



APPROVED CITIZENS BUDGET

City of College Station

2025-2026



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

City Of College Station
BUDGET COVER PAGE
 FISCAL YEAR 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,987,548, which is a 7.28 percent increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$2,064,433.

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

FOR:

John Nichols, Mayor
 Mark Smith, Council Place 1
 William Wright, Council Place 2
 David White, Council Place 3
 Melissa McIlHaney, Council Place 4
 Bob Yancy, Council Place 5
 Scott Schafer, Council Place 6

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

PROPERTY TAX RATE COMPARISON	2025-2026	2024-2025
Property Tax Rate:	\$0.511872/100	\$0.513086/100
No-New-Revenue Tax Rate:	\$0.490510/100	\$0.499960/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.285425/100	\$0.294061/100
Voter-Approval Tax Rate:	\$0.511872/100	\$0.521442/100
Debt Rate:	\$0.202668/100	\$0.211441/100

Total debt obligation for City of College Station secured by property taxes: \$234,915,680



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of College Station, for its Annual Budget for the fiscal year beginning October 01, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one fiscal year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Transparency Stars

Recognizing Local Transparency Achievements

As a result of that steadfast commitment to the highest standards of transparency, openness, and accountability, the City of College Station has been honored with the Texas Comptroller of Public Accounts' **Transparency Stars Trailblazer Award.**

College Station residents have the right to know how their tax dollars are managed, and the Finance Department has taken significant steps to ensure the City's financial information is readily available and easy to understand.

We open our books in traditional finances, contracts and procurement, economic development, public pensions, debt obligations, and open government and compliance. We also provide clear and meaningful financial information by posting financial documents, thorough summaries, visualizations, downloadable data, and other relevant information.

College Station is one of 11 local governments that earned all six Transparency Stars to achieve Trailblazer status.





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Additional Digital Resources can also be found at:

<https://www.cstx.gov/your-government/budget-and-finance/budget/>

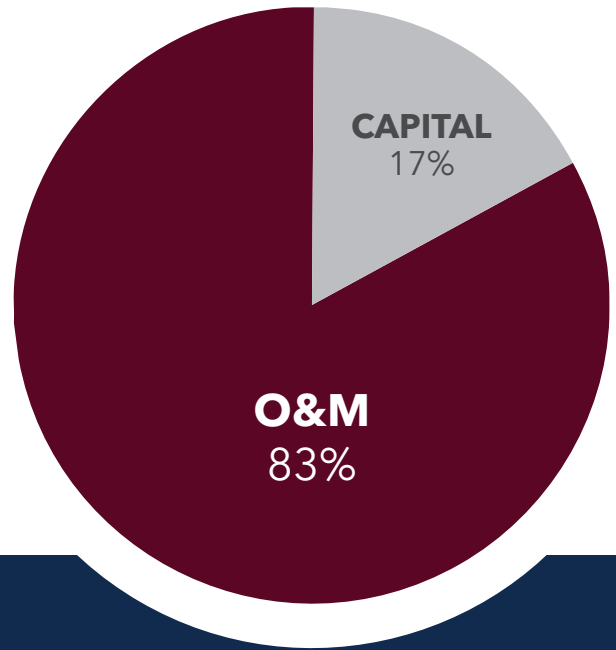


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APPROVED ANNUAL BUDGET 2025-2026



HOUSEHOLD TAX RATE

51.1872¢

TOTAL BUDGET

\$474.2M

EST. REVENUE FROM PROPERTY VALUES



\$4.9M increase in revenue
\$2.1M from new value

PUBLIC SAFETY EMPHASIS

12 new firefighters
6 new police officers



Fire Station No. 7 in progress



SALES TAX PROJECTIONS



FY24 Actual: \$42.1M
FY25 Projection: \$42.3M
FY26 Budget: \$42.7M

GENERAL FUND REVENUES

property tax 36%
sales tax 33%
other revenues 18%
utility transfer 13%

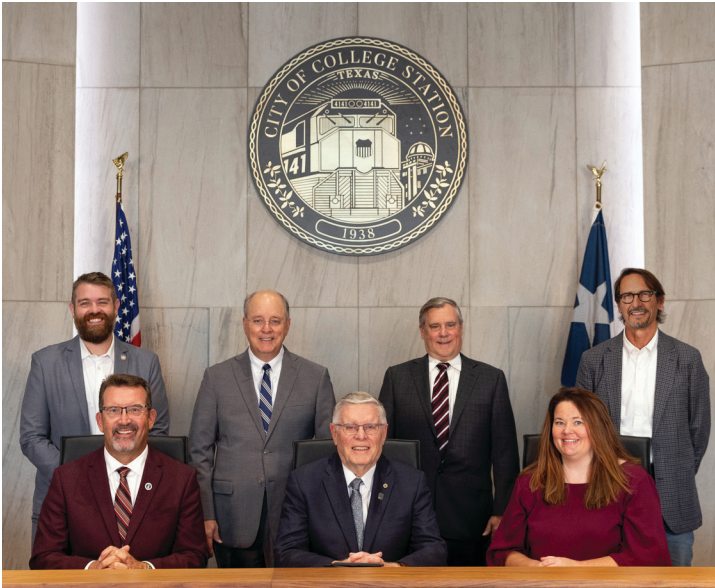


GENERAL FUND EXPENSES

50% Public Safety
10% Parks & Recreation
8% General Government
7% Information Technology
7% Other Expenses
6% Public Works
5% Capital Projects Operations
4% Planning & Development
3% Fiscal Services

City of College Station FY26 APPROVED ANNUAL BUDGET

OCTOBER 1, 2025 TO SEPTEMBER 30, 2026



Elected Officials

Mayor

John Nichols

City Council Place 1

Mark Smith

Mayor Pro Tem

City Council Place 4

Melissa McIlhaney

City Council Place 2

William Wright

City Council Place 5

Bob Yancy

City Council Place 3

David White

City Council Place 6

Scott Shafer

CITY ADMINISTRATION

PRINCIPLE CITY OFFICIALS, OCTOBER 2025

City Manager

Bryan Woods

Chief of Police

Billy Couch

Director of Capital Projects

Jennifer Cain

Deputy City Manager

Jeff Capps

Fire Chief

Richard Mann

Director of Public Communications

Colin Killian

Assistant City Manager/CFO

Jeff Kersten

Director of Public Works

Emily Fisher

Director of Human Resources

Alison Pond

Assistant City Manager

Jennifer Prochazka

Director of Parks and Recreation

Kelsey Heiden

Director of Electric Utility

Glenn Gavit

Chief Development Officer

Michael Ostrowski

Director of Planning and Development

Anthony Armstrong

Director of Water Services

Gary Mechler

Internal Auditor

Ty Elliot

Chief Information Officer

Sam Rivera

City Attorney

Adam Falco

Director of Fiscal Services

Mary Ellen Leonard

City of College Station CITY COUNCIL STRATEGIC PLAN

Good Governance

- Maintain transparency and improve the public's ability to participate in government.
- Explore annexation opportunities.

Financial Sustainability

- Explore and pursue methods of diversifying the city's sources of revenue.
- Review impact fees as a component of financing growth-related capital investments.
- Consider alternative infrastructure funding opportunities.

Core Services & Infrastructure

- Evaluate options for a community recreation center.
- Consider the construction of a new Public Works facility.
- Increase and expand programming in our parks system.
- Begin planning and design of Southwest Park.
- Increase the number of baseball fields, including a championship field.
- Make infrastructure improvements in aging areas.

Neighborhood Integrity

- Provide options for affordable, dense housing options in Northgate, Wolf Pen Creek, and other targeted areas to relieve housing pressure in existing neighborhoods.
- Pursue strategies to maintain housing affordability.
- Complete the Greater Northgate Small Area Plan.
- Reexamine plans for Midtown development.
- Explore additional behavior-related code enforcement practices.

Diverse & Growing Economy

- Expand and diversify efforts to attract high-quality, stable jobs.
- Encourage workforce development to support economic development initiatives.
- Find opportunities to connect Century Square with Hensel Park.
- Initiate options for redevelopment of Wolf Pen Creek corridor and Post Oak Mall.
- Explore opportunities for a convention center.
- Identify options for future development or redevelopment areas.
- Expand efforts to attract weekday tourism.
- Consider methods of attracting tourism through investment in creative arts and performances.
- Expand Christmas in College Station.
- Engage Easterwood Airport to identify improved service opportunities.
- Improve infrastructure, programming, and opportunities in the Northgate area.
- Add gateway signage at every major entrance to College Station.

Improving Mobility

- Expand public transit options and increase multimodal infrastructure.
- Work with contractors to ensure multimodal infrastructure is included in project design.
- Develop a new, broader relationship with Brazos Transit based on federal direction, including the need for local representation.

Sustainable City

- Examine ways to utilize co-production for service delivery.



SCAN TO
LEARN MORE!



COMMUNITY PROFILE

Few cities in the country can match the wide range of appealing opportunities you'll find in College Station. Whether you are looking to start a successful career or business, want a safe place to raise a family, or desire a quiet location to spend your golden years, College Station has it all.

Growth & Economy

College Station's population has grown by more than 39% since 2010 to rank among the nation's fastest-growing cities. That rapid growth has created exceptional business opportunities that have spurred impressive job growth.

In early 2024, 24/7 Wall St. ranked College Station No. 3 on its list of America's next boom towns. In 2025, the Milken Institute rated College Station among the top five performing metros in Texas, and Livability ranked our community among the nation's best 100 places to live.



Quality of Life

College Station is consistently rated among the country's best college towns, thanks to Texas A&M's 72,000+ students, who bring a diverse mix of races, cultures, and nationalities that reflects the community's spirit and timeless values.



The Aggies are members of the mighty Southeastern Conference, making big-time college sports a major attraction. The school's football team regularly attracts crowds of more than 100,000 loyal fans who fill local hotels, restaurants, and stores.

In 2024, Niche.com ranked College Station among the nation's best places for public schools (No. 8), raising families (No. 19), and overall quality of life (No. 24). In addition, GoBankingRates has placed the community 27th on its list of the nation's safest and most affordable cities.

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



The City of College Station maintains 56 developed parks covering 1,971 acres. Many include tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking paths, and nature trails. The city also has a competition-quality skate park, a nature center, and a large outdoor amphitheater and festival site.

Adult and youth recreational programs include popular sports such as softball, basketball, volleyball, kickball, and tennis, along with summer swim lessons and a competitive youth swimming team.

College Station is also one of the few cities in the country with nationally accredited departments in parks, public works, water, fire, police, and public safety communications.



History

The community's origins go back to the founding of the Agricultural and Mechanical College of Texas, which opened in 1876 as the state's first higher education institution. Because of the school's isolation, administrators provided facilities for those associated with the college, and the campus became the focal point of community development.

The area was designated as College Station, Texas, by the U.S. Postal Service in 1877. The name was derived from the train station located west of the campus.

In 1938, the community's growth influenced residents' desire to create a municipal government.

They submitted a petition representing on and off-campus interests to the college's board of directors, which had no objection and suggested that a belt around the campus be included in the proposed city.

The City of College Station was incorporated by a vote of 217-39 on Oct. 19, 1938. The first city council meeting was on Feb. 25, 1939, in the Administration Building on the A&M campus.

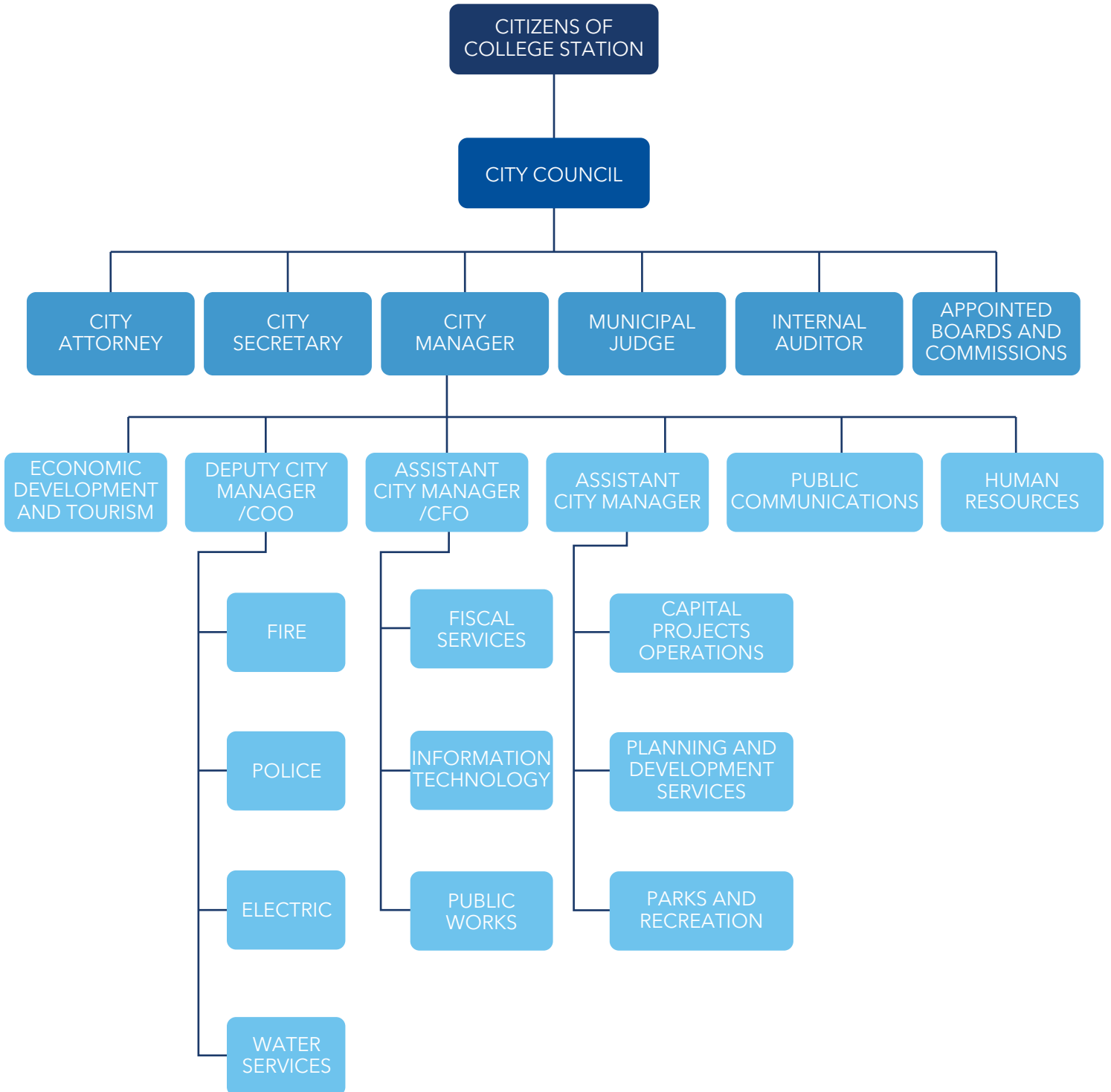
The city council adopted a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943, when the state began permitting general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

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



CITY ORGANIZATION

City of College Station





To: Honorable Mayor and City Council
 Through: Bryan C. Woods, City Manager
 Jeff Kersten, Assistant City Manager
 From: Mary Ellen Leonard, CPA, Director of Fiscal Services
 Date: August 28, 2025
 Subject: FY26 Proposed to Approved Budget Revisions

This memo outlines Council-directed changes made to the FY26 Proposed Budget, resulting in the recommended Approved FY26 Budget. The City Council reviewed and discussed Outside Agencies on July 10th and conducted a Budget Workshop on July 16th.

AD VALOREM CHANGES

- Ad Valorem valuations were updated to the Certified Values received. The property valuations used to prepare the Proposed Budget were preliminary. Certified values were received on July 25, 2025 with \$536,825,409 of the valuation still under review. When values are certified, the appraisal district sends to the Tax Office additional information, including litigation settled from the immediate prior year. Settled litigation has averaged 3.02% of prior year valuations historically. This year, the settled litigation was 9.30%. In addition, taxes refunded for years before FY24 increased by \$713,000. The result of the litigation settlements was an increase to the No-New Revenue and Voter-Approval Rates as presented to Council on July 16th, 2025.
- The No-New Revenue and Voter-Approval tax rates serve as “guardrails” for the Council to consider when establishing a rate for the FY26 Budget. The table below reflects the current FY25 tax rate, the rates initially estimated with the FY26 Budget, and the rates provided by the County Tax Office on August 1, 2025, which is the rate as called by Council for a public hearing on August 14th.

	FY25 RATE	ESTIMATED FY26 TAX RATES	FY26 TAX OFFICE RATES
Proposed Debt Service Fund	21.1441	20.2668	20.2668
Proposed General Fund	30.1645	28.4762	30.9204
Total Tax Rate	51.3086	48.743	51.1872
No-New Revenue Rate	49.996	46.7434	49.051
Voter-Approval Rate	52.1442	48.894	51.1872

BUDGET CHANGES

Changes to the Proposed Net Budget presented to Council on July 7th, 2025 resulted in a no impact to the amount proposed.

FY26 NET BUDGET SUMMARY			
	FY26 PROPOSED NET BUDGET	CHANGES	FY26 APPROVED NET BUDGET
Governmental Funds	\$165,545,044	\$-	\$165,545,044
Enterprise Funds	\$ 195,015,464	\$-	\$195,015,464
Special Revenue Funds	\$29,518,052	\$-	\$29,518,052
Subtotal O&M	\$390,078,560	\$-	\$390,078,560
Subtotal Net Capital	\$84,147,138	\$-	\$84,147,138
Total Net Budget	\$474,225,698	\$-	\$474,225,698

These changes are detailed below.

Council Directed Changes:

- During the Budget Workshop on July 16th, Council directed staff to reduce the Arts Council Hotel Tax Fund FY26 Funding request by \$95,346. This decrease was offset by an increase in the Hotel Tax Fund Contingency budget, resulting in a net zero impact.
- During the Budget Workshop on July 16th, Council also directed staff to increase the Brazos County Health District FY26 Funding Request by \$100,000, contingent on other funding entities of the City of Bryan and Brazos County electing to do the same. This increase was offset by a decrease in the General Fund Contingency budget, resulting in a net zero impact.



