



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

2017-2018 Approved Annual Budget





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

City of College Station, Texas Approved Budget for Fiscal Year 2018

October 1, 2017 to September 30, 2018

Principal City Officials, October 2017

Elected Officials

Mayor	Karl Mooney
City Council Place 1	Blanche Brick
City Council Place 2	Jerome Rektorik
City Council Place 3	Linda Harvell
City Council Place 4	Barry Moore
City Council Place 5/Mayor Pro Tem.....	Julie Schultz
City Council Place 6	James Benham

City Administration

City Manager	Kelly Templin
Deputy City Manager	Chuck Gilman
Assistant City Manager	Jeff Kersten
Assistant City Manager	Jeff Capps
Director of Planning and Development Services	Lance Simms
Director of Finance.....	Mary Ellen Leonard
Director of Public Communications	Jay Socol
Director of Water Services Department	David Coleman
Director of Electric Utility.....	Timothy Crabb
Chief of Police	Scott McCollum
Fire Chief	Jonathan McMahan
Director of Public Works	Donald Harmon
Director of Parks and Recreation	David Schmitz
Interim Director of Information Technology.....	Erin Provazek
Director of Human Resources	Alison Pond
Director of Community Services	Debbie Eller
Director of Economic Development.....	Natalie Ruiz
City Attorney	Carla Robinson
City Secretary	Tanya Smith
Internal Auditor.....	Ty Elliott



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 1, 2016

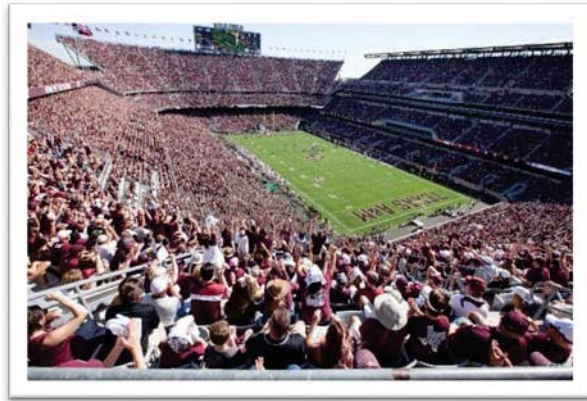
Executive Director

Community Profile

City of College Station
Home of Texas A&M University



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



Nationally recognized

Ranked no. 2 on the Milken Institute's list of Best Performing Small US Cities, College Station has also been recognized as one of the nation's top 10 places for business, jobs, families and retirees. In addition, the city was listed among US Cities Poised to Thrive, and is one of the 15 fastest-growing metros in the country. Meanwhile, College Station boasts one of the lowest property tax rates in Texas.

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



Safe and family-friendly

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

The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with more than 125,000 annual visitors. Former President George H. W. Bush and Barbara make College Station their second Texas home and are often seen around town.



Abundant recreation

College Station's 58 public parks cover more than 1,300 acres, with many providing amenities such as tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking/jogging and nature trails, a competition-quality skate park, and a large outdoor amphitheater and festival site.



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

Thriving economy

In 2017, College Station ranked No. 4 on WalletHub's list of Most Recession-Recovered Cities. The city has worked closely with Texas A&M and the City of Bryan to develop the Biocorridor, a high-tech research area that will spark the area's economic growth for years to come. In September 2017, the area's unemployment rate stood at 2.8 percent, which ranks among the lowest in Texas and nationally.

College Station History

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

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

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

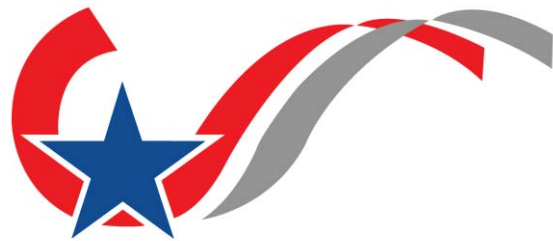


The first College Station City Council in 1938.

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

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

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



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CITY OF COLLEGE STATION
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City of College Station

Fiscal Year 2017-2018

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,841,002, which is a 16.87 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,032,630.

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

FOR: Mayor Karl Mooney
Council Member Linda Harvell
Council Member Blanche Brick
Council Member Barry Moore
Council Member Jerome Rektorik
Council Member Julie Schultz

AGAINST:

PRESENT and not voting:

ABSENT: Council Member James Benham

Property Tax Rate Comparison	2017-2018	2016-2017
Property Tax Rate:	\$0.497500/100	\$0.472500/100
Effective Tax Rate:	\$0.444262/100	\$0.424282/100
Effective Maintenance & Operations Tax Rate:	\$0.266381/100	\$0.248291/100
Rollback Tax Rate:	\$0.517358/100	\$0.472820/100
Debt Rate:	\$0.220339/100	\$0.195339/100

Total debt obligation for City of College Station secured by property taxes:
\$36,363,851.



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

October 1, 2017

Honorable Mayor and City Council:

Introduction

I am pleased to present the Fiscal Year 2017 – 2018 Approved Budget for the City of College Station. The budget sets the strategic policy direction for the City and provides the funding to implement that direction for the year.

Addressing Council's 2017 strategic plan objectives, continued cost avoidance, growth and the consequences of growth are the dominant themes in the budget this year. The budget provides a roadmap for addressing public safety, development and infrastructure demands of the City into the future. The February 2017 City Council planning session identified key areas of focus. The approved budget is designed to address growth and the priorities set by the City Council.

Council Goals influencing this budget

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

Key Strategic Objectives Addressed in the Approved Budget

- Provides funds to pay the debt service for the construction of a new police station
- Provides funds for the design of a new City Hall
- Establishes timing for the evaluation of Fire Station #7
- Provides funds to implement a plan to re-purpose the Arts Council Building
- Continues funding the design and construction of two synthetic fields at Veterans Park
- Provides funds for the design of phase one of Southeast Park
- Provides funds for a feasibility study to evaluate utility smart meter technology

As the City continues to grow, we must respond to growth in a sustainable and significant way if we want to avoid the pitfalls that unaddressed growth can bring to a community. We must, of course, be prudent with available resources to maximize the services provided by the City.

Budget Summary

The Fiscal Year 2017 – 2018 Approved Net Budget for the City of College Station totals \$365,700,034 for all funds. Of this amount, \$244,742,774 is included for the operations and maintenance budget, and \$120,957,260 is included for the capital budget. The budget was prepared using policy parameters provided by the City Council through its Strategic Plan, Fiscal and Budgetary Policies, and previous policy direction from the City Council.

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

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

Economic Conditions

Economic conditions remain mostly positive in College Station. Property values have continued to increase, with new construction continuing at a strong pace. In the northern part of the City, development and redevelopment continues along the University Drive Corridor with the construction of mixed use developments including Century Square. This development along University Drive is underway and includes hotels, office, living and retail space, as well as restaurants. Much of this development will be open for business in the fall of 2017. On the other side of Texas Avenue, the new Embassy Suites hotel opened in the fall of 2017 and will add significant property value to the tax base. There also continues to be significant construction in the Bio-Corridor, including the construction of the new ViaSat headquarters. Multi-family construction continues to take place around the city as well. Sales tax revenues continue to grow.

Development continues in the southern part of the City including the opening of a larger Academy retail store in June 2017. Retail development continues, especially in the Tower Point and CapRock developments in the southern part of the City with new restaurants and other businesses opening and others under construction to serve the ever growing residential populations in the southern part of the City. Recently completed development has included the new Gold's Gym and PetSmart in the Tower Point development. Veterans Park and other athletic facilities continue to be utilized for a variety of events including the Texas State 7v7 Championships.

Texas A&M University continues to see significant growth and development as enrollment continues to increase. Construction of new buildings and facilities on campus continues. The Texas A&M University System has begun construction on the new RELLIS campus with plans to invest \$150 million to create a new research and development campus to help companies move ideas from the laboratory to the marketplace while also offering a new path toward a college degree.

While all of this news is positive, the pace of growth strains city services, such as public safety, the transportation system, utility services and other core services.

Tax Rate

The total net taxable certified value of property in the City of College Station for 2017 is \$8,902,090,555. This represents an increase of 11.41% over 2016. Of the increase to assessed values, \$408,568,903 is due to new value added to the tax rolls. Existing property values increased by 6.3% over 2016.

Based on the final property value numbers received – the effective tax rate for FY18 is calculated to be 44.4262 cents. The effective tax rate is the rate that will raise the same revenues on the same properties

this year as last year. The rollback tax rate is 51.7358 cents. The rollback tax rate is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the rollback rate.

The FY18 Approved Budget includes a tax rate of 49.75 cents per \$100 assessed valuation and includes a 2.500 cent increase on the debt service side of the tax rate to support the debt issued related to the construction of the new police station. The approved operations and maintenance portion of the tax rate is 27.7161 cents and remains unchanged from prior year. This will provide the necessary property tax revenue needed to support the approved General Fund budget. The debt service portion of the tax rate is 22.0339 cents, which is the rate necessary to meet the tax supported debt obligations of the City.

The following chart shows the two components of the tax rate and compares last year's tax rate to this year's approved tax rate.

	FY17	Change	Approved FY18
Debt Service Fund	19.5339	2.5000	22.0339
General Fund	27.7161	0.0000	27.7161
	47.2500	2.5000	49.7500

Each cent on the tax rate generates approximately \$800,000 in additional property tax revenue.

Changes from Proposed to Approved

During Budget Workshops, direction was given by City Council to increase the budget for Convention and Visitors Bureau operations to \$1,846,991. This increase added an additional \$234,941 to the Hotel Tax Fund.

Council also provided direction to reduce the Mayor/Council travel and training service level adjustment by \$9,000 and to remove \$40,000 related to the funding of legislative consulting services. Combined, these reductions decreased the General Fund budget by \$49,000.

After Budget Workshops, staff recommended a change to Attachment "A" to the Budget Ordinance (Appendix A) and identified additional potential technology purchases that may occur through a variety of Cooperating Purchasing Interlocal arguments. This revision did not result in a change to the overall net budget.

In addition, minor corrections as well as additional explanations /clarifications were made to the Approved Budget. These did not result in a change to the overall net budget.

Service Level Increases

Increased growth puts demands on resources and results in the need for service level increases. Below is a summary of some of the key service level increases included in the approved budget.

Core Services & Infrastructure - Police Department

Additional resources are included in the Police Department budget to keep up with growth in the community. The budget includes seven new positions and associated equipment as well as the retention of four officers no longer funded by the school district. The approved budget includes:

- Two Detectives and vehicles
- One Special Investigator
- Two Public Safety Telecommunicators
- Two Police Assistants
- Funding for a Police Canine program

Core Services & Infrastructure - Fire Department

As with the Police Department, the additional resources requested for the Fire Department are to keep up with growth in the community as well as six firefighters previously funded by a federal grant. The approved budget includes:

- Third of 3 phases of the Safety / EMS Captain and vehicle
- One Accreditation Manager
- One civilian Fire Inspector
- Phase 1 of a program to replace the Extrication Tools
- Phase 1 of a program to replace the Thermal Imaging Cameras
- Replacement of the EKG Monitors
- Funding for a Bike EMS program
- Funding for Personal Protective Equipment

Core Services and Infrastructure - Public Works

Keeping up with the traffic and infrastructure needs in College Station is a top priority in this budget. The approved budget includes:

- One dump truck and one Dump Truck Operator
- One Traffic Signal Technician
- Funding for the implementation of the 4th year of the Corrective Building/Facility Maintenance Plan as well as one time additional funding for facilities repairs
- Funding to increase the annual traffic calming initiative
- Funding for curb repair in Summit and Castlegate II
- Funding for ADA Compliance upgrades in specified City facilities

Core Services and Infrastructure - Parks and Recreation

Providing safe and appealing neighborhoods is a priority in this budget. Many of these items have been identified in the Parks Asset Management Plan. The approved budget includes:

- One Business Service Manager
- One GIS Analyst
- Funds for installation of the Weathermatic Irrigation System
- One Operations Supervisor and vehicle
- Funds for the Games of Texas Bid Fee
- Funds for the Games of Texas Operations
- Increased funds for Turf Maintenance
- Multiple pieces of additional equipment for field maintenance

Growth/Neighborhood Integrity - Planning and Development

Development continues to be strong in College Station. In order to review and process growth in development, it is necessary to add additional resources. The approved budget includes:

- One Senior Planner
- One Development Review Engineer
- Laptops for the Building Inspectors
- Funding for the continued implementation of the Neighborhood Plans

Growth continues to be a challenge for the building inspection activity as the number of building inspections is projected to increase again next year. Development including growth in Municipal Utility District (MUD) #1 in the Extraterritorial Jurisdiction (ETJ) will dramatically impact the inspection workload for years to come.

Diverse & Growing Economy - Economic Development

The approved budget includes funding for additional economic development efforts in College Station as well as implementation of the Spring Creek Local Government Corporation and the Dartmouth synthetic TIRZ. The implementation of the Dartmouth synthetic TIRZ will have no

financial impact until FY19. The Economic Development plan includes developing a plan to identify local assets and linkages with Texas A&M University's areas of research expertise to guide the City's list of target industry sectors. Efforts will also continue to recruit national retailers to College Station.

Core Services and Infrastructure/Growth - Electric Utility

Current and planned growth is driving the approved service level adjustments for the Electric Utility.

The approved budget includes:

- One Substation Technician
- One Assistant Warehouse Supervisor
- One manhole support trailer
- Funding for an Advanced Meter Infrastructure (AMI) feasibility study
- Substation service trucks upgrade
- Funding for safety and compliance training

The CSU Electric system continues to expand to serve the growth that has been occurring. These positions will address electric plant additions, system maintenance, and ensure reliable and timely electric service.

Core Services and Infrastructure/Growth - Water Services

As with the Electric Utility, current and planned growth is driving the approved service level adjustments for Water Services. The approved budget includes:

- One Engineering and Development Coordinator
- Funding for an Advanced Meter Infrastructure (AMI) feasibility study

The budget for the Water Fund also includes a scheduled residential and commercial rate increase of 6% in the fourth quarter of FY18. This rate increase is needed to meet the upcoming capital project expenditures in FY18 and the next several years.

Core Services and Infrastructure/Growth – Sanitation

As the result of a cost of service study estimated to be completed in the fall of 2017, the budget for the Sanitation Fund includes a rate increase and stratification of rates that is budgeted for implementation in the fourth quarter of FY18. The percentage increase of each service varies as a result of the differing stratification. This rate increase is needed to meet the ongoing costs of providing sanitation services to the growing population. The proposed rate increase is under consideration by Council will be subject to Council approval.

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

Compensation and Benefits

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. This work has been continued annually in order to stay competitive with the market, and attract and retain the best employees.

The approved budget includes implementing the revised pay structure established as a result of the salary survey work done last year. Funds are included in the approved budget for a 2% scale movement for all positions in the City in order to keep up with market changes. The FY18 Approved Budget also includes a 1.5% pool for performance pay increases for eligible City personnel. The performance pay is designed to address performance and retain high performers. There are also funds included in the budget for targeted adjustments to specific positions that may need to be adjusted to address creating more career progression opportunities in different areas of the City. A total of \$1.8 million is included in the approved budget for

implementing the revised pay plan structure, including scale movement, merit pools and targeted adjustments.

The FY18 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY18 Approved Budget, employee premium contributions for these plans will increase at 10% and 5%, respectively. An increase in the City contribution for Health Insurance premiums of 5% is also included in the approved budget.

The approved FY18 budget also includes the implementation of a plan to address the increasing liability carried on the City's books related to providing retiree healthcare. The Other Post Employments Benefit liability (OPEB) will dramatically increase as a result of accounting rule changes if no plan changes are made. The FY18 budget includes a plan to fund the liability on an ongoing basis in an irrevocable trust. There are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) for next year.

Capital Projects

The approved Capital Improvements Project (CIP) Budget for FY18 totals \$120,957,260 for all funds that include capital projects. This is an increase of approximately \$13 million over the capital budget for FY17 and reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY18. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$16 million in appropriations for street and transportation capital projects. These include the appropriation for a number of significant transportation projects that will be moving forward in FY18. These projects include the Holleman Drive South project from North Dowling to Rock Prairie Road, the Relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the Southside Neighborhood Safety Improvements – Holik, Park Place, Anna and Glade, the Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway, and the Greens Prairie Trail – City Limits West of Woodlake to Royder Road. In addition, appropriations have been included in FY18 for a number of projects that have been added to the 5-year CIP in an effort to address some high priority transportation needs. These include the Lincoln Avenue Rehabilitation project, the Royder Road Phase II – Backwater to FM 2154 project, and the design of the State Highway 40/FM 2154 Interchange project.

Other significant governmental capital projects include the new Police Station. Construction on this project is expected to begin in FY18 and be completed in FY20. Budget appropriations have also been included for the design of a New City Hall. Construction on the Library expansion will also begin in FY18. The budget also includes approximately \$88 million in new appropriations for electric, water and wastewater capital projects. Significant utility projects that will continue to move forward in FY18 include the Graham Road Substation construction and the Lick Creek Wastewater Treatment Plant Expansion. The Hotel Tax Fund includes \$2.7 million in capital appropriations for the completion of improvements at Veterans Park that include two additional synthetic fields as well as improvements and amenities to be added to the existing athletic fields in the park.

These capital funds come from various sources including General Obligation bonds authorized by the voters, Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. Associated operating and maintenance costs needed for the projects that will be operational in FY18 have been included in the approved budget.

Conclusion

Thanks to all who worked so hard to prepare this budget, especially the budget team that put many hours into its preparation. Thanks to the Management Team for identifying service needs for the future. Thanks also goes to you, the City Council, for your direction and leadership.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kelly Templin". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Kelly Templin
City Manager



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

Executive Summary

City of College Station Mission Statement

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

The following is a summary of key elements included in the Fiscal Year 2017-2018 Approved Budget for the City of College Station. The 2018 fiscal year begins October 1, 2017 and ends September 30, 2018. This budget provides the framework to implement the mission and vision of the City as outlined by City Council.

The budget is prepared in the context of the Financial Forecast. The forecast predicts the fiscal impact of current and future budgetary decisions in a five-year forecast based on a set of assumptions regarding revenues and expenditures. The budget also continues the implementation of decisions made by Council.

The budget is submitted to Council approximately 45 days prior to the end of the fiscal year. Copies are placed with the City Secretary and in the Larry J. Ringer Library for citizen review. The budget is also available on the City's website at www.cstx.gov.

The budget document is presented by fund and is designed to provide decision makers with an overview of City resources and how resources are utilized to accomplish the policy direction of Council. The budget shows the City's commitments and how the City meets the financial policies approved by Council. The document is also designed to show services provided and associated costs.

Below is a summary of the Fiscal Year 2017-2018 Approved Net Budget.

FY18 Approved Net Budget Summary	
Fund Type	Approved Net Budget
Governmental Funds	\$100,953,120
Enterprise Funds	129,279,821
Special Revenue Funds	14,509,833
Subtotal O&M	\$244,742,774
Fund Balance/Working Cap Transfer to CIP	26,403,190
Capital Projects	94,554,070
Total Approved Net Budget	\$365,700,034

Budget Format

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

Budget Summary Section

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

Fund Sections

The Fund sections of the budget provide a view of various services provided by the City and are organized around the Governmental, Enterprise, Special Revenue, and Internal Service funds. This part of the budget is designed to show services provided and the budget resources available.

Included in the fund sections are the departments' strategic plans. These plans include the mission statement for the department, departmental goals, issues and needs, plans of action and key performance indicators. The departmental strategic plans reflect the primary services that departments provide and ties those to specific elements from the City's Strategic Plan as directed by the City Council. The key performance indicators are specific measures that illustrate how well levels of service are being met.

Also included in these sections are summary reports including fund summaries and department summaries. Fund summaries include operational and non-departmental expenditure details for prior year (FY16) actual revenues and expenditures, revised FY17 budget revenues and expenditures, FY17 year-end estimates, FY18 approved base budget, FY18 approved service level adjustments, and the total FY18 approved budget. Department summaries include only the operations and maintenance expenditures within a fund. The financial details of each division within a department, a summary of expenditures by classification type (salaries, supplies, maintenance, purchased services, capital outlay, purchased power, other purchased services and indirect costs), as well as a summary of personnel and list of all approved SLA requests are included on each department summary.

Appendices

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

Budget Basis

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

Also included in the budget is a summary of the approved Capital Improvement Projects Budget for FY18. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects.

Budgetary Management

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

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

The Budget staff evaluated the FY17 budget prior to developing target budgets for FY18. Part of the analysis involved identifying and removing budgets for all “one-time” expenditures (expenditure budgets for one-time capital, special studies and other like items) that were included in the FY17 budget. Only budgets for one-time items not anticipated to be completed in FY17 were included in the FY18 target base budget. The target budgets were distributed to the departments to determine any changes that were needed to reflect the department’s ability to provide services at the same level as the prior year.

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

The base budgets were prepared by the departments and were designed to provide the resources needed to maintain or expand current service levels. The budget was prepared conservatively. Any material changes in services were submitted as Service Level Adjustments (SLAs) and will be considered by Council during the budget workshops.

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

As part of the FY18 budget development process, departments were asked to submit Department Strategic Plans intended to outline departmental goals, issues, and key performance indicators. Departments were also asked to assess and document the anticipated needs of the next three years using the Strategic Business Plans as a framework to identify these needs. These needs were submitted as part of a future years SLA request and have been used in developing the various Fund forecasts.

Fiscal and Budgetary Policies

Each year as part of the budget process, Fiscal and Budgetary Policies are reviewed. All Fiscal and Budgetary policies are included in Appendix F in this document. The Fiscal and Budgetary Policies serve as the framework for preparing the budget as well as for the financial management of the City. During the budget preparation process these policies are reviewed with Council. The City incorporates Long-Range Financial Policies into the City’s Strategic Plan in accordance to the City Mission and Vision.

Long-Range Financial Policies

The “operating budget” is the City’s annual financial operating plan and, as such, includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. Each year departments are asked to submit Strategic Plans intended to outline departmental goals, issues, and key performance indicators as well as assess and document the anticipated needs of future years. These plans are analyzed in a Multi-Year Fund Forecast. In addition, strategic policies have been created to cover how the city approaches Revenue Management, Expenditure Control, Capital Budgets and Programs, Capital Maintenance and Replacement, Asset Management, Debt Management, Financial Conditions, Reserves and stability ratios as well as internal controls. The Fiscal and Budgetary Policies require that the operating budget be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. In accordance with this policy, the FY18 Approved Budget presented in this document is a balanced budget.

Strategic Plan

The Strategic Plan is a collaboration of the City Council and the numerous City departments working together to create a cohesive forward direction for College Station in the upcoming years.

The following is an outline for the goals and practices we have set to achieve in the near future so that each citizen may enjoy a greater quality of life than ever before.

Mission Statement

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

Community Vision

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

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

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

Core Values

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

Organizational Values

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

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

I. Good Governance

The City is governed in a transparent, efficient, accountable and responsive manner on behalf of its citizens that actively promotes citizen involvement.

- A. Objectives: What does this mean for citizens?
 - a. The city conducts business in an open and inclusive fashion.
 - b. The city delivers services in an efficient, practical manner.
 - c. The city actively pursues the aspirations, goals, and expectations of its citizens.
 - d. Citizens are encouraged to serve on city boards, commissions, and in other volunteer capacities.
 - e. Citizens are satisfied with city services and facilities.

- B. Actions: How will we achieve success?
 - a. The council will annually review and implement the Strategic Plan.
 - b. The council will conduct regular citizen surveys about city services and priorities.
 - c. The council will conduct regular internal audits of city services, practices, and programs and report the results to the public.
 - d. The city will televise council workshops and regular meetings.
 - e. Critical governance information such as plans, budgets, ordinances, expenditures, etc., will be available on the city's website and in city offices.
 - f. Council will ensure its funding partners remain wise stewards of tax funds.
 - g. Council will adopt and adhere to a series of practices for conducting its meetings.
 - h. The city will ensure that notices are posted and readily available to the public.
 - i. The city will share information and communicate with citizens about city issues through owned, earned, and paid media.

II. Financial Sustainability

Wise stewardship of financial resources results in the city's ability to meet service demands and obligations without compromising the ability of future generations to do the same.

- A. Objectives: What does this mean for citizens?
 - a. The city maintains diverse sources of revenue and a comparable property tax rate for growing cities of comparable size.
 - b. The city maintains adequate reserves to ease the impact of economic fluctuations.
 - c. The city maintains economic competitiveness measured by comparable trends.
 - d. Citizens know where city revenue comes from and how it is spent.
 - e. Citizens are satisfied with city services and facilities.

- B. Actions: How will we achieve success?
 - a. The city will have an annual balanced budget and a diversity of revenue sources.
 - b. The city will endeavor to maintain or improve its current bond rating.
 - c. Enterprise operation rates will be set to meet service demands.
 - d. The city will seek grants and other outside funding.
 - e. The city will strive to maintain and rehabilitate equipment, facilities, and infrastructure on a strategic schedule and establish reserve funds to enable replacement.

- f. The city will seek the efficient delivery of services and facilities.
- g. The city will maximize the transparency of expenditures, policies, and procedures.
- h. The city will conduct routine audits to ensure accountability and maximize efficiency.
- i. The city will set fees at appropriate levels to recover the costs of service delivery.
- j. The city will share information and communicate with citizens about the city's fiscal issues through various media outlets.

III. Core Services & Infrastructure

The city's core services and infrastructure are efficiently, effectively and strategically delivered to enable economic growth and development, and to maintain citizens' health, safety and general welfare.

- A. Objectives: What does this mean for citizens?
 - a. The city has few utility failures and outages.
 - b. The city reduces crime and fear of crime, including risk of injury or property damage.
 - c. The city protects life and property in times of emergency.
 - d. City services and facilities are adequate in size, location, and timing.
 - e. City services and utilities are safe and efficient.
 - f. The city assists at-risk and low-income residents.
 - g. Citizens are satisfied with city services and facilities.
- B. Actions: How will we achieve success?
 - a. The city will maintain program accreditations and certifications.
 - b. The city will attract and retain professional staff and be an employer of choice.
 - c. The city will guide private and public land use for business development.
 - d. The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
 - e. The city will provide immersive learning experiences for citizens.
 - f. The city will use technology to effectively and efficiently deliver services.
 - g. The city will continue to support community development agencies that demonstrate good stewardship of public funds.
 - h. The city will continue to support fair and affordable housing programs.
 - i. The city will share information and communicate with citizens about core services and infrastructure through owned, earned, and paid media.

IV. Neighborhood Integrity

The city's neighborhoods are long-term viable, safe and appealing.

- A. Objectives: What does this mean for citizens?
 - a. The city has diverse housing choices and property values are stable or increasing.
 - b. Citizens are satisfied with the quality of life in their neighborhoods.
 - c. The city has reduced the negative impacts of neighborhood rental properties.
 - d. Citizens have numerous opportunities to actively engage in decisions that affect their neighborhoods.
- B. Actions: How will we achieve success?
 - a. The city will have proactive code enforcement.

- b. Federal and state funds will be used to help provide affordable housing and address community development needs and opportunities.
- c. The city will use a geographic-based approach to deliver police services.
- d. The Police Department's Community Enhancement Unit will provide proactive neighborhood support.
- e. The city will continue to invest in the maintenance and rehabilitation of neighborhood infrastructure and facilities.
- f. The city will continue its partnerships with Texas A&M University to educate renters.
- g. The city will expand mobile-ready technologies to inform citizens and engage them on city issues and concerns.
- h. The city will continue to plan with neighborhood residents to address concerns and capitalize on opportunities.
- i. The city will continue to support and partner with homeowner and neighborhood associations to address their issues and concerns.

V. Diverse & Growing Economy

The city's diverse economy generates high-quality, stable jobs that strengthen the sales and property tax base and contribute to an exceptional quality of life.

- A. Objectives: What does this mean for citizens?
 - a. The city's annual taxable value increases.
 - b. The city's annual sales tax receipts increase.
 - c. The number of high-paying, full-time private sector jobs increases.
 - d. Adequate, serviceable land is available for economic development opportunities.
 - e. Opportunities are available for starting and operating businesses.
- B. Actions: How will we achieve success?
 - a. The city will support, expand, and diversify a consumer-oriented economy.
 - b. The city will protect major economic assets from incompatible encroachments.
 - c. The city will support efforts to expand and enhance broadband services.
 - d. The city will support diverse, business-to-business services.
 - e. The city will expand and diversify efforts that focus on job growth.
 - f. The city will plan and invest in infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
 - g. The city will maintain comparable utility rates.
 - h. The city will ensure that business impacts are considered in the development of regulations and standards.
 - i. The city will protect properties from crime and property damage.
 - j. The city will ensure adequate, serviceable land is used for economic needs.
 - k. The city will maintain relationships with local and regional economic partners.

VI. Improving Mobility

The city has a safe, efficient, sustainable, and well-connected multimodal and innovative transportation system that contributes to a high quality of life and is sensitive to surrounding uses.

- A. Objectives: What does this mean for citizens?
 - a. The city increases the number of safe and complete ways to travel in town.
 - b. The city increases the enforcement of traffic offenses in an effort to decrease vehicle accidents.
 - c. City streets are not heavily congested for extended periods of time.

- d. City streets, sidewalks, bike lanes, and multimodal paths are well-maintained and free of hazards.

B. Actions: How will we achieve success?

- a. The city will provide streets that accommodate vehicles, bicyclists, and pedestrians.
- b. The city will ensure that streets have features that promote pedestrian safety.
- c. The city will seek transit opportunities through partnerships.
- d. The city will provide for land uses that support multimodal opportunities.
- e. The city will plan for infrastructure that meets projected growth and development.
- f. The city will seek federal and state funds to construct facilities.
- g. The city will make investments to help avoid long periods of traffic congestion.
- h. The city will promote a well-connected system of residential streets and collector avenues to ease the strain on expensive arterial boulevards.
- i. The city will identify and fund a multi-year capital improvements program.
- j. The city will maintain and rehabilitate the system to avoid costly replacement.
- k. The city will maximize the system's efficiency, including intersection improvements, traffic signal timing, and signage.

VII. Sustainable City

The city's conservation and environmental awareness is fiscally responsible and results in a real and tangible return on investment.

A. Objectives: What does this mean for citizens?

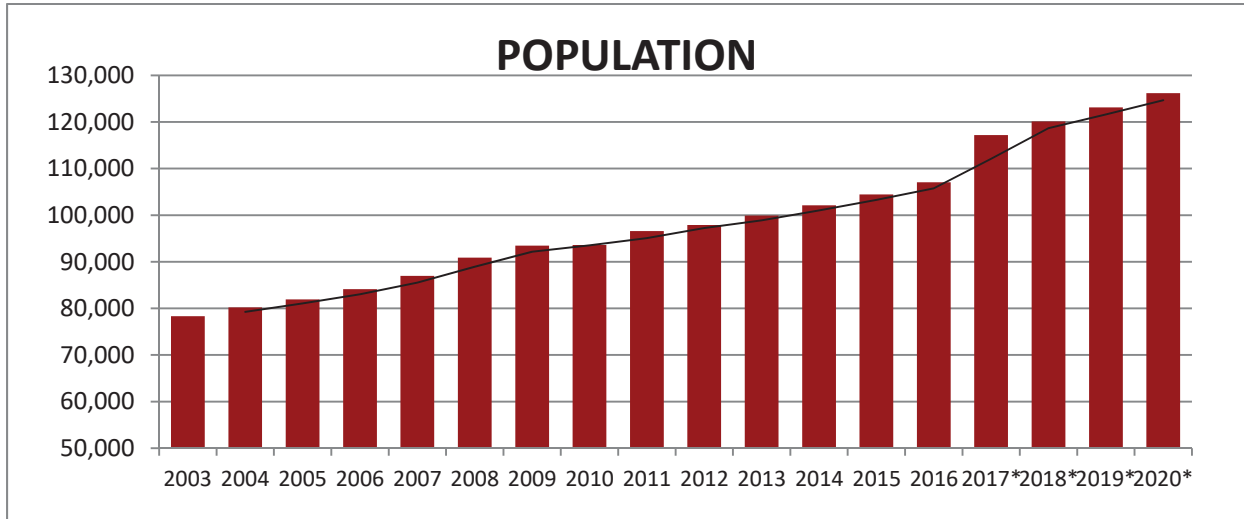
- a. The city purchases power from renewable energy sources.
- b. The city reduces energy and water consumption.
- c. The city reduces the volume of waste generated.
- d. The city uses land efficiently.
- e. The city protects vulnerable environmental features.
- f. The city reduces risk associated with flooding and other natural hazards.

B. Actions: How will we achieve success?

- a. The city will enhance its conservation and recycling efforts.
- b. The city will purchase renewable energy.
- c. The city will protect its potable water supply and its ability to meet projected demands.
- d. The city will conduct sound land use planning guided by its Comprehensive Plan.
- e. The city will increase participation in FEMA's Community Rating System program.
- f. The city will acquire flood-prone areas and their associated riparian areas through its Greenway Acquisition program.
- g. The city will seek grants and other sources of outside funding to support its sustainability efforts.
- h. The city will encourage education about city conservation efforts and programs.

College Station Growth Trends

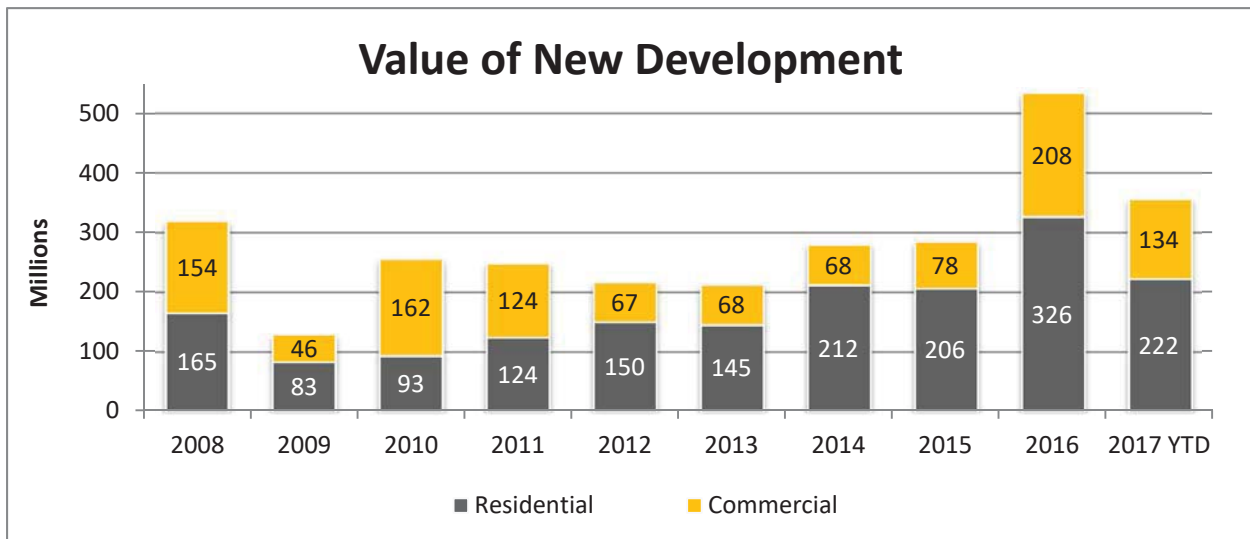
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population through September 2017, provided by Planning & Development Services, is 117,191. This is a 73% increase in population since 2000, and a 123% increase since 1990. The population is projected to grow by approximately two to three percent per year over the next five years.



**The above graph shows population growth in College Station over the last several years and projects an average 2.5% growth from 2018 - 2019. 2017 reflects actual through September 2017 (source: Planning & Development Svcs Dept).*

- Building Permits and Development:** In 2016, the value of total building permits issued was approximately \$534 million.

From January through September 2017, there were 330 single family home permits, 35 new commercial permits, 41 multifamily permits, and 82 townhome permits issued; whereas 359 single family home permits, 26 new commercial permits, 58 multifamily permits, and 148 townhome permits



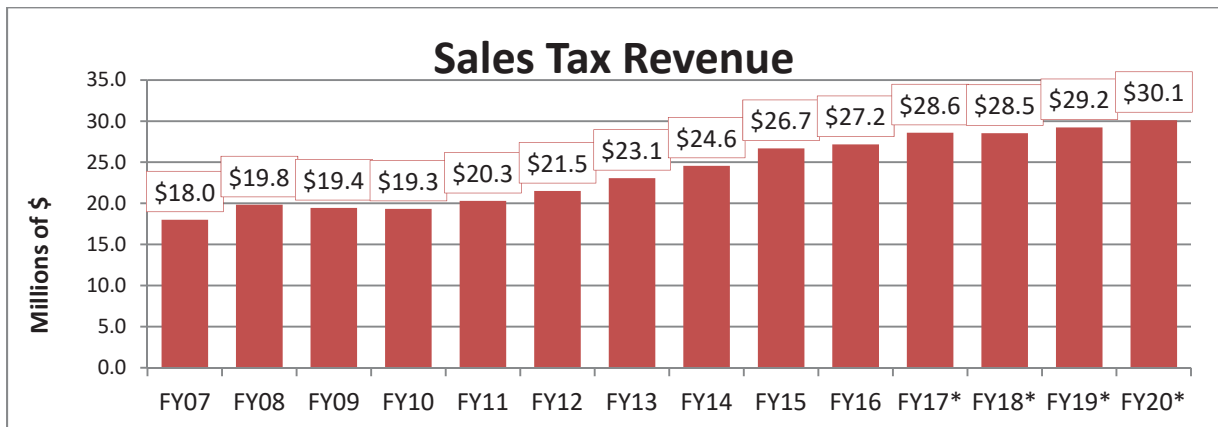
were issued for the same period last year. A total of 1,054 permits with a value of \$356 million have been issued from January through September 2017, whereas 1,412 permits with a value of \$382 million were issued for the same period last year. Much of this permitted value will likely turn into new taxable assessed value in the next 1-2 years.

2. **Unemployment Rate:** The most recent statistics available from the Texas Workforce Commission show an average local unemployment rate of 2.8% through September of 2017. This rate is below the state average of 4.0% and the national average of 4.1%.
3. **Ad Valorem Valuations:** The certified taxable assessed values for 2018 are \$8,902,090,555. This represents an increase of 11.41% over 2016. Of the increase to assessed values, \$408,568,903 is due to new value added to the tax rolls. Existing property values increased by 6.3% over 2016.

Increases in ad valorem value this year are directly related to new construction and increases in existing value in the City. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base in 2018. As taxable ad valorem value increases, particularly through growth, it provides some additional resources for both capital projects and operating and maintenance costs. This increase provides additional revenues needed to meet increasing service demands associated with growth in the City.

The FY18 Approved Budget includes a tax rate of 49.75 cents per \$100 assessed valuation and includes a 2.500 cent increase on the debt service side of the tax rate to support the debt issued related to the construction of the new police station. The approved operations and maintenance portion of the tax rate is 27.7161 cents and remains unchanged from prior year. This will provide the necessary property tax revenue needed to support the approved General Fund budget. The approved debt service portion of the tax rate is 22.0339 cents, which is the rate necessary to meet the tax supported debt obligations of the City.

4. **Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 37% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10, and steadily increase in FY11- FY16. The FY17 year-end estimated sales tax revenue included in the approved budget is projected to increase approximately 5.2% over sales tax received in FY16 to \$28,584,504. This is due to a steady increase in sales tax revenue, but also attributed to significant one-time sales tax revenues received in FY17. In FY18, sales tax revenue reflects a decrease from the FY17 year-end estimate due to the one-time revenues that were received in FY17. When isolating for the recurring sales tax revenue, the estimated recurring sales tax is projected to increase 2% in FY18. Moderate sales tax growth is projected for future years.

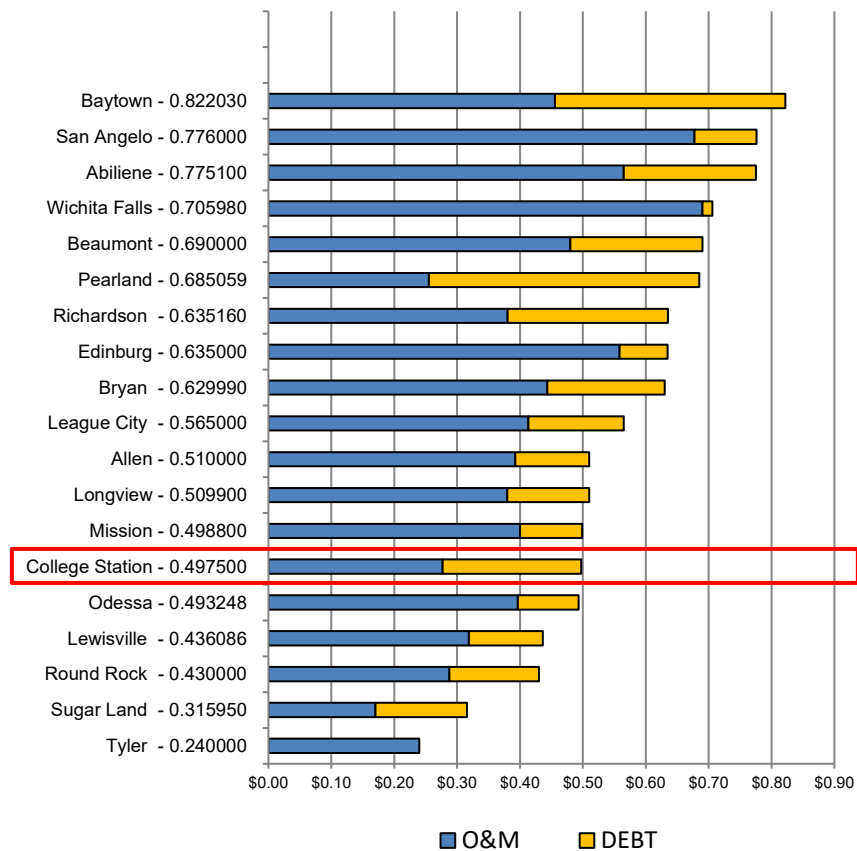


This chart reflects sales tax revenues received and estimated () to be received by the City of College Station.*

Property Tax Rate

The approved ad valorem tax rate of 49.7500 cents per \$100 of valuation allows the City to fund growing demands for service. This rate provides for a more diversified revenue stream for the City of College Station, which continues to have one of the lowest tax rates among surveyed Texas cities. The chart below reflects a comparison of the FY18 approved rate to the current rates of cities with a population from 75,000 to 125,000.

**FY2018 Ad Valorem Tax Rate Comparison of Texas Cities
with a Population 75,000 to 125,000**



College Station continues to have one of the lowest tax rates among surveyed Texas cities with a population of 75,000 to 125,000.

Economic Conditions

Economic conditions remain mostly positive in College Station. Property values have continued to increase, with new construction continuing at a strong pace. In the northern part of the City, development and redevelopment continues along the University Drive Corridor with the construction of mixed use developments including Century Square. This development along University Drive is underway and includes hotels, office, living and retail space, as well as restaurants. Much of this development will be open for business in the fall of 2017. On the other side of Texas Avenue, the new Embassy Suites hotel opened in the fall of 2017 and will add significant property value to the tax base. There also continues to be significant construction in the Bio-Corridor, including the construction of the new ViaSat headquarters. Multi-family construction continues to take place around the city as well. Sales tax revenues continue to grow.

Plans for development continue in the southern part of the City including the opening of a larger Academy retail store in June 2017. Retail development continues, especially in the Tower Point and CapRock developments in the southern part of the City with new restaurants and other businesses opening and others under construction to serve the ever growing residential populations in the southern part of the City. Recently completed development has included the new Gold's Gym and PetSmart in the Tower Point development. Veterans Park and other athletic facilities continue to be utilized for a variety of events including the Texas State 7v7 Championships.

Texas A&M University continues to see significant growth and development as enrollment continues to increase. Construction of new buildings and facilities on campus continues. The Texas A&M University System has begun construction on the new RELLIS campus with plans to invest \$150 million to create a new research and development campus to help companies move ideas from the laboratory to the marketplace while also offering a new path toward a college degree.

While all of this news is positive, the pace of growth strains city services, such as public safety, the transportation system, the utility services and other core services.

Financial Forecast

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

Revenues and expenditures will be monitored closely to ensure any unexpected decreases in revenues or increases in expenditures can be proactively addressed. Although the economy has been relatively strong, the City will continue to be mindful of the impact of future economic downturns and will proactively address budgetary concerns.

Utility Rates

The approved budget includes budgeted fourth quarter rate increases for both the Water and Sanitation Utilities.

The approved budget for the Water Fund also includes a scheduled increase of 6% that is approved to be implemented in the fourth quarter of FY18. This rate increase is needed to meet the upcoming capital project expenditures in FY18 and the next several years. In addition, as the result of a cost of service study estimated to be completed in the fall of 2017, the budget for the Sanitation Fund includes a rate increase and stratification of rates that is budgeted for implementation in the fourth quarter of FY18. The percentage increase of each service varies as a result of the differing stratification. This rate increase is needed to meet the ongoing costs of providing sanitation services to the growing population. The Sanitation rate increase is under consideration by Council will be subject to Council approval.

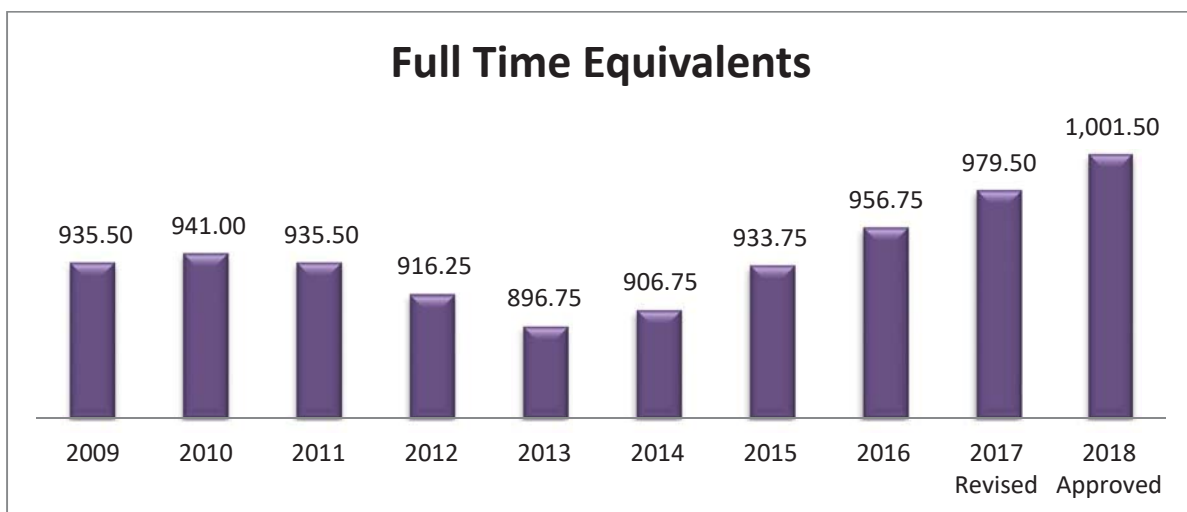
Early in FY17, the City implemented system-wide water and wastewater impact fees. The impact fees will provide additional resources to pay for a portion of the cost of growth in the water and wastewater utility systems. It will also shift a portion of the cost to the areas where the growth is occurring. It is anticipated that these revenues will offset debt service payments made in the Water and Wastewater Funds related to the Well #9, Well #9 Collection Line and State Highway 6 Water Line capital improvement projects as well as the Lick Creek Wastewater Plant Expansion capital improvement project. Finally, roadway impact fees were also implemented in FY17. Impact fees shift some of the costs of growth in the community to those areas where the growth is occurring.

Positions in the FY18 Budget

As a service providing organization, salaries and benefits account for the largest percentage of City operating expenses. College Station is similar to other cities in this respect. Human resources are also one of the primary assets of the City. When the cost of purchased power is excluded, personnel expenditures account for approximately 65% of total City operating and maintenance expenditures. The FY18 Approved Budget, including SLAs, funds 1,001.50 Full Time Equivalent (FTE) positions. During FY17 there was an addition of 1.0 FTE in the City Manager Division, which was included in the FY18 base budget.

The FY18 approved base budget reflects the impact of the ever-growing demands on the City's departments and includes positions that were re-classified or reallocated to meet the demands of their departments. These changes had a zero net impact to the base budget for full-time positions. The City budgets for temporary/seasonal and part-time non-benefitted employees are derived by calculating the number of hours worked and approximating the number of FTE positions. The Parks and Recreation Department makes extensive use of these positions for seasonal programs and other departments also utilize these positions.

The FY18 Approved Budget includes funding for 22.50 new positions with 18.50 of these positions in the General Fund. This includes the addition of seven new positions in the Police Department. These positions are for two Detectives, two Police Assistants, a Special Investigator, and two Public Telecommunicators. The three approved additional positions in the Fire Department include an Accreditation Manager, an EMS Safety Captain (the final of three over three phases), and a Fire Inspector. Two positions are also approved for Public Works: an Equipment Operator and a Traffic Signal Technician. Also included in the approved Budget are three positions in Parks & Recreation: a Business Services Manager, a Parks Operations Supervisor, and a GIS Analyst. Two approved additional positions in Planning & Development include a Senior Planner and a Graduate Engineer II. Fiscal Services added a Finance Support Specialist, while 0.5 FTE of a Code Enforcement Officer previously funded completely out of the Community Development Fund in FY17 is reallocated to Community Services in the General Fund. Other approved additional full-time positions include one District Coordinator in the Northgate Parking Fund, one Assistant Warehouse Supervisor and one Electrical Substation Technician in the Electric Fund, and an Engineering and Development Coordinator in the Water Fund. An SLA for a part-time, non-benefitted position in the Property & Casualty Fund is also included in the FY18 Approved Budget.



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

Approved Budget Changes (From Proposed)

During Budget Workshops, direction was given by City Council to increase the budget for Convention and Visitors Bureau operations to \$1,846,991. This increase added an additional \$234,941 to the Hotel Tax Fund.

Council also provided direction to reduce the Mayor/Council travel and training service level adjustment by \$9,000 and to remove \$40,000 related to the funding of legislative consulting services. Combined, these reductions decreased the General Fund budget by \$49,000.

After Budget Workshops, staff recommended a change to Attachment "A" to the Budget Ordinance (Appendix A) and identified additional potential technology purchases that may occur through a variety of Cooperating Purchasing Interlocal arguments. This revision did not result in a change to the overall net budget.

In addition, minor corrections as well as additional explanations /clarifications were made to the Approved Budget. These did not result in a change to the overall net budget.

Compensation and Benefits Changes

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. This work has been continued annually in order to stay competitive with the market, and attract and retain the best employees.

Funds are included in the approved budget for a 2% scale movement for all positions in the City in order to keep up with market changes. The FY18 Approved Budget also includes a 1.5% pool for performance pay increases for eligible City personnel. The performance pay is designed to address performance and retain high performers. There are also funds included in the budget for targeted adjustments to specific positions that may need to be adjusted to address creating more career progression opportunities in different areas of the City. A total of \$1.8 million is included in the approved budget for implementing the revised pay plan structure, including scale movement, merit pools and targeted adjustments.

The FY18 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. The costs of each of these plans will increase for the employees at 10% and 5%, respectively. An increase in the City contribution for Health Insurance premiums of 5% is included in the budget. The city's health, dental, and pharmaceutical claims will be administered by Cigna beginning in January 2018 (currently, Blue Cross/Blue Shield is the administrator). This move was made in order to realize some savings incentives from the new carrier.

The approved FY18 budget also includes the implementation of a plan to address the increasing liability carried on the City's books related to providing retiree healthcare. The Other Post Employments Benefit liability (OPEB) will dramatically increase as a result of accounting rule changes if no plan changes are made. At retirement age, all employees electing to retire that meet TMRS retirement eligibility are offered an option to remain on the City's healthcare plan. Beginning January 1, 2018, service and age requirements will have to be met to receive preferred rates when electing to remain on the City's healthcare plan at retirement. Specifically, the employee will have to be employed by the City for at least 5 years in addition to being at least 55 years of age at the time of retirement. The option to remain on the City's healthcare plan will still be available to employees not meeting both of these criteria, but those employees will not receive the preferred rate. In addition to the age and service requirements, the FY18 budget includes a plan to fund the liability on an ongoing basis in an irrevocable trust.

There are no changes in the retirement benefit related to salary that is managed by Texas Municipal Retirement System (TMRS).

Capital Projects

The approved Capital Improvements Project Budget for FY18 totals \$120,957,260 for all funds that include capital projects. This is an increase of approximately \$13 million over the capital budget for FY17 and reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY18. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$16 million in appropriation for street and transportation capital projects. These include the appropriation for a number of significant transportation projects that will be moving forward in FY18. These projects include the Holleman Drive South project from North Dowling to Rock Prairie Road, the Relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the Southside Neighborhood Safety Improvements – Holik, Park Place, Anna and Glade, the Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway, and the Greens Prairie Trail – City Limits West of Woodlake to Royder Road. In addition, appropriations have been included in FY18 for a number of projects that have been added to the 5-year CIP in an effort to address some high priority transportation needs. These include the Lincoln Avenue Rehabilitation project, the Royder Road Phase II – Backwater to FM 2154 project, and the design of the State Highway 40/FM 2154 Interchange project.

Other significant governmental capital projects include the new Police Station. Construction on this project is expected to begin in FY18 and be completed in FY20. Budget appropriations have also been included for the design of a New City Hall. Construction on the Library expansion will also begin in FY18. The budget also includes approximately \$87.8 million in new appropriations for electric, water and wastewater capital projects. Significant utility projects that will continue to move forward in FY18 include the Graham Road Substation construction and the Lick Creek Wastewater Treatment Plant Expansion. The Hotel Tax Fund includes \$2.6 million in capital appropriations for the completion of improvements at Veterans Park that include two additional synthetic fields as well as improvements and amenities to be added to the existing athletic fields in the park.

These capital funds come from various sources including General Obligation bonds authorized by the voters, Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. Associated operating and maintenance costs needed for the projects that will be operational in FY18 have been included in the approved budget.

Financial Fund Structure

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

Governmental Funds

Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized as soon as they are both

measurable and available. Revenues are considered to be available when they are collectible within the current period. The City considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred, with the exception of several items. The full listing of these items can be found in the Financial Policies beginning on Appendix page F-1.

Major Governmental Funds

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

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

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

Non-Major (General) Governmental Funds

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

Non-Major Governmental Capital Projects Funds

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

Special Revenue Funds

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

Enterprise Funds

Enterprise funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The budgets for these funds are also prepared using the

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

Major Enterprise Funds

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

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

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

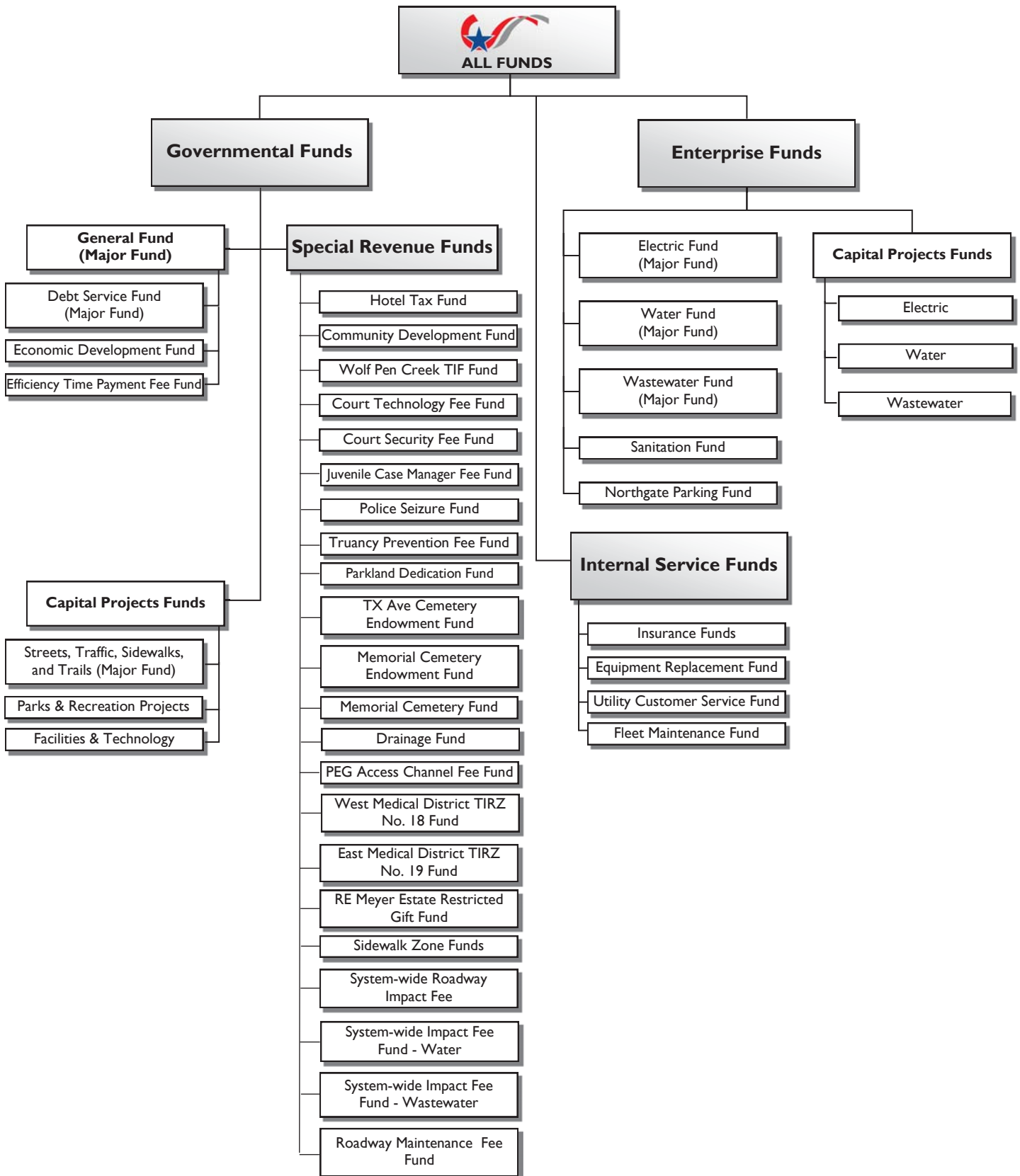
Non-Major Enterprise Funds

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

Internal Service Funds

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

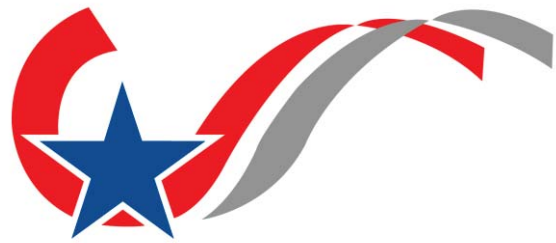
City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the approved net budgeted expenditures for FY18. Total expenditures are budgeted to be \$365,700,034. Transfers from the fund balance for capital projects in FY18 are budgeted to be \$26,403,190 and the net approved capital budget is \$94,554,070. The latter two items will provide a total of \$120,957,260 of new budget appropriation for capital projects.

Fund	Approved FY17 Budget	Approved FY18 Budget	Percent Change
General Fund	75,594,842	81,798,312	8.21%
Utility Funds	116,151,900	117,459,475	1.13%
Sanitation Fund	9,872,971	9,843,983	-0.29%
Drainage Fund (O&M)	2,215,539	1,911,597	-13.72%
Roadway Maintenance Fund	4,000,000	4,217,585	5.44%
Debt Service Fund	15,110,577	19,146,148	26.71%
Hotel Tax Fund	5,084,822	5,135,421	1.00%
Northgate Parking Fund	1,290,517	1,976,363	53.15%
Police Seizure Fund	20,000	30,000	50.00%
Wolf Pen Creek TIF Fund	-	-	N/A
West Medical District TIRZ #18	-	-	N/A
East Medical District TIRZ #19	-	-	N/A
System-wide Roadway Impact Fee Funds	-	-	N/A
System-wide Water Impact Fee Fund	-	359,152	N/A
System-wide Wastewater Impact Fee Fund	-	330,075	N/A
PEG Access Channel Fee Fund	143,640	127,140	-11.49%
R.E. Meyer Estate Restricted Gift Fund	-	-	N/A
Municipal Court Funds	263,563	262,208	-0.51%
Community Development Fund	2,652,874	1,825,862	-31.17%
Internal Service Funds	-	-	N/A
TX Ave Cemetery Endowment Fund	-	-	N/A
Memorial Cemetery Endowment Fund	144,750	55,000	-62.00%
Memorial Cemetery Fund	258,705	264,453	2.22%
Total O&M Expenditures	232,804,700	244,742,774	5.13%
Utilities Transfer to CIP - Utility CIP	25,450,000	25,725,000	1.08%
Utilities Transfer to CIP - Gen'l Gov't CIP	385,000	105,000	-72.73%
Equipment Repl Fund Transfer to CIP	200,000	-	-100.00%
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	-	573,190	N/A
Community Development Transfer to CIP	1,497,306	-	-100.00%
Gen'l Fund Transfer to CIP	306,989	-	-100.00%
Fund Balance/Working Transfers to CIP	27,839,295	26,403,190	-5.16%
General Gov't CIP	55,210,802	23,027,352	-58.29%
Utilities CIP	12,968,244	62,090,378	378.79%
Community Development CIP	665,277	806,758	21.27%
Special Revenue CIP	6,044,096	6,055,103	0.18%
Hotel Tax Capital Projects	5,463,274	2,574,479	-52.88%
Total Capital Expenditures	80,351,693	94,554,070	17.68%
TOTAL	\$ 340,995,688	\$ 365,700,034	7.24%



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

Budget Overview

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

Governmental Funds

Police Department

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

The Police Department has also identified several areas that are vital to the continued success of the department: continuing effective recruitment and retention; balancing growth of the organization to anticipate growth and needs of the City; and maintaining existing service levels are a few. The FY18 Approved Budget includes six service level adjustments (SLAs) to address these various needs.

The first SLA is for the addition of two detectives at a total cost of \$302,075 with \$180,361 of that cost being recurring. The addition of these two positions will help to address the staff parity between College Station and other similarly-sized cities as well as reducing the caseloads for detectives that are currently on staff.

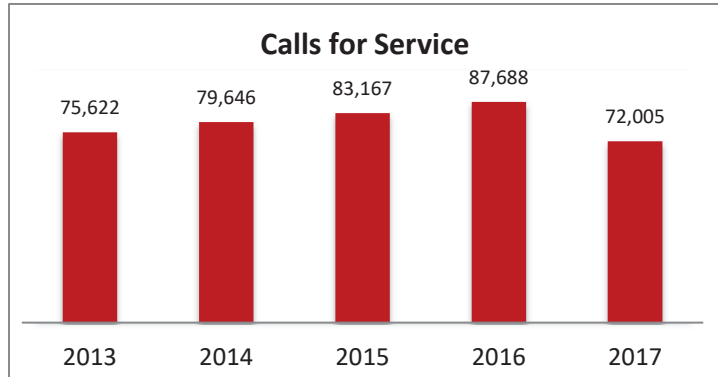
The second SLA is for the addition of one Special Investigator. This position will specifically focus on drug crimes and incidents related to drug crime, as this is becoming an increasing concern for the City. The cost of this SLA is \$140,118 with \$104,056 being recurring.

The third SLA is for the addition of two Public Safety Telecommunicators at a total cost of \$127,112 with \$120,292 recurring. As the city continues to grow, so does the need for telecommunicators to dispatch personnel to an increasing number of crime scenes and other emergency situations.

A fourth SLA is for the implementation of a police canine program, which is instrumental in increasing officer safety, enhancing drug detection efforts, and improving community relations. The SLA includes a one-time cost of \$61,448 with recurring costs of \$6,900.

The fifth approved SLA would provide added training and pay incentives for two additional SWAT operator positions, specifically to provide sniper element relief and fortify the team when the team leader or assistant team leader are tasked with other duties. The cost of this SLA is \$30,594, with \$5,476 of it being a recurring cost.

The sixth and final approved SLA is the addition of two Police Assistants (at a total of \$128,523). These positions will perform tasks that do not require a sworn officer and directly benefits the officers by helping to reduce their workload. The recurring cost of these two positions totals \$112,553.

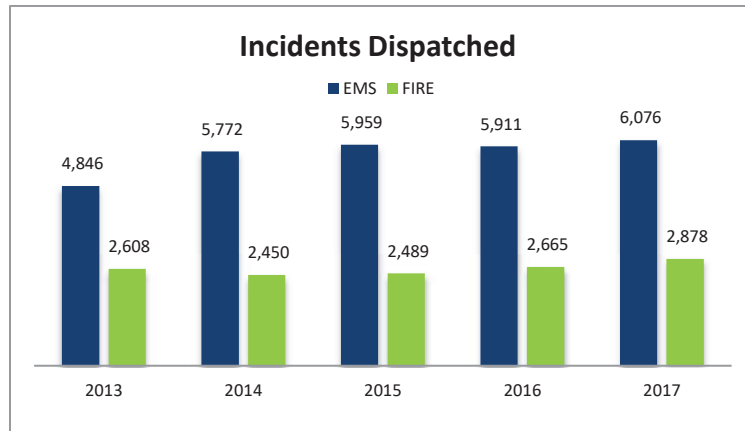


A "call for service" is activity that requires action by an officer/employee of the Police Department, including criminal offenses and miscellaneous non-criminal incidents. The drop in 2017 is due to a different method of capturing data by the new CAD/RMS system plus staffing shortages that resulted in fewer self-initiated actions.

The agreement whereby the City of College Station provided School Resource Officers (SROs) for the College Station Independent School District (CSISD) in exchange for partial reimbursement from CSISD for the salaries and benefits of those four officers ended in FY17. These officers have now been reassigned to general police duty and the costs of these positions will be absorbed by the department in FY18.

Fire Department

The Fire Department provides services to College Station, Texas A&M University, and the City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements. The Fire Department currently operates six stations located throughout the City. The basic services provided by the Fire Department include: 1) fire response; 2) emergency medical response; 3) community risk reduction, including fire prevention services, commercial fire and life safety inspections and fire prevention training at local schools and various functions; and 4) hazardous material response.



The Fire Department approved FY18 budget includes eight SLAs that will promote the City Council priorities to efficiently, effectively, and strategically place and deliver core services and infrastructure that maintains citizens' health, safety and general welfare.

The first SLA is for the addition of an EMS Safety Captain position at a cost of \$358,931 (\$139,112 recurring). Designated safety officers are a vital part of the firefighters' safety and survival at any emergency scene. This position would complete the third of three phases, allowing the department to have one dedicated safety captain per shift.

A second SLA in the amount of \$176,000 is approved for the first phase of the replacement of the extrication rescue tools. The first phase includes a one-time cost of \$171,666 and recurring costs of \$4,334 for maintenance. With the increase in traffic as well as the advent of newer, stronger materials being used to manufacture vehicles, the current tools are aged and inadequate.

The third SLA will add a dedicated Accreditation Manager to the department. At a cost of \$137,006 (\$116,800 recurring), this individual will manage best practices and help ensure that the city maintains its accredited standing and ISO rating, and will produce effective statistical reports to meet local, state and national compliance standards across all divisions of the Fire Department.

The fourth approved SLA is for \$28,833 to phase in replacement of the Thermal Imaging Cameras. Phase I in FY18 will replace 4 of the 10 cameras, while the remaining 6 cameras will be phased in at 3 per year in FY19 and FY20. The current cameras have outdated technology and have outlived their useful lives.

A civilian Fire Inspector is approved to be added in the fifth SLA, at a cost of \$117,606 (\$74,866 recurring). With the increased growth in the City, a civilian fire inspector is needed to keep pace with new construction inspections as well as inspections on existing properties.

The sixth approved SLA would provide 150 new sets of Tech Gen Gear, which is Personal Protective Equipment to be worn to non-fire responses. At \$107,550, this gear would last 5 years and is less expensive than the gear that must be worn during fire calls.

The seventh SLA includes 12 Lead EKG monitors at a cost of \$274,624 (\$239,454 of that being one-time cost). This request covers the cost of six units as well as their annual maintenance.

The eighth and final SLA would initiate the EMS Bike Program at a one-time cost of \$10,000 (the cost of uniforms and equipment). The bike program has been tested at the Northgate area during football weekends and was found to be more responsive and less disruptive than trying to deploy an ambulance through the crowds for every call, no matter how minor.

A federal grant awarded to the City during FY16 will be coming to an end in FY18. The Staffing for Adequate Fire and Emergency Response (SAFER) grant allowed for the hiring of six new firefighters by providing reimbursement for their salaries and benefits up to a maximum of \$758,982 over two years. The cost of these six positions will be fully absorbed by the department starting in FY18.

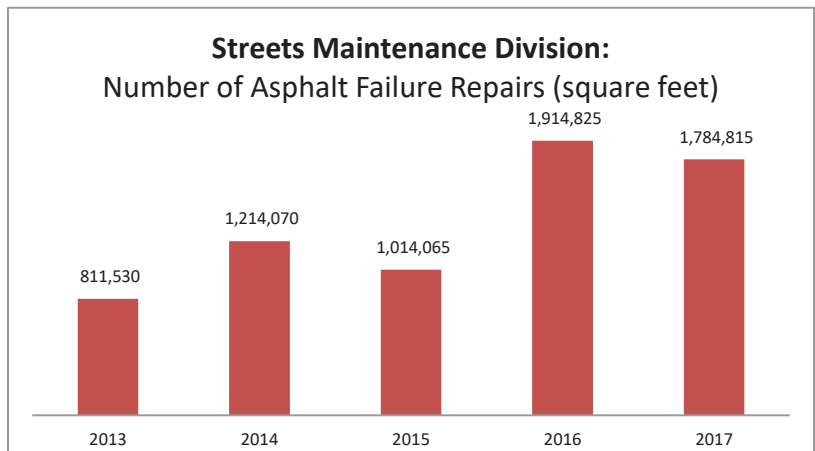
Public Works Department

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

The **Traffic Engineering Division** conducts and reviews traffic engineering studies and plans and evaluates on-street parking throughout the City. Additionally, the Traffic Engineering Division engages in public education, special programs, and project management of related capital projects. The FY18 budget contains a \$100,000 SLA for a Traffic Calming Initiative to study, evaluate and address speeding and cut through traffic in neighborhoods.

The **Facilities Maintenance Division** maintains an extensive, routine preventive maintenance program for City facilities that includes heating, ventilation and cooling systems. Additionally, Facilities Maintenance personnel perform minor building construction and remodeling activities. The Division also repairs and/or replaces equipment in a timely manner. A facility assessment was conducted in the fall of 2013 and the Facilities Maintenance Division set up an anticipated maintenance and corrective repairs schedule to address issues identified as part of this assessment. An SLA in the amount of \$1,087,062 is approved to address a number of the corrective repairs that have been identified. Funds were also budgeted in FY15, FY16 and FY17 to address corrective issues identified and the FY18 funds will continue the repairs needed. A second \$89,009 SLA is approved for ADA facility corrective maintenance at Municipal Court and Utility Customer Service. The **Capital Projects Division** is responsible for the administration of the City’s capital improvement plan. This includes the management of projects funded through bond elections such as streets, fire stations, libraries, and others. Several of the capital projects for public utilities such as Electric, Water, Wastewater, and Drainage are also handled in this division.

The **Streets Maintenance Division** of the Public Works Department strives to ensure that the street system within the City of College Station is properly maintained. This is done through a number of programs, including a street rehabilitation program that addresses street repair before more expensive reconstruction measures are needed. The Streets Maintenance Division coordinates with the Traffic Engineering and Capital Projects Divisions to plan and develop major street projects. The Streets Maintenance Division also provides other routine maintenance services such as pothole patching and crack sealing. The effectiveness of this service is measured by the average pavement rating of the City’s streets. The citywide average pavement rating for 2017 is an 86 out of 100, which means that city streets are in good condition overall. A decision matrix is used to determine the maintenance strategy for a particular roadway and is based upon the type of distresses present, the density of the distresses, and the roadway classification. In FY17 a pavement management assessment using GIS-centric data was completed using a vendor to drive city streets, collect video, and GIS-reference city pavement assets. This data is being used to improve business processes, strategic streets maintenance implementation plans and create long-term pavement strategies. The estimated square feet of asphalt failure repairs for FY17 is lower than the FY16 repairs due to contracted repairs for Pebble Creek Parkway in FY16.



There are two SLAs in the approved budget for FY18. One SLA (\$229,074) is approved for a dump truck and equipment operator that will be responsible for hauling base and asphalt from work sites. With the aging of city roads and thoroughfares, there is a greater need for personnel and equipment to keep the pavement index standard rating of 86 within the city limits. The second SLA (\$100,000) is approved for the repair of curb failures in Summit and Castlegate II neighborhoods.

The **Landscape and Irrigation Maintenance Division** is responsible for the city-wide landscape maintenance and repair of all irrigation lines and equipment outside of those maintained by Parks and Recreation. This division's primary goal is to implement water conservation efforts. An SLA is approved to provide \$100,000 for landscape maintenance work to maintain the integrity of the irrigation infrastructure.

The **Traffic Signs & Markings** and **Traffic Signals** divisions service and maintain integral traffic flow control mechanisms throughout the City. The system is critical to City operations, most notably during peak traffic times such as the very busy Texas A&M football season. These divisions are also responsible for maintaining and repairing traffic signals and school warning devices in order to provide safe and efficient movement of vehicles and pedestrians. An SLA in the amount of \$61,530 is approved for a traffic signal technician to keep up with growth in traffic in all forms from vehicular to pedestrians and bicyclists.

Parks and Recreation Department

The Parks and Recreation Department (PAR) is responsible for College Station park facilities and recreational programs, Cemetery maintenance and operations, and the Ringer Library. In prior years, the PAR budget was split between the Recreation Fund and the General Fund. However, the Recreation Fund was moved back into the General Fund and reflected as Recreation Programs in FY15. Recreation Programs includes Sports Programs, Aquatics, Xtra Education programs and Teen and Senior programs. The remaining Parks and Recreation activities, such as maintenance of park facilities, heritage programs, athletic tournaments, special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City, and cemetery maintenance and operations are budgeted in the General Fund of the Parks and Recreation Department.

The **Parks and Recreation Department (PAR) Administration Division** serves as the primary point of contact for customers and provides administrative support to the rest of the department. This division also provides coordination, design and administration of some of the parks and recreation capital improvement projects, graphics support, marketing development, emergency shelter operations and website administration.

The **PAR Recreation Division** oversees Youth, Teen and Adult programs, Aquatics, Instruction programs, Senior programs, the Lincoln Recreation Center, and the Southwood Community Center. This includes the coordination of Heritage events. Additional budget, including a part-time position, is included in the City Secretary's Office budget.

The **PAR Tourism Division** oversees the Youth and Adult Athletics, Special Events, and Athletic Tournaments. This Division also assists with the Tourism activities related to Economic Development.

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

The PAR General Fund budget includes eight approved SLAs, three of which are additions to staff that will help maximize the efficiency and allow for increased management of department assets. The first SLA is for the addition of 1 FTE for a Business Services Manager position which will allow for increased efficiencies throughout the PAR Department. The second SLA is for the addition of 1 FTE for a GIS Analyst to improve asset management for the department. The final addition to staff is for an Operations Supervisor and vehicle. This position will be funded through the General Fund with half of the expenses being reimbursed by the Hotel Tax Fund.

An SLA for a Weathermatic Smartlink Irrigation Control System is included for FY18. This system will be installed at all Community Parks and Athletic field complexes and can be accessed remotely, reducing labor and travel expense as well as helping to conserve water. The approved SLA included a one-time cost of \$57,400 for the system as well as an addition \$2,600 charge for the remote access system that will be a recurring annual expense. The one-time costs will be in the General Fund, however, the Water Department will reimburse the General Fund for the cost of the system with remaining revenue generated from the sale of effluent.

Three SLAs have been approved for equipment purchases; a Toro Debris blower and a Turfco Top Dresser for a cost of \$15,450 each to be used for field and grounds maintenance, and a \$40,000 Toro Workman HDX Auto and Pro Sweep Attachment for use at Veteran's Park. The cost for this piece of equipment will be charged to the General Fund, however, a transfer from the Hotel Tax Fund will be made to cover 50% of the cost.

Additional SLAs have been included in the PARD approved budget for items that will be funded entirely through Hotel Tax funds. These items will be budgeted in the PARD budget, but a transfer from the Hotel Tax Fund will be made to cover the costs. Two of these SLAs are related to the TAAF Games of Texas event. College Station hosted this event in 2014-15 and conservatively brought in \$7.5 million over the two year term. College Station was awarded the bid to host the Games of Texas again in 2018-19. The first SLA is for \$10,000 and is the final installment of the bid fees for the TAAF Games of Texas. The second SLA, in the amount of \$50,000, is for operational expenses related to hosting the TAAF Games of Texas event. The final SLA to be fully funded through the Hotel Tax Fund is a \$30,000 increase to the annual operations and maintenance budget for turf maintenance. This operational increase will provide increased care of City assets so that we can continue to win bids for events such as the Games of Texas, which helps to strengthen our local economy.

Recreation Programs:

Each program within Recreation Programs has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, and General and Administrative transfers.

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

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

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

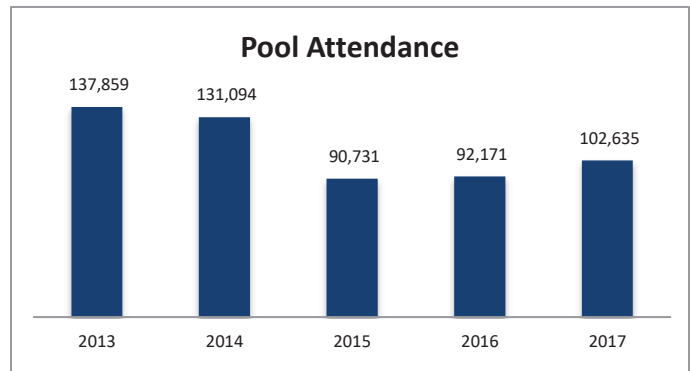
The Southwood Center and Lincoln Center Division

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

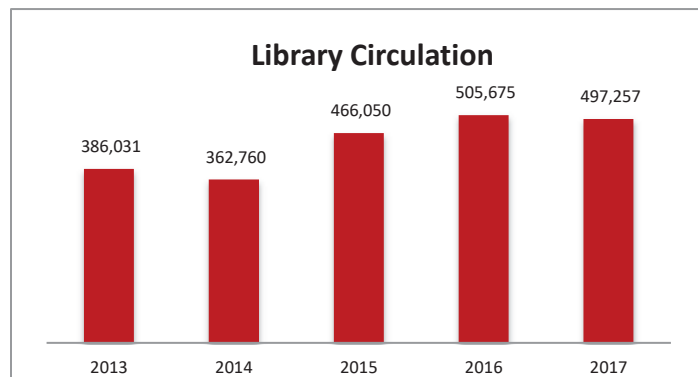
The **Lick Creek Nature Center**, located on 515 acres, provides citizens and visitors an educational opportunity to learn about animals and plants that are native to the park. Features include a 2,400-square foot building with a meeting room, restrooms, indoor and outdoor classrooms, an amphitheater and native plant displays.

Larry J. Ringer Library

The Larry J. Ringer Library facility is overseen by the City's Parks and Recreation Department. This facility is operated in collaboration with the City of Bryan, which provides staffing for the College Station facility. The graph to the right illustrates the circulation of the College Station Library over the last several years. The Library FY18 Approved Budget is \$1,207,772. Library circulation increased significantly in FY16, partially due to the incorporation of figures from online circulation. An operational increase in the amount of \$21,260 has been requested and is included as a service level agreement for FY18.



**Prior to FY15, PARD calculated Aquatics Program participants as daily attendees of the aquatics system. In FY15, program participants were counted as a single attendee versus counting the attendee on a daily basis.*



**Prior to FY15, online circulation data was reported solely as circulation for Mounce Public Library in City of Bryan. Figures for FY15 for Ringer Library circulation include 1/2 of the online circulation recorded for both libraries.*

Planning and Development Services Department

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

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

Four SLAs are approved, for a total of \$304,405, in the FY18 budget. The first SLA is the addition of a Graduate Engineer to keep pace with the significant increase and continued growth in review and permitting of development projects in the City. A second SLA is approved for the purchase of laptops for Building Inspectors. A third SLA is approved for the addition of Staff/Senior Planner to assist with the increased workload associated with the economic growth in the City. Planning staff has been challenged and stretched to meet increased workloads at a pace acceptable to City customers. The fourth SLA is for neighborhood plan implementation projects. Since 2010, the City has adopted the Central College Station Neighborhood Plan, Eastgate Neighborhood Plan, Southside Area Neighborhood Plan, Medical District Master Plan, Wellborn Community Plan, and the South Knoll Area Neighborhood Plan. Resources are necessary to facilitate the implementation of these adopted plans to achieve the objectives anticipated by the plans and expected from residents and property owners.

Information Technology Department

Information Technology (IT) implements and maintains the technology and computer based information systems used by all City Departments. The IT department includes IT Administration, Technology Services, Business Systems, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services.

Two SLAs are approved for FY18. The first SLA, in the amount of \$45,315, is for the City's phone system. This SLA will replace three Cisco 48-port VG248 and three Cisco 24-port VG224, which are used to interface voice-over IP into a standard analog phone line. The units being replaced have been in service for 12 years. A second SLA, in the amount of \$61,148, will fund VMWare vRealize operations manager software, which will give the Network Analysts greater visibility to the data center and provide the capability to monitor, inspect, and report system issues before they become greater problems.

Fiscal Services Department

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

Treasury handles cash and debt issues for the City while ensuring all funds are prudently invested. The Accounting Operations and Purchasing Divisions work closely together to ensure that purchases are properly made and recorded. Financial Reporting prepares reporting that goes to third parties based on the actual revenue and expenses incurred and coordinates the annual audit. Budget prepares and monitors the annual budget and monitors performance against budget during the year. Municipal Court collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. Utility Customer Service bills and collects all utility charges for electricity, water, sewer, drainage and sanitation including connections and disconnections. Budget for Utility Customer Service is included in separate funds discussed elsewhere in this document.

The FY18 Approved Budget for Fiscal Services includes three SLAs. The first approved SLA, in the amount of \$60,874, is for the addition of a Finance Support Specialist. This position will work with the Treasury department assisting with cash and funding analysis, grant reporting and reporting from the new ERP system. The second approved SLA is for an increase of \$10,000 for annual training for payroll, fixed asset and administration personnel to maximize effectiveness of the newly implemented systems. The third approved SLA, in the amount of \$22,913, is for temporary staff to assist the Municipal Court with the backlog of cases that need to be audited.

General Government Department

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

The **Mayor and Council Division** accounts for expenditures related to Council functions such as education and training. Service Level Adjustments totaling \$12,793 have been approved for FY18. The first SLA for a total of \$5,300 is to adjust the budget in areas such as supplies, sponsorship and registration fees. The second approved SLA will increase the budget by \$600 to allow for increased costs of the Texas Municipal League (TML) memberships. The third SLA is for a total of \$6,893 to increase the travel budget to allow the Mayor and Council Members to attend TML training.

The **City Secretary Division** is responsible for elections, records management, records preservation, Vitals, City Council support and other activities. No Service Level adjustments were approved for FY18.

The **Internal Auditor Division** conducts independent financial and performance audits to provide City Council and the Mayor with objective information to assist in determining whether governmental operations are adequately controlled and to assure that a high degree of public accountability is maintained. An SLA was approved for this department in the amount of \$3,000 to be used for a peer review.

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

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

The **Legal Division** provides legal services and support to City Council and City staff. Among the services provided by this office are legal advice, land acquisition, contract writing, and litigation.

The **Public Communications (PC)/Neighborhood Services Divisions** provides for the dissemination of City information through various internal and external communications channels. The PC budget includes the allocation of resources used for public relations, media relations and marketing-related services. The PC Division works with the City Council and all city departments to develop promotional, educational and communication products for a variety of audiences and stakeholders. Neighborhood Services maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City.

The **Community Services Division** was created in FY15 and is responsible for Community Services Administration, Community Development, Code Enforcement and the Northgate District Management functions that were previously in the Planning and Development Services department. Community Services staff seek to deliver high-quality programs, services, and facilities to enrich the lives of individuals and families in College Station. For FY18, 0.50 of a Code Enforcement Officer FTE that was funded completely out of the Community Development Fund in FY17 will be funded from the General Fund.

The **Human Resources Division** consists of **Human Resources** and **Risk Management** (which is funded by the Insurance Funds). The Human Resources Division is responsible for the strategy and implementation of all HR-related functions throughout the organization, including areas such as recruiting, hiring, training & development and employee engagement, while adhering to all federal, state and local laws and requirements. The HR division oversees the compensation and benefits programs for all employees, while providing oversight in employee support such as employee relations, employee safety and related policy interpretations related to employment matters. In addition, The Risk Management function seeks to limit the exposure of the City to physical and financial losses through a number of programs that include managing property casualty claims, as well as managing worker safety programs. The Human Resources FY18 Approved Budget includes three SLAs. The first SLA is for \$61,149 for funding of temporary employees to continue with the Human Resources implementation phase of the ICE project. These resources will help facilitate the next phase of the project which includes moving to electronic employee records. The second approved SLA directs \$70,000 in recurring funds toward conducting an annual salary survey to ensure the City remains competitive in regards to compensation. The third approved SLA appropriates \$1,400 to partially fund a student intern through a program administered by Texas A&M University, whereby the university funds 75% of the part-time position.

Other General Fund Expenditures

There are a number of expenditures budgeted in the General Fund that do not fall under the purview of any one department. Miscellaneous expenditures within the General Fund include \$1,363,624 for public agency funding, \$50,000 for consulting and \$13,168 for other miscellaneous items. There are two approved SLAs in Non-Operating Miscellaneous: one for \$60,000 to cover improvements at City Hall and another for \$200,000 for an initial study of the SH40/FM 2154 interchange. Also included in the approved budget is \$303,000 for contingency.

In addition, \$500,000 has been approved to be transferred to the Economic Development Fund for an SLA to provide cash assistance for recruiting more retail and industry to the City.

A detailed list of the non-departmental budgeted expenditures can be found in Appendix I.

Debt Service Fund

The Debt Service Fund is used to account for ad valorem tax revenue collected to pay for authorized general government debt. The approved debt service portion of the ad valorem tax totals 22.0339 cents per \$100 valuation, which accounts for approximately 44.3% of the tax levy.

Economic Development Fund

The City created an Economic Development Fund to account for resources and expenditures directed at providing incentives for businesses and industries that are planning to locate in College Station. Resources set aside for economic development purposes will be transferred into this fund and remain in the fund until expended. General Fund dollars in the amount of \$375,000 are approved to be transferred into the Economic Development Fund in FY18. In addition, there is a one-time \$500,000 SLA for a transfer from General Fund to cover economic development incentives to be determined. Expenditures in the amount of \$674,968 are approved in this fund in FY18 for economic development cash assistance incentives.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee Fund can be used for the purpose of improving the efficiency of the administration of justice in College Station. The City retains 10% of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Approved revenues in FY18 total \$6,290 while approved expenditures in FY18 total \$8,660. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

Enterprise Funds

Electric Fund

College Station's Electric Utility serves approximately 40,000 meters within the city limits of College Station. It provides for the construction of new facilities needed to extend electrical service to new consumers; performs repairs and maintenance as needed to maintain the electric system; provides for emergency response for outages and storm restoration; and installs and maintains service to over 5,500 street lights and rental lights. Electric Utility personnel maintain over 20 miles of electric transmission lines, seven electrical substations, and approximately 490 miles of overhead and underground electric distribution lines.

Six Service Level Adjustments (SLAs) are included in the FY18 Approved Budget. The first of these SLAs, in the amount of \$92,025, is for the addition of one Substation Technician. Currently, the City has 7 electric substations serving the College Station area. Another substation will be added in FY18. In order to meet the additional workload, as well as increased compliance regulation implemented by Electric Reliability Council of Texas (ERCOT), Federal Energy Regulatory Commission (FERC), and North American Electric Reliability Corporation (NERC), an additional Substation Technician is needed. A second SLA is approved for the addition of one Assistant Warehouse Supervisor. The Warehouse division of the Electric fund has not requested a staffing position in over 10 years, however, total warehouse standing inventory has almost doubled over that same time period. Workload has increased due to the inventory system growth, as well as the hiring of additional linemen and Water/Wastewater operators, increased services provided to contractor crews, and the addition of an active assessment function in the Operations division. An Assistant Supervisor is approved to meet these growing needs, as well as provide relief to the current Warehouse Manager and to ensure continuity for succession planning.

The third approved SLA is for the addition of a Manhole Support Trailer to the Electric Fund fleet. The trailer supports rescue, traffic control, and air quality while electric personnel are working on the underground distribution

system. Currently, the Electric Fund only has one trailer that can support one crew. The addition of another trailer will provide increased service capabilities for construction and emergency repairs to the underground system. A fourth approved SLA is also for equipment and is for the upgrade of two service vehicles. Currently, a Ford 250 ¾ ton truck and small SUV are on the FY18 replacement schedule. It is approved to upgrade the truck to a 1 ton or greater/double cab/engine and the SUV to a ¾ ton crew cab. The service truck upgrade to a 1 ton truck is requested to meet the increased towing and various tasks required by the vehicle for operation needs. The SUV upgrade to a ¾ ton crew cab is requested in order to serve as a backup service truck, as well as increase the towing and hauling capabilities of the Electric Fund fleet. Total cost of both upgrades is projected to be \$28,000. A fifth SLA, in the amount of \$10,000, is approved to increase funding for miscellaneous specialized safety and compliance training driven by changing industry regulations. The last SLA is for a two part study related to the possible installation of an Advanced Metering System (AMI). The first part of the study is to determine the feasibility of an AMI system for City of College Station utilities. The results of the study will be presented to City Council, and should it be City Council's directive to install AMI for the Electric and Water Services utilities, an implementation study will be conducted. Both studies are planned for FY18 and the estimated cost to the Electric Fund is \$75,000.

No rate increase is approved for the Electric Fund in FY18.

Water Fund

The City of College Station has the capacity to produce approximately 29 million gallons per day of potable water. The Water Division has developed high standards of reliability that assures customers' needs are met with a water supply that meets or exceeds all federal and state mandated standards. As a City enterprise, the full cost of service for water production, transmission and distribution is recovered by charging customers for consumption on a per unit basis.

Two SLAs are approved in the Water Fund for FY18. The first SLA is for the addition of an Engineering and Development Coordinator to provide additional control for the design and installation of water and sewer lines, especially with regard to their placement in easements. It is anticipated that this position will help prevent unexpected costs to the City related to the poor design or improper installation/recording of infrastructure. The total SLA cost is projected to be \$106,666, which includes a approved reallocation of budget from a part-time non-benefitted GIS Technician position.

The second SLA is for a two part study related to the possible installation of an Advanced Metering System (AMI). The first part of the study is to determine the feasibility of an AMI system for City of College Station utilities. The results of the study will be presented to City Council, and should it be City Council's directive to install AMI for the Electric and Water Services utilities, an implementation study will be conducted. Both studies are planned for FY18 and the estimated cost to the Water Fund is \$75,000.

A rate increase of 6% is approved for the Water Fund in FY18. It is approved that this rate increase not take effect until fourth quarter of FY18. This rate increase is needed to support the projected Water Capital Improvement Program (CIP) and the on-going Wastewater operations and maintenance costs.

Wastewater Fund

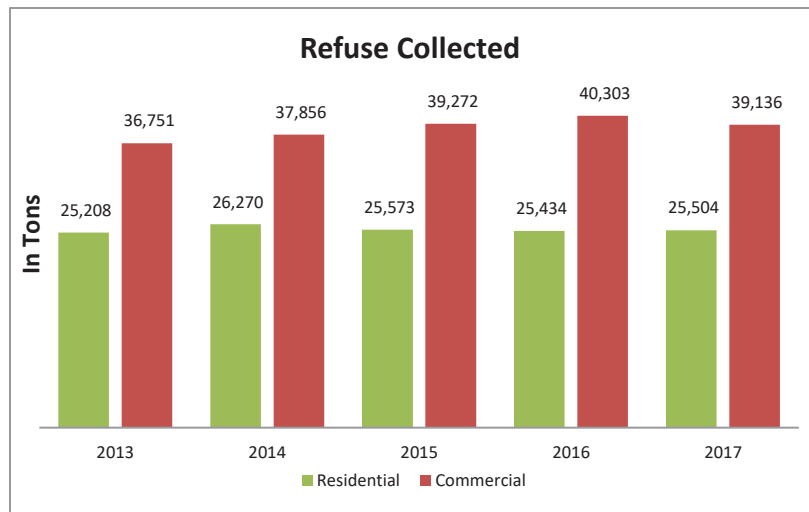
Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, standards have increased for this infrastructure. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system continues to grow, additional capital will be needed. The existing system will have to be maintained with line replacements and plant enhancements and expansions. Wastewater services are provided as an enterprise function with service related fees paying for the cost of service.

Significant increases are projected to fund increases in capital projects through debt issuance, however, no SLAs are approved for the Wastewater Fund in FY18 and no rate increase is approved for the Wastewater Fund in FY18.

Sanitation Fund

The Sanitation Division of Public Works provides services that meet the City's solid waste collection needs. These services include providing residential containers, curbside recycling, brush and grass clipping collection, street sweeping and the removal of waste. Commercial services are also provided to local businesses and includes collection in small and large containers. Customers with greater volumes have the option of using roll-off containers that are serviced by front load collection equipment.

The FY18 budget for Sanitation includes a approved rate increase in residential and commercial rates projected to be implemented in the fourth quarter of FY18. The City wants to ensure revenue sufficient to meet the operations, maintenance and capital needs of the City's Sanitation Fund. The rates are being finalized and will be presented to City Council in fall 2017. The Sanitation cost of service and rate design study is nearing completion with the purpose to determine the total cost of providing commercial and residential garbage and recycling services and to equitably distribute the cost to customers.



The approved budget for residential and commercial Sanitation operations for FY18 is \$7,783,342. Non-operating expenditures are approved for \$1,098,781. Included is \$735,000 for the utility transfer to the General Fund as well as \$363,781 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). Funding in the amount of \$49,190 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at the Texas Ave & George Bush site, beautification and litter abatement, and educational programs. Total FY18 approved expenditures for the Sanitation Fund are \$9,843,983.

Northgate Parking Fund

The Northgate Parking Fund accounts for parking operations in the Northgate district of the City. This includes the surface parking lot on Patricia Street, the College Main Parking Garage and on-street parking in the district.

FY18 revenue is estimated to be \$1,611,487 which is an increase from the FY17 revised budget. In FY17, there were fewer dorms leasing spaces (as one was closed for renovations); however, the garage leases have increased as more dorm spaces in the Northgate area have become available, increasing parking fees revenue. Other revenues in this fund include investment earnings and miscellaneous revenue.

Included in the FY18 Northgate Parking Fund budget is \$224,738 for the debt service payment related to the College Main Parking Garage. In addition, \$200,000 is being allocated to be transferred to the Debt Service Fund to reimburse the Fund for debt payments that had been made on behalf of the garage (from FY00 through FY09) when the Northgate Parking Fund's fund balance could not sustain that expense directly.

The only approved SLA in the Northgate Parking Fund for FY18 is the addition of a District Coordinator. This position is needed to manage the Northgate District as pedestrian and vehicular traffic continue to grow. The cost of adding this position is \$51,283 per year.

Capital projects approved for the FY18 budget include a compactor/drain project at \$128,000, replacement of the garage equipment and systems management at \$350,000, and complete replacement of the street meters totaling \$120,000.

Special Revenue Funds

Hotel Tax Fund

The FY18 budgeted Hotel Tax revenue is \$5,125,000 which reflects a 1% increase from FY17 year-end estimate of \$5,074,271. Hotel tax revenues are forecasted to increase marginally due to recent fluctuations of the tourism economy. Investment earnings of \$140,000 are estimated for FY18.

Total City operating expenditures budgeted in the Hotel Tax Fund are \$4,557,665. This is a 38.4% decrease from the FY17 revised budget due to a lower amount budgeted in FY18 for Veterans Park and Southeast Park. Budget in the amount of \$2,574,479 is included for the construction of two additional synthetic fields at Veteran's Park. It is also anticipated that the design on Southeast Park will proceed in FY18, but it is projected that the design portion will be funded with Certificates of Obligation. It is anticipated that a portion of the construction costs will be paid with Hotel Tax Funds starting in FY19. The City Operating Budget also includes funds for the fifth preferred access payment for the use of athletic facilities at Texas A&M University. The FY18 budget for this is \$700,000.

Other City operating expenditures approved in FY18 include \$300,000 for soliciting and hosting of sports tournaments in College Station. Also included is \$80,000 for staff costs in the Public Communications. In this respect, staff members are responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, the Public Communications Department has budget included for the purpose of advertising to encourage visitors to come to College Station. Public Communications staff will introduce College Station to other markets through the development of brochures, promotional videos, and marketing and advertising materials. It is anticipated that these responsibilities will be shared among PC staff members resulting in the time spent on the activities equating to one FTE position. The primary focus will be to create high-quality collaterals needed to bring tourism dollars to College Station. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities. The approved budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager. Funding is also approved for \$200,000 for City-Wide Special Event.

