5.30	(1.00)	4.30
Hotel Tax Fund Position Totals					
Full Time Total	-	4.30	5.30	(1.00)	4.30
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
HOTEL TAX FUND TOTALS	-	4.30	5.30	(1.00)	4.30
COMMUNITY DEVELOPMENT FUND					
Community Development Division					
CD Analyst - Housing	1.00	1.00	1.00	-	1.00
CD Analyst	2.00	2.00	2.00	-	2.00
Code Enforcement Officer	0.50	1.00	1.00	-	1.00
Staff Assistant - PTNB	-	1.00	1.00	-	1.00
Total	3.50	5.00	5.00	-	5.00
Community Development Fund Position Totals					
Full Time Total	3.50	4.00	4.00	-	4.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	1.00	1.00	-	1.00
COMMUNITY DEVELOPMENT FUND TOTALS	3.50	5.00	5.00	-	5.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
NORTHGATE PARKING FUND					
Northgate Parking Division					
District Supervisor	1.00	1.00	1.00	-	1.00
District Coordinator Crew Leader	2.00	2.00	2.00	-	2.00
District Coordinator	4.00	4.00	4.00	-	4.00
District Specialist	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00
Northgate Parking Fund Position Totals					
Full Time Total	7.00	7.00	7.00	-	7.00
Temp/Seasonal & Part-Time Non-Benefitted Total	2.00	2.00	2.00	-	2.00
NORTHGATE PARKING FUND TOTALS	9.00	9.00	9.00	-	9.00
ELECTRIC FUND					
Operations Administration Division					
Warehouse Operations Activity Center					
Warehouse Supervisor	1.00	1.00	1.00	-	1.00
Assistant Warehouse Supervisor	1.00	1.00	1.00	-	1.00
Warehouse Assistant	3.00	3.00	3.00	-	3.00
Warehouse Clerk-Temp/Seasonal	0.50	0.50	0.50	-	0.50
Total	5.50	5.50	5.50	-	5.50
Administration Activity Center					
Director of Electric Utility	1.00	1.00	1.00	-	1.00
Assistant Director of Electric Utility	2.00	2.00	2.00	-	2.00
Utilities Admin. Mgr.	1.00	1.00	1.00	-	1.00
Electric System Data Analyst	2.00	2.00	2.00	-	2.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00
Substations Divisions					
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	-	1.00
Substation Supervisor	1.00	1.00	1.00	-	1.00
Metering Foreman		1.00	1.00	-	1.00
Metering and Relay Supervisor		1.00	1.00	-	1.00
Metering Supervisor	1.00	-	-	-	-
Relay Foreman	-	-	-	-	-
Graduate Engineer I	1.00	1.00	1.00	-	1.00
Electrical Meters Technician	3.00	3.00	3.00	-	3.00
Electrical Relay Technician	-	1.00	1.00	-	1.00
Electrical Substation Technician	5.00	4.00	4.00	-	4.00
Total	12.00	13.00	13.00	-	13.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Utility Dispatch Operations					
Electric Operations and T&D Superintendent	1.00	1.00	1.00	-	1.00
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	-	2.00
Utility Dispatch Operator	8.00	8.00	8.00	-	8.00
Total	11.00	11.00	11.00	-	11.00
Electric Compliance					
Electric Utilities Compliance Officer	1.00	1.00	1.00	-	1.00
Electric Compliance/Records Coordinator	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Engineering & Design					
Electrical Project Coordinator	3.00	4.00	4.00	-	4.00
Electric Proj Coord Supervisor	1.00	1.00	1.00	-	1.00
Electrical Inspector Lead	1.00	1.00	1.00	-	1.00
Line Locator	1.00	1.00	1.00	-	1.00
Electrical Engineer	-	-	-	-	-
Graduate Engineer II	1.00	1.00	1.00	-	1.00
GIS Technician	2.00	2.00	2.00	-	2.00
Electric Utility Asst	0.50	0.50	0.50	-	0.50
Total	9.50	10.50	10.50	-	10.50
Energy Management Service					
Energy Auditor	1.00	1.00	1.00	-	1.00
Energy Coordinator	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Electrical Transmission & Distribution Division					
Elect Trans/Dist Foreman	6.00	6.00	6.00	-	6.00
Elect Trans/Dist Supervisor	4.00	4.00	4.00	-	4.00
Planning Project Coordinator	1.00	1.00	1.00	-	1.00
Troubleman/Line Technician	1.00	1.00	1.00	-	1.00
Line Technician	15.00	15.00	15.00	-	15.00
Electric Utility Asst	0.50	0.50	0.50	-	0.50
Total	27.50	27.50	27.50	-	27.50
SCADA					
SCADA Systems Analyst - Lead	1.00	1.00	1.00	-	1.00
SCADA System Analyst	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
AMI					
AMI Superintendent	1.00	1.00	1.00	-	1.00
AMI Supervisor	1.00	1.00	1.00	-	1.00
SCADA Analyst	1.00	1.00	1.00	-	1.00
Meter Supervisor	1.00	1.00	1.00	-	1.00
AMI Meter Technician - Lead	1.00	1.00	1.00	-	1.00
AMI Meter Technician	2.00	2.00	2.00	-	2.00
Total	7.00	7.00	7.00	-	7.00
Electric Fund Position Totals					
Full Time Total	87.00	89.00	89.00	-	89.00
Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	-	1.50
ELECTRIC FUND TOTALS	88.50	90.50	90.50	-	90.50
WATER FUND					
Water Production Activity Center					
Water Production Supervisor	1.00	1.00	1.00	-	1.00
Lead Water Production Operator	1.00	1.00	1.00	-	1.00
Water Production Operator	3.00	4.00	4.00	-	4.00
Total	5.00	6.00	6.00	-	6.00
Water Distribution Activity Center					
Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Assistant Director- Technical & Support Services	1.00	1.00	1.00	-	1.00
Field Operations Manager	1.00	1.00	1.00	-	1.00
Field Operations Supervisor	1.00	1.00	1.00	-	1.00
Senior Regulatory Compliance Coordinator	1.00	1.00	1.00	-	1.00
Water Services Program Coordinator	1.00	1.00	1.00	-	1.00
Engineering Operation Manager	1.00	1.00	1.00	-	1.00
Senior Engineer I	-	-	-	-	-
Graduate Engineer I	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	2.00	2.00	2.00	-	2.00
GIS Analyst	1.00	1.00	1.00	-	1.00
Crew Leader	9.00	9.00	9.00	-	9.00
Power & Control Specialist	1.00	1.00	1.00	-	1.00
Environmental Supervisor	-	-	-	-	-
Environmental Technician	3.00	3.00	3.00	-	3.00
W/WW Systems Laborer	12.00	12.00	12.00	-	12.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
GIS Technician	-	-	-	-	-
Total	37.00	37.00	37.00	-	37.00
Water Fund Position Totals					
Full Time Total	42.00	43.00	43.00	-	43.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WATER FUND TOTALS	42.00	43.00	43.00	-	43.00

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
WASTEWATER FUND					
Wastewater Collection Activity Center					
Environmental Technician	1.00	1.00	1.00	-	1.00
Graduate Engineer II	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	3.00	3.00	3.00	-	3.00
W/WW Systems Operator	11.00	11.00	11.00	-	11.00
Total	17.00	17.00	17.00	-	17.00
Wastewater Treatment Activity Center					
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Environmental Manager	1.00	1.00	1.00	-	1.00
Asset Management Coordinator	1.00	1.00	1.00	-	1.00
Plant Operations Manager	1.00	1.00	1.00	-	1.00
Plant Operations Maintenance Supervisor	1.00	1.00	1.00	-	1.00
WWTP Supervisor	1.00	1.00	1.00	-	1.00
SCADA and Control Systems Supervisor	1.00	1.00	1.00	-	1.00
Lead WWTP Operator	3.00	3.00	3.00	-	3.00
W/W Plant Operator	13.00	12.00	12.00	-	12.00
Lead Power & Control Supervisor	1.00	1.00	1.00	-	1.00
Power & Control Specialist	3.00	3.00	3.00	-	3.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Laboratory Supervisor	1.00	1.00	1.00	-	1.00
Lab Technician	2.00	2.00	2.00	-	2.00
Total	31.00	30.00	30.00	-	30.00
Wastewater Fund Position Totals					
Full Time Total	48.00	47.00	47.00	-	47.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WASTEWATER FUND TOTALS	48.00	47.00	47.00	-	47.00
Water Services Position Totals					
Full Time Total	90.00	90.00	90.00	-	90.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WATER SERVICES DEPARTMENT TOTAL	90.00	90.00	90.00	-	90.00
SOLID WASTE FUND					

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	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Residential Collection Activity Center					
Division Manager - Solid Waste	0.50	0.50	0.50	-	0.50
Solid Waste Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	1.00	1.00	1.00	-	1.00
Solid Waste Equipment Operator	20.00	20.00	20.00	-	20.00
Equipment Operator	2.00	3.00	3.00	-	3.00
Recycling & Env Compliance Mgr.	1.00	1.00	1.00	-	1.00
Staff Assistant II	0.50	0.50	0.50	-	0.50
Staff Assistant	0.50	0.50	0.50	-	0.50
Public Works Intern	0.50	0.50	0.50	-	0.50
Total	27.00	28.00	28.00	-	28.00
Commercial Collection Activity Center					
Division Manager - Solid Waste	0.50	0.50	0.50	-	0.50
Solid Waste Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	1.00	1.00	1.00	-	1.00
Staff Assistant II	0.50	0.50	0.50	-	0.50
Staff Assistant	0.50	0.50	0.50	-	0.50
Solid Waste Equipment Operator	10.00	10.00	10.00	-	10.00
Total	13.50	13.50	13.50	-	13.50
Solid Waste Fund Position Totals					
Full Time Total	40.00	41.00	41.00	-	41.00
Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
SOLID WASTE FUND TOTALS	40.50	41.50	41.50	-	41.50
PROPERTY & CASUALTY FUND					
Property & Casualty Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Property Claims Assistant	1.00	1.00	1.00	-	1.00
Property Claims Assistant (PTNB)	-	-	-	-	-
Total	2.50	2.50	2.50	-	2.50
Property & Casualty Insurance Fund Position Totals					
Full Time Total	2.50	2.50	2.50	-	2.50
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
PROPERTY & CASUALTY FUND TOTALS	2.50	2.50	2.50	-	2.50
EMPLOYEE BENEFITS FUND					
Employee Benefits Division					
Comp & Benefits Specialist	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00

Appendix C
Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Employee Benefits Fund Position Totals					
Full Time Total	1.00	1.00	1.00	-	1.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
EMPLOYEE BENEFITS FUND TOTALS	1.00	1.00	1.00	-	1.00
WORKER'S COMPENSATION FUND					
Worker's Compensation Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	-	1.50
Worker's Compensation Insurance Fund Position Totals					
Full Time Total	1.50	1.50	1.50	-	1.50
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WORKER'S COMPENSATION FUND TOTALS	1.50	1.50	1.50	-	1.50
UTILITY CUSTOMER SERVICE FUND					
Utility Customer Service Activity Center					
Utilities Office Manager	1.00	1.00	1.00	-	1.00
Customer Service Supervisor	1.00	1.00	1.00	-	1.00
Customer Service Coordinator	4.00	4.00	4.00	-	4.00
Customer Service Rep. I/II/III	13.00	14.00	14.00	-	14.00
Total	19.00	20.00	20.00	-	20.00
Meter Services Activity Center					
Meter Services Supervisor	-	-	-	-	-
Meter Tech Crew Leader	-	-	-	-	-
Meter Services Technician	-	-	-	-	-
Total	-	-	-	-	-
Utility Customer Service Position Totals					
Full Time Total	19.00	20.00	20.00	-	20.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
UTILITY CUSTOMER SERVICE FUND TOTALS	19.00	20.00	20.00	-	20.00
FLEET MAINTENANCE FUND					
Fleet Services Parts Activity Center					
Assistant Buyer	1.00	1.00	1.00	-	1.00
Runner/Porter	1.00	1.00	1.00	-	1.00
Warehouse Assistant	1.00	1.00	1.00	-	1.00
Warehouse Assistant	0.50	0.50	0.50	-	0.50
Total	3.50	3.50	3.50	-	3.50

Appendix C
Personnel List

	FY19 Actual	FY20 Revised Budget	FY21 Proposed Base Budget	FY21 Proposed SLAs	FY21 Proposed Budget
Fleet Services Admin. Activity Center					
Division Manager - Fleet Services	1.00	1.00	1.00	-	1.00
Fleet Svcs Supervisor	1.00	1.00	1.00	-	1.00
Fleet Equip Tech I/III	11.00	11.00	11.00	-	11.00
Staff Assistant I	1.00	1.00	1.00	-	1.00
Total	14.00	14.00	14.00	-	14.00
Fleet Maintenance Fund Position Totals					
Full Time Total	17.00	17.00	17.00	-	17.00
Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
FLEET MAINTENANCE FUND TOTALS	17.50	17.50	17.50	-	17.50
DRAINAGE UTILITY FUND					
Engineering Division					
Environmental Inspector	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Maintenance Division					
Supervisor	2.00	2.00	2.00	-	2.00
Crew Leader	1.00	1.00	1.00	-	1.00
Equipment Operator	9.00	9.00	9.00	-	9.00
GIS Technician	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	17.00	17.00	17.00	-	17.00
Drainage Utility Fund Position Totals					
Full Time Total	18.00	18.00	18.00	-	18.00
Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
DRAINAGE UTILITY FUND TOTALS	18.00	18.00	18.00	-	18.00
All Funds Full-time Total	**973.50**	**988.50**	**988.50**	**(2.00)**	**986.50**
All Funds Temp/Seasonal & Part-Time Non-Benefitted Total	**48.25**	**49.25**	**49.25**	**-**	**49.25**
ALL FUNDS TOTAL	**1,021.75**	**1,037.75**	**1,037.75**	**(2.00)**	**1,035.75**

Appendix D
Revenue for Major Funds

Type Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
GENERAL FUND REVENUES						
Investment Earnings						
Investment Income	652,282	400,000	400,000	290,000	-	290,000
Investment Earnings Total	**652,282**	**400,000**	**400,000**	**290,000**	**-**	**290,000**
Ad Valorem Taxes						
Tax - Current Ad Valorem	26,317,143	30,125,096	30,125,096	31,560,300	-	31,560,300
Tax - Delinquent Ad Valorem	41,820	80,000	80,000	(211,000)	-	(211,000)
Tax - Penal/Interest Ad Valorem	73,560	50,000	50,000	50,000	-	50,000
Ad Valorem Taxes Total	**26,432,523**	**30,255,096**	**30,255,096**	**31,399,300**	**-**	**31,399,300**
Sales Tax						
Tax - Local Sales Tax	29,955,649	29,566,546	29,566,546	24,950,386	-	24,950,386
Tax - Mixed Drink	777,391	710,000	710,000	670,000	-	670,000
Sales Tax Total	**30,733,040**	**30,276,546**	**30,276,546**	**25,620,386**	**-**	**25,620,386**
Other Taxes						
Tax - Natural Gas Franchise	533,132	600,000	600,000	475,000	-	475,000
Tax - Oil & Gas Franchise	27,573	27,849	27,849	-	-	-
Tax - Telecable Franchise	969,372	970,000	970,000	900,000	-	900,000
Tax - Telephone Franchise	638,085	316,592	316,592	400,000	-	400,000
Tax - Use of Streets	57,461	70,000	70,000	70,000	-	70,000
Tax -BTU Franchise	354,582	340,000	340,000	343,400	-	343,400
Other Taxes Total	**2,580,206**	**2,324,441**	**2,324,441**	**2,188,400**	**-**	**2,188,400**
Charges for Services - General Government						
CSO -Certificate Searches	48,475	45,000	45,000	36,000	-	36,000
CSO - Notary Fee	30	20	20	20	-	20
CSO - Postage/Certificate Mail	472	500	500	500	-	500
CSO - Xerox/Repro Charges	-	150	150	150	-	150
P&DS - Mineral Interest Royalty	2,364	2,000	2,000	2,000	-	2,000
General Government Total	51,340	47,670	47,670	38,670	-	38,670
Charges for Services - Fiscal Department						
Court - City Omni	11,079	15,000	15,000	14,000	-	14,000
Court - Court Dismissal Fees	8,735	8,000	8,000	7,000	-	7,000
Court - Expungement Fee	7,620	1,000	1,000	1,000	-	1,000
Court - FTA Warrant Services	-	150	150	-	-	-
Court - General Admin Fees	41,010	40,000	40,000	36,000	-	36,000
Court - Notary Fees	150	150	150	-	-	-
Court - Teen Court Admin Fees	360	250	250	-	-	-
Court - Time Pmt Fee/Unreserved	15,763	20,000	20,000	18,000	-	18,000
Court - Warrant Service Fee	50,106	58,800	58,800	53,000	-	53,000
Court - Open Cases	1,178,744	-	-	-	-	-
Fiscal Department Total	1,313,567	143,350	143,350	129,000	-	129,000
Charges for Services - Police Department						
Police - Arrest Fees	62,733	62,000	62,000	56,000	-	56,000
Police- Escort Services	2,900	7,500	7,500	7,000	-	7,000
Police - False Alarms	9,978	10,000	10,000	9,000	-	9,000
Police - Police Reports	8,370	8,500	8,500	8,000	-	8,000
Police - Records Check	314	450	450	-	-	-
Police - Unclaimed Money	924	-	-	-	-	-
Police - SRO Reimbursement	5,425	2,500	2,500	2,000	-	2,000
Police Department Total	90,645	90,950	90,950	82,000	-	82,000
Charges for Services - Fire Department						
Fire - EMS Athletic Standbys	30,580	45,000	45,000	45,000	-	45,000
Fire - EMS Transport - Emergicon	1,998,137	2,100,000	2,100,000	2,100,000	-	2,100,000
Fire - EMS Transport (County)	286,571	285,000	285,000	285,000	-	285,000
Fire - Auto Fire Alarm	10,300	15,000	15,000	10,000	-	10,000
Fire - Auto Hood Test	1,100	1,000	1,000	1,000	-	1,000
Fire - Daycare Centers	1,350	1,000	1,000	1,000	-	1,000
Fire - Fire Sprinkler/Standpipe	12,900	15,000	15,000	14,000	-	14,000
Fire - Foster Homes	420	500	500	-	-	-
Fire - Fuel Line Leak	2,800	5,000	5,000	5,000	-	5,000
Fire - Health Care Facilities	1,350	1,500	1,500	1,000	-	1,000
Fire - Nursing Homes	450	-	-	-	-	-
Fire - Travel Fee-Outside City	13	-	-	-	-	-
Fire Department Total	2,345,971	2,469,000	2,469,000	2,462,000	-	2,462,000