August 28, 2025

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2025-2026 Budget for the City of College Station. The Fiscal Year 2025-2026 Budget for the City of College Station is the product of continued strategic planning, financial responsibility, and a forward-thinking vision for meeting the needs of a growing and dynamic community. With input from residents, the City Council, and dedicated subject matter experts, this budget provides a comprehensive plan that addresses the realities of our current environment while preparing us for the challenges and opportunities ahead.

BUDGET SUMMARY

The Fiscal Year 2025-2026 Net Budget for the City of College Station totals \$474,225,698 for all funds. \$390,078,560 is allocated for operations and maintenance, and \$84,147,138 is allocated for capital projects. While the operations budget reflects a modest increase from the previous year, the capital budget is reduced due to the completion or full funding of several large-scale projects FY25.

COUNCIL STRATEGIC INITIATIVES

Our budgeting efforts are rooted in a clear set of strategic objectives that guide every decision. This includes strengthening transparent and accountable governance, ensuring the responsible use of financial resources, and maintaining effective core services that support the health, safety, and well-being of our residents. We are also committed to promoting economic vitality, cultivating safe and thriving neighborhoods, supporting sustainable infrastructure, and integrating environmental stewardship into our daily operations.

PROPERTY VALUATIONS

This year's budget process was shaped by significant changes in property valuations.

Litigation settlements from court decisions typically result in a reduction of prior year values from what was certified as final by the appraisal district. Additionally, the settlement process for values not finalized resulted in additional losses over of the amount estimated. Lastly, the City issued refunds over the the annual amount for litigation settlements from values under litigation before 2025. The combination of the litigation settlements, ARB settlements, and refunds resulted in the certified values being significantly lower than expected.

Though the City experienced higher-than-anticipated litigation settlements and property tax refunds, overall property values increased by 7.07% compared to the previous year.

PROPERTY TAX RATE

As a result of legislative changes from prior years, the City is limited to a 3.5% increase in the O&M tax rate without a tax rate election. The FY26 property tax rate is less than the FY25 rate by (\$0.1214) cents per \$100 of assessed valuation.

The FY26 ad valorem tax rates per \$100 of assessed valuation are as follows:

	CURRENT RATE	CHANGE	APPROVED RATE
Debt Service Fund	21.1441	(0.8773)	20.2668
General Fund	30.1645	0.7559	30.9204
Total	51.3086	(0.1214)	51.1872
<hr/>			
No New Revenue Rate	49.996		49.051
Voter Approval Rate	52.1442		51.1872
Rates above are in cents per \$100 assessed valuation			

With these changes, the adopted tax rate was lowered to \$0.511872 per \$100 of assessed value, which remains within the voter-approved limits and supports both the General Fund and Debt Service Fund.

OTHER GENERAL FUND REVENUE SOURCES

Sales tax remains an essential funding source, supporting core City services. While the projected growth is modest, inflation-adjusted analysis indicates a slight real-dollar decline in revenues for the second consecutive year. Nonetheless, investment earnings are expected to remain strong, and revenue agreements with Texas A&M University provide continued support for services delivered to the campus.

DEMAND FOR CITY SERVICES

Our relationship with Texas A&M University remains important. A pause in undergraduate enrollment will temporarily slow population growth, and our agreements with the university ensure reimbursement for vital public safety services. At the same time, the City is preparing for regional demands on infrastructure, particularly as it relates to water availability and conservation, ensuring that our systems are resilient and responsive to long-term growth projections.

We are also monitoring state-level discussions that could impact how municipalities fund services. Although legislative proposals to further restrict property tax revenues did not pass in the most recent session, we expect these efforts to return in future years. As such, we are focused on aligning our resources with community priorities and seeking efficiencies wherever possible.

COMPENSATION AND BENEFITS

As an employer, the City continues to prioritize its workforce by remaining competitive in the local labor market. For the sixth consecutive year, we will hold healthcare premiums for employees, a significant achievement amid rising national costs. The budget includes a pay scale adjustment, step increases for eligible public safety personnel, and a merit-based pay pool. These investments recognize the importance of recruiting and retaining a high-performing team capable of delivering exceptional public service.

KEY SERVICE LEVEL ADJUSTMENTS

The FY26 Budget includes additional staffing to meet service demands across the organization. Public Safety need are paramount in the FY26 budget with the addition of 12 additional firefighters for Fire Station #7 and 6 additional Police Officers to address city growth. Five additional FTE's are scattered throughout various departments. These investments ensure that departments have the resources to address new responsibilities, respond to growth, and implement technological improvements that enhance efficiency and responsiveness. As a service-driven organization, our

greatest strength lies in our people, and this budget reflects our commitment to developing and supporting that talent.

Specific details regarding departments' SLA requests are included in the Executive Summary, the departmental text narratives, and in Appendix B.

OTHER FUNDING CONSIDERATIONS

The City continues to monitor operational cost trends and identify savings opportunities. Departments identified over \$600,000 in recurring cost reductions that will be reinvested in critical priorities. These efforts reflect our ongoing focus on fiscal sustainability and our obligation to provide high-value services while minimizing taxpayer burden.

ENTERPRISE FUNDS

Our enterprise operations—electric, water, wastewater, solid waste, drainage, and roadway maintenance—remain self-supporting through rates. For FY26, no rate increases are needed for Electric, Water, or Wastewater services. Increases in drainage and solid waste fees are consistent with national price indices and ensure that each utility continues to maintain reliable service levels while meeting capital needs. These rate adjustments support a financial model that promotes long-term resilience and infrastructure reinvestment.

CAPITAL PROJECTS

Looking ahead, we anticipate continued capital investment across multiple service areas. From infrastructure reinvestment to amenities that support our growing community, we are planning for the future with a balanced approach that ensures sustainability, financial responsibility, and service excellence. Future projects will be evaluated not only by their immediate impact but also by their long-term operating implications.

CONCLUSION

In summary, this budget reflects a comprehensive strategy that addresses today's demands while preparing us for tomorrow's challenges. It supports continued excellence in service delivery, responsible financial planning, and sustains investment in our community's future. It is the result of months of analysis, collaboration, and dedication by City staff and community stakeholders.

I am grateful for the leadership of the City Council, the diligence of City staff, and the engagement of our community. The FY26 Budget represents a shared vision for the future—one rooted in unity, resilience, and the belief that the City of College Station is not just growing, but thriving.

One City, One Team
Sincerely,



Bryan C. Woods
City Manager



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

EXECUTIVE SUMMARY

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.

As public servants, we have 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. This Budget addresses current challenges and operational demands while laying the financial foundation for future years. Increasing demand for City services, slower sales tax growth, an uncertain legislative environment, aging infrastructure, and continued capital expenses present multi-year challenges. However, for FY26, we are confident that we can continue to meet citizens' needs while also preparing for the future.

The FY26 Budget has a total net expenditure of \$474,225,698, of which \$130,154,044 is in the General Fund. The FY26 Budget has sufficient total recurring revenues equal or greater to the budgeted recurring expenses.

Net Budget Summary	
Fund Type	Net Budget
Governmental Funds	\$165,545,044
Enterprise Funds	195,015,464
Special Revenue Funds	29,518,052
	Subtotal O&M \$390,078,560
	Subtotal Net Capital \$84,147,138
Total Net Budget	\$474,225,698

The fiscal year for this budget begins October 1, 2025, and ends September 30, 2026. The process begins with a City Council strategic plan which is detailed online [here](#). The resulting Budget was submitted to Council on July 7, 2025. Continued discussions and public input resulted in this document which was voted on and approved by the Council on August 28, 2025. To help citizens understand this budget, additional resources can be found at cstx.gov/your-government/budget-and-finance/budget/ and in the Introduction section of this document.

Electronic versions of the budget are available on our website at cstx.gov. Physical copies will be located at the City Secretary's office, the Meyer Senior and Community Center located at 2275 Dartmouth Street, and the Larry J. Ringer Library in College Station.

STRATEGIC PLANNING

The FY26 Budget is part of the City's effort to remain fiscally disciplined while laying the groundwork for long-term needs. This Budget will maintain and expand service delivery while continuing the strategic planning, prudent decision-making, and conservative financial management established in prior years. The FY26 Budget continues to reflect a responsible and sustainable financial plan for the next 5+ years.

The FY26 Budget was crafted with the following circumstances in mind.

LEGISLATIVE CHANGES

FEDERAL IMPACTS

- The FY26 Budget includes an assigned reserve amount to address any possible impacts of federal funding uncertainty, changes in grant funding, and/or potential impacts of tariffs impacting the supply and costs related to supplies and materials purchased by City departments.
- Uncertainty regarding federal policies, sustained higher interest rates, inflationary pressures, and newly enacted tariffs may impact sales tax receipts due to reduced consumer confidence.

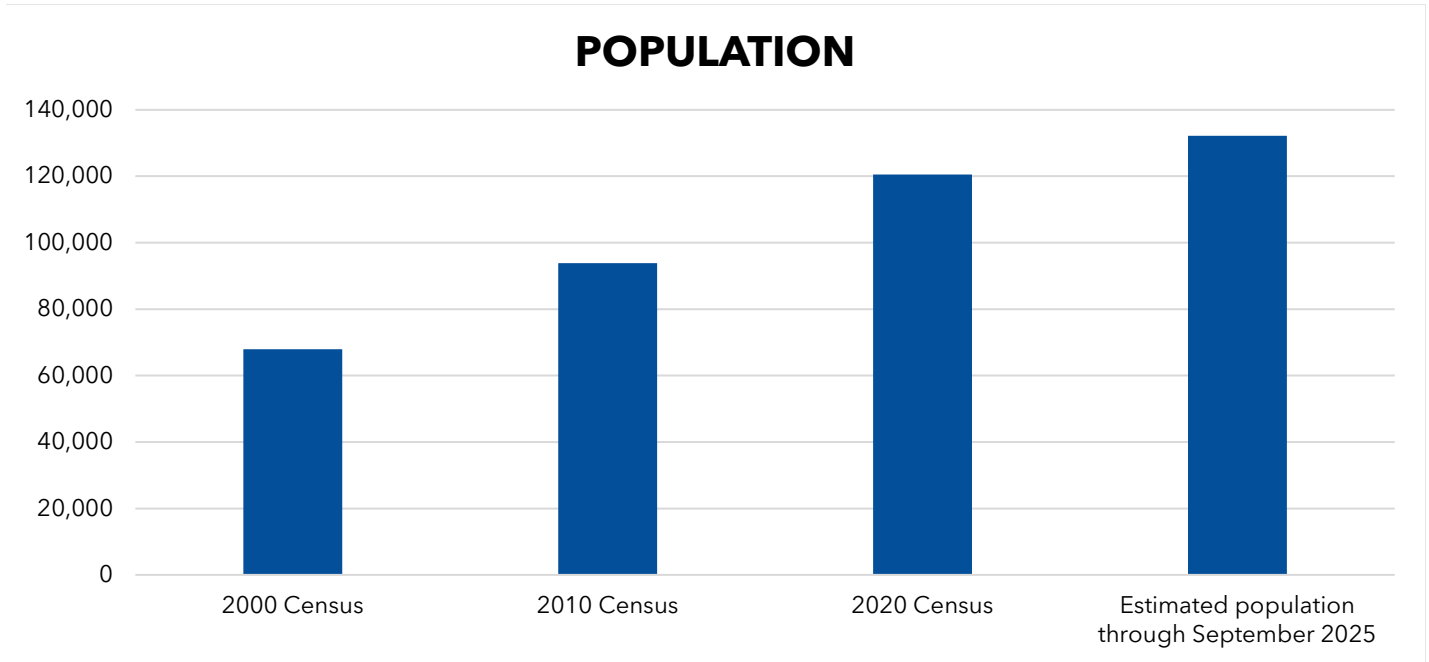
CHANGES AT THE UNIVERSITY

- Texas A&M (A&M or University) announced a pause in undergraduate enrollment in January 2025, citing a student body growth of over 30% over the last 10 years. This decision was detailed in the final Capacity Implementation Plan and the Student Experience Implementation Plan. The pause will limit new undergraduate enrollment at the main College Station campus to 15,000 annually.
- The pause in undergraduate enrollment is intended to allow the University to develop adequate infrastructure to address the current student population. Areas for improvement include additional mobility solutions, new facilities for classrooms, research, dining, and office functions, as well as additional infrastructure on West Campus.
- The City has negotiated direct reimbursements from Texas A&M for specific public safety services rendered on campus, primarily fire, EMS, and police services for University athletic and special events.



RESIDENT GROWTH

- Population within the City limits has steadily grown over the past 20 years, up approximately 77.5% from 2000 to 2020. Planning & Development Services (P&DS) provides monthly population estimates in non-Census years, as citizen demand directly affects City services.
- As of September 2025, the estimated City population is 132,175. P&DS projects a population growth of 2,500 residents or approximately 2.0% annually.



- The nature of the City continues to change, and areas around the University remain under development, primarily in the Northgate district. Multiple high-rise projects have been completed, and several new ones are planned with an estimated additional 4,200 units and 11,000 beds, across 220 floors of commercial housing upon completion. As of 2025, three additional high-rise buildings are under construction with approximately 2,400 beds. The largest of these developments will be 20 stories, which will be the highest building in the Northgate area. A further four high-rise developments are in the permitting process, with three potentially over 20 stories. We expect these additional high-rises to begin construction in the next year. The five-year financial forecast accounts for this additional high-rise development as well as other specific developments permitted by Planning & Development Services.



STATE LEGISLATIVE CHANGES

- The 89th Texas Legislature proposed several bills limiting the growth of municipal property taxes. Proposals focused primarily on revising the Voter Approval Tax Rate calculation, resulting in a new revenue cap of either 2.5% or 1%, both a reduction from current 3.5% cap. Other bills proposed limiting a city's total expenditures, adjusted for population growth and inflation. While these bills did not pass during the regular or special sessions, it remains likely that future state legislation will focus on constraining the ability of the City to generate revenue from property taxes without an election.
- The 89th Texas Legislature passed Senate Bill 1883, which restricts cities from increasing impact fees for three years after the date the fee was most recently adopted or increased. The Bill also requires an independent financial audit before increasing existing impact fees or adopting a new fee.
- The City will continue to monitor legislative changes at the State level that may impact future budgeted revenues and expenses.

UTILITIES

UTILITY RATES

- Property and sales taxes are not used to fund operations for utilities such as Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance. Operational and capital costs must be covered by the rates that are charged for those services.
- The FY26 Budget also includes a 3.0% CPI adjustment for Drainage and Roadway Maintenance. In Solid Waste, the benchmark was changed to the more applicable CPI-Garbage & Trash, resulting in an increase of 5.0%. For certain Solid Waste customer classes, an additional 5% increase was also included. There is no rate increase for Electric, Water, or Wastewater.

UTILITY CHALLENGES

- The water for College Station is primarily provided by the Simsboro aquifer. Due to extensive pumping throughout the aquifer, including pumping by entities outside of the Brazos Valley, aquifer levels are decreasing. A settlement agreed to in July 2025 between the Brazos Valley Groundwater Conservation District (BVGCD), Brazos County, and the cities of College Station and Bryan will reduce the amount of water exported out of Brazos and Robertson counties.
- College Station currently has three active well permits that must be drilled by September 14, 2028. The three new water wells and the associated collection line are currently under construction. Future rate changes may be needed to support the debt service associated with the total project cost of approximately \$69.3 million.
- The Electric Utility continues to manage their capital plan in coordination with other entities, including the state required utility relocations caused by the State Highway 6 expansion project. Electric is actively managing their risk exposure when purchasing power for future years.
- Wastewater, Solid Waste, Drainage, and Roadway Maintenance monitor increased service demands as the City continues to grow and actively manage risk and service delivery as affected.



GOVERNMENTAL REVENUES

PROPERTY TAXES

- Property taxes paid to the city by residents are divided into two parts. One part of the tax rate funds Operations and Maintenance (O&M) or ongoing services. In 2019, the State Legislature imposed a 3.5% limit on revenue increases that can occur to fund O&M without a tax rate election.
- The FY26 Budget includes a property tax rate adjusted in response to lower than expected certified property valuations received from the Brazos County Appraisal District. Typically, property values see only small adjustments when they are certified. However, the changes were more substantial this year. The reduction in certified property values was due to the combination of litigation settlements, ARB settlements, and refunds in the multi-family and commercial categories that were significantly higher than the average.
- Under the final calculations, the no new revenue rate is \$0.490510 per \$100 of value and the voter approval rate is \$0.511872 per \$100 of value.
- In FY25, the City anticipated having a tax rate election based on the need for additional revenue for the public safety staffing needed for Fire Station #7. However, having an election this year is not necessary thanks to cost savings achieved through departmental efficiency efforts and new revenue generated by an agreement with Texas A&M when providing fire services to the campus.

SALES TAXES

- Sales tax revenues helps fund City services like Police, Fire, Public Works and Parks. The revised FY25 sales tax year-end estimate shows an increase of 1.5% over FY24 actuals. The FY26 sales tax budget reflects a mild increase over FY25, when adjusting for 1-time items.
- Cumulatively, inflation has increased approximately 25.5%, as measured by the CPI-U from the Bureau of Labor Statistics, since 2017. The estimate does not account for the 2025 inflation.
- The City uses a conservative constant dollar average to estimate future sales tax receipts. A constant dollar analysis removes inflation from the nominal amount of sales tax received. While nominal sales tax receipts have increased year over year, the constant dollar analysis shows that dollars are not purchasing as many goods and services from an overall inflation perspective.

OTHER REVENUES

- Council has established a policy that profits from utility businesses operated by the City should be utilized to keep taxes lower by funding General Fund governmental operations and is reflected as the General Fund Transfer (GFT) transfer in the FY26 Budget.
- Other General Fund revenues include various public safety grants (described in detail below), reimbursements from Texas A&M, and permit, park, and court fees.
- Interest income received is allocated to each fund based on the average fund balance held by that fund. Interest income is also used to fund the operational needs of the General Fund. Interest income remains elevated due to higher current interest rates.

STAFFING NEEDS

FIRE STATION #7 STAFFING

- Fire Station #7, as approved by citizens in November 2022, will need 24 additional firefighters to become operational. The Fire Department was awarded 2 separate SAFER grants to offset the initial staffing costs. These grants typically cover eligible staffing expenses for 3 years. The City has adjusted its financial forecasts to account for the grant awards and their eventual expiration. The first group of 12 firefighters were added via Budget Amendment in FY25. The second group of 12 firefighters is included in the FY26 Budget.
- Fire Station #7 building is currently under construction with an estimated completion date in 2026. The City is paying for the capital project using General Obligation Bonds, as approved by citizens in the November 2022 election.