City operating expenditures related to Parks and Recreation Programs & Events is budgeted at \$537,220 for FY18. City expenditures for Capital Purchases is \$36,850. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events are approved with the FY18 budget. The first two SLA requests pertain to hosting the TAAF Games of Texas in 2018 and 2019. The Games of Texas that the city hosted in 2014 and 2015 brought in conservatively \$7.5 million over the two summer event. The approved SLAs will provide \$10,000 toward the bid fee and \$50,000 towards operational expenses. The third SLA is for the addition of an Operations Supervisor & vehicle. The position will budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover 50% of the expenditures for the Supervisor and vehicle. A total of \$31,220 is allocated in the Hotel Tax Fund for salaries and benefits and \$16,850 for the vehicle. The fourth SLA will increase the budget for Turf maintenance for the athletic fields by \$30,000. This increase is required due to the increase in tournaments and events using the fields. The fifth SLA is \$40,000 for the purchase of a Toro Workman and Pro Sweep Attachment. The cost for this piece of equipment will split between the General and Hotel Tax funds. With the recent and future expansion of Veterans Park, this equipment will be used to keep up with field maintenance.

A total of \$3,092,235 of Hotel Tax funding is approved in the FY18 Budget for Outside Agencies. This includes \$1,846,991 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$400,000 for the CVB Grant Program; \$114,376 for Easterwood Airport Advertising; \$290,000 for Arts Council operations and maintenance; \$390,868 to Arts Council for affiliate funding; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

Community Development Fund

The goals of Community Development are to encourage the expansion and accessibility of human services; expand and improve public facilities and infrastructure where needed; and to expand economic opportunities in the community for low- and moderate- income residents of the city. Additional goals include providing for an adequate supply of safe and affordable housing, rehabilitation of rental and owner occupied residential property and expanding home ownership opportunities.

The City of College Station receives federal funds from the Department of Housing and Urban Development (HUD) through the Community Development Block Grant (CDBG) and the HOME Investment Partnerships (HOME) grant. The Community Development Division of the Community Services Department is tasked with administering these grant funds through several programs designed in accordance with the division's goals, federal regulations and input from the City Council.

The only SLA approved for FY18 would move half of the funding of an already-existing 1.0 FTE (Code Enforcement Officer) from the Community Development Fund to the General Fund (into the Community Services Code Enforcement Division). This would allow that officer to split time between code enforcement of Community Development-funded properties as well as elsewhere in the city.

Community Development Block Grant Local Account Fund

In October 2009, the City purchased a piece of property on Holleman Drive with CDBG Funds with the intent to use it for a CDBG eligible development. Over time, a decision was made to sell the property to allow private development of the property to occur. HUD has informed the City that because an eligible project has not been completed, the City would be required to repay the funds used to purchase the land. In an e-mail to City staff dated July 15, 2016, the HUD Director in Houston directed that the CDBG funds should not be returned to Treasury, but that the City should set up a CDBG Local Account Fund into which these funds would be deposited so that the HUD requirements are satisfied. City staff established a separate bank account and a new special revenue fund entitled CDBG Local Account Fund to meet these requirements in FY16.

The HUD funds related to the Holleman property were originally received into the Community Development Fund. Therefore, the repayment of the funds had to originate from the Community Development Fund as a transfer to the new CDBG Local Account Fund. The Community Development Fund lacked the funds to transfer into the Local Account Fund. To meet the HUD requirement, cash was loaned to the Community Development Fund from the General Fund (\$893,638) and the Wastewater Fund (\$1,497,306). Once the Holleman property sale closed and the proceeds became available, the General Fund and Wastewater Fund loans were repaid during FY17. The funds that were maintained in the CDBG Local Account Fund will be depleted through use in the Community Development Fund in FY17, at which point the Fund will be closed.

Roadway Maintenance Fee Fund

The Roadway Maintenance Fee Fund is a fund that was established in FY17 to administer financial activity related to the Roadway Maintenance Fee. Revenues are generated from a Roadway Maintenance Fee assessed to City of College Station transportation system users. FY18 revenues are projected to be \$4,216,000. Expenses in the fund are dedicated to the rehabilitation and upgrade of streets necessitated by increased traffic pressure. Street maintenance projects are selected after a review of data that includes: overall road condition; increased traffic; and importance as a conduit for traffic through the community.

System-wide Water Impact Fee Fund

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Water Impact Fees. Effective December 1, 2016, a water impact fee began to be assessed for all permits issued for new water connections. The fee is based on the size of the water meters issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

FY18 impact fee revenues are projected to be \$377,417. A transfer to the Water Fund is approved in the amount of \$359,152. These funds will be used for the debt service payment for Well #9 and Well #9 Collection Line capital improvement projects. It is anticipated that, in future years, the revenue generated from this fee will also be used toward the debt service payment for the State Highway 6 Water Line capital improvement projects.

System-wide Wastewater Impact Fee Fund

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Wastewater Impact Fees. Effective December 1, 2016, a wastewater impact fee began to be assessed for all permits issued for new wastewater connections. The wastewater impact fee is also based on the size of the domestic water meter issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

FY18 impact fee revenues are projected to be \$2,264,500. A transfer to the Wastewater Fund is approved in the amount of \$330,075. These funds will be for the FY18 debt service payment for the Lick Creek Wastewater Treatment Plant Expansion (LCWWTP) capital improvement project. In future years, it is projected that all of the annual revenue generated by the wastewater impact fee will be transferred to the Wastewater Fund in order to offset the entire debt service payment for the LCWWTP expansion project.

System-wide Roadway Impact Fee Funds

The System-wide Roadway Impact Fee Funds were established in FY17 to account for the financial activity related to the roadway impact fee. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City. Four separate Funds were created to account for the activity related to the four separate service territories in which the fee is collected. Fees collected in a particular service area must be used for capital projects within that same service area.

System-wide roadway impact fee revenues in FY18 are projected to be \$417,667. No expenditures are projected for FY18. In future years, the fees collected will be used to fund capital projects.

Wolf Pen Creek (WPC) TIF Fund

The Wolf Pen Creek Tax Increment Finance (TIF) Zone generates revenues that must be utilized within the Wolf Pen Creek District. The TIF expired December 31, 2009. Funds in the amount of \$1,235,044 remain in this fund to be used for a future payment to College Station Independent School District for the school district's portion of unspent WPC TIF funds. The WPC TIF Fund will be closed following the expenditure of the balance of the funds.

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

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

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

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

Established in December 2012, the West Medical District TIRZ #18, encompasses the area near the State Highway 6/Rock Prairie Road Bridge and includes both The Med Hospital and the Scott & White Hospital. Development projects in this area include Rock Prairie Road (East and West), Normand Drive Extension, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$117 million over a twenty year period. This development activity would yield an increment of approximately \$8.4 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through repayment of issued debt or on a "pay as you go" cash basis.

The City of College Station is the only participant in this TIRZ at this time. In FY18, an estimated \$261,877 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$3,336 are also estimated. No expenditures are projected for FY18.

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

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

The City of College Station is the only participant in this TIRZ at this time. In FY18, it is anticipated that \$12,448 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY18.

Court Technology Fee Fund

The Court Technology Fee Fund funds technology projects at the Municipal Court Facility. For FY18, the approved revenues total \$76,940. Approved expenditures for FY18 are \$81,619 and will be used for technology related purchases such as computer hardware and software for court facilities as well as software training for Municipal Court employees.

Court Security Fee Fund

The Court Security Fee Fund is used to fund security projects at the Municipal Court building. The approved FY18 revenues are \$64,547. Approved expenditures for FY18 are \$40,711, which funds 50% of the full-time municipal court security marshal. The other half of the security position is funded in the Municipal Court division of the General Fund.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund funds the salary and benefits of a Juvenile Case Manager, as well as the salary and benefits for staff time spent administering Teen Court. For FY18, the approved revenues for this fund are \$107,781. The total approved FY18 expenditure budget of \$125,218 includes salary and benefits, and travel and training funds for the Juvenile Case Manager and Teen Court Coordinator positions.

Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Approved revenues in FY18 total \$17,997. A \$6,000 expenditures budget is approved for FY18 in order to fund training and travel, and printing and postage expenses associated with this fund.

Police Seizure Fund

The Police Seizure Fund accounts for revenues and expenditures related to property seized by the College Station Police Department. Approved revenues for FY18 are \$25,686 while approved expenditures are budgeted at \$30,000. These funds are used for one-time equipment and other purchases to assist in police activities.

Memorial Cemetery Fund

This fund accounts for two-thirds of the proceeds from the sale of cemetery lots as well as other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. The fund also accounts for expenditures on projects that take place at this location. A transfer to the Debt Service Fund, in the amount of \$264,453, is included in the FY18 approved expenditure budget for one-half of the total debt service related to the Memorial Cemetery. It is approved that one-half of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and one-half of the payment will come from the Debt Service Fund for FY18 and for future years, but the Memorial Cemetery Fund will continue to be monitored to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

Memorial Cemetery Endowment Fund

This fund accounts for the remaining one-third of the proceeds from the sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. Approved revenue for FY18 total \$139,188. FY18 approved expenditures are \$55,000, which includes \$45,000 for the design and construction of a concrete drive within the Aggie Field of Honor.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from the sale of cemetery lots at the Texas Avenue Cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. There are no expenditures approved in FY18. The maintenance and operations for this cemetery are budgeted in the General Fund in the Parks and Recreation Department.

Public, Educational and Governmental (PEG) Access Channel Fee Fund

Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to 1% of gross revenues in cable services provided per month. These funds may be used for educational and governmental

broadcasting on Suddenlink Channels 19 and 119. Channels 19 and 119 provide unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices.

Approved FY18 PEG Fee Fund revenues from cable franchise fees and Investment Revenue total \$208,342. Expenditures of \$127,140 are approved in FY18 to include various broadcasting upgrades.

R. E. Meyer Estate Restricted Gift Fund

The R. E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

The balance of this fund will be transferred to the Facilities and Technology Capital Improvement Projects Fund in FY18 for use on the Arts Council Renovation project. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Services and Programs.

Drainage Fund (O&M)

The Drainage Maintenance Division is part of the Public Works Department, but is funded from the Drainage Fund. The Drainage Maintenance Division is responsible for the care and maintenance of the drainage ways throughout the City. Mowing rights-of-way and creek cleaning are the primary activities of this division, as are taking steps to mitigate the impact of drainage-related issues that may affect the health and public safety of the City's residents.

Internal Service Funds

The City has established several internal service funds for areas where goods and services are provided to City departments on a cost-reimbursement basis. The Internal Service Funds include the Insurance Funds, the Equipment Replacement Fund, the Utility Customer Service Fund, and Fleet Maintenance Fund. Each of these funds receives revenues from City departments to which services are provided. Internal Service funds have revenues transferred from departmental budgets on a monthly basis to ensure that funds are available for related expenses.

Insurance Funds

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

Property and Casualty Fund

The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses. Budgeted premiums are based on the actual amounts charged to departments to cover the City's Property and Casualty costs. The approved premium revenue for FY18 is \$1,000,000, an increase of 25% from FY17. Estimated investment earnings are \$12,500 and other revenues, including subrogation, are projected to be \$75,000. The total approved revenues for the Property & Casualty Insurance Fund are \$1,087,500.

The only approved FY18 SLA for this fund is the addition of a part-time/non-benefitted position to assist with the collection of risk claims recovery. Approved expenditures in this fund are \$1,223,761.

Employee Benefits Fund

Estimated revenues in the Employee Benefits Fund are \$13,181,072. This includes a 5% increase in City-paid Health Insurance premiums, a 5% increase in the employee-paid high-deductible plan, and a 10% increase in the employee-paid PPO plan. These increases are necessary to help offset rising claims costs although the City will be changing health plan administrators (from Blue Cross/Blue Shield to Cigna) in January 2018 to help mitigate some of these rising costs. Approved revenues also include OPEB funding from the departments of \$1,073,572.

The FY18 Approved Budget also includes an estimate of \$465,689 for the continued operations of the Employee Health Clinic approved in FY16. This health clinic provides acute and preventive primary care, occupational medicine, workers' compensation and wellness services. Services are available to City health plan-enrolled employees, dependents and retirees, to encourage wellness and pro-active medical intervention and treatment. In

addition, included in the FY18 approved budget is a \$1,073,572 contribution to an Other Post-Employment Benefits (OPEB) Trust, to be established in FY17. The total approved expenditures for the Employee Benefits Fund are \$13,045,518.

Workers' Compensation Fund

The Workers' Compensation Fund provides coverage against losses sustained through on-the-job injuries to employees. Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY18, approved revenues are \$613,123 and approved expenditures are \$683,162.

Unemployment Compensation Fund

Premium revenues in this fund are collected based as a percentage of each employee's salary up to a maximum collection of \$40 per employee per year. In budgeting for FY17, it was determined that the Working Capital balance was adequate enough that the City could forego contributions to this Fund for this budget year. This decision is approved to be carried forward into FY18 as well. Therefore, total FY18 approved revenues (investment earnings only) are \$2,000. Claims costs in the amount of \$60,000 are approved to be budgeted in FY18.

Equipment Replacement Fund

The Equipment Replacement Fund provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The equipment and vehicle replacements are purchased out of this fund as scheduled and/or as conditions warrant. This fund is used to accumulate resources for the replacement of vehicles and large motorized equipment, the replacement of copiers, and to provide replacement assets for the existing major technological infrastructure. Estimated revenues for FY18 total \$7,678,543.

In FY18, \$631,950 is approved for new fleet purchases in Police department, Fire department, Public Works-Street Division, Parks & Recreation department, Parks & Recreation/Hotel Tax Fund, and Electric Fund. Fire Department proposes the purchase of extrication tools and thermal imaging cameras via Equipment Replacement beginning in FY18. A FY18 SLA is approved for \$171,666 for year one of two to purchase extrication tools and \$28,000 is approved for year one of three to purchase thermal imaging cameras.

Fleet Maintenance Fund

The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide services to the citizens of College Station. These services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations.

In FY18, total estimated revenues in the Fleet Maintenance Fund are projected to be \$2,290,036. Approved revenue includes \$13,317 in SLAs related to fleet additions.

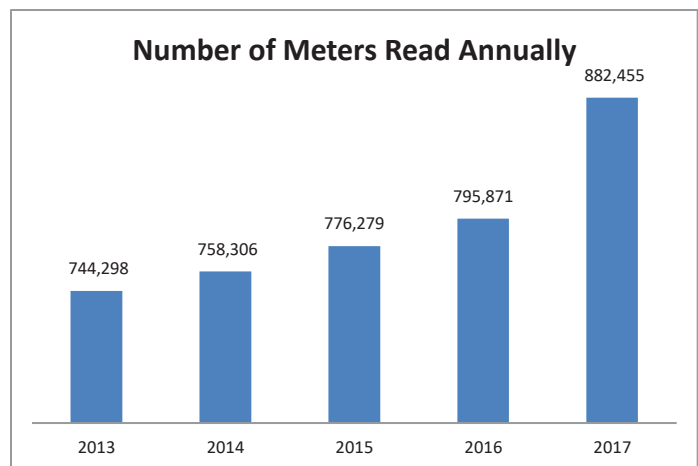
Two SLAs are approved for FY18 expenditures: \$14,543 for temporary staff in the Parts division and \$10,000 for an increase in training to keep up with the updated technology and emission requirements on the vehicles and equipment.

Approved FY18 Fleet Maintenance expenditures are \$2,298,545 which is a 9.7% increase above the FY17 budget due to the anticipated increase in parts costs.

Utility Customer Service Fund

The Utility Customer Service Division is the primary interface with the City's utility customers. Responsibilities include setting up customer accounts, connecting and disconnecting utility services, reading meters, billing and collecting utility customer accounts and addressing customer concerns.

In FY16, the meter reading function of the Utility Customer Service Fund was outsourced to an outside contractor. This change was made to address the high turnover and frequent vacancies in the Meter Services division that were resulting in billing becoming back-logged and revenues not being received in a timely fashion.



FY18 total approved expenditures are \$3,054,322. Three SLAs are included in the approved budget. The first SLA will provide contract labor to assist with the Utility Services Billing (USB) Implementation. This will be a one-time expenditure of \$106,080. The second SLA, in the amount of \$10,000, is to increase the annual training budget to allow for three employees to attend training on the new USB System. The final SLA is for mobile service writers, which will improve efficiencies by allowing technicians to complete service orders in the field.

Capital Projects Funds

The City has a number of capital project funds. General Obligation Bonds (GOB) have historically been used for general government projects such as streets, parks, traffic, public facilities and other such needs. However, the City has several other resources that may be used to supplement those resources and help to hold down the ad valorem taxes necessary to pay for GOBs. In addition, the City has statutory authority and City Council policy allows for the use of non-voter authorized debt instruments such as Certificates of Obligation and Contract Obligations (generally referred to as COs).

The City also has bond funds for each of the utilities operated by the City. In addition, operating funds from the Electric, Water and Wastewater Funds are estimated to be used to fund capital projects in lieu of the issuance of additional debt.

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

General Government Capital Projects

The following is a summary of some of the key general government projects included in the FY18 Approved Budget. More details about these projects can be found in the Governmental Capital Improvement Projects Budget narrative that precedes the governmental capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Streets, Traffic, Sidewalks and Trails Capital Projects

A total of \$44,366,915 is estimated to be spent on capital transportation projects in FY18. This includes Street Rehabilitation projects, Street Extension and Capacity Improvement projects, Traffic projects, and Sidewalk and Trail projects. Some of the key rehabilitation projects include Francis Drive Rehabilitation and the Lincoln Avenue Rehabilitation. These projects have been included in the Capital Improvement Program in an effort to maintain existing infrastructure. Most of these projects have been funded with CO debt and/or budget balances from completed projects.

A number of Street Extension and Capacity Improvement projects have been included in the FY18 approved budget. Significant projects that are in progress include the Lakeway Extension project; the Cain/Deacon Union Pacific Railroad Crossing Switch; Improvements at Rock Prairie Road West from 2154 to the City limits project; the Capstone and Barron Road Alignment; Neighborhood Safety Improvements - Holik, Park Place, Anna and

Glade; the Holleman Drive South Widening project; the Design of FM 2154/Holleman Intersection Improvements; and the Royder Road Expansion project.

Projects expected to begin in FY18 include the Royder Road Phase II – Backwater to FM2154 project and the State Highway 40/FM 2154 Interchange project.

While construction of these projects is scheduled for several years out, funds have been estimated in FY18 for engineering, surveying and land acquisition on the Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway project and the Greens Prairie Trail – City Limits West of Woodlake to Royder Road project.

Signal projects approved to begin in FY18 include a signal at Barron Road/Alexandria Avenue and a signal at Texas Avenue/Brothers Boulevard. Also included in FY18 is an estimate for the City's participation in a signal at University Drive West/Vet School. In addition, it is anticipated that the construction of the Signal at Greens Prairie Road/Arrington Road will be completed in FY18. Also included is the continuation of the Intelligent Transportation System (ITS) Master Plan Implementation.

Key Sidewalk and Trail projects include sidewalks on Munson Avenue and Southwest Parkway as well as construction on Phase II of the University Drive Pedestrian Improvements project.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Parks and Recreation Capital Projects

In FY18, expenditures in the amount of \$5,047,781 are estimated for Parks and Recreation capital improvement projects. Included is budget for Field Redevelopment projects. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City.

Key Parks and Recreation facility projects included in the FY18 budget include the completion of the construction of the Lincoln Center Expansion. In addition, budget has been included in FY18 for the System-Wide Park Improvement project. It is anticipated that the funds will be used for the replacement of the softball field lighting at Central Park.

Other Parks projects included in the FY18 Approved Budget include the Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, and the Bee Creek Concessions/Restroom project. Approved to be completed in FY18 is the Central Park Parking Lot Rehabilitation project.

Also approved in FY18 is funding for the design of the development of **Southeast Community Park**. The City currently owns the property on Rock Prairie Road next to the BVSWMA landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and funding will be a combination of CO debt and Hotel Tax funds. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

General Government and Capital Equipment Capital Projects

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology/equipment projects. In FY18, \$19,414,630 is the estimated expenditure for public facility projects. One of the projects included in this estimate that is currently in progress is the Library Expansion project.

Several facility projects have been included in the approved budget consistent with the direction provided by Council as part of the 2017 Update of the City Council Strategic Plan. ***These projects were identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan:*** Police Station construction, New City Hall design, Arts Council Building Renovation, and Fire Station #7 planning.

Forecasts indicate that future year's tax rate increase will be needed to support the debt service related to the construction of a New City Hall.

The FY18 budget also includes several projects for existing City facilities that are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that were transferred to the General Government CIP Fund. These projects include the replacement, containment repair, and cleaning of existing above-ground storage tanks at the Public Works facility; and the addition of a tipping structure that will be used for street sweeping containment.

The approved budget also includes some projects intended to address future space constraints. While not budgeted for expenditure in FY18, the five-year CIP includes an estimate for the renovations that will be needed at the existing PD Building once it is vacated. Also approved in FY18 is funding to identify the best future location for the Facilities Maintenance division.

Also included in the CIP for facility projects is an estimate for the construction of a second City Gateway Sign. This project is for the design and construction of a gateway monument sign to be located in the State Highway 6 right-of-way near the south College Station city limit.

The FY18 Approved Budget also includes a projected expenditure of \$2,103,146 for technology/equipment projects. Technology projects for which FY18 funds are estimated include the continuation of the Enterprise Resource Planning (ERP) System Replacement project, the Fiber Optic Infrastructure project; the Replacement of the City's Wireless System, and phase I of a Video Surveillance System.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Enterprise Capital Projects Funds

Below is a summary of the key utility capital projects included in the FY18 Approved Budget. More details about these projects can be found in the Utility Capital Projects Budget narrative that precedes the Utility capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Electric Capital Projects

The approved budget appropriation for electric capital projects is \$19,476,353. Included is \$2,100,000 for General Plant projects. This amount is for general plant upgrades as well as an estimate for costs related to addressing long-term facility programming needs. Funds in the amount of \$1,650,000 are estimated for Overhead System Improvement projects. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program and continuation of the program for addressing the worst performing feeders. Funds in the amount of \$5,000,000 are estimated for Underground System Improvement projects. These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. Included in this estimate are various underground feeders in the Northgate area, as well as feeder exits for the Graham Road Substation and feeder bores under State Highway 6 and FM 2154. Also included is an underground duct system (no conductor) to coincide with the Lakeway Drive Extension project and funding for the continuation of the padmount transformer rehabilitation program.

A total of \$2,280,000 is included in the budget for New Service and System Extension projects. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds in the amount of \$120,000 are included for Thoroughfare Street Lighting projects. These funds will be used for replacing and/or upgrading existing lighting facilities and appurtenances due to age, storm damage, or other considerations. A budget of \$4,585,000 is included for Distribution projects and \$3,696,000 is included for Transmission projects. Significant Transmission/Distribution projects planned for FY18 include the Graham Road Substation, which will include two substation transformers. Also included in Transmission/Distribution projects is the purchase of land for a future substation site that will be needed to serve the BioCorridor area. Other FY18 Transmission/Distribution projects include various SCADA

enhancements, a 138 KV transmission switch replacement, transmission pole replacements, and various other minor capital improvements.

Future years' Electric capital projects include an estimate for Advanced Meter Infrastructure (AMI). A feasibility study will be conducted in FY18 to assess the costs, benefits, and payback of an AMI system for the City's Electric and Water systems. This study will include the assessment of additional staffing required to pursue AMI implementation, the communication infrastructure required, and the handling of the data obtained from this system. The results from this study will be presented in order to make a decision as to whether or not to move forward with implementation. If recommended, it is anticipated that an implementation study will be conducted in FY18 to investigate and determine the metering type, communication infrastructure, and meter data management system that will be required for this system. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

Water Capital Projects

The estimated FY18 expenditure for water capital projects is \$18,822,175. This includes an estimate for the purchase of land and/or land rights for a current and future wells. In addition, an estimate is included for the construction on Well #9 and the Well #9 Collection Line. As capacity needs grow, the City is preparing for the construction of new wells. The impact fee revenue generated by the System-wide water impact fee will be used to fund the debt service of these Well #9 projects. An estimate is included in FY18 for the completion of the Well Field Collection System Loop project; the replacement of the Motor Control Centers at Wells 1, 2 and 3; the Variable Frequency Drive Replacement project; and the rehabilitation of Water Well Pumps and Motors. Other Production projects include the Installation of Security Fencing at Sandy Point Pump Station and at Wells 1, 2, and 3; the construction of an Equipment Shed at the Dowling Road Pump Station; and the Virtual Server Replacement project.

FY18 Water Distribution projects include general Oversize Participation (OP) funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, an estimate has been included in FY18 for the Spring Meadows Water Line Improvement project, the Lakeway Water Line Extension project and the start of the Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves project. Several projects have been included in the FY18 budget for the extension of water lines along State Highway 6. The first is the State Highway 6 Waterline Phase I (State Highway 40 to Venture), the second is the State Highway 6 Waterline Phase II (Creagor Line to State Highway 40) and the third is the State Highway 6 Waterline Phase III (Creagor Lane to State Highway 40). These lines are needed to help address increased demand. The State Highway 6 Water Line projects are being funded with Certificates of Obligation, but a portion of the resultant debt service will be paid for using impact fee revenue that is expected to be collected. An estimate is also included for Miscellaneous Water Rehabilitation projects that may arise throughout the fiscal year.

Rehabilitation projects included in the FY18 Approved Budget include the Eastgate Rehabilitation project and the Woodson Village Water Line Rehabilitation project. Other utility rehabilitation projects are included in the FY18 estimated expenditures that are being completed in coordination with the corresponding street rehabilitation projects. These include the Francis Drive Water Line Rehabilitation project and the Southside Safety Improvements - Park Place/Holik/Anna Water Line Rehabilitation project.

Wastewater Capital Projects

The estimated FY18 expenditure for wastewater capital projects is \$27,149,632. Wastewater Collection projects include general OP. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. Also included in the FY18 estimate is the East Side FM 158 Sewer project. In addition, estimates have been included in FY18 to be used for the Lick Creek Parallel Trunk Line project and for the Bee Creek Parallel Trunkline project. The Bee Creek Trunkline project is being completed in phases, with the third phase progressing in FY18. Other Wastewater Collection projects scheduled for FY18 include Phases I, II, and III of the Northeast Sewer Trunkline. The Northeast Sewer Trunkline currently serves areas West of State Highway 6 including Northgate, Hensel Park, Chimney Hill and the Gateway development and the project is being completed in phases. It is anticipated that approximately \$1.5 million of the expenditures for phase I will be funded with Community Development Block Grant funds. Also included in the FY18 estimate for Wastewater Collection projects is Phase I of the Medical District Interceptor project. The project is expected to be built in three phases. The interceptor will provide gravity

service to the approved medical district bounded by State Highway 6, Rock Prairie Road, and W.D. Fitch Parkway. Also included in the FY18 Approved Budget is the Replacement of the Carters Creek Screw Lift Pumps.

Starting design in FY18 is the Carters Creek Diversion Lift Station and Force Main project. This project is for the design and construction of a 4 million gallon a day (MGD) lift station (average day) at the existing CCWWTP along with a 24-inch forced main. This lift station will convey flow from CCWWTP sewershed to the Lick Creek sewershed and will allow the existing CCWWTP to remain at a 9.5 MGD permitted capacity.

Rehabilitation projects included in the FY18 Approved Budget include the Eastgate Rehabilitation project and the Woodson Village Sewer Line Rehabilitation project. Other utility rehabilitation projects are included in the FY18 estimated expenditures that are being completed in coordination with the corresponding street rehabilitation projects. These include the Francis Drive Sewer Line Rehabilitation project and the Southside Safety Improvements - Park Place/Holik/Anna Sewer Line Rehabilitation project.

A number of Treatment and Disposal projects have also been included in the FY18 budget. These include Centrifuge Improvements at Carters Creek Wastewater Treatment Plant (CCWWTP), the Lick Creek Generator Replacement, the Installation of a Headworks Catwalk at the CCWWTP, and the CCWWTP Fueling Station.

A significant project moving forward in FY18 include the Lick Creek Expansion project. The total current budget for the Lick Creek Expansion project is \$36,525,000. The project is currently under design and the construction contract is expected to be awarded in late FY18. The results of the 2016 Wastewater Master plan indicate that a 3 MGD expansion will be required to meet the TCEQ permit requirements as development continues to occur within the LCWWTP sewershed over the next five years. This project will increase the capacity of the LCWWTP from two million gallons per day to five million gallons per day while adding phosphorus removal capabilities to the plant. The impact fee revenue generated by the City-wide wastewater impact fee will be used to fund the debt service of the Lick Creek Expansion project.

Other Treatment & Disposal projects included in the FY18 CIP include the Clarifier 3A Rehabilitation project and the Carters Creek Blower Building #2 Replacement project. Both of these projects are for the rehabilitation of infrastructure that is critical to the CCWWTP.

Several General Plant projects are included in the FY18 Approved Budget. These include SCADA at the New Lift Stations, the Carters Creek Electrical Improvements project, the design of an Equipment Shed at CCWWTP, the Repurposing of Buildings at the CCWWTP, and Drainage Improvements at CCWWTP. In addition, two projects related to land acquisition have also been included in the FY18 budget. These projects are intended for the purchase of land to serve as buffers around the treatment plants.

More details about these projects can be found in the Utility Capital Projects Budget section of this budget document.

Special Revenue Capital Projects

Below is a summary of the key special revenue projects included in the FY18 Approved Budget. More details about these projects can be found in the Special Revenue Capital Improvement Projects narrative that precedes the Special Revenue capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development and improvement of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the development and improvement of parks within the zone to which the funds are dedicated. In FY18, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

Key park development projects included in the FY18 Park Land Dedication Funds include the completion of the design of the Fun for All Playground at Central Park. This project is for the construction of an inclusive

playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. This project is a joint effort between the City of College Station, the College Station Rotary Club, the College Station Noon Lions Club, and the Kiwanis Club.

Other parks in which significant design, development or improvements are expected in FY18 include Northgate Park, Crescent Point Park, John Crompton Park, Sonoma Park, Reatta Meadows Park and Bachmann Park.

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

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. An estimate is included in FY18 for Minor Drainage Improvement projects. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimate is included in FY18 for the completion of the Drainage Master Plan. It is anticipated that a number of capital project needs will be identified as a product of the Drainage Master Plan and that these projects will be added to the capital improvement projects program in future years.

Sidewalk Zone Capital Projects

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non-vehicular ways.

Several Sidewalk Zones have balances that have not yet been obligated to specific sidewalk projects. Budget has been included in FY18 in Sidewalk Zones 2, 3, 5, 9, 13 and 14. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Hotel Tax Fund Capital Improvement Projects

Included in the FY18 Approved Budget is an estimate for the construction of phase I of the Build-Out of the Veterans Park and Athletic Complex. The project will include the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. In addition, spectator areas and amenities will be added to these fields and to several existing fields as part of this project. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events. This project is currently in design with construction planned for FY18. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

A second capital project included in the Hotel Tax Fund is the development of Southeast Community Park. The City currently owns the property on Rock Prairie Road next to the BSWMA landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Certificates of Obligation. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

Additional O&M Costs

The FY18 Approved Budget includes a number of capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come online. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the SLA process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process.

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

Conclusion

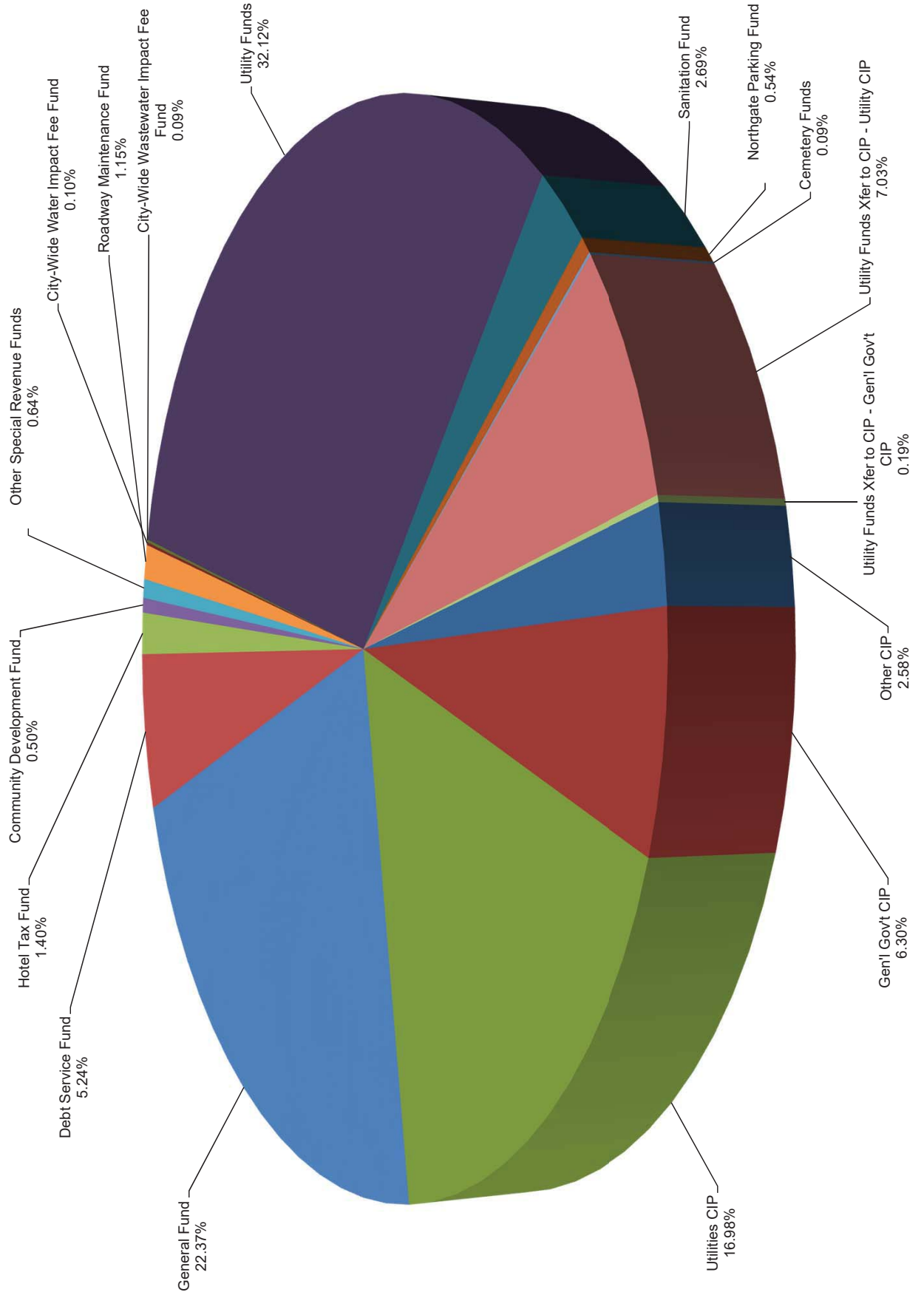
The previous discussion provided an overview of the FY18 Approved Budget and key changes from the FY17 budget. The following sections of the budget document provide additional discussion of the approved budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2017-2018 Approved Budget	FY18 Approved Total Funds Available	FY18 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 95,893,406	\$ 85,571,659	\$ (3,773,347)	\$ 81,798,312	8.21%
Debt Service Fund	24,279,323	19,610,601	(464,453)	19,146,148	26.71%
Economic Development Fund	1,674,073	1,028,168	(1,028,168)	-	N/A
Municipal Court Funds	1,111,754	262,208	-	262,208	-0.51%
Police Seizure Fund	126,345	30,000	-	30,000	50.00%
Utility Funds	155,004,100	118,148,702	(689,227)	117,459,475	1.13%
Sanitation Fund	11,496,411	9,843,983	-	9,843,983	-0.29%
Northgate Parking Fund	2,324,401	1,976,363	-	1,976,363	53.15%
Hotel Tax Fund	19,646,950	5,135,421	-	5,135,421	1.00%
Community Development Fund	1,825,862	1,825,862	-	1,825,862	-31.17%
CDBG Local Fund	-	-	-	-	N/A
Wolf Pen Creek TIF	1,286,118	-	-	-	N/A
West Medical District TIRZ #18	946,448	-	-	-	N/A
East Medical District TIRZ #19	18,289	-	-	-	N/A
PEG Access Channel Fee Fund	805,476	127,140	-	127,140	-11.49%
R.E. Meyer Estate Restricted Gift Fund	-	-	-	-	N/A
Insurance Funds	24,182,293	15,012,441	(15,012,441)	-	N/A
Utility Customer Service Fund	3,231,704	3,054,322	(3,054,322)	-	N/A
Internal Services Funds	18,354,862	7,523,065	(7,523,065)	-	N/A
Drainage Fund (O&M)	3,028,753	1,911,597	-	1,911,597	-13.72%
Roadway Maintenance Fund	4,342,611	4,217,585	-	4,217,585	5.44%
Roadway Impact Fee Funds	417,667	-	-	-	N/A
City-Wide Water Impact Fee Fund	390,417	359,152	-	359,152	N/A
City-Wide Wastewater Impact Fee Fund	2,344,400	330,075	-	330,075	N/A
TX Ave Cemetery Endowment Fund	1,925,559	-	-	-	N/A
Memorial Cemetery Endowment Fund	1,187,726	55,000	-	55,000	-62.00%
Memorial Cemetery Fund	1,813,433	264,453	-	264,453	2.22%
Subtotal of Operations & Maintenance	\$ 377,658,381	\$ 276,287,797	\$ (31,545,023)	\$ 244,742,774	5.13%
Utility Funds Transfer to CIP - Utility CIP	25,725,000	25,725,000	-	25,725,000	1.08%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	105,000	105,000	-	105,000	-72.73%
Equipment Repl Fund Transfer to CIP	-	-	-	-	N/A
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	573,190	573,190	-	573,190	N/A
Community Development Transfer to CIP	-	-	-	-	N/A
General Fund Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	\$ 26,403,190	\$ 26,403,190	\$ -	\$ 26,403,190	-5.16%
General Government Capital Imp. Proj.	\$ 108,741,611	\$ 23,705,542	\$ (678,190)	\$ 23,027,352	-58.29%
Utility Capital Improvement Projects	73,114,287	87,815,378	(25,725,000)	62,090,378	378.79%
Community Development Capital Imp Proj.	806,758	806,758	-	806,758	21.27%
Special Revenue Capital Imp. Proj.	6,802,865	6,055,103	-	6,055,103	0.18%
Hotel Tax Capital Imp Proj	2,574,479	2,574,479	-	2,574,479	-52.88%
Subtotal of Capital Expenditures	\$ 192,040,000	\$ 120,957,260	\$ (26,403,190)	\$ 94,554,070	17.68%
Totals	\$ 596,101,571	\$ 423,648,247	\$ (57,948,213)	\$ 365,700,034	7.24%

Fiscal Year 2016-2017 Approved Budget	FY17 Approved Total Funds Available	FY17 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 89,203,348	\$ 79,541,543	\$ (3,946,701)	\$ 75,594,842	0.43%
Debt Service Fund	19,044,873	15,369,282	(258,705)	15,110,577	16.02%
Economic Development Fund	1,546,958	870,339	(870,339)	-	N/A
Municipal Court Funds	1,053,586	263,563	-	263,563	-6.89%
Police Seizure Fund	78,079	20,000	-	20,000	0.00%
Utility Funds	145,559,039	116,151,900	-	116,151,900	2.85%
Sanitation Fund	11,389,769	9,872,971	-	9,872,971	11.69%
Northgate Parking Fund	2,151,965	1,290,517	-	1,290,517	-12.48%
Hotel Tax Fund	17,237,510	5,084,822	-	5,084,822	14.59%
Community Development Fund	261,930	2,652,874	-	2,652,874	93.62%
CDBG Local Fund	2,390,944	-	-	-	NA
Wolf Pen Creek TIF	1,270,874	-	-	-	N/A
West Medical District TIRZ #18	680,482	-	-	-	N/A
East Medical District TIRZ #19	5,888	-	-	-	N/A
PEG Access Channel Fee Fund	709,973	143,640	-	143,640	10.65%
R.E. Meyer Estate Restricted Gift Fund	570,382	-	-	-	N/A
Insurance Funds	24,631,259	14,580,429	(14,580,429)	-	N/A
Utility Customer Service Fund	2,897,554	2,759,995	(2,759,995)	-	N/A
Internal Services Funds	16,334,879	8,072,998	(8,072,998)	-	N/A
Drainage Fund (O&M)	3,233,911	2,215,539	-	2,215,539	20.02%
Roadway Maintenance Fund	4,000,000	4,000,000	-	4,000,000	N/A
Roadway Impact Fee Funds	-	-	-	-	N/A
City-Wide Water Impact Fee Fund	-	-	-	-	N/A
City-Wide Wastewater Impact Fee Fund	-	-	-	-	N/A
TX Ave Cemetery Endowment Fund	1,900,238	-	-	-	N/A
Memorial Cemetery Endowment Fund	1,097,813	144,750	-	144,750	479.00%
Memorial Cemetery Fund	1,674,508	258,705	-	258,705	N/A
Subtotal of Operations & Maintenance	\$ 348,925,762	\$ 263,293,867	\$ (30,489,167)	\$ 232,804,700	5.98%
Utility Funds Transfer to CIP - Utility CIP	25,450,000	25,450,000	-	25,450,000	90.64%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	385,000	385,000	-	385,000	N/A
Equipment Repl Fund Transfer to CIP	200,000	200,000	-	200,000	N/A
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	-	-	-	-	N/A
Community Development Transfer to CIP	1,497,306	1,497,306	-	1,497,306	N/A
General Fund Transfer to CIP	306,989	306,989	-	306,989	-86.86%
Capital Transfers to CIP	\$ 27,839,295	\$ 27,839,295	\$ -	\$ 27,839,295	77.47%
General Government Capital Imp. Proj.	\$ 83,810,729	\$ 56,102,791	\$ (891,989)	\$ 55,210,802	24.21%
Utility Capital Improvement Projects	54,883,817	39,915,550	(26,947,306)	12,968,244	-36.80%
Community Development Capital Imp Proj.	665,277	665,277	-	665,277	-30.13%
Special Revenue Capital Imp. Proj.	7,039,434	6,044,096	-	6,044,096	30.37%
Hotel Tax Capital Imp Proj	5,463,274	5,463,274	-	5,463,274	48.73%
Subtotal of Capital Expenditures	\$ 151,862,531	\$ 108,190,988	\$ (27,839,295)	\$ 80,351,693	8.25%
Totals	\$ 528,627,588	\$ 399,324,150	\$ (58,328,462)	\$ 340,995,688	10.15%

City of College Station Net Budget - \$365,700,034



2017-2018 Approved Annual Budget
Combined Summary of Revenues & Expenditures
With Comparisons to 2016-17 Budget

	Governmental Funds			Enterprise Funds			Special Revenue Funds							
	General Fund	Debt Service	(1) Other	(2) Utilities	Sanitation	Parking Enterprise	Hotel Tax	Community Development	(3) Court Funds	Police Seizure	Parkland Dedication	(4) Cemetery Funds	Drainage	Roadway Maintenance Fee Fund
BEGINNING BALANCE	\$ 18,690,700	\$ 4,779,745	\$ 852,262	\$ 42,099,537	\$ 1,439,985	\$ 712,914	\$ 16,946,429	\$ -	\$ 777,070	\$ 100,659	\$ 5,862,943	\$ 4,489,178	\$ 1,153,142	\$ 125,611
REVENUES:														
Ad Valorem Tax	23,976,222	18,985,125	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	28,526,512	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	3,067,573	-	-	-	-	-	5,125,000	-	-	-	-	-	-	-
Licenses & Permits	1,870,750	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	415,720	-	-	-	-	-	2,632,620	-	-	-	-	-	-	-
Charges for Services	3,788,931	-	-	133,137,345	9,625,390	1,276,100	-	-	-	-	-	2,295,700	4,216,000	-
Fines, Forfeits & Penalties	2,856,350	-	5,805	-	-	317,000	-	261,126	25,000	-	-	-	-	-
Investment Earnings	200,000	50,000	8,425	424,786	8,834	8,500	140,000	6,139	686	10,000	147,188	15,000	1,000	-
Other	563,850	-	-	4,483,205	422,202	9,887	10,000	-	-	400,000	290,352	-	-	-
Return on Investment	11,936,798	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	464,453	875,000	689,227	-	-	-	-	-	-	-	-	-	-
Long Term Debt Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 77,202,706	\$ 19,499,578	\$ 889,230	\$ 138,734,563	\$ 10,056,426	\$ 1,611,487	\$ 5,275,000	\$ 2,632,620	\$ 267,265	\$ 25,686	\$ 410,000	\$ 437,540	\$ 2,310,700	\$ 4,217,000
TOTAL AVAILABLE RESOURCES	95,893,406	24,279,323	1,741,492	180,834,100	11,496,411	2,324,401	22,221,429	2,632,620	1,044,335	126,345	6,272,943	4,926,718	3,463,842	4,342,611
EXPENDITURES:														
General Government	6,571,179	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiscal Services	4,012,557	-	-	-	-	-	-	-	-	-	-	-	-	-
Police	22,928,482	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire	18,331,173	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development Services	4,290,509	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	9,914,849	-	-	-	-	-	-	-	-	-	-	-	4,000,000	-
Parks & Recreation	9,430,815	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	5,392,172	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	1,122,463	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	84,138,523	-	-	-	-	-	-	-	-	-	-
CIP Departmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projects/Direct Capital	1,437,668	-	-	-	-	598,000	36,850	-	-	-	-	-	-	-
Sanitation	-	-	-	-	6,358,142	-	-	-	-	-	-	-	-	-
Parking Enterprise	-	-	-	-	-	831,608	-	-	-	-	-	-	-	-
BVSWMA	-	-	-	-	1,425,200	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	1,676,731	-	-	-	-	-	-
Outside Agency Funding	1,413,624	-	-	-	49,190	-	3,092,235	149,131	-	-	-	-	-	-
Debt Service	-	19,460,601	-	16,314,726	363,781	224,738	-	-	-	-	264,453	-	-	-
Utility Transfer to the General Fund	-	-	-	11,201,798	735,000	-	-	-	-	-	-	-	-	-
Contingency	303,000	-	20,000	250,000	50,000	50,000	60,000	-	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self-Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay Plan Contingency	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other/Other Transfers	1,858,256	150,000	1,016,828	2,687,468	191,193	200,000	1,946,336	253,548	30,000	-	55,000	1,731,227	83,128	-
General & Administrative Transfers	(5,358,435)	-	-	3,013,487	671,477	72,017	-	-	-	34,489	-	415,459	134,457	-
CIP Expenditures Less G&A Xfers*	-	-	-	26,372,700	-	-	2,574,479	806,758	-	5,493,225	-	200,000	-	-
Transfers to CIP Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 81,798,312	\$ 19,610,601	\$ 1,036,828	\$ 143,978,702	\$ 9,843,983	\$ 1,976,363	\$ 7,709,900	\$ 2,632,620	\$ 253,548	\$ 30,000	\$ 5,527,714	\$ 319,453	\$ 2,346,686	\$ 4,217,585
Measurement Focus Incr (Decr)														
Change in Fund Balance	(4,595,606)	(111,023)	(147,598)	(5,244,139)	212,443	(364,876)	(2,434,900)	-	13,717	(4,314)	(5,117,714)	118,087	(35,986)	(585)
ENDING FUND BALANCE	\$ 14,095,094	\$ 4,668,722	\$ 704,664	\$ 36,855,398	\$ 1,652,428	\$ 348,038	\$ 14,511,529	\$ -	\$ 790,787	\$ 96,345	\$ 745,229	\$ 4,607,265	\$ 1,117,156	\$ 125,026

- (1) Other Governmental Funds comprised of the Economic Development and Efficiency Time Payment Funds.
- (2) Utilities comprised of the Electric, Water and Wastewater Funds
- (3) Court Funds comprised of Court Technology, Court Security, Juvenile Case Manager and Truancy Prevention Fee Funds
- (4) Cemetery Funds comprised of Memorial Cemetery, Texas Ave Cemetery Endowment, and Memorial Cemetery Endowment Funds
- (5) Impact Fee Funds comprised of System-Wide Water Impact Fee, System-Wide Wastewater Impact Fee, and Roadway Impact Fee Funds.
- (6) TIF Funds comprised of Wolf Pen Creek TIF, West Medical District TIRZ #18, and East Medical District TIRZ #19
- (7) Governmental Capital Funds comprised of Streets, Parks, Facilities & Technology Funds
- (8) Utility Capital Funds comprised of Electric, Water and Wastewater
- (9) Internal Services Funds comprised of Fleet Maintenance, Utility Customer Service, and Equipment Replacement
- (10) Self-Insurance Funds comprised of Workers Compensation, Employee Benefits, Property Casualty and Unemployment Funds

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

Note: Detailed explanations of changes in fund balances can be found in the corresponding text and financial presentation of funds throughout this book.

					FY 2017-2018			FY 2016-2017		FY 2015-2016				
					Capital Projects Funds		Internal Services Funds		Total	Less Transfers	Net Total	Adopted	Amended	Actual
(5) Impact Fee Funds	Sidewalk Zone Funds	(6) TIF Funds	PEG Fund	R.E. Meyer Restricted Gift Fund	(7) Governmental Capital Funds	(8) Utility Capital Funds	(9) Internal Services	(10) Self Insurance	All Funds	All Funds	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2015-2016 (Budget Basis Actuals)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
81,900	93,833	1,963,673	597,134	572,690	83,859,359	17,414,287	8,498,092	9,298,598	220,409,741	(17,796,690)	202,613,051	524,538,258	524,538,258	479,993,922
		274,325			-	-	-	-	43,235,672	-	43,235,672	36,884,420	36,884,420	32,358,889
		-			-	-	-	-	28,526,512	-	28,526,512	27,487,262	27,487,262	27,163,480
			204,020		-	-	-	-	8,396,593	-	8,396,593	8,629,625	8,629,625	8,607,402
					-	-	-	-	1,870,750	-	1,870,750	1,501,434	1,751,434	2,132,802
					678,190	-	-	-	3,726,530	-	3,726,530	6,824,354	6,824,354	2,998,133
3,058,584					-	-	-	-	157,398,050	-	157,398,050	152,262,472	152,030,472	155,451,233
					-	-	-	-	3,465,281	-	3,465,281	3,369,936	3,369,936	3,789,727
12,000	1,000	12,857	4,322	500	660,000	85,000	85,124	102,500	1,983,861	-	1,983,861	968,972	968,972	936,668
					306,563	750,000	227,322	95,000	7,558,381	-	7,558,381	6,051,250	6,123,250	6,427,421
					-	-	-	-	11,936,798	-	11,936,798	11,765,233	11,765,233	10,474,917
					-	25,725,000	12,776,028	14,686,195	55,215,903	(55,215,903)	-	53,837,764	54,037,764	32,844,877
					23,237,500	29,140,000	-	-	52,377,500	-	52,377,500	61,030,000	61,115,000	44,979,506
\$ 3,070,584	\$ 1,000	\$ 287,182	\$ 208,342	\$ 500	\$ 24,882,253	\$ 55,700,000	\$ 13,088,474	\$ 14,883,695	\$ 375,691,831	\$ (55,215,903)	\$ 320,475,928	\$ 370,612,722	\$ 370,987,722	\$ 328,165,055
3,152,484	94,833	2,250,855	805,476	573,190	108,741,612	73,114,287	21,586,566	24,182,293	596,101,572	(73,012,593)	523,088,979	895,150,980	895,525,980	808,158,977
									-	-	-	-	-	-
									6,571,179	-	6,571,179	6,099,466	6,187,467	6,748,354
									4,012,557	-	4,012,557	3,862,971	3,874,788	3,974,852
									22,928,482	-	22,928,482	21,566,779	21,663,483	20,078,859
									18,331,173	-	18,331,173	16,824,455	17,018,991	16,806,688
									4,290,509	-	4,290,509	3,957,872	3,986,189	3,334,373
									13,914,849	-	13,914,849	8,626,135	8,764,182	12,421,044
									9,430,815	-	9,430,815	9,064,817	9,064,817	8,881,027
									5,392,172	-	5,392,172	5,152,616	5,218,279	4,391,946
									1,122,463	-	1,122,463	1,099,721	1,099,721	1,053,676
									84,138,523	-	84,138,523	82,765,518	82,950,293	76,771,094
									-	-	-	-	-	27,342
									2,072,518	-	2,072,518	8,682,778	11,656,502	2,384,304
									6,358,142	-	6,358,142	6,661,657	6,702,797	6,782,431
									831,608	-	831,608	787,435	797,505	798,800
									1,425,200	-	1,425,200	1,425,800	1,425,800	1,434,527
									1,676,731	-	1,676,731	2,652,574	2,652,574	2,388,916
									4,704,180	-	4,704,180	4,459,557	4,598,973	4,047,885
									36,628,299	-	36,628,299	32,270,837	32,270,837	30,934,621
									11,936,798	-	11,936,798	11,765,233	11,765,233	10,474,917
						300,000	85,000	25,000	1,143,000	(110,000)	1,033,000	1,156,634	730,681	375,500
							10,492,387	-	10,492,387	(10,492,387)	-	4,961,674	4,961,674	8,567,280
							-	14,905,441	14,905,441	(14,905,441)	-	14,224,929	14,224,929	12,470,570
									150,000	-	150,000	165,192	165,192	358,306
					116,188	145,700	-	82,000	11,363,239	(2,263,848)	9,099,391	14,993,927	15,047,527	22,629,518
					602,164	258,893			(155,992)	-	(155,992)	(152,886)	(152,886)	(146,150)
					22,987,190	61,280,785			119,807,437	-	119,807,437	129,902,201	130,299,601	13,755,788
						573,190			26,403,190	(26,403,190)	-	26,341,989	26,541,989	11,874,251
\$ 689,227	\$ 92,300	\$ -	\$ 127,140	\$ 573,190	\$ 23,705,542	\$ 87,815,378	\$ 10,577,387	\$ 15,012,441	\$ 419,874,900	\$ (54,174,866)	\$ 365,700,034	\$ 419,320,181	\$ 423,517,438	\$ 283,620,719
									-	-	-	-	-	-
2,381,357	(91,300)	287,182	81,202	(572,690)	1,176,711	(32,115,378)	2,511,087	(128,746)	(44,183,069)	(1,041,037)	(45,224,106)	(48,707,459)	(52,529,716)	44,544,336
\$ 2,463,257	\$ 2,533	\$ 2,250,855	\$ 678,336	\$ -	\$ 85,036,070	\$ (14,701,091)	\$ 11,009,179	\$ 9,169,852	\$ 176,226,672	\$ (18,837,727)	\$ 157,388,945	\$ 475,830,799	\$ 472,008,542	\$ 524,538,258

Total Revenues	\$ 268,098,428	\$ -	\$ 268,098,428
Transfers In	55,215,903	(55,215,903)	-
Long Term Debt Issuance	52,377,500	-	52,377,500
Decrease in Fund Balance	44,183,069	1,041,037	45,224,106

Total Appropriations \$ 419,874,900 \$ (54,174,866) \$ 365,700,034

City of College Station
All Funds Operations & Maintenance
Summary

EXPENDITURE BY FUND						
FUND	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
General Fund	\$ 75,455,623	\$ 78,304,149	\$ 77,318,848	\$ 78,637,188	\$ 83,581,867	6.74%
Court Security Fee Fund	66,406	46,044	46,187	40,711	40,711	-11.58%
Juvenile Case Mgr. Fee Fund	110,495	119,740	128,820	125,218	125,218	4.57%
Community Development Fund	305,116	318,078	302,175	337,719	312,077	-1.89%
Northgate Parking Fund	690,921	914,505	938,142	1,250,325	1,301,608	42.33%
Electric Fund	64,988,513	71,580,812	71,504,815	72,457,254	72,813,033	1.72%
Water Fund	5,762,404	6,238,353	6,412,976	5,961,209	6,142,875	-1.53%
Wastewater Fund	5,560,235	6,033,528	5,933,870	5,725,315	5,725,315	-5.11%
Sanitation Fund	7,097,459	8,128,597	8,048,441	7,783,342	7,783,342	-4.25%
Property & Casualty Ins. Fund	139,265	146,965	157,219	152,612	168,761	14.83%
Employee Benefits Fund	59,228	63,569	62,087	66,257	66,257	4.23%
Workers' Comp Ins. Fund	136,377	147,015	148,889	152,662	152,662	3.84%
Utility Customer Service Fund	2,578,614	2,729,995	2,825,792	2,902,042	3,024,322	10.78%
Fleet Maintenance Fund	2,144,823	2,141,323	2,168,228	2,259,002	2,283,545	6.64%
Drainage Maintenance Fund	1,329,419	1,766,089	1,710,544	1,541,933	1,541,933	-12.69%
COMBINED FUND TOTAL	\$ 166,424,898	\$ 178,678,762	\$ 177,707,033	\$ 179,392,789	\$ 185,063,526	3.57%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 69,902,709	\$ 75,542,244	\$ 75,160,145	\$ 79,027,891	\$ 80,812,981	6.98%
Supplies	6,674,306	7,260,681	7,091,627	6,948,272	7,517,975	3.54%
Maintenance	7,281,165	7,225,064	7,061,474	6,928,410	7,212,690	-0.17%
Purchased Services	26,051,258	25,646,364	25,261,040	23,652,066	25,647,160	0.00%
Legal Notices	32,503	44,048	51,878	44,548	44,548	1.14%
Capital Outlay	1,738,227	2,127,554	2,200,364	1,570,140	2,606,360	22.50%
Purchased Power/Wheeling Charges	54,533,608	60,606,000	60,529,228	61,006,000	61,006,000	0.66%
Other Purchased Services	211,122	226,807	209,118	215,462	215,812	-4.85%
Indirect Costs	-	-	142,159	-	-	N/A
COMBINED FUND TOTAL	\$ 166,424,898	\$ 178,678,762	\$ 177,707,033	\$ 179,392,789	\$ 185,063,526	3.57%

PERSONNEL SUMMARY BY FUND						
FUND	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
General Fund	665.00	686.50	703.75	703.75	722.25	2.63%
Court Security Fee Fund	1.00	0.50	0.50	0.50	0.50	0.00%
Juvenile Case Mgr. Fee Fund	1.75	1.75	1.75	1.75	1.75	0.00%
Community Development Fund	6.00	4.00	4.00	4.00	3.50	-12.50%
Northgate Parking Fund	8.00	8.00	8.00	8.00	9.00	12.50%
Electric Fund	72.50	74.50	76.50	76.50	78.50	2.61%
Water Fund	31.00	33.50	34.50	37.00	38.00	10.14%
Wastewater Fund	49.00	51.00	52.00	49.00	49.00	-5.77%
Sanitation Fund	35.50	38.00	37.50	37.50	37.50	0.00%
Property & Casualty Ins. Fund	1.00	1.50	1.50	1.50	2.00	33.33%
Employee Benefits Fund	1.00	1.00	1.00	1.00	1.00	0.00%
Workers' Comp Ins. Fund	1.00	1.50	1.50	1.50	1.50	0.00%
Utility Customer Service Fund	29.00	22.00	23.00	23.00	23.00	0.00%
Fleet Maintenance Fund	16.00	16.00	16.00	16.00	16.00	0.00%
Drainage Maintenance Fund	16.00	17.00	18.00	18.00	18.00	0.00%
COMBINED FUND TOTAL	933.75	956.75	979.50	979.00	1,001.50	2.25%

**Analysis of Tax Rate
Fiscal Year 2017-2018**

	<u>Approved FY17</u>	<u>Approved FY18</u>
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	\$ 9,117,350,789	\$ 10,544,482,584
Less: Exempt Property	1,227,816,990	1,368,613,146
Less: Agricultural Loss	111,870,902	116,780,298
Less: Over 65 and Veterans Exemptions	112,726,302	121,144,813
Less: House Bill 366	180,155	94,235
Less: Abatements	8,516,376	6,943,272
Less: Proration	459,338	7,228,101
Less: CHDO	9,838,418	10,237,256
Less: Freeport	11,346,209	11,763,418
Taxable Assessed Value	\$ 7,634,596,099	\$ 8,901,678,045
Value remaining under ARB Review*	\$ 355,871,164	\$ 412,510
Plus 90% of value remaining under ARB Review**	320,284,443	-
Est Total Assessed Value	\$ 7,954,880,542	\$ 8,902,090,555
Freeze Taxable	634,775,843	718,047,694
Transfer Adjustment	985,544	1,003,776
Freeze Adjusted Taxable	\$ 7,319,119,155	\$ 8,183,039,085
O&M and Debt Service Portion	\$ 7,906,085,439	\$ 8,846,949,861
TIF Captured Value	48,795,103	55,140,694
Total*	\$ 7,954,880,542	\$ 8,902,090,555
Apply Tax Rate per/\$100 Valuation	0.472500/\$100	0.497500/\$100
Freeze Actual Tax	\$ 2,336,280	\$ 2,600,008
Amount lost to Tax Freeze	663,036	972,279
Total Tax Levy	\$ 36,919,119	\$ 43,310,628
Estimate 100% Collection	\$ 36,919,119	\$ 43,310,628

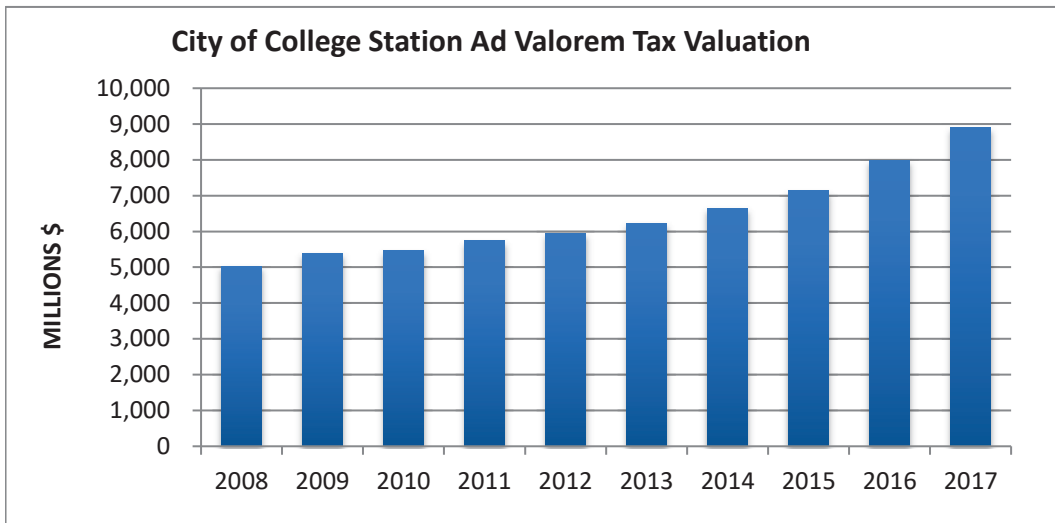
	<u>Tax Rate Per \$100 Valuation</u>	<u>Percent Of Levy</u>	<u>Estimated Collections</u>
Debt Service	0.220339	44.3%	\$ 19,060,455
General Fund	0.277161	55.7%	23,975,850
TIRZ 18	0.497500	100.0%	261,877
TIRZ 19	0.497500	100.0%	12,448
Approved Tax Rate	0.497500	100.0%	\$ 43,310,628

*Reflects the value under Appraisal Review Board (ARB) review at the time the appraisal roll was certified. This value may be adjusted once ARB review is completed.

**The total net certified value of property used for the FY17 approved tax rate in the City of College Station was \$7,990,467,263. This included an amount of \$355,871,164 that was under review at the time the appraisal roll was certified. For the FY17 amount above, only 90% of the portion of the value that was under review was included for the calculation of the estimated collections.

Analysis of Property Valuations

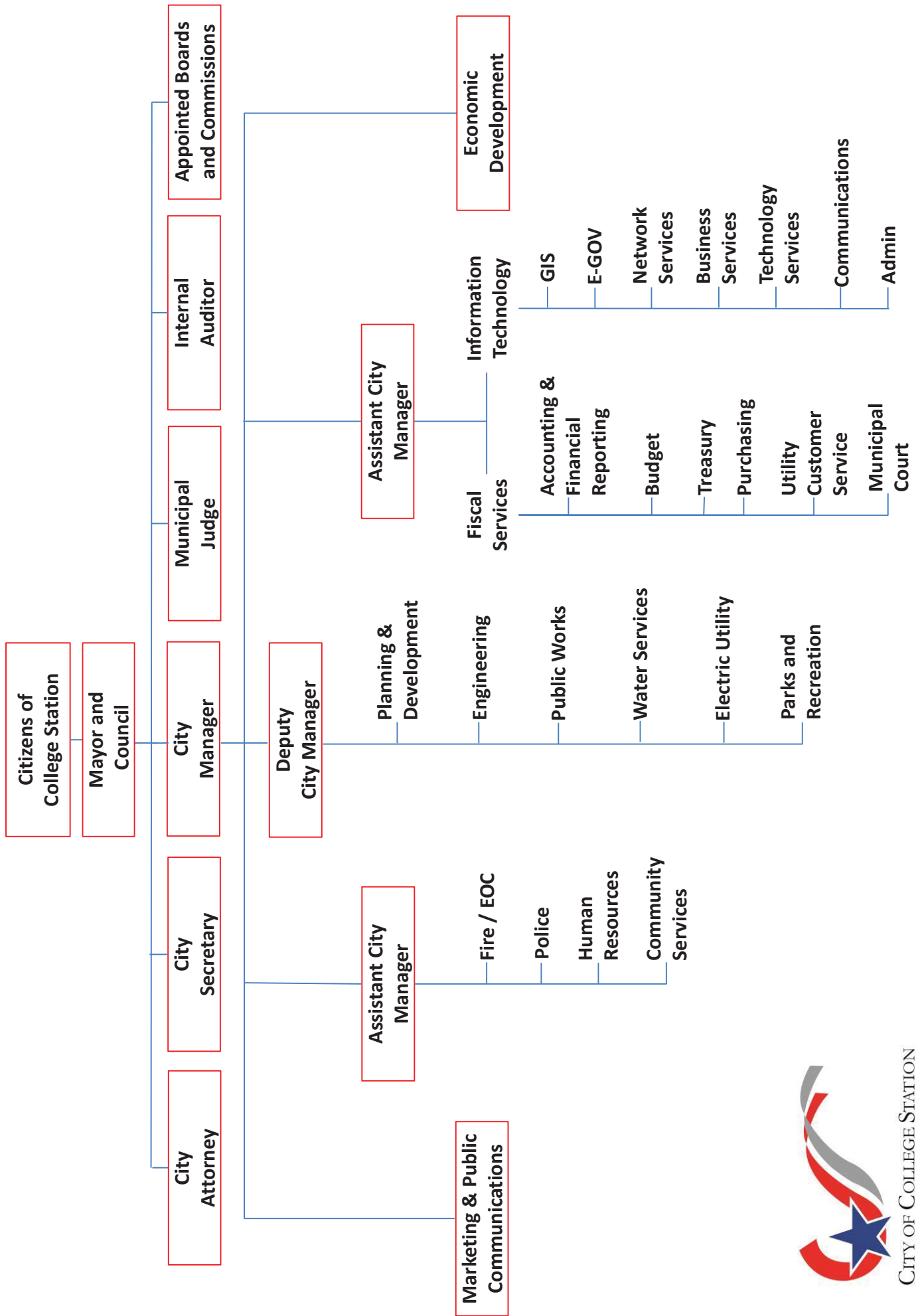
Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2008	5,726,153,143	701,998,930	5,024,154,213
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	6,537,436,940	798,821,938	5,738,615,002
2012	6,861,624,135	917,311,148	5,944,312,987
2013	7,278,333,559	1,047,214,549	6,231,119,010
2014	7,786,946,473	1,132,345,639	6,654,600,834
2015	8,349,471,803	1,208,113,054	7,141,358,749
2016	9,361,351,051	1,370,883,788	7,990,467,263
2017	10,428,114,796	1,526,024,241	8,902,090,555



* Assessed value is 100% of the estimated value.

Data comes from Brazos CAD website with certified annual historical totals

CITY ORGANIZATION



Strategic Planning and Budget Process – FY 2017-2018

January	<ul style="list-style-type: none"> ▪ Budget staff meets to go over general action plans for the upcoming budget season and assign duties and responsibilities. ▪ Preliminary work begins on upcoming fiscal year budget for the Operating and Capital Improvement Program (CIP) budgets. ▪ Personnel summaries and salary data is sent to City departments to begin preparation of the Salary and Benefits portion of the budget.
February	<ul style="list-style-type: none"> ▪ Requests for fixed cost information as well as vehicle and equipment replacement data are sent out to the City departments. ▪ City Council participates in a Strategic Planning Retreat to review mission and vision statements and identify strategic priorities for the upcoming fiscal year. ▪ Budget Staff prepares and distributes 1st quarter financial reports and departmental forecasts.
March	<ul style="list-style-type: none"> ▪ Budget analysts prepare Department and Fund summaries, prepare and update the computer system, and finalize budget amounts for fixed costs. ▪ Budget analysts develop and analyze forecasts and preliminary rate models. ▪ Budget Staff meets with City Departments to review/discuss/revise CIP budget submissions.
April	<ul style="list-style-type: none"> ▪ Budget department kicks off new budget year with City departments. ▪ Analysts begin preliminary work with Departments and assist Departments in preparing their budget submittal. ▪ Continue analysis and preparation of the CIP budget.
May	<ul style="list-style-type: none"> ▪ Department budgets are due back to the Budget Office. ▪ Budget Analysts analyze and review base budget requests, requests for increases in funding via service level adjustments (SLAs), as well as budget reduction submittals with departments. ▪ Budget Staff prepares and distributes 2nd quarter financial reports and departmental forecasts. ▪ Budget Staff and Capital Projects Department meet with City Manager to review proposed CIP.
June	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budgets and meets with Department Directors and City Manager to discuss budget requests and service levels. ▪ Budget Staff and Capital Project Department present the proposed CIP to the Planning and Zoning Commission and Parks and Recreation Board.
July	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review.
August	<ul style="list-style-type: none"> ▪ Present Proposed Budget to City Council. ▪ Conduct budget workshops during scheduled Council meetings to review Proposed Operating and Capital Improvement Program budgets. ▪ Budget Staff prepares and distributes 3rd quarter financial reports and departmental forecasts.
September	<ul style="list-style-type: none"> ▪ Publish required Tax Notices. ▪ Conduct required Public Hearings. ▪ Council adoption of Budget and Tax Rate.
October	<ul style="list-style-type: none"> ▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
November-December	<ul style="list-style-type: none"> ▪ Budget Staff prepares and distributes 4th quarter financial reports and departmental forecasts. ▪ Conduct Departmental Reviews and Special Projects. ▪ Monitor Budget. ▪ Request for CIP budget submissions sent out to Departments.

General Fund

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

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

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

The FY17 revised General Fund revenue budget is \$74,108,247 and the FY17 year-end estimate is projected to be \$76,157,624. The FY17 year-end estimate for General Fund revenue is anticipated to be approximately \$2.05 million over the FY17 revised budget. A significant portion of this is due to the year-end estimate for Sales Tax. The FY17 sales tax revenue realized was considerably higher than budgeted due to one-time sales tax revenue collected. In addition, license and permit fee revenues are anticipated to be higher than budgeted due to continued development in our City.

Total approved FY18 General Fund revenues are \$77,202,706. This represents a 1.4% increase over the FY17 year-end estimate. A portion of this increase is due to higher property tax revenues as a result on new value being added to the tax rolls as well as increases in the value of existing property.

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

1. **Property Taxes** in FY18 are estimated to be \$23,976,222. The anticipated revenues are based on the approved operations and maintenance (O&M) tax rate of 27.72 cents per \$100 valuation.
2. **Sales Tax** is estimated to be \$28,526,512 in FY18; this projection reflects a 3.8% increase from FY17 Revised Budget, but a 0.2% decrease from the FY17 year-end estimate. The FY17 year-end estimate is projected to come in approximately \$1,097,242 more than the budgeted, which a significant portion is due to one-time sales tax revenue collected. Sales tax revenue estimates are based on analysis of historical revenues and expected future retail sales and employment. Sales tax is the largest revenue stream in the General Fund, and is estimated to be approximately 37% of overall General Fund revenues.
3. **Other Taxes** (previously Mixed Drink and Franchise Taxes) are projected to be \$3,067,573, which represents a 1.0% increase from the FY17 revised budget. Franchise taxes include phone, cable, and natural gas. The FY17 year-end estimate is projected to be \$3,438,150 and includes a \$271,525 one-time payment for telephone franchise taxes that were erroneously not paid by franchisee.
4. **Licenses and Permit Revenue** in FY18 is anticipated to be 6.8% higher than the FY17 budget, but lower than the FY17 year-end estimate. The FY17 estimate includes fees associated with several significant developments that were permitted FY17. While strong revenues are projected for FY18, it is not anticipated to be as high as is expected to be realized in FY17.
5. **Charges for Services** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, Parks & Recreation, and Municipal Court. The FY18 Approved Budget for Charges and Services is 10.8% less than the FY17 Revised Budget. This is due primarily to the expiration of the School Resource Officer Interlocal Agreement between the City of College Station (COCS) and College Station Independent School District (CSISD). CSISD previously reimbursed the City for 75% of the salaries and benefits of four COCS police officers who were assigned to various schools

in CSISD. With the expiration of the program, the officers have been reassigned to general patrol duties and the costs have been absorbed by the General Fund.

6. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be \$2,856,350 in FY18.
7. **Intergovernmental Revenues** for FY18 are projected to be \$415,720 and include an estimate for the final payment of a grant to fund firefighter positions awarded in FY15. Among the intergovernmental revenues the City anticipates receiving in FY18 are reimbursements related to the Easterwood ILA, reimbursements from TAMU and CSISD for traffic control, various state and federal reimbursements associated with the Police Department, and reimbursements from City of Bryan, TAMU, and Brazos County for a portion of the Staff Assistant position for the Joint Emergency Operations Center.
8. **Investment Earnings** are estimated at \$200,000 in the FY18 Approved Budget, an increase over the FY17 Revised Budget. Investment earnings increased in FY17 due to the reinvestment of funds into higher-earning interest-bearing accounts. The FY18 approved budget for investment earnings takes into account this increase.
9. **Other Revenue** include such items as rental and concessions revenues, various donations, collection service fees, reimbursed expenses, etc. FY18 estimated revenue is \$476,750.
10. **Utility Transfers to the General Fund** are budgeted to be \$11,936,798 for the FY18 Approved Budget. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.
11. **Miscellaneous Revenues** include such items as fiber lease income, sale of scrap metal, proceeds from sales of real estate, and other miscellaneous non-operating revenue. The FY18 estimated revenue is \$87,100.

Approved Net Expenditures for FY18 are \$81,798,312. The General Fund budget includes additional funds for public safety, corrective maintenance and traffic initiatives, positions to address the growing development in the City and funds for salary increases.

The FY18 non-departmental portion of the General Fund budget includes a \$919,000 final repayment to the Equipment Replacement Fund for transfers that were deferred during in FY10-FY12 budgets. A transfer of \$500,000 to the Economic Development Fund for future economic development incentives is also budgeted in the non-departmental section of the General Fund budget.

The General Fund also includes general and administrative (G&A) transfers into the General Fund from various operating funds to pay for the services provided such as Accounting, Budget, Purchasing, Human Resources, Legal, etc. Interfund transfers (in and out), Public Agency Funding and Consulting Services are also included in this section. The FY18 Approved Budget includes increases for the Appraisal District, Animal Shelter and Health District. A full listing of these expenditures can be found in Appendix I of this document.

In addition, a number of Service Level Adjustments (SLAs) are included in the FY18 Approved Budget. The detailed SLAs by department are included in each Department Summary and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

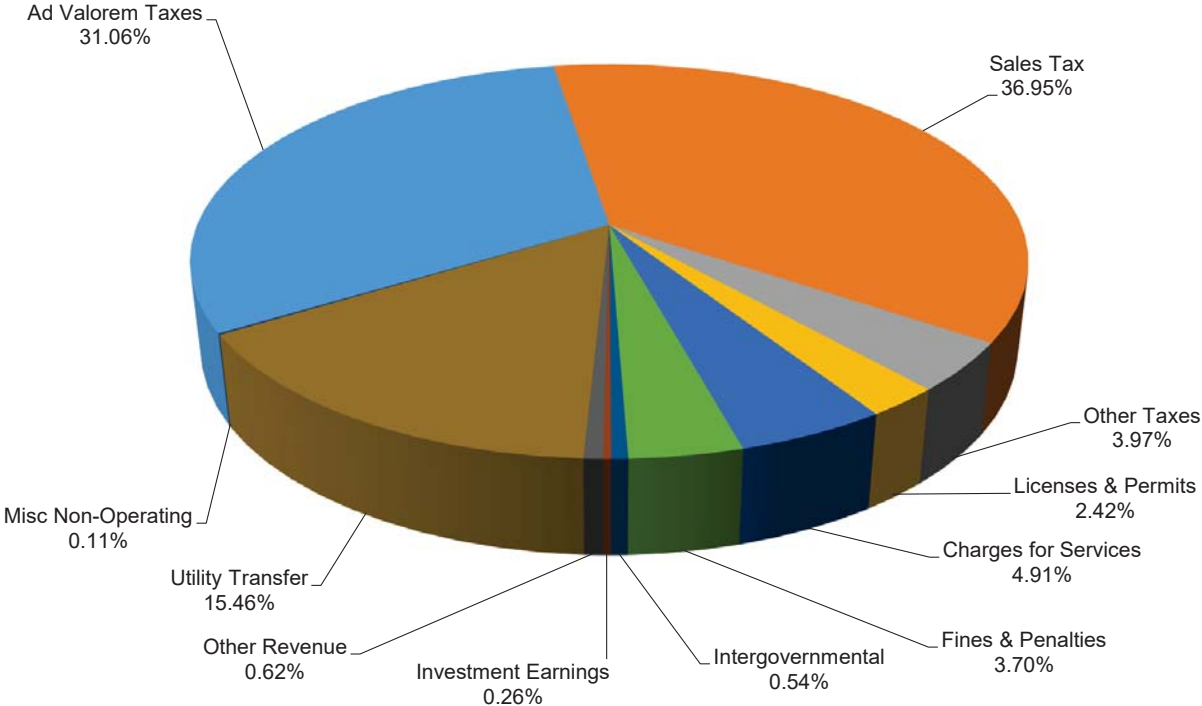
A total of 722.25 positions are included in the approved General Fund budget. Requests for increases in personnel were submitted as SLAs as part of the budget process. An addition of 18.50 positions is included in the FY18 General Fund Approved Budget. A full listing of personnel can be found in Appendix C.

There is a projected 24.6% decrease in the FY18 ending fund balance when compared to the FY17 year-end ending fund balance. This is due, in part, to a number of one-time SLAs and expenditures that are budgeted in FY18.

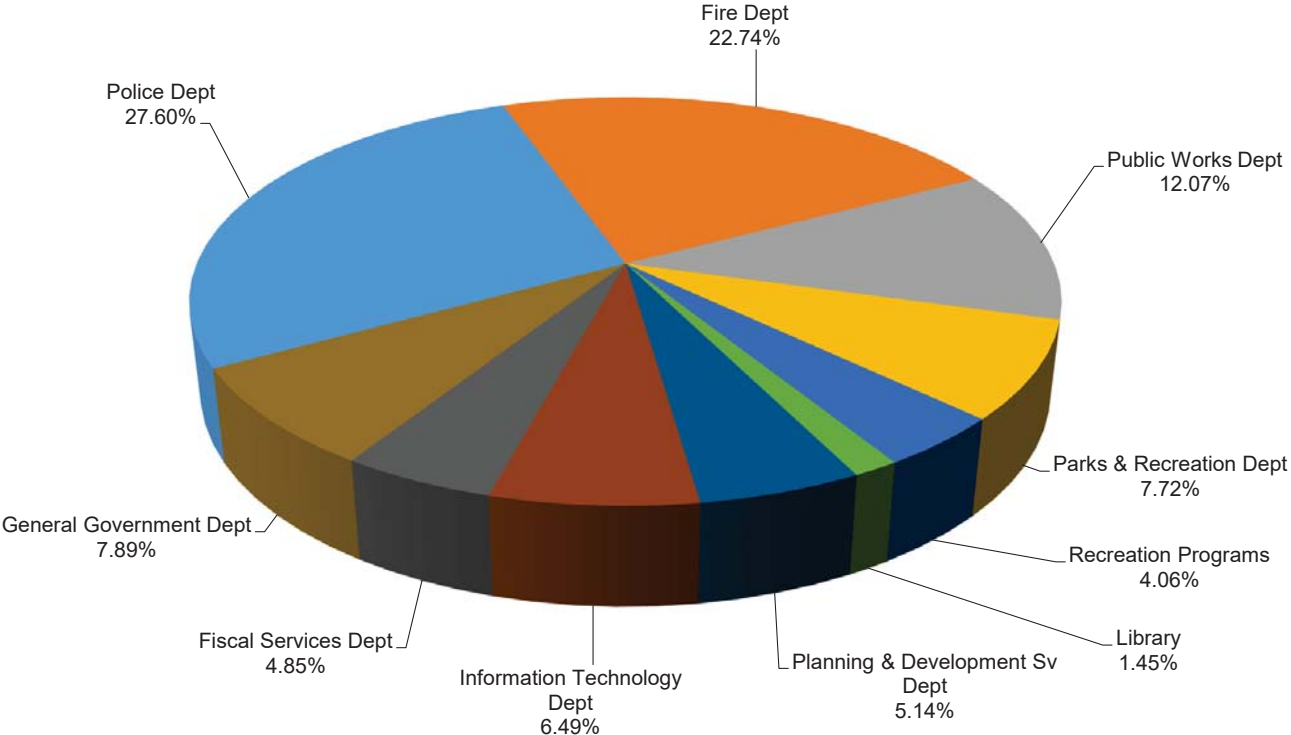
**City of College Station
General Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change Budget FY17 to FY18
Beginning Fund Balance	\$21,698,627	\$18,334,578	\$18,334,578	\$18,690,700	\$18,690,700	
REVENUES:						
Ad Valorem Taxes	\$18,442,879	\$21,524,427	\$21,489,909	\$23,976,222	\$23,976,222	11.4%
Sales Tax	27,163,480	27,487,262	28,584,504	28,526,512	28,526,512	3.8%
Other Taxes	3,131,535	3,038,625	3,438,150	3,067,573	3,067,573	1.0%
Licenses & Permits	2,091,738	1,751,279	2,174,964	1,870,750	1,870,750	6.8%
Charges for Services	4,373,069	4,246,236	4,186,538	3,788,931	3,788,931	-10.8%
Fines & Penalties	3,035,166	2,866,564	2,806,025	2,856,350	2,856,350	-0.4%
Intergovernmental	979,373	781,365	762,907	415,720	415,720	-46.8%
Investment Earnings	140,944	100,000	204,129	200,000	200,000	100.0%
Other Revenue	517,000	459,805	515,538	476,750	476,750	3.7%
Utility Transfer	10,474,917	11,765,233	11,765,233	11,936,798	11,936,798	1.5%
Misc Non-Operating	200,259	87,451	229,727	87,100	87,100	-0.4%
TOTAL REVENUES	\$70,550,360	\$74,108,247	\$76,157,624	\$77,202,706	\$77,202,706	4.2%
TOTAL FUNDS AVAILABLE	\$92,248,987	\$92,442,825	\$94,492,202	\$95,893,406	\$95,893,406	3.7%
EXPENDITURES:						
Police Dept	\$20,170,448	\$21,663,483	\$21,536,563	\$22,229,712	\$23,026,482	6.3%
Fire Dept	16,916,819	17,046,491	17,046,304	17,764,993	18,975,543	11.3%
Public Works Dept	11,162,508	8,764,182	8,661,962	8,303,174	10,069,849	14.9%
Parks & Recreation Dept	6,136,078	6,548,151	6,422,763	5,966,922	6,437,707	-1.7%
Recreation Programs	3,289,197	3,431,697	3,324,726	3,388,674	3,388,674	-1.3%
Library	1,098,326	1,185,030	1,183,236	1,186,512	1,207,772	1.9%
Planning & Development Sv Dept	3,243,768	3,986,189	3,910,634	3,986,104	4,290,509	7.6%
Information Technology Dept	4,491,009	5,238,279	5,056,059	5,305,709	5,412,172	3.3%
Fiscal Services Dept	3,727,249	3,904,488	3,925,659	3,948,593	4,042,380	3.5%
General Government Dept	5,220,218	6,370,967	6,250,616	6,406,795	6,580,779	3.3%
Pay Plan Contingency	-	165,192	326	150,000	150,000	-9.2%
Total Operating Expenditures	\$75,455,623	\$78,304,149	\$77,318,848	\$78,637,188	\$83,581,867	6.7%
TRANSFERS:						
G&A Transfers In	(\$4,589,820)	(\$4,968,100)	(\$4,875,121)	(\$5,358,435)	(\$5,358,435)	7.9%
Interfund Transfers	(201,334)	1,021,399	1,442,515	1,263,708	1,585,088	55.2%
Total Transfers (Sources) Uses	(\$4,791,154)	(\$3,946,701)	(\$3,432,606)	(\$4,094,727)	(\$3,773,347)	-4.4%
OTHER (Sources) Uses:						
Public Agency	\$1,220,251	\$1,250,161	\$1,276,324	\$1,276,324	\$1,363,624	9.1%
Consulting Services	15,915	85,000	62,826	90,000	50,000	-41.2%
Capital Outlay/Project Transfers	1,952,668	306,989	306,989	-	-	-100.0%
Other	49,680	288,129	269,121	13,168	273,168	-5.2%
Contingency	-	730,681	-	303,000	303,000	
Total Other (Sources) Uses	\$3,238,514	\$2,660,960	\$1,915,260	\$1,682,492	\$1,989,792	-25.2%
TOTAL EXPENDITURES	\$73,902,983	\$77,018,408	\$75,801,503	\$76,224,953	\$81,798,312	6.2%
Total Increase(Decrease)	(\$3,352,623)	(\$2,910,161)	\$356,122	\$977,753	(\$4,595,606)	
Measurement Focus Increase (Decrease)	(11,426)					
Ending Fund Balance	\$18,334,578	\$15,424,417	\$18,690,700	\$19,668,453	\$14,095,094	

General Fund - Revenues



General Fund - Department Expenditures



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

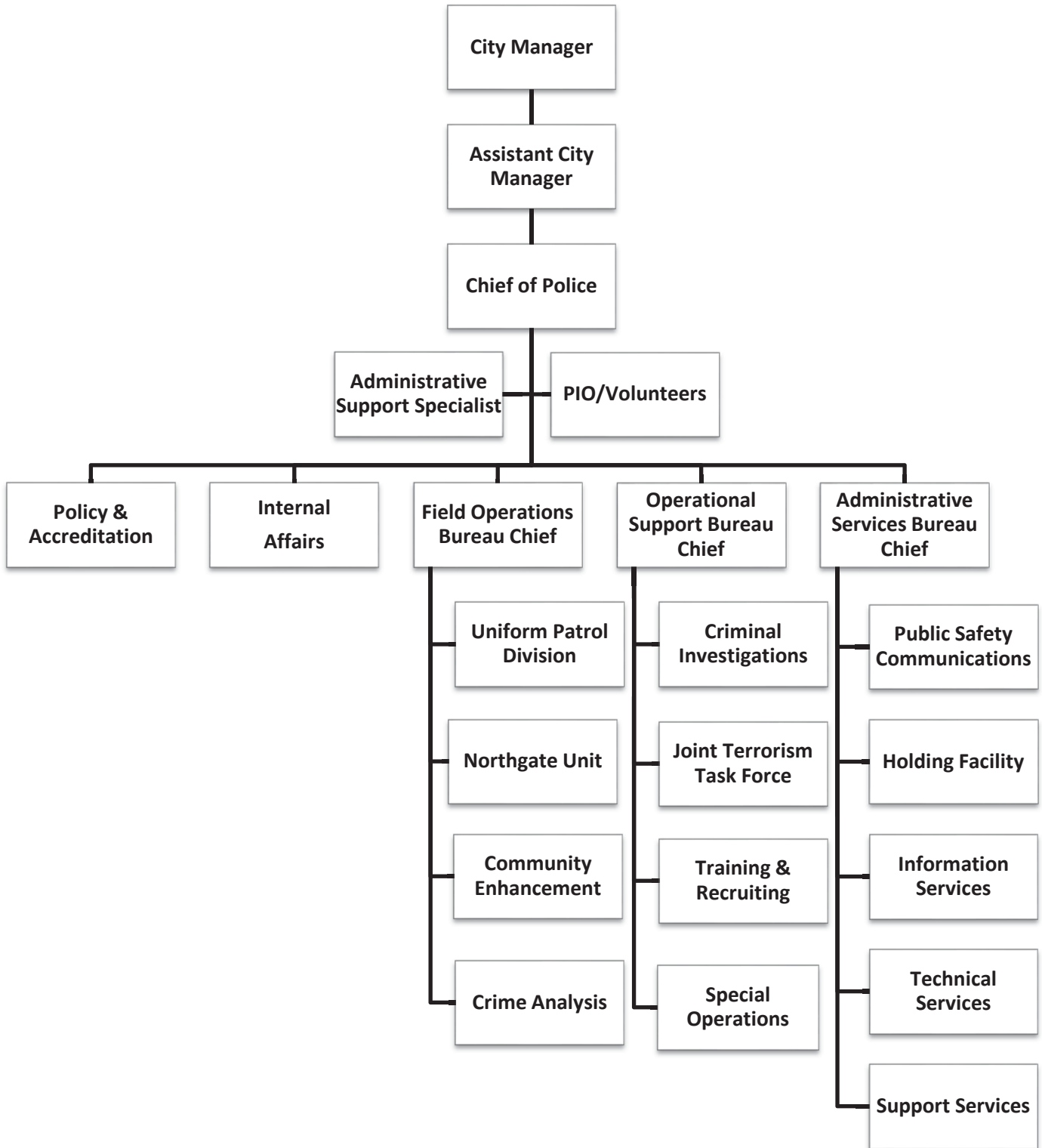
EXPENDITURE BY DEPARTMENT						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Police	\$ 20,170,450	\$ 21,663,483	\$21,536,563	\$ 22,229,712	\$ 23,026,482	6.29%
Fire	16,916,819	17,046,491	17,046,304	17,764,993	18,975,543	11.32%
Public Works	11,162,508	8,764,182	8,661,962	8,303,174	10,069,849	14.90%
Parks and Recreation	6,136,078	6,548,151	6,422,763	5,966,922	6,437,707	-1.69%
Recreation Programs*	3,289,197	3,431,697	3,324,726	3,388,674	3,388,674	-1.25%
Library	1,098,326	1,185,030	1,183,236	1,186,512	1,207,772	1.92%
Planning and Development Services	3,243,768	3,986,189	3,910,634	3,986,104	4,290,509	7.63%
Information Technology	4,491,009	5,238,279	5,056,059	5,305,709	5,412,172	3.32%
Fiscal Services	3,727,249	3,904,488	3,925,659	3,948,593	4,042,380	3.53%
General Government	5,220,218	6,370,967	6,250,616	6,406,795	6,580,779	3.29%
Pay Plan Contingency	-	165,192	326	150,000	150,000	-9.20%
TOTAL	\$ 75,455,623	\$ 78,304,149	\$77,318,848	\$ 78,637,188	\$ 83,581,867	6.74%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 51,419,675	\$ 55,987,242	\$55,715,525	\$ 58,478,232	\$ 59,971,881	7.12%
Supplies	2,918,462	3,297,371	3,026,521	3,158,595	3,703,881	12.33%
Maintenance	5,800,054	5,514,708	5,350,304	5,423,490	5,707,770	3.50%
Purchased Services	13,939,680	12,078,596	11,748,728	10,864,431	12,464,275	3.19%
Capital Outlay	1,231,601	1,108,154	1,182,399	406,448	1,428,068	28.87%
Indirect Costs**	-	-	142,159	-	-	N/A
G&A Expense (Rec Programs)	146,150	152,886	152,886	155,992	155,992	2.03%
Pay Plan Contingency	-	165,192	326	150,000	150,000	-9.20%
TOTAL	\$ 75,455,623	\$ 78,304,149	\$77,318,848	\$ 78,637,188	\$ 83,581,867	6.74%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Police	202.50	206.50	213.50	213.50	220.50	3.28%
Fire	146.00	152.00	157.00	157.00	160.00	1.91%
Public Works	56.50	57.00	57.00	57.00	59.00	3.51%
Parks and Recreation	60.50	61.00	61.35	61.15	64.15	4.56%
Recreation Programs	46.00	46.00	45.40	45.60	45.60	0.44%
Library	-	-	-	-	-	N/A
Planning and Development Services	38.00	40.50	43.50	43.50	45.50	4.60%
Information Technology	30.50	31.50	31.50	31.50	31.50	0.00%
Fiscal Services	41.00	45.50	45.00	45.00	46.00	2.22%
General Government	44.00	46.50	49.50	49.50	50.00	1.01%
TOTAL	665.00	686.50	703.75	703.75	722.25	2.63%

POLICE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Police
Department Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Police Administration	\$ 1,380,450	\$ 1,405,473	\$ 1,492,720	\$ 1,407,311	\$ 1,407,311	0.13%
Uniform Patrol	9,386,649	9,798,360	9,687,207	10,408,409	10,527,933	7.45%
Criminal Investigation	2,291,445	2,510,354	2,563,919	2,574,614	2,844,636	13.32%
Recruiting and Training	926,750	919,479	1,025,636	977,857	1,061,341	15.43%
Support Services	2,713,358	3,130,832	2,929,524	2,881,446	3,048,956	-2.62%
Communications	1,400,867	1,674,636	1,603,411	1,645,761	1,772,873	5.87%
Jail	638,403	606,706	658,928	689,687	689,687	13.68%
Special Operations	988,597	1,000,079	1,052,921	1,049,951	1,079,069	7.90%
Information Services	443,933	617,564	522,297	594,676	594,676	-3.71%
TOTAL	\$ 20,170,450	\$ 21,663,483	\$ 21,536,563	\$ 22,229,712	\$ 23,026,482	6.29%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 17,046,301	\$ 18,078,886	\$ 18,003,741	\$ 18,987,158	\$ 19,461,001	7.64%
Supplies	780,279	877,138	790,383	744,203	908,420	3.57%
Maintenance	972,475	404,602	397,340	419,221	419,221	3.61%
Purchased Services	1,265,767	2,302,857	2,300,684	2,079,130	2,139,840	-7.08%
Capital Outlay	105,628	-	44,415	-	98,000	N/A
TOTAL	\$ 20,170,450	\$ 21,663,483	\$ 21,536,563	\$ 22,229,712	\$ 23,026,482	6.29%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Police Administration	12.00	12.00	12.00	11.00	11.00	-8.33%
Uniform Patrol	100.00	101.00	106.00	106.00	107.00	0.94%
Criminal Investigation	23.00	24.00	25.00	25.00	28.00	12.00%
Recruiting and Training	6.00	7.00	7.00	8.00	9.00	28.57%
Support Services	6.00	6.00	6.00	6.00	6.00	0.00%
Communications*	36.00	26.00	26.00	26.00	28.00	7.69%
Jail*	-	11.00	11.00	11.00	11.00	0.00%
Special Operations	10.50	10.50	10.50	10.50	10.50	0.00%
Information Services	9.00	9.00	10.00	10.00	10.00	0.00%
TOTAL	202.50	206.50	213.50	213.50	220.50	3.28%

	One-Time	Recurring	Total
Service Level Adjustments			
Two Detectives	\$ 121,714	\$ 180,361	\$ 302,075
Special Investigator	36,062	104,056	140,118
Two Public Safety Telecommunicators	6,820	120,292	127,112
Police Canine Program	61,448	6,900	68,348
Training and Incentives for two SWAT Operators	25,118	5,476	30,594
Two Police Assistants	15,970	112,553	128,523
Police SLA Total	\$ 267,132	\$ 529,638	\$ 796,770

*In FY16, the Communications and Jail functions were split into two distinct divisions. In prior years, they were a combined division.

POLICE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

We, the members of the College Station Police Department, in partnership with our community, are committed to providing selfless service to our citizens and visitors.

