



**PROPOSED  
ANNUAL BUDGET**  
*City of College Station*

2026-2027



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

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**Additional Digital Resources (Links can also be found at [www.cstx.gov/budget](http://www.cstx.gov/budget))**



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# CITY OF COLLEGE STATION

## FISCAL YEAR 2026-2027 PROPOSED BUDGET COVER PAGE AS PROPOSED ON JULY 6, 2026

In accordance with Texas Local Government Code, Sec. 102.005, a proposed municipal budget must contain a cover page that includes the following statement. The revenues described are calculated using the latest property value estimate received at the time of publication.

This budget will raise more total property taxes than last year's budget by \$4,971,862 or 5.97%, and of that amount \$2,925,210 is tax revenue to be raised from new property added to the tax roll this year.

The above amounts are estimated and will not be final until the approved document is prepared.



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# CITY OF COLLEGE STATION

## PROPOSED FY27 BUDGET KEY CONSIDERATIONS

### 1. Budget Summary

\$394,752,006 Operations and Maintenance Budget

\$181,594,937 Capital Budget Appropriations

\$576,346,943 Net Budget Total

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### 2. Key Council Strategic Initiatives

*A complete list of Council Strategic Plan items contained in the FY27 Budget has been provided to Council under separate cover.*

FY27 budget has been crafted to be responsive to:

- Federal legislative changes and executive orders including tax and grant impacts.
- State legislative funding changes and compliance mandates related to impacts on property taxes.
- Continued changes related to Texas A&M University leadership and student population
- Moderate regional development.
- Service expectations in public safety, water resources, quality of life and infrastructure.
- Developed a multi-year capital improvement program by utilizing the Budget Congress process with City Council in January 2026 to set \$169.4 million in capital priorities and provide funding within the existing debt rate.
- All major funds utilize a Five-Year Forecasting Model to evaluate the fiscal impact of recurring costs, capital investment, and potential changes in revenue assumptions.

### 3. Fiscal Discipline & Long-Term Planning

- FY27 recurring General Fund forecast shows recurring revenues of \$134.120 million and recurring expenses of \$133.770 million, leaving FY27 in balance by \$350,000.
- For FY27, all other funds including the Hotel Tax Fund, Electric Fund, Water Fund, Wastewater Fund, Solid Waste Fund and all CIP Funds have been balanced with recurring revenues forecasted to cover all forecasted expenses and required reserve balances.
- Five-year recurring forecast information provided for FY27 through FY31 is summarized below. In FY29, the SAFER Grants that have been used to fund the staffing of Fire Station #7 will expire. Additional revenue or expense reductions will be needed to balance that fiscal year.

PROPOSED RECURRING (000s)	FY27	FY28	FY29	FY30	FY31
Total Recurring Revenues	\$134,120	\$137,060	\$139,550	\$143,350	\$147,170
Total Recurring Expenses	\$133,770	\$136,820	\$139,970	\$143,190	\$147,270
<b>In Balance (Out of Balance)</b>	<b>\$ 350</b>	<b>\$ 240</b>	<b>\$ (420)</b>	<b>\$ 160</b>	<b>\$ (100)</b>

#### 4. Revenue Forecasts

##### Preliminary Valuations

- Preliminary Property valuations were provided to the City on April 23; Final valuations are due July 25.
- Proposed budget is based on April valuations.
- New value additions of 3.36% are primarily due to high rises coming online as well as other new construction.
- Preliminary valuation information reflects some, but not all, of the litigation adjustments, business personal property exemptions provided by the state, amounts over 10% that are not taxable and new exemptions for FY27.
- Preliminary valuation information and O&M Property Tax revenue estimate are summarized below.

	Valuations	% Impact
<b>Certified Taxable Values at 8/7/2025</b>	<b>16,261,176,452</b>	
<b>New Values added in Current Year (2026)</b>	<b>546,384,197</b>	<b>3.36%</b>
Prior Year Existing Value Litigation	(714,978)	
Loss from Business Personal Property legislation	(148,652,145)	
Loss in valuation from 23.231 Cap loss, net	(156,866,963)	
New 2026 Exemptions to date (additional coming)	(48,281,293)	
<b>Change in 2026 Existing Values</b>	<b>(354,515,379)</b>	<b>(2.18%)</b>
<b>Existing Values at 4/30/2026</b>	<b>16,453,045,270</b>	<b>1.18%</b>

##### Property Taxes

- The Operations and Maintenance (O&M) portion of the tax rate funds a portion of services accounted for in the General Fund, like public safety.
- The State Legislature has created laws that determine how the Operations and Maintenance tax rate must be calculated, the primary law is Texas Property Tax Reform and Transparency Act enacted in 2019.
- Based on this legislation, as valuations decrease, the No-New-Revenue rate will increase. 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.
- \$387,000 of the revenue levy increase comes from net changes in existing values.

	O&M Levy	% Increase
<b>Prior Year O&amp;M Property Tax Budgeted Revenue</b>	<b>\$47,447,545</b>	
<b>New Values added for FY27</b>	1,689,442	3.56%
<b>Change in 2026 Existing Values</b>	387,289	0.82%
<b>Maximum additional revenue on existing prior year values (3.5% increase)</b>	1,660,664	3.50%
<b>Total FY27 Revenue increase</b>	<b>3,737,395</b>	<b>7.88%</b>
<b>Estimated FY27 O&amp;M Property Tax Levy</b>	<b>\$51,184,940</b>	

- The Interest and Sinking (I&S) portion of the tax rate funds the interest and principal portion of debt due in the next year.
- The State Legislature has laws that determine how the debt service is to be calculated.
- The City utilizes a financial advisor and bond legal counsel in determining amounts due.
- The FY27 debt includes a planned defeasance of \$5,765,000 related to the 2014 General Obligation bonds.
- The total amount due from the General Government debt issued for FY27 is \$31,311,423.

The total amount estimated to be collected from property taxes in the FY27 proposed budget is:

	<b>2027</b>
<b>Debt Service Fund - Debt Levy</b>	\$ 31,311,423
<b>General Fund - O&amp;M Tax Rate</b>	\$ 51,184,940
<b>TIRZ 19 - Total Tax Rate</b>	\$ 1,470,890
<b>Dartmouth Synthetic TIRZ - O&amp;M Rate Only</b>	\$ 217,128
<b>Total Estimated Tax Revenue</b>	<b>\$ 84,184,380</b>

### Sales Tax

- FY26 actuals to date are used to set the FY27 Sales Tax Budget:
  - Sales tax is projected to exceed last year's actuals by 1.22%.
  - Sales tax receipts include a one-time payment for a sales tax audit of \$318,000.
  - Audit payments are removed when determining the FY27 Sales Tax Budget.
- The FY27 forecast assumption:
  - Nominal sales tax is growing slightly, however against inflation purchasing power is declining.
  - Nominal sales taxes are expected to grow at 2.0% for the FY27 Budget.
  - The 2.0% increase results in an increase of \$535,000 in sales tax over FY26 actuals.

<b>Metric</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
<b>Sales Tax Nominal Amount (in millions)</b>	\$38.600	\$39.847	\$41.134	\$41.774	\$42.678
<b>Purchasing Power of a Dollar - Year over Year (2019 Base year)</b>	<b>3.84%</b>	<b>-0.85%</b>	<b>0.57%</b>	<b>-0.82%</b>	<b>-0.55%</b>

### Other General Fund Revenue

- Utility transfer percentages are expected to remain unchanged from prior year.
- Fire reimbursement from Texas A&M is anticipated for the life of the forecast, although the agreement expires in FY29.
- 2/3 of the investment income earned on the retained fund balance is anticipated to fund recurring expenses.
- Consumer Price Index (CPI) rate used for anticipated revenue and expense increases is 3.0%. Actual CPI historical rates are as follows:

<u>Year</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026*</u> <u>est. to date</u>
<b>Annual Inflation</b>	8.00%	4.12%	2.65%	2.65%	3.22%

### Hotel Tax

- Hotel taxes are expected to grow at 2.0% in the FY27 Budget.
- Continued A&M hosted events and premier football games are anticipated to achieve this growth rate.

### Utility Revenue Rate Increases

- Electric, Water and Wastewater metered services are expected to have no rate increase.
- Roadway Maintenance and Drainage are expected to increase 3.0% as they are tied to the CPI-U.
- Solid Waste rates are expected to increase 5.0%. as they are tied to the Water/Sewer/Trash index.
- Overall increase to monthly residential utility bill is approx. \$1.88 per month.

## 5. Staffing Investments

### FY26 Staffing Activity:

- Vacancy rate continues to improve.
- General Fund salary and benefit savings are expected at approximately \$5.0 million to \$5.5 million for FY26.

<u>Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026 to date</u>
<b>Average Vacancy Rate</b>	12.99%	8.97%	7.77%	6.16%

### FY27 Pay & Benefits Strategy:

- Pay increases assumed at same level as FY26.
- 3.0% across-the-board pay scale increase for all employees plus a 1.0% market adjustment for existing non-step employees.
- Annual step increases for eligible public safety personnel and a merit / other pay pool for top-performing non-step employees and other adjustments.
- Considering a policy change related to Fair Labor Standards Act (FLSA) overtime that may increase base pay.
- No increase for healthcare premiums on either the employee or employer side.

### FY27 General Fund Staffing Requests:

- 6 additional police officers with vehicles.
- 1 police volunteer coordinator.
- 1 police forensic evidence tech.
- 4 Concrete and ADA Compliance FTEs with vehicle.
- 1 Engineering Technician.
- 1 Building Inspector.
- 1 Irrigation crew leader in Parks.
- 1 Capital Projects field administrator.
- 1 Human Resource generalist.
- 1 IT security analyst.
- 1 Internal Auditor.

## 6. Expenditure Management

### Fixed Costs

- \$1,998,422 overall increase from FY26 Budget to FY27 Budget for significant fixed cost year-over-year changes, which include:
  - \$952,000 increased costs to departments for Fleet labor, maintenance and replacement charges.
  - \$617,000 increased costs to departments for property / casualty insurance premiums.
  - \$574,200 increased cost to departments for IT hardware and software for radio replacement, cameras and traffic switches.

## **Contractual Obligations**

- \$1,552,638 overall increase from FY26 Budget to FY27 Budget for significant contractual obligation year-over-year changes, which include:
  - \$400,000 increased costs for parts for Fleet vehicles.
  - \$370,000 increase in contracted labor for roadway maintenance repairs.
  - \$250,000 increased cost for Digitech (Ambulance Billing Service).
  - \$197,880 increased cost for Axon Draft One (FY26 SLA).
  - \$137,500 increased cost for Municipal Court Case Management Software maintenance.

## **7. Other Service Level Adjustments**

### **GENERAL FUND ONE TIME REQUESTS**

One-time requests totaling \$2,800,000, include:

- \$1,021,000 for software related to document management, identity management and learning systems.
- Corrective building maintenance funds.

### **HOTEL TAX FUND**

- 1 Director of University Strategy & Partnerships
- VPAC Connection and Shade Improvements.
- One-Time Large Event Sponsorship of \$750,000
- Leisure Event Production Company
- Visitor Centage Signage

### **ENTERPRISE FUNDS**

- 1 Drainage Maintenance Assistant Division Manager FTE and Tree Chipper.
- 1 Electric Safety Position.
- 1 AMI Analyst Position.
- 1 Water Resource Specialist
- Water leak detection services.
- Water meter replacement program increase.
- Solid Waste Commercial Roll-off Collection vehicle.
- A mini street sweeper.
- Northgate Surface Lot Resurfacing and Garage Signage.
- Flood Study and FEMA Map revisions.

**8. General Fund Assigned and Unassigned Fund Balances.**

- FY27 estimated total General Fund balance at 9/30/27 is approximately \$101.7 million, with \$59.3 million in assigned fund balance and \$42.4 million in estimated unassigned fund balance.

	<b>FY27 Forecast (000s)</b>
<b>FY27 ESTIMATED TOTAL FUND BALANCE (9/30/27)</b>	<b>\$101,703</b>
<b>Required Reserves (25%)</b>	34,485
<b>Opioid Settlement Legally Required Balance</b>	168
<b>Baseball Economic Development</b>	20,000
<b>Future Eco Dev Incentives</b>	2,000
<b>Fuel / Energy Cost Reserve</b>	1,500
<b>Grant matching</b>	1,000
<b>Special Elections</b>	150
<b>Total Assigned Fund Balance</b>	<b>59,303</b>
<b>FY27 ESTIMATED UNASSIGNED FUND BALANCE</b>	<b>\$42,400</b>

**9. Council Capital Additions**

- The Five-Year Capital Plan includes Additions totaling \$169.4 million prioritized by Council in January 2026.
- Additions include a Public Works Facility, Midtown Baseball/Business Road and related utilities, and Texas Independence Park and citywide trails, intersections and signals.
- A complete Five-Year Funded Capital Plan is detailed in the capital project schedules in the proposed book.

<b>Category</b>	<b>Project</b>	<b>Appropriations</b>	<b>FY Added</b>
<b>City Facilities</b>	Public Works Facility (Construction)	\$55,000,000	FY27
<b>City Facilities</b>	Northgate	\$5,000,000	FY27
<b>Midtown</b>	Midtown Baseball / Business - Road	\$14,000,000	FY27
<b>Midtown</b>	Midtown Baseball / Business - Water Utilities	\$5,000,000	FY27
<b>Midtown</b>	Midtown Signage	\$700,000	FY27
<b>Midtown</b>	Texas Independence Park (Phase 2)	\$16,200,000	FY27
<b>Parks</b>	Wolf Pen Creek	\$7,000,000	FY27
<b>Parks</b>	Neighborhood Parks	\$5,000,000	FY27
<b>Parks</b>	Hensel Park	\$10,000,000	FY30
<b>Streets - Rehab</b>	Drainage Revolver	\$2,500,000	FY27
<b>Streets - Signals</b>	Signals & Intersections	\$6,000,000	FY27 - FY30
<b>Streets - Sidewalks</b>	Various Sidewalks/Trails	\$6,000,000	FY28
<b>Streets - Rehab</b>	Future Streets Rehab	\$10,000,000	FY28
<b>Streets - Extension</b>	Future Streets Extension	\$12,000,000	FY29 - FY30
<b>Streets - Sidewalks</b>	University Drive Pedestrian Crossing	\$15,000,000	FY31
<b>TOTAL COUNCIL CAPITAL ADDITIONS</b>		<b>\$169,400,000</b>	

## 10. Capital Funding Plan and Remaining Debt Capacity

- Streets, Parks, Facilities and Technology are financed by the I&S side of the property tax rate.
- The City issues debt to meet the cash flow needed for the capital plan and debt is used only when necessary.
- Debt Issuances are subject to change based on actual project expenditures and timing.
- Given Council’s direction related to capital projects, there is no available capacity until FY34.
- The FY27 Capital Plan financing plan currently requires an increase in the I&S rate in future years.
- We are reviewing options for financing that may help mitigate the potential I&S tax rate increase.
- The projected Governmental and Utility debt to be issued in FY27 is \$151,950,000.

<b>GOVERNMENTAL DEBT (000s)</b>				
	<b>Debt to Issue</b>	<b>Estimated Capacity</b>	<b>Debt Rolling Off</b>	<b>Total Debt</b>
FY26	0	0	(19,415)	217,476
FY27	62,450	0	(17,882)	262,044
FY28	84,175	0	(19,847)	326,373
FY29	36,500	0	(22,152)	340,720
FY30	20,500	0	(23,728)	337,492
FY31	22,000	0	(23,794)	335,698
<b>TOTAL</b>	<b>225,625</b>	<b>0</b>	<b>(126,817)</b>	

- Utility projects included are based on infrastructure needs.
- FY27 Utility projects can be funded within existing electric, water and wastewater rates. No metered rate increases are planned for FY27 for those services.
- Water is forecasting possible rate increases in FY28-FY29 to fund the capital plan related to the construction of three new water wells.
- Wastewater may have a future rate increase beyond the 5-year forecast for debt service.

## 11. Community Partnerships & Outside Agency Support

- Outside Agency requests were provided to Council for review on May 29 by CMO.
- FY27 Outside Agency requests total \$2,541,430, excluding the legally required payment to the Brazos County Central Appraisal District which is estimated at \$1,150,200 in the FY27 Budget.
- The FY27 amount included in the proposed budget is the amount recommended by the City Manager.
- Agencies with requests include:

AGENCY	FY26 Funding	FY27 Request	FY27 CMO Proposed	% Increase
<b>LEGALLY REQUIRED</b>				
Brazos County Central Appraisal District	988,837	1,150,200	1,150,200	16%
<b>GENERAL FUND</b>				
Aggieland Humane Society	349,140	425,000	384,054	10.00%
Aggieland Humane Society - 1X	-	-	35,000	
Amber Alert Network Brazos Valley	5,000	5,000	5,000	0.00%
Arts Center of the Brazos Valley	35,000	35,000	35,000	0.00%
Brazos County Health Department	478,029	578,029	478,029	0.00%
Greater Brazos Valley Partnership	350,000	350,000	350,000	0.00%
Bryan College Station Chamber of Commerce	25,000	35,000	27,750	11.00%
Brazos Transit District	400,800	400,800	400,800	0.00%
<b>TOTAL GENERAL FUND</b>	<b>1,642,969</b>	<b>1,828,829</b>	<b>1,715,633</b>	<b>4.42%</b>
<b>HOTEL TAX FUND</b>				
Arts Center of the Brazos Valley	375,000	403,125	386,250	3.00%
Arts Center of the Brazos Valley	79,033	86,936	81,404	3.00%
Arts Center of the Brazos Valley	53,240	58,564	54,837	3.00%
Arts Center of the Brazos Valley	76,133	83,746	78,417	3.00%
Veterans Memorial	30,000	30,000	30,000	0.00%
<b>TOTAL HOT REQUESTS</b>	<b>613,406</b>	<b>662,371</b>	<b>630,908</b>	<b>2.85%</b>
<b>SOLID WASTE FUND</b>				
Keep Brazos Beautiful	49,230	50,230	50,230	2.03%
<b>TOTAL SOLID WASTE</b>	<b>49,230</b>	<b>50,230</b>	<b>50,230</b>	<b>2.03%</b>
<b>GRAND TOTAL</b>	<b>2,305,605</b>	<b>2,541,430</b>	<b>2,396,771</b>	<b>3.95%</b>

## **12. Key Conclusions**

- Budget lays the groundwork to address future challenges and needs both from residents and the broader community.
- Budget addresses ongoing operational needs and demands as well as capital infrastructure demands in the community.
- The FY27 Proposed Budget includes more detailed information on these items.

## **13. Timeline**

### **Monday, July 6, 2026 - 5:30 PM**

- Present Budget to Council
- Council to Call the Budget Public Hearing

### **Monday, July 13 - 15, 2026 - starting at 1:00 PM until Dismissed by Council**

- FY27 Budget Workshops
- Outside Agencies to present their requests on July 14 beginning at 1:00 PM

### **Thursday, July 23, 2026 - 6:00 PM**

- Budget Public Hearing

### **Thursday, August 13, 2026 - 6:00 PM**

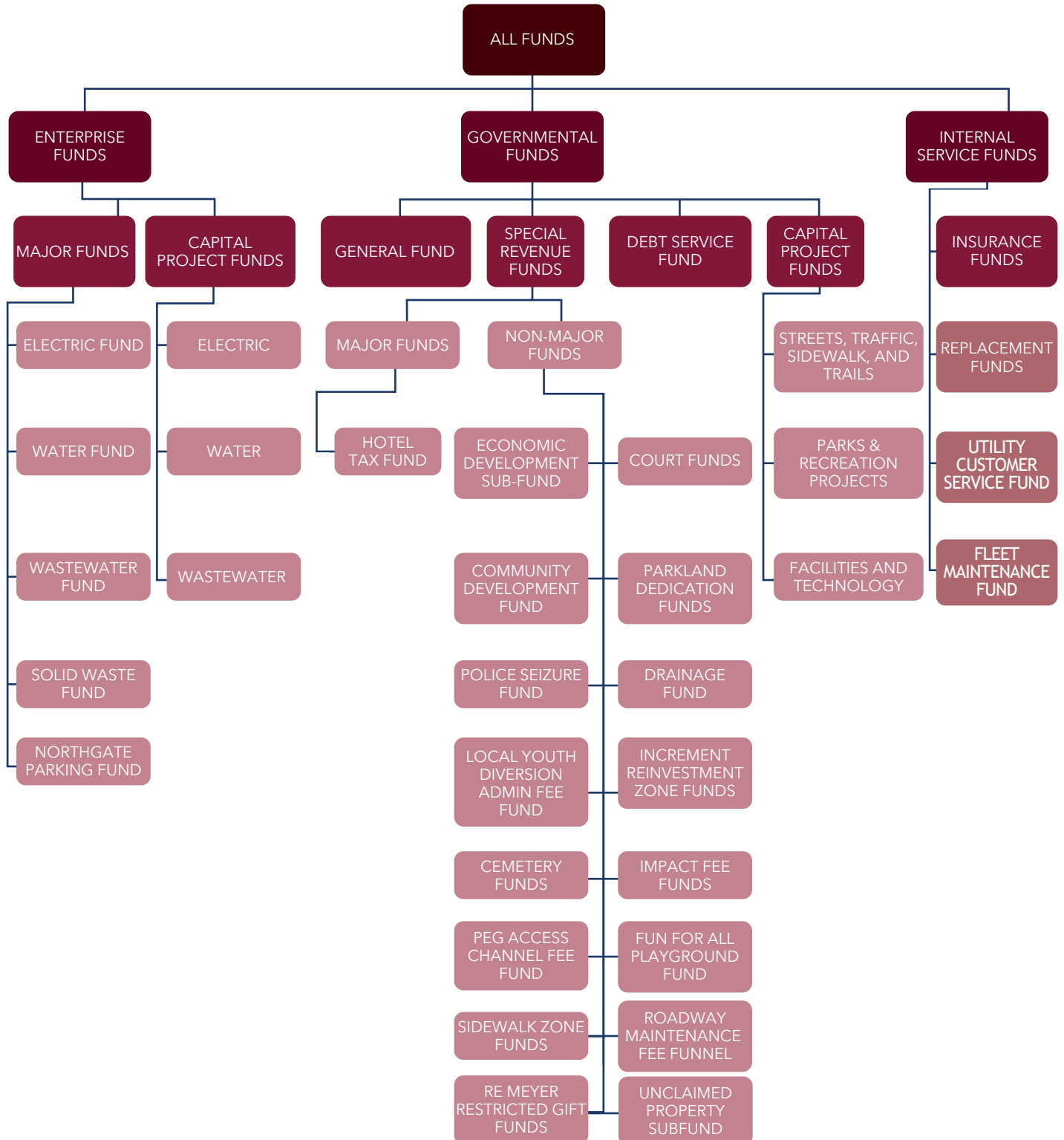
- FY27 VAR and NNR Rates submitted to Council
- Council to Call the Public Hearing on Tax Rate

### **Thursday, August 27, 2026 - 6:00 PM**

- Tax Rate Public Hearing
- Council to Adopt FY27 Budget
- Council to Adopt FY27 Tax Rate
- Council to Adopt FY27 Fee Resolution

# FUND STRUCTURE

## *City of College Station*



# Property Taxes

Property or Ad Valorem Tax revenue accounts for approximately 37% of General Fund revenues. General Fund revenues pay governmental services, including public safety, public works, parks, and other community needs.

### Tax Rate Terminology:

- The ad valorem tax rates are per \$100 of 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 benchmark rates are calculated by the County Tax Office.

### Operations & Maintenance (O&M) Tax Rate:

Preliminary valuations provided by the Brazos Central Appraisal District on April 30, 2026 reflected an overall decrease in existing values of approximately (2.18%) before protest valuation adjustments are provided to the City on July 25, 2026. A decrease in existing values results in an increase in the no-new-revenue property tax rate.

Overall changes in both new and existing valuations will result in approximately \$3,700,000 revenue in property taxes as follows:

	O&M Levy	% Increase
<b>FY26 O&amp;M Property Tax Budgeted Revenue</b>	\$47,447,545	
<b>Revenue from New Values added to the tax rolls in FY27</b>	1,689,442	3.56%
<b>Change in 2026 Existing Values</b>	387,289	0.82%
<b>Maximum additional revenue on existing values (3.5% increase)</b>	1,660,664	3.50%
<b>Estimated FY27 Property Tax Revenue Increase</b>	3,737,395	7.88%
<b>Total Estimated FY27 O&amp;M Property Tax Levy</b>	<b>\$51,184,940</b>	

### Interest & Sinking (I&S) Tax Rate:

Streets, Parks, Facilities and Technology are funded by the debt side of the tax rate. The FY27 debt includes a planned defeasance of \$5,765,000 related to the 2014 General Obligation bonds. The FY27 Capital Plan requires an increase in the debt rate in future years.

### Total Property Tax:

The total amount of property tax estimated to be collected by the City is \$84,184,380 for both Operations and Debt purposes. Additional tax rate disclosures can be found on our website at [cstx.gov](http://cstx.gov) and the Brazos County Truth in Taxation website at [brazos.countytaxrates.com](http://brazos.countytaxrates.com).

# ANALYSIS OF TAX RATE

## Fiscal Year 2026-2027 Estimated Values

	<b>Estimate 2027</b>
<b>Assessed Valuation of Real and Exempt Property</b>	\$ 21,941,417,970
<b>LESS:</b>	
Productivity Loss (Ag Market plus Ag Use)	(114,003,770)
Homestead, 23.231 and Lower of Value Caps	(613,163,549)
Total Exemptions	(3,432,840,140)
Other Adjustments	(1,328,365,241)
<b>Net Taxable Value</b>	16,453,045,270
Freeze Taxable	(1,719,594,671)
Transfer Adjustment	(3,062,022)
<b>Total Exemptions</b>	(1,722,656,693)
<b>Freeze Adjusted Taxable Value</b>	14,730,388,577
<b>LESS CAPTURED PROPERTY VALUES:</b>	
TIRZ 19 Captured Value	274,739,679
Synthetic TIRZ Dartmouth Captured Value	65,260,953
<b>Estimated Freeze Adjusted Taxable Value</b>	\$ 14,390,387,945
<b>Freeze Actual Tax Levied</b>	5,710,400
<b>Total Tax Levy</b>	\$ 84,184,380
<b>Estimate @ 100% Collection</b>	\$ 84,184,380

	<b>2027</b>
<b>Debt Service Fund - Debt Levy</b>	\$ 31,311,423
<b>General Fund - O&amp;M Tax Rate</b>	\$ 51,184,940
<b>TIRZ 19 - Total Tax Rate</b>	\$ 1,470,890
<b>Dartmouth Synthetic TIRZ - O&amp;M Rate Only</b>	\$ 217,128
<b>Estimate Tax Revenue</b>	\$ 84,184,380
<b>1 cent generates x amt after 20% reserve</b>	<b>\$ 1,230,748</b>

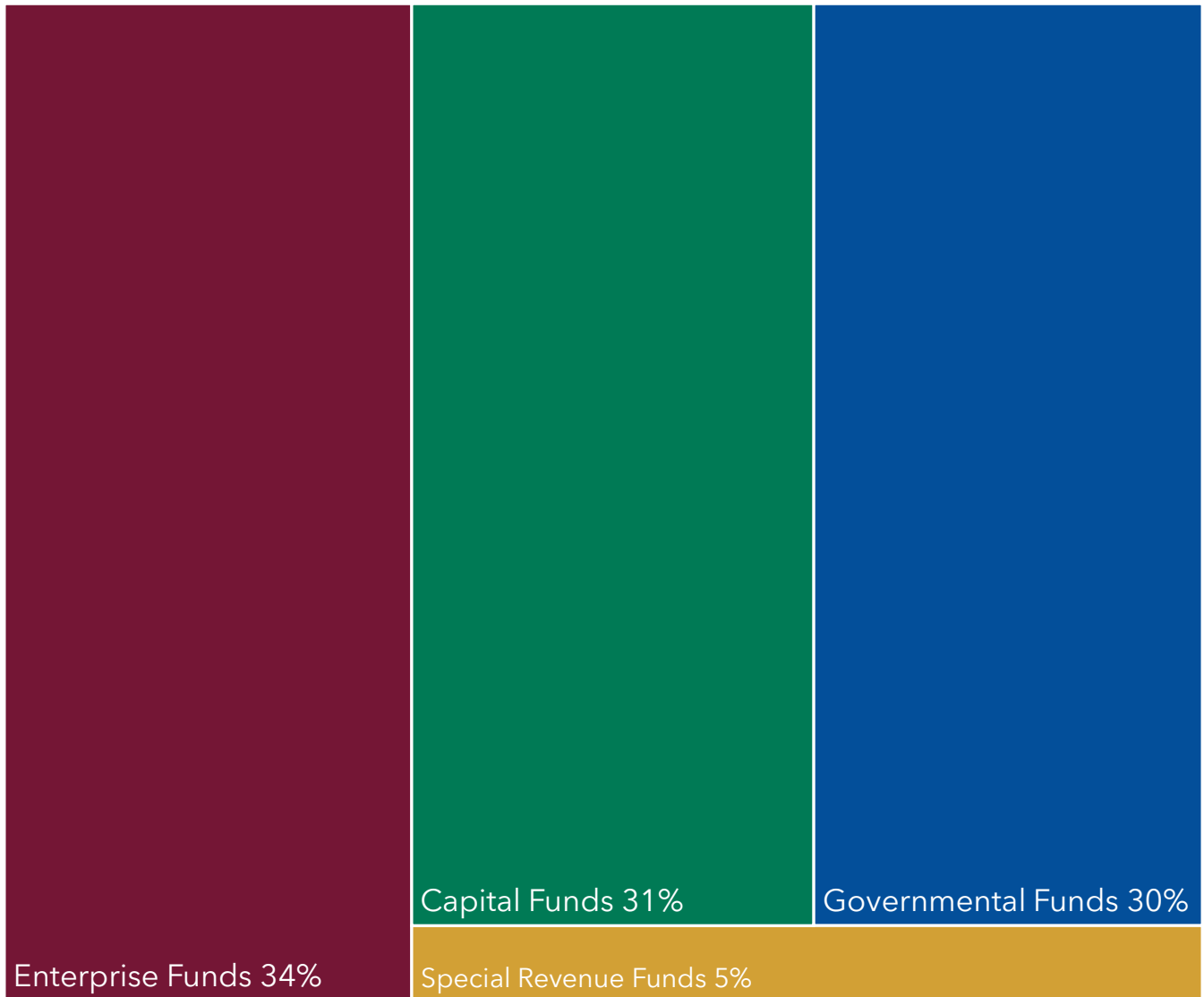
## Service Level Adjustments (SLA)

Departments submitted Service Level Adjustment (SLA) requests to address the operational and strategic needs of the growing City. Each request was required to be supported by Strategic Goals or Key Performance Indicators.

The FY27 Budget includes SLAs across all funds, reflecting both one-time and recurring costs. These adjustments support 24 FTEs and 24 vehicles citywide. Within the General Fund, SLAs span nine departments, supporting 19 FTEs and 15 vehicles. The remaining SLAs are distributed across six additional funds. Further detail on each request is provided in the departmental summaries and Appendix B.

Dept	One-Time Cost	Recurring Cost	Total	FTE	Vehicle
General Fund					
Police	715,546	1,137,217	1,852,763	8	4
Fire	146,290	40,000	186,290	-	-
Public Works	95,581	453,973	549,554	4	1
Parks and Recreation	677,895	192,855	870,750	1	6
Planning and Development	109,384	207,689	317,073	2	2
Information Technology	328,426	522,119	850,545	1	-
Fiscal Services	-	89,420	89,420	-	-
Capital Projects Operations	338,085	107,412	445,497	1	2
General Govt	392,885	449,460	842,345	2	-
<b>General Fund Total</b>	<b>2,804,092</b>	<b>3,200,145</b>	<b>6,004,237</b>	<b>19</b>	<b>15</b>
Hotel Tax Fund	1,472,885	189,499	1,662,384	1	1
Drainage Fund	515,021	154,445	669,466	1	2
Northgate Parking Fund	310,000	85,000	395,000	-	-
Electric Fund	329,970	378,623	708,593	2	2
Water Fund	257,585	113,581	371,166	1	-
Solid Waste Fund	674,723	241,719	916,442	-	4
<b>Grand Total (All Funds)</b>	<b>6,364,276</b>	<b>4,363,012</b>	<b>10,727,288</b>	<b>24</b>	<b>24</b>

# NET TOTAL FY27 BUDGET \$576,346,943



# FY27 Net Expenditure Budget

Net Budget Summary	
Fund Type	Net Budget
<b>Governmental Funds</b>	\$171,908,384
<b>Enterprise Funds</b>	192,894,671
<b>Special Revenue Funds</b>	29,948,951
<b>Subtotal O&amp;M</b>	<b>\$394,752,006</b>
<b>Subtotal Net Capital</b>	<b>\$181,594,937</b>
<b>Total Net Budget</b>	<b>\$576,346,943</b>

Fund	FY26 Budget	Prop. FY27 Budget	% Change
General Fund	\$130,154,044	\$140,237,628	7.75%
Economic Development Fund	450,000	130,000	-71.11%
Efficiency Time Payment Fund	9,110	9,110	0.00%
Debt Service Fund	34,931,890	31,531,646	-9.73%
Court Technology Fund	57,520	57,520	0.00%
Court Security Fund	4,020	4,020	0.00%
Truancy Fund	9,630	9,630	0.00%
Police Seizure Fund	283,080	283,080	0.00%
Hotel Tax Fund	8,840,064	9,070,622	2.61%
Community Development Fund	5,016,887	3,751,081	-25.23%
Memorial Cemetery Fund	515,350	518,344	0.58%
Texas Ave Cemetery Fund	1,000	3,000	200.00%
Memorial Cemetery Maint. Fund	42,540	83,080	95.30%
PEG Access Channel Fee Fund	176,000	136,000	-22.73%
R.E. Meyer Fund	4,000	-	-100.00%
Drainage Fund (O&M)	4,074,765	4,786,087	17.46%
Roadway Maintenance Fund	7,243,196	7,596,487	4.88%
Fun For All Fund	-	-	-
Northgate Parking Fund	2,556,240	2,472,682	-3.27%
Electric Fund	132,841,342	127,720,948	-3.85%
Water Fund	23,025,321	25,268,217	9.74%
Wastewater Fund	20,411,305	20,376,795	-0.17%
Solid Waste Fund	16,181,256	17,056,029	5.41%
Water Impact Fee Fund	750,000	1,300,000	73.33%
Wastewater Impact Fee Fund	2,500,000	2,350,000	-6.00%
Roadway Impact Fee Funds	-	-	-
<b>Total Net Operating Expenditures</b>	<b>\$390,078,560</b>	<b>\$394,752,006</b>	<b>1.20%</b>
Facilities/IT CIP	1,245,780	60,354,499	4744.72%
Parks CIP	8,466,985	28,587,084	237.63%
Streets CIP	6,250,346	32,401,078	418.39%
Electric CIP	21,640,457	33,017,264	52.57%
Water CIP	27,509,929	20,932,696	-23.91%
Wastewater CIP	17,143,641	4,702,316	-72.57%
Northgate CIP	100,000	100,000	0.00%
Special Revenue CIP	1,790,000	1,500,000	-16.20%
<b>Total Net Capital Expenditures<sup>1</sup></b>	<b>\$84,147,138</b>	<b>\$181,594,937</b>	<b>115.81%</b>
<b>TOTAL NET EXPENDITURES</b>	<b>\$474,255,698</b>	<b>\$576,346,943</b>	<b>21.53%</b>

<sup>1</sup> Total net capital expenditures includes capital transfers from other funds and capital appropriations.

# CITY OF COLLEGE STATION

## ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
General Fund	\$ 121,659,405	\$ 137,812,194	\$ 130,247,143	\$ 139,379,741	\$ 6,004,237	\$ 145,383,978	5.49%
Economic Development Subfund	434,409	450,000	450,000	1,530,000	-	1,530,000	240.00%
Efficiency Time Payment Fund	7,686	9,110	25,915	9,110	-	9,110	0.00%
Utility Customer Service Fund	3,653,046	4,525,502	3,851,687	4,626,083	-	4,626,083	2.22%
Fleet Maintenance Fund	4,237,280	4,476,043	4,244,074	5,258,211	-	5,258,211	17.47%
Court Technology Fee Fund	8,539	57,520	6,160	57,520	-	57,520	0.00%
Court Security Fee Fund	73,947	4,020	6,201	4,020	-	4,020	0.00%
Truancy Prevention Fee Fund	2,926	9,630	4,675	9,630	-	9,630	0.00%
Police Seizure Fund	26,358	283,080	55,000	283,080	-	283,080	0.00%
Hotel Tax Fund	5,319,169	7,511,592	8,704,339	5,839,765	1,662,384	7,502,149	-0.13%
Community Development Fund	2,473,909	5,516,887	5,516,887	3,751,081	-	3,751,081	-32.01%
Memorial Cemetery Maintenance Fund	-	42,540	42,540	73,080	-	73,080	71.79%
PEG Fund	27,414	281,000	281,000	106,000	-	106,000	-62.28%
R E Meyer Fund	8,094	-	-	-	-	-	-
Drainage Fund	3,318,351	3,221,397	2,976,296	3,004,786	669,466	3,674,252	14.06%
Roadway Maintenance Fee Fund	6,357,028	7,025,000	6,700,000	7,070,000	-	7,070,000	0.64%
Northgate Parking Fund	1,168,937	2,460,489	2,328,023	1,317,565	395,000	1,712,565	-30.40%
Electric Fund	89,590,737	102,037,965	93,511,769	102,186,013	708,593	102,894,606	0.84%
Water Fund	10,062,771	10,780,266	11,183,042	10,131,261	371,166	10,502,427	-2.58%
Wastewater Fund	7,858,077	9,424,411	8,943,948	9,082,178	-	9,082,178	-3.63%
Solid Waste Fund	11,492,698	12,264,030	11,290,116	12,175,919	916,442	13,092,361	6.75%
Impact Fee Funds	-	-	30,000	-	-	-	-
<b>TOTAL</b>	<b>\$ 267,780,780</b>	<b>\$ 308,192,676</b>	<b>\$ 290,398,815</b>	<b>\$ 305,895,043</b>	<b>\$10,727,288</b>	<b>\$ 316,622,331</b>	<b>2.74%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 107,471,250	\$ 117,467,179	\$ 112,249,140	\$ 121,315,012	\$ 2,336,650	\$ 123,651,662	5.26%
Health Insurance	15,372,091	16,501,493	14,464,151	16,492,030	330,099	16,822,129	1.94%
Supplies	11,954,648	14,337,202	14,053,550	13,013,785	1,072,603	14,086,388	-1.75%
Maintenance	11,458,523	14,371,249	14,805,297	15,123,812	1,035,789	16,159,601	12.44%
Purchased Services	44,618,066	57,962,136	55,374,217	55,592,762	3,124,319	58,717,081	1.30%
Legal Notices	28,245	39,190	16,893	37,990	-	37,990	-3.06%
Purchased Power/Wheeling	71,970,394	82,650,000	74,600,000	82,650,000	-	82,650,000	0.00%
Capital Outlay	4,813,803	4,174,714	4,293,359	328,900	2,827,828	3,156,728	-24.38%
Direct Capital	93,760	400,000	254,321	400,000	-	400,000	0.00%
Pay Plan Contingency	-	289,513	287,888	940,752	-	940,752	-
<b>TOTAL</b>	<b>\$ 267,780,780</b>	<b>\$ 308,192,676</b>	<b>\$ 290,398,815</b>	<b>\$ 305,895,043</b>	<b>\$10,727,288</b>	<b>\$ 316,622,331</b>	<b>2.74%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
General Fund	763.00	783.50		783.50	19.00	802.50	2.43%
Utility Customer Service Fund	20.00	20.00		20.00	-	20.00	0.00%
Fleet Maintenance Fund	21.00	21.00		21.00	-	21.00	0.00%
Court Security Fund	0.50	-		-	-	-	-
Hotel Tax Fund	17.50	17.50		17.50	1.00	18.50	5.71%
Community Development Fund	3.50	2.50		2.50	-	2.50	0.00%
Drainage Fund	20.00	22.00		22.00	1.00	23.00	4.55%
Northgate Fund	9.00	9.00		9.00	-	9.00	0.00%
Electric Fund	94.00	95.00		95.00	2.00	97.00	2.11%
Water Fund	46.00	46.00		46.00	1.00	47.00	2.17%
Wastewater Fund	45.00	45.00		45.00	-	45.00	0.00%
Solid Waste Fund	48.00	49.00		49.00	-	49.00	0.00%
<b>TOTAL</b>	<b>1,087.50</b>	<b>1,110.50</b>		<b>1,110.50</b>	<b>24.00</b>	<b>1,134.50</b>	<b>2.16%</b>



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

# CITY OF COLLEGE STATION GENERAL FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 94,812,409</b>	<b>\$ 100,987,418</b>	<b>\$ 100,987,418</b>	<b>\$ 106,119,200</b>		<b>\$ 106,119,200</b>		
<b>Revenues</b>								
Ad Valorem Taxes	\$ 41,551,666	\$ 47,546,545	\$ 47,040,850	\$ 50,483,940	\$ -	\$ 50,483,940		6.18%
Sales Tax	42,606,589	42,696,797	44,022,128	44,386,701	-	44,386,701		3.96%
Other Taxes	2,471,910	2,421,000	2,375,000	2,421,000	-	2,421,000		0.00%
Charges for Services	5,823,660	5,389,000	6,171,772	6,344,000	-	6,344,000		17.72%
Fines and Penalties	3,122,303	3,020,000	3,340,304	3,429,000	-	3,429,000		13.54%
Licenses and Permits	4,131,413	3,170,000	3,779,810	3,470,000	-	3,470,000		9.46%
Rents, Royalties and Contributions	643,299	706,410	712,651	319,000	-	319,000		-54.84%
Contributions	14,002	14,000	15,814	14,000	-	14,000		0.00%
Other Revenue	579,442	424,300	523,864	448,000	-	448,000		5.59%
Nongovernmental Grants	33,754	-	4,623	5,000	-	5,000		-
Intergovernmental	4,614,549	4,341,000	3,426,306	3,568,000	-	3,568,000		-17.81%
Utility Transfer	16,021,945	16,412,000	16,412,000	16,799,460	-	16,799,460		2.36%
Investment Earnings	4,618,429	3,510,000	3,840,090	3,870,000	-	3,870,000		10.26%
Misc Non-Operating	930,957	253,000	294,550	263,000	-	263,000		3.95%
Gain (Loss) on Sale of Assets	3,187,065	-	385	-	-	-		-
<b>Total Revenues</b>	<b>\$ 130,350,983</b>	<b>\$ 129,904,052</b>	<b>\$ 131,960,147</b>	<b>\$ 135,821,101</b>	<b>\$ -</b>	<b>\$ 135,821,101</b>		<b>4.55%</b>
<b>Total Funds Available</b>	<b>\$ 225,163,392</b>	<b>\$ 230,891,470</b>	<b>\$ 232,947,565</b>	<b>\$ 241,940,301</b>		<b>\$ 241,940,301</b>		
<b>Expenditures:</b>								
Police Dept	\$ 36,014,873	\$ 39,894,255	\$ 37,101,369	\$ 40,292,420	\$ 1,852,763	\$ 42,145,183		5.64%
Fire Dept	29,518,652	33,634,952	32,265,536	34,777,126	186,290	34,963,416		3.95%
Public Works Dept	7,828,579	9,137,732	8,235,530	9,146,303	549,554	9,695,857		6.11%
Parks and Recreation	11,543,942	13,389,986	13,094,261	12,424,755	870,750	13,295,505		-0.71%
Planning and Development	5,727,522	6,495,588	6,134,273	6,395,721	317,073	6,712,794		3.34%
IT	7,388,717	9,777,200	9,928,892	9,415,580	850,545	10,266,125		5.00%
Fiscal Services Dept	6,283,440	7,341,935	6,669,764	7,692,827	89,420	7,782,247		6.00%
Capital Projects Operations	4,437,761	5,074,616	4,473,285	5,136,650	445,497	5,582,147		10.00%
General Government Dept	11,187,611	11,267,280	10,545,583	11,428,600	842,345	12,270,945		8.91%
Library	1,728,309	1,766,856	1,766,856	1,867,431	-	1,867,431		5.69%
Pay Plan Contingency	-	31,794	31,794	802,328	-	802,328		-
<b>Total Operating Expenditures</b>	<b>\$ 121,659,405</b>	<b>\$ 137,812,194</b>	<b>\$ 130,247,143</b>	<b>\$ 139,379,741</b>	<b>\$ 6,004,237</b>	<b>\$ 145,383,978</b>		<b>5.49%</b>
<b>Transfers:</b>								
Transfers In	(551,448)	(450,000)	(450,000)	(450,000)	-	(450,000)		0.00%
Transfers In - CIP	-	-	-	-	-	-		-
Transfers In - Replacements	(5,817,482)	(11,315,241)	(11,315,241)	(5,377,000)	-	(5,377,000)		-52.48%
Shared Services Transfers In	(9,789,740)	(11,120,309)	(11,120,309)	(11,048,183)	-	(11,048,183)		-0.65%
Transfers Out	2,520,000	2,525,000	2,525,000	2,930,000	-	2,930,000		16.04%
Capital Transfers Out	7,361,770	2,000,000	-	-	-	-		-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>(6,276,900)</b>	<b>(18,360,550)</b>	<b>(20,360,550)</b>	<b>(13,945,183)</b>	<b>-</b>	<b>(13,945,183)</b>		<b>-24.05%</b>
<b>Other (Sources) Uses</b>								
Public Agency	1,950,146	3,075,806	2,975,806	2,865,833	-	2,865,833		-6.83%
Consulting Services	36,000	15,000	15,000	56,000	-	56,000		273.33%
Capital Outlay	4,992,887	12,043,415	12,043,415	4,373,000	-	4,373,000		-63.69%
Other	667,870	1,507,551	1,507,551	1,004,000	-	1,004,000		-33.40%
Contingency	-	400,000	400,000	500,000	-	500,000		25.00%
<b>Total Other (Sources) Uses</b>	<b>7,646,903</b>	<b>17,041,772</b>	<b>16,941,772</b>	<b>8,798,833</b>	<b>-</b>	<b>8,798,833</b>		<b>-48.37%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 123,029,408</b>	<b>\$ 136,493,416</b>	<b>\$ 126,828,365</b>	<b>\$ 134,233,391</b>	<b>\$ 6,004,237</b>	<b>\$ 140,237,628</b>		<b>2.74%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 7,321,575</b>	<b>\$ (6,589,364)</b>	<b>\$ 5,131,782</b>	<b>\$ 1,587,710</b>	<b>\$ (6,004,237)</b>	<b>\$ (4,416,527)</b>		
Measurement Focus Increase (Decrease)	(1,146,566)							
<b>Ending Fund Balance</b>	<b>\$ 100,987,418</b>	<b>\$ 94,398,054</b>	<b>\$ 106,119,200</b>	<b>\$ 107,706,910</b>	<b>\$ (6,004,237)</b>	<b>\$ 101,702,673</b>		

\* Total FY27 Proposed Budget change includes 1-time expenses.

# CITY OF COLLEGE STATION

## GENERAL FUND SUMMARY FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Fund Balance</b>	<b>\$ 100,987,418</b>	<b>\$ 106,119,200</b>	<b>\$ 101,702,673</b>	<b>\$ 101,771,138</b>	<b>\$ 100,713,436</b>	<b>\$ 99,943,116</b>
<b>Total Revenues</b>	131,960,147	135,821,101	139,158,456	140,974,017	144,504,475	148,360,768
<b>Total Funds Available</b>	<b>\$ 232,947,565</b>	<b>\$ 241,940,301</b>	<b>\$ 240,861,129</b>	<b>\$ 242,745,154</b>	<b>\$ 245,217,911</b>	<b>\$ 248,303,884</b>
<b>Total Operating Expenditures</b>	130,247,143	145,383,978	146,241,343	149,853,911	153,658,143	157,596,779
<b>Total Transfers (Sources) Uses</b>	(20,360,550)	(13,945,183)	(13,610,351)	(14,374,892)	(14,959,447)	(14,925,164)
<b>Total Other (Sources) Uses</b>	16,941,772	8,798,833	6,459,000	6,552,700	6,576,100	6,673,300
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 126,828,365</b>	<b>\$ 140,237,628</b>	<b>\$ 139,089,991</b>	<b>\$ 142,031,719</b>	<b>\$ 145,274,795</b>	<b>\$ 149,344,915</b>
<b>Total Increase (Decrease)*</b>	\$ 5,131,782	\$ (4,416,527)	\$ 68,465	\$ (1,057,702)	\$ (770,320)	\$ (984,148)
Measurement Focus Increase (Decrease)						
<b>Ending Assigned &amp; Unassigned Fund Balance</b>	<b>\$ 106,119,200</b>	<b>\$ 101,702,673</b>	<b>\$ 101,771,138</b>	<b>\$ 100,713,436</b>	<b>\$ 99,943,116</b>	<b>\$ 98,958,968</b>
<b>Assigned Fund Balances</b>						
<b>Required/Policy:</b>						
Required 25% Reserve (Fiscal Policy)	26,451,538	34,485,207	34,297,498	34,964,180	35,774,949	36,792,479
Federal Opioid Abatement	167,715	167,715	167,715	167,715	167,715	167,715
<b>Council Directed:</b>						
Additional Economic Incentives - FY22	1,000,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
Matching Grant Dollars Allocation - FY24	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Elections - FY24	150,000	150,000	150,000	150,000	150,000	150,000
State Highway 6 Relocation Costs - FY25	-	-	-	-	-	1,000,000
Energy/Fuel Reserve - FY26	-	1,500,000	-	-	-	-
<b>Discretionary:</b>						
Baseball Econ. Dev. Agreement - FY26**	-	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
<b>Assigned Fund Balance</b>	<b>\$ 28,769,253</b>	<b>\$ 59,302,922</b>	<b>\$ 58,115,213</b>	<b>\$ 59,281,895</b>	<b>\$ 60,592,664</b>	<b>\$ 63,110,194</b>
<b>Ending Fund Balance (net of assignments)</b>	<b>\$ 77,349,946</b>	<b>\$ 42,399,751</b>	<b>\$ 43,655,925</b>	<b>\$ 41,431,541</b>	<b>\$ 39,350,452</b>	<b>\$ 35,848,775</b>

\* FY27 includes 1-time expenses.

\*\* Forecast assumes 1x payment for this Economic Development agreement. The amount is shown as a 1x cost in the Assigned Fund Balance until it occurs.

Forecast developed in 2026 - future years are subject to change.