OTHER PUBLIC SAFETY NEEDS

- The Police Department operates on a 24/7 schedule. Population and call volume growth, combined with additional shift requirements, have increased the number of officers needed. The FY26 Budget includes 6 additional police officers (1 Patrol Lieutenant and 5 Officers) and 4 vehicles.
- Future public safety needs may arise with additional personnel requests possible for the FY27 Budget. The City continually revises its financial forecasts to determine the impact of potential staffing requests.

COMPETITION IN THE LOCAL MARKETPLACE

- To keep pace with Texas A&M University and other local entities and employers, the FY26 Budget includes a 3.0% across-the-board pay scale increase for all employees plus a 1.0% market adjustment for existing non-step employees. The Budget also includes annual step increases for eligible public safety personnel and a merit/other pay pool for top-performing non-step employees and other adjustments.
- The City has kept employee healthcare premiums flat for the sixth consecutive year, even as industry studies show nationwide healthcare premiums are likely to increase by 9% in 2026. City-paid healthcare premiums will also remain at the prior year's amount.

OPERATIONAL COST MANAGEMENT

- The City has operated with an average vacancy rate of ~10% since FY22, compared to the historical budgeted vacancy rate of 3.0%. With future growth and population density forecasted, we remain concerned about turnover, retention, and department vacancies and address these factors in the FY26 Budget by reviewing employee compensation and benefits.
- The City continuously tracks departmental vacancies and will monitor significant changes throughout FY26 to agilely adjust to service delivery needs.
- The City identified \$200,000 in recurring cost savings, primarily in fixed costs/contractual obligations, during the preparation of the FY26 Budget. An additional \$400,000 of recurring cost savings was identified by various operating departments.



COMMUNITY FUNDING REQUESTS

SUPPORT FOR COUNTY AND JOINT ACTIVITIES WITH THE CITY OF BRYAN

- Similar to prior years, the City reviewed funding requests received from partner agencies. Council reviewed the requests and aligned them with the City's strategic goals and measurable outcomes.
- The partner agencies include joint activities with the City of Bryan and/or Brazos County. The City has also historically provided limited operational support to community agencies that provide services that the City does not offer. Council members or City staff sit on the agency operational boards to ensure that funds are used as intended.
- These agencies and outside partners include the Aggieland Humane Society, Amber Alert Network Brazos Valley, the Arts Center, the Brazos County Appraisal District, the Brazos County Health District, the Greater Brazos Valley Partnership, the Bryan College Station Chamber of Commerce, and the Brazos Transit District. Funding for these agencies comes from the General Fund.
- The Arts Center and the Veterans Memorial also receive additional funding from the Hotel Tax Fund.
- Keep Brazos Beautiful receives funding from the Solid Waste Fund.

GROWING CAPITAL NEEDS

- Due to the growth of the city and the need to replace aging infrastructure, the City expects significant capital outlay in FY26, including projects supported by the property tax rate and others supported by utility revenues.
- Capital projects may result in additional recurring operating costs. These operating costs will be forecasted and refined as projects evolve. Operating costs for capital projects, such as parks, City buildings, or a new amenity, would need to be covered using the O&M portion of the tax rate.

CITY FACILITIES

- Fire Station #7 is currently under construction, and we anticipate completion in 2026. Design and land purchase for a Public Works Operations Center were funded with the FY25 Budget. We anticipate adding construction appropriations in the FY27 timeframe.

PARKS

- Park projects approved by citizens in the November 2022 bond election will likely be completed in late FY25-early FY26. These projects include the Parks Central Operations Shop and the Senior/Little League Buildings at Bachmann Park. Additional construction appropriations are included in the FY26 Budget for the new City Baseball fields located at Veterans Park and Athletic Complex.
- The City is continuing the design of the new Texas Independence Park at Midtown. We anticipate beginning construction in FY26. Other significant Parks projects with projected FY26 costs include the Mable Clare Thomas Park Redevelopment and various Citywide improvements and renovations.





STREETS AND TRAFFIC

- We expect to finish design for the Rock Prairie Road expansion project approved by voters in November 2022. Additional road projects with significant FY26 activity include the Jones Butler Roundabout and Expansion, Krenek Tap Rehabilitation, Lincoln Avenue Rehabilitation, and the second phase of the William D. Fitch Rehabilitation.
- The City also expects further design and activity for several new traffic signals and continuing design work for City-wide sidewalk and trail projects.

UTILITY PROJECTS

- Electric expects to finish utility relocations related to the State Highway 6 expansion project. Other significant Electric projects underway include the construction of a new operations building and a new substation.
- The three new water wells and related collection project will continue in FY26, with significant construction costs expected. Additionally, a Carter's Grove water-wastewater rehabilitation project will begin initial design. Finally, we expect significant construction activity related to a filter project at the Carters Creek Wastewater Treatment Plant.

NEW POSITIONS IN THE FY26 BUDGET

Approximately 61% of total City operating expenses (excluding Purchase Power in the Electric Fund) are salaries and benefits. In the General Fund, these costs account for approximately 72% of operating expenses.

The FY26 Budget includes funding for 23 new positions.

Dept	One-Time Cost	Recurring Cost	Total	Increase FTE	Vehicle
<i>FY26 Approved Budget</i>					
Police	\$593,817	\$967,883	1,561,700	6.0	4
Fire	197,347	1,250,972	1,448,319	12.0	-
Planning & Development	74,125	99,918	174,043	1.0	-
City Attorney	7,455	158,154	165,609	1.0	-
Total General Fund	872,744	2,476,927	3,349,671	20.0	4
Drainage Fund	125,000	178,526	303,526	2.0	1
Solid Waste Fund	2,743	79,788	82,531	1.0	-
Grand Total (All Funds)	\$1,000,487	\$2,735,241	\$3,735,728	23.0	5

The FY26 Budget reflects the impact of positions that were reclassified, reallocated, or exchanged with other departments to meet service requirements. The current Appendix C details the City's 1,108.50 Full and Part-Time positions by department and fund. These totals may change as the Council may approve additional positions via Budget Amendments or when departments reorganize their divisions.

Temporary/seasonal and part-time non-benefited (PTNB) employees are budgeted by calculating the number of hours worked compared to historical costs. Most PTNB positions are in the Parks and Recreation Department for seasonal programs. Other departments also utilize these types of positions to a lesser extent. A table detailing the specific types of these positions is included in Appendix C.



SERVICE LEVEL ADJUSTMENTS (SLA)

In addition to the positions discussed above, departments requested additional expense adjustments to meet the needs of our growing City. Departments are required to submit Strategic Goals or operational Key Performance Indicators to justify the request. The requests below are included in the FY26 Budget. As a result, the included SLAs, detailed below, will help departments meet current service levels. Further details are included in the departmental summaries and in Appendix B.

Dept	One-Time Cost	Recurring Cost	Total	Vehicle
General Fund				
Police	\$630,700	\$191,900	\$822,600	-
Fire	194,238	150,646	344,884	-
Public Works	213,150	1,700	214,850	-
Parks and Recreation	399,697	-	399,697	-
Planning & Development	187,000	-	187,000	-
IT	463,300	277,076	740,376	-
General Govt - Mayor & Council	25,000	-	25,000	-
General Fund Total	2,113,085	621,322	2,734,407	-
Fleet Maintenance Fund	45,000	6,050	51,050	-
Hotel Tax Fund	1,490,000	510,000	2,000,000	-
PEG Fund	40,000	-	40,000	-
Drainage Fund	4,000	1,000	5,000	
Streets Fund	100,000	-	100,000	-
Northgate Parking Fund	549,458	21,421	570,879	-
Electric Fund	42,000	9,200	51,200	-
Water Fund	150,000	200,000	350,000	-
Wastewater Fund	150,000	-	150,000	-
Solid Waste Fund	518,627	608,761	1,127,388	1
Grand Total (All Funds)	\$5,202,170	\$1,977,754	\$7,179,924	1

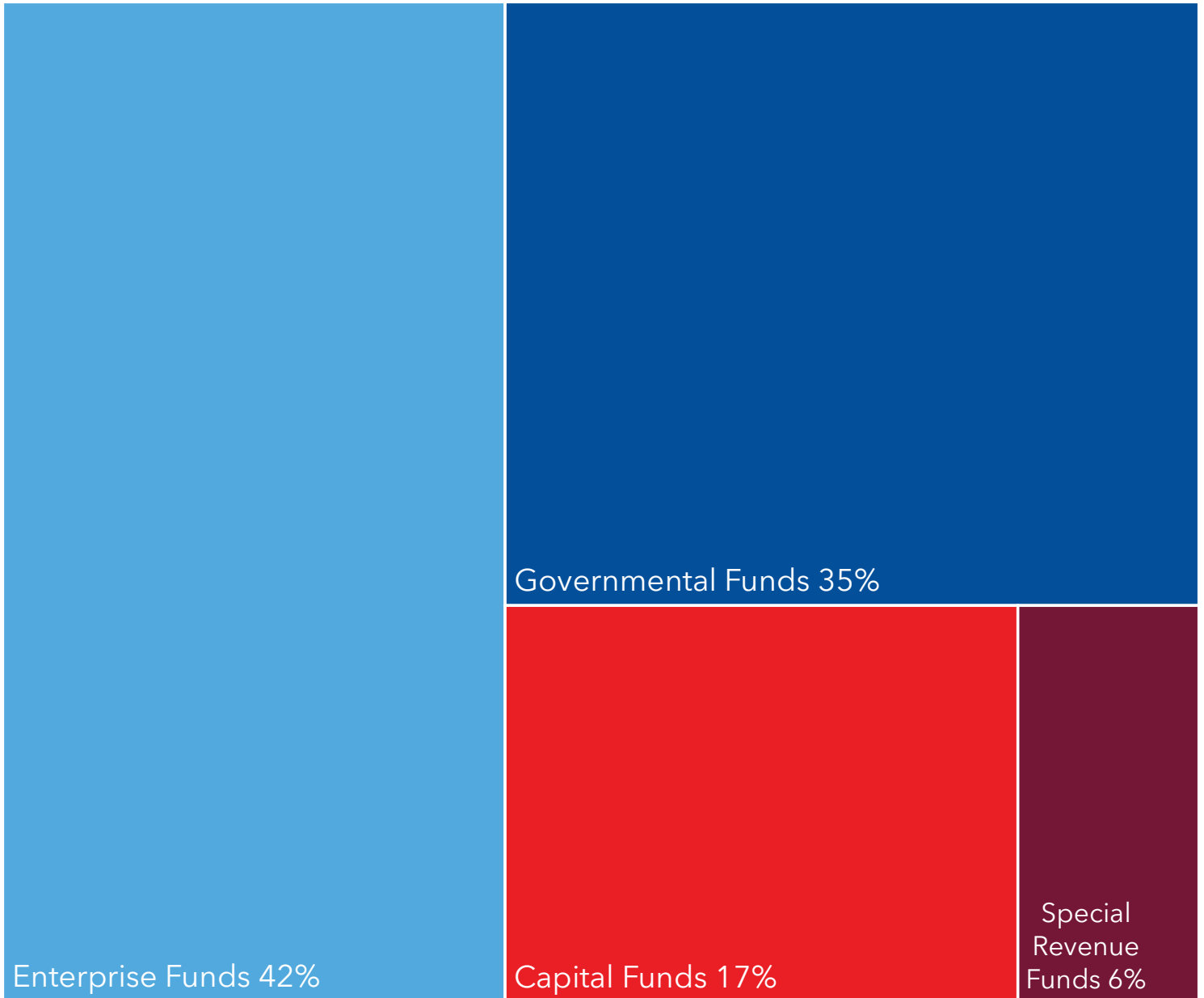
FY26 NET EXPENDITURE BUDGET

Fund	FY25 Budget	FY26 Budget	% Change
General Fund	\$121,640,933	\$130,154,044	7.00%
Electric Fund	125,564,420	132,841,342	5.80%
Water Fund	23,090,891	23,025,321	-0.28%
Wastewater Fund	19,907,048	20,411,305	2.53%
Solid Waste Fund	15,557,401	16,181,256	4.01%
Drainage Fund (O&M)	4,202,652	4,074,765	-3.04%
Roadway Maintenance Fund	6,877,900	7,243,196	5.31%
Debt Service Fund	30,513,245	34,931,890	14.48%
Hotel Tax Fund	7,662,823	8,840,064	15.36%
Northgate Parking Fund	2,087,457	2,556,240	22.46%
Police Seizure Fund	283,080	283,080	0.00%
Roadway Impact Fee Funds	-	-	-
Water Impact Fee Fund	600,000	750,000	25.00%
Wastewater Impact Fee Fund	2,500,000	2,500,000	0.00%
PEG Access Channel Fee Fund	136,000	176,000	29.41%
Court Technology Fund	58,523	57,520	-1.71%
Court Security Fund	70,620	4,020	-94.31%
Truancy Fund	9,630	9,630	0.00%
Community Development Fund	5,256,314	5,016,887	-4.56%
Economic Development Fund	500,000	450,000	-10.00%
Efficiency Time Payment Fund	9,110	9,110	0.00%
R.E. Meyer Fund	10,000	4,000	-60.00%
Fun For All Fund	-	-	-
Texas Ave Cemetery Fund	3,000	1,000	-66.67%
Memorial Cemetery Maint. Fund	42,540	42,540	0.00%
Memorial Cemetery Fund	515,455	515,350	-0.02%
Total Net Operating Expenditures	\$367,099,042	\$390,078,560	6.26%
Facilities/IT CIP	16,953,895	1,245,780	-92.65%
Parks CIP	14,030,297	8,466,985	-39.65%
Streets CIP	30,078,294	6,250,346	-79.22%
Electric CIP	31,995,349	21,640,457	-32.36%
Water CIP	66,101,007	27,509,929	-58.38%
Wastewater CIP	12,742,800	17,143,641	34.54%
Northgate CIP	100,000	100,000	0.00%
Special Revenue CIP	2,350,000	1,790,000	-23.83%
Total Net Capital Expenditures¹	\$174,351,642	\$84,147,138	-51.74%
TOTAL NET EXPENDITURES	\$541,450,684	\$474,225,698	-12.42%

¹ Total net capital expenditures includes capital transfers from other funds and capital appropriations.

NET TOTAL FY26 BUDGET

\$474,225,698



ANALYSIS OF TAX RATE

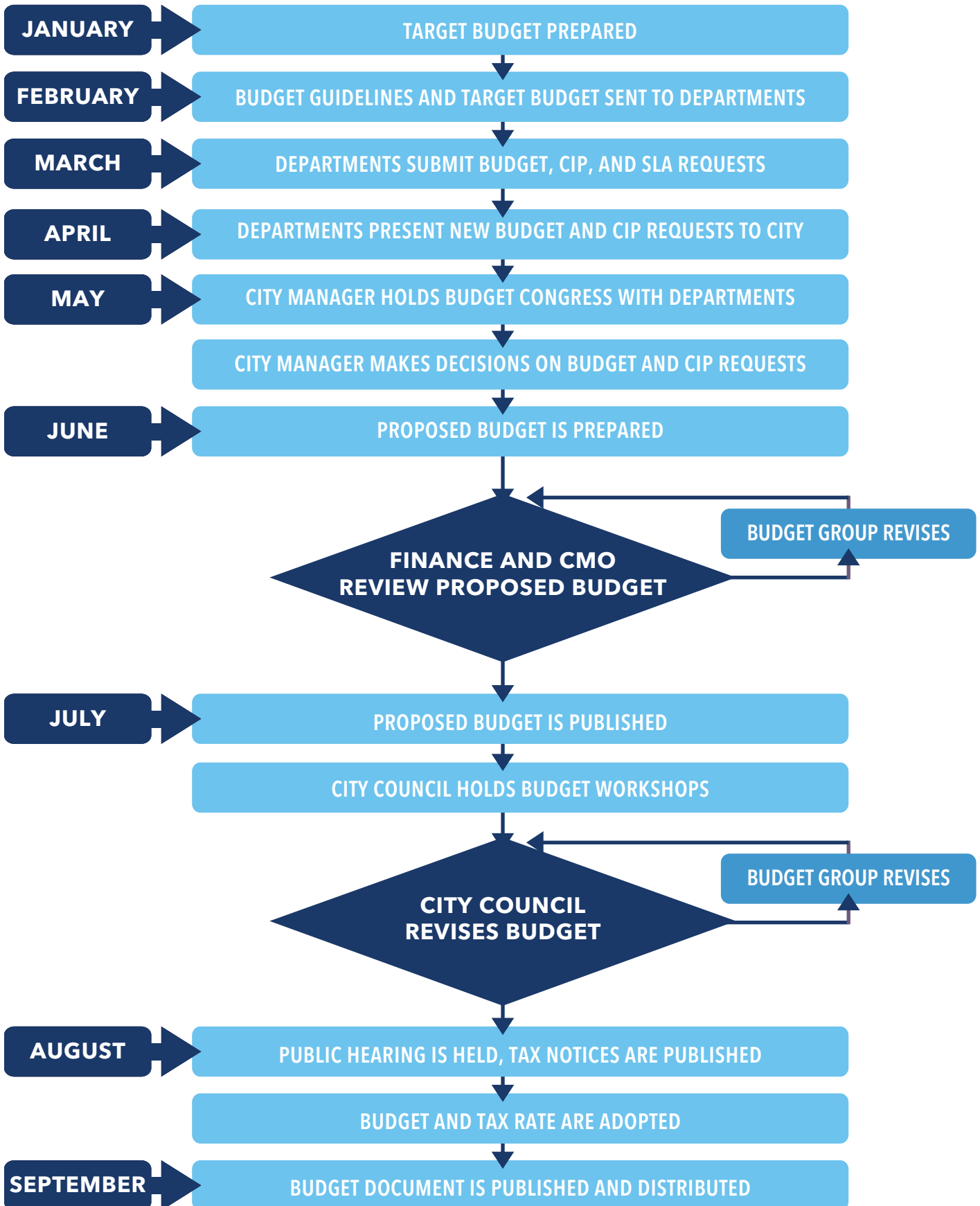
Fiscal Year 2025-2026

	Certified 2025	Certified 2026
Assessed Valuation of Real and Exempt Property	\$ 18,760,233,823	\$ 20,216,035,655
LESS:		
Productivity Loss (Ag Market plus Ag Use)	(120,710,879)	(155,241,337)
Homestead, 23.231 and Lower of Value Caps	(428,626,323)	(415,059,019)
Total Exemptions	(3,074,855,606)	(3,384,558,847)
Net Taxable Value	15,136,041,015	16,261,176,452
Freeze Taxable	(1,471,177,148)	(1,631,208,065)
Transfer Adjustment	(1,865,157)	(1,425,713)
Total Exemptions	(1,473,042,305)	(1,632,633,778)
Freeze Adjusted Taxable Value	\$ 13,662,998,710	\$ 14,628,542,674
Reserve Estimate for Protests	\$ (282,460,380)	
Total Freeze Adjusted Taxable Value	\$ 13,380,538,330	\$ 14,628,542,674
LESS CAPTURED PROPERTY VALUES:		
TIRZ 19 Captured Value	184,344,995	223,052,801
Synthetic TIRZ Dartmouth Captured Value	59,732,287	67,848,317
Estimated Freeze Adjusted Taxable Value	\$ 13,136,461,048	\$ 14,337,641,556
Freeze Actual Tax Levied	4,739,357	5,156,605
Total Tax Levy	\$ 73,393,026	\$ 80,036,077
Estimate @ 100% Collection	\$ 73,393,026	\$ 80,036,077

	2025	2026
Debt Service Fund - Debt Levy	\$ 29,855,236	\$ 31,236,996
General Fund - O&M Tax Rate	\$ 42,411,762	\$ 47,447,545
TIRZ 19 - Total Tax Rate	\$ 945,848	\$ 1,141,746
Dartmouth Synthetic TIRZ - O&M Rate Only	\$ 180,179	\$ 209,790
Tax Revenue	\$ 73,393,026	\$ 80,036,077

	2025	2026
Debt Service	0.211441	0.202668
General Fund	0.301645	0.309204
Tax Rate	0.513086	0.511872
	2025	2026
Debt Service	41%	40%
General Fund	59%	60%
Allocation Percentages for Freeze Tax	100%	100%

BUDGET PROCESS





STRATEGIC FINANCIAL PLANNING

Mission Statement

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

Community Vision

College Station, the proud home of Texas A&M University and the heart of Aggieland, will serve as an example of a vibrant, forward-thinking, knowledge-based community, that promotes the highest quality of life.