II. Top Departmental Goals for FY18

1. *Goal:* Reduce Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
2. *Goal:* Reduce the Fear of Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
3. *Goal:* Improve the Overall Quality of Life in the Community
 - a. *Strategic Initiative:* Neighborhood Integrity, Improve Mobility
4. *Goal:* Build and Maintain Effective Partnerships
 - a. *Strategic Initiative:* Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Inadequate facility space from a functional and growth perspective
 - i. *Plan of Action:* Continue to work with architects to develop facility design documents and construct new facility
 - ii. *Plan of Action:* Continue to benchmark with other facilities to determine design and space configuration suitable for our growing needs.
- b. Issue: Workload Demand Exceeds Resources Resulting in High Stress Level
 - i. *Plan of Action:* Continue to evaluate workload and associated processes to ensure the most effective and efficient use of existing personnel.
 - ii. *Plan of Action:* Increase staffing in all divisions in an effort to pursue appropriate shift relief and a more equitable workload distribution.
 - iii. *Plan of Action:* Encourage participation in the FAST (Fitness and Strength Testing) program to promote a healthy work environment.
- c. Issue: Improve Long-Term Employee Retention with competitive compensation plans, internal career opportunities and an attractive work environment.
 - i. *Plan of Action:* Continue internal reviews and adjustments of existing positions, work with Human Resources to establish a competitive pay plan for sworn and professional staff and seek to establish career development opportunities.
 - ii. *Plan of Action:* Continue staff appreciation and recognition efforts
 - iii. *Plan of Action:* Continue work on new facility development and evaluation of staffing needs to ensure employees have appropriate workspace and equitable workload.
- d. Issue: Outdated Computer Aided Dispatch, Records Management technology and inventory accounting methodology
 - i. *Plan of Action:* Continue configuration, implementation and training process for all modules of the new CAD/RMS system.
 - ii. *Plan of Action:* Go live with all modules, complete CAD/RMS system and work towards compliance with National Incident Based Reporting System (NIBRS).
 - iii. *Plan of Action:* Hire and train an Inventory Control Specialist to provide for separation of approval and receiving in the Quartermaster section and ultimately

POLICE DEPARTMENT STRATEGIC PLAN

comply with recommendations of Council and Audit Committee

- e. Issue: Disproportionate growth of agency vs. city population/ geographical size/ infrastructure/ funding
 - i. *Plan of Action:* Annually refine the strategic planning process to ensure true City growth is realized, key needs are identified and all personnel have an opportunity to contribute to the development of our future requirements.
 - ii. *Plan of Action:* A review of all selection and training processes to ensure the most effective and efficient methodologies are being utilized.
 - iii. *Plan of Action:* Continue evaluation of workload through annual assessments.
 - iv. *Plan of Action:* Continue efforts to secure additional resources to respond to growth and satisfy staffing requirements.
 - v. *Plan of Action:* Secure additional Recruiting and Training staff to assist with the ever-growing hiring, training, and retention of employees.
- f. Issue: Reduced ability to interact with our community due to ever-increasing workload.
 - i. *Plan of Action:* Continue efforts to increase sworn staff in order to overcome long-term attrition trends and develop strategies to bring effective strength more in line with authorized strength.
 - ii. *Plan of Action:* Secure additional Community Enhancement staff to work towards eventual assignment of one CEU officer per beat for more community interaction and involvement.
 - iii. *Plan of Action:* Increase the use of social media as a means of communication, marketing and recruitment through the development of a multi-faceted social media presence.
 - iv. *Plan of Action:* Secure additional Police Assistants as force multipliers for handling tasks and cases that do not require a sworn Officer or Detective
- g. Issue: Growing use of technology and digital evidence has increased workload for all personnel and requires specialized training.
 - i. *Plan of Action:* Secure a Forensic Technician to assist with the growing number of required computer related forensic examinations.
 - ii. *Plan of Action:* Secure additional investigators to handle the overwhelming increase of case investigation complexity and overall growing case assignments.
- h. Issue: Increases in population, student enrollment, and demands for special events at Texas A&M affects our ability to focus upon core responsibilities, improve safety on public roadways and meet staffing demands.
 - i. *Plan of Action:* Ensure planning processes for special events is well coordinated throughout the City and includes adequate staffing and manpower and awareness.
 - ii. *Plan of Action:* Work with staff to develop standards for special events to ensure they reflect the values of the City of College Station and provide for a safe environment for all.
- i. Issue: Increased Gang and narcotics violence increases our Crime Rate and threatens the expected quality of life in our community.
 - i. *Plan of Action:* Secure additional Special Investigations officers in order to be more proactive in addressing these activities.
 - ii. *Plant of Action:* Secure an SIU Sergeant to oversee special investigation operations.

POLICE DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III – Core Services and Infrastructure	Reduction in Part 1 Major Crimes	2,630	2,834	3,154
III – Core Services and Infrastructure	Average response time to Priority 1 calls	7:52	7:58*	6:15
III – Core Services and Infrastructure	CID Case Clearance Rate	70%	70%	75%
II – Financial Sustainability	Percent Turnover Sworn	6.6%	22%	5%
II – Financial Sustainability	Percent Turnover Communication Operators	45%	19%	8%
II – Financial Sustainability	Percent Turnover Other Professional Staff	16%	16%	5%
I – Good Governance	Percentage of time R&T Division provides instruction	35%	69%	70%
III – Core Services and Infrastructure	Percent of 911 Calls answered within 10 seconds	97%	95%	97%
III – Core Services and Infrastructure	Percent Compliance with Emergency Medical Dispatch protocols	97%	95%	93%
II – Financial Sustainability	Average Booking time	27 minutes	31 minutes	25 minutes
II – Financial Sustainability	Evidence Destruction Rate	144%	129%	75%
II – Financial Sustainability	Annual Efficiency Rate for Report processing	99%	99%	95%
I – Good Governance	CEU Business, Apartment and Neighborhood Contacts	433	327	700
II – Financial Sustainability	Number of Volunteer/Intern Hours	5,746	6,907	5,000

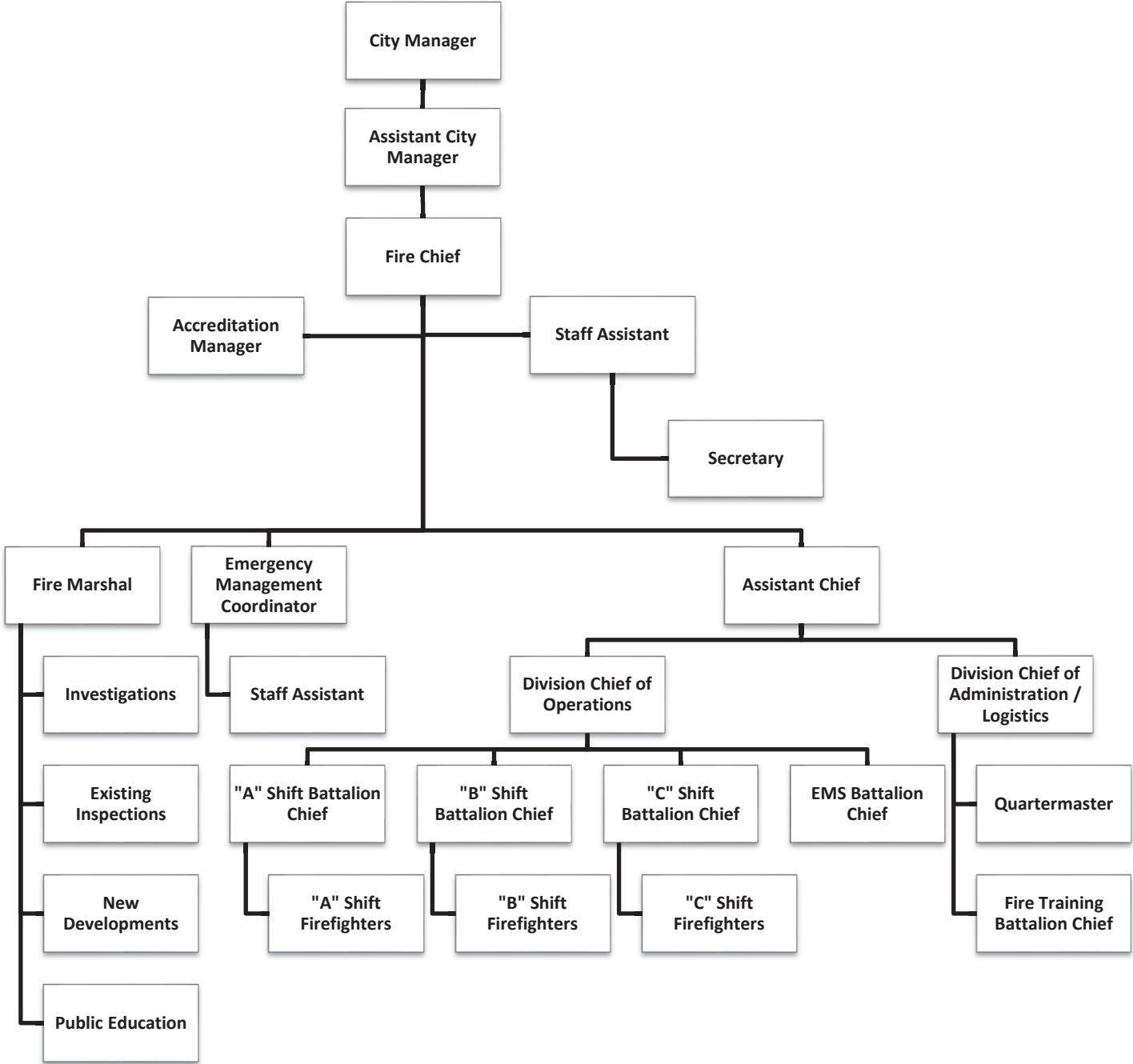
*- Due to the change in CAD system, this is an estimated response rate



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

FIRE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Fire
Department Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Fire Administration	\$ 417,125	\$ 498,793	\$ 446,349	\$ 473,626	\$ 599,273	20.14%
Emergency Management	252,512	267,388	258,819	271,903	271,903	1.69%
Fire Suppression	10,797,784	10,737,126	10,572,803	11,309,814	11,622,197	8.24%
Fire Prevention	855,261	861,141	787,292	740,545	857,101	-0.47%
Emergency Medical Services	3,991,900	4,080,975	4,334,000	4,347,528	4,971,593	21.82%
Fire Training	602,235	601,068	647,041	621,577	653,476	8.72%
TOTAL	\$ 16,916,819	\$ 17,046,491	\$ 17,046,304	\$ 17,764,993	\$ 18,975,543	11.32%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 13,213,278	\$ 14,508,008	\$ 14,509,981	\$ 15,044,278	\$ 15,385,889	6.05%
Supplies	582,880	667,228	627,892	656,778	804,094	20.51%
Maintenance	238,565	257,586	267,745	270,145	312,199	21.20%
Purchased Services	2,771,965	1,586,169	1,603,826	1,793,792	1,828,991	15.31%
Capital Outlay	110,131	27,500	36,860	-	644,370	2243.16%
TOTAL	\$ 16,916,819	\$ 17,046,491	\$ 17,046,304	\$ 17,764,993	\$ 18,975,543	11.32%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Fire Administration	5.00	4.00	4.00	4.00	5.00	25.00%
Emergency Management	2.00	2.00	2.00	2.00	2.00	0.00%
Fire Suppression	90.00	95.00	100.00	100.00	100.00	0.00%
Fire Prevention	7.00	7.00	7.00	7.00	8.00	14.29%
Emergency Medical Services	42.00	41.00	41.00	41.00	42.00	2.44%
Fire Training	-	3.00	3.00	3.00	3.00	0.00%
TOTAL	146.00	152.00	157.00	157.00	160.00	1.91%

	One-Time	Recurring	Total
Service Level Adjustments			
EMS Safety Captain	\$ 219,819	\$ 139,112	\$ 358,931
Extrication Tool Replacement	171,666	4,334	176,000
Accreditation Manager	20,206	116,800	137,006
Fire Inspector	42,740	74,866	117,606
Thermal Imaging Camera Replacement	28,000	833	28,833
Tech Gen Gear	105,000	2,550	107,550
12 Lead EKG Monitors	239,454	35,170	274,624
Bike EMS Program	10,000	-	10,000
Fire SLA Total	\$ 836,885	\$ 373,665	1,210,550

FIRE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The Fire Department focuses on the delivery of emergency services to ensure public safety in the areas of Fire Administration, Emergency Management, Fire Suppression, Fire Prevention, Hazardous Materials, Special Operations, and Emergency Medical Services.

II. Top Departmental Goals for FY18

1. *Goal:* Maintain accredited status with the Center for Public Safety Excellence.
 - a. *Strategic Initiative:* Core Services & Infrastructure
2. *Goal:* Begin Commission on Accreditation of Ambulance Services process.
 - a. *Strategic Initiative:* Core Services & Infrastructure
3. *Goal:* Plan Fire Station 7, including the design and staffing model that meets current and future needs.
 - a. *Strategic Initiative:* Core Services & Infrastructure
4. *Goal:* Develop a holistic comprehensive Standard of Cover and Community Risk Reduction.
 - a. *Strategic Initiative:* Core Services & Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Step Plan
 - i. *Plan of Action:* Develop a Step Plan process, similar to CSPD model.
- b. Issue: Community Driven Strategic Plan document
 - i. *Plan of Action:* Establish the community's expectations of the organization.
 - ii. *Plan of Action:* Develop a Community Driven Strategic Plan document.
- c. Issue: CSFD Recruitment
 - i. *Plan of Action:* Cultivate stronger candidate pool for entry-level jobs by increasing diversity and inclusion in the recruiting and hiring process.
 - ii. *Plan of Action:* Allocate resources to broaden our recruiting efforts.
- d. Issue: Needs for Administrative Staff
 - i. *Plan of Action:* Add Administrative Assistant to assist with Community Risk Reduction and Accreditation.
 - ii. *Plan of Action:* Add as backup for Executive Assistant/Timekeeper and Quartermaster.

FIRE DEPARTMENT STRATEGIC PLAN

- e. Issue: Control Move-up Pay
 - i. *Plan of Action:* Control Move-up pay by increasing floater position pool.
 - ii. *Plan of Action:* Additional personnel in upper ranks to fill empty assignments.

- f. Issue: Wildfire/Wildland Urban Interface Program
 - i. *Plan of Action:* Reinforce programs with additional and replacement wildland gear for Station 5.

- g. Issue: Ensuring the Continuity of Excellent Services
 - i. *Plan of Action:* Equip all apparatus with 12 lead/Cardiovascular/Pacing capable heart monitors, allowing for rapid Advanced Life Support assessment by first due apparatus.
 - ii. *Plan of Action:* Replace aging and antiquated equipment: Extrication tools (Jaws of Life), Thermal Imaging Cameras, Knox Key Secures and Dash Cameras.

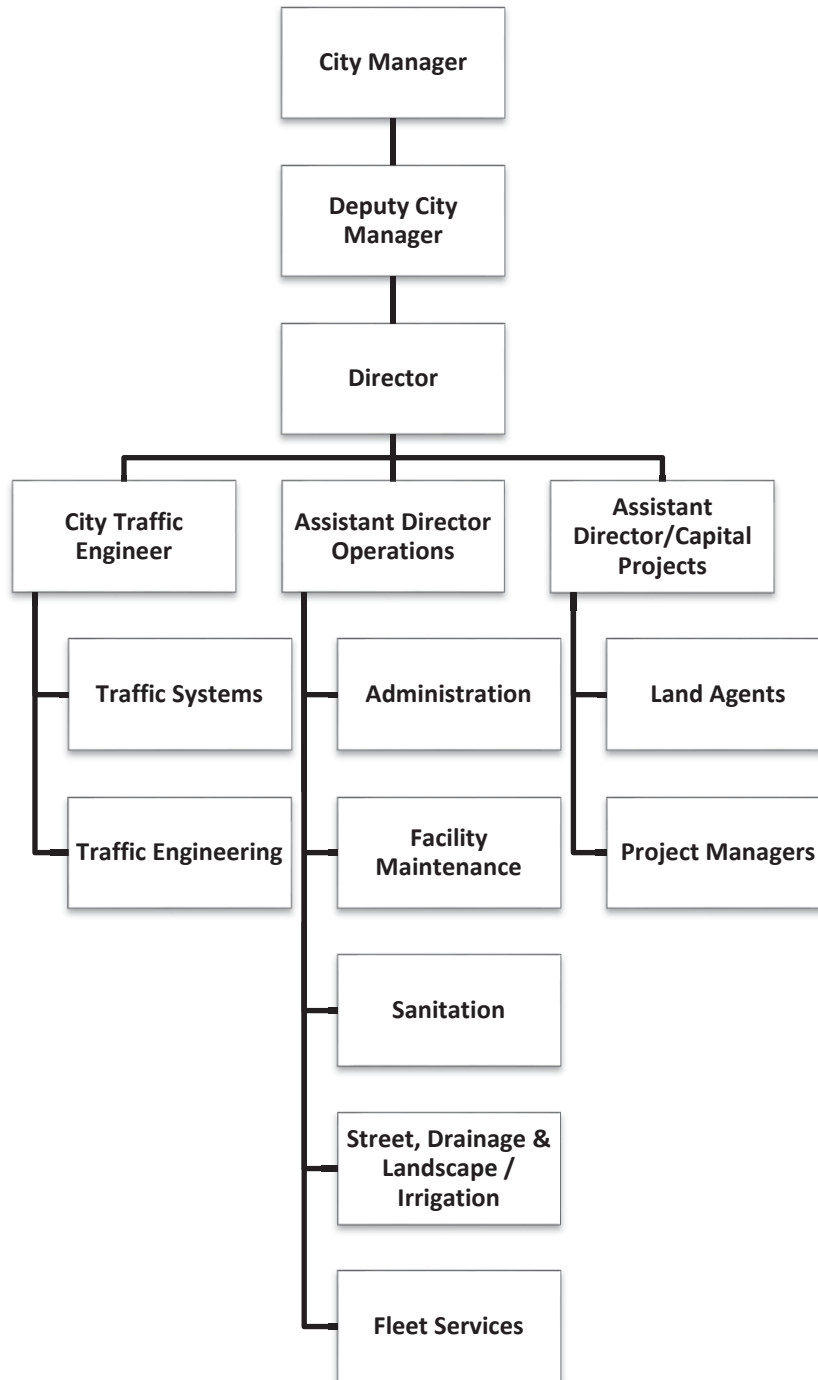
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III – Core Services and Infrastructure	Retain Class 2 ISO rating	YES	YES	YES
III – Core Services and Infrastructure	Remain compliant with 252 Performance Indicators outlined in CPSE’s Self- Assessment Manual	YES	YES	YES
III – Core Services and Infrastructure	Comply with Federal and State regulations, pass inspections	YES	YES	YES
III – Core Services and Infrastructure	Conduct fire safety education at all CSISD elementary schools	YES	YES	YES
III – Core Services and Infrastructure	Perform all fire inspections and system tests within 2 business days of request	YES	YES	YES

PUBLIC WORKS

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Public Works Administration	\$ 625,894	\$ 647,644	\$ 651,798	\$ 648,244	\$ 648,244	0.09%
Traffic Engineering	322,721	460,458	443,598	441,943	541,943	17.70%
Facilities Maintenance	1,805,340	1,825,194	1,811,542	1,443,745	2,619,816	43.54%
Capital Projects	901,898	894,592	884,920	924,100	924,100	3.30%
Streets Maintenance	5,828,394	3,193,555	3,135,135	3,090,569	3,419,643	7.08%
Traffic Signs and Markings	502,226	527,670	556,414	550,958	550,958	4.41%
Landscape and Irrigation Maintenance	329,884	323,325	303,964	326,751	426,751	31.99%
Traffic Signals	846,151	891,744	874,591	876,864	938,394	5.23%
TOTAL	\$ 11,162,508	\$ 8,764,182	\$ 8,661,962	\$ 8,303,174	\$ 10,069,849	14.90%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 3,979,716	\$ 4,144,812	\$ 4,154,968	\$ 4,301,805	\$ 4,414,042	6.50%
Supplies	444,718	350,487	336,585	342,681	350,881	0.11%
Maintenance	2,440,231	2,089,894	2,047,072	2,107,824	2,349,650	12.43%
Purchased Services	4,259,343	2,178,989	2,123,337	1,550,864	2,800,276	28.51%
Capital Outlay	38,500	-	-	-	155,000	N/A
TOTAL	\$ 11,162,508	\$ 8,764,182	\$ 8,661,962	\$ 8,303,174	\$ 10,069,849	14.90%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Public Works Administration	5.50	5.00	5.00	5.00	5.00	0.00%
Traffic Engineering	2.00	3.00	3.00	3.00	3.00	0.00%
Facilities Maintenance	9.00	9.00	9.00	9.00	9.00	0.00%
Capital Projects	9.00	9.00	9.00	9.00	9.00	0.00%
Streets Maintenance	19.00	19.00	19.00	19.00	20.00	5.26%
Traffic Signs and Markings	3.00	4.00	4.00	4.00	4.00	0.00%
Landscape and Irrigation Maintenance	3.00	3.00	3.00	3.00	3.00	0.00%
Traffic Signals	6.00	5.00	5.00	5.00	6.00	20.00%
TOTAL	56.50	57.00	57.00	57.00	59.00	3.51%

	One-Time	Recurring	Total
Service Level Adjustments			
Traffic Signal Technician	\$ 200	\$ 61,330	\$ 61,530
Facility Maintenance - Corrective Increase	1,047,162	39,900	1,087,062
Traffic Calming Initiative	-	100,000	100,000
Streets Dump Truck and Equipment Operator	158,000	71,074	229,074
Curb Repair Funds (Summit and Castlegate II)	100,000	-	100,000
Landscape Maintenance Increase	100,000	-	100,000
ADA Compliance Upgrades - Municipal Court/UCS	89,009	-	89,009
Public Works SLA Total	\$ 1,494,371	\$ 272,304	\$ 1,766,675

PUBLIC WORKS STRATEGIC PLAN

I. Mission Statement:

The Public Works Department will enhance the quality of life in College Station through excellence in customer services and efficient management of infrastructure and city-owned assets.

II. Top 5 Departmental Goals for FY18

1. *Goal: Maintain APWA accreditation*
 - a. *Strategic Initiative: Financially Sustainable City, Core Services and Infrastructure*
2. *Goal: Maintain an effective asset management program*
 - a. *Strategic Initiative: Core Services and Infrastructure*
3. *Goal: Effective management of capital improvement projects*
 - a. *Strategic Initiative: Financially Sustainable City*
4. *Goal: Provide a safe and efficient transportation system*
 - a. *Strategic Initiative: Improving Mobility*
5. *Goal: Provide superior customer service*
 - a. *Strategic Initiative: Core Services and Infrastructure*

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Need for additional resources for street reconstruction and rehabilitation.
 - i. *Plan of Action:* Implement pavement assessment program to incrementally improve the average score of the street inventory.
- b. Issue: Need for additional resources in the Facility Maintenance Division.
 - i. *Plan of Action:* Implement 2013 condition assessment response plan for select city facilities for both corrective and preventive maintenance needs.
- c. Issue: Reduce traffic and congestion.
 - i. *Plan of Action:* Continued implementation of the Intelligent Transportation System (ITS) Master Plan.
 - ii. *Plan of Action:* Hire new staff for the Traffic Control Center.
- d. Issue: Improve the drainage network to reduce localized flooding.
 - i. *Plan of Action:* Maintain a GIS layer of drainage infrastructure.
 - ii. *Plan of Action:* Identify drainage improvement projects as part of the Drainage Master Plan.
- e. Issue: Recruiting and retaining a highly motivated professional workforce.
 - i. *Plan of Action:* Continue working with Human Resources to evaluate the effectiveness of establishing a formal career progression pay plan.
- f. Issue: Development and implementation of an asset management program.
 - i. *Plan of Action:* Incorporate a work management system into the new enterprise resource planning system.
- g. Issue: Traffic Infrastructure Maintenance
 - i. *Plan of Action:* As part of the asset management plan, develop and maintain an inventory of all city-wide traffic infrastructure including pavement markings, signs, and signals.
- h. Issue: City-wide Landscape Maintenance Initiative
 - i. *Plan of Action:* As part of the landscape management plan, develop and maintain an inventory of all city-wide landscape infrastructure.

PUBLIC WORKS STRATEGIC PLAN

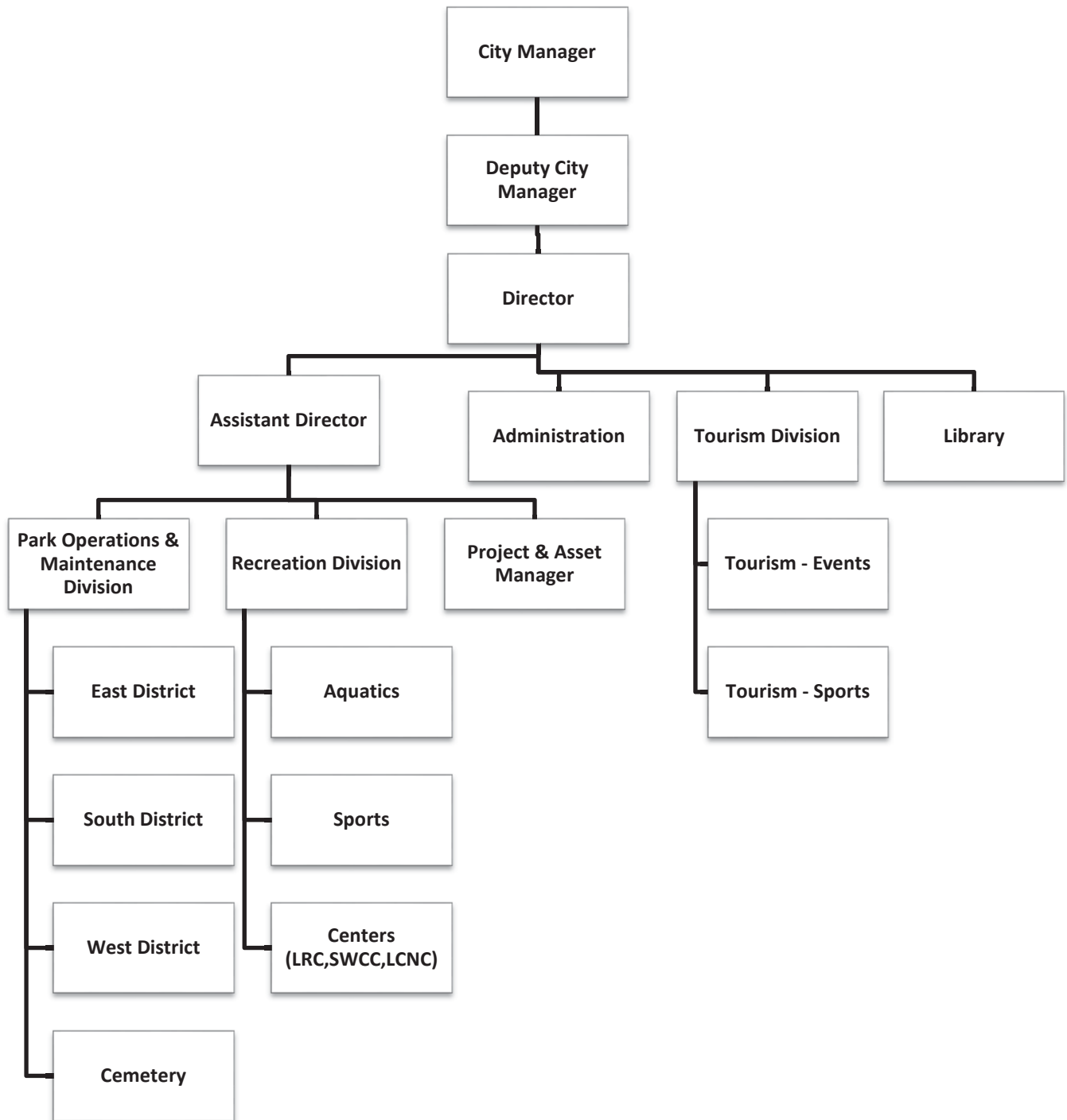
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The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III-Core Services and Infrastructure	Streets Maintenance - Percent of preventative and corrective maintenance completed within budget.	100%	99%	99%
III-Core Services and Infrastructure	Drainage Maintenance- Percent of scheduled drainage improvement projects completed.	100%	100%	100%
III-Core Services and Infrastructure	Facilities Maintenance - Percent of scheduled corrective maintenance completed annually.	95%	90%	100%
III-Core Services and Infrastructure	Capital Projects - Number of capital projects managed annually.	66	74	75
VI-Improving Mobility	Traffic Operations - Percent of traffic signal cabinets/intersections inspected and tested monthly. *Effective FY16 inspections will be bi-monthly.	100%	100%	100%
III-Core Services and Infrastructure	Sanitation – Number of residential customers per route manager.	1,785	1,812	1,839
III-Core Services and Infrastructure	Fleet Services – Number of preventative maintenance work orders per day	4.91	4.90	4.91

PARKS AND RECREATION

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Administration	\$ 524,320	\$ 543,717	\$ 543,438	\$ 537,765	\$ 638,598	17.45%
Recreation	1,082,146	890,840	854,707	787,282	847,282	-4.89%
Special Facilities	2,541	7,778	1,851	5,927	5,927	-23.80%
Parks Operations	4,122,229	4,723,053	4,621,506	4,241,457	4,551,409	-3.63%
Cemetery*	404,842	382,763	401,261	394,491	394,491	3.06%
TOTAL	\$ 6,136,078	\$ 6,548,151	\$ 6,422,763	\$ 5,966,922	\$ 6,437,707	-1.69%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 3,290,092	\$ 3,605,798	\$ 3,509,245	\$ 3,815,330	\$ 4,062,535	12.67%
Supplies	484,945	467,660	453,298	439,066	527,996	12.90%
Maintenance	680,067	893,459	872,798	899,473	899,873	0.72%
Purchased Services	2,008,226	1,913,784	1,921,380	1,565,286	1,575,286	-17.69%
Capital Outlay	642,577	630,207	628,799	251,941	376,191	-40.31%
Indirect Costs	(969,829)	(962,757)	(962,757)	(1,004,174)	(1,004,174)	4.30%
TOTAL	\$ 6,136,078	\$ 6,548,151	\$ 6,422,763	\$ 5,966,922	\$ 6,437,707	-1.69%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Administration	7.50	7.25	7.00	7.00	8.00	14.29%
Recreation	5.70	6.05	5.55	5.85	5.85	5.41%
Special Facilities	-	-	-	-	-	N/A
Parks Operations	43.30	43.70	44.50	44.50	46.50	4.49%
Cemetery	4.00	4.00	4.00	4.00	4.00	0.00%
TOTAL	60.50	61.00	61.05	61.35	64.35	5.41%

Service Level Adjustments	One-Time	Recurring	Total
Business Services Manager	\$ 2,915	\$ 97,918	\$ 100,833
GIS Analyst	2,915	86,845	89,760
Toro Workman HDX Auto & Pro sweep Attachment (50% GF)	20,000	-	20,000
Toro Debris Blower	15,000	450	15,450
Turfco Top Dresser	15,000	450	15,450
Operations Supervisor & Vehicle (50% GF)	16,850	31,221	48,071
Operations Supervisor & Vehicle (50% HOT)	-	31,221	31,221
TAAF Games of Texas Fee (100% HOT)	10,000	-	10,000
TAAF Games of Texas Operations (100% HOT)	50,000	-	50,000
Turf Maint Increase (100% HOT)	-	30,000	30,000
Weathermatic System	57,400	2,600	60,000
Parks and Recreation SLA Total	\$ 190,080	\$ 280,705	\$ 470,785

**City of College Station
Recreation Programs
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Sports Programs	\$ 1,184,382	\$ 1,194,505	\$ 1,178,623	\$ 1,219,897	\$ 1,219,897	2.13%
Aquatics	1,028,946	1,027,981	992,045	914,578	914,578	-11.03%
Instruction	159,369	147,824	160,524	168,580	168,580	14.04%
Southwood/Lincoln/Lick Creek Centers	916,500	1,061,387	993,534	1,085,619	1,085,619	2.28%
TOTAL	\$ 3,289,197	\$ 3,431,697	\$ 3,324,726	\$ 3,388,674	\$ 3,388,674	-1.25%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 1,262,293	\$ 1,403,449	\$ 1,339,389	\$ 1,408,438	\$ 1,408,438	0.36%
Supplies	203,281	275,033	221,517	244,524	244,524	-11.09%
Maintenance	55,664	86,023	87,171	86,933	86,933	1.06%
Purchased Services	491,015	419,611	283,487	469,238	469,238	11.83%
Capital Outlay	160,965	131,938	135,360	19,375	19,375	-85.32%
Indirect Costs	969,829	962,757	1,104,916	1,004,174	1,004,174	4.30%
G&A Expense	146,150	152,886	152,886	155,992	155,992	2.03%
TOTAL	\$ 3,289,197	\$ 3,431,697	\$ 3,324,726	\$ 3,388,674	\$ 3,388,674	-1.25%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Sports Programs	2.20	1.90	1.90	1.90	1.90	-13.64%
Aquatics	1.75	1.30	1.00	1.00	1.00	-42.86%
Concessions	-	-	-	-	-	N/A
Instruction	0.50	0.50	0.50	0.50	0.50	0.00%
SW Center, Lincoln Center	4.30	5.05	5.05	4.75	4.75	10.47%
Conference Center	-	-	-	-	-	N/A
Temp/Seasonal	37.25	37.25	37.25	37.25	37.25	0.00%
TOTAL	46.00	46.00	45.70	45.40	45.40	-0.66%

**CITY OF COLLEGE STATION
FY18 APPROVED BUDGET - RECREATION PROGRAMS**

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	\$ 102,500	\$ 145,502	\$ 47,348	\$ 42,000	\$ 10,185	\$ 245,035	41.83%	\$ (142,535)
Adult Volleyball	12,000	36,906	7,982	-	2,583	47,471	25.28%	(35,471)
Youth Basketball	55,000	58,188	7,982	-	4,073	70,243	78.30%	(15,243)
Youth Football	25,000	35,441	20,337	10,500	2,481	68,759	36.36%	(43,759)
Youth Volleyball	15,000	27,839	7,982	-	1,949	37,770	39.71%	(22,770)
Adult Kickball	25,000	26,319	18,278	12,600	1,842	59,039	42.34%	(34,039)
Challenger Sports	1,000	10,675	13,029	700	747	25,151	3.98%	(24,151)
Tennis	15,000	29,852	7,982	-	2,090	39,924	37.57%	(24,924)
No-Fee Programs	-	15,075	344,676	247,800	1,055	608,606	0.00%	(608,606)
Summer Track	1,000	9,268	7,982	-	649	17,899	5.59%	(16,899)
TOTAL SPORTS	\$ 251,500	\$ 395,065	\$ 483,578	\$ 313,600	\$ 27,654	\$ 1,219,897	20.62%	\$ (968,397)
Xtra Ed	\$ 55,000	\$ 124,802	\$ 35,042	\$ -	\$ 8,736	\$ 168,580	32.63%	\$ (113,580)
TOTAL INSTRUCT	\$ 55,000	\$ 124,802	\$ 35,042	\$ -	\$ 8,736	\$ 168,580	32.63%	\$ (113,580)
SW Pool	\$ 56,500	\$ 157,378	\$ 17,016	\$ -	\$ 11,016	\$ 185,410	30.47%	\$ (128,910)
Thomas Pool	21,000	120,604	14,472	-	8,442	143,518	14.63%	(122,518)
Adamson Lagoon	250,000	303,253	25,918	-	21,229	350,400	71.35%	(100,400)
Splash Pads	-	5,702	9,385	-	399	15,486	0.00%	(15,486)
Swim Lessons	85,000	90,677	19,559	-	6,347	116,583	72.91%	(31,583)
Water Fitness	1,000	14,740	8,114	-	1,032	23,886	4.19%	(22,886)
Swim Team	20,000	64,148	10,658	-	4,489	79,295	25.22%	(59,295)
TOTAL AQUATICS	\$ 433,500	\$ 756,502	\$ 105,122	\$ -	\$ 52,954	\$ 914,578	47.40%	\$ (481,078)
SW Center-Senior	\$ 15,500	\$ 200,092	\$ 16,708	\$ -	\$ 14,006	\$ 230,806	6.72%	\$ (215,306)
Lincoln Center	69,000	550,089	42,142	-	38,506	630,737	10.94%	(561,737)
Lick Creek	-	106,208	3,991	-	7,435	117,634		(117,634)
SW Center-Comm	\$ 25,650	\$ 95,749	\$ 3,991	\$ -	\$ 6,702	106,442	24.10%	(80,792)
TOTAL CENTERS	\$ 110,150	\$ 952,138	\$ 66,832	\$ -	\$ 66,649	\$ 1,085,619	10.15%	\$ (975,469)
TOTAL	\$ 850,150	\$ 2,228,507	\$ 690,574	\$ 313,600	\$ 155,993	\$ 3,388,674	25.09%	\$ (2,538,524)

PARKS AND RECREATION STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY18

1. Provide facilities and programs as per the 2011-2020 Parks and Recreation Master Plan.
Strategic Initiative: Providing Core Services and Infrastructure
Neighborhood Integrity
2. Provide and maintain quality parks, facilities and urban landscaping.
Strategic Initiative: Providing Core Services and Infrastructure
Neighborhood Integrity
3. Provide City cemetery spaces, grounds maintenance, and customer service.
Strategic Initiative: Providing Core Services and Infrastructure
Neighborhood Integrity
4. Provide helpful, friendly, customer-oriented library services to Brazos County residents.
Strategic Initiative: Providing Core Services and Infrastructure
5. Use the Recreation Programs Org to identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, the Lincoln Recreation Center, and the Lick Creek Nature Center.
Strategic Initiative: Providing Core Services and Infrastructure
6. Promote, solicit, and conduct tourism events to bring visitors to College Station.
Strategic Initiative: Providing Core Services and Infrastructure
Neighborhood Integrity
7. Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, the Health and Wellness benefits, and the Quality of Life aspects.
Strategic Initiative: Providing Core Services and Infrastructure
Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

1. Issue: Maintain 7 acres of Parkland per 1,000 citizens
 - a. Response: Purchase additional Community Parkland
2. Issue: Provide high quality services to citizens
 - a. Response: Conduct citizen satisfaction surveys
 - b. Maintain 90% park maintenance score on Park Facility Inspections
3. Issue: Provide City cemetery spaces, grounds maintenance, and customer service.
 - a. Response: Provide cemetery spaces (regular, infant, niche)
4. Issue: Provide helpful, friendly, customer-oriented library services to Brazos County residents.
 - a. Response: Conduct program and facility surveys on Library Services.
 - b. Conduct/facilitate Library Services Audit
5. Issue: Utilization of the Recreation Program Org to identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, and the Lincoln Recreation Center.
 - a. Response: Adjust Program fee structure to help programs to meet Council percent recovery policy in each Recreation Fund area.
6. Issue: Promote, solicit, and conduct tourism events to bring visitors to College Station.

PARKS AND RECREATION STRATEGIC PLAN

- a. Response: Focus emphasis on Sports Tourism and hosting of a variety of tournaments and expanding special event offerings.
 - b. Construct and expand athletic facilities (Veteran’s Park and Southeast Community Park)
 - c. Strengthen relationships and facilitation of local leagues and sports organizations, and outside organizations such as the CVB.
 - d. Revise field use schedules to facilitate additional tournaments
7. Issue: Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, the Health and Wellness benefits, and the Quality of Life aspects.
- a. Response: Update the Parks and Recreation website
 - b. Produce three comprehensive Activity Guides per year
 - c. Work closely with Public Communications on marketing materials
 - d. Produce monthly newsletters and information e-mails
 - e. Utilize Rec-Trac data to target marketing opportunities

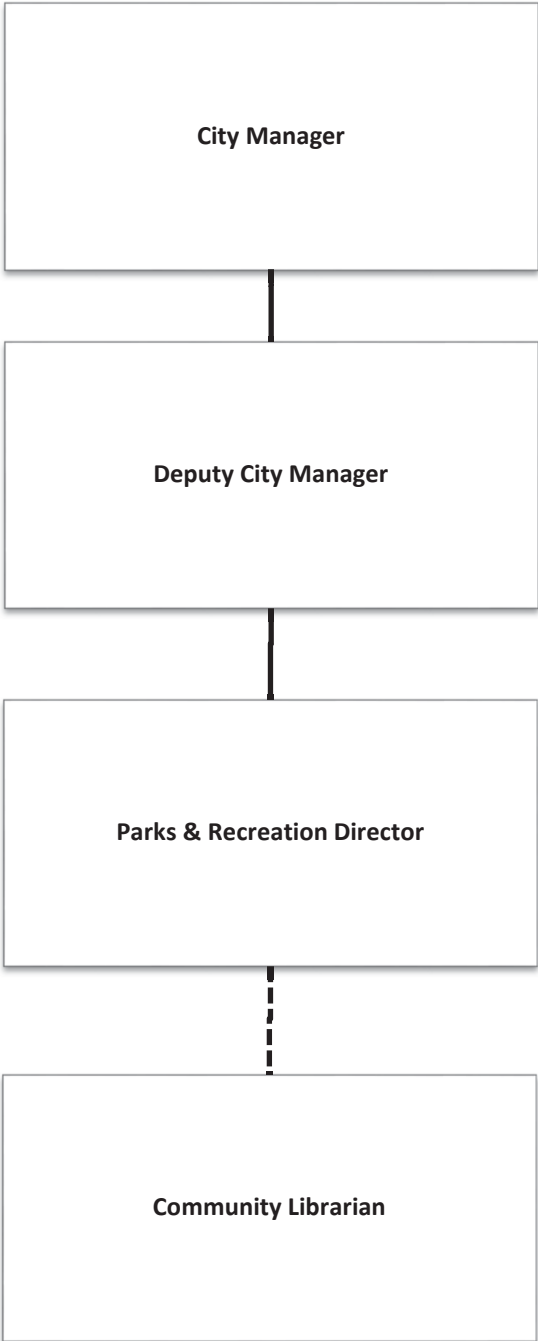
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III-Core Services and Infrastructure	# of parks	58	58	59
III-Core Services and Infrastructure	# acres of park land	1,374	1,374	1,485
III-Core Services and Infrastructure	# acres of park land per 1,000 population	12.84	12.5	12.9
III-Core Services and Infrastructure	Residents per Park	1,845	1,896	1,949
II-Financial Sustainability	Total General Fund Budget (including Library)	\$10,334,655	\$10,424,733	\$10,197,213
II-Financial Sustainability	Total Revenues	\$1,130,753	\$1,090,256	\$1,104,750
II-Financial Sustainability	% Recovery of Expenditures through Revenues	10.9%	9.9%	10.8%
II-Financial Sustainability	Per Capita costs for services	\$86.02	\$90.20	\$79.06
III-Core Services and Infrastructure	Library Visits	240,790	209,446	200,000
III-Core Services and Infrastructure	Library Circulation	508,481	497,257	450,000
III-Core Services and Infrastructure	Cemetery spaces sold	172	185	200
III-Core Services and Infrastructure	Columbarium Niches sold	40	45	50
III-Core Services and Infrastructure	Cemetery total burials	147	145	150
III-Core Services and Infrastructure	Sports Programs participants	17,200	15,170	18,000
III-Core Services and Infrastructure	Instruction programs participants	972	1,500	1,500
III-Core Services and Infrastructure	Aquatics program participants	98,631	102,635	110,000
III-Core Services and Infrastructure	Recreation Centers participants	34,100	41,500	42,000
III-Core Services and Infrastructure	Special Events held	72	78	80
III-Core Services and Infrastructure	Special Events participants	99,480	121,490	125,000
III-Core Services and Infrastructure	Athletic Tournaments/Events held	52	56	60
III-Core Services and Infrastructure	Athletic Tournaments/Events participants	133,561	129,625	150,000

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



**City of College Station
Library
Department Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Library	\$ 1,098,326	\$ 1,185,030	\$ 1,183,236	\$ 1,186,512	\$ 1,207,772	1.92%
TOTAL	\$ 1,098,326	\$ 1,185,030	\$ 1,183,236	\$ 1,186,512	\$ 1,207,772	1.92%

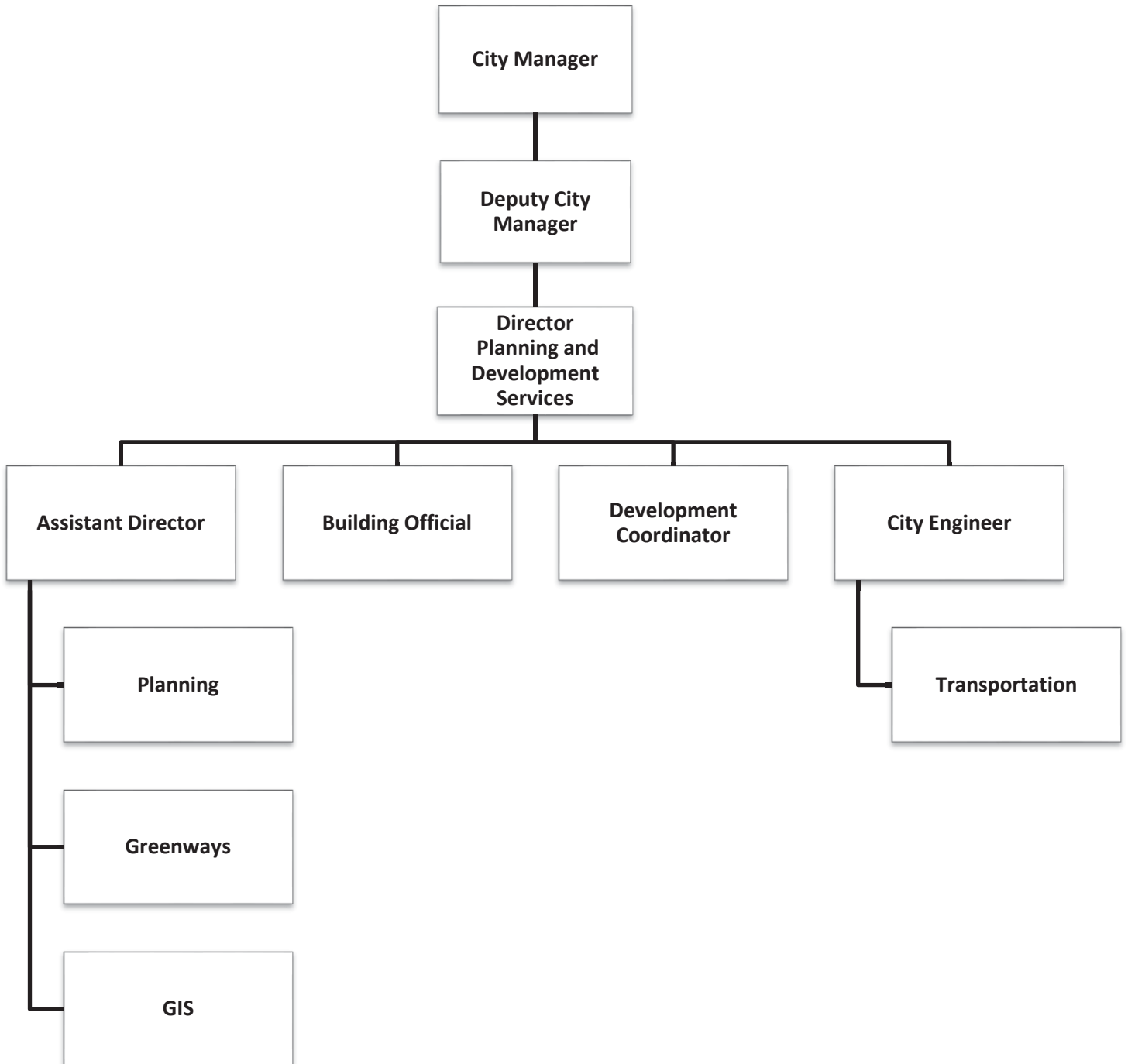
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	755	913	1,124	849	849	-7.01%
Maintenance	1,778	2,185	1,785	2,215	2,215	1.37%
Purchased Services	1,051,143	1,096,623	1,095,018	1,098,139	1,119,399	2.08%
Capital Outlay	44,650	85,309	85,309	85,309	85,309	0.00%
TOTAL	\$ 1,098,326	\$ 1,185,030	\$ 1,183,236	\$ 1,186,512	\$ 1,207,772	1.92%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Library	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	N/A

Service Level Adjustments	One-Time	Recurring	Total
O&M Increase	\$ -	\$ 21,260	\$ 21,260
Library SLA Total	\$ -	\$ 21,260	\$ 21,260

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Administration	\$ 351,992	\$ 337,925	\$ 356,144	\$ 354,369	\$ 354,369	4.87%
Civil Engineering	920,268	1,238,052	1,186,190	1,213,844	1,333,315	7.69%
Building	523,518	719,958	692,749	701,667	708,147	-1.64%
Development Coordination	585,071	597,493	603,852	650,380	650,380	8.85%
Planning	523,265	722,584	720,168	727,327	905,781	25.35%
Transportation	169,799	125,046	116,082	117,754	117,754	-5.83%
Greenways	103,013	149,577	149,512	138,121	138,121	-7.66%
Geographic Info. Services	66,842	95,554	85,937	82,642	82,642	-13.51%
TOTAL	\$ 3,243,768	\$ 3,986,189	\$ 3,910,634	\$ 3,986,104	\$ 4,290,509	7.63%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 2,719,030	\$ 3,300,650	\$ 3,259,943	\$ 3,448,381	\$ 3,646,996	10.49%
Supplies	43,958	85,564	51,055	67,119	88,639	3.59%
Maintenance	48,576	60,100	55,572	67,381	67,381	12.11%
Purchased Services	413,616	539,875	519,064	403,223	487,493	-9.70%
Capital Outlay	18,588	-	25,000	-	-	N/A
TOTAL	\$ 3,243,768	\$ 3,986,189	\$ 3,910,634	\$ 3,986,104	\$ 4,290,509	7.63%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Administration	2.00	2.00	2.00	2.00	2.00	0.00%
Civil Engineering	9.00	10.00	12.00	12.00	13.00	8.33%
Building	8.00	8.00	9.00	9.00	9.00	0.00%
Development Coordination	9.00	9.00	9.00	9.00	9.00	0.00%
Planning	7.00	8.00	8.00	8.00	9.00	12.50%
Transportation	1.00	1.00	1.00	1.00	1.00	0.00%
Greenways	1.00	1.00	1.00	1.00	1.00	0.00%
Geographic Info. Services	1.00	1.50	1.50	1.50	1.50	0.00%
TOTAL	38.00	40.50	43.50	43.50	45.50	4.60%

Service Level Adjustments	One-Time	Recurring	Total
Staff/Senior Planner	\$ 6,760	\$ 96,694	\$ 103,454
Engineer	7,580	111,891	119,471
Laptops for Building Inspectors	6,480	-	6,480
Neighborhood Plan Implementation	75,000	-	75,000
Planning and Development Services SLA Total	\$ 95,820	\$ 208,585	\$ 304,405

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- I. Mission Statement:** Helping keep College Station a safe and prosperous community with a special emphasis on creating places of lasting value that enrich people’s lives.

Department Strategy

We will achieve our mission through:

- Sound management
- Professional planning
- Thorough and responsive project review and construction inspections
- Providing assistance in special places (neighborhoods, districts, corridors, etc.) to aid in maintaining their strength, vitality, and integrity

II. Top Five Departmental Goals for FY18

1. *Goal:* Provide on-going training for new employees, encourage certifications and professional licenses, and actively pursue employee retention
 - a. *Strategic Initiatives:* Good Governance, Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, and Improving Mobility
2. *Goal:* Initiate process of updating City’s Comprehensive Plan (10-Year Update)
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
3. *Goal:* Review, identify, and recommend modifications to, or elimination of, common major superfluous (e.g. unnecessary, redundant, outdated, excessive, wasteful or contributing nominal value) Unified Development Ordinance (UDO) requirements or planning processes
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Diverse Growing Economy, and Improving Mobility
4. *Goal:* Continue to provide timely, quality reviews and inspections of the built environment
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
5. *Goal:* Continue implementation of small area /neighborhood plans and master plans
 - a. *Strategic Initiatives:* Diverse Growing Economy and Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Provide needed training for new personnel
 - i. *Plan of Action:* Continue to fund travel & training budget. Hold regular “learning lunches”. Set goals for employees as part of annual review.

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- b. Issue: Continue quality and timely reviews of development projects
 - i. *Plan of Action:* Submit SLAs for additional engineer and planner as part of FY '18 budget process

- c. Issue: Continue implementation of small area / neighborhood plans and master plans
 - i. *Plan of Action:* Submit SLA to fund implementation of plans

- d. Issue: Initiate process of 10-year Comprehensive Plan update
 - i. *Plan of Action:* Update Existing Conditions Report and retain consultant to update demographics for Transportation Model

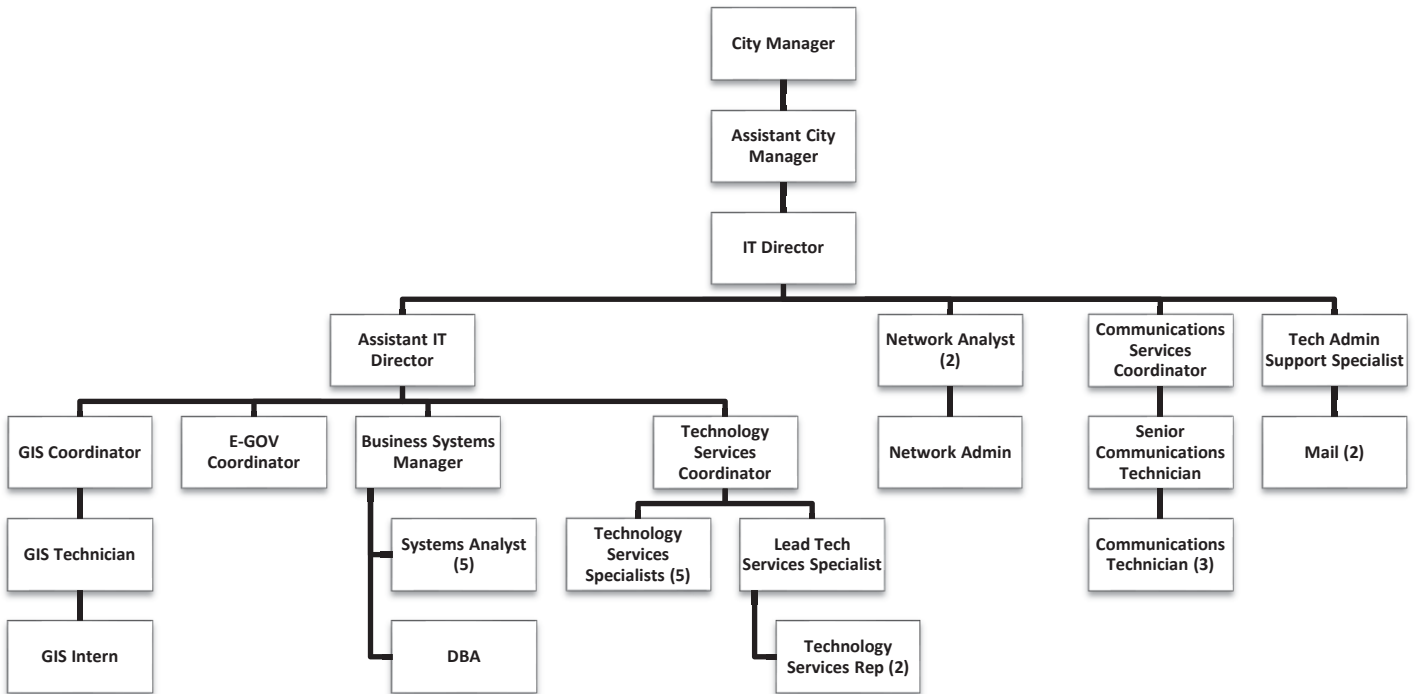
IV. Key Performance Indicators (KPIs)

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City Council Goal	Measure	2016	2017	2018 Goal
IV-Neighborhood Integrity	Number of neighborhood, and master plans being implemented	6	6	6
III-Core Services and Infrastructure	Number of building permits issued	2,080	1,833	2,100
III-Core Services and Infrastructure	Number of inspections performed by Building Inspectors	19,998	19,369	21,000
III-Core Services and Infrastructure	Number of development projects submitted (Planning)	375	261	400
II-Financial Sustainability	Projected Department annual expenditures at or below annual budget	Yes	Yes	Yes
III-Core Services and Infrastructure	Value of building construction permits issued	\$450,317,739	\$512,393,617	\$425,000,000
III-Core Services and Infrastructure	Value of projects reviewed by Engineering	\$15,477,301	\$32,598,024	\$23,000,000
III-Core Services and Infrastructure	Value of projects inspected by Engineering Inspectors	\$32,795,563	\$41,760,265	\$70,000,000

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station Information Technology Department Summary

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Information Technology Administration	\$ 464,133	\$ 465,833	\$ 484,060	\$ 495,838	\$ 495,838	6.44%
E-Government	99,867	88,172	84,963	90,856	90,856	3.04%
Geographic Information Services	192,372	228,562	217,869	231,537	231,537	1.30%
Mail	85,791	92,598	93,546	95,913	95,913	3.58%
Technology Services	678,361	829,774	786,060	916,036	916,036	10.40%
Business Services	1,620,358	2,257,742	2,121,955	2,164,773	2,164,773	0.00%
Network Services	470,715	441,137	438,996	412,093	473,241	14.84%
Communication Services	879,411	834,461	828,610	898,663	943,978	13.12%
TOTAL	\$ 4,491,009	\$ 5,238,279	\$ 5,056,059	\$ 5,305,709	\$ 5,412,172	3.32%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 2,235,582	\$ 2,537,194	\$ 2,467,675	\$ 2,601,513	\$ 2,601,513	2.54%
Supplies	211,227	359,525	341,857	471,254	577,717	60.69%
Maintenance	1,340,050	1,699,177	1,602,541	1,548,011	1,548,011	-8.90%
Purchased Services	605,087	622,383	623,986	664,931	664,931	6.84%
Capital Outlay	99,063	20,000	20,000	20,000	20,000	0.00%
TOTAL	\$ 4,491,009	\$ 5,238,279	\$ 5,056,059	\$ 5,305,709	\$ 5,412,172	3.32%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Information Technology Administration	3.00	3.00	3.00	3.00	3.00	0.00%
E-Government	1.00	1.00	1.00	1.00	1.00	0.00%
Geographic Information Services	2.25	2.25	2.25	2.25	2.25	0.00%
Mail	1.25	1.25	1.25	1.25	1.25	0.00%
Technology Services	9.00	9.00	9.00	9.00	9.00	0.00%
Business Services	6.00	7.00	7.00	7.00	7.00	0.00%
Network Services	3.00	3.00	3.00	3.00	3.00	0.00%
Communication Services	5.00	5.00	5.00	5.00	5.00	0.00%
TOTAL	30.50	31.50	31.50	31.50	31.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Cisco Phone System Gateway Replacement	\$ 45,315	\$ -	\$ 45,315
VMware vRealize Operations Manager Software	61,148	-	61,148
Information Technology SLA Total	\$ 106,463	\$ -	\$ 106,463

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Provide leadership, process governance, architecture resources and expertise in developing, deploying and maintaining modern information technologies to improve government efficiency and effectiveness.

II. Top Departmental Goals for FY18

1. *Goal:* Continue implementation of major enterprise systems, specifically the Enterprise Resource Planning System Replacement and the CAD/RMS system replacement
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Strategic Initiative:* Core Infrastructure and Services
2. *Goal:* Develop city wide plan and obtain resources to achieve PCI Compliance.
 - a. *Strategic Initiative:* Core Infrastructure and Services
3. *Goal:* Continue substantial progress toward implementing the Information Technology Infrastructure Library (ITIL) framework
 - a. *Strategic Initiative:* Core Infrastructure and Services
4. *Goal:* Continue to develop and promote the Open Data Portal.
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Security of electronic data particularly with respect to payment processing remains a challenge.
 - i. *Plan of Action:* Develop a comprehensive plan based on the 2016 Assessment to achieve full PCI Compliance by the end of FY 2019.
- b. Issue: The City Website was last updated in 2009. Newer technologies and functionality to provide better capability for staff and citizens exist.
 - i. *Plan of Action:* Complete the Website Upgrade project.
- c. Issue: Video Surveillance
 - i. *Plan of Action:* A FY 18 CIP request was approved that provides a multi-year project to bring city video surveillance under a common management system.
- d. Issue: Mobile workers cannot efficiently access business applications on the city network.
 - i. *Plan of Action:* A CIP request was submitted and approved for the FY 15 budget to fund the infrastructure hardware and software that will permit city employees to access the city network and applications from the field, regardless of the mobile device they are using. Implementation of this initiative is delayed due to ICE Project schedule changes.
- e. Issue: Wireless infrastructure requires upgrade.
 - i. *Plan of Action:* The demand for wireless access within city facilities continues to grow. The current wireless infrastructure is no longer supported by the vendor. A CIP was approved for FY 18 that will upgrade the wireless infrastructure.

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

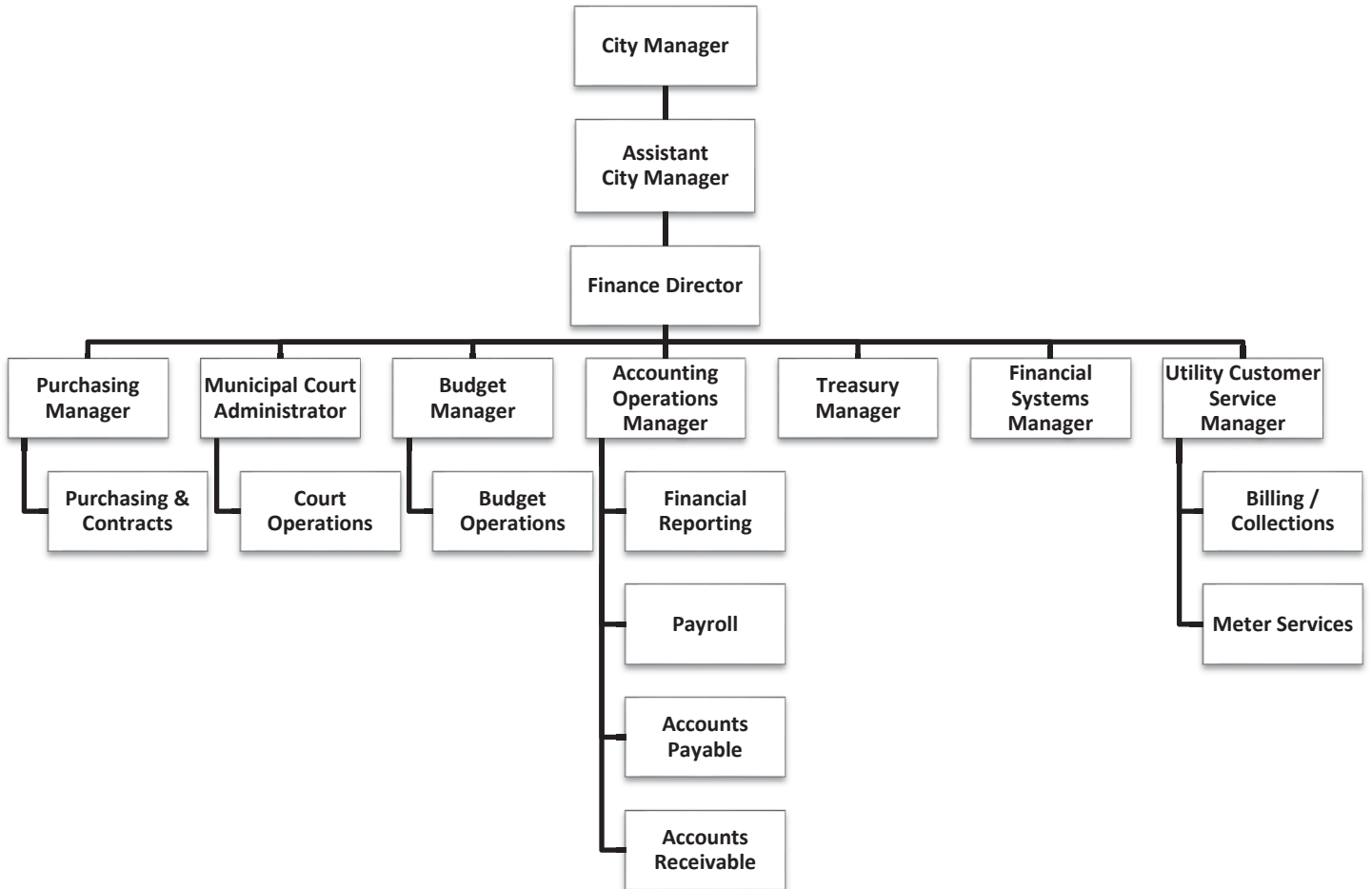
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III-Core Services & Infrastructure	Critical System Up-time at or above 99.9% (excl planned downtime)	99.9	99.95%	99.9%
III-Core Services & Infrastructure	Provide customer service to City Staff rated at Satisfied or Highly Satisfied on the Annual IT Customer Satisfaction Survey	N/A	N/A	85%
I-Good Governance	Tech Plan annually aligned with Council Strategic Plan	100%	100%	100%

FISCAL SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Fiscal Administration	\$ 416,738	\$ 366,059	\$ 384,523	\$ 395,254	\$ 405,254	10.71%
Accounting / Treasury Operations	650,392	1,009,711	1,002,802	989,327	1,050,201	4.01%
Purchasing	411,385	425,095	438,075	417,364	417,364	-1.82%
Budget	879,090	675,255	662,503	671,311	671,311	-0.58%
Municipal Court	1,167,104	1,220,867	1,226,236	1,259,579	1,282,492	5.05%
Judiciary	202,540	207,501	211,520	215,758	215,758	3.98%
TOTAL	\$ 3,727,249	\$ 3,904,488	\$ 3,925,659	\$ 3,948,593	\$ 4,042,380	3.53%

EXPENDITURES BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 3,153,940	\$ 3,279,657	\$ 3,284,678	\$ 3,420,540	\$ 3,497,487	6.64%
Supplies	48,456	43,631	50,213	35,019	39,359	-9.79%
Maintenance	10,987	6,702	6,894	6,804	6,804	1.52%
Purchased Services	502,366	544,798	554,174	456,407	468,907	-13.93%
Capital Outlay	11,500	29,700	29,700	29,823	29,823	0.41%
TOTAL	\$ 3,727,249	\$ 3,904,488	\$ 3,925,659	\$ 3,948,593	\$ 4,042,380	3.53%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Fiscal Administration	2.50	3.50	3.00	3.00	3.00	0.00%
Accounting / Treasury Operations	7.00	8.00	12.00	12.00	13.00	8.33%
Purchasing	5.00	5.00	5.00	5.00	5.00	0.00%
Budget	8.00	10.00	6.00	6.00	6.00	0.00%
Municipal Court	17.00	17.50	17.50	17.50	17.50	0.00%
Judiciary	1.50	1.50	1.50	1.50	1.50	0.00%
TOTAL	41.00	45.50	45.00	45.00	46.00	2.22%

Service Level Adjustments	One-Time	Recurring	Total
Finance Support Specialist	\$ 4,340	\$ 56,534	\$ 60,874
Annual ERP Training	-	10,000	10,000
Temporary Assistance Court for Auditing Backlog	22,913	-	22,913
Fiscal Services SLA Total	\$ 27,253	\$ 66,534	\$ 93,787

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY18

1. *Goal:* Finance will set a standard of excellence by providing timely and accurate financial information to our internal departments, citizens and business community.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
2. *Goal:* Municipal Court will ensure compliance with all federal and state laws and local ordinances while providing efficient, uniform and fair administration of Court business.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
3. *Goal:* Utility Customer Service will provide timely services including connecting water and electric meters, capturing utility consumption and providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage and roadway maintenance fees.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
4. *Goal:* Finance will improve efficiency and responsiveness by improving its business processes related to payroll and integrating payroll processing into a modernized ERP system
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: ERP Project Implementation –HR / Payroll, Fixed Assets and Utility Customer Service
Plan of Action:
With the implementation of a modernized ERP system additional resources are required to successfully implement the system and generate reporting for departments while meeting the existing service levels of the department.
- b. Issue: Staffing Utilization Risks – Accounting Operations/Treasury/Financial Reporting/Budget/Purchasing
Plan of Action:
Review the professional development and training plan for all employees to help retain the significant number of new personnel in the department.

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

Develop a succession plan for key positions in the department to ensure all required service levels can be met on an consistent basis basis.

c. Issue: Municipal Court Payment Options and Reporting

Plan of Action:

Municipal Court is preparing for a software change to replace the current credit card processing software. This will provide online inquiry and credit card processing in a more seamless manner. This change will improve customer service by allowing defendants to make full or partial payments via the online payment portal. There are also software interfaces that are anticipated that will make reporting easier.

d. Issue: Utility Customer Service – Meeting service demands as the number of utility accounts continues to increase.

Plan of Action:

Implement the utility billing module of the ERP system and participate in the review, selection and implementation of a modernized, efficient work order system.

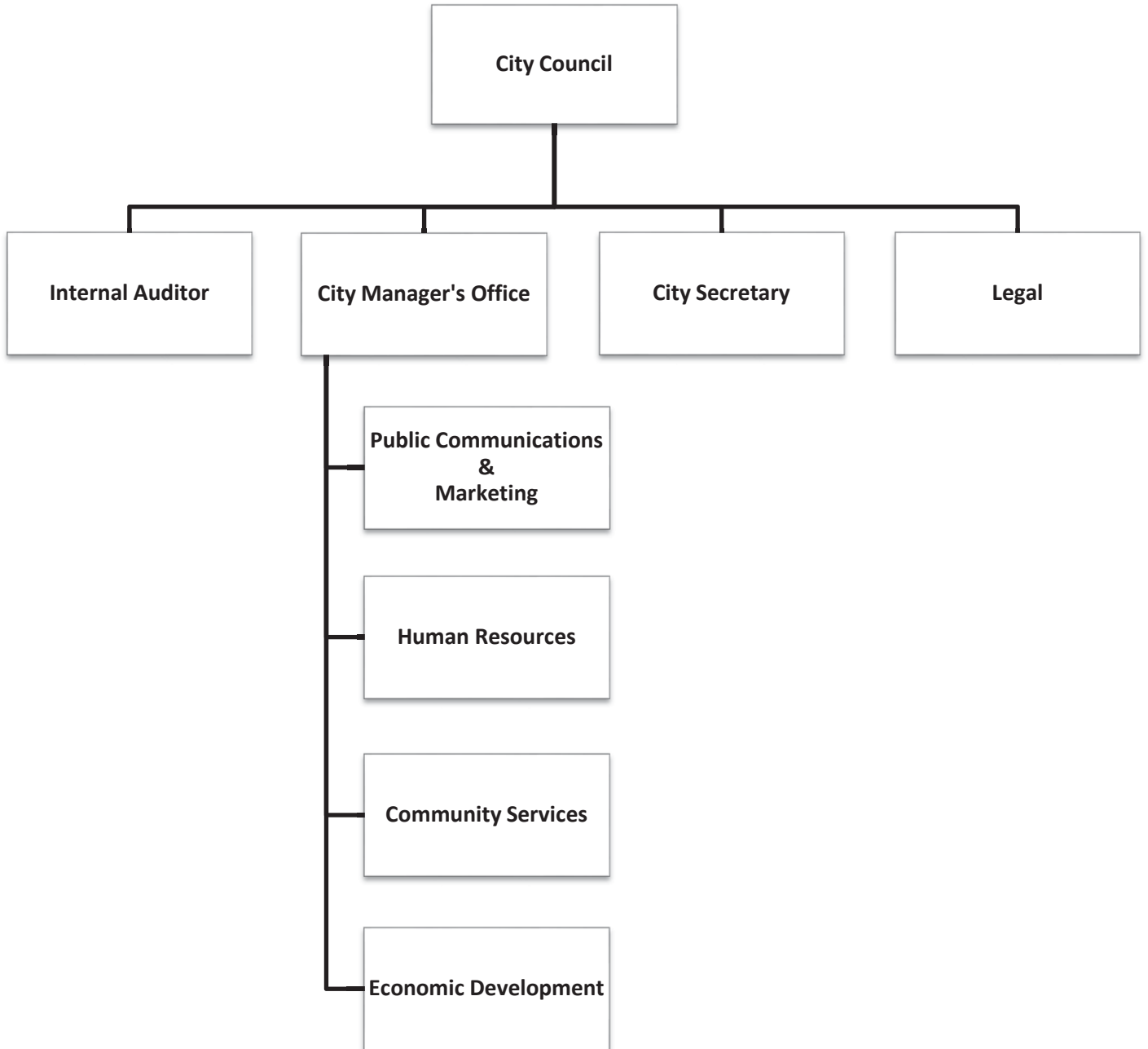
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
I-Good Governance	Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing	32,408	28,559	25,140 est
I-Good Governance	Municipal Court case disposition rate.	130%	123%	122%
II-Financial Sustainability	Receipt of Certificate of Excellence in Financial Reporting, Budget Presentation and Public Procurement.	Received all 3	Received all 3	Receive 3 of 5 eligible stars
II-Financial Sustainability	Expenditures and Budgeted Expenditures posted weekly on the City Website via Socrata.	Yes	Yes	Yes
II-Financial Sustainability	Percent of City’s total expenditures handled through Fiscal Services with quotes, bids or proposals obtained whenever feasible.	96.06%	95.40%	95.00%
II-Financial Sustainability	Yield to Maturity on Investment Portfolio equal or greater than US Treasury Bill / Note.	COCS =.685% Tbill = .294%	COCS =1.431% Tbill = 1.05%	Greater than US Treasury Bill / Note Rate
III-Core Services and Infrastructure	Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website)	70.61%	70.24%	70%

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION							
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Mayor & Council	\$ 28,165	\$ 39,322	\$ 45,159	\$ 32,348	\$ 45,141	14.80%	
City Secretary's Office	465,143	529,586	536,598	534,065	534,065	0.85%	
Internal Auditor	182,396	219,583	220,254	226,384	229,384	4.46%	
City Manager's Office	939,432	1,389,602	1,418,199	1,391,331	1,391,331	0.12%	
Economic Development	365,175	430,621	398,273	445,470	445,470	3.45%	
Legal	1,074,000	1,177,890	1,161,725	1,207,365	1,207,365	2.50%	
Public Comm/Neighborhood Svcs	865,499	938,264	851,369	969,769	969,769	3.36%	
Community Services	605,290	653,867	651,252	733,552	759,194	16.11%	
Human Resources	695,119	992,232	967,787	866,511	999,060	0.69%	
TOTAL	\$ 5,220,218	\$ 6,370,967	\$ 6,250,616	\$ 6,406,795	\$ 6,580,779	3.29%	

EXPENDITURES BY CLASSIFICATION							
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Salaries & Benefits	\$ 4,519,443	\$ 5,128,788	\$ 5,185,905	\$ 5,450,789	\$ 5,493,980	7.12%	
Supplies	117,963	170,192	152,597	157,102	161,402	-5.16%	
Maintenance	11,660	14,980	11,386	15,483	15,483	3.36%	
Purchased Services	571,152	873,507	723,772	783,421	909,914	4.17%	
Capital Outlay	-	183,500	176,956	-	-	-100.00%	
TOTAL	\$ 5,220,218	\$ 6,370,967	\$ 6,250,616	\$ 6,406,795	\$ 6,580,779	3.29%	

PERSONNEL							
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Mayor & Council	-	-	-	-	-	N/A	
City Secretary's Office	5.50	5.50	5.50	5.50	5.50	0.00%	
Internal Auditor	2.00	2.00	2.00	2.00	2.00	0.00%	
City Manager's Office	7.00	5.00	7.00	7.00	7.00	0.00%	
Economic Development *	-	2.00	2.00	2.00	2.00	0.00%	
Legal	9.00	9.00	10.00	10.00	10.00	0.00%	
Public Communications	7.00	7.00	7.00	7.00	7.00	0.00%	
Community Services	6.50	8.00	8.00	8.00	8.50	6.25%	
Human Resources	7.00	8.00	8.00	8.00	8.00	0.00%	
TOTAL	44.00	46.50	49.50	49.50	50.00	1.01%	

	One-Time	Recurring	Total
Service Level Adjustments			
City Council - Supplies	\$ 1,300	\$ 4,000	\$ 5,300
City Council - Memberships	-	600	600
City Council - Travel/Training	-	6,893	6,893
Community Services - Transfer .5 FTE from CD	-	25,642	25,642
Internal Audit - Peer Review	3,000	-	3,000
Human Resources - Temp Staff	61,149	-	61,149
Human Resources - Compensation Survey (annual)	-	70,000	70,000
Human Resources - Intern/Student Worker	-	1,400	1,400
General Government SLA Total	\$ 65,449	\$ 108,535	\$ 173,984

* Economic Development activities were moved from City Manager's Office to establish a separate department in FY16.

CITY SECRETARY'S OFFICE STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY18

1. *Goal:* Assist the State in the development of the Home Burial Project
 - a. *Strategic Initiative:* Good Governance
2. *Goal:* Increase city-wide understanding of the City's retention policy and relating the TSLAC schedules to individual departments
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Improve digitization across all departments and software platforms
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Implement Legistar city-wide for all Boards and Commissions
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: With the implementation of a new remote system for Vitals records, staff must be adequately trained on Vitals Statistics processes.
 - i. *Plan of Action:* Increase budget dollars allocated to training.
 - ii. *Plan of Action:* Actively search out training opportunities with the State, and establish an aggressive schedule for cross-training.
 - iii. *Plan of Action:* Continue to support and maintain good relationships with outside entities, such as hospitals, funeral homes, county, state and other Registrars throughout the state.
- b. Issue: Community growth is increasing the number of birth and death records and the requisite workload related to timely recording.
 - i. *Plan of Action:* Make sure the necessary staff, processes, and procedures are in place to handle
- c. Issue: 50% of departmental requests for records destruction have some form of deficiency related to inaccurate information, classification, or description of records.
 - i. *Plan of Action:* Reduce the percentage of deficient requests through training tailored to each department's needs.
- d. Issue: Obsolete legacy media, such as microfilm and microfiche, for records preservation.
 - i. Coordinate with vendor to convert legacy media to .tiff or .pdf, then stored in Laserfiche repository.

CITY SECRETARY’S OFFICE STRATEGIC PLAN

- e. Issue: Duplication of records throughout the City due to a lack of understanding of who holds the record copy.
 - i. *Plan of Action:* Create schedules for each department to assist with the understanding of what is their record and what is not.

- f. Issue: Departmental reluctance to utilize Laserfiche as their records management solution
 - i. *Plan of Action:* Regardless of the software used to generate the record, integrate imaging with software capabilities (primarily Laserfiche) to capture records and store them
 - ii. *Plan of Action:* Implement destruction schedules for physical records after examining procedure and appropriate safeguards to ensure quality control and compliance with state statutes

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
I-Good Governance	% of deficient department requests for destruction of records which have met their retention	50%	20%	0%
III-Core Services and Infrastructure	% of time Death certificates are provided within 1 day of request	100%	100%	100%
III-Core Services and Infrastructure	% of time Abstracts of Death are provided no later than the 10 th of the month	100%	100%	100%
III-Core Services and Infrastructure	% of time maintain less than 1% of errors with Vitals	100%	100%	100%
I-Good Governance	% of time agenda packets ready for Council the Friday before the meeting	100%	100%	100%
I-Good Governance	% of time draft minutes are submitted for Council review with one business day of the meeting	100%	100%	100%
I-Good Governance	% of time City records are scanned and indexed into Laserfiche within two days of receipt	100%	100%	100%
I-Good Governance	% of time open records requests are responded to within 10 days	100%	100%	100%

INTERNAL AUDIT STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY18

1. *Goal: Conduct an audit of the Research Valley Partnership*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
2. *Goal: Conduct an audit of Sanitation Services*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
3. *Goal: Conduct an audit of the City's Purchasing Card Program*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
4. *Goal: Begin a continuous monitoring/auditing program*
 - a. *Strategic Initiative: Good Governance*
5. *Goal: Prepare for a peer review in order to comply with GAS*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*

III. Key Departmental Issues & Needs and Potential Responses

- a. **Issue: Potential fraud discovered.** If a potential fraud is discovered other audit work will need to be put on hold in order to investigate this fraud. This could potentially lead us to not completing all of our assigned audits.
 - i. *Plan of Action:* If a potential fraud is discovered, we will limit the scope on our remaining audits so that we can still complete all assigned audits and still at least audit all of the major areas of risk.
- b. **Issue:** Audits take longer than expected
 - i. *Plan of Action:* If audits take longer than expected and we fall behind schedule, we will limit the scope on our remaining audits so that we can still complete all assigned audits and still at least audit all of the major areas of risk.

IV. Key Performance Indicators (KPIs)

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City Council Goal	Measure	2016	2017	2018 Goal
I-Good Governance	Percentage of annual audit plan completed	60%	100%	100%
I-Good Governance	Percentage of audit recommendations accepted	80%	100%	100%



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

CITY MANAGER'S OFFICE STRATEGIC PLAN

I. Mission Statement

The City Manager's Office is responsible for administering the day-to-day operations of the city as well as implementing policy set by the City Council.

II. Top 5 Departmental Goals for FY18

1. *Goal:* Encourage and Promote professional development of CMO staff
 - a. *Strategic Initiative:* Good Governance
2. *Goal:* Enhance cross coordination of departments in accomplishing Council's strategic plan
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Services and Infrastructure
 - c. *Strategic Initiative:* Diverse & Growing Economy
3. *Goal:* Provide general oversight of the ERP Implementation
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Provide general oversight over the FY18 Capital Improvement Program (CIP) Schedule
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Services and Infrastructure
5. *Goal:* Manage relationships with governmental and community partners
 - a. *Strategic Initiative:* Good Governance
6. *Goal:* Provide policy recommendations to Council
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Continue to manage the growth of the city
 - i. *Plan of Action:* Keep track and stay up-to-date on development trends
- b. Issue: Improve communication and coordination within the CMO
 - i. *Plan of Action:* Continue standing meetings
- c. Issue: Keep track of legislative and judicial changes affecting municipal operations
 - i. *Plan of Action:* Work closely with our state and federal legislative officials and with the Chamber's Legislative Affairs Committee
- d. Issue: Implement the City Council's strategic plan
 - i. *Plan of Action:* Utilize departments and departmental strategic plans to make sure Council's strategic initiatives are being implemented
 - ii. *Plan of Action:* Provide updates on implementation plan projects through weekly Council Update and workshop presentations
- e. Issue: Manage the CIP

CITY MANAGER’S OFFICE STRATEGIC PLAN

- i. *Plan of Action:* Keep track of development trends, major economic development projects, and internal needs to determine where CIP dollars can be best utilized

- f. Issue: Continuously improve city processes and operations
 - i. *Plan of Action:* continually evaluate city operations, processes, and procedures to take advantage of efficiency gains

- g. Issue: Engage with the citizenry
 - i. *Plan of Action:* Administer a periodic citizens survey
 - ii. *Plan of Action:* Continued utilization of the “cmo@cstx.gov” email address

- h. Issue: Promote continuous improvement and learning
 - i. *Plan of Action:* Encourage staff to participate and be active in TCMA, ICMA, TML, and other professional organizations

- i. Issue: Intergovernmental Relations
 - i. *Plan of Action:* Continue to work cooperatively with Texas A&M University, Brazos County and City of Bryan
 - ii. *Plan of Action:* City Manager’s Office representation on community boards and committees

IV. Key Performance Indicators (KPIs)

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City Council Goal	Measure	2017	2018 Goal
I-Good Governance	Number of Workshop Presentations Given	7	As needed
I-Good Governance	Number of Weekly Council Updates distributed	45	45
I-Good Governance	Letters of support/opposition submitted to Legislature	5	As needed
I-Good Governance	Budget adoption in accordance with city charter?	Yes	Yes

ECONOMIC DEVELOPMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY18

1. *Goal:* Establish a proactive economic development department.
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Diverse Growing Economy
 - c. *Strategic Initiative:* Sustainable City
2. *Goal:* Develop a more strategic approach to retail development to expand the sales tax base.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
3. *Goal:* Maximize existing infrastructure investments through complimentary land uses and development patterns.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Core Services and Infrastructure
 - c. *Strategic Initiative:* Sustainable City
4. *Goal:* Develop a strategic plan for industrial and manufacturing recruitment and capitalize on the commercialization efforts of Texas A&M University.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
5. *Goal:* Support and stimulate local tourism efforts through the sports, entertainment and hospitality markets.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Re-establish the department.
 - i. *Plan of Action:* Develop essential tools to promote and market College Station.
 - ii. *Plan of Action:* Hire and train additional staff.
 - iii. *Plan of Action:* Establish a multi-year budget and identify funding sources.
- b. Issue: Develop an aggressive plan to support and expand retail development.
 - i. *Plan of Action:* Maintain up to date base retail data and identify existing gaps and opportunities.
 - ii. *Plan of Action:* Identify retail expansion opportunities, target retailers and site locations.
 - iii. *Plan of Action:* Develop and implement a retail action plan that includes direct recruitment of target retailers to shovel-ready sites.

ECONOMIC DEVELOPMENT STRATEGIC PLAN

- c. Issue: Support and expand the industrial, manufacturing and biotechnology market.
 - i. *Plan of Action:* Identify potential site locations.
 - ii. *Plan of Action:* Improve our competitive edge and position properties to quickly respond to the industrial market.
 - iii. *Plan of Action:* Capitalize on the technology commercialization efforts through a partnership with Texas A&M University and local property owners.

- d. Issue: Develop the next business center for College Station, Spring Creek.
 - i. *Plan of Action:* Update the Master Plan.
 - ii. *Plan of Action:* Develop and implement a marketing and recruitment plan.

- e. Issue: Maximize the City’s investment in infrastructure and facilities.
 - i. *Plan of Action:* Identify areas where the city has made significant investments.
 - ii. *Plan of Action:* Determine if we have maximized that investment through complimentary land uses and development patterns.

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
V-Diverse and Growing Economy	Number of fast-tracked projects	2	3	3
V-Diverse and Growing Economy	Direct recruitment of retailers to CS	25	30	25
I-Good Governance	ED Plan Implementation Projects	4	4	4
V-Diverse and Growing Economy	Direct recruitment of industry	3	15	15
V-Diverse and Growing Economy	Target industry client recruitment with TAMUS	2	3	3

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

I. Mission Statement

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

II. Top 5 Departmental Goals for FY18

1. *Goal:* Manage internal workloads efficiently
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Good Governance*
2. *Goal:* Retain capable attorneys, legal assistants and staff
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Meet increasing departmental demands for legal services
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Foster improved communications with departments
 - a. *Strategic Initiative:* Good Governance
5. *Goal:* Transition to paperless practice
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Increased requests for legal services from City staff
 - i. *Plan of Action:* Reorganize legal personnel to assign an attorney and legal assistant to each city department.
- b. Issue: Inefficient filing system and storage
 - i. *Plan of Action:*
 1. Implement upgrades to CityLaw case management system
- c. Issue: Specialized training for attorneys and staff to meet departmental needs
 - i. *Plan of Action:* Develop training plan for each legal employee and allocate sufficient funds for training
- d. Issue: Develop effective contacts and relationships with members of the local bar
 - i. *Plan of Action:*
 1. Continue involvement with professional organizations
 2. Continue involvement with Municipal legal organizations
 3. Continue to develop contacts with the Brazos County District Attorney's Office and the Brazos County Attorney's Office through the Police Legal Advisor and Municipal Prosecutor

CITY ATTORNEY’S OFFICE STRATEGIC PLAN

- e. Issue: Measure Client Departments satisfaction with Legal Services
 - i. Plan of Action:
 1. Continue to implement changes based on results of 2016 client satisfaction survey

- f. Issue: Assist staff by providing proactive legal support
 - i. Plan of Action:
 1. Continue implementation of contract with Municode for a comprehensive legal review of the Code of Ordinances to update and revise provisions that are outdated or inconsistent with state or federal law
 2. Continue to review and modify the Parks and Recreation Department’s standard form agreements and related policies
 3. Continue review and implementation of the City’s standard construction contract and professional services contract.

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III-Core Services and Infrastructure	Number of requests for legal services	275	375	375
III-Core Services and Infrastructure	Number of open records requests handled	875	915	950
I-Good Governance	Number of hours attending continuing legal education	159	160	150
III-Core Services and Infrastructure	Number of public meetings served	186	100	100
III-Core Services and Infrastructure	Number of trials held in municipal court	60	98	100
III-Core Services and Infrastructure	Number of cases resolved without trial (plea agreements, dismissals)	2,200	2,570*	2,700
III-Core Services and Infrastructure	Number of claims/lawsuits resolved	15	13	90% resolution
III-Core Services and Infrastructure	Number of claims/lawsuits open	16	17	
III-Core Services and Infrastructure	Number of easements prepared	60	80	90
III-Core Services and Infrastructure	Number of real estate contracts prepared	20	25	30
III-Core Services and Infrastructure	Number of contracts prepared or reviewed	300	195	200
III-Core Services and Infrastructure	Number of ordinances/resolutions prepared or reviewed	141	150	150
I-Good Governance	Leadership roles in professional organizations	5	6	3-5

* There were approximately 7,800 additional dismissals of old parking citations that were not included in this number.

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top 3 Departmental Goals for FY18

1. Elevate the image of the City of College Station
 - a. *Strategic Initiatives:* All
2. Expose a wide variety of audiences to city messaging
 - a. *Strategic Initiatives:* All
3. Create opportunities for improved customer service and engagement
 - a. *Strategic Initiatives:* All

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Growth in population and outreach threatens to exceed design capacity
 - i. *Response:* Add one Multimedia Coordinator FTE
- b. Issue: Growth in number of HOAs is severely testing the city's quality of support and education at current staffing levels
 - i. *Response:* Add one Neighborhood Services Assistant FTE
 - ii. *Response:* Enhance services to HOAs while creating a succession plan
- c. Issue: Replacing the city's main website will be an arduous undertaking
 - i. *Response:* Work with web development firm, according to contract
 - ii. *Response:* Engage city departments for transition and training
 - iii. *Response:* Spearhead quality control and assurance over new site
- d. Issue: Continue to refine plan to effectively utilize Educational & Governmental Funds
 - i. *Response:* Review and revise multi-year broadcast equipment needs
 - ii. *Response:* Review and revise multi-year video production project list
 - iii. *Response:* Plan for potential audio/video needs in future city hall
- e. Issue: There is no plan or strategy for implementing mobile technologies for citizens
 - i. *Response:* Meet with IT staff to develop a clear strategy and plan
 - ii. *Response:* Engage other city departments to identify needs and priorities
 - iii. *Response:* Bring proposals to city manager and city council

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
I – Good Governance	Number of positive news stories strategically pitched to media	228	198	190
I – Good Governance	Media satisfaction survey results	100%	100%	100%
I – Good Governance	Number of proactive, positive blog posts published	123	123	120
I – Good Governance	Number of views resulting from blog posts published	72,820	85,000	80,000

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY18

1. *Goal:* Manage the City's CDBG & HOME grant programs
 - a. *Strategic Initiative:* Financially Sustainable City
2. *Goal:* Increase safe and affordable housing opportunities
 - a. *Strategic Initiative:* Neighborhood Integrity
3. *Goal:* Rehabilitate and improve streets, sidewalks, and other infrastructure in income-eligible neighborhoods
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Proactively enforce ordinances, build relationships with residents and community partners, and respond to citizen reports and concerns.
 - a. *Strategic Initiative:* Neighborhood Integrity
5. *Goal:* Manage the Northgate District, including maintenance of parking and non-parking assets, providing efficient parking operations, promoting safety, monitoring aesthetics, and an annual analysis of the Northgate Parking Fund
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Work collaboratively to invest CDBG & HOME grant funds to promote economic development and affordable housing development.
 - i. *Plan of Action:* Identify infrastructure improvements that will promote economic development and safe and healthy neighborhoods
 - ii. *Plan of Action:* Work to attract housing developers and locate additional sources of funds for the development of affordable housing for seniors, families, and the local workforce
- b. Issue: Engage and expand partnerships and outreach to effectively serve the target population of the grant programs
 - i. *Plan of Action:* Provide technical assistance and program monitoring to funded and non-funded health and human service providers
 - ii. *Plan of Action:* Expand partnerships with non-profit and for-profit affordable housing providers and developers
 - iii. *Plan of Action:* Promote Fair Housing through public awareness initiatives

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

- c. Issue: Encourage financial education for the target population
 - i. *Plan of Action:* CD staff will participate in local collaborative efforts to increase local opportunities for financial education and financial coaching, including opportunities for city staff
 - ii. *Plan of Action:* Promote public awareness through participation in Bank on Brazos Valley and the United Way Financial Stability Committee
 - iii. *Plan of Action:* Continue Homebuyer Education classes and outreach to potential homebuyers, lenders, and real estate agents.

- d. Issue: Expand code enforcement activities
 - i. *Plan of Action:* Promote education efforts to residents and encourage voluntary compliance
 - ii. *Plan of Action:* Consistently, effectively and efficiently take enforcement action in response to code violations
 - iii. *Plan of Action:* Continue Parking Enforcement in neighborhoods
 - iv. *Plan of Action:* Continue to manage the Rental Registration program and encourage other departments to utilize the Code Mobile Mapping Application as a tool

- e. Issue: Promote SeeClickFix to community to empower residents to take care of and improve their neighborhoods
 - i. *Plan of Action:* Expand the use and promotion of SCF
 - ii. *Plan of Action:* Work with other departments to more effectively manage SCF issues

- f. Issue: Continue to engage the Northgate District stakeholders
 - i. *Plan of Action:* Expand the relationship with the NDA representatives & Board
 - ii. *Plan of Action:* Maintain appropriate communication with NG stakeholders regarding development, maintenance, issues & opportunities

- g. Issue: Maintain the overall aesthetics of the Northgate District to ensure a positive experience of those who frequent the area and for visitors to our community, and maintain the Northgate fund through effective fiscal management.
 - i. *Plan of Action:* Provide additional services as able while maintaining spending within the current budget
 - ii. *Plan of Action:* Utilize Community Service Worker program to enhance the level of service while maintaining current staffing levels

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goals	Measure	2016	2017	2018 Goal
IV – Neighborhood Integrity	# of housing assistance activities completed	56	61	60
IV – Neighborhood Integrity	# of residents receiving home buyer/financial education	78	89	75
I – Good Governance	# of Public Facility activities completed	1	4	5
IV – Neighborhood Integrity	# of code compliance cases initiated	5,622	3,708	5,000
II – Financial Sustainability	NG Revenue vs NG Expenditures	\$1,243,124/ \$1,511,261	\$1,421,803/ \$1,258,924	\$1,608,720/ \$1,367,537



CITY OF COLLEGE STATION
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HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY18

1. *Goal:* Align with departments to recruit, retain & engage employees to effectively serve the citizens of College Station with focus on recognition, performance, wellness, safety, engagement and development. Ongoing implementation of various programs and initiatives such as compensation survey, recognition programs, enhancement of training and development programs.
 - a. *Strategic Initiative:* Core services & infrastructure
2. *Goal:* Transition HR processes, as needed, to support the successful implementation of key initiatives (i.e. ERP, compensation strategy), and continue to review current processes and procedures to ensure they are effective and easy to access, utilizing electronic workflows whenever possible.
 - a. *Strategic Initiative:* Core services & infrastructure
3. *Goal:* Continued and enhanced design, delivery and implementation of employee development initiatives to support City strategies, departmental and individual goals.
 - a. *Strategic Initiative:* Core Services & infrastructure
4. *Goal:* Develop and report on key metrics to measure HR/RM's impact on the City's strategic goals, including those related to loss prevention, incidents and injuries, employment satisfaction, recruiting, retention and development
 - a. *Strategic Initiative:* Core Services & Infrastructure

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

- a. Issue: Ongoing staffing changes (i.e. retirement, job changes), complexity of work and a changing workforce requires a strategic effort on workforce planning, and an organizational effectiveness plan to align the City for success in the future.
 - i. *Plan of Action:* Add a resource to provide the appropriate level of support.
 - ii. *Plan of Action:* Address a succession planning strategy to address gaps
 - iii. *Plan of Action:* Develop additional mentoring and pipeline hiring for addressing future positions
 - iv. *Plan of Action:* Increase internal development and career advancement opportunities.

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

- b. Issue: Managing a complex and changing workforce with an increasing number of employee incidents, complexity of issues and need to address competency and performance goals, and need to educate supervisors and realign and communicate expectations on performance.
 - i. *Plan of Action*: Reinforce current policies and expectations.
 - ii. *Plan of Action*: Develop a strategy to align department strategies and goals to ongoing issues related to employee performance.
 - iii. *Plan of Action*: Provide appropriate level of development, education and communication focusing on safety, engagement and individual responsibility.

- c. Issue: Increasing number of legislative changes. Understanding and supporting legislative changes at the Federal & State levels, such as Affordable Care Act, to ensure City remains in compliance to changes required, has knowledge of the impacts to these changes, and helps the organization align practices and procedures accordingly.
 - i. *Plan of Action*: Stay in alignment with requirements of the ACA law
 - ii. *Plan of Action*: Increase knowledge and education related to legislative concerns related to HR, Risk & Safety issues

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal*
III – Core Services and Infrastructure	Training & Development Classes held (Internal) <i>Note: Project training for 2017</i>	47	56**	25
III – Core Services and Infrastructure	Safety Training Classes held throughout the organization (doesn't include NHO)	49	48	45
III – Core Services and Infrastructure	Number of safety-related inspections conducted	9	42***	30
II – Financial Sustainability	Recruiting (average time in days to fill an open full-time position)	50	45	42
III – Core Services and Infrastructure	New Hire Orientation participation rate	95%	98%	95%

*The HR/Risk Department will be focusing on developing updated measurements to roll out during 2018 calendar year.

**Limited capability without additional resource; These numbers included all of the ESS related classes trained as part of the ICE PROJECT; however, only a few of these were actually supervisor/manager/employee related development training opportunities.

***With the addition of a full-time safety coordinator, the ability to partner with departments, conduct spot inspections as well as full safety inspections has dramatically increased. This year was a catch-up year for inspections.



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Debt Service Fund

The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F in this document. The City continues to review its debt management policies and to address the particular concerns and needs of the citizens. The City strives to only issue debt to meet capital needs. This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the City, for a home rule city, such as College Station, at \$2.50 per \$100 valuation. The approved FY18 tax rate to finance general governmental services, including debt service, is 49.7500 cents per \$100 of valuation. The FY18 debt service portion of the tax rate is 22.0339 cents per \$100 of valuation. Current policy is to maintain at least 8.33% of annual appropriated expenditures as the Debt Service Fund balance at fiscal year-end. The fund is in compliance with that policy. The most recent debt issued by the City of College Station has earned ratings* from Moody's and Standard & Poor's as shown below:

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

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

Revenues in the Debt Service Fund are projected to increase in FY18 by 26.51% from the FY17 revised budget. FY18 ad valorem tax collections are projected to increase by 25.48%. This is due, in part, to a 2.5 cent increase in the debt service portion of the tax rate that is needed to support the debt service related to the debt issued in FY17 for the Police Station. Total revenues projected to pay on the City's existing debt in FY18 are estimated to be \$19,499,578. Total expenditures out of the Debt Service Fund are estimated to be \$19,610,601. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is \$19,460,601.

In November of 2008, voters approved \$76,950,000 in GO Bond Authorization for streets, traffic, a new fire station, the Library expansion project, and parks and recreation projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. In FY17, the City issued \$17,390,000 in GOB debt for several General Government capital projects. This included \$10,135,000 for the Lakeway Drive Extension project, \$3,555,000 for University Drive Pedestrian Improvements project, and \$3,700,000 for the Library Expansion project. This was the last of the outstanding 2008 GOB authorization that the City anticipates issuing.