# CITY OF COLLEGE STATION GENERAL FUND OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Police	\$ 36,014,873	\$ 39,894,255	\$ 37,101,369	\$ 40,292,420	\$ 1,852,763	\$ 42,145,183	5.64%
Fire	29,518,652	33,634,952	32,265,536	34,777,126	186,290	34,963,416	3.95%
Public Works	7,828,579	9,137,732	8,235,530	9,146,303	549,554	9,695,857	6.11%
Parks and Recreation	11,543,942	13,389,986	13,094,261	12,424,755	870,750	13,295,505	-0.71%
Planning and Dev Services	5,727,522	6,495,588	6,134,273	6,395,721	317,073	6,712,794	3.34%
Information Technology	7,388,717	9,777,200	9,928,892	9,415,580	850,545	10,266,125	5.00%
Fiscal Services	6,283,440	7,341,935	6,669,764	7,692,827	89,420	7,782,247	6.00%
Capital Projects Operations	4,437,761	5,074,616	4,473,285	5,136,650	445,497	5,582,147	10.00%
General Government	11,187,611	11,267,280	10,545,583	11,428,600	842,345	12,270,945	8.91%
Library	1,728,309	1,766,856	1,766,856	1,867,431	-	1,867,431	5.69%
Pay Plan Contingency	-	31,794	31,794	802,328	-	802,328	
<b>TOTAL</b>	<b>\$ 121,659,405</b>	<b>\$ 137,812,194</b>	<b>\$ 130,247,143</b>	<b>\$ 139,379,741</b>	<b>\$ 6,004,237</b>	<b>\$ 145,383,978</b>	<b>5.49%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 78,777,939	\$ 86,801,634	\$ 82,621,050	\$ 89,923,003	\$ 1,684,108	\$ 91,607,111	5.54%
Health Insurance	10,852,897	11,637,526	10,266,577	11,645,611	261,242	11,906,853	2.31%
Supplies	4,254,720	5,562,371	5,402,400	4,485,844	1,004,301	5,490,145	-1.30%
Maintenance	7,431,875	9,933,782	9,961,850	10,132,319	798,957	10,931,276	10.04%
Purchased Services	18,340,493	21,760,462	19,889,323	22,260,236	1,139,507	23,399,743	7.53%
Capital Outlay	2,001,482	2,084,625	2,074,149	130,400	1,116,122	1,246,522	-40.20%
Pay Plan Contingency	-	31,794	31,794	802,328	-	802,328	
<b>TOTAL</b>	<b>\$ 121,659,405</b>	<b>\$ 137,812,194</b>	<b>\$ 130,247,143</b>	<b>\$ 139,379,741</b>	<b>\$ 6,004,237</b>	<b>\$ 145,383,978</b>	<b>5.49%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Police	238.00	244.00		244.00	8.00	252.00	3.28%
Fire	186.00	205.00		205.00	-	205.00	0.00%
Public Works	44.00	44.00		44.00	4.00	48.00	9.09%
Parks and Recreation	70.50	71.50		71.50	1.00	72.50	1.40%
Planning and Dev Services	46.00	48.50		48.50	2.00	50.50	4.12%
Information Technology	32.25	32.25		32.25	1.00	33.25	3.10%
Fiscal Services	54.25	54.75		54.75	-	54.75	0.00%
Capital Projects Operations	23.00	23.00		23.00	1.00	24.00	4.35%
General Government*	69.00	60.50		60.50	2.00	62.50	3.31%
Library							
<b>TOTAL</b>	<b>763.00</b>	<b>783.50</b>		<b>783.50</b>	<b>19.00</b>	<b>802.50</b>	<b>2.43%</b>

\*Community Services Division within General Government was dissolved and existing staff moved to Planning and Development Services and to the Fire Department in FY26

**CITY OF COLLEGE STATION  
POLICE  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Police Administration	\$ 2,982,524	\$ 3,283,872	\$ 3,017,432	\$ 3,147,222	\$ 171,249	\$ 3,318,471	1.05%
Uniform Patrol	16,814,658	17,420,250	16,794,550	17,905,693	689,970	18,595,663	6.75%
Criminal Investigation	4,501,536	5,094,637	4,592,939	5,464,131	92,069	5,556,200	9.06%
Recruiting & Training	1,538,967	1,704,762	1,533,730	1,743,634	75,444	1,819,078	6.71%
Support Services	5,252,482	5,420,449	5,261,894	5,004,549	683,629	5,688,178	4.94%
Communications	2,523,426	3,673,216	3,025,770	3,500,305	65,721	3,566,026	-2.92%
Special Operations	438,685	666,676	670,898	330,776	-	330,776	-50.38%
Information Services	904,780	1,013,212	928,337	1,052,663	-	1,052,663	3.89%
Community Enhancement	712,300	1,001,214	779,706	1,281,150	-	1,281,150	27.96%
PD Technology	345,515	615,967	496,113	862,297	74,681	936,978	52.11%
<b>TOTAL</b>	<b>\$ 36,014,873</b>	<b>\$ 39,894,255</b>	<b>\$ 37,101,369</b>	<b>\$ 40,292,420</b>	<b>\$ 1,852,763</b>	<b>\$42,145,183</b>	<b>5.64%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 25,731,708	\$ 28,417,018	\$ 26,270,546	\$ 29,454,940	\$ 762,266	\$30,217,206	6.33%
Health Insurance	3,388,074	3,608,221	3,177,168	3,619,797	110,045	3,729,842	3.37%
Supplies	1,245,055	1,626,822	1,535,044	1,112,613	290,603	1,403,216	-13.74%
Maintenance	610,826	728,874	705,675	944,846	22,359	967,205	32.70%
Purchased Services	4,156,262	4,693,991	4,593,607	5,160,224	244,028	5,404,252	15.13%
Capital Outlay	882,948	819,329	819,329	-	423,462	423,462	-48.32%
<b>TOTAL</b>	<b>\$ 36,014,873</b>	<b>\$ 39,894,255</b>	<b>\$ 37,101,369</b>	<b>\$ 40,292,420</b>	<b>\$ 1,852,763</b>	<b>\$42,145,183</b>	<b>5.64%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Police Administration	11.00	9.00		9.00	1.00	10.00	11.11%
Uniform Patrol	121.00	127.00		127.00	6.00	133.00	4.72%
Criminal Investigation	35.00	35.00		35.00	1.00	36.00	2.86%
Recruiting & Training	11.00	11.00		11.00	-	11.00	0.00%
Support Services	9.00	9.00		9.00	-	9.00	0.00%
Communications	28.00	28.00		28.00	-	28.00	0.00%
Special Operations	1.00	1.00		1.00	-	1.00	0.00%
Information Services	12.00	12.00		12.00	-	12.00	0.00%
Community Enhancement	7.00	9.00		9.00	-	9.00	0.00%
PD Technology	3.00	3.00		3.00	-	3.00	0.00%
<b>TOTAL</b>	<b>238.00</b>	<b>244.00</b>		<b>244.00</b>	<b>8.00</b>	<b>252.00</b>	<b>3.28%</b>

**CITY OF COLLEGE STATION**  
**FIRE**  
**OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Fire Administration	\$ 2,287,571	\$ 2,640,640	\$ 2,280,240	\$ 2,434,609	\$ -	\$ 2,434,609	-7.80%
Emergency Mgmt	444,121	415,527	340,598	352,652	-	352,652	-15.13%
Emergency Operations	25,782,711	28,811,075	27,993,907	30,266,791	186,290	30,453,081	5.70%
Fire Prevention**	1,004,249	1,767,710	1,650,791	1,723,074	-	1,723,074	-2.53%
<b>TOTAL</b>	<b>\$ 29,518,652</b>	<b>\$ 33,634,952</b>	<b>\$ 32,265,536</b>	<b>\$ 34,777,126</b>	<b>\$ 186,290</b>	<b>\$34,963,416</b>	<b>3.95%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 22,410,301	\$ 24,970,932	\$ 24,616,323	\$ 26,074,042	\$ -	\$26,074,042	4.42%
Health Insurance	2,717,783	3,061,260	2,730,827	3,042,423	-	3,042,423	-0.62%
Supplies	1,097,934	1,451,360	1,331,400	1,116,135	159,090	1,275,225	-12.14%
Maintenance	560,920	688,602	619,577	901,617	-	901,617	30.93%
Purchased Services	2,731,714	3,352,798	2,923,674	3,642,909	27,200	3,670,109	9.46%
Capital Outlay	-	110,000	43,735	-	-	-	-100.00%
<b>TOTAL</b>	<b>\$ 29,518,652</b>	<b>\$ 33,634,952</b>	<b>\$ 32,265,536</b>	<b>\$ 34,777,126</b>	<b>\$ 186,290</b>	<b>\$34,963,416</b>	<b>3.95%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Fire Administration	11.00	12.00		12.00	-	12.00	0.00%
Emergency Mgmt	2.00	2.00		2.00	-	2.00	0.00%
Emergency Operations	166.00	178.00		178.00	-	178.00	0.00%
Fire Prevention**	7.00	13.00		13.00	-	13.00	0.00%
	<b>186.00</b>	<b>205.00</b>		<b>205.00</b>	<b>-</b>	<b>205.00</b>	<b>0.00%</b>

\*\* Community Services staff in Code Enforcement were moved to Fire Prevention in FY26.

**CITY OF COLLEGE STATION  
PUBLIC WORKS  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Public Works Administration	\$ 937,830	\$ 1,093,293	\$ 998,889	\$ 1,064,503	\$ 2,480	\$ 1,066,983	-2.41%
Traffic Engineering	594,238	1,001,687	710,082	911,045	-	911,045	-9.05%
Streets Maintenance	3,607,514	3,846,636	3,686,395	3,987,644	422,074	4,409,718	14.64%
Traffic Signs and Markings	852,080	1,045,386	1,001,594	968,674	125,000	1,093,674	4.62%
Landscape and Irrigation Mgmt	827,541	959,399	772,948	978,157	-	978,157	1.96%
Traffic Signals	1,009,377	1,191,331	1,065,622	1,236,280	-	1,236,280	3.77%
<b>TOTAL</b>	<b>\$ 7,828,579</b>	<b>\$ 9,137,732</b>	<b>\$ 8,235,530</b>	<b>\$ 9,146,303</b>	<b>\$ 549,554</b>	<b>\$ 9,695,857</b>	<b>6.11%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,012,597	\$ 3,470,669	\$ 3,322,485	\$ 3,550,161	\$ 245,647	\$ 3,795,808	9.37%
Health Insurance	593,848	651,926	563,569	652,235	54,944	707,179	8.48%
Supplies	183,406	282,951	249,303	219,893	18,821	238,714	-15.63%
Maintenance	1,680,689	2,189,914	1,881,073	2,318,437	2,500	2,320,937	5.98%
Purchased Services	1,844,723	2,507,622	2,184,450	2,405,577	139,982	2,545,559	1.51%
Capital Outlay	513,318	34,650	34,650	-	87,660	87,660	152.99%
<b>TOTAL</b>	<b>\$ 7,828,579</b>	<b>\$ 9,137,732</b>	<b>\$ 8,235,530</b>	<b>\$ 9,146,303</b>	<b>\$ 549,554</b>	<b>\$ 9,695,857</b>	<b>6.11%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Public Works Administration	6.00	6.00		6.00	-	6.00	0.00%
Traffic Engineering	3.00	3.00		3.00	-	3.00	0.00%
Streets Maintenance	19.00	19.00		19.00	4.00	23.00	21.05%
Traffic Signs and Markings	5.00	5.00		5.00	-	5.00	0.00%
Landscape and Irrigation Mgmt	5.00	5.00		5.00	-	5.00	0.00%
Traffic Signals	6.00	6.00		6.00	-	6.00	0.00%
	44.00	44.00		44.00	4.00	48.00	9.09%

**CITY OF COLLEGE STATION  
PARKS AND RECREATION  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
PARD Administration	\$ 1,464,096	\$ 1,384,788	\$ 1,391,086	\$ 1,401,305	\$ 15,000	\$ 1,416,305	2.28%
Recreation Administration	595,770	718,997	706,957	712,143	-	712,143	-0.95%
Tourism - Special Events	588,772	560,443	615,388	565,670	-	565,670	0.93%
Recreation Programs	2,344,063	2,536,373	2,541,842	2,503,276	-	2,503,276	-1.30%
Parks Operations	6,116,920	7,608,430	7,275,479	6,636,338	855,750	7,492,088	-1.53%
Cemetery	434,321	580,955	563,509	606,023	-	606,023	4.31%
<b>TOTAL</b>	<b>\$ 11,543,942</b>	<b>\$ 13,389,986</b>	<b>\$ 13,094,261</b>	<b>\$ 12,424,755</b>	<b>\$ 870,750</b>	<b>\$ 13,295,505</b>	<b>-0.71%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 5,284,788	\$ 5,899,425	\$ 5,632,787	\$ 6,086,485	\$ 62,618	\$ 6,149,103	4.23%
Health Insurance	938,350	1,044,348	895,803	1,059,310	13,737	1,073,047	2.75%
Supplies	860,953	1,034,624	1,197,408	852,224	95,495	947,719	-8.40%
Maintenance	1,252,970	1,457,688	1,366,052	1,282,355	143,800	1,426,155	-2.16%
Purchased Services	2,939,273	3,268,795	3,317,105	3,144,381	146,100	3,290,481	0.66%
Capital Outlay	267,608	685,106	685,106	-	409,000	409,000	-40.30%
<b>TOTAL</b>	<b>\$ 11,543,942</b>	<b>\$ 13,389,986</b>	<b>\$ 13,094,261</b>	<b>\$ 12,424,755</b>	<b>\$ 870,750</b>	<b>\$ 13,295,505</b>	<b>-0.71%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
PARD Administration	7.00	7.00		7.00	-	7.00	0.00%
Recreation Administration	1.00	1.00		1.00	-	1.00	0.00%
Tourism - Ath. & Sp. Events	2.00	2.00		2.00	-	2.00	0.00%
Recreation Programs	8.50	9.50		9.50	-	9.50	0.00%
Parks Operations	47.00	47.00		47.00	1.00	48.00	2.13%
Cemetery	5.00	5.00		5.00	-	5.00	0.00%
<b>TOTAL</b>	<b>70.50</b>	<b>71.50</b>		<b>71.50</b>	<b>1.00</b>	<b>72.50</b>	<b>1.40%</b>

**CITY OF COLLEGE STATION  
PLANNING & DEVELOPMENT SERVICES  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Administration	\$ 515,009	\$ 542,340	\$ 518,057	\$ 551,093	\$ -	\$ 551,093	1.61%
Engineering	1,050,624	1,390,359	1,379,502	1,272,455	166,300	1,438,755	3.48%
Building Inspection	1,133,246	1,172,669	1,170,731	1,262,842	150,773	1,413,615	20.55%
Development Coordination	815,170	675,545	733,531	725,414	-	725,414	7.38%
Planning	499,643	633,222	514,450	450,024	-	450,024	-28.93%
Transportation	535,453	509,610	490,630	519,038	-	519,038	1.85%
Community Development*	25	213,784	205,817	231,872	-	231,872	8.46%
GIS	217,343	246,057	243,857	248,664	-	248,664	1.06%
Land Development Review	961,009	1,112,002	877,698	1,134,319	-	1,134,319	2.01%
<b>TOTAL</b>	<b>\$ 5,727,522</b>	<b>\$ 6,495,588</b>	<b>\$ 6,134,273</b>	<b>\$ 6,395,721</b>	<b>\$ 317,073</b>	<b>\$ 6,712,794</b>	<b>3.34%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 4,090,171	\$ 4,634,839	\$ 4,398,696	\$ 4,752,012	\$ 151,971	\$ 4,903,983	5.81%
Health Insurance	657,922	704,484	684,657	719,358	27,490	746,848	6.01%
Supplies	80,680	129,240	99,530	118,615	14,308	132,923	2.85%
Maintenance	128,745	133,665	145,404	144,081	4,649	148,730	11.27%
Purchased Services	770,005	823,360	735,986	661,655	17,655	679,310	-17.50%
Capital Outlay	-	70,000	70,000	-	101,000	101,000	44.29%
<b>TOTAL</b>	<b>\$ 5,727,522</b>	<b>\$ 6,495,588</b>	<b>\$ 6,134,273</b>	<b>\$ 6,395,721</b>	<b>\$ 317,073</b>	<b>\$ 6,712,794</b>	<b>3.34%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27	
Administration	2.00	2.00	2.00	-	2.00	0.00%	
Engineering	8.00	9.00	9.00	1.00	10.00	11.11%	
Building Inspection	12.00	12.00	12.00	1.00	13.00	8.33%	
Development Coordination	5.00	4.00	4.00	-	4.00	0.00%	
Planning	3.00	3.00	3.00	-	3.00	0.00%	
Transportation	4.00	4.00	4.00	-	4.00	0.00%	
Community Development*	-	1.50	1.50	-	1.50	0.00%	
GIS	2.00	3.00	3.00	-	3.00	0.00%	
Land Development Review	10.00	10.00	10.00	-	10.00	0.00%	
<b>TOTAL</b>	<b>46.00</b>	<b>48.50</b>	<b>48.50</b>	<b>2.00</b>	<b>50.50</b>	<b>4.12%</b>	

\*Community Development staff moved to Planning and Development Services in FY26.

**CITY OF COLLEGE STATION  
INFORMATION TECHNOLOGY  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Info Tech Admin.	\$ 880,185	\$ 894,960	\$ 848,030	\$ 962,808	\$ 750	\$ 963,558	7.66%
Project Management	290,330	272,099	263,566	283,326	-	283,326	4.13%
Cyber Security	193,407	422,855	401,166	398,287	296,337	694,624	64.27%
GIS	284,638	309,862	249,664	314,641	71,800	386,441	24.71%
Mail	87,163	144,890	85,171	134,066	-	134,066	-7.47%
Technology Services	827,617	947,917	842,240	938,193	-	938,193	-1.03%
Business Services	3,068,774	4,292,225	4,990,707	4,242,228	481,658	4,723,886	10.06%
Network Services	911,358	1,268,318	1,137,672	951,182	-	951,182	-25.00%
Communication Services	845,245	1,224,074	1,110,676	1,190,849	-	1,190,849	-2.71%
<b>TOTAL</b>	<b>\$ 7,388,717</b>	<b>\$ 9,777,200</b>	<b>\$ 9,928,892</b>	<b>\$ 9,415,580</b>	<b>\$ 850,545</b>	<b>\$ 10,266,125</b>	<b>5.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,142,233	\$ 3,400,198	\$ 3,194,927	\$ 3,533,798	\$ 119,782	\$ 3,653,580	7.45%
Health Insurance	450,362	489,461	396,551	489,547	13,770	503,317	2.83%
Supplies	302,498	323,731	372,017	281,045	4,214	285,259	-11.88%
Maintenance	2,593,380	3,992,163	4,639,269	3,912,020	532,229	4,444,249	11.32%
Purchased Services	900,244	1,551,647	1,299,128	1,179,170	180,550	1,359,720	-12.37%
Capital Outlay	-	20,000	27,000	20,000	-	20,000	0.00%
<b>TOTAL</b>	<b>\$ 7,388,717</b>	<b>\$ 9,777,200</b>	<b>\$ 9,928,892</b>	<b>\$ 9,415,580</b>	<b>\$ 850,545</b>	<b>\$ 10,266,125</b>	<b>5.00%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Info Tech Admin.	4.00	4.00		4.00	-	4.00	0.00%
Project Management	2.00	2.00		2.00	-	2.00	0.00%
Cyber Security	1.00	1.00		1.00	1.00	2.00	100.00%
GIS	2.00	2.00		2.00	-	2.00	0.00%
Mail	1.25	1.25		1.25	-	1.25	0.00%
Technology Services	8.00	8.00		8.00	-	8.00	0.00%
Business Services	6.00	6.00		6.00	-	6.00	0.00%
Network Services	4.00	4.00		4.00	-	4.00	0.00%
Communication Services	4.00	4.00		4.00	-	4.00	0.00%
<b>TOTAL</b>	<b>32.25</b>	<b>32.25</b>		<b>32.25</b>	<b>1.00</b>	<b>33.25</b>	<b>3.10%</b>

**CITY OF COLLEGE STATION  
FISCAL SERVICES  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Fiscal Services	\$ 3,735,650	\$ 4,229,710	\$ 3,875,199	\$ 4,714,815	\$ 89,420	\$ 4,804,235	13.58%
Municipal Court	2,256,370	2,806,758	2,505,235	2,672,127	-	2,672,127	-4.80%
Judiciary	291,420	305,467	289,330	305,885	-	305,885	0.14%
<b>TOTAL</b>	<b>\$ 6,283,440</b>	<b>\$ 7,341,935</b>	<b>\$ 6,669,764</b>	<b>\$ 7,692,827</b>	<b>\$ 89,420</b>	<b>\$ 7,782,247</b>	<b>6.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 4,717,026	\$ 5,229,169	\$ 4,843,017	\$ 5,300,272	\$ -	\$ 5,300,272	1.36%
Health Insurance	801,526	830,306	720,531	816,481	-	816,481	-1.67%
Supplies	125,156	188,919	165,362	273,157	-	273,157	44.59%
Maintenance	16,034	145,457	144,932	22,131	89,420	111,551	-23.31%
Purchased Services	623,698	910,645	742,493	1,280,786	-	1,280,786	40.65%
Capital Outlay	-	37,439	53,429	-	-	-	-100.00%
<b>TOTAL</b>	<b>\$ 6,283,440</b>	<b>\$ 7,341,935</b>	<b>\$ 6,669,764</b>	<b>\$ 7,692,827</b>	<b>\$ 89,420</b>	<b>\$ 7,782,247</b>	<b>6.00%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Fiscal Services	32.00	32.00		32.00	-	32.00	0.00%
Municipal Court	21.25	21.75		21.75	-	21.75	0.00%
Judiciary	1.00	1.00		1.00	-	1.00	0.00%
	<b>54.25</b>	<b>54.75</b>		<b>54.75</b>	<b>-</b>	<b>54.75</b>	<b>0.00%</b>

**CITY OF COLLEGE STATION  
CAPITAL PROJECT OPERATIONS  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Capital Projects Operations	\$ 4,437,761	\$ 5,074,616	\$ 4,473,285	\$ 5,136,650	\$ 445,497	\$ 5,582,147	10.00%
<b>TOTAL</b>	<b>\$ 4,437,761</b>	<b>\$ 5,074,616</b>	<b>\$ 4,473,285</b>	<b>\$ 5,136,650</b>	<b>\$ 445,497</b>	<b>\$ 5,582,147</b>	<b>10.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 2,182,853	\$ 2,425,121	\$ 2,485,717	\$ 2,565,366	\$ 75,917	\$ 2,641,283	8.91%
Health Insurance	313,880	341,132	307,000	341,293	13,745	355,038	4.08%
Supplies	81,318	120,255	68,850	116,355	3,785	120,140	-0.10%
Maintenance	563,122	577,271	442,500	585,202	4,000	589,202	2.07%
Purchased Services	1,247,668	1,413,136	938,718	1,528,434	253,050	1,781,484	26.07%
Capital Outlay	48,921	197,701	230,500	-	95,000	95,000	-51.95%
<b>TOTAL</b>	<b>\$ 4,437,761</b>	<b>\$ 5,074,616</b>	<b>\$ 4,473,285</b>	<b>\$ 5,136,650</b>	<b>\$ 445,497</b>	<b>\$ 5,582,147</b>	<b>10.00%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Capital Projects Operations	23.00	23.00		23.00	1.00	24.00	4.35%
<b>TOTAL</b>	<b>23.00</b>	<b>23.00</b>		<b>23.00</b>	<b>1.00</b>	<b>24.00</b>	<b>4.35%</b>

# CITY OF COLLEGE STATION GENERAL GOVERNMENT OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Mayor & Council	\$ 84,486	\$ 122,957	\$ 136,200	\$ 109,865	\$ 25,000	\$ 134,865	9.68%
City Secretary's Office	681,787	750,188	672,452	853,524	-	853,524	13.77%
Internal Auditor	368,827	403,465	393,965	416,043	111,606	527,649	30.78%
City Manager/Neighborhood Svcs	2,315,984	2,360,427	2,356,291	2,435,544	15,000	2,450,544	3.82%
Economic Development	1,283,551	1,479,183	1,432,269	1,450,684	100,721	1,551,405	4.88%
City Attorney's Office	1,763,877	2,258,396	1,876,574	2,188,441	-	2,188,441	-3.10%
Public Communications	1,194,436	1,230,713	1,225,646	1,244,667	-	1,244,667	1.13%
Tourism Admin	135,854	8,707	8,707	-	-	-	-100.00%
Community Services*	1,014,112	-	-	-	-	-	-
Human Resources	2,344,697	2,653,244	2,443,479	2,729,832	590,018	3,319,850	25.12%
<b>TOTAL</b>	<b>\$ 11,187,611</b>	<b>\$ 11,267,280</b>	<b>\$ 10,545,583</b>	<b>\$ 11,428,600</b>	<b>\$ 842,345</b>	<b>\$ 12,270,945</b>	<b>8.91%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 8,206,262	\$ 8,354,263	\$ 7,856,552	\$ 8,605,927	\$ 265,907	\$ 8,871,834	6.20%
Health Insurance	991,152	906,388	790,471	905,167	27,511	932,678	2.90%
Supplies	276,928	403,169	382,186	394,607	417,985	812,592	101.55%
Maintenance	22,767	17,083	14,303	17,988	-	17,988	5.30%
Purchased Services	1,512,315	1,586,377	1,502,071	1,504,911	130,942	1,635,853	3.12%
Capital Outlay	178,187	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,187,611</b>	<b>\$ 11,267,280</b>	<b>\$ 10,545,583</b>	<b>\$ 11,428,600</b>	<b>\$ 842,345</b>	<b>\$ 12,270,945</b>	<b>8.91%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
City Secretary's Office	5.50	6.50		6.50	-	6.50	0.00%
Internal Auditor	2.00	2.00		2.00	1.00	3.00	50.00%
City Manager's Office	10.00	10.00		10.00	-	10.00	0.00%
Economic Development	4.00	4.00		4.00	-	4.00	0.00%
City Attorney's Office	11.00	12.00		12.00	-	12.00	0.00%
Public Communications	8.00	8.00		8.00	-	8.00	0.00%
Community Services*	10.50	-		-	-	-	-
Human Resources	18.00	18.00		18.00	1.00	19.00	5.56%
<b>TOTAL</b>	<b>69.00</b>	<b>60.50</b>		<b>60.50</b>	<b>2.00</b>	<b>62.50</b>	<b>3.31%</b>

\*Community Services Division within General Government was dissolved and existing staff moved to Planning and Development Services and to the Fire Department.

**CITY OF COLLEGE STATION  
LIBRARY  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Library	\$ 1,728,309	\$ 1,766,856	\$ 1,766,856	\$ 1,867,431	\$ -	\$ 1,867,431	5.69%
<b>TOTAL</b>	<b>\$ 1,728,309</b>	<b>\$ 1,766,856</b>	<b>\$ 1,766,856</b>	<b>\$ 1,867,431</b>	<b>\$ -</b>	<b>\$ 1,867,431</b>	<b>5.69%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	793	1,300	1,300	1,200	-	1,200	-7.69%
Maintenance	2,423	3,065	3,065	3,642	-	3,642	18.83%
Purchased Services	1,614,593	1,652,091	1,652,091	1,752,189	-	1,752,189	6.06%
Capital Outlay	110,500	110,400	110,400	110,400	-	110,400	0.00%
<b>TOTAL</b>	<b>\$ 1,728,309</b>	<b>\$ 1,766,856</b>	<b>\$ 1,766,856</b>	<b>\$ 1,867,431</b>	<b>\$ -</b>	<b>\$ 1,867,431</b>	<b>5.69%</b>

The City of Bryan funds the salary and benefits for Library employees through an Interlocal Agreement. Those employees are not included in the City of College Station's personnel totals and are not presented above.

# CITY OF COLLEGE STATION

## ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 1,427,808</b>	<b>\$ 1,049,626</b>	<b>\$ 1,049,626</b>	<b>\$ 620,626</b>		<b>\$ 620,626</b>	
<b>Revenues</b>							
Investment Earnings	\$ 56,219	\$ 21,000	\$ 21,000	\$ 22,000	\$ -	\$ 22,000	4.76%
Misc Non-Operating	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 56,219</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ 22,000</b>	<b>4.76%</b>
<b>Total Funds Available</b>	<b>\$ 1,484,027</b>	<b>\$ 1,070,626</b>	<b>\$ 1,070,626</b>	<b>\$ 642,626</b>		<b>\$ 642,626</b>	
<b>Expenditures:</b>							
General Government Dept	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	\$ -	\$ 1,530,000	240.00%
<b>Total Operating Expenditures</b>	<b>\$ 434,409</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 1,530,000</b>	<b>\$ -</b>	<b>\$ 1,530,000</b>	<b>240.00%</b>
<b>Transfers:</b>							
Transfers In	-	-	-	(1,400,000)	-	(1,400,000)	-
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,400,000)</b>	<b>-</b>	<b>(1,400,000)</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 434,409</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>-71.11%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (378,191)</b>	<b>\$ (429,000)</b>	<b>\$ (429,000)</b>	<b>\$ (108,000)</b>	<b>\$ -</b>	<b>\$ (108,000)</b>	
Measurement Focus Increase (Decrease)	9						
<b>Ending Fund Balance</b>	<b>\$ 1,049,626</b>	<b>\$ 620,626</b>	<b>\$ 620,626</b>	<b>\$ 512,626</b>	<b>\$ -</b>	<b>\$ 512,626</b>	<b>-17.40%</b>

The Economic Development Subfund is entirely funded by revenue transfers from the General Fund to pay for expenses such as 380 agreements. In previous fiscal years, the subfund retained a balance to cover these payments and transfers were not required to cover the expenses. In FY27, the balance has been drawn down enough to require transfers to resume. In future, transfers will cover the expenses of the agreements to maintain a smaller fund balance that will allow the City to have some reserve for any changes in Economic Development opportunities through the year.

**CITY OF COLLEGE STATION  
ECONOMIC DEVELOPMENT SUBFUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Economic Development	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	\$ -	\$ 1,530,000	240.00%
<b>TOTAL</b>	<b>\$ 434,409</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 1,530,000</b>	<b>\$ -</b>	<b>\$ 1,530,000</b>	<b>240.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	434,409	450,000	450,000	1,530,000	-	1,530,000	240.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 434,409</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 1,530,000</b>	<b>\$ -</b>	<b>\$ 1,530,000</b>	<b>240.00%</b>

# CITY OF COLLEGE STATION

## EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 122,122</b>	<b>\$ 142,035</b>	<b>\$ 142,035</b>	<b>\$ 143,570</b>		<b>\$ 143,570</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 21,765	\$ 22,500	\$ 22,000	\$ 22,500	\$ -	\$ 22,500	0.00%
Investment Earnings	5,832	5,500	5,450	5,500	-	5,500	0.00%
<b>Total Revenues</b>	<b>\$ 27,598</b>	<b>\$ 28,000</b>	<b>\$ 27,450</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>0.00%</b>
<b>Total Funds Available</b>	<b>\$ 149,720</b>	<b>\$ 170,035</b>	<b>\$ 169,485</b>	<b>\$ 171,570</b>		<b>\$ 171,570</b>	
<b>Expenditures:</b>							
Fiscal Services Dept	\$ 7,686	\$ 9,110	\$ 25,915	\$ 9,110	\$ -	\$ 9,110	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 7,686</b>	<b>\$ 9,110</b>	<b>\$ 25,915</b>	<b>\$ 9,110</b>	<b>\$ -</b>	<b>\$ 9,110</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 7,686</b>	<b>\$ 9,110</b>	<b>\$ 25,915</b>	<b>\$ 9,110</b>	<b>\$ -</b>	<b>\$ 9,110</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 19,912</b>	<b>\$ 18,890</b>	<b>\$ 1,535</b>	<b>\$ 18,890</b>	<b>\$ -</b>	<b>\$ 18,890</b>	
Measurement Focus Increase (Decrease)		1					
<b>Ending Fund Balance</b>	<b>\$ 142,035</b>	<b>\$ 160,925</b>	<b>\$ 143,570</b>	<b>\$ 162,460</b>	<b>\$ -</b>	<b>\$ 162,460</b>	0.95%

**CITY OF COLLEGE STATION  
EFFICIENCY TIME PAYMENT SUBFUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Municipal Court	\$ 7,686	\$ 9,110	\$ 25,915	\$ 9,110	\$ -	\$ 9,110		0.00%
<b>TOTAL</b>	<b>\$ 7,686</b>	<b>\$ 9,110</b>	<b>\$ 25,915</b>	<b>\$ 9,110</b>	<b>\$ -</b>	<b>\$ 9,110</b>		<b>0.00%</b>

EXPENDITURE BY CLASSIFICATION								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Health Insurance	-	-	-	-	-	-		-
Supplies	-	-	-	-	-	-		-
Maintenance	1,860	4,000	3,173	4,000	-	4,000		0.00%
Purchased Services	5,826	5,110	12,227	5,110	-	5,110		0.00%
Capital Outlay	-	-	10,515	-	-	-		-
<b>TOTAL</b>	<b>\$ 7,686</b>	<b>\$ 9,110</b>	<b>\$ 25,915</b>	<b>\$ 9,110</b>	<b>\$ -</b>	<b>\$ 9,110</b>		<b>0.00%</b>

# CITY OF COLLEGE STATION DEBT SERVICE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 7,205,180</b>	<b>\$ 6,261,640</b>	<b>\$ 6,261,640</b>	<b>\$ 4,832,516</b>		<b>\$ 4,832,516</b>	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 29,256,194	\$ 31,236,996	\$ 30,536,996	\$ 30,811,423	\$ -	\$ 30,811,423	-1.36%
Advanced Refunding	-	-	-	-	-	-	
Bond Premiums	-	-	-	-	-	-	
Investment Earnings	463,083	260,000	260,000	181,000	-	181,000	-30.38%
Misc Non-Operating	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 29,719,278</b>	<b>\$ 31,496,996</b>	<b>\$ 30,796,996</b>	<b>\$ 30,992,423</b>	<b>\$ -</b>	<b>\$ 30,992,423</b>	-1.60%
<b>Total Funds Available</b>	<b>\$ 36,924,458</b>	<b>\$ 37,758,636</b>	<b>\$ 37,058,636</b>	<b>\$ 35,824,939</b>		<b>\$ 35,824,939</b>	
<b>Transfers:</b>							
Transfers In	(472,455)	(472,350)	(472,350)	(475,334)	-	(475,334)	0.63%
<b>Total Transfers (Sources) Uses</b>	<b>(472,455)</b>	<b>(472,350)</b>	<b>(472,350)</b>	<b>(475,334)</b>	<b>-</b>	<b>(475,334)</b>	0.63%
<b>Other (Sources) Uses</b>							
Debt Service	31,125,203	29,029,240	29,029,240	26,196,990	-	26,196,990	-9.76%
Refunded Bond Escrow, Agent Fees*	10,122	6,375,000	3,669,230	5,809,990	-	5,809,990	-8.86%
<b>Total Other (Sources) Uses</b>	<b>31,135,325</b>	<b>35,404,240</b>	<b>32,698,470</b>	<b>32,006,980</b>	<b>-</b>	<b>32,006,980</b>	-9.60%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 30,662,870</b>	<b>\$ 34,931,890</b>	<b>\$ 32,226,120</b>	<b>\$ 31,531,646</b>	<b>\$ -</b>	<b>\$ 31,531,646</b>	-9.73%
<b>Total Increase (Decrease)</b>	<b>\$ (943,592)</b>	<b>\$ (3,434,894)</b>	<b>\$ (1,429,124)</b>	<b>\$ (539,223)</b>	<b>\$ -</b>	<b>\$ (539,223)</b>	
Measurement Focus Increase (Decrease)	52						
<b>Ending Fund Balance</b>	<b>\$ 6,261,640</b>	<b>\$ 2,826,746</b>	<b>\$ 4,832,516</b>	<b>\$ 4,293,293</b>	<b>\$ -</b>	<b>\$ 4,293,293</b>	51.88%

\* FY27 expenses include a planned bond defeasance.

# DEBT SERVICE FUND FIVE YEAR FORECAST

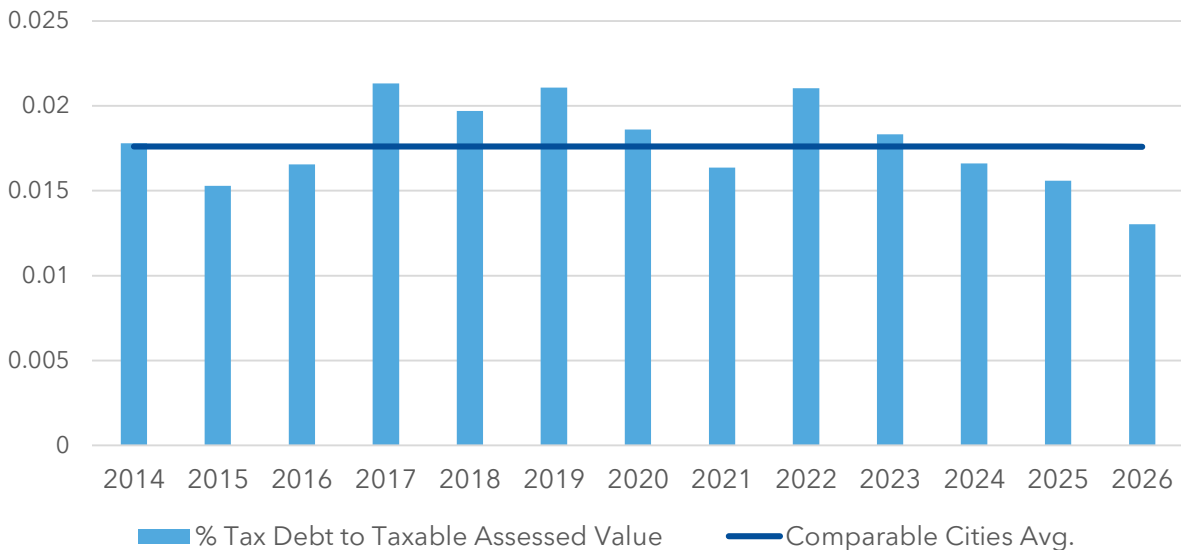
	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Fund Balance</b>	\$ 6,261,640	\$ 4,832,516	\$ 4,293,293	\$ 4,350,107	\$ 3,591,213	\$ 3,030,510
<b>Revenues</b>						
Current Revenues	30,796,996	30,992,423	31,956,209	34,354,803	36,732,659	37,631,276
<b>Total Revenues</b>	<b>\$ 30,796,996</b>	<b>\$ 30,992,423</b>	<b>\$ 31,956,209</b>	<b>\$ 34,354,803</b>	<b>\$ 36,732,659</b>	<b>\$ 37,631,276</b>
<b>Transfers:</b>						
Transfers In	(472,350)	(475,334)	(382,156)	(146,646)	(173,225)	(173,135)
<b>Total Transfers (Sources) Uses</b>	<b>\$ (472,350)</b>	<b>\$ (475,334)</b>	<b>\$ (382,156)</b>	<b>\$ (146,646)</b>	<b>\$ (173,225)</b>	<b>\$ (173,135)</b>
<b>Other (Sources) Uses</b>						
Debt Service	\$ 29,029,240	\$ 26,196,990	\$ 32,271,551	\$ 35,250,343	\$ 37,456,587	\$ 37,389,847
Other (Sources) Uses	3,669,230	5,809,990	10,000	10,000	10,000	10,000
<b>Total Other (Sources) Uses</b>	<b>\$ 32,698,470</b>	<b>\$ 32,006,980</b>	<b>\$ 32,281,551</b>	<b>\$ 35,260,343</b>	<b>\$ 37,466,587</b>	<b>\$ 37,399,847</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 32,226,120</b>	<b>\$ 31,531,646</b>	<b>\$ 31,899,395</b>	<b>\$ 35,113,697</b>	<b>\$ 37,293,362</b>	<b>\$ 37,226,712</b>
<b>Increase (Decrease)</b>	\$ (1,429,124)	\$ (539,223)	\$ 56,814	\$ (758,894)	\$ (560,703)	\$ 404,564
<b>Ending Fund Balance</b>	<b>\$ 4,832,516</b>	<b>\$ 4,293,293</b>	<b>\$ 4,350,107</b>	<b>\$ 3,591,213</b>	<b>\$ 3,030,510</b>	<b>\$ 3,435,075</b>

Forecast developed in 2026 - future years are subject to change.

## DEBT SERVICE FUND - DEBT SERVICE REQUIREMENTS ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	17,476,415	8,245,241	25,721,656	209,932,915
FY28	17,348,775	7,471,897	24,820,672	192,456,500
FY29	16,638,435	6,734,382	23,372,817	175,107,725
FY30	16,819,020	6,001,579	22,820,599	158,469,290
FY31	15,920,210	5,279,409	21,199,619	141,650,270
FY32	14,324,760	4,636,218	18,960,978	125,730,060
FY33	13,571,750	4,074,843	17,646,593	111,405,300
FY34	14,127,550	3,539,909	17,667,459	97,833,550
FY35	13,403,170	3,032,145	16,435,315	83,706,000
FY36	13,893,580	2,543,731	16,437,311	70,302,830
FY37	12,823,800	2,056,498	14,880,298	56,409,250
FY38	9,193,790	1,635,498	10,829,288	43,585,450
FY39	8,478,560	1,286,570	9,765,130	34,391,660
FY40	6,453,100	985,739	7,438,839	25,913,100
FY41	6,845,000	706,513	7,551,513	19,460,000
FY42	5,920,000	424,650	6,344,650	12,615,000
FY43	3,155,000	219,500	3,374,500	6,695,000
FY44	2,505,000	99,138	2,604,138	3,540,000
FY45	1,035,000	23,288	1,058,288	1,035,000

### Outstanding Tax Debt vs Taxable Assessed Valuation



**DEBT SERVICE SUMMARY OF REQUIREMENTS (ALL SERIES)  
CERTIFICATES OF OBLIGATION AND GENERAL OBLIGATION BONDS**

**GENERAL OBLIGATION BONDS**

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	BVSWMA, INC.	TOTAL
G.O. Series 2014	695,000	-	-	-	-	-	695,000
G.O. Series 2016	435,000	-	-	-	-	-	435,000
G.O. Series 2016 Ref.	1,341,945	630,000	1,230,000	520,000	268,055	-	3,990,000
G.O. Series 2017	825,000	-	-	-	-	-	825,000
G.O. Series 2017 Ref.	240,000	790,000	460,000	-	-	305,000	1,795,000
G.O. Series 2020 Ref.	1,236,920	827,630	168,000	502,450	-	-	2,735,000
G.O. Series 2023	335,000	-	-	-	-	-	335,000
G.O. Series 2024	925,000	-	-	-	-	-	925,000
G.O. Series 2024 Ref.	-	390,000	290,000	510,000	-	-	1,190,000
G.O. Series 2025	780,000	-	-	-	-	-	780,000
<b>TOTAL PRINCIPAL</b>	<b>\$ 6,813,865</b>	<b>\$ 2,637,630</b>	<b>\$ 2,148,000</b>	<b>\$ 1,532,450</b>	<b>\$ 268,055</b>	<b>\$ 305,000</b>	<b>\$ 13,705,000</b>

**ISSUE - INTEREST**

G.O. Series 2014	224,730	-	-	-	-	-	224,730
G.O. Series 2016	123,130	-	-	-	-	-	123,130
G.O. Series 2016 Ref.	33,132	16,290	22,500	8,490	8,788	-	89,200
G.O. Series 2017	317,080	-	-	-	-	-	317,080
G.O. Series 2017 Ref.	22,480	69,880	41,350	-	-	26,680	160,390
G.O. Series 2020 Ref.	235,390	114,840	12,370	61,500	-	-	424,100
G.O. Series 2023	253,630	-	-	-	-	-	253,630
G.O. Series 2024	558,900	-	-	-	-	-	558,900
G.O. Series 2024 Ref.	-	159,600	119,700	205,200	-	-	484,500
G.O. Series 2025	744,650	-	-	-	-	-	744,650
<b>TOTAL INTEREST</b>	<b>\$ 2,513,122</b>	<b>\$ 360,610</b>	<b>\$ 195,920</b>	<b>\$ 275,190</b>	<b>\$ 8,788</b>	<b>\$ 26,680</b>	<b>\$ 3,380,310</b>
<b>TOTAL PAYMENT</b>	<b>\$ 9,326,987</b>	<b>\$ 2,998,240</b>	<b>\$ 2,343,920</b>	<b>\$ 1,807,640</b>	<b>\$ 276,843</b>	<b>\$ 331,680</b>	<b>\$ 17,085,310</b>

**CERTIFICATES OF OBLIGATION BONDS**

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	TOTAL
C.O. Series 2013	-	455,000	-	110,000	-	565,000
C.O. Series 2016	765,000	-	320,000	-	-	1,085,000
C.O. Series 2017	2,230,000	-	365,000	215,000	-	2,810,000
C.O. Series 2018	780,000	290,000	165,000	460,000	-	1,695,000
C.O. Series 2019	1,317,550	-	535,000	1,025,000	137,450	3,015,000
C.O. Series 2020	280,000	-	115,000	710,000	-	1,105,000
C.O. Series 2021	1,110,000	585,000	325,000	425,000	-	2,445,000
C.O. Series 2022	1,630,000	325,000	275,000	430,000	-	2,660,000
C.O. Series 2023	295,000	345,000	260,000	65,000	-	965,000
C.O. Series 2024	1,770,000	310,000	60,000	140,000	-	2,280,000
C.O. Series 2025	485,000	-	150,000	250,000	-	885,000
C.O. Series 2026	-	-	1,130,000	-	-	1,130,000
<b>TOTAL PRINCIPAL</b>	<b>\$ 10,662,550</b>	<b>\$ 2,310,000</b>	<b>\$ 3,700,000</b>	<b>\$ 3,830,000</b>	<b>\$ 137,450</b>	<b>\$ 20,640,000</b>

**ISSUE - INTEREST**

C.O. Series 2013	-	143,270	-	34,630	-	177,900
C.O. Series 2016	232,280	-	97,990	-	-	330,270
C.O. Series 2017	993,860	-	188,660	112,380	-	1,294,900
C.O. Series 2018	365,130	145,120	82,130	230,160	-	822,540
C.O. Series 2019	801,339	-	315,830	607,030	61,041	1,785,240
C.O. Series 2020	14,710	-	63,410	388,680	-	466,800
C.O. Series 2021	504,240	380,890	210,140	277,360	-	1,372,630
C.O. Series 2022	1,634,250	382,880	322,380	503,000	-	2,842,510
C.O. Series 2023	212,930	405,780	301,250	77,380	-	997,340
C.O. Series 2024	819,750	393,100	78,750	176,600	-	1,468,200
C.O. Series 2025	153,630	-	223,290	368,200	-	745,120
C.O. Series 2026	-	-	1,708,000	-	-	1,708,000
<b>TOTAL INTEREST</b>	<b>\$ 5,732,119</b>	<b>\$ 1,851,040</b>	<b>\$ 3,591,830</b>	<b>\$ 2,775,420</b>	<b>\$ 61,041</b>	<b>\$ 14,011,450</b>
<b>TOTAL PAYMENT</b>	<b>\$ 16,394,669</b>	<b>\$ 4,161,040</b>	<b>\$ 7,291,830</b>	<b>\$ 6,605,420</b>	<b>\$ 198,491</b>	<b>\$ 34,651,450</b>

1. This debt will be paid out of the Debt Service Fund.
2. Utility GOBs were originally COs refunded by the City. This GOB and CO debt is serviced directly by the issuing Utility fund.
3. This debt will be paid out of the Debt Service Fund; a portion of the debt is supported by a transfer from the Memorial Cemetery Fund.



CITY OF COLLEGE STATION

*Home of Texas A&M University®*

# CITY OF COLLEGE STATION ELECTRIC FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 47,048,213</b>	<b>\$ 50,223,295</b>	<b>\$ 50,223,295</b>	<b>\$ 51,322,732</b>		<b>\$ 51,322,732</b>	
<b>Revenues</b>							
Residential	\$ 39,379,642	\$ 38,205,000	\$ 39,000,000	\$ 39,390,000	\$ -	\$ 39,390,000	3.10%
Commercial	45,787,676	44,422,000	45,000,000	45,450,000	-	45,450,000	2.31%
Multifamily	29,244,926	28,373,000	28,600,000	28,886,000	-	28,886,000	1.81%
Transmission Delivery Adjustment	17,792,709	15,382,521	13,913,560	14,679,000	-	14,679,000	-4.57%
Charges for Services	128,352	100,000	125,000	125,000	-	125,000	25.00%
Fines and Penalties	1,408,495	1,100,000	1,250,000	1,250,000	-	1,250,000	13.64%
Rents, Royalties and Contributions	283,037	400,000	300,000	300,000	-	300,000	-25.00%
Other Revenue	7,400,903	6,365,000	6,455,714	6,870,000	-	6,870,000	7.93%
Non-Governmental Grants	-	-	-	-	-	-	-
Investment Earnings	2,107,615	1,424,000	1,500,000	1,676,000	-	1,676,000	17.70%
Misc Non-Operating	1,666,854	1,230,000	1,535,778	1,530,000	-	1,530,000	24.39%
Gain (Loss) on Sale of Assets	(360,665)	-	(16,725)	-	-	-	-
<b>Total Revenues</b>	<b>\$ 144,839,544</b>	<b>\$ 137,001,521</b>	<b>\$ 137,663,327</b>	<b>\$ 140,156,000</b>	<b>\$ -</b>	<b>\$ 140,156,000</b>	<b>2.30%</b>
<b>Total Funds Available</b>	<b>\$ 191,887,757</b>	<b>\$ 187,224,816</b>	<b>\$ 187,886,622</b>	<b>\$ 191,478,732</b>	<b>\$ -</b>	<b>\$ 191,478,732</b>	
<b>Expenditures:</b>							
Electric Dept	\$ 89,496,976	\$ 101,465,065	\$ 93,084,548	\$ 101,735,923	\$ 708,593	\$ 102,444,516	0.97%
Direct Capital - Electric	93,760	400,000	254,321	400,000	-	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	-	50,090	
<b>Total Operating Expenditures</b>	<b>\$ 89,590,737</b>	<b>\$ 102,037,965</b>	<b>\$ 93,511,769</b>	<b>\$ 102,186,013</b>	<b>\$ 708,593</b>	<b>\$ 102,894,606</b>	<b>0.84%</b>
<b>Transfers:</b>							
Transfers In - Street Lights	(520,000)	(525,000)	(525,000)	(530,000)	-	(530,000)	0.95%
Transfers In - CIP	1,001	-	-	-	-	-	-
Transfers In - Replacements	(1,347,494)	(1,889,400)	(1,889,400)	(265,000)	-	(265,000)	-85.97%
Transfers In - W/WW Shared Services	(1,664,477)	(1,782,011)	(1,782,011)	(1,785,567)	-	(1,785,567)	0.20%
Utility Customer Service Transfer Out*	1,054,167	2,191,075	2,191,075	2,191,074	-	2,191,074	0.00%
General Fund Transfer	10,010,945	10,111,000	10,111,000	10,263,000	-	10,263,000	1.50%
Debt Service Transfer	8,626,703	8,361,930	8,361,930	7,159,280	-	7,159,280	-14.38%
Risk Mitigation Transfer Out	6,000,000	10,000,000	10,000,000	5,000,000	-	5,000,000	-50.00%
Shared Services Transfers Out	2,253,362	2,505,127	2,505,127	2,378,555	-	2,378,555	-5.05%
Capital Transfers Out	25,000,000	12,000,000	12,000,000	25,000,000	-	25,000,000	108.33%
<b>Total Transfers (Sources) Uses</b>	<b>49,414,205</b>	<b>40,972,721</b>	<b>40,972,721</b>	<b>49,411,342</b>	<b>-</b>	<b>49,411,342</b>	<b>20.60%</b>
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	1,339,544	1,893,606	1,893,606	265,000	-	265,000	-86.01%
Debt Issuance Costs	-	-	-	-	-	-	-
Other	74,489	35,794	35,794	-	-	-	-100.00%
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>1,414,033</b>	<b>2,079,400</b>	<b>2,079,400</b>	<b>415,000</b>	<b>-</b>	<b>415,000</b>	<b>-80.04%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 140,418,975</b>	<b>\$ 145,090,086</b>	<b>\$ 136,563,890</b>	<b>\$ 152,012,355</b>	<b>\$ 708,593</b>	<b>\$ 152,720,948</b>	<b>5.26%</b>
<b>Total Increase (Decrease)**</b>	<b>\$ 4,420,569</b>	<b>\$ (8,088,565)</b>	<b>\$ 1,099,437</b>	<b>\$ (11,856,355)</b>	<b>\$ (708,593)</b>	<b>\$ (12,564,948)</b>	
Measurement Focus Increase (Decrease)	(1,245,487)						
<b>Ending Working Capital</b>	<b>\$ 50,223,295</b>	<b>\$ 42,134,730</b>	<b>\$ 51,322,732</b>	<b>\$ 39,466,377</b>	<b>\$ (708,593)</b>	<b>\$ 38,757,784</b>	<b>-8.01%</b>

\* This interfund transfer to Utility Customer Service increased in FY26 due to a revised allocation model.