Appendix D
Revenue for Major Funds

Type	Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
Charges for Services - Planning & Development Dept							
	P&DS - OFO Fees	10,125	-	-	-	-	-
	P&DS - Misc Fees	424,625	450,000	450,000	250,000	-	250,000
	Planning & Development Total	434,750	450,000	450,000	250,000	-	250,000
Charges for Services - Community Services							
	CS - Administration Fees	1,560	-	-	-	-	-
	CS - Mowing Charges	24,592	-	-	-	-	-
	Community Services Total	26,152	-	-	-	-	-
Charges for Services - Parks & Recreation							
	PARD - Recreation Programs	35,897	25,000	25,000	40,500	-	40,500
	PARD - Tournament Fees	93,116	20,000	20,000	50,000	-	50,000
	PARD - Heritage Programs	1,929	5,000	5,000	5,100	-	5,100
	PARD - Grave Open/Close Fee	200	100	100	200	-	200
	PARD - Post Burial Fees	24,200	27,000	27,000	20,000	-	20,000
	PARD - Aquatics-Jr Lifeguard	1,200	2,200	2,200	2,000	-	2,000
	PARD - Aquatics-Lifeguard Train	6,752	10,000	10,000	10,000	-	10,000
	PARD - Southwood Pool Rec Programs	35,496	40,000	40,000	-	-	-
	PARD - Thomas Pool Rec Programs	100	-	-	-	-	-
	PARD - Adamson Lagoon Rec Programs	186,838	202,000	202,000	185,000	-	185,000
	PARD - Swim Lessons Rec Programs	80,858	85,000	85,000	28,000	-	28,000
	PARD - Water Fitness Rec Programs	1,500	1,000	1,000	-	-	-
	PARD - Swim Team Rec Programs	27,825	24,000	24,000	12,000	-	12,000
	PARD - Senior Center Rec Programs	10,290	12,000	12,000	10,300	-	10,300
	PARD - Lincoln Center Rec Programs	69,688	65,000	65,000	75,000	-	75,000
	PARD - National Center Rec Programs	5,055	10,000	10,000	30,000	-	30,000
	PARD - SW Ctr Comm Rec Programs	-	100	100	-	-	-
	PARD - RE Meyer Ctr Rec Programs	2,361	10,000	10,000	20,000	-	20,000
	PARD - Adult Softball Rec Programs	72,872	85,000	85,000	40,000	-	40,000
	PARD - Adult Volleyball Rec Programs	16,535	15,000	15,000	10,000	-	10,000
	PARD - Youth Basketball Rec Programs	44,475	55,000	55,000	10,000	-	10,000
	PARD - Youth Flag Football Rec Programs	11,652	20,000	20,000	25,000	-	25,000
	PARD - Youth Volleyball Rec Programs	7,599	-	15,000	-	-	-
	PARD - Adult Kickball Rec Programs	9,449	17,000	17,000	-	-	-
	PARD - Challenger Sports Rec Programs	375	1,000	1,000	-	-	-
	PARD - Tennis Instruction Rec Programs	28,860	17,000	17,000	15,000	-	15,000
	PARD - Ultimate Frisbee Rec Programs	1,816	1,000	1,000	-	-	-
	PARD - Adult Basketball Rec Programs	-	10,000	10,000	-	-	-
	PARD - Camps & Clinics	-	15,000	-	2,000	-	2,000
	PARD - Youth Tennis	-	-	-	1,000	-	1,000
	PARD - Xtra Education Rec Programs	17,550	50,000	50,000	45,000	-	45,000
	Parks & Recreation Total	794,487	824,400	824,400	636,100	-	636,100
	Charges for Services Total	**5,056,913**	**4,025,370**	**4,025,370**	**3,597,770**	**-**	**3,597,770**
Fines & Penalties							
	Gen Gov't - Fines/Penalties-Parking	2,650	1,500	1,500	1,000	-	1,000
	Court - Fines/Penalties-Bond Forfeits	3,102	500	500	-	-	-
	Court - Fines/Penalties-Chld Safety Fd	37,140	33,000	33,000	30,000	-	30,000
	Court - Fines/Penalties-ChldSafeT Seat	10,268	17,000	17,000	15,000	-	15,000
	Court - Fines/Penalties-CityPrkg Fines	61,785	45,000	45,000	41,000	-	41,000
	Court - Fines/Penalties-CivilPrkg Fine	158	300	300	-	-	-
	Court - Fines/Penalties-Miscellaneous	2,086,688	2,300,000	2,300,000	1,610,000	-	1,610,000
	Court - Fines/Penalties-Traffic Fines	25,695	25,000	25,000	23,000	-	23,000
	Fines & Penalties Total	**2,227,485**	**2,422,300**	**2,422,300**	**1,720,000**	**-**	**1,720,000**
Licenses & Permits							
	Gen Gov't - License/Permit-Mixed Drink	60,535	45,000	45,000	50,000	-	50,000
	Gen Gov't - License/Permit-Cr Acc Bus Reg	200	-	-	-	-	-
	PD - License/Permit-Child Safe Prog	101,884	95,000	95,000	89,000	-	89,000
	PD - License/Permit-Taxi	1,445	1,200	1,200	1,000	-	1,000
	PD - License/Permit-Itinerant Vend	5,915	3,500	3,500	4,000	-	4,000
	PD - License/Permit-Livestock Per	455	350	350	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	1,200	1,200	1,000	-	1,000
	Fire - License/Permit-Ambulance Lic	1,000	1,500	1,500	2,000	-	2,000
	Fire - License/Permit-Fire Burn	6,100	500	500	1,000	-	1,000
	P&DS - Contractor Reg	38,283	35,000	35,000	33,000	-	33,000
	P&DS - Permits	1,390,171	1,500,000	1,500,000	1,150,000	-	1,150,000
	CS - Rental Registration	15,775	10,000	10,000	10,000	-	10,000
	PARD-Lic/Per-Vendor - Adult Softball	1,648	-	-	-	-	-
	PARD-Lic/Per-Vendor - Southwood Center	2,753	-	-	-	-	-
	PARD-Lic/Per-Vendor - Adult Softball	7,077	-	-	-	-	-

Appendix D
Revenue for Major Funds

Type	Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
	Licenses & Permits Total	**1,633,240**	**1,693,250**	**1,693,250**	**1,341,000**	**-**	**1,341,000**

Appendix D
Revenue for Major Funds

Type Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
Other Revenue						
Gen Gov't - Restitution	285	-	-	-	-	-
Gen Gov't - Misc Operating Revenues	46,410	750	750	1,000	-	1,000
Fiscal - Other Fees-Credit Card Conven	56,596	55,000	55,000	50,000	-	50,000
Fiscal - Misc Operating Revenues	63	-	-	-	-	-
PD - Misc Operating Revenues	141,565	150,000	150,000	135,000	-	135,000
PARD - Rentals-Ball fields	41,440	24,000	24,000	24,240	-	24,240
PARD - Rentals-Park Pavilions	39,685	40,000	40,000	40,400	-	40,400
PARD - Rentals-WPC Amphitheater	24,182	17,000	17,000	17,170	-	17,170
PARD - Concessions-WPC	-	7,500	7,500	7,575	-	7,575
PARD - Misc Operating Revenues	69,550	3,000	3,000	3,030	-	3,030
PARD - Rentals-Southwood Pool	5,990	7,500	7,500	7,575	-	7,575
PARD - Rentals-Thomas Park Pool	200	-	-	-	-	-
PARD - Rentals-Adamson Lagoon	36,767	38,000	38,000	38,380	-	38,380
PARD - Concessions-Adamson Pool	17,740	21,000	21,000	18,000	-	18,000
PARD - Rentals-SW Center-Community	11,274	25,000	25,000	15,000	-	15,000
PARD - Rentals-Lincoln Center	3,137	-	-	-	-	-
PARD - Rentals-Lincoln Center	17,630	28,000	28,000	28,280	-	28,280
PARD - Lick Creek Nature Center	105	-	-	-	-	-
PARD - Rentals-R.E.Meyer Center	1,769	-	-	-	-	-
PARD - Concessions-Adult Softball	-	10,000	10,000	10,100	-	10,100
Other Revenue Total	**514,387**	**426,750**	**426,750**	**395,750**	**-**	**395,750**
Intergovernmental						
PD - Grants-Federal	57,311	-	-	-	-	-
PD - Grants-State	8,854	-	-	-	-	-
PD - Other Intergovtal-Reimb Costs	25,883	-	-	-	-	-
Fire - Grants-Federal	-	621,237	334,331	344,361	-	344,361
Fire - Other Intergovtal-Reimb Costs	344,411	285,000	285,000	225,000	-	225,000
Fire - Training Reimbursement	910	1,000	1,000	1,000	-	1,000
Fire - Task Force Reimbursement	141,137	15,000	15,000	15,300	-	15,300
PARD - Grants-Federal - Senior Center	7,000	7,000	7,000	7,000	-	7,000
Intergovernmental Total	**585,506**	**929,237**	**642,331**	**592,661**	**-**	**592,661**
Utility Transfer						
Utility Transfer-Electric	8,181,018	8,603,000	8,603,000	9,622,000	-	9,622,000
Utility Transfer-Solid Waste	785,000	850,000	850,000	1,738,000	-	1,738,000
Utility Transfer-Wastewater	1,625,386	1,865,000	1,865,000	2,024,000	-	2,024,000
Utility Transfer-Water	1,600,935	1,738,000	1,738,000	1,958,000	-	1,958,000
Utility Transfer Total	**12,192,339**	**13,056,000**	**13,056,000**	**15,342,000**	**-**	**15,342,000**
Misc Non-Operating						
Gen Gov't - Cash Over/Short	18,292	-	-	-	-	-
Gen Gov't - Reimbursed Expenses	-	10,300	10,300	9,000	-	9,000
Gen Gov't - Fiber Lease Income	-	20,000	20,000	18,000	-	18,000
Gen Gov't - Sale of Scrap Metal	53,569	10,300	10,300	9,000	-	9,000
Gen Gov't - Misc Nonoperating Revenue	533,214	80,000	80,000	72,000	-	72,000
Fiscal - Collection Service Fees	419	772	772	1,000	-	1,000
Fire - Reimbursed Expenses	24,704	15,450	15,450	14,000	-	14,000
PARD - Reimbursed Expenses	1,235	5,665	5,665	5,722	-	5,722
Transfer In-Community Dev Fd	5,914	10,000	10,000	-	-	-
Transfer In-Property Casualty Fund	15,700	-	-	-	-	-
Transfer In-Wolf Pen Creek TIF Fd	11,812	-	-	-	-	-
Transfer In-Hotel Tax Fd	974,219	773,378	773,378	206,806	-	206,806
Transfer In-NG Parking Fd	-	-	-	300,000	-	300,000
Transfer In-Empl Benefit Fd	79,420	75,000	75,000	77,250	-	77,250
Transfer In-Fleet Repl Fd	-	2,662,500	2,662,500	2,342,500	-	2,342,500
Transfer In-IT Repl Fund	-	209,027	209,027	274,505	-	274,505
Transfer In-Equip Replace Fd	-	197,112	197,112	135,712	-	135,712
Transfer In-Streets CIP Fd	358,856	350,000	350,000	-	-	-
Transfer In-Drainage Fd	102,010	103,030	103,030	104,040	-	104,040
G&A Transfer In-Park Escrow Fd	36,212	32,414	32,414	18,115	-	18,115
G&A Transfer In-Rec Programs	145,919	202,716	202,716	148,906	-	148,906
G&A Transfer In-Spring Creek	-	3,431	3,431	3,617	-	3,617
G&A Transfer In-Electric Fd	1,460,104	1,484,379	1,484,379	1,739,306	-	1,739,306
G&A Transfer In-Water Fd	841,150	838,196	838,196	951,193	-	951,193
G&A Transfer In-Wastewater Fd	613,544	651,753	651,753	758,583	-	758,583
G&A Transfer In-Solid Waste Fd	682,176	753,499	753,499	872,455	-	872,455
G&A Transfer In-NG Parking Fd	75,084	76,232	76,232	91,191	-	91,191
G&A Transfer In-Gen Gov CIP Fd	118,773	177,786	177,786	201,772	-	201,772
G&A Transfer In-Parks CIP Fd	36,213	32,415	32,415	18,115	-	18,115
G&A Transfer In-Streets CIP Fd	462,819	578,132	578,132	582,862	-	582,862
G&A Transfer In-Elec CIP Fd	48,944	75,640	75,640	67,293	-	67,293
G&A Transfer In-Water CIP Fd	111,918	119,984	119,984	139,189	-	139,189

Appendix D
Revenue for Major Funds

Type	Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
	G&A Transfer In-WW CIP Fd	111,918	233,444	233,444	216,576	-	216,576
	G&A Transfer In-Drainage Fd	430,430	537,279	537,279	505,185	-	505,185
	G&A Transfer In-Rdway Mnt Fd	137,130	159,467	159,467	176,430	-	176,430
	G&A Transfer In-Rdway Mnt Fd	-	-	-	5,887	-	5,887
	Misc Non-Operating Total	**7,491,699**	**10,479,301**	**10,479,301**	**10,066,210**	**-**	**10,066,210**
	General Fund Total	**90,099,619**	**96,288,291**	**96,001,385**	**92,553,477**	**-**	**92,553,477**
	HOTEL TAX FUND REVENUES						
	Hotel/Motel Tax Revenue	5,772,984	5,784,479	3,226,703	1,880,670	-	1,880,670
	Investment Income	438,231	517,995	199,683	27,983	-	27,983
	Misc Non-Operating Revenue	234,049	-	12,000	87,800	-	87,800
	Hotel Tax Fund Total	**6,445,265**	**6,302,474**	**3,438,386**	**1,996,453**	**-**	**1,996,453**
	DEBT SERVICE FUND REVENUES						
	Tax - Current Ad Valorem	20,303,107	21,246,328	21,246,328	21,482,090	-	21,482,090
	Tax - Delinquent Ad Valorem	31,050	60,000	60,000	-	-	-
	Tax - Penal/Interest Ad Valorem	57,227	40,000	40,000	-	-	-
	Investment Income	224,138	150,000	85,000	100,000	-	100,000
	* Memorial Cemetery Fund	272,855	281,596	281,596	467,985	-	467,985
	Debt Service Fund Total	**20,888,377**	**21,777,924**	**21,712,924**	**22,050,075**	**-**	**22,050,075**
	** Transfers in from other funds*						
	DRAINAGE FUND REVENUES						
	Investment Income	39,096	22,000	15,000	6,000	-	6,000
	Sales-Resident-Nontax	1,957,053	2,377,000	2,377,000	2,377,000	-	2,377,000
	Sales-Commer-Nontax	464,504	558,000	558,000	558,000	-	558,000
	Forfeitures-Discounts-Penalty	21,289	20,000	16,000	20,000	-	20,000
	Transfer In-Fleet Repl Fd	-	230,000	230,000	31,000	-	31,000
	Transfer In-Fleet Repl Fd	-	-	-	12,450	-	12,450
	Drainage Fund Total	**2,481,942**	**3,207,000**	**3,196,000**	**3,004,450**	**-**	**3,004,450**
	ROADWAY MAINTENANCE FUND REVENUES						
	Sales - Residential/Non-Taxable	1,940,017	2,060,000	2,060,000	2,060,000	-	2,060,000
	Sales - Residential-Multi	1,810,543	1,940,000	1,940,000	1,940,000	-	1,940,000
	Sales - Commercial/Taxable	839,726	880,000	880,000	880,000	-	880,000
	Investment Income	43,494	16,000	8,800	-	-	-
	Forfeiture/Discounts/Penalties	35,481	34,000	34,000	34,300	-	34,300
	Roadway Maintenance Fund Total	**4,669,261**	**4,930,000**	**4,922,800**	**4,914,300**	**-**	**4,914,300**
	ELECTRIC FUND REVENUES						
	Sales - Residential/Taxable	59,283,356	58,920,710	60,088,265	58,914,000	-	58,914,000
	Sales - Commercial/Taxable	31,240,766	31,475,310	30,290,290	30,762,000	-	30,762,000
	Sales - Commercial/Non-Taxable	11,827,646	11,607,150	11,910,984	11,826,000	-	11,826,000
	Sales - Security Lights	91,614	90,000	91,268	92,000	-	92,000
	Sales - Other	14,051	10,000	14,744	10,000	-	10,000
	Other Fees - Pole Contact and Use	215,684	193,100	207,339	210,000	-	210,000
	Forfeiture/Discounts/Penalties	969,354	927,200	900,000	1,000,000	-	1,000,000
	Other Fees - Connect Fees	362,172	300,000	184,685	309,000	-	309,000
	Investment Income	1,271,116	1,079,900	437,846	108,170	-	108,170
	Insurance Reimbursement	290	-	-	-	-	-
	Reimbursed Expenses	(808)	100,000	127,478	100,000	-	100,000
	Cash Over/Short	(231)	-	-	-	-	-
	Collection Service Fees	10,079	9,800	8,382	9,000	-	9,000
	Sale of Scrap Metal	37,953	10,000	20,512	10,000	-	10,000
	Misc Operating Revenue	2,995,372	4,000,000	3,461,165	4,000,000	-	4,000,000
	Misc Non-Operating Revenue	203	-	1,081	-	-	-
	Other Non-Operating Street Lights Xfr	1,090,000	495,320	495,320	500,273	-	500,273
	Transfer In-Electric CIP Fd	-	23,227,000	-	24,553,000	-	24,553,000
	Transfer In-Fleet Repl Fd	-	90,000	90,000	616,000	-	616,000
	G&A Tr In-Water Fd	375,203	333,959	333,959	398,614	-	398,614
	G&A Tr In-WW Fd	346,982	308,333	308,333	353,662	-	353,662
	Electric Fund Total	**110,130,803**	**133,177,782**	**108,971,651**	**133,771,719**	**-**	**133,771,719**
	WATER FUND REVENUES						
	Sales - Residential/Non-Taxable	8,867,520	10,063,200	10,427,257	9,972,000	-	9,972,000
	Sales - Commercial/Non-Taxable	6,438,848	7,352,000	7,067,821	7,306,000	-	7,306,000
	Sales-Commercial-Effluent	118,396	-	1,500	-	-	-
	Other Fees - Connect Fees	173,069	95,900	97,751	100,000	-	100,000
	Sales-Water Taps	299,601	252,200	381,476	376,000	-	376,000
	Other Fees-Fire Flow	5,400	5,200	5,700	-	-	-
	Forfeiture/Discounts/Penalties	144,764	139,800	80,445	90,000	-	90,000
	Other Fees-Misc Operating Rev	8,050	7,400	1,875	1,000	-	1,000