Street and transportation projects for which CO debt is scheduled to be issued in FY18 include the Francis Drive Rehabilitation Phase II project, the Cain/Deacon Union Pacific Railroad Cross Switch project, the Design of the FM 2818 Capacity Improvements project, the Rock Prairie Road West – Wellborn to City Limits project, the Capstone and Barron Road Realignment project, the Southside Neighborhood Safety Improvements project, the Holleman/FM 2154 Intersection Improvements project, the Lincoln Avenue Rehabilitation project, the Royder Road Phase II – Backwater to FM 2154 project, the Design of SH40/FM 2154 Interchange project, and the Sidewalk/Neighborhood Plan Improvements project. The debt for most of the transportation projects is issued over multiple years as the projects progress.

In addition to the aforementioned transportation projects, it is anticipated that CO debt will be used for facility and technology projects. CO debt is also planned in FY18 for the design of a New City Hall. It is anticipated that a tax rate increase will be needed for the future construction of a New City Hall. Other facility and technology projects for which the FY18 debt issue is planned include the Facilities Maintenance Relocation/Public Works Master Plan, the replacement of the City's wireless system, and the first phase of a video surveillance system.

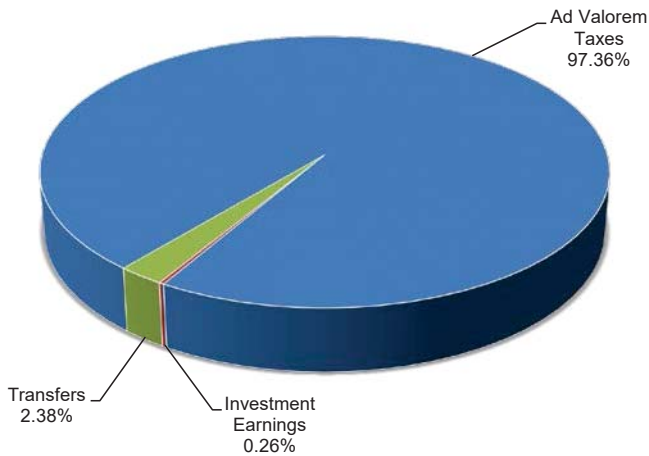
Parks projects for which FY18 debt issue is planned include system-wide park improvements, the Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, the Bee Creek Concessions/Restroom project and the Parking Lot Rehabilitation project at Central Park. In addition, it is anticipated that CO debt will be issued for the development of Southeast Community Park. The City currently owns the property on Rock Prairie Road next to the Brazos Valley Solid Waste Management Agency (BVSWMA) landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Hotel Tax funds.

Each year, an analysis is done to determine what resources are needed and if refunding and call options are available and in the best interest of the City. It is not known at this time whether refunding will be done in FY18. The following section contains a schedule of requirements and a summary of requirements for all GOs and COs. The detailed schedule for each GO issue, CO issue and Utility Revenue Bond issue is found in Appendix H.

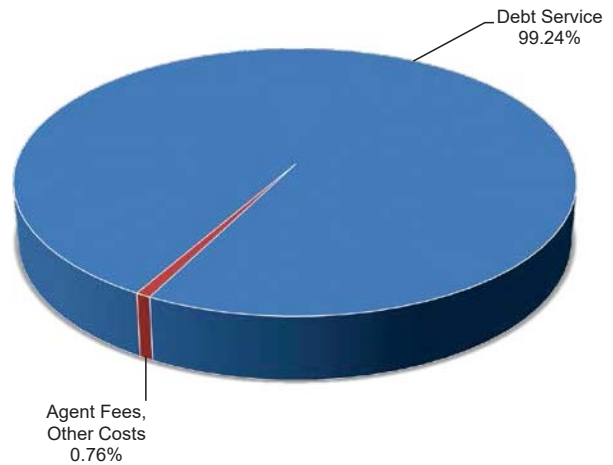
City of College Station Debt Service Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 2,814,048	\$ 4,793,558	\$ 4,793,558	\$ 4,779,745	\$ 4,779,745	
REVENUES	-					
Ad Valorem Taxes	\$ 13,733,453	\$ 15,129,437	\$ 15,205,000	\$ 18,985,125	\$ 18,985,125	25.48%
Investment Earnings	32,300	25,000	50,000	50,000	50,000	100.00%
Transfers	915,318	258,705	258,705	464,453	464,453	79.53%
Proceeds/Long Term Debt	15,962,190	-	2,126,081	-	-	N/A
Other	968	-	712	-	-	N/A
Total Revenues	<u>\$ 30,644,229</u>	<u>\$ 15,413,142</u>	<u>\$ 17,640,498</u>	<u>\$ 19,499,578</u>	<u>\$ 19,499,578</u>	26.51%
Total Funds Available	<u>\$ 33,458,277</u>	<u>\$ 20,206,700</u>	<u>\$ 22,434,056</u>	<u>\$ 24,279,323</u>	<u>\$ 24,279,323</u>	20.15%
EXPENDITURES & TRANSFERS						
Debt Service	\$ 12,429,711	\$ 15,319,282	\$ 15,377,286	\$ 19,460,601	\$ 19,460,601	27.03%
Agent Fees, Other Costs	147,886	50,000	150,000	150,000	150,000	200.00%
Advance Refunding	16,087,122	-	2,127,025	-	-	N/A
Total Operating Expenses/Transfers	<u>\$ 28,664,719</u>	<u>\$ 15,369,282</u>	<u>\$ 17,654,311</u>	<u>\$ 19,610,601</u>	<u>\$ 19,610,601</u>	27.60%
Increase in Fund Balance	<u>\$ 1,979,510</u>	<u>\$ 43,860</u>	<u>\$ (13,813)</u>	<u>\$ (111,023)</u>	<u>\$ (111,023)</u>	
Measurement Focus Increase (Decrease)	\$ -	-				
Ending Fund Balance	<u>\$ 4,793,558</u>	<u>\$ 4,837,418</u>	<u>\$ 4,779,745</u>	<u>\$ 4,668,722</u>	<u>\$ 4,668,722</u>	

Debt Service Fund - Sources



Debt Service Fund - Uses



**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2017-2018**

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
G.O. Series 2008	395,000	-	-	-	-	-	-	395,000
G.O. Series 2009	155,000	-	-	-	-	-	-	155,000
G.O. Series 2009 Refunding	225,000	205,000	-	-	-	-	-	430,000
G.O. Series 2010	830,000	-	-	-	-	-	-	830,000
G.O. Series 2010 Refunding	1,235,000	-	290,000	1,275,000	1,105,000	-	-	3,905,000
G.O. Series 2011	225,000	-	-	-	-	-	-	225,000
G.O. Series 2012	140,000	-	-	-	-	-	-	140,000
G.O. Series 2012 Refunding	625,000	-	500,000	-	210,000	-	-	1,335,000
G.O. Series 2013	305,000	-	-	-	-	-	-	305,000
G.O. Series 2013 Refunding	425,000	-	210,000	290,000	65,000	-	-	990,000
G.O. Series 2014	460,000	-	-	-	-	-	-	460,000
G.O. Series 2014 Refunding	620,000	-	515,000	485,000	385,000	-	-	2,005,000
G.O. Series 2016	280,000	-	-	-	-	-	-	280,000
G.O. Series 2016 Refunding	995,000	-	110,000	455,000	225,000	25,000	-	1,810,000
G.O. Series 2017	490,000	-	-	-	-	-	-	490,000
G.O. Series 2017 Refunding	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL	\$ 7,405,000	\$ 205,000	\$ 1,625,000	\$ 2,505,000	\$ 1,990,000	\$ 25,000	\$ -	\$ 13,755,000
ISSUE - INTEREST								
G.O. Series 2008	42,244	-	-	-	-	-	-	42,244
G.O. Series 2009	21,688	-	-	-	-	-	-	21,688
G.O. Series 2009 Refunding	21,962	19,738	-	-	-	-	-	41,700
G.O. Series 2010	444,056	-	-	-	-	-	-	444,056
G.O. Series 2010 Refunding	154,275	-	55,250	215,275	185,425	-	-	610,225
G.O. Series 2011	1,969	-	-	-	-	-	-	1,969
G.O. Series 2012	102,831	-	-	-	-	-	-	102,831
G.O. Series 2012 Refunding	214,900	-	168,700	-	77,500	-	-	461,100
G.O. Series 2013	295,469	-	-	-	-	-	-	295,469
G.O. Series 2013 Refunding	195,100	-	78,900	107,900	1,300	-	-	383,200
G.O. Series 2014	455,525	-	-	-	-	-	-	455,525
G.O. Series 2014 Refunding	305,650	-	183,425	142,775	74,825	-	-	706,675
G.O. Series 2016	276,225	-	-	-	-	-	-	276,225
G.O. Series 2016 Refunding	386,107	-	196,088	403,925	175,069	128,661	-	1,289,850
G.O. Series 2017	653,848	-	-	-	-	-	-	653,848
G.O. Series 2017 Refunding	83,183	-	289,275	169,561	-	9,126	111,706	662,851
TOTAL INTEREST	\$ 3,655,032	\$ 19,738	\$ 971,838	\$ 1,039,436	\$ 514,119	\$ 137,787	\$ 111,706	\$ 6,449,456
TOTAL PAYMENT	\$ 11,060,032 ¹	\$ 224,738 ²	\$ 2,596,838 ²	\$ 3,544,436 ²	\$ 2,504,119 ²	\$ 162,787 ²	\$ 111,706	\$ 20,204,456

1. This portion of the General Obligation Bond (GOB) debt will be paid out of the debt service fund.

2. The bonds for the projects in these funds were originally issued as Certificates of Obligation (CO's). When the CO's were refunded, all refunded bonds were reissued as GO bonds as a cost saving measure. To have reissued as both GO bonds and CO bonds would have resulted in increased debt issuance costs. The Utility portion of the GO debt will be paid directly out of the Utility fund with which the debt is associated.

3. This portion of the GO debt will be paid out of the debt service fund, but one-half of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.

CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
C.O. Series 2008	115,000	315,000	320,000	105,000	315,000	-	1,170,000
C.O. Series 2009	8,281	540,000	310,000	-	26,719	220,000	1,105,000
C.O. Series 2010	-	110,000	-	15,000	-	-	125,000
C.O. Series 2011	-	195,000	-	130,000	-	-	325,000
C.O. Series 2012	-	330,000	125,000	245,000	-	-	700,000
C.O. Series 2013	-	320,000	-	80,000	-	-	400,000
C.O. Series 2014	765,000	270,000	200,000	350,000	-	-	1,585,000
C.O. Series 2016	725,000	-	300,000	-	-	-	1,025,000
C.O. Series 2017	3,050,000	-	195,000	115,000	-	-	3,360,000
TOTAL PRINCIPAL	\$ 4,663,281	\$ 2,080,000	\$ 1,450,000	\$ 1,040,000	\$ 341,719	\$ 220,000	\$ 9,795,000
ISSUE - INTEREST							
C.O. Series 2008	25,655	33,731	34,850	11,244	20,945	-	126,425
C.O. Series 2009	1,071	80,025	46,600	-	3,454	32,075	163,225
C.O. Series 2010	-	57,644	-	6,788	-	-	64,432
C.O. Series 2011	-	107,820	-	70,263	-	-	178,083
C.O. Series 2012	-	219,156	82,094	164,463	-	-	465,713
C.O. Series 2013	-	276,894	-	67,050	-	-	343,944
C.O. Series 2014	381,625	328,500	243,750	427,475	-	-	1,381,350
C.O. Series 2016	632,450	-	264,144	-	-	-	896,594
C.O. Series 2017	2,167,584	-	361,970	215,075	-	-	2,744,629
TOTAL INTEREST	\$ 3,208,385	\$ 1,103,770	\$ 1,033,408	\$ 962,358	\$ 24,399	\$ 32,075	\$ 6,364,395
TOTAL PAYMENT	\$ 7,871,666 ¹	\$ 3,183,770 ²	\$ 2,483,408 ²	\$ 2,002,358 ²	\$ 366,118 ³	\$ 252,075 ⁴	\$ 16,159,395

1. This portion of the Certificates of Obligation (CO) debt will be paid out of the debt service fund.

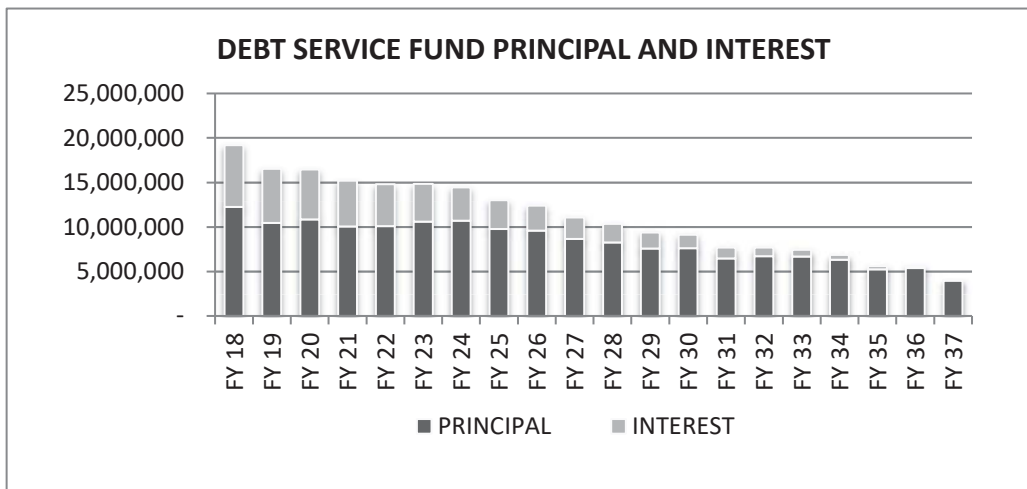
2. The Utility portion of the CO debt will be paid directly out of the Utility fund with which the debt is associated.

3. This portion of the CO debt will be paid out of the debt service fund, but one-half of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.

4. Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.) associated debt will be paid out of the Sanitation Fund, but funds for the debt service payment will be transferred into the Sanitation Fund from BVSWMA, Inc.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 18	12,251,640	6,944,508	19,196,148	167,215,142
FY 19	10,436,620	6,081,280	16,517,900	154,963,502
FY 20	10,857,294	5,599,252	16,456,546	144,526,882
FY 21	10,049,908	5,155,312	15,205,220	133,669,588
FY 22	10,091,718	4,724,607	14,816,325	123,619,680
FY 23	10,579,216	4,244,833	14,824,049	113,527,962
FY 24	10,709,214	3,733,922	14,443,136	102,948,746
FY 25	9,766,849	3,245,364	13,012,213	92,239,532
FY 26	9,599,348	2,788,262	12,387,610	82,472,683
FY 27	8,671,945	2,395,296	11,067,241	72,873,335
FY 28	8,271,945	2,082,872	10,354,817	64,201,390
FY 29	7,584,445	1,795,007	9,379,452	55,929,445
FY 30	7,625,000	1,505,854	9,130,854	48,345,000
FY 31	6,455,000	1,232,044	7,687,044	40,720,000
FY 32	6,700,000	983,494	7,683,494	34,265,000
FY 33	6,680,000	753,100	7,433,100	27,565,000
FY 34	6,300,000	543,075	6,843,075	20,885,000
FY 35	5,230,000	364,063	5,594,063	14,585,000
FY 36	5,385,000	204,838	5,589,838	9,355,000
FY 37	3,970,000	62,031	4,032,031	3,970,000



*Includes total of General Debt associated GO/CO Bonds and New Memorial Cemetery associated GO/CO Bonds (less \$2,982,929 portion that is being funded by Memorial Cemetery Fund. The FY18 portion that is funded by the Memorial Cemetery portion is \$264,453).

Economic Development Fund

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

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

Revenue for the Economic Development Fund is transferred from the General Fund. The approved funding level for FY18 is \$875,000 which includes a SLA for a one-time transfer of \$500,000 for future economic development incentives. Investment earnings of \$7,940 are also included in the FY18 revenue budget.

The Economic Development Fund expenditure budget is comprised of “Cash Assistance” payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations. A total of \$674,968 is projected in the FY18 Approved Budget for cash assistance.

Economic Development Cash Assistance			
Organization	FY17 Year End		FY18
	Est.		Approved
Reynolds & Reynolds (final payment)	\$ 50,000	\$	-
Kalon Biotherapeutics	196,839		174,968
CTX Land Investments - Dartmouth	250,000		-
Economic Incentives TBD	50,000		500,000
Total	\$ 546,839	\$	674,968

City Council approved an incentive agreement with Kalon Biotherapeutics in June 2014 with annual payments scheduled from October 2017 to October 2023. Kalon Biotherapeutics has an estimated \$174,968 incentive payment in FY18 which will be based on Brazos Central Appraisal District certified taxable values as of August 25, 2017. In addition \$500,000 is approved in FY18 for economic development incentives to be determined.

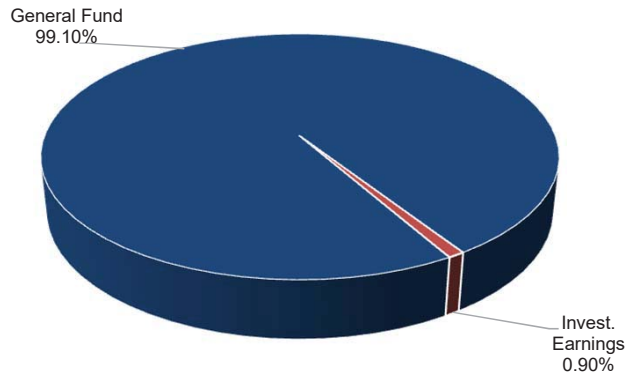
The following SLAs are included in the approved budget: \$500,000 for future economic development incentives; \$33,500 for the implementation of College Station’s retail development and recruitment strategy; \$55,000 to develop and implement a target industries strategy in partnership with the Texas A&M University System; \$229,700 to begin the development of the Spring Creek Corporate Campus.

Funds not committed at year end will remain in the fund balance. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total approved expenditures for FY18 are \$1,028,168.

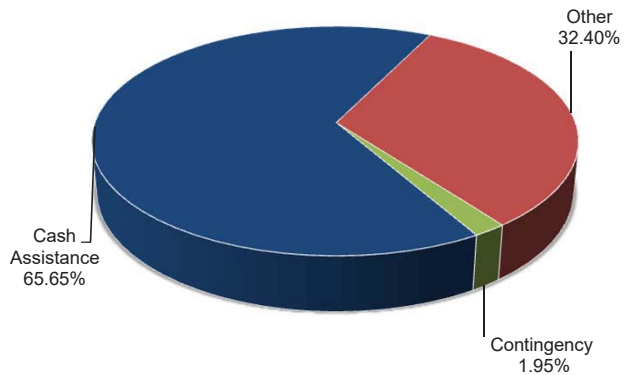
City of College Station Economic Development Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 665,211	\$ 740,212	\$ 740,212	\$ 791,133	\$ 791,133	
REVENUES						
Operating transfers						
General Fund	\$ 375,000	\$ 875,000	\$ 875,000	\$ 375,000	\$ 875,000	0.00%
Investment Earnings	4,150	2,000	6,260	7,940	7,940	297.00%
Total Revenues	<u>\$ 379,150</u>	<u>\$ 877,000</u>	<u>\$ 881,260</u>	<u>\$ 382,940</u>	<u>\$ 882,940</u>	0.68%
Total Funds Available	<u>\$ 1,044,361</u>	<u>\$ 1,617,212</u>	<u>\$ 1,621,472</u>	<u>\$ 1,174,073</u>	<u>\$ 1,674,073</u>	3.52%
EXPENDITURES & TRANSFERS						
Cash Assistance	\$ 304,253	\$ 751,839	\$ 546,839	\$ 174,968	\$ 674,968	-10.22%
Other	-	298,500	283,500	15,000	333,200	11.62%
Contingency	-	20,000	-	20,000	20,000	0.00%
Total Operating & Transfers	<u>\$ 304,253</u>	<u>\$ 1,070,339</u>	<u>\$ 830,339</u>	<u>\$ 209,968</u>	<u>\$ 1,028,168</u>	-3.94%
Increase/Decrease in Fund Balance	<u>\$ 74,897</u>	<u>\$ (193,339)</u>	<u>\$ 50,921</u>	<u>\$ 172,972</u>	<u>\$ (145,228)</u>	
Measurement Focus Increase (Decrease)	\$ 104					
Ending Fund Balance	<u>\$ 740,212</u>	<u>\$ 546,873</u>	<u>\$ 791,133</u>	<u>\$ 964,105</u>	<u>\$ 645,905</u>	

**Economic Development Fund -
Sources**



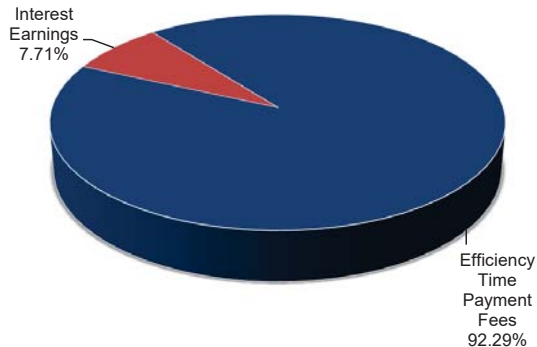
**Economic Development Fund -
Uses**



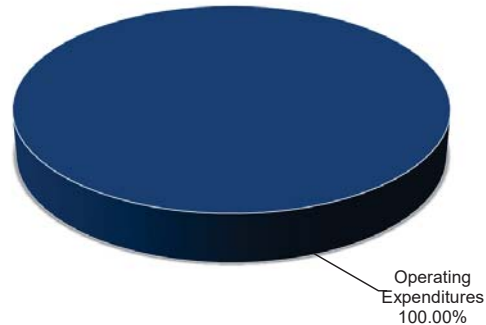
City of College Station Efficiency Time Payment Fee Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 59,226	\$ 58,412	\$ 58,412	\$ 61,129	\$ 61,129	
REVENUES						
Efficiency Time Payment Fees	\$ 5,150	\$ 4,831	\$ 5,639	\$ 5,805	\$ 5,805	20.16%
Interest Earnings	337	275	479	485	485	76.36%
Misc Non Oper Revenue	-	-	1,904	-	-	N/A
Total Revenues	<u>\$ 5,487</u>	<u>\$ 5,106</u>	<u>\$ 8,022</u>	<u>\$ 6,290</u>	<u>\$ 6,290</u>	23.19%
EXPENDITURES						
Operating Expenditures	\$ 6,301	\$ 11,160	\$ 5,305	\$ 8,660	\$ 8,660	-22.40%
Total Expenditures	<u>\$ 6,301</u>	<u>\$ 11,160</u>	<u>\$ 5,305</u>	<u>\$ 8,660</u>	<u>\$ 8,660</u>	-22.40%
Increase (Decrease) in Fund Balance	<u>\$ (814)</u>	<u>\$ (6,054)</u>	<u>\$ 2,717</u>	<u>\$ (2,370)</u>	<u>\$ (2,370)</u>	-60.85%
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 58,412</u>	<u>\$ 52,358</u>	<u>\$ 61,129</u>	<u>\$ 58,759</u>	<u>\$ 58,759</u>	

**Efficiency Time Payment Fee
Fund - Sources**



**Efficiency Time Payment Fee
Fund - Uses**



The Efficiency Time Payment Fee Fund can be used to improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Expected revenues in FY18 total \$6,290. Approved expenditures in FY18 total \$8,660 and includes funds for the printing and distribution of collection notices, as well as a monthly subscription for software to interface with Texas Department of Transportation (TxDOT).

Governmental Capital Improvement Project Budgets

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

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

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

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

In FY17, the City issued \$17,390,000 in GOB debt for several General Government capital projects. This included \$10,135,000 for the Lakeway Drive Extension project, \$3,555,000 for University Drive Pedestrian Improvements project, and \$3,700,000 for the Library Expansion project. This was the last of the outstanding 2008 GOB authorization that the City anticipates issuing.

The City has statutory authority, and City Council policy allows for the use of non-voter authorized debt instruments such as Certificates of Obligation and Contract Obligations (generally referred to as COs). City Council policy allows the City to use such instruments for capital items such as the following:

- The purchase and replacement of major computer systems and other technology-based items that have useful lives of not more than ten years
- The purchase and replacement of major equipment items such as fire-fighting equipment. The City has, however, developed policies and procedures to provide almost all of this equipment without issuing debt
- The purchase and development of land for economic development uses
- Transportation and facility infrastructure
- Infrastructure for the Electric, Water and Wastewater utilities

In accordance with the direction provided by Council on August 13, 2015, a number of transportation projects will be funded with CO debt over a five year period. In FY17, COs were issued for a number of these street and transportation projects. Included was \$985,000 for the Francis Drive Rehabilitation Phase I project, \$1,000,000 for the Cain/Deacon Union Pacific Railroad Cross Switch project, \$2,500,000 for the Rock Prairie Road West – Wellborn to City Limits project, \$590,000 for the Southside Neighborhood Safety Improvements project, \$10,405,000 for Holleman Drive South Widening project, \$2,230,000 for the Royder Road Expansion project, \$325,000 for the Greens Prairie Road – Arrington to City Limits West of WS Phillips Parkway project, \$150,000 for the Greens Prairie Trail – City Limits West of Woodlake to Royder Road project, \$150,000 for Oversize Participation, \$200,000 for Sidewalk projects, \$400,000 for the Texas Avenue Planter Box Replacement, \$750,000 for Traffic Signal projects and \$1,450,000 for the Intelligent Transportation System (ITS) Master Plan Implementation project.

In addition to the transportation projects, CO debt was issued in FY17 for a number of facility and technology projects. This includes \$25,000,000 that was issued for the construction of a new Police Station. Included in the budget is a 2.5 cent tax increase is needed to support the related debt service. Also issued in FY17 was \$1,385,000 for the Public Safety Radio Replacement project, \$1,150,000 for the Public Safety Self-Contained Breathing Apparatus Replacement project, \$275,000 for the Electronic Storage Upgrade project, \$275,000 for the Fiber Optic Infrastructure project, \$175,000 for the second City Gateway Sign, and \$1,025,000 for System-wide Park and Aquatics improvement projects.

Street and transportation projects for which CO debt is scheduled to be issued in FY18 include the Francis Drive Rehabilitation Phase II project, the Cain/Deacon Union Pacific Railroad Cross Switch project, the Design of the FM 2818 Capacity Improvements project, the Rock Prairie Road West – Wellborn to City Limits project, the Capstone and Barron Road Realignment project, the Southside Neighborhood Safety Improvements project, the Holleman/FM 2154 Intersection Improvements project, the Lincoln Avenue Rehabilitation project, the Royder Road Phase II – Backwater to FM 2154 project, the Design of SH40/FM 2154 Interchange project, and the Sidewalk/Neighborhood Plan Improvements project. The debt for most of the transportation projects is issued over multiple years as the projects progress.

In addition to the aforementioned transportation projects, it is anticipated that CO debt will be used for facility and technology projects. CO debt is also planned in FY18 for the design of a New City Hall. It is anticipated that a tax rate increase will be needed for the future construction of a New City Hall. Other facility and technology projects for which the FY18 debt issue is planned include the Facilities Maintenance Relocation/Public Works Master Plan, the replacement of the City's wireless system, and the first phase of a video surveillance system.

Parks projects for which FY18 debt issue is planned include system-wide park improvements, the Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, the Bee Creek Concessions/Restroom project and the Parking Lot Rehabilitation project at Central Park. In addition, it is anticipated that CO debt will be issued for the development of Southeast Community Park. The City currently owns the property on Rock Prairie Road next to the Brazos Valley Solid Waste Management Agency (BVSWMA) landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Hotel Tax funds.

It is also anticipated that CO's in the amount of \$7,740,000 will be issued in FY18 for Water capital projects and that \$21,400,000 will be issued for Wastewater projects. CO debt is not projected to be issued for Electric capital projects in FY18.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY18 Approved Budget. The funds expended on these projects are considered significant and non-routine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

Several Street Rehabilitation projects are planned for FY18. These include the **Francis Drive Rehabilitation project**. This project is planned for three phases – from Glenhaven to Munson, from Munson to Walton, and from Walton to Texas Avenue. It is anticipated that construction on phase I to begin in late FY17 or early FY18. Construction on phase II will begin after phase I is complete and construction on phase III is scheduled for several years out. A portion of the funding for the design of these projects was transferred from the General Fund. The balance of the needed funding will come from CO debt issue and from projects that have been completed and came in under budget. Also expected to begin in FY18 is the initial design work related to the **Lincoln Avenue Rehabilitation project**. This project is for the rehabilitation of Lincoln Avenue from Texas Avenue to University Drive. Construction is planned for FY20 and the project is projected to be funded with CO debt issue.

Street Extension/Capacity Improvement Projects

The expenditure of a significant amount of funds is anticipated in FY18 for Street Extension/Capacity Improvement projects. Budget has been included in FY18 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity on the streets that are being constructed by developers. The FY18 estimate will be funded with CO debt issued in FY17.

An estimate is projected in FY18 for a significant portion of the construction of the **Lakeway Extension project**. This project was part of the 2008 GOB authorization and is for the extension of Lakeway from its current terminus north to the existing Lakeway section south of Scott & White. The project also includes the extension of Pebble Creek Parkway from State Highway 6 east to Lakeway extension. Construction is expected to be completed in FY19.

Several projects have been added that involve roadway and grade crossing improvements at Union Pacific Railroad Crossings. The first of these projects is the **Relocation of the Union Pacific Railroad Crossing from Cain to Deacon**. This project is for the relocation of the Union Pacific Railroad Crossing from Cain to Deacon with the addition of a traffic signal. Council has provided direction to move forward with the **General Parkway Extension** in connection with this project. The second of these projects is the **Union Pacific Railroad Crossing and Roadway Improvements – Rock Prairie Road West – 2154 to the City Limits project**. This project includes the reconstruction of Rock Prairie Road West from approximately Wellborn Road to the city limits. The third of these projects is the **Capstone and Barron Road Realignment project**. This project includes the reconstruction and realignment of Capstone Drive and Barron Road from approximately Apricot Glen to Picadilly Circle.

Another project included in the CIP to address high priority transportation needs is the **Southside Neighborhood Safety Improvements – Holik, Park Place, Anna and Glade**. This project is for the rehabilitation of Park Place, Holik Street, Glade Street and Anna Street surrounding Oakwood Intermediate School. Currently the street cross-sections consist of a rural local street cross-section with open ditches and no pedestrian accommodations for students walking to school. Construction of this project is scheduled for FY18 and FY19.

Funding is included in the FY18 CIP for the **Holleman Drive South Widening project**. This project is for the widening of Holleman Drive South from North Dowling to Rock Prairie Road. It is anticipated that construction will be completed in FY18. In addition, budget has been included in FY18 for the **design of intersection improvements at FM 2154 and Holleman**. Once the design is complete, the improvements will be constructed by TxDOT.

Several additional extension and capacity projects have been added to the Capital Program. While construction of these projects is scheduled for several years out, funds have been estimated in FY18 for design and land acquisition. These projects include **Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway**. This project includes the reconstruction of Greens Prairie Road from approximately Arrington Road to the city limits west of Wallace Phillips Parkway. Also included for future construction is the **Greens Prairie Trail – City Limits West of Woodlake to Royder Road**. This project is for the reconstruction of Greens Prairie Trail from the city limits west of Woodlake to Royder Road.

Also included in the FY18 CIP is the completion of construction on the **Royder Road Expansion** project. This project is for the reconstruction of Royder Road from FM 2154 to Greens Prairie Trail. The existing asphalt roads are expected to be replaced with concrete roadways with curb, gutter, underground storm sewer and sidewalks.

A number of projects have been added to the 5-year CIP in an effort to address some high priority transportation needs that have been identified. Funding for these projects is forecasted to come from COs. Of these projects, two are expected to start in FY18. The first of these is the **Royder Road Phase II – Backwater to FM 2154**. This project includes the reconstruction and realignment of Royder Road from approximately FM2154 to the north boundary of the CSISD Middle School #3 property. Also expected to start in FY18 is the **State Highway 40/FM 2154 Interchange project**. It is anticipated that much coordination will be needed for this project, so preliminary engineering, surveying and land acquisition is planned for FY18. It is anticipated that the interchange would be constructed by TxDOT, but that the land acquisition, connectivity and design would be completed by the City.

Traffic Projects

The FY18 Approved Budget includes a number of traffic projects throughout the City. Signal projects expected to begin in FY18 include a **signal at Barron Road/Alexandria Avenue** and a **signal at Texas Avenue/Brothers Boulevard**. Both these signals would be designed in FY18 and constructed in FY19. Also included in FY18 is an estimate for the City's participation in a **signal at University Drive West/Vet School**. The City's participation in this signal would be for enhancements to make the signal compatible with the City's ITS System. In addition, it is anticipated that the construction of the **Signal at Greens Prairie Road/Arrington Road** will be completed in FY18.

The most significant traffic project to be included in the FY18 Approved Budget is for the **Intelligent Transportation System (ITS) Master Plan Implementation**. In 2013, an ITS Master Plan was developed in order to provide an evaluation status of the Traffic Division and identify any deficiencies in technology such as signal controllers and central system software that are at the end of their useful lives. CO debt has been issued for most of the capital costs of this project that are included in the CIP. In addition, the Texas A&M University System has committed \$850,000 for improvements beyond the original scope of the project.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. The FY18 Approved Budget includes budget for **Sidewalk projects**. The sidewalk project that is included for FY18 is the **addition of sidewalks along Munson Drive from Dominik Drive to Harvey Road**. Additional funds have been included in the budget for smaller scale capital improvement projects that have been identified throughout the City as part of neighborhood plans or similar plans. The funding for these projects will come from CO debt issue.

In addition to the aforementioned sidewalk projects, Community Development Block Grant (CDBG) funds have been allocated to for **sidewalks on the north side and south side of Southwest Parkway**. Also included in the scope are intersection improvements at Southwest Parkway/Welsh and Southwest Parkway/FM 2154. The design being prepared with four phases. It is anticipated the CDBG funding will be sufficient to complete all four phases with currently available CDBG funds, but this will be dependent upon the construction bids received.

Construction of **Phase II of the University Drive Pedestrian Improvements project** is also projected for FY18. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in the project will ultimately extend from College Main to South College Avenue.

Also included for FY18 is the construction of a **parking lot and trailhead** that will connect with the recently completed Lick Creek Hike and Bike Trail and that is adjacent to the future Lakeway Drive. This parking lot and trail head will provide access to the trail. Funding for the trailhead and parking lot will come from the remaining Lick Creek Hike and Bike Trail project budget balance.

PARKS AND RECREATION CAPITAL PROJECTS

The FY18 Approved Budget includes a number of Parks and Recreation capital improvement projects. This includes budget for **Field Redevelopment projects**. Field Redevelopment funds are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used for replacements, repairs and upgrades to numerous athletic facilities and parks throughout the City.

The FY18 Approved Budget includes an estimate for the completion of the **Lincoln Center Expansion** project. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. Construction has been completed in phases to allow for continued use of the facility. Construction began in FY17 and is expected to be completed in FY18. In addition, budget has been included in FY18 for **System-Wide Park Improvement project**. It is anticipated that the funds will be used for the replacement of the softball field lighting at Central Park. Funding for this project is forecasted as CO issue.

Other Parks projects included in the FY18 Approved Budget include the **Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, and the Bee Creek Concessions/Restroom project**. It is anticipated that the design of these projects will be completed in FY18 with construction in FY19. Also expected to be completed in FY18 is the **Central Park Parking Lot Rehabilitation project**. It is anticipated that COs will be issued for these projects.

Also included in FY18 is funding for the design of the development of **Southeast Community Park**. The City currently owns the property on Rock Prairie Road next to the BVSWMA landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and funding will be a combination of CO debt and Hotel Tax funds. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

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

Included in the FY18 Approved Budget is an estimate for the construction costs related to the **Library Expansion project**. This project is for the expansion and renovation of the Larry J. Ringer Library.

The FY18 budget also includes projects for existing City facilities and are necessary to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that have been transferred to the General Government CIP Fund. The first of these projects is for the **replacement, containment repair, and cleaning of existing above-ground storage tanks**. This is necessary in order to meet Texas Commission on Environmental Quality (TCEQ) regulations. The second of these projects is the **addition of a tipping structure that will be used for street sweeping containment**. This structure is necessary for TCEQ and Environmental Protection Agency (EPA) compliance.

The budget also includes several significant facility projects. The first of these projects is the **new Police Station**. The new Police Station will be located at the southeast corner of the intersection of Dartmouth Street and Krenek Tap Road. Construction is expected to begin in FY18 and be completed in FY20. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.*** In FY17, \$25,000,000 in CO debt was issued for the construction of the Police Station. A tax rate increase of 2.5 cents has been included in the FY18 Approved Budget to support the related debt service.

Another significant facility project included in the FY18 Approved Budget is a **New City Hall**. The budget includes estimates in FY18 and FY19 for the design of a New City Hall with construction projected for FY20 and FY21. Current forecasts indicate that a tax rate increase will be needed to support the debt service related to the construction of a New City Hall. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

Also included in the FY18 Approved Budget is funding to be used for the **Arts Council Building Renovation**. A portion of the funding for this project came from the General Fund. The balance of the funding for this project will come from the R.E. Meyer Estate Restricted Gift Fund. These funds were bequeathed to the City for use on programs for senior citizens. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Services and Programs. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

While not budgeted for expenditure in FY18, the five-year CIP includes an estimate for **Fire Station #7**. Design is forecasted for FY19 with construction in FY20 and FY21. In FY18, it is anticipated that departmental needs will be assessed. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

Also included in the CIP for facility projects is an estimate for the construction of a second **City Gateway Sign**. This project is for the design and construction of a gateway monument sign to be located in the State Highway 6 right-of-way near the south College Station city limit.

The budget also includes some projects intended to address future space constraints. While not budgeted for expenditure in FY18, the five-year CIP includes an estimate for the renovations that will be needed at the **existing PD Building** once it is vacated. It is anticipated that other City staff will move to that building at that time and renovations will likely be needed. Identified needs include HVAC replacement and roof replacement. Also included in FY18 is funding to identify the best future location for the Facilities Maintenance division. Currently, they are located in the City Hall complex, but ultimately should be more central with Public Works.

The FY18 Approved Budget also includes projected expenditures for technology and equipment projects. This includes the **Enterprise Resource Planning (ERP) System Replacement project**. This project is for the replacement of the City's primary financial and management software system. The project is occurring in several phases over the course of several years. CO debt issue accounts for a significant portion of the project funding. In addition, a portion of the funding came from General Fund and from the enterprise funds that are benefitting from the project.

Also included in the CIP is an estimate for the **Fiber Optic Infrastructure project**. This project will support the installation of fiber optic cable to continue expansion of the City's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. It is anticipated that fiber optic infrastructure expansion will be needed for the foreseeable future. The CIP includes an annual estimate for five years. It is anticipated that CO debt will be issued to fund the fiber optic infrastructure. The CIP also includes an estimate for the **Replacement of the City's Wireless System**. The City's wireless system was installed over six years ago and has reached its end of life and new equipment to use with this older technology can no longer be purchased.

The budget also includes a project for a cohesive **Video Surveillance System**. Currently, there are multiple video surveillance systems installed by various departments throughout the city. This project would implement a city-wide infrastructure and basis for migrating the existing system over the next three to four years, with installation of the first phase of the project to be installed in Northgate.

ADDITIONAL O&M COSTS

The FY18 Approved Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come on line. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

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

The FY18 Approved Budget includes \$70,640 for O&M related to General Government CIP projects that are anticipated to be completed in FY17 and FY18. O&M budget has been included for the Greens Prairie/Arrington signal project, the Lincoln Center Expansion project, and the Website Replacement project.

In addition to the budget included for FY18, O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the governmental capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.



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

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS		
			APPROPRIATIONS THROUGH FY16	REVISED FY16 - 17 APPROPRIATIONS	APPROVED FY17 - 18 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 29,702,562	\$ 45,236,838
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS (08 GOB)				\$ 13,690,000	\$ -
CERTIFICATES OF OBLIGATIONS				12,180,000	15,377,500
INTRAGOVERNMENTAL TRANSFERS				24,489	-
INTERGOVERNMENTAL TRANSFERS				1,207,532	-
INVESTMENT EARNINGS				90,000	400,000
OTHER				228,303	176,888
SUBTOTAL ADDITIONAL RESOURCES				\$ 27,420,324	\$ 15,954,388
TOTAL RESOURCES AVAILABLE				\$ 57,122,886	\$ 61,191,225

STREET REHABILITATION PROJECTS

*7/4	FRANCIS DRIVE REHABILITATION PH I	ST1419	2,185,000	1,520,000	180,000	485,000
*7/4	FRANCIS DRIVE REHABILITATION PH II	ST1420	1,850,000	1,015,000	320,000	515,000
6	FRANCIS DRIVE REHABILITATION PH III	TBD	1,570,000	-	-	-
6	LINCOLN AVENUE REHABILITATION	ST1801	5,000,000	-	-	775,000
6	EISENHOWER STREET REHABILITATION	TBD	825,000	-	-	-
6	WD FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	TBD	4,000,000	-	-	-
6	WD FITCH REHAB PH II - TONKAWAY LAKE RD to RPR	TBD	4,050,000	-	-	-
6	JANE STREET REHABILITATION	TBD	655,000	-	-	-
6	ROCK PRAIRIE RD REHAB - SH40 TO CITY LIMITS	TBD	1,950,000	-	-	-
CLOSED PROJECTS						
SUBTOTAL				\$ 2,535,000	\$ 500,000	\$ 1,775,000

STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS

2	OVERSIZE PARTICIPATION (2003 GOB)	ST0519	64,209	64,209	-	-
2	UNIVERSITY DR APTS OP	ST1618	36,658	36,658	-	-
1	OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)	ST1204	203,303	203,303	-	-
6	OVERSIZE PARTICIPATION (FY17 - FY20)	ST1701	250,000	-	50,000	100,000
3	LAKEWAY EXTENSION	ST1101	14,060,000	14,060,000	-	-
6	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	5,400,000	3,775,000	-	1,625,000
3	GENERAL PARKWAY EXTENSION	ST1713	1,000,000	1,000,000	-	-
6	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	924,152	924,152	-	-
6	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	5,900,000	700,000	4,285,000	915,000
6	ROCK PRAIRIE RD - SH6 TO MEDICAL WAY	TBD	4,290,000	-	-	-
6	CAPSTONE AND BARRON REALIGNMENT	ST1605	5,635,000	800,000	4,835,000	-
6	SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE	ST1606	2,090,000	500,000	-	1,590,000
6	HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD	ST1607	11,905,000	1,500,000	8,805,000	1,600,000
1	DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	500,000	120,000	-	380,000
*7/4/6	GREENS PRAIRIE TR FR 2154 THRU ROYDER	ST1504	5,345,000	4,940,517	404,483	-
6	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	8,385,500	-	100,000	943,500
6	GREENS PRAIRIE TRAIL-CL W OF WOODLAKE TO ROYDER	ST1703	4,580,000	-	100,000	494,000
6	ROYDER ROAD EXPANSION	ST1611	4,720,000	-	4,720,000	-
6	ROYDER RD PH II - BACKWATER TO FM 2154	ST1709	4,935,000	200,000	10,000	4,725,000
6	ROYDER RD PH III - FM 2154 to I&GN RD	TBD	3,400,000	-	-	-
6	SH40 AND FM 2154 INTERCHANGE	TBD	5,000,000	-	-	500,000
6	LUTHER EXTENSION (FM 2818 TO NORTH DOWLING)	TBD	8,000,000	-	-	-
6	WS PHILLIPS PKWY - GP RD to BARRON RD CUT OFF	TBD	7,800,000	-	-	-
CLOSED PROJECTS						
SUBTOTAL				\$ 28,823,839	\$ 23,309,483	\$ 12,872,500

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	ESTIMATE FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 19,681,609	\$ 29,702,562	\$ 45,236,838	\$ 16,824,311	\$ 95,796	\$ 20,846	\$ 20,846	\$ 21,471
	\$ 4,615,282	\$ 13,690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	17,191,824	21,135,000	15,377,500	9,717,500	22,160,000	11,900,000	10,080,625	12,119,375
	-	24,489	-	50,511	-	-	-	-
	46,951	1,236,371	-	-	-	-	-	-
	112,892	200,000	400,000	150,000	10,000	10,000	10,000	10,000
	15,865	277,428	176,888	48,588	350,800	249,500	240,403	245,597
	\$ 21,982,814	\$ 36,563,288	\$ 15,954,388	\$ 9,966,599	\$ 22,520,800	\$ 12,159,500	\$ 10,331,028	\$ 12,374,972
	\$ 41,664,423	\$ 66,265,850	\$ 61,191,225	\$ 26,790,909	\$ 22,616,596	\$ 12,180,346	\$ 10,351,874	\$ 12,396,443
51,254	82,140	446,916	1,604,690	-	-	-	-	-
27,227	39,661	21,300	438,266	1,323,546	-	-	-	-
-	-	-	-	-	-	-	255,000	1,315,000
-	-	-	250,000	525,000	4,225,000	-	-	-
-	-	-	-	-	-	-	175,000	650,000
-	-	-	-	-	325,000	3,675,000	-	-
-	-	-	-	-	425,000	3,625,000	-	-
-	-	-	-	-	-	-	155,000	500,000
-	-	-	-	-	-	-	165,000	1,785,000
-	2,090,502	2,191,523	-	-	-	-	-	-
\$ 78,481	\$ 2,212,303	\$ 2,659,739	\$ 2,292,956	\$ 1,848,546	\$ 4,975,000	\$ 7,300,000	\$ 750,000	\$ 4,250,000
-	-	64,209	-	-	-	-	-	-
-	-	36,658	-	-	-	-	-	-
-	-	203,303	-	-	-	-	-	-
-	-	50,000	100,000	50,000	50,000	-	-	-
125,537	316,882	926,350	8,455,000	4,236,231	-	-	-	-
149	183,475	370,042	2,421,500	2,424,834	-	-	-	-
-	-	-	1,000,000	-	-	-	-	-
313	91,559	832,280	-	-	-	-	-	-
109	320,162	408,000	2,393,924	2,777,805	-	-	-	-
-	-	-	-	-	4,290,000	-	-	-
149	92,167	570,000	1,386,000	3,586,684	-	-	-	-
452	65,940	164,000	559,500	1,300,108	-	-	-	-
-	367,414	578,647	10,958,939	-	-	-	-	-
-	-	120,000	380,000	-	-	-	-	-
1,349	322,976	5,020,675	-	-	-	-	-	-
-	-	42,000	269,000	1,695,750	6,378,750	-	-	-
-	-	21,000	115,000	1,602,800	2,841,200	-	-	-
128	59,514	898,358	3,762,000	-	-	-	-	-
-	-	-	1,387,500	3,547,500	-	-	-	-
-	-	-	-	800,000	2,600,000	-	-	-
-	-	-	500,000	500,000	300,000	3,000,000	700,000	-
-	-	-	-	-	-	-	830,000	7,170,000
-	-	-	-	-	-	800,000	7,000,000	-
-	2,758,126	2,604,102	-	-	-	-	-	-
\$ 128,186	\$ 4,578,215	\$ 12,909,624	\$ 33,688,363	\$ 22,521,712	\$ 16,459,950	\$ 3,800,000	\$ 8,530,000	\$ 7,170,000

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

		BUDGET APPROPRIATIONS				
PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY16	REVISED FY16 - 17 APPROPRIATIONS	APPROVED FY17 - 18 APPROPRIATIONS		
TRAFFIC PROJECTS						
6	FUTURE TRAFFIC SIGNAL PROJECTS	ST1704	1,500,000	-	-	342,386
6	BARRON/ALEXANDRIA SIGNAL	ST1802	600,000	-	92,386	57,614
6	TEXAS AVE/BROTHERS SIGNAL	ST1805	600,000	-	-	150,000
6	UNIVERSITY DR WEST/VET SCHOOL AFA	ST1712	40,000	-	50,500	-
6	DARTMOUTH/2818 SIGNAL	TBD	600,000	-	-	-
6	GREENS PRAIRIE RD AT ARRINGTON SIGNAL	ST1608	790,000	749,135	40,865	-
4	ITS MASTER PLAN	ST1501	5,425,000	5,425,000	-	-
CLOSED PROJECTS					416,249	
SUBTOTAL				\$ 6,174,135	\$ 600,000	\$ 550,000
SIDEWALKS & TRAILS						
6	SIDEWALK PROJECTS	ST1705	300,000	-	-	-
6	MUNSON SIDEWALKS	ST1807	300,000	-	100,000	200,000
6	SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS	ST1804	1,200,000	-	-	100,000
3	UNIVERSITY DR PEDESTRIAN IMP Ph II	ST1206	7,055,000	7,055,000	-	-
3	LICK CREEK HIKE AND BIKE TRAIL HEAD/PARKING	ST1711	284,792	284,792	-	-
CLOSED PROJECTS						
SUBTOTAL				\$ 7,339,792	\$ 100,000	\$ 300,000
CAPITAL PROJECTS SUBTOTAL				\$ 44,872,766	\$ 24,509,483	\$ 15,497,500
OTHER					-	-
DEBT ISSUANCE COSTS					125,000	76,888
GENERAL & ADMIN. CHARGES					417,408	454,007
TOTAL EXPENDITURES				\$ 25,051,891	\$ 16,028,395	
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:				\$ 32,070,995	\$ 45,162,831	

* Funded with General Funds to be transferred in to the Streets Capital Projects Fund.

1 Estimated \$500,000 to be received through future assessments related to Holleman Extension project. Funds will not be available for expenditure until they are received.

2 Indicates projects funded through 2003 G.O. Bond Authorization

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

4 Funded with Certificates of Obligation (CO) debt or a combination of CO debt and budget balance from closed projects; ITS Master Plan budget includes \$850,000 to be received from TX A&M University System

5 Funded with budget balance from completed projects

6 Projects projected to be funded with Certificates of Obligation (CO) debt

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	ESTIMATE FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
-	-	-	-	-	-	500,000	500,000	500,000
-	-	-	150,000	450,000	-	-	-	-
-	-	-	150,000	450,000	-	-	-	-
-	-	-	40,000	-	-	-	-	-
-	-	-	-	150,000	450,000	-	-	-
408	13,909	539,742	235,941	-	-	-	-	-
1,295,614	570,618	1,707,500	1,225,000	626,268	-	-	-	-
-	674,676	1,098,048						
\$ 1,296,022	\$ 1,259,203	\$ 3,345,290	\$ 1,800,941	\$ 1,676,268	\$ 450,000	\$ 500,000	\$ 500,000	\$ 500,000
-	-	-	-	150,000	150,000	-	-	-
-	-	100,000	200,000					
-	-	-	100,000	150,000	150,000	300,000	300,000	200,000
301,571	259,400	1,005,061	5,488,968	-	-	-	-	-
-	-	20,000	264,792	-	-	-	-	-
-	3,139,414	397,765						
\$ 301,571	\$ 3,398,814	\$ 1,522,826	\$ 6,053,760	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 200,000
\$ 1,804,260	\$ 11,448,535	\$ 20,437,479	\$ 43,836,020	\$ 26,346,526	\$ 22,184,950	\$ 11,900,000	\$ 10,080,000	\$ 12,120,000
	402	-	-	-	-	-	-	-
	139,537	174,125	76,888	48,588	110,800	59,500	50,403	60,597
	373,313	417,408	454,007	300,000	300,000	200,000	200,000	200,000
	\$ 11,961,787	\$ 21,029,012	\$ 44,366,915	\$ 26,695,114	\$ 22,595,750	\$ 12,159,500	\$ 10,330,403	\$ 12,380,597
	(74)							
	\$ 29,702,562	\$ 45,236,838	\$ 16,824,311	\$ 95,796	\$ 20,846	\$ 20,846	\$ 21,471	\$ 15,846

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS		
			APPROPRIATIONS THROUGH FY16	REVISED FY 16 - 17 APPROPRIATIONS	APPROVED FY 17 - 18 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$8,054,698	\$2,044,090
ADDITIONAL RESOURCES:					
		GENERAL OBLIGATION BONDS		\$ -	\$ -
		CERTIFICATES OF OBLIGATIONS		1,025,000	4,735,000
		INTERGOVERNMENTAL TRANSFERS		-	-
		INTRAGOVERNMENTAL TRANSFERS		63,500	-
		INVESTMENT EARNINGS		10,000	25,000
		FIELD REDEVELOPMENT FEE REVENUE		86,700	96,000
		OTHER		-	23,675
		SUBTOTAL ADDITIONAL RESOURCES		<u>\$1,185,200</u>	<u>\$4,879,675</u>
		TOTAL RESOURCES AVAILABLE		<u>\$9,239,898</u>	<u>\$6,923,765</u>
PARK PROJECTS					
*	FIELD REDEVELOPMENT	PK0300 ANNUAL	-	-	300,000
1	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912 1,710,000	1,710,000	-	-
1	LINCOLN CENTER EXPANSION	PK1213 4,342,973	4,342,973	-	-
2	AQUATICS RENOVATION/IMPROVEMENTS	PK1701 290,000	-	290,000	-
2	SYSTEM-WIDE PARK IMPROVEMENTS	PK1702 2,947,500	-	798,500	801,500
2	SOUTHEAST PARK	HM1607 6,000,000	-	-	1,000,000
2	CENTRAL PARK PAVILION/RESTROOM REHAB	PK1802 785,000	-	-	75,000
2	CENTRAL PARK ATHLETIC FIELD RESTROOM REHA	PK1803 675,000	-	-	75,000
2	CENTRAL PARK - ATHLETIC FIELD IMPR	TBD 375,000	-	-	-
2	BEE CREEK CONCESSIONS/RESTROOMS	PK1804 600,000	-	-	75,000
2	CEMETERY OPS SHOP UPGRADE & REMODEL	TBD 375,000	-	-	-
2	CENTRAL PARK - PARKING LOT REHAB	PK1805 1,400,000	-	-	1,400,000
CLOSED PROJECTS					
		CAPITAL PROJECTS SUBTOTAL		<u>\$ 1,088,500</u>	<u>\$ 3,726,500</u>
		MISCELLANEOUS		-	-
		DEBT ISSUANCE COST		10,000	23,675
		GENERAL & ADMIN. CHARGES		32,865	34,490
		TOTAL EXPENDITURES		<u>\$ 1,131,365</u>	<u>\$ 3,784,665</u>
		Measurement Focus Increase (Decrease)			
		ENDING FUND BALANCE:		<u>\$ 8,108,533</u>	<u>\$3,139,100</u>

- * Project funded with Field Redevelopment fees from field users
- 1 Indicates projects funded through 2008 G.O. Bond Authorization
- 2 Indicates projects funded through Certificates of Obligation

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	FY 15-16 ACTUAL	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 8,218,662	\$8,054,698	\$ 2,044,090	\$ 1,875,984	\$ 840,984	\$ 209,984	\$ 55,148	\$ 37,148
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	1,025,000	4,735,000	6,968,000	-	-	-	375,000
	-	-	-	-	-	-	-	-
	-	63,500	-	100,000	181,000	-	-	-
	47,542	55,000	25,000	10,000	2,500	2,000	2,000	2,000
	108,248	96,000	96,000	96,000	96,000	96,000	96,000	96,000
	-	-	23,675	34,840	-	-	-	1,875
	\$155,790	\$1,239,500	\$4,879,675	\$7,208,840	\$279,500	\$98,000	\$98,000	\$474,875
	\$8,374,452	\$9,294,198	\$6,923,765	\$9,084,824	\$1,120,484	\$307,984	\$153,148	\$512,023
710,367	18,433	66,149	300,000	246,000	246,000	232,836	96,000	96,000
714,320	163	995,517	-	-	-	-	-	-
209,396	62,719	2,806,242	1,264,616	-	-	-	-	-
-	-	290,000	-	-	-	-	-	-
-	-	800,000	800,000	718,000	629,500	-	-	-
-	-	-	1,000,000	5,000,000	-	-	-	-
-	-	-	75,000	710,000	-	-	-	-
-	-	-	75,000	600,000	-	-	-	-
-	-	-	-	-	-	-	-	375,000
-	-	-	75,000	525,000	-	-	-	-
-	-	-	-	375,000	-	-	-	-
-	-	-	1,400,000	-	-	-	-	-
	205,488	2,248,335	-	-	-	-	-	-
\$ 1,634,083	\$ 286,802	\$ 7,206,243	\$ 4,989,616	\$ 8,174,000	\$ 875,500	\$ 232,836	\$ 96,000	\$ 471,000
	89	1,000	-	-	-	-	-	-
	-	10,000	23,675	34,840	-	-	-	1,875
	32,863	32,865	34,490	35,000	35,000	20,000	20,000	15,000
\$ 319,754	\$ 7,250,108	\$ 5,047,781	\$ 8,243,840	\$ 910,500	\$ 252,836	\$ 116,000	\$ 487,875	\$ 24,148
\$ -	-	-	-	-	-	-	-	-
	\$8,054,698	\$2,044,090	\$ 1,875,984	\$ 840,984	\$ 209,984	\$ 55,148	\$ 37,148	\$ 24,148

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS				
		APPROPRIATIONS THROUGH FY16	REVISED FY16-17 APPROPRIATIONS	APPROVED FY17-18 APPROPRIATIONS		
BEGINNING FUND BALANCE:			\$ 11,692,850	\$ 36,578,431		
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)			\$ 3,700,000	\$ -		
CERTIFICATES OF OBLIGATIONS			15,720,000	3,125,000		
INTRAGOVERNMENTAL TRANSFERS			804,000	678,190		
INVESTMENT EARNINGS			30,000	235,000		
OTHER			90,000	10,000		
SUBTOTAL ADDITIONAL RESOURCES			\$ 20,344,000	\$ 4,048,190		
TOTAL RESOURCES AVAILABLE			\$ 32,036,850	\$ 40,626,621		
PUBLIC FACILITIES						
1	LIBRARY EXPANSION	GG1010	8,385,000	8,385,000	-	-
4	STORAGE TANKS & CONTAINMENT	GG1601	212,000	212,000	-	-
4	PW's COMPLIANCE UPGRADES	GG1602	605,000	605,000	-	-
2	CITY GATEWAY SIGN #2	GG1701	175,000	-	175,000	-
5	NEW POLICE STATION	GG1604	28,000,000	3,000,000	25,000,000	-
5	FIRE STATION #7	GGTBD	5,565,000	-	-	-
6	ARTS COUNCIL BUILDING RENOVATION	GG1605	973,190	400,000	-	573,190
2	NEW CITY HALL	GG1801	28,000,000	-	-	2,000,000
2	RENOVATION OF EXISTING PD BUILDING	TBD	3,000,000	-	-	-
2	FLEET UPGRADES - OIL PIT & STORM DRAIN	TBD	165,000	-	-	-
2	FACILITIES MAINTENANCE RELOCATION	GG1802	2,000,000	-	-	350,000
	CLOSED PROJECTS					-
	FACILITY PROJECTS SUBTOTAL			\$ 25,175,000	\$ 2,923,190	
TECHNOLOGY/EQUIPMENT PROJECTS						
3	ERP SYSTEM REPLACEMENT	CO1204	5,885,000	5,185,000	700,000	-
4	MOBILE COMPUTING INFRASTRUCTURE	CO1502	96,500	96,500	-	-
2	FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	-	225,000	275,000
4	WEBSITE REPLACEMENT/UPGRADE	CO1702	115,500	-	115,500	-
2	STORAGE UPGRADE	CO1703	475,000	-	685,000	-
2	WIRELESS REPLACEMENT	CO1801	215,000	-	-	215,000
2	VIDEO SURVEILLANCE SYSTEM	CO1802	790,000	-	-	350,000
2	FLEET FUEL SYSTEM REHAB	TBD	1,600,000	-	-	-
	CLOSED PROJECTS				2,903,096	
	TECHNOLOGY/EQUIPMENT PROJECTS SUBTOTAL			\$ 4,628,596	\$ 840,000	
	CAPITAL PROJECTS SUBTOTAL			\$ 29,803,596	\$ 3,763,190	
	DEBT ISSUANCE COSTS			\$ 90,000	\$ 15,625	
	TRANSFERS			-	-	
	OTHER MISC			-	-	
	GENERAL & ADMIN. CHARGES			89,439	113,667	
	TOTAL EXPENDITURES			\$ 29,983,035	\$ 3,892,482	
	Measurement Focus Increase (Decrease)					
	*ENDING FUND BALANCE:			\$ 2,053,815	\$ 36,734,139	

1 Indicates projects funded through 2008 General Obligation (G.O.) Bond Authorization

2 Funded primarily with Certificates of Obligation (C.O.) debt

3 Estimated to be funded with General Funds (\$412,041); Water, WW and Electric Utility funds (\$1,375,561), Sanitation Fund (\$43,439), Drainage Fund (\$28,959), and C.O. debt (\$3,325,000).

4 Funded with General Funds transferred to General Gov't CIP Fund

5 Projects expected to be funded with G.O. and/or C.O. debt. Funding for these projects is projected to require an increase to the property tax rate in future years

6 Funded with General Funds transferred to General Gov't CIP Fund (\$400,000) and R.E. Meyer Restricted Gift funds for Senior Programs (\$573,190)

* Ending Fund Balance includes \$260,000 from Cayenta settlement

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	FY 15-16 ACTUAL	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19	PROJECTED FY19-20	PROJECTED FY20-21	PROJECTED FY21-22	PROJECTED FY22-23
	\$ 5,849,006	\$ 11,692,850	\$ 36,578,431	\$ 18,979,553	\$ 6,972,981	\$ 539,404	\$ 356,197	\$ 347,197
	\$ 4,185,256	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3,024,954	28,260,000	3,125,000	2,570,000	17,795,000	18,450,000	-	-
	1,285,094	804,000	678,190	96,500	-	-	-	-
	38,833	100,000	235,000	105,000	25,000	5,000	1,000	1,000
	-	420,350	10,000	20,000	108,975	92,250	-	-
	\$ 8,534,137	\$ 33,284,350	\$ 4,048,190	\$ 2,791,500	\$ 17,928,975	\$ 18,547,250	\$ 1,000	\$ 1,000
	\$ 14,383,143	\$ 44,977,200	\$ 40,626,621	\$ 21,771,053	\$ 24,901,956	\$ 19,086,654	\$ 357,197	\$ 348,197
	84,080	401,947	980,000	5,849,328	1,069,645	-	-	-
	-	309	77,000	134,691	-	-	-	-
	-	12,790	240,700	351,510	-	-	-	-
	-	-	18,000	157,000	-	-	-	-
	-	106,913	735,000	10,835,000	10,275,000	6,048,087	-	-
	-	-	-	-	440,000	2,511,000	2,614,000	-
	-	32,079	4,010	937,101	-	-	-	-
	-	-	-	1,000,000	1,000,000	13,000,000	13,000,000	-
	-	-	-	-	100,000	-	2,900,000	-
	-	-	-	-	165,000	-	-	-
	-	-	-	150,000	200,000	1,650,000	-	-
	7,364	311,326	-	-	-	-	-	-
	\$ 84,080	\$ 561,402	\$ 2,366,036	\$ 19,414,630	\$ 13,249,645	\$ 23,209,087	\$ 18,514,000	\$ -
	2,892,086	519,495	1,122,273	1,351,146	-	-	-	-
	-	-	-	-	96,500	-	-	-
	-	-	262,100	187,000	122,000	103,900	-	-
	-	-	115,500	-	-	-	-	-
	-	-	475,000	-	-	-	-	-
	-	-	-	215,000	-	-	-	-
	-	-	-	350,000	280,000	160,000	-	-
	-	-	-	-	920,000	680,000	-	-
	1,501,551	3,808,621	-	-	-	-	-	-
	\$ 2,892,086	\$ 2,021,045	\$ 5,783,494	\$ 2,103,146	\$ 1,418,500	\$ 943,900	\$ -	\$ -
	\$ 2,582,447	\$ 8,149,530	\$ 21,517,776	\$ 14,668,145	\$ 24,152,987	\$ 18,514,000	\$ -	\$ -
	\$ 24,552	\$ 159,800	\$ 15,625	\$ 12,850	\$ 88,975	\$ 92,250	\$ -	\$ -
	1,130	-	-	-	-	-	-	-
	81,790	89,439	113,667	117,077	120,589	124,207	10,000	10,000
	\$ 2,689,919	\$ 8,398,769	\$ 21,647,068	\$ 14,798,072	\$ 24,362,551	\$ 18,730,457	\$ 10,000	\$ 10,000
	\$ (375)	-	-	-	-	-	-	-
	\$ 11,692,850	\$ 36,578,431	\$ 18,979,553	\$ 6,972,981	\$ 539,404	\$ 356,197	\$ 347,197	\$ 338,197

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

	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Comments
Street/Traffic Projects							
Southside Safety Improvements	-	-	1,295	1,334	1,374	1,415	General street maintenance
Greens Prairie/Arrington Signal	4,090	4,213	4,339	4,469	4,603	4,741	Signal maintenance & utility costs
Barron @ Alexandria Signal	-	-	4,090	4,213	4,339	4,469	Signal maintenance & utility costs
Texas Avenue @ Brothers Signal	-	-	4,090	4,213	4,339	4,469	Signal maintenance & utility costs
Dartmouth @ FM 2818 Signal	-	-	-	4,090	4,213	4,339	Signal maintenance & utility costs
Lakeway Drive Extension	-	11,175	11,510	11,856	12,211	12,578	General street maintenance
Sidewalk Improvement Projects	-	2,510	2,585	2,663	2,743	2,825	General maintenance
University Drive Pedestrian Improvements Ph II	-	2,700	2,781	2,864	2,950	3,039	Signal maintenance
Street/Traffic Projects Subtotal	\$ 4,090	\$ 20,598	\$ 30,691	\$ 35,701	\$ 36,772	\$ 37,876	
Parks Projects							
Lincoln Center Addition	55,550	110,550	113,867	117,282	120,801	124,425	Personnel, supplies, utility costs and facilities maintenance
Southeast Park	-	-	328,700	338,561	348,718	359,179	Personnel, supplies, utility costs and facilities maintenance
Parks Projects Subtotal	\$ 55,550	\$ 110,550	\$ 442,567	\$ 455,843	\$ 469,519	\$ 483,604	
Facility and Technology Projects							
Library Expansion	-	85,000	87,550	90,177	92,882	95,668	Supplies, utility costs, book replacement and facilities maintenance
Police Station Addition	-	-	200,000	206,000	212,180	218,545	Placeholder for utility costs, supplies, maintenance, etc
Fire Station #7	-	-	-	-	TBD	TBD	Staffing, utility costs, supplies, maintenance, etc
Mobile Computing Infrastructure	-	-	7,000	7,210	7,426	7,649	Computer software maintenance
ERP Replacement	-	100,000	103,000	106,090	109,273	112,551	Computer software maintenance
Above Ground Storage Tanks and Containment	-	4,000	4,120	4,244	4,371	4,502	Laboratory and maintenance
Fleet Fuel System Replacement	-	-	-	1,000	1,030	1,061	Supplies and maintenance
Wireless Upgrade	-	16,000	16,480	16,974	17,484	18,008	Computer software maintenance
Video Surveillance	-	20,000	35,000	50,000	51,500	53,045	System maintenance and support
Website Replacement/Upgrade	11,000	11,330	11,670	12,020	12,381	12,752	Consulting and troubleshooting
Facilities and Technology Projects Totals	\$ 11,000	\$ 236,330	\$ 464,820	\$ 493,714	\$ 508,526	\$ 523,782	
Total Estimated O&M Costs	\$ 70,640	\$ 367,478	\$ 938,077	\$ 985,259	\$ 1,014,817	\$ 1,045,262	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Utility Funds

The utility funds account for revenues and expenses in the Electric, Water and Wastewater Funds. The Electric, Water and Wastewater Funds' budgets are prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2016 Working Capital is necessary because the proprietary funds' financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

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

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY18, CO debt in the amount of \$7,740,000 is projected to be issued for Water capital improvement projects and CO debt in the amount of \$21,400,000 is projected to be issued for Wastewater capital improvement projects. Debt is not projected to be issued for Electric projects in FY18. It is anticipated that working capital will be used for the FY18 capital project expenditures in the Electric Fund.

Electric Fund

The FY18 Electric Fund revenue is estimated to be \$104,078,540. No rate increase is approved for the Electric Fund in FY18. The FY18 revenue estimate reflects an approximate 1.04% net increase over the FY17 year-end estimate of \$103,004,241 due, in part, to growth that is expected to impact the system. The FY18 operating budget in the Electric Fund is projected to be \$75,050,050. This reflects a 2.17% increase from the FY17 revised budget.

Six Service Level Adjustments (SLAs) are included in the FY18 Electric Approved Budget. The first of these SLAs, in the amount of \$92,025, is for the addition of one Substation Technician. Currently, the City has 7 electric substations serving the College Station area. Another substation will be added in FY18. In order to meet the additional workload, as well as increased compliance regulation implemented by Electric Reliability Council of Texas (ERCOT), Federal Energy Regulatory Commission (FERC), and North American Electric Reliability Corporation (NERC), an additional Substation Technician is needed. A second SLA is approved for the addition of one Assistant Warehouse Supervisor. The Warehouse division of the Electric fund has not requested a staffing position in over 10 years, however, total warehouse standing inventory has almost doubled over that same time period. Workload has increased due to the inventory system growth, as well as the hiring of additional linemen and Water/Wastewater operators, increased services provided to contractor crews, and the addition of an active assessment function in the Operations division. An Assistant Supervisor is approved to meet these growing needs, as well as provide relief to the current Warehouse Manager and to ensure continuity for succession planning.

The third approved SLA is for the addition of a Manhole Support Trailer to the Electric Fund fleet. The trailer supports rescue, traffic control, and air quality while electric personnel are working on the underground distribution system. Currently, the Electric Fund only has one trailer that can support one crew. The addition of another trailer will provide increased service capabilities for construction and emergency repairs to the underground system. A fourth approved SLA is also for equipment and is for the upgrade of two service vehicles. Currently, a Ford 250 ¾ ton truck and small SUV are on the FY18 replacement schedule. It is approved to upgrade the truck to a 1 ton or greater/double cab/engine and the SUV to a ¾ ton crew cab. The service truck upgrade to a 1 ton truck is requested to meet the increased towing and various tasks required by the vehicle for operation needs. The SUV upgrade to a ¾ ton crew cab is requested in order to serve as a backup service truck, as well as increase the towing and hauling capabilities of the Electric Fund fleet. Total cost of both upgrades is projected to be \$28,000. A fifth SLA, in the amount of \$10,000, is approved to increase funding for miscellaneous specialized safety and compliance training driven by changing industry regulations. The last SLA is for a two part study related to the possible installation of an Advanced Metering System (AMI). The first part of the study is to determine the feasibility of an AMI system for City of College Station utilities. The results of the study will be presented to City Council, and should it be City Council's directive to install AMI for the Electric and Water Services utilities, an implementation study will be conducted. Both studies are planned for FY18 and the estimated cost to the Electric Fund is \$75,000.

The FY18 estimated non-operating budget is \$33,209,364 or 7.38% above the FY17 revised non-operating budget. A significant portion of this is due to an increase in the amount of funds being budgeted in FY18 to be transferred to the Electric Capital Improvement Projects Fund for use on electric capital projects. These funds are transferred in lieu of additional debt issuance. In FY17, \$16,600,000 was budgeted for this purpose, while in FY18, a total of \$19,150,000 is projected to be transferred for this purpose. It is anticipated that the reduction in the purchased power costs will allow the utility to use more cash for capital projects in lieu of debt issuance in future years.

The FY18 estimated ending working capital is anticipated to decrease 5.9% when compared to the FY17 estimated ending working capital. This is due primarily to the increase in the amount of funds being budgeted in FY18 to be transferred to the Electric Capital Improvement Projects Fund for use on electric capital projects. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for transfer in lieu of additional debt issuance. These funds are transferred in lieu of additional debt issuance. The FY18 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary Policy Statements.

Water Fund

Total Water Fund revenue for FY18 is estimated to be \$17,103,039. This is an 8.51% increase from the FY17 year-end estimate of \$15,762,105. A significant portion of this projected increase is due to a 6% residential and commercial rate increase that has been approved for the FY18 Water budget. It is approved that this rate increase not take effect until the fourth quarter of FY18. The rate increase is needed to support the projected Water Capital Improvement Program (CIP) and the ongoing Water operations and maintenance costs.

The total revenue estimate also includes a \$359,152 transfer from the recently implemented System-Wide Water Impact Fee. The revenue is designated to offset debt service payments related to Well #9 and Well #9 Collection Loop Capital Improvement Projects.

The FY18 approved operating budget in the Water Fund is \$8,373,793 or 0.87% greater than the FY17 revised budget. The FY17 revised budget included several one-time SLAs that are not included in the FY18 approved budget. However, in FY17, a portion of salary and benefits budgets were reallocated between the Water and Wastewater Funds to more accurately reflect where the work is being performed. The FY18 approved budget reallocates additional salaries and benefits budgets from the Wastewater Fund to the Water Fund. This accounts for a portion of the 15.18% salaries and benefits increase in the Water Fund.

Two SLAs are approved in the Water Fund for FY18. The first SLA is for the addition of an Engineering and Development Coordinator to provide additional control for the design and installation of water and sewer lines, especially with regard to their placement in easements. It is anticipated that this position will help prevent unexpected costs to the City related to the poor design or improper installation/recording of infrastructure. The total SLA cost is projected to be \$106,666, which includes a approved reallocation of budget from a part-time non-benefitted GIS Technician position.

The second SLA is for a two part study related to the possible installation of an Advanced Metering System (AMI). The first part of the study is to determine the feasibility of an AMI system for City of College Station utilities. The results of the study will be presented to City Council, and should it be City Council's directive to install AMI for the Electric and Water Services utilities, an implementation study will be conducted. Both studies are planned for FY18 and the estimated cost to the Water Fund is \$75,000.

The FY18 non-operating budget is \$9,502,155 or 4.06% higher than the FY17 revised non-operating budget. This is primarily due to an increase in the debt service payment projected for FY18. It is higher than the amount budgeted for the FY17 debt service payment due to the additional debt issued in FY17. Debt was issued for eligible water impact fee capital projects and a portion of this debt service payment is supported by the revenue transfer from the Water Impact Fee Fund. This increase is also due in part to the \$105,000 for the Water portion of the ERP System Replacement Project.

Also included in the Water non-operating budget is a \$57,400 transfer to the General Fund. This transfer will go to offset the expenditure of the Weathermatic Irrigation System SLA submitted by the Parks and Recreation Department. This transfer will be funded through revenue received from the sale of effluent. The Weathermatic system will assist in conserving water and labor costs related to program costs of the irrigation system.

The FY18 estimated ending working capital is anticipated to decrease 23.99% when compared to the FY17 estimated ending working capital. A significant portion of this is due to an increase in the amount of funds being budgeted in FY18 to be transferred to the Water Capital Improvement Projects Fund for use on water capital projects. In FY17, \$1,850,000 was budgeted for this transfer, however, each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for this transfer in lieu of additional debt issuance. It was determined that the fund would dip below the required reserve balance in FY17, so the transfer has not been projected in the FY17 year-end estimate. Instead, \$1,700,000 is included in the FY18 non-operating budget for use on water capital projects.

Wastewater Fund

Total Wastewater Fund revenue estimate for FY18 is \$17,552,984. This is a 3.98% increase over the FY17 year-end estimate of \$16,881,116 due, in part, to growth that is expected to impact the system. However, the total revenue estimate also includes a \$330,075 transfer from the recently implemented System-Wide Wastewater Impact Fee. The revenue is designated to offset debt service payments related to Lick Creek Wastewater Treatment Plant Expansion Capital Improvement Project.

No rate increase is approved for the Wastewater Fund in FY18.

The FY18 Wastewater Fund operating budget is \$6,900,935 or 4.71% lower than the FY17 revised budget of \$7,242,378. A significant portion of this is due to several one-time SLAs in the FY17 revised budget that are not included in the FY18 approved budget. It is also attributed to the reallocation of salaries and benefits in between the Water and Wastewater Funds. In FY17, a portion of salary and benefits budgets were reallocated between the Water and Wastewater Funds to more accurately reflect where the work is being performed. The FY18 approved budget reallocates additional salaries and benefits budgets from the Wastewater Fund to the Water Fund.

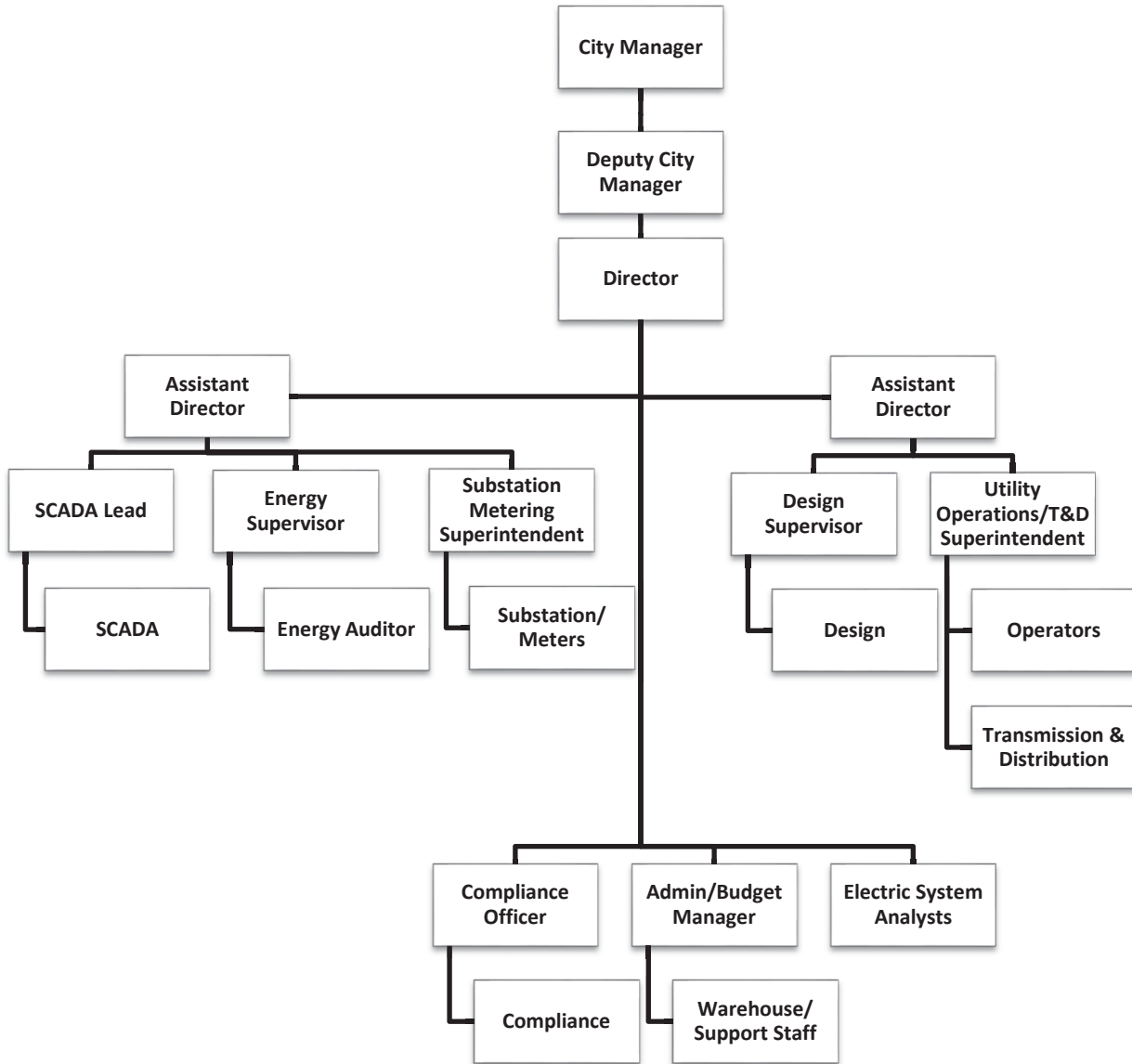
No SLAs are approved for the Wastewater Fund in FY18.

The FY18 Wastewater Fund non-operating budget is \$10,942,405, which is 16.55% lower than the FY17 revised non-operating budget. This is primarily due to a decrease in the amount budgeted to be transferred in FY18 to the Wastewater Capital Improvement Projects budget for wastewater capital projects. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for transfer in lieu of additional debt issuance. In FY17, \$7,000,000 was budgeted for this transfer; whereas, \$4,875,000 is budgeted for this transfer in FY18. It is projected that only \$4,000,000 of the \$7,000,000 FY17 Capital Projects budget will be transferred.

The FY18 estimated ending working capital is anticipated to decrease 4.13% when compared to the FY17 estimated ending working capital. As explained above, a significant portion of this is due to an increase in the amount of funds budgeted in FY18 to be transferred to the Wastewater Capital Improvement Projects Fund for use on wastewater capital projects. The transfer of working capital for use on capital projects had been planned and forecasted.

ELECTRIC UTILITY

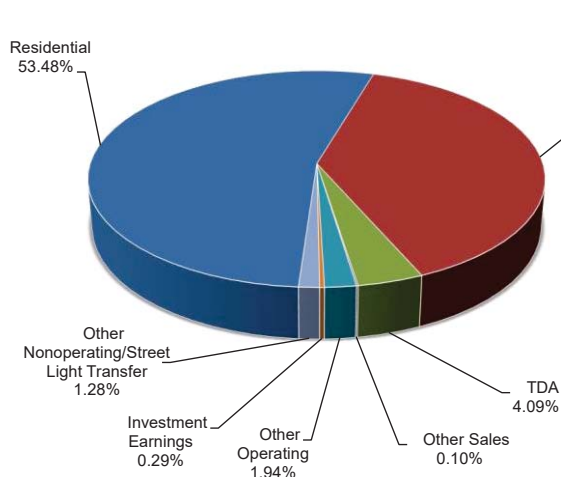
CITY OF COLLEGE STATION



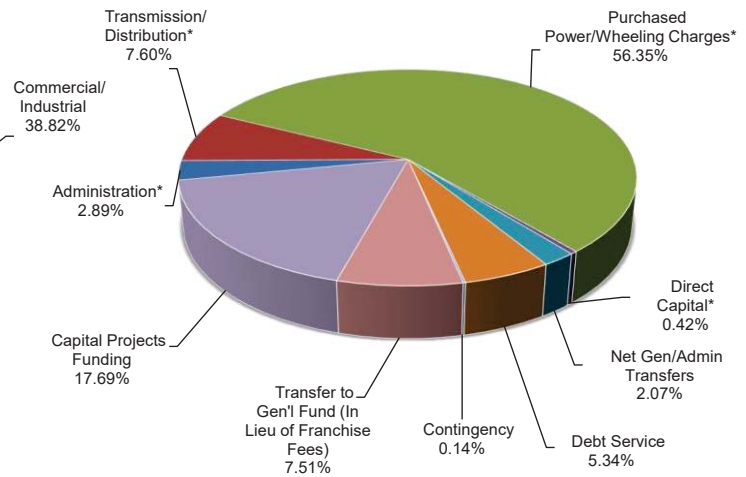
City of College Station Electric Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Residential	\$ 54,420,731	\$ 53,707,680	\$ 55,108,072	\$ 55,659,153	\$ 55,659,153	3.63%
Commercial/ Industrial	40,260,382	40,542,256	40,002,875	40,402,904	40,402,904	-0.34%
TDA	4,130,447	4,192,404	4,192,404	4,255,290	4,255,290	1.50%
Other Sales	93,127	124,440	104,393	106,481	106,481	-14.43%
Other Operating	2,154,467	2,170,379	1,979,154	2,018,737	2,018,737	-6.99%
Investment Earnings	181,419	75,000	300,498	303,503	303,503	304.67%
Other Nonoperating/Street Light Transfer	322,744	1,136,000	1,316,845	1,332,472	1,332,472	17.30%
Total Revenues	\$ 101,563,317	\$ 101,948,159	\$ 103,004,241	\$ 104,078,540	\$ 104,078,540	2.09%
EXPENDITURES AND TRANSFERS						
Administration*	\$ 2,839,541	\$ 2,806,958	\$ 2,782,045	\$ 2,875,279	\$ 3,129,033	11.47%
Transmission/ Distribution*	7,418,972	7,670,354	7,756,075	8,130,975	8,228,000	7.27%
Purchased Power/Wheeling Charges*	54,533,608	60,606,000	60,529,228	61,006,000	61,006,000	0.66%
Direct Capital*	196,392	497,500	437,467	445,000	450,000	-9.55%
Net Gen/Admin Transfers	1,631,242	1,875,413	1,934,072	2,237,017	2,237,017	19.28%
Total Operating, Expenditures and Transfers	\$ 66,619,755	\$ 73,456,225	\$ 73,438,887	\$ 74,694,271	\$ 75,050,050	2.17%
NONOPERATING EXPENDITURES						
Debt Service	\$ 6,101,265	\$ 5,908,927	\$ 5,766,642	\$ 5,780,408	\$ 5,780,408	-2.17%
Contingency	-	117,500	117,500	150,000	150,000	27.66%
Transfer to Gen'l Fund (In Lieu of Franchise Fees)	6,893,217	8,021,864	8,021,864	8,128,956	8,128,956	1.34%
ERP System Replacement	-	280,000	280,000	-	-	-100.00%
Capital Projects Funding	11,550,000	16,600,000	14,600,000	19,150,000	19,150,000	15.36%
Other	103,279	-	-	-	-	N/A
Total Non Operating Expenditures	\$ 24,647,761	\$ 30,928,291	\$ 28,786,006	\$ 33,209,364	\$ 33,209,364	7.38%
Total Expenditures and Transfers	\$ 91,267,516	\$ 104,384,516	\$ 102,224,893	\$ 107,903,635	\$ 108,259,414	3.71%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 10,295,801	\$ (2,436,357)	\$ 779,348	\$ (3,825,095)	\$ (4,180,874)	
Measurement Focus Increase (Decrease)	\$ 1,187,652		(1,040,973)			
Beginning Working Capital, accrual basis of accounting	\$ 20,620,586	\$ 32,104,039	\$ 32,104,039	\$ 31,842,414	\$ 31,842,414	
Ending Working Capital, accrual basis of accounting	\$ 32,104,039	\$ 29,667,682	\$ 31,842,414	\$ 28,017,319	\$ 27,661,540	

Electric Fund - Sources



Electric Fund - Uses



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

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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Warehouse	\$ 417,237	\$ 272,977	\$ 402,134	\$ 287,613	\$ 358,367	31.28%
Operations Administration	2,422,304	2,533,981	2,379,911	2,587,666	2,770,666	9.34%
Substations	1,304,884	1,565,681	1,406,142	1,585,728	1,672,753	6.84%
Utility Dispatch	1,736,355	1,625,709	1,756,620	1,357,695	1,357,695	-16.49%
Electric Compliance	287,715	313,567	346,183	319,163	329,163	4.97%
Engineering & Design	736,879	835,843	876,588	866,808	866,808	3.70%
Energy Conservation	563,183	527,059	552,015	533,325	533,325	1.19%
Transmission / Distribution	2,789,956	2,802,495	2,818,527	3,112,683	3,112,683	11.07%
SCADA*	-	-	-	355,573	355,573	N/A
Purchased Power/Wheeling Charges	54,533,608	60,606,000	60,529,228	61,006,000	61,006,000	0.66%
Direct Capital	196,392	497,500	437,467	445,000	450,000	-9.55%
TOTAL	\$ 64,988,513	\$ 71,580,812	\$ 71,504,815	\$ 72,457,254	\$ 72,813,033	1.72%

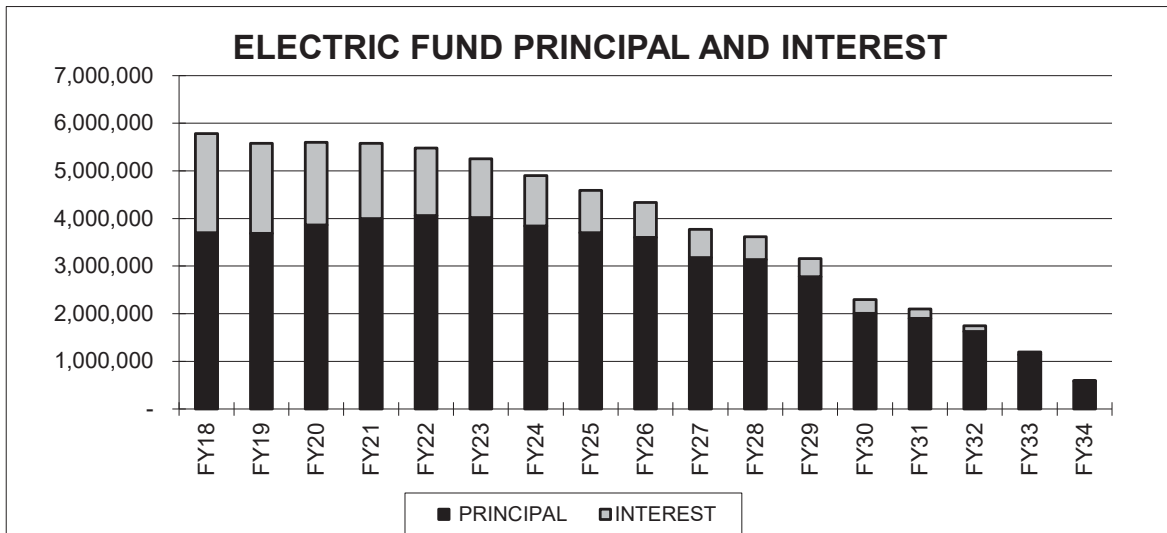
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 6,876,945	\$ 7,024,808	\$ 7,150,731	\$ 7,496,690	\$ 7,643,969	8.81%
Supplies	661,130	627,300	747,840	605,632	610,132	-2.74%
Maintenance	297,754	287,601	302,070	291,977	291,977	1.52%
Purchased Services	2,422,684	2,537,603	2,337,479	2,611,955	2,810,955	10.77%
Purchased Power/Wheeling Charges	54,533,608	60,606,000	60,529,228	61,006,000	61,006,000	0.66%
Direct Capital	196,392	497,500	437,467	445,000	450,000	-9.55%
TOTAL	\$ 64,988,513	\$ 71,580,812	\$ 71,504,815	\$ 72,457,254	\$ 72,813,033	1.72%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Warehouse / Operations Administration	12.50	13.50	13.50	13.50	14.50	7.41%
Transmission / Distribution Administration	60.00	61.00	63.00	63.00	64.00	1.59%
TOTAL	72.50	74.50	76.50	76.50	78.50	2.61%

	One- Time	Recurring	Total
Service Level Adjustments			
Substation Technician	\$ 8,800	\$ 83,225	\$ 92,025
Assistant Warehouse Supervisor	-	70,754	70,754
Manhole Support Trailer	80,000	-	80,000
Substation Service Trucks Upgrade	28,000	-	28,000
Safety/Compliance Training	-	10,000	10,000
Advanced Metering Infrastructure (AMI) Study	75,000	-	75,000
Electric SLA Total	\$ 191,800	\$ 163,979	\$ 355,779

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY18	3,705,000	2,075,408	5,780,408	50,845,000
FY19	3,685,000	1,890,652	5,575,652	47,140,000
FY20	3,865,000	1,734,299	5,599,299	43,455,000
FY21	4,000,000	1,577,814	5,577,814	39,590,000
FY22	4,065,000	1,413,657	5,478,657	35,590,000
FY23	4,020,000	1,235,127	5,255,127	31,525,000
FY24	3,845,000	1,058,714	4,903,714	27,505,000
FY25	3,700,000	893,443	4,593,443	23,660,000
FY26	3,605,000	732,716	4,337,716	19,960,000
FY27	3,180,000	593,427	3,773,427	16,355,000
FY28	3,135,000	480,905	3,615,905	13,175,000
FY29	2,780,000	377,314	3,157,314	10,040,000
FY30	2,010,000	286,493	2,296,493	7,260,000
FY31	1,900,000	203,384	2,103,384	5,250,000
FY32	1,625,000	121,850	1,746,850	3,350,000
FY33	1,140,000	56,287	1,196,287	1,725,000
FY34	585,000	14,625	599,625	585,000



ELECTRIC DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

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

II. Top 5 Departmental Goals for FY18

1. Manage power supply contract(s) and evaluate the results of a Cost of Service and Rate Study to make recommendations for a strategic implementation which best utilizes the financial assets of the utility.
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. Compliance with state and federal regulatory authorities.
 - a. *Strategic Initiative:* Financially Sustainable City
3. Provide service to extensive growth in the service territory and the redevelopment of the Northgate area.
 - a. *Strategic Initiative:* Core Services and Infrastructure
 - b. *Strategic Initiative:* Diverse Growing Economy
4. Develop and maintain a trained and knowledgeable electric utility workforce.
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. Culture of Safety: Plan, design, construct, and maintain the electric system to ensure employee and public safety.
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Employee Retention and Succession Planning
 - i. *Plan of Action:* Emphasizing “hiring for attitude” in the recruitment process.
 - ii. *Plan of Action:* Create a culture of accountability and pride in work.
 - iii. *Plan of Action:* Create an environment of healthy work behaviors that reward exceptional performance and encourage learning.
 - iv. *Plan of Action:* Focus on recruiting, developing, and retaining a quality work force.
 - v. *Plan of Action:* Encourage longevity, career growth, and promotion within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
 - vi. *Plan of Action:* Stay current with industry best practices by offering a variety of training opportunities.
- b. Issue: Competitive Compensation
 - i. *Plan of Action:* Continue to address areas of concern for competitive salaries.

ELECTRIC DEPARTMENT STRATEGIC PLAN

- ii. *Plan of Action:* Benchmark labor markets that have recruited CSU personnel.
 - iii. *Plan of Action:* Update compensation survey on a periodic basis to maintain competitiveness.
- c. Issue: Unfunded Mandates from Regulatory Agencies
- i. *Plan of Action:* Stay abreast of changing regulatory requirements as best possible to minimize current budget impacts and to provide for future funding to meet evolving compliance standards.
 - ii. *Plan of Action:* Maintain and develop subject matter experts (SME’s) for auditable occurrences.
- d. Issue: Safety of Personnel / Safe Work Practices
- i. *Plan of Action:* Utilize, train, and enforce the safety standards in the CSU Safety Manual.
 - ii. *Plan of Action:* Involve employees in developing and updating the CSU Safety Manual.
- e. Issue: Transition to and develop Department Specific and Citywide Software
- i. *Plan of Action:* Select and Implement an Electric “best in class” work order system.
 - ii. *Plan of Action:* Implement ICE and GIS projects.
 - iii. *Plan of Action:* Evaluate business processes and use best practices to minimize manual workload while maintaining the integrity of the transactions and data records.
- f. Issue: Address Aging Office and Warehouse Buildings for Water and Electric
- i. *Plan of Action:* Develop Fifteen year plan for office and space needs.
 - ii. *Plan of Action:* Look at property layout and needs.
 - iii. *Plan of Action:* Develop a design.