- **Distinctive Spaces:** Vibrant and distinct districts, attractive neighborhoods, revitalized gateways and corridors, and conserved natural areas, grounded in environmental stewardship and resiliency.
- **Strong Neighborhoods:** Viable and attractive neighborhoods that maintain long-term neighborhood integrity while collectively providing a wide range of housing options and other services for a diverse population.
- **A Prosperous Economy:** A diversified economy with a wide variety of competitive jobs and support for entrepreneurs that provides a tax base to support the City's ability to foster a high quality of life where economic prosperity is widespread.
- **Engaging Spaces:** Highly desirable parks, greenways, arts and cultural amenities that support high-quality experiences for residents and visitors.
- **Integrated Mobility:** An innovative, safe, and well-connected, multi-modal mobility system serving all user types that is designed to support the surrounding land uses.
- **Exceptional Services:** Exceptional municipal facilities and services that meet community needs, contribute to community character, exhibit environmental stewardship and resiliency, support surrounding land uses, incorporate full life-cycle costs, and are coordinated and fiscally responsible.
- **Managed Growth:** Fiscally responsible and carefully managed development that is aligned with growth expectations and the ability to provide safe, timely, and efficient infrastructure and services.
- **Collaborative Partnerships:** Well-coordinated planning at all levels and effective engagement with local jurisdictions, institutions, and organizations to further realize the City's vision and support the broad community.

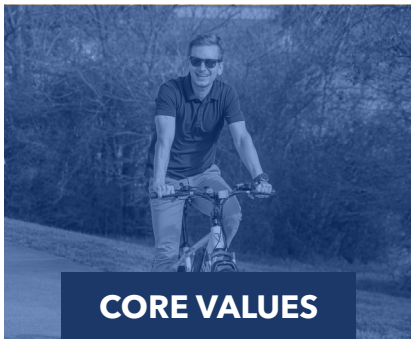
College Station will remain a friendly and responsive community and be a demonstrated partner in maintaining and enhancing all that is good and celebrated in the Brazos Valley. It will forever be a place where Texas and the world come to learn, live, and conduct business.

Further information can be found in the City's Comprehensive Plan, which was adopted by City Council in October 2021. The full document is available using the QR Code or link to the right.

**SCAN TO
LEARN MORE!**



Values



- The community's health, safety, and general well-being
- 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



- Respect everyone
- Deliver excellent service
- Risk, create, and 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 springboard, the College Station City Council sets the City's strategic direction by developing goals, supporting objectives, and action agendas. The City Council meets annually to discuss and revise these items. The Strategic Plan focuses organizational resources and directs the City and staff to undertake specific actions to achieve desired outcomes. This document presents a summary of the Strategic Plan in the earlier section.

Long-Range Financial Planning

Each year, departments submit Strategic Plans outlining departmental goals, challenges, and future needs. Departments assess and document their anticipated future needs in support of submitted Service Level Adjustment (SLA) requests to fulfill those needs. Departments also anticipate future SLA requests to achieve long-term future goals or to address potential challenges and/or meet Key Performance Indicators. The City uses these current and future SLA requests to develop five-year financial forecasts.

5-Year Financial Forecast

The City uses the five-year financial forecasts to document the financial sustainability of departments' requested SLAs and the potential impact of City-wide goals and strategies. Citizens can also use them to review the City's progress towards those goals relative to expected costs or revenues. City Council, City management, staff, and citizens alike use the forecasts to strategically consider current and future needs and service delivery relative to the City's financial position. These forecasts allow for dynamic 6-18 month financial planning as well as longer-term planning for future years. The City reviews and updates these forecasts every month with current actuals and updated information that may affect future years. Select forecasts are included in the Budget document.

Fiscal And Budgetary Policies

By charter, the City must adopt and approve a balanced budget no later than September 27th every year. The City reviews and adopts policies annually with the adoption of the Budget. The City includes Fiscal and Budgetary policies in Appendix F in this document. The Fiscal and Budgetary Policies serve as the framework for the City's financial management.

Budget Development

The City integrates strategic planning and budget processes with the financial forecasts to ensure policies and financial controls are met. 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 and typically continues through late summer.

The City budgets salary and benefit expenses at 97% of actual costs to account for anticipated vacancies and staff turnover may occur during the fiscal year. The Finance Department works with other City Departments to develop and refine Target Budgets for the upcoming fiscal year. These Target Budgets include the aforementioned salary and benefit budgets plus fixed costs, contractual obligations, and other operational expenses. These costs generally reflect the amounts departments need to sustain the service levels from the prior year.

Departments submit any material changes in the cost of providing services for Council consideration via SLAs. Departments propose SLAs to either increase or maintain service delivery in response to population growth, economic conditions, citizen requested changes in services (e.g., a new fire station), Council directed initiatives or goals, and/or a combination of these factors. SLAs can either increase or decrease a department's budget and can result in new efficiencies or improved services.

Lead by the Director of Fiscal Services, Department Directors review each SLA and make recommendations to the City Manager on which SLAs to include for City Council consideration. This aggregation and discussion of departmental needs, submitted SLAs, and final recommendation occurs during a process nicknamed the Budget Congress. Surveys are also sent out to the public for citizen input on SLAs. Staff includes these budget recommendations in the Proposed Budget which is reviewed and discussed by City Council during Budget Workshops. Council directed changes and/or additions are included in the Budget voted on by Council after the Budget Workshops.

During the fiscal year, the City can amend the Budget based on current operational conditions, economic circumstances, or to respond to other situations. The City Manager will certify that there are available revenues for appropriations in excess of those estimated in the budget. Then City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess in the form of a Budget Amendment. Before approval, the Council will hold a public hearing on the supplemental appropriations. Council will vote on the amendment and upon passing, the budget will be revised accordingly.

If the City Manager certifies that the estimated revenues or fund balances will be insufficient to meet the approved budget resulting in a deficit, then they will report to the Council immediately and take remedial action. Emergency appropriations are made possible by the Council in situations affecting life, health and property of the public peace via emergency ordinance. The Fiscal and Budgetary Policy (Appendix F, Section 4.2) and the Budget Charter (Appendix E, Section 59) present the Budget Amendment process in more detail.



Community Feedback On The Budget

Community feedback is key to budget development as the concerns of our citizen's drive the decisions made in the City's long and short-term plans. The City of College Station provides several opportunities for citizens to give feedback and learn about the annual budget in addition to standard public hearings.

To get community input on the new additions to the budget, a survey for SLAs was sent to citizens. Comments from here were considered for this year's budget and for long-term future planning as well.

A budget workshop is held in the summer that is open to the public where the proposed annual budget is presented by staff to council. These meetings are in depth and discuss the budget in its entirety.

This year, Public Communications staff put everything relating to the budget process online, which provides more clarity for citizens. This page includes links explaining key parts of the budget for citizens to look for, survey results, tax rate information, recordings of public hearings and presentations, all media links related to the budget, and a timeline of the budget adoption. **[That page can be viewed at this link.](#)**

Public Communications produced a **[video interview](#)** from the Fiscal Services Director to explain the budget that airs online and on the City's local cable channel.



Key Performance Indicators

Performance measurement is essential for organizational improvement. Key Performance Indicators (KPIs) help the City identify strengths and weaknesses, areas of high performance, areas for improvement, and helps set benchmarks with historical data. City Staff use KPIs to align services with departmental and City-wide goals and to determine future requests. Departments continue to review their KPIs to align them better with strategic plans and goals. As the City uses and updates KPIs dynamically, the data is constantly changing. While KPIs can be found throughout the book, we have also included links to a live dashboard that will provide the latest data updated throughout the fiscal year. You can also use the link to the left or find a copy of all KPIs in Appendix K.

Annual Report

The City's Charter requires an annual independent audit of accounts and other financial transactions conducted by the City in the most recently concluded fiscal year. Upon conclusion of this audit, staff and outside auditors shall submit this audited Annual Report to the City Council. The FY24 Annual report is available at the link to the right.



FINANCIAL ANALYSIS

GENERAL FUND

CURRENT STATUS AND PROJECTIONS

The FY26 Budget reflects FY25 Budget Amendments #1, #2, and #3 as approved by Council. Based on current higher than expected permit revenues, investment earnings, changes in departmental vacancies and hiring, and prudent departmental expense management, the General Fund will begin FY26 with an approximate unassigned balance of \$18.6 million.

The City maintains several General Fund assigned balances to account for potential future programs. These items are primarily assigned at Council's direction and are detailed in the General Fund section of this document. These assignments may change depending on legal requirements, Council direction, economic circumstances, and/or forecast assumptions.

AD VALOREM VALUATIONS

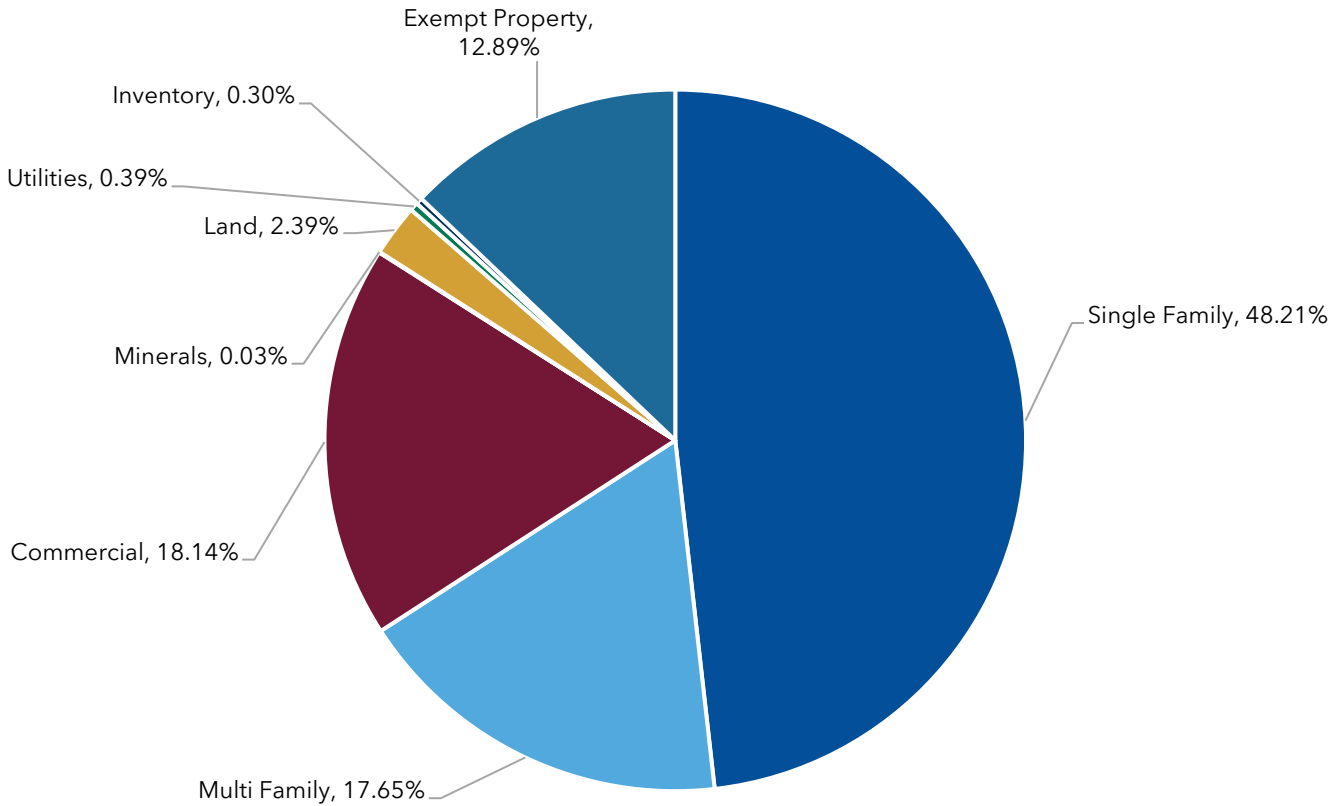
Administered by a chief appraiser, the taxable value within the City is determined by the Brazos Central Appraisal District (BCAD), a county agency. BCAD determines property valuations, based on market conditions and other factors, as of January 1 of each year. For College Station, BCAD provided certified property valuations for properties within the City limits.

This year, the City incurred higher-than-anticipated settlements related to prior year property valuations. Litigation settlements from court decisions typically result in a reduction of 3.02% of prior year values. However, this year, the decrease was 9.30% of prior year certified values, mostly in the multi-family and commercial categories. An additional 3.31% of prior year certified values over the typical loss occurred from the Appraisal Review Board (ARB) settlement process. Lastly, the City issued an additional \$841,000 in refunds over the average annual amount for litigation settlements from before 2025. The combination of the litigation settlements, ARB settlements, and refunds resulted in the certified values being significantly lower than expected.

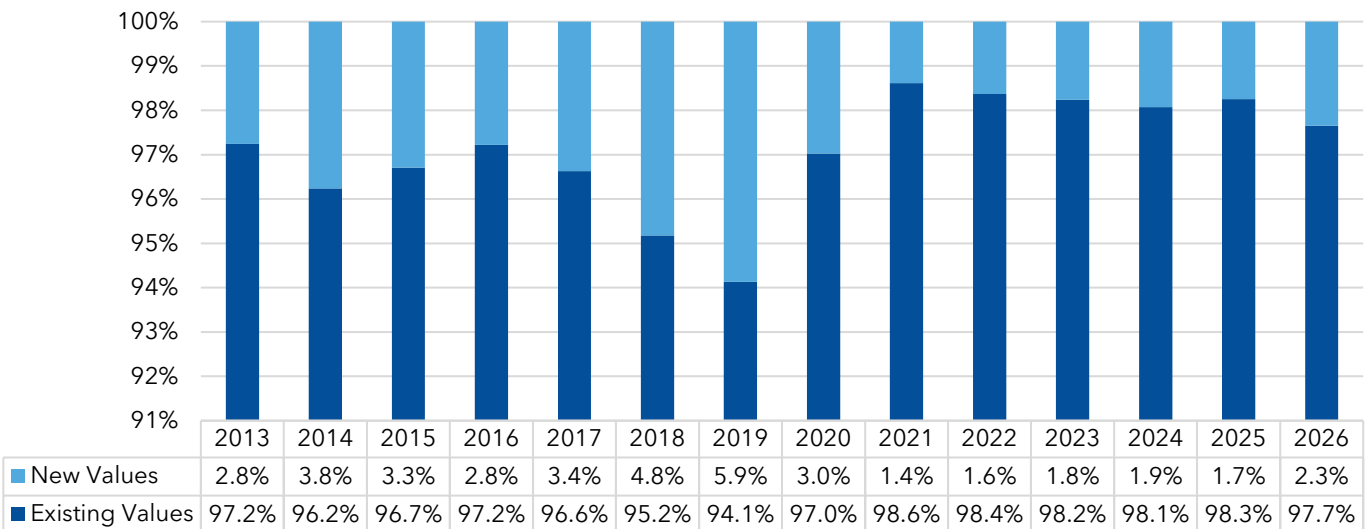
Total taxable values before the freeze adjustment are approximately 16.2 billion dollars. New value added to the tax rolls as of January 1, 2025, totaled approximately \$410.4 million. The net taxable valuations on property assessed by BCAD increased by 7.07% over prior year's values.



PERCENTAGE OF TAXABLE MARKET VALUATIONS BY TYPE



PERCENTAGE OF NEW & EXISTING VALUES BY YEAR





PROPERTY TAX RATE

As a result of legislative changes from prior years, the City is limited to a 3.5% increase in the O&M tax rate without a tax rate election. The FY26 property tax rate is less than the FY25 rate by (\$0.1214) cents per \$100 of assessed valuation.

The increase in property valuations, coupled with the tax rate will result in \$4,987,548 of additional revenue over FY25, inclusive of the revenue raised from new property added to the tax roll of \$2,064,433. Property or Ad Valorem Tax revenue accounts for approximately 37% of General Fund revenues. General Fund revenues pay for governmental services, including public safety, public works, parks, and other community needs.