Appendix D
Revenue for Major Funds

Type	Account Description	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Base Budget	FY21Proposed SLAs	FY21 Proposed Budget
	Investment Income	352,923	109,000	76,990	10,000	-	10,000
	Collection Service Fees	3	-	-	-	-	-
	Lease Income	4,269	5,700	4,269	5,000	-	5,000
	Sale of Scrap Metal	13,182	15,800	-	10,000	-	10,000
	Misc Non-Operating Revenue	35,404	27,000	28,489	27,000	-	27,000
	Transfer In-W CIP Fd	-	14,237,059	-	6,249,268	-	6,249,268
	Transfer In-W Imp Fee Fd	301,933	290,000	290,000	295,000	-	295,000
	Transfer In-Fleet Repl Fd	-	170,000	170,000	255,000	-	255,000
Water Fund Total		**16,763,362**	**32,770,259**	**18,633,573**	**24,696,268**	**-**	**24,696,268**
WASTEWATER FUND REVENUES							
	Sales - Residential/Non-Taxable	15,399,694	15,350,500	15,883,698	15,152,000	-	15,152,000
	Sales - Commercial/Non-Taxable	3,049,244	3,027,100	2,799,364	3,049,000	-	3,049,000
	Sales-Sewer Taps	139,900	124,100	144,100	100,000	-	100,000
	Investment Income	770,990	128,900	235,411	12,000	-	12,000
	Sp Assm/Impact Fees	216	-	-	-	-	-
	Forfeiture/Discounts/Penalties	160,376	148,100	100,000	100,000	-	100,000
	Sale of Scrap Metal	890	-	-	-	-	-
	Transfer In-WW CIP Fd	-	13,915,971	-	14,528,000	-	14,528,000
	Transfer In-WW Imp Fee Fd	328,881	1,176,000	1,176,000	2,180,000	-	2,180,000
	Transfer In-Fleet Repl Fd	-	190,000	190,000	920,000	-	920,000
Wastewater Fund Total		**19,850,192**	**34,060,671**	**20,528,573**	**36,041,000**	**-**	**36,041,000**
SOLID WASTE FUND REVENUES							
	Sales - Residential/Taxable	6,625,389	6,890,932	6,890,932	6,890,933	-	6,890,933
	Sales - Residential/Non-Taxable	36,940	39,068	39,068	39,068	-	39,068
	Sales - Commercial/Taxable	3,253,830	3,401,233	3,401,234	3,401,234	-	3,401,234
	Sales - Commercial/Non-Taxable	593,656	595,467	595,467	595,467	-	595,467
	Sales - State Surcharge	667	606	605	605	-	605
	Rent-Rolloff Ctr-Nt	11,055	10,100	10,100	10,100	-	10,100
	Rent-Rolloff Ctr-Tx	3,003	3,000	3,000	-	-	-
	Forfeiture/Discounts/Penalties	87,994	84,169	69,861	84,169	-	84,169
	Other Fees-Taxable	47,925	39,390	39,390	39,390	-	39,390
	Other Fees-Nontaxable	7,115	4,415	4,415	4,415	-	4,415
	Misc Nonoperating Revenue	(258)	-	-	-	-	-
	Sales-Other-Recycling	453	500	500	500	-	500
	Invest Income-BVSWMA	122,963	353,850	353,850	354,050	-	354,050
	Investment Income	39,625	37,000	24,535	37,093	-	37,093
	Collection Svc Fees	3,326	3,320	3,576	3,576	-	3,576
	Sale of Scrap Metal	1,893	1,000	1,000	-	-	-
	Transfer In-Fleet Repl Fd	-	790,000	790,000	1,860,000	-	1,860,000
Solid Waste Fund Total		**10,835,575**	**12,254,050**	**12,227,533**	**13,320,600**	**-**	**13,320,600**
Major Funds Revenue Total		**282,164,395**	**344,768,451**	**289,632,825**	**332,348,342**	**-**	**332,348,342**

Each fiscal year, in conjunction with the adoption of the budget, the City reviews its service fees and adjusts them as necessary. The fee ordinance can be found on the City website.

Appendix E
ARTICLE V
THE BUDGET
City Charter, 12th Edition
Amended November 6, 2012

Fiscal Year
Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget
Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years
Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record
Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget
Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget
Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget after Public Hearing Amending or Supplementing Budget
City Charter as amended Nov 6, 2018 Page 13 Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The City Charter as amended Nov 6, 2018 Page 14 proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund. The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the

Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.

2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

Appendix F
FISCAL AND BUDGETARY
POLICY STATEMENTS

1. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines regarding the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and

B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process. More detailed policy guidelines in the following policy manuals maintained by the Finance Department:

1. *ACCOUNTING OPERATIONS POLICY*
2. *PURCHASING POLICY*
3. *EMERGENCY OPERATIONS POLICY – FISCAL SERVICES*
4. *FIXED ASSET POLICY*
5. *MISCELLANEOUS FISCAL SERVICES POLICY*
6. *UTILITY CUSTOMER SERVICE POLICY*
7. *INVESTMENT POLICY & STRATEGY*
8. *CONTINUING DISCLOSURE*

2. OPERATING BUDGET

2.1. PREPARATION.

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all 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 Finance Department on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are

recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the modified accrual basis of accounting where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes before presentation to City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.

2.1. BALANCED BUDGET.

The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.

2.2. DEVELOPMENT OF AN APPROVED BUDGET.

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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 two public hearings 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.

2.3. ADOPTION.

Upon the presentation of a proposed budget document to the Council, the Council shall call and publicize two public hearings. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.

2.4. BUDGET AWARD.

The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

2.5. BUDGET REPORTING.

Periodic financial reports will be prepared to monitor and control the budget.. Summary financial reports will be presented to the City Manager and City Council quarterly as soon as possible, preferably within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to

understand the big picture budget status.

2.6. CONTROL.

Operating expense control is addressed in Section 4 of these Policies.

2.7. 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 $100,000. Any transfer involving more than $100,000 must be expressly approved by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?

2. Why was the item not budgeted in the normal budget process?

3. Why can't the transfer be made within the division or department?

3. REVENUE MANAGEMENT.

3.1. OPTIMUM CHARACTERISTICS.

1. SIMPLICITY. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. CERTAINTY. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

3. EQUITY. The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.

4. REVENUE ADEQUACY. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

5. ADMINISTRATION. The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.

6. DIVERSIFICATION AND STABILITY. A diversified revenue system with a stable source of income

shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

3.2. OTHER CONSIDERATIONS.

1. COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.

2. NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.

3. PROPERTY TAX REVENUES. All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District.

4. A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. The City Manager may justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from debt service, or other conditions as may arise from time to time.

3.3. INVESTMENT INCOME.

Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

3.4. USER-BASED FEES AND SERVICE CHARGES.

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "full cost recovery," "partial cost recovery I," "partial cost recovery II" and "minimal cost recovery," based upon City Council policy.

1. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, solid waste service, landfill, cemetery and licenses and permits.
2. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
3. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
4. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

3.5. ENTERPRISE FUND RATES.

The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

3.6. GENERAL AND ADMINISTRATIVE (G&A) CHARGES.

G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.

3.7. Unmetered City of College Station Street Light Costs.

The electric power cost related to the unmetered City of College Station street lights will be incurred in the Electric Fund as part of the overall purchased power cost. The General Fund will reimburse the Electric Fund for the estimated cost of this service. The reimbursement amount will be estimated on an annual basis and will be based on the number of applicable street lights, estimated power consumption and estimated maintenance costs.

3.8. Utility Transfer to General Fund.

The intent of this transfer is to provide a benefit to the citizens for their ownership of the various utility operations. An in-lieu-of-franchise fee is included as part of the rate computation of the transfer and is consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

1. Electric Fund In-Lieu-of-Franchise Fee - The in-lieu-of-franchise fee will be calculated based on kWh usage at a rate of that would equate to an approximate 9.0% franchise fee. The final total transfer amount will not exceed 9.0% of total estimated operating revenues.

2. Water, Wastewater and Solid Waste Funds This transfer will be made in accordance with the following two methods, not to exceed 11% of the total estimated operating revenues for the Water and Wastewater Funds, and 11% for the Solid Waste Fund:

    1. *In-Lieu-of-Franchise Fee.* In-lieu-of-franchise fee will be included as part of the rate computation at 11% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.
    2. *Utility Transfer to the General Fund.* This transfer will be calculated at 11% of total Fund Equity.

3.9. INTERGOVERNMENTAL REVENUES.

The City will not be reliant on intergovernmental revenues (grants). Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

3.10. REVENUE MONITORING.

Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated.

4. EXPENDITURE CONTROL

4.1. APPROPRIATIONS.

The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter, with the following exceptions:

1. Inter-fund transfers involving an internal replacement fund; in the case of funds being moved to or from any of the replacement funds (IT, Equipment, or Fleet),
2. Corrections or de-minimis amounts as outlined in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*
3. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
4. As the Water and Wastewater Funds are operationally one fund, transfers between these two funds are considered administrative in nature as long as they are net budget neutral.

4.2. AMENDMENTS TO THE BUDGET.

In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.

4.3. CENTRAL CONTROL.

Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) are detailed in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*

4.4. PURCHASING.

The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing division of Finance Department, is the central authority for all purchasing activity $3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than $3,000 may be approved by the applicable department in accordance with the central procurement card policy or the department's internal control procedures.

4.5. PROMPT PAYMENT.

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The *PURCHASING POLICY maintained by the* Finance Department shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

5. RISK MANAGEMENT.

The City will aggressively pursue every opportunity to provide for the public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

6. REPORTING.

Summary reports will be prepared showing actual expenditures as compared to the original and revised budgets and prior year expenditures.

7. CAPITAL BUDGET AND PROGRAM

7.1. PREPARATION.

The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Finance Department with the involvement of responsible departments.

7.2. CONTROL.

All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.

7.3. PROGRAM PLANNING.

The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. Future replacement and maintenance for capital items should also be projected for the next five years after the project is placed into service

7.4. FINANCING PROGRAMS.

Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

7.5. REPORTING.

Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

8. CAPITAL MAINTENANCE & REPLACEMENT

To address that deferred maintenance and not anticipating replacement costs increases future capital requirements, the City policy is the following.

8.1. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.

It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.

8.2. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT

It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.

8.3. PARKING LOTS AND INTERNAL ROADWAYS.

It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.

9. REPLACEMENT FUNDS.

The City has a major investment in its Information Technology, fleet of vehicles, and other equipment. The City 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 funds 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.

9.1. INFORMATION TECHNOLOGY REPLACEMENT (IT).

The City will maintain a schedule for the replacement of IT equipment and will establish charges assigned to departments to account for the cost of that replacement in accordance with the details in the IT Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY.*

9.2. FLEET REPLACEMENT.

The City will maintain a schedule for the replacement of IT equipment and will establish charges assigned to departments to account for the cost of that replacement in accordance with the details in the Fleet and Ghost Fleet Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY.*

9.3. EQUIPMENT REPLACEMENT.

The City will maintain a schedule for the replacement of IT equipment and will establish charges assigned to departments to account for the cost of that replacement in accordance with the details in the Equipment Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY.*

10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

10.1. ACCOUNTING

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports. The Director of Fiscal Service under the direction of the City's Chief Financial Officer is responsible for establishing the structure for the City's Chart of Accounts and maintaining the General Ledger and necessary Subsidiary Ledgers for the accumulation of data and the production of accounting reports. Maintenance of both the General Ledger system and Chart of Accounts includes ensuring that procedures are in place to properly record financial transactions and report the City's financial position.

10.2. AUDITING.

1. QUALIFICATIONS OF THE AUDITOR.
   In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be

registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

2. In conjunction with their review, the Chief Financial Officer or his designee shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

3. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.
The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

4. SELECTION OF AUDITOR.
The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

5. CITY INTERNAL AUDITOR.
Pursuant to Article III, Section 30 of the City Charter, the City map appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

11.FINANCIAL REPORTING.

11.1. 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.

11.2. INTERNAL REPORTING.

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

12. ASSET MANAGEMENT

12.1. INVESTMENTS.

The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

12.2. CASH MANAGEMENT.

The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

13. FIXED ASSETS AND INVENTORY.

These assets will be reasonably safeguarded 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. Fixed Asset accounting will be maintained in accordance with the *FIXED ASSET POLICY by the Finance Department.*

14. COMPUTER SYSTEM/DATA SECURITY.

The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

15. DEBT MANAGEMENT

15.1. DEBT ISSUANCE.

The City will issue debt 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.

15.2. 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.. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

15.3. REVENUE BONDS (RB's).

RB'S 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.

15.4. CERTIFICATES OF OBLIGATION,

CO's will be used to fund capital assets determined by City Council. . The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

15.5. METHOD OF ISSUANCE.

The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

15.6. BIDDING PARAMETERS.

The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

15.7. ANALYSIS OF FINANCING ALTERNATIVES

The Finance Department will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

15.8. DISCLOSURE.

Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The Finance Department, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released in accordance with the *INVESTMENT POLICY & STRATEGY and CONTINUING DISCLOSURE POLICY maintained by the Finance Department.*

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15.9. FEDERAL REQUIREMENTS.

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

15.10. DEBT STRUCTURING.

The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

16. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

16.1. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS).

The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Section 17.

17. OPERATING RESERVES/FUND BALANCES

17.1. GENERAL FUND

The unobligated fund balance in the General Fund should be at least 18% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 65 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.

17.2. ENTERPRISE FUNDS

The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 18% of total operating expenses or the equivalent of approximately 65 days. Cash and Investments alone should be equivalent to 30 days of operations.

17.3. HOTEL TAX FUND

The Hotel Tax Fund balance should be at least 18% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.

17.4. INTERNAL SERVICE FUNDS

The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.

17.5. FLEET MAINTENANCE AND UTILITY CUSTOMER SERVICE

Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund, therefore no stated minimum fund balance is required.

17.6. INSURANCE FUNDS

Insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.

17.7. REPLACEMENT FUNDS

The Replacement Funds will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

17.8. LIABILITIES AND RECEIVABLES.

Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer, or designee, is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

18. CAPITAL PROJECT AND DEBT SERVICE FUNDS.

18.1. CAPITAL PROJECTS FUNDS

Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.

18.2. DEBT SERVICE FUND

Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below 8.33% (one month) of average budgeted expenditures (in line with IRS guidelines).