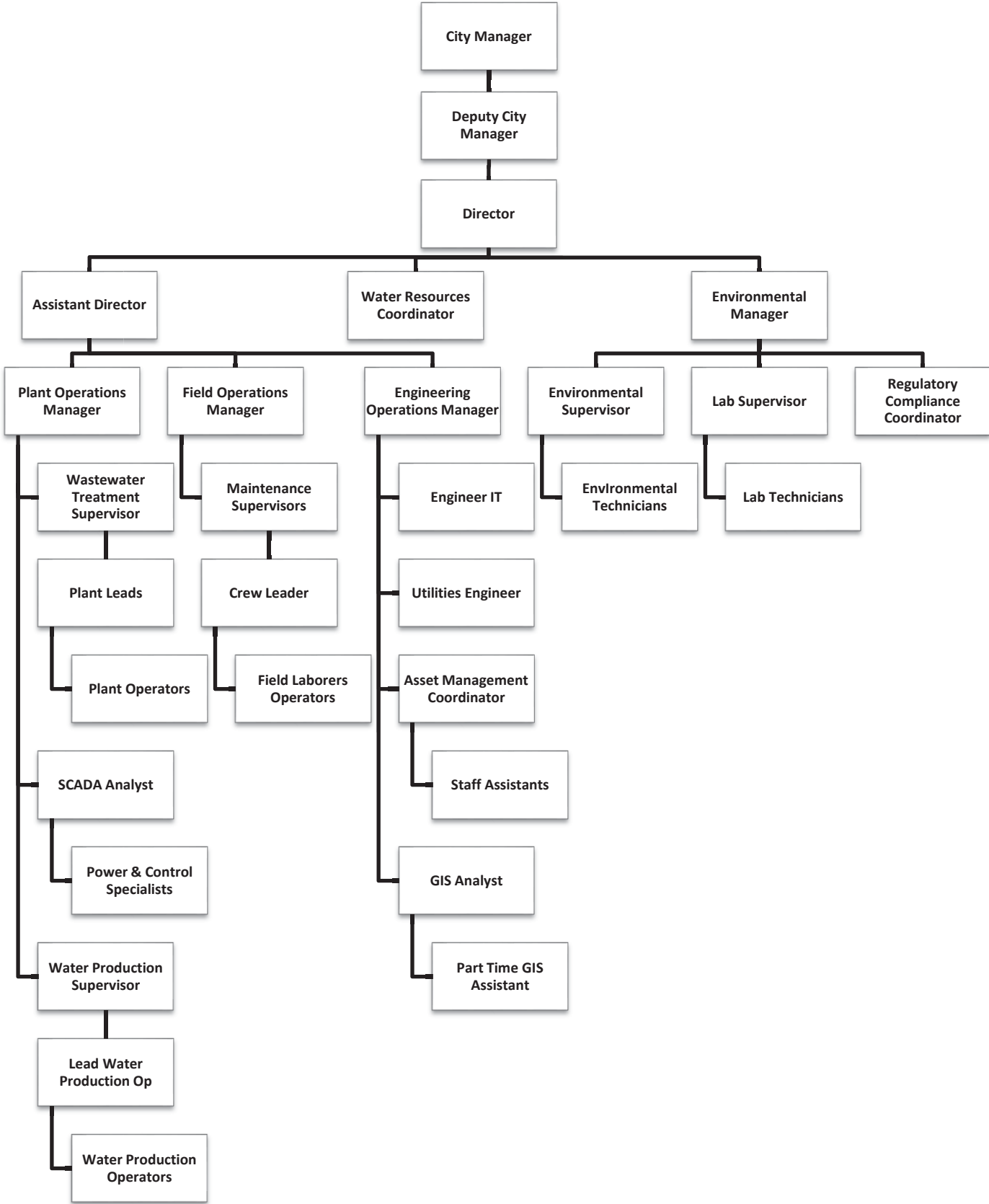
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
II-Financial Sustainability	Meet budget requirements and provide projections	MEET	MEET	MEET
III-Core Services & Infrastructure	Meet reliability indices	MEET	MEET	MEET
III-Core Services & Infrastructure	Meet energy efficiency goals	MEET	MEET	MEET
III-Core Services & Infrastructure	Provide effective safety programs and maintain safe facilities	MEET	MEET	MEET

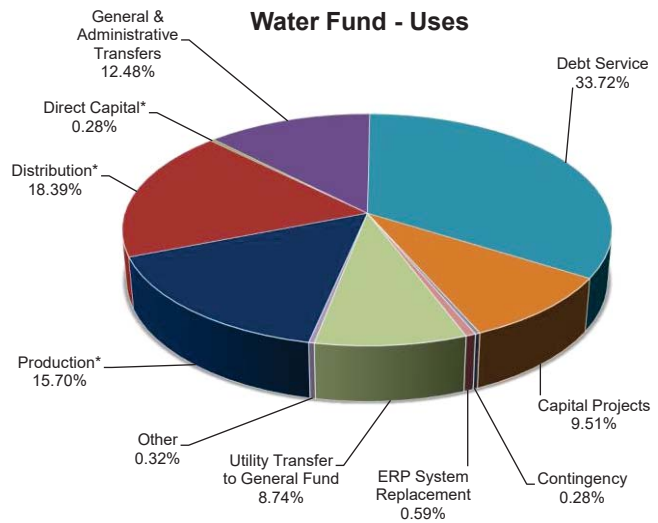
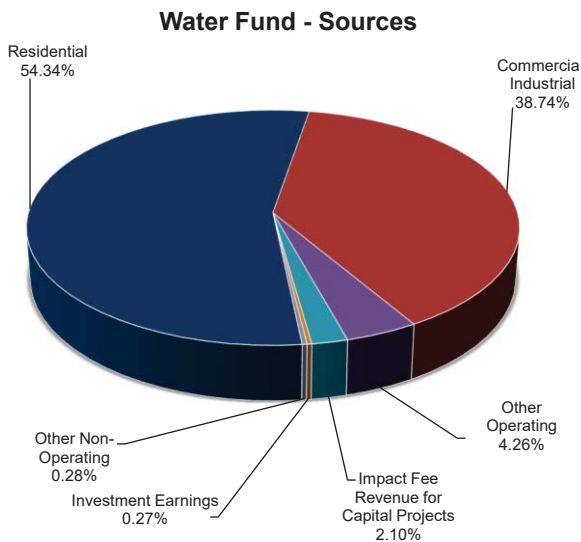
WATER SERVICES

CITY OF COLLEGE STATION



City of College Station Water Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Residential	\$ 8,410,275	\$ 8,783,466	\$ 8,725,160	\$ 8,986,915	\$ 9,293,828	5.81%
Commercial/ Industrial	6,151,351	6,521,291	6,237,248	6,424,365	6,626,370	1.61%
Commercial/Sale of Effluent	114,180	-	-	-	-	N/A
Other Operating	821,701	471,000	708,087	729,330	729,330	54.85%
Impact Fee Revenue for Capital Projects	-	-	-	359,152	359,152	-
Investment Earnings	30,781	26,000	45,118	46,472	46,472	78.74%
Other Non-Operating	66,855	10,000	46,492	47,887	47,887	378.87%
Total Revenues	\$ 15,595,142	\$ 15,811,757	\$ 15,762,105	\$ 16,594,121	\$ 17,103,039	8.17%
EXPENDITURES AND TRANSFERS						
Production*	\$ 2,603,959	\$ 2,843,012	\$ 2,769,005	\$ 2,731,021	\$ 2,806,021	-1.30%
Distribution*	3,101,550	3,177,341	3,439,385	3,180,188	3,286,854	3.45%
Direct Capital*	56,895	218,000	204,586	50,000	50,000	-77.06%
General & Administrative Transfers	1,852,438	2,063,040	2,097,647	2,230,918	2,230,918	8.14%
Total Operating Expenditures & Transfers	\$ 7,614,842	\$ 8,301,393	\$ 8,510,623	\$ 8,192,127	\$ 8,373,793	0.87%
NONOPERATING EXPENDITURES						
Debt Service	\$ 5,302,160	\$ 5,722,669	\$ 5,639,136	\$ 6,027,843	\$ 6,027,843	5.33%
Capital Projects	-	1,850,000	-	1,700,000	1,700,000	-8.11%
Contingency	-	12,000	12,000	50,000	50,000	316.67%
ERP System Replacement	175,787	-	-	105,000	105,000	-
Utility Transfer to General Fund	1,501,405	1,546,447	1,546,447	1,561,912	1,561,912	1.00%
Other	-	-	-	57,400	57,400	N/A
Total Nonoperating Expenditures	\$ 6,979,352	\$ 9,131,116	\$ 7,197,583	\$ 9,502,155	\$ 9,502,155	4.06%
Total Expenditures & Transfers	\$ 14,594,194	\$ 17,432,509	\$ 15,708,206	\$ 17,694,282	\$ 17,875,948	2.54%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 1,000,949	\$ (1,620,752)	\$ 53,899	\$ (1,100,161)	\$ (772,909)	
Measurement Focus Increase (Decrease)	\$ (264,712)					
Beginning Working Capital, accrual basis of accounting	\$ 2,444,447	\$ 3,180,684	\$ 3,180,684	\$ 3,234,583	\$ 3,234,583	
Ending Working Capital, accrual basis of accounting	\$ 3,180,684	\$ 1,559,932	\$ 3,234,583	\$ 2,134,422	\$ 2,461,674	



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

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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Production	\$ 2,603,959	\$ 2,843,012	\$ 2,769,005	\$ 2,731,021	\$ 2,806,021	-1.30%
Distribution	3,101,550	3,177,341	3,439,385	3,180,188	3,286,854	3.45%
Direct Capital	56,895	218,000	204,586	50,000	50,000	-77.06%
TOTAL	\$ 5,762,404	\$ 6,238,353	\$ 6,412,976	\$ 5,961,209	\$ 6,142,875	-1.53%

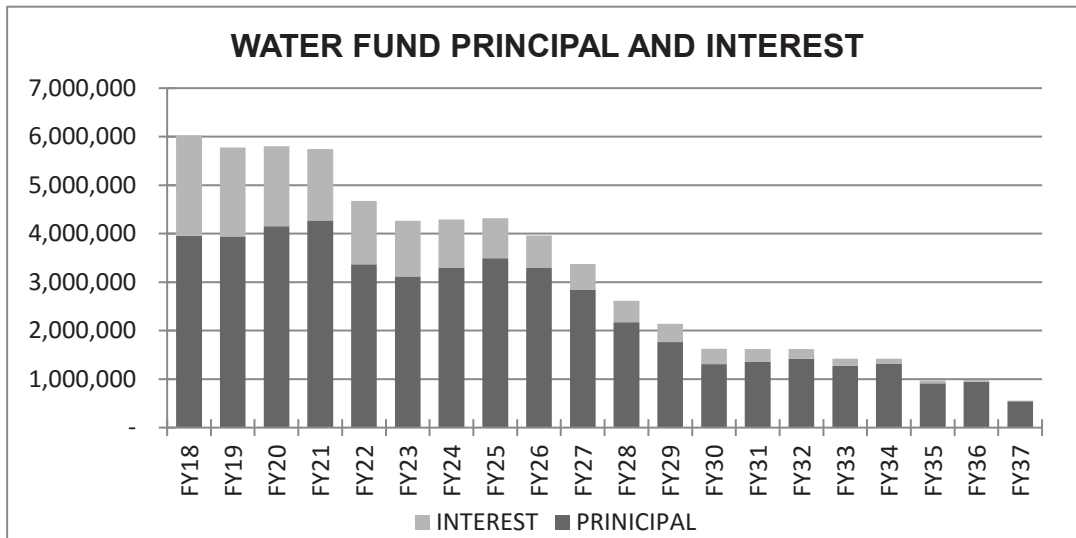
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 2,720,562	\$ 2,717,964	\$ 2,933,087	\$ 3,042,722	\$ 3,130,551	15.18%
Supplies	677,069	740,011	722,269	542,777	556,494	-24.80%
Maintenance	104,398	104,338	117,161	107,396	107,396	2.93%
Purchased Services	1,992,358	2,231,233	2,226,755	2,002,852	2,082,622	-6.66%
Other Assessments/Fees	211,122	226,807	209,118	215,462	215,812	-4.85%
Direct Capital	56,895	218,000	204,586	50,000	50,000	-77.06%
TOTAL	\$ 5,762,404	\$ 6,238,353	\$ 6,412,976	\$ 5,961,209	\$ 6,142,875	-1.53%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Production	5.00	5.00	5.00	5.00	5.00	0.00%
Distribution	26.00	28.50	29.50	32.00	33.00	11.86%
TOTAL	31.00	33.50	34.50	37.00	38.00	10.14%

Service Level Adjustments	One -Time	Recurring	Total
Engineering and Development Coordinator	\$ 13,217	\$ 93,449	\$ 106,666
Advanced Metering Infrastructure Study	75,000	-	75,000
Water Services SLA Total	\$ 88,217	\$ 93,449	\$ 181,666

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

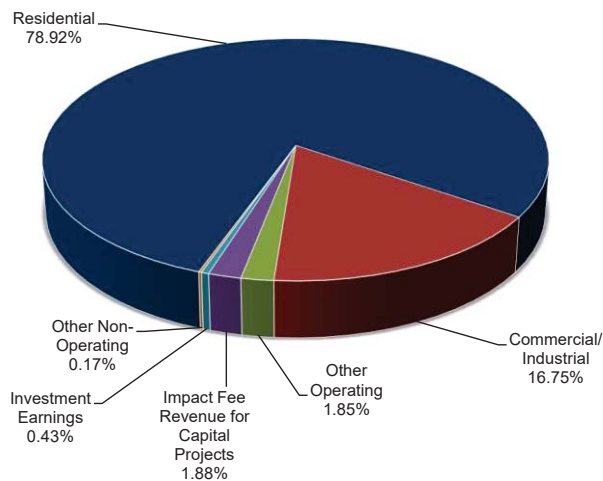
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY18	3,955,000	2,072,843	6,027,843	48,780,000
FY19	3,945,000	1,832,982	5,777,982	44,825,000
FY20	4,150,000	1,655,694	5,805,694	40,880,000
FY21	4,270,000	1,474,344	5,744,344	36,730,000
FY22	3,370,000	1,305,469	4,675,469	32,460,000
FY23	3,115,000	1,150,344	4,265,344	29,090,000
FY24	3,300,000	992,194	4,292,194	25,975,000
FY25	3,490,000	825,494	4,315,494	22,675,000
FY26	3,300,000	658,894	3,958,894	19,185,000
FY27	2,845,000	528,466	3,373,466	15,885,000
FY28	2,175,000	442,906	2,617,906	13,040,000
FY29	1,765,000	374,006	2,139,006	10,865,000
FY30	1,310,000	314,534	1,624,534	9,100,000
FY31	1,365,000	257,356	1,622,356	7,790,000
FY32	1,420,000	197,256	1,617,256	6,425,000
FY33	1,275,000	144,506	1,419,506	5,005,000
FY34	1,325,000	97,056	1,422,056	3,730,000
FY35	915,000	59,106	974,106	2,405,000
FY36	945,000	31,206	976,206	1,490,000
FY37	545,000	8,516	553,516	545,000



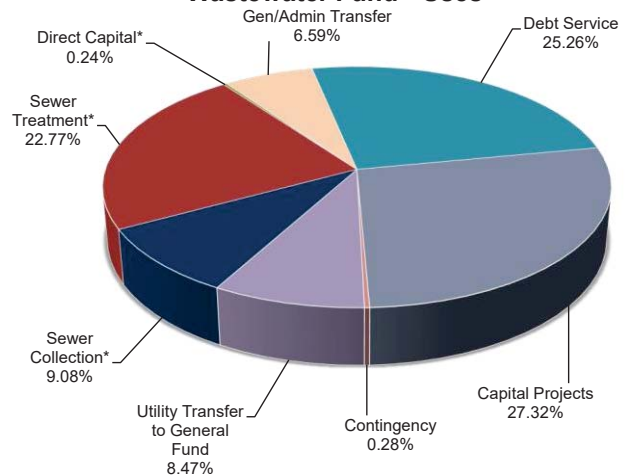
City of College Station Wastewater Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Residential	\$ 12,300,964	\$ 13,518,006	\$ 13,581,583	\$ 13,853,215	\$ 13,853,215	2.48%
Commercial/ Industrial	2,622,262	2,749,817	2,882,455	2,940,104	2,940,104	6.92%
Other Operating	290,812	340,715	315,996	325,476	325,476	-4.47%
Impact Fee Revenue for Capital Projects	-	-	-	330,075	330,075	N/A
Investment Earnings	44,882	40,149	72,632	74,811	74,811	86.33%
Other Non-Operating	107,430	-	28,450	29,303	29,303	N/A
Total Revenues	\$ 15,366,351	\$ 16,648,687	\$ 16,881,116	\$ 17,552,984	\$ 17,552,984	5.43%
EXPENDITURES AND TRANSFERS						
Sewer Collection*	\$ 1,830,318	\$ 1,719,107	\$ 1,594,991	\$ 1,619,499	\$ 1,619,499	-5.79%
Sewer Treatment*	3,647,557	4,127,521	4,148,141	4,063,116	4,063,116	-1.56%
Direct Capital*	82,359	186,900	190,738	42,700	42,700	-77.15%
Gen/Admin Transfer	1,162,344	1,208,850	1,210,567	1,175,620	1,175,620	-2.75%
Total Operating Expenditures and Transfers	\$ 6,722,579	\$ 7,242,378	\$ 7,144,437	\$ 6,900,935	\$ 6,900,935	-4.71%
NONOPERATING EXPENDITURES						
Debt Service	\$ 4,569,761	\$ 4,490,350	\$ 4,490,350	\$ 4,506,475	\$ 4,506,475	0.36%
Other/Miscellaneous	56,635	-	44,270	-	-	
Capital Projects	-	7,000,000	4,000,000	4,875,000	4,875,000	-30.36%
Contingency	-	50,000	50,000	50,000	50,000	0.00%
ERP System Replacement	-	105,000	105,000	-	-	-100.00%
Utility Transfer to General Fund	1,358,261	1,466,922	1,466,922	1,510,930	1,510,930	3.00%
Total Nonoperating Expenditures	\$ 5,984,656	\$ 13,112,272	\$ 10,156,542	\$ 10,942,405	\$ 10,942,405	-16.55%
Total Expenditures and Transfers	\$ 12,707,235	\$ 20,354,650	\$ 17,300,979	\$ 17,843,340	\$ 17,843,340	-12.34%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 2,659,116	\$ (3,705,963)	\$ (419,863)	\$ (290,356)	\$ (290,356)	
Measurement Focus Increase (Decrease)	\$ (195,560)					
Beginning Working Capital, accrual basis of accounting	\$ 4,978,847	\$ 7,442,403	\$ 7,442,403	\$ 7,022,540	\$ 7,022,540	
Ending Working Capital, accrual basis of accounting	\$ 7,442,403	\$ 3,736,440	\$ 7,022,540	\$ 6,732,183	\$ 6,732,183	

Wastewater Fund - Sources



Wastewater Fund - Uses



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

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

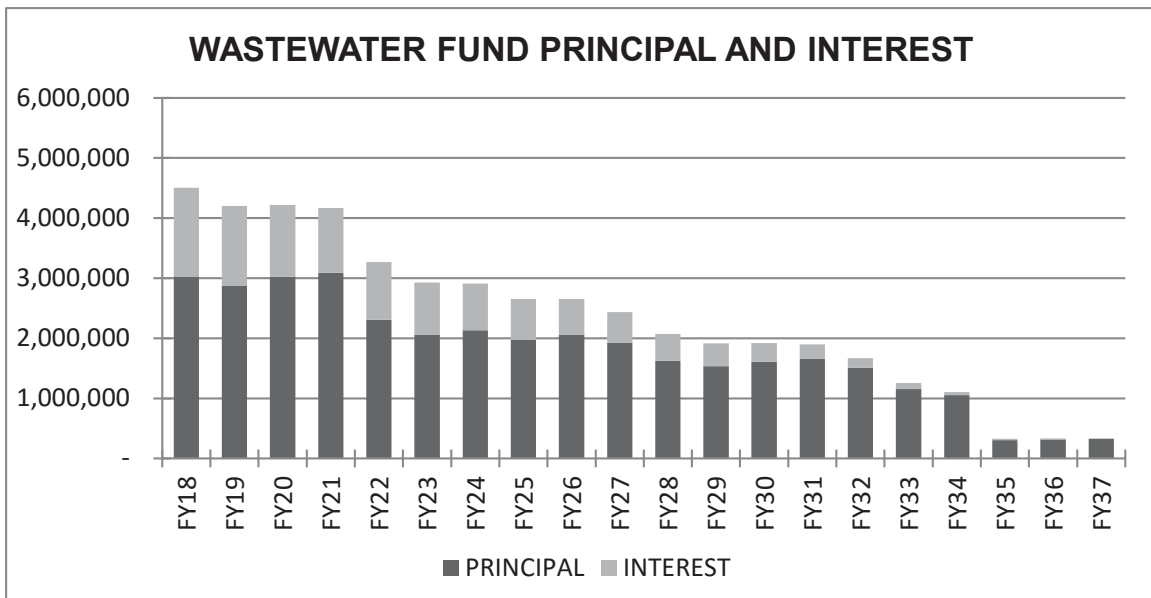
EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Collection	\$ 1,830,318	\$ 1,719,107	\$ 1,594,991	\$ 1,619,499	\$ 1,619,499	-5.79%
Treatment	3,647,557	4,127,521	4,148,141	4,063,116	4,063,116	-1.56%
Direct Capital	82,359	186,900	190,738	42,700	42,700	-77.15%
TOTAL	\$ 5,560,235	\$ 6,033,528	\$ 5,933,870	\$ 5,725,315	\$ 5,725,315	-5.11%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 2,440,303	\$ 3,002,535	\$ 2,671,738	\$ 2,935,343	\$ 2,935,343	-2.24%
Supplies	847,259	799,951	893,084	770,826	770,826	-3.64%
Maintenance	193,160	202,247	185,589	184,785	184,785	-8.63%
Purchased Services	1,997,154	1,841,895	1,992,721	1,791,661	1,791,661	-2.73%
Direct Capital	82,359	186,900	190,738	42,700	42,700	-77.15%
TOTAL	\$ 5,560,235	\$ 6,033,528	\$ 5,933,870	\$ 5,725,315	\$ 5,725,315	-5.11%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Collection	23.00	24.00	24.00	21.00	21.00	-12.50%
Treatment	26.00	27.00	28.00	28.00	28.00	0.00%
TOTAL	49.00	51.00	52.00	49.00	49.00	-5.77%

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY18	3,030,000	1,476,475	4,506,475	35,565,000
FY19	2,880,000	1,321,863	4,201,863	32,535,000
FY20	3,020,000	1,199,910	4,219,910	29,655,000
FY21	3,090,000	1,076,943	4,166,943	26,635,000
FY22	2,305,000	965,363	3,270,363	23,545,000
FY23	2,060,000	868,373	2,928,373	21,240,000
FY24	2,135,000	773,463	2,908,463	19,180,000
FY25	1,970,000	682,658	2,652,658	17,045,000
FY26	2,060,000	593,441	2,653,441	15,075,000
FY27	1,925,000	512,834	2,437,834	13,015,000
FY28	1,625,000	445,286	2,070,286	11,090,000
FY29	1,535,000	379,588	1,914,588	9,465,000
FY30	1,610,000	311,886	1,921,886	7,930,000
FY31	1,660,000	237,696	1,897,696	6,320,000
FY32	1,505,000	162,575	1,667,575	4,660,000
FY33	1,155,000	101,231	1,256,231	3,155,000
FY34	1,055,000	52,181	1,107,181	2,000,000
FY35	305,000	24,181	329,181	945,000
FY36	315,000	14,881	329,881	640,000
FY37	325,000	5,078	330,078	325,000



WATER SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals

1. *Goal:* Keep Water production and distribution capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. *Goal:* Keep Wastewater collection and treatment capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
3. *Goal:* Attract and retain an engaged and highly professional staff
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Meet or exceed all Regulatory standards and requirements
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. *Goal:* Enhance effective water conservation strategies
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Potential Responses

- a. Issues: Water supply & infrastructure must meet future demands:
 - i. *Plan of Action:* Work with P&DS to implement the Land Use Plan in the revised Comprehensive Plan
 - ii. *Plan of Action:* Implement 2016 update of the Water Master Plan through the budget process.
 - iii. *Plan of Action:* Update extended period simulation water system model as growth occurs
 - iv. *Plan of Action:* Develop Capital Improvement Plan to meet future needs
 - v. *Plan of Action:* Revise BVGCD Rules to protect Historic Usage
- b. Issues: Extend water supply with Water Conservation and Re-Use:
 - i. *Plan of Action:* Revise Water Conservation Rebates to get better results
 - ii. *Plan of Action:* Revise Subdivision Regulations to promote water conservation
 - iii. *Plan of Action:* Update Reclaimed Water Capital Plan in 2018
 - iv. *Plan of Action:* Brief City Council on Surface Water Supply Study.
 - v. *Plan of Action:* Summarize water supply options and present to Council.
- c. Issues: Wastewater collection & treatment must meet current regulations and future demands:
 - i. *Plan of Action:* Complete full update of Wastewater CIP in 2017

- ii. *Plan of Action:* Reduce Inflow and Infiltration by implementing and enforcing the Private Lateral Ordinance and promoting private infrastructure rehabilitation during rehabilitation projects
 - iii. *Plan of Action:* Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows.
 - iv. *Plan of Action:* Execute capacity expansion beginning in FY17.
 - v. *Plan of Action:* Evaluate conversion to Anaerobic for production of methane
- d. Issues: Provide workforce proper compensation and incentives:
- i. *Plan of Action:* Update compensation plan for identified positions, “worst first”.
 - ii. *Plan of Action:* Re-Establish Skill Band Pay system in 2017
 - iii. *Plan of Action:* Maintain Cross Training Certification Pay Plan.
- e. Issues: Maintain efficient operations and excellent customer service:
- i. *Plan of Action:* Successfully accomplish all Performance Indicators
 - ii. *Plan of Action:* Evaluate the cost effectiveness of corrosion study / pipe condition assessment / pipe replacement.
 - iii. *Plan of Action:* Maintain APWA Accreditation standards
 - iv. *Plan of Action:* Execute two Rehabilitation projects every year
 - v. *Plan of Action:* Perform “cost of service” Rate study
 - vi. *Plan of Action:* Leverage ICE Project to provide most efficient delivery of service and maximize asset management.

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2016	2017	2018 Goal
III-Core Services & Infrastructure	Water/WW – Full APWA accreditation	Full	Full	Full
III-Core Services & Infrastructure	Water/WW – Provide Excellent Customer Service; Rated Excellent or Good in Citizen Survey	92%	Not Measured	92%
III-Core Services & Infrastructure	Water/WW – Technology practices are AWWA “Best in Class”	Best	Best	Best
III-Core Services & Infrastructure	Water/WW – Compliance with Reporting requirements, % reports filed timely	100%	100%	100%
III-Core Services & Infrastructure	Water – Compliance with Standards, % of water sold in compliance	100%	100%	100%
III-Core Services & Infrastructure	Water – Minimize “unbilled” water, to 10% or below	5%	7%	8%
VII-Sustainable City	Water – continue reducing per capita daily use to 140 gallons by 2024.	143	136	140
III-Core Services & Infrastructure	Water – Adequate capacity; Peak day demand below 90% of max day capacity	71%	70%	80%
III-Core Services & Infrastructure	Water – Adequate capacity; Annual demand below 22,626 af/yr maximum	62%	61%	70%
III-Core Services & Infrastructure	Wastewater – Compliance with Treatment Stds, effluent meeting regs	100%	100%	100%
III-Core Services & Infrastructure	Wastewater - Adequate capacity; % capacity used at CC/LC	67/63%	65/61%	70/70%
VII-Sustainable City	Wastewater – Maximize re-use; million gallons reclaimed past 12 months	61	17	45



CITY OF COLLEGE STATION
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Sanitation Fund

The Sanitation Fund is a user-fee, self-supported enterprise fund that accounts for the activities of collecting and disposing of residential and commercial refuse in the City. The residential operation services include weekly collection of garbage, bulky and brush items and bi-weekly recycling. Commercial operations provides commercial dumpster, cart and roll-off container collection and disposal services between one and six times per week.

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2016 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

FY18 revenues for the fund are estimated to be \$10,056,426. The FY18 budget for Sanitation includes a rate increase in residential and commercial rates projected to be implemented in the fourth quarter of FY18. The City wants to ensure revenue sufficient to meet the operations, maintenance and capital needs of the City's Sanitation Enterprise Fund. The rates are being finalized and will be presented to City Council in fall 2017. The Sanitation cost of service and rate design study is nearing completion with the purpose to determine the total cost of providing commercial and residential garbage and recycling services and to equitably distribute the cost to customers.

The approved operations and maintenance budget for residential and commercial Sanitation operations for FY18 is \$7,783,342. This is a decrease in operating costs due primarily to a change of the span of reimbursement to Equipment Replacement Fund for the cost of vehicles purchased in previous years. The reimbursement schedule was changed to defray working capital balance falling significantly below the 15% working capital requirements of fiscal policy.

Funding in the amount of \$49,190 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at Texas Ave & George Bush location, beautification along with litter abatement, and educational programs.

Non-operating expenditures are approved for \$1,098,781. Included is \$735,000 for the utility transfer to the General Fund as well as \$363,781 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). Total FY18 approved expenditures for the Sanitation Fund are \$9,843,983.

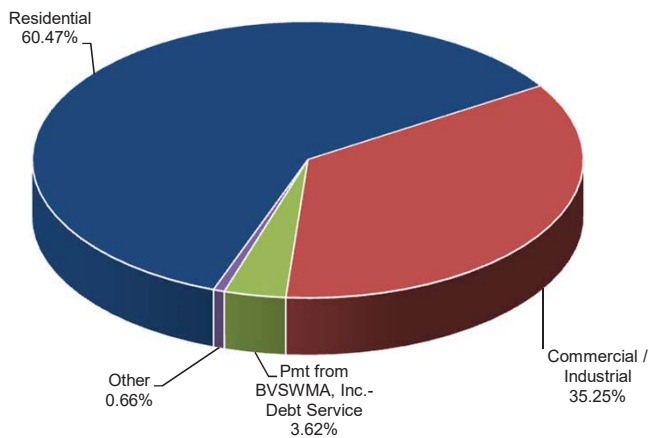
The FY18 Sanitation ending working capital is expected to increase by 14.8% from the estimated FY17 ending working capital due to a change in the reimbursement to Equipment Replacement Fund schedule.

The FY18 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary policy.

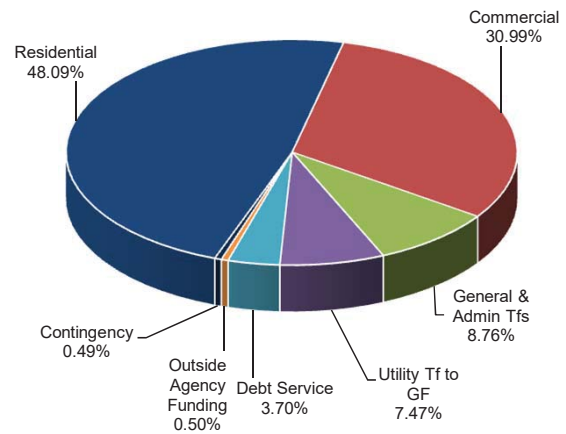
City of College Station Sanitation Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Residential	\$ 5,494,359	\$ 5,706,570	\$ 5,703,665	\$ 5,874,775	\$ 6,080,392	6.55%
Commercial / Industrial	3,284,891	3,441,745	3,441,745	3,544,523	3,544,998	3.00%
Other Operating	58,350	66,370	57,558	58,421	58,421	-11.98%
Investment Earnings	6,655	2,328	10,289	8,834	8,834	279.47%
Payment from BVSWMA, Inc. for Debt Service	406,560	359,135	359,135	363,781	363,781	1.29%
Other Non Operating	12,329	-	-	-	-	N/A
Total Revenues	\$ 9,263,144	\$ 9,576,148	\$ 9,572,392	\$ 9,850,334	\$ 10,056,426	5.02%
EXPENDITURES AND TRANSFERS						
Residential*	\$ 4,427,570	\$ 4,775,548	\$ 4,774,945	\$ 4,732,812	\$ 4,732,812	-0.89%
Commercial*	2,669,889	3,353,049	3,273,496	3,050,530	3,050,530	-9.02%
General & Admin Transfers	747,166	816,960	822,677	862,670	862,670	5.60%
Outside Agency Funding	52,716	51,190	51,190	49,190	49,190	-3.91%
Contingency	-	50,000	-	50,000	50,000	0.00%
Total Operating Expenditures & Transfers	\$ 7,897,341	\$ 9,046,747	\$ 8,922,308	\$ 8,745,202	\$ 8,745,202	-3.33%
NONOPERATING EXPENDITURES/TRANSFERS						
Utility Transfer to General Fund	\$ 722,034	\$ 730,000	\$ 730,000	\$ 735,000	\$ 735,000	0.68%
Transfers In - Street Sweeping	(219,575)	(221,771)	(221,771)	-	-	-100.00%
Debt Service	406,560	359,135	359,135	363,781	363,781	1.29%
Total Non Operating Expenditures	\$ 909,019	\$ 867,364	\$ 867,364	\$ 1,098,781	\$ 1,098,781	26.68%
Total Operating & Non Operating Expenditures	\$ 8,806,360	\$ 9,914,111	\$ 9,789,672	\$ 9,843,983	\$ 9,843,983	-0.71%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 456,784	\$ (337,963)	\$ (217,280)	\$ 6,351	\$ 212,443	
Measurement Focus Increase (Decrease)	\$ (37,582)					
Beginning Working Capital, accrual basis of accounting	\$ 1,238,063	\$ 1,657,265	\$ 1,657,265	\$ 1,439,985	\$ 1,439,985	
Ending Working Capital, accrual basis of accounting	\$ 1,657,265	\$ 1,319,302	\$ 1,439,985	\$ 1,446,336	\$ 1,652,428	

Sanitation Fund - Sources



Sanitation Fund - Uses



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

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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Residential Collection	\$ 4,427,570	\$ 4,775,548	\$ 4,774,945	\$ 4,732,812	\$ 4,732,812	-0.89%
Commercial Collection	2,669,889	3,353,049	3,273,496	3,050,530	3,050,530	-9.02%
TOTAL	\$ 7,097,459	\$ 8,128,597	\$ 8,048,441	\$ 7,783,342	\$ 7,783,342	-4.25%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 2,267,602	\$ 2,306,936	\$ 2,375,087	\$ 2,412,463	\$ 2,412,463	4.57%
Supplies	385,859	585,207	495,322	565,686	565,686	-3.34%
Maintenance	675,747	679,757	679,290	691,317	691,317	1.70%
Purchased Services	3,768,251	4,556,697	4,498,742	4,113,876	4,113,876	-9.72%
TOTAL	\$ 7,097,459	\$ 8,128,597	\$ 8,048,441	\$ 7,783,342	\$ 7,783,342	-4.25%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Residential Collection	24.25	25.50	25.00	25.00	25.00	0.00%
Commercial Collection	11.25	12.50	12.50	12.50	12.50	0.00%
TOTAL	35.50	38.00	37.50	37.50	37.50	0.00%

Northgate Parking Fund

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

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures net change in working capital. The measurement focus adjustment to arrive at Actual 2016 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

FY18 revenue is estimated to be \$1,611,487 which is an increase from the FY17 budget due to an increase in the semester leases of spaces in the parking garage as well as an overall increase in fines. In addition, all parking meters will be replaced in FY18 to ensure consistent collection of revenue throughout the year. Other revenues in this fund include investment earnings and miscellaneous revenue.

Approved FY18 departmental expenditures for the Northgate Parking Fund are \$1,301,608. The approved FY18 expenditures include an SLA to add another District Coordinator position at a recurring cost of \$51,283. There are currently six full-time and two part-time coordinators that handle all facets of the garage operations, including restroom maintenance, managing a community service worker program, and general aesthetics of the district. The staff is on duty or on call 24/7. Due to recent redevelopment in the area which has brought with it increased vehicular and pedestrian traffic, it has become necessary to add another staff position to better serve the district. This new position will also be certified in Code Enforcement to help address the violations occurring in the Northgate District so that the Code Enforcement Officers in Community Services may focus efforts on outlying neighborhoods and businesses.

From FY12 through FY17, the Northgate expenditures were classified as either direct costs of operating the garage or non-parking costs (including janitorial and maintenance functions relating to the garage and promenade area that was handled by Northgate Parking staff). The expenses were classified in this manner in order to determine how much the General Fund would need to transfer to the Northgate Parking Fund to cover these ancillary costs. For FY18, the decision was made that all costs of operation relating to the Northgate District would be funded solely out of the Northgate Parking Fund.

Included in the Northgate Parking Fund is approved budget of \$224,738 for the FY18 debt service payment related to the College Main Parking Garage. From FY01 through FY09, the Debt Service Fund funded all the debt payments related to the Garage while the Northgate Parking Fund reimbursed the Debt Service Fund as its fund balance would reasonably allow. As a result, there is still over \$4.1MM owed to the Debt Service Fund by the Northgate Parking Fund as of the end of FY17 for the total of those payments less the amounts reimbursed thus far. Since the College Main Parking Garage debt will be paid off in FY20 (and the annual payment amount has dramatically decreased from the FY17 amount), the Northgate Parking Fund will be able to allocate more funds to reimburse the Debt Service Fund. To this end, there is \$200,000 approved in the FY18 budget to establish this process.

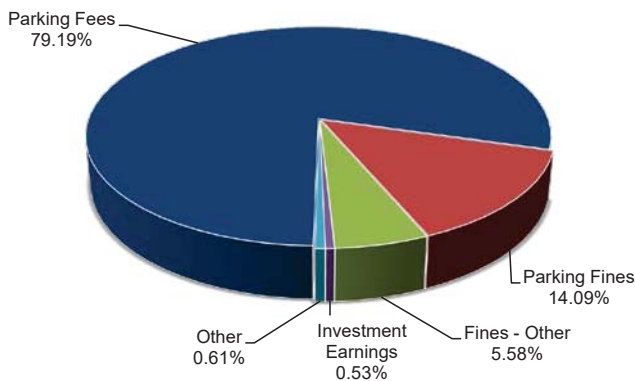
Budget is also included for three projects: a compactor/drain project at \$128,000, new garage equipment and system management at \$350,000, and street meter replacement totaling \$120,000. Total approved Northgate Parking Fund expenditures are \$1,976,363.

Estimated ending working capital is anticipated to decrease 51.2% when compared to FY17 due to increased capital costs planned for FY18 as well as an additional staff member. The FY18 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary policy.

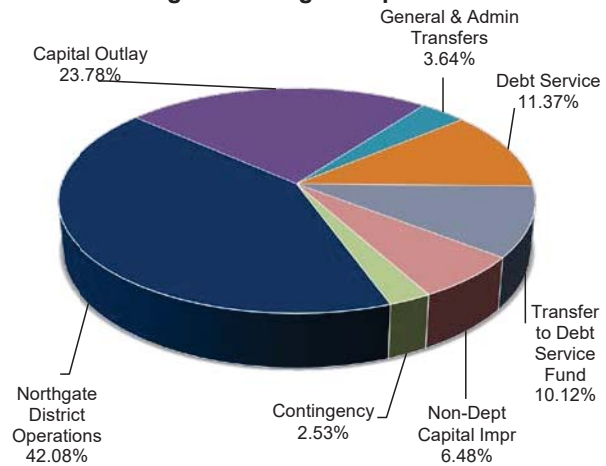
City of College Station Northgate Parking Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Parking Fees	\$ 948,684	\$ 1,138,714	\$ 1,144,091	\$ 1,276,100	\$ 1,276,100	12.07%
Parking Fines	271,189	250,000	234,199	227,000	227,000	-9.20%
Fines - Other	-	-	23,998	90,000	90,000	N/A
Investment Earnings	7,326	4,000	9,120	8,500	8,500	112.50%
Other	15,925	7,650	9,637	9,887	9,887	29.24%
Total Revenues	\$ 1,243,124	\$ 1,400,364	\$ 1,421,045	\$ 1,611,487	\$ 1,611,487	15.08%
EXPENDITURES						
Northgate District Operations	\$ 492,722	\$ 593,360	\$ 536,439	\$ 780,325	\$ 831,608	40.15%
Non Parking Costs	198,199	204,145	204,145	-	-	-100.00%
Non Parking Transfer	(198,199)	(204,145)	(204,145)	-	-	-100.00%
Capital Outlay	477,431	117,000	185,139	470,000	470,000	301.71%
General & Administrative Transfers	77,183	69,753	69,753	72,017	72,017	3.25%
Debt Service	463,925	470,474	470,474	224,738	224,738	-52.23%
Transfer to Debt Service Fund	-	-	-	200,000	200,000	N/A
Non-Dept. Capital Improvements	-	-	-	128,000	128,000	N/A
Contingency	-	50,000	-	50,000	50,000	0.00%
Total Expenditures	\$ 1,511,261	\$ 1,300,587	\$ 1,261,805	\$ 1,925,080	\$ 1,976,363	51.96%
Increase/Decrease in Working Capital	\$ (268,137)	\$ 99,777	\$ 159,240	\$ (313,593)	\$ (364,876)	
Measurement Focus Increase (Decrease)	\$ (12,923)					
Beginning Working Capital	\$ 834,734	\$ 553,674	\$ 553,674	\$ 712,914	\$ 712,914	
Ending Working Capital	\$ 553,674	\$ 653,450	\$ 712,914	\$ 399,321	\$ 348,038	

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



**City of College Station
Northgate Parking Fund
Operations and Maintenance Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Parking	\$ 690,921	\$ 914,505	\$ 938,142	\$ 1,250,325	\$ 1,301,608	42.33%
TOTAL	\$ 690,921	\$ 914,505	\$ 938,142	\$ 1,250,325	\$ 1,301,608	42.33%

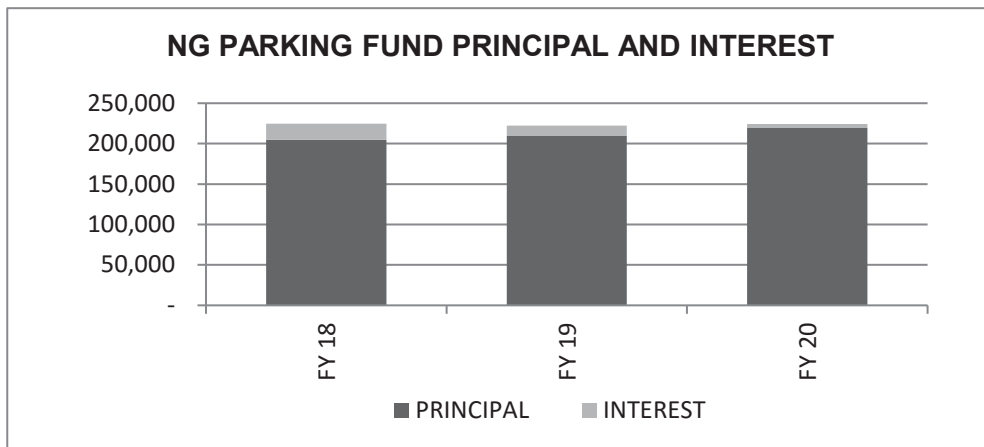
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 346,285	\$ 388,833	\$ 365,711	\$ 394,890	\$ 446,173	14.75%
Supplies	16,886	17,585	16,508	18,376	18,376	4.50%
Maintenance	21,877	58,194	55,140	42,936	42,936	(26.22%)
Purchased Services	305,873	332,893	315,645	324,123	324,123	(2.63%)
General Capital	-	117,000	185,138	470,000	470,000	301.71%
TOTAL	\$ 690,921	\$ 914,505	\$ 938,142	\$ 1,250,325	\$ 1,301,608	42.33%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Parking	8.00	8.00	8.00	8.00	9.00	12.50%
TOTAL	8.00	8.00	8.00	8.00	9.00	12.50%

Service Level Adjustments	One-Time	Recurring	Total
Addition of Northgate District Coordinator	\$ -	\$ 51,283	\$ 51,283
Northgate Parking SLA Total	\$ -	\$ 51,283	\$ 51,283

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
NORTHGATE PARKING FUND SUPPORTED
GOB SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 18	205,000	19,738	224,738	635,000
FY 19	210,000	12,475	222,475	430,000
FY 20	220,000	4,400	224,400	220,000





CITY OF COLLEGE STATION

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Utilities

Capital Improvement Projects Budget

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

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

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY18, CO debt in the amount of \$7,740,000 is projected to be issued for Water capital improvement projects and \$21,400,000 is projected to be issued for Wastewater capital improvement projects. Debt is not projected to be issued for Electric projects in FY18. It is anticipated that working capital will be used for the FY18 capital project expenditures in this Fund.

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

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY18 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The approved budget appropriation for electric capital projects is \$19,476,353. Included is \$2,100,000 for **General Plant projects**. This amount is for general plant upgrades as well as an estimate for costs related to addressing long-term facility programming needs. Funds in the amount of \$1,650,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program and continuation of the program for addressing the worst performing feeders. Funds in the amount of \$5,000,000 are estimated for **Underground System Improvement projects**. These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. Included in this estimate are various underground feeders in the Northgate area, as well as feeder exits for the Graham Road Substation and feeder bores under State Highway 6 and FM 2154. Also included is an underground duct system (no conductor) to coincide with the Lakeway Drive Extension project and funding for the continuation of the padmount transformer rehabilitation program.

A total of \$2,280,000 is included in the budget for **New Service and System Extension projects**. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds in the amount of \$120,000 are included for **Thoroughfare Street Lighting projects**. These funds will be used for replacing and/or upgrading existing lighting facilities and appurtenances due to age, storm damage, or other considerations. A budget of \$4,585,000 is included for **Distribution projects** and \$3,696,000 is included for **Transmission projects**. Significant Transmission/Distribution projects planned for FY18 include the Graham Road Substation, which will include two substation transformers. Also included in Transmission/Distribution projects is the purchase of land for a future substation site needed to serve the BioCorridor area. Other FY18 Transmission/Distribution projects include various SCADA enhancements, a 138 KV transmission switch replacement, transmission pole replacements, and various other minor capital improvements.

Future years' Electric capital projects include an estimate for Advanced Meter Infrastructure (AMI). A feasibility study will be conducted in FY18 to assess the costs, benefits, and payback of an AMI system for the City's Electric and Water systems. This study will include the assessment of additional staffing required to pursue AMI implementation, the communication infrastructure required, and the handling of the data obtained from this system. The results from this study will be presented in order to make a decision as to whether or not to move

forward with implementation. If recommended, it is anticipated that an implementation study will be conducted in FY18 to investigate and determine the metering type, communication infrastructure, and meter data management system that will be required for this system.

The FY18 Approved Budget includes an estimated \$19,150,000 in current revenues that will be transferred from operations to fund Electric capital projects.

Water Capital Projects

In FY18, \$9,819,157 is the new appropriation included for water capital projects. The total expenditures in FY18 for Water capital projects are projected to be \$18,822,175. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY18 projected expenditures exceed the FY18 appropriations as the projected expenditures include appropriations from prior years.

Water Production projects include an FY18 estimated expenditure of \$9,407,774. This includes an estimate for the **purchase of land and/or land rights** for current and future wells. It is anticipated that additional wells will be needed in the future. Other Water Production projects include the construction of **Well #9** and the **Well #9 Collection Line** projects and an estimate for expenditures is included in FY18. Completion of construction is estimated for FY19. The Water Well #9 and Water Well #9 Collection Line projects are being funded with Certificates of Obligation, but the resultant debt service will be paid for using impact fee revenue that is expected to be collected. In FY17, Council implemented an impact fee that will be assessed on new water connections. The purpose of the fee is to generate revenue to fund capital improvement projects that serve or will serve new developments within the City's service area. The impact fee revenue generated by the System-wide water impact fee will be used to fund the debt service of these Well #9 projects.

Also estimated for FY18 is the completion of the **Well Field Collection System Loop** project. This project is for the design, construction, and easement acquisition of a well field collection line along West OSR. This line will provide a redundant well field collection system and will allow flow to be diverted during maintenance and outages in the well field. Also estimated for FY18 are expenditures related to the **Replacement of the Motor Control Centers (MCC) at Wells 1, 2 and 3**. This project includes the demolition and removal of existing MCC foundations and conduits and the replacement with currently supported soft starters.

Other Production projects estimated for FY18 include the **Variable Frequency Drive (VFD) Replacement** project. The VFDs support various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps. This project will replace the drives to meet current standards in order to prevent the loss of operations of critical pieces of equipment. An additional project planned for FY18 is the continuation of the **Rehabilitation of Water Well Pumps and Motors**. The project is for the rehabilitation of seven vertical turbine water well pumps and motors. This project is being phased over several years with a maximum of two rehabs a year. Other Production projects include the **Installation of Security Fencing at Sandy Point Pump Station and at Wells 1, 2 and 3**; the construction of an **Equipment Shed at the Dowling Road Pump Station**; and the **Virtual Server Replacement**.

Funds in the amount of \$5,528,350 are projected to be expended on Water Distribution projects in FY18. This includes \$200,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, an estimate has been included in FY18 for the **Spring Meadows Water Line Improvement** project. This project includes a water line connection between the existing Woodland Hills subdivision and the Spring Meadows Phase II subdivision. By looping the adjacent subdivisions, the City can decrease the amount of service disruptions during a water main break. Also included in the FY18 estimate is the **Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves (PRVs)** project. This project is for the construction of a new three million gallon elevated storage tank near the intersection of Rock Prairie Road and State Highway 6. This project is necessary to meet Texas Commission on Environmental Quality (TCEQ) requirements, to decrease demand on the existing Greens Prairie Tower, and to decrease excessive pressure to customers east of State Highway 6. The **Lakeway Waterline Extension** project is also included in FY18. This project is for the construction of an approximately 5,600 linear foot of 12-inch diameter water distribution system line along the potential projection of Lakeway Drive. In addition, the **FM 2818/FM 60 Transmission Line Relocation** project is expected to be completed in FY18. TXDOT is reconfiguring the intersection of FM 2818 and FM 60 into a diverging diamond interchange and this transmission line must be relocated as it is in conflict with the approved storm drainage plans. An estimate has also been included for **Miscellaneous Water Rehabilitation** projects that may arise throughout the fiscal year.

Several projects have been included in the FY18 budget for the extension of water lines along State Highway 6. The first is the **State Highway 6 Waterline Phase I (State Highway 40 to Venture)**, the second is the **State Highway 6 Waterline Phase II (Creagor Line to State Highway 40)** and the third is the **State Highway 6 Waterline Phase III (Creagor Lane to State Highway 40)**. These lines are needed to help address increased demand and are needed to support the City's future second pressure plane. The State Highway 6 Water Line projects are being funded with Certificates of Obligation, but a portion of the resultant debt service will be paid for using impact fee revenue that is expected to be collected.

Rehabilitation projects included in the FY18 Approved Budget include the **Eastgate Rehabilitation** project. Construction is expected to be completed in FY18. This project includes the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials. The project also includes some repair of existing aging streets in the respective project area. Another significant rehabilitation project included in the FY18 budget is the **Woodson Village Water Line Rehabilitation** project. This project is for the rehabilitation of water and sewer lines in the Southgate area, in the vicinity of Haines Drive, Glade Street, Dexter Drive, and Timm Drive. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines.

Other utility rehabilitation projects included in the FY18 estimated expenditures are the **Francis Drive Water Line Rehabilitation** project and the **Southside Safety Improvements - Park Place/Holik/Anna Water Line Rehabilitation** project. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Contingency in the amount of \$150,000 has been included in the FY18 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

The FY18 budget includes an estimated \$1,700,000 in current revenues that will be transferred from operations to fund Water capital projects. In addition, the FY18 budget includes an estimated debt issue in the amount of \$7,740,000 for Water capital projects.

Wastewater Capital Projects

In FY18, \$58,519,868 is the new appropriation included for wastewater capital projects. The total expenditures in FY18 for Wastewater capital projects are projected to be \$27,149,632. A significant portion of the FY18 appropriation is related to the Lick Creek Wastewater Treatment Plant Expansion project. It is anticipated that the construction contract will be awarded in late FY18 and therefore the budget to support the contract must be appropriated. The actual expenditures for the construction are expected to take place from FY18-FY20. The appropriations for capital projects carry forward into subsequent fiscal years.

Wastewater Collection projects include \$200,000 for **Oversize Participation (OP)**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. Also included in the FY17 estimate is the **East Side FM 158 Sewer** project. As part of the Sanitary Sewer Certificate of Convenience and Necessity (CCN) swap with the City of Bryan associated with the BioCorridor infrastructure project, the East Side Sewer Project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area. The City of Bryan will reimburse the City of College Station for a portion of the cost of this project, in accordance with an Interlocal Agreement. An estimate has been included in FY18 for the construction of the **Lick Creek Parallel Trunk Line** project. This project is for the construction of a parallel or replacement trunk line from State Highway 40 to the Lick Creek Wastewater Treatment Plant. Construction is estimated for FY18 and FY19. In addition, an estimate is included in FY18 for the **Bee Creek Parallel Trunkline** project. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the third phase progressing in FY18.

Also included in FY18 is the **Replacement of the Carters Creek Screw Lift Pumps**. It is anticipated that two pumps will be replaced in FY18. The design for the **Carters Creek Diversion Lift Station and Force Main** project is projected to start in FY18 as well. This project is for the design and construction of a 4 million gallon a day (MGD) lift station (average day) at the existing CCWWTP along with a 24-inch forced main. This lift station

will convey flow from CCWWTP sewershed to the Lick Creek sewershed and will allow the existing CCWWTP to remain at a 9.5 MGD permitted capacity.

Other Wastewater Collection projects scheduled for FY18 include **Phases I, II and III of the Northeast Sewer Trunkline**. The Northeast Sewer Trunkline currently serves areas West of State Highway 6 including Northgate, Hensel Park, Chimney Hill and the Gateway development. This trunkline also serves areas East of State Highway 6 spanning from FM 60 south to Carters Creek Wastewater Treatment Plant. Much of the existing trunkline was constructed in 1973 and spans along Carters Creek from Cooner Street to the Carters Creek Wastewater Treatment Plant. Phase I of the project will replace the existing line with a larger diameter line from State Highway 30 to the Horse Haven Subdivision and will increase capacity while also relocating the approved line further away from the wandering creek bank. Phase II of the project will replace the existing line with a larger diameter line, from the Horse Haven Subdivision to the Carters Creek Wastewater Treatment Plant. Phase III of this project will replace the existing line with a larger diameter line from State Highway 6 to State Highway 30 and will increase capacity while also relocating the approved line further away from the creek bank. The trunkline replacement and relocation is necessary to proactively prevent surcharge events and emergency failures caused by erosion. It is anticipated that approximately \$1.5 million of the expenditures for phase I will be funded with Community Development Block Grant funds.

Also included in the FY18 estimate for Wastewater Collection projects is **Phase I of the Medical District Interceptor** project. The project is expected to be built in three phases with the interceptor providing gravity service to the medical district bounded by State Highway 6, Rock Prairie Road, and W.D. Fitch Parkway. Once complete, the Rock Prairie lift station and Lift Stations #2 and #3 will be decommissioned. Phase I of the project will extend from W.D. Fitch Parkway to the future connection point of the CCWWTP diversion lift station. The **Southwood Valley Trunkline** project is another Collection project that is scheduled for construction in FY18. This trunkline currently serves areas north of Rock Prairie Road and south of FM 2818. This project phase will replace the existing line with a larger diameter pipe in order to increase capacity while also relocating the line further away from the creek bank. Replacement and relocation of the trunkline is necessary to prevent surcharge events and emergency failures caused by erosion.

Rehabilitation projects included in the FY18 Approved Budget include the **Eastgate Rehabilitation** project. Construction is expected to be completed in FY18. This project will involve the replacement of water and sewer lines in the area bounded by Lincoln Avenue to the north, Walton Drive to the east, Francis Drive to the south, and Texas Avenue to the west. The sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials, shallow lines, and poor access to mains located near back lot lines. The project also includes some street repair of existing aging streets in the respective project area. Other utility rehabilitation projects included in the FY18 estimated expenditures are **the Francis Drive Sewer Line Rehabilitation** project and the **Southside Safety Improvements - Park Place/Holik/Anna Sewer Line Rehabilitation** project. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Another significant rehabilitation project on which construction is expected to begin in FY18 is the **Woodson Village Sewer Line Rehabilitation** project. This project is for the rehabilitation of water and sewer lines in the Southgate area, in the vicinity of Haines Drive, Glade Street, Dexter Drive, and Timm Drive. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines, shallow lines and poor access.

Funds in the amount of \$5,374,797 have been estimated in FY18 for Treatment and Disposal projects. Included in this amount is an estimate for the design of the **Centrifuge Improvements at the Carters Creek Wastewater Treatment Plant (CCWWTP)**. This project is for improvements to the existing Carters Creek Wastewater Treatment Plant sludge dewatering system. These improvements are designed to ensure the critical plant process of dewatering sludge is completed as needed, thereby minimizing Plant odors. Another FY18 Treatment and Disposal project is the **Lick Creek Generator Replacement**. This project is for the replacement and upgrade of the existing Lick Creek Wastewater Treatment Plant (LCWWTP) emergency power generator, which is nearing the end of its service life. The new generator will provide additional power so that more of the routine Plant processes can be completed while under generator power. The larger generator capacity will also provide operational redundancy and accommodate planned Plant Expansion. The installation should be completed in FY18. Also estimated in FY18 is the **Installation of a Headworks Catwalk at the CCWWTP**. The catwalk will facilitate easier and safer cleaning of the number two grit channel of the headworks facility.

Other Treatment and Disposal projects planned for FY18 include the **CCWWTP Fueling Station**. This project is for the replacement of the existing above ground fuel tanks at CCWWTP.

A significant project moving forward in FY18 include the **Lick Creek Expansion** project. The total current budget for the Lick Creek Expansion project is \$36,525,000. The project is currently under design and the construction contract is expected to be awarded in late FY18. The results of the 2016 Wastewater Master plan indicate that a 3 MGD expansion will be required to meet the TCEQ permit requirements as development continues to occur within the LCWWTP sewershed over the next five years. This project will increase the capacity of the LCWWTP from two million gallons per day to five million gallons per day while adding phosphorus removal capabilities to the plant. The project will be funded with Certificates of Obligation, but the resultant debt service will be paid for using impact fee revenue that is expected to be collected. In FY17, Council implemented an impact fee that will be assessed on new sewer connections. The purpose of the fee is to generate revenue to fund capital improvement projects that serve or will serve new developments within the City's service area. The impact fee revenue generated by the City-wide wastewater impact fee will be used to fund the debt service of the Lick Creek Expansion project.

Other Collection Plant projects included in the FY18 CIP include the **Clarifier 3A Rehabilitation** project and the **Carters Creek Blower Building #2 Replacement** project. Both of these projects are for the rehabilitation of infrastructure that is critical to the CCWWTP.

A number of General Plant projects are included in the FY18 Approved Budget. These include **SCADA at the New Lift Stations**. This project was created to fund the integration of new lift stations to the SCADA system. Also included is the **Carters Creek Electrical Improvements** project. This project is for the replacement of the Motor Control Centers (MCCs) for Plants 2 and 3. Other projects for which estimates are included in the FY18 budget include the design of an **Equipment Shed at CCWWTP** and the design of a project to **Repurpose Buildings at the CCWWTP**. In 2012, the construction of the new wastewater laboratory was completed. This project will renovate the old laboratory facility into a full service maintenance building and will include an expansion of the employee locker rooms. In addition, a project has been included for some **Drainage Improvements at the CCWWTP**.

Two projects related to land acquisition have also been included in the FY18 budget. These projects are intended for the **purchase of land to serve as buffers** around the treatment plants.

Also included in the FY18 CIP is \$150,000 for **Miscellaneous Wastewater Rehabilitation** projects that may arise throughout the fiscal year. Contingency in the amount of \$150,000 has also been included for use on unanticipated projects as well as to offset project overruns.

The FY18 budget includes an estimated \$4,875,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. In addition, the FY18 budget includes an estimated debt issue in the amount of \$21,400,000 for Wastewater capital projects.

ADDITIONAL O&M COSTS

The City of College Station strives to provide superior electric, water, and wastewater services to its citizens. Part of this effort includes investment in the capital that makes up the infrastructure. These investments take place in the form of capital improvement projects. Some of these improvements require additional operating and maintenance (O&M) costs. These costs are identified and ultimately become part of the cost of providing these utility services. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project.

Departments are expected to consider the impact of current and planned capital improvement projects on O&M budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Budget and Financial Reporting division in financial forecasting. No additional budget was included in the FY18 Approved Budget for O&M costs related to recently completed Utility capital projects. The minimal amount estimated to be needed in FY18 for projects that are coming on-line can be accommodated in the existing budget. Projections for O&M are included in the financial forecasts for projects that are expected to be completed in the next 5 years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the utility capital projects. The departments will continue to evaluate current operations before increases in budget will be approved.

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2021-2022**

	FY15-16 ACTUAL	FY16-17 REVISED BUDGET	FY16-17 ESTIMATE
BEGINNING FUND BALANCE:	\$ 1,167,118	\$ 787,099	\$ 787,099
CERTIFICATES OF OBLIGATION	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	1,058	1,000	1,000
INTERGOVERNMENTAL TRANSFERS	-	-	-
INTRAGOVERNMENTAL TRANSFERS	<u>11,550,000</u>	<u>16,600,000</u>	<u>14,600,000</u>
 SUBTOTAL ADDITIONAL RESOURCES	 <u>\$ 11,551,058</u>	 <u>\$ 16,601,000</u>	 <u>\$ 14,601,000</u>
 TOTAL RESOURCES AVAILABLE	 <u>\$ 12,718,176</u>	 <u>\$ 17,388,099</u>	 <u>\$ 15,388,099</u>
 CAPITAL PROJECTS:			
GENERAL PLANT	112,332	2,050,000	248,341
OVERHEAD SYSTEM IMPROV.	571,610	1,500,000	1,456,862
UNDERGROUND SYSTEM IMPROV.	1,608,619	3,100,000	3,359,702
NEW SERVICES & SYSTEM EXT.	2,464,972	2,280,000	2,025,011
RES. STREET LIGHTING	-	-	-
THOR. STREET LIGHTING	288,879	3,190,000	2,727,648
DISTRIBUTION	2,107,414	1,385,000	2,613,852
TRANSMISSION	4,956,304	3,230,000	2,404,420
 GENERAL AND ADMINISTRATIVE	 33,597	 32,100	 32,100
DEBT ISSUANCE COST/OTHER	(335)	-	-
TOTAL EXPENDITURES	<u>\$ 12,143,392</u>	<u>\$ 16,767,100</u>	<u>\$ 14,867,936</u>
 MEASUREMENT FOCUS INCREASE (DECREASE)	 \$ 212,315		
 ENDING FUND BALANCE:	 <u>\$ 787,099</u>	 <u>\$ 620,999</u>	 <u>\$ 520,163</u>

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2021-2022**

FY17-18 APPROVED BUDGET	PROJECTED FY18-19	PROJECTED FY19-20	PROJECTED FY20-21	PROJECTED FY21-22
\$ 520,163	\$ 203,810	\$ 347,496	\$ 184,381	\$ 311,823
-	6,200,000	1,000,000	1,000,000	-
10,000	5,000	5,000	5,000	5,000
-	-	-	-	-
<u>19,150,000</u>	<u>9,775,000</u>	<u>9,775,000</u>	<u>8,750,000</u>	<u>9,835,000</u>
<u>\$ 19,160,000</u>	<u>\$ 15,980,000</u>	<u>\$ 10,780,000</u>	<u>\$ 9,755,000</u>	<u>\$ 9,840,000</u>
<u>\$ 19,680,163</u>	<u>\$ 16,183,810</u>	<u>\$ 11,127,496</u>	<u>\$ 9,939,381</u>	<u>\$ 10,151,823</u>
2,100,000	175,000	2,175,000	1,175,000	700,000
1,650,000	1,700,000	1,650,000	1,600,000	1,650,000
5,000,000	1,600,000	1,700,000	1,850,000	2,050,000
2,280,000	11,305,000	2,375,000	2,375,000	2,375,000
-	-	-	-	-
120,000	100,000	100,000	100,000	100,000
4,585,000	525,000	1,830,000	1,580,000	1,435,000
3,696,000	366,000	1,062,000	895,000	1,650,000
45,353	46,714	48,115	49,558	51,045
-	18,600	3,000	3,000	-
<u>\$ 19,476,353</u>	<u>\$ 15,836,314</u>	<u>\$ 10,943,115</u>	<u>\$ 9,627,558</u>	<u>\$ 10,011,045</u>
<u>\$ 203,810</u>	<u>\$ 347,496</u>	<u>\$ 184,381</u>	<u>\$ 311,823</u>	<u>\$ 140,778</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

				BUDGET APPROPRIATIONS		
		FY18				
PROJECT	APPROVED	APPROPRIATIONS	REVISED	APPROVED		
NUMBER	BUDGET	THROUGH FY16	FY16 - 17	FY17 - 18		
			APPROPRIATIONS	APPROPRIATIONS		
BEGINNING FUND BALANCE:			\$ 7,180,313	\$ 9,466,013		
ADDITIONAL RESOURCES:						
CERTIFICATES OF OBLIGATION			\$ 11,400,000	\$ 7,740,000		
INTEREST ON INVESTMENTS			5,000	35,000		
TRANSFERS FROM OPERATIONS			1,850,000	1,700,000		
OTHER			-	-		
SUBTOTAL ADDITIONAL RESOURCES			\$ 13,255,000	\$ 9,475,000		
TOTAL RESOURCES AVAILABLE			\$ 20,435,313	\$ 18,941,013		
PRODUCTION PROJECTS						
SOURCE AND SUPPLY PLANT - WSWOC						
IF	LAND ACQUISITION - WELLS	WA0377324	6,550,024	6,345,917	-	204,107
IF	WELL #9	WF1762004	4,940,000	3,945,000	1,283,000	-
IF	WELL #9 COLLECTION LINE	WF1771590	1,890,000	1,976,000	1,361,000	-
	WELL FIELD COLLECTION SYSTEM LOOP	WF1656029	856,000	1,073,100	6,900	-
WATER PUMPING AND TREATMENT PLANT - WPWOC						
	VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,225,000	1,360,000	-	-
	REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	1,316,000	280,000	320,000	413,000
	GREENS PRAIRIE WATER TANK REHAB	TBD	1,500,000	-	-	-
WATER GENERAL PLANT - WGWOC						
	WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,300,000	195,000	-	1,105,000
	UTILITY SERVICE CENTER RENOVATIONS	WF1441516	1,861,720	37,500	-	-
	IMPROVED SECURITY FENCING AT SPPS	WA1957434	577,500	-	577,500	-
	DOWLING ROAD EQUIPMENT SHED	WA1957439	706,250	-	-	706,250
	IMPROVED SECURITY FENCING AT WELLS 1, 2 & 3	WA1800002	184,250	-	-	184,250
	VIRTUAL SERVER REPLACEMENT	WA1800003	196,080	-	-	196,080
CLOSED PROJECTS						
SUBTOTAL			\$ 3,548,400	\$ 2,808,687		
DISTRIBUTION PROJECTS						
TRANSMISSION AND DISTRIBUTION PLANT - WTWOC						
	OVERSIZED PARTICIPATION	WA1700000	200,000	-	113,744	200,000
	SUMMIT CROSSING OP	WA2004556	32,862	-	32,862	-
	CASTLEGATE II, SECTION 207	WA1881135	11,301	11,301	-	-
	CASTLEGATE II, SECTION 208	WA1880619	13,950	16,618	-	-
	CASTLEGATE II, SECTION 209	WA1925872	44,865	44,865	-	-
	THE CROSSING AT LICK CREEK PH I & II OP	WA1881145	32,174	32,174	-	-
	THE CROSSING AT LICK CREEK PH III OP	WA1700002	13,394	-	13,394	-
	SPRING MEADOWS WATER LINE IMP	WA1800004	253,000	-	-	253,000

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 3,427,890	\$ 7,180,313	\$ 9,466,013	\$ 118,838	\$ 33,401	\$ 26,139	\$ 45,190	\$ 33,882
	\$ 7,900,000	\$ 8,420,000	\$ 7,740,000	\$ 13,170,000	\$ 6,185,000	\$ 10,175,000	\$ 6,000,000	\$ -
	14,036	60,000	35,000	2,500	2,500	2,500	2,500	2,500
	-	-	1,700,000	850,000	1,465,000	1,425,000	2,000,000	425,000
	1,750	-	-	-	-	-	-	-
	<u>\$ 7,915,786</u>	<u>\$ 8,480,000</u>	<u>\$ 9,475,000</u>	<u>\$ 14,022,500</u>	<u>\$ 7,652,500</u>	<u>\$ 11,602,500</u>	<u>\$ 8,002,500</u>	<u>\$ 427,500</u>
	<u>\$ 11,343,676</u>	<u>\$ 15,660,313</u>	<u>\$ 18,941,013</u>	<u>\$ 14,141,338</u>	<u>\$ 7,685,901</u>	<u>\$ 11,628,639</u>	<u>\$ 8,047,690</u>	<u>\$ 461,382</u>
	4,950,024	-	-	1,600,000	-	-	-	-
	478	285,075	542,596	2,635,651	1,476,200	-	-	-
	163	197,995	43,208	1,314,750	333,884	-	-	-
	109,975	25,793	693,209	27,023	-	-	-	-
	122,180	550	742,000	360,270	-	-	-	-
	-	153,687	253,313	606,000	303,000	-	-	-
	-	-	-	-	200,000	1,300,000	-	-
	-	393	99,607	1,200,000	-	-	-	-
	-	-	-	-	64,689	1,078,905	571,250	146,876
	-	-	-	577,500	-	-	-	-
	-	-	-	706,250	-	-	-	-
	-	-	-	184,250	-	-	-	-
	-	-	-	196,080	-	-	-	-
	2,719,932	2,066,885	227,540					
	<u>\$ 7,902,751</u>	<u>\$ 2,730,377</u>	<u>\$ 2,601,473</u>	<u>\$ 9,407,774</u>	<u>\$ 2,377,773</u>	<u>\$ 2,378,905</u>	<u>\$ 571,250</u>	<u>\$ 146,876</u>
	2,078	116,277	13,744	200,000	100,000	100,000	100,000	100,000
	-	-	32,862	-	-	-	-	-
	-	-	11,301	-	-	-	-	-
	-	13,950	-	-	-	-	-	-
	-	-	44,865	-	-	-	-	-
	-	-	32,174	-	-	-	-	-
	-	-	13,394	-	-	-	-	-
	-	-	-	253,000	-	-	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

			BUDGET APPROPRIATIONS			
	PROJECT NUMBER	FY18 APPROVED BUDGET	APPROPRIATIONS THROUGH FY16	REVISED FY16 - 17 APPROPRIATIONS	APPROVED FY17 - 18 APPROPRIATIONS	
	SWEETWATER FOREST WATER LINE EXTENSION	WA1869585	150,000	135,000	15,000	-
IF	RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	8,756,000	-	-	1,400,000
IF	SH6 WATER LINE PH I (SH40 TO VENTURE DR)	WA1869602	700,000	335,000	890,000	-
IF	SH6 WATER LINE PH II (CREAGOR LANE TO SH40)	WA1869603	900,000	350,000	950,000	-
IF	SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	2,770,000	-	635,000	2,135,000
	LAKEWAY WATER LINE	WA1869604	1,045,000	1,005,000	40,000	-
	DRPS TO WELLBORN RD WATER LINE REHAB	TBD	6,340,000	-	-	-
	30" TRANSMISSION LINE RELOCATE - 2818/FM60	WA1965140	608,500	-	608,500	-
IF	SH40 WATER LINE - GRAHAM to BARRON	TBD	2,639,949	-	-	-
IF	SH40 WATER LINE - SONOMA to VICTORIA	TBD	781,236	-	-	-
	JONES BUTLER WATER LINE REHAB	TBD	4,231,912	-	-	-
	MARION PUGH WATER LINE REHAB	TBD	3,791,749	-	-	-
	MISCELLANEOUS REHABILITATION	MISC	125,000	-	100,000	125,000
	CLOSED PROJECTS				148,336	
	SUBTOTAL			\$ 3,546,836	\$ 4,113,000	
REHABILITATION PROJECTS: WTWOC						
	EASTGATE REHAB	WF1656023	2,395,000	2,395,000	-	-
	COLLEGE HEIGHTS REHABILITATION	TBD	2,335,000	-	-	-
	McCULLOCH UTILITY REHABILITATION	TBD	2,822,000	-	-	-
	WOODSON VILLAGE REHAB	WA1957431	2,736,000	-	619,000	2,117,000
	FRANCIS DR REHAB PH I	WF1749347	300,000	400,000	-	-
	FRANCIS DR REHAB PH II	WF1749356	200,000	130,000	35,000	35,000
	PARK PLACE/HOLIK/ANNA UTILITY REHAB	WA1945844	395,000	50,000	345,000	-
	CLOSED PROJECTS				69,783	
	SUBTOTAL			\$ 1,068,783	\$ 2,152,000	
	CAPITAL PROJECTS CONTINGENCY	WA1700001			19,381	150,000
	NEW WATER SERVICES	Various			150,000	150,000
	METER REPLACEMENT PROGRAM	Various			250,000	300,000
	CAPITAL PROJECTS SUBTOTAL			\$ 8,583,400	\$ 9,673,687	
	GENERAL AND ADMINISTRATIVE			90,240		106,770
	DEBT ISSUANCE COST			60,000		38,700
	TOTAL EXPENDITURES			\$ 8,733,640	\$ 9,819,157	
	MEASUREMENT FOCUS INCREASE (DECREASE)					
	ENDING FUND BALANCE:			\$ 11,701,673	\$ 9,121,856	

IF Impact Fee Eligible Capital Project

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
-	-	-	-	150,000	-	-	-	-
-	-	-	1,150,000	7,606,000	-	-	-	-
-	42,799	45,551	362,650	249,000	-	-	-	-
-	36,692	43,283	820,025	-	-	-	-	-
-	-	92,925	1,820,675	856,400	-	-	-	-
-	-	345,000	700,000	-	-	-	-	-
-	-	-	-	-	-	1,085,811	5,254,189	-
-	-	553,000	55,500	-	-	-	-	-
-	-	-	-	-	639,200	2,000,749	-	-
-	-	-	-	-	253,500	527,736	-	-
-	-	-	-	-	780,000	3,451,912	-	-
-	-	-	-	-	670,000	3,121,749	-	-
201,503	112,396	115,000	125,000	-	-	-	-	-
1,809,055	94,070	380,921	41,500	-	-	-	-	-
<u>\$ 2,012,636</u>	<u>\$ 416,184</u>	<u>\$ 1,724,020</u>	<u>\$ 5,528,350</u>	<u>\$ 8,961,400</u>	<u>\$ 2,442,700</u>	<u>\$ 10,287,957</u>	<u>\$ 5,354,189</u>	<u>\$ -</u>
121,790	102,775	522,136	1,648,299	-	-	-	-	-
-	-	-	-	-	-	263,362	2,071,638	-
-	-	-	-	423,684	2,398,316	-	-	-
-	-	140,500	876,108	1,719,392	-	-	-	-
1,018	42,240	52,468	204,274	-	-	-	-	-
-	7,340	1,760	190,900	-	-	-	-	-
-	-	22,000	221,000	152,000	-	-	-	-
492,042	341,906	510,322	-	-	-	-	-	-
<u>\$ 614,850</u>	<u>\$ 494,261</u>	<u>\$ 1,249,186</u>	<u>\$ 3,140,581</u>	<u>\$ 2,295,076</u>	<u>\$ 2,398,316</u>	<u>\$ 263,362</u>	<u>\$ 2,071,638</u>	<u>\$ -</u>
220,452	-	19,381	150,000	150,000	150,000	150,000	150,000	150,000
502,804	155,850	150,000	150,000	-	-	-	-	-
-	396,895	300,000	300,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 10,530,237</u>	<u>\$ 4,193,567</u>	<u>\$ 6,044,060</u>	<u>\$ 18,676,705</u>	<u>\$ 13,934,249</u>	<u>\$ 7,519,921</u>	<u>\$ 11,422,569</u>	<u>\$ 7,872,703</u>	<u>\$ 300,000</u>
-	88,010	90,240	106,770	107,838	108,916	110,005	111,105	112,216
-	-	60,000	38,700	65,850	30,925	50,875	30,000	-
<u>\$ 4,281,577</u>	<u>\$ 6,194,300</u>	<u>\$ 18,822,175</u>	<u>\$ 14,107,937</u>	<u>\$ 7,659,762</u>	<u>\$ 11,583,449</u>	<u>\$ 8,013,808</u>	<u>\$ 412,216</u>	<u>\$ -</u>
\$ 118,214	-	-	-	-	-	-	-	-
<u>\$ 7,180,313</u>	<u>\$ 9,466,013</u>	<u>\$ 118,838</u>	<u>\$ 33,401</u>	<u>\$ 26,139</u>	<u>\$ 45,190</u>	<u>\$ 33,882</u>	<u>\$ 49,165</u>	<u>\$ -</u>

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

BUDGET APPROPRIATIONS

PROJECT NUMBER	FY18	APPROPRIATIONS THROUGH FY16	REVISED	APPROVED
	APPROVED BUDGET		FY16-17 APPROPRIATIONS	FY17-18 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 9,266,907	\$ 7,428,111
ADDITIONAL RESOURCES:				
CERTIFICATES OF OBLIGATION			\$ 3,275,000	\$ 21,400,000
INTEREST ON INVESTMENTS			25,000	40,000
TRANSFERS FROM OPERATIONS			7,000,000	4,875,000
INTERGOVERNMENTAL			-	-
OTHER			1,697,306	750,000
SUBTOTAL ADDITIONAL RESOURCES			\$ 11,997,306	\$ 27,065,000
TOTAL RESOURCES AVAILABLE			\$ 21,264,213	\$ 34,493,111

COLLECTION PROJECTS

COLLECTION PLANT - SCWOC

OVERSIZE PARTICIPATION	WW1700000	100,000	-	78,741	100,000
PETTERAK OFFSITE SEWER EXT OP	WW1982465	94,405	-	94,405	-
NAGLE HOUSING OFFSITE SEWER OP	WW1984410	26,854	-	26,854	-
EAST SIDE FM 158 SEWER LINE	WF1382208	1,575,000	1,632,000	540,845	-
CARTERS CREEK SCREW LIFT REPL	WW1952451	1,181,000	-	625,000	556,000
IF CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	15,030,000	-	-	3,250,000
IF LICK CREEK PARALLEL TRUNK LINE	WW1877335	13,290,000	1,820,241	-	11,469,759
IF BEE CREEK PARALLEL TRUNK LINE	WF1369909	12,855,000	12,458,611	-	396,389
IF NORTHEAST SEWER TRUNKLINE PH I	WW1895942	2,460,000	600,000	2,902,000	-
IF NORTHEAST SEWER TRUNKLINE PH II	WW1957471	2,840,000	-	521,950	2,318,050
IF NORTHEAST SEWER TRUNKLINE PH III	WW1700002	6,035,000	-	65,775	1,190,000
IF NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	3,810,000	-	65,775	-
IF MEDICAL DISTRICT INTERCEPTOR PH I	WW1800001	2,330,000	-	-	2,330,000
IF MEDICAL DISTRICT INTERCEPTOR PH II	TBD	2,600,000	-	-	-
IF MEDICAL DISTRICT INTERCEPTOR PH III	TBD	1,180,000	-	-	-
IF SOUTHWOOD VALLEY TRUNKLINE PH I	WW1997793	1,450,000	-	-	1,450,000
IF SOUTHWOOD VALLEY TRUNKLINE PH II	TBD	1,851,000	-	-	-
IF ALUM CREEK SEWER TRUNKLINE	TBD	9,926,000	-	-	-
CLOSED PROJECTS			-	-	-
SUBTOTAL			\$ 4,921,345	\$ 23,060,198	

REHABILITATION PROJECTS

EASTGATE REHAB	WF1656024	2,806,000	2,806,000	-	-
COLLEGE HEIGHTS REHAB	TBD	1,388,000	-	-	-
FRANCIS DR REHAB PH I	WF1749349	357,000	210,000	85,000	62,000
FRANCIS DR REHAB PH II	WF1749355	40,000	54,920	-	-
PARK PLACE/HOLIK/ANNA UTILITY REHAB	WW1945843	336,000	50,000	286,000	-
WOODSON VILLAGE REHAB	WW1957430	3,875,000	-	619,100	3,255,900
McCULLOCH UTILITY REHAB	TBD	3,770,000	-	-	-
EISENHOWER REHAB - SEWER LINE REHAB	TBD	107,500	-	-	-
CLOSED PROJECTS			-	-	-
SUBTOTAL			\$ 990,100	\$ 3,317,900	

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 10,616,105	\$ 9,266,907	\$ 7,428,111	\$ 7,343,479	\$ 79,281	\$ 47,290	\$ 46,158	\$ 30,344
	\$ -	\$ 5,000,000	\$ 21,400,000	\$ 28,800,000	\$ 29,675,000	\$ 14,400,000	\$ 1,600,000	\$ 5,600,000
	58,148	80,000	40,000	10,000	5,000	5,000	5,000	5,000
	-	4,000,000	4,875,000	10,025,000	3,875,000	2,150,000	2,375,000	1,150,000
	-	-	-	-	-	-	-	-
	298	1,697,306	750,000	-	-	-	-	-
	\$ 58,446	\$ 10,777,306	\$ 27,065,000	\$ 38,835,000	\$ 33,555,000	\$ 16,555,000	\$ 3,980,000	\$ 6,755,000
	\$ 10,674,551	\$ 20,044,213	\$ 34,493,111	\$ 46,178,479	\$ 33,634,281	\$ 16,602,290	\$ 4,026,158	\$ 6,785,344
	-	78,741	100,000	100,000	100,000	100,000	100,000	-
	-	94,405	-	-	-	-	-	-
	-	26,854	-	-	-	-	-	-
	73,845	109	1,501,046	-	-	-	-	-
	-	580,400	600,600	-	-	-	-	-
	-	-	1,000,000	1,460,000	6,407,920	6,162,080	-	-
	-	102,733	1,008,533	3,799,938	8,378,796	-	-	-
	3,600,939	51,368	3,719,000	1,160,851	1,546,842	2,776,000	-	-
	-	18,899	1,346,500	1,094,601	-	-	-	-
	-	11,775	107,500	1,296,000	1,424,725	-	-	-
	-	11,775	54,000	856,000	2,690,000	2,423,225	-	-
	-	11,775	54,000	-	660,000	2,000,000	1,084,225	-
	-	-	200,000	2,130,000	-	-	-	-
	-	-	-	-	612,603	1,987,397	-	-
	-	-	-	-	262,565	917,435	-	-
	-	145,000	1,305,000	-	-	-	-	-
	-	-	-	-	-	301,000	1,550,000	-
	-	-	-	-	-	-	-	2,344,651
	-	460	200,000	-	-	-	-	-
	\$ 3,674,784	\$ 208,894	\$ 7,614,933	\$ 14,844,036	\$ 16,260,363	\$ 14,582,313	\$ 10,552,137	\$ 1,650,000
	\$ 121,790	\$ 98,762	\$ 509,342	\$ 2,076,106	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	263,740	1,124,260	-
	-	13,840	102,106	241,054	-	-	-	-
	-	5,860	1,440	32,700	-	-	-	-
	-	-	22,000	197,000	117,000	-	-	-
	-	-	244,500	889,100	2,741,400	-	-	-
	-	-	-	423,684	3,346,316	-	-	-
	-	-	-	-	-	-	20,000	87,500
	-	560,483	414,201	-	-	-	-	-
	\$ 121,790	\$ 678,945	\$ 1,293,589	\$ 3,435,960	\$ 3,282,084	\$ 3,346,316	\$ 263,740	\$ 1,144,260
								\$ 87,500

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

BUDGET APPROPRIATIONS

PROJECT NUMBER	FY18 APPROVED BUDGET	APPROPRIATIONS THROUGH FY16	REVISED	APPROVED
			FY16-17 APPROPRIATIONS	FY17-18 APPROPRIATIONS
TREATMENT & DISPOSAL PROJECTS				
<i>SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC</i>				
CC CENTRIFUGE IMPROVEMENTS	WF1771887	2,425,000	1,845,000	-
LIFT STATION FORCE MAIN REHAB	TBD	72,000	-	-
LICK CREEK GENERATOR REPLACEMENT	WF1761997	1,490,000	796,000	569,000
CARTERS CREEK HEADWORKS CATWALK	WF1762000	118,500	105,000	13,500
CARTERS CREEK FUELING STATION	WW1869610	150,000	150,000	-
IF HENSEL PARK LIFT STATION IMPROVEMENTS	TBD	5,555,000	-	-
IF LC CAPACITY EXPANSION & NUTRIENT REMOVAL	WW1945495	36,525,000	-	6,100,000
CCWWTP CLARIFIER 3A REHAB	WW2026392	600,000	-	100,000
CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,762,550	-	-
CARTER CREEK BLOWER BLDG #3 REPL	TBD	1,762,867	-	-
CCWWTP EFFLUENT CLOTH FILTRATION SYS	TBD	4,949,734	-	-
CLOSED PROJECTS			218,625	-
<i>SEWER GENERAL PLANT - SGWOC</i>				
SCADA - NEW LIFT STATIONS	WF1359125	230,000	202,000	-
CC FIBER RING	TBD	160,000	-	-
CC ELECTRICAL IMPROVEMENTS	WF1677128	2,960,000	1,940,000	1,020,000
UTILITY SERVICE CENTER RENOVATIONS	WF1441517	1,861,720	37,500	-
CARTER CREEK EQUIPMENT SHED	WW1800004	806,000	-	-
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	300,000	-	202,000
CARTER CREEK LAND BUFFER	WW1872097	300,000	300,000	-
LICK CREEK LAND BUFFER	WW1868508	565,000	560,000	-
CCWWTP DRAINAGE IMPR	WW1970554	150,000	-	-
MISCELLANEOUS REHAB/WW SERVICES	MISC	-	-	125,000
CLOSED PROJECTS			-	-
SUBTOTAL			\$ 8,348,125	\$ 31,778,000
CAPITAL PROJECTS CONTINGENCY	WW1700001	-	50,000	150,000
CAPITAL PROJECTS SUBTOTAL			\$ 14,309,570	\$ 58,306,098
GENERAL AND ADMINISTRATIVE			90,240	106,770
DEBT ISSUANCE COST			15,000	107,000
TOTAL EXPENDITURES			\$ 14,414,810	\$ 58,519,868
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:			\$ 6,849,403	\$ (24,026,757)

IF Impact Fee Eligible Capital Project

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY15	ACTUAL FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
20,653	58,379	-	281,000	1,073,000	991,968	-	-	-
-	-	-	-	-	-	72,000	-	-
6,640	52,423	730,807	700,130	-	-	-	-	-
-	-	-	118,500	-	-	-	-	-
-	-	-	150,000	-	-	-	-	-
-	-	-	-	250,000	540,000	4,765,000	-	-
-	-	760,000	3,412,500	21,262,500	11,090,000	-	-	-
-	-	100,000	500,000	-	-	-	-	-
-	-	-	212,667	1,549,883	-	-	-	-
-	-	-	-	212,669	1,550,198	-	-	-
-	-	-	-	-	-	-	785,573	4,164,161
-	130,039	1,177,033	-	-	-	-	-	-
21,965	27,609	60,000	120,426	-	-	-	-	-
-	-	-	-	160,000	-	-	-	-
18,260	51,068	564,500	1,700,000	626,172	-	-	-	-
-	-	-	-	64,689	1,078,905	571,250	146,876	-
-	-	-	100,000	706,000	-	-	-	-
-	-	-	50,000	250,000	-	-	-	-
-	-	-	300,000	-	-	-	-	-
-	4,357	-	560,643	-	-	-	-	-
-	-	-	150,000	-	-	-	-	-
-	308,302	150,000	150,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 67,518</u>	<u>\$ 632,177</u>	<u>\$ 3,542,340</u>	<u>\$ 8,505,866</u>	<u>\$ 26,154,913</u>	<u>\$ 15,251,071</u>	<u>\$ 5,408,250</u>	<u>\$ 932,449</u>	<u>\$ 4,164,161</u>
		50,000	150,000	150,000	150,000	150,000	150,000	
<u>\$ 3,864,092</u>	<u>\$ 1,520,016</u>	<u>\$ 12,500,862</u>	<u>\$ 26,935,862</u>	<u>\$ 45,847,360</u>	<u>\$ 33,329,700</u>	<u>\$ 16,374,127</u>	<u>\$ 3,876,709</u>	<u>\$ 6,596,312</u>
	88,010	90,240	106,770	107,838	108,916	110,005	111,105	112,216
	-	25,000	107,000	144,000	148,375	72,000	8,000	28,000
	<u>\$ 1,608,026</u>	<u>\$ 12,616,102</u>	<u>\$ 27,149,632</u>	<u>\$ 46,099,198</u>	<u>\$ 33,586,991</u>	<u>\$ 16,556,132</u>	<u>\$ 3,995,814</u>	<u>\$ 6,736,528</u>
	200,382							
<u>\$ 9,266,907</u>	<u>\$ 7,428,111</u>	<u>\$ 7,343,479</u>	<u>\$ 79,281</u>	<u>\$ 47,290</u>	<u>\$ 46,158</u>	<u>\$ 30,344</u>	<u>\$ 48,815</u>	

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

	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Comments
Water Projects							
Well #9	\$ -	\$ 94,600	\$ 97,438	\$ 100,361	\$ 103,372	\$ 106,473	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	-	1,600	1,648	1,697	1,748	1,801	Line maintenance
Wellfield Collection System Loop	240	247	255	262	270	278	Line maintenance
Water Project Totals	\$ 240	\$ 96,447	\$ 99,341	\$ 102,321	\$ 105,390	\$ 108,552	
Wastewater Projects							
Carters Creek Diversion Lift Station & Force Main	-	-	-	-	-	TBD	O&M to begin in FY23
Carters Creek Centrifuge Improvements	-	-	-	20,500	21,115	21,748	Supplies and maintenance
LCWWTP Capacity Expansion & Nutrient Removal	-	-	-	TBD	TBD	TBD	O&M to begin in FY21
Repurpose Carters Creek Buildings	-	1,000	1,030	1,061	1,093	1,126	Supplies and maintenance
Wastewater Project Totals	\$ -	\$ 1,000	\$ 1,030	\$ 21,561	\$ 22,208	\$ 22,874	
Total Estimated O&M Costs	\$ 240	\$ 97,447	\$ 100,371	\$ 123,882	\$ 127,598	\$ 131,426	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Hotel Tax Fund

The primary funding source for the Hotel Tax Fund is the Hotel tax, a consumption type tax authorized under state statute. This tax allows the City to collect up to its current tax rate of 7% on rental income of hotels and motels within the city limits.

As outlined in Chapter 351 of the Tax Code, funds derived from the Hotel Tax Fund can only be spent if the following two-part test is met:

- I. Every expenditure must directly enhance and promote tourism and the convention and hotel industry.
- II. Every expenditure must clearly fit into one of nine statutorily provided categories for expenditure of local hotel occupancy tax revenues.
 1. Funding the establishment, improvement, or maintenance of a convention or visitor information center.
 2. Paying for the administrative costs for facilitating convention registration.
 3. Paying for tourism related advertising, and promotion of the city or its vicinity.
 4. Funding programs that enhance the arts.
 5. Funding historical restoration or preservation projects.
 6. Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.
 7. Enhancing and upgrading existing sport facilities or fields for certain municipalities. State of Texas House Bill 3629 was passed in the 2015 Legislative Session that provides authority for the City of College Station to use hotel tax revenue for constructing, operating, or expanding a sporting facility or sports field owned by the municipality, if the majority of the events at the facility or field are directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels in the municipality.
 8. Funding transportation systems for tourists.
 9. Signage directing the public to sights and attractions that are visited frequently by hotel guest in the municipality.

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

The FY18 budgeted Hotel Tax revenue is \$5,125,000 which reflects a 1% increase from FY17 year-end estimate of \$5,074,271. Hotel tax revenues are forecasted to increase marginally due to recent fluctuations of the tourism economy. Investment earnings of \$140,000 are estimated for FY18.

Total City operating expenditures in the Hotel Tax Fund are \$4,557,665. This is a 38.4% decrease from the FY17 revised budget due to a lower amount budgeted in FY18 for Veterans Park and Southeast Park. Budget in the amount of \$2,574,479 is included for the construction of two additional synthetic fields at Veterans Park. It is also anticipated that the design of Southeast Park will proceed in FY18, but it is projected that the design portion will be funded with Certificates of Obligation. It is anticipated that a portion of the construction costs will be paid for with Hotel Tax Funds starting in FY19. The City Operating Budget also includes funds for the fifth preferred access payment for the use of athletic facilities at Texas A&M University. The FY18 budget for this is \$700,000.

Other City operating expenditures approved in FY18 include \$300,000 for soliciting and hosting of sports tournaments in College Station. Also included is \$80,000 for staff costs in the Public Communications. In this respect, staff members are responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, the Public Communications Department has budget included for the purpose of advertising to encourage visitors to come to College Station. Public Communications staff will introduce College Station to other markets through the development of brochures, promotional videos, and marketing and advertising materials. It is anticipated that these responsibilities will be shared among PC staff members resulting in the time spent on the activities equating to one FTE position. The primary focus will be to create high-quality collaterals needed to bring tourism dollars to College Station. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities. The approved budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager. Funding is also approved for \$200,000 for City-Wide Special Event.

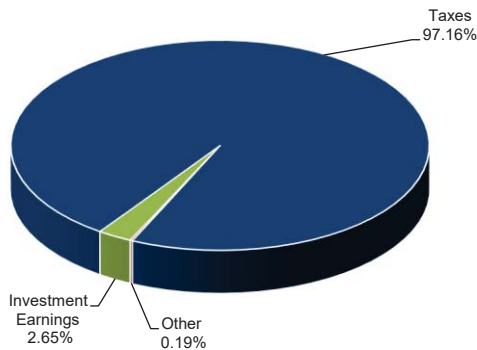
City operating expenditures related to Parks and Recreation Programs & Events is budgeted at \$537,220 for FY18. City expenditures for Capital Purchases is \$36,850. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. Five service level adjustments related to Parks & Recreation programs and events are approved with the FY18 budget. The first two SLA requests pertain to hosting the TAAF Games of Texas in 2018 and 2019. The Games of Texas that the city hosted in 2014 and 2015 brought in conservatively \$7.5 million over the two summer event. The approved SLAs will provide \$10,000 toward the bid fee and \$50,000 towards operational expenses. The third SLA is for the addition of an Operations Supervisor & vehicle. The position will budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover 50% of the expenditures for the Supervisor and vehicle. A total of \$31,220 is allocated in the Hotel Tax Fund for salaries and benefits and \$16,850 for the vehicle. The fourth SLA will increase the budget for Turf maintenance for the athletic fields by \$30,000. This increase is required due to the increase in tournaments and events using the fields. The fifth SLA is \$40,000 for the purchase of a Toro Workman and Pro Sweep Attachment. The cost for this piece of equipment will split between the General and Hotel Tax funds. With the recent and future expansion of Veterans Park, this equipment will be used to keep up with field maintenance.

A total of \$3,092,235 of Hotel Tax funding is approved in the FY18 Budget for Outside Agencies. This includes \$1,846,991 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$400,000 for the CVB Grant Program; \$114,376 for Easterwood Airport Advertising; \$290,000 for Arts Council operations and maintenance; \$390,868 to Arts Council for affiliate funding; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

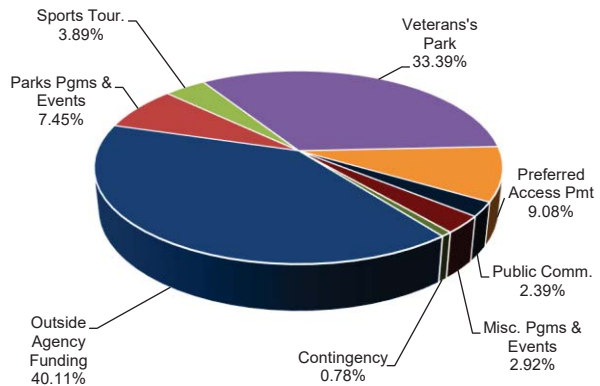
**City of College Station
Hotel Tax Fund
Fund Summary**

	<u>FY16 Actual</u>	<u>FY17 Revised Budget</u>	<u>FY17 Year-End Estimate</u>	<u>FY18 Approved Base Budget</u>	<u>FY18 Approved Budget</u>	<u>% Change in Budget from FY17 to FY18</u>
Beginning Fund Balance	\$ 16,078,407	\$ 17,731,704	\$ 17,731,704	\$ 16,946,429	\$ 16,946,429	
REVENUES						
Taxes	\$ 5,277,314	\$ 5,391,000	\$ 5,074,271	\$ 5,125,000	\$ 5,125,000	-4.93%
Investment Earnings	100,650	40,000	140,000	140,000	140,000	250.00%
Other	12,766	-	16,284	10,000	10,000	
Total Revenues	<u>\$ 5,390,731</u>	<u>\$ 5,431,000</u>	<u>\$ 5,230,555</u>	<u>\$ 5,275,000</u>	<u>\$ 5,275,000</u>	-2.87%
Total Funds Available	<u>\$ 21,469,138</u>	<u>\$ 23,162,704</u>	<u>\$ 22,962,259</u>	<u>\$ 22,221,429</u>	<u>\$ 22,221,429</u>	-4.06%
EXPENDITURES & TRANSFERS						
City Operations:						
Parks Programs & Events	\$ 447,075	\$ 442,000	\$ 260,296	\$ 416,000	\$ 537,220	21.54%
Public Communications	99,140	184,116	95,000	184,116	184,116	0.00%
Sports Tournament Promotional Funds	133,777	300,000	300,000	300,000	300,000	0.00%
Preferred Access Payment	288,742	690,000	505,855	700,000	700,000	1.45%
Veteran's Park Synthetic Fields	63,795	3,763,274	1,035,000	2,574,479	2,574,479	-31.59%
Southeast Park	253	1,700,000	500,000	-	-	-100.00%
Capital Purchases	160,380	75,500	68,057	-	36,850	-51.19%
Miscellaneous Programs & Events	5,469	225,000	6,000	225,000	225,000	0.00%
Total City Operations Expenditures	<u>\$ 1,198,631</u>	<u>\$ 7,379,890</u>	<u>\$ 2,770,208</u>	<u>\$ 4,399,595</u>	<u>\$ 4,557,665</u>	-38.24%
Outside Agency Funding Expenditures:						
B/CS CVB O&M	\$ 1,710,672	\$ 2,122,616	\$ 2,122,616	\$ 1,929,115	1,846,991	-12.99%
B/CS CVB Grant Program	235,699	513,416	513,416	450,000	400,000	-22.09%
Easterwood Advertising	85,532	102,690	102,690	102,690	114,376	11.38%
Arts Council of Brazos Valley O&M/Facility	70,500	117,000	65,000	65,000	290,000	147.86%
Arts Council of Brazos Valley Affiliate/Marketing Funding	386,400	391,900	391,900	391,900	390,868	-0.26%
Veterans Memorial	25,000	25,000	25,000	25,000	25,000	0.00%
B/CS Chamber of Commerce O&M	25,000	25,000	25,000	25,000	25,000	0.00%
Total Outside Agency Expenditures	<u>\$ 2,538,803</u>	<u>\$ 3,297,622</u>	<u>\$ 3,245,622</u>	<u>\$ 2,988,705</u>	<u>\$ 3,092,235</u>	-6.23%
Contingency	\$ -	\$ 10,000	\$ -	\$ 60,000	\$ 60,000	500.00%
Total Operating Expenses & Transfers	<u>\$ 3,737,434</u>	<u>\$ 10,687,512</u>	<u>\$ 6,015,830</u>	<u>\$ 7,448,300</u>	<u>\$ 7,709,900</u>	-27.86%
Measurement Focus Increase (Decrease)						
Increase (Decrease) in Fund Balance	<u>\$ 1,653,297</u>	<u>\$ (5,256,512)</u>	<u>\$ (785,275)</u>	<u>\$ (2,173,300)</u>	<u>\$ (2,434,900)</u>	
Ending Fund Balance **	<u>\$ 17,731,704</u>	<u>\$ 12,475,192</u>	<u>\$ 16,946,429</u>	<u>\$ 14,773,129</u>	<u>\$ 14,511,529</u>	

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



** Remaining fund balance is forecast to be used for Athletic Field improvements including the next phase of Veterans Park buildout, and initial phases of Southeast Park development.