The FY26 ad valorem tax rates per \$100 of assessed valuation are as follows:

	Current Rate	Change	Approved Rate
Debt Service Fund	21.1441	(0.8773)	20.2668
General Fund	30.1645	0.7559	30.9204
Total	51.3086	(0.1214)	51.1872
No New Revenue Rate	49.9960		49.0510
Voter Approval Rate	52.1442		51.1872
Rates above are in cents per \$100 assessed valuation			

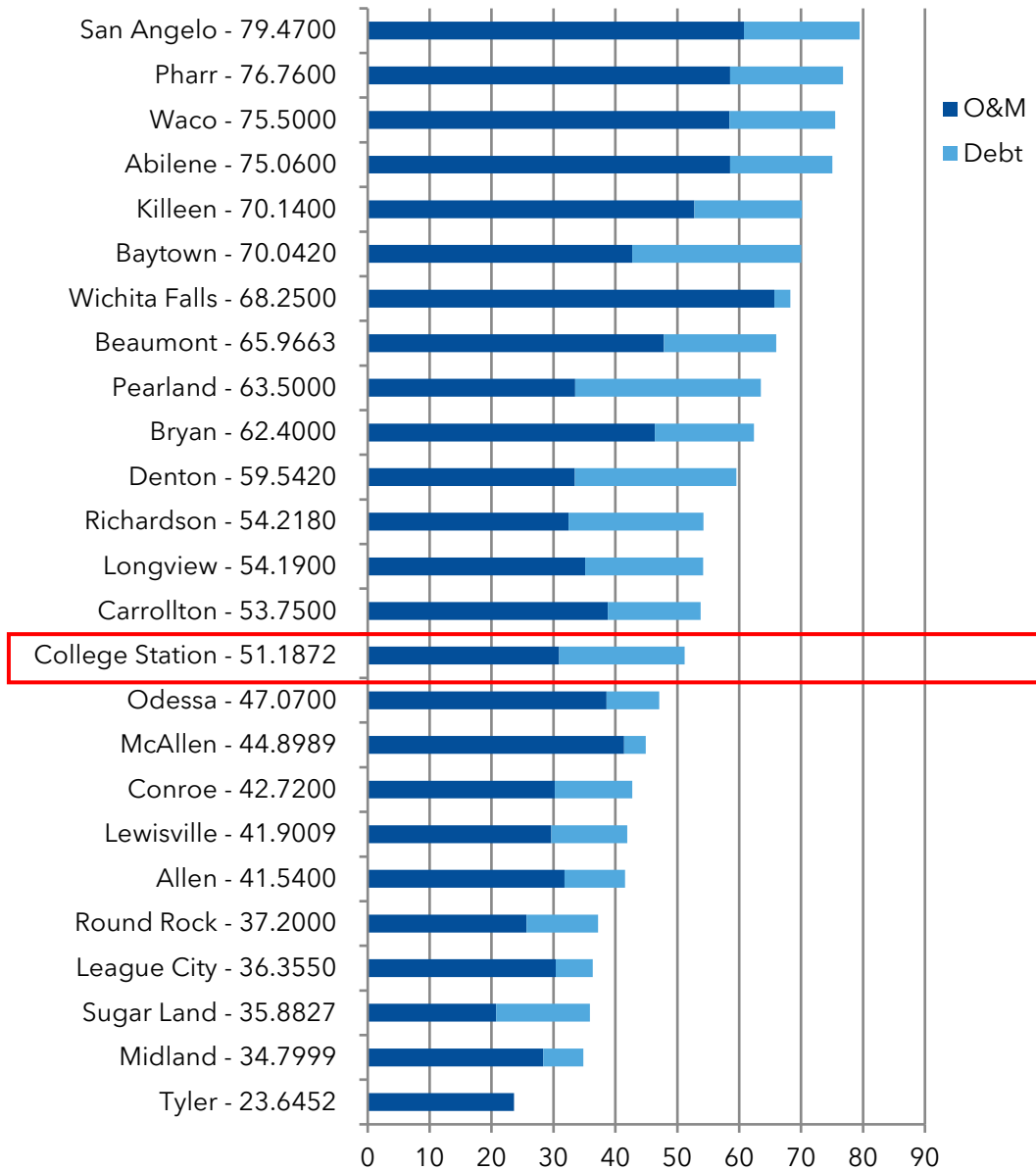
The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic election on the November uniform election date if it adopts a rate exceeding the voter approval rate. Both rates are calculated by the County Tax Office.

Additional tax rate disclosures can be found on our website at <https://www.cstx.gov/living-here/tax-rates/>. and the Brazos County Truth in Taxation website at brazos.countytaxrates.com.

TAX RATE COMPARISON

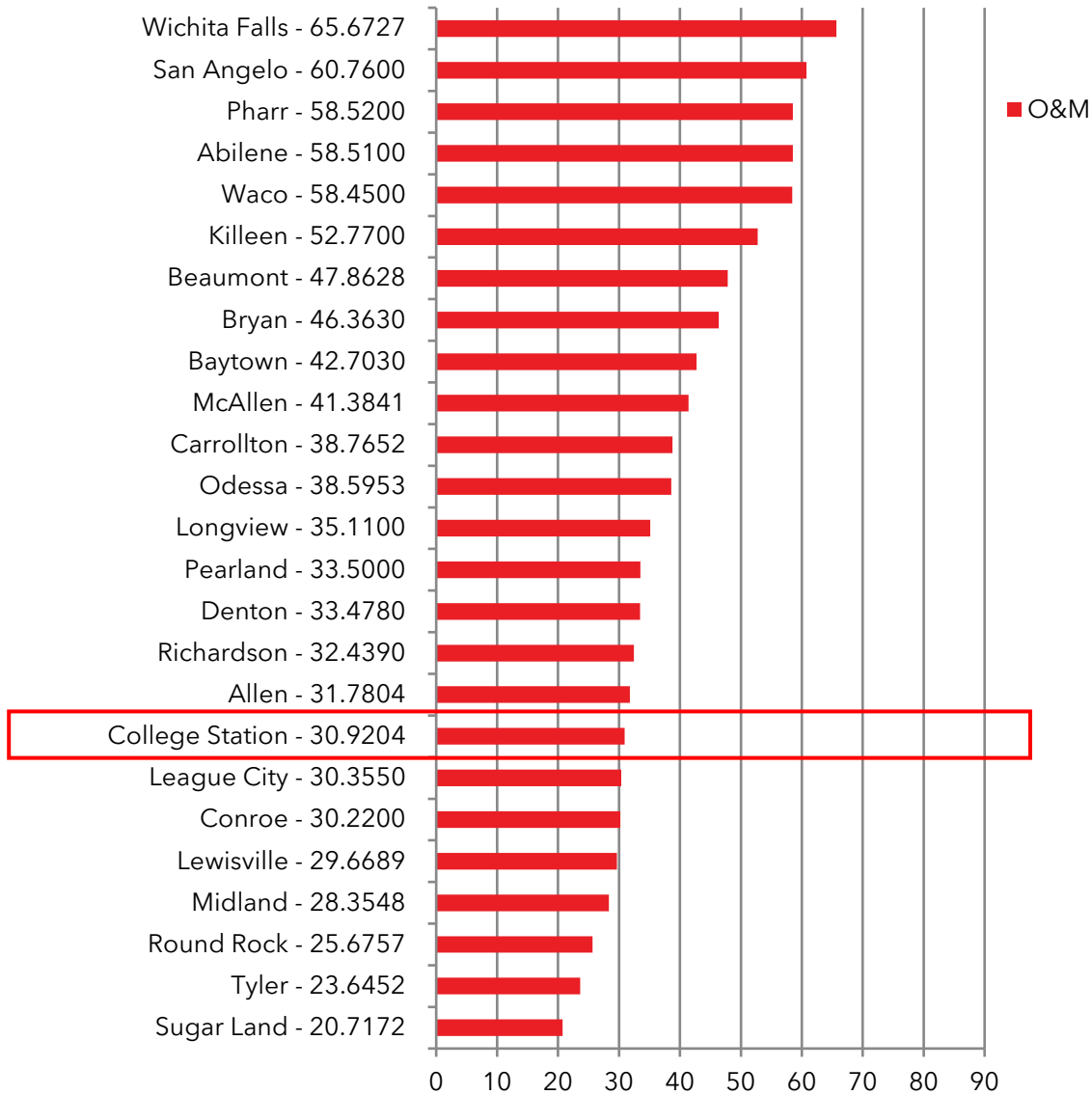
The chart below compares College Station’s FY26 combined O&M and Debt tax rate to the tax rate of comparable benchmark cities, which are in Texas with approximate populations between 75,000 and 175,000. College Station remains in the lower half of tax rates among these cities.

FY26 AD VALOREM TAX RATE COMPARISON OF TEXAS CITIES



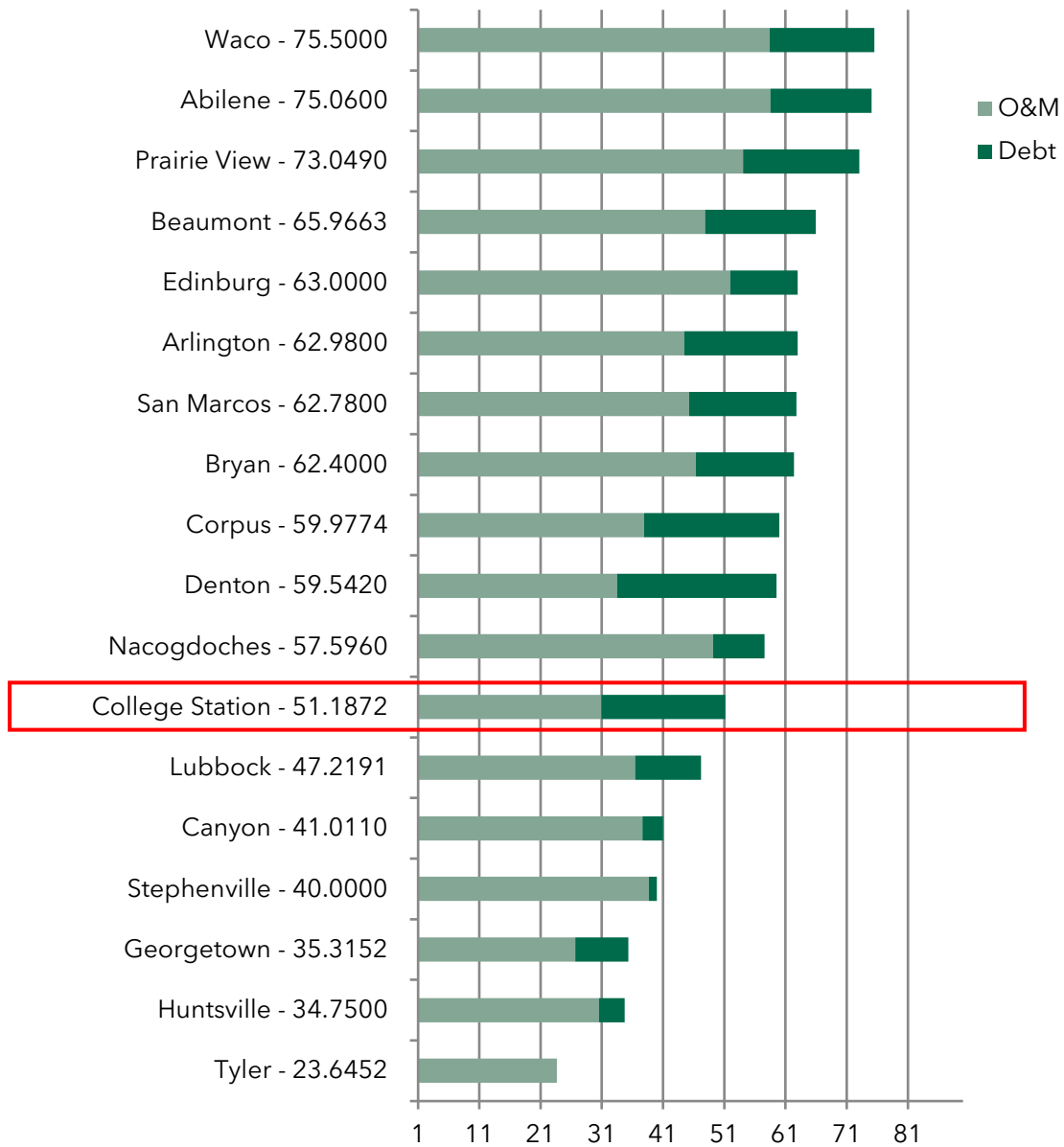
The chart below compares College Station’s FY26 O&M portion of the tax rate to the O&M tax rate for the same cities. The O&M portion of the tax rate is the portion that pays for governmental services like Police and Fire. College Station is in the lowest third of O&M tax rates among surveyed cities.

FY26 AD VALOREM O&M TAX RATE COMPARISON OF TEXAS CITIES



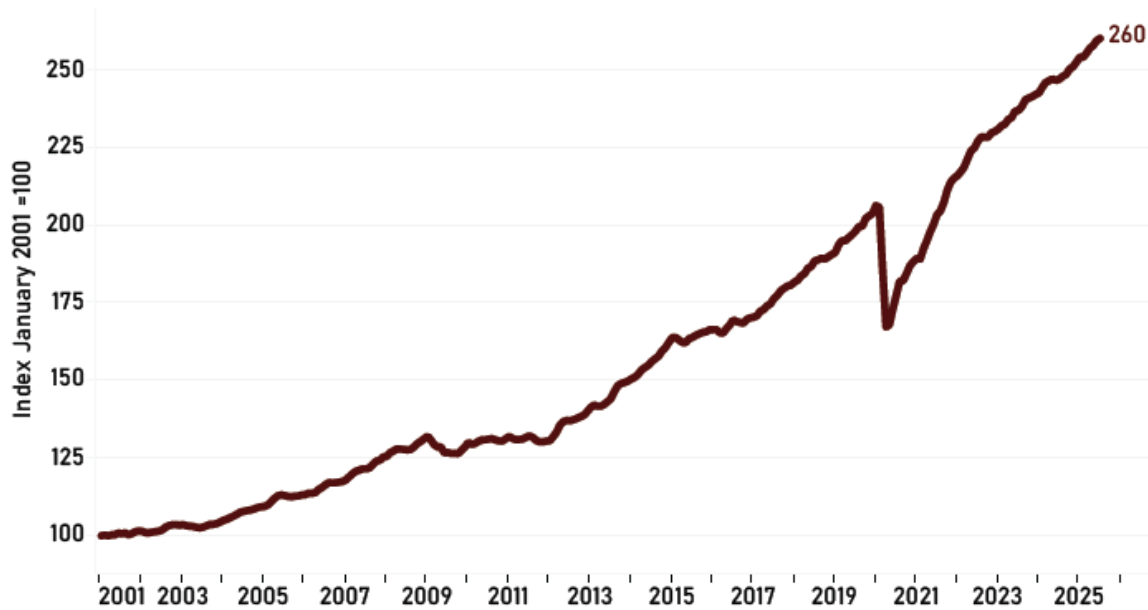
In addition to comparing cities of similar size, a comparison of cities that have a similar focus of higher education is notable as well. These cities have their own unique service challenges but share some of the same concerns when providing services to a significant student demographic. Across cities in Texas that have a large student population, College Station is below average in total ad valorem tax rates and is in the bottom half of this sample.

TEXAS COLLEGE TOWNS TAX RATE COMPARISON



LOCAL ECONOMY AND WORKFORCE

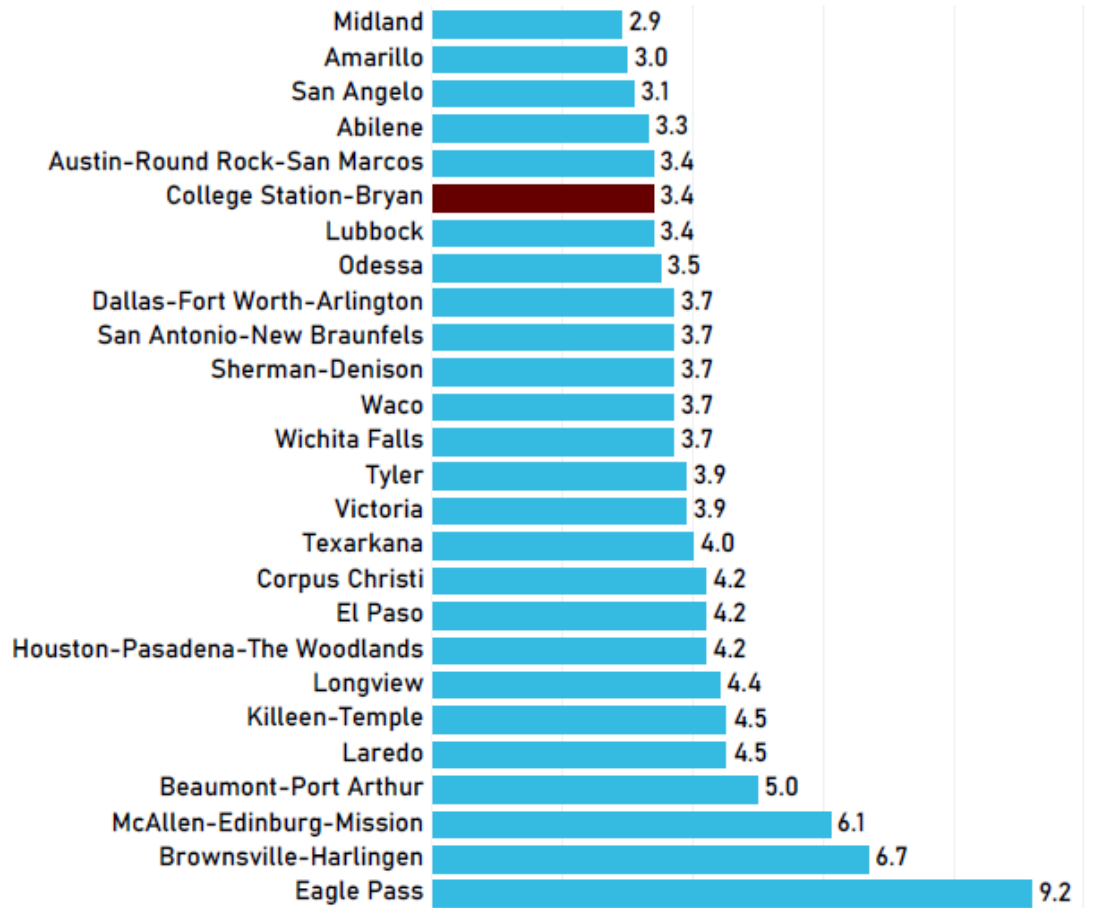
As the home to Texas A&M University, the City is privileged to have specialized data related to our economy. For example, the Texas A&M Private Enterprise Research Center developed a monthly index (College Station-Bryan Business-Cycle Index) to measure local economic performance. The most recent Index (September 2025, using July 2025 data) increased to 260, a 0.3% increase from its June 2025 value. The Index increased due to an unchanged unemployment rate, an increase in nonfarm employment, an increase in inflation adjusted taxable sales, and despite a decrease in inflation adjusted quarterly wages.