\*\* The FY27 Budget includes 1-time expenses/capital transfers.

# CITY OF COLLEGE STATION ELECTRIC FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Working Capital</b>	<b>\$ 50,223,295</b>	<b>\$ 51,322,732</b>	<b>\$ 38,757,784</b>	<b>\$ 32,167,505</b>	<b>\$ 28,114,099</b>	<b>\$ 25,561,348</b>
<b>Total Revenues</b>	137,663,327	140,156,000	134,790,000	136,940,000	139,190,000	142,504,000
<b>Total Funds Available</b>	<b>\$ 187,886,622</b>	<b>\$ 191,478,732</b>	<b>\$ 173,547,784</b>	<b>\$ 169,107,505</b>	<b>\$ 167,304,099</b>	<b>\$ 168,065,348</b>
<b>Total Operating Expenditures</b>	93,511,769	102,894,606	95,119,600	94,668,100	97,303,700	97,900,300
<b>Total Transfers (Sources) Uses</b>	40,972,721	49,411,342	46,110,679	46,175,306	44,289,051	45,474,981
<b>Total Other (Sources) Uses</b>	2,079,400	415,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 136,563,890</b>	<b>\$ 152,720,948</b>	<b>\$ 141,380,279</b>	<b>\$ 140,993,406</b>	<b>\$ 141,742,751</b>	<b>\$ 143,525,281</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 1,099,437</b>	<b>\$ (12,564,948)</b>	<b>\$ (6,590,279)</b>	<b>\$ (4,053,406)</b>	<b>\$ (2,552,751)</b>	<b>\$ (1,021,281)</b>
Measurement Focus Increase (Decrease)						
<b>Ending Working Capital</b>	<b>\$ 51,322,732</b>	<b>\$ 38,757,784</b>	<b>\$ 32,167,505</b>	<b>\$ 28,114,099</b>	<b>\$ 25,561,348</b>	<b>\$ 24,540,067</b>

\* The FY27 Budget includes 1-time expenses/transfers. Projected years also include 1-time capital transfers.

Forecast developed in 2026 - future years are subject to change.  
The forecast includes changes to the rates and transmission delivery adjustment (TDA).

**CITY OF COLLEGE STATION  
ELECTRIC FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Warehouse	\$ 482,306	\$ 435,522	\$ 346,671	\$ 469,323	\$ -	\$ 469,323	7.76%
Operations Administration	3,788,583	3,918,829	3,821,122	3,994,758	387,071	4,381,829	11.81%
Substations	1,958,268	2,295,799	2,072,833	2,365,704	-	2,365,704	3.04%
Utility Dispatch	1,981,064	1,846,372	2,011,180	1,844,172	-	1,844,172	-0.12%
Electric Compliance	492,317	543,930	543,930	556,444	174,050	730,494	34.30%
Engineering & Design (E&D)	1,700,762	1,785,852	1,886,389	1,840,379	-	1,840,379	3.05%
Energy Conservation	404,062	665,590	474,512	674,764	-	674,764	1.38%
Transmission / Distribution	4,973,460	5,340,689	5,345,429	5,339,866	-	5,339,866	-0.02%
SCADA	1,018,787	1,112,501	1,112,501	1,118,724	-	1,118,724	0.56%
AMI	726,973	869,981	869,981	881,789	147,472	1,029,261	18.31%
Purchased Power/Transmission	71,970,394	82,650,000	74,600,000	82,650,000	-	82,650,000	0.00%
Direct Capital	93,760	400,000	254,321	400,000	-	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	-	50,090	
<b>TOTAL</b>	<b>\$ 89,590,737</b>	<b>\$ 102,037,965</b>	<b>\$ 93,511,769</b>	<b>\$ 102,186,013</b>	<b>\$ 708,593</b>	<b>\$ 102,894,606</b>	<b>0.84%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 11,232,877	\$ 11,682,715	\$ 11,481,151	\$ 11,925,647	\$ 272,378	\$ 12,198,025	4.41%
Health Insurance	1,353,989	1,408,923	1,235,430	1,409,233	27,559	1,436,792	1.98%
Supplies	571,766	710,660	636,693	709,860	25,585	735,445	3.49%
Maintenance	756,951	845,889	923,179	951,981	18,727	970,708	14.76%
Purchased Services	3,443,250	4,166,878	4,208,095	4,089,202	50,344	4,139,546	-0.66%
Purchased Power/Transmission	71,970,394	82,650,000	74,600,000	82,650,000	-	82,650,000	0.00%
Capital Outlay	167,750	-	-	-	314,000	314,000	-
Direct Capital	93,760	400,000	254,321	400,000	-	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	-	50,090	
<b>TOTAL</b>	<b>\$ 89,590,737</b>	<b>\$ 102,037,965</b>	<b>\$ 93,511,769</b>	<b>\$ 102,186,013</b>	<b>\$ 708,593</b>	<b>\$ 102,894,606</b>	<b>0.84%</b>

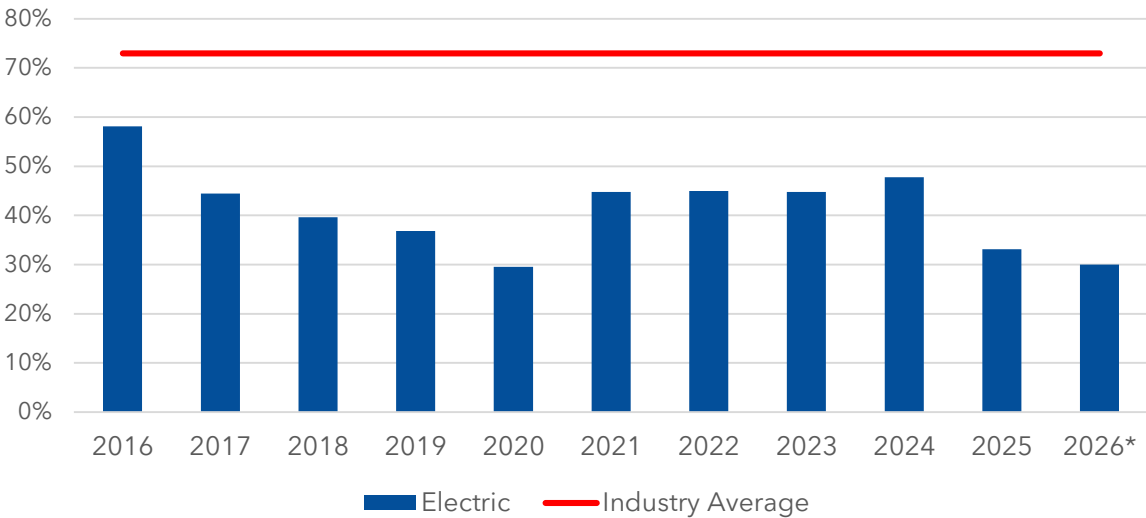
PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Warehouse / Operations Admin.	14.00	14.00		14.00	-	14.00	0.00%
E&D / T&D / SCADA / AMI	80.00	81.00		81.00	2.00	83.00	2.47%
<b>TOTAL</b>	<b>94.00</b>	<b>95.00</b>		<b>95.00</b>	<b>2.00</b>	<b>97.00</b>	<b>2.11%</b>

# ELECTRIC FUND - DEBT SERVICE REQUIREMENTS

## ALL ELECTRIC URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	4,947,630	2,211,650	7,159,280	57,367,180
FY28	4,996,940	2,012,539	7,009,479	52,419,550
FY29	4,728,310	1,821,595	6,549,905	47,422,610
FY30	4,044,410	1,648,441	5,692,851	42,694,300
FY31	4,076,890	1,480,591	5,557,481	38,649,890
FY32	3,873,000	1,309,081	5,182,081	34,573,000
FY33	3,575,000	1,141,054	4,716,054	30,700,000
FY34	3,130,000	989,059	4,119,059	27,125,000
FY35	2,695,000	870,221	3,565,221	23,995,000
FY36	2,805,000	764,204	3,569,204	21,300,000
FY37	2,915,000	653,136	3,568,136	18,495,000
FY38	3,025,000	536,441	3,561,441	15,580,000
FY39	2,705,000	428,053	3,133,053	12,555,000
FY40	2,805,000	329,097	3,134,097	9,850,000
FY41	2,910,000	225,494	3,135,494	7,045,000
FY42	2,045,000	127,975	2,172,975	4,135,000
FY43	1,400,000	55,600	1,455,600	2,090,000
FY44	690,000	13,800	703,800	690,000

Electric Fund Debt to Equity



\* Projected

# CITY OF COLLEGE STATION

## ELECTRIC RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 8,099,998</b>	<b>\$ 14,099,998</b>	<b>\$ 14,099,998</b>	<b>\$ 24,099,998</b>		<b>\$ 24,099,998</b>		
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Funds Available</b>	<b>\$ 8,099,998</b>	<b>\$ 14,099,998</b>	<b>\$ 14,099,998</b>	<b>\$ 24,099,998</b>	<b>\$ -</b>	<b>\$ 24,099,998</b>		
<b>Transfers:</b>								
Transfers In	\$ (6,000,000)	\$ (10,000,000)	\$ (10,000,000)	\$ (5,000,000)	\$ -	\$ (5,000,000)		-50.00%
<b>Total Transfers (Sources) Uses</b>	<b>(6,000,000)</b>	<b>(10,000,000)</b>	<b>(10,000,000)</b>	<b>(5,000,000)</b>	<b>-</b>	<b>(5,000,000)</b>		-50.00%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ (6,000,000)</b>	<b>\$ (10,000,000)</b>	<b>\$ (10,000,000)</b>	<b>\$ (5,000,000)</b>	<b>\$ -</b>	<b>\$ (5,000,000)</b>		-50.00%
<b>Total Increase (Decrease)</b>	<b>\$ 6,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>		
Measurement Focus Increase (Decrease)								
<b>Ending Fund Balance</b>	<b>\$ 14,099,998</b>	<b>\$ 24,099,998</b>	<b>\$ 24,099,998</b>	<b>\$ 29,099,998</b>	<b>\$ -</b>	<b>\$ 29,099,998</b>		

Activity in this fund is primarily from a transfer from the utility's operating fund. See the utility text and fund summary for more detail. This Fund is intended to cover extreme costs resulting from significant one-time events, such as surging Purchase Power costs due to a winter storm or geopolitical events. The approximate balance to be saved in the Risk Mitigation Fund is \$38 million to \$55 million.

# CITY OF COLLEGE STATION WATER FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 11,228,110</b>	<b>\$ 9,216,398</b>	<b>\$ 9,216,398</b>	<b>\$ 6,318,853</b>		<b>\$ 6,318,853</b>	
<b>Revenues</b>							
Residential	\$ 10,344,281	\$ 10,468,000	\$ 11,924,601	\$ 12,105,000	\$ -	\$ 12,105,000	15.64%
Commercial	8,788,785	8,894,000	6,984,755	7,085,000	-	7,085,000	-20.34%
Multifamily	6,081,421	6,154,000	6,335,598	6,430,000	-	6,430,000	4.48%
Charges for Services	405,522	300,000	400,000	400,000	-	400,000	33.33%
Fines and Penalties	225,465	150,000	226,218	200,000	-	200,000	33.33%
Other Revenue	151,244	150,000	113,881	165,000	-	165,000	10.00%
Investment Earnings	655,309	405,500	455,145	225,000	-	225,000	-44.51%
Misc Non-Operating	51,467	37,000	62,184	45,000	-	45,000	21.62%
Gain (Loss) on Sale of Assets	(41,468)	-	(10,223)	-	-	-	-
<b>Total Revenues</b>	<b>\$ 28,557,770</b>	<b>\$ 26,558,500</b>	<b>\$ 26,492,159</b>	<b>\$ 26,655,000</b>	<b>\$ -</b>	<b>\$ 26,655,000</b>	<b>0.36%</b>
<b>Total Funds Available</b>	<b>\$ 39,785,880</b>	<b>\$ 35,774,898</b>	<b>\$ 35,708,557</b>	<b>\$ 32,973,853</b>	<b>\$ -</b>	<b>\$ 32,973,853</b>	
<b>Expenditures:</b>							
Water Dept	\$ 9,946,514	\$ 10,489,155	\$ 10,864,673	\$ 10,043,723	\$ 371,166	\$ 10,414,889	-0.71%
Direct Capital - Water	116,257	268,000	295,258	68,000	-	68,000	-74.63%
Pay Plan Contingency	-	23,111	23,111	19,538	-	19,538	
<b>Total Operating Expenditures</b>	<b>\$ 10,062,771</b>	<b>\$ 10,780,266</b>	<b>\$ 11,183,042</b>	<b>\$ 10,131,261</b>	<b>\$ 371,166</b>	<b>\$ 10,502,427</b>	<b>-2.58%</b>
<b>Transfers:</b>							
Transfers In - Impact Fee	(600,000)	(1,000,000)	(1,000,000)	(1,300,000)	-	(1,300,000)	30.00%
Transfers In - Replacements	(413,953)	(406,283)	(406,283)	(340,000)	-	(340,000)	-16.31%
Utility Customer Service Transfer Out	914,833	710,074	710,074	710,074	-	710,074	0.00%
General Fund Transfer	2,300,000	2,325,000	2,325,000	2,500,000	-	2,500,000	7.53%
Debt Service Transfer	7,373,441	7,401,280	7,401,280	9,635,750	-	9,635,750	30.19%
Risk Mitigation Transfers Out	-	-	-	-	-	-	-
Shared Services Transfers Out	2,825,364	3,120,308	3,120,308	3,069,966	-	3,069,966	-1.61%
Capital Transfers Out	6,895,743	5,500,000	5,500,000	1,000,000	-	1,000,000	-81.82%
<b>Total Transfers (Sources) Uses</b>	<b>19,295,428</b>	<b>17,650,379</b>	<b>17,650,379</b>	<b>15,275,790</b>	<b>-</b>	<b>15,275,790</b>	<b>-13.45%</b>
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	347,460	350,000	350,000	340,000	-	340,000	-2.86%
Debt Service	102,039	-	-	-	-	-	-
Other	155,746	56,283	56,283	-	-	-	-100.00%
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>605,245</b>	<b>556,283</b>	<b>556,283</b>	<b>490,000</b>	<b>-</b>	<b>490,000</b>	<b>-11.92%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 29,963,444</b>	<b>\$ 28,986,928</b>	<b>\$ 29,389,704</b>	<b>\$ 25,897,051</b>	<b>\$ 371,166</b>	<b>\$ 26,268,217</b>	<b>-9.38%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (1,405,675)</b>	<b>\$ (2,428,428)</b>	<b>\$ (2,897,545)</b>	<b>\$ 757,949</b>	<b>\$ (371,166)</b>	<b>\$ 386,783</b>	
Measurement Focus Increase (Decrease)	(606,037)						
<b>Ending Working Capital</b>	<b>\$ 9,216,398</b>	<b>\$ 6,787,970</b>	<b>\$ 6,318,853</b>	<b>\$ 7,076,802</b>	<b>\$ (371,166)</b>	<b>\$ 6,705,636</b>	<b>-1.21%</b>

# CITY OF COLLEGE STATION WATER FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Working Capital</b>	<b>\$9,216,398</b>	<b>\$6,318,853</b>	<b>\$6,705,636</b>	<b>\$6,388,125</b>	<b>\$7,140,746</b>	<b>\$7,220,564</b>
<b>Total Revenues</b>	26,492,159	26,655,000	29,555,300	31,938,100	32,477,300	32,546,100
<b>Total Funds Available</b>	<b>\$35,708,557</b>	<b>\$32,973,853</b>	<b>\$36,260,936</b>	<b>\$38,326,225</b>	<b>\$39,618,046</b>	<b>\$39,766,664</b>
<b>Total Operating Expenditures</b>	11,183,042	10,502,427	10,470,124	10,679,728	10,925,350	11,178,990
<b>Total Transfers (Sources) Uses</b>	17,650,379	15,275,790	19,252,687	20,355,751	21,322,132	21,698,299
<b>Total Other (Sources) Uses</b>	556,283	490,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$29,389,704</b>	<b>\$26,268,217</b>	<b>\$29,872,812</b>	<b>\$31,185,479</b>	<b>\$32,397,482</b>	<b>\$33,027,289</b>
<b>Total Increase (Decrease)</b>	(\$2,897,545)	\$386,783	(317,512)	752,621	79,818	(481,189)
Measurement Focus Increase (Decrease)						
<b>Ending Working Capital</b>	<b>\$6,318,853</b>	<b>\$6,705,636</b>	<b>\$6,388,125</b>	<b>\$7,140,746</b>	<b>\$7,220,564</b>	<b>\$6,739,375</b>

Forecast developed in 2026 - future years are subject to change.

The forecast includes additional future rate increases to support anticipated debt service for capital projects.

**CITY OF COLLEGE STATION  
WATER FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Production	\$ 4,591,269	\$ 5,265,640	\$ 5,149,010	\$ 4,600,715	\$ 370,204	\$ 4,970,919	-5.60%
Distribution	5,355,245	5,223,515	5,698,537	5,408,008	962	5,408,970	3.55%
Direct Capital	116,257	268,000	312,384	103,000	-	103,000	-61.57%
Pay Plan Contingency	-	23,111	23,111	19,538	-	19,538	
<b>TOTAL</b>	<b>\$10,062,771</b>	<b>\$ 10,780,266</b>	<b>\$ 11,183,042</b>	<b>\$10,131,261</b>	<b>\$ 371,166</b>	<b>\$ 10,502,427</b>	<b>-2.58%</b>

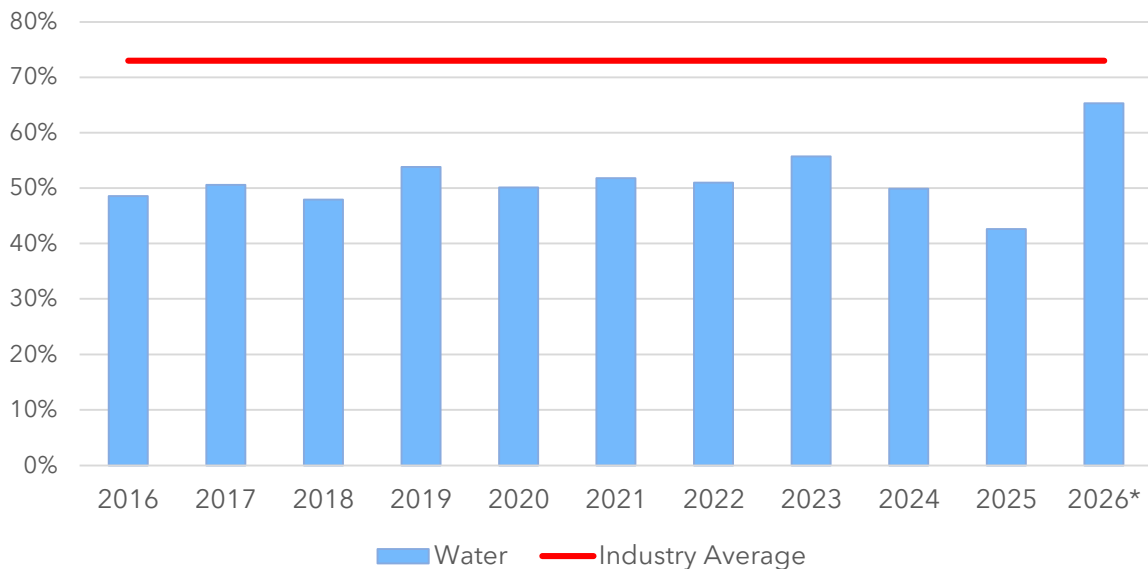
EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,970,017	\$ 3,940,607	\$ 4,194,427	\$ 4,076,371	\$ 98,078	\$ 4,174,449	5.93%
Health Insurance	648,883	666,931	655,796	667,176	13,757	680,933	2.10%
Supplies	1,429,627	1,299,010	1,560,827	1,309,610	7,585	1,317,195	1.40%
Maintenance	369,481	442,439	555,210	477,320	784	478,104	8.06%
Purchased Services	3,528,507	4,140,168	3,881,287	3,478,246	250,962	3,729,208	-9.93%
Capital Outlay	116,257	268,000	312,384	103,000	-	103,000	-61.57%
Pay Plan Contingency	-	23,111	23,111	19,538	-	19,538	
<b>TOTAL</b>	<b>\$10,062,771</b>	<b>\$ 10,780,266</b>	<b>\$ 11,183,042</b>	<b>\$10,131,261</b>	<b>\$ 371,166</b>	<b>\$ 10,502,427</b>	<b>-2.58%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Production	6.00	6.00		6.00	1.00	7.00	16.67%
Distribution	40.00	40.00		40.00	-	40.00	0.00%
<b>TOTAL</b>	<b>46.00</b>	<b>46.00</b>		<b>46.00</b>	<b>1.00</b>	<b>47.00</b>	<b>2.17%</b>

## WATER FUND - DEBT SERVICE REQUIREMENTS ALL WATER URB, GO, AND CO SERIES

<u>FISCAL YEAR</u>	<u>PRINICIPAL</u>	<u>INTEREST</u>	<u>FISCAL YEAR PAYMENT</u>	<u>PRINCIPAL OUTSTANDING OCT. 1</u>
FY27	5,848,000	3,787,750	9,635,750	91,093,250
FY28	5,254,500	3,511,546	8,766,046	85,245,250
FY29	4,998,250	3,295,648	8,293,898	79,990,750
FY30	4,685,500	3,086,795	7,772,295	74,992,500
FY31	4,902,000	2,872,774	7,774,774	70,307,000
FY32	5,120,000	2,649,360	7,769,360	65,405,000
FY33	5,180,000	2,422,504	7,602,504	60,285,000
FY34	5,405,000	2,193,164	7,598,164	55,105,000
FY35	5,215,000	1,975,480	7,190,480	49,700,000
FY36	5,425,000	1,765,509	7,190,509	44,485,000
FY37	5,220,000	1,552,141	6,772,141	39,060,000
FY38	4,875,000	1,343,571	6,218,571	33,840,000
FY39	4,830,000	1,141,456	5,971,456	28,965,000
FY40	4,170,000	950,475	5,120,475	24,135,000
FY41	4,175,000	765,206	4,940,206	19,965,000
FY42	3,825,000	579,669	4,404,669	15,790,000
FY43	3,385,000	419,556	3,804,556	11,965,000
FY44	2,960,000	290,725	3,250,725	8,580,000
FY45	2,940,000	170,491	3,110,491	5,620,000
FY46	2,680,000	55,275	2,735,275	2,680,000

### Water Fund Debt to Equity



**\*Projected**

# CITY OF COLLEGE STATION

## WATER RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>		<b>\$ 2,599,998</b>	
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Funds Available</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ -</b>	<b>\$ 2,599,998</b>	-
<b>Transfers:</b>							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Transfers (Sources) Uses</b>	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Increase (Decrease)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Measurement Focus Increase (Decrease)							
<b>Ending Fund Balance</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ 2,599,998</b>	<b>\$ -</b>	<b>\$ 2,599,998</b>	

Activity in this fund is primarily from a transfer from the utility's operating fund.  
This Fund is intended to cover costs from significant one-time events, such as significant emergency repairs or water supply costs  
The approximate balance to be saved in this Fund ranges from \$2 million to \$3 million.

# CITY OF COLLEGE STATION WASTEWATER FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 17,768,237</b>	<b>\$ 14,787,638</b>	<b>\$ 14,787,638</b>	<b>\$ 8,246,041</b>		<b>\$ 8,246,041</b>	
<b>Revenues</b>							
Residential	\$ 9,402,259	\$ 9,505,000	\$ 9,778,349	\$ 9,950,000	\$ -	\$ 9,950,000	4.68%
Commercial	4,968,410	5,022,000	5,365,883	5,450,000	-	5,450,000	8.52%
Multifamily	9,264,212	9,366,000	9,190,250	9,350,000	-	9,350,000	-0.17%
Charges for Services	276,150	125,000	250,000	200,000	-	200,000	60.00%
Fines and Penalties	274,639	205,000	275,000	250,000	-	250,000	21.95%
Intergovernmental	2,751,360	-	-	-	-	-	-
Investment Earnings	1,123,182	1,000,000	723,438	300,000	-	300,000	-70.00%
Misc Non-Operating	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 28,452,891</b>	<b>\$ 25,223,000</b>	<b>\$ 25,582,130</b>	<b>\$ 25,500,000</b>	<b>\$ -</b>	<b>\$ 25,500,000</b>	<b>1.10%</b>
<b>Total Funds Available</b>	<b>\$ 46,221,128</b>	<b>\$ 40,010,638</b>	<b>\$ 40,369,768</b>	<b>\$ 33,746,041</b>	<b>\$ -</b>	<b>\$ 33,746,041</b>	
<b>Expenditures:</b>							
Wastewater Dept	\$ 7,623,025	\$ 9,347,356	\$ 8,833,027	\$ 8,967,432	\$ -	\$ 8,967,432	-4.06%
Direct Capital - Wastewater	235,051	55,500	89,366	95,500	-	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	-	19,246	-
<b>Total Operating Expenditures</b>	<b>\$ 7,858,077</b>	<b>\$ 9,424,411</b>	<b>\$ 8,943,948</b>	<b>\$ 9,082,178</b>	<b>\$ -</b>	<b>\$ 9,082,178</b>	<b>-3.63%</b>
<b>Transfers:</b>							
Transfers In - Impact Fee	(2,500,000)	(2,750,000)	(2,750,000)	(2,350,000)	-	(2,350,000)	-14.55%
Transfers In - Replacements	(720,109)	(1,499,602)	(1,499,602)	(460,000)	-	(460,000)	-69.33%
Utility Customer Service Transfer Out	639,833	710,074	710,074	710,074	-	710,074	0.00%
General Fund Transfer	2,250,000	2,412,000	2,412,000	2,449,000	-	2,449,000	1.53%
Debt Service Transfer	8,014,060	8,648,900	8,648,900	8,413,060	-	8,413,060	-2.73%
Risk Mitigation Transfers Out	100,000	100,000	100,000	100,000	-	100,000	0.00%
Shared Services Transfers Out	1,723,910	1,908,805	1,908,805	1,822,483	-	1,822,483	-4.52%
Capital Transfers Out	11,751,360	12,000,000	12,000,000	4,500,000	-	4,500,000	-62.50%
<b>Total Transfers (Sources) Uses</b>	<b>21,259,054</b>	<b>21,530,177</b>	<b>21,530,177</b>	<b>15,184,617</b>	<b>-</b>	<b>15,184,617</b>	<b>-29.47%</b>
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	669,275	1,499,602	1,499,602	460,000	-	460,000	-69.33%
Debt Service	165,212	-	-	-	-	-	-
Other	717,442	-	-	-	-	-	-
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>1,551,929</b>	<b>1,649,602</b>	<b>1,649,602</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>	<b>-63.02%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 30,669,059</b>	<b>\$ 32,604,190</b>	<b>\$ 32,123,727</b>	<b>\$ 24,876,795</b>	<b>\$ -</b>	<b>\$ 24,876,795</b>	<b>-23.70%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (2,216,168)</b>	<b>\$ (7,381,190)</b>	<b>\$ (6,541,597)</b>	<b>\$ 623,205</b>	<b>\$ -</b>	<b>\$ 623,205</b>	
Measurement Focus Increase (Decrease)	(764,431)						
<b>Ending Working Capital</b>	<b>\$ 14,787,638</b>	<b>\$ 7,406,448</b>	<b>\$ 8,246,041</b>	<b>\$ 8,869,246</b>	<b>\$ -</b>	<b>\$ 8,869,246</b>	<b>19.75%</b>

# CITY OF COLLEGE STATION WASTEWATER FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Working Capital</b>	<b>\$14,787,638</b>	<b>\$8,246,041</b>	<b>\$8,869,246</b>	<b>\$11,172,199</b>	<b>\$10,984,594</b>	<b>\$10,583,306</b>
<b>Total Revenues</b>	25,582,130	25,500,000	25,889,100	26,354,700	26,739,100	27,122,100
<b>Total Funds Available</b>	<b>\$40,369,768</b>	<b>\$33,746,041</b>	<b>\$34,758,346</b>	<b>\$37,526,899</b>	<b>\$37,723,694</b>	<b>\$37,705,406</b>
<b>Total Operating Expenditures</b>	8,943,948	9,082,178	9,353,823	9,568,418	9,824,031	10,085,662
<b>Total Transfers (Sources) Uses</b>	21,530,177	15,184,617	14,082,324	16,823,887	17,166,358	17,065,420
<b>Total Other (Sources) Uses</b>	1,649,602	610,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$32,123,727</b>	<b>\$24,876,795</b>	<b>\$23,586,147</b>	<b>\$26,542,305</b>	<b>\$27,140,388</b>	<b>\$27,301,081</b>
<b>Total Increase (Decrease)</b>	(\$6,541,597)	\$623,205	2,302,953	(187,605)	(401,288)	(178,981)
Measurement Focus Increase (Decrease)						
<b>Ending Working Capital</b>	<b>\$8,246,041</b>	<b>\$8,869,246</b>	<b>\$11,172,199</b>	<b>\$10,984,594</b>	<b>\$10,583,306</b>	<b>\$10,404,325</b>

Forecast developed in 2026 - future years are subject to change.  
Forecast includes a future projected rate increase due to increased capital costs and debt service.  
The forecast includes additional 1-time capital transfers which reduce the Ending Working Capital.

**CITY OF COLLEGE STATION  
WASTEWATER FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Collection	\$ 1,877,095	\$ 3,032,250	\$ 2,493,821	\$ 2,561,070	\$ -	\$ 2,561,070	-15.54%
Treatment	5,745,930	6,315,106	6,339,206	6,406,362	-	6,406,362	1.45%
Direct Capital	235,051	55,500	89,366	95,500	-	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	-	19,246	
<b>TOTAL</b>	<b>\$ 7,858,077</b>	<b>\$ 9,424,411</b>	<b>\$ 8,943,948</b>	<b>\$ 9,082,178</b>	<b>\$ -</b>	<b>\$ 9,082,178</b>	<b>-3.63%</b>

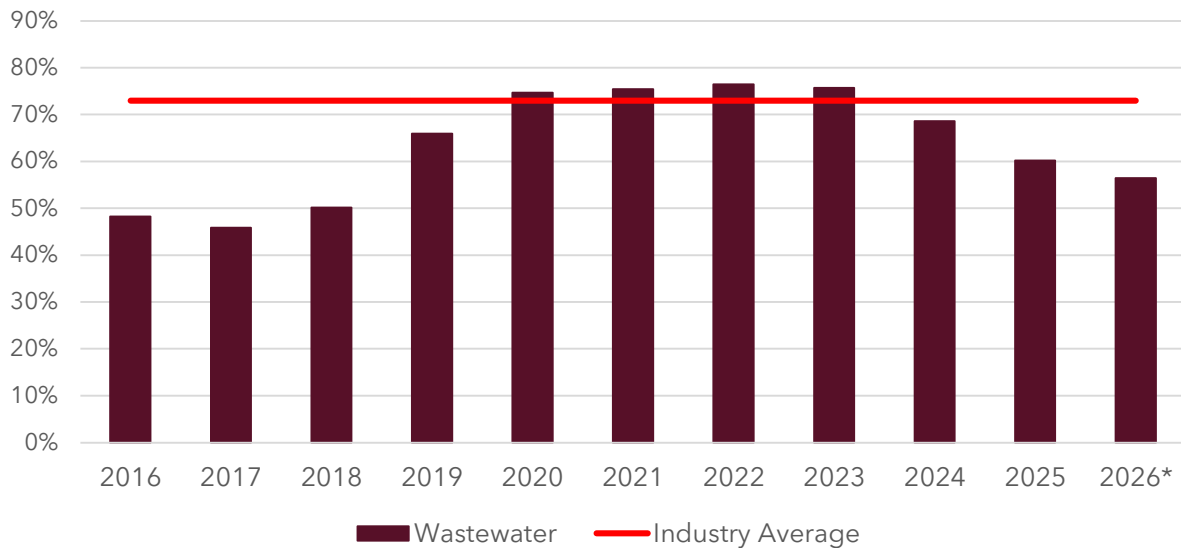
EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,407,295	\$ 3,889,064	\$ 3,466,305	\$ 4,021,649	\$ -	\$ 4,021,649	3.41%
Health Insurance	580,276	681,693	522,495	681,864	-	681,864	0.03%
Supplies	1,092,949	1,032,585	1,256,806	1,082,885	-	1,082,885	4.87%
Maintenance	545,320	508,954	833,050	576,686	-	576,686	13.31%
Purchased Services	1,997,186	3,235,060	2,754,371	2,604,348	-	2,604,348	-19.50%
Capital Outlay	235,051	55,500	89,366	95,500	-	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	-	19,246	
<b>TOTAL</b>	<b>\$ 7,858,077</b>	<b>\$ 9,424,411</b>	<b>\$ 8,943,948</b>	<b>\$ 9,082,178</b>	<b>\$ -</b>	<b>\$ 9,082,178</b>	<b>-3.63%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Collection	17.00	17.00		17.00	-	17.00	0.00%
Treatment	28.00	28.00		28.00	-	28.00	0.00%
<b>TOTAL</b>	<b>45.00</b>	<b>45.00</b>		<b>45.00</b>	<b>-</b>	<b>45.00</b>	<b>0.00%</b>

## WASTEWATER FUND - DEBT SERVICE REQUIREMENTS ALL WASTEWATER URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	5,362,450	3,050,610	8,413,060	81,383,460
FY28	5,231,900	2,814,340	8,046,240	76,021,010
FY29	5,306,250	2,582,754	7,889,004	70,789,110
FY30	5,549,350	2,354,725	7,904,075	65,482,860
FY31	5,710,510	2,114,026	7,824,536	59,933,510
FY32	5,798,000	1,872,603	7,670,603	54,223,000
FY33	5,690,000	1,638,148	7,328,148	48,425,000
FY34	5,770,000	1,406,054	7,176,054	42,735,000
FY35	5,250,000	1,206,699	6,456,699	36,965,000
FY36	5,430,000	1,032,563	6,462,563	31,715,000
FY37	5,610,000	851,159	6,461,159	26,285,000
FY38	5,465,000	667,103	6,132,103	20,675,000
FY39	4,950,000	494,672	5,444,672	15,210,000
FY40	3,460,000	354,516	3,814,516	10,260,000
FY41	2,465,000	245,294	2,710,294	6,800,000
FY42	1,855,000	152,288	2,007,288	4,335,000
FY43	990,000	88,150	1,078,150	2,480,000
FY44	885,000	47,478	932,478	1,490,000
FY45	605,000	13,991	618,991	605,000

Wastewater Fund Debt to Equity



\* Projected

# CITY OF COLLEGE STATION

## WASTEWATER RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 300,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>		<b>\$ 500,000</b>	
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Funds Available</b>	<b>\$ 300,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
<b>Transfers:</b>							
Transfers In	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	\$ (100,000)	0.00%
<b>Total Transfers (Sources) Uses</b>	(100,000)	(100,000)	(100,000)	(100,000)	-	(100,000)	0.00%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	0.00%
<b>Total Increase (Decrease)</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	
Measurement Focus Increase (Decrease)							
<b>Ending Fund Balance</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	

Activity in this fund is primarily from a transfer from the utility's operating fund. The Risk Mitigation Fund has an anticipated target balance of \$2 million to \$3 million.

# CITY OF COLLEGE STATION SOLID WASTE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 4,711,373</b>	<b>\$ 5,433,237</b>	<b>\$ 5,433,237</b>	<b>\$ 7,405,628</b>		<b>\$ 7,405,628</b>	
<b>Revenues</b>							
Residential	\$ 6,703,852	\$ 7,229,400	\$ 7,462,630	\$ 7,957,000	\$ -	\$ 7,957,000	10.06%
Commercial	4,888,337	5,015,100	5,176,830	5,526,000	-	5,526,000	10.19%
Multifamily	3,739,749	3,644,500	3,761,880	4,015,000	-	4,015,000	10.17%
Fines and Penalties	159,354	147,000	159,640	160,000	-	160,000	8.84%
Rents, Royalties and Contributions	4,494	16,000	16,000	17,000	-	17,000	6.25%
Other Revenue	406,619	389,550	405,000	409,675	-	409,675	5.17%
Investment Earnings	164,892	142,000	183,680	250,000	-	250,000	76.06%
Misc Non-Operating	10,755	4,000	25,500	5,000	-	5,000	25.00%
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 16,078,053</b>	<b>\$ 16,587,550</b>	<b>\$ 17,191,160</b>	<b>\$ 18,339,675</b>	<b>\$ -</b>	<b>\$ 18,339,675</b>	<b>10.56%</b>
<b>Total Funds Available</b>	<b>\$ 20,789,426</b>	<b>\$ 22,020,787</b>	<b>\$ 22,624,397</b>	<b>\$ 25,745,303</b>	<b>\$ -</b>	<b>\$ 25,745,303</b>	
<b>Expenditures:</b>							
Public Works Dept	\$ 11,492,698	\$ 12,247,381	\$ 11,273,467	\$ 12,160,310	\$ 916,442	\$ 13,076,752	6.77%
Pay Plan Contingency	-	16,649	16,649	15,609	-	15,609	
<b>Total Operating Expenditures</b>	<b>\$ 11,492,698</b>	<b>\$ 12,264,030</b>	<b>\$ 11,290,116</b>	<b>\$ 12,175,919</b>	<b>\$ 916,442</b>	<b>\$ 13,092,361</b>	<b>6.75%</b>
<b>Transfers:</b>							
Transfers In - Replacements	(1,125,786)	(1,420,535)	(1,420,535)	(2,200,000)	-	(2,200,000)	54.87%
Interdept Exp - Utility Billing	208,083	298,442	298,442	298,442	-	298,442	0.00%
Transfer to General Fund	1,461,000	1,564,000	1,564,000	1,587,460	-	1,587,460	1.50%
Shared Services Transfers Out	1,354,333	1,485,431	1,485,431	1,495,856	-	1,495,856	0.70%
<b>Total Transfers (Sources) Uses</b>	<b>1,897,631</b>	<b>1,927,338</b>	<b>1,927,338</b>	<b>1,181,758</b>	<b>-</b>	<b>1,181,758</b>	<b>-38.68%</b>
<b>Other (Sources) Uses</b>							
Public Agency	42,225	49,230	49,230	50,230	-	50,230	2.03%
Capital Outlay	1,125,786	1,420,535	1,420,535	2,200,000	-	2,200,000	54.87%
Debt Service	330,675	331,550	331,550	331,680	-	331,680	0.04%
Other	(81,086)	-	-	-	-	-	-
Contingency	-	200,000	200,000	200,000	-	200,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>1,417,599</b>	<b>2,001,315</b>	<b>2,001,315</b>	<b>2,781,910</b>	<b>-</b>	<b>2,781,910</b>	<b>39.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 14,807,928</b>	<b>\$ 16,192,683</b>	<b>\$ 15,218,769</b>	<b>\$ 16,139,587</b>	<b>\$ 916,442</b>	<b>\$ 17,056,029</b>	<b>5.33%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 1,270,125</b>	<b>\$ 394,867</b>	<b>\$ 1,972,391</b>	<b>\$ 2,200,088</b>	<b>\$ (916,442)</b>	<b>\$ 1,283,646</b>	
Measurement Focus Increase (Decrease)		(548,261)					
<b>Ending Working Capital</b>	<b>\$ 5,433,237</b>	<b>\$ 5,828,104</b>	<b>\$ 7,405,628</b>	<b>\$ 9,605,716</b>	<b>\$ (916,442)</b>	<b>\$ 8,689,274</b>	

# CITY OF COLLEGE STATION SOLID WASTE FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Working Capital</b>	<b>\$ 5,433,237</b>	<b>\$ 7,405,628</b>	<b>\$ 8,689,274</b>	<b>\$ 9,921,120</b>	<b>\$ 11,186,600</b>	<b>\$ 12,499,029</b>
<b>Total Revenues</b>	17,191,160	18,339,675	19,453,400	20,745,875	21,802,000	23,303,000
<b>Total Funds Available</b>	<b>\$ 22,624,397</b>	<b>\$ 25,745,303</b>	<b>\$ 28,142,674</b>	<b>\$ 30,666,995</b>	<b>\$ 32,988,600</b>	<b>\$ 35,802,029</b>
<b>Total Operating Expenditures</b>	11,290,116	13,092,361	14,139,750	15,270,930	16,492,604	17,812,013
<b>Total Transfers (Sources) Uses</b>	1,927,338	1,181,758	3,507,173	3,629,360	3,746,737	3,868,891
<b>Total Other (Sources) Uses</b>	2,001,315	2,781,910	574,630	580,105	250,230	250,230
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 15,218,769</b>	<b>\$ 17,056,029</b>	<b>\$ 18,221,553</b>	<b>\$ 19,480,395</b>	<b>\$ 20,489,571</b>	<b>\$ 21,931,134</b>
<b>Total Increase (Decrease)*</b>	\$ 1,972,391	\$ 1,283,646	\$ 1,231,847	\$ 1,265,480	\$ 1,312,429	\$ 1,371,866
Measurement Focus Increase (Decrease)						
<b>Ending Working Capital</b>	<b>\$ 7,405,628</b>	<b>\$ 8,689,274</b>	<b>\$ 9,921,120</b>	<b>\$ 11,186,600</b>	<b>\$ 12,499,029</b>	<b>\$ 13,870,895</b>

\* FY27 Budget change includes 1-time expenses.  
Forecast developed in 2026 - future years are subject to change.

**CITY OF COLLEGE STATION  
SOLID WASTE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Residential Collection	\$ 7,759,977	\$ 8,282,134	\$ 7,518,205	\$ 8,065,424	\$ 354,007	\$ 8,419,431	1.66%
Commercial Collection	3,732,722	3,965,247	3,755,262	4,094,886	562,435	4,657,321	17.45%
Pay Plan Contingency	-	16,649	16,649	15,609	-	15,609	
<b>TOTAL</b>	<b>\$ 11,492,698</b>	<b>\$ 12,264,030</b>	<b>\$ 11,290,116</b>	<b>\$ 12,175,919</b>	<b>\$ 916,442</b>	<b>\$ 13,092,361</b>	<b>6.75%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,698,618	\$ 3,863,289	\$ 3,601,697	\$ 3,887,113	\$ -	\$ 3,887,113	0.62%
Health Insurance	697,122	726,738	612,475	711,133	-	711,133	-2.15%
Supplies	673,850	963,703	678,122	884,509	23,635	908,144	-5.77%
Maintenance	1,229,815	1,395,825	1,388,957	1,726,374	59,000	1,785,374	27.91%
Purchased Services	4,014,653	4,775,685	4,470,075	4,951,181	156,201	5,107,382	6.95%
Capital Outlay	1,178,640	522,141	522,141	-	677,606	677,606	29.77%
Pay Plan Contingency	-	16,649	16,649	15,609	-	15,609	
<b>TOTAL</b>	<b>\$ 11,492,698</b>	<b>\$ 12,264,030</b>	<b>\$ 11,290,116</b>	<b>\$ 12,175,919</b>	<b>\$ 916,442</b>	<b>\$ 13,092,361</b>	<b>6.75%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Residential Collection	32.50	32.50		32.50	-	32.50	0.00%
Commercial Collection	15.50	16.50		16.50	-	16.50	0.00%
<b>TOTAL</b>	<b>48.00</b>	<b>49.00</b>		<b>49.00</b>	<b>-</b>	<b>49.00</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION

## NORTHGATE PARKING FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 2,579,807</b>	<b>\$ 3,072,290</b>	<b>\$ 3,072,290</b>	<b>\$ 2,470,475</b>		<b>\$ 2,470,475</b>	
<b>Revenues</b>							
Parking Fees	\$ 1,891,824	\$ 1,667,000	\$ 1,984,025	\$ 1,957,000	\$ -	\$ 1,957,000	17.40%
Fines and Penalties	414,075	413,000	433,571	432,000	-	432,000	4.60%
Other Revenue	(3,743)	-	225	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Utility Transfer	-	-	-	-	-	-	-
Investment Earnings	132,086	102,000	129,015	93,000	-	93,000	-8.82%
Misc Non-Operating	4,697	7,000	613	3,000	-	3,000	-57.14%
<b>Total Revenues</b>	<b>\$ 2,438,939</b>	<b>\$ 2,189,000</b>	<b>\$ 2,547,449</b>	<b>\$ 2,485,000</b>	<b>\$ -</b>	<b>\$ 2,485,000</b>	<b>13.52%</b>
<b>Total Funds Available</b>	<b>\$ 5,018,746</b>	<b>\$ 5,261,290</b>	<b>\$ 5,619,739</b>	<b>\$ 4,955,475</b>	<b>\$ -</b>	<b>\$ 4,955,475</b>	
<b>Expenditures:</b>							
Northgate Operations	\$ 1,168,937	\$ 2,457,699	\$ 2,325,233	\$ 1,314,477	\$ 395,000	\$ 1,709,477	-30.44%
Pay Plan Contingency	-	2,790	2,790	3,088	-	3,088	-
<b>Total Operating Expenditures</b>	<b>\$ 1,168,937</b>	<b>\$ 2,460,489</b>	<b>\$ 2,328,023</b>	<b>\$ 1,317,565</b>	<b>\$ 395,000</b>	<b>\$ 1,712,565</b>	<b>-30.40%</b>
<b>Transfers:</b>							
Transfers In - Vehicle Replacements	-	-	-	-	-	-	-
Transfers Out	400,000	450,000	450,000	450,000	-	450,000	0.00%
Shared Services Transfers Out	165,477	221,241	221,241	260,117	-	260,117	17.57%
<b>Total Transfers (Sources) Uses</b>	<b>565,477</b>	<b>671,241</b>	<b>671,241</b>	<b>710,117</b>	<b>-</b>	<b>710,117</b>	<b>5.79%</b>
<b>Other (Sources) Uses</b>							
Vehicle Replacements	-	-	-	-	-	-	-
Capital Outlay - CIP	-	100,000	100,000	100,000	-	100,000	0.00%
Other	(10,687)	-	-	-	-	-	-
Contingency	-	50,000	50,000	50,000	-	50,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>(10,687)</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,723,727</b>	<b>\$ 3,281,730</b>	<b>\$ 3,149,264</b>	<b>\$ 2,177,682</b>	<b>\$ 395,000</b>	<b>\$ 2,572,682</b>	<b>-21.61%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 715,212</b>	<b>\$ (1,092,730)</b>	<b>\$ (601,815)</b>	<b>\$ 307,318</b>	<b>\$ (395,000)</b>	<b>\$ (87,682)</b>	
Measurement Focus Increase (Decrease)	(222,729)						
<b>Ending Working Capital</b>	<b>\$ 3,072,290</b>	<b>\$ 1,979,560</b>	<b>\$ 2,470,475</b>	<b>\$ 2,777,793</b>	<b>\$ (395,000)</b>	<b>\$ 2,382,793</b>	