19. INTERNAL CONTROLS

19.1. WRITTEN PROCEDURES.

Wherever possible, written procedures will be established and maintained by the Finance Department for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

19.2. DEPARTMENT DIRECTORS' RESPONSIBILITIES.

Department Directors are the City Manager Designee for their department. The Finance Director also serves as the Chief Financial Officer's designee. Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

19.3. INTERNAL REVIEWS/AUDITS.

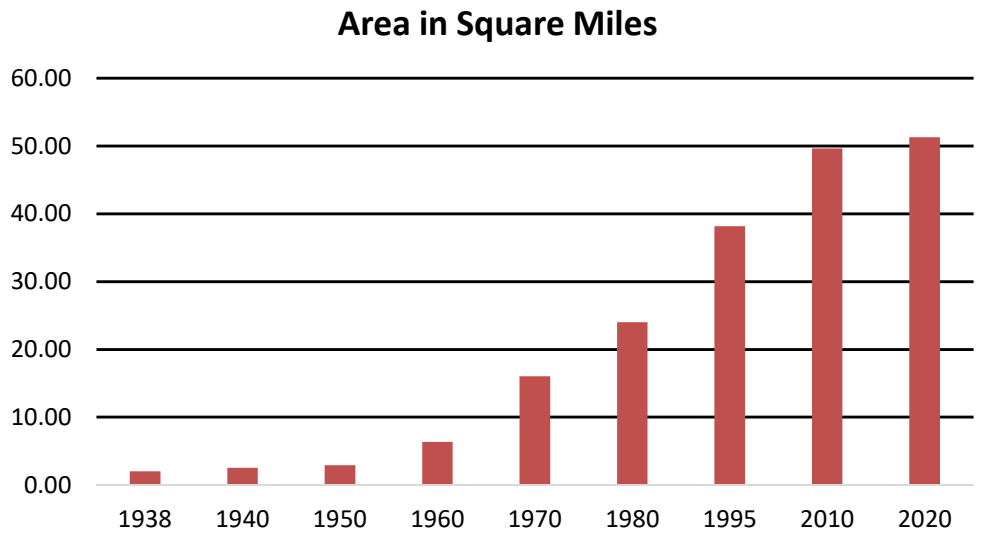
The Finance Department will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

Appendix G-1

Land Area and General Statistics

(as of June 2020)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	May, 1992
Date of last charter amendment:	November, 2012
Form of government:	Council-Manager
Elections:	
Total registered voters (November 2019):	114,542
Registered voters voting in last municipal election (November 2019):	6,741
% of registered voters voting in last municipal election (November 2019):	5.89%
Miles of streets	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	579.84
Centerline Miles maintained by City	348.56



Appendix G-2

Population and Demographic Estimates

Population	2020 *	123,761
Count	2019	122,738
	2018	119,871
	2017	117,686
	2016	109,895
	2015	106,465
	2014	102,117
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	51.2%
Female	48.8%

Under 5 years	5.3%
5 to 9 years	4.4%
10 to 14 years	4.4%
15 to 19 years	14.1%
20 to 24 years	28.2%
25 to 34 years	14.9%
35 to 44 years	9.3%
45 to 54 years	6.9%
55 to 59 years	3.1%
60 to 64 years	2.8%
65 to 74 years	4.0%
75 to 84 years	1.9%
85 years and older	0.6%
Median Age	22.8

Race

White	64.5%
Black or African American	7.4%
Hispanic or Latino	15.6%
American Indian and Alaska Native	0.2%
Asian	10.4%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	0.2%
Two or more races	1.7%

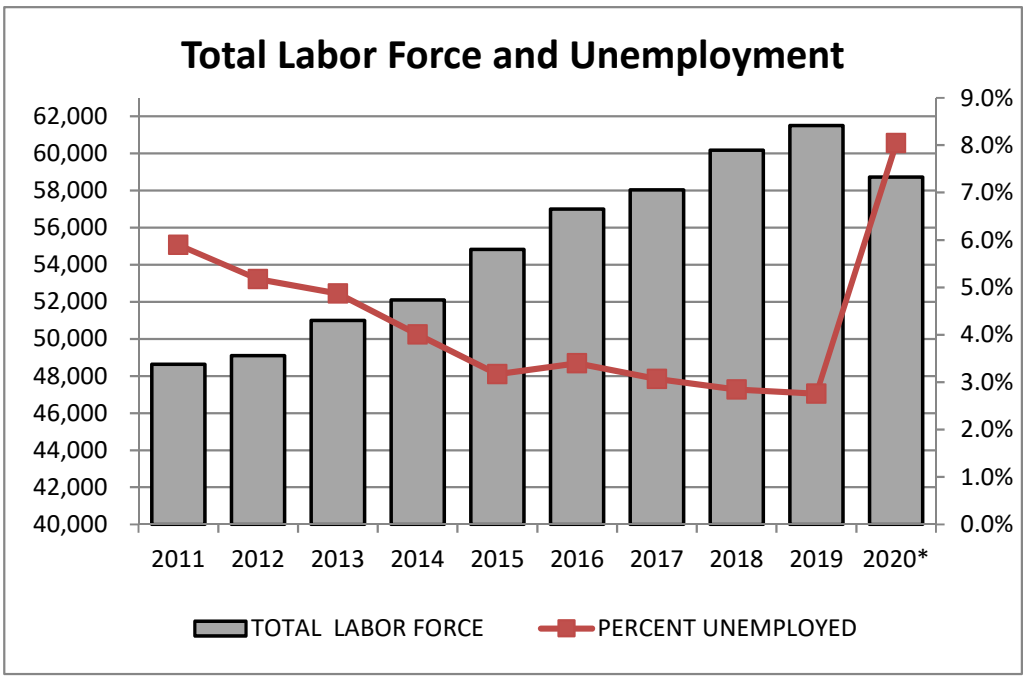
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of June 2020.

Source: U.S. Census Bureau, 2014-2018 American Community Survey

Appendix G-3

Primary Labor Force for College Station 2011 - 2020

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2011	48,638	45,769	2,869	5.9%
2012	49,095	46,554	2,541	5.2%
2013	50,998	48,513	2,485	4.9%
2014	52,092	50,007	2,085	4.0%
2015	54,834	53,098	1,736	3.2%
2016	56,997	55,062	1,935	3.4%
2017	58,042	56,261	1,781	3.1%
2018	60,167	58,454	1,713	2.8%
2019	61,507	59,812	1,695	2.8%
2020*	58,727	54,005	4,722	8.0%



Source: Texas Workforce Commission

* Data reflects labor force and employment through May 2020.

Appendix G-4
Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:	
Management, professional, and related occupations	51.2%
Service occupations	15.7%
Sales and office occupations	20.4%
Construction, extraction, maintenance and repair occupations	4.9%
Production, transportation, and material moving occupations	7.8%

Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-year Estimate

Income and Benefits for College Station
(in 2018 Inflation-Adjusted Dollars)

Households	
Less than $10,000	15.4%
$10,000 to $14,999	6.9%
$15,000 to $24,999	11.8%
$25,000 to $34,999	9.5%
$35,000 to $49,999	11.0%
$50,000 to $74,999	12.7%
$75,000 to $99,999	10.8%
$100,000 to $149,999	12.4%
$150,000 to $199,999	3.8%
$200,000 or more	5.6%
Median household income (dollars)	$42,964
Mean household income (dollars)	$69,839

Families	
Less than $10,000	6.1%
$10,000 to $14,999	2.2%
$15,000 to $24,999	6.2%
$25,000 to $34,999	7.3%
$35,000 to $49,999	10.0%
$50,000 to $74,999	14.2%
$75,000 to $99,999	14.9%
$100,000 to $149,999	21.4%
$150,000 to $199,999	7.3%
$200,000 or more	10.5%
Median household income (dollars)	$81,415
Mean household income (dollars)	$106,367

Non-family Households	
Median household income (dollars)	$23,529
Mean household income (dollars)	$36,277

Mean travel time to work (minutes)	16

Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-year Estimate

Appendix G-5

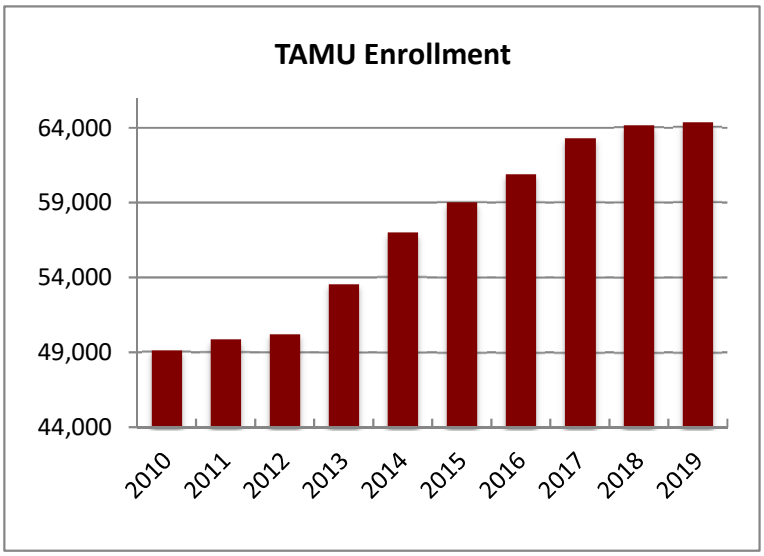
Texas A&M University Enrollment 2010 - 2019

Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2019 enrollment of 64,300, remaining the largest university in Texas and among national leaders.

Students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

YEAR	UNIVERSITY ENROLLMENT
2010	49,129
2011	49,861
2012	50,227
2013	53,548
2014	56,948
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300



Source: Texas A&M University DARS Enrollment Profile database. As of June 2020, preliminary Fall 2020 enrollment data was not available.

Appendix G-6

City of College Station Principal Taxpayers

College Station - Top 10 Taxpayers	Type of Business	2019 Assessed Valuation	Percent of Total Assessed Valuation
CPP College Station I, LLC	Housing	$69,800,000	0.75%
The Standard at College Station LLC	Apartments	65,100,000	0.70%
Sterling-A&M High Rise LLC	Housing	63,614,688	0.68%
FujiFilm Diosynth Biotechnologies Texas LLC	Biotechnology	60,671,010	0.65%
Woodridge College Station Phase II, LLC	Apartments	55,470,994	0.59%
Woodridge College Station I, LLC	Apartments	55,373,651	0.59%
Post Oak Mall - College Station LLC	Retail Mall	54,570,040	0.58%
SW Meadows Point, LP	Housing	53,740,000	0.57%
Culpepper Family, LP	Apartments	53,654,459	0.57%
Weinberg Israel	Housing	52,829,451	0.56%
		$584,824,293	**6.25%**

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	$54,570,040	0.58%
College Station Hospital LP	Medical	49,452,630	0.53%
Century Square Commercial Venture LLC	Mixed Use Retail	46,600,270	0.50%
HEB;H E Butt Store Prop CO #1	Retail	35,343,740	0.38%
Wal-Mart Real Estate Business Trust	Retail	34,189,190	0.37%
		$220,155,870	**2.35%**

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
FujiFilm Diosynth Biotechnologies Texas LLC	Biotechnology	$60,671,010	0.65%
FujiFilm Diosynth Biotech TX LLC	Biotechnology	21,648,341	0.23%
Dealer Computer Services Inc.	Retail	20,121,714	0.21%
AT&T Mobility LLC	Telecommunications	9,445,880	0.10%
Dallas MTA LP	Telecommunications	4,621,690	0.05%
		$116,508,635	**1.24%**

Source: Brazos County Appraisal District

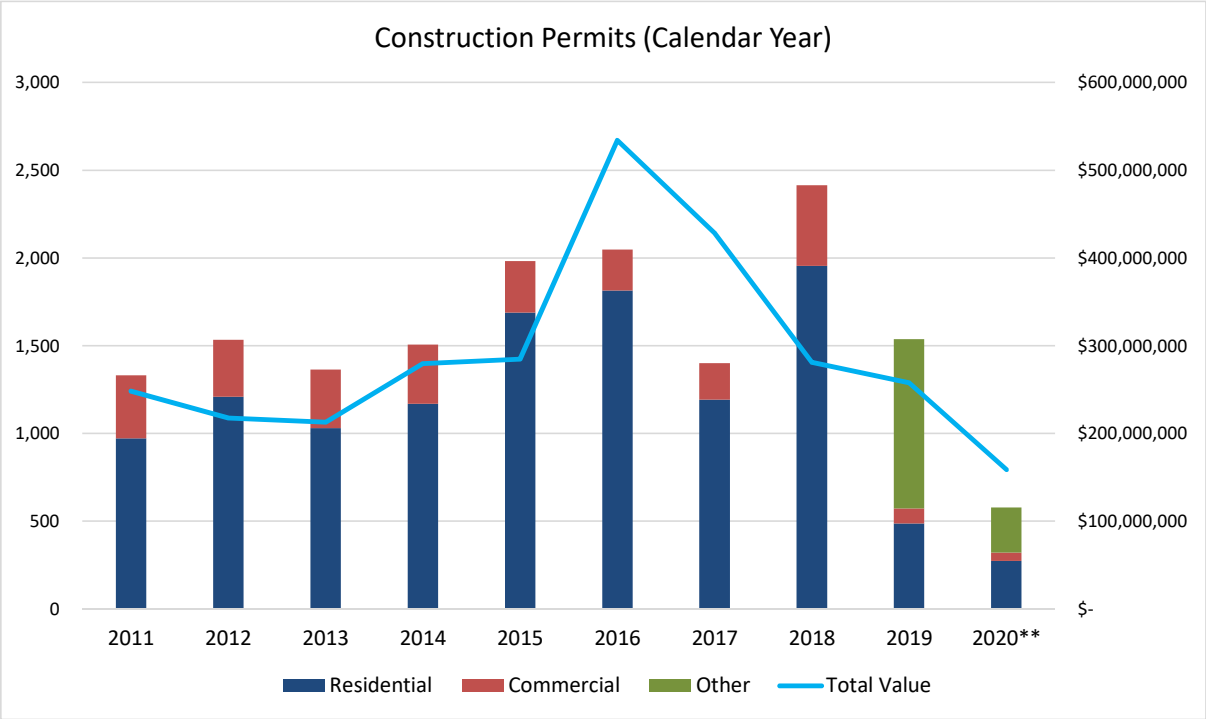
*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

Appendix G-7

City of College Station Construction Permits
Last Ten Calendar Years

	Residential Construction		Commercial Construction		Other Construction*		Total	
Year	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2011	971	$124,132,135	359	$123,779,052			1,330	$247,911,187
2012	1,208	$149,737,218	325	$ 67,478,910			1,533	$217,216,128
2013	1,030	$145,142,757	333	$ 67,516,132			1,363	$212,658,889
2014	1,167	$211,909,494	338	$ 67,570,229			1,505	$279,479,723
2015	1,687	$206,336,883	294	$ 78,209,095			1,981	$284,545,978
2016	1,813	$326,155,478	233	$207,834,013			2,046	$533,989,491
2017	1,190	$257,998,990	208	$170,405,189			1,398	$428,404,179
2018	1,953	$177,627,344	461	$103,143,722			2,414	$280,771,066
2019	486	$110,629,289	86	$ 80,770,448	963	$ 66,194,830	1,535	$257,594,566
2020**	273	$103,850,589	48	$ 34,804,435	257	$ 19,910,927	578	$158,565,951

* Starting in 2019, all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements are reported under "Other Construction". These permits were previously reported under Residential and Commercial.
** Year-to-date totals through May 2019



In April of FY15, Planning and Development Services migrated to new software called TrakIt. Reporting capabilities for TrakIt differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capababilities of the new software for the months after the transition. Estimates may differ slighly from Newsletter totals published on the CS website.