Last reported data point: July 2025 (monthly). Source: Private Enterprise Research Center.

Traditionally, College Station benefits from a consistently lower unemployment rate than State or National levels. According to the Bureau of Labor Statistics, the broader College Station-Bryan Metropolitan Statistical Area (MSA) unemployment rate is 3.4%. This means that the labor pool of skilled and experienced employees in the area is lower and the demand for their labor is much higher. Of the 26 other Texas MSAs, 4 reported an increase while 18 remained unchanged compared to June 2025.





Source: Bureau of Labor Statistics, Local Area Unemployment Statistics, seasonally adjusted, July 2025.

As a service organization, the City’s workforce makes up approximately 72% of the General Fund’s operating expenses and 61% of total City-wide operating expenses, excluding purchased power. Experienced workforce retention and frequent employee turnover are multi-year challenges faced by the City. Service delivery for our citizens may be impacted if we fail to attract and retain a skilled workforce. Continued labor shortages in various City departments may result in overscheduled and / or inexperienced employees and higher overtime or contract labor expenses.

The City has operated with an average vacancy rate of ~10% since FY22, compared to the historical budgeted vacancy rate of 3.0%. As of September 2025, the vacancy rate at the City was approximately 7.7%. With future growth and population density forecasted, we remain concerned about turnover, retention, and department vacancies and address these factors in the FY26 Budget by reviewing employee compensation and benefits. Additional details are presented in the Compensation and Benefits section later in this document.

REVENUES

Sales tax is a significant revenue source for the General Fund, accounting for approximately 33.4% of General Fund revenues. Our current FY25 sales tax estimate, which includes mixed beverage receipts and several 1-time audit adjustments, is \$42.27 million.

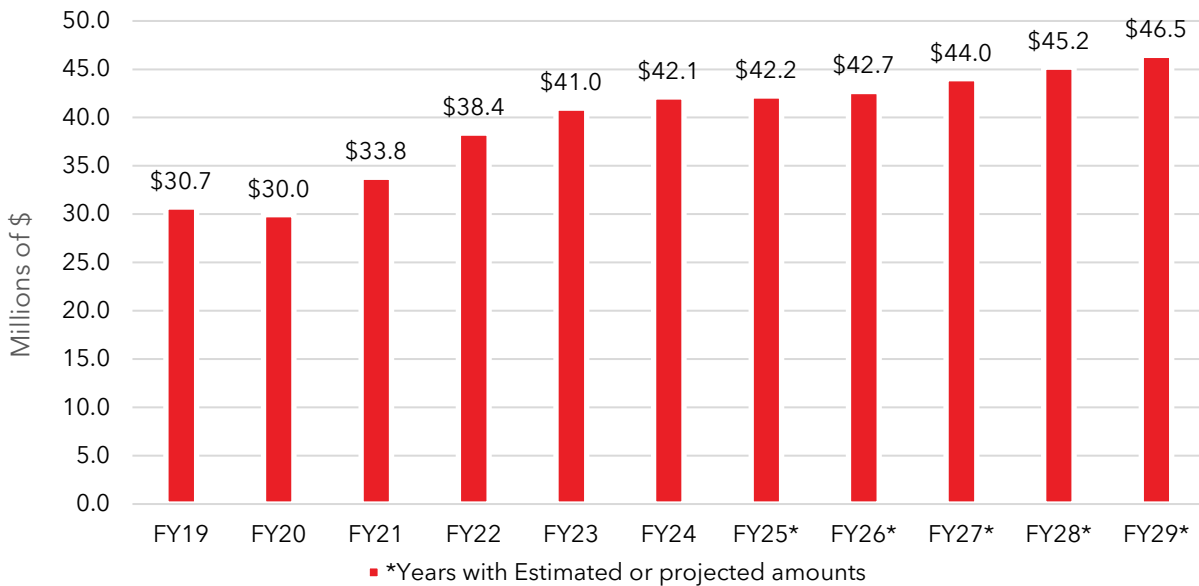
Our constant dollar analysis of sales tax receipts has revealed a slight decline for a second consecutive year in sales taxes. The constant dollar analysis accounts for the impact of inflation and isolates its impact to return the actual year-over-year sales tax results. The analysis uses CPI data sourced from the Bureau of Labor Statistics. For historical perspective, the nominal dollar sales receipts realized in FY24 increased 2.6% year over year. However, when adjusted for inflation, realized sales receipts decreased 0.51%. In addition, in FY25 nominal sales tax revenues are projected to increase slightly. When adjusting for inflation, sales tax receipts are projected to decrease by 0.81% this year. While

inflation has cooled over the years, we believe this decline reflects a gradual economic slowdown, as consumers pull back due to relatively high inflation and interest rate environments.

Staff used the constant-dollar analysis to develop a conservative FY26 sales tax budget, which assumes a 1.0% increase (after adjusting for the 1-time audit adjustments) over the FY25 year-end estimate. Our future years are forecasted with the historic normalized growth of approximately 2.7% in the General Fund’s five-year forecast presented later in this document.

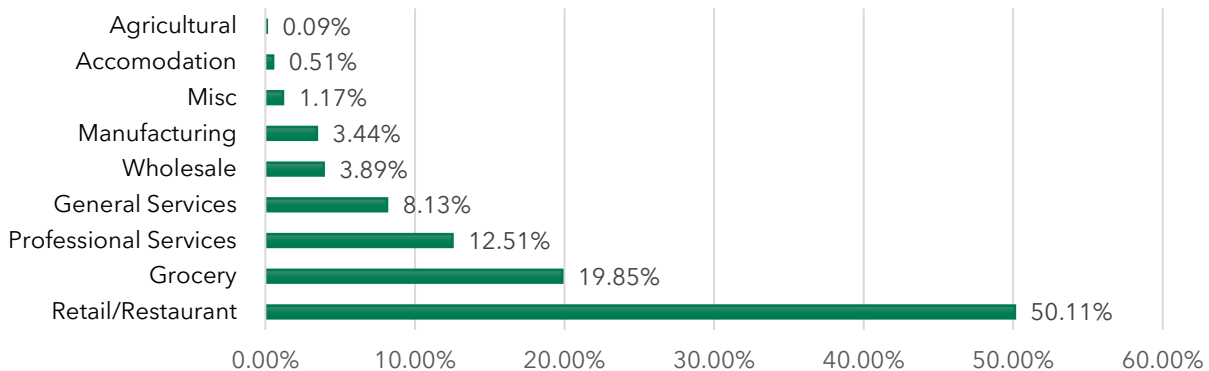
The chart below presents actual and projected sales tax revenues based on the above analysis.

SALES TAX REVENUE



The City also monitors the business categories that generate our sales tax. Retail and food services, which are impacted by discretionary spending, make up approximately 70% of our sales tax base. Professional and general services account for an additional 21%.

SALES TAX BY INDUSTRY TYPE



BUILDING PERMITS AND DEVELOPMENT

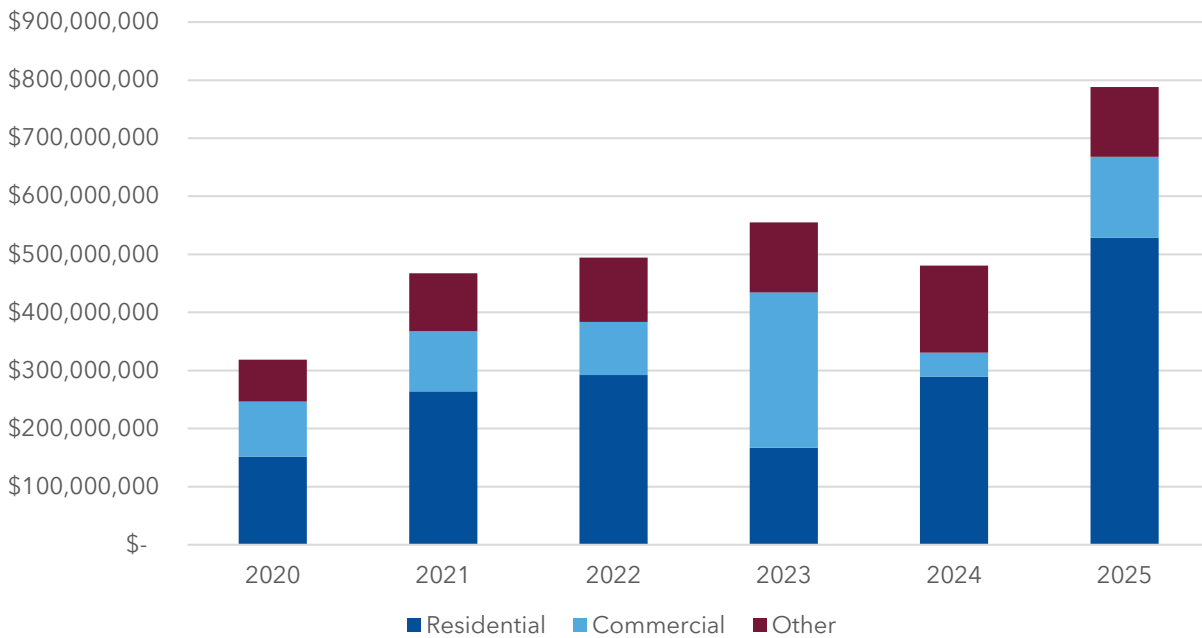
Planning & Development Services tracks issued permits and related estimated construction costs. Residential and Commercial categories include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits. Construction materials costs, interest rates, and consumer demand can affect the volume and value of permits issued.

The estimated cost of permits issued in FY25 was almost \$800 million, the highest total recorded by the City. The significant increase in residential permits is related to the five new permitted high-rise mixed use apartment buildings in Northgate. These five permits have an estimated construction value of over \$280 million. We assess that the construction values associated with these permits will likely lead to new taxable value in the future.

Through September 2025, 799 residential construction permits were issued, of which 782 were single family homes, townhomes, or duplexes. This is the highest total of residential permits issued in the last 10 years, which reflects continued residential development and construction in the City of College Station.

A further four high-rise developments are in the planning and permitting process. We account for them in our five-year financial forecasts as they will lead to taxable property values. We also anticipate further single-family construction and related commercial development to support those citizens.

CONSTRUCTION PERMIT VALUATION (FISCAL YEAR)*



Source: The City of College Station, Planning and Development Services
* The fiscal year runs from October 2023 to September 2024.

COMPENSATION AND BENEFITS

The City of College Station operates in and recruits talent from a dynamic and competitive environment. City management seeks to emphasize our “employer of choice” status by providing competitive compensation and addressing non-financial compensation such as health insurance costs.

The employee health benefit package includes one Preferred Provider Organization (PPO) option and one High-Deductible option. Holding the cost of healthcare insurance to employees flat for the sixth consecutive year is a significant benefit as healthcare premiums paid are forecasted to increase in 2026.

To address competition in the local marketplace, the FY26 Budget includes:

- An across-the-board pay-scale increase of 3.0% for all employees, plus a 1% market adjustment for existing non-step employees.
- Annual step increases for eligible public safety personnel.
- A merit/other pay pool for top-performing non-step employees and specific adjustments.
- Continuing to hold the cost of healthcare insurance to employees flat for the sixth consecutive year; industry surveys suggest that nationwide healthcare premiums paid are expected to increase 9% on average in 2026.
- Other non-monetary compensation such as variable work schedules, wellness benefits, hiring incentives, and more.

NEW POSITIONS IN THE FY26 BUDGET

As described in the Executive Summary, the FY26 Budget includes funding for 23 new positions, including 6 Police Officers and 12 additional firefighters to fully staff Fire Station #7. Appendix C details the City’s 1,108.50 Full and part-time positions by department and fund.



ENTERPRISE FUNDS

ELECTRIC UTILITY

Due to stabilizing Purchase Power costs, the Electric FY26 Budget and related five-year forecast do not include any anticipated rate increases. Electric has sufficient resources to transfer funds to its Risk Mitigation Fund and utilize more cash for capital instead of issuing debt. All forecasts are subject to change, depending on actual future revenues, capital needs, and operating costs.

The Transmission Delivery Adjustment (TDA) surcharge in the Electric Fund will be decreased to match the transmission delivery cost of service charged by ERCOT. The Electric Utility uses the TDA to pay for transmission charges incurred to bring power to College Station. This charge is continually reviewed and is adjusted annually. The FY26 Budget includes a (\$0.0180) per kWh decrease to the TDA.

WATER UTILITY

The FY26 Water Utility Rate remains unchanged. The FY26 Budget anticipates significant construction expenses related to three new water wells and the related collection line that were approved by Council in FY25. Additional rehabilitation projects for existing wells, also approved in FY25, are expected to start construction in FY26.

The Water Utility's five-year forecast includes multiple years of potential rate increases aligned with the debt service from the well construction and rehabilitation. All forecasts are subject to change, depending on actual future revenues, capital needs, and operating costs.



WASTEWATER UTILITY

The FY26 Wastewater Utility Rate remains unchanged. The Wastewater five-year forecast includes a possible rate increase, likely in FY29 or later, to support future rehabilitation and expansion capital projects. All forecasts are subject to change, depending on actual future revenues, capital needs, and operating costs.

NON-METERED UTILITIES

Roadway Maintenance and Drainage fees increase annually based on the Consumer Price Index - All Urban Areas (CPI-U) to keep pace with inflation. The FY26 Budget includes a 3.0% increase for these fees.

For FY26, the Council revised the benchmark index for Solid Waste to the Consumer Price Index - Garbage & Trash (CPI-G&T) to better reflect cost increases and inflation for this service. The FY26 rate increase for Solid Waste is 5%. Certain Solid Waste services also include an additional 5% increase.

UTILITY TRANSFERS

All utility funds have multiple interfund transfers to account for various services and expenses incurred by other funds within the City. These transfers are reflected in the Transfers section of the relevant Fund Summary. For example:



- Electricity for street lights are paid for by the General Fund, so the cost of that electricity is reflected as a Transfer In to the Electric Fund.
- Debt Service and Capital Projects are paid for by each individual utility in a separate utility debt service or capital project fund, so the payment for the debt or cash used for capital is transferred out of each fund.
- The City strives to benefit from economies of scale and minimize duplication of services. Therefore, billing, collection, finance, human resources, IT and legal services for utility operations provided by General Fund employees are reimbursed on a fully-loaded basis to the General Fund. This transfer is the Shared Service Transfer Out.
- The City "cash funds" a significant amount of depreciable equipment and strives to fund replacements of relevant equipment and vehicles on an annual basis using accumulated replacement balances saved over multiple years.
- Council established a policy that profits from utility businesses operated by the City should be utilized to keep taxes lower by funding General Fund governmental operations. The General Fund Transfer (GFT) transfer percentage from each utility will remain at the same rate as FY25 for FY26. The Budget and Fiscal policies in Appendix F of this document contains the stated rates and calculations approved by Council.

CAPITAL PROJECTS

CAPITAL FUNDING AND INTEREST RATES

The City issued General Obligation bonds and Certificates of Obligation for select projects in Summer 2025. The General Obligation bonds will pay for projects approved during the November 2022 Bond Election. These projects will likely take several years to complete. In the current higher interest rate environment, staff anticipate issuing future debt conservatively to match proceeds with project expenses.

As a result, the FY26 Budget includes additional General Obligation bonds and Certificates of Obligation aligned with anticipated capital expenses. For certain capital projects, such as those budgeted in the Streets Capital Improvement Projects Fund, no debt was issued in 2025 due to debt being issued in prior years.

The City benefited from issuing debt in advance to take advantage of historically low interest rates during the COVID pandemic. The City discussed its credit rating and any impact from interest rate changes with both rating agencies and our Financial Advisor. Despite sustained inflation, increased interest rates, and volatile economic conditions, the City maintained its bond ratings due to strong financial management. As part of the FY26 Budget, the City is paying off a bond early. This will reduce the City's future interest payments and lower the total amount of outstanding debt.

To manage interest rate risk, the City reviews a ten-year capital forecast on a monthly basis, including the timing and expense of all current capital projects. The projects approved by voters in November 2022 are under construction and will be complete in late FY25-early FY26. For specific details, see the capital section of this document.



FUND STRUCTURES AND DOCUMENT ORGANIZATION

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 determines 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.

Basis of Budgeting and Accounting

The City's budget is prepared consistent with Generally Accepted Accounting Principles (GAAP) using estimates of anticipated revenues as a basis for appropriating expenditures. Annual budgets are appropriated for funds included within this document. All unexpended appropriations lapse at the end of the fiscal year. Unexpended governmental funds become incorporated into the fund balance. Budget appropriated to projects are kept on a project ledger so that those funds can cross multiple years until project completion.

Both the City's budget and accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues recorded when available and measurable, and expenditures recorded when the services or goods are received, and the liabilities incurred. Accounting records for the City's utilities and other proprietary activities are maintained on a full accrual basis with revenues recorded when earned and expenses recorded as goods or services are received and the liabilities incurred.

The City's government-wide financial statements and fund financial statements for proprietary funds and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.



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 60 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.

- 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 funds 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** subfunds are considered non-major Governmental Funds. These subfunds 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 related Electric Risk Mitigation Fund hedges against unexpected, extraordinary utility risks and resulting expenses.
 - › **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 related **Water Risk Mitigation Fund** hedges against unexpected, extraordinary utility risks and resulting expenses.
 - › **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. The related Wastewater Risk Mitigation Fund hedges against unexpected, extraordinary utility risks and resulting expenses.
- 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 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. Internal service funds include insurance, replacement, and Utility Customer Service funds.