Community Development Fund

The Community Development Fund is used to account for grants received from the U. S. Department of Housing and Urban Development (HUD) by the City for use in revitalizing low and moderate income areas and addressing the needs of low and moderate income citizens.

The City has submitted an action plan to HUD for FY18 to receive the Community Development Block Grant (CDBG) and the Home Investment Partnership Program Grant (HOME). The CDBG program is a federal entitlement program that provides basic funding for general programs and administration. The grant allows administrators flexibility in the use of funds for a wide variety of eligible activities. The HOME program is a yearly entitlement grant that can only be used for housing programs that assist income-eligible individuals and households. Both CDBG and HOME allocations are based on a formula that includes criteria such as the age and condition of a community's housing stock, incidents of overcrowding, and the demographic characteristics of the City.

Community Development Block Grant funds are allocated to projects including public service agency funding, public facility and infrastructure improvement activities, owner-occupied housing rehabilitation, and Code Enforcement activities. Other eligible expenditures include grant administration, housing services, interim assistance, demolition, and acquisition.

In October 2009, the City purchased property on Holleman Drive with CDBG Funds with the intent to use it for a CDBG eligible development. Over time, City Council direction changed and a decision was made to sell the property to allow private development of the property to occur. HUD informed the City that since an eligible project was not completed, the City was required to repay the funds used to purchase the land. The HUD Director in Houston directed that the CDBG funds should not be returned to Treasury and directed the establishment of a CDBG Local Account Fund and the funds were deposited in a separate bank account and a new special revenue fund entitled CDBG Local Account Fund was set up to meet these requirements. The repayment, via a transfer of the funds, from the Community Development Fund to the new CDBG Local Account Fund occurred in FY16. The Community Development Fund lacked the funds to transfer into the newly-created local account and cash was loaned to the Community Development Fund from General Fund (\$893,638) and Wastewater Fund (\$1,497,306). After the Holleman property closed during FY17 and the proceeds were made available, the General Fund and Wastewater Fund loans were repaid. The available funds in the CDBG Local Account Fund will be depleted by the end of FY17.

The City currently uses HOME Grant funds for owner-occupied rehabilitation assistance and down payment assistance. Funds are also approved for Community Housing Development Organizations (CHDO) activities, construction, rental rehabilitation, and Tenant Based Rental Assistance (TBRA).

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

Grant amounts included in the FY18 Approved Budget include \$1,866,269 in Community Development Block Grant (CDBG) funds and \$732,619 in HOME Investment Partnership Grant (HOME) funds. In addition recaptured funds and program income of \$33,732 is expected to be received from HOME program.

The only SLA for FY18 will move half of the funding of an already-existing 1.0 FTE (Code Enforcement Officer) from the Community Development Fund to the General Fund (into the Community Services Code Enforcement Division). This will allow that officer to split time between code enforcement of Community Development-funded properties as well as elsewhere in the city.

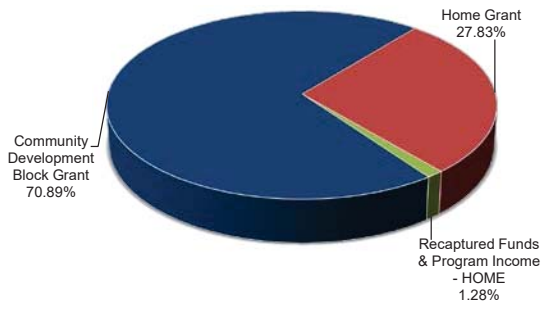
CDBG appropriations include Public Facility projects that are intended to expand, improve and/or add public facilities and infrastructure when and where needed for designated low to moderate income areas of the city. Improvements for FY18 include an approved amount of \$57,010 for a **Lincoln Center Bus Shelter project** at a designated bus stop on Holleman for the newly expanded and remodeled Lincoln Center. Funds are also included in FY18 for **Southwest (SW) Parkway Sidewalks** (\$430,862) to design and construct sidewalks on the north and south sides of SW Parkway from FM2154 to Welsh, as well as improvements to the intersections of SW

Parkway and Welsh and SW Parkway and FM 2154 to address ADA compliance as well as citizen concerns. The **Georgie K. Fitch Park Improvements** (\$166,655) include the completion of a project to design and construct a trail and bridge to increase connectivity and pedestrian access throughout the park. Finally, the **Northeast Sewer Trunkline Improvements** are scheduled to be completed in the first quarter of FY18. The \$152,231 approved budget to finish this project will fund staff costs to ensure compliance with federal requirements.

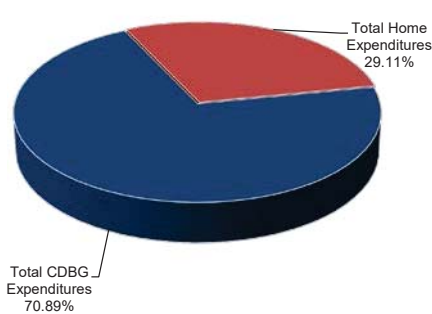
**City of College Station
Community Development Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING FUND BALANCE	\$ -	\$ (2,390,944)	\$ (2,390,944)	\$ -	\$ -	
REVENUES						
Grants						
Community Development Block Grant	\$ 796,062	\$ 1,274,634	\$ 1,274,634	\$ 1,866,269	\$ 1,866,269	46.42%
Home Grant	709,680	1,119,897	562,776	732,619	732,619	-34.58%
Recaptured Funds & Program Income - CDBG	-	2,386,996	2,390,944	-	-	-100.00%
Recaptured Funds & Program Income - HOME	30,559	33,930	8,732	33,732	33,732	-0.58%
Total Revenues	\$ 1,536,301	\$ 4,815,457	\$ 4,237,086	\$ 2,632,620	\$ 2,632,620	-45.33%
TOTAL FUNDS AVAILABLE	\$ 1,536,301	\$ 2,424,513	\$ 1,846,142	\$ 2,632,620	\$ 2,632,620	8.58%
EXPENDITURES AND TRANSFERS						
Community Development Block Grant						
Housing Assistance/Rehab	\$ 17,825	\$ 28,268	\$ 28,842	\$ 44,024	\$ 44,024	55.74%
Clearance/Demolition	-	10,000	-	10,000	10,000	0.00%
Acquisitions	-	889,687	-	483,500	509,142	-42.77%
Interim Assistance	-	2,500	-	-	-	-100.00%
Housing Services	14,454	20,000	9,767	25,009	25,009	25.05%
Public Service Agency Funding	130,975	186,198	147,466	191,154	191,154	2.66%
Code Enforcement	52,362	65,772	53,239	56,982	31,340	-52.35%
Administrative Fees	196,115	196,622	196,622	224,484	198,842	1.13%
Economic Development	-	100,000	-	50,000	50,000	-50.00%
Public Facilities Projects						
Nimitz Street Rehabilitation (ST1315)	6,348	184,424	376,198	-	-	-100.00%
Eisenhower Sidewalks (ST1610)	13,026	-	44,469	-	-	N/A
Live Oak Sidewalks (ST1612)	12,826	-	73,118	-	-	N/A
Cross Street ADA Sidewalks (ST1613)	7,576	-	4,161	-	-	N/A
San Saba Sidewalks (ST1614)	13,076	188,578	72,124	-	-	-100.00%
Northeast Trunkline PH1(WW1895942)	54,224	1,497,306	489,604	152,231	152,231	-89.83%
Georgie Fitch Park Improvements (CD1701)	-	127,875	29,970	166,655	166,655	30.33%
SW Parkway North Sidewalks - PH1 (CD1702)	-	164,400	72,971	430,862	430,862	162.08%
Bus Shelter - Lincoln Center	-	-	-	57,010	57,010	-
Completed Projects	355,456	-	-	-	-	-
Total CDBG Expenditures	\$ 874,263	\$ 3,661,630	\$ 1,598,551	\$ 1,891,911	\$ 1,866,269	-49.03%
Home Grant						
Homeowner Assistance (Rehab/Reconstruction)	66,368	195,354	-	56,943	56,943	-70.85%
CHDO Operating Expenses	-	27,581	-	18,621	18,621	-32.49%
New Construction	-	259,135	-	324,805	324,805	25.34%
Homebuyer's Assistance	-	331,081	96,900	160,000	160,000	-51.67%
Tenant Based Rental Assistance	18,300	12,500	12,500	15,000	15,000	20.00%
CHDO	565,780	284,016	117,401	146,839	146,839	-48.30%
Administrative Fees	11,590	37,243	20,790	37,226	37,226	-0.05%
Rental Rehabilitation	-	6,917	-	6,917	6,917	0.00%
Total Home Expenditures	\$ 662,038	\$ 1,153,827	\$ 247,591	\$ 766,351	\$ 766,351	-33.58%
Other	\$ 2,390,944	\$ -	\$ -	\$ -	\$ -	N/A
Total Other Expenditures	\$ 2,390,944	\$ -	\$ -	\$ -	\$ -	N/A
Total Operating Expenses & Transfers	\$ 3,927,245	\$ 4,815,457	\$ 1,846,142	\$ 2,658,262	\$ 2,632,620	-45.33%
Expenditures Under (Over) Revenues	\$(2,390,944)	\$ -	\$ 2,390,944	\$ (25,642)	\$ -	
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE	\$(2,390,944)	* \$(2,390,944)	\$ -	\$ (25,642)	\$ -	

Community Development Fund - Sources



Community Development Fund - Uses



*The City does not maintain a fund balance in the Community Development Fund. Grant funds available from the U. S. Department of Housing and Urban Development are maintained and drawn from the City's Line of Credit with the U. S. Treasury. The balance in the Line of Credit is indicated as the Total Funds available. The ending fund balance for FY16 is combined with the ending fund balance for the CDBG Local Account resulting in a net zero balance.

**City of College Station
Community Development Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Community Development	\$ 305,116	\$ 318,078	\$ 302,175	\$ 337,719	\$ 312,077	-1.89%
TOTAL	\$ 305,116	\$ 318,078	\$ 302,175	\$ 337,719	\$ 312,077	-1.89%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 263,387	\$ 280,006	\$ 266,006	\$ 286,649	\$ 261,007	-6.79%
Supplies	3,883	2,263	2,150	2,204	2,204	-2.61%
Maintenance	-	-	-	-	-	N/A
Purchased Services	37,846	35,809	34,019	48,866	48,866	36.46%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 305,116	\$ 318,078	\$ 302,175	\$ 337,719	\$ 312,077	-1.89%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Community Development	6.00	4.00	4.00	4.00	3.50	-12.50%
TOTAL	6.00	4.00	4.00	4.00	3.50	-12.50%

Service Level Adjustments	One-Time	Recurring	Total
Transfer 0.5 FTE (Code Enforcement Officer) to Community Services in General Fund	\$ -	\$ (25,642)	\$ (25,642)
Community Development SLA TOTAL	\$ -	\$ (25,642)	\$ (25,642)

**City of College Station
CDBG Local Account
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ -	\$ 2,390,944	\$ 2,390,944	\$ -	\$ -	
REVENUES						
Transfer In from CD Fund	\$ 2,390,944	\$ -	\$ -	\$ -	\$ -	
Total Revenues	<u>\$ 2,390,944</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
TOTAL FUNDS AVAILABLE	<u>2,390,944</u>	<u>2,390,944</u>	<u>2,390,944</u>	<u>-</u>	<u>-</u>	-100%
EXPENDITURES & TRANSFERS						
Transfer Out to CD Fund	\$ -	\$ 2,390,944	\$ 2,390,944	\$ -	\$ -	-100%
Total Expenditures & Transfer	<u>\$ -</u>	<u>\$ 2,390,944</u>	<u>\$ 2,390,944</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
Increase (Decrease) in Fund Balanc	<u>\$ 2,390,944</u>	<u>\$ (2,390,944)</u>	<u>\$ (2,390,944)</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
asurement Focus Increase (Decrease) \$	-					
ENDING FUND BALANCE	<u><u>\$ 2,390,944</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

In October 2009, the City purchased a piece of property on Holleman Drive with CDBG Funds with the intent to use it for a CDBG eligible development. Over time, a decision was made to sell the property to allow private development of the property to occur. HUD has informed the City that because an eligible project has not been completed, the City would be required to repay the funds used to purchase the land. In an e-mail to City staff dated July 15, 2016, the HUD Director in Houston directed that the CDBG funds should not be returned to Treasury, but that the City should set up a CDBG Local Account Fund into which these funds would be deposited so that the HUD requirements are satisfied. City staff established a separate bank account and a new special revenue fund entitled CDBG Local Account Fund to meet these requirements.

The HUD funds related to the Holleman property were originally received into the Community Development Fund. Therefore, the repayment of the funds had to originate from the Community Development Fund as a transfer to the new CDBG Local Account Fund. The Community Development Fund lacked the funds to transfer into the Local Account Fund. To meet the HUD requirement, cash was loaned to the Community Development Fund from the General Fund (\$893,638) and the Wastewater Fund (\$1,497,306) in FY16.

After the Holleman property sale closed in FY17 and the proceeds became available, the General Fund and Wastewater Fund loans were repaid. The CDBG Local Account's funds were depleted and the fund closed in FY17.

**City of College Station
Roadway Maintenance Fee Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 125,611	\$ 125,611	
REVENUES						
Utility Revenues	\$ -	\$ 4,000,000	\$ 2,870,479	\$ 4,216,000	\$ 4,216,000	5%
Interest on Investments	-	-	-	1,000	1,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ 2,870,479</u>	<u>\$ 4,217,000</u>	<u>\$ 4,217,000</u>	5%
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>4,000,000</u>	<u>2,870,479</u>	<u>4,342,611</u>	<u>4,342,611</u>	9%
EXPENDITURES & TRANSFERS						
Roadway/Streets Maintenance	\$ -	\$ 4,000,000	\$ 2,744,868	\$ 4,000,000	\$ 4,000,000	0%
General & Administrative Transfers	-	-	-	217,585	217,585	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ 2,744,868</u>	<u>\$ 4,217,585</u>	<u>\$ 4,217,585</u>	5%
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,611</u>	<u>\$ (585)</u>	<u>\$ (585)</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,611</u>	<u>\$ 125,026</u>	<u>\$ 125,026</u>	

The Roadway Maintenance Fee Fund was established in FY17 to administer financial activity related to the Roadway Maintenance Fee. Effective January 1, 2017, a monthly fee is paid by all residents and businesses in College Station. These funds will help fix potholes and properly maintain streets throughout College Station. Preventive maintenance also reduces the need for costly road reconstruction. The city conducts a pavement management assessment to prioritize roadway maintenance projects to be funded with this fee. Revenues are generated from a Roadway Maintenance fee assessed to City of College Station transportation system users.

FY17 budget was prepared based on an estimate of the fees collected for the year beginning 10/01/16. The ordinance authorizing the fee was approved by City Council on 11/16/16, effective 01/01/17, thus causing the lower revenue and expenditure projections for FY17.

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

FY18 revenues are projected to be \$4,217,000. Expenses in the amount of \$4,000,000 are approved for the rehabilitation and upgrade of streets necessitated by increased traffic pressure. FY18 total expenditures are projected at \$4,217,585.

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	
REVENUES						
Impact Fee Revenues	\$ -	\$ -	\$ 12,000	\$ 377,417	\$ 377,417	N/A
Interest on Investments	-	-	-	1,000	1,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 378,417</u>	<u>\$ 378,417</u>	N/A
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>390,417</u>	<u>390,417</u>	N/A
EXPENDITURES & TRANSFERS						
Transfer for Capital Projects	\$ -	\$ -	\$ -	\$ 359,152	\$ 359,152	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,152</u>	<u>\$ 359,152</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 19,265</u>	<u>\$ 19,265</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,000</u></u>	<u><u>\$ 31,265</u></u>	<u><u>\$ 31,265</u></u>	

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Water Impact Fees. Effective December 1, 2016, a water impact fee began to be assessed for all permits issued for new water connections. The fee is based on the size of the water meters issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

Revenues were not budgeted in FY17, as it was not determined whether the fee would be approved when the budget was developed. Prior to December 1, 2017, fees will be based on a gradual implementation process based on when the property was platted and if it is located within an existing small area impact fee zone. After December 1, 2017, every new water connection will fall under the same fee schedule.

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

FY18 impact fee revenues are projected to be \$377,417. A transfer to the Water Fund is approved in the amount of \$359,152. These funds will be used for the debt service payment for Well #9 and Well #9 Collection Line capital improvement projects. In future years, it is anticipated that the revenue generated from this fee will be used toward the debt service payment for the State Highway 6 Water Line capital improvement projects.

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 69,900	\$ 69,900	
REVENUES						
Impact Fee Revenues	\$ -	\$ -	\$ 69,900	\$ 2,264,500	\$ 2,264,500	N/A
Interest on Investments	-	-	-	10,000	10,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,900</u>	<u>\$ 2,274,500</u>	<u>\$ 2,274,500</u>	N/A
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>-</u>	<u>69,900</u>	<u>2,344,400</u>	<u>2,344,400</u>	N/A
EXPENDITURES & TRANSFERS						
Transfer for Capital Projects	\$ -	\$ -	\$ -	\$ 330,075	\$ 330,075	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,075</u>	<u>\$ 330,075</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,900</u>	<u>\$ 1,944,425</u>	<u>\$ 1,944,425</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 69,900</u></u>	<u><u>\$ 2,014,325</u></u>	<u><u>\$ 2,014,325</u></u>	

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Wastewater Impact Fees. Effective December 1, 2016, a wastewater impact fee began to be assessed for all permits issued for new wastewater connections. The wastewater impact fee is also based on the size of the domestic water meter issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

Revenues were not budgeted in FY17, as it was not determined whether the fee would be approved when the budget was developed. Prior to December 1, 2017, fees will be based on a gradual implementation process based on when the property was platted and if it is located within an existing small area impact fee zone. After December 1, 2017, every new wastewater connection will fall under the same fee schedule.

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

FY18 impact fee revenues are projected to be \$2,264,500. A transfer to the Wastewater Fund is approved in the amount of \$330,075. These funds will be for the FY18 debt service payment for the Lick Creek Wastewater Treatment Plant Expansion (LCWWTP) capital improvement project. In future years, it is projected that all of the annual revenue generated by the wastewater impact fee will be transferred to the Wastewater Fund in order to offset the entire debt service payment for the LCWWTP expansion project.

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES						
Impact Fee Revenues	\$ -	\$ -	\$ -	\$ 416,667	\$ 416,667	N/A
Interest on Investments	-	-	-	1,000	1,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,667</u>	<u>\$ 417,667</u>	N/A
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>417,667</u>	<u>417,667</u>	N/A
EXPENDITURES & TRANSFERS						
Transfer for Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,667</u>	<u>\$ 417,667</u>	N/A
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 417,667</u></u>	<u><u>\$ 417,667</u></u>	

The Roadway Impact Fee Funds were established in FY17 to account for the financial activity related to the roadway impact fee. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City. Four separate Funds were created to account for the activity related to the four separate service territories in which the fee is collected. Fees collected in a particular service area must be used for capital projects within that same service area.

The roadway impact fee was approved to be implemented in three phases. Phase I went into effect December 1, 2016. No fees were assessed during this phase. Phase II, effective December 1, 2017, will be at a rate that is half the rate of the final Phase III fee. The final phase, Phase III, will be effective December 1, 2018.

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

**City of College Station
Wolf Pen Creek TIF Fund
Fund Summary**

	<u>FY16 Actual</u>	<u>FY17 Revised Budget</u>	<u>FY17 Year-End Estimate</u>	<u>FY18 Approved Base Budget</u>	<u>FY18 Approved Budget</u>	<u>% Change in Budget from FY17 to FY18</u>
BEGINNING BALANCE	\$ 1,258,814	\$ 1,266,118	\$ 1,266,118	\$ 1,276,618	\$ 1,276,618	
REVENUES						
Investment Earnings	\$ 7,304	\$ 5,000	\$ 10,500	\$ 9,500	\$ 9,500	-100%
Total Revenues	<u>\$ 7,304</u>	<u>\$ 5,000</u>	<u>\$ 10,500</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	-100%
TOTAL FUNDS AVAILABLE	<u>1,266,118</u>	<u>1,271,118</u>	<u>1,276,618</u>	<u>1,286,118</u>	<u>1,286,118</u>	-100%
EXPENDITURES & TRANSFERS						
WPC Festival Site	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Reimbursement to CSISD/Brazos Co.	-	-	-	-	-	N/A
Transfer Out to CIP	-	-	-	-	-	N/A
Other	-	-	-	-	-	
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ 7,304</u>	<u>\$ 5,000</u>	<u>\$ 10,500</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	-100%
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE	<u>\$ 1,266,118</u>	<u>\$ 1,271,118</u>	<u>\$ 1,276,618</u>	<u>\$ 1,286,118</u>	<u>\$ 1,286,118</u>	

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the WPC District.

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

The TIF expired on December 31, 2009. Therefore, no ad valorem revenue is estimated to be received in FY18. In years past, the TIF received ad valorem taxes from the City of College Station, College Station Independent School District and Brazos County on the incremental increase in assessed valuation (captured value) over the base year (1989).

The fund balance includes a total of \$1,235,044 for a future payment to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds.

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 267,285	\$ 450,600	\$ 450,600	\$ 681,235	\$ 681,235	
REVENUES						
Ad Valorem Tax COCS	\$ 181,735	\$ 227,635	\$ 227,635	\$ 261,877	\$ 261,877	15%
Ad Valorem Tax Brazos County	-	-	-	-	-	N/A
Investment Earnings	1,580	2,500	3,000	3,336	3,336	33%
Total Revenues	<u>\$ 183,315</u>	<u>\$ 230,135</u>	<u>\$ 230,635</u>	<u>\$ 265,213</u>	<u>\$ 265,213</u>	15%
TOTAL FUNDS AVAILABLE	<u>450,600</u>	<u>680,735</u>	<u>681,235</u>	<u>946,448</u>	<u>946,448</u>	39%
EXPENDITURES & TRANSFERS						
TIRZ #18 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ 183,315</u>	<u>\$ 230,135</u>	<u>\$ 230,635</u>	<u>\$ 265,213</u>	<u>\$ 265,213</u>	15%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u>\$ 450,600</u>	<u>\$ 680,735</u>	<u>\$ 681,235</u>	<u>\$ 946,448</u>	<u>\$ 946,448</u>	

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

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

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

Established in December 2012, the West Medical District TIRZ #18, encompasses the area near the State Highway 6/Rock Prairie Road Bridge and includes both The Med Hospital and the Scott & White Hospital. Development projects in this area include Rock Prairie Road (East and West), Normand Drive Extension, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$117 million over a twenty year period. This development activity would yield an increment of approximately \$8.4 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through repayment of issued debt or on a "pay as you go" cash basis.

The City of College Station is the only participant in this TIRZ at this time. In FY18, an estimated \$261,877 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of \$3,336 are also estimated. No expenditures are projected for FY18. Therefore, the FY18 ending fund balance is projected to increase 39% over the projected FY17 ending fund balance.

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 2,045	\$ 2,879	\$ 2,879	\$ 5,820	\$ 5,820	
REVENUES						
Ad Valorem Tax COCS	\$ 822	\$ 2,921	\$ 2,921	\$ 12,448	\$ 12,448	326%
Ad Valorem Tax Brazos County	-	-	-	-	-	N/A
Investment Earnings	12	50	20	21	21	-58%
Total Revenues	<u>\$ 834</u>	<u>\$ 2,971</u>	<u>\$ 2,941</u>	<u>\$ 12,469</u>	<u>\$ 12,469</u>	320%
TOTAL FUNDS AVAILABLE	<u>\$ 2,879</u>	<u>\$ 5,850</u>	<u>\$ 5,820</u>	<u>\$ 12,469</u>	<u>\$ 18,289</u>	213%
EXPENDITURES & TRANSFERS						
TIRZ #19 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ 834</u>	<u>\$ 2,971</u>	<u>\$ 2,941</u>	<u>\$ 12,469</u>	<u>\$ 12,469</u>	320%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ 2,879</u></u>	<u><u>\$ 5,850</u></u>	<u><u>\$ 5,820</u></u>	<u><u>\$ 18,289</u></u>	<u><u>\$ 18,289</u></u>	

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

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

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

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

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

The City of College Station is the only participant in this TIRZ at this time. In FY18, it is anticipated that \$12,448 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY18. Therefore, the FY18 ending fund balance is projected to increase 214.2% over the projected FY17 ending fund balance.



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

Municipal Court Fee Funds

The College Station Municipal Court collects a number of special fees that are authorized by the Texas State Legislature. These fees are the Court Technology Fee, Court Security Fee, Efficiency Time Payment Fee, Juvenile Case Manager Fee and the Truancy Prevention Fee. Other fees collected specifically for child safety are collected in the General Fund and are used to pay for school crossing guards. These fees are paid by those who pay citations at College Station Municipal Court.

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

Court Technology Fee Fund

The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Projects can include enhancements and improvements to the Municipal Court computer system and other improvements that involve technology. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of \$4.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

The Court Technology Fee Fund generates revenues from Court Technology fees. Total approved revenues are \$76,940 in FY18. Approved expenditures in the amount of \$81,619 will be used for technology-related purchases such as computer hardware and software for court facilities as well as software training for Municipal Court employees.

Court Security Fee Fund

The Court Security Fee Fund revenues can be used to fund security personnel, security devices and security services for any building housing a municipal court of the city. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court building security fee of \$3.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law. Approved FY18 fund revenues are \$64,547.

In FY16 50% of the Court Security's only FTE expense was reclassified to the Municipal Court department within General Fund in order to ensure that the Court Security fund balance was not depleted. For FY18, the FTE will be budgeted 50% in the Court Security Fund and 50% in General Fund. The FTE will be budgeted between these two funds until the Court Security fund balance can recover enough to sustain 100% of the position. Approved expenditures for FY18 are \$40,711 for one-half of a court security FTE.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee Fund can be used for the purpose of improving the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Approved revenues in FY18 total \$6,290 while approved expenditures in FY18 total \$8,660. The base budgeted amount will fund the printing and distribution of collection notices as well as a subscription for software to interface with Texas Department of Transportation. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

The Efficiency Time Payment Fee Fund balance is forecasted to decrease throughout the next five years. Revenue activity has been highly variable over the past three years while expenditures continue to increase. The fund balance will continue to be monitored closely.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund revenues are used to fund Juvenile Case Management and the City's Teen Court Program. As of June 2011, the Texas legislature has approved the use of these funds for training, travel, office supplies, and other necessary expenses relating to the position of the Juvenile Case Manager to be paid from the Juvenile Case Manager Fee Fund. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of \$5.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

Revenues in the Juvenile Case Manager Fee Fund are estimated to be \$107,781 in FY18. Approved FY18 expenditures in the amount of \$125,218 will provide funding for the salary and benefits of the Juvenile Case Manager and the Teen Court Coordinator positions, as well as for related supplies, travel and training.

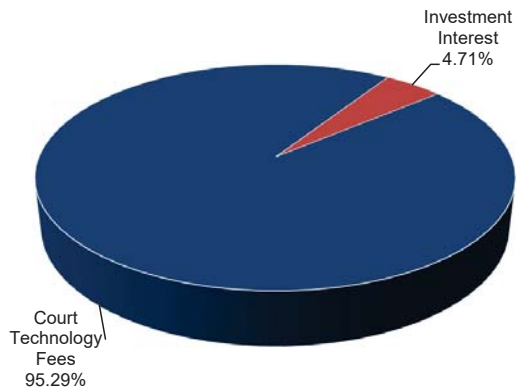
Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Approved revenues in FY18 total \$17,997. A \$6,000 expenditures budget is approved for FY18 in order to fund training and travel, and printing and postage expenses associated with this fund.

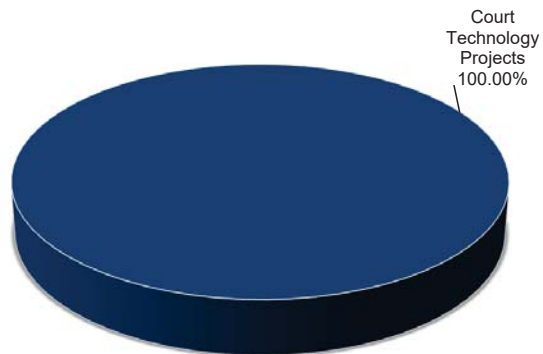
City of College Station Court Technology Fee Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 443,826	\$ 455,336	\$ 455,336	\$ 453,504	\$ 453,504	
REVENUES						
Court Technology Fees	\$ 82,375	\$ 77,783	\$ 72,592	\$ 73,318	\$ 73,318	-5.74%
Investment Interest	2,631	2,234	3,586	3,622	3,622	62.13%
Total Revenues	<u>\$ 85,006</u>	<u>\$ 80,017</u>	<u>\$ 76,178</u>	<u>\$ 76,940</u>	<u>\$ 76,940</u>	-3.85%
EXPENDITURES						
Court Technology Projects	\$ 73,495	\$ 80,619	\$ 78,010	\$ 81,619	\$ 81,619	1.24%
Total Expenditures	<u>\$ 73,495</u>	<u>\$ 80,619</u>	<u>\$ 78,010</u>	<u>\$ 81,619</u>	<u>\$ 81,619</u>	1.24%
Increase (Decrease) in Fund Balance	<u>\$ 11,510</u>	<u>\$ (602)</u>	<u>\$ (1,832)</u>	<u>\$ (4,679)</u>	<u>\$ (4,679)</u>	
Ending Fund Balance	<u>\$ 455,336</u>	<u>\$ 454,734</u>	<u>\$ 453,504</u>	<u>\$ 448,825</u>	<u>\$ 448,825</u>	

Court Technology Fee Fund - Sources



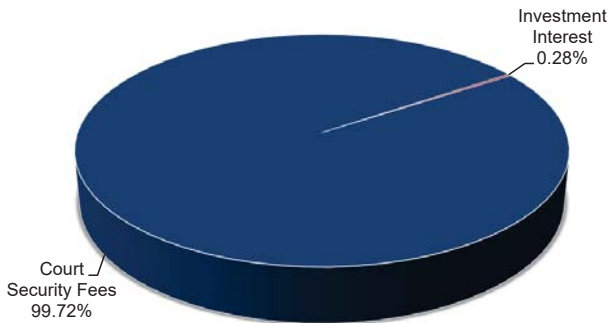
Court Technology Fee Fund - Uses



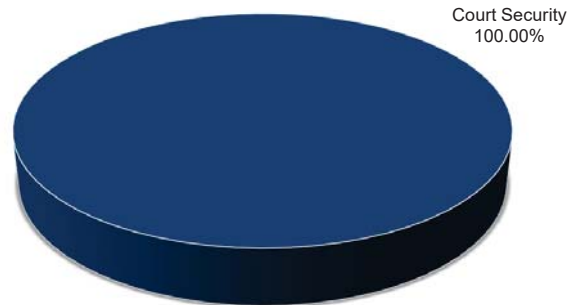
City of College Station Court Security Fee Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING FUND BALANCE	\$ 23,930	\$ 19,382	\$ 19,382	\$ 37,103	\$ 37,103	
REVENUES						
Court Security Fees	\$ 61,786	\$ 57,872	\$ 63,729	\$ 64,366	\$ 64,366	11.22%
Investment Interest	72	150	179	181	181	20.67%
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ 61,858</u>	<u>\$ 58,022</u>	<u>\$ 63,908</u>	<u>\$ 64,547</u>	<u>\$ 64,547</u>	11.25%
EXPENDITURES						
Court Security	\$ 66,406	\$ 46,044	\$ 46,187	\$ 40,711	\$ 40,711	-11.58%
Total Expenditures	<u>\$ 66,406</u>	<u>\$ 46,044</u>	<u>\$ 46,187</u>	<u>\$ 40,711</u>	<u>\$ 40,711</u>	-11.58%
Increase (Decrease) in Fund Balance	<u>\$ (4,548)</u>	<u>\$ 11,978</u>	<u>\$ 17,721</u>	<u>\$ 23,836</u>	<u>\$ 23,836</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 19,382</u>	<u>\$ 31,360</u>	<u>\$ 37,103</u>	<u>\$ 60,939</u>	<u>\$ 60,939</u>	

Court Security Fee Fund - Sources



Court Security Fee Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Court Security	\$ 66,406	\$ 46,044	\$ 46,187	\$ 40,711	\$ 40,711	-11.58%
TOTAL	\$ 66,406	\$ 46,044	\$ 46,187	\$ 40,711	\$ 40,711	-11.58%

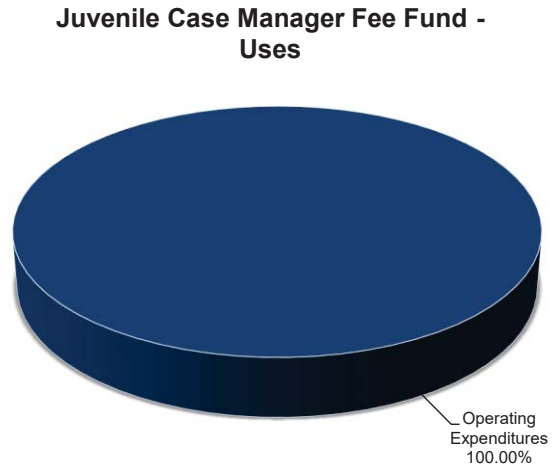
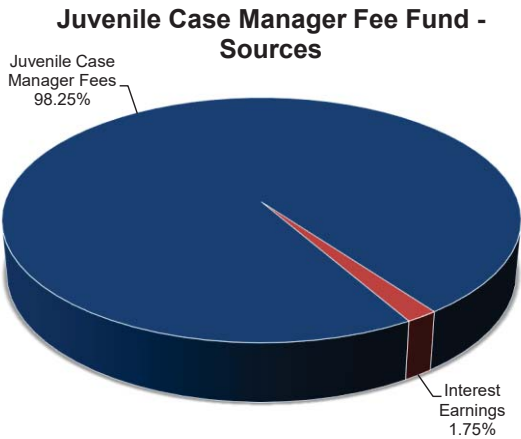
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits*	\$ 66,406	\$ 46,044	\$ 46,187	\$ 40,711	\$ 40,711	-11.58%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 66,406	\$ 46,044	\$ 46,187	\$ 40,711	\$ 40,711	-11.58%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Court Security	1.00	0.50	0.50	0.50	0.50	0.00%
TOTAL	1.00	0.50	0.50	0.50	0.50	0.00%

* Mid-way through FY16, 50% of the salary and benefits expenditures in this Fund were transferred to General Fund (Municipal Court Division) via Budget Amendment. The Court Security Fund will continue to fund 50% of the salary and benefits for FY18 while the other 50% is funded via the Municipal Court Division of Fiscal Services in the General Fund.

City of College Station Juvenile Case Manager Fee Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 262,526	\$ 256,545	\$ 256,545	\$ 234,439	\$ 234,439	
REVENUES						
Juvenile Case Manager Fees	\$ 103,024	\$ 96,880	\$ 104,841	\$ 105,890	\$ 105,890	9.30%
Interest Earnings	1,489	1,337	1,873	1,891	1,891	41.44%
Total Revenues	<u>\$ 104,513</u>	<u>\$ 98,217</u>	<u>\$ 106,714</u>	<u>\$ 107,781</u>	<u>\$ 107,781</u>	9.74%
EXPENDITURES						
Operating Expenditures	\$ 110,495	\$ 119,740	\$ 128,820	\$ 125,218	\$ 125,218	4.57%
Total Expenditures	<u>\$ 110,495</u>	<u>\$ 119,740</u>	<u>\$ 128,820</u>	<u>\$ 125,218</u>	<u>\$ 125,218</u>	4.57%
Increase (Decrease) in Fund Balance	<u>\$ (5,981)</u>	<u>\$ (21,523)</u>	<u>\$ (22,106)</u>	<u>\$ (17,437)</u>	<u>\$ (17,437)</u>	
Measurement Focus Increase (Decrease)	\$ -					
Ending Fund Balance	<u>\$ 256,545</u>	<u>\$ 235,022</u>	<u>\$ 234,439</u>	<u>\$ 217,002</u>	<u>\$ 217,002</u>	



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Juvenile Case Manager	\$110,495	\$119,740	\$128,820	\$ 125,218	\$ 125,218	4.57%
TOTAL	\$110,495	\$119,740	\$128,820	\$ 125,218	\$ 125,218	4.57%

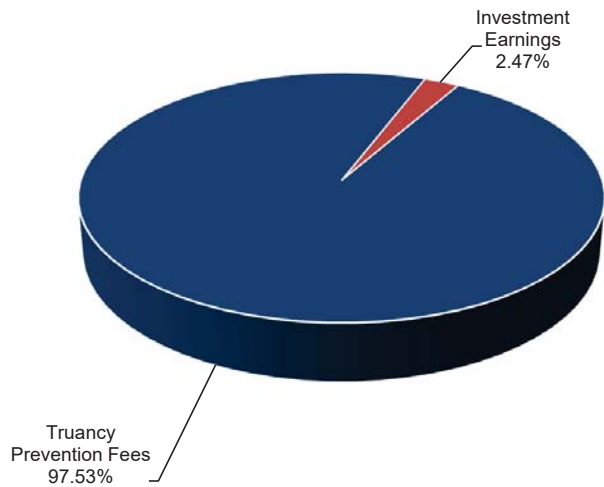
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$105,254	\$109,175	\$123,483	\$ 114,653	\$ 114,653	5.02%
Supplies	1,326	1,000	797	1,000	1,000	0.00%
Maintenance	-	-	-	5,525	5,525	N/A
Purchased Services	3,915	9,565	4,540	4,040	4,040	-57.76%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$110,495	\$119,740	\$128,820	\$ 125,218	\$ 125,218	4.57%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Juvenile Case Manager	1.75	1.75	1.75	1.75	1.75	0.00%
TOTAL	1.75	1.75	1.75	1.75	1.75	0.00%

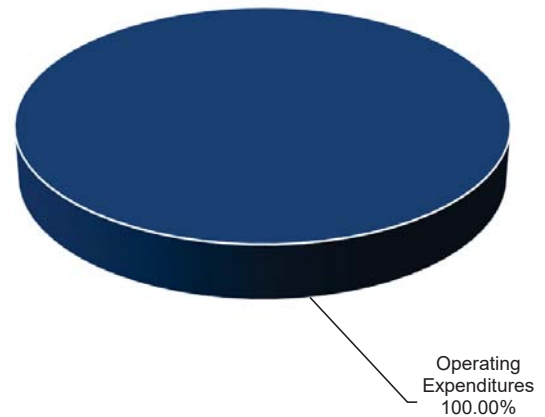
City of College Station Truancy Prevention Fee Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 22,005	\$ 38,483	\$ 38,483	\$ 52,024	\$ 52,024	
REVENUES						
Truancy Prevention Fees	\$ 16,302	\$ 16,006	\$ 17,378	\$ 17,552	\$ 17,552	10%
Investment Earnings	176	139	443	445	445	220%
Total Revenues	<u>\$ 16,478</u>	<u>\$ 16,145</u>	<u>\$ 17,821</u>	<u>\$ 17,997</u>	<u>\$ 17,997</u>	11%
TOTAL FUNDS AVAILABLE	<u>38,483</u>	<u>54,628</u>	<u>56,304</u>	<u>70,021</u>	<u>70,021</u>	28%
EXPENDITURES & TRANSFERS						
Operating Expenditures	\$ -	\$ 6,000	\$ 4,280	\$ 6,000	\$ 6,000	0%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 4,280</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	0%
Increase (Decrease) in Fund Balance	<u>\$ 16,478</u>	<u>\$ 10,145</u>	<u>\$ 13,541</u>	<u>\$ 11,997</u>	<u>\$ 11,997</u>	18%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u><u>\$ 38,483</u></u>	<u><u>\$ 48,628</u></u>	<u><u>\$ 52,024</u></u>	<u><u>\$ 64,021</u></u>	<u><u>\$ 64,021</u></u>	

**Truancy Prevention Fee Fund -
Sources**



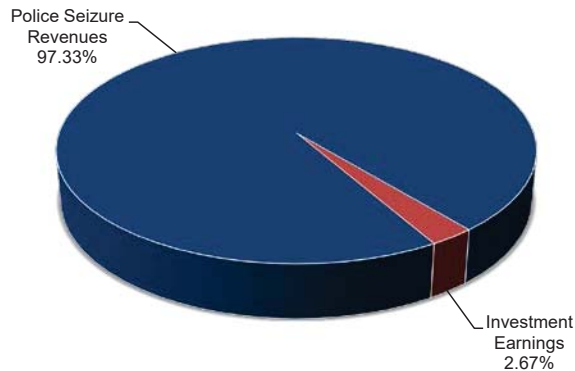
**Truancy Prevention Fee Fund -
Uses**



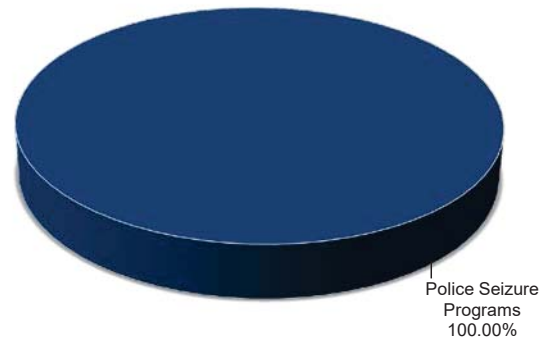
City of College Station Police Seizure Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 76,042	\$ 103,696	\$ 103,696	\$ 100,659	\$ 100,659	
REVENUES						
Police Seizure Revenues	\$ 40,016	\$ 20,000	\$ 55,073	\$ 25,000	\$ 25,000	25.00%
Investment Earnings	594	401	700	686	686	71.07%
Other	1,082	-	-	-	-	N/A
Total Revenues	<u>\$ 41,693</u>	<u>\$ 20,401</u>	<u>\$ 55,773</u>	<u>\$ 25,686</u>	<u>\$ 25,686</u>	25.91%
EXPENDITURES						
Police Seizure Programs	\$ 14,039	\$ 62,500	\$ 58,810	\$ 30,000	\$ 30,000	-52.00%
Total Expenditures	<u>\$ 14,039</u>	<u>\$ 62,500</u>	<u>\$ 58,810</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	-52.00%
Increase (Decrease) in Fund Balance	<u>\$ 27,654</u>	<u>\$ (42,099)</u>	<u>\$ (3,037)</u>	<u>\$ (4,314)</u>	<u>\$ (4,314)</u>	
Measurement Focus Increase (Decrease)						
Ending Fund Balance	<u><u>\$ 103,696</u></u>	<u><u>\$ 61,597</u></u>	<u><u>\$ 100,659</u></u>	<u><u>\$ 96,345</u></u>	<u><u>\$ 96,345</u></u>	

Police Seizure Fund - Sources



Police Seizure Fund - Uses



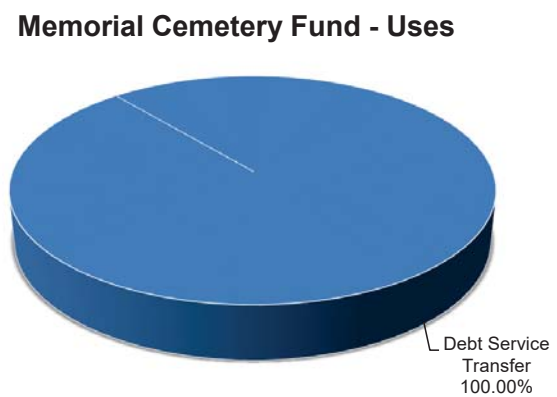
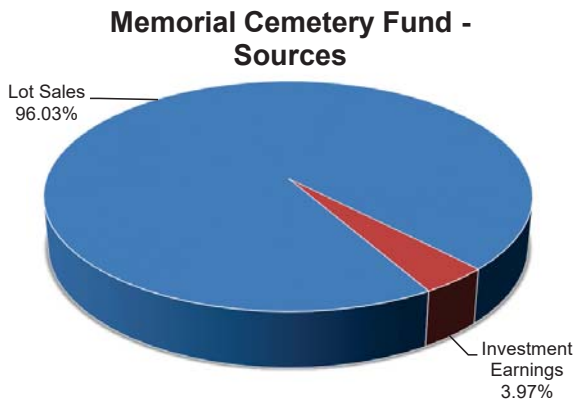
This fund is prepared using the *modified accrual basis of accounting*. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several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

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

Police Seizure Fund revenues are estimated to be \$25,686 in FY18. Expenditures of \$30,000 are approved for FY18. Expenditures from this fund are monitored throughout the year and are adjusted based on revenue received and expected fund balance.

**City of College Station
Memorial Cemetery Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Lot Sales	\$ 297,447	\$ 252,004	\$ 297,615	\$ 266,352	\$ 266,352	5.69%
Investment Earnings	8,687	5,000	12,159	11,000	11,000	120.00%
Total Revenues	\$ 306,134	\$ 257,004	\$ 309,774	\$ 277,352	\$ 277,352	7.92%
EXPENDITURES						
Debt Service Transfer	\$ 363,101	\$ 258,705	\$ 258,705	\$ 264,453	\$ 264,453	2.22%
Misc Non-Operating Expenses	-	-	3,000	-	-	
Total Expenditures	\$ 363,101	\$ 258,705	\$ 261,705	\$ 264,453	\$ 264,453	2.22%
Increase/Decrease in Fund Balance	\$ (56,967)	\$ (1,701)	\$ 48,069	\$ 12,899	\$ 12,899	
Beginning Fund Balance	\$1,544,979	\$1,488,012	\$1,488,012	\$ 1,536,081	\$ 1,536,081	
Ending Fund Balance	\$1,488,012	\$1,486,311	\$1,536,081	\$ 1,548,980	\$ 1,548,980	



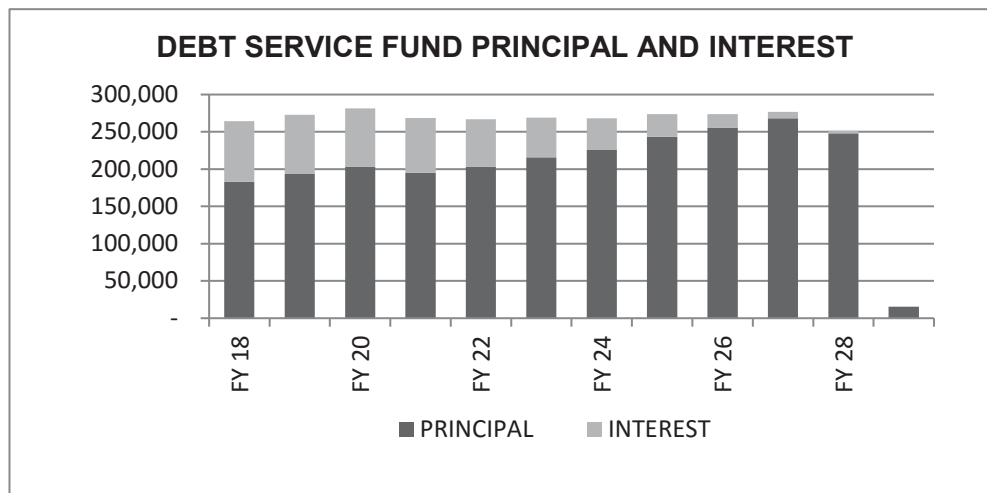
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several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

The Memorial Cemetery Fund is a Special Revenue Fund that accounts for two-thirds of the sales of cemetery lots and other revenues that are accrued through the new Memorial Cemetery, which includes the Aggie Field of Honor. For FY18, approved revenue earnings are \$277,352. Revenues are from the sale of lots at the site and from investment earnings.

A transfer to the Debt Service Fund, in the amount of \$264,453, is included in the FY18 approved expenditure budget for one-half of the total debt service related to the Memorial Cemetery. One-half of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and one-half of the payment will come from the Debt Service Fund for FY18 and for future years. The Memorial Cemetery Fund will continue to be monitored to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 18	183,360	81,093	264,453	2,449,858
FY 19	193,380	79,475	272,855	2,266,498
FY 20	202,706	78,889	281,595	2,073,118
FY 21	195,092	73,613	268,705	1,870,412
FY 22	203,282	63,730	267,012	1,675,320
FY 23	215,784	53,254	269,038	1,472,038
FY 24	225,786	42,215	268,001	1,256,254
FY 25	243,151	30,539	273,690	1,030,468
FY 26	255,652	18,070	273,722	787,317
FY 27	268,055	8,788	276,843	531,665
FY 28	248,055	3,171	251,226	263,610
FY 29	15,555	234	15,789	15,555

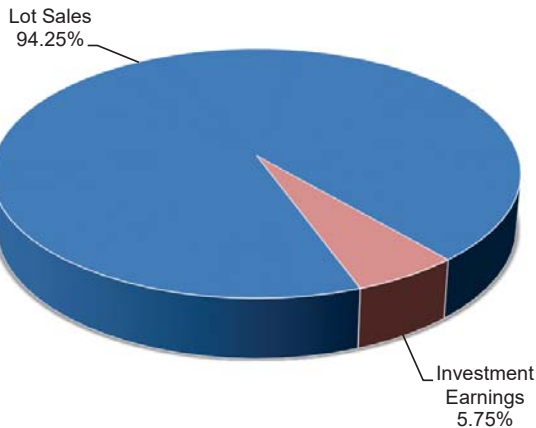


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-half of the debt service as being paid from the Memorial Cemetery Fund from FY18 through FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on an annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

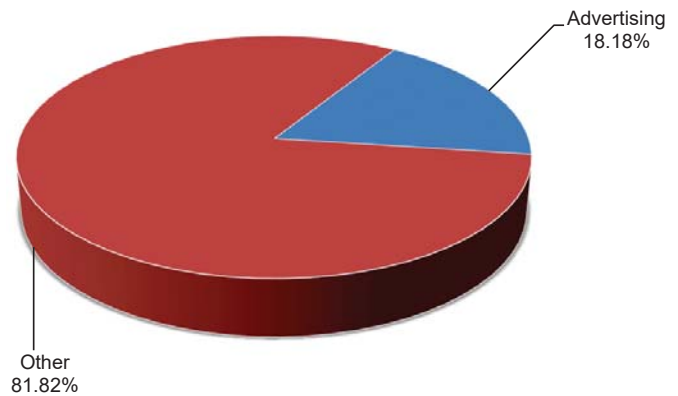
City of College Station Memorial Cemetery Endowment Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Lot Sales	\$ 146,504	\$ 124,121	\$ 146,586	\$ 131,188	\$ 131,188	5.69%
Investment Earnings	5,492	3,000	8,000	8,000	8,000	166.67%
Other		-	-	-	-	N/A
Total Revenues	\$ 151,996	\$ 127,121	\$ 154,586	\$ 139,188	\$ 139,188	9.49%
EXPENDITURES						
Advertising	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.00%
Other	2,556	134,750	135,156	-	45,000	(66.60%)
Total Expenditures	\$ 2,556	\$ 144,750	\$ 135,156	\$ 10,000	\$ 55,000	(62.00%)
Increase/Decrease in Fund Balance	\$ 149,440	\$ (17,629)	\$ 19,430	\$ 129,188	\$ 84,188	
Beginning Fund Balance	\$ 879,668	\$ 1,029,108	\$ 1,029,108	\$ 1,048,538	\$ 1,048,538	
Ending Fund Balance	\$ 1,029,108	\$ 1,011,479	\$ 1,048,538	\$ 1,177,726	\$ 1,132,726	

**Memorial Cemetery Endowment
Fund - Sources**



**Memorial Cemetery Endowment
Fund - Uses**



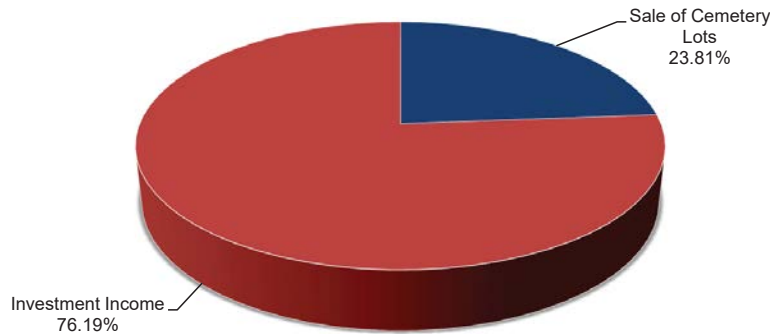
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several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

The Memorial Cemetery Endowment Fund is a Special Revenue Fund that accounts for one-third of cemetery lot sales that are accrued through the Memorial Cemetery. Approved revenues for FY18 are \$139,188. Revenues are projected to come from the sale of lots at the site and from interest earnings. FY18 approved expenditures total \$55,000 and include a one-time service level adjustment for the design and construction of a concrete drive within the Aggie Field of Honor.

**City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 1,851,533	\$ 1,884,147	\$ 1,884,147	\$ 1,904,559	\$ 1,904,559	
REVENUES						
Sale of Cemetery Lots	\$ 22,985	\$ 10,000	\$ 8,000	\$ 5,000	\$ 5,000	-50.00%
Investment Income	10,837	5,460	15,512	16,000	16,000	193.04%
Other	1,927	-	-	-	-	N/A
Total Revenues	<u>\$ 35,749</u>	<u>\$ 15,460</u>	<u>\$ 23,512</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	35.83%
Total Funds Available	<u>\$ 1,887,282</u>	<u>\$ 1,899,607</u>	<u>\$ 1,907,659</u>	<u>\$ 1,925,559</u>	<u>\$ 1,925,559</u>	1.37%
EXPENDITURES & TRANSFERS						
Other: Filing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other: Cemetery Plots	3,136	-	3,100	-	-	N/A
Total Expenditures & Transfers	<u>\$ 3,136</u>	<u>\$ -</u>	<u>\$ 3,100</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase in Fund Balance	<u>\$ 32,614</u>	<u>\$ 15,460</u>	<u>\$ 20,412</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	
Measurement Focus Increase (Decrease): \$	-					
Ending Fund Balance	<u><u>\$ 1,884,147</u></u>	<u><u>\$ 1,899,607</u></u>	<u><u>\$ 1,904,559</u></u>	<u><u>\$ 1,925,559</u></u>	<u><u>\$ 1,925,559</u></u>	

Texas Avenue Cemetery Endowment Fund - Sources



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

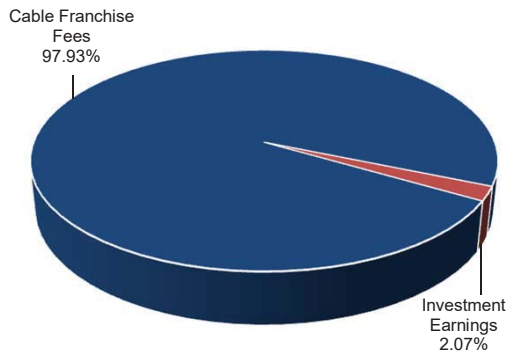
The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue. No expenditures are approved for this fund for FY18. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY18, approved revenues are budgeted at \$21,000. The College Station Cemetery on Texas Avenue has few spaces remaining for sale.

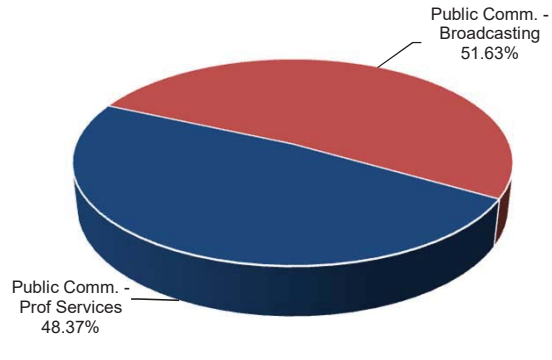
City of College Station
Public, Educational and Governmental (PEG) Access Channel Fee Fund
Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Beginning Fund Balance	\$ 385,976	\$ 501,590	\$ 501,590	\$ 597,134	\$ 597,134	
REVENUES						
Cable Franchise Fees	\$ 198,553	\$ 200,000	\$ 202,000	\$ 204,020	\$ 204,020	2.01%
Investment Earnings	2,698	1,000	4,300	4,322	4,322	332.20%
Total Revenues	<u>\$ 201,251</u>	<u>\$ 201,000</u>	<u>\$ 206,300</u>	<u>\$ 208,342</u>	<u>\$ 208,342</u>	3.65%
Total Funds Available	<u>\$ 587,227</u>	<u>\$ 702,590</u>	<u>\$ 707,890</u>	<u>\$ 805,476</u>	<u>\$ 805,476</u>	
EXPENDITURES & TRANSFERS						
Public Comm. - Prof Services	\$ 18,571	\$ 78,000	\$ 48,000	\$ 61,500	\$ 61,500	-21.15%
Public Comm. - Broadcasting	67,136	65,640	62,756	65,640	65,640	0.00%
Total Expenditures & Transfers	<u>\$ 85,707</u>	<u>\$ 143,640</u>	<u>\$ 110,756</u>	<u>\$ 127,140</u>	<u>\$ 127,140</u>	-11.49%
Increase (Decrease) in Fund Balance	<u>\$ 115,544</u>	<u>\$ 57,360</u>	<u>\$ 95,544</u>	<u>\$ 81,202</u>	<u>\$ 81,202</u>	
Measurement Focus Increase (Decrease)	70					
Ending Fund Balance	<u>\$ 501,590</u>	<u>\$ 558,950</u>	<u>\$ 597,134</u>	<u>\$ 678,336</u>	<u>\$ 678,336</u>	

PEG Fee Fund - Sources



PEG Fee Fund - Uses



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

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

While the PEG Fee has been collected for a number of years in the General Fund, the PEG Fee Fund was established in FY14 due to changes in legislative requirements. The balance of the PEG fees collected in prior years, \$266,573, was transferred from the General Fund into the PEG Fee Fund at the beginning of FY14.

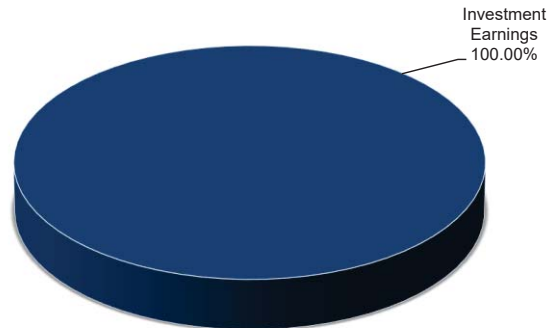
Approved FY18 PEG Fee Fund revenues from cable franchise fees and Investment Revenue total \$208,342. Expenditures of \$127,140 are approved in FY18 to include various broadcasting upgrades.

The FY18 budgeted fund balance is anticipated to increase 14% when compared to the FY17 estimated ending fund balance due to a decrease in approved professional services expenditures .

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

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 564,911	\$ 568,190	\$ 568,190	\$ 572,690	\$ 572,690	
REVENUES						
Restricted Gift Funds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Investment Earnings	3,279	2,200	4,500	500	500	-77%
Total Revenues	<u>\$ 3,279</u>	<u>\$ 2,200</u>	<u>\$ 4,500</u>	<u>\$ 500</u>	<u>\$ 500</u>	-77%
TOTAL FUNDS AVAILABLE	<u>568,190</u>	<u>570,390</u>	<u>572,690</u>	<u>573,190</u>	<u>573,190</u>	0%
EXPENDITURES & TRANSFERS						
Senior Programs (Arts Council Bldg Reno)	\$ -	\$ -	\$ -	\$ 573,190	\$ 573,190	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 573,190</u>	<u>\$ 573,190</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ 3,279</u>	<u>\$ 2,200</u>	<u>\$ 4,500</u>	<u>\$ (572,690)</u>	<u>\$ (572,690)</u>	-26131%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u>\$ 568,190</u>	<u>\$ 570,390</u>	<u>\$ 572,690</u>	<u>\$ -</u>	<u>\$ -</u>	

**R.E. Meyer Estate Restricted Gift
Fund - Sources**



The R.E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

The balance of this fund will be transferred to the Facilities and Technology Capital Improvement Projects Fund in FY18 for use on the Arts Council Renovation project. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Programs. This fund will be closed at the end of FY18.

Special Revenue Capital Improvement Projects

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

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY18 Approved Budget. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from land developers who dedicate land, or money in lieu of land, for the acquisition, improvement and/or the development of parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the acquisition, improvement and/or the development of parks within the zone to which the funds are dedicated. In FY18, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds have been allocated for the **Design of Northgate Park**. Land for a park in Northgate was purchased several years ago and a portion of the current balance in Zone 1 will be used for the design of the park. Construction of the park will follow as funds are available.

In **Park Land Zone 3**, funds in the amount of \$135,000 are estimated for the **Fun for All Playground at Central Park**. This project is for the design and construction of an inclusive playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. In addition to the budget in Park Land Zone 3, funds have been included in **Community Park Land Zone C** for this effort. It is anticipated that the design of this project will be complete in late FY17 or early FY18. The playground is a joint effort of the College Station Rotary Club, the College Station Noon Lions Club, the Kiwanis Club and the City of College Station. The service groups are pursuing possible grants and fund-raising opportunities for the construction of the playground. Also included in **Park Land Zone 3** in FY18 is funding for **signage at Wolf Pen Creek**.

In **Park Land Zone 4**, budget is included for the completion of the development of **Crescent Point Park**. The total project estimate is \$75,000 and will include the addition of exercise equipment, lights, water fountains and benches.

In **Park Land Zone 7**, an estimate of \$105,000 has been included for the **Improvements at John Crompton Park project**. Improvements planned for this park include the installation of new LED light fixtures; a new park sign; a new sand volleyball court; and other amenities such as a picnic table, grills and benches. An additional \$325,000 is estimated for the addition of a **Basketball Court Pavilion at John Crompton Park**.

In **Park Land Zone 10**, budget has been included for the development of **Reatta Meadows Park**. The amenities planned in this park include a sidewalk, play structure, surfacing, a covered area, a bench and a water fountain.

In **Community Park Land Zone B**, budget has been included for the **Lighting Improvements and the Reconstruction of the Parking Lot at Bachmann Park**.

In addition to the aforementioned major projects, funds that have not yet been obligated to specific projects are budgeted in a number of Park Land Zones. These funds are available to be used for projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. An estimate of \$200,000 is included in FY18 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimate is included in FY18 for the completion of the **Drainage Master Plan**. It is

anticipated that a number of capital project needs will be identified as a product of the Drainage Master Plan and that these projects will be added to the capital improvement projects program in future years. The **Drainage CIP Inventory** project has been included for developing this project inventory.

Sidewalk Zone Capital Projects

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the approved development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non-vehicular ways.

Several Sidewalk Zones have balances that have not yet been obligated to specific sidewalk projects. Budget has been included in FY18 in Sidewalk Zones 2, 3, 5, 9, 13 and 14. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Hotel Tax Fund Capital Projects

Included in the FY18 Approved Budget is an estimate for the construction of phase I of the **Build-Out of the Veterans Park and Athletic Complex**. The project will include the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. In addition, spectator areas and amenities will be added to these fields and to several existing fields as part of this project. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events. This project is currently in design with construction planned for FY18. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

A second capital project included in the Hotel Tax Fund the **development of Southeast Community Park**. The City currently owns the property on Rock Prairie Road next to the BVSWMA landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Certificates of Obligation. ***This project was identified by Council for implementation in FY18 as part of the 2017 Update of the City Council Strategic Plan.***

Additional O&M Costs

In some situations, the operations and maintenance (O&M) cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

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

Budget for O&M costs related the Veterans Park Build-Out Phase I and John Crompton Park have been included in the FY18 Approved Budget. In addition, budget has been included projects that are expected to be completed in FY17, such as Barracks Parks and the San Saba Sidewalk project.

O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the special revenue capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS		
			APPROPRIATIONS THROUGH FY16	REVISED	APPROVED
				FY 16-17 APPROPRIATIONS	FY 17-18 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 6,354,810	\$ 5,862,943
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				\$ 400,000	\$ 400,000
INVESTMENT EARNINGS				10,000	10,000
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 410,000	\$ 410,000
TOTAL RESOURCES AVAILABLE				\$ 6,764,810	\$ 6,272,943
PARK LAND DEDICATION FUND					
ZONE 1 PARK	PK0051	510,000	-	200,000	510,000
NORTHGATE PARK DESIGN	PK1718	75,000	-	75,000	-
ZONE 2 PARK	PK0052	20,000	-	2,500	20,000
ZONE 3 PARK	PK0053	20,000	-	-	20,000
FUN FOR ALL PLAYGROUND	PK1409	135,000	85,000	50,000	-
SIGNAGE AT WOLF PEN CREEK	PK1807	4,500	-	-	4,500
ZONE 4 PARK	PK0054	-	-	-	-
CRESCENT POINT PARK	PK1601	75,000	75,000	11,575	-
ZONE 5 PARK	PK0055	-	-	-	-
ZONE 6 PARK	PK0056	4,000	-	-	4,000
ZONE 7 PARK	PK0057	30,000	-	-	30,000
CROMPTON PARK IMPROVEMENTS	PK1703	105,000	-	105,000	-
CROMPTON PARK BBALL PAVILION	PK1717	325,000	-	320,000	5,000
ZONE 8 PARK	PK0058	-	-	-	-
ZONE 9 PARK	PK0059	20,000	-	-	20,000
ZONE 10 PARK	PK0060	-	-	35,000	-
REATTA PARK	PK1602	444,000	142,000	18,275	283,725
SONOMA PARK DESIGN	PK1603	20,000	140,000	1,875	-
ZONE 11 PARK	PK0061	15,000	-	-	15,000
ZONE 12 PARK	PK0824	24,000	-	-	24,000
ZONE 13 PARK	PK0807	35,000	-	-	35,000
ZONE 14 PARK	PK0717	90,000	-	90,000	90,000
ZONE 15 PARK	PK0808	330,000	-	241,000	330,000
ZONE 24 PARK	PK1205	32,000	-	15,000	32,000
COMMUNITY PARK ZONE A	PK1304	690,000	-	560,000	690,000
COMMUNITY PARK ZONE B	PK1203	1,625,000	-	2,125,000	1,625,000
BACHMANN PARK LIGHTS	PK1719	300,000	-	300,000	-
BACHMANN PARK PARKING LOT REHAB	PK1806	1,600,000	-	-	1,600,000
COMMUNITY PARK ZONE C	PK1204	125,000	-	-	125,000
FUN FOR ALL PLAYGROUND	PK1409	365,000	230,000	105,000	30,000
CLOSED PROJECTS				815,000	-
CAPITAL PROJECTS SUBTOTAL				\$ 5,070,225	\$ 5,493,225
OTHER				-	-
GENERAL & ADMIN. CHARGES				21,910	34,489
TOTAL EXPENDITURES				\$ 5,092,135	\$ 5,527,714
Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:				\$ 1,672,675	\$ 745,229

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY15	FY 15-16 ACTUAL	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 4,620,601	\$ 6,354,810	\$ 5,862,943	\$ 17,002	\$ 17,002	\$ 17,002	\$ 17,002	\$ 17,002
	\$ 1,914,131	\$ 1,550,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
	33,015	10,000	10,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	6,323	-	-	-	-	-	-	-
	<u>\$ 1,953,469</u>	<u>\$ 1,560,000</u>	<u>\$ 410,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 6,574,070</u>	<u>\$ 7,914,810</u>	<u>\$ 6,272,943</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>
700,000	-	-	510,000	-	-	-	-	-
-	-	10,000	65,000	-	-	-	-	-
-	-	-	20,000	-	-	-	-	-
-	-	-	20,000	-	-	-	-	-
-	-	100,000	35,000	-	-	-	-	-
-	-	-	4,500	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,248	10,000	63,752	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,000	-	-	-	-	-
-	-	-	30,000	-	-	-	-	-
-	-	20,000	85,000	-	-	-	-	-
-	-	-	325,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	20,000	424,000	-	-	-	-	-
-	-	20,000	-	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
-	-	-	24,000	-	-	-	-	-
-	-	-	35,000	-	-	-	-	-
-	-	-	90,000	-	-	-	-	-
-	-	-	330,000	-	-	-	-	-
-	-	-	32,000	-	-	-	-	-
-	-	-	690,000	-	-	-	-	-
-	-	-	1,625,000	-	-	-	-	-
-	-	300,000	-	-	-	-	-	-
-	-	-	1,600,000	-	-	-	-	-
-	-	-	125,000	-	-	-	-	-
38,505	154,825	141,670	30,000	-	-	-	-	-
-	41,278	1,408,287	19,200	-	-	-	-	-
<u>\$ 738,505</u>	<u>\$ 197,351</u>	<u>\$ 2,029,957</u>	<u>\$ 6,221,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	-	-	-	-	-
-	21,909	21,910	34,489	-	-	-	-	-
<u>\$ 219,260</u>	<u>\$ 2,051,867</u>	<u>\$ 6,255,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 6,354,810</u>	<u>\$ 5,862,943</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>	<u>\$ 17,002</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

					BUDGET APPROPRIATIONS	
	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY16	REVISED FY16-17 APPROPRIATIONS	APPROVED FY17-18 APPROPRIATIONS	
BEGINNING FUND BALANCE:				\$ 2,309,932	\$ 1,153,142	
ADDITIONAL RESOURCES:						
UTILITY REVENUES				\$ 2,274,100	\$ 2,295,700	
INTEREST ON INVESTMENTS				12,000	15,000	
OTHER				-	-	
				\$ 2,286,100	\$ 2,310,700	
SUBTOTAL ADDITIONAL RESOURCES						
TOTAL RESOURCES AVAILABLE				\$ 4,596,032	\$ 3,463,842	
DRAINAGE CAPITAL						
MINOR DRAINAGE IMPROVEMENTS	SD1701	200,000	200,000	-	200,000	
DRAINAGE MASTER PLAN	SD1202	458,000	458,000	-	-	
DRAINAGE CIP INVENTORY	SD1702	270,000	70,000	200,000		
SOUTHWEST PKWY STORM DRAIN REPL	SD1602	340,000	435,000	-	-	
SOUTHWOOD VALLEY DRAINAGE IMP	SDTBD	685,000	-	-	-	
DRAINAGE IMP AT DOMINIK AND STALLINGS	SD1603	500,000	50,000	450,000	-	
CULVERT AT J. MILLIFF RD AND REDMOND DR	SD1604	555,000	50,000	-	-	
CLOSED PROJECTS			-			
CAPITAL G&A				219,861	235,089	
				\$ 869,861	\$ 435,089	
DRAINAGE OPERATIONS						
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL		117,465	129,336	
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL		1,641,424	1,380,560	
PAY PLAN				-	24,837	
SLA's				-	-	
ERP SYSTEM REPLACEMENT				-	-	
STREET SWEEPING				119,761	-	
MOSQUITO ABATEMENT				7,200	7,200	
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)				-	-	
TRANSFERS OUT				101,000	102,010	
OTHER				-	-	
GENERAL & ADMIN.				228,690	267,654	
TOTAL EXPENDITURES				\$ 3,085,401	\$ 2,346,686	
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:				\$ 1,510,631	\$ 1,117,156	

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2017-2018 THROUGH FISCAL YEAR 2022-2023**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY15	FY 15-16 ACTUAL	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23
	\$ 3,101,639	\$ 2,309,932	\$ 1,153,142	\$ 1,092,156	\$ 362,871	\$ 137,713	\$ 456,180	\$ 791,882
	\$ 2,184,111	\$ 2,228,808	\$ 2,295,700	\$ 2,364,600	\$ 2,800,825	\$ 2,884,800	\$ 2,971,300	\$ 3,060,400
	17,336	20,000	15,000	10,000	5,000	5,000	10,000	10,000
	3,441	-	-	-	-	-	-	-
	<u>\$ 2,204,888</u>	<u>\$ 2,248,808</u>	<u>\$ 2,310,700</u>	<u>\$ 2,374,600</u>	<u>\$ 2,805,825</u>	<u>\$ 2,889,800</u>	<u>\$ 2,981,300</u>	<u>\$ 3,070,400</u>
	<u>\$ 5,306,527</u>	<u>\$ 4,558,740</u>	<u>\$ 3,463,842</u>	<u>\$ 3,466,756</u>	<u>\$ 3,168,696</u>	<u>\$ 3,027,513</u>	<u>\$ 3,437,480</u>	<u>\$ 3,862,282</u>
	-	-	100,000	200,000	200,000	200,000	200,000	200,000
	434,665	6,194	59,141	-	-	-	-	-
		145,000	125,000					
	-	9,540	330,460	-	-	-	-	-
	-	-	-	685,000	-	-	-	-
	-	13,100	486,900	-	-	-	-	-
	-	17,750	-	-	537,250	-	-	-
	411,967	4,241						
	209,391	219,861	235,089	246,843	259,186	272,145	285,752	294,325
	<u>\$ 667,942</u>	<u>\$ 1,245,603</u>	<u>\$ 460,089</u>	<u>\$ 1,131,843</u>	<u>\$ 996,436</u>	<u>\$ 472,145</u>	<u>\$ 485,752</u>	<u>\$ 494,325</u>
	109,193	110,370	129,336	133,216	137,213	141,329	145,569	149,936
	1,220,228	1,592,974	1,380,560	1,421,977	1,464,636	1,508,575	1,553,832	1,600,447
	-	-	24,837	25,582	26,350	27,140	27,954	28,793
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	118,575	119,761	-	-	-	-	-	-
	-	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	-	-	-	-	-	-	-	-
	100,000	101,000	102,010	103,030	104,060	105,101	106,152	107,214
	562,857	-	-	-	-	-	-	-
	217,800	228,690	267,654	281,037	295,089	309,843	319,138	328,712
	<u>\$ 2,996,595</u>	<u>\$ 3,405,598</u>	<u>\$ 2,371,686</u>	<u>\$ 3,103,885</u>	<u>\$ 3,030,983</u>	<u>\$ 2,571,333</u>	<u>\$ 2,645,598</u>	<u>\$ 2,716,627</u>
	\$ -							
	<u>\$ 2,309,932</u>	<u>\$ 1,153,142</u>	<u>\$ 1,092,156</u>	<u>\$ 362,871</u>	<u>\$ 137,713</u>	<u>\$ 456,180</u>	<u>\$ 791,882</u>	<u>\$ 1,145,655</u>

**City of College Station
Drainage Utility Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Civil Engineering	\$ 109,191	\$ 117,465	\$ 110,370	\$ 129,336	\$ 129,336	10.11%
Drainage Maintenance	1,220,228	1,648,624	1,600,174	1,412,597	1,412,597	-14.32%
TOTAL	\$ 1,329,419	\$ 1,766,089	\$ 1,710,544	\$ 1,541,933	\$ 1,541,933	-12.69%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 818,023	\$ 950,754	\$ 945,430	\$ 1,015,426	\$ 1,015,426	6.80%
Supplies	70,749	103,861	66,447	97,509	97,509	-6.12%
Maintenance	99,284	331,992	324,627	137,234	137,234	-58.66%
Purchased Services	203,573	379,482	374,040	291,764	291,764	-23.12%
Capital Outlay	137,790	-	-	-	-	N/A
TOTAL	\$ 1,329,419	\$ 1,766,089	\$ 1,710,544	\$ 1,541,933	\$ 1,541,933	-12.69%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Civil Engineering	1.00	1.00	1.00	1.00	1.00	0.00%
Drainage Maintenance	15.00	16.00	17.00	17.00	17.00	0.00%
TOTAL	16.00	17.00	18.00	18.00	18.00	0.00%

**City of College Station
Sidewalk Zone Funds
Fund Summary**

	Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING BALANCE	\$ 56,952	\$ 87,403	\$ 87,403	\$ 93,833	\$ 93,833	
REVENUES						
Contributions	\$ 30,034	\$ -	\$ 33,180	\$ -	\$ -	N/A
Investment Earnings	417	250	750	1,000	1,000	-100%
Total Revenues	<u>\$ 30,451</u>	<u>\$ 250</u>	<u>\$ 33,930</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	-100%
TOTAL FUNDS AVAILABLE	<u>87,403</u>	<u>87,653</u>	<u>121,333</u>	<u>94,833</u>	<u>94,833</u>	-100%
EXPENDITURES & TRANSFERS						
Sidewalk Zone 2	\$ -	\$ 6,500	\$ -	\$ 6,800	\$ 6,800	-100%
Sidewalk Zone 3	-	-	-	12,000	12,000	N/A
Southwood SW Deisgn (ST1710)	-	12,000	-	-	-	-100%
Sidewalk Zone 5	-	-	-	30,000	30,000	N/A
Southwood SW Deisgn (ST1710)	-	30,000	-	-	-	-100%
Sidewalk Zone 8	-	-	-	-	-	N/A
Emerald Dove Sidewalk (ST1707)	-	7,100	7,100	-	-	-100%
Sidewalk Zone 9	-	9,500	-	9,900	9,900	-100%
Sidewalk Zone 13	-	5,500	-	5,600	5,600	-100%
Sidewalk Zone 14	-	-	-	28,000	28,000	N/A
Sidewalk Zone 15	-	-	-	-	-	N/A
Holleman Drive South Sidewalk (ST1607)	-	20,400	20,400	-	-	-100%
Other	-	-	-	-	-	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 91,000</u>	<u>\$ 27,500</u>	<u>\$ 92,300</u>	<u>\$ 92,300</u>	-100%
Increase (Decrease) in Fund Balance	<u>\$ 30,451</u>	<u>\$ (90,750)</u>	<u>\$ 6,430</u>	<u>\$ (91,300)</u>	<u>\$ (91,300)</u>	-100%
Measurement Focus Increase (Decrease)	\$ -					
ENDING FUND BALANCE	<u>\$ 87,403</u>	<u>\$ (3,347)</u>	<u>\$ 93,833</u>	<u>\$ 2,533</u>	<u>\$ 2,533</u>	

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the proposed development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non- vehicular ways.

Budgets are included for the expenditure of funds in each of the Sidewalk Zones that have a balance. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

The FY18 estimated ending fund balance is anticipated to decrease 97% from the FY17 estimated ending fund balance. This would occur only if the funds budgeted in all of the Sidewalk Zones were expended.

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

	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Comments
Hotel Tax Funded Projects							
Veterans Park Build Out Ph I	8,000	40,000	41,200	42,436	43,709	45,020	Supplies and utility costs
Hotel Tax Funded Projects Subtotal	\$ 8,000	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020	
Parkland Dedication Projects							
Crescent Point Park	-	2,900	2,987	3,077	3,169	3,264	Maintenance and utility costs
John Crompton	2,700	2,781	2,864	2,950	3,039	3,130	Maintenance and utility costs
Reatta Park Improvements	-	5,900	6,077	6,259	6,447	6,641	Maintenance and utility costs
Sonoma Park Improvements	-	3,000	3,090	3,183	3,278	3,377	Maintenance and utility costs
Barracks Park Improvements	3,000	3,090	3,183	3,278	3,377	3,478	Maintenance and utility costs
Play for All Playground	\$ -	\$ 9,000	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	Playground maintenance and electric utility costs
Parkland Projects Totals	\$ 5,700	\$ 26,671	\$ 36,201	\$ 37,287	\$ 38,406	\$ 39,558	
Community Development (CD) Fund Projects							
San Saba Sidewalks	502	517	533	549	565	582	General sidewalk maintenance
Southwest Parkway North Sidewalks	-	1,280	1,318	1,358	1,399	1,441	General sidewalk maintenance
CD Fund Projects Totals	\$ 502	\$ 1,797	\$ 1,851	\$ 1,907	\$ 1,964	\$ 2,023	
Total Estimated O&M Costs	\$ 14,202	\$ 68,468	\$ 79,252	\$ 81,630	\$ 84,079	\$ 86,601	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Insurance Funds

The City of College Station is partially self-insured for property & casualty and general liability, workers' compensation and unemployment compensation. The City became self-funded for employee and dependent health care in January 2004. The health care program has been administered by Blue Cross/Blue Shield but will transition to Cigna in January of 2018. These Insurance Funds are accounted for as Internal Service Funds.

Actuarially-based charges are made to each of the operating funds using relevant bases (i.e., health insurance is charged monthly per full-time participating employee, while unemployment and worker's compensation are charged as a percentage of gross salary). This method of funding allows the City to more accurately reflect the costs of claims against the various funds and to minimize potential risks.

For financial statement reporting, Insurance Funds (Internal Service Funds) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Insurance Funds (Internal Service Funds) are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2016 Working Capital is necessary because the insurance funds' (internal service funds') working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Property & Casualty Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Property and Casualty costs. The approved premium revenue for FY18 is \$1,000,000, an increase of 25% from FY17. Approved investment earnings are \$12,500 and other revenues, including subrogation, are projected to be \$75,000. The total approved revenues for the Property & Casualty Insurance Fund are \$1,087,500. Approved FY18 expenditures in this fund are \$1,223,761.

The Property & Casualty Fund is adding a part time, non-benefitted position for FY18 to assist with claims collections. The annual cost of this position is approved at \$16,149.

Employee Benefits Fund

Approved revenues in the Employee Benefits Fund are \$13,181,072, a total increase of approximately 12%. This includes a 5% increase in City-paid employee Health Insurance premiums, a 5% increase in the employee-paid high-deductible plan premium, and a 10% increase in the employee-paid PPO plan premium. These increases are necessary to help offset rising claims costs; however, the City plans to mitigate some of the anticipated increases by moving from Blue Cross/Blue Shield as a claims administrator to Cigna, which will occur in January 2018. Also responsible for the increase in revenues is the addition of OPEB funding through this fund (see below).

The increases in approved revenues are offset slightly by a change in accounting and budgeting for voluntary benefits (defined as those benefits that are 100% employee-funded). In FY18, these employee deductions will no longer be reflected as revenues to this fund, and the payment of the corresponding premiums will not be expensed in this fund. The collection and disbursement of these funds will occur on the balance sheet, outside of this fund's activity.

The FY18 approved expenditures include \$465,689 for the continued operation of the Employee Health Clinic, which provides acute and preventive primary care, occupational medicine, workers' compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents and retirees to encourage wellness and pro-active medical intervention and treatment.

In addition, included in the FY18 approved budget is \$1,073,572 for an Other Post-Employment Benefits (OPEB) Trust, established in FY17. OPEB will be funded by the departments on a current basis beginning in FY18 on a budgeted FTE basis.

The approved expenditures for the Employee Benefits Fund are \$13,045,518. The FY18 ending working capital in this fund is projected to increase 2% when compared to the FY17 estimated ending working capital. This is due to the increase in premiums to offset the overall rise in claims, offset by some savings found with Cigna.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY18, approved revenues are \$613,123 and approved expenditures are \$683,162.

Unemployment Insurance Fund

Revenues in this fund are typically collected based as a percentage of each employee's salary; however, in FY17 the decision was made to forego collection of this revenue due to the increase in working capital in recent years (prior to FY17, the Working Capital had increased every year since FY14). The decision not to collect revenues based on payrolls has been extended to FY18. Therefore, FY18 approved revenues (investment earnings only) are \$2,000. Claims costs in the amount of \$60,000 are approved for FY18.



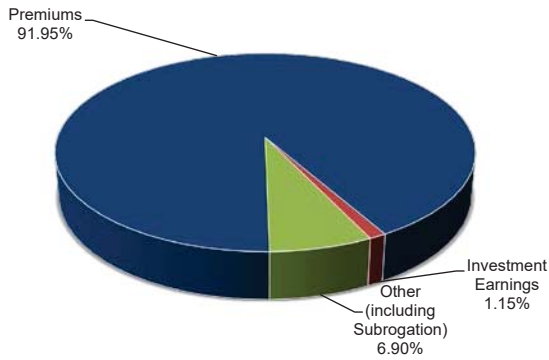
CITY OF COLLEGE STATION

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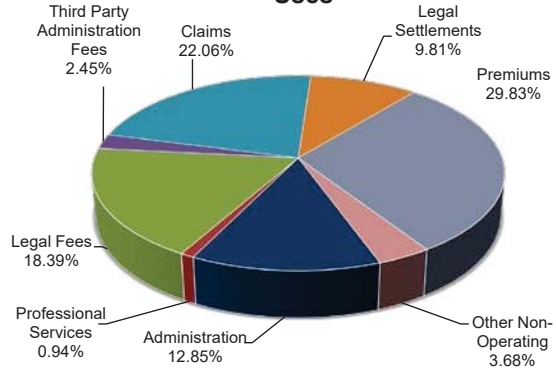
**City of College Station
Property & Casualty Insurance Fund
Fund Summary**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Premiums	\$ 999,428	\$ 799,548	\$ 801,639	\$ 1,000,000	\$1,000,000	25.07%
Investment Earnings	11,491	9,000	12,699	12,500	12,500	38.89%
Other (including Subrogation)	75,953	5,000	357,731	75,000	75,000	1400.00%
Other Revenue	1,213	-	762	-	-	N/A
Total Revenues	\$ 1,088,085	\$ 813,548	\$ 1,172,831	\$ 1,087,500	\$1,087,500	33.67%
EXPENDITURES AND TRANSFERS						
Administration	\$ 125,381	\$ 135,415	\$ 145,714	\$ 141,062	\$ 157,211	16.10%
Professional Services	13,884	11,550	11,505	11,550	11,550	0.00%
Legal Fees	124,405	225,000	138,507	225,000	225,000	0.00%
Third Party Administration Fees	24,948	30,000	24,948	30,000	30,000	0.00%
Claims	332,832	180,000	246,247	270,000	270,000	50.00%
Legal Settlements	486,900	120,000	80,541	120,000	120,000	0.00%
Premiums	314,844	375,000	332,093	365,000	365,000	-2.67%
Other Non-Operating	58,151	43,000	35,993	45,000	45,000	4.65%
Transfers Out	-	-	-	-	-	N/A
Total Operating Expenses & Transfers	\$ 1,481,345	\$ 1,119,965	\$ 1,015,548	\$ 1,207,612	\$1,223,761	9.27%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (393,260)	\$ (306,417)	\$ 157,283	\$ (120,112)	\$ (136,261)	
Measurement Focus Increase (Decrease)	\$ 7,631		\$ (18,244)			
Beginning Working Capital, accrual basis of accounting	\$ 1,610,742	\$ 1,225,113	\$ 1,225,113	\$ 1,364,152	\$1,364,152	
Ending Working Capital, accrual basis of accounting	\$ 1,225,113	\$ 918,696	\$ 1,364,152	\$ 1,244,040	\$1,227,891	

**Property & Casualty Insurance Fund
- Sources**



**Property & Casualty Insurance Fund
- Uses**



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Property & Casualty	\$ 139,265	\$ 146,965	\$ 157,219	\$ 152,612	\$ 168,761	14.83%
TOTAL	\$ 139,265	\$ 146,965	\$ 157,219	\$ 152,612	\$ 168,761	14.83%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 125,381	\$ 135,415	\$ 145,669	\$ 141,062	\$ 157,211	16.10%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	13,884	11,550	11,550	11,550	11,550	0.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 139,265	\$ 146,965	\$ 157,219	\$ 152,612	\$ 168,761	14.83%

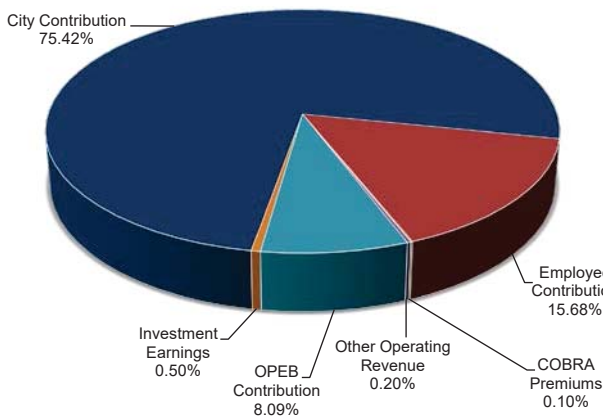
PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Property & Casualty	1.00	1.50	1.50	1.50	2.00	33.33%
TOTAL	1.00	1.50	1.50	1.50	2.00	33.33%

Service Level Adjustments	One-Time	Recurring	Total
Addition of PTNB Risk Claim Support Employee	\$ -	\$ 16,149	\$ 16,149
Property & Casualty SLA Total	\$ -	\$ 16,149	\$ 16,149

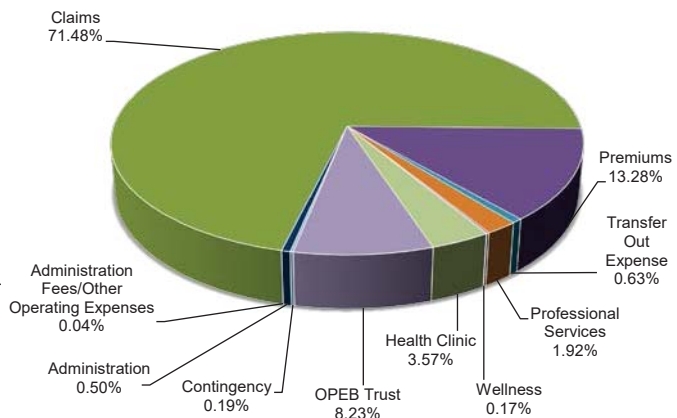
City of College Station Employee Benefits Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
City Contribution	\$ 7,746,876	\$ 9,271,287	\$ 9,116,974	\$ 9,947,000	\$ 9,947,000	7.29%
Employee Contribution	2,409,545	2,476,092	2,346,085	2,064,000	2,064,000	-16.64%
COBRA Premiums	6,089	25,000	6,239	7,500	7,500	-70.00%
Other Operating Revenues	12,975	20,000	20,000	20,000	20,000	0.00%
OPEB City Contribution	-	-	1,131,157	1,073,572	1,073,572	
Investment Earnings	51,550	20,000	68,363	69,000	69,000	245.00%
Total Revenues	\$ 10,227,035	\$ 11,812,379	\$ 12,688,818	\$ 13,181,072	\$ 13,181,072	11.59%
EXPENDITURES & TRANSFERS						
Administration	\$ 56,606	\$ 63,137	\$ 59,126	\$ 65,825	\$ 65,825	4.26%
Administration Fees	2,622	432	2,961	432	432	0.00%
Claims	8,774,493	9,725,578	8,942,036	9,325,000	9,325,000	-4.12%
Premiums	1,641,549	1,858,519	1,870,352	1,732,000	1,732,000	-6.81%
Transfer Out Expense	73,385	78,000	78,000	82,000	82,000	5.13%
Professional Services	148,907	150,894	210,303	251,000	251,000	66.34%
Wellness	19,179	50,000	38,725	22,000	22,000	-56.00%
Other Operating	(4,434)	-	3,598	3,000	3,000	N/A
Health Clinic	-	465,689	355,314	465,689	465,689	0.00%
OPEB Trust	-	315,000	1,493,809	1,073,572	1,073,572	240.82%
Contingency	-	25,000	-	25,000	25,000	0.00%
Total Operating Expenses & Transfers	\$ 10,712,307	\$ 12,732,249	\$ 13,054,224	\$ 13,045,518	\$ 13,045,518	2.46%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (485,272)	\$ (919,870)	\$ (365,406)	\$ 135,554	\$ 135,554	
Measurement Focus Increase (Decrease)	\$ 3,265		(1,325,451)			
Beginning Working Capital, accrual basis of accounting	\$ 7,291,558	\$ 6,809,551	\$ 6,809,551	\$ 5,118,694	\$ 5,118,694	
Ending Working Capital, accrual basis of accounting	\$ 6,809,551	\$ 5,889,681	\$ 5,118,694	\$ 5,254,248	\$ 5,254,248	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



**City of College Station
Employee Benefits Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Employee Benefits Admin	\$ 59,228	\$ 63,569	\$ 62,087	\$ 66,257	\$ 66,257	4.23%	
TOTAL	\$ 59,228	\$ 63,569	\$ 62,087	\$ 66,257	\$ 66,257	4.23%	

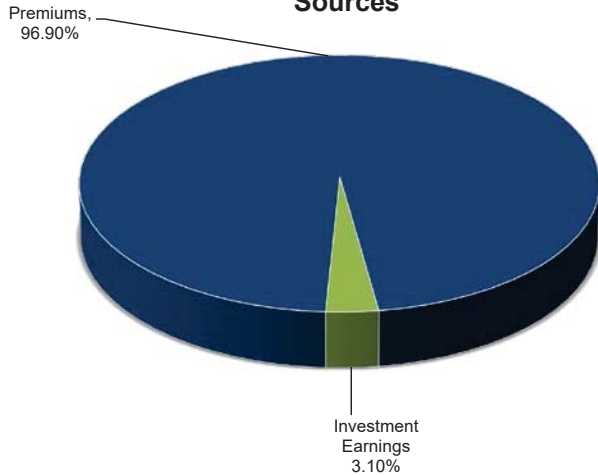
EXPENDITURE BY CLASSIFICATION							
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Salaries & Benefits	\$ 56,606	\$ 63,137	\$ 59,126	\$ 65,825	\$ 65,825	4.26%	
Supplies	-	-	-	-	-	N/A	
Maintenance	-	-	-	-	-	N/A	
Purchased Services	2,622	432	2,961	432	432	0.00%	
Capital Outlay	-	-	-	-	-	N/A	
TOTAL	\$ 59,228	\$ 63,569	\$ 62,087	\$ 66,257	\$ 66,257	4.23%	

PERSONNEL							
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18	
Comp & Benefits Assistant	1.00	1.00	1.00	1.00	1.00	0.00%	
TOTAL	1.00	1.00	1.00	1.00	1.00	0.00%	

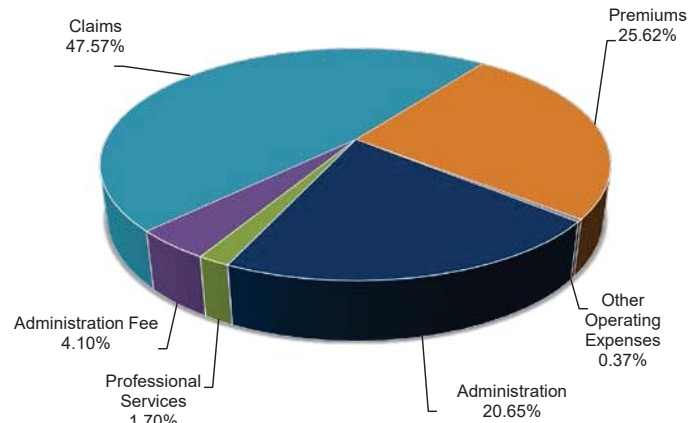
City of College Station Workers' Compensation Insurance Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Premiums	\$ 552,037	\$ 582,046	\$ 576,718	\$ 594,123	\$ 594,123	2.07%
Other Operating Revenues	-	-	-	-	-	N/A
Investment Earnings	14,459	11,500	19,448	19,000	19,000	65.22%
Total Revenues	\$ 566,496	\$ 593,546	\$ 596,166	\$ 613,123	\$ 613,123	3.30%
EXPENDITURES AND TRANSFERS						
Administration	\$ 125,377	\$ 135,415	\$ 137,540	\$ 141,062	\$ 141,062	4.17%
Supplies	-	-	-	-	-	N/A
Professional Services	11,000	11,600	11,349	11,600	11,600	0.00%
Administration Fee	24,948	28,700	24,948	28,000	28,000	-2.44%
Claims	66,968	325,000	182,434	325,000	325,000	0.00%
Premiums	137,042	175,000	153,245	175,000	175,000	0.00%
Other Operating Expenses	-	2,500	-	2,500	2,500	0.00%
Total Operating Expenses & Xfers	\$ 365,335	\$ 678,215	\$ 509,516	\$ 683,162	\$ 683,162	0.73%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 201,161	\$ (84,669)	\$ 86,650	\$ (70,039)	\$ (70,039)	
Measurement Focus Increase (Decrease)	\$ 7,632		\$ (18,218)			
Beginning Working Capital, accrual basis of accounting	\$ 2,175,814	\$ 2,384,607	\$ 2,384,607	\$ 2,453,039	\$ 2,453,039	
Ending Working Capital, accrual basis of accounting	\$ 2,384,607	\$ 2,299,938	\$ 2,453,039	\$ 2,383,000	\$ 2,383,000	

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Workers' Compensation	\$ 136,377	\$ 147,015	\$ 148,889	\$ 152,662	\$ 152,662	3.84%
TOTAL	\$ 136,377	\$ 147,015	\$ 148,889	\$ 152,662	\$ 152,662	3.84%

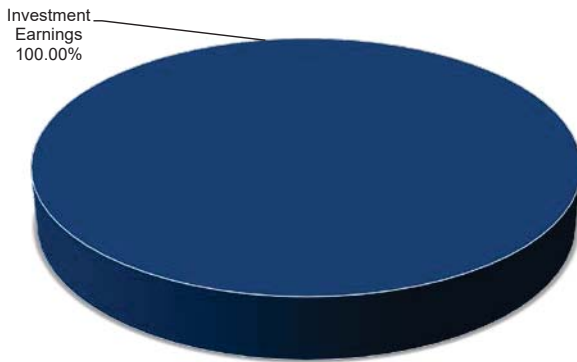
EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 125,377	\$ 135,415	\$ 137,540	\$ 141,062	\$ 141,062	4.17%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	11,000	11,600	11,349	11,600	11,600	0.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 136,377	\$ 147,015	\$ 148,889	\$ 152,662	\$ 152,662	3.84%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Workers' Compensation	1.00	1.50	1.50	1.50	1.50	0.00%
TOTAL	1.00	1.50	1.50	1.50	1.50	0.00%

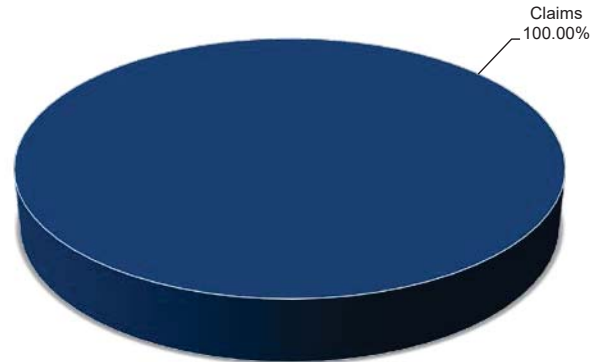
City of College Station Unemployment Insurance Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Premiums	\$ 32,200	\$ -	\$ -	\$ -	\$ -	N/A
Investment Earnings	2,441	1,904	2,779	2,000	2,000	5.04%
Total Revenues	\$ 34,641	\$ 1,904	\$ 2,779	\$ 2,000	\$ 2,000	5.04%
EXPENDITURES						
Claims	\$ 21,854	\$ 50,000	\$ 60,923	\$ 60,000	\$ 60,000	20.00%
Total Operating Expenses & Transfers	\$ 21,854	\$ 50,000	\$ 60,923	\$ 60,000	\$ 60,000	20.00%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 12,787	\$ (48,096)	\$ (58,144)	\$ (58,000)	\$ (58,000)	
Measurement Focus Increase (Decrease)	\$ (5)					
Beginning Working Capital, accrual basis of accounting	\$ 408,075	\$ 420,857	\$ 420,857	\$ 362,713	\$ 362,713	
Ending Working Capital, accrual basis of accounting	\$ 420,857	\$ 372,761	\$ 362,713	\$ 304,713	\$ 304,713	

Unemployment Insurance Fund - Sources



Unemployment Insurance Fund - Uses





CITY OF COLLEGE STATION
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Equipment Replacement Fund

The Equipment Replacement Fund is an internal service fund that provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The equipment and vehicle replacements are purchased out of this fund as scheduled and/or as conditions warrant. This fund is prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital.