** Year-to-date totals through May 2019

Source: The City of College Station, Planning and Development Services

Appendix G-8

Parks System Inventory

PARK NAME	TYPE	STATUS	ACREAGE	PARK ZONE	PARKING SPACES	PLAY UNITS	EXERCISE STATION	PAVED TRAIL	UNPAVED TRAIL	OPEN SPACE	PAVILION	PICNIC UNIT	POND	RESTROOM	SHELTER	SOCCER FIELD	SOFTBALL FIELD	BASEBALL FIELD	BASKETBALL COURT	SWIMMING POOL	TENNIS COURT	VOLLEYBALL COURT	SPLASH PAD
Anderson	Neighborhood	Developed	8.95	6	33	1	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes	No	No	No	No
Art & Myra Bright	Neighborhood	Developed	11.92	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Barracks	Neighborhood	Developed	8.38	15	6	0	Yes	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No
Bee Creek & Arboretum	Community	Developed	44.51	6	0	4	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	No
Billie Madely	Neighborhood	Developed	5.06	2	2	0	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Brian Bachmann	Community	Developed	42.21	5	566	1	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No
Bridgewood	Neighborhood	Developed	1.35	13	0	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Brison	Neighborhood	Developed	8.07	6	10	0	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Brothers Pond	Neighborhood	Developed	16.28	5	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	No	No
Carter's Crossing	Neighborhood	Developed	8.54	4	0	0	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Castlegate	Neighborhood	Developed	8.26	13	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	Yes	No	No
Castlerock	Neighborhood	Developed	6.04	10	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
College Station Cemetery	Cemetery	Developed	19.44	6	0	0	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
Cove of Nantucket	Neighborhood	Developed	3.39	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Creek View	Neighborhood	Developed	4.37	10	0	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Crescent Pointe	Neighborhood	Developed	5.06	4	0	0	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Cy Miller	Neighborhood	Developed	2.77	3	0	0	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Eastgate	Neighborhood	Developed	2.28	2	0	0	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Edelweiss	Neighborhood	Developed	10.93	5	11	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No
Edelweiss Gartens	Neighborhood	Developed	14.14	10	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Emerald Forest	Neighborhood	Developed	4.84	8	0	1	No	Yes	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No
Etonbury	Neighborhood	Developed	1.13	13	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
First Down	Neighborhood	Developed	0.97	16	0	0	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
Gabbard	Neighborhood	Developed	10.75	6	0	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Georgie K Fitch	Neighborhood	Developed	11.15	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Greens Prairie Reserve	Neighborhood	Undeveloped	7.05	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Huntington Trail	Neighborhood	Undeveloped	18.08	9	0	0																	
Jack & Dorothy Miller	Neighborhood	Developed	10.01	5	0	4	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
John Crompton	Community	Developed	14.48	7	50	1	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	No	No
Lemontree	Community	Developed	17.31	6	38	1	No	Yes	No	Yes	No	Yes	No	Yes	No	No	Yes	No	Yes	No	No	No	No
Lick Creek	Community	Developed	523.44	11	60	0	No	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No	No
Lions	Neighborhood	Developed	1.42	2	10	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Longmire	Neighborhood	Developed	3.24	5	0	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Luther Jones	Neighborhood	Developed	1.56	6	0	0	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No
Memorial Cemetery	Cemetery	Developed	56.58	16	23	0	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
Merry Oaks	Neighborhood	Developed	4.50	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No
Midtown Reserve	Neighborhood	Undeveloped	6.09	9	0	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Northgate	Neighborhood	Developed	1.86	1	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Oaks	Community	Developed	7.92	2	0	1	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	No	No	Yes	No	No	Yes	No
Parkway	Neighborhood	Developed	2.35	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Pebble Creek	Neighborhood	Developed	10.74	11	0	2	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Phillips	Neighborhood	Developed	3.74	13	0	0	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Reatta Meadows	Neighborhood	Developed	3.00	10	0	4	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Richard Carter	Neighborhood	Developed	7.31	2	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Sandstone	Neighborhood	Developed	15.74	8	48	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Smith Tract	Neighborhood	Undeveloped	13.60	4	0	0																	
Sonoma	Neighborhood	Undeveloped	6.82	10	0	0																	
Southern Oaks	Neighborhood	Developed	14.90	10	0	2	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Southwest	Neighborhood	Developed	8.42	6	0	0	Yes	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Steeplechase	Community	Developed	11.60	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Stephen C. Beachy Central	Community	Developed	51.57	3	297	1	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes
Summit Crossing	Neighborhood	Undeveloped	9.32	4	0	0																	
Texas Independence Ballpark	Community	Undeveloped	68.76	9	0	0																	
Mabel Clare Thomas	Neighborhood	Developed	11.20	2	19	5	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No	No
University	Community	Developed	10.01	2	0	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Veterans Park & Athletic Complex	Community	Developed	148.75	4	1419	1	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No
W.A. Tarrow	Community	Developed	23.59	6	319	3	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	No	No	No	Yes
Wallace Lake	Neighborhood	Developed	1.84	13	20	0	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Wildwood	Neighborhood	Developed	28.71	11	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Windwood	Neighborhood	Developed	1.43	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Wolf Pen Creek	Community	Developed	63.83	3	174	3	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No
Woodcreek	Neighborhood	Developed	6.57	8	0	1	No	Yes	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	Yes	No
Woodland Hills	Neighborhood	Developed	14.99	9	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Total (Neighborhood)	**48**		**369.12**	**Acreage per 1,000 residents**					**2.98**														
Total (Community)	**13**		**1027.98**	**Acreage per 1,000 residents**					**8.31**														
Total (Cemetery)	**2**		**76.02**																				
Total (Developed)		**56**																					
Total (Undeveloped)		**7**																					
Grand Total*	**61**	**61**	**1397.10**						**11.30**														

** Cemeteries are not included in totals*

Appendix G-9
City of College StationFund/Dept Relationship Matrix*

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Dept	Public Works Dept	Comm Services Dept	Electric Dept	Water Dept	Waste-water Dept	Parks & Rec Dept	IT Dept
Governmental Funds												
Major Governmental Funds												
General Fund	X											
Debt Service Fund		X										
Non-Major Governmental Funds												
Economic Development Fund		X										
Efficiency Time Payment Fund		X				X						
Spring Creek Local Government Fund	X											
Capital Projects Funds												
General Gov't Projects Fund						X						
Parks Projects Fund												
Streets Projects Fund						X						
Special Revenue Funds												
Hotel Tax Fund	X	X									X	
Community Development Fund		X					X					
Roadway Maintenance Fund						X						
Wolf Pen Creek TIF Fund		X										
System-wide Water Impact Fee Fund									X			
System-wide WW Impact Fee Fund										X		
Court Technology Fee Fund												
Court Security Fee Fund		X										
Juvenile Case Manager Fee Fund						X						
Truancy Prevention Fee Fund												
Police Seizure Fund			X									
Parkland Dedication Funds											X	
Sidewalk Zone Funds					X							
Memorial Cemetery Fund											X	
TX Ave Cemetery Endow. Fund											X	
Memorial Cem Endow. Fund											X	
Public, Ed & Gov't Fee Fund	X											
East Med Dist TIRZ #19	X											
Dartmouth Synthetic TIRZ	X											
R E Meyer Fund											X	
Drainage Utility Fund						X						
Roadway Impact Fee Funds						X						
Fun For All Playground Fund											X	
Enterprise Funds												
Major Enterprise Funds Funds												
Electric Fund								X				
Water Fund									X			
Wastewater Fund										X		
Non-Major Enterprise Funds												
Solid Waste Fund						X						
Northgate Parking Fund							X					
Capital Projects Funds												
Electric Projects Fund								X				
Water Projects Fund			X						X			
Wastewater Projects Fund		X								X	X	
Internal Service Funds												
Insurance Funds	X											
Fleet Replacement Fund	X					X						
IT Replacement Fund	X											X
Equipment Replacement Fund	X					X						
Fleet Maintenance Fund	X					X						
Utility Customer Service Fund	X	X										

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are **primarily** responsible for the majority of the activity within the Fund.

Appendix H - Debt Service Schedules

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009*
PRINCIPAL - $3,335,000

Streets - $595,000; Traffic Signals and Safety System Improvements - $455,000;
Park Projects $1,535,000; Fire Station #6 - $750,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	175,000	4.000%	3,500	178,500	178,500	
Interest	3,500					

*These bonds were included in the FY17 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - $37,150,000

Refunding of Series 2000 (URB), 2001 (GOB, CO & URB) and 2002 (GOB, CO & URB)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	
Interest	129,600					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - $4,435,000

Streets - $4,260,000; Park Projects $175,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,220,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,055,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	1,885,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,705,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,520,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,325,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,120,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	910,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	695,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	470,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	240,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	
Interest	807,422					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012 Refunding
PRINCIPAL - $16,850,000

Refunding of Series 2003 (GOB & URB Refunding), 2004 (GOB and Refunding), 2003A (CO & URB) and 2004 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-20	1,485,000	5.000%	181,950	1,666,950		
8-15-20			144,825	144,825	1,811,775	5,945,000
2-15-21	1,565,000	5.000%	144,825	1,709,825		
8-15-21			105,700	105,700	1,815,525	4,380,000
2-15-22	1,645,000	*	105,700	1,750,700		
8-15-22			68,375	68,375	1,819,075	2,735,000
2-15-23	1,735,000	5.000%	68,375	1,803,375		
8-15-23			25,000	25,000	1,828,375	1,000,000
2-15-24	1,000,000	5.000%	25,000	1,025,000	1,025,000	
Interest	542,975					

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - $9,020,000*

Streets Capital Projects - $6,525,000 and Parks Capital Projects - $2,725,000
*Due to the premium and discount received on this debt issue, the City only had to issue $9,020,000 in bonds.
Total debt proceeds received were $9,250,000. A premium of $230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	345,000	*	128,434	473,434		
8-15-21			123,259	123,259	596,694	5,605,000
2-15-22	360,000	5.000%	123,259	483,259		
8-15-22			114,259	114,259	597,519	5,245,000
2-15-23	375,000	5.000%	114,259	489,259		
8-15-23			104,884	104,884	594,144	4,870,000
2-15-24	395,000	5.000%	104,884	499,884		
8-15-24			95,009	95,009	594,894	4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	
Interest	1,811,609					

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 Refunding
PRINCIPAL - $11,740,000

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,000,000	*	136,325	1,136,325		
8-15-21			115,625	115,625	1,251,950	4,625,000
2-15-22	1,055,000	5.000%	115,625	1,170,625		
8-15-22			89,250	89,250	1,259,875	3,570,000
2-15-23	1,120,000	5.000%	89,250	1,209,250		
8-15-23			61,250	61,250	1,270,500	2,450,000
2-15-24	1,190,000	5.000%	61,250	1,251,250		
8-15-24			31,500	31,500	1,282,750	1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500	1,291,500	
Interest	731,575					

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014
PRINCIPAL - $12,695,000*

Streets Capital Projects - $7,610,000, Facility Capital Projects - $500,000 and Parks Capital Projects - $5,580,000
*Due to the premium and discount received on this debt issue, ta total of $12,695,000 in bonds was issued.
Total debt proceeds received were $13,690,000. A premium of $995,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	530,000	3.000%	197,138	727,138		
8-15-21			189,188	189,188	916,325	9,380,000
2-15-22	550,000	3.000%	189,188	739,188		
8-15-22			180,938	180,938	920,125	8,830,000
2-15-23	570,000	5.000%	180,938	750,938		
8-15-23			166,688	166,688	917,625	8,260,000
2-15-24	600,000	5.000%	166,688	766,688		
8-15-24			151,688	151,688	918,375	7,660,000
2-15-25	630,000	5.000%	151,688	781,688		
8-15-25			135,938	135,938	917,625	7,030,000
2-15-26	665,000	5.000%	135,938	800,938		
8-15-26			119,313	119,313	920,250	6,365,000
2-15-27	695,000	4.000%	119,313	814,313		
8-15-27			105,413	105,413	919,725	5,670,000
2-15-28	720,000	4.000%	105,413	825,413		
8-18-28			91,013	91,013	916,425	4,950,000
2-15-29	750,000	4.000%	91,013	841,013		
8-15-29			76,013	76,013	917,025	4,200,000
2-15-30	780,000	4.000%	76,013	856,013		
8-15-30			60,413	60,413	916,425	3,420,000
2-15-31	810,000	3.500%	60,413	870,413		
8-15-31			46,238	46,238	916,650	2,610,000
2-15-32	840,000	3.500%	46,238	886,238		
8-15-32			31,538	31,538	917,775	1,770,000
2-15-33	870,000	3.500%	31,538	901,538		
8-15-33			16,313	16,313	917,850	900,000
2-15-34	900,000	3.625%	16,313	916,313	916,313	
Interest	2,938,513					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 Refunding
PRINCIPAL - $23,170,000

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,670,000	3.000%	251,025	1,921,025		
8-15-21			225,975	225,975	2,147,000	9,735,000
2-15-22	1,740,000	3.000%	225,975	1,965,975		
8-15-22			199,875	199,875	2,165,850	7,995,000
2-15-23	1,825,000	5.000%	199,875	2,024,875		
8-15-23			154,250	154,250	2,179,125	6,170,000
2-15-24	1,940,000	5.000%	154,250	2,094,250		
8-15-24			105,750	105,750	2,200,000	4,230,000
2-15-25	2,055,000	5.000%	105,750	2,160,750		
8-15-25			54,375	54,375	2,215,125	2,175,000
2-15-26	2,175,000	5.000%	54,375	2,229,375	2,229,375	
Interest	1,731,475					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016
PRINCIPAL - $8,265,000*

Street Projects - $4,600,000 and Library Expansion - $4,185,000
*Due to the premium and discount received on this debt issue, a total of $8,265,000 in bonds was issued.
Total debt proceeds received were $8,785,000. A premium of $520,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	325,000	5.000%	119,488	444,488		
8-15-21			111,363	111,363	555,850	6,780,000
2-15-22	345,000	5.000%	111,363	456,363		
8-15-22			102,738	102,738	559,100	6,435,000
2-15-23	360,000	5.000%	102,738	462,738		
8-15-23			93,738	93,738	556,475	6,075,000
2-15-24	380,000	5.000%	93,738	473,738		
8-15-24			84,238	84,238	557,975	5,695,000
2-15-25	400,000	5.000%	84,238	484,238		
8-15-25			74,238	74,238	558,475	5,295,000
2-15-26	420,000	5.000%	74,238	494,238		
8-15-26			63,738	63,738	557,975	4,875,000
2-15-27	435,000	2.000%	63,738	498,738		
8-15-27			59,388	59,388	558,125	4,440,000
2-15-28	445,000	2.125%	59,388	504,388		
8-15-28			54,659	54,659	559,047	3,995,000
2-15-29	455,000	2.250%	54,659	509,659		
8-15-29			49,541	49,541	559,200	3,540,000
2-15-30	465,000	2.375%	49,541	514,541		
8-15-30			44,019	44,019	558,559	3,075,000
2-15-31	475,000	2.500%	44,019	519,019		
8-15-31			38,081	38,081	557,100	2,600,000
2-15-32	490,000	2.625%	38,081	528,081		
8-15-32			31,650	31,650	559,731	2,110,000
2-15-33	505,000	3.000%	31,650	536,650		
8-15-33			24,075	24,075	560,725	1,605,000
2-15-34	520,000	3.000%	24,075	544,075		
8-15-34			16,275	16,275	560,350	1,085,000
2-15-35	535,000	3.000%	16,275	551,275		
8-15-35			8,250	8,250	559,525	550,000
2-15-36	550,000	3.000%	8,250	558,250	558,250	
Interest	1,831,463					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016 Refunding
PRINCIPAL - $32,625,000

Refunding of Series 2006 (GOB), Series 2007 (GOB, CO and URB), and portions of Series 2008 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	2,875,000	5.000%	565,550	3,440,550		
8-15-21			493,675	493,675	3,934,225	23,475,000
2-15-22	3,055,000	5.000%	493,675	3,548,675		
8-15-22			417,300	417,300	3,965,975	20,420,000
2-15-23	3,245,000	5.000%	417,300	3,662,300		
8-15-23			336,175	336,175	3,998,475	17,175,000
2-15-24	3,415,000	5.000%	336,175	3,751,175		
8-15-24			250,800	250,800	4,001,975	13,760,000
2-15-25	3,620,000	5.000%	250,800	3,870,800		
8-15-25			160,300	160,300	4,031,100	10,140,000
2-15-26	3,830,000	5.000%	160,300	3,990,300		
8-15-26			64,550	64,550	4,054,850	6,310,000
2-15-27	3,990,000	2.000%	64,550	4,054,550		
8-15-27			24,650	24,650	4,079,200	2,320,000
2-15-28	2,320,000	2.125%	24,650	2,344,650	2,344,650	
Interest	4,060,450					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017
PRINCIPAL - $17,390,000*

Street Projects - $13,690,000 and Library Expansion - $3,700,000
*Due to the premium and discount received on this debt issue, a total of $16,505,000 in bonds was issued.
Total debt proceeds received were $17,390,000. A premium of $885,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	615,000	2.000%	263,753	878,753		
8-15-21			257,603	257,603	1,136,356	14,210,000
2-15-22	640,000	5.000%	257,603	897,603		
8-15-22			241,603	241,603	1,139,206	13,570,000
2-15-23	675,000	5.000%	241,603	916,603		
8-15-23			224,728	224,728	1,141,331	12,895,000
2-15-24	710,000	5.000%	224,728	934,728		
8-15-24			206,978	206,978	1,141,706	12,185,000
2-15-25	745,000	5.000%	206,978	951,978		
8-15-25			188,353	188,353	1,140,331	11,440,000
2-15-26	780,000	5.000%	188,353	968,353		
8-15-26			168,853	168,853	1,137,206	10,660,000
2-15-27	825,000	5.000%	168,853	993,853		
8-15-27			148,228	148,228	1,142,081	9,835,000
2-15-28	855,000	3.000%	148,228	1,003,228		
8-15-28			135,403	135,403	1,138,631	8,980,000
2-15-29	880,000	3.000%	135,403	1,015,403		
8-15-29			122,203	122,203	1,137,606	8,100,000
2-15-30	910,000	3.000%	122,203	1,032,203		
8-15-30			108,553	108,553	1,140,756	7,190,000
2-15-31	940,000	3.000%	108,553	1,048,553		
8-15-31			94,453	94,453	1,143,006	6,250,000
2-15-32	965,000	3.000%	94,453	1,059,453		
8-15-32			79,978	79,978	1,139,431	5,285,000
2-15-33	995,000	3.000%	79,978	1,074,978		
8-15-33			65,053	65,053	1,140,031	4,290,000
2-15-34	1,025,000	3.000%	65,053	1,090,053		
8-15-34			49,678	49,678	1,139,731	3,265,000
2-15-35	1,055,000	3.000%	49,678	1,104,678		
8-15-35			33,853	33,853	1,138,531	2,210,000
2-15-36	1,085,000	3.000%	33,853	1,118,853		
8-15-36			17,578	17,578	1,136,431	1,125,000
2-15-37	1,125,000	3.125%	17,578	1,142,578	1,142,578	
Interest	4,549,953					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017 Refunding
PRINCIPAL - $13,295,000

Refunding of Series 2009 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	-	-	293,875	293,875		
8-15-21			293,875	293,875	587,750	13,295,000
2-15-22	1,355,000	5.000%	293,875	1,648,875		
8-15-22			260,000	260,000	1,908,875	11,940,000
2-15-23	1,445,000	5.000%	260,000	1,705,000		
8-15-23			223,875	223,875	1,928,875	10,495,000
2-15-24	1,525,000	5.000%	223,875	1,748,875		
8-15-24			185,750	185,750	1,934,625	8,970,000
2-15-25	1,620,000	5.000%	185,750	1,805,750		
8-15-25			145,250	145,250	1,951,000	7,350,000
2-15-26	1,705,000	5.000%	145,250	1,850,250		
8-15-26			102,625	102,625	1,952,875	5,645,000
2-15-27	1,795,000	5.000%	102,625	1,897,625		
8-15-27			57,750	57,750	1,955,375	3,850,000
2-15-28	1,890,000	3.000%	57,750	1,947,750		
8-15-28			29,400	29,400	1,977,150	1,960,000
2-15-29	1,960,000	3.000%	29,400	1,989,400	1,989,400	
Interest	2,890,925					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2020 Refunding
PRINCIPAL - $15,355,000