Budget Document Organization

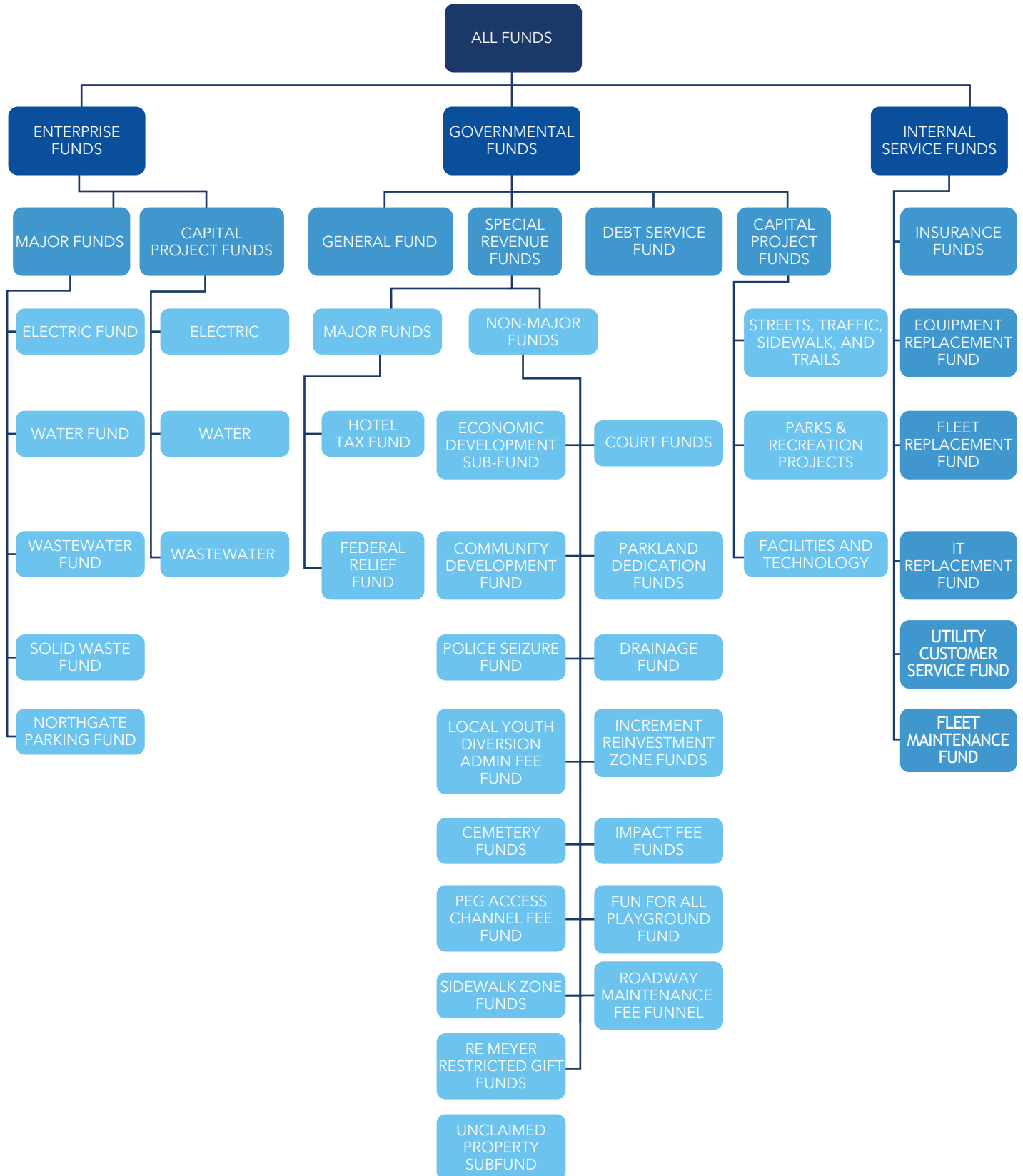
This document includes the following sections:

- Introduction
 - › Includes the Tax Cover Sheet, Government Finance Officers Association award, Budget infographic, Council Members, Community Profile, Council Strategic Plan summary, City Organization Chart, and Transmittal Letter.
- Executive Summary
 - › The Executive Summary summarizes the budget and identifies changes from the prior year.
 - › Net Budget Expenditure Comparison is a two-year comparison of total approved budgeted expenditures by fund, net of interfund transfers in/out. This analysis compares the original approved budgets of the fiscal years in question. The comparison includes both departmental operating and fund-level non-operating expenses (e.g., transfers, debt service payments, etc.)
 - › All Funds Operations Expenditure Summary presents only operating costs by fund. These costs include prior year actuals, current year revised budget and year-end estimate, the base budget, Service Level Adjustments, and the total budget. The summary also presents the percentage change from the current year revised budget to the next year budget. This report contains expenditures by classification and shows the personnel count by fund.

- Operating Funds Sections
 - › An overview of various services provided and resources available organized by fund type (Governmental, Enterprise, Special Revenue, and Internal Service Funds).
 - › Fund operating summary which includes:
 - » Actual prior year revenues and expenses (operational and non-departmental)
 - » The current year revised budget
 - » The current year revenue and expenditure year-end estimates
 - » The future year Base Budget
 - » Proposed future year Service Level Adjustments
 - » The future year Budget
 - » Percentage year-over-year change in the Budget (current year to future year)
 - › Departmental detail for each operating fund which includes:
 - » A departmental overview
 - » A departmental fund summary which includes:
 - Financial details of each department division
 - Summary of expenditures by functional classification type (e.g., salaries, supplies, maintenance, purchased services, etc.)
 - Summary of full-time equivalent personnel within the department
 - » A departmental organization chart
 - » A departmental strategic plan which includes:
 - The mission statement and primary services of that department
 - Top departmental goals for the coming year stating the goal, issues, plan of action, and the Council Strategic Initiative addressed by the goal
 - » Specific departmental key performance indicators
- Capital Projects Section
 - › Capital Improvement Projects summaries include:
 - » A narrative description of the ongoing projects
 - » A five-year summary of the plan including:
 - Budget appropriations from inception with current and future year appropriations listed separately
 - Projected expenditures from inception with current and future years presented separately by year
 - Estimated additional future years O&M costs anticipated for each major capital project
- Appendices
 - › Budget Ordinance
 - › Service Level Adjustments
 - › Personnel
 - › Revenue History and Budget Estimates
 - › Budget Provision Stated in Charter
 - › Fiscal and Budgetary Policy Statements
 - › Statistical Data
 - › Debt Service Schedules
 - › General Fund Transfers and Other (Sources) Uses
 - › Outside Agency Funding
 - › Recreation Program Revenues and Fee Recovery
 - › Tax Certification
 - › History of City Supported Community Activities
 - › Glossary

FUND STRUCTURE

City of College Station



CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

	FY24 Actual	FY24 Actual	FY24 Actual	FY25 Revised Budget	FY25 Revised Budget	FY25 Revised Budget
	<i>Other</i>			<i>Other</i>		
	<i>General Fund</i>	<i>Debt Service</i>	<i>Governmental</i>	<i>General Fund</i>	<i>Debt Service</i>	<i>Governmental</i>
Beginning Fund Balance	\$ 80,456,578	\$ 7,538,407	\$ 1,784,649	\$ 94,812,409	\$ 7,847,373	\$ 1,569,089
Revenues						
Ad Valorem Taxes	\$ 41,020,509	\$ 28,872,818	\$ -	\$ 42,553,707	\$ 29,812,323	\$ -
Sales Tax	42,142,506	-	-	41,317,505	-	-
Other Taxes	2,460,555	-	-	2,521,000	-	-
Charges for Services	5,194,613	-	-	5,387,000	-	-
Fines and Penalties	2,873,041	-	22,964	2,844,000	-	20,000
Licenses and Permits	2,952,908	-	-	2,986,500	-	-
Rents, Royalties and Contributions	652,036	-	-	682,410	-	-
Contributions	714	-	-	-	-	-
Other Revenue	329,746	-	-	388,000	-	-
Nongovernmental Grants	4,084	-	-	-	-	-
Intergovernmental	3,164,405	-	-	3,116,842	-	-
Utility Transfer	15,696,012	-	-	16,021,945	-	-
Investment Earnings	4,784,821	555,443	94,180	3,421,000	300,000	34,800
Misc Non-Operating	529,301	12,171	-	1,001,000	-	-
Gain (Loss) on Sale of Assets	3,269,950	-	-	-	-	-
Total Revenues	\$ 125,075,202	\$ 29,440,432	\$ 117,144	\$ 122,240,909	\$ 30,112,323	\$ 54,800
Total Funds Available	\$ 205,531,780	\$ 36,978,839	\$ 1,901,793	\$ 217,053,318	\$ 37,959,696	\$ 1,623,889
Expenditures:						
Police Dept	\$ 33,040,566	\$ -	\$ -	\$ 36,157,493	\$ -	\$ -
Fire Dept	29,698,792	-	-	29,655,699	-	-
Public Works Dept	7,781,891	-	-	9,065,950	-	-
PARD and Rec Programs	10,717,210	-	-	12,948,954	-	-
Library	1,421,245	-	-	1,736,557	-	-
Planning and Development	5,215,086	-	-	6,177,917	-	-
IT	7,962,474	-	-	9,564,999	-	-
Fiscal Services Dept	5,869,205	-	8,210	7,314,728	-	9,110
Capital Projects Operations	4,384,352	-	-	5,198,098	-	-
General Government Dept	10,513,913	-	676,512	12,257,030	-	500,000
Pay Plan Contingency	-	-	-	403,869	-	-
Total Operating Expenditures	\$ 116,604,736	\$ -	\$ 684,721	\$ 130,481,294	\$ -	\$ 509,110
Transfers:						
Transfers In	(561,293)	-	(350,004)	(535,742)	(472,455)	-
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(5,374,983)	-	-	(12,338,929)	-	-
Shared Services Transfers In	(8,704,740)	-	-	(9,789,740)	-	-
Transfers Out	2,865,008	-	-	2,520,000	-	-
Shared Services Transfers Out	-	-	-	-	-	-
Capital Transfers Out	-	-	-	7,513,346	-	-
Total Transfers (Sources) Uses	(11,776,008)	-	(350,004)	(12,631,065)	(472,455)	-
Other (Sources) Uses						
Public Agency	1,891,732	-	-	2,390,487	-	-
Consulting Services	4,000	-	-	56,000	-	-
Capital Outlay	4,475,131	-	-	12,598,904	-	-
Issuance of Refunding Bonds	-	(2,450,000)	-	-	-	-
Debt Service	-	28,916,836	-	-	30,975,700	-
Refunded Bond Escrow, Agent Fees, Othe	-	2,672,320	-	-	10,000	-
Other	980,119	-	-	1,185,358	-	-
Contingency	-	-	-	206,548	-	-
Total Other (Sources) Uses	7,350,981	29,139,155	-	16,437,297	30,985,700	-
Total Expenditures & Transfers	\$ 112,179,710	\$ 29,139,155	\$ 334,717	\$ 134,287,526	\$ 30,513,245	\$ 509,110
Total Increase (Decrease)*	\$ 12,895,492	\$ 301,276	\$ (217,573)	\$ (12,046,617)	\$ (400,922)	\$ (454,310)
Measurement Focus Increase (Decrease)	1,460,339	7,690				
Ending Assigned and Unassigned Fund Balance	\$ 94,812,409	\$ 7,847,373	\$ 1,567,076	\$ 82,765,792	\$ 7,446,451	\$ 1,114,779
Net Budget						

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

	FY25 Year-End Estimate	FY25 Year-End Estimate	FY25 Year-End Estimate	FY26 Approved Budget	FY26 Approved Budget	FY26 Approved Budget
	<i>Other</i>			<i>Other</i>		
	<i>General Fund</i>	<i>Debt Service</i>	<i>Governmental</i>	<i>General Fund</i>	<i>Debt Service</i>	<i>Governmental</i>
Beginning Fund Balance	\$ 94,812,409	\$ 7,847,373	\$ 1,569,089	\$ 95,747,351	\$ 7,646,451	\$ 1,184,252
Revenues						
Ad Valorem Taxes	\$ 42,224,707	\$ 29,812,323	\$ -	\$ 47,546,545	\$ 31,236,996	\$ -
Sales Tax	42,279,214	-	-	42,696,797	-	-
Other Taxes	2,450,000	-	-	2,421,000	-	-
Charges for Services	5,517,639	-	-	5,389,000	-	-
Fines and Penalties	3,120,260	-	21,740	3,020,000	-	22,500
Licenses and Permits	3,474,320	-	-	3,170,000	-	-
Rents, Royalties and Contributions	705,309	-	-	706,410	-	-
Contributions	13,502	-	-	14,000	-	-
Other Revenue	472,252	-	-	424,300	-	-
Nongovernmental Grants	33,754	-	-	-	-	-
Intergovernmental	3,597,484	-	-	4,341,000	-	-
Utility Transfer	16,021,945	-	-	16,412,000	-	-
Investment Earnings	4,613,085	500,000	35,830	3,510,000	260,000	26,500
Misc Non-Operating	1,014,015	-	-	253,000	-	-
Gain (Loss) on Sale of Assets	3,186,513	-	-	-	-	-
Total Revenues	\$ 128,723,999	\$ 30,312,323	\$ 57,570	\$ 129,904,052	\$ 31,496,996	\$ 49,000
Total Funds Available	\$ 223,536,408	\$ 38,159,696	\$ 1,626,659	\$ 225,651,403	\$ 39,143,447	\$ 1,233,252
Expenditures:						
Police Dept	\$ 35,213,390	\$ -	\$ -	\$ 39,736,688	\$ -	\$ -
Fire Dept	29,318,878	-	-	33,030,005	-	-
Public Works Dept	8,728,863	-	-	9,037,598	-	-
PARD and Rec Programs	12,467,941	-	-	12,508,598	-	-
Library	1,736,557	-	-	1,766,856	-	-
Planning and Development	5,347,746	-	-	6,388,380	-	-
IT	8,207,562	-	-	9,763,597	-	-
Fiscal Services Dept	6,257,318	-	8,490	7,221,087	-	9,110
Capital Projects Operations	5,065,889	-	-	4,850,216	-	-
General Government Dept	11,462,078	-	433,917	10,950,493	-	450,000
Pay Plan Contingency	200,000	-	-	799,029	-	-
Total Operating Expenditures	\$ 124,006,222	\$ -	\$ 442,407	\$ 136,052,547	\$ -	\$ 459,110
Transfers:						
Transfers In	(535,742)	(472,455)	-	(450,000)	(472,350)	-
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(12,066,929)	-	-	(5,809,300)	-	-
Shared Services Transfers In	(9,789,740)	-	-	(11,120,309)	-	-
Transfers Out	2,520,000	-	-	2,525,000	-	-
Shared Services Transfers Out	-	-	-	-	-	-
Capital Transfers Out	7,513,346	-	-	2,000,000	-	-
Total Transfers (Sources) Uses	(12,359,065)	(472,455)	-	(12,854,609)	(472,350)	-
Other (Sources) Uses						
Public Agency	2,267,389	-	-	2,731,806	-	-
Consulting Services	56,000	-	-	15,000	-	-
Capital Outlay	12,228,904	-	-	4,925,300	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-
Debt Service	-	30,975,700	-	-	29,029,240	-
Refunded Bond Escrow, Agent Fees, Othe	-	10,000	-	-	6,375,000	-
Other	1,185,358	-	-	884,000	-	-
Contingency	404,249	-	-	400,000	-	-
Total Other (Sources) Uses	16,141,900	30,985,700	-	8,956,106	35,404,240	-
Total Expenditures & Transfers	\$ 127,789,057	\$ 30,513,245	\$ 442,407	\$ 132,154,044	\$ 34,931,890	\$ 459,110
Total Increase (Decrease)*	\$ 934,942	\$ (200,922)	\$ (384,837)	\$ (2,249,992)	\$ (3,434,894)	\$ (410,110)
Measurement Focus Increase (Decrease)						
Ending Assigned and Unassigned Fund Balance	\$ 95,747,351	\$ 7,646,451	\$ 1,184,252	\$ 93,497,359	\$ 4,211,557	\$ 774,142
Net Budget*				\$ 130,154,044	\$ 34,931,890	\$ 459,110

* Net budget is total expenditures & transfers minus capital transfers out that are reported in the Capital Projects Funds Fiscal Comparison.