Specific rental charges are based upon the estimated replacement price of the individual items. Approved replacement policies include the following:

1. All qualified existing fleet equipment will be replaced through the Equipment Replacement Fund. Other equipment will be replaced through the budget process.
2. Each applicable department will be charged an annual **Fleet Replacement** fee based on the useful life and anticipated replacement cost of each vehicle assigned to that department. Each year, the fleet superintendent meets with various departments and determines items to be replaced. The list is submitted to the Budget Office for funding recommendations and inclusion in the annual budget after department director approval.
3. The **Fire Equipment** is charged based on the expected replacement cost of the self- controlled breathing apparatus, extrication tools and thermal imaging cameras.
4. Police, Fire, and Emergency Management are charged for **Mobile Data Terminals (MDTs)**. Information Technology department annually evaluates hardware and software required to operate the system to what may need to be replaced. The anticipated life of the MDT units is five years.
5. Police department **Mobile Video Camera** program has a five year contract with TASER International for the purchase and support of body cameras, in-car video cameras and data storage. The department will make annual contributions to Equipment Replacement to cover the cost of the mobile video camera replacement.
6. Each department will be charged an annual **Copier Replacement** fee based on the number of authorized copiers. Each year, a contracted vendor evaluates each copier and determines which copiers need to be replaced. The recommended replacement list is evaluated by Budget and IT representatives based on the availability of funds. New (additions to the inventory) copiers are funded through the department's operating budget.
7. **Uninterruptible Power Supplies (UPS)** provide temporary battery power to run critical equipment in the event of a power interruption. These units generally serve equipment that supports all departments. The UPS's at approved locations are funded by the Equipment Replacement Fund and each department contributes to their replacement and maintenance.
8. **Virtual Servers/Storage Devices** allows the City to run the same application on multiple servers without purchasing additional hardware. The IT department estimates annual cost of replacement.
9. Other equipment, not specifically detailed above, will be handled in a similar manner. Representatives of City departments will be responsible for meeting with Fiscal Services to determine if inclusion in the Equipment Replacement Fund is warranted.

In FY18 \$631,950 is approved for new fleet purchases in Police department, Fire department, Public Works-Street Division, Parks & Recreation department, Parks & Recreation/Hotel Tax Fund, and Electric Fund. See the Approved Equipment Replacement Schedule in the following pages for the description of approved purchases.

Fire Department is approved to purchase extrication tools and thermal imaging cameras beginning in FY18. A FY18 SLA is approved for \$171,666 for year one of two for the purchase of extrication tools and \$28,000 is approved for year one of three for the purchase of thermal imaging cameras.

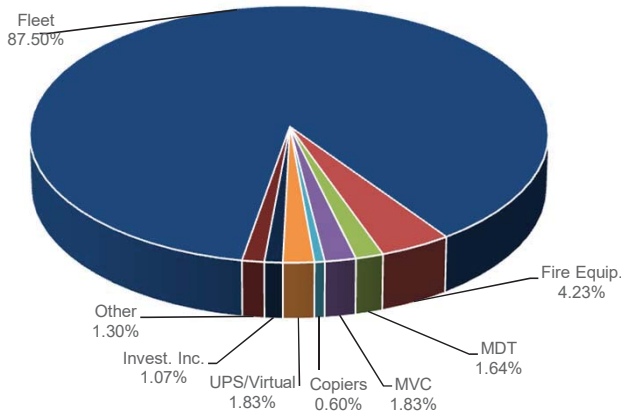
A trade-in is anticipated on some vehicle purchases, and the trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the pages that follow.

The FY18 Equipment Replacement ending working capital is expected to increase by 30.0% from the estimated FY17 ending working capital due to the estimated costs and number of the vehicles on the FY18 replacement list. A five-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

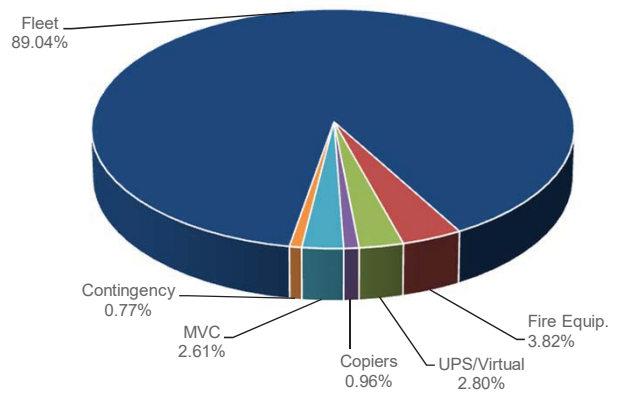
City of College Station Equipment Replacement Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Fleet Rentals	\$ 6,331,794	\$ 6,020,018	\$ 6,020,018	\$ 6,086,583	\$ 6,718,533	11.60%
Fire Equipment	-	-	-	125,000	324,666	N/A
Mobile Data Terminal Rentals	123,476	125,674	125,674	125,674	125,674	0.00%
Mobile Video Camera Systems	70,985	141,082	141,082	141,082	141,082	0.00%
Copier Rentals	55,659	55,023	55,023	46,150	46,150	-16.13%
Uninterruptible Power Supply Rentals	40,449	47,670	47,670	49,218	49,218	3.25%
Virtual Storage / Storage Devices	85,056	90,993	90,993	90,996	90,996	0.00%
Investment Income	49,711	39,000	69,360	82,224	82,224	110.83%
Other Non Operating Revenues	238,391	100,000	100,000	100,000	100,000	0.00%
Total Revenues	\$ 6,995,521	\$ 6,619,460	\$ 6,649,820	\$ 6,846,927	\$ 7,678,543	16.00%
EXPENDITURES						
Fleet Purchase & Replacement	\$ 4,179,679	\$ 7,195,883	\$ 6,765,643	\$ 4,020,000	\$ 4,651,950	-35.35%
Mobile Data Terminal Replacement	-	206,055	230,055	-	-	-100.00%
Electronic Storage - Transfer to GG CIP	-	200,000	200,000	-	-	-100.00%
Fire Equipment Purchase & Replacement	-	285,000	285,000	-	199,666	-29.94%
Uninterruptible Power Supply Replacement	18,160	64,760	40,760	88,696	88,696	36.96%
Virtual Storage Devices	-	64,000	64,000	57,792	57,792	-9.70%
Copier Replacement	51,784	67,760	67,760	50,072	50,072	-26.10%
Phone System Replacement - Phase One	-	50,000	50,000	-	-	-100.00%
Mobile Video Camera Systems	51,214	109,596	109,596	136,344	136,344	24.41%
Contingency	-	40,000	-	40,000	40,000	0.00%
Total Expenditures	\$ 4,300,837	\$ 8,283,054	\$ 7,812,814	\$ 4,392,904	\$ 5,224,520	-36.93%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 2,694,684	\$ (1,663,594)	\$ (1,162,994)	\$ 2,454,023	\$ 2,454,023	
Measurement Focus Increase (Decrease)	\$ 4,598					
Beginning Working Capital, accrual basis of accounting	\$ 6,586,321	\$ 9,285,603	\$ 9,285,603	\$ 8,122,609	\$ 8,122,609	
Ending Working Capital, accrual basis of accounting	\$ 9,285,603	\$ 7,622,009	\$ 8,122,609	\$ 8,122,609	\$ 10,576,632	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY18 Approved Equipment Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Police	4007	2005	E-350 Cut Away Van	\$ 30,000
Police	4010	2006	Ford Crown Vic	32,000
Police	4123	2014	Chevy Tahoe PPV	60,000
Police	4305	2011	Ford Escape Hybrid	32,000
Police	4502	1997	8' Trailer/ Speed Trailer	40,000
Police	4816	2015	Harley Motorcycle	40,000
Police	4817	2015	Harley Motorcycle	40,000
Police	4818	2015	Harley Motorcycle	40,000
				\$ 314,000
Fire	5104	2005	Ford 8 pass. Van	38,000
Fire	5152	1999	Ladder Truck	1,600,000
				\$ 1,638,000
Public Works	1920A	2004	Electric Lift	36,000
Public Works	3129	2000	Arrow Board	13,000
Public Works	3159	1994	Utility Trailer	2,500
Public Works	3179	2007	Freightliner Dump Truck	160,000
Public Works	3183	2008	Pneumatic Roller	200,000
				\$ 411,500
Parks & Recreation	8203	2008	Dodge Caravan	28,000
Parks & Recreation	8303	2013	Toro Workman	15,000
Parks & Recreation	8304	2013	Toro Workman	15,000
Parks & Recreation	8327	1998	14' Trailer	4,000
Parks & Recreation	8421	2006	F 750 Chipper Truck	140,000
Parks & Recreation	8430	2008	Ford F250	32,000
Parks & Recreation	8434	2008	24' Trailer	5,500
				\$ 239,500
General Fund Total				\$ 2,603,000
Electric	9205	2006	Ford Escape	32,000
Electric	9286	2011	F 250 Utility Bed	42,000
Electric	9904	1994	Pallet Jack	4,000
Electric Fund Total				\$ 78,000
Water	9424	2012	F 350 Crew Cab Dually	60,000
Water	9456	1983	Trailer Fuel	2,000
Water	9458	1988	Trailer Utility Semi	2,000
Water Fund Total				\$ 64,000
Wastewater	9507	2006	F 150	32,000
Wastewater	9590	2010	F350 Utility Bed	60,000
Wastewater Fund Total				\$ 92,000
Sanitation	7145	2012	E3 Sideloader	360,000
Sanitation	7228	2012	Sideloader	360,000
Sanitation Total				\$ 720,000
Drainage Maintenance	3206	1994	Gooseneck Trailer	17,000
Drainage Maintenance	3224	2009	Toyota Tundra	35,000
Drainage Maintenance	3226	2008	Freightliner Dump Truck	160,000
Drainage Maintenance	3227	2008	Freightliner Dump Truck	160,000
Drainage Maintenance	3232	2005	F-450 Dump Truck	55,000
Drainage Maintenance	3234	2004	Portable Message Sign	18,000
Drainage Maintenance	3237	2006	Portable Message Sign	18,000
Drainage Total				\$ 463,000
Total Vehicle Replacement Costs (All Funds)				\$ 4,020,000

FY18 Approved Equipment Replacement Schedule

FY18 Approved New Fleet Purchases

Department	Description	Replacement Cost
Police	CID Vehicles - 2	\$ 60,000
Fire	Safety/EMS Captain Vehicle & Tools	170,250
Fire	Fire Inspector Vehicle	35,000
Public Works - Streets Division	Dump Truck	155,000
Parks & Recreation	Toro Debris Blower	15,000
Parks & Recreation	Turfco Top Dresser	15,000
Parks & Recreation/Hotel Tax Fund	Toro Workman HDX Auto & Pro Sweep Attachment	40,000
Parks & Recreation/Hotel Tax Fund	Park Operations Supervisor Vehicle	33,700
Electric	Manhole Support Trailer	80,000
Electric	Service Trucks upgrade #9286, 9205	28,000
Total New Fleet Purchases		\$ 631,950
Total Vehicle Replacement Costs and New Fleet Purchases		\$ 4,651,950

FY18 Approved Copier Replacement Schedule

Municipal Court	IR ADVANCE 4051	\$ 8,600
Police	Xerox 5335	8,495
Fire Administration	IR 2535	4,350
Fire Emergency Operations Center	IR 2530	4,495
Public Works Administration	MP 3053 SP	5,700
Parks - Aquatics	Xerox 5890i	7,442
IT Administration	IR 2535i	5,295
CSU - Electric	IR3045	5,695
Total Copier Replacement Costs		\$ 50,072

FY18 Approved Miscellaneous Equipment Purchases

Police	Mobile Video Cameras	\$ 136,344
Fire	Extrication Tools Replacement - Year 1 - NEW	171,666
Fire	Thermal Imaging Cameras - Year 1 - NEW	28,000
Various	UPS Batteries & Units	88,696
Various	Virtual Server/Storage	57,792
Total Equipment Purchases		\$ 482,498



CITY OF COLLEGE STATION
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Fleet Maintenance Fund

The Fleet Maintenance Fund is an Internal Service Fund that provides fleet management and services for the City's vehicles and motorized equipment in order to support City operations and is funded by fleet charges paid by the applicable City departments.

Internal Service Funds are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities) to arrive at Actual 2016 Working Capital. This is necessary since the internal service fund's working capital results from using *economic resources measurement focus* and *accrual basis of accounting* for financial reporting purposes.

Estimates for annual funding levels have been developed using a number of techniques that forecast fleet maintenance costs. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections and maintenance. The revenues are transferred from departmental budgets on a monthly basis to ensure that sufficient funds will be available to fund all expenses related to the specific functions.

In FY18, total estimated revenues in the Fleet Maintenance Fund are approved for \$2,290,036. Investment income of \$2,000 is projected for FY18. Approved revenue includes \$13,317 in SLAs related to fleet additions.

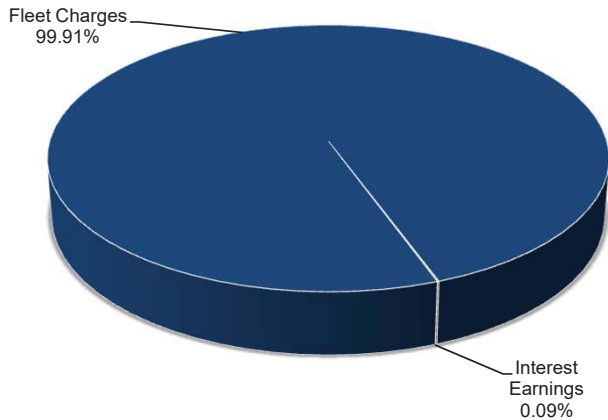
Two SLAs are approved for FY18 expenditures: \$14,543 for temporary staff in the Parts division and \$10,000 for an increase in training to keep up with updated technology and emission requirements on vehicles and equipment.

Approved FY18 Fleet Maintenance expenditures are \$2,298,545 which is a 9.7% increase above the FY17 budget due to the anticipated increase in parts costs.

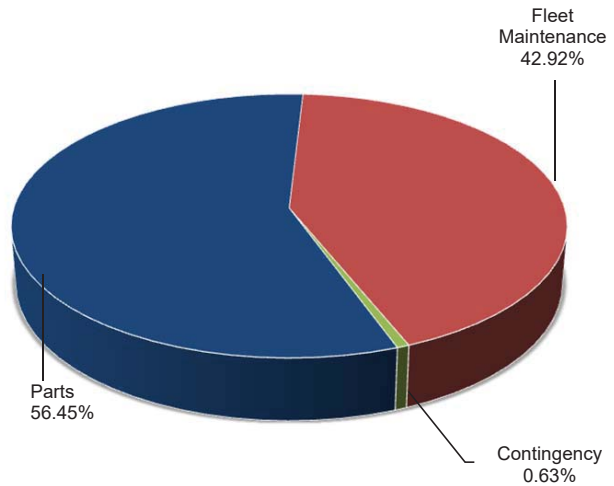
City of College Station Fleet Maintenance Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
REVENUES						
Fleet Charges	\$ 2,133,608	\$ 2,195,844	\$ 2,195,844	\$ 2,274,719	\$ 2,288,036	4.20%
Interest Earnings	537	300	1,817	2,000	2,000	566.67%
Total Revenues	\$ 2,134,145	\$ 2,196,144	\$ 2,197,661	\$ 2,276,719	\$ 2,290,036	4.28%
EXPENDITURES						
Parts	\$ 1,153,445	\$ 1,178,208	\$ 1,199,709	\$ 1,282,813	\$ 1,297,356	10.11%
Fleet Services	991,378	963,115	968,519	976,189	986,189	2.40%
Contingency	-	15,000	-	15,000	15,000	0.00%
Total Expenditures	\$ 2,144,823	\$ 2,156,323	\$ 2,168,228	\$ 2,274,002	\$ 2,298,545	6.60%
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	\$ (10,678)	\$ 39,821	\$ 29,433	\$ 2,717	\$ (8,509)	
Measurement Focus Increase (Decrease)	\$ 7,109					
Beginning Working Capital, Accrual Basis of Accounting	\$ 237,810	\$ 234,241	\$ 234,241	\$ 263,674	\$ 263,674	
Ending Working Capital, Accrual Basis of Accounting	\$ 234,241	\$ 274,062	\$ 263,674	\$ 266,391	\$ 255,165	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Parts	\$ 1,153,445	\$ 1,178,208	\$ 1,199,709	\$ 1,282,813	\$ 1,297,356	10.11%
Fleet Services	991,378	963,115	968,519	976,189	986,189	2.40%
TOTAL	\$ 2,144,823	\$ 2,141,323	\$ 2,168,228	\$ 2,259,002	\$ 2,283,545	6.64%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 969,515	\$ 1,007,647	\$ 1,005,798	\$ 1,014,305	\$ 1,028,848	2.10%
Supplies	1,047,303	1,041,149	1,070,125	1,140,975	1,140,975	9.59%
Maintenance	20,608	33,316	32,157	30,680	30,680	-7.91%
Purchased Services	74,207	59,211	60,148	73,042	83,042	40.25%
General Capital	33,190	-	-	-	-	N/A
TOTAL	\$ 2,144,823	\$ 2,141,323	\$ 2,168,228	\$ 2,259,002	\$ 2,283,545	6.64%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Parts	3.00	3.00	3.00	3.00	3.00	0.00%
Fleet Services	13.00	13.00	13.00	13.00	13.00	0.00%
TOTAL	16.00	16.00	16.00	16.00	16.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Temporary ICE Staff PTNB	\$ 14,543	\$ -	\$ 14,543
Training Funds Increase	-	10,000	10,000
Fleet SLA Total	\$ 14,543	\$ 10,000	\$ 24,543



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Utility Customer Service Fund

The Utility Customer Service Fund is an Internal Service Fund used to account for expenses associated with reading electric and water meters within the city limits of College Station; completing connect and disconnect work requests; and providing customer service activities including billing and collections for Electric, Water, Wastewater, Sanitation, and Drainage utilities. While the billing functions and connects/disconnects are conducted by City employees, the meter reading functions were outsourced starting April 1, 2016.

For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The measurement focus adjustment to arrive at Actual Working Capital is necessary because the (internal service) fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes. The Utility Customer Service Fund (Internal Service Fund) is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities).

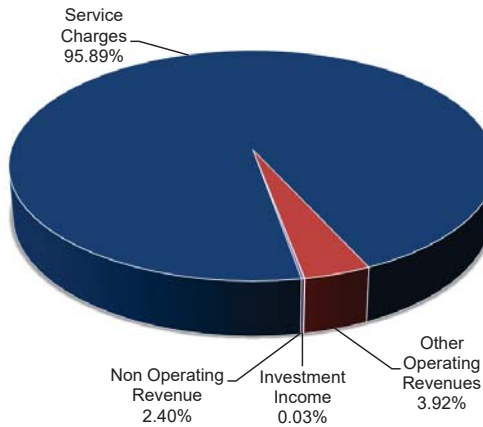
Revenues in the Utility Customer Service Fund are received as service charges from the various enterprise funds and the Drainage Fund. Revenues of \$3,119,895 are approved for FY18.

FY18 approved expenditures are \$3,054,322. Three SLAs are included in the FY18 budget. The first SLA will provide contract labor to assist with the Utility Billing (USB) Implementation. This will be a one-time expenditure of \$106,080. The second SLA, in the amount of \$10,000, is to increase the annual Training budget to allow for three employees to attend training on the new Billing System. The final SLA is for Mobile Service Writers, which will improve efficiencies by allowing technicians to complete service orders in the field.

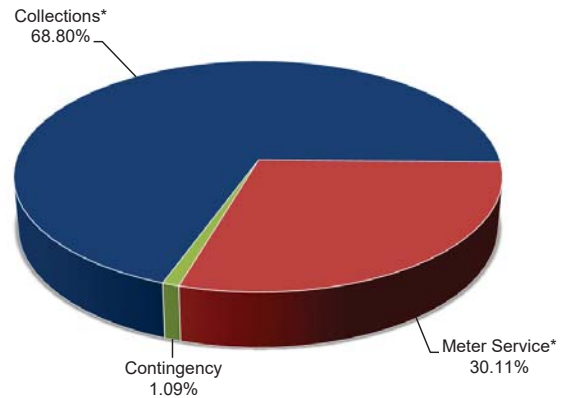
City of College Station Utility Customer Service Fund Fund Summary

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
BEGINNING WORKING CAPITAL	\$ 434,591	\$ 176,139	\$ 176,139	\$ 111,809	\$ 111,809	
REVENUES & SERVICE CHARGES						
Service Charges	\$ 2,176,425	\$ 2,534,530	\$ 2,634,530	\$ 2,991,673	\$ 2,991,673	18.04%
Other Operating Revenues	50,313	110,949	126,061	122,221	122,221	10.16%
Investment Income	1,614	1,660	720	900	900	-45.78%
Non Operating	-	-	151	5,101	5,101	N/A
Total Revenues	<u>\$ 2,228,352</u>	<u>\$ 2,647,139</u>	<u>\$ 2,761,462</u>	<u>\$ 3,119,895</u>	<u>\$ 3,119,895</u>	17.86%
Total Funds Available	<u>\$ 2,662,943</u>	<u>\$ 2,823,278</u>	<u>\$ 2,937,601</u>	<u>\$ 3,231,704</u>	<u>\$ 3,231,704</u>	14.47%
EXPENDITURES						
Collections*	\$ 1,803,065	\$ 1,898,906	\$ 1,991,815	\$ 2,013,945	\$ 2,130,025	12.17%
Meter Service*	775,549	831,089	833,977	888,097	894,297	7.61%
Contingency	-	30,000	-	30,000	30,000	0.00%
Other	-	-	-	-	-	N/A
Total Expenditures	<u>\$ 2,578,614</u>	<u>\$ 2,759,995</u>	<u>\$ 2,825,792</u>	<u>\$ 2,932,042</u>	<u>\$ 3,054,322</u>	10.66%
Increase/Decrease in Working Capital	<u>\$ (350,262)</u>	<u>\$ (112,856)</u>	<u>\$ (64,330)</u>	<u>\$ 187,853</u>	<u>\$ 65,573</u>	
Measurement Focus Increase (Decrease)	\$ 91,810					
ENDING WORKING CAPITAL	<u>\$ 176,139</u>	<u>\$ 63,283</u>	<u>\$ 111,809</u>	<u>\$ 299,662</u>	<u>\$ 177,382</u>	

Utility Customer Service Fund - Sources



Utility Customer Service Fund - Uses



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

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

EXPENDITURE BY DIVISION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Billing/Collections	\$ 1,803,065	\$ 1,898,906	\$ 1,991,815	\$ 2,013,945	\$ 2,130,025	12.17%
Meter Services	775,549	831,089	833,977	888,097	894,297	7.61%
TOTAL	\$ 2,578,614	\$ 2,729,995	\$ 2,825,792	\$ 2,902,042	\$ 3,024,322	10.78%

EXPENDITURE BY CLASSIFICATION						
	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Salaries & Benefits	\$ 1,301,386	\$ 1,221,141	\$ 1,218,701	\$ 1,297,858	\$ 1,297,858	6.28%
Supplies	44,380	44,983	50,564	44,692	50,892	13.14%
Maintenance	68,284	12,911	15,136	13,070	13,070	1.23%
Purchased Services	1,164,564	1,450,960	1,541,355	1,546,422	1,662,502	14.58%
Capital Outlay	-	-	36	-	-	N/A
TOTAL	\$ 2,578,614	\$ 2,729,995	\$ 2,825,792	\$ 2,902,042	\$ 3,024,322	10.78%

PERSONNEL						
	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY18 Approved Base Budget	FY18 Approved Budget	% Change in Budget from FY17 to FY18
Billing/Collections	17.00	18.00	19.00	19.00	19.00	0.00%
Meter Services	12.00	4.00	4.00	4.00	4.00	0.00%
TOTAL	29.00	22.00	23.00	23.00	23.00	0.00%

	One-Time	Recurring	Total
Service Level Adjustments			
Temporary Assistance for UBS Implementation	\$ 106,080	\$ -	\$ 106,080
Annual ERP Training	\$ -	\$ 10,000	\$ 10,000
Mobile Service Writers	6,200	-	6,200
Utility Customer Service SLA Totals	\$ 112,280	\$ 10,000	\$ 122,280



CITY OF COLLEGE STATION
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ORDINANCE NO. 2017-3936

AN ORDINANCE ADOPTING A BUDGET FOR THE 2017-18 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2017, to September 30, 2018, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

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

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

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

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

PART 3: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$100,000 or less; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of Contingent Appropriations within a fund up to an amount equal to expenditures that are \$100,000 or less.

PART 5: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to approve and execute contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this

budget for new and replacement equipment as set out in the 2017-18 Fiscal Year Equipment Replacement Fund, and technology related hardware and software as set out in Attachment "A" to this Ordinance.

PART 6: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute all contracts and documents authorizing the payment of funds and to expend public funds for expenditures related to the Enterprise Resource Planning (ERP) System; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract documents. Expenditures must be appropriated from available funds. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 7: That this ordinance shall become effective immediately after passage and approval.

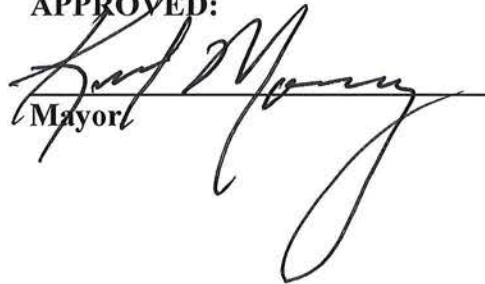
PASSED AND APPROVED THIS 25th DAY OF SEPTEMBER, 2017.

ATTEST:



City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement PCs (Desktops and Workstations)	200	1,000	200,000
Replacement Monitors	50	120	6,000
Replacement Printers	15	950	14,250
Replacement Laptops	45	850	38,250
Replacement Copiers			50,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replace Exchange servers	2	17,000	34,000
Replace single server	3	7,000	21,000
Server replacement parts			10,000
Server OS replacement/upgrade			7,000
Wireless Upgrade Project			215,000
Video Surveillance Project			336,981
SQL Std	3	4,000	12,000
Replacement UPS battery/units			25,000
Estimated Additional Desktop Software			35,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Microsoft Publisher, Windows 7/8, Frontpage, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel			
Computer Network Maint and Equipment Replacement			30,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			100,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			1,417,481
Service Level Adjustments			
Open Data Project Services			28,000
Weathermatic Irrigation System - PARD			60,000
Cisco Phone System Gateway VG Replacement			46,000

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
VMWare vRealize Operations Manager			62,000
Communication Infrastructure Improvements			30,000
Fiber to Lift Stations			64,000
CCWWTP Security Cameras			43,600
Subtotal - Service Level Adjustments			333,600
Unscheduled Replacements/Additions			
Estimated Additional PC setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	50	1,000	50,000
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks			20,000
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition Microsoft Publisher, Windows 7 Frontpage, Project, Visio, Vstudio.net AutoCAD, ESRI ArcGIS, Crystal Corel Draw, Cognos			20,000
Estimated Additional Printers/Plotters			15,000
Estimated Memory upgrades includes: desktop pcs, printers,laptops			2,000
Estimated PC misc parts includes: harddrives, network cards, network cards, network cables			8,000
Estimated Monitor upgrades includes: Flat Panel and larger than standard			5,000
Estimated Additional Scanners	20	800	16,000
Estimated Additional Moblie Devices/ Toughbook,laptops, tablets	65	1,500	97,500
Estimated Network Upgrades			20,000

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Estimated Motorola Radio Repair/Replacement			15,000
Sub-Total Unscheduled Replacement/Additions			268,500
Phone System Maintenance			
Cisco SmartNet Maintenance			50,000
Subtotal - Phone System Maintenance			50,000
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			85,000
Diskeeper			4,500
Voremetrics Encryption Software			5,500
Solarwinds			15,000
CommVault			40,000
VMWARE support through VMWare	32	900	28,800
Vcenter Support	2	1,499	2,998
ZenWorks Configuration Management - 904 nodes			11,000
ZenWorks Asset Management -904 nodes			4,700
ZenWorks Patch Management - 904 nodes			8,000
Subtotal - Network Software on MLA			205,498
PC Hardware and Software Maintenance/Subscriptions			
HP Printer/Plotter Maintenance			8,000
AutoCAD			12,000
Adobe Creative Suite			15,000
Barracuda Spam/Spyware			5,500
Siemens Access Control System			28,000
Subtotal - PC Software Maintenance			68,500
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2	4,500	9,000
Subtotal - IBM Hardware and Software Maintenance			24,000

Grand Total 2,367,579

ORDINANCE NO. 2017-3937

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2017-18 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of College Station, Texas, and to provide General Debt Service for the 2017-18 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty-nine and seventy-five hundredths cents (\$0.497500) on each one hundred dollar (\$100.00) valuation of property, and said tax being so levied and apportioned to the specific purpose herein set forth:

1. For the maintenance and support of the general government (General Fund), twenty-seven and seventy-one hundredths and sixty-one thousandths cents (\$0.277161) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), twenty-two and three hundredths and thirty-nine thousandths cents (\$0.220339) on each one hundred dollars (\$100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

SECTION III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

SECTION IV. That this ordinance shall take effect and be in force from and after its passage.

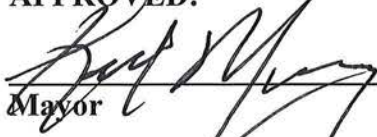
PASSED AND APPROVED THIS 25th DAY OF SEPTEMBER 2017.

ATTEST:



City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

FY18 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
GENERAL FUND									
Police		Two Detectives	121,714	180,361	302,075	-	302,075	2.00	2.00
Police		Special Investigator	36,062	104,056	140,118	-	140,118	1.00	-
Police		Two Public Safety Telecommunicators	6,820	120,292	127,112	-	127,112	2.00	-
Police		Police Canine Program	61,448	6,900	68,348	-	68,348	-	-
Police		Training and Incentives for two SWAT Operators	25,118	5,476	30,594	-	30,594	-	-
Police		Two Police Assistants	15,970	112,553	128,523	-	128,523	2.00	-
TOTAL POLICE			267,132	529,638	796,770	-	796,770	7.00	2.00
Fire		Safety/EMS Captain (Phase 3 of 3)	219,819	139,112	358,931	-	358,931	1.00	1.00
Fire		Extraction Tool Replacement (2/3 of requested recommended)	171,666	4,334	176,000	-	176,000	-	-
Fire		Accreditation Manager	20,206	116,800	137,006	-	137,006	1.00	-
Fire		Thermal Imaging Camera Replacement (replace est 4 cameras)	28,000	833	28,833	-	28,833	-	-
Fire		Fire Inspector	42,740	74,866	117,606	-	117,606	1.00	1.00
Fire		Tech Gen Gear	105,000	2,550	107,550	-	107,550	-	-
Fire		12 Lead EKG Monitors	239,454	35,170	274,624	-	274,624	-	-
Fire		Bike EMS	10,000	-	10,000	-	10,000	-	-
TOTAL FIRE			836,885	373,665	1,210,550	-	1,210,550	3.00	2.00
Public Works		Traffic Signal Technician	200	61,330	61,530	-	61,530	1.00	-
Public Works		Corrective Increase (Year 4/10)	1,047,162	39,900	1,087,062	-	1,087,062	-	-
Public Works		Traffic Calming Initiative	-	100,000	100,000	-	100,000	-	-
Public Works		Dump Truck and Equipment Operator	158,000	71,074	229,074	-	229,074	1.00	1.00
Public Works		Curb Failure Repair Funds	100,000	-	100,000	-	100,000	-	-
Public Works		Maintenance Increase - Landscape	100,000	-	100,000	-	100,000	-	-
Public Works		ADA Compliance Upgrades for Municipal Court / UCS	89,009	-	89,009	-	89,009	-	-
TOTAL PUBLIC WORKS			1,494,371	272,304	1,766,675	-	1,766,675	2.00	1.00
PARD		Business Services Manager	2,915	97,918	100,833	-	100,833	1.00	-
PARD		GIS Analyst	2,915	86,845	89,760	-	89,760	1.00	-
PARD		Toro Debris Blower	15,000	450	15,450	-	15,450	-	-
PARD		Turfco Top Dresser	15,000	450	15,450	-	15,450	-	-
PARD		Weathermatic Irrigation System	57,400	2,600	60,000	-	60,000	-	-
PARD - HOT Funded (100%)		TAAF Games of Texas Fee	10,000	-	10,000	-	10,000	-	-
PARD - HOT Funded (100%)		TAAF Games of Texas Operations	50,000	-	50,000	-	50,000	-	-
PARD - HOT Funded (100%)		Turf Maintenance Increase	-	30,000	30,000	-	30,000	-	-
PARD - HOT Funded (50%)		Operations Supervisor & Vehicle	16,850	62,442	79,292	-	79,292	1.00	1.00
PARD - HOT Funded (50%)		Toro Workman HDX Auto & Pro Sweep Attachment	20,000	-	20,000	-	20,000	-	-
TOTAL PARD			190,080	280,705	470,785	-	470,785	3.00	1.00
PARD - Library		O&M Increase	-	21,260	21,260	-	21,260	-	-
TOTAL PARD - LIBRARY			-	21,260	21,260	-	21,260	-	-
P&DS		Staff/Senior Planner	6,760	96,694	103,454	-	103,454	1.00	-
P&DS		Laptops for Building Inspectors	6,480	-	6,480	-	6,480	-	-
P&DS		Development Review Engineer	7,580	111,891	119,471	-	119,471	1.00	-
P&DS		Neighborhood Plan Implementation	75,000	-	75,000	-	75,000	-	-
TOTAL P&DS			95,820	208,585	304,405	-	304,405	2.00	-
IT		Cisco Phone System Gateway Replacement	45,315	-	45,315	-	45,315	-	-
IT		VMware vRealize Operations Manager Software	61,148	-	61,148	-	61,148	-	-
TOTAL IT			106,463	-	106,463	-	106,463	-	-
Fiscal		Finance Support Specialist	4,340	56,534	60,874	-	60,874	1.00	-
Fiscal		Annual ERP Training	-	10,000	10,000	-	10,000	-	-
Fiscal - Court		Temporary Assistance Court for Auditing Backlog	22,913	-	22,913	-	22,913	-	-
TOTAL FISCAL			27,253	66,534	93,787	-	93,787	1.00	-
General Govt - City Council		Laptop, Committee Appreciation Dinner, Sponsorships, Registration	1,300	4,000	5,300	-	5,300	-	-
General Govt - City Council		Memberships (TML, Town & Gown, and U.S. Conf of Mayors)	-	600	600	-	600	-	-
General Govt - City Council		Travel-Lodging/Training (TML)	-	6,893	6,893	-	6,893	-	-
General Govt - Comm Svcs		Code Enforcement Officer - Transfer Expense from Comm Dev	-	25,642	25,642	-	25,642	0.50	-
General Govt - Internal Audit		Association of Local Govt. Auditors Peer Review	3,000	-	3,000	-	3,000	-	-
General Govt - HR		Temporary Support	61,149	-	61,149	-	61,149	-	-
General Govt - HR		Compensation Work/Survey (Annual)	-	70,000	70,000	-	70,000	-	-
General Govt - HR		Intern/Student Worker	-	1,400	1,400	-	1,400	-	-
TOTAL GG			65,449	108,535	173,984	-	173,984	0.50	-
Other		Outside Agencies	11,597	75,703	87,300	-	87,300	-	-
Other		Initial study of SH40/FM 2154 Interchange	200,000	-	200,000	-	200,000	-	-
Other		City Hall Repairs/Maintenance	60,000	-	60,000	-	60,000	-	-
TOTAL OTHER			271,597	75,703	347,300	-	347,300	-	-
From Water - PARD (100%)		Transfer In for Weathermatic Irrigation System (Effluent Revenue)	(57,400)	-	(57,400)	-	(57,400)	-	-
From Hotel Tax - PARD (100%)		TAAF Games of Texas Fee	(10,000)	-	(10,000)	-	(10,000)	-	-
From Hotel Tax - PARD (100%)		TAAF Games of Texas Operations	(50,000)	-	(50,000)	-	(50,000)	-	-
From Hotel Tax - PARD (100%)		Turf Maintenance Increase	-	(30,000)	(30,000)	-	(30,000)	-	-
From Hotel Tax - PARD (50%)		Operations Supervisor & Vehicle	-	(31,220)	(31,220)	-	(31,220)	-	-
To Economic Development		Economic Development Cash Assistance	500,000	-	500,000	-	500,000	-	-
TOTAL TRANSFERS			382,600	(61,220)	321,380	-	321,380	-	-
TOTAL GENERAL FUND			3,737,650	1,875,709	5,613,359	-	5,613,359	18.50	6.00
WATER FUND									
Water		Engineering and Development Coordinator	13,217	104,050	117,267	(10,601)	106,666	1.00	-
Water		Advanced Metering Infrastructure (AMI) Study	75,000	-	75,000	-	75,000	-	-
TOTAL WATER FUND			88,217	104,050	192,267	(10,601)	181,666	1.00	-
To General Fund - PARD (100%)		Transfer Out for Weathermatic Irrigation System (Effluent Revenue)	57,400	-	57,400	-	57,400	-	-
TOTAL WATER FUND TRANSFERS			57,400	-	57,400	-	57,400	-	-

FY18 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
ELECTRIC FUND									
Electric		Substation Technician	8,800	83,225	92,025	-	92,025	1.00	-
Electric		Assistant Warehouse Supervisor	-	70,754	70,754	-	70,754	1.00	-
Electric		Manhole Support Trailer	80,000	-	80,000	-	80,000	-	1.00
Electric		Substation Service Trucks Upgrade	28,000	-	28,000	-	28,000	-	-
Electric		Safety/Compliance Training	-	10,000	10,000	-	10,000	-	-
Electric		Advanced Metering Infrastructure (AMI) Study	75,000	-	75,000	-	75,000	-	-
TOTAL ELECTRIC FUND			191,800	163,979	355,779	-	355,779	2.00	1.00
COMMUNITY DEVELOPMENT FUND									
Community Development Fund		Code Enforcement Officer - Transfer from CD to Code Enf	-	(25,642)	(25,642)	-	(25,642)	(0.50)	-
TOTAL COMMUNITY DEVELOPMENT FUND			-	(25,642)	(25,642)	-	(25,642)	(0.50)	-
NORTHGATE PARKING FUND									
Northgate Parking		Northgate District Coordinator	-	51,283	51,283	-	51,283	1.00	-
TOTAL NORTHGATE PARKING FUND			-	51,283	51,283	-	51,283	1.00	-
ECONOMIC DEVELOPMENT FUND									
Economic Development		Target Industries - Implementation & Recruitment	-	55,000	55,000	-	55,000	-	-
Economic Development		Retail Recruitment	-	33,500	33,500	-	33,500	-	-
Economic Development		Spring Creek Corporate Campus Development	139,100	90,600	229,700	-	229,700	-	-
Economic Development		Economic Development Cash Assistance	500,000	-	500,000	-	500,000	-	-
TOTAL ECONOMIC DEVELOPMENT FUND			639,100	179,100	818,200	-	818,200	-	-
Economic Development		Transfer In from GF for ED Cash Assistance	(500,000)	-	(500,000)	-	(500,000)	-	-
TOTAL ECONOMIC DEVELOPMENT TRANSFERS			(500,000)	-	(500,000)	-	(500,000)	-	-
HOTEL TAX FUND									
Hotel Tax - PARD (100%)		TAAF Games of Texas Fee	10,000	-	10,000	-	10,000	-	-
Hotel Tax - PARD (100%)		TAAF Games of Texas Operations	50,000	-	50,000	-	50,000	-	-
Hotel Tax - PARD (100%)		Turf Maintenance Increase	-	30,000	30,000	-	30,000	-	-
Hotel Tax - PARD (50%)		Operations Supervisor & Vehicle	16,850	31,220	48,070	-	48,070	-	-
Hotel Tax - PARD (50%)		Toro Workman HDX Auto & Pro sweep Attachment	20,000	-	20,000	-	20,000	-	-
TOTAL HOTEL TAX FUND			96,850	61,220	158,070	-	158,070	-	-
MEMORIAL CEMETERY ENDOWMENT FUND									
Cemetery		Concrete Drive (Aggie Field of Honor)	45,000	-	45,000	-	45,000	-	-
TOTAL MEMORIAL CEMETERY ENDOWMENT FUND			45,000	-	45,000	-	45,000	-	-
PROPERTY & CASUALTY FUND									
Property & Casualty		Property Claims Assistant (Part-Time/Non-Benefitted)	-	16,149	16,149	-	16,149	0.50	-
TOTAL PROPERTY & CASUALTY FUND			-	16,149	16,149	-	16,149	0.50	-
UTILITY CUSTOMER SERVICE FUND									
Fiscal - Billing Services		Temporary Assistance for UBS Implementation	106,080	-	106,080	-	106,080	-	-
Fiscal - Billing Services		Annual ERP Training	-	10,000	10,000	-	10,000	-	-
Fiscal - Meter Services		Mobile Service Writers	6,200	-	6,200	-	6,200	-	-
TOTAL UTILITY CUSTOMER SERVICE FUND			112,280	10,000	122,280	-	122,280	-	-
FLEET MAINTENANCE FUND									
Fleet Maintenance		Training Funds Increase	-	10,000	10,000	-	10,000	-	-
Fleet Maintenance		Temporary ICE Staff (Part-Time/Non-Benefitted)	14,543	-	14,543	-	14,543	-	-
TOTAL FLEET MAINTENANCE FUND			14,543	10,000	24,543	-	24,543	-	-
TOTAL ALL FUNDS			4,482,840	2,445,848	6,928,688	(10,601)	6,918,087	22.50	7.00

FY18 SERVICE LEVEL ADJUSTMENTS (SLAs) NOT APPROVED LISTING

Fund	Dept	Description	One-Time	Recurring	Revenue	Net Total	Increase	
			Cost	Cost			FTE	Vehicle
GENERAL FUND								
Police		Detention Officer	1,044	65,232	-	66,276	1.00	-
Police		Inventory Control Specialist	4,330	60,601	-	64,931	1.00	-
Police		Forensic Technician	5,320	67,707	-	73,027	1.00	-
TOTAL POLICE			10,694	193,540	-	204,234	3.00	-
Fire		SCBA Technician Pay	-	8,759	-	8,759	-	-
Fire		Extrication Tool Repl (1/3 of requested not recommended)	85,833	2,167	-	88,000	-	-
Fire		Staff Assistant	4,330	53,485	-	57,815	1.00	-
Fire		Fire Inspector (1 was not recommended of the 2 requested)	42,740	74,866	-	117,606	1.00	1.00
Fire		Thermal Imaging Camera Replacement (est 6 cameras)	42,000	1,667	-	43,667	-	-
Fire		Commission on Accreditation of Ambulance Service	11,125	-	-	11,125	-	-
Fire		HazMat & Wild Land Firefighting Maintenance	10,050	12,613	-	22,663	-	-
Fire		Knox Keysecure replacement	32,317	1,298	-	33,615	-	-
Fire		In truck video cameras	85,464	12,960	-	98,424	-	-
Fire		Firearms	-	1,205	-	1,205	-	-
Fire		Nomex Uniform shirts	56,250	-	-	56,250	-	-
Fire		Bodycams	856	2,400	-	3,256	-	-
Fire		TCFP certification cost increase	-	12,000	-	12,000	-	-
Fire		Workout Equipment	20,000	-	-	20,000	-	-
Fire		Water Rescue	8,669	6,300	-	14,969	-	-
Fire		Training OT	-	34,633	-	34,633	-	-
Fire		Prevention OT	-	44,945	-	44,945	-	-
Fire		Recruiting	-	5,090	-	5,090	-	-
Fire		Training Dollars Increase	-	60,000	-	60,000	-	-
Fire		Rescue Randy	6,000	-	-	6,000	-	-
Fire		Assistance To Firefighters Grant Program	141,759	-	(135,008)	6,751	-	-
TOTAL FIRE			547,393	334,388	(135,008)	746,773	2.00	1.00
Public Works		Additional Training Funds	-	6,750	-	6,750	-	-
Public Works		Safety Program Initiative	-	37,025	-	37,025	-	-
TOTAL PUBLIC WORKS			-	43,775	-	43,775	-	-
P&DS		Exempt Status Annexation	10,000	-	-	10,000	-	-
TOTAL P&DS			10,000	-	-	10,000	-	-
Fiscal		Temporary Assistance for ERP Implementation	52,000	-	-	52,000	-	-
TOTAL FISCAL			52,000	-	-	52,000	-	-
PARD		Weatherbug Detection System	47,000	3,000	-	50,000	-	-
TOTAL PARD			47,000	3,000	-	50,000	-	-
General Govt - City Secretary		Upgrade two iPads, Travel/Lodging/Transport	1,300	4,560	-	5,860	-	-
General Govt - Comm Svcs		Code Enforcement Officer - Transfer from CommDev	-	25,642	-	25,642	0.50	-
General Govt - Pub Comm		Multimedia Coordinator	-	76,345	-	76,345	1.00	-
General Govt - HR		Specialized Recruiting Funding (i.e. professional search)	-	10,000	-	10,000	-	-
General Govt - HR		Learning Resource (Perf. Mgmt/Training/Development)	3,600	101,280	-	104,880	1.00	-
TOTAL GG			4,900	217,827	-	222,727	2.50	-
TOTAL GENERAL FUND			671,987	792,530	(135,008)	1,329,509	7.50	1.00
HOTEL TAX FUND								
Hotel Tax - PARD (50%)		Weatherbug Detection System	47,000	3,000	-	50,000	-	-
Hotel Tax - PARD (100%)		CTAP (Ambassador Program)	17,500	2,250	-	19,750	-	-
TOTAL HOTEL TAX FUND			64,500	5,250	-	69,750	-	-
UTILITY CUSTOMER SERVICE FUND								
Fiscal - Meter Services		Backup Cameras for Meter Service Trucks	5,682	-	-	5,682	-	-
TOTAL UTILITY CUSTOMER SERVICE FUND			5,682	-	-	5,682	-	-
DRAINAGE FUND								
Drainage Fund		Street Sweeper FTE and Vehicle	253,000	76,365	-	329,365	1.00	1.00
TOTAL DRAINAGE FUND			253,000	76,365	-	329,365	1.00	1.00
COMMUNITY DEVELOPMENT FUND								
Community Development Fund		Code Enforcement Officer - Transfer to Community Services	-	(25,642)	-	(25,642)	(0.50)	-
TOTAL COMMUNITY DEVELOPMENT FUND			-	(25,642)	-	(25,642)	(0.50)	-
ELECTRIC FUND								
Electric		Salary Survey	50,000	-	-	50,000	-	-
Electric		SCADA Technician for AMI plus vehicle	42,200	95,257	-	137,457	1.00	1.00
Electric		Meter Technician for AMI plus vehicle	49,300	91,660	-	140,960	1.00	1.00
TOTAL ELECTRIC FUND			141,500	186,917	-	328,417	2.00	2.00
TOTAL ALL FUNDS			1,136,669	1,035,420	(135,008)	2,037,081	10.00	4.00



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

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Police Department										
Administration Division										
Police Chief	1.00	1.00	1.00	-	1.00	\$ 135,807	\$ 141,299	\$ 146,951	\$ -	\$ 146,951
Assistant Chief	3.00	3.00	3.00	-	3.00	293,564	338,143	348,288	-	348,288
Lieutenant	2.00	2.00	2.00	-	2.00	184,788	207,385	206,294	-	206,294
Accreditation Manager	1.00	1.00	1.00	-	1.00	75,425	76,934	79,242	-	79,242
Tech. Services Manager	1.00	1.00	1.00	-	1.00	66,884	68,222	57,325	-	57,325
Public Safety GIS Analyst	1.00	1.00	1.00	-	1.00	48,463	57,325	51,822	-	51,822
Business Services Specialist	1.00	-	1.00	-	1.00	39,520	-	39,333	-	39,333
Staff Assistant II	2.00	3.00	2.00	-	2.00	51,534	91,427	57,491	-	57,491
Total	12.00	12.00	12.00	-	12.00	\$ 895,985	\$ 980,735	\$ 986,746	\$ -	\$ 986,746
Uniform Patrol Division										
Lieutenant	3.00	3.00	3.00	-	3.00	\$ 277,102	\$ 301,889	\$ 305,136	\$ -	\$ 305,136
Sergeant	12.00	12.00	12.00	-	12.00	903,545	1,011,138	1,001,961	-	1,001,961
Police Officer	82.00	87.00	87.00	-	87.00	4,456,420	4,941,323	5,009,777	-	5,009,777
Criminal Intelligence Analyst	1.00	1.00	1.00	-	1.00	56,274	58,843	60,609	-	60,609
Police Assistant	3.00	3.00	3.00	1.00	4.00	92,436	91,906	92,746	29,973	122,719
Total	101.00	106.00	106.00	1.00	107.00	\$ 5,785,777	\$ 6,405,099	\$ 6,470,229	\$ 29,973	\$ 6,500,202
Criminal Investigation Division										
Lieutenant	1.00	1.00	1.00	-	1.00	\$ 92,914	\$ 103,165	\$ 103,147	\$ -	\$ 103,147
Sergeant	3.00	3.00	3.00	-	3.00	228,156	253,810	255,394	-	255,394
Police Officer	15.00	15.00	15.00	3.00	18.00	767,080	927,287	934,965	159,307	1,094,272
Civilian Forensic Specialist	1.00	1.00	1.00	-	1.00	46,164	51,796	53,350	-	53,350
Crime Scene Technician	1.00	1.00	1.00	-	1.00	41,122	42,994	44,283	-	44,283
Victim Advocate	1.00	1.00	1.00	-	1.00	46,574	48,932	50,239	-	50,239
Police Assistant	1.00	2.00	2.00	-	2.00	32,989	66,198	69,596	-	69,596
Secretary	1.00	1.00	1.00	-	1.00	24,483	29,120	29,994	-	29,994
Total	24.00	25.00	25.00	3.00	28.00	\$ 1,279,482	\$ 1,523,302	\$ 1,540,968	\$ 159,307	\$ 1,700,275
Recruiting and Training Division										
Lieutenant	1.00	1.00	1.00	-	1.00	\$ 92,914	\$ 103,157	\$ 103,147	\$ -	\$ 103,147
Sergeant	2.00	2.00	2.00	-	2.00	153,754	165,821	168,198	-	168,198
Police Officer	3.00	3.00	3.00	-	3.00	158,464	183,176	193,167	-	193,167
Civilian Training Coordinator	1.00	1.00	1.00	-	1.00	29,681	31,990	32,947	-	32,947
Police Assistant	-	-	-	1.00	1.00	-	-	-	29,973	29,973
Total	7.00	7.00	7.00	1.00	8.00	\$ 434,813	\$ 484,144	\$ 497,459	\$ 29,973	\$ 527,432
Support Services Division										
Support Services Manager	1.00	1.00	1.00	-	1.00	\$ 50,603	\$ 53,575	\$ 59,045	\$ -	\$ 59,045
Animal Control Supervisor	1.00	1.00	1.00	-	1.00	41,787	41,787	43,243	-	43,243
Animal Control Officer	3.00	3.00	3.00	-	3.00	80,509	93,538	101,919	-	101,919
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00	33,488	35,090	39,333	-	39,333
Total	6.00	6.00	6.00	-	6.00	\$ 206,387	\$ 223,990	\$ 243,540	\$ -	\$ 243,540
Communications										
Communication Manager	1.00	1.00	1.00	-	1.00	\$ 55,229	\$ 57,735	\$ 58,889	\$ -	\$ 58,889
Communication Supervisor	3.00	3.00	3.00	-	3.00	146,744	159,702	144,955	-	144,955
Sr. Communications Operator	1.00	1.00	1.00	-	1.00	36,902	47,278	42,856	-	42,856
Communications Operator	20.00	20.00	20.00	2.00	22.00	663,690	701,537	712,840	70,054	782,894
Dispatch Assistant	1.00	1.00	1.00	-	1.00	25,210	27,248	28,610	-	28,610
Total	26.00	26.00	26.00	2.00	28.00	\$ 927,775	\$ 993,500	\$ 988,150	\$ 70,054	\$ 1,058,204
Jail										
Detention Officer	10.00	10.00	10.00	-	10.00	\$ 311,251	\$ 335,505	\$ 365,047	\$ -	\$ 365,047
Holding Facility Supervisor	1.00	1.00	1.00	-	1.00	40,976	43,035	46,758	-	46,758
Total	11.00	11.00	11.00	-	11.00	\$ 352,227	\$ 378,540	\$ 411,805	\$ -	\$ 411,805
Special Operations Division										
Lieutenant	1.00	1.00	1.00	-	1.00	\$ 91,874	\$ 103,157	\$ 103,147	\$ -	\$ 103,147
Sergeant	1.00	1.00	1.00	-	1.00	75,837	85,139	85,134	-	85,134
Police Officer	6.00	6.00	6.00	-	6.00	217,467	341,423	363,666	-	363,666
* School Crossing Guard-Temp/Seasonal	2.50	2.50	2.50	-	2.50	42,688	42,923	43,041	-	43,041
Total	10.50	10.50	10.50	-	10.50	\$ 427,866	\$ 572,642	\$ 594,988	\$ -	\$ 594,988
Information Services Division										
Information Services Manager	1.00	1.00	1.00	-	1.00	\$ 70,569	\$ 71,980	\$ 74,139	\$ -	\$ 74,139
Asst Information Svcs Manager	1.00	1.00	1.00	-	1.00	45,074	43,867	46,530	-	46,530
Evidence Technician	2.00	3.00	3.00	-	3.00	59,987	93,868	95,889	-	95,889
Police Assistant	1.00	1.00	1.00	-	1.00	31,013	32,656	33,634	-	33,634
Sr. Records Technician	2.00	2.00	2.00	-	2.00	69,493	65,116	61,959	-	61,959
Records Technician	2.00	2.00	2.00	-	2.00	49,504	54,496	50,694	-	50,694
Total	9.00	10.00	10.00	-	10.00	\$ 325,640	\$ 361,983	\$ 362,845	\$ -	\$ 362,845
Police Position Totals										
Full Time Total	204.00	211.00	211.00	7.00	218.00	\$ 10,241,037	\$ 11,881,012	\$ 12,053,689	\$ 289,307	\$ 12,342,996
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	-	2.50	42,688	42,923	43,041	-	43,041
Police Department Totals	206.50	213.50	213.50	7.00	220.50	\$ 10,635,952	\$ 11,923,935	\$ 12,096,730	\$ 289,307	\$ 12,386,037

* Temp/Seasonal/PT Non-Benefitted Position

C-1 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Fire Department										
Fire Administration Division										
Fire Chief	1.00	1.00	1.00	-	1.00	\$ 139,114	\$ 144,736	\$ 145,000	\$ -	\$ 145,000
Accreditation Manager	-	-	-	1.00	1.00	-	-	-	77,314	\$ 77,314
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00	41,683	44,096	47,632	-	47,632
Business Services Specialist	1.00	1.00	1.00	-	1.00	32,968	35,547	39,458	-	39,458
Staff Assistant	1.00	1.00	1.00	-	1.00	30,098	33,530	34,866	-	34,866
Total	4.00	4.00	4.00	1.00	5.00	\$ 243,863	\$ 257,909	\$ 266,956	\$ 77,314	\$ 344,270
Emergency Management Division										
Emergency Management Coordinator	1.00	1.00	1.00	-	1.00	\$ 67,524	\$ 70,591	\$ 73,661	\$ -	\$ 73,661
Staff Assistant II	1.00	1.00	1.00	-	1.00	36,899	38,750	40,685	-	40,685
Total	2.00	2.00	2.00	-	2.00	\$ 104,423	\$ 109,341	\$ 114,346	\$ -	\$ 114,346
Fire Suppression Division										
Asst. Fire Chief	1.00	1.00	1.00	-	1.00	\$ 117,145	\$ 107,224	\$ 110,977	\$ -	\$ 110,977
Division Chief	-	1.00	1.00	-	1.00	-	96,375	96,904	-	96,904
Battalion Chief	3.00	3.00	3.00	-	3.00	267,234	270,308	279,769	-	279,769
Captain	3.00	3.00	3.00	-	3.00	235,027	231,785	239,897	-	239,897
Lieutenant	14.00	14.00	14.00	-	14.00	920,687	1,010,055	1,045,407	-	1,045,407
Apparatus Operator	20.00	24.00	24.00	-	24.00	1,173,768	1,451,574	1,502,379	-	1,502,379
Firefighter 1st Class	30.00	27.00	27.00	-	27.00	1,099,477	1,440,775	1,541,202	-	1,541,202
Firefighter	24.00	26.00	26.00	-	26.00	1,056,361	1,235,620	1,327,211	-	1,327,211
Total	95.00	99.00	99.00	-	99.00	\$ 4,869,699	\$ 5,843,716	\$ 6,143,746	\$ -	\$ 6,143,746
Fire Prevention Division										
Asst. Fire Chief	1.00	-	-	-	-	\$ 101,275	\$ -	\$ -	\$ -	\$ -
Fire Marshal	1.00	1.00	1.00	-	1.00	84,157	88,192	91,728	-	91,728
Deputy Fire Marshal	4.00	4.00	4.00	-	4.00	266,667	287,648	297,112	-	297,112
Fire Inspector	-	-	-	1.00	1.00	-	-	-	47,757	\$ 47,757
Public Education Officer	1.00	1.00	1.00	-	1.00	49,175	52,150	54,758	-	54,758
Total	7.00	6.00	6.00	1.00	7.00	\$ 501,274	\$ 427,990	\$ 443,598	\$ 47,757	\$ 491,355
EMS Division										
Fire Captain	2.00	3.00	3.00	-	3.00	141,196	\$ 231,941	\$ 240,059	\$ -	\$ 240,059
EMS Captain	-	-	-	1.00	1.00	-	-	-	85,045	85,045
Lieutenant - Fire	4.00	4.00	4.00	-	4.00	253,239	272,212	281,739	-	281,739
Apparatus Operator	7.00	6.00	6.00	-	6.00	415,222	362,892	375,593	-	375,593
Firefighter 1st Class	16.00	21.00	21.00	-	21.00	717,465	964,446	998,202	-	998,202
Firefighter	12.00	9.00	9.00	-	9.00	541,245	427,715	473,964	-	473,964
Total	41.00	43.00	43.00	1.00	44.00	\$ 2,068,367	\$ 2,259,206	\$ 2,369,557	\$ 85,045	\$ 2,454,602
Fire Training Division										
Battalion Chief	1.00	2.00	2.00	-	2.00	\$ 80,350	\$ 176,792	\$ 187,533	\$ -	\$ 187,533
Division Chief	-	1.00	1.00	-	1.00	-	77,134	80,413	-	80,413
Fire/EMS Training Coordinator	1.00	-	-	-	-	86,216	-	-	-	-
Captain	1.00	-	-	-	-	68,848	-	-	-	-
Total	3.00	3.00	3.00	-	3.00	\$ 235,414	\$ 253,926	\$ 267,946	\$ -	\$ 267,946
Fire Position Totals										
Full Time Total	152.00	157.00	157.00	3.00	160.00	\$ 8,023,040	\$ 9,152,088	\$ 9,606,149	\$ 210,116	\$ 9,816,265
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
Fire Department Totals	152.00	157.00	157.00	3.00	160.00	\$ 8,023,040	\$ 9,152,088	\$ 9,606,149	\$ 210,116	\$ 9,816,265
Public Works Department										
Public Works Administration Division										
Director of Public Works	1.00	1.00	1.00	-	1.00	\$ 130,481	\$ 135,761	\$ 141,192	\$ -	\$ 141,192
Assistant Public Works Director	1.00	1.00	1.00	-	1.00	95,008	96,907	100,783	-	100,783
Public Works Business Services Manager	1.00	1.00	1.00	-	1.00	62,865	65,922	68,559	-	68,559
Asset & Infrastructure Management Coordinator	1.00	1.00	1.00	-	1.00	45,319	50,071	50,070	-	50,070
Staff Assistant	1.00	1.00	1.00	-	1.00	31,408	33,634	34,653	-	34,653
Total	5.00	5.00	5.00	-	5.00	\$ 404,601	\$ 382,295	\$ 395,257	\$ -	\$ 395,257
Traffic Engineering Division										
Senior Engineer II	1.00	1.00	1.00	-	1.00	\$ 92,970	\$ 97,198	\$ 100,600	\$ -	\$ 100,600
Engineer I	2.00	2.00	2.00	-	2.00	134,502	137,659	125,221	-	125,221
Total	3.00	3.00	3.00	-	3.00	\$ 227,472	\$ 234,857	\$ 225,821	\$ -	\$ 225,821
Facilities Maintenance Division										
Facility Maint. Superintendent	1.00	1.00	1.00	-	1.00	\$ 60,500	\$ 63,442	\$ 65,345	\$ -	\$ 65,345
Sr. Facility Maint. Technician	1.00	1.00	1.00	-	1.00	48,838	51,314	52,853	-	52,853
Facility Maint. Technician	6.00	6.00	6.00	-	6.00	230,525	238,284	245,814	-	245,814
Staff Assistant II	1.00	1.00	1.00	-	1.00	32,240	34,632	31,803	-	31,803
Total	9.00	9.00	9.00	-	9.00	\$ 372,103	\$ 387,672	\$ 395,815	\$ -	\$ 395,815

* Temp/Seasonal/PT Non-Benefitted Position

C-2 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Capital Projects Division										
Assistant Director of PW/Capital Projects	1.00	1.00	1.00	-	1.00	\$ 92,597	\$ 96,814	\$ 100,687	\$ -	\$ 100,687
Graduate Engineer II	4.00	4.00	4.00	-	4.00	240,768	251,850	193,918	-	193,918
Engineer I	1.00	1.00	1.00	-	1.00	71,400	74,641	133,877	-	133,877
Engineer II	1.00	1.00	1.00	-	1.00	54,355	71,102	73,235	-	73,235
Land Agent	1.00	1.00	1.00	-	1.00	70,569	71,980	74,139	-	74,139
Assistant Land Agent	1.00	1.00	1.00	-	1.00	49,008	51,232	52,513	-	52,513
Total	9.00	9.00	9.00	-	9.00	\$ 578,697	\$ 617,619	\$ 628,369	\$ -	\$ 628,369
Streets Maintenance Division										
Street Superintendent	1.00	1.00	1.00	-	1.00	\$ 62,837	\$ 65,879	\$ 69,186	\$ -	\$ 69,186
Crew Leader	2.00	2.00	2.00	-	2.00	76,502	79,810	83,363	-	83,363
Equipment Operator	13.00	13.00	13.00	1.00	14.00	407,679	426,815	434,259	34,299	468,558
Light Equipment Operator	3.00	3.00	3.00	-	3.00	75,173	81,744	81,744	-	81,744
Total	19.00	19.00	19.00	1.00	20.00	\$ 622,191	\$ 654,248	\$ 668,552	\$ 34,299	\$ 702,851
Traffic Signs/ Markings Division										
Signs & Markings Foreman	1.00	1.00	1.00	-	1.00	\$ 47,070	\$ 50,419	\$ 52,312	\$ -	\$ 52,312
Signs Technician	3.00	3.00	3.00	-	3.00	103,980	100,090	101,712	-	101,712
Total	4.00	4.00	4.00	-	4.00	\$ 151,050	\$ 150,509	\$ 154,024	\$ -	\$ 154,024
Irrigation Maintenance Division										
Landscape Supervisor	1.00	1.00	1.00	-	1.00	\$ 38,788	\$ 51,314	\$ 53,373	\$ -	\$ 53,373
Irrigation Specialist	2.00	2.00	2.00	-	2.00	62,837	65,374	64,959	-	64,959
Total	3.00	3.00	3.00	-	3.00	\$ 101,625	\$ 116,688	\$ 118,332	\$ -	\$ 118,332
Traffic Signal Systems Division										
Traffic Systems Superintendent	1.00	1.00	1.00	-	1.00	\$ 75,425	\$ 76,934	\$ 79,819	\$ -	\$ 79,819
Traffic Systems Foreman	1.00	1.00	1.00	-	1.00	57,803	60,570	61,318	-	61,318
Traffic Signal Technician	3.00	3.00	3.00	1.00	4.00	124,241	138,071	139,568	39,291	178,859
Total	5.00	5.00	5.00	1.00	6.00	\$ 257,469	\$ 275,575	\$ 280,705	\$ 39,291	\$ 319,996
Public Works Position Totals										
Full Time Total	57.00	57.00	57.00	2.00	59.00	\$ 2,715,208	\$ 2,819,463	\$ 2,866,875	\$ 73,590	\$ 2,940,465
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
Public Works Department Totals	57.00	57.00	57.00	2.00	59.00	\$ 2,715,208	\$ 2,819,463	\$ 2,866,875	\$ 73,590	\$ 2,940,465
Parks & Recreation Department										
Parks & Recreation Administration Division										
Director of Parks & Recreation	1.00	1.00	1.00	-	1.00	\$ 129,973	\$ 135,231	\$ 139,288	\$ -	\$ 139,288
Administrative Support Supervisor	1.00	1.00	1.00	-	1.00	43,471	45,454	46,821	-	46,821
Business Services Manager	-	-	-	1.00	1.00	-	-	-	71,657	71,657
Special Events and Marketing Coordinator	1.00	1.00	1.00	-	1.00	46,987	49,837	52,333	-	52,333
Staff Assistant II	2.00	2.00	2.00	-	2.00	59,965	63,003	64,896	-	64,896
Staff Assistant	2.00	2.00	2.00	-	2.00	50,107	54,746	56,389	-	56,389
* Secretary-Temp/Seasonal	0.25	-	-	-	-	1,860	-	-	-	-
Total	7.25	7.00	7.00	1.00	8.00	\$ 332,363	\$ 348,271	\$ 359,727	\$ 71,657	\$ 431,384
Hotel Tax Fund (HOT) Programs - Athletics										
Tourism Manager (Parks & Recreation Manager)	0.70	0.70	1.00	-	1.00	\$ 46,480	\$ 55,277	\$ 81,336	\$ -	\$ 81,336
Lead Athletic Supervisor	0.20	0.20	-	-	-	-	10,014	-	-	-
Athletic Activities Assistant	0.20	0.20	-	-	-	6,136	6,386	-	-	-
* Special Events Workers	0.25	0.25	0.25	-	0.25	12,446	12,549	12,549	-	12,549
Total	1.35	1.35	1.25	-	1.25	\$ 74,294	\$ 84,226	\$ 93,885	\$ -	\$ 93,885
Recreation - Administration										
Recreation Manager	1.00	1.00	1.00	-	1.00	\$ 73,739	76,934	70,539	-	81,336
Recreation Supervisor	-	-	-	-	-	-	-	-	-	-
Assistant Recreation Supervisor - School Age Care	0.20	0.20	0.20	-	0.20	\$ 6,165	\$ 6,415	\$ 6,872	-	6,872
* Custodian	0.25	0.25	0.25	-	0.25	833	895	895	-	895
Total	1.45	1.45	1.45	-	1.45	\$ 80,738	\$ 84,244	\$ 78,306	\$ -	\$ 89,103
Recreation - Tourism-Special Events										
Recreation Supervisor	0.50	1.00	1.40	-	1.40	\$ 27,725	\$ 57,969	\$ 73,453	\$ -	\$ 73,453
Special Events and Marketing Coordinator	-	-	-	-	-	-	-	-	-	-
Events Specialist	0.50	1.00	1.00	-	1.00	14,820	29,640	30,534	-	30,534
* Recreation Assistant/ Special Events	0.50	-	-	-	-	37,753	-	-	-	-
* Special Events Workers	0.50	0.75	0.75	-	0.75	37,753	59,924	59,924	-	59,924
Total	2.00	2.75	3.15	-	3.15	\$ 118,050	\$ 147,533	\$ 163,911	\$ -	\$ 163,911
Hotel Tax Fund (HOT) Programs - Special Events										
Tourism Supervisor - Special Events	0.50	-	-	-	-	27,725	\$ -	\$ -	-	-
Event Activities Assistant	0.50	-	-	-	-	14,820	-	-	-	-
* Special Events Workers	0.25	-	-	-	-	13,683	-	-	-	-
Total	1.25	-	-	-	-	\$ 56,228	\$ -	\$ -	\$ -	\$ -

* Temp/Seasonal/PT Non-Benefitted Position

C-3 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Parks Operations - Administration										
Assistant Director of Parks & Recreation	1.00	1.00	1.00	-	1.00	\$ 95,007	\$ 96,907	\$ 88,148	\$ -	\$ 88,148
Parks Manager	1.00	1.00	1.00	-	1.00	57,192	68,029	71,431	-	71,431
Project and Asset Manager	1.00	1.00	1.00	-	1.00	57,869	62,572	64,449	-	64,449
Park Operations Supervisor	-	-	-	1.00	1.00	-	-	-	42,600	42,600
GIS Analyst	-	-	-	1.00	1.00	-	-	-	62,588	62,588
Total	3.00	3.00	3.00	2.00	5.00	\$ 210,068	\$ 227,508	\$ 224,028	\$ 105,188	\$ 329,216
Parks Operations - East District										
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00	\$ 38,788	\$ 38,438	\$ 40,352	\$ -	\$ 40,352
Parks Crew Leader	3.00	3.00	3.00	-	3.00	118,560	120,930	125,799	-	125,799
Light Equipment Operator	5.00	5.00	5.00	-	5.00	143,770	156,209	160,909	-	160,909
Irrigation Specialist	3.00	3.00	3.00	-	3.00	93,922	93,761	96,242	-	96,242
Grounds Worker	7.00	8.00	8.00	-	8.00	156,690	207,085	208,129	-	208,129
* Grounds Worker-Temp/Seasonal	1.00	0.50	0.50	-	0.50	28,507	13,942	13,942	-	13,942
Total	20.00	20.50	20.50	-	20.50	\$ 580,237	\$ 630,365	\$ 645,373	\$ -	\$ 645,373
Parks Operations - South District										
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00	\$ 40,602	\$ 42,245	\$ 43,514	\$ -	\$ 43,514
Forestry Crew Leader	1.00	1.00	1.00	-	1.00	39,520	31,075	46,301	-	46,301
Parks Crew Leader	1.00	1.00	1.00	-	1.00	39,520	40,310	41,933	-	41,933
Forestry/Horticulture Worker	2.00	3.00	3.00	-	3.00	49,567	83,200	82,763	-	82,763
Grounds Worker	4.00	5.00	5.00	-	5.00	94,827	135,367	137,551	-	137,551
Maintenance Specialist	0.70	-	-	-	-	30,256	-	-	-	-
* Grounds Worker-Temp/Seasonal	1.00	-	-	-	-	20,172	-	-	-	-
Total	10.70	11.00	11.00	-	11.00	\$ 314,464	\$ 332,197	\$ 352,062	\$ -	\$ 352,062
Parks Operations - West District										
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00	\$ 49,317	\$ 51,293	\$ 53,352	\$ -	\$ 53,352
Parks Crew Leader	2.00	2.00	2.00	-	2.00	70,949	73,008	75,941	-	75,941
Light Equipment Operator	2.00	2.00	2.00	-	2.00	54,725	58,597	62,650	-	62,650
Grounds Worker	4.00	5.00	5.00	-	5.00	98,021	137,858	142,255	-	142,255
* Grounds Worker-Temp/Seasonal	1.00	-	-	-	-	15,223	-	-	-	-
Total	10.00	10.00	10.00	-	10.00	\$ 288,234	\$ 320,756	\$ 334,198	\$ -	\$ 334,198
Parks Operations Division Total						\$ 1,393,003	\$ 1,510,826	\$ 1,555,661	\$ 105,188	\$ 1,660,849
Cemetery										
Cemetery Sexton	1.00	1.00	1.00	-	1.00	\$ 40,635	\$ 39,874	\$ 41,870	\$ -	\$ 41,870
Horticulture Crew Leader	1.00	1.00	1.00	-	1.00	38,314	29,411	31,720	-	31,720
Forestry/Horticulture Worker	2.00	2.00	2.00	-	2.00	50,461	55,245	57,928	-	57,928
Total	4.00	4.00	4.00	-	4.00	\$ 129,409	\$ 124,530	\$ 131,518	\$ -	\$ 131,518
Recreation Programs										
Tourism Manager (Parks & Recreation Manager)	0.30	0.30	-	-	-	\$ 19,920	\$ 23,625	\$ -	\$ -	\$ -
Recreation Sports Admin - Recreation Supervisor	0.80	0.80	1.00	-	1.00	36,931	40,417	48,950	-	48,950
Recreation Sports Admin - Athletic Activities Assistant	0.80	0.80	1.00	-	1.00	24,544	25,542	34,993	-	34,993
SW Center - Asst. Recreation Supervisor	0.25	0.25	0.50	-	0.50	16,721	17,056	35,134	-	35,134
SW Center - Senior Services Coordinator	1.00	1.00	1.00	-	1.00	39,505	61,399	61,402	-	61,402
Aquatics - Pools Supervisor	1.00	1.00	1.00	-	1.00	66,884	68,222	70,269	-	70,269
Aquatics - Maintenance Specialist	0.30	-	-	-	-	12,967	-	-	-	-
Instruction (Xtra Education) - Recreation Supervisor	0.50	0.50	0.50	-	0.50	33,442	34,111	35,134	-	35,134
SW Center (Teen) - Recreation Supervisor	0.25	0.25	-	-	-	16,721	17,056	-	-	-
SW Center (Teen) - Assistant Supervisor	0.40	0.40	-	-	-	6,165	12,829	-	-	-
Lick Creek - Assistant Supervisor	-	-	0.40	-	0.40	-	-	13,745	-	13,745
Lincoln Center - Supervisor	1.00	1.00	1.00	-	1.00	66,884	68,222	70,269	-	70,269
Lincoln Center - Assistant Supervisor	1.00	1.00	1.00	-	1.00	43,222	44,096	46,301	-	46,301
Lincoln Center - Assistant Recreation Supervisor	0.40	0.40	-	-	-	6,165	14,119	-	-	-
Staff Assistant	0.75	0.75	-	-	0.75	20,748	21,590	26,224	-	26,224
* Temp/Seasonal & Part-Time Non-Benefitted	37.25	37.25	37.25	-	37.25	669,553	669,495	669,495	-	669,495
Total	46.00	45.70	45.40	-	45.40	\$ 1,080,372	\$ 1,117,779	\$ 1,111,916	\$ -	\$ 1,111,916
Parks & Recreation Position Totals										
Full Time Total	64.75	67.75	67.75	3.00	70.75	\$ 2,426,676	\$ 2,660,604	\$ 2,738,119	\$ 176,845	\$ 2,925,761
* Temp/Seasonal & Part-Time Non-Benefitted Total	42.25	39.00	39.00	-	39.00	837,782	756,805	756,805	-	756,805
Parks & Recreation Department Totals	107.00	106.75	106.75	3.00	109.75	\$ 3,264,458	\$ 3,417,409	\$ 3,494,924	\$ 176,845	\$ 3,682,566
Planning & Development Services Department										
Administration Division										
Director of Planning & Development Services	1.00	1.00	1.00	-	1.00	\$ 126,270	\$ 133,301	\$ 138,633	\$ -	\$ 138,633
Asst. Dir. Planning & Development Services	1.00	1.00	1.00	-	1.00	87,557	91,548	95,210	-	95,210
Total	2.00	2.00	2.00	-	2.00	\$ 213,827	\$ 224,849	\$ 233,843	\$ -	\$ 233,843
Engineering Division										
City Engineer	1.00	1.00	1.00	-	1.00	\$ 101,657	\$ 103,690	\$ 106,801	\$ -	\$ 106,801
Assistant City Engineer	2.00	2.00	2.00	-	2.00	185,341	165,400	170,507	-	170,507
Graduate Engineer II	2.00	3.00	3.00	1.00	4.00	130,558	182,096	176,263	77,054	253,317
Construction Inspector	4.00	5.00	5.00	-	5.00	184,321	235,559	231,193	-	231,193
Programs Specialist	1.00	1.00	1.00	-	1.00	38,043	38,188	40,102	-	40,102
Total	10.00	12.00	12.00	1.00	13.00	\$ 639,920	\$ 724,933	\$ 724,866	\$ 77,054	\$ 801,920

* Temp/Seasonal/PT Non-Benefitted Position

C-4 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Building Inspection Division										
Building Official	1.00	1.00	1.00	-	1.00	\$ 75,000	\$ 70,487	\$ 72,602	\$ -	\$ 72,602
Plans Examiner	3.00	3.00	3.00	-	3.00	154,752	158,707	145,038	-	145,038
Combination Building Inspector	4.00	5.00	5.00	-	5.00	155,889	195,021	201,406	-	201,406
Total	8.00	9.00	9.00	-	9.00	\$ 385,641	\$ 424,215	\$ 419,046	\$ -	\$ 419,046
Development Coordination Division										
Development Coordinator	1.00	1.00	1.00	-	1.00	\$ 75,425	\$ 76,934	\$ 79,242	\$ -	\$ 79,242
Staff Assistant II	3.00	3.00	3.00	-	3.00	102,502	103,209	106,538	-	106,538
Administrative Support Specialist	1.00	1.00	1.00	-	1.00	41,184	37,627	38,854	-	38,854
Address Tech/Permit Technician II	2.00	2.00	2.00	-	2.00	62,900	66,248	67,995	-	67,995
Permit Tech I	2.00	2.00	2.00	-	2.00	53,248	53,708	55,785	-	55,785
Total	9.00	9.00	9.00	-	9.00	\$ 335,259	\$ 337,726	\$ 348,414	\$ -	\$ 348,414
Planning Division										
Planning Administrator	1.00	1.00	1.00	-	1.00	\$ 53,260	\$ 58,336	\$ 82,000	\$ -	\$ 82,000
Sr. Planner	5.00	5.00	5.00	1.00	6.00	225,296	257,407	229,079	66,969	296,048
Staff Planner	2.00	2.00	2.00	-	2.00	137,368	106,689	149,670	-	149,670
Planning Technician	-	-	-	-	-	-	-	-	-	-
Total	8.00	8.00	8.00	1.00	9.00	\$ 362,664	\$ 422,432	\$ 460,749	\$ 66,969	\$ 527,718
Community and Neighborhood Services										
Transportation Planning Coordinator	1.00	1.00	1.00	-	1.00	\$ 74,893	\$ 78,308	\$ 74,000	\$ -	\$ 74,000
Greenways Program Manager	1.00	1.00	1.00	-	1.00	66,457	69,990	75,694	-	75,694
GIS Technician	1.00	1.00	1.00	-	1.00	32,367	34,507	33,862	-	33,862
* GIS Technician	0.50	0.50	0.50	-	0.50	15,413	16,104	16,104	-	16,104
Total	3.50	3.50	3.50	-	3.50	\$ 189,130	\$ 198,909	\$ 199,660	\$ -	\$ 199,660
Planning & Development Services Position Totals										
Full Time Total	40.00	43.00	43.00	2.00	45.00	\$ 2,111,028	\$ 2,316,960	\$ 2,370,474	\$ 144,023	\$ 2,514,497
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50	15,413	16,104	16,104	-	16,104
Planning & Development Services Dept. Totals	40.50	43.50	43.50	2.00	45.50	\$ 2,126,441	\$ 2,333,064	\$ 2,386,578	\$ 144,023	\$ 2,530,601
Information Technology										
IT Administration Division										
Director of Information Technology	1.00	1.00	1.00	-	1.00	\$ 124,483	\$ 131,407	\$ 136,663	\$ -	\$ 136,663
Asst. Director of Information Technology	1.00	1.00	1.00	-	1.00	95,007	96,907	101,268	-	101,268
Administrative Support Specialist	1.00	1.00	1.00	-	1.00	35,235	37,024	38,501	-	38,501
Total	3.00	3.00	3.00	-	3.00	\$ 254,725	\$ 265,338	\$ 276,432	\$ -	\$ 276,432
E-Government Division										
E-Government Coordinator	1.00	1.00	1.00	-	1.00	\$ 50,935	\$ 57,326	\$ 57,898	\$ -	\$ 57,898
Total	1.00	1.00	1.00	-	1.00	\$ 50,935	\$ 57,326	\$ 57,898	\$ -	\$ 57,898
Geographic Information Services Division										
GIS Coordinator	1.00	1.00	1.00	-	1.00	\$ 71,286	\$ 74,898	\$ 78,643	\$ -	\$ 78,643
GIS Analyst	1.00	1.00	1.00	-	1.00	48,888	57,325	54,178	-	54,178
* GIS Intern	0.25	0.25	0.25	-	0.25	11,811	11,908	11,908	-	11,908
Total	2.25	2.25	2.25	-	2.25	\$ 131,985	\$ 144,131	\$ 144,729	\$ -	\$ 144,729
Mail Division										
Postal Services Assistant	0.75	0.75	0.75	-	0.75	\$ 18,876	\$ 15,765	\$ 15,865	\$ -	\$ 15,865
Mail Clerk	0.50	0.50	0.50	-	0.50	10,400	12,730	6,620	-	6,620
Total	1.25	1.25	1.25	-	1.25	\$ 29,276	\$ 28,495	\$ 22,485	\$ -	\$ 22,485
Technology Services										
Technology Services Coordinator	1.00	1.00	1.00	-	1.00	\$ 60,887	\$ 57,325	\$ 60,191	\$ -	\$ 60,191
Lead Technology Services Specialist	1.00	1.00	1.00	-	1.00	45,760	47,882	40,872	-	40,872
Technology Services Specialist	5.00	5.00	5.00	-	5.00	198,058	206,253	198,870	-	198,870
Technology Services Representative	2.00	2.00	2.00	-	2.00	57,241	65,738	58,021	-	58,021
Total	9.00	9.00	9.00	-	9.00	\$ 361,946	\$ 377,198	\$ 357,954	\$ -	\$ 357,954
Business Services										
Business Systems Manager	1.00	1.00	1.00	-	1.00	\$ 72,072	\$ 71,477	\$ 73,000	\$ -	\$ 73,000
Database Administrator	1.00	1.00	1.00	-	1.00	28,261	60,000	63,058	-	63,058
Systems Analyst	5.00	5.00	5.00	-	5.00	285,400	313,184	305,650	-	305,650
Total	7.00	7.00	7.00	-	7.00	\$ 385,733	\$ 444,661	\$ 441,708	\$ -	\$ 441,708
Network Services										
Network Systems Analyst	2.00	2.00	2.00	-	2.00	\$ 133,768	\$ 136,383	\$ 139,146	\$ -	\$ 139,146
Network Systems Administrator	1.00	1.00	1.00	-	1.00	51,750	50,000	45,032	-	45,032
Total	3.00	3.00	3.00	-	3.00	\$ 185,518	\$ 186,383	\$ 184,178	\$ -	\$ 184,178
Communication Services Division										
Communication Services Coordinator	1.00	1.00	1.00	-	1.00	\$ 56,427	\$ 59,280	\$ 62,244	\$ -	\$ 62,244
Sr. Communications Technician	1.00	1.00	1.00	-	1.00	56,722	58,552	60,008	-	60,008
Communications Technician	3.00	3.00	3.00	-	3.00	122,321	118,601	122,991	-	122,991
Total	5.00	5.00	5.00	-	5.00	\$ 235,470	\$ 236,433	\$ 245,243	\$ -	\$ 245,243

* Temp/Seasonal/PT Non-Benefitted Position

C-5 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Information Technology Position Totals										
Full Time Total	31.25	31.25	31.25	-	31.25	\$ 1,623,777	\$ 1,728,057	\$ 1,718,719	\$ -	\$ 1,718,719
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	-	0.25	11,811	11,908	11,908	-	11,908
Information Technology Department Totals	31.50	31.50	31.50	-	31.50	\$ 1,635,588	\$ 1,739,965	\$ 1,730,627	\$ -	\$ 1,730,627
Fiscal Services Department										
Fiscal Administration Division										
Assistant City Manager	1.00	-	-	-	-	\$ 166,591	\$ -	\$ -	\$ -	\$ -
Finance Director	1.00	1.00	1.00	-	1.00	115,000	129,000	133,515	-	133,515
Financial Systems Manager	-	1.00	1.00	-	1.00	-	65,000	63,600	-	63,600
Staff Assistant II	1.00	1.00	1.00	-	1.00	29,994	31,366	32,302	-	32,302
Quality Assurance Records Assistant	0.50	-	-	-	-	6,882	-	-	-	-
Total	3.50	3.00	3.00	-	3.00	\$ 318,467	\$ 225,366	\$ 229,417	\$ -	\$ 229,417
Accounting / Treasury Operations Division										
Accounting Manager/Controller	1.00	1.00	1.00	-	1.00	\$ 64,283	\$ 65,000	\$ 71,400	-	71,400
Treasury Manager	1.00	1.00	1.00	-	1.00	64,283	65,000	63,860	-	63,860
Finance Support Specialist	-	-	-	1.00	1.00	-	-	-	35,714	35,714
Financial Reporting Supervisor	-	1.00	1.00	-	1.00	63,000	65,857	67,833	-	67,833
Staff Accountant	-	2.00	2.00	-	2.00	-	105,140	106,572	-	106,572
Accounting Ops Supervisor	1.00	1.00	1.00	-	1.00	50,000	52,532	55,000	-	55,000
Accounting Assistant	1.00	1.00	1.00	-	1.00	29,390	31,179	32,115	-	32,115
Accounts Payable Clerk	2.00	2.00	2.00	-	2.00	50,421	58,843	60,320	-	60,320
Accounts Receivable Clerk	1.00	1.00	1.00	-	1.00	25,120	30,013	30,930	-	30,930
Payroll Administrator	1.00	1.00	1.00	-	1.00	43,077	45,240	46,592	-	46,592
Payroll Clerk	-	1.00	1.00	-	1.00	-	30,160	31,179	-	31,179
Total	8.00	12.00	12.00	1.00	13.00	\$ 389,573	\$ 548,964	\$ 565,801	35,714	\$ 601,515
Purchasing Division										
Purchasing Manager	1.00	1.00	1.00	-	1.00	83,182	73,500	70,555	-	70,555
Buyer	2.00	2.00	2.00	-	2.00	114,628	105,569	110,760	-	110,760
Contract Administrator	1.00	1.00	1.00	-	1.00	53,631	62,386	64,258	-	64,258
Assistant Buyer	1.00	1.00	1.00	-	1.00	35,859	37,669	38,792	-	38,792
Total	5.00	5.00	5.00	-	5.00	\$ 287,300	\$ 279,124	\$ 284,365	\$ -	\$ 284,365
Budget										
Budget Manager	1.00	1.00	1.00	-	1.00	\$ 78,098	\$ 81,527	\$ 80,781	\$ -	\$ 80,781
Operating & Capital Budget Lead	1.00	-	-	-	-	74,693	-	-	-	-
Budget Analyst	3.00	4.00	4.00	-	4.00	160,430	232,708	230,464	-	230,464
Staff Accountant	3.00	1.00	1.00	-	1.00	152,410	60,250	62,058	-	62,058
Total	10.00	6.00	6.00	-	6.00	\$ 465,631	\$ 374,485	\$ 373,303	\$ -	\$ 373,303
Municipal Court Division										
Municipal Court Administrator	1.00	1.00	1.00	-	1.00	\$ 69,736	\$ 73,270	\$ 63,058	\$ -	\$ 63,058
Court Operations Supervisor	1.00	1.00	1.00	-	1.00	50,505	53,067	57,949	-	57,949
Collections Services Coordinator	1.00	1.00	1.00	-	1.00	40,955	43,014	44,741	-	44,741
Customer Services Coordinator	1.00	1.00	1.00	-	1.00	36,941	38,189	39,520	-	39,520
Asst. Collections Coordinator	1.00	1.00	1.00	-	1.00	33,488	35,006	31,970	-	31,970
Docket Coordinator	1.00	1.00	1.00	-	1.00	29,269	29,702	30,597	-	30,597
Payment Compliance Representative	2.00	2.00	2.00	-	2.00	54,215	57,428	56,659	-	56,659
Deputy Court Clerk	6.00	6.00	6.00	-	6.00	156,854	168,356	168,126	-	168,126
City Marshal	1.00	1.00	1.00	-	1.00	75,837	83,058	80,350	-	80,350
Deputy City Marshal	2.50	2.50	2.50	-	2.50	107,940	147,734	147,858	-	147,858
Total	17.50	17.50	17.50	-	17.50	\$ 655,740	\$ 728,824	\$ 720,828	\$ -	\$ 720,828
Municipal Court Judges Division										
Municipal Court Judge	1.00	1.00	1.00	-	1.00	\$ 137,813	\$ 147,595	\$ 152,023	\$ -	\$ 152,023
* Municipal Court Judge(PTNB)	0.50	0.50	0.50	-	0.50	6,263	6,315	6,315	-	6,315
Total	1.50	1.50	1.50	-	1.50	\$ 144,076	\$ 153,910	\$ 158,338	\$ -	\$ 158,338
Fiscal Services Position Totals										
Full Time Total	44.50	44.50	44.50	1.00	45.50	\$ 2,254,523	\$ 2,304,358	\$ 2,325,737	\$ 35,714	\$ 2,361,451
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	0.50	0.50	-	0.50	6,263	6,315	6,315	-	6,315
Fiscal Services Department Totals	45.50	45.00	45.00	1.00	46.00	\$ 2,260,786	\$ 2,310,673	\$ 2,332,052	\$ 35,714	\$ 2,367,766
General Government										
City Secretary Division										
City Secretary	1.00	1.00	1.00	-	1.00	\$ 95,000	\$ 101,753	\$ 104,805	\$ -	\$ 104,805
Deputy City Secretary	1.00	1.00	1.00	-	1.00	54,496	57,801	60,691	-	60,691
Deputy Local Registrar	1.00	1.00	1.00	-	1.00	29,224	31,574	32,427	-	32,427
Records Management Administrator	1.00	1.00	1.00	-	1.00	32,261	46,803	47,739	-	47,739
Staff Assistant	1.00	1.00	1.00	-	1.00	25,043	26,728	27,789	-	27,789
* Historical Records Coordinator	0.50	0.50	0.50	-	0.50	16,089	16,605	15,548	-	15,548
Total	5.50	5.50	5.50	-	5.50	\$ 252,113	\$ 281,264	\$ 288,999	\$ -	\$ 288,999

* Temp/Seasonal/PT Non-Benefitted Position

C-6 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Internal Audit Division										
Internal Auditor	1.00	1.00	1.00	-	1.00	\$ 93,713	\$ 99,421	\$ 101,906	\$ -	\$ 101,906
* Assistant to Internal Auditor/PTNB	-	-	-	-	-	-	-	-	-	-
Assistant City Internal Auditor	1.00	1.00	1.00	-	1.00	51,306	51,796	50,070	-	50,070
Full Time Total	2.00	2.00	2.00	-	2.00	\$ 145,019	\$ 151,217	\$ 151,976	-	\$ 151,976
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
Internal Audit Total	2.00	2.00	2.00	-	2.00	\$ 145,019	\$ 151,217	\$ 151,976	\$ -	\$ 151,976
City Manager Division										
City Manager	1.00	1.00	1.00	-	1.00	\$ 190,800	\$ 206,303	\$ 213,524	\$ -	\$ 213,524
Deputy City Manager	1.00	1.00	1.00	-	1.00	170,775	179,426	188,397	-	188,397
Assistant City Manager	1.00	2.00	2.00	-	2.00	164,989	344,973	362,221	-	362,221
Special Projects Coordinator	1.00	1.00	1.00	-	1.00	62,000	64,813	67,405	-	67,405
Project Manager - Vertical Design & Construction	-	1.00	1.00	-	1.00	-	25,000	100,000	-	100,000
Executive Assistant to the City Manager	1.00	1.00	1.00	-	1.00	51,750	52,790	55,432	-	55,432
Total	5.00	7.00	7.00	-	7.00	\$ 640,314	\$ 848,305	\$ 986,979	\$ -	\$ 986,979
Economic Development Division										
Economic Development Director	1.00	1.00	1.00	-	1.00	\$ 120,000	\$ 124,856	\$ 129,850	\$ -	\$ 129,850
Economic Development Manager	1.00	1.00	1.00	-	1.00	63,903	85,500	88,920	-	88,920
* Temp/Seasonal	-	-	-	-	-	-	37,203	37,000	-	37,000
Full Time Total	2.00	2.00	2.00	-	2.00	183,903	210,356	218,770	-	218,770
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	37,203	37,000	-	37,000
Total	2.00	2.00	2.00	-	2.00	\$ 183,903	\$ 247,559	\$ 255,770	\$ -	\$ 255,770
Legal Division										
City Attorney	1.00	1.00	1.00	-	1.00	\$ 160,000	\$ 171,357	\$ 176,497	\$ -	\$ 176,497
Deputy City Attorney	1.00	1.00	1.00	-	1.00	128,228	125,466	129,857	-	129,857
Senior Assistant City Attorney I	2.00	2.00	2.00	-	2.00	159,053	170,890	177,533	-	177,533
Assistant City Attorney I	1.00	2.00	2.00	-	2.00	59,000	132,716	139,034	-	139,034
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	-	1.00	53,664	55,411	57,346	-	57,346
Legal Assistant	-	-	-	-	-	-	-	-	-	-
Legal Assistant I	1.00	1.00	1.00	-	1.00	40,706	33,946	34,632	-	34,632
Legal Assistant II	1.00	1.00	1.00	-	1.00	47,320	50,419	52,062	-	52,062
Staff Assistant	1.00	1.00	1.00	-	1.00	27,615	30,493	31,096	-	31,096
Total	9.00	10.00	10.00	-	10.00	\$ 675,586	\$ 770,698	\$ 798,057	\$ -	\$ 798,057
Public Communications										
Public Communications Director	1.00	1.00	1.00	-	1.00	\$ 120,191	\$ 125,047	\$ 129,424	\$ -	\$ 129,424
Public Communications Manager	1.00	1.00	1.00	-	1.00	80,411	82,019	84,275	-	84,275
Broadcast Media Specialist	1.00	1.00	1.00	-	1.00	63,045	64,306	66,235	-	66,235
External Relations Manager	1.00	1.00	1.00	-	1.00	65,000	67,968	70,007	-	70,007
Multi-Media Coordinator	1.00	1.00	1.00	-	1.00	57,000	59,589	60,781	-	60,781
Marketing Manager	1.00	1.00	1.00	-	1.00	50,000	52,277	54,629	-	54,629
Neighborhood & Community Relations Coordinator	1.00	1.00	1.00	-	1.00	56,899	59,483	61,267	-	61,267
Total	7.00	7.00	7.00	-	7.00	\$ 492,546	\$ 510,689	\$ 526,618	\$ -	\$ 526,618
Community Services Department										
Community Services Administration										
Community Services Director	1.00	1.00	1.00	-	1.00	\$ 107,640	\$ 114,415	\$ 118,419	\$ -	\$ 118,419
Community Services Assistant Director	1.00	1.00	1.00	-	1.00	57,192	72,527	71,000	-	71,000
Staff Assistant II	1.00	1.00	1.00	-	1.00	33,034	34,486	36,546	-	36,546
Total	3.00	3.00	3.00	-	3.00	\$ 197,866	\$ 221,428	\$ 225,965	\$ -	\$ 225,965
Code Enforcement Division										
Code Enforcement Supervisor	1.00	1.00	1.00	-	1.00	\$ 42,973	\$ 45,531	\$ 47,798	\$ -	\$ 47,798
Code Enforcement Officer	3.00	3.00	3.00	0.50	3.50	93,671	104,542	102,756	16,682	119,438
Staff Assistant II	1.00	1.00	1.00	-	1.00	28,267	31,179	31,491	-	31,491
Total	5.00	5.00	5.00	0.50	5.50	\$ 164,911	\$ 181,252	\$ 182,045	\$ 16,682	\$ 198,727
Community Services Position Totals										
Full Time Total	8.00	8.00	8.00	0.50	8.50	\$ 362,777	\$ 402,680	\$ 408,010	\$ 16,682	\$ 424,692
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
Community Services Dept. Totals	8.00	8.00	8.00	0.50	8.50	\$ 362,777	\$ 402,680	\$ 408,010	\$ 16,682	\$ 424,692
Human Resources Division										
Human Resources Director	1.00	1.00	1.00	-	1.00	\$ 124,406	\$ 130,073	\$ 135,276	\$ -	\$ 135,276
Human Resources Services Manager	1.00	1.00	1.00	-	1.00	60,600	63,981	66,221	-	66,221
Compensation & Benefits Manager	1.00	1.00	1.00	-	1.00	68,731	72,900	75,451	-	75,451
Compensation Analyst	1.00	1.00	1.00	-	1.00	-	56,828	50,470	-	50,470
Human Resources Generalist II	-	1.00	1.00	-	1.00	-	55,691	48,443	-	48,443
Human Resources Generalist I	2.00	1.00	1.00	-	1.00	103,524	43,617	59,385	-	59,385
Staff Assistant II	2.00	2.00	2.00	-	2.00	58,635	63,086	66,581	-	66,581
Total	8.00	8.00	8.00	-	8.00	\$ 415,896	\$ 486,176	\$ 501,827	\$ -	\$ 501,827