Refunding of Series 2010 (GOB and CO); Series 2011 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,060,000	5.000%	383,875	1,443,875		
8-15-21			357,375	357,375	1,801,250	14,295,000
2-15-22	1,150,000	5.000%	357,375	1,507,375		
8-15-22			328,625	328,625	1,836,000	13,145,000
2-15-23	1,235,000	5.000%	328,625	1,563,625		
8-15-23			297,750	297,750	1,861,375	11,910,000
2-15-24	1,335,000	5.000%	297,750	1,632,750		
8-15-24			264,375	264,375	1,897,125	10,575,000
2-15-25	1,420,000	5.000%	264,375	1,684,375		
8-15-25			228,875	228,875	1,913,250	9,155,000
2-15-26	1,515,000	5.000%	228,875	1,743,875		
8-15-26			191,000	191,000	1,934,875	7,640,000
2-15-27	1,615,000	5.000%	191,000	1,806,000		
8-15-27			150,625	150,625	1,956,625	6,025,000
2-15-28	1,720,000	5.000%	150,625	1,870,625		
8-15-28			107,625	107,625	1,978,250	4,305,000
2-15-29	1,830,000	5.000%	107,625	1,937,625		
8-15-29			61,875	61,875	1,999,500	2,475,000
2-15-30	1,955,000	5.000%	61,875	2,016,875		
8-15-30			13,000	13,000	2,029,875	520,000
2-15-31	520,000	5.000%	13,000	533,000	533,000	
Interest	4,386,125					

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DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009**
PRINCIPAL - $29,010,000

Cemetery Project - $540,000; Technology Projects - $2,710,000; Convention Center - $915,000*;
Landfill - $5,120,000; Electric Projects - $12,095,000; Water Projects - $7,500,000; Debt Issuance Cost - $150,000

*$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the prinicpal outstanding to $600,000 (payments of $315,000 made prior to defesance). The $600,000 Convention Center debt balance was transferred to the Electric Fund in FY13 in lieu of additional debt issuance in that fund.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,285,000	4.000%	25,700	1,310,700		
8-15-21					1,310,700	0
Interest	25,700					

**These bonds were included in the FY17 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - $16,415,000*

Electric Projects - $8,000,000; Water Projects - $3,000,000; Wastewater Projects - $6,000,000; Debt Issuance Costs - $215,000

*Due to the premium and discount received on this debt issue, the City only had to issue $16.415 million in bonds.

Total Debt proceeds received = $17.215 million. Premium of $800,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	765,000	4.000%	205,631	970,631		
8-15-21			190,331	190,331	1,160,963	10,425,000
2-15-22	795,000	4.000%	190,331	985,331		
8-15-22			174,431	174,431	1,159,763	9,630,000
2-15-23	830,000	4.000%	174,431	1,004,431		
8-15-23			157,831	157,831	1,162,263	8,800,000
2-15-24	860,000	3.000%	157,831	1,017,831		
8-15-24			144,931	144,931	1,162,763	7,940,000
2-15-25	885,000	3.000%	144,931	1,029,931		
8-15-25			131,656	131,656	1,161,588	7,055,000
2-15-26	910,000	3.000%	131,656	1,041,656		
8-15-26			118,006	118,006	1,159,663	6,145,000
2-15-27	935,000	3.125%	118,006	1,053,006		
8-15-27			103,397	103,397	1,156,403	5,210,000
2-15-28	965,000	3.125%	103,397	1,068,397		
8-15-28			88,319	88,319	1,156,716	4,245,000
2-15-29	1,000,000	3.250%	88,319	1,088,319		
8-15-29			72,069	72,069	1,160,388	3,245,000
2-15-30	1,035,000	3.250%	72,069	1,107,069		
8-15-30			55,250	55,250	1,162,319	2,210,000
2-15-31	1,075,000	5.000%	55,250	1,130,250		
8-15-31			28,375	28,375	1,158,625	1,135,000
2-15-32	1,135,000	5.000%	28,375	1,163,375	1,163,375	0
Interest	2,734,825					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - $10,230,000*

Electric Projects - $8,250,000 and Wastewater Projects - $2,000,000
*Due to the premium and discount received on this debt issue, the City only had to issue $10,230,000 in bonds.
Total debt proceeds received were $10,250,000. A premium of $20,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	455,000	3.000%	148,897	603,897		
8-15-21			142,072	142,072	745,969	7,030,000
2-15-22	470,000	4.000%	142,072	612,072		
8-15-22			132,672	132,672	744,744	6,560,000
2-15-23	490,000	4.000%	132,672	622,672		
8-15-23			122,872	122,872	745,544	6,070,000
2-15-24	510,000	3.250%	122,872	632,872		
8-15-24			114,584	114,584	747,456	5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	0
Interest	2,185,709					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2014
PRINCIPAL - $34,005,000*

IT Projects - $5,105,000; Street Projects - $6,940,000
Electric Projects - $8,750,000, Water Projects- $6,500,000 and Wastewater Projects - $11,400,000
*Due to the premium and discount received on this debt issue, $34,005,000 in bonds were issued. Total debt proceeds received were $38,695,000. A premium of $4,690,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,750,000	5.000%	599,626	2,349,626		
8-15-21			569,000	569,000	2,918,626	22,760,000
2-15-22	1,825,000	5.000%	569,000	2,394,000		
8-15-22			523,375	523,375	2,917,375	20,935,000
2-15-23	1,920,000	5.000%	523,375	2,443,375		
8-15-23			475,375	475,375	2,918,750	19,015,000
2-15-24	2,025,000	5.000%	475,375	2,500,375		
8-15-24			424,750	424,750	2,925,125	16,990,000
2-15-25	1,345,000	5.000%	424,750	1,769,750		
8-15-25			391,125	391,125	2,160,875	15,645,000
2-15-26	1,410,000	5.000%	391,125	1,801,125		
8-15-26			355,875	355,875	2,157,000	14,235,000
2-15-27	1,480,000	5.000%	355,875	1,835,875		
8-15-27			318,875	318,875	2,154,750	12,755,000
2-15-28	1,560,000	5.000%	318,875	1,878,875		
8-15-28			279,875	279,875	2,158,750	11,195,000
2-15-29	1,640,000	5.000%	279,875	1,919,875		
8-15-29			238,875	238,875	2,158,750	9,555,000
2-15-30	1,730,000	5.000%	238,875	1,968,875		
8-15-30			195,625	195,625	2,164,500	7,825,000
2-15-31	1,815,000	5.000%	195,625	2,010,625		
8-15-31			150,250	150,250	2,160,875	6,010,000
2-15-32	1,905,000	5.000%	150,250	2,055,250		
8-15-32			102,625	102,625	2,157,875	4,105,000
2-15-33	2,000,000	5.000%	102,625	2,102,625		
8-15-33			52,625	52,625	2,155,250	2,105,000
2-15-34	2,105,000	5.000%	52,625	2,157,625		

Interest 8,756,126

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2016
PRINCIPAL - $25,720,000*

Street Projects - $17,050,000; Police Station Design - $3,000,000;
Water Projects- $7,900,000
*Due to the premium and discount received on this debt issue, $25,720,000 in bonds were issued.
Total debt proceeds received were $27,950,000. A premium of $2,230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,195,000	5.000%	379,859	1,574,859		
8-15-21			349,984	349,984	1,924,844	19,230,000
2-15-22	1,260,000	5.000%	349,984	1,609,984		
8-15-22			318,484	318,484	1,928,469	17,970,000
2-15-23	1,315,000	5.000%	318,484	1,633,484		
8-15-23			285,609	285,609	1,919,094	16,655,000
2-15-24	1,390,000	5.000%	285,609	1,675,609		
8-15-24			250,859	250,859	1,926,469	15,265,000
2-15-25	1,460,000	4.000%	250,859	1,710,859		
8-15-25			214,359	214,359	1,925,219	13,805,000
2-15-26	1,535,000	2.000%	214,359	1,749,359		
8-15-26			175,984	175,984	1,925,344	12,270,000
2-15-27	1,085,000	2.250%	175,984	1,260,984		
8-15-27			154,284	154,284	1,415,269	11,185,000
2-15-28	1,115,000	2.375%	154,284	1,269,284		
8-15-28			143,134	143,134	1,412,419	10,070,000
2-15-29	1,140,000	3.000%	143,134	1,283,134		
8-15-29			130,309	130,309	1,413,444	8,930,000
2-15-30	1,165,000	3.000%	130,309	1,295,309		
8-15-30			116,475	116,475	1,411,784	7,765,000
2-15-31	1,200,000	3.000%	116,475	1,316,475		
8-15-31			98,475	98,475	1,414,950	6,565,000
2-15-32	1,235,000	3.000%	98,475	1,333,475		
8-15-32			79,950	79,950	1,413,425	5,330,000
2-15-33	1,275,000	3.000%	79,950	1,354,950		
8-15-33			60,825	60,825	1,415,775	4,055,000
2-15-34	1,310,000	3.000%	60,825	1,370,825		
8-15-34			41,175	41,175	1,412,000	2,745,000
2-15-35	1,350,000	3.000%	41,175	1,391,175		
8-15-35			20,925	20,925	1,412,100	1,395,000
2-15-36	1,395,000	3.000%	20,925	1,415,925		
Interest	5,261,528					

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DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2017
PRINCIPAL - $57,725,000*

Street Projects - $21,135,000; Parks Projects - $1,025,000; Police Station Construction - $25,000,000;
Technology Projects - $550,000; Public Safety Projects - $2,535,000; City Gateway Project - $175,000;
Water Projects- $8,420,000; Wastewater Projects (LCWWTP Expansion) - $5,000,000
*Due to the premium and discount received on this debt issue, $57,725,000 in bonds were issued.
Total debt proceeds received were $63,840,000. A premium of $6,115,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	2,310,000	5.000%	1,062,572	3,372,572		
8-15-21			1,004,822	1,004,822	4,377,394	47,755,000
2-15-22	2,440,000	5.000%	1,004,822	3,444,822		
8-15-22			943,822	943,822	4,388,644	45,315,000
2-15-23	2,555,000	5.000%	943,822	3,498,822		
8-15-23			879,947	879,947	4,378,769	42,760,000
2-15-24	2,675,000	5.000%	879,947	3,554,947		
8-15-24			813,072	813,072	4,368,019	40,085,000
2-15-25	2,545,000	5.000%	813,072	3,358,072		
8-15-25			749,447	749,447	4,107,519	37,540,000
2-15-26	2,675,000	5.000%	749,447	3,424,447		
8-15-26			682,572	682,572	4,107,019	34,865,000
2-15-27	2,810,000	5.000%	682,572	3,492,572		
8-15-27			612,322	612,322	4,104,894	32,055,000
2-15-28	2,620,000	5.000%	612,322	3,232,322		
8-15-28			546,822	546,822	3,779,144	29,435,000
2-15-29	2,760,000	5.000%	546,822	3,306,822		
8-15-29			477,822	477,822	3,784,644	26,675,000
2-15-30	2,900,000	5.000%	477,822	3,377,822		
8-15-30			405,322	405,322	3,783,144	23,775,000
2-15-31	3,045,000	5.000%	405,322	3,450,322		
8-15-31			329,197	329,197	3,779,519	20,730,000
2-15-32	3,185,000	4.000%	329,197	3,514,197		
8-15-32			265,497	265,497	3,779,694	17,545,000
2-15-33	3,300,000	3.000%	265,497	3,565,497		
8-15-33			215,997	215,997	3,781,494	14,245,000
2-15-34	3,405,000	3.000%	215,997	3,620,997		
8-15-34			164,922	164,922	3,785,919	10,840,000
2-15-35	3,510,000	3.000%	164,922	3,674,922		
8-15-35			112,272	112,272	3,787,194	7,330,000
2-15-36	3,615,000	3.000%	112,272	3,727,272		
8-15-36			58,047	58,047	3,785,319	3,715,000
2-15-37	3,715,000	3.125%	58,047	3,773,047		
					3,773,047	
Interest	17,586,372					

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DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2018
PRINCIPAL - $37,380,000*

Street Projects - $10,625,000; Parks Projects - $5,210,000; Technology Projects - $3,050,000;
Water Projects $3,570,000; Wastewater Projects - $10,000,000; Electric Projects - $6,300,000
*Due to the premium and discount received on this debt issue, $37,380,000 in bonds were issued.
Total debt proceeds received were $38,755,000. A premium of $1,375,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	1,270,000	5.000%	648,579	1,918,579		
8-15-21			616,829	616,829	2,535,408	31,485,000
2-15-22	1,330,000	5.000%	616,829	1,946,829		
8-15-22			583,579	583,579	2,530,408	30,155,000
2-15-23	1,400,000	5.000%	583,579	1,983,579		
8-15-23			548,579	548,579	2,532,158	28,755,000
2-15-24	1,480,000	5.000%	548,579	2,028,579		
8-15-24			511,579	511,579	2,540,158	27,275,000
2-15-25	1,555,000	5.000%	511,579	2,066,579		
8-15-25			472,704	472,704	2,539,283	25,720,000
2-15-26	1,610,000	5.000%	472,704	2,082,704		
8-15-26			432,454	432,454	2,515,158	24,110,000
2-15-27	1,695,000	5.000%	432,454	2,127,454		
8-15-27			390,079	390,079	2,517,533	22,415,000
2-15-28	1,770,000	5.000%	390,079	2,160,079		
8-15-28			345,829	345,829	2,505,908	20,645,000
2-15-29	1,780,000	2.950%	345,829	2,125,829		
8-15-29			319,574	319,574	2,445,403	18,865,000
2-15-30	1,835,000	3.050%	319,574	2,154,574		
8-15-30			291,590	291,590	2,446,164	17,030,000
2-15-31	1,885,000	3.200%	291,590	2,176,590		
8-15-31			261,430	261,430	2,438,020	15,145,000
2-15-32	1,950,000	3.250%	261,430	2,211,430		
8-15-32			229,743	229,743	2,441,173	13,195,000
2-15-33	2,020,000	3.300%	229,743	2,249,743		
8-15-33			196,413	196,413	2,446,156	11,175,000
2-15-34	2,085,000	3.350%	196,413	2,281,413		
8-15-34			161,489	161,489	2,442,902	9,090,000
2-15-35	2,150,000	3.450%	161,489	2,311,489		
8-15-35			124,401	124,401	2,435,890	6,940,000
2-15-36	2,235,000	3.500%	124,401	2,359,401		
8-15-36			85,289	85,289	2,444,690	4,705,000
2-15-37	2,310,000	3.600%	85,289	2,395,289		
8-15-37			43,709	43,709	2,438,998	2,395,000
2-15-38	2,395,000	3.650%	43,709	2,438,709		
					2,438,709	

Interest	11,879,119

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2019
PRINCIPAL - $74,510,000*

Street Projects - $7,711,000; Parks Projects - $8,464,000; General Government Projects - $22,925,000;
Water Projects $13,006,000; Wastewater Projects - $24,994,000; Electric Projects - $4,200,000
*Due to the premium and discount received on this debt issue, $74,510,000 in bonds were issued.
Total debt proceeds received were $81,300,000. A premium of $6,790,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	3,145,000	5.000%	1,466,425	4,611,425		
8-15-21			1,387,800	1,387,800	5,999,225	68,845,000
2-15-22	3,305,000	5.000%	1,387,800	4,692,800		
8-15-22			1,305,175	1,305,175	5,997,975	65,540,000
2-15-23	3,470,000	5.000%	1,305,175	4,775,175		
8-15-23			1,218,425	1,218,425	5,993,600	62,070,000
2-15-24	3,655,000	5.000%	1,218,425	4,873,425		
8-15-24			1,127,050	1,127,050	6,000,475	58,415,000
2-15-25	3,840,000	5.000%	1,127,050	4,967,050		
8-15-25			1,031,050	1,031,050	5,998,100	54,575,000
2-15-26	4,030,000	5.000%	1,031,050	5,061,050		
8-15-26			930,300	930,300	5,991,350	50,545,000
2-15-27	3,015,000	5.000%	930,300	3,945,300		
8-15-27			854,925	854,925	4,800,225	47,530,000
2-15-28	3,175,000	5.000%	854,925	4,029,925		
8-15-28			775,550	775,550	4,805,475	44,355,000
2-15-29	3,320,000	4.000%	775,550	4,095,550		
8-15-29			709,150	709,150	4,804,700	41,035,000
2-15-30	3,455,000	4.000%	709,150	4,164,150		
8-15-30			640,050	640,050	4,804,200	37,580,000
2-15-31	3,590,000	4.000%	640,050	4,230,050		
8-15-31			568,250	568,250	4,798,300	33,990,000
2-15-32	3,730,000	4.000%	568,250	4,298,250		
8-15-32			493,650	493,650	4,791,900	30,260,000
2-15-33	3,895,000	4.000%	493,650	4,388,650		
8-15-33			415,750	415,750	4,804,400	26,365,000
2-15-34	4,055,000	4.000%	415,750	4,470,750		
8-15-34			334,650	334,650	4,805,400	22,310,000
2-15-35	4,195,000	3.000%	334,650	4,529,650		
8-15-35			271,725	271,725	4,801,375	18,115,000
2-15-36	4,325,000	3.000%	271,725	4,596,725		
8-15-36			206,850	206,850	4,803,575	13,790,000
2-15-37	4,465,000	3.000%	206,850	4,671,850		
8-15-37			139,875	139,875	4,811,725	9,325,000
2-15-38	4,590,000	3.000%	139,875	4,729,875		
8-15-38			71,025	71,025	4,800,900	4,735,000
2-15-39	4,735,000	3.000%	71,025	4,806,025		
					4,806,025	
Interest	26,428,925					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2020
PRINCIPAL - $21,055,000*