**CITY OF COLLEGE STATION  
NORTHGATE PARKING FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Northgate Parking	\$ 1,168,937	\$ 2,457,699	\$ 2,325,233	\$ 1,314,477	\$ 395,000	\$ 1,709,477	-30.44%
Pay Plan Contingency	-	2,790	2,790	3,088	-	3,088	
<b>TOTAL</b>	<b>\$ 1,168,937</b>	<b>\$ 2,460,489</b>	<b>\$ 2,328,023</b>	<b>\$ 1,317,565</b>	<b>\$ 395,000</b>	<b>\$ 1,712,565</b>	<b>-30.40%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 578,726	\$ 679,602	\$ 647,181	\$ 697,281	\$ 40,000	\$ 737,281	8.49%
Health Insurance	117,587	133,785	117,372	133,308	-	133,308	-0.36%
Supplies	17,265	30,140	30,140	24,630	-	24,630	-18.28%
Maintenance	112,660	92,320	76,280	52,961	150,000	202,961	119.85%
Purchased Services	342,699	717,404	650,371	406,297	205,000	611,297	-14.79%
Capital Outlay	-	804,448	803,889	-	-	-	-100.00%
Pay Plan Contingency	-	2,790	2,790	3,088	-	3,088	
<b>TOTAL</b>	<b>\$ 1,168,937</b>	<b>\$ 2,460,489</b>	<b>\$ 2,328,023</b>	<b>\$ 1,317,565</b>	<b>\$ 395,000</b>	<b>\$ 1,712,565</b>	<b>-30.40%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Northgate Parking	9.00	9.00		9.00	-	9.00	0.00%
<b>TOTAL</b>	<b>9.00</b>	<b>9.00</b>		<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION HOTEL TAX FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 17,001,089</b>	<b>\$ 19,647,763</b>	<b>\$ 19,647,763</b>	<b>\$ 17,065,098</b>		<b>\$ 17,065,098</b>	
<b>Revenues</b>							
Hotel Tax	\$ 8,570,787	\$ 8,700,000	\$ 8,709,790	\$ 8,874,000	\$ -	\$ 8,874,000	2.00%
Investment Earnings	799,226	660,000	660,000	660,000	-	660,000	0.00%
Misc Non-Operating	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 9,370,013</b>	<b>\$ 9,360,000</b>	<b>\$ 9,369,790</b>	<b>\$ 9,534,000</b>	<b>\$ -</b>	<b>\$ 9,534,000</b>	<b>1.86%</b>
<b>Total Funds Available</b>	<b>\$ 26,371,102</b>	<b>\$ 29,007,763</b>	<b>\$ 29,017,553</b>	<b>\$ 26,599,098</b>	<b>\$ -</b>	<b>\$ 26,599,098</b>	<b>-</b>
<b>Expenditures:</b>							
Parks & Recreation Dept	1,529,023	1,824,866	2,032,199	814,485	463,250	1,277,735	-29.98%
Fiscal Services Dept	20,710	66,000	66,000	56,000	-	56,000	-15.15%
General Govt Dept*	3,769,436	5,621,283	6,606,140	4,960,877	1,199,134	6,160,011	9.58%
Pay Plan Contingency	-	(557)	-	8,403	-	8,403	-
<b>Total Operating Expenditures</b>	<b>\$ 5,319,169</b>	<b>\$ 7,511,592</b>	<b>\$ 8,704,339</b>	<b>\$ 5,839,765</b>	<b>\$ 1,662,384</b>	<b>\$ 7,502,149</b>	<b>-0.13%</b>
<b>Transfers:</b>							
Transfers In - Replacements	-	-	-	(80,000)	-	(80,000)	-
Transfers Out	135,742	-	-	-	-	-	-
Shared Services Transfers Out	574,907	666,601	666,601	662,160	-	662,160	-0.67%
Capital Transfers Out	-	7,500,000	1,500,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>710,649</b>	<b>8,166,601</b>	<b>2,166,601</b>	<b>582,160</b>	<b>-</b>	<b>582,160</b>	<b>-92.87%</b>
<b>Other (Sources) Uses</b>							
Public Agency	689,533	1,033,826	1,031,169	681,313	-	681,313	-34.10%
Capital Outlay	(13,431)	-	-	80,000	-	80,000	-
Capital Outlay - CIP	4,150	-	-	-	-	-	-
Other	-	25,000	25,000	25,000	-	25,000	0.00%
Contingency	-	25,346	25,346	200,000	-	200,000	689.08%
<b>Total Other (Sources) Uses</b>	<b>680,252</b>	<b>1,084,172</b>	<b>1,081,515</b>	<b>986,313</b>	<b>-</b>	<b>986,313</b>	<b>-9.03%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 6,710,070</b>	<b>\$ 16,762,365</b>	<b>\$ 11,952,455</b>	<b>\$ 7,408,238</b>	<b>\$ 1,662,384</b>	<b>\$ 9,070,622</b>	<b>-45.89%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 2,659,943</b>	<b>\$ (7,402,365)</b>	<b>\$ (2,582,665)</b>	<b>\$ 2,125,762</b>	<b>\$ (1,662,384)</b>	<b>\$ 463,378</b>	
Measurement Focus Increase (Decrease)	(13,269)						
<b>Ending Fund Balance</b>	<b>\$ 19,647,763</b>	<b>\$ 12,245,398</b>	<b>\$ 17,065,098</b>	<b>\$ 19,190,860</b>	<b>\$ (1,662,384)</b>	<b>\$ 17,528,476</b>	

\*Includes Tourism and Public Communications Divisions of the General Government Department

# CITY OF COLLEGE STATION HOTEL TAX FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Proposed Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
<b>Beginning Fund Balance</b>	<b>\$ 19,647,763</b>	<b>\$ 17,065,098</b>	<b>\$ 17,528,476</b>	<b>\$ 17,820,320</b>	<b>\$ 19,514,693</b>	<b>\$ 21,127,563</b>
<b>Total Revenues</b>	9,369,790	9,534,000	9,663,042	9,851,760	10,092,877	10,334,495
<b>Total Funds Available</b>	<b>\$ 29,017,553</b>	<b>\$ 26,599,098</b>	<b>\$ 27,191,518</b>	<b>\$ 27,672,080</b>	<b>\$ 29,607,571</b>	<b>\$ 31,462,058</b>
<b>Total Operating Expenditures</b>	8,704,339	7,502,149	6,208,380	6,448,568	6,694,691	6,932,291
<b>Total Transfers (Sources) Uses</b>	2,166,601	582,160	662,160	721,754	786,712	857,516
<b>Total Other (Sources) Uses</b>	1,081,515	986,313	2,500,657	987,064	998,604	1,019,032
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 11,952,455</b>	<b>\$ 9,070,622</b>	<b>\$ 9,371,198</b>	<b>\$ 8,157,386</b>	<b>\$ 8,480,008</b>	<b>\$ 8,808,840</b>
<b>Total Increase (Decrease)</b>	<b>\$ (2,582,665)</b>	<b>\$ 463,378</b>	<b>\$ 291,844</b>	<b>\$ 1,694,373</b>	<b>\$ 1,612,870</b>	<b>\$ 1,525,655</b>
Measurement Focus Increase (Decrease)						
<b>Ending Fund Balance</b>	<b>\$ 17,065,098</b>	<b>\$ 17,528,476</b>	<b>\$ 17,820,320</b>	<b>\$ 19,514,693</b>	<b>\$ 21,127,563</b>	<b>\$ 22,653,218</b>

**CITY OF COLLEGE STATION  
HOTEL TAX FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Public Communications	\$ 4,760	\$ 54,413	\$ 54,413	\$ 52,879	\$ -	\$ 52,879	-2.82%
Tourism	3,764,676	5,566,870	6,551,727	4,907,998	1,199,134	6,107,132	9.70%
Hotel Tax Collections/Audits	20,710	66,000	66,000	56,000	-	56,000	-15.15%
Parks & Recreation Dept	1,529,023	1,824,866	2,032,199	814,485	463,250	1,277,735	-29.98%
Pay Plan Contingency	-	(557)	-	8,403	-	8,403	
<b>TOTAL</b>	<b>\$ 5,319,169</b>	<b>\$ 7,511,592</b>	<b>\$ 8,704,339</b>	<b>\$ 5,839,765</b>	<b>\$ 1,662,384</b>	<b>\$ 7,502,149</b>	<b>-0.13%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,870,406	\$ 1,999,585	\$ 2,052,395	\$ 2,074,508	\$ 136,898	\$ 2,211,406	10.59%
Health Insurance	302,339	274,822	261,759	273,285	13,780	287,065	4.45%
Supplies	1,067,409	1,498,557	1,523,380	628,757	3,456	632,213	-57.81%
Maintenance	7,980	5,720	5,720	7,448	3,250	10,698	87.03%
Purchased Services	1,982,452	3,458,465	4,545,170	2,847,364	945,000	3,792,364	9.65%
Capital Outlay	88,582	275,000	315,915	-	560,000	560,000	103.64%
Pay Plan Contingency	-	(557)	-	8,403	-	8,403	
<b>TOTAL</b>	<b>\$ 5,319,169</b>	<b>\$ 7,511,592</b>	<b>\$ 8,704,339</b>	<b>\$ 5,839,765</b>	<b>\$ 1,662,384</b>	<b>\$ 7,502,149</b>	<b>-0.13%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Tourism	15.00	15.00		15.00	1.00	16.00	6.67%
Parks & Recreation Dept	2.50	2.50		2.50	-	2.50	0.00%
<b>TOTAL</b>	<b>17.50</b>	<b>17.50</b>		<b>17.50</b>	<b>1.00</b>	<b>18.50</b>	<b>5.71%</b>

# CITY OF COLLEGE STATION

## COMMUNITY DEVELOPMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance*</b>	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Revenues</b>							
Community Development Grants	\$ 2,067,310	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	\$ -	\$ 3,751,081	-32.01%
CD Loans	4,112	-	-	-	-	-	-
Direct Lending Issue	-	-	-	-	-	-	-
Misc Non-Operating	126	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,071,547</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-32.01%</b>
<b>Total Funds Available</b>	<b>\$ 2,071,547</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-</b>
<b>Expenditures:</b>							
Planning and Development	2,473,909	5,503,911	5,503,911	3,749,771	-	3,749,771	-31.87%
Pay Plan Contingency	-	12,976	12,976	1,310	-	1,310	-
<b>Total Operating Expenditures</b>	<b>\$ 2,473,909</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-32.01%</b>
<b>Transfers:</b>							
Transfers Out	15,693	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	<b>15,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other (Sources) Uses</b>							
Other	-	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,489,602</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-32.01%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (418,054)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Measurement Focus Increase (Decrease)	418,054						
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

**CITY OF COLLEGE STATION  
COMMUNITY DEVELOPMENT FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Community Development	\$ 2,473,909	\$ 5,503,911	\$ 5,503,911	\$ 3,749,771	\$ -	\$ 3,749,771	-31.87%
Pay Plan Contingency	-	12,976	12,976	1,310	-	1,310	
<b>TOTAL</b>	<b>\$ 2,473,909</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-32.01%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 343,391	\$ 277,566	\$ 277,566	\$ 285,537	\$ -	\$ 285,537	2.87%
Health Insurance	52,134	37,094	37,094	37,100	-	37,100	0.02%
Supplies	306	3,550	3,550	2,550	-	2,550	-28.17%
Maintenance	-	210	210	210	-	210	0.00%
Purchased Services	2,078,078	5,185,491	5,185,491	3,424,374	-	3,424,374	-33.96%
Pay Plan Contingency	-	12,976	12,976	1,310	-	1,310	
<b>TOTAL</b>	<b>\$ 2,473,909</b>	<b>\$ 5,516,887</b>	<b>\$ 5,516,887</b>	<b>\$ 3,751,081</b>	<b>\$ -</b>	<b>\$ 3,751,081</b>	<b>-32.01%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Community Development	3.50	2.50		2.50	-	2.50	0.00%
<b>TOTAL</b>	<b>3.50</b>	<b>2.50</b>		<b>2.50</b>	<b>-</b>	<b>2.50</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION DRAINAGE UTILITY FUND SUMMARY

	<b>FY25 Actual</b>	<b>FY26 Revised Budget</b>	<b>FY26 Year-End Estimate</b>	<b>FY27 Base Budget</b>	<b>FY27 Proposed SLAs</b>	<b>FY27 Proposed Budget</b>	<b>% Change Budget FY26 to FY27</b>
<b>Beginning Fund Balance</b>	<b>\$ 5,862,423</b>	<b>\$ 4,536,063</b>	<b>\$ 4,536,063</b>	<b>\$ 3,143,024</b>		<b>\$ 3,143,024</b>	
<b>Revenues</b>							
Residential	\$ 2,215,026	\$ 2,265,000	\$ 2,334,030	\$ 3,050,000	\$ -	\$ 3,050,000	34.66%
Commercial	807,137	825,400	801,590	820,000	-	820,000	-0.65%
Multifamily	1,104,688	1,129,600	1,125,010	1,192,000	-	1,192,000	5.52%
Fines and Penalties	51,062	51,000	51,900	52,000	-	52,000	1.96%
Other Revenue	30	-	-	-	-	-	-
Investment Earnings	236,440	120,000	164,620	140,000	-	140,000	16.67%
<b>Total Revenues</b>	<b>\$ 4,414,383</b>	<b>\$ 4,391,000</b>	<b>\$ 4,477,150</b>	<b>\$ 5,254,000</b>	<b>\$ -</b>	<b>\$ 5,254,000</b>	<b>19.65%</b>
<b>Total Funds Available</b>	<b>\$10,276,806</b>	<b>\$ 8,927,063</b>	<b>\$ 9,013,213</b>	<b>\$ 8,397,024</b>	<b>\$ -</b>	<b>\$ 8,397,024</b>	<b>-</b>
<b>Expenditures:</b>							
Public Works Dept	\$ 3,226,724	\$ 2,848,939	\$ 2,629,515	\$ 2,864,322	\$ 319,466	\$ 3,183,788	11.75%
Planning and Development	91,626	370,603	344,926	133,615	350,000	483,615	30.49%
Pay Plan Contingency	-	1,855	1,855	6,849	-	6,849	
<b>Total Operating Expenditures</b>	<b>\$ 3,318,351</b>	<b>\$ 3,221,397</b>	<b>\$ 2,976,296</b>	<b>\$ 3,004,786</b>	<b>\$ 669,466</b>	<b>\$ 3,674,252</b>	<b>14.06%</b>
<b>Transfers:</b>							
Transfers In - Replacements	(879,022)	(352,700)	(352,700)	(77,000)	-	(77,000)	-78.17%
Interdept Exp - Utility Billing	96,250	85,802	85,802	85,802	-	85,802	0.00%
Shared Services Transfers Out	598,983	817,566	817,566	826,033	-	826,033	1.04%
<b>Total Transfers (Sources) Uses</b>	<b>(183,789)</b>	<b>550,668</b>	<b>550,668</b>	<b>834,835</b>	<b>-</b>	<b>834,835</b>	<b>51.60%</b>
<b>Other (Sources) Uses</b>							
Capital Outlay	879,022	350,000	350,000	77,000	-	77,000	-78.00%
Capital Outlay - CIP	1,503,044	1,790,000	1,790,525	1,500,000	-	1,500,000	-16.20%
Other	33,713	2,700	2,700	-	-	-	-100.00%
Contingency	-	200,000	200,000	200,000	-	200,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>2,415,778</b>	<b>2,342,700</b>	<b>2,343,225</b>	<b>1,777,000</b>	<b>-</b>	<b>1,777,000</b>	<b>-24.15%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 5,550,340</b>	<b>\$ 6,114,765</b>	<b>\$ 5,870,189</b>	<b>\$ 5,616,621</b>	<b>\$ 669,466</b>	<b>\$ 6,286,087</b>	<b>2.80%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ (1,135,958)</b>	<b>\$ (1,723,765)</b>	<b>\$ (1,393,039)</b>	<b>\$ (362,621)</b>	<b>\$ (669,466)</b>	<b>\$ (1,032,087)</b>	
Measurement Focus Increase (Decrease)	(190,402)						
<b>Ending Fund Balance</b>	<b>\$ 4,536,063</b>	<b>\$ 2,812,298</b>	<b>\$ 3,143,024</b>	<b>\$ 2,780,403</b>	<b>\$ (669,466)</b>	<b>\$ 2,110,937</b>	<b>-24.94%</b>

\* FY27 has 1-time capital expenditures.

**CITY OF COLLEGE STATION  
DRAINAGE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Drainage Engineering	\$ 91,626	\$ 370,603	\$ 344,926	\$ 133,615	\$ 350,000	\$ 483,615	30.49%
Drainage Maintenance	3,226,724	2,848,939	2,629,515	2,864,322	319,466	3,183,788	11.75%
Pay Plan Contingency	-	1,855	1,855	6,849	-	6,849	
<b>TOTAL</b>	<b>\$ 3,318,351</b>	<b>\$ 3,221,397</b>	<b>\$ 2,976,296</b>	<b>\$ 3,004,786</b>	<b>\$ 669,466</b>	<b>\$ 3,674,252</b>	<b>14.06%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,154,682	\$ 1,441,940	\$ 1,362,726	\$ 1,455,191	\$ 105,188	\$ 1,560,379	8.21%
Health Insurance	266,027	326,706	285,234	325,906	13,761	339,667	3.97%
Supplies	74,427	152,575	111,318	122,975	8,041	131,016	-14.13%
Maintenance	244,841	314,388	268,914	388,850	5,071	393,921	25.30%
Purchased Services	552,334	863,933	826,249	705,015	377,305	1,082,320	25.28%
Capital Outlay	1,026,040	120,000	120,000	-	160,100	160,100	33.42%
Pay Plan Contingency	-	1,855	1,855	6,849	-	6,849	
<b>TOTAL</b>	<b>\$ 3,318,351</b>	<b>\$ 3,221,397</b>	<b>\$ 2,976,296</b>	<b>\$ 3,004,786</b>	<b>\$ 669,466</b>	<b>\$ 3,674,252</b>	<b>14.06%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Drainage Engineering	1.00	1.00		1.00	-	1.00	0.00%
Drainage Maintenance	19.00	21.00		21.00	1.00	22.00	4.76%
<b>TOTAL</b>	<b>20.00</b>	<b>22.00</b>		<b>22.00</b>	<b>1.00</b>	<b>23.00</b>	<b>4.55%</b>

# CITY OF COLLEGE STATION

## SYSTEM-WIDE WATER IMPACT FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 246,580</b>	<b>\$ 816,099</b>	<b>\$ 816,099</b>	<b>\$ 1,151,699</b>		<b>\$ 1,151,699</b>	
<b>Revenues</b>							
Charges for Services	\$ 1,140,680	\$ 750,000	\$ 1,300,000	\$ 1,500,000	\$ -	\$ 1,500,000	100.00%
Investment Earnings	28,832	15,000	40,600	40,000	-	40,000	166.67%
<b>Total Revenues</b>	<b>\$ 1,169,512</b>	<b>\$ 765,000</b>	<b>\$ 1,340,600</b>	<b>\$ 1,540,000</b>	<b>\$ -</b>	<b>\$ 1,540,000</b>	<b>101.31%</b>
<b>Total Funds Available</b>	<b>\$ 1,416,092</b>	<b>\$ 1,581,099</b>	<b>\$ 2,156,699</b>	<b>\$ 2,691,699</b>	<b>\$ -</b>	<b>\$ 2,691,699</b>	<b>-</b>
<b>Expenditures:</b>							
Water Dept	-	-	5,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Transfers Out	600,000	1,000,000	1,000,000	1,300,000	-	1,300,000	30.00%
<b>Total Transfers (Sources) Uses</b>	<b>600,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>30.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 600,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,005,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ 1,300,000</b>	<b>30.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 569,512</b>	<b>\$ (235,000)</b>	<b>\$ 335,600</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ 240,000</b>	
Measurement Focus Increase (Decrease)	7						
<b>Ending Fund Balance</b>	<b>\$ 816,099</b>	<b>\$ 581,099</b>	<b>\$ 1,151,699</b>	<b>\$ 1,391,699</b>	<b>\$ -</b>	<b>\$ 1,391,699</b>	

# CITY OF COLLEGE STATION

## SYSTEM-WIDE WASTEWATER IMPACT FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 1,290,582</b>	<b>\$ 1,294,684</b>	<b>\$ 1,294,684</b>	<b>\$ 485,184</b>		<b>\$ 485,184</b>	
<b>Revenues</b>							
Charges for Services	\$ 2,411,235	\$ 2,029,000	\$ 1,880,000	\$ 2,050,000	\$ -	\$ 2,050,000	1.03%
Investment Earnings	92,856	80,000	65,500	65,000	-	65,000	-18.75%
<b>Total Revenues</b>	<b>\$ 2,504,091</b>	<b>\$ 2,109,000</b>	<b>\$ 1,945,500</b>	<b>\$ 2,115,000</b>	<b>\$ -</b>	<b>\$ 2,115,000</b>	<b>0.28%</b>
<b>Total Funds Available</b>	<b>\$ 3,794,673</b>	<b>\$ 3,403,684</b>	<b>\$ 3,240,184</b>	<b>\$ 2,600,184</b>	<b>\$ -</b>	<b>\$ 2,600,184</b>	<b>-</b>
<b>Expenditures:</b>							
Wastewater Dept	\$0	\$0	\$5,000	\$0	\$0	\$0	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Transfers Out	\$ 2,500,000	\$ 2,750,000	\$ 2,750,000	\$ 2,350,000	\$ -	\$ 2,350,000	-14.55%
<b>Total Transfers (Sources) Uses</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,350,000</b>	<b>-</b>	<b>2,350,000</b>	<b>-14.55%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,500,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,755,000</b>	<b>\$ 2,350,000</b>	<b>\$ -</b>	<b>\$ 2,350,000</b>	<b>-14.55%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 4,091</b>	<b>\$ (641,000)</b>	<b>\$ (809,500)</b>	<b>\$ (235,000)</b>	<b>\$ -</b>	<b>\$ (235,000)</b>	
Measurement Focus Increase (Decrease)	11						
<b>Ending Fund Balance</b>	<b>\$ 1,294,684</b>	<b>\$ 653,684</b>	<b>\$ 485,184</b>	<b>\$ 250,184</b>	<b>\$ -</b>	<b>\$ 250,184</b>	

# CITY OF COLLEGE STATION ROADWAY IMPACT FEE FUND SUMMARY ZONE A

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 326,678</b>	<b>\$ 436,589</b>	<b>\$ 436,589</b>	<b>\$ 907,389</b>		<b>\$ 907,389</b>	
<b>Revenues</b>							
Charges for Services	\$ 93,002	\$ 135,000	\$ 482,000	\$ 285,000	\$ -	\$ 285,000	111.11%
Investment Earnings	16,906	14,000	18,800	19,000	-	19,000	35.71%
<b>Total Revenues</b>	<b>\$ 109,908</b>	<b>\$ 149,000</b>	<b>\$ 500,800</b>	<b>\$ 304,000</b>	<b>\$ -</b>	<b>\$ 304,000</b>	<b>104.03%</b>
<b>Total Funds Available</b>	<b>\$ 436,586</b>	<b>\$ 585,589</b>	<b>\$ 937,389</b>	<b>\$ 1,211,389</b>	<b>\$ -</b>	<b>\$ 1,211,389</b>	<b>-</b>
<b>Expenditures:</b>							
Planning and Development	-	-	5,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Capital Transfers Out	-	25,000	25,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 109,908</b>	<b>\$ 124,000</b>	<b>\$ 470,800</b>	<b>\$ 304,000</b>	<b>\$ -</b>	<b>\$ 304,000</b>	
Measurement Focus Increase (Decrease)		3					
<b>Ending Fund Balance</b>	<b>\$ 436,589</b>	<b>\$ 560,589</b>	<b>\$ 907,389</b>	<b>\$ 1,211,389</b>	<b>\$ -</b>	<b>\$ 1,211,389</b>	

# CITY OF COLLEGE STATION ROADWAY IMPACT FEE FUND SUMMARY ZONE B

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 2,398,125</b>	<b>\$ 4,037,880</b>	<b>\$ 4,037,880</b>	<b>\$ 4,996,380</b>		<b>\$ 4,996,380</b>	
<b>Revenues</b>							
Charges for Services	\$ 2,690,783	\$ 1,100,000	\$ 2,310,000	\$ 2,400,000	\$ -	\$ 2,400,000	118.18%
Investment Earnings	148,939	70,000	178,500	180,000	-	180,000	157.14%
<b>Total Revenues</b>	<b>\$ 2,839,721</b>	<b>\$ 1,170,000</b>	<b>\$ 2,488,500</b>	<b>\$ 2,580,000</b>	<b>\$ -</b>	<b>\$ 2,580,000</b>	<b>120.51%</b>
<b>Total Funds Available</b>	<b>\$ 5,237,846</b>	<b>\$ 5,207,880</b>	<b>\$ 6,526,380</b>	<b>\$ 7,576,380</b>	<b>\$ -</b>	<b>\$ 7,576,380</b>	<b>-</b>
<b>Expenditures:</b>							
Planning and Development	-	-	5,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Capital Transfers Out	1,200,000	1,525,000	1,525,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>1,200,000</b>	<b>1,525,000</b>	<b>1,525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,200,000</b>	<b>\$ 1,525,000</b>	<b>\$ 1,530,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 1,639,721</b>	<b>\$ (355,000)</b>	<b>\$ 958,500</b>	<b>\$ 2,580,000</b>	<b>\$ -</b>	<b>\$ 2,580,000</b>	
Measurement Focus Increase (Decrease)	34						
<b>Ending Fund Balance</b>	<b>\$ 4,037,880</b>	<b>\$ 3,682,880</b>	<b>\$ 4,996,380</b>	<b>\$ 7,576,380</b>	<b>\$ -</b>	<b>\$ 7,576,380</b>	

# CITY OF COLLEGE STATION ROADWAY IMPACT FEE FUND SUMMARY ZONE C

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 668,736</b>	<b>\$ 1,390,937</b>	<b>\$ 1,390,937</b>	<b>\$ 1,818,937</b>		<b>\$ 1,818,937</b>	
<b>Revenues</b>							
Charges for Services	\$ 676,722	\$ 500,000	\$ 400,500	\$ 475,000	\$ -	\$ 475,000	-5.00%
Investment Earnings	45,467	15,000	57,500	60,000	-	60,000	300.00%
<b>Total Revenues</b>	<b>\$ 722,189</b>	<b>\$ 515,000</b>	<b>\$ 458,000</b>	<b>\$ 535,000</b>	<b>\$ -</b>	<b>\$ 535,000</b>	<b>3.88%</b>
<b>Total Funds Available</b>	<b>\$ 1,390,925</b>	<b>\$ 1,905,937</b>	<b>\$ 1,848,937</b>	<b>\$ 2,353,937</b>	<b>\$ -</b>	<b>\$ 2,353,937</b>	<b>-</b>
<b>Expenditures:</b>							
Planning and Development	-	-	5,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Capital Transfers Out	-	25,000	25,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 722,189</b>	<b>\$ 490,000</b>	<b>\$ 428,000</b>	<b>\$ 535,000</b>	<b>\$ -</b>	<b>\$ 535,000</b>	
Measurement Focus Increase (Decrease)	12						
<b>Ending Fund Balance</b>	<b>\$ 1,390,937</b>	<b>\$ 1,880,937</b>	<b>\$ 1,818,937</b>	<b>\$ 2,353,937</b>	<b>\$ -</b>	<b>\$ 2,353,937</b>	

# CITY OF COLLEGE STATION

## ROADWAY IMPACT FEE FUND SUMMARY

### ZONE D

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 175,786</b>	<b>\$ 637,867</b>	<b>\$ 637,867</b>	<b>\$ 802,067</b>		<b>\$ 802,067</b>	
<b>Revenues</b>							
Charges for Services	\$ 446,103	\$ 200,000	\$ 168,000	\$ 185,000	\$ -	\$ 185,000	-7.50%
Investment Earnings	15,973	7,000	26,200	26,000	-	26,000	271.43%
<b>Total Revenues</b>	<b>\$ 462,076</b>	<b>\$ 207,000</b>	<b>\$ 194,200</b>	<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ 211,000</b>	<b>1.93%</b>
<b>Total Funds Available</b>	<b>\$ 637,862</b>	<b>\$ 844,867</b>	<b>\$ 832,067</b>	<b>\$ 1,013,067</b>	<b>\$ -</b>	<b>\$ 1,013,067</b>	<b>-</b>
<b>Expenditures:</b>							
Planning and Development	-	-	5,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Transfers:</b>							
Capital Transfers Out	-	25,000	25,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 462,076</b>	<b>\$ 182,000</b>	<b>\$ 164,200</b>	<b>\$ 211,000</b>	<b>\$ -</b>	<b>\$ 211,000</b>	
Measurement Focus Increase (Decrease)		5					
<b>Ending Fund Balance</b>	<b>\$ 637,867</b>	<b>\$ 819,867</b>	<b>\$ 802,067</b>	<b>\$ 1,013,067</b>	<b>\$ -</b>	<b>\$ 1,013,067</b>	

**CITY OF COLLEGE STATION  
ALL IMPACT FEE FUNDS  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Planning & Development	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	-
Water Department	-	-	5,000	-	-	-	-
Wastewater Department	-	-	5,000	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Purchased Services	-	-	30,000	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# CITY OF COLLEGE STATION EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 1,505,900</b>	<b>\$ 2,940,905</b>	<b>\$ 2,940,905</b>	<b>\$ 4,040,933</b>		<b>\$ 4,040,933</b>	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 1,367,084	\$ 1,141,746	\$ 1,100,028	\$ 1,470,890	\$ -	\$ 1,470,890	28.83%
Investment Earnings	67,898	-	-	50,000	-	50,000	-
<b>Total Revenues</b>	<b>\$ 1,434,981</b>	<b>\$ 1,141,746</b>	<b>\$ 1,100,028</b>	<b>\$ 1,520,890</b>	<b>\$ -</b>	<b>\$ 1,520,890</b>	<b>33.21%</b>
<b>Total Funds Available</b>	<b>\$ 2,940,881</b>	<b>\$ 4,082,651</b>	<b>\$ 4,040,933</b>	<b>\$ 5,561,823</b>	<b>\$ -</b>	<b>\$ 5,561,823</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Increase (Decrease)</b>	<b>\$ 1,434,981</b>	<b>\$ 1,141,746</b>	<b>\$ 1,100,028</b>	<b>\$ 1,520,890</b>	<b>\$ -</b>	<b>\$ 1,520,890</b>	
Measurement Focus Increase (Decrease)		24					
<b>Ending Fund Balance*</b>	<b>\$ 2,940,905</b>	<b>\$ 4,082,651</b>	<b>\$ 4,040,933</b>	<b>\$ 5,561,823</b>	<b>\$ -</b>	<b>\$ 5,561,823</b>	<b>36.23%</b>

\*The majority of proceeds being held will be substantially used to fund an existing economic development agreement with College Station Town Center, LP.

# CITY OF COLLEGE STATION

## DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 365,365</b>	<b>\$ 563,734</b>	<b>\$ 563,734</b>	<b>\$ 773,524</b>		<b>\$ 773,524</b>	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 181,909	\$ 209,790	\$ 209,790	\$ 217,128	\$ -	\$ 217,128	3.50%
Investment Earnings	16,456	-	-	10,000	-	10,000	-
<b>Total Revenues</b>	<b>\$ 198,364</b>	<b>\$ 209,790</b>	<b>\$ 209,790</b>	<b>\$ 227,128</b>	<b>\$ -</b>	<b>\$ 227,128</b>	<b>8.26%</b>
<b>Total Funds Available</b>	<b>\$ 563,729</b>	<b>\$ 773,524</b>	<b>\$ 773,524</b>	<b>\$ 1,000,652</b>	<b>\$ -</b>	<b>\$ 1,000,652</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Increase (Decrease)</b>	<b>\$ 198,364</b>	<b>\$ 209,790</b>	<b>\$ 209,790</b>	<b>\$ 227,128</b>	<b>\$ -</b>	<b>\$ 227,128</b>	
Measurement Focus Increase (Decrease)		5					
<b>Ending Fund Balance</b>	<b>\$ 563,734</b>	<b>\$ 773,524</b>	<b>\$ 773,524</b>	<b>\$ 1,000,652</b>	<b>\$ -</b>	<b>\$ 1,000,652</b>	<b>29.36%</b>

# CITY OF COLLEGE STATION COURT TECHNOLOGY FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 171,780</b>	<b>\$ 226,791</b>	<b>\$ 226,791</b>	<b>\$ 289,011</b>		<b>\$ 289,011</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 54,699	\$ 52,000	\$ 59,380	\$ 54,000	\$ -	\$ 54,000	3.85%
Investment Earnings	8,850	9,000	9,000	9,000	-	9,000	0.00%
<b>Total Revenues</b>	<b>\$ 63,549</b>	<b>\$ 61,000</b>	<b>\$ 68,380</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>3.28%</b>
<b>Total Funds Available</b>	<b>\$ 235,329</b>	<b>\$ 287,791</b>	<b>\$ 295,171</b>	<b>\$ 352,011</b>	<b>\$ -</b>	<b>\$ 352,011</b>	<b>-</b>
<b>Expenditures:</b>							
Municipal Court	\$ 8,539	\$ 57,520	\$ 6,160	\$ 57,520	\$ -	\$ 57,520	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 8,539</b>	<b>\$ 57,520</b>	<b>\$ 6,160</b>	<b>\$ 57,520</b>	<b>\$ -</b>	<b>\$ 57,520</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 8,539</b>	<b>\$ 57,520</b>	<b>\$ 6,160</b>	<b>\$ 57,520</b>	<b>\$ -</b>	<b>\$ 57,520</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 55,009</b>	<b>\$ 3,480</b>	<b>\$ 62,220</b>	<b>\$ 5,480</b>	<b>\$ -</b>	<b>\$ 5,480</b>	
Measurement Focus Increase (Decrease)		2					
<b>Ending Fund Balance</b>	<b>\$ 226,791</b>	<b>\$ 230,271</b>	<b>\$ 289,011</b>	<b>\$ 294,491</b>	<b>\$ -</b>	<b>\$ 294,491</b>	<b>27.89%</b>

**CITY OF COLLEGE STATION  
COURT TECHNOLOGY FEE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27	
Municipal Court	\$ 8,539	\$ 57,520	\$ 6,160	\$ 57,520	\$ -	\$ 57,520	0.00%	
<b>TOTAL</b>	<b>\$ 8,539</b>	<b>\$ 57,520</b>	<b>\$ 6,160</b>	<b>\$ 57,520</b>	<b>\$ -</b>	<b>\$ 57,520</b>	<b>0.00%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27	
Supplies	5,771	18,060	4,500	18,060	-	18,060	0.00%	
Maintenance	2,287	35,420	1,500	35,420	-	35,420	0.00%	
Purchased Services	481	4,040	160	4,040	-	4,040	0.00%	
<b>TOTAL</b>	<b>\$ 8,539</b>	<b>\$ 57,520</b>	<b>\$ 6,160</b>	<b>\$ 57,520</b>	<b>\$ -</b>	<b>\$ 57,520</b>	<b>0.00%</b>	

# CITY OF COLLEGE STATION COURT SECURITY FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$18,468</b>	<b>\$11,972</b>	<b>\$11,972</b>	<b>\$84,071</b>		<b>\$84,071</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 66,583	\$ 63,000	\$ 77,000	\$ 65,000	\$ -	\$ 65,000	3.17%
Investment Earnings	868	1,000	1,300	1,000	-	1,000	0.00%
<b>Total Revenues</b>	<b>\$ 67,451</b>	<b>\$ 64,000</b>	<b>\$ 78,300</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ 66,000</b>	<b>3.13%</b>
<b>Total Funds Available</b>	<b>\$ 85,919</b>	<b>\$ 75,972</b>	<b>\$ 90,272</b>	<b>\$ 150,071</b>	<b>\$ -</b>	<b>\$ 150,071</b>	<b>-</b>
<b>Expenditures:</b>							
Municipal Court	\$ 73,947	\$ 4,020	\$ 6,201	\$ 4,020	\$ -	\$ 4,020	0.00%
Pay Plan Contingency	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 73,947</b>	<b>\$ 4,020</b>	<b>\$ 6,201</b>	<b>\$ 4,020</b>	<b>\$ -</b>	<b>\$ 4,020</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 73,947</b>	<b>\$ 4,020</b>	<b>\$ 6,201</b>	<b>\$ 4,020</b>	<b>\$ -</b>	<b>\$ 4,020</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (6,496)</b>	<b>\$ 59,980</b>	<b>\$ 72,099</b>	<b>\$ 61,980</b>	<b>\$ -</b>	<b>\$ 61,980</b>	
Measurement Focus Increase (Decrease)	-						
<b>Ending Fund Balance</b>	<b>\$ 11,972</b>	<b>\$ 71,952</b>	<b>\$ 84,071</b>	<b>\$ 146,051</b>	<b>\$ -</b>	<b>\$ 146,051</b>	<b>102.98%</b>

**CITY OF COLLEGE STATION  
COURT SECURITY FEE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Municipal Court	\$ 73,947	\$ 4,020	\$ 6,201	\$ 4,020	\$ -	\$ 4,020	0.00%
Pay Plan Contingency	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 73,947</b>	<b>\$ 4,020</b>	<b>\$ 6,201</b>	<b>\$ 4,020</b>	<b>\$ -</b>	<b>\$ 4,020</b>	<b>0.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 59,729	\$ -	\$ 1,939	\$ -	\$ -	\$ -	-
Health Insurance	7,641	-	246	-	-	-	-
Purchased Services	6,577	4,020	4,017	4,020	-	4,020	0.00%
Pay Plan Contingency	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 73,947</b>	<b>\$ 4,020</b>	<b>\$ 6,201</b>	<b>\$ 4,020</b>	<b>\$ -</b>	<b>\$ 4,020</b>	<b>0.00%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Municipal Court	0.50	-		-	-	-	-
<b>TOTAL</b>	<b>0.50</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* The ½ FTE previously included in this fund was moved to the General Fund in FY26.

# CITY OF COLLEGE STATION

## TRUANCY PREVENTION FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 364,174</b>	<b>\$ 447,650</b>	<b>\$ 447,650</b>	<b>\$ 539,655</b>		<b>\$ 539,655</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 68,538	\$ 65,000	\$ 79,160	\$ 70,000	\$ -	\$ 70,000	7.69%
Investment Earnings	17,860	14,000	17,520	17,500	-	17,500	25.00%
<b>Total Revenues</b>	<b>\$ 86,398</b>	<b>\$ 79,000</b>	<b>\$ 96,680</b>	<b>\$ 87,500</b>	<b>\$ -</b>	<b>\$ 87,500</b>	<b>10.76%</b>
<b>Total Funds Available</b>	<b>\$ 450,571</b>	<b>\$ 526,650</b>	<b>\$ 544,330</b>	<b>\$ 627,155</b>	<b>\$ -</b>	<b>\$ 627,155</b>	<b>19.08%</b>
<b>Expenditures:</b>							
Municipal Court	\$ 2,926	\$ 9,630	\$ 4,675	\$ 9,630	\$ -	\$ 9,630	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 2,926</b>	<b>\$ 9,630</b>	<b>\$ 4,675</b>	<b>\$ 9,630</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,926</b>	<b>\$ 9,630</b>	<b>\$ 4,675</b>	<b>\$ 9,630</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 83,472</b>	<b>\$ 69,370</b>	<b>\$ 92,005</b>	<b>\$ 77,870</b>	<b>\$ -</b>	<b>\$ 77,870</b>	<b>12.25%</b>
Measurement Focus Increase (Decrease)		5					
<b>Ending Fund Balance</b>	<b>\$ 447,650</b>	<b>\$ 517,020</b>	<b>\$ 539,655</b>	<b>\$ 617,525</b>	<b>\$ -</b>	<b>\$ 617,525</b>	<b>19.44%</b>

**CITY OF COLLEGE STATION  
TRUANCY PREVENTION FEE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Municipal Court	\$ 2,926	\$ 9,630	\$ 4,675	\$ 9,630	\$ -	\$ 9,630	0.00%
<b>TOTAL</b>	<b>\$ 2,926</b>	<b>\$ 9,630</b>	<b>\$ 4,675</b>	<b>\$ 9,630</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>0.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Supplies	1,265	1,100	650	1,100	-	1,100	0.00%
Purchased Services	1,661	8,530	4,025	8,530	-	8,530	0.00%
<b>TOTAL</b>	<b>\$ 2,926</b>	<b>\$ 9,630</b>	<b>\$ 4,675</b>	<b>\$ 9,630</b>	<b>\$ -</b>	<b>\$ 9,630</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION

## LOCAL YOUTH DIVERSION ADMIN FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$761</b>	<b>\$761</b>	<b>\$1,646</b>		<b>\$1,646</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 750	\$ 600	\$ 850	\$ 750	\$ -	\$ 750	25.00%
Investment Earnings	11	-	35	-	-	-	-
<b>Total Revenues</b>	<b>\$ 761</b>	<b>\$ 600</b>	<b>\$ 885</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>25.00%</b>
<b>Total Funds Available</b>	<b>\$ 761</b>	<b>\$ 1,361</b>	<b>\$ 1,646</b>	<b>\$ 2,396</b>	<b>\$ -</b>	<b>\$ 2,396</b>	<b>-</b>
<b>Expenditures: *</b>							
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Increase (Decrease)</b>	<b>\$ 761</b>	<b>\$ 600</b>	<b>\$ 885</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>25.00%</b>
Measurement Focus Increase (Decrease)	-						
<b>Ending Fund Balance</b>	<b>\$ 761</b>	<b>\$ 1,361</b>	<b>\$ 1,646</b>	<b>\$ 2,396</b>	<b>\$ -</b>	<b>\$ 2,396</b>	<b>76.04%</b>

\* No current operational expenses projected at this time.

# CITY OF COLLEGE STATION POLICE SEIZURE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 296,743</b>	<b>\$ 334,273</b>	<b>\$ 334,273</b>	<b>\$ 304,734</b>		<b>\$ 304,734</b>	
<b>Revenues</b>							
Intergovernmental	\$ 49,881	\$ 35,000	\$ 12,300	\$ 35,000	\$ -	\$ 35,000	0.00%
Investment Earnings	14,006	14,000	11,250	12,000	-	12,000	-14.29%
Gain (Loss) on Sale of Assets	-	-	1,911	-	-	-	-
<b>Total Revenues</b>	<b>\$ 63,888</b>	<b>\$ 49,000</b>	<b>\$ 25,461</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ 47,000</b>	<b>-4.08%</b>
<b>Total Funds Available</b>	<b>\$ 360,631</b>	<b>\$ 383,273</b>	<b>\$ 359,734</b>	<b>\$ 351,734</b>	<b>\$ -</b>	<b>\$ 351,734</b>	<b>-8.23%</b>
<b>Expenditures:</b>							
Police Dept	\$ 26,358	\$ 283,080	\$ 55,000	\$ 283,080	\$ -	\$ 283,080	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 26,358</b>	<b>\$ 283,080</b>	<b>\$ 55,000</b>	<b>\$ 283,080</b>	<b>\$ -</b>	<b>\$ 283,080</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 26,358</b>	<b>\$ 283,080</b>	<b>\$ 55,000</b>	<b>\$ 283,080</b>	<b>\$ -</b>	<b>\$ 283,080</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 37,530</b>	<b>\$ (234,080)</b>	<b>\$ (29,539)</b>	<b>\$ (236,080)</b>	<b>\$ -</b>	<b>\$ (236,080)</b>	<b>0.85%</b>
Measurement Focus Increase (Decrease)							
<b>Ending Fund Balance</b>	<b>\$ 334,273</b>	<b>\$ 100,193</b>	<b>\$ 304,734</b>	<b>\$ 68,654</b>	<b>\$ -</b>	<b>\$ 68,654</b>	<b>-31.48%</b>

**CITY OF COLLEGE STATION  
POLICE SEIZURE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Police Dept	\$ 26,358	\$ 283,080	\$ 55,000	\$ 283,080	\$ -	\$ 283,080	0.00%
<b>TOTAL</b>	<b>\$ 26,358</b>	<b>\$ 283,080</b>	<b>\$ 55,000</b>	<b>\$ 283,080</b>	<b>\$ -</b>	<b>\$ 283,080</b>	<b>0.00%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Supplies	\$ 26,358	\$ 283,080	\$ 55,000	\$ 283,080	\$ -	\$ 283,080	0.00%
<b>TOTAL</b>	<b>\$ 26,358</b>	<b>\$ 283,080</b>	<b>\$ 55,000</b>	<b>\$ 283,080</b>	<b>\$ -</b>	<b>\$ 283,080</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION MEMORIAL CEMETERY FUND SUMMARY

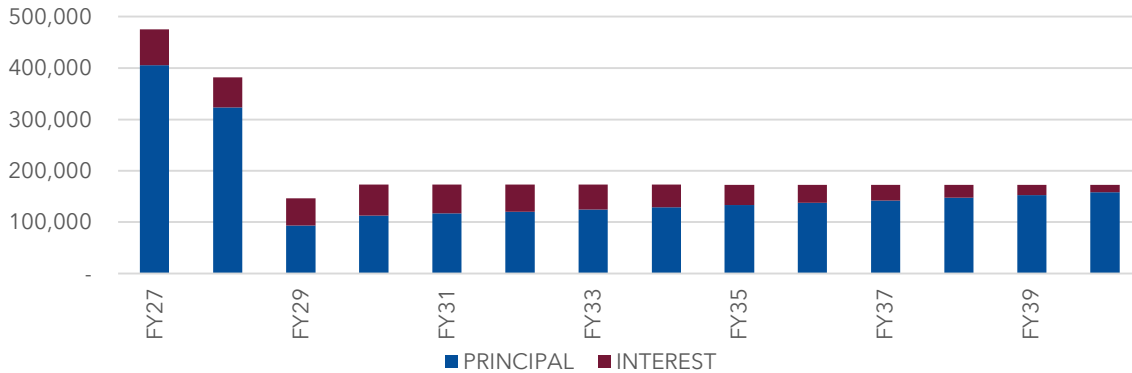
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 1,902,263</b>	<b>\$ 1,917,261</b>	<b>\$ 1,917,261</b>	<b>\$ 957,672</b>		<b>\$ 957,672</b>	
<b>Revenues</b>							
Charges for Services	\$ 424,246	\$ 317,000	\$ 448,243	\$ 300,000	\$ -	\$ 300,000	-5.36%
Investment Earnings	82,321	145,000	57,518	34,000	-	34,000	-76.55%
<b>Total Revenues</b>	<b>\$ 506,567</b>	<b>\$ 462,000</b>	<b>\$ 505,761</b>	<b>\$ 334,000</b>	<b>\$ -</b>	<b>\$ 334,000</b>	<b>-27.71%</b>
<b>Total Funds Available</b>	<b>\$ 2,408,830</b>	<b>\$ 2,379,261</b>	<b>\$ 2,423,022</b>	<b>\$ 1,291,672</b>	<b>\$ -</b>	<b>\$ 1,291,672</b>	<b>-</b>
<b>Expenditures:</b>							
<b>Transfers:</b>							
Transfers Out	472,455	472,350	472,350	475,334	-	475,334	0.63%
Capital Transfers Out	-	950,000	950,000	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>472,455</b>	<b>1,422,350</b>	<b>1,422,350</b>	<b>475,334</b>	<b>-</b>	<b>475,334</b>	<b>-66.58%</b>
<b>Other (Sources) Uses</b>							
Other	19,130	43,000	43,000	43,010	-	43,010	0.02%
<b>Total Other (Sources) Uses</b>	<b>19,130</b>	<b>43,000</b>	<b>43,000</b>	<b>43,010</b>	<b>-</b>	<b>43,010</b>	<b>0.02%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 491,585</b>	<b>\$ 1,465,350</b>	<b>\$ 1,465,350</b>	<b>\$ 518,344</b>	<b>\$ -</b>	<b>\$ 518,344</b>	<b>-64.63%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 14,982</b>	<b>\$ (1,003,350)</b>	<b>\$ (959,589)</b>	<b>\$ (184,344)</b>	<b>\$ -</b>	<b>\$ (184,344)</b>	
Measurement Focus Increase (Decrease)		16					
<b>Ending Fund Balance</b>	<b>\$ 1,917,261</b>	<b>\$ 913,911</b>	<b>\$ 957,672</b>	<b>\$ 773,328</b>	<b>\$ -</b>	<b>\$ 773,328</b>	

# MEMORIAL CEMETERY FUND\* DEBT SERVICE REQUIREMENTS

## ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	405,505	69,829	475,334	2,298,601
FY28	322,885	59,271	382,156	1,893,096
FY29	93,755	52,891	146,646	1,570,211
FY30	113,121	60,104	173,225	1,476,456
FY31	116,791	56,344	173,135	1,363,335
FY32	120,641	52,415	173,055	1,246,545
FY33	124,651	48,309	172,959	1,125,904
FY34	128,851	44,018	172,869	1,001,254
FY35	133,231	39,534	172,765	872,403
FY36	137,821	34,849	172,669	739,173
FY37	142,601	29,952	172,553	601,352
FY38	147,611	24,836	172,446	458,752
FY39	152,841	19,488	172,329	311,141
FY40	158,301	13,901	172,201	158,301

### DEBT SERVICE FUND PRINCIPAL AND INTEREST



\*Amounts reflect only one-half of the debt service as paid from the Memorial Cemetery Fund from FY20 through FY29. The remainder is projected to be supported by the Debt Service Fund. Debt service will be evaluated annually and will be adjusted based on available resources in the Memorial Cemetery and Debt Service Funds.