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

	FY24 Actual	FY24 Actual	FY25 Revised Budget	FY25 Revised Budget
Beginning Working Capital	\$ 87,446,972	\$ 6,581,800	\$ 87,044,555	\$ 7,291,181
Revenues				
Residential	\$ 98,103,425	\$ 9,507,082	\$ 96,325,300	\$ 9,435,000
Commercial	57,846,009	5,009,484	56,087,800	5,052,000
Transmission Delivery Adjustment	16,492,099	-	15,537,900	-
Parking Fees	-	1,665,874	-	1,697,000
Charges for Services	695,460	-	429,000	-
Fines and Penalties	1,413,865	519,750	1,605,000	512,000
Rents, Royalties and Contributions	269,333	229,054	300,000	15,000
Other Revenue	6,031,014	407,508	4,551,000	385,700
Investment Earnings	5,170,324	278,136	4,850,000	172,000
Misc Non-Operating	859,484	18,253	617,000	11,000
Gain (Loss) on Sale of Assets	(442,010)	(5,841)	-	-
Total Revenues	\$ 189,671,875	\$ 17,629,299	\$ 180,303,000	\$ 17,279,700
Total Funds Available	\$ 277,118,847	\$ 24,211,099	\$ 267,347,555	\$ 24,570,881
Expenditures:				
Electric Dept	\$90,235,844	\$ -	99,352,257	\$ -
Direct Capital - Electric	109,024	-	400,000	-
Water Dept	8,757,489	-	10,052,578	-
Direct Capital - Water	73,198	-	388,100	-
Wastewater Dept	7,579,697	-	9,259,660	-
Direct Capital - Wastewater	130,841	-	255,500	-
Northgate Operations	-	-	-	-
Public Works Dept	-	11,931,880	-	12,392,750
General Government Dept	-	1,034,625	-	1,531,558
Pay Plan Contingency	-	-	50,252	23,117
Total Operating Expenditures	\$ 106,886,093	\$ 14,001,130	\$ 119,758,347	\$ 13,947,425
Transfers:				
Transfers In	(10,005,004)	-	(9,720,000)	-
Transfer In - General Govt CIP	(32,407)	-	-	-
Transfers In - Replacements	(107,458)	(3,800,010)	(2,887,441)	(1,927,991)
Shared Services Transfers In	(909,624)	-	(1,664,477)	-
Interdept Exp - Utility Billing	2,027,500	161,670	2,846,000	227,000
General Fund Transfer	14,296,008	1,400,004	14,560,945	1,461,000
Debt Service Transfer	23,553,798	-	24,240,500	-
Transfers Out	6,990,000	350,004	6,100,000	400,000
Shared Services Transfers Out	5,466,480	1,358,424	6,802,636	1,519,810
Capital Transfers Out	12,232,871	-	39,000,000	-
Total Transfers (Sources) Uses	53,512,164	(529,908)	79,278,163	1,679,819
Other (Sources) Uses				
Public Agency	-	31,001	-	48,230
Capital Outlay	107,458	3,800,010	2,990,757	1,927,991
Capital Outlay - CIP	-	-	-	100,000
Debt Service	-	329,050	-	330,700
Refunded Bond Escrow, Agent Fees, Other	302,156	-	-	-
Other	27,119,586	(46,184)	255,000	-
Contingency	-	-	106,073	193,124
Total Other (Sources) Uses	27,529,200	4,113,877	3,351,830	2,600,045
Total Expenditures & Transfers	\$ 187,927,457	\$ 17,585,099	\$ 202,388,340	\$ 18,227,289
Total Increase (Decrease)*	\$ 1,744,417	\$ 1,078,825	\$ (22,085,340)	\$ (947,589)
Measurement Focus Increase (Decrease)	(2,146,834)	(369,444)		
Ending Working Capital	\$ 87,044,555	\$ 7,291,181	\$ 64,959,215	\$ 6,343,592
Net Budget*				

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

	FY25 Year-End Estimate	FY25 Year-End Estimate	FY26 Approved Budget	FY26 Approved Budget
	<i>Utilities</i>	<i>Other</i>	<i>Utilities</i>	<i>Other</i>
Beginning Working Capital	\$ 87,044,555	\$ 7,291,181	\$ 83,702,196	\$ 7,963,187
Revenues				
Residential	\$ 100,390,241	\$ 9,435,000	\$ 98,869,000	\$ 10,520,000
Commercial	62,015,399	5,052,000	61,540,000	5,369,000
Transmission Delivery Adjustment	17,000,000	-	15,382,521	-
Parking Fees	-	1,995,000	-	1,667,000
Charges for Services	680,000	-	525,000	-
Fines and Penalties	1,578,777	571,500	1,455,000	560,000
Rents, Royalties and Contributions	400,000	28,440	400,000	16,000
Other Revenue	6,522,000	390,460	6,515,000	389,550
Investment Earnings	3,546,205	301,000	2,829,500	244,000
Misc Non-Operating	1,309,145	17,377	1,267,000	11,000
Gain (Loss) on Sale of Assets	-	-	-	-
Total Revenues	\$ 193,441,767	\$ 17,790,777	\$ 188,783,021	\$ 18,776,550
Total Funds Available	\$ 280,486,322	\$ 25,081,958	\$ 272,485,217	\$ 26,739,737
Expenditures:				
Electric Dept	\$ 95,237,506	\$ -	101,570,616	\$ -
Direct Capital - Electric	140,430	-	-	-
Water Dept	10,204,968	-	9,964,875	-
Direct Capital - Water	295,258	-	68,000	-
Wastewater Dept	8,121,603	-	8,880,264	-
Direct Capital - Wastewater	243,967	-	55,500	-
Northgate Operations	-	-	-	-
Public Works Dept	-	11,486,138	-	12,220,458
0	-	1,493,111	-	1,827,910
Pay Plan Contingency	50,252	3,782	300,151	39,234
Total Operating Expenditures	\$ 114,293,984	\$ 12,983,031	\$ 120,839,406	\$ 14,087,602
Transfers:				
Transfers In	(9,720,000)	-	(13,875,000)	-
Transfer In - General Govt CIP	-	-	-	-
Transfers In - Replacements	(2,887,441)	(1,927,991)	(2,940,000)	(1,080,000)
Shared Services Transfers In	(1,664,477)	-	(1,782,011)	-
Interdept Exp - Utility Billing	2,846,000	227,000	3,611,223	298,442
General Fund Transfer	14,560,945	1,461,000	14,848,000	1,564,000
Debt Service Transfer	24,100,649	-	24,412,110	-
Transfers Out	6,100,000	400,000	10,100,000	450,000
Shared Services Transfers Out	6,802,636	1,519,810	7,534,240	1,706,672
Capital Transfers Out	39,000,000	-	25,500,000	-
Total Transfers (Sources) Uses	79,138,312	1,679,819	67,408,562	2,939,114
Other (Sources) Uses				
Public Agency	-	48,230	-	49,230
Capital Outlay	2,990,757	1,927,991	2,980,000	1,080,000
Capital Outlay - CIP	-	100,000	-	100,000
Debt Service	-	330,700	-	331,550
Refunded Bond Escrow, Agent Fees, C	-	-	-	-
Other	255,000	-	-	-
Contingency	106,073	49,000	450,000	250,000
Total Other (Sources) Uses	3,351,830	2,455,921	3,430,000	1,810,780
Total Expenditures & Transfers	\$ 196,784,126	\$ 17,118,771	\$ 191,677,968	\$ 18,837,496
Total Increase (Decrease)*	\$ (3,342,359)	\$ 672,006	\$ (2,894,947)	\$ (60,946)
Measurement Focus Increase (Decrease)				
Ending Working Capital	\$ 83,702,196	\$ 7,963,187	\$ 80,807,249	\$ 7,902,241
Net Budget*			\$ 176,277,968	\$ 18,737,496

* Net budget is total expenditures & transfers minus capital transfers out and capital outlay - CIP that are reported in the Capital Projects Funds Fiscal Comparison.



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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - SPECIAL REVENUE FUNDS

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget
	<i>Special Revenue</i>	<i>Special Revenue</i>	<i>Special Revenue</i>	<i>Special Revenue</i>
Beginning Fund Balance	\$ 36,227,655	\$ 45,036,812	\$ 45,036,812	\$ 49,388,495
Revenues				
Ad Valorem Taxes	\$ 757,775	\$ 1,126,029	\$ 1,126,029	\$ 1,351,536
Hotel Tax	8,199,301	8,400,000	8,600,000	8,700,000
Residential	8,668,731	8,825,000	8,790,400	9,312,000
Commercial	2,028,886	1,990,000	1,998,200	2,110,000
Other Taxes	101,197	120,000	101,000	100,000
Charges for Services	4,409,578	4,125,200	7,055,140	5,187,000
Fines and Penalties	261,556	218,000	309,940	281,500
Contributions	2,187,820	1,103,418	1,103,418	2,500,000
Other Revenue	140,958	-	-	-
Intergovernmental	9,770	35,000	49,900	35,000
Community Development Grants	2,409,861	4,778,022	4,778,022	5,016,887
CD Loans	108,112	-	-	-
Loan Proceeds Community Dev.	2,808,000	478,292	478,292	-
Investment Earnings	2,271,151	1,466,500	1,809,010	1,773,000
Misc Non-Operating	1,624	10,000	2,000	-
Gain (Loss) on Sale of Assets	-	-	-	-
Total Revenues	\$ 34,364,320	\$ 32,675,461	\$ 36,201,351	\$ 36,366,923
Total Funds Available	\$ 70,591,975	\$ 77,712,273	\$ 81,238,163	\$ 85,755,418
Expenditures:				
Police Dept	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080
Public Works Dept	8,149,145	9,962,006	9,716,162	9,539,822
Parks & Recreation Dept	636,412	1,586,974	1,566,388	1,870,420
Planning and Development	5,049,817	5,648,595	5,372,389	5,124,514
Fiscal Services Dept	188,506	193,890	146,790	137,170
General Government Dept	3,421,445	4,772,029	4,575,159	5,416,997
Pay Plan Contingency	-	8,161	883	32,362
Total Operating Expenditures	\$ 17,474,055	\$ 22,454,735	\$ 21,404,141	\$ 22,404,365
Transfers:				
Transfers In	-	-	-	-
Transfers In - Replacements	-	(896,875)	(896,875)	(350,000)
Interdept Exp - Utility Billing	148,330	208,000	208,000	224,395
Transfers Out	2,711,289	3,708,197	3,708,197	3,722,350
Shared Services Transfers Out	1,422,732	1,498,790	1,498,790	1,838,770
Capital Transfers Out	1,500,000	1,200,000	1,200,000	7,600,000
Total Transfers (Sources) Uses	5,782,351	5,718,112	5,718,112	13,035,515
Other (Sources) Uses				
Public Agency	811,445	726,653	689,533	683,826
Capital Outlay	-	906,875	891,875	380,000
Capital Outlay - CIP	1,444,253	2,813,546	2,800,422	1,790,000
Other	23,948	69,700	64,160	69,000
Contingency	-	431,425	281,425	545,346
Total Other (Sources) Uses	2,279,647	4,948,199	4,727,415	3,468,172
Total Expenditures & Transfers	\$ 25,536,053	\$ 33,121,046	\$ 31,849,668	\$ 38,908,052
Total Increase (Decrease)	\$ 8,828,268	\$ (445,585)	\$ 4,351,683	\$ (2,541,129)
Measurement Focus Increase (Decrease)	(19,111)			
Ending Fund Balance	\$ 45,036,812	\$ 44,591,227	\$ 49,388,495	\$ 46,847,366
Net Budget			\$ 29,518,052	

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

	FY24 Actual	FY24 Actual	FY25 Revised Budget	FY25 Revised Budget
	General Government CIP	Utility CIP	General Government CIP	Utility CIP
Beginning Fund Balance	\$ 97,577,978	\$ 63,246,838	\$ 128,096,263	\$ 64,052,785
Revenues				
Charges for Services	\$ 148,305	\$ -	\$ 105,000	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	4,882,398	2,878,756	2,973,000	1,061,200
Misc Non-Operating	-	-	314,250	372,500
Total Revenues	\$ 5,030,703	\$ 2,878,756	\$ 3,392,250	\$ 1,433,700
Total Funds Available	\$ 102,608,681	\$ 66,125,594	\$ 131,488,513	\$ 65,486,485
Expenditures:				
Transfers				
Transfers In - Cash for Capital	\$ (1,500,000)	\$ (12,232,871)	\$ (8,713,346)	\$ (39,000,000)
Transfers Out	32,407	30,073,007	-	109,592,411
Shared Services Transfers Out	634,056	732,672	758,736	874,245
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(833,537)	18,572,808	(7,954,610)	71,466,656
Other (Sources) Uses				
Public Agency	-	-	-	-
Consulting Services	2,993	-	-	-
Capital Outlay	-	-	-	-
Capital Outlay - CIP	15,458,383	-	59,989,500	-
Issuance of Bonds	(37,791,457)	(16,500,000)	(41,650,000)	(43,450,000)
Premium on Bonds Sold	(2,625,382)	-	-	-
Refunded Bond Escrow, Agent Fees, Other	400,382	-	314,250	372,500
Other	29,039	-	-	-
Total Other (Sources) Uses	(24,526,041)	(16,500,000)	18,653,750	(43,077,500)
Total Expenditures & Transfers	\$ (25,359,579)	\$ 2,072,808	\$ 10,699,140	\$ 28,389,156
Total Increase (Decrease)	\$ 30,390,282	\$ 805,947	\$ (7,306,890)	\$ (26,955,456)
Measurement Focus Increase (Decrease)	128,003	-		
Ending Fund Balance	\$ 128,096,263	\$ 64,052,785	\$ 120,789,373	\$ 37,097,329

Net Budget

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

	FY25 Year-End Estimate	FY25 Year-End Estimate	FY26 Approved Budget	FY26 Approved Budget
	<i>General</i>		<i>General</i>	
	<i>Government CIP</i>		<i>Utility CIP</i>	
	<i>Government CIP</i>		<i>Utility CIP</i>	
Beginning Fund Balance	\$ 128,096,263	\$ 64,052,785	\$ 99,634,053	\$ 33,302,801
Revenues				
Charges for Services	\$ 105,000	\$ -	\$ 145,888	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	4,483,500	2,758,600	3,486,800	1,165,600
Misc Non-Operating	17,750	66,250	96,000	348,500
Total Revenues	\$ 4,606,250	\$ 2,824,850	\$ 3,728,688	\$ 1,514,100
Total Funds Available	\$ 132,702,513	\$ 66,877,635	\$ 103,362,741	\$ 34,816,901
Expenditures:				
Transfers	-			
Transfers In - Cash for Capital	\$ (8,561,770)	\$ (39,000,000)	\$ (9,600,000)	\$ (25,500,000)
Transfers Out	-	84,884,339	-	65,075,000
Shared Services Transfers Out	758,736	874,245	952,111	870,527
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(7,803,034)	46,758,584	(8,647,889)	40,445,527
Other (Sources) Uses				
Public Agency	-	-	-	-
Consulting Services	1,500	-	100,000	-
Capital Outlay	-	-	-	-
Capital Outlay - CIP	62,809,744	-	14,200,000	-
Issuance of Bonds	(22,050,000)	(13,250,000)	(22,200,000)	(69,700,000)
Premium on Bonds Sold	-	-	-	-
Refunded Bond Escrow, Agent Fees, Other	110,250	66,250	111,000	348,500
Other	-	-	600,000	-
Total Other (Sources) Uses	40,871,494	(13,183,750)	(7,189,000)	(69,351,500)
Total Expenditures & Transfers	\$ 33,068,460	\$ 33,574,834	\$ (15,836,889)	\$ (28,905,973)
Total Increase (Decrease)	\$ (28,462,210)	\$ (30,749,984)	\$ 19,565,577	\$ 30,420,073
Measurement Focus Increase (Decrease)				
Ending Fund Balance	\$ 99,634,053	\$ 33,302,801	\$ 119,199,630	\$ 63,722,874
Net Budget			\$ 15,963,111	\$ 66,294,027

CITY OF COLLEGE STATION

ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY24	FY25	FY25	FY26	% Change in
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Budget from FY25 to FY26
General Fund	\$ 116,604,736	\$ 130,481,294	\$ 124,006,222	\$ 136,052,547	4.27%
Economic Development Subfund	676,512	500,000	433,917	450,000	-10.00%
Efficiency Time Payment Fund	8,210	9,110	8,490	9,110	0.00%
Utility Customer Service Fund	3,819,414	4,482,074	3,552,567	4,525,502	0.97%
Fleet Maintenance Fund	3,560,791	4,141,167	4,118,505	4,428,582	6.94%
Court Technology Fee Fund	66,631	58,523	8,575	57,520	-1.71%
Court Security Fee Fund	64,397	70,620	70,618	4,020	-94.31%
Truancy Prevention Fee Fund	5,098	9,630	2,915	9,630	0.00%
Police Seizure Fund	28,729	283,080	26,370	283,080	0.00%
Hotel Tax Fund	4,069,407	6,256,463	6,089,265	7,169,291	14.59%
Community Development Fund	4,962,043	5,256,314	5,256,314	5,016,887	-4.56%
Memorial Cemetery Maintenance Fund	-	42,540	42,540	42,540	0.00%
PEG Fund	32,628	106,000	71,000	146,000	37.74%
R E Meyer Fund	8,202	10,000	4,307	4,000	-60.00%
Drainage Fund	2,059,608	3,961,565	3,432,237	2,971,397	-24.99%
Roadway Maintenance Fee Fund	6,177,311	6,400,000	6,400,000	6,700,000	4.69%
Northgate Parking Fund	1,034,625	1,535,340	1,496,893	1,834,999	19.52%
Electric Fund	90,344,868	99,752,257	95,377,936	101,789,221	2.04%
Water Fund	8,830,687	10,462,907	10,522,455	10,068,659	-3.77%
Wastewater Fund	7,710,538	9,543,183	8,393,593	8,981,526	-5.89%
Solid Waste Fund	11,931,880	12,412,085	11,486,138	12,252,603	-1.28%
TOTAL	\$ 261,996,315	\$ 295,774,152	\$ 280,800,857	\$ 302,797,114	2.37%

EXPENDITURE BY CLASSIFICATION					
	FY24	FY25	FY25	FY26	% Change in
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Budget from FY25 to FY26
Salaries and Benefits	\$ 98,798,743	\$ 108,743,374	\$ 104,979,335	\$ 116,397,300	7.04%
Health Insurance	14,749,864	16,050,426	14,930,449	16,487,743	2.72%
Supplies	11,482,611	13,927,368	13,044,203	14,122,176	1.40%
Maintenance	11,439,626	13,164,126	12,984,851	13,907,641	5.65%
Purchased Services	47,579,871	56,083,957	51,174,887	54,769,270	-2.34%
Legal Notices	20,138	39,340	47,350	39,190	-0.38%
Purchased Power/Wheeling	73,215,005	81,000,000	77,253,104	82,650,000	0.00%
Capital Outlay	4,601,433	5,872,846	5,991,331	2,835,076	-51.73%
Direct Capital	109,024	400,000	140,430	400,000	0.00%
Pay Plan Contingency	-	492,715	254,917	1,188,718	
TOTAL	\$ 261,996,315	\$ 295,774,152	\$ 280,800,857	\$ 302,797,114	2.37%

PERSONNEL					
	FY24	FY25		FY26	% Change in
	Actual	Revised Budget		Approved Budget	Budget from FY25 to FY26
General Fund	737.00	763.00		782.50	2.56%
Utility Customer Service Fund	20.00	20.00		20.00	0.00%
Fleet Maintenance Fund	18.00	21.00		21.00	0.00%
Court Security Fund	0.50	0.50		-	-100.00%
Hotel Tax Fund	16.50	17.50		17.50	0.00%
Community Development Fund	3.50	3.50		2.50	-28.57%
Drainage Fund	18.00	20.00		22.00	10.00%
Northgate Fund	8.00	9.00		9.00	0.00%
Electric Fund	93.00	94.00		94.00	0.00%
Water Fund	45.00	46.00		46.00	0.00%
Wastewater Fund	43.00	45.00		45.00	0.00%
Solid Waste Fund	46.00	48.00		49.00	2.08%
TOTAL	1,048.50	1,087.50		1,108.50	1.93%



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