Street Projects - $380,000; Parks Projects - $660,000; General Government Projects - $1,170,000;
Water Projects $2,960,000; Wastewater Projects - $18,115,000
*Due to the premium and discount received on this debt issue, $21,055,000 in bonds were issued.
Total debt proceeds received were $23,285,000. A premium of $2,544,210,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-21	755,000	5.000%	453,551	1,208,551		
8-15-21			366,216	366,216	1,574,767	20,300,000
2-15-22	855,000	5.000%	366,216	1,221,216		
8-15-22			344,841	344,841	1,566,056	19,445,000
2-15-23	905,000	5.000%	344,841	1,249,841		
8-15-23			322,216	322,216	1,572,056	18,540,000
2-15-24	950,000	5.000%	322,216	1,272,216		
8-15-24			298,466	298,466	1,570,681	17,590,000
2-15-25	1,000,000	5.000%	298,466	1,298,466		
8-15-25			273,466	273,466	1,571,931	16,590,000
2-15-26	1,050,000	5.000%	273,466	1,323,466		
8-15-26			247,216	247,216	1,570,681	15,540,000
2-15-27	1,105,000	5.000%	247,216	1,352,216		
8-15-27			219,591	219,591	1,571,806	14,435,000
2-15-28	880,000	5.000%	219,591	1,099,591		
8-15-28			197,591	197,591	1,297,181	13,555,000
2-15-29	930,000	5.000%	197,591	1,127,591		
8-15-29			174,341	174,341	1,301,931	12,625,000
2-15-30	975,000	5.000%	174,341	1,149,341		
8-15-30			149,966	149,966	1,299,306	11,650,000
2-15-31	1,025,000	5.000%	149,966	1,174,966		
8-15-31			124,341	124,341	1,299,306	10,625,000
2-15-32	1,070,000	3.000%	124,341	1,194,341		
8-15-32			108,291	108,291	1,302,631	9,555,000
2-15-33	1,100,000	3.000%	108,291	1,208,291		
8-15-33			91,791	91,791	1,300,081	8,455,000
2-15-34	1,130,000	3.000%	91,791	1,221,791		
8-15-34			74,841	74,841	1,296,631	7,325,000
2-15-35	1,160,000	2.000%	74,841	1,234,841		
8-15-35			63,241	63,241	1,298,081	6,165,000
2-15-36	1,185,000	2.000%	63,241	1,248,241		
8-15-36			51,391	51,391	1,299,631	4,980,000
2-15-37	1,205,000	2.000%	51,391	1,256,391		
8-15-37			39,341	39,341	1,295,731	3,775,000
2-15-38	1,230,000	2.000%	39,341	1,269,341		
8-15-38			27,041	27,041	1,296,381	2,545,000
2-15-39	1,260,000	2.125%	27,041	1,287,041		
8-15-39			13,653	13,653	1,300,694	1,285,000
2-15-40	1,285,000	2.125%	13,653	1,298,653		
Interest	6,829,220					

CITY OF COLLEGE STATION

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General Fund Transfers and Other (Sources) Uses

The General Fund has several different types of transfers and other sources and uses of funds as reported in the bottom sections of the General Fund Budget Summary.

This appendix provides the details within the categories of General & Administrative Transfers, Interfund Transfers, Public Agency Funding, Consulting Services, Capital Projects and Other.

General and Administrative (G&A) Transfers

- G&A transfers are used to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds.
- Administrative services within the General Fund include accounting, purchasing, technology, budgeting, legal, human resources, etc. These costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process by an outside consulting firm.

Interfund Transfers

- This section includes both transfers into the General Fund as well as transfers out of the General Fund to other funds.
- Transfers into the General Fund are primarily to reimburse operating expenses that were incurred during the course of business that may be funded from a different source of revenue.
- Many of the sports tournaments that are run by the Parks and Recreation Department can be funded with Hotel Tax funds if they meet the criteria for the use of hotel taxes. There are also transfers in from Hotel Tax Fund for work performed by Parks Staff to support HOT activities and for Public Communications HOT marketing projects. The expenditures for these items will be incurred in the General Fund at 100%, so a transfer is included from the Hotel Tax Fund to the General Fund.

Public Agency Funding

- These agencies provide services for the citizens of College Station. Each year, the amount of funding received by each agency depends on the request made by the agency, Council direction, and the availability of funds.
- Due to the COVID-19 pandemic, the FY21 proposed budgets for the agencies was reduced 5% with the exception of the Health District.
- See appendix J – Outside Agency Funding for further detail on the FY21 funding requests.

Consulting Services

- This section details the consulting firms that represent the various interests that the Council has determined benefit the citizens.

Capital Outlay/Project Transfers

- Depending on the General Fund balance (after meeting the required reserve) there may be funds available that can be used for one-time purchases – such as capital projects.
- Notes the proposed transfer to General Government CIP for the New City Hall.

Other

- Covers items that are transferred out of the General Fund for purposes not mentioned above.
- Replacement purchases scheduled for FY21 for computer hardware, vehicles, and mobile video cameras are included here. There expenditures are offset by transfers in from IT Replacement Fund, Fleet Replacement Fund, and Equipment Replacement Fund that are noted in the Interfund section of this appendix above.
- FY21 budget also includes expected revenue from the lease of the old PD building.
- There are also minor non-operating expenditures proposed for FY21 for $11,500

City of College Station
General Fund Transfers and Other (Sources) Uses

	FY19 Actual	FY20 Revised Budget	FY20 Year-End Estimate	FY21 Proposed Base Budget	FY21 Proposed Incr/(Decr)	FY21 Proposed Budget
INTERFUND TRANSFERS						
Transfer In-Community Dev Fd	$ (5,914)	$ (10,000)	$ -	$ -	$ -	$ -
Transfer In-Hotel Tax Fd - HOT Funded Projects	(974,219)	(72,267)	-	(95,006)	-	(95,006)
Transfer In-Hotel Tax Fd - Parks Staff	-	(188,406)	(160,960)	(75,000)	-	(75,000)
Transfer In-Hotel Tax Fd - Public Comm Mktg	-	(144,872)	(144,872)	(36,800)	-	(36,800)
Transfer In-Hotel Tax Fd - From Tournaments to Parks Programs	-	(100,000)	-	-	-	-
Transfer In-Hotel Tax Fd - SE Park Equipment (50%) One-time	-	(216,500)	-	-	-	-
Transfer In-Hotel Tax Fd - Groundsworker/Crew Leader (50%) Recurring	-	(51,333)	-	-	-	-
Transfer In-Property Casualty Fund	(15,700)		-	-	-	
Transfer In-Wolf Pen Creek TIF	(11,812)	-	-	-	-	-
Transfer In-Empl Benefit Fd	(79,420)	(75,000)	(75,000)	(77,250)	-	(77,250)
Transfer In-Fleet Replacement	-	(2,662,500)	(2,662,500)	(2,342,500)	-	(2,342,500)
Transfer In-IT Replacement	-	(209,027)	(209,027)	(274,505)	-	(274,505)
Transfer In-Equipment Replacement	-	(197,112)	(197,112)	(135,712)	-	(135,712)
Transfer In-Northgate Parking	-	-	-	(300,000)	-	(300,000)
Transfer In-Streets CIP Fd - S&B	(358,856)	(350,000)	-	-	-	-
Transfer In-Drainage Fd	(102,010)	(103,030)	(103,030)	(104,040)	-	(104,040)
Transfer Out-Econ Dev Fd	375,000	625,000	-	-	-	-
Transfer Out-Electric Fd	1,090,000	495,320	495,320	500,273	-	500,273
Transfer Out-IT Replacement	-	-	-	2,000,000	-	2,000,000
TOTAL:	**(82,931)**	**(3,259,727)**	**(3,057,181)**	**(940,540)**	**-**	**(940,540)**
GENERAL & ADMINISTRATIVE TRANSFERS						
G&A Transfer In-Park Escrow Fd	(36,212)	(32,414)	(32,414)	(18,115)	-	(18,115)
G&A Transfer In-Rec Programs	(145,919)	(202,716)	(202,716)	(148,906)	-	(148,906)
G&A Transfer In-Spring Creek Corp	-	(3,431)	(3,431)	(3,617)	-	(3,617)
G&A Transfer In-Electric Fd	(1,460,104)	(1,484,379)	(1,484,379)	(1,739,306)	-	(1,739,306)
G&A Transfer In-Water Fd	(841,150)	(838,196)	(838,196)	(951,193)	-	(951,193)
G&A Transfer In-Wastewater Fd	(613,544)	(651,753)	(651,753)	(758,583)	-	(758,583)
G&A Transfer In-Solid Waste Fd	(682,176)	(753,499)	(753,499)	(872,455)	-	(872,455)
G&A Transfer In-NG Parking Fd	(75,084)	(76,232)	(76,232)	(91,191)	-	(91,191)
G&A Transfer In-Gen Gov CIP Fd	(118,773)	(177,786)	(177,786)	(201,772)	-	(201,772)
G&A Transfer In-Parks CIP Fd	(36,213)	(32,415)	(32,415)	(18,115)	-	(18,115)
G&A Transfer In-Streets CIP Fd	(462,819)	(572,353)	(572,353)	(582,862)	-	(582,862)
G&A Transfer In-Elec CIP Fd	(48,944)	(75,640)	(75,640)	(67,293)	-	(67,293)
G&A Transfer In-Water CIP Fd	(111,918)	(119,984)	(119,984)	(139,189)	-	(139,189)
G&A Transfer In-WW CIP Fd	(111,918)	(233,444)	(233,444)	(216,576)	-	(216,576)
G&A Transfer In-Drainage Fd	(430,430)	(537,279)	(537,279)	(505,185)	-	(505,185)
G&A Transfer In-Roadway Maintenance Fd	(137,130)	(159,467)	(159,467)	(176,430)	-	(176,430)
G&A Transfer In-Sidewalk Zone Fds		(5,779)	(5,779)	(5,887)	-	(5,887)
TOTAL:	**(5,312,334)**	**(5,956,767)**	**(5,956,767)**	**(6,496,675)**	**-**	**(6,496,675)**
PUBLIC AGENCY FUNDING						
Lions Club (Fireworks)	15,000	17,500	17,500	17,500	(875)	16,625
Brazos Valley Economic Development Corporation	350,000	350,000	350,000	350,000	-	350,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000	(1,750)	33,250
Health District	399,528	434,572	434,572	434,572	43,457	478,029
Appraisal District	394,970	494,815	494,815	494,815	(79,622)	415,193
Animal Shelter	273,196	261,600	261,600	261,600	(13,080)	248,520
TOTAL:	**1,467,694**	**1,593,487**	**1,593,487**	**1,593,487**	**(51,870)**	**1,541,617**
CONSULTING SERVICES						
Deep East TX COG	5,000	5,000	5,000	5,000	-	5,000
Legislative Consulting	36,000	-	-	41,000	-	41,000
Muniservices	24,546	45,000	45,000	55,000	-	55,000
TOTAL:	**65,546**	**50,000**	**50,000**	**101,000**	**-**	**101,000**
CAPITAL OUTLAY/PROJECT TRANSFERS						
Gen Gov CIP - New City Hall (TIRZ18)	218,750	256,581	256,581	-	-	-
Gen Gov CIP - New City Hall (Street Light savings)	-	500,000	500,000	500,000	-	500,000
Gen Gov CIP - New City Hall (Finance area)	60,000	-	-	-	-	-
TOTAL:	**278,750**	**756,581**	**756,581**	**500,000**	**-**	**500,000**
OTHER						
Replacement Purchases - Comp Hardware	176,873	147,027	147,027	274,505	-	274,505
Replacement Purchases - Vehicles	97,458	2,048,000	2,048,000	2,342,500	-	2,342,500
Replacement Purchases - Mobile Video Cameras	15,700	176,112	176,112	135,712	-	135,712
Replacement Purchases - Fire Equipment	-	21,000	21,000	-	-	-
Nonoper Exp-Inventory Loss	5,495	3,000	3,000	3,000	-	3,000
Other Oper-Miscellaneous		500	500	500	-	500
Other Oper-Offsite Office Space-Lease of Old PD	-	-	-	(324,856)	-	(324,856)
Nonoper Exp-Property Tax	1,623	-	-	-	-	-
Nonoper Exp-Miscellaneous	(134,452)	4,000	8,000	8,000	-	8,000
Contingency		250,000	250,000	250,000	100,000	350,000
TOTAL:	**162,697**	**2,649,639**	**2,653,639**	**2,689,361**	**100,000**	**2,789,361**
TOTAL NONDEPARTMENTAL:	**$ (3,420,578)**	**$ (4,166,787)**	**$ (3,960,241)**	**$ (2,553,367)**	**$ 48,130**	**$ (2,505,237)**

Appendix J
Outside Agency Funding

The City funds a number of outside agencies each fiscal year that provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Agencies are funded by the General Fund, Community Development Fund, Hotel Tax Fund, and Solid Waste Fund.

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies.

Contract Partners have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are Brazos Valley Economic Development Corporation (BVEDC) and Arts Council of the Brazos Valley (ACBV). **Department Budget Agencies** are agencies whose work directly supports the goals of a City Department.

Experience Bryan College Station (EBCS), which had previously been a contract partner of the City, was brought in-house on August 1st, 2020. Their operations will continue to be funded through Hotel Occupancy Tax revenue, but they will no longer be treated as an outside agency. The grant program previously administered by EBCS will continue to exist but will now be administered directly by the City. The Arts Council's new building was completed in FY20, significantly decreasing the contribution needed for the Arts Council operations and maintenance in FY21. Due to finanancial constraints created by the covid19 pandemic most outside agencies received a decrease in funding in for FY21.

FY21 proposed funding is:

AGENCY	FUNDED BY	USE OF FUNDS	FY21 Proposed
Aggieland Humane Society	General	operations & maintenance	$ 248,520
Arts Council of the Brazos Valley	General	operations & maintenance	33,250
Brazos County Health Department	General	operations & maintenance	478,029
Brazos Valley Economic Development Corp	General	operations & maintenance	350,000
College Station Noon Lions Club	General	4th of July celebration	16,625
Brazos County Central Appraisal District	General	operations & maintenance	415,193
	General Total		**1,541,617**
Arts Council of the Brazos Valley	Hotel Tax	Affiliate Grant Funding	326,228
Arts Council of the Brazos Valley	Hotel Tax	operations & maintenance	58,500
Arts Council of the Brazos Valley	Hotel Tax	Tourism Marketing	31,950
Bryan College Station Chamber of Commerce	Hotel Tax	Annual banquet, Outlook Conference	22,500
Veterans Memorial	Hotel Tax	Gulf War Memorial & Lyyn Stuart Pathway	22,500
Easterwood Airport	Hotel Tax	marketing	-
	Hotel Tax Total		**461,678**
Keep Brazos Beautiful	Solid Waste	operations & maintenance, community enhancement projects	46,731
	Solid Waste Total		**46,731**
	Grand Total		**2,050,026**

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). Committee members are from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding.