# CITY OF COLLEGE STATION

## MEMORIAL CEMETERY MAINTENANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 2,501,611</b>	<b>\$ 2,819,584</b>	<b>\$ 2,819,584</b>	<b>\$ 3,095,820</b>		<b>\$ 3,095,820</b>	
<b>Revenues</b>							
Charges for Services	\$ 208,957	\$ 156,000	\$ 220,776	\$ 151,000	\$ -	\$ 151,000	-3.21%
Investment Earnings	116,493	98,000	98,000	108,000	-	108,000	
<b>Total Revenues</b>	<b>\$ 325,450</b>	<b>\$ 254,000</b>	<b>\$ 318,776</b>	<b>\$ 259,000</b>	<b>\$ -</b>	<b>\$ 259,000</b>	1.97%
<b>Total Funds Available</b>	<b>\$ 2,827,061</b>	<b>\$ 3,073,584</b>	<b>\$ 3,138,360</b>	<b>\$ 3,354,820</b>	<b>\$ -</b>	<b>\$ 3,354,820</b>	-
<b>Expenditures:</b>							
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	\$ -	\$ 73,080	71.79%
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 42,540</b>	<b>\$ 42,540</b>	<b>\$ 73,080</b>	<b>\$ -</b>	<b>\$ 73,080</b>	71.79%
<b>Other (Sources) Uses</b>							
Other	7,500	-	-	10,000	-	10,000	-
<b>Total Other (Sources) Uses</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 7,500</b>	<b>\$ 42,540</b>	<b>\$ 42,540</b>	<b>\$ 83,080</b>	<b>\$ -</b>	<b>\$ 83,080</b>	95.30%
<b>Total Increase (Decrease)</b>	<b>\$ 317,950</b>	<b>\$ 211,460</b>	<b>\$ 276,236</b>	<b>\$ 175,920</b>	<b>\$ -</b>	<b>\$ 175,920</b>	
Measurement Focus Increase (Decrease)	23						
<b>Ending Fund Balance</b>	<b>\$ 2,819,584</b>	<b>\$ 3,031,044</b>	<b>\$ 3,095,820</b>	<b>\$ 3,271,740</b>	<b>\$ -</b>	<b>\$ 3,271,740</b>	7.94%

**CITY OF COLLEGE STATION  
MEMORIAL CEMETERY MAINTENANCE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27	
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	\$ -	\$ 73,080	71.79%	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 42,540</b>	<b>\$ 42,540</b>	<b>\$ 73,080</b>	<b>\$ -</b>	<b>\$ 73,080</b>	<b>71.79%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27	
Supplies	\$ -	\$ 31,500	\$ 31,500	\$ 51,500	\$ -	\$ 51,500	63.49%	
Purchased Services	-	11,040	11,040	21,580	-	21,580	95.47%	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 42,540</b>	<b>\$ 42,540</b>	<b>\$ 73,080</b>	<b>\$ -</b>	<b>\$ 73,080</b>	<b>71.79%</b>	

# CITY OF COLLEGE STATION TEXAS AVENUE CEMETERY FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 2,198,429</b>	<b>\$ 2,284,881</b>	<b>\$ 2,284,881</b>	<b>\$ 2,354,655</b>		<b>\$ 2,354,655</b>	
<b>Revenues</b>							
Charges for Services	\$ 440	\$ -	\$ 720	\$ -	\$ -	\$ -	-
Investment Earnings	98,892	80,000	70,054	83,000	-	83,000	3.75%
<b>Total Revenues</b>	<b>\$ 99,332</b>	<b>\$ 80,000</b>	<b>\$ 70,774</b>	<b>\$ 83,000</b>	<b>\$ -</b>	<b>\$ 83,000</b>	<b>3.75%</b>
<b>Total Funds Available</b>	<b>\$ 2,297,761</b>	<b>\$ 2,364,881</b>	<b>\$ 2,355,655</b>	<b>\$ 2,437,655</b>	<b>\$ -</b>	<b>\$ 2,437,655</b>	<b>-</b>
<b>Other (Sources) Uses</b>							
Other	2,900	1,000	1,000	3,000	-	3,000	200.00%
<b>Total Other (Sources) Uses</b>	<b>2,900</b>	<b>1,000</b>	<b>1,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>200.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,900</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>200.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 96,432</b>	<b>\$ 79,000</b>	<b>\$ 69,774</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	
Measurement Focus Increase (Decrease)	(9,980)						
<b>Ending Fund Balance</b>	<b>\$ 2,284,881</b>	<b>\$ 2,363,881</b>	<b>\$ 2,354,655</b>	<b>\$ 2,434,655</b>	<b>\$ -</b>	<b>\$ 2,434,655</b>	<b>2.99%</b>

**CITY OF COLLEGE STATION  
PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG)  
FUND SUMMARY**

	<b>FY25 Actual</b>	<b>FY26 Revised Budget</b>	<b>FY26 Year-End Estimate</b>	<b>FY27 Base Budget</b>	<b>FY27 Proposed SLAs</b>	<b>FY27 Proposed Budget</b>	<b>% Change Budget FY26 to FY27</b>
<b>Beginning Fund Balance</b>	<b>\$ 550,096</b>	<b>\$ 636,956</b>	<b>\$ 636,956</b>	<b>\$ 447,782</b>		<b>\$ 447,782</b>	
<b>Revenues</b>							
Other Taxes	\$ 87,666	\$ 100,000	\$ 97,827	\$ 80,000	\$ -	\$ 80,000	-20.00%
Investment Earnings	26,602	20,000	23,999	20,000	-	20,000	
<b>Total Revenues</b>	<b>\$ 114,268</b>	<b>\$ 120,000</b>	<b>\$ 121,826</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>-16.67%</b>
<b>Total Funds Available</b>	<b>\$ 664,364</b>	<b>\$ 756,956</b>	<b>\$ 758,782</b>	<b>\$ 547,782</b>	<b>\$ -</b>	<b>\$ 547,782</b>	<b>-</b>
<b>Expenditures:</b>							
Public Communications	\$ 27,414	\$ 281,000	\$ 281,000	\$ 106,000	\$ -	\$ 106,000	-62.28%
<b>Total Operating Expenditures</b>	<b>\$ 27,414</b>	<b>\$ 281,000</b>	<b>\$ 281,000</b>	<b>\$ 106,000</b>	<b>\$ -</b>	<b>\$ 106,000</b>	<b>-62.28%</b>
<b>Other (Sources) Uses</b>							
Capital Outlay	-	30,000	30,000	30,000	-	30,000	0.00%
Other	-	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 27,414</b>	<b>\$ 311,000</b>	<b>\$ 311,000</b>	<b>\$ 136,000</b>	<b>\$ -</b>	<b>\$ 136,000</b>	<b>-56.27%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 86,854</b>	<b>\$ (191,000)</b>	<b>\$ (189,174)</b>	<b>\$ (36,000)</b>	<b>\$ -</b>	<b>\$ (36,000)</b>	
Measurement Focus Increase (Decrease)	6						
<b>Ending Fund Balance</b>	<b>\$ 636,956</b>	<b>\$ 445,956</b>	<b>\$ 447,782</b>	<b>\$ 411,782</b>	<b>\$ -</b>	<b>\$ 411,782</b>	<b>-7.66%</b>

**CITY OF COLLEGE STATION  
PUBLIC, EDUCATIONAL AND GOVERNMENTAL FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Public Communications	\$ 27,414	\$ 281,000	\$ 281,000	\$ 106,000	\$ -	\$ 106,000	-62.28%
<b>TOTAL</b>	<b>\$ 27,414</b>	<b>\$ 281,000</b>	<b>\$ 281,000</b>	<b>\$ 106,000</b>	<b>\$ -</b>	<b>\$ 106,000</b>	<b>-62.28%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Supplies	\$ -	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	-100.00%
Purchased Services	27,414	106,000	106,000	106,000	-	106,000	0.00%
<b>TOTAL</b>	<b>\$ 27,414</b>	<b>\$ 281,000</b>	<b>\$ 281,000</b>	<b>\$ 106,000</b>	<b>\$ -</b>	<b>\$ 106,000</b>	<b>-62.28%</b>

# CITY OF COLLEGE STATION

## R.E. MEYER ESTATE RESTRICTED GIFT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 8,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Revenues</b>							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Funds Available</b>	<b>\$ 8,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Expenditures:</b>							
Parks & Recreation	\$ 8,094	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operating Expenditures</b>	<b>\$ 8,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 8,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Increase (Decrease)</b>	<b>\$ (8,107)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Measurement Focus Increase (Decrease)	0						
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

This fund has a zero balance and no further revenue deposits will be made; the fund has been inactivated as of FY26.

**CITY OF COLLEGE STATION**  
**R. E. MEYER ESTATE RESTRICTED GIFT FUND**  
**OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Parks and Recreation	\$ 8,094	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 8,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Supplies	\$ 8,094	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 8,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# CITY OF COLLEGE STATION

## FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 483,004</b>	<b>\$ 246,965</b>	<b>\$ 246,965</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Revenues</b>							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	21,476	-	15,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 21,476</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Funds Available</b>	<b>\$ 504,480</b>	<b>\$ 246,965</b>	<b>\$ 261,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Other (Sources) Uses</b>							
Capital Outlay - CIP*	257,517	-	261,965	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>257,517</b>	<b>-</b>	<b>261,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 257,517</b>	<b>\$ -</b>	<b>\$ 261,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Increase (Decrease)</b>	<b>\$ (236,041)</b>	<b>\$ -</b>	<b>\$ (246,965)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
Measurement Focus Increase (Decrease)	2						
<b>Ending Fund Balance</b>	<b>\$ 246,965</b>	<b>\$ 246,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-100.00%

\*Capital construction is budgeted on a CIP project but charged directly to this fund. The budget for this project is managed life-to-date, therefore budgets approved in prior fiscal years are available to spend until the project is complete.

# CITY OF COLLEGE STATION

## ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 268,541</b>	<b>\$ 223,747</b>	<b>\$ 223,747</b>	<b>\$ 260,490</b>		<b>\$ 260,490</b>	
<b>Revenues</b>							
Residential	\$ 2,866,018	\$ 2,992,000	\$ 3,015,340	\$ 3,239,000	\$ -	\$ 3,239,000	8.26%
Commercial	1,290,643	1,340,900	1,325,000	1,381,000	-	1,381,000	2.99%
Multifamily	2,775,505	2,869,100	2,765,340	2,768,000	-	2,768,000	-3.52%
Fines and Penalties	79,274	50,500	77,370	79,000	-	79,000	56.44%
Other Revenue	(194)	325,000	-	-	-	-	-100.00%
Investment Earnings	18,453	12,000	35,340	7,000	-	7,000	-41.67%
<b>Total Revenues</b>	<b>\$ 7,029,699</b>	<b>\$ 7,589,500</b>	<b>\$ 7,218,390</b>	<b>\$ 7,474,000</b>	<b>\$ -</b>	<b>\$ 7,474,000</b>	<b>-1.52%</b>
<b>Total Funds Available</b>	<b>7,298,240</b>	<b>7,813,247</b>	<b>7,442,137</b>	<b>7,734,490</b>	<b>-</b>	<b>7,734,490</b>	<b>-</b>
<b>Expenditures:</b>							
Public Works Dept	\$ 6,357,028	\$ 7,025,000	\$ 6,700,000	\$ 7,070,000	\$ -	\$ 7,070,000	0.64%
<b>Total Operating Expenditures</b>	<b>\$ 6,357,028</b>	<b>\$ 7,025,000</b>	<b>\$ 6,700,000</b>	<b>\$ 7,070,000</b>	<b>\$ -</b>	<b>\$ 7,070,000</b>	<b>0.64%</b>
<b>Transfers:</b>							
Interdept Exp - Utility Billing	94,417	138,593	127,044	138,594	-	138,594	0.00%
Shared Services Transfers Out	324,900	354,603	354,603	337,893	-	337,893	-4.71%
<b>Total Transfers (Sources) Uses</b>	<b>419,317</b>	<b>493,196</b>	<b>481,647</b>	<b>476,487</b>	<b>-</b>	<b>476,487</b>	<b>-3.39%</b>
<b>Other (Sources) Uses</b>							
Other	38,307	-	-	-	-	-	-
Contingency	-	50,000	-	50,000	-	50,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>38,307</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 6,814,652</b>	<b>\$ 7,568,196</b>	<b>\$ 7,181,647</b>	<b>\$ 7,596,487</b>	<b>\$ -</b>	<b>\$ 7,596,487</b>	<b>0.37%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 215,047</b>	<b>\$ 21,304</b>	<b>\$ 36,743</b>	<b>\$ (122,487)</b>	<b>\$ -</b>	<b>\$ (122,487)</b>	
Measurement Focus Increase (Decrease)	(259,841)		-				
<b>Ending Fund Balance</b>	<b>\$ 223,747</b>	<b>\$ 245,051</b>	<b>\$ 260,490</b>	<b>\$ 138,003</b>	<b>\$ -</b>	<b>\$ 138,003</b>	<b>-43.68%</b>

**CITY OF COLLEGE STATION  
ROADWAY MAINTENANCE FEE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Public Works	\$ 6,357,028	\$ 7,025,000	\$ 6,700,000	\$ 7,070,000	\$ -	\$ 7,070,000	0.64%
<b>TOTAL</b>	<b>\$ 6,357,028</b>	<b>\$ 7,025,000</b>	<b>\$ 6,700,000</b>	<b>\$ 7,070,000</b>	<b>\$ -</b>	<b>\$ 7,070,000</b>	<b>0.64%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Maintenance	\$ 572,028	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	0.00%
Purchased Services	5,785,000	6,425,000	6,100,000	6,470,000	-	6,470,000	0.70%
<b>TOTAL</b>	<b>\$ 6,357,028</b>	<b>\$ 7,025,000</b>	<b>\$ 6,700,000</b>	<b>\$ 7,070,000</b>	<b>\$ -</b>	<b>\$ 7,070,000</b>	<b>0.64%</b>



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# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

				BUDGET APPROPRIATIONS		ACTUALS		
				THROUGH FY26	FY27	THROUGH FY24		
PROJECT #	TOTAL BUDGET							
<b>BEGINNING FUND BALANCE:</b>								
	GENERAL OBLIGATION BONDS (22 GOB)				\$	-		
	CERTIFICATES OF OBLIGATIONS					27,450,000		
	INTRAGOVERNMENTAL TRANSFERS					-		
	IMPACT FEE TRANSFERS					-		
	INTERGOVERNMENTAL TRANSFERS					-		
	INVESTMENT EARNINGS					1,468,000		
	OTHER					137,250		
	<b>SUBTOTAL</b>					<u>\$ 29,055,250</u>		
<b>TOTAL RESOURCES AVAILABLE</b>								
<b>STREET REHABILITATION PROJECTS</b>								
	3 FRANCIS DRIVE REHABILITATION PH III	ST2100	300,000	300,000	-	-	194,133	
W-WW	3 LINCOLN AVENUE REHABILITATION	ST1801	8,800,000	8,800,000	-	-	1,807,604	
	3 WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY L	ST2000	5,750,000	5,750,000	-	-	286,826	
	3 WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD t	ST2001	6,900,000	5,400,000	-	-	240,006	
	3 WILLIAM D FITCH REHAB PH III	ST2507	2,300,000	2,300,000	-	-	-	
	3 VICTORIA AVE ROUNDABOUT/SIDEWALKS	ST1901	4,300,000	4,300,000	-	-	515,771	
W	3 LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	3,050,000	2,750,000	-	-	1,913,541	
COUNCIL	3 JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	ST2003	6,550,000	6,550,000	-	-	268,084	
WW	3 KRENEK TAP REHAB	ST2101	10,099,785	8,599,785	-	-	504,168	
	3 SOUTHWEST PARKWAY DRAINAGE	SD2500	850,000	850,000	-	-	-	
W-WW	3 MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	4,995,000	4,955,000	-	-	275,365	
W-WW	3 SHADY DRIVE REHAB	TBD	-	-	-	-	-	
	3 ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS	ST2400	9,400,000	4,400,000	5,000,000	-	127	
	FUTURE STREETS REHAB	TBD	-	-	-	-	-	
	CITYWIDE DRAINAGE IMPROVEMENTS	ST2700	2,500,000	-	2,500,000	-	-	
3	STREETS REVOLVER	ST2301	2,500,000	2,500,000	-	-	-	
<b>COMMITTED SUBTOTAL</b>						<u>\$ 57,454,785</u>	<u>\$ 7,500,000</u>	<u>\$ 6,005,624</u>
<b>STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS</b>								
	3 OVERSIZE PARTICIPATION	ST1701	250,000	250,000	250,000	-	-	
FY15 CAC	RR/3 CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWIT	ST1602	9,050,000	9,050,000	-	-	8,134,580	
FY15 CAC	3 DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	-	-	1,423,460	
FY15 CAC	IF/RR/3 ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,443,000	7,443,000	-	-	7,375,286	
	IF/3 ROCK PRAIRIE RD - SH6 TO TOWN LAKE	ST2004	8,950,000	8,950,000	-	-	4,209,603	
FY15 CAC	IF/RR/3 BARRON REALIGNMENT*	ST1605	10,000,000	10,000,000	-	-	1,867,174	
FY15 CAC	IF/RR/3 CAPSTONE REALIGNMENT	ST2501	8,000,000	8,000,000	-	-	-	
FY15 CAC	IF/3 GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHIL	ST1702	10,657,200	10,657,200	-	-	10,379,406	
	1 GREENS PRAIRIE RD - COUNTY PORTION	ST2300	12,500,000	11,300,000	1,200,000	-	25,476	
	3 JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	-	-	592,050	
2022 GOB	4 ROCK PRAIRIE RD EAST - TOWN LAKE TO W.D. FITCH	ST2303	27,200,000	26,600,000	600,000	-	543,141	
	MIDTOWN SIGNAGE	ST2701	700,000	-	700,000	-	-	
	MIDTOWN BASEBALL/BUSINESS ROAD	ST2603	14,000,000	3,000,000	11,000,000	-	-	
	UNIVERSITY DRIVE - PEDESTRIAN CROSSING	TBD	-	-	-	-	-	
	FUTURE STREET EXTENSION	TBD	-	-	-	-	-	
<b>COMMITTED SUBTOTAL</b>						<u>\$ 102,672,200</u>	<u>\$ 13,750,000</u>	<u>\$ 34,550,176</u>

## GENERAL GOVERNMENT

### STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 69,966,871	\$ 65,514,928	\$ 41,738,294	\$ 21,115,411	\$ 20,661,042	\$ 12,392,282	\$ 11,626,282	\$ 11,233,282
-	-	-	12,000,000	2,000,000	-	-	-
7,361,770	-	27,450,000	36,775,000	12,000,000	15,500,000	17,000,000	-
1,200,000	1,600,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,160,270	2,293,000	1,468,000	739,000	723,000	434,000	407,000	393,000
12,790	-	137,250	243,875	70,000	77,500	85,000	-
<b>\$ 11,734,830</b>	<b>\$ 3,893,000</b>	<b>\$ 29,055,250</b>	<b>\$ 49,757,875</b>	<b>\$ 14,793,000</b>	<b>\$ 16,011,500</b>	<b>\$ 17,492,000</b>	<b>\$ 393,000</b>
<b>\$ 81,701,701</b>	<b>\$ 69,407,928</b>	<b>\$ 70,793,544</b>	<b>\$ 70,873,286</b>	<b>\$ 35,454,042</b>	<b>\$ 28,403,782</b>	<b>\$ 29,118,282</b>	<b>\$ 11,626,282</b>
412	-	-	-	-	-	-	-
3,990,303	2,998,179	-	-	-	-	-	-
4,979,069	423,872	-	-	-	-	-	-
36,393	4,215,247	743,358	-	-	-	-	-
-	90,000	1,910,000	-	-	-	-	-
29,529	1,200,932	2,332,534	-	-	-	-	-
37,037	6,983	-	-	-	-	-	-
4,250	601,640	5,662,582	289,236	-	-	-	-
51,923	4,899,362	2,102,470	-	-	-	-	-
49,299	770,824	-	-	-	-	-	-
297,660	2,108,389	699,463	-	-	-	-	-
-	-	-	-	-	-	100,000	900,000
2,133	682,334	2,268,650	5,989,739	-	-	-	-
-	-	-	2,500,000	2,500,000	5,000,000	-	-
-	-	2,500,000	-	-	-	-	-
-	-	-	-	-	500,000	2,000,000	-
<b>\$ 9,478,008</b>	<b>\$ 17,997,762</b>	<b>\$ 18,219,057</b>	<b>\$ 8,778,975</b>	<b>\$ 2,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 2,100,000</b>	<b>\$ 900,000</b>
-	250,000	100,000	100,000	100,000	100,000	100,000	100,000
158,241	191,816	-	-	-	-	-	-
2,127	58,500	-	-	-	-	-	-
3,745	-	-	-	-	-	-	-
4,428,992	224,936	-	-	-	-	-	-
190,835	2,287,500	5,195,000	-	-	-	-	-
4,295	75,000	860,000	7,013,000	-	-	-	-
21,709	22,000	-	-	-	-	-	-
104,681	635,000	9,707,000	1,865,000	-	-	-	-
35,260	660,500	1,342,000	2,325,000	1,015,000	-	-	-
479,124	1,658,991	1,698,798	11,496,252	11,276,760	-	-	-
-	-	700,000	-	-	-	-	-
-	-	3,000,000	10,975,000	-	-	-	-
-	-	-	-	-	-	15,000,000	-
-	-	-	-	3,000,000	9,000,000	-	-
<b>\$ 5,429,009</b>	<b>\$ 6,064,243</b>	<b>\$ 22,602,798</b>	<b>\$ 33,774,252</b>	<b>\$ 15,391,760</b>	<b>\$ 9,100,000</b>	<b>\$ 15,100,000</b>	<b>\$ 100,000</b>

# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS	
			THROUGH FY26	FY27	THROUGH FY24	
<b>TRAFFIC PROJECTS</b>						
3	BARRON RD/DECATUR SIGNAL	ST1704	750,000	750,000	-	2,175
3	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	1,200,000	1,200,000	-	200,656
	PEBBLE CREEK PKWY/WD FITCH SIGNAL	ST2401	750,000	750,000	-	2,189
	CITYWIDE SIGNALS AND INTERSECTIONS	ST2702	6,000,000	-	6,000,000	-
	<b>COMMITTED SUBTOTAL</b>			<b>\$ 2,700,000</b>	<b>\$ 6,000,000</b>	<b>\$ 205,020</b>
<b>SIDEWALKS &amp; TRAILS</b>						
GRANT	GEORGE BUSH DRIVE SEPARATED BIKE LANES	GT2206	750,000	750,000	-	565,944
GRANT	FM2818 SHARED USE PATH	GT2205	137,000	137,000	-	126,051
	SIDEWALKS AND TRAILS	TBD	-	-	-	-
3	CITYWIDE SIDEWALKS	ST2502	3,000,000	2,650,000	350,000	-
3	BEE CREEK TRIBUTARY B TRAIL	ST2503	2,000,000	1,000,000	1,000,000	-
3	SPRING CREEK TRAIL PH IV	ST2504	800,000	470,000	330,000	-
3	BEE CREEK TRAIL	ST2505	2,500,000	1,630,000	870,000	-
	<b>COMMITTED SUBTOTAL</b>			<b>\$ 6,637,000</b>	<b>\$ 2,550,000</b>	<b>\$ 691,995</b>
	<b>CAPITAL PROJECTS SUBTOTAL</b>			<b>\$ 169,463,985</b>	<b>\$ 29,800,000</b>	<b>\$ 41,452,815</b>

CLOSED PROJECTS	
OTHER	2,000,000
TRANSFERS OUT	-
PROFESSIONAL SERVICES	-
DEBT ISSUANCE COSTS	137,250
SHARED SERVICES TRANSFER OUT	463,828
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,401,078</b>

MEASUREMENT FOCUS INCREASE (DECREASE)

**ENDING FUND BALANCE:**

**ASSIGNED BALANCE: LAND SALE PROCEEDS (ST2302)**

**ENDING UNASSIGNED FUND BALANCE:**

- \* Project previously titled Capstone and Barron Realignment
- IF Project is Roadway Impact Fee eligible.
- RR Project involves railroad crossing and/or coordination plus additional crossing maintenance.
- 1 Partially funded via a payment from Brazos County.
- 2 Funded from a variety of sources included transfers, remaining debt, and other contributions.
- 3 Projects funded with Certificates of Obligation (CO) debt.
- 4 Project funded via November 2022 GOB Authorization

## GENERAL GOVERNMENT

### STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
57,096	583,229	107,500	-	-	-	-	-
414,768	392,533	-	-	-	-	-	-
71,193	461,618	152,500	-	-	-	-	-
-	-	1,500,000	1,500,000	1,500,000	1,500,000	-	-
<b>\$ 543,057</b>	<b>\$ 1,437,380</b>	<b>\$ 1,760,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>
10,702	18,398	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,000,000	3,000,000	-	-	-
26,106	927,141	2,036,469	-	-	-	-	-
19,607	150,234	1,004,564	749,260	-	-	-	-
18,409	128,377	329,639	298,018	-	-	-	-
12,852	222,896	1,124,528	1,067,864	-	-	-	-
<b>\$ 87,675</b>	<b>\$ 1,447,046</b>	<b>\$ 4,495,200</b>	<b>\$ 5,115,142</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 15,537,748</b>	<b>\$ 26,946,431</b>	<b>\$ 47,077,055</b>	<b>\$ 49,168,369</b>	<b>\$ 22,391,760</b>	<b>\$ 16,100,000</b>	<b>\$ 17,200,000</b>	<b>\$ 1,000,000</b>
221	-	-	-	-	-	-	-
-	203,857	2,000,000	300,000	100,000	100,000	100,000	100,000
-	-	-	-	-	-	-	-
1,948	100,000	-	-	-	-	-	-
-	-	137,250	243,875	70,000	77,500	85,000	-
463,794	419,346	463,828	500,000	500,000	500,000	500,000	500,000
<b>\$ 16,003,711</b>	<b>\$ 27,669,634</b>	<b>\$ 49,678,133</b>	<b>\$ 50,212,244</b>	<b>\$ 23,061,760</b>	<b>\$ 16,777,500</b>	<b>\$ 17,885,000</b>	<b>\$ 1,600,000</b>
(183,062)							
<b>\$ 65,514,928</b>	<b>\$ 41,738,294</b>	<b>\$ 21,115,411</b>	<b>\$ 20,661,042</b>	<b>\$ 12,392,282</b>	<b>\$ 11,626,282</b>	<b>\$ 11,233,282</b>	<b>\$ 10,026,282</b>
9,747,295	9,747,295	9,747,295	9,747,295	9,747,295	9,747,295	9,747,295	9,747,295
<b>\$ 55,767,633</b>	<b>\$ 31,990,999</b>	<b>\$ 11,368,116</b>	<b>\$ 10,913,747</b>	<b>\$ 2,644,987</b>	<b>\$ 1,878,987</b>	<b>\$ 1,485,987</b>	<b>\$ 278,987</b>

# GENERAL GOVERNMENT

## PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS			
		PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27
<b>BEGINNING FUND BALANCE:</b>					
	GENERAL OBLIGATION BONDS			\$ 1,500,000	
	CERTIFICATES OF OBLIGATIONS			11,000,000	
	HOT FUND TRANSFERS			-	
	GENERAL FUND TRANSFERS			-	
	INVESTMENT EARNINGS			310,400	
	FIELD REDEVELOPMENT FEE REVENUE			165,000	
	OTHER			62,500	
	<b>SUBTOTAL</b>			<b>\$13,037,900</b>	
 TOTAL RESOURCES AVAILABLE					
<b>PARK PROJECTS</b>					
1	FIELD REDEVELOPMENT (ANNUAL)	PK2500	150,000	150,000	150,000
	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-
2	TEXAS INDEPENDENCE PARK AT MIDTOWN DEV.	PK2501	25,400,000	9,200,000	16,200,000
3	CITY BASEBALL FIELDS	PK2502	20,000,000	20,000,000	-
*2	MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	429,000	429,000	-
4	VPAC IMPROVEMENTS	PK2200	600,000	600,000	-
2	PARKS CITYWIDE REVOLVING PROJECT	PK2503	2,500,000	2,500,000	-
	CITYWIDE PARKS IMPROVEMENTS	PK2700	5,000,000	-	5,000,000
5	BACHMANN LITTLE AND SENIOR LEAGUE BLDGS.	PK2304	7,500,000	7,500,000	-
5	PICKLEBALL/FUTSAL COURTS	PK2305	1,700,000	1,700,000	-
5	BEE CREEK AND CENTRAL PARK TENNIS COURTS	PK2306	1,700,000	1,700,000	-
5	MABLE CLARE THOMAS PARK REDEVELOPMENT	PK2307	8,171,000	8,171,000	-
5	LINCOLN CENTER AREA IMPROVEMENTS	PK2308	1,200,000	1,200,000	-
5	CENTRAL PARK OPERATIONS SHOP	PK2309	7,700,000	4,500,000	-
	WOLF PEN CREEK IMPROVEMENTS	PK2701	7,000,000	-	7,000,000
	HENSEL PARK	PKTBD	-	-	-
<b>COMMITTED PARKS PROJECTS SUBTOTAL</b>				<b>\$ 59,346,898</b>	<b>\$ 28,350,000</b>
 <b>APPROVED PROJECTS WITH EXPECTED FUTURE DEBT</b>					
2	FUTURE AMENITIES & IMPROVEMENTS	PK2003	1,000,000	1,000,000	-
<b>ASSIGNED SUBTOTAL</b>				<b>\$ 1,000,000</b>	<b>\$ -</b>
 CAPITAL PROJECTS SUBTOTAL				<b>\$ 60,346,898</b>	<b>\$ 28,350,000</b>
 CLOSED PROJECTS					
	TRANSFERS OUT				
	MISCELLANEOUS				-
	PARKS PROJECT TRANSFERS	PKXTRANSFR			-
	NATIVE PLANT CONSERVATION	PK2606	52,000	52,000	-
	DEBT ISSUANCE COST				62,500
	SHARED SERVICES TRANSFER OUT				174,584
<b>TOTAL EXPENDITURES</b>				<b>\$ 28,587,084</b>	
 MEASUREMENT FOCUS INCREASE (DECREASE)					
<b>ENDING FUND BALANCE:</b>					
ASSIGNED FIELD REDEVELOPMENT BALANCE					
<b>ENDING UNASSIGNED FUND BALANCE:</b>					

- 1 Field Redevelopment includes PK2500, PK1011, PK1012, and PK1014. These are annual projects funded by fees.
- 2 Indicates projects funded through Certificates of Obligation.
- 3 Project funded via Certificates of Obligation, transfers from the HOT fund, and a General Fund Transfer.
- 4 Project funded via transfers from the General Fund.
- 5 Approved by voters during the November 2022 Bond Election.
- \* Project previously known as Thomas Park Rehab; combined with Streets project ST2003 and Parks project PK2307

# GENERAL GOVERNMENT

## PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY24	ACTUALS FY25	PROJECTED EXPENDITURES					
		FY26	FY27	FY28	FY29	FY30	FY31
\$ 38,958,510	\$ 27,106,116	\$ 15,668,834	\$ 9,452,035	\$ 8,788,635	\$ 9,200,235	\$ 9,576,235	
\$ 3,350,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	
-	-	11,000,000	18,000,000	-	5,000,000	5,000,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
1,486,653	948,700	310,400	330,800	307,600	322,000	335,200	
162,167	165,000	165,000	165,000	165,000	165,000	160,000	
238,565	52,000	62,500	840,000	-	25,000	25,000	
<b>\$5,237,386</b>	<b>\$1,165,700</b>	<b>\$13,037,900</b>	<b>\$19,335,800</b>	<b>\$472,600</b>	<b>\$5,512,000</b>	<b>\$5,520,200</b>	
<b>\$44,195,896</b>	<b>\$28,271,816</b>	<b>\$28,706,734</b>	<b>\$28,787,835</b>	<b>\$9,261,235</b>	<b>\$14,712,235</b>	<b>\$15,096,435</b>	

VARIES BY YEAR	-	177,500	70,000	50,000	60,000	60,000	20,000
716,783	-	-	980,115	-	-	-	-
381	756,329	7,288,500	7,500,000	9,850,000	-	-	-
214	1,335,469	-	-	-	-	-	-
371,496	-	-	-	-	-	-	-
68,590	45,710	283,686	200,000	-	-	-	-
-	137,721	1,494,944	245,000	-	-	-	-
-	-	-	800,000	4,200,000	-	-	-
827,630	6,009,560	697,700	-	-	-	-	-
162,265	1,399,567	8,910	-	-	-	-	-
152,481	1,460,922	84,823	-	-	-	-	-
73,375	180,022	1,187,200	5,722,500	1,112,200	-	-	-
98,349	35,158	1,087,653	-	-	-	-	-
411,916	4,028,591	5,400	-	-	-	-	-
-	-	-	3,500,000	3,500,000	-	-	-
-	-	-	-	-	-	5,000,000	5,000,000
<b>\$ 2,883,479</b>	<b>\$ 15,389,048</b>	<b>\$ 12,316,316</b>	<b>\$ 19,017,615</b>	<b>\$ 18,712,200</b>	<b>\$ 60,000</b>	<b>\$ 5,060,000</b>	<b>\$ 5,020,000</b>

-	-	-	-	1,000,000	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 2,883,479</b>	<b>\$ 15,389,048</b>	<b>\$ 12,316,316</b>	<b>\$ 19,017,615</b>	<b>\$ 19,712,200</b>	<b>\$ 60,000</b>	<b>\$ 5,060,000</b>	<b>\$ 5,020,000</b>

1,517,645	-	-	-	-	-	-	-
343	61,119	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	52,000	-	-	-	-	-	-
38,565	-	62,500	90,000	-	25,000	25,000	
173,547	173,547	174,584	197,000	1,000	51,000	50,000	
<b>\$ 17,119,147</b>	<b>\$ 12,602,982</b>	<b>\$ 19,254,699</b>	<b>\$ 19,999,200</b>	<b>\$ 61,000</b>	<b>\$ 5,136,000</b>	<b>\$ 5,095,000</b>	

29,368	-	-	-	-	-	-	-
\$ 27,106,116	\$ 15,668,834	\$ 9,452,035	\$ 8,788,635	\$ 9,200,235	\$ 9,576,235	\$ 10,001,435	
795,618	783,118	878,118	993,118	1,098,118	1,203,118	1,343,118	
<b>\$ 26,310,498</b>	<b>\$ 14,885,716</b>	<b>\$ 8,573,917</b>	<b>\$ 7,795,517</b>	<b>\$ 8,102,117</b>	<b>\$ 8,373,117</b>	<b>\$ 8,658,317</b>	

# GENERAL GOVERNMENT

## FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS	
		THROUGH FY26	FY27		THROUGH FY24
<b>BEGINNING FUND BALANCE:</b>					
GENERAL OBLIGATION BONDS			\$	-	
CERTIFICATES OF OBLIGATIONS			22,500,000		
INTRAGOVERNMENTAL TRANSFERS			-		
INVESTMENT EARNINGS			202,800		
OTHER			-		
<b>SUBTOTAL</b>			<u>\$ 22,702,800</u>		
TOTAL RESOURCES AVAILABLE					
<b>PUBLIC FACILITIES PROJECTS</b>					
1 FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,325,000	2,325,000	-	2,232,159
1 CITY GATEWAY SIGN #3 (WEST)	GG1901	400,000	400,000	-	28,503
1 FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	222,000	222,000	-	24,313
2 FIRE STATION #7	GG2306	18,000,000	18,000,000	-	1,193,748
1 CITY GATEWAY SIGN #4 (EAST)	GG2400	400,000	400,000	-	-
1 FACILITIES DEFERRED MAINTENANCE	GG2401	5,000,000	5,000,000	-	634
PUBLIC WORKS BACKUP GENERATOR	GG2407	435,000	435,000	-	7,761
FACILITIES IMPROVEMENTS	GG2500	4,598,000	4,598,000	-	-
PUBLIC WORKS OPERATIONS CENTER	GG2505	60,000,000	5,000,000	55,000,000	2,371
NORTHGATE IMPROVEMENTS		5,000,000	-	5,000,000	
<b>COMMITTED FACILITIES SUBTOTAL</b>			<u>\$ 36,380,000</u>	<u>\$ 60,000,000</u>	<u>\$ 3,489,488</u>
<b>TECHNOLOGY/EQUIPMENT PROJECTS</b>					
CAD/RMS REPLACEMENT	CO1301	2,703,900	2,703,900	-	2,667,864
1 PRIOR IT FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	-	558,155
1 UTILITY BILLING REPLACEMENT	CO2200	1,260,000	1,260,000	-	1,172,995
CAD/RMS SERVER	CO2401	180,000	211,100	-	-
PUBLIC WORKS TRAFFIC FIBER	CO2500	1,575,000	1,575,000	-	2,243
CITYWIDE RADIO REPLACEMENTS	CO2501	5,500,000	5,500,000	-	-
TRAFFIC SWITCH REPLACEMENT	CO2502	490,000	462,784	-	-
DOOR BADGE ACCESS REPLACEMENT	CO2503	405,000	432,216	-	-
NEW IT FIBER OPTIC INFRASTRUCTURE	CO2510	525,000	525,000	-	-
1 TECHNOLOGY SECURITY IMPROVEMENTS	CO2600	995,000	963,900	-	-
CITYWORKS TRIMBLE REPLACEMENT	CO2601	450,000	450,000	-	-
<b>COMMITTED IT SUBTOTAL</b>			<u>\$ 14,758,900</u>	<u>\$ -</u>	<u>\$ 4,401,257</u>
<b>CAPITAL PROJECTS SUBTOTAL</b>			<u>\$ 51,138,900</u>	<u>\$ 60,000,000</u>	<u>\$ 7,890,745</u>
CLOSED PROJECTS					
DEBT ISSUANCE COSTS				112,500	
OTHER				-	
TRANSFERS				-	
SHARED SERVICES TRANSFER OUT				241,999	
<b>TOTAL EXPENDITURES</b>				<u>\$ 60,354,499</u>	
MEASUREMENT FOCUS INCREASE (DECREASE)					
<b>ENDING FUND BALANCE:</b>					
1	Funded primarily with Certificates of Obligation (CO) debt				
2	Funded via 2022 General Obligation Bond Authorization				

# GENERAL GOVERNMENT

## FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES							
	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 19,170,881	\$ 32,509,044	\$ 5,794,762	\$ 3,724,184	\$ 1,267,215	\$ 294,115	\$ 289,265	\$ 299,365	
\$ 12,935,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,790,000	-	22,500,000	17,400,000	22,500,000	-	-	-	-
-	450,000	-	-	-	-	-	-	-
829,261	1,137,800	202,800	130,300	44,400	10,300	10,100	10,500	
1,003,956	-	-	-	-	-	-	-	-
\$ 18,558,217	\$ 1,587,800	\$ 22,702,800	\$ 17,530,300	\$ 22,544,400	\$ 10,300	\$ 10,100	\$ 10,500	
\$ 37,729,098	\$ 34,096,844	\$ 28,497,562	\$ 21,254,484	\$ 23,811,615	\$ 304,415	\$ 299,365	\$ 309,865	
43,485	155,389	-	-	-	-	-	-	-
249,962	38,746	-	-	-	-	-	-	-
66,950	10,079	-	-	-	-	-	-	-
2,812,853	14,076,582	-	-	-	-	-	-	-
-	-	-	45,000	355,000	-	-	-	-
559,572	2,447,314	1,914,000	478,000	500,000	15,000	-	-	-
28,635	340,800	-	-	-	-	-	-	-
45,106	2,865,877	-	-	-	-	-	-	-
190,482	1,520,000	21,509,879	16,777,269	20,000,000				
			2,500,000	2,500,000				
\$ 3,997,045	\$ 21,454,787	\$ 23,423,879	\$ 19,800,269	\$ 23,355,000	\$ 15,000	\$ -	\$ -	
-	11,115	-	-	-	-	-	-	-
49,436	64,270	-	-	-	-	-	-	-
9,605	68,045	-	-	-	-	-	-	-
101,984	61,724	-	-	-	-	-	-	-
271,228	728,690	-	-	-	-	-	-	-
-	4,391,463	-	-	-	-	-	-	-
435,903	-	-	-	-	-	-	-	-
6,535	405,235	-	-	-	-	-	-	-
89,027	435,973	-	-	-	-	-	-	-
-	-	995,000	-	-	-	-	-	-
-	450,000	-	-	-	-	-	-	-
\$ 963,718	\$ 6,616,515	\$ 995,000	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 4,960,764	\$ 28,071,302	\$ 24,418,879	\$ 19,800,269	\$ 23,355,000	\$ 15,000	\$ -	\$ -	
213,884	-	112,500	87,000	112,500	-	-	-	-
1,261	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,395	230,780	241,999	100,000	50,000	150	-	-	-
\$ 5,299,304	\$ 28,302,082	\$ 24,773,378	\$ 19,987,269	\$ 23,517,500	\$ 15,150	\$ -	\$ -	
\$ 79,250								
\$ 32,509,044	\$ 5,794,762	\$ 3,724,184	\$ 1,267,215	\$ 294,115	\$ 289,265	\$ 299,365	\$ 309,865	

# ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			FY25 ACTUALS
	FY25	FY26	FY27	
<b>BEGINNING FUND BALANCE:</b>				\$ 13,103,523
CERTIFICATES OF OBLIGATION				\$ -
INTEREST ON INVESTMENTS				477,325
OTHER				-
INTRAGOVERNMENTAL TRANSFERS				<u>25,000,000</u>
<b>SUBTOTAL ADDITIONAL RESOURCES</b>				<u>\$ 25,477,325</u>
<b>TOTAL RESOURCES AVAILABLE</b>				<u>\$ 38,580,848</u>
<b>CAPITAL PROJECTS:</b>				
GENERAL PLANT	5,150,000	3,950,000	12,530,000	1,093,020
OVERHEAD SYSTEM IMPROV.	3,750,000	3,550,000	4,050,000	3,146,218
UNDERGROUND SYSTEM IMPROV.	5,875,000	6,625,000	7,125,000	5,748,242
NEW SERVICES & SYSTEM EXT.	3,950,000	3,950,000	3,510,000	3,564,116
THOR. STREET LIGHTING	520,000	475,000	450,000	516,719
DISTRIBUTION	3,435,000	4,235,000	2,600,000	802,596
TRANSMISSION	9,050,000	9,650,000	2,565,000	1,421,083
SHARED SERVICES TRANSFER OUT	190,349	155,457	187,264	190,349
DEBT ISSUANCE COST/OTHER	80,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 32,000,349</u>	<u>\$ 32,590,457</u>	<u>\$ 33,017,264</u>	<u>\$ 16,482,342</u>
MEASUREMENT FOCUS INCREASE (DECREASE)				\$ (35,903)
<b>ENDING FUND BALANCE:</b>				<u><u>\$ 22,062,603</u></u>

# ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY26	FY27	FY28	FY29	FY30	FY31
\$ 22,062,603	\$ 3,473,748	\$ 578,084	\$ 1,231,684	\$ 3,217,284	\$ 486,584
\$ -	\$ 5,000,000	\$ 18,000,000	\$ 10,000,000	\$ 15,000,000	\$ 5,000,000
772,200	121,600	11,600	24,600	64,300	9,700
-	-	90,000	50,000	75,000	25,000
15,000,000	25,000,000	21,000,000	15,000,000	15,000,000	15,000,000
\$ 15,772,200	\$ 30,121,600	\$ 39,101,600	\$ 25,074,600	\$ 30,139,300	\$ 20,034,700
\$ 37,834,803	\$ 33,595,348	\$ 39,679,684	\$ 26,306,284	\$ 33,356,584	\$ 20,521,284
3,107,208	12,530,000	20,505,000	730,000	330,000	430,000
2,549,131	4,050,000	3,900,000	4,350,000	3,100,000	3,100,000
5,415,535	7,125,000	5,825,000	3,325,000	3,325,000	3,325,000
972,377	3,510,000	3,310,000	3,510,000	2,910,000	2,910,000
104,218	450,000	500,000	450,000	425,000	425,000
7,400,803	2,600,000	1,600,000	4,825,000	8,450,000	5,350,000
14,656,326	2,565,000	2,525,000	5,650,000	14,050,000	4,590,000
155,457	187,264	193,000	199,000	205,000	211,000
-	-	90,000	50,000	75,000	25,000
\$ 34,361,055	\$ 33,017,264	\$ 38,448,000	\$ 23,089,000	\$ 32,870,000	\$ 20,366,000
\$ 3,473,748	\$ 578,084	\$ 1,231,684	\$ 3,217,284	\$ 486,584	\$ 155,284

# WATER SERVICE

## CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	BUDGET APPROPRIATIONS			ACTUALS
		TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24
<b>BEGINNING FUND BALANCE:</b>					
CERTIFICATES OF OBLIGATION				\$ 37,250,000	
INTEREST ON INVESTMENTS				850,000	
TRANSFERS FROM OPERATIONS				5,500,000	
OTHER				186,250	
<b>SUBTOTAL</b>				<u>\$ 43,786,250</u>	
TOTAL RESOURCES AVAILABLE					
<b>PRODUCTION PROJECTS</b>					
<b>SOURCE AND SUPPLY PLANT - WSWOC</b>					
WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	1,103,000	1,103,000	-	805,474
2818 TRANSMISSION LINE RELOCATION	WA1900003	3,500,000	3,500,000	-	2,124,949
<b>*/IF 3 NEW WATER WELLS AND COLLECTION LINE</b>	<b>WA2400</b>	<b>78,489,000</b>	<b>78,489,000</b>	<b>-</b>	<b>707,808</b>
<b>WATER PUMPING AND TREATMENT PLANT - WPWOC</b>					
REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	3,040,000	3,040,000	-	2,221,484
DPRS TANKS IMPROVEMENTS	WA2606	6,800,000	800,000	6,000,000	-
WELLS 1 AND 2 PUMP DROP	WA2502	1,650,000	1,650,000	-	-
WELL 3 REHAB	WA2503	1,350,000	1,350,000	-	-
WELL 6 REHAB	WA2504	9,000,000	9,000,000	-	-
WELL 9 REHAB	WA2601	9,300,000	1,550,000	7,750,000	-
DRPS VFD REPLACEMENT	WA2604	1,500,000	1,500,000	-	-
WELL 3 REDRILLING	TBD	-	-	-	-
WELL 7 REHAB	TBD	-	-	-	-
WELL 5 REDRILLING	TBD	-	-	-	-
<b>WATER GENERAL PLANT - WGWOC</b>					
WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,700,000	1,700,000	-	246,929
UTILITY ENTRANCE GATE REPLACEMENT	WA2500	185,000	185,000	-	-
<b>COMMITTED SUBTOTAL</b>				<b><u>\$ 13,750,000</u></b>	<b><u>\$ 6,106,644</u></b>
<b>TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC</b>					
ANNUAL OVERSIZED PARTICIPATION	WA1700000	200,000	100,000	200,000	109
SOUTHERN POINTE OP	WA1900007	80,537	80,537	-	18,417
STERLING AND RICHARD OP	WA2508	166,000	166,000	-	-
IF RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	7,979,000	7,979,000	-	7,875,627
DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	80,000	80,000	-	14,212
IF SH40 WATER LINE - GRAHAM to BARRON	WA2100	550,000	550,000	-	287,636
IF SH40 WATER LINE - SONOMA to VICTORIA	WA2101	170,000	170,000	-	74,260
ST2006 JONES BUTLER WATER LINE REHAB	WA2001	12,000,000	12,000,000	-	631,460
ST1902 MARION PUGH WATER LINE REHAB	WA2301	3,300,000	3,300,000	-	94,731
BUSH & WELLBORN UTILITY RELOCATIONS	WA2403	1,000,000	1,000,000	-	541
MIDTOWN BASEBALL/BUSINESS WATER UTILITIES		5,000,000	300,000	4,700,000	-
<b>COMMITTED SUBTOTAL</b>				<b><u>\$ 4,900,000</u></b>	<b><u>\$ 8,996,993</u></b>

# WATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES							
	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 22,471,549	\$ 21,801,500	\$ 17,596,611	\$ 246,282	\$ 671,437	\$ 150,437	\$ 955,737	\$ 741,737	
\$ 5,000,000	\$ 37,250,000	\$ 58,000,000	\$ 17,400,000	\$ 8,250,000	\$ -	\$ 1,000,000	\$ 14,000,000	
896,058	850,000	612,800	8,600	23,500	5,300	33,500	26,000	
6,895,743	5,500,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	1,000,000	
-	186,250	289,500	87,000	41,250	-	5,000	70,000	
\$ 12,791,801	\$ 43,786,250	\$ 59,902,300	\$ 18,495,600	\$ 9,314,750	\$ 1,505,300	\$ 2,538,500	\$ 15,096,000	
\$ 35,263,350	\$ 65,587,750	\$ 77,498,911	\$ 18,741,882	\$ 9,986,187	\$ 1,655,737	\$ 3,494,237	\$ 15,837,737	
293,649	-	-	-	-	-	-	-	-
-	891,019	-	-	-	-	-	-	-
5,849,648	26,876,008	40,044,766	-	-	-	-	-	-
223,618	101,335	493,562	-	-	-	-	-	-
-	757,015	5,981,906	-	-	-	-	-	-
27,291	1,465,741	-	-	-	-	-	-	-
450,902	72,000	-	-	-	-	-	-	-
35,894	1,280,446	7,171,553	-	-	-	-	-	-
-	-	775,000	8,522,000	-	-	-	-	-
-	200,000	1,300,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,099,000
-	-	-	817,500	8,989,500	-	-	-	-
-	-	-	-	-	-	1,997,500	11,984,000	-
762,693	550,165	-	-	-	-	-	-	-
1,708	183,292	-	-	-	-	-	-	-
<b>\$ 7,645,405</b>	<b>\$ 32,377,021</b>	<b>\$ 55,766,787</b>	<b>\$ 9,339,500</b>	<b>\$ 8,989,500</b>	<b>\$ -</b>	<b>\$ 1,997,500</b>	<b>\$ 14,083,000</b>	
-	100,000	200,000	200,000	200,000	200,000	200,000	200,000	
-	69,170	-	-	-	-	-	-	
-	166,000	-	-	-	-	-	-	
34,063	-	-	-	-	-	-	-	
13	-	-	-	-	-	-	-	
25,930	91,718	-	25,568	-	-	-	-	
5,975	24,055	-	-	-	-	-	-	
63,074	1,677,500	7,738,500	1,541,500	105,000	-	-	-	
105,798	2,140,953	716,985	-	-	-	-	-	
46,041	65,716	705,027	-	-	-	-	-	
-	-	2,500,000	2,500,000	-	-	-	-	
<b>\$ 280,895</b>	<b>\$ 4,335,112</b>	<b>\$ 11,860,512</b>	<b>\$ 4,267,068</b>	<b>\$ 305,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	

# WATER SERVICE CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS	
			THROUGH FY26	FY27	THROUGH FY24	
<b>REHABILITATION PROJECTS - WTWOC</b>						
	COLLEGE HEIGHTS REHABILITATION PH I	WA2302	3,500,000	3,500,000	-	302,134
ARPA	McCULLOCH UTILITY REHABILITATION	WA1900001	4,125,000	4,125,000	-	1,180,213
ST1801	LINCOLN AVENUE REHAB	WA1900002	2,991,500	2,991,500	-	778,543
ST2003	JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	500,000	400,000	100,000	12,375
	SH6 WATER RELOCATES (N. CL TO SH6)	WA2205	13,000,000	13,000,000	-	161,813
	SH6 WATER RELOCATES (SH6 to SH40)	WA2206	375,000	375,000	-	82,490
ST2300	GREENS PRAIRIE ROAD - COUNTY PORTION	WA2501	-	-	-	-
STTBD	SHADY DRIVE REHAB	TBD	-	-	-	-
	CARTERS GROVE REHAB	WA2600	4,500,000	1,500,000	-	-
<b>COMMITTED SUBTOTAL</b>					<b>\$ 100,000</b>	<b>\$ 2,517,568</b>
CLOSED PROJECTS						
	CAPITAL PROJECTS CONTINGENCY	WA1700001	350,000	350,000	350,000	
	CIP BUDGET TRANSFER	WAXTRANSFR	29,392	29,392	-	
	NEW WATER SERVICES	MONTHLY	150,000	150,000	175,000	
	METER REPLACEMENT PROGRAM	MONTHLY	350,000	350,000	650,000	
	HYDRANT/VALUE REPLACEMENT	YEARLY	150,000	150,000	175,000	
CAPITAL PROJECTS SUBTOTAL					<u>175,000</u>	
					<u>\$ 20,100,000</u>	
SHARED SERVICES TRANSFER OUT					543,196	
DEBT ISSUANCE COST					289,500	
<b>TOTAL EXPENDITURES</b>					<u>\$ 20,932,696</u>	

MEASUREMENT FOCUS INCREASE (DECREASE)

**ENDING FUND BALANCE:**

IF Impact Fee Eligible Capital Project

STXXXX Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.

ARPA Project partially funded via American Rescue Plan Act funds.

\* Was previously two separate projects for the wells and collection line; 1 new well is Impact Fee eligible

# WATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
69,321	701,000	462,362	1,347,662	-	-	-	-
2,546,236	172,252	-	-	-	-	-	-
1,369,013	832,660	-	-	-	-	-	-
-	105	400,336	67	-	-	-	-
121,751	7,165,000	4,635,000	330,000	-	-	-	-
14,992	276,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	250,000
-	496,918	1,944,936	1,949,148	-	-	-	-
<b>\$ 4,121,313</b>	<b>\$ 9,644,435</b>	<b>\$ 7,442,634</b>	<b>\$ 3,626,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
474,294	-	-	-	-	-	-	-
-	350,000	350,000	150,000	150,000	150,000	150,000	150,000
-	29,392	-	-	-	-	-	-
175,102	200,000	175,000	75,000	75,000	75,000	75,000	75,000
351,063	350,000	650,000	75,000	75,000	75,000	75,000	75,000
166,022	100,000	175,000	50,000	50,000	50,000	50,000	50,000
<b>\$ 13,214,093</b>	<b>\$ 47,385,960</b>	<b>\$ 76,419,933</b>	<b>\$ 17,583,445</b>	<b>\$ 9,644,500</b>	<b>\$ 550,000</b>	<b>\$ 2,547,500</b>	<b>\$ 14,883,000</b>
302,757	418,929	543,196	400,000	150,000	150,000	200,000	250,000
-	186,250	289,500	87,000	41,250	-	5,000	70,000
<b>\$ 13,516,850</b>	<b>\$ 47,991,139</b>	<b>\$ 77,252,629</b>	<b>\$ 18,070,445</b>	<b>\$ 9,835,750</b>	<b>\$ 700,000</b>	<b>\$ 2,752,500</b>	<b>\$ 15,203,000</b>
55,001	-	-	-	-	-	-	-
<b>\$ 21,801,500</b>	<b>\$ 17,596,611</b>	<b>\$ 246,282</b>	<b>\$ 671,437</b>	<b>\$ 150,437</b>	<b>\$ 955,737</b>	<b>\$ 741,737</b>	<b>\$ 634,737</b>

# WASTEWATER SERVICE

## CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS	
			THROUGH FY26	FY27	THROUGH FY24	
<b>BEGINNING FUND BALANCE:</b>						
					\$ 26,500,000	
					698,000	
					4,500,000	
					132,500	
					<u>\$ 31,830,500</u>	
TOTAL RESOURCES AVAILABLE						
<b>COLLECTION PLANT PROJECTS - SCWOC</b>						
ANNUAL	OVERSIZE PARTICIPATION	WW1700000	200,000	100,000	200,000	-
	UP CAMPUS - WW OP	WW2402	350,000	350,000	-	-
IF	CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	14,800,000	14,800,000	-	5,804,429
IF/ARPA	BEE CREEK PARALLEL TRUNK LINE PH III	WW1900005	7,602,461	7,602,461	-	3,980,130
IF	NORTHEAST SEWER TRUNKLINE PH III	WW1700002	15,750,000	15,750,000	-	932,315
IF	NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	26,600,000	26,200,000	400,000	954,870
IF	MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	2,500,000	2,500,000	-	278,338
IF	MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	2,600,000	2,600,000	-	102,751
IF	SOUTHWOOD VALLEY TRUNKLINE PH II	WW2500	2,500,000	2,500,000	-	-
IF	ALUM CREEK SEWER TRUNKLINE	WW2301	14,350,000	11,600,000	2,750,000	311,960
	SUBTOTAL				<u>\$ 2,750,000</u>	<u>\$ 311,960</u>
					<u>\$ 3,350,000</u>	<u>\$ 12,364,794</u>
<b>COLLECTION REHABILITATION PROJECTS - SCWOC</b>						
W	COLLEGE HEIGHTS REHAB PH I	WW2300	4,150,000	4,150,000	-	298,085
W/ARPA	MCCULLOCH UTILITY REHAB	WW1900001	4,902,000	4,902,000	-	468,103
ST1801	LINCOLN AVENUE REHAB	WW1900002	483,900	483,900	-	267,304
ST2006	JONES BUTLER SEWER LINE REHAB	WW2001	700,000	700,000	-	7,679
ST2003	JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	350,000	250,000	100,000	12,375
ST2101	KRENEK TAP REHAB	WW2203	900,000	900,000	-	-
W	SH6 SEWER RELOCATES (N. CL TO SH6)	WW2305	5,800,000	5,800,000	-	50,199
W	SH6 SEWER RELOCATES (SH6 to SH40)	WW2306	200,000	200,000	-	37,875
STTBD	SHADY DRIVE REHAB	WWTBD	-	-	-	-
ST1902	MARION PUGH (LUTHER TO GEORGE BUSH)	WW2502	200,000	100,000	100,000	-
ST2300	GREENS PRAIRIE ROAD - COUNTY PORTION	WW2501	400,000	400,000	-	-
W	CARTERS GROVE REHABILITATION	WW2600	7,800,000	7,800,000	-	-
	MIDTOWN BASEBALL/BUSINESS SEWER UTILITIES	WW2603	100,000	100,000	-	-
	SUBTOTAL				<u>\$ 200,000</u>	<u>\$ 1,141,620</u>
<b>TREATMENT &amp; DISPOSAL/PUMPING PLANT - SPWOC</b>						
	CARTERS CREEK FUELING STATION	WW1869610	250,000	250,000	-	28,105
	CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,922,550	1,922,550	-	1,623,689
	CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,922,867	1,922,867	-	949,912
*	CCWWTP OUTFALL REHABILITATION	WW2202	4,000,000	4,000,000	-	728,085
	CCWWTP FILTER IMPROVEMENTS	WW2400	33,380,400	33,380,400	-	-
	CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	530,000	530,000	-	-
	SUBTOTAL				<u>\$ -</u>	<u>\$ 3,329,791</u>

# WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES							
	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 28,477,714	\$ 29,541,250	\$ 19,942,264	\$ 11,274,710	\$ 2,140,872	\$ 1,066,113	\$ 953,413	\$ 836,813	
\$ 8,250,000	\$ -	\$ 26,500,000	\$ 32,000,000	\$ 8,000,000	\$ -	\$ -	\$ -	
1,038,737	1,033,900	698,000	394,600	74,900	37,300	33,400	29,300	
11,751,360	12,000,000	4,500,000	1,000,000	1,000,000	500,000	500,000	600,000	
-	-	132,500	160,000	40,000	-	-	-	
\$ 21,040,096	\$ 13,033,900	\$ 31,830,500	\$ 33,554,600	\$ 9,114,900	\$ 537,300	\$ 533,400	\$ 629,300	
\$ 49,517,810	\$ 42,575,150	\$ 51,772,764	\$ 44,829,310	\$ 11,255,772	\$ 1,603,413	\$ 1,486,813	\$ 1,466,113	
-	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
-	348,147	-	-	-	-	-	-	-
5,543,900	2,760,426	-	-	-	-	-	-	-
3,331,253	-	-	-	-	-	-	-	-
31,854	3,615,579	9,801,400	1,125,000	-	-	-	-	-
473,995	980,000	1,467,060	14,795,000	7,850,984	-	-	-	-
25,563	1,677,106	-	-	-	-	-	-	-
14,350	1,452,780	494,080	-	-	-	-	-	-
80,968	1,144,032	-	-	-	-	-	-	-
144,998	967,821	5,186,017	7,541,588	-	-	-	-	-
\$ 9,646,879	\$ 13,045,891	\$ 17,148,557	\$ 23,661,588	\$ 8,050,984	\$ 200,000	\$ 200,000	\$ 200,000	
61,722	697,102	463,471	1,347,771	-	-	-	-	-
3,843,593	323,046	-	-	-	-	-	-	-
37,953	183,364	-	-	-	-	-	-	-
75	145,300	500,500	350	-	-	-	-	-
-	250,075	240	48	-	-	-	-	-
-	807,588	-	-	-	-	-	-	-
81,597	1,278,500	3,795,000	540,000	-	-	-	-	-
24,892	136,500	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	150,000
3,022	139,170	48,723	-	-	-	-	-	-
-	-	330,300	-	-	-	-	-	-
-	775,710	3,435,253	3,353,841	-	-	-	-	-
-	-	100,000	-	-	-	-	-	-
\$ 4,052,854	\$ 4,736,355	\$ 8,673,487	\$ 5,242,010	\$ -	\$ -	\$ -	\$ -	\$ 150,000
200,121	15,671	-	-	-	-	-	-	-
298,331	6,108	-	-	-	-	-	-	-
957,698	14,978	-	-	-	-	-	-	-
2,419,045	795,334	-	-	-	-	-	-	-
1,156,173	2,533,111	12,974,840	12,974,840	1,498,675	-	-	-	-
15,100	520,450	-	-	-	-	-	-	-
\$ 5,046,468	\$ 3,885,652	\$ 12,974,840	\$ 12,974,840	\$ 1,498,675	\$ -	\$ -	\$ -	\$ -

# WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS
			THROUGH FY26	FY27	THROUGH FY24
<b>TREATMENT &amp; DISPOSAL/SEWER GENERAL PLANT - SGWOC</b>					
SCADA - NEW LIFT STATIONS	WW1800006	470,000	470,000	-	285,292
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	650,000	650,000	-	55,884
LICK CREEK LAND BUFFER	WW2103	551,188	551,188	-	2,334
UTILITY ENTRANCE GATE REPLACEMENT	WW2503	185,000	185,000	-	-
SUBTOTAL				\$ -	\$ 343,510
CLOSED PROJECTS					
WW CONTINGENCY	WW1700001	500,000	220,000	500,000	
MONTHLY WASTEWATER SERVICES	MONTHLY		150,000	150,000	
CAPITAL PROJECTS SUBTOTAL				\$ 4,200,000	
SHARED SERVICES TRANSFER OUT				369,816	
DEBT ISSUANCE COST				132,500	
<b>TOTAL EXPENDITURES</b>				<u>\$ 4,702,316</u>	

MEASUREMENT FOCUS INCREASE (DECREASE)

**ENDING FUND BALANCE:**

- IF Impact Fee Eligible Capital Project
- STXXXX Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.
- W Project funded through a combination of sources. Project sheet reflected in the Water Capital Projects section of the CIP document.
- ARPA Project partially funded via American Rescue Plan Act funds.
- \* Project previously known as CCWWTP Effluent Cloth Filtration System

# WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
69,153	115,556	-	-	-	-	-	-
306,827	-	-	-	-	-	-	-
-	-	548,854	-	-	-	-	-
1,708	183,292	-	-	-	-	-	-
<u>\$ 377,688</u>	<u>\$ 298,847</u>	<u>\$ 548,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
564,252							
-	220,000	500,000	150,000	150,000	150,000	150,000	150,000
182,484	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 19,870,625</u>	<u>\$ 22,336,746</u>	<u>\$ 39,995,738</u>	<u>\$ 42,178,438</u>	<u>\$ 9,849,659</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 650,000</u>
381,139	296,141	369,816	350,000	300,000	150,000	150,000	150,000
-	-	132,500	160,000	40,000	-	-	-
<u>\$ 20,251,764</u>	<u>\$ 22,632,887</u>	<u>\$ 40,498,054</u>	<u>\$ 42,688,438</u>	<u>\$ 10,189,659</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 800,000</u>
275,204							
<u>\$ 29,541,250</u>	<u>\$ 19,942,264</u>	<u>\$ 11,274,710</u>	<u>\$ 2,140,872</u>	<u>\$ 1,066,113</u>	<u>\$ 953,413</u>	<u>\$ 836,813</u>	<u>\$ 666,113</u>

# SPECIAL REVENUE FUNDS

## CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	BUDGET APPROPRIATIONS		
		TOTAL BUDGET THROUGH FY26	FY26	FY27
<b>FUN FOR ALL FUND (4140)</b>				
FUN FOR ALL PLAYGROUND IMPR.	PK2409	788,546	788,546	-
<b>SIDEWALK ZONE FUNDS (3041-3044)</b>				
ZONE A	SW2400	50,000	50,000	-
ZONE B	SW2401	40,000	40,000	-
ZONE C	SW2402	130,000	130,000	-
ZONE D	SW2403	19,000	19,000	-
<b>DRAINAGE UTILITY FUND (3912)</b>				
* MINOR DRAINAGE IMPROVEMENTS	SD1701	750,000	-	750,000
CULVERT @ MILLIFF/REDMOND	SD1604	2,351,500	2,351,500	-
FUTURE DRAINAGE IMPROVEMENTS	SD2400	750,000	-	750,000
BEE CREEK DRAINAGE IMPR.	SD2600	740,000	740,000	-
CAPITAL PROJECTS SUBTOTAL			\$ 4,119,046	\$ 1,500,000

\* This project is budgeted annually.

# SPECIAL REVENUE FUNDS

## CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
290,250	498,296	-	-	-	-	-	-
-	-	-	50,000	-	-	-	-
-	-	-	40,000	-	-	-	-
-	-	-	130,000	-	-	-	-
-	-	-	19,000	-	-	-	-
873,869	300,000	750,000	300,000	300,000	300,000	300,000	300,000
1,294,792	15,000	-	-	-	-	-	-
-	-	750,000	-	-	-	-	-
-	-	740,000	-	-	-	-	-
<b>\$ 2,458,910</b>	<b>\$ 813,296</b>	<b>\$ 2,240,000</b>	<b>\$ 539,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>

# PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS
		THROUGH FY26	FY27	THROUGH FY24
<b>BEGINNING FUND BALANCE:</b>				
* CONTRIBUTIONS				\$ 2,570,000
INVESTMENT EARNINGS				388,500
INTRAGOVERNMENTAL TRANSFERS				-
OTHER				-
<b>SUBTOTAL</b>				<u>\$ 2,958,500</u>
TOTAL RESOURCES AVAILABLE				
<b>PARK LAND DEDICATION FUNDS</b>				
<b>ZONE I</b>				
NORTHGATE PARK BASKETBALL COURT	PK2201	150,000	150,000	-
CROMPTON PARK TRAIL LIGHTS	PK2204	80,000	80,000	-
ADDTL. FUTSAL COURTS AT ANDERSON	PK2206	350,000	350,000	-
ZONE I HOLDING PROJECT	PK2401	125,000	125,000	-
BEE CREEK COVERED TENNIS COURTS	PK2408	100,000	100,000	-
BEE CREEK/TARROW PLAYGROUND REPLACEMENT	PK2604	100,000	100,000	-
LINCOLN CENTER SPLASHPAD	PK2607	1,300,000	1,300,000	-
<b>ZONE II</b>				
SUMMIT CROSSING PARK DESIGN	PK1908	50,300	50,300	-
ZONE II HOLDING PROJECT	PK2402	50,000	50,000	50,372
SUMMIT CROSSING PARK DEVELOPMENT	PK2405	313,700	313,700	-
SMITH TRACT DESIGN AND DEVELOPMENT	PK2406	250,000	250,000	13,150
CENTRAL PARK UTILITY RELOCATIONS	PK2309	75,000	75,000	-
MERRY OAKS PLAYGROUND REPLACEMENT	PK2600	50,000	50,000	-
<b>ZONE III</b>				
ZONE III HOLDING PROJECT	PK2403	125,000	125,000	-
CASTLEROCK TRAILS	PK2407	200,000	200,000	-
<b>ZONE IV</b>				
<b>** FUTURE PROJECTS</b>				
	CAPITAL PROJECTS SUBTOTAL			<u>\$ -</u>
	CLOSED PROJECTS			-
	<b>TOTAL EXPENDITURES</b>			<u>\$ -</u>
	MEASUREMENT FOCUS INCREASE (DECREASE)			
<b>ENDING FUND BALANCE:</b>				

\* Future contributions are estimated and can vary depending on current development.

\*\* Future projects expected once additional Zone balances are collected.

# PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 6,066,368	\$ 11,050,222	\$ 14,787,022	\$ 15,740,522	\$ 16,366,422	\$ 12,589,222	\$ 12,589,222	\$ 11,179,822
\$ 5,357,816	\$ 3,500,000	\$ 2,570,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 500,000
352,541	386,800	388,500	550,900	572,800	440,600	440,600	391,300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 5,710,357	\$ 3,886,800	\$ 2,958,500	\$ 1,150,900	\$ 1,222,800	\$ 1,090,600	\$ 1,090,600	\$ 891,300
\$ 11,776,725	\$ 14,937,022	\$ 17,745,522	\$ 16,891,422	\$ 17,589,222	\$ 13,679,822	\$ 13,679,822	\$ 12,071,122
-	-	150,000	-	-	-	-	-
-	-	80,000	-	-	-	-	-
350,000	-	-	-	-	-	-	-
-	-	100,000	125,000	-	-	-	-
-	-	100,000	-	-	-	-	-
-	100,000	-	-	-	-	-	-
-	-	1,300,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	100,000	-	-	-	-	-
277,594	-	-	-	-	-	-	-
-	-	100,000	150,000	-	-	-	-
49,000	-	-	-	-	-	-	-
-	50,000	-	-	-	-	-	-
-	-	25,000	100,000	-	-	-	-
-	-	50,000	150,000	-	-	-	-
-	-	-	-	5,000,000	2,500,000	2,500,000	3,500,000
\$ 676,594	\$ 150,000	\$ 2,005,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
50,000	-	-	-	-	-	-	-
\$ 726,594	\$ 150,000	\$ 2,005,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
\$ 92							
\$ 11,050,222	\$ 14,787,022	\$ 15,740,522	\$ 16,366,422	\$ 12,589,222	\$ 11,179,822	\$ 11,179,822	\$ 8,571,122

# CITY OF COLLEGE STATION SIDEWALK ZONES FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Fund Balance</b>	<b>\$ 367,409</b>	<b>\$ 410,698</b>	<b>\$ 410,698</b>	<b>\$ 428,698</b>		<b>\$ 428,698</b>	
<b>Revenues</b>							
Contributions	\$ 26,333	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	16,952	18,000	18,000	18,000	-	18,000	0.00%
<b>Total Revenues</b>	<b>\$ 43,285</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>0.00%</b>
<b>Total Funds Available</b>	<b>\$410,694</b>	<b>\$428,698</b>	<b>\$428,698</b>	<b>\$446,698</b>	<b>\$ -</b>	<b>\$446,698</b>	<b>-</b>
<b>Other (Sources) Uses</b>							
Capital Outlay - CIP	-	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Increase (Decrease)</b>	<b>\$ 43,285</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	
Measurement Focus Increase (Decrease)	4						
<b>Ending Fund Balance</b>	<b>\$ 410,698</b>	<b>\$ 428,698</b>	<b>\$ 428,698</b>	<b>\$ 446,698</b>	<b>\$ -</b>	<b>\$ 446,698</b>	

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

	Projected					Comments
	FY27	FY28	FY29	FY30	FY31	
<b>Street/Traffic Projects</b>						
University @ VPAC Signal	1,750	2,000	2,250	2,500	2,750	Signal maintenance & utility costs
Future Signal Projects	5,000	5,250	5,500	5,750	6,000	Signal maintenance & utility costs
Jones Butler Extension and Roundabout	-	5,250	5,500	5,750	6,000	General maintenance
<b>Street/Traffic Projects Subtotal</b>	<b>\$ 6,750</b>	<b>\$ 12,500</b>	<b>\$ 13,250</b>	<b>\$ 14,000</b>	<b>\$ 14,750</b>	
<b>Parks Projects</b>						
Memorial Cemetery Shop	15,000	15,500	16,000	16,500	17,000	Utilities, supplies, and maintenance
Bachmann Little/Senior League	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
Texas Independence Park	-	200,000	205,000	210,000	215,000	Utilities, supplies, and maintenance
Central Park Operations Shop	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
<b>Parks Projects Subtotal</b>	<b>\$ 25,000</b>	<b>\$ 226,000</b>	<b>\$ 232,000</b>	<b>\$ 238,000</b>	<b>\$ 244,000</b>	
<b>Facility and Technology Projects</b>						
Fire Station #7**	2,862,000	2,948,000	3,036,000	3,127,000	3,221,000	Staffing, utilities, supplies, and maint.
Fleet Fuel System Replacement	5,500	6,000	6,500	7,000	7,250	Licensing and support
Former Macy's Building	155,000	160,000	165,000	170,000	172,500	Utilities and maintenance
<b>Facilities and Technology Projects Totals</b>	<b>\$ 3,022,500</b>	<b>\$ 3,114,000</b>	<b>\$ 3,207,500</b>	<b>\$ 3,304,000</b>	<b>\$ 3,400,750</b>	
<b>Total Estimated O&amp;M Costs***</b>	<b>\$ 3,054,250</b>	<b>\$ 3,352,500</b>	<b>\$ 3,452,750</b>	<b>\$ 3,556,000</b>	<b>\$ 3,659,500</b>	

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

\*\* Primary recurring operational costs are those related to staffing (e.g., salaries and benefits). Amounts were first included in the FY26 Budget.

\*\*\* Projects prioritized by City Council in early FY26 are still under development. Any O&M costs associated with these projects will be estimated as projects are developed further. The FY27 Budget does not contain any additional O&M budget for these projects.

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

	Projected					Comments
	FY27	FY28	FY29	FY30	FY31	
<b>Electric Projects</b>						
Distribution Automation	28,000	29,000	30,000	31,000	32,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
<b>Electric Project Totals</b>	<b>\$ 40,000</b>	<b>\$ 41,000</b>	<b>\$ 42,000</b>	<b>\$ 43,000</b>	<b>\$ 44,000</b>	
<b>Water Projects</b>						
Rock Prairie Road Elevated Storage Tower	11,000	11,500	12,000	12,000	12,500	Cleaning/inspection & maint.
Greens Prairie Water Tower Rehabilitation	10,500	11,000	11,500	12,000	12,500	Cleaning/inspection & maint.
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
New Water Wells	200,000	600,000	600,000	600,000	600,000	Utilities, maintenance
<b>Water Project Totals</b>	<b>\$ 336,500</b>	<b>\$ 742,500</b>	<b>\$ 748,500</b>	<b>\$ 754,000</b>	<b>\$ 760,000</b>	
<b>Wastewater Projects</b>						
Carters Creek Diversion Lift Station & Force Main	110,000	120,000	130,000	140,000	150,000	Utilities, maintenance
Carters Creek Dewatering Improvements	90,000	95,000	100,000	105,000	110,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	103,000	106,100	109,300	112,600	116,000	Maintenance and utilities
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
Northeast Sewer Trunkline Phase IV	-	TBD	TBD	TBD	TBD	Maintenance and utilities
CCWWTP Filters	-	TBD	TBD	TBD	TBD	Supplies, maintenance, utilities
<b>Wastewater Project Totals</b>	<b>\$ 418,000</b>	<b>\$ 441,100</b>	<b>\$ 464,300</b>	<b>\$ 487,600</b>	<b>\$ 511,000</b>	
<b>Total Estimated O&amp;M Costs</b>	<b>\$ 794,500</b>	<b>\$ 1,224,600</b>	<b>\$ 1,254,800</b>	<b>\$ 1,284,600</b>	<b>\$ 1,315,000</b>	

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

# CITY OF COLLEGE STATION

## PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 998,654</b>	<b>\$ 121,218</b>	<b>\$ 121,218</b>	<b>\$ 460,051</b>		<b>\$ 460,051</b>	
<b>Revenues</b>							
Premiums	\$ 2,121,400	\$ 2,445,525	\$ 2,445,525	\$ 3,057,000	\$ -	\$ 3,057,000	25.00%
Other Revenue	455,693	228,000	229,343	228,000	-	228,000	0.00%
Intergovernmental	13,562	-	286,339	-	-	-	-
Investment Earnings	75,119	38,000	43,626	16,000	-	16,000	-57.89%
Misc Non-Operating	1,664	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,667,438</b>	<b>\$ 2,711,525</b>	<b>\$ 3,004,833</b>	<b>\$ 3,301,000</b>	<b>\$ -</b>	<b>\$ 3,301,000</b>	<b>21.74%</b>
<b>Total Funds Available</b>	<b>\$ 3,666,092</b>	<b>\$ 2,832,743</b>	<b>\$ 3,126,051</b>	<b>\$ 3,761,051</b>		<b>\$ 3,761,051</b>	
<b>Transfers:</b>							
Transfers Out	180,629	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	<b>180,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other (Sources) Uses</b>							
Premiums	1,165,545	1,443,000	1,443,000	1,588,000	-	1,588,000	10.05%
Legal Costs	101,842	200,000	200,000	230,000	-	230,000	15.00%
Third Party Administration Fees	32,897	45,000	45,000	45,000	-	45,000	0.00%
Claims	1,348,945	801,000	801,000	918,000	-	918,000	14.61%
Other	30,524	77,000	77,000	77,000	-	77,000	0.00%
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>2,679,754</b>	<b>2,666,000</b>	<b>2,666,000</b>	<b>2,958,000</b>	<b>-</b>	<b>2,958,000</b>	<b>10.95%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,860,383</b>	<b>\$ 2,666,000</b>	<b>\$ 2,666,000</b>	<b>\$ 2,958,000</b>	<b>\$ -</b>	<b>\$ 2,958,000</b>	<b>10.95%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (192,944)</b>	<b>\$ 45,525</b>	<b>\$ 338,833</b>	<b>\$ 343,000</b>	<b>\$ -</b>	<b>\$ 343,000</b>	
Measurement Focus Increase (Decrease)	(684,492)						
<b>Ending Working Capital</b>	<b>\$ 121,218</b>	<b>\$ 166,743</b>	<b>\$ 460,051</b>	<b>\$ 803,051</b>	<b>\$ -</b>	<b>\$ 803,051</b>	

# CITY OF COLLEGE STATION EMPLOYEE BENEFITS FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 15,740,908</b>	<b>\$ 18,789,165</b>	<b>\$ 18,789,165</b>	<b>\$ 17,684,403</b>		<b>\$ 17,684,403</b>	
<b>Revenues</b>							
Premiums - City Paid	\$ 15,586,111	\$ 16,657,801	\$ 13,916,339	\$ 16,920,158	\$ -	\$ 16,920,158	1.57%
Employee Contribution - Dependent Coverage	1,935,771	1,939,000	1,939,000	1,958,000	-	1,958,000	0.98%
Other Revenue	1,972,650	1,945,000	1,945,000	1,945,000	-	1,945,000	0.00%
Retirement Obligations City Contribution	1,700,989	1,742,222	1,742,222	1,857,012	-	1,857,012	6.59%
Investment Earnings	826,322	620,000	620,000	660,000	-	660,000	6.45%
Misc Non-Operating	17,358	43,000	43,000	43,000	-	43,000	0.00%
<b>Total Revenues</b>	<b>\$ 22,039,202</b>	<b>\$ 22,947,023</b>	<b>\$ 20,205,561</b>	<b>\$ 23,383,170</b>	<b>\$ -</b>	<b>\$ 23,383,170</b>	<b>1.90%</b>
<b>Total Funds Available</b>	<b>\$ 37,780,110</b>	<b>\$ 41,736,188</b>	<b>\$ 38,994,726</b>	<b>\$ 41,067,573</b>		<b>\$ 41,067,573</b>	
<b>Other (Sources) Uses</b>							
Premiums	2,721,999	3,695,000	2,914,252	4,012,000	-	4,012,000	8.58%
Third Party Administration Fees	46,030	72,000	72,000	73,600	-	73,600	2.22%
Insurance Claims	13,341,033	14,117,000	15,026,499	17,272,000	-	17,272,000	22.35%
Other Non-Dept - Professional Services	157,391	212,000	212,000	218,000	-	218,000	2.83%
Retirement Obligations	1,735,097	1,702,572	1,702,572	1,888,948	-	1,888,948	10.95%
Health Clinic	630,985	766,000	766,000	804,000	-	804,000	4.96%
Other	232,125	347,000	347,000	352,000	-	352,000	1.44%
Contingency	-	270,000	270,000	300,000	-	300,000	11.11%
<b>Total Other (Sources) Uses</b>	<b>18,864,660</b>	<b>21,181,572</b>	<b>21,310,323</b>	<b>24,920,548</b>	<b>-</b>	<b>24,920,548</b>	<b>17.65%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 18,864,660</b>	<b>\$ 21,181,572</b>	<b>\$ 21,310,323</b>	<b>\$ 24,920,548</b>	<b>\$ -</b>	<b>\$ 24,920,548</b>	<b>17.65%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 3,174,542</b>	<b>\$ 1,765,451</b>	<b>\$ (1,104,762)</b>	<b>\$ (1,537,378)</b>	<b>\$ -</b>	<b>\$ (1,537,378)</b>	
Measurement Focus Increase (Decrease)	(126,285)						
<b>Ending Working Capital</b>	<b>\$ 18,789,165</b>	<b>\$ 20,554,616</b>	<b>\$ 17,684,403</b>	<b>\$ 16,147,025</b>	<b>\$ -</b>	<b>\$ 16,147,025</b>	

# CITY OF COLLEGE STATION WORKERS COMPENSATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 1,393,620</b>	<b>\$ 1,846,207</b>	<b>\$ 1,846,207</b>	<b>\$ 1,624,041</b>		<b>\$ 1,624,041</b>	
<b>Revenues</b>							
Premiums	\$ 543,884	\$ 614,215	\$ 597,776	\$ 620,000	\$ -	\$ 620,000	0.94%
Investment Earnings	89,210	45,000	75,058	56,000	-	56,000	24.44%
<b>Total Revenues</b>	<b>\$ 633,095</b>	<b>\$ 659,215</b>	<b>\$ 672,834</b>	<b>\$ 676,000</b>	<b>\$ -</b>	<b>\$ 676,000</b>	<b>2.55%</b>
<b>Total Funds Available</b>	<b>\$2,026,715</b>	<b>\$2,505,422</b>	<b>\$2,519,041</b>	<b>\$2,300,041</b>		<b>\$2,300,041</b>	
<b>Other (Sources) Uses</b>							
Premiums	226,774	272,000	272,000	298,000	-	298,000	9.56%
Third Party Administration Fees	27,836	31,000	31,000	31,000	-	31,000	0.00%
Claims	340,926	436,000	436,000	458,000	-	458,000	5.05%
Other	28,750	56,000	56,000	56,000	-	56,000	0.00%
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>624,286</b>	<b>895,000</b>	<b>895,000</b>	<b>943,000</b>	<b>-</b>	<b>943,000</b>	<b>5.36%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 624,286</b>	<b>\$ 895,000</b>	<b>\$ 895,000</b>	<b>\$ 943,000</b>	<b>\$ -</b>	<b>\$ 943,000</b>	<b>5.36%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 8,809</b>	<b>\$ (235,785)</b>	<b>\$ (222,166)</b>	<b>\$ (267,000)</b>	<b>\$ -</b>	<b>\$ (267,000)</b>	
Measurement Focus Increase (Decrease)		443,778					
<b>Ending Working Capital</b>	<b>\$ 1,846,207</b>	<b>\$ 1,610,422</b>	<b>\$ 1,624,041</b>	<b>\$ 1,357,041</b>	<b>\$ -</b>	<b>\$ 1,357,041</b>	

# CITY OF COLLEGE STATION UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 254,183</b>	<b>\$ 300,111</b>	<b>\$ 300,111</b>	<b>\$ 284,241</b>		<b>\$ 284,241</b>	
<b>Revenues</b>							
Premiums	\$ 64,685	\$ 65,130	\$ 65,130	\$ 68,010	-	\$ 68,010	4.42%
Investment Earnings	12,349	9,000	9,000	11,000	-	11,000	22.22%
<b>Total Revenues</b>	<b>\$ 77,034</b>	<b>\$ 74,130</b>	<b>\$ 74,130</b>	<b>\$ 79,010</b>	<b>-</b>	<b>\$ 79,010</b>	
<b>Total Funds Available</b>	<b>\$ 331,217</b>	<b>\$ 374,241</b>	<b>\$ 374,241</b>	<b>\$ 363,251</b>	<b>\$ -</b>	<b>\$ 363,251</b>	
<b>Other (Sources) Uses</b>							
Claims	31,108	90,000	90,000	90,000	-	90,000	0.00%
Contingency	-	-	-	50,000	-	50,000	-
<b>Total Other (Sources) Uses</b>	<b>31,108</b>	<b>90,000</b>	<b>90,000</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>55.56%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 31,108</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>55.56%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 45,926</b>	<b>\$ (15,870)</b>	<b>\$ (15,870)</b>	<b>\$ (60,990)</b>	<b>\$ -</b>	<b>\$ (60,990)</b>	
Measurement Focus Increase (Decrease)		2					
<b>Ending Working Capital</b>	<b>\$ 300,111</b>	<b>\$ 284,241</b>	<b>\$ 284,241</b>	<b>\$ 223,251</b>	<b>\$ -</b>	<b>\$ 223,251</b>	

# CITY OF COLLEGE STATION

## FLEET REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 34,155,651</b>	<b>\$ 35,466,131</b>	<b>\$ 35,466,131</b>	<b>\$ 31,027,058</b>		<b>\$ 31,027,058</b>	
<b>Revenues</b>							
Interdepartmental Charges	\$ 8,693,600	\$ 8,950,060	\$ 8,950,060	\$ 8,950,060	\$ -	\$ 8,950,060	0.00%
Investment Earnings	1,624,498	1,500,000	1,500,000	1,700,000	-	1,700,000	13.33%
Gain (Loss) on Sale of Assets	311,724	250,000	375,000	350,000	-	350,000	40.00%
<b>Total Revenues</b>	<b>\$ 10,629,822</b>	<b>\$ 10,700,060</b>	<b>\$ 10,825,060</b>	<b>\$ 11,000,060</b>	<b>\$ -</b>	<b>\$ 11,000,060</b>	<b>2.80%</b>
<b>Total Funds Available</b>	<b>\$ 44,785,473</b>	<b>\$ 46,166,191</b>	<b>\$ 46,291,191</b>	<b>\$ 42,027,118</b>	<b>\$ -</b>	<b>\$ 42,027,118</b>	
<b>Transfers:</b>							
Transfers In	(180,629)	-	-	-	-	-	-
Transfers Out	9,499,971	15,264,133	15,264,133	7,745,000	-	7,745,000	-49.26%
<b>Total Transfers (Sources) Uses</b>	<b>9,319,342</b>	<b>15,264,133</b>	<b>15,264,133</b>	<b>7,745,000</b>	<b>-</b>	<b>7,745,000</b>	<b>-49.26%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 9,319,342</b>	<b>\$ 15,264,133</b>	<b>\$ 15,264,133</b>	<b>\$ 7,745,000</b>	<b>\$ -</b>	<b>\$ 7,745,000</b>	<b>-49.26%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 1,310,480</b>	<b>\$ (4,564,073)</b>	<b>\$ (4,439,073)</b>	<b>\$ 3,255,060</b>	<b>\$ -</b>	<b>\$ 3,255,060</b>	
Measurement Focus Increase (Decrease)	-						
<b>Ending Working Capital*</b>	<b>\$ 35,466,131</b>	<b>\$ 30,902,058</b>	<b>\$ 31,027,058</b>	<b>\$ 34,282,118</b>	<b>\$ -</b>	<b>\$ 34,282,118</b>	<b>10.94%</b>

\*Funds are maintained for future vehicle replacements and are intended to cover a minimum of 80% of the replacement cost.

## FY27 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
TOURISM	2016	DODGE VAN	80,000
PUBLIC WORKS STREETS	2015	JOHN DEERE TRACTOR	60,000
PUBLIC WORKS STREETS	2019	CAT LOADER	180,000
PUBLIC WORKS STREETS	2021	ZERO TURN MOWER	20,000
PUBLIC WORKS STREETS	2010	TRAILER	180,000
DRAINAGE	2020	ZERO TURN MOWER	20,000
DRAINAGE	2021	ZERO TURN MOWER	20,000
DRAINAGE	2017	BAT WING SHREDDER	37,000
PUBLIC WORKS TRAFFIC	2016	LINELAZER STRIPPING PAINTER	16,000
PUBLIC WORKS TRAFFIC	2018	CHEVY 2500XC UTILITY	85,000
POLICE	2011	ENCLOSED TRAILER	75,000
POLICE	2018	CHEVY 3500CC UTILITY	90,000
POLICE	2022	CHEVY TAHOE	105,000
POLICE	2019	CHEVY TAHOE	70,000
POLICE	2018	RADAR TRAILER	70,000
FIRE	2020	F550 AMBULANCE	500,000
FIRE	2015	PIERCE FIRE TRUCK	1,400,000
FIRE	2015	CHEVY 2500RC	170,000
FIRE	2015	CHEVY 1500	46,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2021	TORO MOWER	25,000
PARKS AND RECREATION	2014	CHEVY 1500	48,000
PARKS AND RECREATION	2014	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2015	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2015	CHEVY PASSENGER VAN	80,000
PARKS AND RECREATION	2015	F550 BUCKET TRUCK	250,000
PARKS AND RECREATION	2015	EDGE EQUIPMENT	5,000
PARKS AND RECREATION	2020	TORO TURF TOP DRESSER	25,000
PARKS AND RECREATION	2015	JOHN DEERE UTILITY VEHICLE	28,000
PARKS AND RECREATION	2021	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	TURF SWEEPER	30,000
PARKS AND RECREATION	2018	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO MOWER	62,000
PARKS AND RECREATION	2020	TORO TURF TRACTOR	33,000
PARKS AND RECREATION	2017	TORO BLOWER	15,000
PARKS AND RECREATION	2020	TORO DETHATCHER	20,000
PARKS AND RECREATION	2016	CHEVY 3500CC UTILITY	95,000
ELECTRIC	2007	POLE TRAILER	50,000
ELECTRIC	2014	UNDERGROUND CABLE PULLER	215,000
WATER	2014	BOBCAT EXCAVATOR	120,000
WATER	2011	JOHN DEERE BACKHOE	220,000
WASTEWATER	2019	CHEVY 3500CC UTILITY	95,000
WASTEWATER	2006	JCB FORKLIFT	160,000
WASTEWATER	2015	YARD DUMP TRUCK	180,000
WASTEWATER	2015	JOHN DEERE UTILITY VEHICLE	25,000
			<b>\$ 7,745,000</b>

# CITY OF COLLEGE STATION

## IT REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 11,135,350</b>	<b>\$ 13,914,790</b>	<b>\$ 13,914,790</b>	<b>\$ 16,157,486</b>		<b>\$ 16,157,486</b>	
<b>Revenues</b>							
Interdepartmental Charges	\$ 1,036,949	\$ 1,257,194	\$ 1,206,724	\$ 1,912,937	\$ -	\$ 1,912,937	52.16%
Investment Earnings	525,345	480,000	561,500	500,000	-	500,000	4.17%
Gain (Loss) on Sale of Assets	29,486	-	45,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,591,780</b>	<b>\$ 1,737,194</b>	<b>\$ 1,813,224</b>	<b>\$ 2,412,937</b>	<b>\$ -</b>	<b>\$ 2,412,937</b>	<b>38.90%</b>
<b>Total Funds Available</b>	<b>\$ 12,727,130</b>	<b>\$ 15,651,984</b>	<b>\$ 15,728,014</b>	<b>\$ 18,570,423</b>	<b>\$ -</b>	<b>\$ 18,570,423</b>	
<b>Transfers:</b>							
Transfers In*	(2,000,000)	(2,000,000)	(2,000,000)	(1,000,000)	-	(1,000,000)	-50.00%
Transfers Out	812,456	1,570,528	1,570,528	1,004,000	-	1,004,000	-36.07%
<b>Total Transfers (Sources) Uses</b>	<b>(1,187,545)</b>	<b>(429,472)</b>	<b>(429,472)</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-100.93%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ (1,187,545)</b>	<b>\$ (429,472)</b>	<b>\$ (429,472)</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>-100.93%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 2,779,325</b>	<b>\$ 2,166,666</b>	<b>\$ 2,242,696</b>	<b>\$ 2,408,937</b>	<b>\$ -</b>	<b>\$ 2,408,937</b>	
Measurement Focus Increase (Decrease)	115						
<b>Ending Working Capital**</b>	<b>\$ 13,914,790</b>	<b>\$ 16,081,456</b>	<b>\$ 16,157,486</b>	<b>\$ 18,566,423</b>	<b>\$ -</b>	<b>\$ 18,566,423</b>	<b>15.45%</b>

\* Contributions for future replacement/upgrade to the ERP software.

\*\* Funds are maintained for future planned replacements and are intended to cover a minimum of 80% of the replacement cost.

# CITY OF COLLEGE STATION

## EQUIPMENT REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 1,876,860</b>	<b>\$ 2,212,310</b>	<b>\$ 2,212,310</b>	<b>\$ 2,536,276</b>		<b>\$ 2,536,276</b>	
<b>Revenues</b>							
Interdepartmental Charges	\$ 245,161	\$ 289,566	\$ 289,566	\$ 291,560	\$ -	\$ 291,560	0.69%
Investment Earnings	90,270	85,000	84,400	87,000	-	87,000	2.35%
<b>Total Revenues</b>	<b>\$ 335,431</b>	<b>\$ 374,566</b>	<b>\$ 373,966</b>	<b>\$ 378,560</b>	<b>\$ -</b>	<b>\$ 378,560</b>	<b>1.07%</b>
<b>Total Funds Available</b>	<b>\$ 2,212,291</b>	<b>\$ 2,586,876</b>	<b>\$ 2,586,276</b>	<b>\$ 2,914,836</b>	<b>\$ -</b>	<b>\$ 2,914,836</b>	
<b>Transfers:</b>							
Transfers Out for Replacements	-	50,000	50,000	50,000	-	50,000	0.00%
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>0.00%</b>
<b>Total Increase (Decrease)</b>	<b>\$ 335,431</b>	<b>\$ 324,566</b>	<b>\$ 323,966</b>	<b>\$ 328,560</b>	<b>\$ -</b>	<b>\$ 328,560</b>	
Measurement Focus Increase (Decrease)	\$ 19						
<b>Ending Working Capital*</b>	<b>\$ 2,212,310</b>	<b>\$ 2,536,876</b>	<b>\$ 2,536,276</b>	<b>\$ 2,864,836</b>	<b>\$ -</b>	<b>\$ 2,864,836</b>	<b>12.93%</b>

\* Funds are maintained for future planned replacements and are intended to cover a minimum of 80% of the replacement cost.

# CITY OF COLLEGE STATION

## FLEET MAINTENANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 615,524</b>	<b>\$ 257,152</b>	<b>\$ 257,152</b>	<b>\$ 457,278</b>		<b>\$ 457,278</b>	
<b>Revenues</b>							
Fleet Charges	\$ 3,961,376	\$ 4,423,000	\$ 4,423,000	\$ 5,710,000	\$ -	\$ 5,710,000	29.10%
Investment Earnings	43,209	25,000	21,200	25,000	-	25,000	0.00%
Gain (Loss) on Sale of Assets	(272)	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,004,313</b>	<b>\$ 4,448,000</b>	<b>\$ 4,444,200</b>	<b>\$ 5,735,000</b>	<b>\$ -</b>	<b>\$ 5,735,000</b>	<b>28.93%</b>
<b>Total Funds Available</b>	<b>\$ 4,619,837</b>	<b>\$ 4,705,152</b>	<b>\$ 4,701,352</b>	<b>\$ 6,192,278</b>	<b>\$ -</b>	<b>\$ 6,192,278</b>	
<b>Expenditures:</b>							
Public Works Dept	\$ 4,237,280	\$ 4,471,785	\$ 4,239,816	\$ 5,250,893	\$ -	\$ 5,250,893	17.42%
Pay Plan Contingency	-	4,258	4,258	7,318	-	7,318	
<b>Total Operating Expenditures</b>	<b>\$ 4,237,280</b>	<b>\$ 4,476,043</b>	<b>\$ 4,244,074</b>	<b>\$ 5,258,211</b>	<b>\$ -</b>	<b>\$ 5,258,211</b>	<b>17.47%</b>
<b>Transfers:</b>							
Transfers In - Replacements	(8,580)	(900)	(900)	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>(8,580)</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Other (Sources) Uses</b>							
Other	16,048	900	900	-	-	-	-100.00%
Contingency	-	220,000	-	310,000	-	310,000	40.91%
<b>Total Other (Sources) Uses</b>	<b>16,048</b>	<b>220,900</b>	<b>900</b>	<b>310,000</b>	<b>-</b>	<b>310,000</b>	<b>40.33%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 4,244,748</b>	<b>\$ 4,696,043</b>	<b>\$ 4,244,074</b>	<b>\$ 5,568,211</b>	<b>\$ -</b>	<b>\$ 5,568,211</b>	<b>18.57%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (240,436)</b>	<b>\$ (248,043)</b>	<b>\$ 200,126</b>	<b>\$ 166,789</b>	<b>\$ -</b>	<b>\$ 166,789</b>	
Measurement Focus Increase (Decrease)	(117,936)						
<b>Ending Working Capital</b>	<b>\$ 257,152</b>	<b>\$ 9,109</b>	<b>\$ 457,278</b>	<b>\$ 624,067</b>	<b>\$ -</b>	<b>\$ 624,067</b>	

**CITY OF COLLEGE STATION  
FLEET MAINTENANCE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Parts	\$ 2,647,152	\$ 2,549,293	\$ 2,523,809	\$ 3,350,401	\$ -	\$ 3,350,401	31.42%
Fleet Services	1,590,128	1,922,492	1,716,007	1,900,492	-	1,900,492	-1.14%
Pay Plan Contingency	-	4,258	4,258	7,318	-	7,318	
<b>TOTAL</b>	<b>\$ 4,237,280</b>	<b>\$ 4,476,043</b>	<b>\$ 4,244,074</b>	<b>\$ 5,258,211</b>	<b>\$ -</b>	<b>\$ 5,258,211</b>	<b>17.47%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,245,494	\$ 1,512,374	\$ 1,338,806	\$ 1,549,236	\$ -	\$ 1,549,236	2.44%
Health Insurance	249,929	311,051	233,685	311,109	-	311,109	0.02%
Supplies	2,447,242	2,282,361	2,309,085	3,115,475	-	3,115,475	36.50%
Maintenance	176,940	182,692	181,934	160,633	-	160,633	-12.07%
Purchased Services	117,675	138,307	131,306	114,440	-	114,440	-17.26%
Capital Outlay	-	45,000	45,000	-	-	-	-100.00%
Pay Plan Contingency	-	4,258	4,258	7,318	-	7,318	
<b>TOTAL</b>	<b>\$ 4,237,280</b>	<b>\$ 4,476,043</b>	<b>\$ 4,244,074</b>	<b>\$ 5,258,211</b>	<b>\$ -</b>	<b>\$ 5,258,211</b>	<b>17.47%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Parts	4.00	4.00		4.00	-	4.00	0.00%
Fleet Services	17.00	17.00		17.00	-	17.00	0.00%
<b>TOTAL</b>	<b>21.00</b>	<b>21.00</b>		<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>0.00%</b>

# CITY OF COLLEGE STATION

## UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change Budget FY26 to FY27
<b>Beginning Working Capital</b>	<b>\$ 715,192</b>	<b>\$ 281,260</b>	<b>\$ 281,260</b>	<b>\$ 668,275</b>		<b>\$ 668,275</b>	
<b>Revenues</b>							
Service Charges	\$ 3,007,583	\$ 4,134,060	\$ 4,134,060	\$ 4,134,060	\$ -	\$ 4,134,060	0.00%
Other Revenue	124,194	77,000	71,767	78,000	-	78,000	1.30%
Investment Earnings	53,874	70,000	32,875	40,000	-	40,000	-42.86%
<b>Total Revenues</b>	<b>\$ 3,185,628</b>	<b>\$ 4,281,060</b>	<b>\$ 4,238,702</b>	<b>\$ 4,252,060</b>	<b>\$ -</b>	<b>\$ 4,252,060</b>	<b>-0.68%</b>
<b>Total Funds Available</b>	<b>\$ 3,900,821</b>	<b>\$ 4,562,320</b>	<b>\$ 4,519,962</b>	<b>\$ 4,920,335</b>	<b>\$ -</b>	<b>\$ 4,920,335</b>	
<b>Expenditures:</b>							
Fiscal Services Dept	\$ 3,653,046	\$ 4,523,320	\$ 3,851,687	\$ 4,619,110	\$ -	\$ 4,619,110	2.12%
Pay Plan Contingency	-	2,182	-	6,973	-	6,973	219.57%
<b>Total Operating Expenditures</b>	<b>\$ 3,653,046</b>	<b>\$ 4,525,502</b>	<b>\$ 3,851,687</b>	<b>\$ 4,626,083</b>	<b>\$ -</b>	<b>\$ 4,626,083</b>	<b>2.22%</b>
Misc Nonoperating Exp Contingency	(26,817)	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>(26,817)</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 3,626,229</b>	<b>\$ 4,600,502</b>	<b>\$ 3,851,687</b>	<b>\$ 4,626,083</b>	<b>\$ -</b>	<b>\$ 4,626,083</b>	<b>0.56%</b>
<b>Total Increase (Decrease)</b>	<b>\$ (440,601)</b>	<b>\$ (319,442)</b>	<b>\$ 387,015</b>	<b>\$ (374,023)</b>	<b>\$ -</b>	<b>\$ (374,023)</b>	
Measurement Focus Increase (Decrease)	6,668						
<b>Ending Working Capital</b>	<b>\$ 281,260</b>	<b>\$ (38,182)</b>	<b>\$ 668,275</b>	<b>\$ 294,252</b>	<b>\$ -</b>	<b>\$ 294,252</b>	<b>-870.65%</b>

**CITY OF COLLEGE STATION  
UTILITY CUSTOMER SERVICE FUND  
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Billing/Collections	\$ 3,653,046	\$ 4,523,320	\$ 3,851,687	\$ 4,619,110	\$ -	\$ 4,619,110	2.12%
Pay Plan Contingency	-	2,182	-	6,973	-	6,973	
<b>TOTAL</b>	<b>\$ 3,653,046</b>	<b>\$ 4,525,502</b>	<b>\$ 3,851,687</b>	<b>\$ 4,626,083</b>	<b>\$ -</b>	<b>\$ 4,626,083</b>	<b>2.22%</b>

EXPENDITURE BY CLASSIFICATION							
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,132,078	\$ 1,378,803	\$ 1,203,897	\$ 1,419,476	\$ -	\$ 1,419,476	2.95%
Health Insurance	243,267	296,224	235,988	296,305	-	296,305	0.03%
Supplies	283,600	292,950	274,579	292,950	-	292,950	0.00%
Maintenance	6,485	9,610	5,320	9,610	-	9,610	0.00%
Purchased Services	1,987,616	2,545,733	2,131,903	2,600,769	-	2,600,769	2.16%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	2,182	-	6,973	-	6,973	
<b>TOTAL</b>	<b>\$ 3,653,046</b>	<b>\$ 4,525,502</b>	<b>\$ 3,851,687</b>	<b>\$ 4,626,083</b>	<b>\$ -</b>	<b>\$ 4,626,083</b>	<b>2.22%</b>

PERSONNEL							
	FY25 Actual	FY26 Revised Budget		FY27 Proposed Base Budget	FY27 Proposed SLAs	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
Billing/Collections	20.00	20.00		20.00	-	20.00	0.00%
<b>TOTAL</b>	<b>20.00</b>	<b>20.00</b>		<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>0.00%</b>