Appendix J
City of College Station
FY21 Proposed Outside Agency Funding

	FY20 Approved Budget	FY20 Revised Budget	FY21 Base Budget	FY21 Proposed Inc/(Dec)	FY21 Total Proposed
GENERAL FUND					
ARTS COUNCIL OPERATIONS AND MAINTENANCE	$ 35,000	$ 35,000	$ 35,000	$ (1,750)	$ 33,250
AGGIELAND HUMANE SOCIETY	261,600	261,600	261,600	(13,080)	248,520
BRAZOS VALLEY ECONOMIC DEVELOPMENT CORPORATION	350,000	350,000	350,000	-	350,000
COLLEGE STATION NOON LIONS CLUB - 4TH OF JULY	17,500	17,500	17,500	(875)	16,625
BRAZOS CO. HEALTH DISTRICT	434,572	434,572	434,572	43,457	478,029
BRAZOS CENTRAL APPRAISAL DISTRICT	461,447	494,815	494,815	(79,622)	415,193
	$1,560,119	$1,593,487	$1,593,487	$ (51,870)	$1,541,617
HOTEL TAX FUND					
ARTS COUNCIL AFFILIATE FUNDING	$ 362,476	$ 362,476	$ 362,476	$ (36,248)	$ 326,228
ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT	35,500	35,500	35,500	(3,550)	31,950
ARTS COUNCIL OPERATIONS AND MAINTENANCE/NEW FACILITY	290,000	290,000	290,000	(231,500)	58,500
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	(2,500)	22,500
EASTERWOOD ADVERTISING	145,000	145,000	145,000	(145,000)	-
EXPERIENCE BRYAN COLLEGE STATION	1,962,903	1,962,903	1,962,903	(1,962,903)	-
EXPERIENCE BRYAN COLLEGE STATION GRANTS	669,114	669,114	-	-	-
VETERANS MEMORIAL	25,000	25,000	25,000	(2,500)	22,500
	$3,514,993	$3,514,993	$2,845,879	$ (2,384,201)	$ 461,678
SOLID WASTE FUND					
KEEP BRAZOS BEAUTIFUL	$ 49,190	$ 49,190	$ 49,190	$ (2,460)	$ 46,730
	$ 49,190	$ 49,190	$ 49,190	$ (2,460)	$ 46,730
COMMUNITY DEVELOPMENT FUND					
BIG BROTHERS BIG SISTERS	$ 23,500	$ 23,500	$ 23,500	$ (23,500)	-
BRAZOS MATERNAL & CHILD HEALTH CLINIC	25,000	25,000	25,000	10,000	35,000
BRAZOS VALLEY REHABILITATION CENTER	-	-	-	35,000	35,000
FAMILY PROMISE OF BRYAN-COLLEGE STATION	-	-	-	35,000	35,000
MENTAL HEALTH MENTAL RETARDATION AUTHORITY	23,000	23,000	23,000	12,000	35,000
UNITY PARTNERS DBA PROJECT UNITY	24,000	24,000	24,000	(24,000)	-
TWIN CITY MISSION	24,000	24,000	24,000	11,000	35,000
UNLIMITED POTENTIAL	13,664	13,664	13,664	(13,664)	-
CS PARD - LINCOLN CENTER SUMMER PROGRAM	16,800	16,800	16,800	(16,800)	-
CS FIRE - FIRE SAFETY FOR OLDER ADULTS	13,200	13,200	13,200	(13,200)	-
CSISD - BACK TO SCHOOL RALLY AT LINCOLN CENTER	-	-	-	5,663	5,663
	$ 163,164	$ 163,164	$ 163,164	$ 17,499	$ 180,663
TOTAL OUTSIDE AGENCY FUNDING	**$5,287,466**	**$5,320,834**	**$4,651,720**	**$ (2,421,032)**	**$2,230,688**

Appendix K

Strategic Plan

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

I. Good Governance

The City is governed in a transparent, efficient, accountable, and responsive manner on behalf of its citizens that actively promotes citizen involvement.

A. Objectives: What does this mean for citizens?
   a. The city conducts business in an open and inclusive fashion.
   b. The city delivers services in an efficient, practical manner.
   c. The city actively pursues the aspirations, goals, and expectations of its citizens.
   d. Citizens are encouraged to serve on city boards, commissions, and in other volunteer capacities.
   e. Citizens are satisfied with city services and facilities.

B. Actions: How will we achieve success?
   a. The council will annually review and implement the Strategic Plan.
   b. The council will conduct regular citizen surveys about city services and priorities.
   c. The council will conduct regular internal audits of city services, practices, and programs and report the results to the public.
   d. The city will televise council workshops and regular meetings.
   e. Critical governance information such as plans, budgets, ordinances, expenditures, etc., will be available on the city's website and in city offices.
   f. Council will ensure its funding partners remain wise stewards of tax funds.
   g. Council will adopt and adhere to a series of practices for conducting its meetings.
   h. The city will ensure that notices are posted and readily available to the public.
   i. The city will share information and communicate with citizens about city issues through owned, earned, and paid media.

II. Financial Sustainability

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

A. Objectives: What does this mean for citizens?
   a. The city maintains diverse sources of revenue and a comparable property tax rate for growing cities of comparable size.
   b. The city maintains adequate reserves to ease the impact of economic fluctuations.
   c. The city maintains economic competitiveness measured by comparable trends.
   d. Citizens know where city revenue comes from and how it is spent.
   e. Citizens are satisfied with city services and facilities.

B. Actions: How will we achieve success?

a. The city will have an annual balanced budget and a diversity of revenue sources.
b. The city will endeavor to maintain or improve its current bond ratings.
c. Enterprise operation rates will be set to meet service demands.
d. The city will seek grants and other outside funding.
e. The city will strive to maintain and rehabilitate equipment, facilities, and infrastructure on a strategic schedule and establish reserve funds to enable replacement.
f. The city will seek the efficient delivery of services and facilities.
g. The city will maximize the transparency of expenditures, policies, and procedures.
h. The city will conduct routine audits to ensure accountability and maximize efficiency.
i. The city will set fees at appropriate levels to recover the costs of service delivery.
j. The city will share information and communicate with citizens about the city's fiscal issues through various media outlets.

III. Core Services & Infrastructure

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

A. Objectives: What does this mean for citizens?

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

B. Actions: How will we achieve success?

a. The city will maintain program accreditations and certifications.
b. The city will attract and retain professional staff and be an employer of choice.
c. The city will guide private and public land use for business development.
d. The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
e. The city will provide immersive learning experiences for citizens.
f. The city will use technology to effectively and efficiently deliver services.
g. The city will continue to support community development agencies that demonstrate good stewardship of public funds.
h. The city will continue to support fair and affordable housing programs.
i. The city will share information and communicate with citizens about core services and infrastructure through owned, earned, and paid media.

IV. Neighborhood Integrity

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

A. Objectives: What does this mean for citizens?
   a. The city has diverse housing choices and property values are stable or increasing.
   b. Citizens are satisfied with the quality of life in their neighborhoods.
   c. The city has reduced the negative impacts of neighborhood neglected properties.
   d. Citizens have numerous opportunities to actively engage in decisions that affect their neighborhoods.

B. Actions: How will we achieve success?
   a. The city will have proactive code enforcement.
   b. Federal and state funds will be used to help provide affordable housing and address community development needs and opportunities.
   c. Build partnerships with local organizations focused on affordable housing.
   d. The city will use a geographic-based approach to deliver police services.
   e. The Police Department's Community Enhancement Unit will provide proactive neighborhood support.
   f. The city will continue to invest in the maintenance and rehabilitation of neighborhood infrastructure and facilities.
   g. The city will continue its partnerships with Texas A&M University to educate renters.
   h. The city will expand mobile-ready technologies to inform citizens and engage them on city issues and concerns.
   i. The city will continue to plan with neighborhood residents to address concerns and capitalize on opportunities.
   j. The city will continue to support and partner with homeowner and neighborhood associations to address their issues and concerns.

V. Diverse & Growing Economy

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

A. Objectives: What does this mean for citizens?
   a. The city's annual taxable value increases.
   b. The city's annual sales tax receipts increase.
   c. The number of high-paying, full-time private sector jobs increases.
   d. Adequate, serviceable land is available for economic development opportunities.
   e. Opportunities are available for starting and operating businesses.

B. Actions: How will we achieve success?
   a. The city will support, expand, and diversify a consumer-oriented economy.
   b. The city will protect major economic assets from incompatible encroachments.
   c. The city will support efforts to expand and enhance broadband services.
   d. The city will support diverse, business-to-business services.
   e. The city will expand and diversify efforts that focus on job growth.
   f. The city will plan and invest in infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

g. The city will maintain comparable utility rates.
h. The city will ensure that business impacts are considered in the development of regulations and standards.
i. The city will protect properties from crime and property damage.
j. The city will ensure adequate, serviceable land is used for economic needs.
k. The city will maintain relationships with local and regional economic partners.

VI. Improving Mobility

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

A. Objectives: What does this mean for citizens?
   a. The city increases the number of safe and complete ways to travel in town.
   b. The city increases the enforcement of traffic offenses in an effort to decrease vehicle accidents.
   c. City streets are not heavily congested for extended periods of time.
   d. City streets, sidewalks, bike lanes, and multi-modal paths are well-maintained and free of hazards.

B. Actions: How will we achieve success?
   a. The city will provide streets that accommodate vehicles, bicyclists, and pedestrians.
   b. The city will ensure that streets have features that promote pedestrian safety.
   c. The city will seek transit opportunities through partnerships.
   d. The city will provide for land uses that support multimodal opportunities.
   e. The city will plan for infrastructure that meets projected growth and development.
   f. The city will seek federal and state funds to construct facilities.
   g. The city will make investments to help avoid long periods of traffic congestion.
   h. The city will promote a well-connected system of residential streets and collector avenues to ease the strain on expensive arterial boulevards.
   i. The city will identify and fund a multi-year capital improvements program.
   j. The city will maintain and rehabilitate the system to avoid costly replacement.
   k. The city will maximize the system's efficiency, including intersection improvements, traffic signal timing and signage.

VII. Sustainable City

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

A. Objectives: What does this mean for citizens?
   a. The city purchases power from renewable energy sources.
   b. The city reduces energy and water consumption.
   c. The city reduces the volume of waste generated.
   d. The city uses land efficiently.
   e. The city protects vulnerable environmental features.
   f. The city reduces risk associated with flooding and other natural hazards.

B. Actions: How will we achieve success?
    a. The city will enhance its conservation and recycling efforts.
    b. The city will purchase renewable energy.
    c. The city will protect its potable water supply and its ability to meet projected demands.
    d. The city will conduct sound land use planning guided by its Comprehensive Plan.
    e. The city will increase participation in FEMA's Community Rating System program.
    f. The city will acquire flood-prone areas and their associated riparian areas through its Greenway Acquisition program.
    g. The city will seek grants and other sources of outside funding to support its sustainability efforts.
    h. The city will encourage education about city conservation efforts and programs.

Appendix L- Glossary of Terms

ADA: Americans with Disability Act

AMI: Advanced Metering Infrastructure

BCAD: Brazos Central Appraisal District

BVSWMA: Brazos Valley Solid Waste Management Agency

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COCS: City of College Station

CPI-U: Consumer Price Index for All Urban Consumers

EBCS: Experience Bryan/College Station

ED: Economic Development

EMS: Emergency Medical Services

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographical Information System

GOB: General Obligation Bonds

HOME: Home Investment Partnerships Program

HUD: Housing & Urban Development

ILA: Interlocal Agreement

ISO: Insurance Services Organization

IT: Information Technology

KPI: Key Performance Indicator

LCWWTP: Lick Creek Wastewater Treatment Plant

NERC: North American Electric Reliablility Corporation

O&M: Operations and Maintenance

OPEB: Other Post-Employment Benefits

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

ROR: Rate of Return

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TAMU: Texas A&M University

TCOS: Transmission Cost of Service

TDA: Transmission Delivery Adjustment

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

UPS: Uninterrupted Power Supply

W/WW: Water/Wastewater

A

Account: A separate financial reporting unit for budgeting, management, or accounting purposes.

Accrual Basis of Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity Center: The lowest level at which costs for operations are maintained.

Ad Valorem Tax: A tax based on the value of property.

Amortization: The repayment of a loan by installment.

Appropriation: A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

Assessed Property Valuation: A value established by the Brazos Central Appraisal District which assigns market value of real or personal property.

Audit: An examination, usually by an official or private accounting firm retained by the council, which reports on the accuracy of the annual financial report prepared by the accounting department.

B

Balanced Budget: A balanced budget indicates that there is no budget shortage or budget surplus present during a specific time period.

Base Budget: A budget process in which departments are provided with a maximum level for their annual budget requests. The budget office requires separate justification for proposed spending levels that exceed the target which are submitted as Service Level Adjustments (SLAs).

Bond: A promise to repay borrowed money on a particular date, often ten or twenty years into the future, generally to obtain long-term financing for capital projects.

Budget: A plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of funding these expenditure estimates.

Budget Amendment: A revision of the adopted budget that, when approved by the council, changes the original budget appropriation.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

C

Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure.

Capital Improvement Program (CIP): A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense: An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset. Major capital expenditures are more than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more. Minor capital expenditures are more than $5,000 and less than $50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Capital Outlay: A disbursement of money which results in the acquisition or addition to fixed assets.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis: Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

Certificates of Obligation (CO): Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Property Values: The appraised property values established by BCAD after they have been certified by the Chief Appraiser. These values are released to each taxing unit on or before July 25.

Chart of Accounts: A chart detailing the system of general ledger accounts.

Community Housing Development Organizations (CHDO): A certified, private nonprofit, community-based service organization whose primary purpose is to provide and develop decent, affordable housing for the community it serves and receives HOME program funds.

Comprehensive Annual Financial Report (CAFR): The published results of the City's annual audit.

Competitive Procurement: Before the City may enter into a contract that requires an expenditure of more than $50,000 from one or more municipal funds, the City must comply with Local Government Code Chapter 252. Typically this involves competitive bidding or competitive proposals that are advertised, posted online, and publicly opened. The City Council must approve all contracts/expenditures greater than $50,000.

Contingency: A budgeted appropriation within a fund for unanticipated expenditure requirements.

Contract Obligation Bonds: Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

COVID-19: Corona Virus Disease-2019, a respiratory illness that caused a global pandemic, resulting in prolonged sheltering-in-place. This caused a decrease in city revenue overall that has required extensive mitigation.

Current Expense: An obligation as a result of an incurred expenditure/expense due for payment within a twelve (12) month period.

Current Revenue: The revenues or resources of a City convertible to cash within a twelve (12) month period.

D

Debt Service: The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Deficit: The excess of expenditures over revenues during an accounting period.

Delinquent Taxes: Real or personal property taxes that remain unpaid on or after February 1st of each year (for the prior year calendar year), and which are subject to penalties and interest charges.

Depreciation: A reduction in the book value of an asset with the passage in time; or, expensing an asset gradually across its useful life rather than expensing the entire cost of an asset in the period in which it was acquired.

E

Economic Resources Measurement Focus: This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

Effective Tax Rate: The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

Encumbrance: Obligation to expend appropriated monies as a result of a processed purchase order or a contract for purchases legally entered on behalf of the City.

Enterprise Funds: Funds that are used to represent the economic results of activities that are maintained similar to those of private business, where revenues are recorded when earned and expenses are recorded as resources are used.

Equity: See Fund Balance.

Expenditure/Expense: Decrease in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

F

Fiscal Year: A twelve month reporting period, for the City of College Station, the fiscal year is from October 1st through the following September 30th.

Fixed Assets: Asset of a long-term nature which is intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

Full-Time Equivalent: A position that is equivalent to a full-time 40 hour work week. This is the method by which full-time, part-time, and temporary/seasonal employees are accounted for.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity): The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

G

General and Administrative Costs (G&A): Costs associated with the administration of City services.

General Fund: The City fund used to account for all financial resources and expenditures of the City except those required to be accounted for in another fund.

General Ledger: The collection of accounts reflecting the financial position and results of operations for the City.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

General Obligation (GO) Bonds: Bonds for whose payment the full faith and credit of the City has been pledged.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body of government agencies.

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

Grant: A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency for a specific program or purpose.

I

Infrastructure: The basic physical and organizational structures and facilities (such as roads, bridges, power lines, water systems, etc.) that serve and support a municipality.

Interfund Transfer: The transfer of money from one fund to another in a governmental unit.

Intergovernmental Revenue: Grants, entitlements, and cost reimbursements received from another governmental unit (federal, state, or local).

Internal Service Funds: Generally accounted for 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.

Investments: Securities held for the production of income, generally in the form of interest.

L

Long-Term Debt: Obligation of the City with a remaining maturity term of more that one (1) year.

M

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

Measurement Focus Adjustment: The standard that determines: (1) the assets and liabilities that are included on the balance sheet for the governmental unit; and (2) if the operating statement shows “financial flow” or “capital maintenance” information relating to revenues and expenditures.

Modified Accrual Basis of Accounting: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

N

Net Taxable Value: Total assessed value of all property within the city that is subject to taxation less the value of any properties subject to exemption.

Non-Recurring Revenues: Resources recognized by the City that are unique and occur only one time or without pattern.

O

Official Budget: The budget as adopted by Council.

Operating Budget: A plan, approved by the Council, of financial operations embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them.

Ordinance: A statute or regulation enacted by a city government.

Outside Agency: Non-profit service organizations partially or entirely funded with contributions from the City of College Station.

P

Performance Measure: Tool to determine the levels of service are being provided by the organization.

Proprietary Funds: See Enterprise Funds.

Public Hearing: An open meeting regarding proposed operating or capital budget allocations, which provides the citizens with an opportunity to voice their views on the merits of the proposals.

R

Rate of Return (ROR): The net gain or loss of investment over the fiscal year.

Reserves: An account used to designate a portion of the fund balance (equity) as legally segregated for a specific future use.

Restricted Fund: A fund in which the revenues collected are legislatively designated for a specific use or purpose.

Revenues (Resources): An increase in assets due to the performance of a service or the sale of goods. In the General Fund, revenues are recognized when earned, measurable, and reasonably assured to be received within 60 days.

Rollback rate: The rollback rate is the highest rate that can be adopted before citizens can initiate a petition to rollback the tax rate to the rollback rate.

S

Service Level Adjustment (SLA): Request for additional resources requiring a decision by management and council and justified on the basis of adding to or reducing services and/or performance improvements.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a specific purpose used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

T

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Brazos County Appraisal District, within the City's corporate limits.

Transfers: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Tax Increment Financing (TIF): Financing procedure utilitzed by local goverements for redevelopment and improvement projects on existing structures.

Tax Increment Financing Reinvestment Zone (TIRZ): Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

U

Undesignated Fund Balance: The portion of the fund balance that is unencumbered from any obligation of the City.

User-Based Fee/Charge: A monetary fee or charge placed upon the user of services of the City.

Utility Funds: The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

Utility Revenue Bond: Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

W

Working Capital: The difference between current assets and current liabilities.

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

City of College Station
Fiscal Year 2020-2021
Budget Cover Page

This budget will raise more total property taxes than last year's budget by $42,589 or .09%, and of that amount $833,403 is tax revenue to be raised from new property added to the tax roll this year.