**APPENDIX B**  
**FY27 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)**

<b>Dept</b>	<b>Description</b>	<b>One-Time Cost</b>	<b>Recurring Cost</b>	<b>Total</b>	<b>Revenue/Savings</b>	<b>Net Total</b>	<b>FTE</b>	<b>Vehicle/Heavy Equipment</b>
Police	6 Police Officers and 3 Patrol Cars	527,882	900,629	1,428,511	-	1,428,511	6.00	3.00
Police	Volunteer Coordinator	761	122,880	123,641	-	123,641	1.00	-
Police	Forensic Technician	4,268	91,038	95,306	-	95,306	1.00	-
Police	Eventide DX Recorder	65,721	-	65,721	-	65,721	-	-
Police	CSTEP Prisoner Transportation	116,914	22,670	139,584	-	139,584	-	1.00
<b>TOTAL POLICE</b>		<b>715,546</b>	<b>1,137,217</b>	<b>1,852,763</b>	<b>-</b>	<b>1,852,763</b>	<b>8.00</b>	<b>4.00</b>
Fire	On-Site Bunker Gear Cleaning, Inspection and Repairs	-	40,000	40,000	-	40,000	-	-
Fire	Hazmat Equipment Cache Upgrades	119,090	-	119,090	-	119,090	-	-
Fire	Fire Department Accreditation	27,200	-	27,200	-	27,200	-	-
<b>TOTAL FIRE DEPARTMENT</b>		<b>146,290</b>	<b>40,000</b>	<b>186,290</b>	<b>-</b>	<b>186,290</b>	<b>-</b>	<b>-</b>
Public Works	Concrete and ADA Compliance Crew	95,581	327,743	423,324	-	423,324	4.00	1.00
Public Works	Pavement Markings Account Increase	-	125,000	125,000	-	125,000	-	-
Public Works	Assistant Drainage Maintenance Division Manager (IT Replacement Costs)	-	1,230	1,230	-	1,230	-	-
<b>TOTAL PUBLIC WORKS</b>		<b>95,581</b>	<b>453,973</b>	<b>549,554</b>	<b>-</b>	<b>549,554</b>	<b>4.00</b>	<b>1.00</b>
Parks	Parks Operation Irrigation Crew Leader + Truck	90,000	105,405	195,405	-	195,405	1.00	1.00
Parks	Lincoln Recreation Center Van	80,000	15,000	95,000	-	95,000	-	1.00
Parks	Assistant Operations Manager Truck	57,000	13,000	70,000	-	70,000	-	1.00
Parks	Forklift	45,000	10,000	55,000	-	55,000	-	1.00
Parks	Pedestrian Mower & Trailer	22,000	9,600	31,600	-	31,600	-	1.00
Parks	Fun For All Fence Replacement	120,000	-	120,000	-	120,000	-	-
Parks	Cooling College Station Park Tree Planting Year Two	88,895	-	88,895	-	88,895	-	-
Parks	Cooling College Station Residential Tree Giveaway	45,000	-	45,000	-	45,000	-	-
Parks	2027 CAPRA Reaccreditation Visit	15,000	-	15,000	-	15,000	-	-
Parks	Multi Pro Turf Sprayer (SPLIT)	80,000	28,000	108,000	-	108,000	-	0.50
Parks	Fraise Mower + Turf Trailer (SPLIT)	35,000	11,850	46,850	-	46,850	-	0.50
<b>TOTAL PARKS AND RECREATION</b>		<b>677,895</b>	<b>192,855</b>	<b>870,750</b>	<b>-</b>	<b>870,750</b>	<b>1.00</b>	<b>6.00</b>
Planning & Development	Combination Building Inspector I/II	52,192	98,581	150,773	-	150,773	1.00	1.00
Planning & Development	Engineering Technician	57,192	109,108	166,300	-	166,300	1.00	1.00
<b>TOTAL PLANNING AND DEVELOPMENT</b>		<b>109,384</b>	<b>207,689</b>	<b>317,073</b>	<b>-</b>	<b>317,073</b>	<b>2.00</b>	<b>2.00</b>
IT	Information Security Analyst	4,214	142,873	147,087	-	147,087	1.00	-
IT	Laserfiche Upgrade and Migration (FY27)	252,412	218,647	471,059	-	471,059	-	-
IT	ESRI Advantage Program for Modernized GIS Infrastructure	71,800	-	71,800	-	71,800	-	-
IT	Identity and Access Management - Okta	-	150,000	150,000	-	150,000	-	-
IT	New Position Software Costs	-	10,599	10,599	-	10,599	-	-
<b>TOTAL IT</b>		<b>328,426</b>	<b>522,119</b>	<b>850,545</b>	<b>-</b>	<b>850,545</b>	<b>1.00</b>	<b>-</b>
Fiscal Services	Short-Term Rental (STR) Monitoring, Analytical & Compliance Services	-	89,420	89,420	-	89,420	-	-
<b>FISCAL SERVICES</b>		<b>-</b>	<b>89,420</b>	<b>89,420</b>	<b>-</b>	<b>89,420</b>	<b>-</b>	<b>-</b>
Capital Projects Operations	Field Administrator	50,885	100,002	150,887	-	150,887	1.00	1.00
Capital Projects Operations	Scissor Lift	47,000	7,410	54,410	-	54,410	-	1.00
Capital Projects Operations	Corrective Building Funds	230,200	-	230,200	-	230,200	-	-
Capital Projects Operations	Christmas Lights	10,000	-	10,000	-	10,000	-	-
<b>CAPITAL PROJECTS OPERATIONS</b>		<b>338,085</b>	<b>107,412</b>	<b>445,497</b>	<b>-</b>	<b>445,497</b>	<b>1.00</b>	<b>2.00</b>

**APPENDIX B  
FY27 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)**

<b>Dept</b>	<b>Description</b>	<b>One-Time Cost</b>	<b>Recurring Cost</b>	<b>Total</b>	<b>Revenue/ Savings</b>	<b>Net Total</b>	<b>FTE</b>	<b>Vehicle/ Heavy Equipment</b>
Mayor & Council	Community Sponsorships	25,000	-	25,000	-	25,000	-	-
City Manager	Lunch On Us	15,000	-	15,000	-	15,000	-	-
Internal Audit	Program Auditor	2,885	108,721	111,606	-	111,606	1.00	-
Human Resources	Human Resources Generalist/Employee Advisor	-	114,635	114,635	-	114,635	1.00	-
Human Resources	HR Systems: Learning, Performance, Leave & Integrations	250,000	150,000	400,000	-	400,000	-	-
Human Resources	Internship Program Funding	-	75,383	75,383	-	75,383	-	-
Economic Development	District Concept Planning	50,000	-	50,000	-	50,000	-	-
Economic Development	Development Marketing	50,000	-	50,000	-	50,000	-	-
Tourism	Director of University Strategy & Partnership (IT Replacement Costs)	-	721	721	-	721	-	-
<b>TOTAL GENERAL GOVERNMENT</b>		<b>392,885</b>	<b>449,460</b>	<b>842,345</b>	<b>-</b>	<b>842,345</b>	<b>2.00</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>		<b>2,804,092</b>	<b>3,200,145</b>	<b>6,004,237</b>	<b>-</b>	<b>6,004,237</b>	<b>19.00</b>	<b>15.00</b>
Parks	Fraise Mower + Turf Trailer (SPLIT)	35,000	2,250	37,250	-	37,250	-	0.50
Parks	Multi Pro Turf Sprayer(SPLIT)	80,000	1,000	81,000	-	81,000	-	0.50
Parks	VPAC Connection Improvements	126,500	-	126,500	-	126,500	-	-
Parks	Shade Addition at VPAC	218,500	-	218,500	-	218,500	-	-
Tourism	Director of University Strategy & Partnership	2,885	186,249	189,134	-	189,134	1.00	-
Tourism	Large Event Sponsorship	750,000	-	750,000	-	750,000	-	-
Tourism	Tourism Leisure Event	150,000	-	150,000	-	150,000	-	-
Tourism	Visitor Center Sign	100,000	-	100,000	-	100,000	-	-
Tourism	Christmas Lights for City Hall	10,000	-	10,000	-	10,000	-	-
<b>TOTAL HOT FUND</b>		<b>1,472,885</b>	<b>189,499</b>	<b>1,662,384</b>	<b>-</b>	<b>1,662,384</b>	<b>1.00</b>	<b>1.00</b>
Public Works	Assistant Division Manager - Drainage Maintenance	80,021	138,595	218,616	-	218,616	1.00	1.00
Public Works	Tree Chipper	85,000	15,850	100,850	-	100,850	-	1.00
Planning & Development	Flood Study & FEMA Letter of Map Revision	200,000	-	200,000	-	200,000	-	-
Planning & Development	General Studies	150,000	-	150,000	-	150,000	-	-
<b>TOTAL DRAINAGE FUND</b>		<b>515,021</b>	<b>154,445</b>	<b>669,466</b>	<b>-</b>	<b>669,466</b>	<b>1.00</b>	<b>2.00</b>
Economic Development	Northgate District Branding	50,000	-	50,000	-	50,000	-	-
Economic Development	Northgate Surface Lot Resurfacing and Related Improvements	150,000	-	150,000	-	150,000	-	-
Economic Development	College Main Parking Garage Signage	100,000	-	100,000	-	100,000	-	-
Economic Development	College Main Parking Garage Security	-	15,000	15,000	-	15,000	-	-
Economic Development	PTNB Northgate District Enforcement Adjustment	-	40,000	40,000	-	40,000	-	-
Economic Development	Northgate District Spot Pressure Washing	-	30,000	30,000	-	30,000	-	-
Economic Development	Christmas Lights for City Hall	10,000	-	10,000	-	10,000	-	-
<b>TOTAL NORTHGATE PARKING FUND</b>		<b>310,000</b>	<b>85,000</b>	<b>395,000</b>	<b>-</b>	<b>395,000</b>	<b>-</b>	<b>-</b>
Electric	Electric Safety/Training Coordinator Position	8,085	173,383	181,468	-	181,468	1.00	-
Electric	AMI Analyst position and service vehicle	71,885	152,740	224,625	-	224,625	1.00	1.00
Electric	Small Bucket Truck	250,000	52,500	302,500	-	302,500	-	1.00
<b>TOTAL ELECTRIC FUND</b>		<b>329,970</b>	<b>378,623</b>	<b>708,593</b>	<b>-</b>	<b>708,593</b>	<b>2.00</b>	<b>2.00</b>
Water	Advanced Leak Detection and System Efficiency Services	250,000	-	250,000	-	250,000	-	-
Water	Water Resources Specialist	7,585	113,581	121,166	-	121,166	1.00	-
<b>TOTAL WATER FUND</b>		<b>257,585</b>	<b>113,581</b>	<b>371,166</b>	<b>-</b>	<b>371,166</b>	<b>1.00</b>	<b>-</b>
Solid Waste	Mini Street Sweeper	274,806	79,201	354,007	-	354,007	-	1.00
Solid Waste	Commercial Solid Waste Roll-off Collection Vehicle	324,917	124,933	449,850	-	449,850	-	1.00
Solid Waste	Northgate District Self-Contained Compactors & Monitoring Units	75,000	37,585	112,585	-	112,585	-	2.00
<b>TOTAL SOLID WASTE FUND</b>		<b>674,723</b>	<b>241,719</b>	<b>916,442</b>	<b>-</b>	<b>916,442</b>	<b>-</b>	<b>4.00</b>
<b>TOTAL ALL FUNDS</b>		<b>6,364,276</b>	<b>4,363,012</b>	<b>10,727,288</b>	<b>-</b>	<b>10,727,288</b>	<b>24.00</b>	<b>24.00</b>

**APPENDIX B**  
**FY27 NOT RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)**

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Police	8 Police Patrol Vehicles	977,949	362,376	1,340,325	-	1,340,325	-	8.00
Police	Evidence Technician	3,647	77,364	81,011	-	81,011	1.00	-
Police	Senior Animal Control Officer with Vehicle	78,565	102,753	181,318	-	181,318	1.00	1.00
	Community Enhancement Vehicle	52,015	15,985	68,000	-	68,000	-	1.00
Police	Vehicles	-	26,080	26,080	-	26,080	-	2.00
<b>TOTAL POLICE</b>		<b>1,112,176</b>	<b>584,558</b>	<b>1,696,734</b>	<b>-</b>	<b>1,696,734</b>	<b>2.00</b>	<b>12.00</b>
Fire	Fire Department ISO Rating Special Study and Consulting	78,500	-	78,500	-	78,500	-	-
Fire	Mobile Shelter Trailer	23,678	500	24,178	-	24,178	-	-
<b>TOTAL FIRE DEPARTMENT</b>		<b>102,178</b>	<b>500</b>	<b>102,678</b>	<b>-</b>	<b>102,678</b>	<b>-</b>	<b>-</b>
Public Works	Mowing Equipment and Light Equipment Operator (LEO)	136,026	105,442	241,468	-	241,468	1.00	4.00
Public Works	Streets - Light Equipment Operator (LEO)	-	64,068	64,068	-	64,068	1.00	-
<b>TOTAL PUBLIC WORKS</b>		<b>136,026</b>	<b>169,510</b>	<b>305,536</b>	<b>-</b>	<b>305,536</b>	<b>2.00</b>	<b>4.00</b>
Parks	Park Ranger Truck	57,000	13,000	70,000	-	70,000	-	1.00
Parks	WPC LED Display Board	120,000	-	120,000	-	120,000	-	-
Parks	Tri-Plex 3100 D Reelmaster	55,000	16,650	71,650	-	71,650	-	-
Parks	Lick Creek Park Signage Plan	75,000	-	75,000	-	75,000	-	-
Parks	Wolf Pen Creek Programming Events	70,000	-	70,000	-	70,000	-	-
<b>TOTAL PARKS AND RECREATION</b>		<b>377,000</b>	<b>29,650</b>	<b>406,650</b>	<b>-</b>	<b>406,650</b>	<b>-</b>	<b>1.00</b>
Planning & Development	Comprehensive Plan Implementation	196,500	-	196,500	-	196,500	-	-
<b>TOTAL PLANNING AND DEVELOPMENT</b>		<b>196,500</b>	<b>-</b>	<b>196,500</b>	<b>-</b>	<b>196,500</b>	<b>-</b>	<b>-</b>
City Manager	Additional Intern	2,885	22,109	24,994	-	24,994	-	-
Public Communication	Digital Media Specialist	36,737	115,370	152,107	-	152,107	1.00	-
Human Resources	Policy/Document Management Software	25,000	150,000	175,000	-	175,000	-	-
<b>TOTAL GENERAL GOVERNMENT</b>		<b>64,622</b>	<b>287,479</b>	<b>352,101</b>	<b>-</b>	<b>352,101</b>	<b>1.00</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>		<b>1,988,502</b>	<b>1,071,697</b>	<b>3,060,199</b>	<b>-</b>	<b>3,060,199</b>	<b>5.00</b>	<b>17.00</b>
Tourism	Assistant Director of TAMU Sales	2,885	178,115	181,000	-	181,000	1.00	-
Tourism	Assistant Director of Event Strategy (TAMU)	2,885	178,115	181,000	-	181,000	1.00	-
Tourism	Leisure Event Execution	-	225,000	225,000	-	225,000	-	-
Tourism	Experiential Marketing	100,000	-	100,000	-	100,000	-	-
Tourism	Wayfinding SLA	1,500,000	-	1,500,000	-	1,500,000	-	-
Tourism	Visitor Center Revamp	50,000	-	50,000	-	50,000	-	-
<b>TOTAL HOT FUND</b>		<b>1,655,770</b>	<b>581,230</b>	<b>2,237,000</b>	<b>-</b>	<b>2,237,000</b>	<b>2.00</b>	<b>-</b>
Water	Alternative Water Supply Strategy Evaluation	500,000	-	500,000	-	500,000	-	-
<b>TOTAL WATER FUND</b>		<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>		<b>4,144,272</b>	<b>1,652,927</b>	<b>5,797,199</b>	<b>-</b>	<b>5,797,199</b>	<b>7.00</b>	<b>17.00</b>

**APPENDIX C**  
PERSONNEL DETAIL

<b>FUND/DEPARTMENT</b>	<b>FY25 Actual</b>	<b>FY26 Revised Budget</b>	<b>FY27 Proposed Base Budget</b>	<b>FY27 SLAs</b>	<b>FY27 Proposed Budget</b>
General Fund					
Police	238.00	244.00	244.00	8.00	252.00
Fire	186.00	205.00	205.00	-	205.00
Public Works	44.00	44.00	44.00	4.00	48.00
Parks and Recreation	70.50	71.50	71.50	1.00	72.50
Planning and Development Services	46.00	48.50	48.50	2.00	50.50
Information Technology	32.25	32.25	32.25	1.00	33.25
Fiscal Services	54.25	54.75	54.75	-	54.75
Capital Projects Operations	23.00	23.00	23.00	1.00	24.00
General Government	69.00	60.50	60.50	2.00	62.50
<b>TOTAL General Fund</b>	<b>763.00</b>	<b>783.50</b>	<b>783.50</b>	<b>19.00</b>	<b>802.50</b>
Electric Fund	94.00	95.00	95.00	2.00	97.00
Water Fund	46.00	46.00	46.00	1.00	47.00
Wastewater Fund	45.00	45.00	45.00	-	45.00
Solid Waste Fund	48.00	49.00	49.00	-	49.00
Northgate Fund	9.00	9.00	9.00	-	9.00
Hotel Tax Fund	17.50	17.50	17.50	1.00	18.50
Community Development Fund	3.50	2.50	2.50	-	2.50
Drainage Fund	20.00	22.00	22.00	1.00	23.00
Court Security Fund	0.50	-	-	-	-
Utility Customer Service Fund	20.00	20.00	20.00	-	20.00
Fleet Maintenance Fund	21.00	21.00	21.00	-	21.00
<b>GRAND TOTAL ALL FUNDS</b>	<b>1,087.50</b>	<b>1,110.50</b>	<b>1,110.50</b>	<b>24.00</b>	<b>1,134.50</b>

**APPENDIX C**  
PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Proposed Base Budget	FY27 Proposed Base Budget	FY27 SLAs	FY27 Proposed Budget
<b>GENERAL FUND</b>					
<b>POLICE DEPARTMENT</b>					
Administration	11.00	9.00	9.00	1.00	10.00
Uniform Patrol	121.00	127.00	127.00	6.00	133.00
Criminal Investigation	35.00	35.00	35.00	1.00	36.00
Recruiting & Training	11.00	11.00	11.00	-	11.00
Support Services	9.00	9.00	9.00	-	9.00
Communications	28.00	28.00	28.00	-	28.00
Special Operations	1.00	1.00	1.00	-	1.00
Information Services	12.00	12.00	12.00	-	12.00
Community Enhancement	7.00	9.00	9.00	-	9.00
Technology Services	3.00	3.00	3.00	-	3.00
<b>Police Department Total</b>	<b>238.00</b>	<b>244.00</b>	<b>244.00</b>	<b>8.00</b>	<b>252.00</b>
<b>FIRE DEPARTMENT</b>					
Administration	11.00	12.00	12.00	-	12.00
Emergency Management	2.00	2.00	2.00	-	2.00
Emergency Operations	166.00	178.00	178.00	-	178.00
Prevention	7.00	13.00	13.00	-	13.00
<b>Fire Department Total</b>	<b>186.00</b>	<b>205.00</b>	<b>205.00</b>	<b>-</b>	<b>205.00</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
Administration	6.00	6.00	6.00	-	6.00
Traffic Engineering	3.00	3.00	3.00	-	3.00
Streets Maintenance	19.00	19.00	19.00	4.00	23.00
Traffic Signs/Markings	5.00	5.00	5.00	-	5.00
Irrigation Maintenance	5.00	5.00	5.00	-	5.00
Traffic Signals	6.00	6.00	6.00	-	6.00
<b>Public Works Department Total</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>4.00</b>	<b>48.00</b>

**APPENDIX C**  
**PERSONNEL DETAIL**

FUND/DEPARTMENT	FY25 Actual	FY26 Proposed Base Budget	FY27 Proposed Base Budget	FY27 SLAs	FY27 Proposed Budget
<b>PARKS AND RECREATION DEPARTMENT</b>					
Administration	7.00	7.00	7.00	-	7.00
Recreation - Administration	1.00	1.00	1.00	-	1.00
Tourism - Athletics & Special Events	2.00	2.00	2.00	-	2.00
Recreation Programs	8.50	9.50	9.50	-	9.50
Parks Operations - Administration	6.00	6.00	6.00	-	6.00
Parks Operations - East District	21.00	21.00	21.00	1.00	22.00
Parks Operations - South District	11.00	11.00	11.00	-	11.00
Parks Operations - West District	9.00	9.00	9.00	-	9.00
Parks Operations	47.00	47.00	47.00	1.00	48.00
Cemetery	5.00	5.00	5.00	-	5.00
<b>Parks and Recreation Department Total</b>	<b>70.50</b>	<b>71.50</b>	<b>71.50</b>	<b>1.00</b>	<b>72.50</b>
<b>PLANNING AND DEVELOPMENT SERVICES DEPARTMENT</b>					
Administration	2.00	2.00	2.00	-	2.00
Engineering	8.00	9.00	9.00	1.00	10.00
Building Inspection	12.00	12.00	12.00	1.00	13.00
Development Coordination	5.00	4.00	4.00	-	4.00
Planning	3.00	3.00	3.00	-	3.00
Transportation	4.00	4.00	4.00	-	4.00
Community Development	-	1.50	1.50	-	1.50
GIS	2.00	3.00	3.00	-	3.00
Land Development Review	10.00	10.00	10.00	-	10.00
<b>Planning and Development Services Total</b>	<b>46.00</b>	<b>48.50</b>	<b>48.50</b>	<b>2.00</b>	<b>50.50</b>
<b>INFORMATION TECHNOLOGY DEPARTMENT</b>					
Administration	4.00	4.00	4.00	-	4.00
IT Project Management	2.00	2.00	2.00	-	2.00
Cyber Security	1.00	1.00	1.00	1.00	2.00
Geographic Information Services	2.00	2.00	2.00	-	2.00
Mail	1.25	1.25	1.25	-	1.25
Technology Services	8.00	8.00	8.00	-	8.00
Business Services	6.00	6.00	6.00	-	6.00
Network Services	4.00	4.00	4.00	-	4.00
Communication Services	4.00	4.00	4.00	-	4.00
<b>Information Technology Total</b>	<b>32.25</b>	<b>32.25</b>	<b>32.25</b>	<b>1.00</b>	<b>33.25</b>

**APPENDIX C**  
PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Proposed Base Budget	FY27 Proposed Base Budget	FY27 SLAs	FY27 Proposed Budget
<b>FISCAL SERVICES DEPARTMENT</b>					
Fiscal Administration	32.00	32.00	32.00	-	32.00
Municipal Court	21.25	21.75	21.75	-	21.75
Judiciary	1.00	1.00	1.00	-	1.00
<b>Fiscal Services Total</b>	<b>54.25</b>	<b>54.75</b>	<b>54.75</b>	<b>-</b>	<b>54.75</b>
<b>CAPITAL PROJECTS OPERATIONS DEPARTMENT</b>					
Capital Projects Operations	23.00	23.00	23.00	1.00	24.00
<b>GENERAL GOVERNMENT DEPARTMENT</b>					
City Secretary	5.50	6.50	6.50	-	6.50
Internal Audit	2.00	2.00	2.00	1.00	3.00
City Manager	10.00	10.00	10.00	-	10.00
Economic Development & Tourism	4.00	4.00	4.00	-	4.00
City Attorney	11.00	12.00	12.00	-	12.00
Public Communications	8.00	8.00	8.00	-	8.00
Community Services Admin.	3.50	-	-	-	-
Community Services Code Enforcement	7.00	-	-	-	-
Community Services	10.50	-	-	-	-
Human Resources	18.00	18.00	18.00	1.00	19.00
<b>General Government Department Total</b>	<b>69.00</b>	<b>60.50</b>	<b>60.50</b>	<b>2.00</b>	<b>62.50</b>
<b>GENERAL FUND TOTAL</b>	<b>763.00</b>	<b>783.50</b>	<b>783.50</b>	<b>19.00</b>	<b>802.50</b>
<b>ELECTRIC FUND</b>					
Administration	9.00	9.00	9.00	-	9.00
Warehouse Operations	5.00	5.00	5.00	-	5.00
Substations	13.00	13.00	13.00	-	13.00
Utility Dispatch Operations	12.00	12.00	12.00	-	12.00
Electric Compliance	2.00	2.00	2.00	1.00	3.00
Engineering and Design	10.00	11.00	11.00	-	11.00
Energy Management Service	2.00	2.00	2.00	-	2.00
Transmission & Distribution	29.00	29.00	29.00	-	29.00
SCADA	5.00	5.00	5.00	-	5.00
AMI	7.00	7.00	7.00	1.00	8.00
<b>ELECTRIC FUND TOTAL</b>	<b>94.00</b>	<b>95.00</b>	<b>95.00</b>	<b>2.00</b>	<b>97.00</b>
<b>WATER FUND</b>					
Water Production	6.00	6.00	6.00	1.00	7.00
Water Distribution	40.00	40.00	40.00	-	40.00
<b>WATER FUND TOTAL</b>	<b>46.00</b>	<b>46.00</b>	<b>46.00</b>	<b>1.00</b>	<b>47.00</b>

**APPENDIX C**  
PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Proposed Base Budget	FY27 Proposed Base Budget	FY27 SLAs	FY27 Proposed Budget
<b>WASTEWATER FUND</b>					
Wastewater Collection	17.00	17.00	17.00	-	17.00
Wastewater Treatment	28.00	28.00	28.00	-	28.00
<b>WASTEWATER FUND TOTAL</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>-</b>	<b>45.00</b>
<b>WATER SERVICES TOTAL</b>					
	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>	<b>1.00</b>	<b>92.00</b>
<b>SOLID WASTE FUND</b>					
Residential Collection	32.50	32.50	32.50	-	32.50
Commercial Collection	15.50	16.50	16.50	-	16.50
<b>SOLID WASTE FUND TOTAL</b>	<b>48.00</b>	<b>49.00</b>	<b>49.00</b>	<b>-</b>	<b>49.00</b>
<b>NORTHGATE FUND</b>					
Parking	9.00	9.00	9.00	-	9.00
<b>NORTHGATE FUND TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
<b>HOTEL TAX FUND</b>					
Parks & Rec	2.50	2.50	2.50	-	2.50
Public Communications	-	-	-	-	-
Hotel Tax-Tourism Admin	5.00	5.00	5.00	-	5.00
Hotel Tax-Conventions Tourism	2.00	2.00	2.00	1.00	3.00
Hotel Tax-Leisure Tourism	4.00	4.00	4.00	-	4.00
Hotel Tax-Sports Tourism	4.00	4.00	4.00	-	4.00
Tourism	15.00	15.00	15.00	1.00	16.00
<b>HOTEL TAX FUND TOTAL</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	<b>1.00</b>	<b>18.50</b>
<b>COMMUNITY DEVELOPMENT FUND</b>					
Community Development	3.50	2.50	2.50	-	2.50
<b>COMMUNITY DEVELOPMENT FUND TOTAL</b>	<b>3.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>	<b>2.50</b>
<b>DRAINAGE FUND</b>					
Engineering	1.00	1.00	1.00	-	1.00
Maintenance	19.00	21.00	21.00	1.00	22.00
<b>DRAINAGE FUND TOTAL</b>	<b>20.00</b>	<b>22.00</b>	<b>22.00</b>	<b>1.00</b>	<b>23.00</b>
<b>COURT SECURITY FUND</b>					
Municipal Court	0.50	-	-	-	-
<b>COURT SECURITY FUND TOTAL</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPENDIX C**  
PERSONNEL DETAIL

<b>FUND/DEPARTMENT</b>	<b>FY25 Actual</b>	<b>FY26 Proposed Base Budget</b>	<b>FY27 Proposed Base Budget</b>	<b>FY27 SLAs</b>	<b>FY27 Proposed Budget</b>
<b>UTILITY CUSTOMER SERVICE FUND</b>					
Utility Customer Service	20.00	20.00	20.00	-	20.00
<b>UTILITY CUSTOMER SERVICE FUND TOTAL</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>

<b>FLEET MAINTENANCE FUND</b>					
Administration	17.00	17.00	17.00	-	17.00
Parts	4.00	4.00	4.00	-	4.00
<b>FLEET MAINTENANCE FUND TOTAL</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>

<b>FULL TIME</b>	<b>1,085.00</b>	<b>1,108.00</b>	<b>1,108.00</b>	<b>24.00</b>	<b>1,132.00</b>
<b>PART TIME</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>	<b>2.50</b>
<b>ALL FUNDS TOTAL</b>	<b>1,087.50</b>	<b>1,110.50</b>	<b>1,110.50</b>	<b>24.00</b>	<b>1,134.50</b>

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
<b>GENERAL FUND REVENUES</b>						
<b>Investment Earnings</b>						
	Investment Income	4,618,429	3,510,000	3,840,090	3,870,000	10.26%
	<b>Investment Earnings Total</b>	<b>4,618,429</b>	<b>3,510,000</b>	<b>3,840,090</b>	<b>3,870,000</b>	<b>10.26%</b>
<b>Ad Valorem Taxes</b>						
	Tax - Current Ad Valorem	41,932,639	47,447,545	47,447,545	51,184,940	7.88%
	Tax - Delinquent Ad Valorem	(553,868)	-	213,305	-	-
	Tax - Penal/Interest Ad Valorem	172,895	99,000	180,000	99,000	0.00%
	Tax - Refunds Ad Valorem	-	-	(800,000)	(800,000)	-
	<b>Ad Valorem Taxes Total</b>	<b>41,551,666</b>	<b>47,546,545</b>	<b>47,040,850</b>	<b>50,483,940</b>	<b>6.18%</b>
<b>Sales Tax</b>						
	Tax - Local Sales Tax	41,773,927	41,696,797	42,773,521	43,286,701	3.81%
	Tax - Mixed Drink	832,662	1,000,000	1,248,607	1,100,000	10.00%
	<b>Sales Tax Total</b>	<b>42,606,589</b>	<b>42,696,797</b>	<b>44,022,128</b>	<b>44,386,701</b>	<b>3.96%</b>
<b>Other Taxes</b>						
	Tax - Natural Gas Franchise	958,979	850,000	900,000	900,000	5.88%
	Tax - Oil & Gas Franchise	-	-	-	-	-
	Tax - Telecable Franchise	438,330	500,000	450,000	450,000	-10.00%
	Tax - Telephone Franchise	395,836	500,000	400,000	500,000	0.00%
	Tax - Use of Streets	155,131	71,000	100,000	71,000	0.00%
	Tax - BTU Franchise	523,634	500,000	525,000	500,000	0.00%
	<b>Other Taxes Total</b>	<b>2,471,910</b>	<b>2,421,000</b>	<b>2,375,000</b>	<b>2,421,000</b>	<b>0.00%</b>
<b>Charges for Services - General Government</b>						
	CSO - Certificate Searches	116,060	101,000	101,000	101,000	0.00%
	CSO - Notary Fee	24	-	-	-	-
	CSO - Postage/Certificate Mail	4,415	5,000	5,000	5,000	0.00%
	CSO - Xerox/Repro Charges	148	-	-	-	-
	GG - Tourism Fees	9,950	9,000	9,000	9,000	0.00%
	<b>General Government Total</b>	<b>130,597</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0.00%</b>
<b>Charges for Services - Police Department</b>						
	Police - Arrest Fees	70,116	76,000	76,000	76,000	0.00%
	Police - Escort Services	5,150	2,000	2,000	2,000	0.00%
	Police - False Alarms	-	-	-	-	-
	Police - Police Reports	7,409	6,000	6,000	6,000	0.00%
	Police - Records Check	184	-	150	-	-
	Police - Unclaimed Money	3,628	3,000	3,000	3,000	0.00%
	<b>Police Department Total</b>	<b>86,487</b>	<b>87,000</b>	<b>87,150</b>	<b>87,000</b>	<b>0.00%</b>
<b>Charges for Services - Fire Department</b>						
	Fire - EMS Athletic Standbys	65,694	66,000	66,000	66,000	0.00%
	Fire - EMS Transport - Emergicon	2,965,372	3,100,000	3,100,000	3,201,000	3.26%
	Fire - EMS Transport (County)	380,000	303,000	350,000	350,000	15.51%
	Fire - Admin Fees	-	-	720	-	-
	Fire - Auto Fire Alarm	40,703	30,000	50,000	30,000	0.00%
	Fire - Auto Hood Test	1,800	2,000	2,000	2,000	0.00%
	Fire - Daycare Centers	1,550	1,000	1,000	1,000	0.00%

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
	Fire - Fire Sprinkler/Standpipe	20,924	17,000	25,000	17,000	0.00%
	Fire - Foster Homes	60	-	-	-	-
	Fire - Fuel Line Leak	5,100	6,000	6,000	6,000	0.00%
	Fire - Fuel Tank Leak	100	-	-	-	-
	Fire - Health Care Facilities	950	1,000	1,000	1,000	0.00%
	Fire - Mowing Charges	-	-	74,852	-	-
	Fire - Nursing Homes	750	1,000	1,000	1,000	0.00%
	Fire - Access Control	600	-	-	-	-
	<b>Fire Department Total</b>	<b>3,483,603</b>	<b>3,527,000</b>	<b>3,677,572</b>	<b>3,675,000</b>	<b>4.20%</b>
<b>Charges for Services - Planning and Development Dept</b>						
	P&DS - OFO Fees	-	-	-	-	-
	P&DS - Misc Fees	1,430,480	900,000	1,650,000	1,707,000	89.67%
	<b>Planning and Development Total</b>	<b>1,430,480</b>	<b>900,000</b>	<b>1,650,000</b>	<b>1,707,000</b>	<b>89.67%</b>
<b>Charges for Services - Community Services</b>						
	CS - Administration Fees	120	1,000	-	1,000	0.00%
	CS - Mowing Charges	489	1,000	-	1,000	0.00%
	<b>Community Services Total</b>	<b>609</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>0.00%</b>
<b>Charges for Services - Parks and Recreation</b>						
	PARD - Recreation Programs	-	35,000	-	35,000	0.00%
	PARD - Tournament Fees	860	-	-	-	-
	PARD - Grave Open/Close Fee	-	-	50	-	-
	PARD - Post Burial Fees	23,800	20,000	16,000	20,000	0.00%
	PARD - Rec Prgms-Linc	79,984	71,000	80,000	71,000	0.00%
	PARD - REM Ctr Rec Pgms	18,807	21,000	18,000	21,000	0.00%
	PARD - Lincoln Ctr Conc	18,629	13,000	15,000	13,000	0.00%
	PARD - Rec Prgms-Lick	28,778	25,000	28,000	25,000	0.00%
	PARD - Rec Prgms-Athl	182,351	224,000	180,000	224,000	0.00%
	PARD - Rec Prgms-Aqua	320,310	337,000	300,000	337,000	0.00%
	PARD - Aqua-Jr Lifegrd	-	1,000	-	1,000	0.00%
	PARD - Aqua-LG Trn	8,446	11,000	5,000	11,000	0.00%
	PARD - Adamson Aquatics Concessions	9,920	-	-	-	-
	<b>Parks and Recreation Total</b>	<b>691,884</b>	<b>758,000</b>	<b>642,050</b>	<b>758,000</b>	<b>0.00%</b>
	<b>Charges for Services Total</b>	<b>5,823,660</b>	<b>5,389,000</b>	<b>6,171,772</b>	<b>6,344,000</b>	<b>17.72%</b>
<b>Fines and Penalties</b>						
	Gen Gov't - Fines/Penalties-Parking	-	-	-	-	-
	Court - City Omni	10,622	10,000	10,061	10,000	0.00%
	Court - Court Dismissal Fees	9,360	10,000	10,475	10,000	0.00%
	Court - Expungement Fee	19,900	15,000	25,895	15,000	0.00%
	Court - General Admin Fees	27,521	30,000	31,036	30,000	0.00%
	Court - Notary Fees	70	-	20	-	-
	Court - Teen Court Admin Fees	210	-	215	-	-
	Court - Time Pmt Fee/Unreserved	1,054	1,000	832	1,000	0.00%
	Court - Warrant Service Fee	34,585	35,000	24,513	35,000	0.00%
	Court - Fines/Penalties-Bond Forfeits	-	-	-	-	-
	Court - Fines/Penalties-Chld Safety Fd	45,530	46,000	49,145	46,000	0.00%
	Court - Fines/Penalties-ChldSafeT Seat	39,785	35,000	50,112	35,000	0.00%
	Court - Fines/Penalties-CityPrkg Fines	2,545	3,000	3,000	3,000	0.00%

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27	% Change in
					Proposed Budget	Budget from FY26 to FY27
	Court - Fines/Penalties-CivilPrkg Fine	6,555	10,000	10,000	10,000	0.00%
	Court - Fines/Penalties-Miscellaneous	2,903,265	2,800,000	3,100,000	3,209,000	14.61%
	Court - Fines/Penalties-Traffic Fines	21,300	25,000	25,000	25,000	0.00%
	<b>Fines &amp; Penalties Total</b>	<b>3,122,303</b>	<b>3,020,000</b>	<b>3,340,304</b>	<b>3,429,000</b>	<b>13.54%</b>
<b>Licenses and Permits</b>						
	Gen Gov't - License/Permit-Mixed Drink	-	-	-	-	-
	Gen Gov't - Lic/Permit-Cr Acc Bus Reg	50	-	-	-	-
	PD - License/Permit-Child Safe Prog	128,623	121,000	130,000	121,000	0.00%
	PD - License/Permit-Taxi	2,255	1,000	2,000	1,000	0.00%
	PD - License/Permit-Itinerant Vend	3,900	4,000	4,000	4,000	0.00%
	PD - License/Permit-Livestock Per	1,015	1,000	1,000	1,000	0.00%
	PD- License/Permit-Wrecker Lic	-	-	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	-	-	-	-
	Fire - License/Permit-Ambulance Lic	2,300	2,000	2,000	2,000	0.00%
	Fire - License/Permit-Fire Burn	4,700	5,000	5,000	5,000	0.00%
	P&DS - Contractor Reg	43,052	35,000	35,000	35,000	0.00%
	P&DS - Permits	3,849,573	2,900,000	3,500,000	3,200,000	10.34%
	P&DS - License/Permit-Mixed Drink	-	-	-	-	-
	P&DS - Rental Registration	90	-	100,000	101,000	100.00%
	CS - Rental Registration	95,855	101,000	810	-	-100.00%
	PARD-Lic/Per-Vendor	-	-	-	-	-
	<b>Licenses &amp; Permits Total</b>	<b>4,131,413</b>	<b>3,170,000</b>	<b>3,779,810</b>	<b>3,470,000</b>	<b>9.46%</b>
<b>Rents, Royalties and Contributions</b>						
	GF-GG-Rev-City Hall Rental	375	-	-	-	-
	ED-Rev-VCS 1207 Rental	21,375	17,000	21,465	17,000	0.00%
	PARD - Rentals-Ball fields	141,143	136,000	136,000	136,000	0.00%
	PARD - Rentals-Park Pavilions	35,849	45,000	45,000	45,000	0.00%
	PARD - Rentals-WPC Amphitheater	5,858	15,000	15,000	15,000	0.00%
	GF-Prk-Rev- Lincoln Ctr Rental	19,838	30,000	30,000	30,000	0.00%
	GF-Pk-Myr Ctr-Rentals	1,024	1,000	1,000	1,000	0.00%
	GF-Prk-Rev-REM Ctr Rental	-	5,000	5,000	5,000	0.00%
	FD-PK-Rev-SWCtr-Rentals	4,202	4,000	5,776	4,000	0.00%
	GF-Prk-Rev- SW Ctr Rental	3,700	30,000	30,000	30,000	0.00%
	GF-Prk-Rev- Lick Creek Rental	2,759	6,000	6,000	6,000	0.00%
	GF-Pk-Rev-PARD-Rentals-Aqua	24,765	30,000	30,000	30,000	0.00%
	GF-ND-Rev-Lease Revenue	382,410	387,410	387,410	-	-100.00%
	<b>Rents, Royalties &amp; Contributions Total</b>	<b>643,299</b>	<b>706,410</b>	<b>712,651</b>	<b>319,000</b>	<b>-54.84%</b>
<b>Contributions</b>						
	GG-Rev-Contr/Donate-Misc	-	-	14	-	-
	GF-PD-Rev-Contr/Donate-Misc	-	-	300	-	-
	GF-PD-Rev-Contrib/Sponsor	500	-	1,500	-	-
	GF-Pk-Rev-PARD-Cont/Donate-Mis	13,502	14,000	14,000	14,000	0.00%
	Linc Ctr-Contrib/Sponsor	-	-	-	-	-
	<b>Contributions Total</b>	<b>14,002</b>	<b>14,000</b>	<b>15,814</b>	<b>14,000</b>	<b>0.00%</b>

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
<b>Other Revenue</b>						
	GF-GG-Rev-Restitution	-	5,000	5,000	5,000	0.00%
	Gen Gov't - Misc Operating Revenues	9,266	3,000	10,000	10,000	233.33%
	GF-ED-Rev-Sls-Other-Goods/Serv	10,724	3,000	10,779	10,000	233.33%
	Fiscal - Other Fees-Credit Card Conven	71,086	77,000	77,000	77,000	0.00%
	Police - Other CSISD Reimbursement	4,571	6,000	6,000	6,000	0.00%
	PD - Restitution	5,728	9,000	9,000	9,000	0.00%
	PD - Misc Operating Revenues	301,459	290,300	375,000	300,000	3.34%
	Fire - Restitution	8,066	-	-	-	-
	Fire - Misc Operating Revenues	1,800	1,000	1,000	1,000	0.00%
	P&D - Misc Operating Revenues	55	-	-	-	-
	PARD-Sls-Goods/Svcs	17	-	85	-	-
	PARD - Misc Operating Revenues	166,670	30,000	30,000	30,000	0.00%
	<b>Other Revenue Total</b>	<b>579,442</b>	<b>424,300</b>	<b>523,864</b>	<b>448,000</b>	<b>5.59%</b>
<b>Nongovernmental Grants</b>						
	GF-FD-Grants-Non Govt	33,754	-	4,623	5,000	100.00%
	GF-P&D-Rev-Grants-Non Govt	-	-	-	-	-
	<b>Nongovernmental Grants Total</b>	<b>33,754</b>	<b>-</b>	<b>4,623</b>	<b>5,000</b>	<b>100.00%</b>
<b>Intergovernmental</b>						
	GF-PD-Rev-Intergov-Reimb Trng	21,072	21,000	21,256	21,000	0.00%
	PD - Grants-Federal	416,778	250,000	122,000	-	-100.00%
	PD - Grants-State	657,279	300,000	380,000	393,500	31.17%
	PD - Other Intergovtal-Reimb Costs	314,594	11,000	10	11,000	0.00%
	Fire - Intergovernment Reimbursement Trng	943	1,000	2,040	1,000	0.00%
	Fire - Task Force Reimbursement	285,876	101,000	101,000	101,000	0.00%
	Fire - Grants-Federal	1,333,321	2,215,000	1,350,000	1,390,500	-37.22%
	Fire - Grants-State	10,565	169,000	-	-	-100.00%
	Fire - Other Intergovtal-Reimb Costs	1,573,537	1,273,000	1,450,000	1,650,000	29.62%
	P&D - Grants-State	-	-	-	-	-
	PARD - Intergov-Reimb	583	-	-	-	-
	<b>Intergovernmental Total</b>	<b>4,614,549</b>	<b>4,341,000</b>	<b>3,426,306</b>	<b>3,568,000</b>	<b>-17.81%</b>
<b>Utility Transfer</b>						
	Utility Transfer-Electric	10,010,945	10,111,000	10,111,000	10,263,000	1.50%
	Utility Transfer-Solid Waste	1,461,000	1,564,000	1,564,000	1,587,460	1.50%
	Utility Transfer-Wastewater	2,250,000	2,412,000	2,412,000	2,449,000	1.53%
	Utility Transfer-Water	2,300,000	2,325,000	2,325,000	2,500,000	7.53%
	<b>Utility Transfer Total</b>	<b>16,021,945</b>	<b>16,412,000</b>	<b>16,412,000</b>	<b>16,799,460</b>	<b>2.36%</b>
<b>Misc Non-Operating</b>						
	Gen Gov't - Cash Over/Short	3,611	-	25,279	-	-
	Gen Gov't - Fiber Lease Income	6,090	5,000	-	5,000	0.00%
	Gen Gov't - Sale of Scrap Metal	34,718	30,000	14,793	30,000	0.00%
	Gen Gov't - Misc Nonoperating Rev	239,540	200,000	250,000	210,000	5.00%
	Gen Gov't - Econ Dev. Cash Over/Short	2	-	-	-	-
	Gen Gov't - Econ Dev. Misc Nonop	636,435	2,000	-	2,000	0.00%
	Fiscal - Collection Service Fees	221	1,000	235	1,000	0.00%
	GF-PD-Rev-Misc Nonop Rev	-	-	-	-	-
	Fire - Reimbursed Expenses	10,540	15,000	3,984	15,000	0.00%
	Fire - Misc Nonop Rev	-	-	337	-	-

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
	P&D - Cash Over/Short	(60)	-	(78)	-	-
	PW - Reimbursed Expenses	-	-	-	-	-
	PARD Athletics Cash Over/Short	(152)	-	-	-	-
	PARD Aquatics Cash Over/Short	13	-	-	-	-
	PARD - Reimbursed Expenses	-	-	-	-	-
	<b>Misc Non-Operating Total</b>	<b>930,957</b>	<b>253,000</b>	<b>294,550</b>	<b>263,000</b>	<b>3.95%</b>
<b>Gain (loss) on sale of assets</b>						
	Non-Dept - Proceeds from Sale of Proper	3,187,065	-	385	-	-
	<b>Gain (loss) on sale of assets Total</b>	<b>3,187,065</b>	<b>-</b>	<b>385</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>						
	Transfer In-Community Dev Fd	15,693	-	-	-	-
	Transfer In-Hotel Tax Fd	135,742	-	-	-	-
	Transfer In-RE Meyer Fd	13	-	-	-	-
	Transfer In-NG Parking Fd	400,000	450,000	450,000	450,000	0.00%
	Transfer In-Drainage Fd	-	-	-	-	-
	<b>Transfers In Total</b>	<b>551,448</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>0.00%</b>
<b>Transfer In - Replacement</b>						
	Transfer In-Fleet Repl Fd	5,013,606	9,790,390	9,790,390	4,323,000	-55.84%
	Transfer In-IT Repl Fund	803,876	1,474,851	1,474,851	1,004,000	-31.93%
	Transfer In-Equip Replace Fd	-	50,000	50,000	50,000	0.00%
	<b>Transfers In Replacements Total</b>	<b>5,817,482</b>	<b>11,315,241</b>	<b>11,315,241</b>	<b>5,377,000</b>	<b>-52.48%</b>
<b>Shared Services - Transfers In</b>						
	Shared Services Transfer In-Hotel Tax Fd	574,907	666,601	666,601	662,160	-0.67%
	Shared Services Transfer In-Electric Fd	2,253,362	2,505,127	2,505,127	2,378,555	-5.05%
	Shared Services Transfer In-Water Fd	1,738,542	1,957,178	1,957,178	1,899,062	-2.97%
	Shared Services Transfer In-Wastewater F	1,146,255	1,289,924	1,289,924	1,207,820	-6.37%
	Shared Services Transfer In-Solid Waste F	1,354,333	1,485,431	1,485,431	1,495,856	0.70%
	Shared Services Transfer In-NG Parking F	165,477	221,241	221,241	260,117	17.57%
	Shared Services Transfer In-Gen Gov CIP	123,395	230,780	230,780	241,999	4.86%
	Shared Services Transfer In-Parks CIP Fd	173,547	301,985	301,985	174,584	-42.19%
	Shared Services Transfer In-Streets CIP Fd	461,794	419,346	419,346	463,828	10.61%
	Shared Services Transfer In-Elec CIP Fd	190,349	155,457	155,457	187,264	20.46%
	Shared Services Transfer In-Water CIP Fd	302,757	418,929	418,929	543,196	29.66%
	Shared Services Transfer In-WW CIP Fd	381,139	296,141	296,141	369,816	24.88%
	Shared Services Transfer In-Drainage Fd	598,983	817,566	817,566	826,033	1.04%
	Shared Services Transfer In-Rdway Mnt Fd	324,900	354,603	354,603	337,893	-4.71%
	<b>G&amp;A Transfers In Total</b>	<b>9,789,740</b>	<b>11,120,309</b>	<b>11,120,309</b>	<b>11,048,183</b>	<b>-0.65%</b>
<b>General Fund Total</b>		<b>146,509,653</b>	<b>152,789,602</b>	<b>154,845,697</b>	<b>152,696,284</b>	<b>-0.06%</b>
<b>DEBT SERVICE FUND REVENUES</b>						
	Tax - Current Ad Valorem	29,520,817	31,236,996	31,236,996	31,311,423	0.24%
	Tax - Delinquent Ad Valorem	(385,769)	-	-	-	-
	Tax - Penal/Interest Ad Valorem	121,146	-	-	-	-
	Tax - Refunds Ad Valorem	-	-	(700,000)	(500,000)	-
	Investment Income	463,083	260,000	260,000	181,000	-30.38%
	Misc Non-Operating Revenue	-	-	-	-	-

## APPENDIX D

### REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
	* Memorial Cemetery Fund	472,455	472,350	472,350	475,334	0.63%
<b>Debt Service Fund Total</b>		<b>30,191,733</b>	<b>31,969,346</b>	<b>31,269,346</b>	<b>31,467,757</b>	<b>-1.57%</b>
<i>* Transfers in from other funds</i>						
<b>HOTEL TAX FUND REVENUES</b>						
	Hotel/Motel Tax Revenue	8,570,787	8,700,000	8,709,790	8,874,000	2.00%
	Investment Income	799,226	660,000	660,000	660,000	0.00%
	Tax-Penalty/Interest-Hotel Tax	-	-	-	-	-
	Misc Non-Operating Revenue	-	-	-	-	-
	Transfer In-Fleet Repl Fd	-	-	-	80,000	100.00%
<b>Hotel Tax Fund Total</b>		<b>9,370,013</b>	<b>9,360,000</b>	<b>9,369,790</b>	<b>9,614,000</b>	<b>2.71%</b>
<b>DRAINAGE FUND REVENUES</b>						
	Investment Income	236,440	120,000	164,620	140,000	16.67%
	Sales - Residential Non-Taxable	2,215,026	2,265,000	2,334,030	3,050,000	34.66%
	Sales - Residential Multifamily Non-Taxab	1,102,657	1,127,500	1,123,030	1,190,000	5.54%
	Sales - Commercial Multifamily Non-Taxa	2,031	2,100	1,980	2,000	-4.76%
	Sales - Commercial Non-Taxable	807,137	825,400	801,590	820,000	-0.65%
	Other Fees-Taxable	30	-	-	-	-
	Forfeitures-Discouts-Penalty	51,062	51,000	51,900	52,000	1.96%
	Transfer In-Fleet Repl Fd	879,022	350,000	350,000	77,000	-78.00%
	Transfer In-IT Repl Fd	-	2,700	2,700	-	-100.00%
<b>Drainage Fund Total</b>		<b>5,293,404</b>	<b>4,743,700</b>	<b>4,829,850</b>	<b>5,331,000</b>	<b>12.38%</b>
<b>ROADWAY MAINTENANCE FUND REVENUES</b>						
	Sales - Residential/Non-Taxable	2,866,018	2,992,000	3,015,340	3,239,000	8.26%
	Sales - Residential-Multi	228,837	223,300	71,420	-	-100.00%
	Sales - Residential Multifamily Non-Taxab	2,542,794	2,641,800	2,689,930	2,764,000	4.63%
	Sales - Commercial Multifamily Non-Taxa	3,874	4,000	3,990	4,000	0.00%
	Sales - Commercial/Taxable	1,290,643	1,340,900	1,325,000	1,381,000	2.99%
	Investment Income	18,453	12,000	35,340	7,000	-41.67%
	Forfeiture/Discouts/Penalties	79,274	50,500	77,370	79,000	56.44%
	Other	(194)	325,000	-	-	-100.00%
<b>Roadway Maintenance Fund Total</b>		<b>7,029,699</b>	<b>7,589,500</b>	<b>7,218,390</b>	<b>7,474,000</b>	<b>-1.52%</b>

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
<b>ELECTRIC FUND REVENUES</b>						
	Investment Income	2,107,615	1,424,000	1,500,000	1,676,000	17.70%
	Sales - Residential/Taxable*	38,700,343	37,546,000	-	-	-100.00%
	Sales - Residential/Non-Taxable*	679,299	659,000	39,000,000	39,390,000	5877.24%
	Sales - Commercial/Taxable	30,795,660	29,877,000	31,000,000	31,310,000	4.80%
	Sales - Commercial/Non-Taxable	14,992,016	14,545,000	14,000,000	14,140,000	-2.78%
	Sales - Residential Multifamily/Non-Taxat	26,956,690	26,153,000	26,500,000	26,765,000	2.34%
	Sales - Commercial Multifamily/Taxable	1,864,330	1,809,000	1,600,000	1,616,000	-10.67%
	Sales - Commercial Multifamily/Non-Taxa	423,906	411,000	500,000	505,000	22.87%
	Sales-Res/Comm Power Chrg Adj	17,792,709	15,382,521	6,396,700	6,749,000	-56.13%
	Sales-Pwr Chrg Adj-Non-Taxable	-	-	7,516,860	7,930,000	100.00%
	Sales - Security Lights	128,352	100,000	125,000	125,000	25.00%
	Forfeiture/Penalties	1,408,495	1,100,000	1,250,000	1,250,000	13.64%
	Other Fees - Pole Contact and Use	283,037	400,000	300,000	300,000	-25.00%
	Transfer In-Streets CIP Fd	(1,001)	-	-	-	-
	Transfer In-Fleet Repl Fd	1,347,494	1,853,606	1,853,606	265,000	-85.70%
	Transfer In-IT Repl Fd	-	35,794	35,794	-	-100.00%
	Sales - Other	19,283	15,000	20,000	20,000	33.33%
	Misc Operating Revenue	(65,396)	-	(16,107)	-	-
	Misc Operating Revenue	7,121,242	6,000,000	6,151,821	6,500,000	8.33%
	Other Fees - Connect Fees	325,773	350,000	300,000	350,000	0.00%
	EL454 Misc Non-Operating Revenue	1,021	-	-	-	-
	EL456 Misc Non-Operating Revenue	-	-	546	-	-
	Cash Over/Short	10,587	-	232	-	-
	Collection Service Fees	12,294	10,000	10,000	10,000	0.00%
	Reimbursed Expenses	1,603,567	1,200,000	1,500,000	1,500,000	25.00%
	Sale of Scrap Metal	39,386	20,000	25,000	20,000	0.00%
	Other Non-Operating Street Lights Xfr	520,000	525,000	525,000	530,000	0.95%
	G&A Tr In-Water Fd	1,086,822	1,163,130	1,163,130	1,170,904	0.67%
	G&A Tr In-WW Fd	577,655	618,881	618,881	614,663	-0.68%
	Sale of Property	(360,665)	-	(16,725)	-	-
<b>Electric Fund Total</b>		<b>148,370,515</b>	<b>141,197,932</b>	<b>141,859,738</b>	<b>142,736,567</b>	<b>1.09%</b>

\* Residential revenues were reclassified in FY25-FY26.

### **WATER FUND REVENUES**

	Investment Income	655,309	405,500	455,145	225,000	-44.51%
	Sales - Residential/Non-Taxable	10,344,281	10,468,000	11,924,601	12,105,000	15.64%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Non-Taxat	3,721,904	3,766,000	2,089,636	2,125,000	-43.57%
	Sales - Commercial Multifamily/Non-Taxa	2,359,517	2,388,000	4,245,962	4,305,000	80.28%
	Sales - Commercial/Non-Taxable	7,346,473	7,434,000	5,550,000	5,635,000	-24.20%
	Sales-Commercial-Effluent	410,063	415,000	362,664	400,000	-3.61%
	Sales - Commercial-Industrial	1,032,249	1,045,000	1,072,091	1,050,000	0.48%
	Sales-Water Taps	405,522	300,000	400,000	400,000	33.33%
	Forfeiture/Penalties	225,465	150,000	226,218	200,000	33.33%
	Transfer In-Fleet Repl Fd	413,953	350,000	350,000	340,000	-2.86%
	Transfer In-IT Repl Fd	-	56,283	56,283	-	-100.00%

# APPENDIX D

## REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget	% Change in Budget from FY26 to FY27
	Other Fees-Fire Flow	8,800	-	5,000	-	-
	Other Fees - Connect Fees	168,417	150,000	155,000	165,000	10.00%
	Other Fees-Misc Operating Rev	(25,973)	-	(46,119)	-	-
	Grants-Federal	1,895,743	-	-	-	-
	Collection Service Fees	6	-	-	-	-
	Reimbursed Expenses	-	-	12,109	-	-
	Insurance Reimbursement	266	-	8,075	-	-
	Sale of Scrap Metal	18,694	10,000	15,000	15,000	50.00%
	Misc Non-Operating Revenue	32,500	27,000	27,000	30,000	11.11%
	Transfer In - Water Impact Fee Fund	600,000	1,000,000	1,000,000	1,300,000	30.00%
	Sale of Property	(41,468)	-	(10,223)	-	-
	Transfer In - Property Casualty Fund	-	-	-	-	-
<b>Water Fund Total</b>		<b>29,571,723</b>	<b>27,964,783</b>	<b>27,898,442</b>	<b>28,295,000</b>	<b>1.18%</b>

### WASTEWATER FUND REVENUES

	Investment Income	1,123,182	1,000,000	723,438	300,000	-70.00%
	Sales - Residential/Non-Taxable	9,402,259	9,505,000	9,778,349	9,950,000	4.68%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Non-Taxable	8,997,350	9,096,000	8,907,376	9,050,000	-0.51%
	Sales - Commercial Multifamily/Non-Taxable	266,862	270,000	282,874	300,000	11.11%
	Sales - Commercial/Non-Taxable	4,968,410	5,022,000	5,365,883	5,450,000	8.52%
	Sales-Sewer Taps	276,150	125,000	250,000	200,000	60.00%
	Forfeiture/Penalties	274,639	205,000	275,000	250,000	21.95%
	Transfer In-Fleet Repl Fd	720,109	1,499,602	1,499,602	460,000	-69.33%
	Transfer In-IT Repl Fd	-	-	-	-	-
	Misc Operating Rev	393,185	-	(790)	-	-
	Federal Grant	2,751,360	-	-	-	-
	Sale of Scrap Metal	-	-	-	-	-
	Transfer In - Wastewater Impact Fee Func	2,500,000	2,750,000	2,750,000	2,350,000	-14.55%
	Sale of Property	(506)	-	-	-	-
<b>Wastewater Fund Total</b>		<b>31,673,001</b>	<b>29,472,602</b>	<b>29,831,732</b>	<b>28,310,000</b>	<b>-3.94%</b>

### SOLID WASTE FUND REVENUES

	Investment Income	164,892	142,000	183,680	250,000	76.06%
	Sales - Residential/Taxable	6,704,086	7,227,200	7,460,330	7,955,000	10.07%
	Sales - Residential/Non-Taxable	(233)	2,200	2,300	2,000	-9.09%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Taxable	3,092,563	3,048,900	3,147,190	3,361,000	10.24%
	Sales - Residential Multifamily/Non-Taxable	24,315	24,400	25,140	26,000	6.56%
	Sales - Commercial Multifamily/Taxable	617,492	566,800	585,030	623,000	9.92%
	Sales - Commercial Multifamily/Non-Taxable	5,379	4,400	4,520	5,000	13.64%
	Sales - Commercial/Taxable	4,151,830	4,274,700	4,412,540	4,713,000	10.25%
	Sales - Commercial/Non-Taxable	736,508	740,400	764,290	813,000	9.81%
	Forfeiture/Penalties	159,354	147,000	159,640	160,000	8.84%
	Rent-Rolloff Ctr-Tx	1,438	9,000	9,000	10,000	11.11%
	Rent-Rolloff Ctr-Nt	3,056	7,000	7,000	7,000	0.00%
	Transfer In-Fleet Repl Fd	1,125,786	1,420,535	1,420,535	2,200,000	54.87%
	Invest Income-BVSWMA	330,675	331,550	331,550	331,675	0.04%
	Sales - State Surcharge	16	1,000	1,000	1,000	0.00%
	Other Fees-Taxable	59,397	50,000	58,520	64,000	28.00%
	Other Fees-Nontaxable	13,522	7,000	13,930	13,000	85.71%
	Misc Operating Revenue	3,009	-	-	-	-

## APPENDIX D REVENUE HISTORY AND BUDGET ESTIMATES

<b>Type</b>	<b>Account Description</b>	<b>FY25 Actual</b>	<b>FY26 Revised Budget</b>	<b>FY26 Year-End Estimate</b>	<b>FY27 Proposed Budget</b>	<b>% Change in Budget from FY26 to FY27</b>
	Collection Svc Fees	4,733	4,000	5,170	5,000	25.00%
	Sale of Scrap Metal	6,114	-	2,710	-	-
	Misc Nonop Rev	(93)	-	17,620	-	-
	Sale of Property	-	-	-	-	-
<b>Solid Waste Fund Total</b>		<b>17,203,839</b>	<b>18,008,085</b>	<b>18,611,695</b>	<b>20,539,675</b>	<b>14.06%</b>
<b>Funds Revenue Total</b>		<b>425,213,580</b>	<b>423,095,550</b>	<b>425,734,680</b>	<b>426,464,283</b>	<b>0.80%</b>

Each fiscal year, in conjunction with the adoption of the budget, the City reviews its service fees and adjusts them as needed on the City website.

[Click or scan the code below to see the most recent fee ordinance](#)



**Appendix F**  
**FISCAL AND BUDGETARY**  
**POLICY STATEMENTS – UPDATED SUMMER 2026**

Deleted: SUMMER 2025

## 1. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines regarding the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and
- B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

[The City's accounting and reporting practices conform to generally accepted accounting principles \(GAAP\) in the United States of America as applicable to state and local governments. These principles include those prescribed by the Government Accounting Standards Board \(GASB\), the American Institute of Certified Public Accountants \(AICPA\) in its publication State and Local Governments-Audit and Accounting Guide, and where applicable, the Financial Accounting Standards Board \(FASB\). In the event of any conflict between this manual and GAAP, GAAP shall prevail.](#)

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process. More detailed policy guidelines in the following policy manuals maintained by the Finance Department:

1. *ACCOUNTING OPERATIONS POLICY*
2. *PURCHASING POLICY*
3. *EMERGENCY OPERATIONS POLICY – FISCAL SERVICES*
4. *FIXED ASSET POLICY*
5. *MISCELLANEOUS FISCAL SERVICES POLICY*
6. *UTILITY CUSTOMER SERVICE POLICY*
7. *INVESTMENT POLICY & STRATEGY*
8. *CONTINUING DISCLOSURE*

## 2. OPERATING BUDGET

### 2.1. PREPARATION.

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal

government. The “operating budget” is the City’s annual financial operating plan. The budget includes all the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Finance Department on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the modified accrual basis of accounting where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

All funds are forecasted for five years out as to plan for future budget years. Five-year forecasts for major funds such as the general fund and the debt service fund are published in the budget document.

The City budgets salary and benefit expenses at 97% of actual costs to account for anticipated vacancies and turnover that may occur during the fiscal year. The budget is prepared with the cooperation of all City Departments and is submitted to the City Manager who makes any necessary changes before presentation to City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.

## **2.2. BALANCED BUDGET.**

The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.

## **2.3. DEVELOPMENT OF AN APPROVED BUDGET.**

- a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues. Personnel costs shall be included at 97% of anticipated actuals to account for turnover and/or vacancies.
- b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
- c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
- d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

## **2.4. ADOPTION.**

Upon the presentation of a proposed budget document to the Council, the Council shall call and publicize a budget

public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.

#### **2.5. BUDGET AWARD.**

The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

#### **2.6. BUDGET REPORTING.**

Periodic financial reports will be prepared to monitor and control the budget. Summary financial reports will be presented to the City Manager and City Council quarterly as soon as possible, preferably within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the overall budget to actual status for various funds. See Section 16.2 in the Account Operations Policy for further details.

#### **2.7. CONTROL.**

Operating expense control is addressed in Section 4 of these Policies.

#### **2.8. CONTINGENT APPROPRIATION.**

Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation within the same fund or department with a net zero impact to the Budget shall be under the control of the Director of Fiscal Services and the City Manager and may be distributed by them. Any transfer between funds and/or departments must be expressly approved by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why can't the transfer be made within the division or department?

### **3. REVENUE MANAGEMENT.**

#### **3.1. OPTIMUM CHARACTERISTICS.**

1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.
2. **CERTAINTY.** The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City

shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.

4. REVENUE ADEQUACY. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. ADMINISTRATION. The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
6. DIVERSIFICATION AND STABILITY. A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

### **3.2. OTHER CONSIDERATIONS.**

1. COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. PROPERTY TAX REVENUES. All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District.
4. A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. The City Manager may justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from debt service, or other conditions as may arise from time to time.

### **3.3. INVESTMENT INCOME.**

Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

### **3.4. USER-BASED FEES AND SERVICE CHARGES.**

For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "full cost recovery," "partial cost recovery I," "partial cost recovery II" and "minimal cost recovery," based upon City Council policy.

1. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, solid waste service, landfill, cemetery, and licenses and permits.
2. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
3. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
4. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

### **3.5. PARKS AND RECREATION COST RECOVERY CONTINUUM**

The Cost Recovery Continuum is applied to all programs and services provided by the Parks and Recreation Department. Its spectrum ranges from Community Wide Beneficiaries (those services which benefit a relatively large proportion of residents) to Individual Users (those services where the benefits accrue primarily to users rather than a large proportion of residents). When the benefits are accrued primarily by individuals, rather than a large segment of the community, general funds should not exclusively subsidize those activities.

User prices are determined by establishing the aggregate cost associated with each service or program, then identifying the proportion of benefits that accrue to individual users rather than to the whole community. This identified proportion becomes the target amount to be recovered from fees. Services and programs are categorized according to what percentage of cost recovery is to be transferred to the individual users. These prices must be reconciled by a market analysis of price points, resulting in potential annual increments of increase. These categories are reviewed every 3-5 years by City Management. The actual cost recovery is recorded each fiscal year as staff considers necessary adjustments and establishes performance benchmarks.

- Minimum Cost Recovery - 0% to 25% (i.e. – Playgrounds, Parks, Greenways and Trails)
- Low-Cost Recovery – 26% to 50% (i.e. – Youth Based Programs and Services)
- Medium-Cost Recovery – 51% to 75% (i.e. – Adult based Programs and Services)
- High-Cost Recovery – 76% to 100% (Enterprise Operations, cemetery, License/Permits)

Financial barriers will be addressed thru scholarships, work programs and financial assistance.

### **3.6. ENTERPRISE FUND RATES.**

The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

### **3.7. SHARED SERVICES CHARGES.**

Shared services (previously referred to as general & administrative, or G&A costs) will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.

### **3.8. UNMETERED CITY OF COLLEGE STATION STREET LIGHT COSTS.**

The electric power cost related to the unmetered City of College Station streetlights will be incurred in the Electric Fund as part of the overall purchased power cost. The General Fund will reimburse the Electric Fund for the estimated cost of this service. The reimbursement amount will be estimated on an annual basis and will be based on the number of applicable streetlights, estimated power consumption and estimated maintenance costs.

### **3.9. UTILITY GENERAL FUND TRANSFERS.**

The intent of these transfers is to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City's various utility operations.

1. Electric General Fund Transfer – The transfer from the Electric Fund to the City's General Fund will not exceed 9.0% of total budgeted operating revenues.
2. Water, Wastewater, and Solid Waste General Fund Transfers – The transfers from the Water, Wastewater, and Solid Waste Funds to the City's General Fund will not exceed 10.0% of total budgeted operating revenues.

### **3.10. INTERGOVERNMENTAL REVENUES.**

The City will not be reliant on intergovernmental revenues (grants). Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

### **3.11. REVENUE MONITORING.**

Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated.

## **4. EXPENDITURE CONTROL**

### **4.1. APPROPRIATIONS.**

The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter, with the following exceptions:

1. Inter-fund transfers involving an internal replacement fund; in the case of funds being moved to or from any of the replacement funds (IT, Equipment, or Fleet).
2. Corrections or de-minimis amounts as outlined in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*, including accounting entries that are contained within a fund and have no impact on the net approved annual budget.
3. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
4. As the Water and Wastewater Funds effectively operate as one department, budgetary control shall be at the combined total of both.
5. Depending on operational circumstances and needs, the City Manager, at their discretion, may approve overhires (additional full time equivalent positions) for certain departments. In order for departments to retain these positions as recurring additions to their approved personnel total, overhires must be included on a Budget Amendment in the fiscal year the overhire is approved.

### **4.2. AMENDMENTS TO THE BUDGET.**

In accordance with the City Charter, the budget may be amended after the following conditions are met:

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.
4. Supplemental appropriations generally fall under the following categories:
  - a. Budget Amendment items are those that increase expenditure appropriations and the overall net

- expenditure budget.
- b. Internal Service Fund items are those that increase expenditure appropriations in funds with existing resources; Internal Service Funds are not included in the net expenditure budget, therefore there is no impact.
  - c. Interfund Transfers do not change overall appropriations; these items require Council approval as they move resources between funds.

**4.3. CENTRAL CONTROL.**

Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) are detailed in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*. Funding for third party agencies or organizations, either via the Outside Agency process or a via a Sponsorship are detailed in the Outside Funding section maintained in the MISCELLANEOUS FISCAL SERVICES POLICY.

**4.4. PURCHASING.**

The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing division of Finance Department is the central authority for all purchasing activity \$3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than \$3,000 may be approved by the applicable department in accordance with the central procurement card policy or the department's internal control procedures.

**4.5. PROMPT PAYMENT.**

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The *PURCHASING POLICY* maintained by the Finance Department shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

**5. RISK MANAGEMENT.**

The City will aggressively pursue every opportunity to provide for the public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

**6. REPORTING.**

Summary reports will be prepared showing actual expenditures as compared to the original and revised budgets and prior year expenditures.

## **7. CAPITAL BUDGET AND PROGRAM**

### **7.1. PREPARATION.**

The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Finance Department with the involvement of responsible departments.

### **7.2. CONTROL.**

All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.

### **7.3. PROGRAM PLANNING.**

The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. Future replacement and maintenance for capital items should also be projected for the next five years after the project is placed into service

### **7.4. FINANCING PROGRAMS.**

Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

### **7.5. REPORTING.**

Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

## **8. CAPITAL MAINTENANCE & REPLACEMENT**

To address that deferred maintenance and not anticipating replacement costs increases future capital requirements, the City policy is the following.

### **8.1. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.**

It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.

### **8.2. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT**

It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring, and other replacements.

### **8.3. PARKING LOTS AND INTERNAL ROADWAYS.**

It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.

## **9. REPLACEMENT FUNDS.**

The City has a major investment in its Information Technology, fleet of vehicles, and other equipment. The City

will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement funds may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment. Funds are held for future planned replacement purchases. Due to the replacement schedule, funds may be held for multiple years before being expended.

#### **9.1. INFORMATION TECHNOLOGY REPLACEMENT (IT).**

The City will maintain a replacement schedule for IT equipment and will charge departments replacement costs in accordance with the IT Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*. Due to the useful service life of various IT assets and length of time needed to procure replacements, funds may accumulate in the IT Replacement Fund. The balance will be held for future replacements.

#### **9.2. FLEET REPLACEMENT.**

The City will maintain a replacement schedule for Fleet vehicles and related equipment and will charge departments replacement costs in accordance with the Fleet and Ghost Fleet Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*. Due to the useful service life of vehicles and length of time needed to procure replacements, funds may accumulate in the Fleet Replacement Fund. The balance will be held for future replacements.

#### **9.3. EQUIPMENT REPLACEMENT.**

The City will maintain a replacement schedule for other equipment and will charge departments replacement costs in accordance with the Equipment Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*. Due to the useful service life of various equipment and length of time needed to procure replacements, funds may accumulate in the Equipment Replacement Fund. The balance will be held for future replacements.

### **10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

#### **10.1. ACCOUNTING**

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports. The Director of Fiscal Service under the direction of the City's Chief Financial Officer is responsible for establishing the structure for the City's Chart of Accounts and maintaining the General Ledger and necessary Subsidiary Ledgers for the accumulation of data and the production of accounting reports. Maintenance of both the General Ledger system and Chart of Accounts includes ensuring that procedures are in place to properly record financial transactions and report the City's financial position.

#### **10.2. AUDITING.**

##### **1. QUALIFICATIONS OF THE AUDITOR.**

In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under

Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

2. In conjunction with their review, the Chief Financial Officer or his designee shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.
3. **RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.**  
The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
4. **SELECTION OF AUDITOR.**  
The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.
5. **CITY INTERNAL AUDITOR.**  
Pursuant to Article III, Section 30 of the City Charter, the City Council shall appoint an officer of the City to be the City Internal Auditor, who may be removed from office by the Council. The City Internal Auditor shall carry out the audit functions and shall perform such other duties assigned by the City Council. The City Internal Auditor shall have the power to appoint an assistant or assistants, if they deem necessary, subject to the approval of and at such compensation as may be fixed by the City Council; and such assistant or assistants may be removed from office by the City Internal Auditor.

**Commented [EW1]:** Updated per feedback from Ty (City Charter change from several years ago, prior Fiscal Policy language was outdated.)

## **11. FINANCIAL REPORTING.**

### **11.1. EXTERNAL REPORTING**

The City shall prepare a written Annual Comprehensive Financial Report (ACFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the ACFR are the responsibility of City staff. The ACFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons, therefore.

### **11.2. INTERNAL REPORTING.**

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

## **12. ASSET MANAGEMENT**

### **12.1. INVESTMENTS.**

The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

### **12.2. CASH MANAGEMENT.**

The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

## **13. FIXED ASSETS AND INVENTORY.**

These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least \$10,000 and a useful life of more than three years. A Right to Use (RTU) asset is considered an asset which has a value of at least \$25,000 and a useful life of greater than 12 months. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. Fixed Asset accounting will be maintained in accordance with the *FIXED ASSET POLICY* by the Finance Department.

## **14. COMPUTER SYSTEM/DATA SECURITY.**

The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

## **15. DEBT MANAGEMENT**

**15.1. DEBT ISSUANCE.**

The City will issue debt for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects, capital equipment and to provide for the general good of the community.

**15.2. GENERAL OBLIGATION BONDS (GO's).**

GO's may be used to fund capital assets of the general government and are not to be used to fund operating needs of the City. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

**15.3. REVENUE BONDS (RB's).**

RB'S may be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.

**15.4. CERTIFICATES OF OBLIGATION,**

CO's may be used to fund capital assets determined by City Council. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

**15.5. SHORT TERM OBLIGATIONS**

Lines of Credit, taxable bonds and other financial instruments that are short term in nature may be used to fund any lawful purpose of the municipality as well as to provide bridge financing for capital projects. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted if an analysis of the affected fund indicates funds in excess of the fund balance requirement are available and the use of the funds will not impact that fund's current operations. All interfund loans will bear interest based upon prevailing rates and have terms consistent with other similar obligations.

**15.6. METHOD OF ISSUANCE.**

The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

**15.7. BIDDING PARAMETERS.**

The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

**15.8. ANALYSIS OF FINANCING ALTERNATIVES**

The Finance Department will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

**15.9. DISCLOSURE.**

Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The Finance Department, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released in accordance with the *INVESTMENT POLICY & STRATEGY* and *CONTINUING DISCLOSURE POLICY* maintained by the Finance Department.

**15.10. FEDERAL REQUIREMENTS.**

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

**15.11. DEBT STRUCTURING.**

The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

**16. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS**

**16.1. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS).**

The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Section 17.

**17. OPERATING RESERVES/FUND BALANCES**

**17.1. GENERAL FUND**

The unobligated fund balance in the General Fund should be at least 25% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 90 days expenditures. An additional amount of up to 3.0% should be maintained contingencies. Cash and investments alone should be equivalent to 60 days of operating expenditures.

**17.2. ENTERPRISE FUNDS**

The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 18% of total operating expenses or the equivalent of approximately 65 days. Cash and Investments alone should be equivalent to 30 days of operations.

For certain Enterprise Funds, the City established Risk Mitigation Funds to reduce the financial impact of significant future events. These Risk Mitigation Funds are intended to reduce the impact on the customer base. Service type and operational and capital expenses will affect the amount maintained in each Risk Mitigation Fund. Expenses considered by the City include both historical and projected amounts.

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- Deleted: 30

**17.3. HOTEL TAX FUND**

The Hotel Tax Fund balance should be at least 18% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.

**17.4. INTERNAL SERVICE FUNDS**

The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.

**17.5. FLEET MAINTENANCE AND UTILITY CUSTOMER SERVICE**

Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund, therefore no stated minimum fund balance is required.

**17.6. INSURANCE FUNDS**

Insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be maintained based on industry norms and generally accepted standards. Such reserve will be used for no other purposes than for financing losses under the insurance program. The reserve held in the insurance funds should be equivalent to 3 to 4 months of budgeted expenses.

**Deleted:** established based upon an actuarial determination

**17.7. REPLACEMENT FUNDS**

The Replacement Funds will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment. Replacement funds shall retain a working capital reserve balance sufficient to replace a portion of the relevant assets in any given fiscal year. The reserve is held for future replacements and is intended to cover at least 80% of the replacement cost.

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**17.8. LIABILITIES AND RECEIVABLES.**

Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer, or designee, is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

**18. CAPITAL PROJECT AND DEBT SERVICE FUNDS.**

**18.1. CAPITAL PROJECTS FUNDS**

Monies in the capital projects funds are intended to be used within 36 months of receipt. Balances will be used to generate interest income, up to arbitrage limits, to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.

**Deleted:** will

**18.2. DEBT SERVICE FUND**

Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments are met in a timely manner. The fund maintains a reserve balance calculated as 10% of budgeted expenses.

## **19. INTERNAL CONTROLS**

### **19.1. WRITTEN PROCEDURES.**

Wherever possible, written procedures will be established and maintained by the Finance Department for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

### **19.2. DEPARTMENT DIRECTORS' RESPONSIBILITIES.**

Department Directors are the City Manager Designee for their department. The Finance Director also serves as the Chief Financial Officer's designee. Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

### **19.3. INTERNAL REVIEWS/AUDITS.**

The Finance Department will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

# **APPENDIX I**

## **GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES**

The General Fund has multiple types of Transfers and Other Sources Uses as presented in the General Fund Summary. This appendix details each item within those categories.

### **Transfers In**

These transfers reimburse expenses incurred by the General Fund that can be funded from a different revenue source. These transfers include a Northgate Fund transfer for debt service paid for by the General Fund and various replacement purchases.

### **Shared Services Transfers In**

The City recovers the cost of shared services (previously known as the G&A transfer) provided by General Fund employees and departments from other funds. These services include IT, Finance, Legal, and Human Resources. The City allocates these costs based on an annual cost allocation study prepared by an outside consulting firm.

### **Transfers Out**

Transfers Out to other City funds are primarily for repayment of street light expenses, future replacements, and to cover economic development agreements via the Economic Development subfund. There is a planned transfer to the IT Replacement Fund for future software replacements and a transfer to the Economic Development subfund to fund current and expected economic development agreements.

### **Capital Transfers Out**

These are transfers using existing General Fund resources to pay for capital projects. The budgeted FY26 transfer to Parks CIP will not happen due to a change in project scope.

### **Public Agency Funding**

The City contributes funding to various agencies that provide services to the citizens of College Station. The amounts depend on agencies' annual requests, Council direction, and fund availability. The City presents the specific amounts and agencies in Appendix J.

### **Consulting Services**

Fees paid to consulting firms to represent various Council interests for the benefit of citizens.

### **Capital Outlay**

Costs related to purchase of replacement items, including computer hardware, vehicles, and equipment. The City offsets replacement expenses by corresponding Transfers In, resulting in a net zero impact to the General Fund.

### **Other/Contingency**

Other miscellaneous costs not detailed above include replacement laptops for multiple departments that do not meet the City's capitalization threshold. FY26 budgeted costs also include a payment to Texas Department of Transportation for State Highway 6 improvements and landscaping. Contingency covers potential events not specifically accounted for in the departmental budgets.

# APPENDIX I

## GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget
<b>TRANSFERS IN</b>				
Transfer In-Community Dev Fd	\$ (15,693)	\$ -	\$ -	\$ -
Transfer In-Hotel Tax Fd	(135,742)	-	-	-
Transfer In-RE Meyer	(13)	-	-	-
Transfer In-Northgate Parking	(400,000)	(450,000)	(450,000)	(450,000)
<b>TOTAL</b>	<b>(551,448)</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>
<b>TRANSFER IN - REPLACEMENTS</b>				
Transfer In-Fleet Replacement	(5,013,606)	(9,790,390)	(9,790,390)	(4,323,000)
Transfer In-IT Replacement	(803,876)	(1,474,851)	(1,474,851)	(1,004,000)
Transfer In-Equipment Replacement	-	(50,000)	(50,000)	(50,000)
<b>TOTAL</b>	<b>(5,817,482)</b>	<b>(11,315,241)</b>	<b>(11,315,241)</b>	<b>(5,377,000)</b>
<b>SHARED SERVICES TRANSFERS IN</b>				
Shared Services Transfer In-HOT Fd	(574,907)	(666,601)	(666,601)	(662,160)
Shared Services Transfer In-Electric Fd	(2,253,362)	(2,505,127)	(2,505,127)	(2,378,555)
Shared Services Transfer In-Water Fd	(1,738,542)	(1,957,178)	(1,957,178)	(1,899,062)
Shared Services Transfer In-Wastewater Fd	(1,146,255)	(1,289,924)	(1,289,924)	(1,207,820)
Shared Services Transfer In-Solid Waste Fd	(1,354,333)	(1,485,431)	(1,485,431)	(1,495,856)
Shared Services Transfer In-NG Parking Fd	(165,477)	(221,241)	(221,241)	(260,117)
Shared Services Transfer In-Gen Gov CIP Fd	(123,395)	(230,780)	(230,780)	(241,999)
Shared Services Transfer In-Parks CIP Fd	(173,547)	(301,985)	(301,985)	(174,584)
Shared Services Transfer In-Streets CIP Fd	(461,794)	(419,346)	(419,346)	(463,828)
Shared Services Transfer In-Elec CIP Fd	(190,349)	(155,457)	(155,457)	(187,264)
Shared Services Transfer In-Water CIP Fd	(302,757)	(418,929)	(418,929)	(543,196)
Shared Services Transfer In-WW CIP Fd	(381,139)	(296,141)	(296,141)	(369,816)
Shared Services Transfer In-Drainage Fd	(598,983)	(817,566)	(817,566)	(826,033)
Shared Services Transfer In-Roadway Maint. Fd	(324,900)	(354,603)	(354,603)	(337,893)
<b>TOTAL</b>	<b>(9,789,740)</b>	<b>(11,120,309)</b>	<b>(11,120,309)</b>	<b>(11,048,183)</b>
<b>TRANSFERS OUT</b>				
Transfer Out-Econ Dev Fd	-	-	-	1,400,000
Transfer Out - Electric - Street Lights	520,000	525,000	525,000	530,000
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	1,000,000
<b>TOTAL</b>	<b>2,520,000</b>	<b>2,525,000</b>	<b>2,525,000</b>	<b>2,930,000</b>
<b>CAPITAL TRANSFERS</b>				
Transfer Out-Parks CIP Fd	-	2,000,000	-	-
Transfer Out - Streets CIP	7,361,770	-	-	-
Transfer Out - Wastewater CIP	-	-	-	-
<b>TOTAL</b>	<b>7,361,770</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS (SOURCES) USES</b>	<b>\$ (6,276,900)</b>	<b>\$ (18,360,550)</b>	<b>\$ (20,360,550)</b>	<b>\$ (13,945,183)</b>

# APPENDIX I

## GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Proposed Budget
<b>PUBLIC AGENCY FUNDING</b>				
Aggieland Humane Society	303,600	349,140	349,140	419,054
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000
Brazos Central Appraisal District	736,760	988,837	988,837	1,150,200
Brazos County Health District*	494,786	578,029	478,029	478,029
Greater Brazos Partnership	350,000	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	25,000	25,000	25,000	27,750
Brazos Transit District**	-	744,800	744,800	400,800
<b>TOTAL</b>	<b>1,950,146</b>	<b>3,075,806</b>	<b>2,975,806</b>	<b>2,865,833</b>
* The FY26 Budget was approved at \$578,029 on a contingent basis. However the actual approved contract and funding amount for FY26 is \$478,029.				
** The FY26 Budget includes the previously approved FY25 amount that was paid out in FY26.				
<b>CONSULTING SERVICES</b>				
Deep East TX COG	-	-	-	-
Legislative Consulting	36,000	15,000	15,000	56,000
Eight20 Consulting	-	-	-	-
Gulf Coast Strategic Highway Coalition	-	-	-	-
<b>TOTAL</b>	<b>36,000</b>	<b>15,000</b>	<b>15,000</b>	<b>56,000</b>
<b>CAPITAL OUTLAY - REPLACEMENTS</b>				
Replacement Purchases - Comp Hardware	103,554	753,850	753,850	50,000
Replacement Purchases - Vehicles	5,013,606	11,239,565	11,239,565	4,323,000
Replacement Purchases - Mobile Video Cameras	-	50,000	50,000	-
Capital Lease - SBITA	(124,273)	-	-	-
Capital-Miscellaneous	-	-	-	-
<b>TOTAL</b>	<b>4,992,887</b>	<b>12,043,415</b>	<b>12,043,415</b>	<b>4,373,000</b>
<b>OTHER</b>				
Replacement Purchases - IT Non-Capital	662,429	907,551	907,551	954,000
Replacement Purchases - Equipment Non-Capital	-	-	-	50,000
Other Op-Bad Debt Exp.	-	-	-	-
Nonoper Exp-Inventory Loss	(6,883)	-	-	-
Other Operating - Miscellaneous	6,836	600,000	600,000	-
Nonoper Exp-Miscellaneous	5,487	-	-	-
<b>TOTAL</b>	<b>667,870</b>	<b>1,507,551</b>	<b>1,507,551</b>	<b>1,004,000</b>
<b>CONTINGENCY</b>				
Contingency	-	400,000	400,000	500,000
<b>TOTAL</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>
<b>TOTAL OTHER (SOURCES) USES</b>	<b>\$ 7,646,903</b>	<b>\$ 17,041,772</b>	<b>\$ 16,941,772</b>	<b>\$ 8,798,833</b>

## APPENDIX J OUTSIDE AGENCY FUNDING

The City funds a number of outside agencies each fiscal year that provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Agencies are funded by the General Fund, Community Development Fund, Hotel Tax Fund, and Solid Waste Fund.

There are four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Federal regulations allow for the City's annual Community Development Block Grant to be allocated to fund local public services. The City continues to support the allocation of the maximum allowable funds.

Contract Partners have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are Greater Brazos Valley Partnership and Arts Center of the Brazos Valley. Department Budget Agencies are agencies whose work directly supports the goals of a City Department.

The FY27 Request column reflects the amounts submitted by the various Agencies. The FY27 CMO Proposed Column reflects the amounts currently included in the FY27 Proposed Budget. Final amounts to be included in the FY27 Budget are at the City Council's discretion.

AGENCY	USE OF FUNDS	FY26 Funding	FY27 Request	FY27 CMO Proposed	% Increase in Proposed
<b>LEGALLY REQUIRED</b>					
Brazos County Central Appraisal District	operations & maintenance	988,837	1,150,200	1,150,200	16%
<b>GENERAL FUND</b>					
Aggieland Humane Society	operations & maintenance	\$ 349,140	425,000	384,054	10.00%
Aggieland Humane Society - 1X	operations & maintenance	\$ -	-	35,000	
Amber Alert Network Brazos Valley	operations & maintenance	5,000	5,000	5,000	0.00%
Arts Center of the Brazos Valley	operations & maintenance	35,000	35,000	35,000	0.00%
Brazos County Health Department	operations & maintenance	478,029	578,029	478,029	0.00%
Greater Brazos Valley Partnership	operations & maintenance	350,000	350,000	350,000	0.00%
Bryan College Station Chamber of Commerce	Annual banquet, Outlook Conference	25,000	35,000	27,750	11.00%
Brazos Transit District	operations & maintenance	400,800	400,800	400,800	0.00%
	<b>General Fund Total</b>	<b>1,642,969</b>	<b>1,828,829</b>	<b>1,715,633</b>	<b>4.42%</b>
<b>HOTEL TAX FUND</b>					
Arts Center of the Brazos Valley	Affiliate Grant Funding/marketing	375,000	403,125	386,250	3.00%
Arts Center of the Brazos Valley	operations & maintenance	79,033	86,936	81,404	3.00%
Arts Center of the Brazos Valley	Arts tourism marketing	53,240	58,564	54,837	3.00%
Arts Center of the Brazos Valley	Public Art support	76,133	83,746	78,417	3.00%
Veterans Memorial	Advertising and marketing	30,000	30,000	30,000	0.00%
	<b>Hotel Tax Fund Total</b>	<b>613,406</b>	<b>662,371</b>	<b>630,908</b>	<b>2.85%</b>
<b>SOLID WASTE FUND</b>					
Keep Brazos Beautiful	General operations, community enhancement projects	49,230	50,230	50,230	2.03%
	<b>Solid Waste Fund Total</b>	<b>49,230</b>	<b>50,230</b>	<b>50,230</b>	<b>2.03%</b>
	<b>Total Excluding Legally Required</b>	<b>2,305,605</b>	<b>2,541,430</b>	<b>2,396,771</b>	<b>3.95%</b>

## APPENDIX J

### FY27 OUTSIDE AGENCY FUNDING

	FY25 Actual Funding	FY26 Approved Funding	FY27 Requested Funding	FY27 Proposed Funding
<b>GENERAL FUND</b>				
Aggieland Humane Society	\$ 303,600	\$ 349,140	\$ 425,000	\$ 419,054
Amber Alert Network Brazos Valley	5,000	5,000	5,000	5,000
Arts Center of the Brazos Valley	35,000	35,000	35,000	35,000
Brazos Central Appraisal District	736,760	988,837	1,150,200	1,150,200
Brazos County Health District*	494,786	478,029	578,029	478,029
Greater Brazos Valley Partnership	350,000	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	25,000	25,000	35,000	27,750
Brazos Transit District**	-	744,800	400,800	400,800
	<u>\$ 1,950,146</u>	<u>\$ 2,975,806</u>	<u>\$ 2,979,029</u>	<u>\$ 2,865,833</u>
* The FY26 Budget was approved at \$578,029 on a contingent basis. However the actual approved contract and funding amount for FY26 is \$478,029.				
** The FY26 Budget includes the previously approved FY25 amount that was paid out in FY26.				
<b>HOTEL TAX FUND</b>				
Arts Center - Affiliate Funding	\$ 375,000	\$ 375,000	\$ 403,125	\$ 386,250
Arts Center - Operations and Maintenance	79,033	79,033	86,936	81,404
Arts Center - Arts Tourism Marketing	44,000	53,240	58,564	54,837
Arts Center - Public Art Support	62,920	76,133	83,746	78,417
Veterans Memorial	30,000	30,000	30,000	30,000
	<u>\$ 590,953</u>	<u>\$ 613,406</u>	<u>\$ 662,371</u>	<u>\$ 630,908</u>
<b>SOLID WASTE FUND</b>				
Keep Brazos Beautiful	\$ 42,225	\$ 49,230	\$ 50,230	\$ 50,230
	<u>\$ 42,225</u>	<u>\$ 49,230</u>	<u>\$ 50,230</u>	<u>\$ 50,230</u>
<b>COMMUNITY DEVELOPMENT FUND</b>				
Big Brothers Big Sisters	\$ 39,576	\$ 40,000	\$ 35,000	\$ 35,000
Brazos County Health District	-	21,094	-	-
Brazos Maternal & Child Health Clinic	39,567	16,495	-	-
A Home Base for Transitioning Youth dba Unlimited Potential	29,546	28,495	25,000	25,000
The Salvation Army	-	25,000	25,000	25,000
United Way of the Brazos Valley	-	40,000	25,000	25,000
Catholic Charities Central Tx - BV Financial Stability Program	41,668	13,366	20,100	20,100
College Station PD Victim Services	-	-	30,000	30,000
Twin City Mission - Family Support Services LEAD Program	-	-	50,000	50,000
	<u>\$ 150,357</u>	<u>\$ 184,450</u>	<u>\$ 210,100</u>	<u>\$ 210,100</u>
<b>TOTAL OUTSIDE AGENCY FUNDING</b>	<u><b>\$ 2,733,680</b></u>	<u><b>\$ 3,822,892</b></u>	<u><b>\$ 3,901,730</b></u>	<u><b>\$ 3,757,071</b></u>

## APPENDIX O- GLOSSARY OF TERMS

<b>ADA:</b> Americans with Disability Act	<b>HUD:</b> Housing & Urban Development
<b>AMI:</b> Advanced Metering Infrastructure	<b>ILA:</b> Interlocal Agreement
<b>ARPA:</b> American Rescue Plan Act	<b>ISO:</b> Insurance Services Organization
<b>BCAD:</b> Brazos Central Appraisal District	<b>IT:</b> Information Technology
<b>BVSWMA:</b> Brazos Valley Solid Waste Management Agency	<b>KPI:</b> Key Performance Indicator
<b>CAD:</b> Computer Aided Dispatch	<b>LCWWTP:</b> Lick Creek Wastewater Treatment Plant
<b>CCWWTP:</b> Carter Creek Wastewater Treatment Plant	<b>NERC:</b> North American Electric Reliability Corporation
<b>CDBG:</b> Community Development Block Grant	<b>NNRR:</b> No New Revenue Rate
<b>CHDO:</b> Community Housing Development Organizations	<b>O&amp;M:</b> Operations and Maintenance
<b>CIP:</b> Capital Improvement Program	<b>OPEB:</b> Other Post-Employment Benefits
<b>CSISD:</b> College Station Independent School District	<b>PARD:</b> Parks and Recreation Department
<b>CO:</b> Certificates of Obligation	<b>PEG Fee:</b> Public, Educational and Governmental Access Channel Fee
<b>COCS:</b> City of College Station	<b>PPO:</b> Preferred Provider Organization
<b>CPI-U:</b> Consumer Price Index for All Urban Consumers	<b>ROR:</b> Rate of Return
<b>ED:</b> Economic Development	<b>SCADA:</b> Supervisory Control and Data Acquisition
<b>EMS:</b> Emergency Medical Services	<b>SLA:</b> Service Level Adjustment
<b>ERP:</b> Enterprise Resource Planning	<b>SRO:</b> School Resource Officer
<b>FLSA:</b> Fair Labor Standards Act	<b>TAAF:</b> Texas Amateur Athletic Federation
<b>FTE:</b> Full-time equivalent	<b>TAMU:</b> Texas A&M University
<b>FY:</b> Fiscal Year	<b>TCOS:</b> Transmission Cost of Service
<b>GAAP:</b> Generally Accepted Accounting Principles	<b>TDA:</b> Transmission Delivery Adjustment
<b>GASB:</b> Governmental Accounting Standards Board	<b>TERAP:</b> Texas Emergency Rental Assistance Program
<b>GFOA:</b> Government Finance Officers Association of the United States and Canada	<b>TIF:</b> Tax Increment Financing
<b>GFT:</b> General Fund Transfer	<b>TIRZ:</b> Tax Increment Reinvestment Zone
<b>GIS:</b> Geographical Information System	<b>UCS:</b> Utility Customer Services
<b>GOB:</b> General Obligation Bonds	<b>UPS:</b> Uninterrupted Power Supply
<b>HOME:</b> Home Investment Partnerships Program	<b>VAR:</b> Voter Approval Rate
	<b>W/WW:</b> Water/Wastewater

## A

**Account:** A separate financial reporting unit for budgeting, management, or accounting purposes.

**Accrual Basis of Accounting:** A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

**Activity Center:** The lowest level at which costs for operations are maintained.

**Ad Valorem Tax:** A tax based on the value of property.

**Amortization:** The repayment of a loan by installment.

**Appropriation:** A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

**Assessed Property Valuation:** A value established by the Brazos Central Appraisal District which assigns market value of real or personal property.

**Audit:** An examination, usually by an official or private accounting firm retained by the council, which reports on the accuracy of the annual financial report prepared by the accounting department.

## B

**Balanced Budget:** A balanced budget indicates that there is no budget shortage or budget surplus present during a specific time period.

**Base Budget:** A budget process in which departments are provided with a maximum level for their annual budget requests. The budget office requires separate justification for proposed spending levels that exceed the target which are submitted as Service Level Adjustments (SLAs).

**Bond:** A promise to repay borrowed money on a particular date, often ten or twenty years into the future, generally to obtain long-term financing for capital projects.

**Budget:** A plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of funding these expenditure estimates.

**Budget Amendment:** A revision of the adopted budget that, when approved by the council, changes the original budget appropriation.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

# C

**Capital Budget:** A spending plan for improvements to or acquisition of land, facilities, and infrastructure.

**Capital Improvement Program (CIP):** A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

**Capital/Major Project Expenditure/Expense:** An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset. Major capital expenditures are more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. Minor capital expenditures are more than \$5,000 and less than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

**Capital Outlay:** A disbursement of money which results in the acquisition or addition to fixed assets.

**Capital Projects Funds:** Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

**Cash Basis:** Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

**Certificates of Obligation (CO):** Long-term debt that is authorized by the City Council and does not require prior voter approval.

**Certified Property Values:** The appraised property values established by BCAD after they have been certified by the Chief Appraiser. These values are released to each taxing unit on or before July 25.

**Chart of Accounts:** A chart detailing the system of general ledger accounts.

**Community Housing Development Organizations (CHDO):** A certified, private nonprofit, community-based service organization whose primary purpose is to provide and develop decent, affordable housing for the community it serves and receives HOME program funds.

**Comprehensive Annual Financial Report:** The published results of the City's annual audit.

**Competitive Procurement:** Before the City may enter a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the City must comply with Local Government Code Chapter 252. Typically, this involves competitive bidding or competitive proposals that are advertised, posted online, and publicly opened. The City Council must approve all contracts/expenditures greater than \$50,000.

**Contingency:** A budgeted appropriation within a fund for unanticipated expenditure requirements.

**Contract Obligation Bonds:** Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

**COVID-19:** Corona Virus Disease-2019, a respiratory illness that caused a global pandemic, resulting in prolonged sheltering-in-place. This caused a decrease in city revenue overall that has required extensive mitigation.

**Current Expense:** An obligation as a result of an incurred expenditure/expense due for payment within a twelve (12) month period.

**Current Revenue:** The revenues or resources of a City convertible to cash within a twelve (12) month period.

## D

**Debt Service:** The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

**Deficit:** The excess of expenditures over revenues during an accounting period.

**Delinquent Taxes:** Real or personal property taxes that remain unpaid on or after February 1<sup>st</sup> of each year (for the prior year calendar year), and which are subject to penalties and interest charges.

**Depreciation:** A reduction in the book value of an asset with the passage in time; or, expensing an asset gradually across its useful life rather than expensing the entire cost of an asset in the period in which it was acquired.

## E

**Economic Resources Measurement Focus:** This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

**Encumbrance:** Obligation to expend appropriated monies because of a processed purchase order or a contract for purchases legally entered on behalf of the City.

**Enterprise Funds:** Funds that are used to represent the economic results of activities that are maintained similar to those of private business, where revenues are recorded when earned and expenses are recorded as resources are used.

**Equity:** See Fund Balance.

**Expenditure/Expense:** Decrease in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

## F

**Fiscal Year:** A twelve-month reporting period, for the City of College Station, the fiscal year is from October 1st through the following September 30th.

**Fixed Assets:** Asset of a long-term nature which is intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

**Full-Time Equivalent:** A position that is equivalent to a full-time 40-hour work week. This is the method by which full-time, part-time, and temporary/seasonal employees are accounted for.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance (Equity):** The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

## G

**General and Administrative Costs (G&A):** Costs associated with the administration of City services.

**General Fund:** The City fund used to account for all financial resources and expenditures of the City except those required to be accounted for in another fund.

**General Fund Transfer (GFT):** Payment from City-owned utilities to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City's various utility operations. Fee is consistent with the franchise rates charged to investor-owned utilities that operate within the City.

**General Ledger:** The collection of accounts reflecting the financial position and results of operations for the City.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

**General Obligation (GO) Bonds:** Bonds for whose payment the full faith and credit of the City has been pledged.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body of government agencies.

**Governmental Funds:** Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

**Grant:** A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency for a specific program or purpose.

## I

**Infrastructure:** The basic physical and organizational structures and facilities (such as roads, bridges, power lines, water systems, etc.) that serve and support a municipality.

**Interfund Transfer:** The transfer of money from one fund to another in a governmental unit.

**Intergovernmental Revenue:** Grants, entitlements, and cost reimbursements received from another governmental unit (federal, state, or local).

**Internal Service Funds:** Generally accounted for like enterprise funds. These funds are used to account for enterprise types of activities for the benefit of city departments such as fleet maintenance, self-insurance, and print/mail.

**Investments:** Securities held to produce income, generally in the form of interest.

## L

**Long-Term Debt:** Obligation of the City with a remaining maturity term of more than one (1) year.

## M

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

**Measurement Focus Adjustment:** The standard that determines: (1) the assets and liabilities that are included on the balance sheet for the governmental unit; and (2) if the operating statement shows "financial flow" or "capital maintenance" information relating to revenues and expenditures.

**Modified Accrual Basis of Accounting:** The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

## N

**Net Taxable Value:** Total assessed value of all property within the city that is subject to taxation less the value of any properties subject to exemption.

**No-New-Revenue Rate:** 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.

**Non-Recurring Revenues:** Resources recognized by the City that are unique and occur only one time or without pattern.

## O

**Official Budget:** The budget as adopted by Council.

**Operating Budget:** A plan, approved by the Council, of financial operations embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them.

**Ordinance:** A statute or regulation enacted by a city government.

**Outside Agency:** Non-profit service organizations partially or entirely funded with contributions from the City of College Station.

## P

**Performance Measure:** Tool to determine how levels of service are being provided by the organization.

**Proprietary Funds:** See Enterprise Funds.

**Public Hearing:** An open meeting regarding proposed operating or capital budget allocations, which provides the citizens with an opportunity to voice their views on the merits of the proposals.

## R

**Rate of Return (ROR):** The net gain or loss of investment over the fiscal year.

**Reserves:** An account used to designate a portion of the fund balance (equity) as legally segregated for a specific future use.

**Restricted Fund:** A fund in which the revenues collected are legislatively designated for a specific use or purpose.

**Revenues (Resources):** An increase in assets due to the performance of a service or the sale of goods. In the General Fund, revenues are recognized when earned, measurable, and reasonably assured to be received within 60 days.

## S

**Service Level Adjustment (SLA):** Request for additional resources requiring a decision by management and council and justified on the basis of adding to or reducing services and/or performance improvements.

**Special Revenue Fund:** A fund used to account for revenues legally earmarked for a specific purpose used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

## T

**Tax Levy:** The total amount of taxes imposed by the City on taxable property, as determined by the Brazos County Appraisal District, within the City's corporate limits.

**Transfers:** A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

**Tax Increment Financing (TIF):** Financing procedure utilized by local governments for redevelopment and improvement projects on existing structures.

**Tax Increment Financing Reinvestment Zone (TIRZ):** Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

## U

**Undesignated Fund Balance:** The portion of the fund balance that is unencumbered from any obligation of the City.

**User-Based Fee/Charge:** A monetary fee or charge placed upon the user of services of the City.

**Utility Funds:** The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

**Utility Revenue Bond:** Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

## V

**Voter Approval Rate:** The highest rate the City can adopt before the City is required to hold an automatic election if it adopts a tax rate that exceeds this rate. The Voter Approval Rate was previously known as the Rollback Rate.

## W

**Working Capital:** The difference between current assets and current liabilities.



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