* Temp/Seasonal/PT Non-Benefitted Position

C-7 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
General Government Position Totals										
Full Time Total	46.50	49.50	49.50	0.50	50.00	\$ 3,168,154	\$ 3,698,588	\$ 3,918,236	\$ 16,682	\$ 3,934,918
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	-	-	-	-	-	-	-	-	-
General Government Department Totals	46.50	49.50	49.50	0.50	50.00	\$ 3,168,154	\$ 3,698,588	\$ 3,918,236	\$ 16,682	\$ 3,934,918
General Fund Position Totals										
Full Time Total	640.00	661.00	661.00	18.50	679.50	\$ 32,876,657	\$ 36,523,927	\$ 37,560,998	\$ 946,277	\$ 38,507,275
* Temp/Seasonal & Part-Time Non-Benefitted Total	47.50	42.75	42.75	-	42.75	905,426	871,258	871,173	-	871,173
GENERAL FUND TOTALS	686.50	703.75	703.75	18.50	722.25	\$ 33,829,626	\$ 37,395,185	\$ 38,432,171	\$ 946,277	\$ 39,378,448
Court Security Fee Fund										
Court Security Division										
Deputy City Marshal	0.50	0.50	0.50	-	0.50	\$ 50,170	\$ 31,465	\$ 28,424	\$ -	\$ 28,424
Total	0.50	0.50	0.50	-	0.50	\$ 50,170	\$ 31,465	\$ 28,424	\$ -	\$ 28,424
Court Security Fee Fund Position Totals										
Full Time Total	0.50	0.50	0.50	-	0.50	\$ 50,170	\$ 31,465	\$ 28,424	\$ -	\$ 28,424
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
COURT SECURITY FEE FUND TOTALS	0.50	0.50	0.50	-	0.50	\$ 50,170	\$ 31,465	\$ 28,424	\$ -	\$ 28,424
Juvenile Case Manager Fee Fund										
Juvenile Case Manager Division										
Juvenile Case Manager	1.00	1.00	1.00	-	1.00	\$ 40,934	\$ 42,786	\$ 44,075	\$ -	\$ 44,075
Teen Court Coordinator	0.75	0.75	0.75	-	0.75	29,640	30,233	31,138	-	31,138
Total	1.75	1.75	1.75	-	1.75	\$ 70,574	\$ 73,019	\$ 75,213	\$ -	\$ 75,213
Juvenile Case Manager Fee Fund Position Totals										
Full Time Total	1.75	1.75	1.75	-	1.75	\$ 70,574	\$ 73,019	\$ 75,213	\$ -	\$ 75,213
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	1.75	-	1.75	\$ 70,574	\$ 73,019	\$ 75,213	\$ -	\$ 75,213
Community Development Fund										
Community Development Division										
CD Analyst - Housing	1.00	1.00	1.00	-	1.00	\$ 53,864	\$ 56,581	\$ 58,561	\$ -	\$ 58,561
CD Analyst	2.00	2.00	2.00	-	2.00	99,654	105,708	109,893	-	109,893
Code Enforcement Officer	1.00	1.00	1.00	(0.50)	0.50	34,099	34,923	33,696	(16,848)	16,848
Total	4.00	4.00	4.00	(0.50)	3.50	\$ 198,393	\$ 197,212	\$ 202,150	\$ (16,848)	\$ 185,302
Community Development Fund Position Totals										
Full Time Total	4.00	4.00	4.00	(0.50)	3.50	\$ 187,617	\$ 197,212	\$ 202,150	\$ (16,848)	\$ 185,302
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	10,776	-	-	-	-
COMMUNITY DEVELOPMENT FUND TOTALS	4.00	4.00	4.00	(0.50)	3.50	\$ 198,393	\$ 197,212	\$ 202,150	\$ (16,848)	\$ 185,302
Northgate Parking Fund										
Northgate Parking Division										
District Supervisor	1.00	1.00	1.00	-	1.00	\$ 46,798	\$ 49,645	\$ 52,128	\$ -	\$ 52,128
District Sr. Coordinator	1.00	-	-	-	-	35,235	-	-	-	-
District Coordinator Crew Leader	-	2.00	2.00	-	2.00	-	36,899	36,795	-	36,795
District Coordinator	4.00	3.00	3.00	1.00	4.00	111,604	119,034	119,393	27,323	146,716
* District Specialist	2.00	2.00	2.00	-	2.00	42,301	42,734	42,734	-	42,734
Total	8.00	8.00	8.00	1.00	9.00	\$ 235,938	\$ 248,312	\$ 251,050	\$ 27,323	\$ 278,373
Northgate Parking Fund Position Totals										
Full Time Total	6.00	6.00	6.00	1.00	7.00	\$ 193,637	\$ 205,578	\$ 208,316	\$ 27,323	\$ 235,639
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.00	2.00	2.00	-	2.00	42,301	42,734	42,734	-	42,734
NORTHGATE PARKING FUND TOTALS	8.00	8.00	8.00	1.00	9.00	\$ 235,938	\$ 248,312	\$ 251,050	\$ 27,323	\$ 278,373
Electric Fund										
Operations Administration Division										
Warehouse Operations Activity Center										
Warehouse Supervisor	1.00	1.00	1.00	-	1.00	\$ 65,582	\$ 66,893	\$ 66,893	\$ -	\$ 66,893
Assistant Warehouse Supervisor	-	-	-	1.00	1.00	-	-	-	\$ 45,573	\$ 45,573
Warehouse Assistant	3.00	3.00	3.00	-	3.00	108,368	113,734	116,729	-	116,729
* Warehouse Clerk-Temp/Seasonal	0.50	0.50	0.50	-	0.50	6,546	6,600	6,600	-	6,600
Total	4.50	4.50	4.50	1.00	5.50	\$ 180,496	\$ 187,227	\$ 190,222	\$ 45,573	\$ 235,795

* Temp/Seasonal/PT Non-Benefitted Position

C-8 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Administration Activity Center										
Director of Electric Utility	1.00	1.00	1.00	-	1.00	\$ 155,023	\$ 162,075	\$ 167,747	\$ -	\$ 167,747
Assistant Director of Electric Utility	2.00	2.00	2.00	-	2.00	254,360	266,384	275,708	-	275,708
Utilities Admin. Mgr.	1.00	1.00	1.00	-	1.00	87,328	91,738	94,490	-	94,490
Electric System Data Analyst	2.00	2.00	2.00	-	2.00	99,286	112,303	116,828	-	116,828
Accounting Assistant	1.00	1.00	1.00	-	1.00	34,133	35,693	36,941	-	36,941
Staff Assistant II	2.00	2.00	2.00	-	2.00	64,834	65,734	69,971	-	69,971
Total	9.00	9.00	9.00	-	9.00	\$ 694,964	\$ 733,927	\$ 761,685	\$ -	\$ 761,685
Operations Admin. Division Totals	13.50	13.50	13.50	1.00	14.50	\$ 805,211	\$ 921,154	\$ 951,907	\$ 45,573	\$ 997,480
Substations Divisions										
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	-	1.00	\$ 111,946	\$ 117,481	\$ 120,418	\$ -	\$ 120,418
Substation Supervisor	1.00	1.00	1.00	-	1.00	80,950	84,731	76,940	-	76,940
Metering Supervisor	1.00	1.00	1.00	-	1.00	85,130	89,098	92,439	-	92,439
Graduate Engineer I	1.00	1.00	1.00	-	1.00	63,835	63,835	62,920	-	62,920
Electrical Meters Technician	3.00	3.00	3.00	-	3.00	197,652	203,405	204,943	-	204,943
Electrical Substation Technician	4.00	4.00	4.00	1.00	5.00	228,601	229,340	219,732	56,264	275,996
Total	11.00	11.00	11.00	1.00	12.00	\$ 704,279	\$ 787,890	\$ 777,392	56,264	\$ 833,656
Utility Dispatch Operations										
Utility Operations and T&D Superintendent	1.00	1.00	1.00	-	1.00	98,055	104,007	107,127	-	107,127
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	-	2.00	147,125	151,926	156,770	-	156,770
Utility Dispatch Operator	8.00	8.00	8.00	-	8.00	504,130	559,377	574,017	-	574,017
Total	11.00	11.00	11.00	-	11.00	\$ 749,310	\$ 815,310	\$ 837,914	-	\$ 837,914
Electric Compliance										
Electric Utilities Compliance Officer	1.00	1.00	1.00	-	1.00	\$ 91,838	\$ 96,494	\$ 100,353	\$ -	\$ 100,353
Electric Compliance/Records Coordinator	1.00	1.00	1.00	-	1.00	69,923	73,106	74,934	-	74,934
Total	2.00	2.00	2.00	-	2.00	\$ 161,761	\$ 169,600	\$ 175,287	\$ -	\$ 175,287
Engineering & Design										
Electrical Project Coordinator	3.00	3.00	3.00	-	3.00	\$ 158,620	\$ 164,258	\$ 169,353	\$ -	\$ 169,353
Electric Proj Coord Supervisor	1.00	1.00	1.00	-	1.00	72,835	76,527	78,822	-	78,822
Electrical Inspector Lead	1.00	1.00	1.00	-	1.00	58,926	61,069	62,650	-	62,650
Line Locator	1.00	1.00	1.00	-	1.00	39,541	41,954	48,360	-	48,360
Graduate Engineer II	1.00	1.00	1.00	-	1.00	63,835	57,265	65,702	-	65,702
GIS Technician	1.00	1.00	1.00	-	1.00	38,373	41,038	43,306	-	43,306
* Electric Utility Asst	1.00	0.50	0.50	-	0.50	9,287	5,016	5,016	-	5,016
Total	9.00	8.50	8.50	-	8.50	\$ 514,252	\$ 447,127	\$ 473,209	\$ -	\$ 473,209
Energy Management Service										
Energy Auditor	1.00	1.00	1.00	-	1.00	\$ 59,862	\$ 61,069	\$ 61,069	\$ -	\$ 61,069
Energy Coordinator	1.00	1.00	1.00	-	1.00	71,524	74,769	77,012	-	77,012
Total	2.00	2.00	2.00	-	2.00	\$ 175,919	\$ 135,838	\$ 138,081	\$ -	\$ 138,081
Electrical Transmission & Distribution Division										
Elect Trans/Dist Foreman	6.00	6.00	6.00	-	6.00	\$ 412,304	\$ 425,376	\$ 444,774	\$ -	\$ 444,774
Elect Trans/Dist Supervisor	2.00	2.00	2.00	-	2.00	170,082	176,942	182,029	-	182,029
Electrical Trans/Dist Superintendent	1.00	1.00	1.00	-	1.00	95,877	100,247	102,753	-	102,753
Line Technician	14.00	16.00	16.00	-	16.00	624,938	790,077	753,727	-	753,727
* Electric Utility Asst	-	0.50	0.50	-	0.50	-	5,621	5,621	-	5,621
Total	23.00	25.50	25.50	-	25.50	\$ 1,386,193	\$ 1,498,263	\$ 1,488,904	-	\$ 1,488,904
SCADA										
SCADA Systems Analyst - Lead	1.00	1.00	1.00	-	1.00	85,294	80,061	87,150	-	87,150
SCADA Systems Technician	1.00	-	-	-	-	61,234	-	-	-	-
SCADA System Analyst	1.00	2.00	2.00	-	2.00	76,209	147,584	160,946	-	160,946
Total	3.00	3.00	3.00	-	3.00	\$ 222,737	\$ 227,645	\$ 248,096	\$ -	\$ 248,096
Electric Fund Position Totals										
Full Time Total	73.00	75.00	75.00	2.00	77.00	\$ 4,703,829	\$ 4,757,945	\$ 5,073,553	\$ 101,837	\$ 5,175,390
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	-	1.50	15,833	17,237	17,237	-	17,237
ELECTRIC FUND TOTALS	74.50	76.50	76.50	2.00	78.50	\$ 4,719,662	\$ 5,002,827	\$ 5,090,790	\$ 101,837	\$ 5,192,627

* Temp/Seasonal/PT Non-Benefitted Position

C-9 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Water Fund										
Water Production Activity Center										
Water Production Supervisor	1.00	1.00	1.00	-	1.00	\$ 48,415	\$ 50,614	\$ 52,132	\$ -	\$ 52,132
Lead Water Production Operator	1.00	1.00	1.00	-	1.00	38,272	40,414	41,621	-	41,621
Water Production Operator	3.00	3.00	3.00	-	3.00	112,382	115,647	115,690	-	115,690
Total	5.00	5.00	5.00	-	5.00	\$ 199,069	\$ 206,675	\$ 209,443	\$ -	\$ 209,443
Water Distribution Activity Center										
Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00	\$ 131,112	\$ 137,422	\$ 142,919	\$ -	\$ 142,919
Field Operations Manager	1.00	1.00	1.00	-	1.00	75,425	76,934	79,242	-	79,242
Regulatory Compliance Coordinator	1.00	1.00	1.00	-	1.00	44,992	50,070	51,071	-	51,071
Water Services Program Coordinator	1.00	1.00	1.00	-	1.00	63,045	64,306	65,592	-	65,592
Engineering Operation Manager	-	-	1.00	-	1.00	-	-	91,210	-	91,210
Senior Engineer I	1.00	1.00	-	-	-	79,261	88,126	-	-	-
Engineer I	-	-	-	1.00	1.00	-	-	-	72,038	72,038
Maintenance Supervisor	2.00	2.00	2.00	-	2.00	116,905	105,808	111,362	-	111,362
GIS Analyst	1.00	1.00	1.00	-	1.00	56,827	60,364	62,476	-	62,476
Crew Leader	7.00	7.00	9.00	-	9.00	282,819	280,084	375,441	-	375,441
Environmental Technician	2.00	3.00	3.00	-	3.00	72,509	110,782	120,307	-	120,307
W/WW Systems Operator	11.00	11.00	12.00	-	12.00	364,920	356,934	377,062	-	377,062
* GIS Technician	0.50	0.50	-	-	-	5,242	10,571	-	-	-
Total	28.50	29.50	32.00	1.00	33.00	\$ 1,293,057	\$ 1,341,401	\$ 1,476,682	\$ 72,038	\$ 1,548,720
Water Fund Position Totals										
Full Time Total	33.00	34.00	37.00	1.00	38.00	\$ 1,486,884	\$ 1,537,505	\$ 1,686,125	\$ 72,038	\$ 1,758,163
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	-	-	-	5,242	10,571	-	-	-
WATER FUND TOTALS	33.50	34.50	37.00	1.00	38.00	\$ 1,492,126	\$ 1,548,076	\$ 1,686,125	\$ 72,038	\$ 1,758,163
Wastewater Fund										
Wastewater Collection Activity Center										
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00	\$ 90,097	\$ 94,238	\$ 96,688	\$ -	\$ 96,688
Environmental Manager	1.00	1.00	1.00	-	1.00	75,425	76,934	79,242	-	79,242
Environmental Supervisor	1.00	1.00	1.00	-	1.00	47,070	48,006	50,407	-	50,407
Environmental Technician	1.00	1.00	1.00	-	1.00	33,550	37,286	36,026	-	36,026
Asset Management Coordinator	1.00	1.00	1.00	-	1.00	49,083	51,518	53,578	-	53,578
Staff Assistant II	1.00	1.00	1.00	-	1.00	30,242	33,634	34,299	-	34,299
Maintenance Supervisor	1.00	1.00	1.00	-	1.00	63,045	64,306	69,814	-	69,814
Crew Leader	5.00	5.00	3.00	-	3.00	202,736	200,741	123,386	-	123,386
W/WW Systems Operator	12.00	12.00	11.00	-	11.00	418,598	381,415	359,338	-	359,338
Total	24.00	24.00	21.00	-	21.00	\$ 1,009,846	\$ 988,078	\$ 902,778	\$ -	\$ 902,778
Wastewater Treatment Activity Center										
Plant Operations Manager	1.00	1.00	1.00	-	1.00	\$ 72,811	\$ 76,728	\$ 79,413	\$ -	\$ 79,413
WWTP Supervisor	1.00	1.00	1.00	-	1.00	63,045	64,306	66,235	-	66,235
SCADA Systems Analyst	1.00	1.00	1.00	-	1.00	66,884	59,931	60,699	-	60,699
Lead WWTP Operator	3.00	3.00	3.00	-	3.00	135,345	140,566	139,964	-	139,964
W/W Plant Operator	13.00	13.00	13.00	-	13.00	388,209	449,396	453,681	-	453,681
Power & Control Specialist	4.00	4.00	4.00	-	4.00	165,360	173,200	194,480	-	194,480
Graduate Engineer I	-	1.00	1.00	-	1.00	-	60,310	57,630	-	57,630
Staff Assistant II	1.00	1.00	1.00	-	1.00	30,160	31,782	33,363	-	33,363
Laboratory Supervisor	1.00	1.00	1.00	-	1.00	42,058	38,189	47,476	-	47,476
Lab Technician	2.00	2.00	2.00	-	2.00	70,013	73,320	69,617	-	69,617
Total	27.00	28.00	28.00	-	28.00	\$ 1,033,885	\$ 1,167,728	\$ 1,202,558	\$ -	\$ 1,202,558
Wastewater Fund Position Totals										
Full Time Total	51.00	52.00	49.00	-	49.00	\$ 2,043,731	\$ 2,155,806	\$ 2,105,336	\$ -	\$ 2,105,336
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
WASTEWATER FUND TOTALS	51.00	52.00	49.00	-	49.00	\$ 2,043,731	\$ 2,155,806	\$ 2,105,336	\$ -	\$ 2,105,336
Water Services Position Totals										
Full Time Total	84.00	86.00	86.00	1.00	87.00	\$ 3,530,615	\$ 3,693,311	\$ 3,791,461	\$ 72,038	\$ 3,863,499
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	-	-	-	5,242	10,571	-	-	-
WATER SERVICES DEPARTMENT TOTAL	84.50	86.50	86.00	1.00	87.00	\$ 3,535,857	\$ 3,703,882	\$ 3,791,461	\$ 72,038	\$ 3,863,499
Sanitation Fund										
Residential Collection Activity Center										
Sanitation Superintendent	0.50	0.50	0.50	-	0.50	\$ 37,478	\$ 38,467	\$ 39,621	\$ -	\$ 39,621
Sanitation Foreman	1.00	1.00	1.00	-	1.00	40,643	42,786	44,491	-	44,491
Container Coordinator	1.00	1.00	1.00	-	1.00	35,642	40,872	42,099	-	42,099
Route Manager	18.00	18.00	18.00	-	18.00	634,023	627,037	656,367	-	656,367
Equipment Operator	2.00	2.00	2.00	-	2.00	69,368	72,779	74,963	-	74,963
Recycling & Env Compliance Mgr.	1.00	1.00	1.00	-	1.00	54,082	56,541	58,548	-	58,548
Staff Assistant II	0.50	0.50	0.50	-	0.50	13,676	20,155	20,758	-	20,758
Staff Assistant	0.50	0.50	0.50	-	0.50	13,676	15,754	15,683	-	15,683
* Public Works Intern	1.00	0.50	0.50	-	0.50	10,429	10,515	10,515	-	10,515
Total	25.50	25.00	25.00	-	25.00	\$ 909,017	\$ 924,906	\$ 963,045	\$ -	\$ 963,045

* Temp/Seasonal/PT Non-Benefitted Position

C-10 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Commercial Collection Activity Center										
Sanitation Superintendent	0.50	0.50	0.50	-	0.50	37,478	\$ 38,467	\$ 39,621	\$ -	\$ 39,621
Sanitation Foreman	1.00	1.00	1.00	-	1.00	51,750	52,790	39,520	-	39,520
Container Coordinator	1.00	1.00	1.00	-	1.00	35,642	33,509	34,590	-	34,590
Staff Assistant II	0.50	0.50	0.50	-	0.50	13,676	20,155	20,758	-	20,758
Staff Assistant	0.50	0.50	0.50	-	0.50	13,676	14,362	15,683	-	15,683
Route Manager	9.00	9.00	9.00	-	9.00	267,406	309,316	305,717	-	305,717
Total	12.50	12.50	12.50	-	12.50	\$ 419,628	\$ 468,599	\$ 455,889	\$ -	\$ 455,889
Sanitation Fund Position Totals										
Full Time Total	37.00	37.00	37.00	-	37.00	\$ 1,318,215	\$ 1,382,990	\$ 1,408,419	\$ -	\$ 1,408,419
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	0.50	0.50	-	0.50	10,429	10,515	10,515	-	10,515
SANITATION FUND TOTALS	38.00	37.50	37.50	-	37.50	\$ 1,328,644	\$ 1,393,505	\$ 1,418,934	\$ -	\$ 1,418,934
Property & Casualty Insurance Fund										
Property & Casualty Insurance Division										
Risk Manager	0.50	0.50	0.50	-	0.50	\$ 40,352	\$ 42,398	\$ 43,882	\$ -	\$ 43,882
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50	\$ 26,629	25,250	30,112	-	30,112
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50	27,293	29,094	24,984	-	24,984
* Property Claims Assistant	-	-	-	0.50	0.50	-	-	-	14,990	14,990
Total	1.50	1.50	1.50	0.50	2.00	\$ 94,274	\$ 96,742	\$ 98,978	\$ 14,990	\$ 113,968
Property & Casualty Insurance Fund Position Totals										
Full Time Total	1.50	1.50	1.50	-	1.50	\$ 94,274	\$ 96,742	\$ 98,978	\$ -	\$ 98,978
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	0.50	0.50	-	-	-	14,990	14,990
PROPERTY CASUALTY FUND TOTALS	1.50	1.50	1.50	0.50	2.00	\$ 94,274	\$ 96,742	\$ 98,978	\$ 14,990	\$ 113,968
Employee Benefits Fund										
Employee Benefits Division										
Comp & Benefits Specialist	1.00	1.00	1.00	-	1.00	\$ 69,623	\$ 43,867	\$ 43,867	\$ -	\$ 43,867
Total	1.00	1.00	1.00	-	1.00	\$ 69,623	\$ 43,867	\$ 43,867	\$ -	\$ 43,867
Employee Benefits Fund Position Totals										
Full Time Total	1.00	1.00	1.00	-	1.00	\$ 69,623	\$ 43,867	\$ 43,867	\$ -	\$ 43,867
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
EMPLOYEE BENEFITS FUND TOTALS	1.00	1.00	1.00	-	1.00	\$ 69,623	\$ 43,867	\$ 43,867	\$ -	\$ 43,867
Worker's Compensation Insurance Fund										
Worker's Compensation Insurance Division										
Risk Manager	0.50	0.50	0.50	-	0.50	\$ 40,352	\$ 42,398	\$ 53,882	\$ -	\$ 53,882
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50	\$ 26,629	25,250	30,112	-	30,112
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50	27,293	29,094	24,984	-	24,984
Total	1.50	1.50	1.50	-	1.50	\$ 94,274	\$ 96,742	\$ 108,978	\$ -	\$ 108,978
Worker's Compensation Insurance Fund Position Totals										
Full Time Total	1.50	1.50	1.50	-	1.50	\$ 94,274	\$ 96,742	\$ 108,978	\$ -	\$ 108,978
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
WORKER'S COMPENSATION FUND TOTALS	1.50	1.50	1.50	-	1.50	\$ 94,274	\$ 96,742	\$ 108,978	\$ -	\$ 108,978
Utility Customer Service Fund										
Utility Customer Service Activity Center										
Utilities Office Manager	1.00	1.00	1.00	-	1.00	\$ 59,697	\$ 62,708	\$ 64,589	\$ -	\$ 64,589
Customer Service Supervisor	1.00	1.00	1.00	-	1.00	46,910	50,070	51,697	-	51,697
Customer Service Coordinator	4.00	4.00	4.00	-	4.00	124,765	131,774	122,221	-	122,221
Customer Service Rep.	12.00	13.00	13.00	-	13.00	329,472	372,071	405,767	-	405,767
Total	18.00	19.00	19.00	-	19.00	\$ 560,844	\$ 616,623	\$ 644,274	\$ -	\$ 644,274
Meter Services Activity Center										
Meter Services Supervisor	1.00	1.00	1.00	-	1.00	\$ 54,808	\$ 54,808	\$ 56,597	\$ -	\$ 56,597
Meter Tech Crew Leader	1.00	1.00	1.00	-	1.00	39,520	40,310	44,013	-	44,013
Meter Services Technician	2.00	2.00	2.00	-	2.00	78,166	76,149	78,229	-	78,229
Total	4.00	4.00	4.00	-	4.00	\$ 172,494	\$ 171,267	\$ 178,839	\$ -	\$ 178,839
Utility Customer Service Position Totals										
Full Time Total	22.00	23.00	23.00	-	23.00	\$ 733,338	\$ 787,890	\$ 823,113	\$ -	\$ 823,113
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
UTILITY CUSTOMER SERVICE FUND TOTALS	22.00	23.00	23.00	-	23.00	\$ 733,338	\$ 787,890	\$ 823,113	\$ -	\$ 823,113

* Temp/Seasonal/PT Non-Benefitted Position

C-11 Personnel

Personnel List

	Revised Budget FTE FY16	Revised Budget FTE FY17	Base Budget FTE FY18	Approved SLAs FTE FY18	Approved Budget FTE FY18	Revised Budget FY16	Revised Budget FY17	Base Budget FY18	Approved SLAs FY18	Approved Budget FY18
Fleet Maintenance Fund										
Fleet Services Parts Activity Center										
Assistant Buyer	1.00	1.00	1.00	-	1.00	\$ 40,477	\$ 42,640	\$ 43,909	\$ -	\$ 43,909
Runner/Porter	1.00	1.00	1.00	-	1.00	20,613	25,459	25,958	-	25,958
Warehouse Assistant	1.00	1.00	1.00	-	1.00	33,675	37,170	38,563	-	38,563
Total	3.00	3.00	3.00	-	3.00	\$ 94,765	\$ 105,269	\$ 108,430	\$ -	\$ 108,430
Fleet Services Admin. Activity Center										
Fleet Services Superintendent	1.00	1.00	1.00	-	1.00	\$ 62,387	\$ 65,409	\$ 67,371	\$ -	\$ 67,371
Shop Foreman	1.00	1.00	1.00	-	1.00	42,952	45,448	46,821	-	46,821
Mechanic	10.00	10.00	10.00	-	10.00	397,135	413,775	421,844	-	421,844
Customer Service Rep.	1.00	1.00	1.00	-	1.00	24,960	26,728	27,539	-	27,539
Total	13.00	13.00	13.00	-	13.00	\$ 527,434	\$ 551,360	\$ 563,575	\$ -	\$ 563,575
Fleet Maintenance Fund Position Totals										
Full Time Total	16.00	16.00	16.00	-	16.00	\$ 622,199	\$ 656,629	\$ 672,005	\$ -	\$ 672,005
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
FLEET MAINTENANCE FUND TOTALS	16.00	16.00	16.00	-	16.00	\$ 622,199	\$ 656,629	\$ 672,005	\$ -	\$ 672,005
Drainage Utility Fund										
Engineering Division										
Environmental Inspector	1.00	1.00	1.00	-	1.00	\$ 47,070	\$ 48,006	\$ 49,442	\$ -	\$ 49,442
Total	1.00	1.00	1.00	-	1.00	\$ 47,070	\$ 48,006	\$ 49,442	\$ -	\$ 49,442
Maintenance Division										
Foreman	2.00	2.00	2.00	-	2.00	\$ 87,027	\$ 80,704	\$ 84,740	\$ -	\$ 84,740
Crew Leader	1.00	1.00	1.00	-	1.00	44,054	44,096	46,301	-	46,301
Equipment Operator	8.00	9.00	9.00	-	9.00	237,203	283,111	288,850	-	288,850
GIS Technician	1.00	1.00	1.00	-	1.00	32,760	33,363	34,362	-	34,362
Administrative Support Specialist	1.00	1.00	1.00	-	1.00	33,550	35,927	37,710	-	37,710
Light Equipment Operator	3.00	3.00	3.00	-	3.00	81,057	85,488	91,374	-	91,374
Total	16.00	17.00	17.00	-	17.00	\$ 515,651	\$ 562,689	\$ 583,337	\$ -	\$ 583,337
Drainage Utility Fund Position Totals										
Full Time Total	17.00	18.00	18.00	-	18.00	\$ 562,721	\$ 610,695	\$ 632,779	\$ -	\$ 632,779
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-	-	-	-	-	-
DRAINAGE UTILITY FUND TOTALS	17.00	18.00	18.00	-	18.00	\$ 562,721	\$ 610,695	\$ 632,779	\$ -	\$ 632,779
All Funds Full-time Total										
	905.25	932.25	932.25	22.00	954.25	\$45,107,743	\$49,158,012	\$50,728,254	\$1,130,627	\$51,858,881
All Funds Temp/Seasonal & Part-Time Non-Benefitted										
	51.50	47.25	46.75	0.50	47.25	\$ 990,007	952,315	941,659	14,990	956,649
ALL FUNDS TOTAL	956.75	979.50	979.00	22.50	1,001.50	\$46,097,750	\$50,110,327	\$51,669,913	\$1,145,617	\$52,815,530

* Temp/Seasonal/PT Non-Benefitted Position

C-12 Personnel



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

Revenue for Major Funds

Type	Account Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Base Budget	FY18 Approved Budget
GENERAL FUND REVENUES									
Investment Earnings									
	Investment Income	77,593	60,226	86,031	140,944	100,000	204,129	200,000	200,000
	Invest Inc - FMV Adjust	-	-	-	-	-	-	-	-
	Investment Earnings Total	77,593	60,226	86,031	140,944	100,000	204,129	200,000	200,000
Ad Valorem Taxes									
	Tax - Current Ad Valorem	13,824,900	14,294,238	16,868,432	18,194,460	21,412,427	21,412,427	23,864,222	23,864,222
	Tax - Delinquent Ad Valorem	66,744	63,916	75,453	190,831	70,000	53,259	70,000	70,000
	Tax - Penal/Interest Ad Valorem	46,958	44,200	56,553	57,588	42,000	24,223	42,000	42,000
	Ad Valorem Taxes Total	13,938,602	14,402,353	17,000,439	18,442,879	21,524,427	21,489,909	23,976,222	23,976,222
Sales Tax									
	Tax - Local Sales Tax	23,064,035	24,565,649	26,687,963	27,163,480	27,487,262	28,584,504	28,526,512	28,526,512
	Sales Tax Total	23,064,035	24,565,649	26,687,963	27,163,480	27,487,262	28,584,504	28,526,512	28,526,512
Other Taxes									
	Tax - Mixed Drink	442,737	576,176	614,216	649,756	627,016	652,227	650,000	650,000
	Tax - Natural Gas Franchise	377,341	556,885	516,736	454,393	485,000	495,687	470,000	470,000
	Tax - Oil & Gas Franchise	27,573	27,573	33,107	27,573	27,849	27,849	27,573	27,573
	Tax - Telecable Franchise	1,040,248	1,020,290	1,022,597	992,764	1,032,823	993,153	970,000	970,000
	Tax - Telephone Franchise	623,550	626,740	627,402	700,967	625,000	961,903	650,000	650,000
	Tax - Use of Streets	140,379	175,856	46,254	53,066	49,191	69,430	50,000	50,000
	Tax -BTU Franchise	-	-	201,406	253,018	191,746	237,902	250,000	250,000
	Other Taxes Total	2,651,828	2,983,520	3,061,718	3,131,535	3,038,625	3,438,150	3,067,573	3,067,573
Charges for Services - General Government									
	CSO -Certificate Searches	39,776	45,455	50,583	53,325	46,920	54,669	50,000	50,000
	CSO - Notary Fee	155	48	67	30	53	54	50	50
	CSO - Postage/Certificate Mail	360	585	841	516	520	600	500	500
	CSO - Xerox/Repro Charges	160	108	146	87	265	158	250	250
	CSO - TML Application Fees	-	-	1,580	-	-	-	-	-
	P&DS - Mineral Interest Royalty	2,052	25,871	5,466	13,557	5,212	2,506	5,000	5,000
	General Government Total	42,503	72,067	58,682	67,515	52,970	57,987	55,800	55,800
Charges for Services - Fiscal Department									
	Court - City Omni	18,606	18,289	15,541	16,343	19,633	15,732	16,000	16,000
	Court - Court Dismissal Fees	11,830	9,590	7,810	17,830	10,404	13,660	11,500	11,500
	Court - Expungement Fee	90	300	210	180	212	120	200	200
	Court - FTA Warrant Services	321	161	117	125	416	-	150	150
	Court - General Admin Fees	48,522	42,199	53,207	63,557	47,858	55,471	53,000	53,000
	Court - Notary Fees	336	348	216	144	212	102	250	250
	Court - Teen Court Admin Fees	774	520	727	751	1,062	548	700	700
	Court - Time Pmt Fee/Unreserved	28,803	27,536	22,506	20,602	25,000	22,601	21,500	21,500
	Court - Truancy Prevention	-	-	-	-	-	-	-	-
	Court - Warrant Service Fee	126,786	125,139	111,704	95,204	110,000	92,515	90,000	90,000
	Fiscal Department Total	236,069	224,083	212,038	214,735	214,797	200,749	193,300	193,300
Charges for Services - Police Department									
	Police - Arrest Fees	87,858	79,117	80,880	102,405	92,700	95,896	92,500	92,500
	Police - Escort Services	31,845	26,666	8,900	12,000	27,540	11,000	12,000	12,000
	Police - False Alarms	21,927	27,431	21,503	24,411	26,010	15,118	25,000	25,000
	Police - Fingerprinting	4,270	3,604	4,180	2,280	3,672	-	-	-
	Police - Housing of Prisoners	10	-	-	-	-	-	-	-
	Police - Police Reports	9,087	7,697	8,248	11,289	7,650	10,603	9,500	9,500
	Police - PoliceReports-US, LLC	-	-	-	-	-	-	-	-
	Police - Records Check	343	418	351	510	530	506	500	500
	Police - Unclaimed Money	-	-	2,615	650	-	4,617	-	-
	Police - SRO Reimbursement	-	-	-	340,637	343,008	343,116	-	-
	Police Department Total	155,340	144,933	126,677	153,545	158,102	137,740	139,500	139,500
Charges for Services - Fire Department									
	Fire - EMS Athletic Standbys	15,700	19,425	12,175	52,244	38,210	45,712	40,000	40,000
	Fire - EMS Reports	-	12	7	-	-	-	-	-
	Fire - EMS Transport - Emergicon	1,451,090	1,510,405	1,679,112	1,633,162	1,683,000	1,622,924	1,600,000	1,600,000
	Fire - EMS Transport - NRS	65	50	60	429	31	3,710	-	-
	Fire - EMS Transport (County)	162,172	161,653	161,648	214,240	266,828	266,828	279,581	279,581
	Fire - Administration Fees	1,320	1,440	240	-	1,061	-	-	-
	Fire - Auto Fire Alarm	3,000	6,800	13,000	18,975	10,000	17,500	15,000	15,000
	Fire - Auto Hood Test	250	700	1,200	1,050	1,433	1,400	1,000	1,000
	Fire - Daycare Centers	950	1,100	1,100	1,150	902	750	1,000	1,000
	Fire - Fire Sprinkler/Standpipe	8,550	12,650	18,100	30,800	20,000	28,593	25,000	25,000
	Fire - Foster Homes	510	693	450	540	583	270	500	500
	Fire - Fuel Line Leak	1,700	3,700	2,800	8,100	3,000	5,600	5,000	5,000
	Fire - Fuel Tank Leak	-	300	300	200	-	-	-	-
	Fire - Health Care Facilities	1,000	1,200	1,450	1,050	1,274	1,800	1,500	1,500
	Fire - Mowing Charges	2,146	2,322	-	-	-	-	-	-
	Fire - Nursing Homes	150	300	450	300	318	450	-	-
	Fire - Revenue Rescue	-	11,029	47,251	5,651	-	4	-	-
	Fire - Travel Fee-Outside City	-	-	-	26	-	-	-	-
	Fire - Intergovt'l-Reimb Trng	-	-	2,077	8,515	-	1,036	-	-
	Fire - Task Force Reimb	-	-	31,736	45,425	-	17,266	-	-
	Fire Department Total	1,648,604	1,733,779	1,973,156	2,021,858	2,026,640	2,013,843	1,968,581	1,968,581

Revenue for Major Funds

Type	Account Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Base Budget	FY18 Approved Budget
Charges for Services - Planning & Development Dept									
	O&G Road Reimbursement	-	-	-	32,097	-	-	-	-
	P&DS - Misc Fees	364,389	407,899	533,462	638,370	600,000	585,146	550,000	550,000
	Planning & Development Total	364,389	407,899	533,462	670,467	600,000	585,146	550,000	550,000
Charges for Services - Community Services									
	CS - Administration Fees	-	-	360	120	-	-	-	-
	CS - Mowing Charges	-	-	1,241	101	3,714	14	-	-
	Community Services Total	-	-	1,601	221	3,714	14	-	-
Charges for Services - Parks & Recreation									
	PARD - Recreation Programs	(128)	3,760	12,233	5,990	8,000	7,698	6,000	6,000
	PARD - Tournament Fees	66,818	126,260	110,274	116,520	75,000	33,372	125,000	125,000
	PARD - Heritage Programs	-	1,690	3,534	4,761	2,000	5,264	3,500	3,500
	PARD - Grave Open/Close Fee	75	175	75	325	155	75	100	100
	PARD - Post Burial Fees	22,400	27,700	26,150	26,756	27,000	24,928	27,000	27,000
	PARD - WPC Ticket Sales (NT)	3,453	5,545	3,614	-	4,200	-	-	-
	* PARD - Aquatics-Jr Lifeguard	-	-	1,745	1,960	1,000	2,260	1,500	1,500
	* PARD - Aquatics-Lifeguard Train	-	-	10,930	8,200	7,500	9,085	7,500	7,500
	* PARD - Southwood Pool Rec Programs	-	-	35,975	39,191	50,000	34,694	40,000	40,000
	* PARD - Thomas Pool Rec Programs	-	-	22,520	15,789	20,000	12,008	15,000	15,000
	* PARD - Adamson Lagoon Rec Programs	-	-	179,528	202,857	180,000	195,444	202,000	202,000
	* PARD - Natatorium Rec Programs	-	-	23,509	-	-	-	-	-
	* PARD - Swim Lessons Rec Programs	-	-	86,243	84,748	100,000	83,151	85,000	85,000
	* PARD - Water Fitness Rec Programs	-	-	1,150	1,500	1,000	1,095	1,000	1,000
	* PARD - Swim Team Rec Programs	-	-	20,235	18,743	25,000	25,913	20,000	20,000
	* PARD - Stroke Clinic Rec Programs	-	-	-	-	-	-	-	-
	* PARD - Senior Center Rec Programs	-	-	6,117	9,651	8,500	11,125	8,500	8,500
	* PARD - Teen Center Rec Programs	-	-	978	663	650	1,614	-	-
	* PARD - Lincoln Center Rec Programs	-	-	38,308	51,387	40,000	67,099	45,000	45,000
	PARD - SW Ctr Comm Rec Programs	-	-	-	-	-	-	650	650
	* PARD - Adult Softball Rec Programs	-	-	89,510	93,530	95,000	88,140	90,000	90,000
	* PARD - Adult Volleyball Rec Programs	-	-	14,420	12,565	19,000	14,315	12,000	12,000
	* PARD - Youth Basketball Rec Programs	-	-	54,880	56,775	55,000	58,916	55,000	55,000
	* PARD - Youth Flag Football Rec Programs	-	-	22,625	23,026	25,000	28,106	25,000	25,000
	* PARD - Youth Volleyball Rec Programs	-	-	15,220	14,790	15,000	14,350	15,000	15,000
	* PARD - Adult Kickball Rec Programs	-	-	26,694	27,875	21,000	19,850	25,000	25,000
	* PARD - Challenger Sports Rec Programs	-	-	1,035	900	1,000	555	1,000	1,000
	* PARD - Tennis Instruction Rec Programs	-	-	19,746	17,440	10,000	17,895	15,000	15,000
	* PARD - Summer Track Rec Programs	-	-	-	-	-	-	-	-
	* PARD - Ultimate Frisbee Rec Programs	-	-	-	920	1,000	760	1,000	1,000
	* PARD - Xtra Education Rec Programs	-	-	35,657	67,231	55,000	90,233	55,000	55,000
	Parks & Recreation Total	92,618	165,130	862,904	904,092	847,005	847,943	881,750	881,750
* Revenue was in the Recreation Fund for FY13 and FY14.									
	Charges for Services Total	2,539,523	2,747,890	3,768,520	4,373,069	4,246,236	4,186,538	3,788,931	3,788,931
Fines & Penalties									
	Gen Gov't - Fines/Penalties-Parking	-	-	-	272	-	697	300	300
	Court - Fines/Penalties-Bond Forfeits	2,052	3,912	1,143	(415)	3,745	445	1,500	1,500
	Court - Fines/Penalties-Chld Safety Fd	30,708	33,576	31,830	36,350	32,252	29,343	32,250	32,250
	Court - Fines/Penalties-ChldSafeT Seat	38,773	30,611	16,955	17,137	33,293	11,268	17,000	17,000
	Court - Fines/Penalties-CityPrkg Fines	200	23,960	29,827	50,790	40,000	43,576	40,000	40,000
	Court - Fines/Penalties-CivilPrkg Fine	914	356	558	-	1,062	276	300	300
	Court - Fines/Penalties-Miscellaneous	100,780	91,586	1,411,367	2,882,926	2,725,000	2,677,951	2,725,000	2,725,000
	Court - Fines/Penalties-Traffic Fines	35,978	33,005	36,126	48,106	31,212	42,470	40,000	40,000
	Court - Fines/Penalties-Cr Access Bus	-	-	-	-	-	-	-	-
	Fines & Penalties Total	209,405	217,006	1,527,806	3,035,166	2,866,564	2,806,025	2,856,350	2,856,350
Licenses & Permits									
	Gen Gov't - License/Permit-Mixed Drink	36,263	38,203	6,168	63,219	36,050	40,548	36,000	36,000
	Gen Gov't - License/Permit-Cr Acc Bus Reg	-	200	150	150	-	-	-	-
	PD - License/Permit-Child Safe Prog	98,453	100,525	98,322	110,287	100,000	110,698	100,000	100,000
	PD - License/Permit-Taxi	-	-	865	2,680	-	1,767	2,000	2,000
	PD - License/Permit-Itinerant Vend	-	-	4,455	3,200	4,120	3,127	3,000	3,000
	PD - License/Permit-Livestock Per	140	425	350	350	-	245	350	350
	PD- License/Permit-Wrecker Lic	2,530	2,756	2,080	-	-	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	-	-	1,200	-	2,400	2,400	2,400
	Fire - License/Permit-Ambulance Lic	850	1,250	1,200	1,550	1,236	2,600	2,000	2,000
	P&DS - Contractor Reg	26,390	29,677	29,047	34,722	27,873	39,375	35,000	35,000
	P&DS - Permits	992,262	1,169,132	1,244,553	1,783,662	1,500,000	1,872,149	1,600,000	1,600,000
	P&DS - License/Permit-Mixed Drink	-	-	-	(250)	-	-	-	-
	P&DS - Rental Registration	70,973	81,975	78,449	90,968	-	1,373	-	-
	CS - Rental Registration	-	-	-	-	82,000	100,683	90,000	90,000
	Licenses & Permits Total	1,227,861	1,424,142	1,465,638	2,091,738	1,751,279	2,174,964	1,870,750	1,870,750
Other Revenue									
	Gen Gov't - Reimbursed Expenses	18,368	15,742	11,713	6,634	5,202	16,160	10,000	10,000
	Gen Gov't - Restitution	-	-	6,648	12,190	-	7,269	-	-
	Gen Gov't - Contributions/Donations-Misc	49,825	2,941	-	-	-	-	-	-
	Gen Gov't - Misc Operating Revenues	806	700	847	1,172	640	741	750	750
	Fiscal - Other Fees-Credit Card Conven	56,939	57,481	55,454	67,835	58,262	64,661	60,000	60,000

Revenue for Major Funds

Type	Account Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Base Budget	FY18 Approved Budget
Fiscal	- Forfeitures-Perform Guarantees	-	-	-	-	-	-	-	-
Fiscal	- Misc Operating Revenues	2,742,804	2,533,479	948,173	(14,172)	-	50	-	-
PD	- Other Fees-Credit Card Conven	263	30	27	12	51	-	-	-
PD	- Restitution	2,068	1,571	1,129	-	1,152	-	-	-
Contrib/Donate	- Misc	-	-	-	3,900	-	2,756	-	-
PD	- Contributions/Sponsorships	3,625	4,150	505	-	5,306	-	-	-
PD	- Misc Operating Revenues	284,359	466,046	373,859	194,851	146,660	182,474	175,000	175,000
Fire	- Reimbursed Expenses	45,941	17,981	15,509	11,376	-	9,000	15,000	15,000
Fire	- Restitution	11,529	13,185	5,273	-	4,700	-	-	-
Fire	- Contributions/Sponsorships	540	100	576	4,700	520	1,000	-	-
Fire	- Misc Operating Revenues	-	-	-	-	-	-	-	-
P&DS	- Forfeitures-Perform Guarantees	-	-	-	-	-	-	-	-
P&DS	- Reimbursed Expenses	-	-	36	-	-	-	-	-
PARD	- Rentals-Ball fields	72,674	94,881	(20,629)	18,490	30,000	24,185	20,000	20,000
PARD	- Rentals-Park Pavilions	40,926	36,525	35,920	41,745	40,000	37,910	40,000	40,000
PARD	- Rentals-WPC Amphitheater	16,172	12,315	14,595	19,750	12,000	18,423	17,000	17,000
PARD	- Rentals-Equipment-Nontaxable	1,085	-	-	-	-	-	-	-
PARD	- Rentals-Miscellaneous	50,620	10,342	-	-	-	-	-	-
PARD	- Reimbursed Expenses	2,606	5,480	13,119	1,200	8,000	-	5,500	5,500
PARD	- Contributions/Sponsorships	3,000	3,825	-	280	5,121	1,000	-	-
PARD	- Concessions-WPC	11,032	281	4,811	8,330	3,130	10,300	7,500	7,500
PARD	- Misc Operating Revenues	2,562	3,005	4,967	3,352	3,000	3,075	3,000	3,000
* PARD	- Contributions/Sponsorships	-	-	170	-	-	-	-	-
* PARD	- Rentals-Southwood Pool	-	-	8,830	7,155	10,000	9,210	7,500	7,500
* PARD	- Rentals-Thomas Park Pool	-	-	5,580	6,649	5,000	7,194	6,000	6,000
* PARD	- Rentals-Adamson Lagoon	-	-	32,071	30,420	30,000	40,451	30,000	30,000
* PARD	- Concessions-Adamson Pool	-	-	17,423	19,862	15,000	20,808	18,000	18,000
* PARD	- Reimbursed Expenses-Natorium	-	-	5,569	-	-	-	-	-
* PARD	- Concessions-Southwood Comm Ctr	-	-	849	754	-	129	-	-
* PARD	- Concessions-SW Center Seniors	-	-	55	(55)	-	-	-	-
* PARD	- Rentals-SW Center-Teen	-	-	28,830	24,727	30,000	27,679	-	-
* PARD	- Rentals-SW Center-Community	-	-	-	-	-	-	25,000	25,000
* PARD	- Contributions/Sponsorships - Teen	-	-	-	-	-	-	-	-
* PARD	- Rentals-Lincoln Center	-	-	25,565	24,835	30,000	21,123	24,000	24,000
* PARD	- Contributions/Sponsorships - Lincoln Ctr	-	-	-	-	-	-	-	-
* PARD	- Concessions-Lincoln Center	-	-	-	-	-	-	-	-
* PARD	- Concessions-Adult Softball	-	-	12,001	12,173	15,000	9,829	12,500	12,500
* PARD	- Contributions/Sponsorships Yth Bskbal	-	-	-	-	-	-	-	-
IT	- Reimbursed Expenses	-	-	-	8,835	1,061	113	-	-
	Other Revenue Total	3,417,743	3,280,060	1,609,476	517,000	459,805	515,538	476,750	476,750

* Revenue was in the Recreation Fund for FY13 and FY14.

Intergovernmental

Gen Gov't	- Grants-Federal	(1,390)	-	-	-	-	-	-	-
Fiscal	- Other Intergovt-Reimb Costs	-	-	-	-	-	-	-	-
PD	- Grants-Federal	45,289	14,352	30,237	116,329	-	64,495	-	-
PD	- Grants-State	109,358	16,282	-	15,735	-	-	-	-
PD	- Other Intergovt-Reimb Costs	-	-	19,769	10,700	-	59,861	-	-
Fire	- Grants-Federal	45,298	-	8,392	203,335	522,512	372,900	149,352	149,352
Fire	- Grants-State (includes Easterwood ILA)	196,200	11,212	199,860	422,736	211,853	211,368	211,368	211,368
Fire	- Other Intergovt-Reimb Costs	75,028	147,256	56,013	54,669	40,000	47,921	48,000	48,000
Pub Work-Oth	- Intergovt-Reimb	-	-	-	148,868	-	(52)	-	-
* PARD	- Grants-Federal - Senior Center	-	-	7,000	7,000	7,000	6,415	7,000	7,000
	Intergovernmental Total	469,783	189,103	321,271	979,373	781,365	762,907	415,720	415,720

* Revenue was in the Recreation Fund for FY13 and FY14.

Utility Transfer

Utility Transfer	- Electric	5,809,891	5,809,891	5,809,891	6,893,217	8,021,864	8,021,864	8,128,956	8,128,956
Utility Transfer	- Sanitation	722,034	722,034	722,034	722,034	730,000	730,000	735,000	735,000
Utility Transfer	- Wastewater	1,243,000	1,280,290	1,318,700	1,358,261	1,466,922	1,466,922	1,510,930	1,510,930
Utility Transfer	- Water	1,374,000	1,415,220	1,457,675	1,501,405	1,546,447	1,546,447	1,561,912	1,561,912
	Utility Transfer Total	9,148,925	9,227,435	9,308,300	10,474,917	11,765,233	11,765,233	11,936,798	11,936,798

Misc Non-Operating

Gen Gov't	- Cash Over/Short	5,747	4,091	2,747	8,662	1,530	3,807	-	-
Gen Gov't	- Fiber Lease Income	-	-	-	23,282	-	1,628	1,350	1,350
Gen Gov't	- Realized Gain/Loss	-	-	-	-	-	-	-	-
Gen Gov't	- Sale of Scrap Metal	13,770	14,192	6,471	51,833	10,925	36,574	10,000	10,000
Gen Gov't	- Misc Nonoperating Revenue	127,524	61,180	2,709,632	115,648	74,201	139,331	75,000	75,000
Fiscal	- Collection Service Fees	999	615	654	780	795	909	750	750
GF-PD	- Rev-Cash Over/Short	-	-	-	40	-	-	-	-
P&DS	- Cash Over/Short	-	-	18	19	-	-	-	-
PARD	- Misc Nonoperating Revenue - Tourism	-	-	-	-	-	-	-	-
Non-Dept	- Proceeds from Sale of Property	-	4,259,903	1,550,000	-	-	47,478	-	-
Admin-PARD	- Rev-Cash Over/Short	-	-	-	(6)	-	-	-	-
PARD	- Cash Over/Short - Sports Admin	-	-	-	-	-	-	-	-
	Misc Non-Operating Total	148,040	4,339,981	4,269,521	200,259	87,451	229,727	87,100	87,100

General Fund Total		56,893,336	63,437,365	69,106,681	70,550,360	74,108,247	76,157,624	77,202,706	77,202,706
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HOTEL TAX FUND REVENUES

Hotel/Motel Tax Revenue		4,368,694	4,948,454	5,336,661	5,277,314	5,391,000	5,074,271	5,125,000	5,125,000
Chimney Hill Proceeds/Fund Balance		-	-	9,260,688	-	-	-	-	-

Revenue for Major Funds

Type	Account Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Base Budget	FY18 Approved Budget
	HOT Tax Penalty/Interest	25,173	17,623	-	-	-	-	-	-
	Investment Income	22,556	17,623	35,957	12,766	40,000	16,284	10,000	10,000
	Misc Non-Operating Revenue	-	-	6,700	100,650	-	140,000	140,000	140,000
	Hotel Tax Fund Total	4,416,424	4,983,700	14,640,006	5,390,731	5,431,000	5,230,555	5,275,000	5,275,000
DEBT SERVICE FUND REVENUES									
	Tax - Current Ad Valorem	11,501,460	11,843,070	12,546,517	13,533,363	15,029,437	15,150,000	18,885,125	18,885,125
	Tax - Delinquent Ad Valorem	61,878	58,497	65,383	156,235	60,000	35,000	60,000	60,000
	Tax - Penal/Interest Ad Valorem	40,749	37,301	44,020	43,855	40,000	20,000	40,000	40,000
	Investment Income	22,180	14,326	19,417	32,300	25,000	50,000	50,000	50,000
	Proceeds/Long Term Debt	5,255,000	8,535,000	-	13,915,000	-	1,815,000	-	-
	Premiums on Bonds Sold	951,174	1,249,223	-	2,047,190	-	311,081	464,453	464,453
	Misc Non-Operating Revenue	-	917	-	553,185	-	712	-	-
	* Memorial Cemetery Fund	-	196,058	262,795	363,101	258,705	258,705	-	-
	Debt Service Fund Total	17,832,442	21,934,393	12,938,132	30,644,229	15,413,142	17,640,498	19,499,578	19,499,578
* Transfers in from other funds									
ELECTRIC FUND REVENUES									
	Sales - Residential/Taxable	53,264,925	54,750,951	57,354,391	56,794,826	56,117,386	57,517,778	58,105,005	58,105,005
	Sales - Commercial/Taxable	28,614,231	29,334,037	30,070,976	30,304,424	30,474,170	29,804,823	30,109,300	30,109,300
	Sales - Commercial/Non-Taxable	10,892,085	11,465,204	11,223,349	11,712,310	11,850,784	11,980,750	12,103,042	12,103,042
	Sales - Security Lights	98,333	96,142	95,450	92,910	97,920	90,888	92,706	92,706
	Sales - Other	22,967	31,431	19,127	218	26,520	13,505	13,775	13,775
	Other Fees - Pole Contact and Use	252,039	228,461	228,066	353,793	242,711	252,384	257,432	257,432
	Foreiture/Discounts/Penalties	1,369,580	1,311,670	1,426,190	1,372,273	1,454,520	1,274,818	1,300,314	1,300,314
	Other Fees - Connect Fees	290,029	272,310	249,448	239,312	276,176	257,499	262,649	262,649
	Misc Operating Revenue	195,300	199,532	208,684	189,089	196,972	194,453	198,342	198,342
	Investment Income	85,324	71,632	71,155	181,419	75,000	300,498	303,503	303,503
	Insurance Reimbursement	11,927	1,273	4,773	7,725	-	12,027	12,267	12,267
	Reimbursed Expenses	9,236	16,733	216,066	240,881	-	152,255	155,300	155,300
	Cash Over/Short	(60)	22	(38)	244	-	(26)	-	-
	Collection Service Fees	10,542	8,868	9,861	9,761	10,000	9,354	9,541	9,541
	Sale of Property	-	40,763	23,531	8,518	-	19,242	19,627	19,627
	Sale of Scrap Metal	34,583	42,732	31,277	54,841	40,000	52,556	53,607	53,607
	Misc Non-Operating Revenue	4,012	81,404	4,989	140	-	437	420	420
	Other Misc Operating Revenue	-	-	3,563	-	-	-	-	-
	Other Non-Operating Street Lights Xfr	-	-	-	-	1,071,000	1,071,000	1,081,710	1,081,710
	Other Misc Non-Operating Revenue	-	-	23,531	635	15,000	-	-	-
	Electric Fund Total	95,155,053	97,953,166	101,264,388	101,563,317	101,948,159	103,004,241	104,078,540	104,078,540
WATER FUND REVENUES									
	Sales - Residential/Non-Taxable	8,696,630	7,717,683	8,150,339	8,410,275	8,783,466	8,725,160	8,986,915	9,293,828
	Sales - Commercial/Non-Taxable	6,152,669	5,756,304	6,028,060	6,151,351	6,521,291	6,237,248	6,424,365	6,626,370
	Sales-Commercial-Effluent	-	-	358,353	114,180	-	-	-	-
	Other Fees - Connect Fees	100,332	98,585	92,993	105,573	110,000	107,044	109,914	109,914
	Sales-Water Taps	220,476	312,602	349,157	714,878	361,000	591,666	609,416	609,416
	Other Fees-Fire Flow	-	-	-	-	-	7,240	10,000	10,000
	Other Fees-Misc Operating Rev	150	-	-	1,250	-	1,890	-	-
	City Wide Water Impact Rev for Cap Projs	-	-	-	-	-	-	359,152	359,152
	Investment Income	35,994	17,566	13,874	30,781	26,000	45,118	46,472	46,472
	Collection Service Fees	7	3	1	1	-	4	-	-
	Sale of Property	(1)	(101,769)	522	4,450	-	1,390	-	-
	Lease Income	7,269	7,269	706	4,269	5,000	4,269	5,387	5,387
	Sale of Scrap Metal	16,363	5,666	820	3,380	5,000	13,329	15,000	15,000
	Misc Non-Operating Revenue	6,602	90,665	(682)	54,754	-	27,500	27,500	27,500
	Insurance Reimbursement	-	-	-	-	-	247	-	-
	General Fund	-	80,000	-	-	-	-	-	-
	Water Fund Total	15,236,492	13,984,574	14,994,143	15,595,142	15,811,757	15,762,105	16,594,121	17,103,039
WASTEWATER FUND REVENUES									
	Sales - Residential/Non-Taxable	11,734,148	11,585,396	11,938,429	12,300,964	13,518,006	13,581,583	13,853,215	13,853,215
	Sales - Commercial/Non-Taxable	2,434,661	2,490,878	2,599,398	2,622,262	2,749,817	2,882,455	2,940,104	2,940,104
	Sales-Water Taps	177,560	246,810	300,725	228,662	273,715	226,048	232,829	232,829
	Other Fees-Misc Operating Rev	3,935	11,042	1,950	2,237	-	200	245	245
	Investment Income	35,877	22,604	23,396	44,882	40,149	72,632	74,811	74,811
	Sp Assm/Impact Fees	60,624	60,424	65,589	59,013	67,000	89,711	92,402	92,402
	City Wide Wastewater Impact Rev-Cap Projs	-	-	-	-	-	-	330,075	330,075
	Reimbursed Expenses	1,097	-	41	900	-	37	-	-
	Sale of Property	(12,282)	62,921	-	107,430	-	25,324	26,084	26,084
	Sale of Scrap Metal	301	-	-	-	-	3,125	3,219	3,219
	Misc Non-Operating Revenue	238	37,652	-	-	-	-	-	-
	Collection Svc Fees	-	-	-	-	-	1	-	-
	Transfer In-Comm Dev Fd	-	-	773	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-	-
	General Fund	-	80,000	-	-	-	-	-	-
	Wastewater Fund Total	14,436,158	14,597,727	14,930,301	15,366,351	16,648,687	16,881,116	17,552,984	17,552,984
SANITATION FUND REVENUES									
	Sales - Residential/Taxable	4,968,452	5,184,717	5,344,523	5,461,466	5,670,004	5,670,005	5,840,105	6,045,722
	Sales - Residential/Non-Taxable	24,828	34,225	34,466	32,893	36,565	33,660	34,670	34,670
	Sales - Commercial/Taxable	1,930,754	2,234,250	2,653,078	2,672,184	2,814,650	2,814,650	2,899,090	2,899,090
	Sales - Commercial/Non-Taxable	429,115	505,898	591,097	612,707	627,095	627,095	645,908	645,908
	Sales - State Surcharge	912	790	809	655	1,305	874	883	883

Revenue for Major Funds

Type	Account Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Base Budget	FY18 Approved Budget
	Rent-Rolloff Ctr-Nt	11,848	17,163	18,185	16,019	18,173	14,024	14,023	14,023
	Rent-Rolloff Ctr-Tx	1,900	2,716	3,115	2,207	1,215	1,794	1,792	2,267
	Other Fees-Taxable	18,362	22,048	29,351	31,216	26,364	34,460	34,805	34,805
	Other Fees-Nontaxable	1,652	2,874	3,482	5,491	3,840	3,580	3,617	3,617
	Misc Nonoperating Revenue	45	173	(173)	12,159	-	-	-	-
	Sales-Other-Recycling	10,836	9,775	579	-	14,074	-	-	-
	Invest Income-BVSWMA	397,710	400,960	403,910	406,560	359,135	359,135	363,781	363,781
	Investment Income	1,403	855	2,305	6,655	2,328	10,289	8,834	8,834
	Reimbursed Expenses	9,200	-	-	-	-	-	-	-
	Grants-State	982	-	5,500	-	-	-	-	-
	Collection Svc Fees	2,550	2,286	2,722	2,762	1,400	2,826	2,826	2,826
	Sale of Scrap Metal	575	-	-	170	-	-	-	-
	Sanitation Fund Total	7,811,122	8,418,729	9,092,950	9,263,144	9,576,148	9,572,392	9,850,334	10,056,426
DRAINAGE FUND REVENUES									
	Investment Income	12,814	8,856	12,078	17,336	12,000	20,000	15,000	15,000
	Sales-Resident-Nontax	1,618,708	1,652,971	1,721,191	1,756,301	1,827,600	1,799,699	1,853,704	1,853,704
	Sales-Commer-Nontax	390,472	407,941	425,295	427,810	446,500	429,109	441,996	441,996
	Other	-	-	-	3,441	-	-	-	-
	Drainage Fund Total	2,021,994	2,069,768	2,158,564	2,204,888	2,286,100	2,248,808	2,310,700	2,310,700
ROADWAY MAINTENANCE FUND REVENUES									
	Sales - Residential/Non-Taxable	-	-	-	-	3,214,634	1,264,048	1,856,000	1,856,000
	Sales - Residential-Multi	-	-	-	-	-	1,084,885	1,597,000	1,597,000
	Sales - Commercial/Taxable	-	-	-	-	-	521,546	763,000	763,000
	Sales - Commercial/Non-Taxable	-	-	-	-	785,366	-	-	-
	Investment Income	-	-	-	-	-	-	1,000	1,000
	Roadway Maintenance Fund Total	-	-	-	-	4,000,000	2,870,479	4,217,000	4,217,000
	Major Funds Revenue Total	213,803,019	227,379,423	239,125,166	250,578,162	245,223,240	249,367,819	256,580,963	257,295,973

ARTICLE V THE BUDGET

Fiscal Year

Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget

Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years

Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record

Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget

Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget

Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget After Public Hearing Amending or Supplementing Budget

Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also

provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund.

The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.
2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.
3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

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

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

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

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

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

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

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

- 1. **APPROVED BUDGET.** An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

- b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
 - c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
 - d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.
2. **ADOPTION.** Upon the presentation of an approved budget document to the Council, the Council shall call and publicize a public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.
 3. **BUDGET AWARD.** The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.
- B. BALANCED BUDGET.** The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.
- C. PLANNING.** The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.
- D. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.
- E. CONTROL.** Operating expense control is addressed in Section IV. of these Policies.
- F. CONTINGENT APPROPRIATION.** Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding \$100,000. Any transfer involving more than such amounts must be expressly approved in advance by the City Council.

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

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

III. REVENUE MANAGEMENT.

- A. OPTIMUM CHARACTERISTICS.** The City will strive for the following optimum characteristics in its revenue system:
1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the

City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. **CERTAINTY.** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
6. **DIVERSIFICATION AND STABILITY.** A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District. Reappraisal and reassessment shall be done at a minimum of once every three years.

A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. This policy will require that the City Manager justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from voter authorized bonds, or other extraordinary conditions as may arise from time to time.

4. **INVESTMENT INCOME.** Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges

may be classified as “full cost recovery,” “partial cost recovery I,” “partial cost recovery II” and “minimal cost recovery,” based upon City Council policy.

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

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

Additionally, enterprise activity rates will include transfers to and receive credits from other funds as follows:

- a. General and Administrative (G&A) Charges. G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.
- b. Unmetered City of College Station Street Light Costs. The electric power cost related to the unmetered City of College street lights will be incurred in the Electric Fund as part of the overall purchased power cost. The General Fund will reimburse the Electric Fund for the estimated cost of this service. The reimbursement amount will be estimated on an annual basis and will be based on the number of applicable street lights, estimated power consumption and estimated maintenance costs.
- c. Utility Transfer to General Fund. The intent of this transfer is to provide a benefit to the citizens for their ownership of the various utility operations. An in-lieu-of-franchise fee is included as part of the rate computation of the transfer and is consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(1) Electric Fund

- (1) *In-Lieu-of-Franchise Fee* - The in-lieu-of-franchise fee will be calculated based on kWh usage at a rate of that would equate to an approximate 8.0% franchise fee. The final total transfer amount will not exceed 8.0% of total estimated operating revenues.

(2) Water, Wastewater and Sanitation Funds

This transfer will be made in accordance with the following two methods, not to exceed 10% of the total estimated operating revenues for the Water and Wastewater Funds, and 10% for the Sanitation Fund:

- (1) *In-Lieu-of-Franchise Fee*. In-lieu-of-franchise fee will be included as part of the rate computation at 6% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.
- (2) *Utility Transfer to the General Fund*. This transfer will be calculated at 8% of total Fund Equity.

- 7. INTERGOVERNMENTAL REVENUES.** Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.
- 8. REVENUE MONITORING.** Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

- A. APPROPRIATIONS.** The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
- B. AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the budget may be amended after the following conditions are met:
1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
 2. The City Council holds a public hearing on the supplemental appropriation.
 3. The City Council approves the supplemental appropriation.

- C. CENTRAL CONTROL.** Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done only by City Council consent with formal briefing and council action.

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

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

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

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

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

- G. REPORTING.** Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

- A. PREPARATION.** The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.
- B. CONTROL.** All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.
- C. PROGRAM PLANNING.** The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.
- D. FINANCING PROGRAMS.** Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

- E. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

- A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.
- B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.
- C. PARKING LOTS AND INTERNAL ROADWAYS.** It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.
- D. TECHNOLOGY.** The Information Technology Department (IT) centrally manages and budgets for replacement and maintenance of certain equipment and software city wide. Replacement schedules attempt to balance both the business needs and budget capacity of the City.

Replacement is based on a set replacement schedule for designated end user devices and replacement of certain desktop software applications as needed.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

- E. FLEET REPLACEMENT.** The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.
- F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES.** The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on-going infrastructure maintenance and replacement, the City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. ACCOUNTING.** The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

- 1. QUALIFICATIONS OF THE AUDITOR.** In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

- 2. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.** The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
- 3. SELECTION OF AUDITOR.** The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.
- 4. CITY INTERNAL AUDITOR.** Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

1. **EXTERNAL REPORTING.** The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.
2. **INTERNAL REPORTING.** The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

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

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

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

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

- C. FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least \$5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. The Fiscal Services Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

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

IX. DEBT MANAGEMENT

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

1. GENERAL OBLIGATION BONDS (GO's). GO's will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City, to the extent allowed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

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

3. CERTIFICATES OF OBLIGATION, Contract Obligations, etc. (CO's). CO's will be used in order to fund capital requirements that are not otherwise covered under either revenue bonds or general obligation bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets when GO's and RB's are not appropriate and when authorized under law. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years, but may extend to twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

B. METHOD OF ISSUANCE AND BIDDING PARAMETERS.

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

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

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

D. DISCLOSURE. Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released.

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

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

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

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

B. OPERATING RESERVES/FUND BALANCES

1. The unobligated fund balance in the General Fund should be at least 15% of the annual budgeted General Fund expenses. This percentage is the equivalent of 55 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.
2. The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 15% of total operating expenses or the equivalent of 55 days. Cash and Investments alone should be equivalent to 30 days of operations.
3. The Hotel Tax Fund fund balance should be at least 15% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.
4. The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.
 - (a) Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund.
 - (b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
 - (c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

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

D. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.
2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt

service payments may be met in a timely manner. The fund balance should not fall below $8\frac{1}{3}\%$ (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES.** Wherever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS' RESPONSIBILITIES.** Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- C. INTERNAL REVIEWS/AUDITS.** The Accounting Division will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

City of College Station
Land Area and Public Safety Statistics
(as of September 2017)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	May, 1992
Date of last charter amendment:	November, 2012
Form of government:	Council-Manager

Elections:

Number of registered voters in last election in November 2016:	50,331
Number of votes cast in last municipal election (November 2016):	32,216
Number of registered voters in municipal election (November 2016):	40,701
% of registered voters voting in last municipal election (November 2016):	79.15%

Miles of streets

Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	558.58
Centerline Miles maintained by City	333.67

Miles of Sanitary Sewer Line: 350 linear miles

Fire Protection

Number of stations:	6
Number of approved full-time employees:	160

Police Protection

Number of approved full-time employees:	220.5
Number of proposed patrol units:	41
One jail facility with a capacity of:	17

Area in Square Miles	
Year	Square Miles
1938	2.00
1940	2.51
1950	2.91
1960	6.34
1970	16.00
1980	24.01
1984	28.47
1994	32.55
1995	38.14
1996	40.69
2003	47.22
2004	47.23
2008	49.60
2009	49.60
2010	49.60
2011	50.60
2012	50.80
2015*	51.16

*Square miles have not changed since 2015.

City of College Station Population and Demographic Estimates

Population Count	2017 *	117,191
	2016	107,062
	2015	104,459
	2014	102,117
	2013	99,918
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	51.0%
Female	49.0%

Under 5 years	4.8%
5 to 9 years	4.0%
10 to 14 years	4.4%
15 to 19 years	15.7%
20 to 24 years	31.0%
25 to 34 years	14.0%
35 to 44 years	8.4%
45 to 54 years	6.5%
55 to 59 years	3.0%
60 to 64 years	2.8%
65 to 74 years	3.4%
75 to 84 years	1.5%
85 years and older	0.5%
Median Age	22.5

Race

White	67.3%
Black or African American	6.7%
Hispanic or Latino	14.7%
American Indian and Alaska Native	0.1%
Asian	9.3%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	0.2%
Two or more races	1.7%

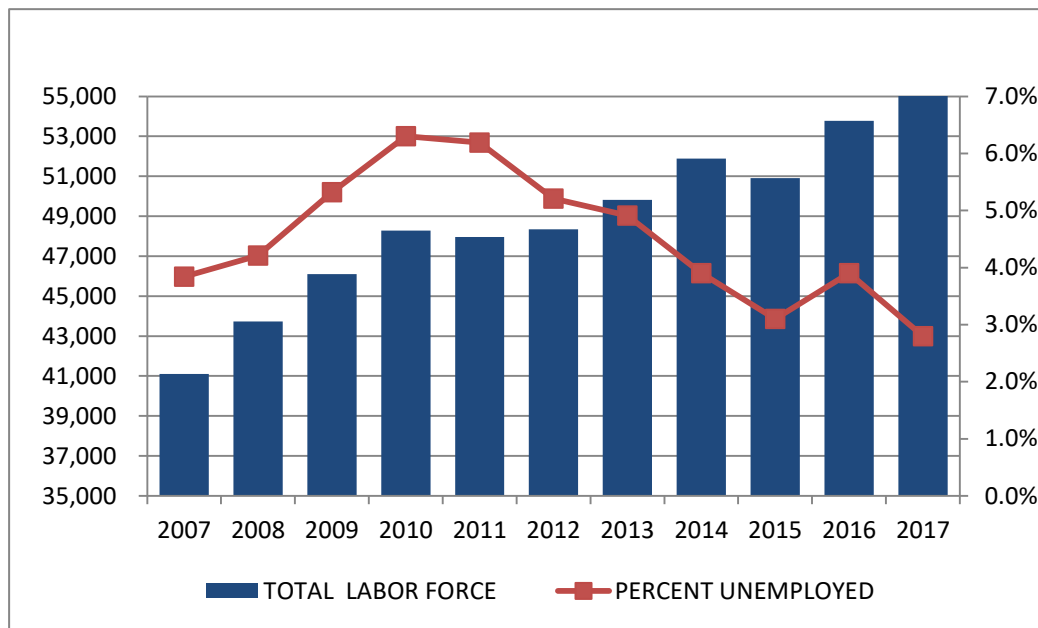
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of September 2017.

Source for Above: Source: U.S. Census Bureau, 2011-2015 American Community Survey

Primary Labor Force for College Station

2007 - 2017
(as of September 2017)

<u>YEAR</u>	<u>TOTAL LABOR FORCE</u>	<u>NUMBER EMPLOYED</u>	<u>NUMBER UNEMPLOYED</u>	<u>PERCENT UNEMPLOYED</u>
2007	41,099	39,521	1,578	3.8%
2008	43,729	41,888	1,841	4.2%
2009	46,102	43,648	2,454	5.3%
2010	48,273	45,231	3,042	6.3%
2011	47,957	44,987	2,970	6.2%
2012	48,351	45,832	2,519	5.2%
2013	49,813	47,633	2,447	4.9%
2014	51,890	49,857	2,033	3.9%
2015	50,916	49,322	1,594	3.1%
2016	53,771	51,688	2,083	3.9%
2017	58,091	56,461	1,630	2.8%



Source: U.S. Bureau of Labor Statistics

City of College Station

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	47.2%
Service occupations	16.2%
Sales and office occupations	25.8%
Construction, extraction, maintenance and repair occupations	5.3%
Production, transportation, and material moving occupations	5.5%

Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2015 Inflation-Adjusted Dollars)

Households

Less than \$10,000	19.6%
\$10,000 to \$14,999	7.5%
\$15,000 to \$24,999	12.7%
\$25,000 to \$34,999	10.8%
\$35,000 to \$49,999	11.5%
\$50,000 to \$74,999	11.7%
\$75,000 to \$99,999	9.1%
\$100,000 to \$149,999	9.9%
\$150,000 to \$199,999	3.5%
\$200,000 or more	3.7%
Median household income (dollars)	\$34,186
Mean household income (dollars)	\$57,475

Families

Less than \$10,000	7.6%
\$10,000 to \$14,999	3.2%
\$15,000 to \$24,999	8.4%
\$25,000 to \$34,999	8.0%
\$35,000 to \$49,999	11.5%
\$50,000 to \$74,999	14.6%
\$75,000 to \$99,999	13.8%
\$100,000 to \$149,999	18.4%
\$150,000 to \$199,999	7.3%
\$200,000 or more	7.2%
Median household income (dollars)	\$68,484
Mean household income (dollars)	\$89,282

Non-family Households

Median household income (dollars)	\$19,907
Mean household income (dollars)	\$28,829

Mean travel time to work 16.9 minutes

Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-year Estimate

Texas A&M University Enrollment

2007 - 2017

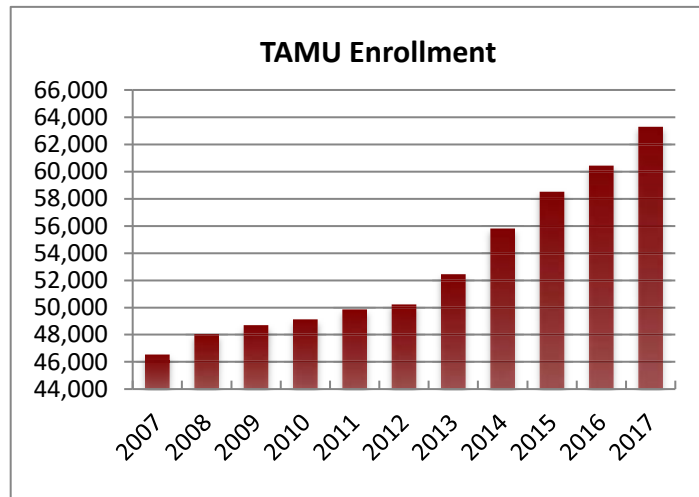


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The university posted a preliminary record enrollment of 63,292 for the fall 2017 semester, remaining the largest university in Texas and among national leaders.

Students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

<u>YEAR</u>	<u>UNIVERSITY ENROLLMENT</u>
2007	46,542
2008	48,039
2009	48,702
2010	49,129
2011	49,861
2012	50,227
2013	52,449
2014	55,810
2015	58,515
2016	60,435
* 2017	63,292



*Source: Texas A&M University DARS Preliminary 20th Class Day Enrollment.

City of College Station Principal Taxpayers

College Station - Top 10 Taxpayers	Type of Business	2017 Assessed Valuation	Percent of Total Assessed Valuation
CPP College Station I, LLC	Housing	\$74,768,400	0.98%
College Station Hospital, LP	Medical	69,000,000	0.90%
Post Oak Mall - College Station LLC	Retail Mall	68,000,000	0.89%
Woodridge College Station Phase II, LLC	Apartments	56,954,300	0.75%
SHP-The Callaway House, LP	Apartments	55,510,436	0.73%
Woodridge College Station I, LLC	Apartments	54,997,208	0.72%
Midway Hospitality, LP	Hotel	54,727,080	0.72%
Culpepper Family, LP	Apartments	52,322,094	0.69%
SW Meadows Point, LP	Housing	52,241,125	0.68%
TAM The Rise Property, LLC	Housing	49,686,952	0.65%
		\$588,207,595	7.70%
Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$56,954,330	0.75%
College Station Hospital LP	Medical	53,987,710	0.71%
Wal-Mart Real Estate Business Trust	Retail	34,616,560	0.45%
Cambridge I Holdings, LLC	Hotel	30,445,860	0.40%
HEB;H E Butt Store Prop CO #1	Retail	28,695,060	0.38%
		\$204,699,520	2.68%
Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Dealer Computer Services Inc	Retail	\$24,410,370	0.32%
AT&T Mobility LLC	Telecommunications	7,877,780	0.10%
Lawson Properties II, LLC	Retail	3,895,950	0.05%
Dallas MTA, LP	Telecommunications	3,284,080	0.04%
Sprintcom Inc	Telecommunications	2,951,360	0.04%
		\$42,419,540	0.56%

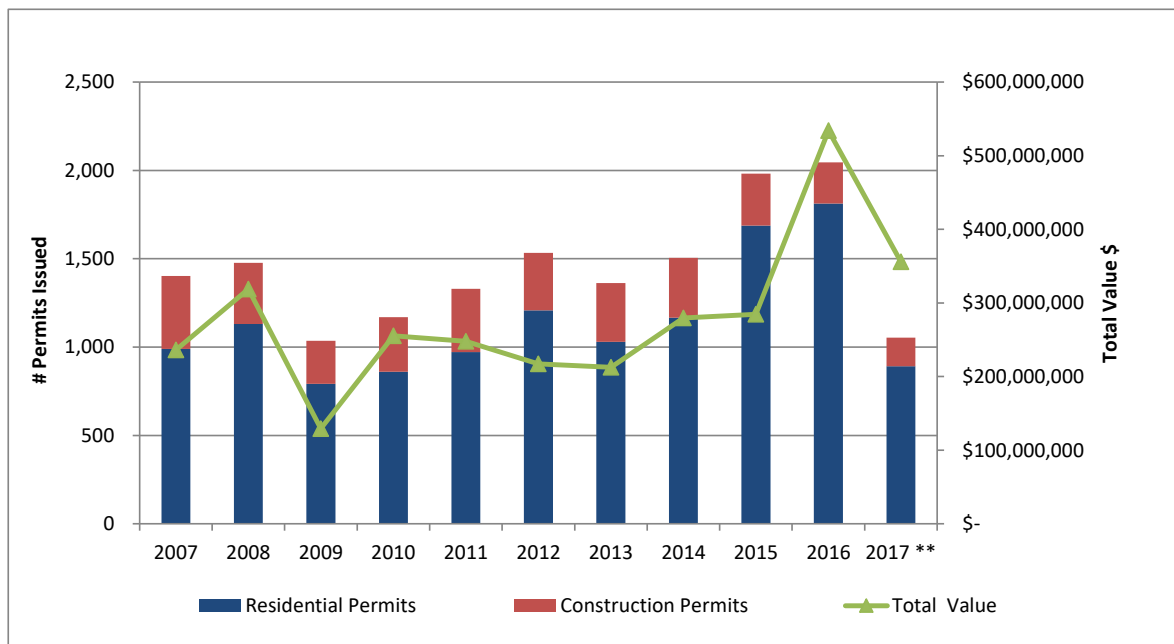
Source: Brazos County Appraisal District

*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

City of College Station Construction Permits Last Ten Calendar Years

Year	Residential Construction		Commercial Construction		Total	
	Residential Permits	Value	Construction Permits	Value	Permits	Total Value
2007	990	\$ 161,466,990	413	\$ 74,683,795	1,403	\$ 236,150,785
2008	1,131	\$ 164,494,779	346	\$ 154,313,994	1,477	\$ 318,808,773
2009	792	\$ 82,316,558	243	\$ 46,947,099	1,035	\$ 129,263,657
2010	860	\$ 93,158,066	309	\$ 162,053,510	1,169	\$ 255,211,576
2011	971	\$ 124,132,135	359	\$ 123,779,052	1,330	\$ 247,911,187
2012	1,208	\$ 149,737,218	325	\$ 67,478,910	1,533	\$ 217,216,128
2013	1,030	\$ 145,142,757	333	\$ 67,516,132	1,363	\$ 212,658,889
2014	1,167	\$ 211,909,494	338	\$ 67,570,229	1,505	\$ 279,479,723
2015	1,687	\$ 206,336,883	294	\$ 78,209,095	1,981	\$ 284,545,978
2016	1,813	\$ 326,155,478	233	\$ 207,834,013	2,046	\$ 533,989,491
2017 **	892	\$ 221,898,521	162	\$ 133,917,179	1,054	\$ 355,815,700

**Through September 2017



*** NOTE:**

*Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels and additions, slabs, roofs, and swimming pools.

*Commercial Construction includes: Commercial new construction, slab, remodel, and addition, as well as Hotel/Motel/Inn, demolition, storage/accessory and sign permits.

***In April of FY15, Planning and Development Services migrated to new software called Trakit. Reporting capabilities for Trakit differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capabilities of the new software for the months after the transition. Estimates may differ slightly from Newsletter totals published on the CS website.

Source: The City of College Station, Planning and Development Services



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



Park System Inventory 2017



PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	BACKSTOPS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER	
ANDERSON	N	8.94	6	D	0	0		•6	•	•			•1/3	•2	•5F									30		
ART & MYRA BRIGHT	N	13.00	4	D				•2	•2	•			•1/2													
BARRACKS	N	7.32	15	D		•3								•							•2			6		Dog Park, Horseshoes
BEE CREEK & D.A. "ANDY" ANDERSON ARBORETUM	C	43.5	B	D	0	0	0	•6	•4	•		•1/3	•1/2				OF2				O4	•	O	237		Arboretum
BILLIE MADELEY	N	5.14	2	D								•1												2		
BRIDGEWOOD	M	1.40	13	U									•1/3													
BRISON	N	9.20	6	D									•1/3											10		Bonfire Memorial Lights
BROTHERS POND	N	16.12	5	D		•		•3	•2	•	•FP		O1/2	•	•1/2											
BRIAN BACHMANN COMMUNITY PARK	C	44.70	B	D	O3	•	O	•	O	•					O2	O2F		OF6	•4F	O4	•	O		544		Skate Park, SWC Center, Horseshoes
CARTER'S CROSSING	N	7.34	4	D		•		•					•1/8													
CASTLEGATE	N	8.26	13	D		•		•2	•2	•	O3P		•1/3	•							O2					
CASTLEROCK	N	5.86	10	D		•		•2	•3				O1/3			•F				•F						
COVE OF NANTUCKET	N	3.92	12	D									•1/3													
CREEK VIEW	N	14.01	10	D		•		•	•	•			O1/2	•						•2F				7		School
CRESCENT POINTE	N	5.00	4	D									•1/3													
CY MILLER	M	2.50	3	D		•		•			•FP		•1/3												0	Police Dept.
EASTGATE	M	1.80	2	D						•															0	
EDELWEISS	N	12.30	5	D		•		•	•2	•			•1/2	•	•F				•F		•			10		
EDELWEISS GARTENS	N	13.60	10	D		•		•	•2	•			O1/2	•												
EMERALD FOREST	N	4.59	8	D				•2	O				O1/3	O1/2												
ETONBURY	N	1.12	13	D		O		•																		
GABBARD	N	10.67	6	D		•		•4	•2	•	•FP		O1/3							•2F						
GEORGIE K. FITCH	N	11.30	5	D		•		•2	•2	•			O1/3	O						•2F						
JACK & DOROTHY MILLER	N	10.00	5	D		O		•3	•2	•			•1/3	•	OC	•F				•2F						School
JOHN CROMPTON	N	15.26	7	D	O	O	O	•	•	•	•FP		•1	•										50		
LEMONTREE	N	15.40	6	D	O			•3	•	•			•1	•1/2		OF									37	
LICK CREEK	RN	515.54	D	D								•2	•3												60	
LIONS	M	1.50	2	D				•3	•2						OC										10	
LONGMIRE	N	4.16	5	D				•2					•1/4													
LUTHER JONES	M	1.80	6	D						•							•F									
MERRY OAKS	N	4.60	2	D				•2	•2	•			O1/3	•												
NORTHGATE PARK	M	1.59	1	U																						
OAKS	N	7.50	2	D	O		O	•7	•	•			•1/4	OC							O					Disc Golf, Horseshoes
PARKWAY	M	1.90	2	D				•	•2	•																
PEBBLE CREEK	N	10.20	11	D		•		•2	•4	•			•1/2	OC	•2F				•2F							School
PHILLIPS	N	3.76	13	D		O		•																		
REATA MEADOWS	N	3.00	10	U																						
RICHARD CARTER	N	7.14	2	D		O				•			•1/3											•		State Historic
SANDSTONE	N	15.21	8	D		•		•	•	•			•1/3	•	•	•2F			•4F						48	
SMITH TRACT	N	11.80	4	U																						

PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	BACKSTOPS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER
SONOMA	N	7.16	10	U																					
SOUTHEAST	C	66.68	C	U																					
SOUTHERN OAKS	N	14.49	10	D		•		•2	•2	•			•1/3	•											Disc Golf
SOUTHWEST	N	9.42	6	D		•		•			•P		01/3	•											
STEEPLECHASE	N	9.00	5	D		•		•2	•2	•			01/2		0										Dog Park
STEPHEN C. BEACHY CENTRAL	C	47.20	C	D	03	02	0	•10	0	•	•2FP	•1	01	•	0	03F	04F		•F	02	•		297		PARD Office, Batting Cages
SUMMIT CROSSING	N	8.81	4	U																					
THOMAS	C	16.10	C	D		0		•5	•4	•			01	•	•2	•F				02	•	0	27		
UNIVERSITY	N	10.20	2	D		•		•	02	•	•P		01/2										22		Dog Park
VETERANS ATHLETIC	RA	150.00	C	D	04	0	0	•	0	•			•1.5			011F	05F						1269	0	Veterans Memorial, History Mile, Batting Cage
W.A. TARROW (W. Smith)	C	21.26	B	D	0	0	0	•2	03	•			01/3		02C 01		03F	•2F			SP	319	0	Lincoln Center, State Historic	
WALLACE LAKE	N	2.6	13	D						•	OP		01/8	0									20		
WILDWOOD	C	30.00	D	U																					
WINDWOOD	M	1.37	4	D		•		•2	•2	•			01												
WOLF PEN CREEK	C	47.17	C	D	03	0		•2	0	•	•P		02	•									66	0	Amphitheater, Green Room, Plaza, Disc Golf, Festival Site
WOODCREEK	N	6.60	8	D				•2	0	•			•1/3		01/2						0				
WOODLAND HILLS	N	14.40	9	D		•		•	03	•			01/2												

QUANTITY	PARK TYPE	TOTAL ACREAGE*
8	Mini	13.86
39	Neighborhood	347.64
Total Neighborhood Park Acreage		361.50
9	Community	346.31
Total Community Park Acreage		346.31
1	Regional Nature	515.54
1	Regional Athletic	150.00
58 Total Parks ~ 1,374.11 Acres		
Developed Parks: 50 Parks		
Undeveloped Parks: 8 Parks		
* Cemeteries are not included in acreage totals.		
2	Municipal Cemeteries	75 Acres

KEY	
A - Arboretum	RN - Regional Nature Park
C - Community Park	RA - Regional Athletic Park
D - Developed	SP - Spray/Splash Park
FP - Fishing Pond	State Historic - State Marker on site
F - Open Practice Fields	U - Undeveloped
M - Mini Park	N - Neighborhood Park
P - Pond (Non-fishing)	○ - Lighted Facilities
	● - Unlighted Facilities

PARK ACREAGE PER 1,000 RESIDENTS	
Neighborhood Park Acres per 1,000 (360.34 Acres)	3.52
Community Park Acres per 1,000 (346.31 Acres)	3.15
Total Acreage per 1,000 Residents	6.90
Based on March 2017 Population Estimate of 109,936 received from the Office of Planning & Development Services.	

* Mini parks are neighborhood parks, and as such, are included in the totals for Neighborhood Parks.

** The Arboretum, as part of Bee Creek Park, is included in the total acreage for Community Parks.

City of College Station
College Station Utilities Statistics
(as of September 2017)

Utility Funds:

Electric System:

Connected Meters	41,169
Annual System Energy Sales	833,967
Peak Demand	207
Number of Substations	7
Miles of Distribution Lines	490
Overhead	202
Underground	288

Water System:

Water Connections	44,000
Gallons Per Capita Per Day:	145 gal/day
Number of Wells	9
Water Production Capacity	29,000,000
Number of Ground Storage Tanks	2
Total capacity (gallons)	8,000,000
Number of Elevated Storage Tanks	2
Total capacity (gallons)	5,000,000
Miles of Water Lines	444
Average Daily Water Use	12 Million Gallons

Sanitation Fund:

Number of Residential Tons Collected	22,248
Number of Commercial Tons Collected	39,136
Recycling Tonnage	2,642
Clean/Green Tonnage	3,865

Number of Employees:

Electric	78.5*
Water	38.0**
Sewer	49.0***

*Includes 2.0 FTE for approved SLA for 1 Substation Tech and 1 Assistant Warehouse Supervisor

**Includes 1.0 FTE for approved SLA for 1.0 Engineering and Development Coordinator.

***No staffing increases requested for FY18

**City of College Station
Fund/Dept Relationship Matrix***

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Dept	Public Works Dept	Comm Services Dept	Electric Dept	Water Dept	Waste- water Dept	Parks & Rec Dept	IT Dept
Governmental Funds												
Major Governmental Funds												
General Fund	X	X	X	X	X	X	X				X	X
Debt Service Fund		X										
Non-Major Governmental Funds												
Economic Development Fund	X											
Efficiency Time Payment Fund		X										
Capital Projects Funds												
General Gov't Projects Fund						X						
Parks Projects Fund											X	
Streets Projects Fund						X						
Special Revenue Funds												
Hotel Tax Fund	X	X									X	
Community Development Fund							X					
CDBG Local Account Fund							X					
Roadway Maintenance Fund						X						
Wolf Pen Creek TIF Fund		X										
System-wide Water Impact Fee Fund								X				
System-wide WW Impact Fee Fund										X		
Court Technology Fee Fund		X										
Court Security Fee Fund		X										
Juvenile Case Manager Fee Fund		X										
Truancy Prevention Fee Fund		X										
Police Seizure Fund			X									
Parkland Dedication Funds											X	
Sidewalk Zone Funds					X							
Memorial Cemetery Fund											X	
TX Ave Cemetery Endow. Fund											X	
Memorial Cem Endow. Fund											X	
Public, Ed & Gov't Fee Fund	X											
West Med Dist TIRZ #18	X											
East Med Dist TIRZ #19	X											
R E Meyer Fund											X	
Drainage Utility Fund						X						
Roadway Impact Fee Funds						X						
Enterprise Funds												
Major Enterprise Funds Funds												
Electric Fund								X				
Water Fund									X			
Wastewater Fund										X		
Non-Major Enterprise Funds												
Sanitation Fund						X						
Northgate Parking Fund							X					
Capital Projects Funds												
Electric Projects Fund								X				
Water Projects Fund									X			
Wastewater Projects Fund										X		
Internal Service Funds												
Insurance Funds	X											
Equipment Replacement Fund						X						
Fleet Maintenance Fund						X						
Utility Customer Service Fund		X										

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are **primarily** responsible for the majority of the activity within the Fund.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2008
PRINCIPAL - \$9,455,000**

Streets - \$8,813,000; Traffic Signals and Safety System Improvements - \$602,000;
Park Projects \$40,000;

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	395,000	4.000%	25,072	420,072		
8-15-18			17,172	17,172	437,244	845,000
2-15-19	410,000	4.000%	17,172	427,172		
8-15-19			8,972	8,972	436,144	435,000
2-15-20	435,000	4.125%	8,972	443,972		
8-15-20			0	0	443,972	0
Interest	77,359					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009*
PRINCIPAL - \$3,335,000**

Streets - \$595,000; Traffic Signals and Safety System Improvements - \$455,000;
Park Projects \$1,535,000; Fire Station #6 - \$750,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	155,000	3.500%	12,200	167,200		
8-15-18			9,488	9,488	176,688	490,000
2-15-19	155,000	3.700%	9,488	164,488		
8-15-19			6,620	6,620	171,108	335,000
2-15-20	160,000	3.900%	6,620	166,620		
8-15-20			3,500	3,500	170,120	175,000
2-15-21	175,000	4.000%	3,500	178,500		
8-15-21					178,500	0
Interest	51,415					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009 (Refunding)
PRINCIPAL - \$8,095,000**

Refunding of Series 1998 (GOB), 1999 (GOB), 2000 (GOB) and 2000A (CO)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	430,000	3.500%	24,613	454,613		
8-15-18			17,088	17,088	471,700	910,000
2-15-19	445,000	3.500%	17,088	462,088		
8-15-19			9,300	9,300	471,388	465,000
2-15-20	465,000	4.000%	9,300	474,300	474,300	0
Interest	77,388					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010
PRINCIPAL - \$19,635,000**

Streets - \$12,525,000; Park Projects \$870,000; Fire Station #6 - \$6,240,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	830,000	3.000%	228,253	1,058,253		
8-15-18			215,803	215,803	1,274,056	13,510,000
2-15-19	870,000	3.000%	215,803	1,085,803		
8-15-19			202,753	202,753	1,288,556	12,640,000
2-15-20	910,000	3.000%	202,753	1,112,753		
8-15-20			189,103	189,103	1,301,856	11,730,000
2-15-21	950,000	3.000%	189,103	1,139,103		
8-15-21			174,853	174,853	1,313,956	10,780,000
2-15-22	995,000	3.000%	174,853	1,169,853		
8-15-22			159,928	159,928	1,329,781	9,785,000
2-15-23	1,040,000	3.000%	159,928	1,199,928		
8-15-23			144,328	144,328	1,344,256	8,745,000
2-15-24	1,090,000	3.000%	144,328	1,234,328		
8-15-24			127,978	127,978	1,362,306	7,655,000
2-15-25	1,135,000	3.125%	127,978	1,262,978		
8-15-25			110,244	110,244	1,373,222	6,520,000
2-15-26	1,190,000	3.250%	110,244	1,300,244		
8-15-26			90,906	90,906	1,391,150	5,330,000
2-15-27	1,245,000	3.250%	90,906	1,335,906		
8-15-27			70,675	70,675	1,406,581	4,085,000
2-15-28	1,300,000	3.375%	70,675	1,370,675		
8-18-28			48,738	48,738	1,419,413	2,785,000
2-15-29	1,360,000	3.500%	48,738	1,408,738		
8-15-29			24,938	24,938	1,433,675	1,425,000
2-15-30	1,425,000	3.500%	24,938	1,449,938	1,449,938	0
Interest	3,348,747					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - \$37,150,000**

Refunding of Series 2000 (URB), 2001 (GOB, CO & URB) and 2002 (GOB, CO & URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	3,905,000	5.000%	353,925	4,258,925		
8-15-18			256,300	256,300	4,515,225	12,815,000
2-15-19	4,115,000	4.000%	256,300	4,371,300		
8-15-19			174,000	174,000	4,545,300	8,700,000
2-15-20	4,290,000	4.000%	174,000	4,464,000		
8-15-20			88,200	88,200	4,552,200	4,410,000
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	0
Interest	1,432,325					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2011
PRINCIPAL - \$1,960,000**

Streets/Transportation Projects - \$700,000; Parks and Recreation Projects - \$1,260,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	225,000	1.750%	1,969	226,969		
8-15-18			0	0	226,969	0
Interest	1,969					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - \$4,435,000**

Streets - \$4,260,000; Park Projects \$175,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	140,000	4.000%	52,816	192,816		
8-15-18			50,016	50,016	242,831	2,675,000
2-15-19	145,000	5.000%	50,016	195,016		
8-15-19			46,391	46,391	241,406	2,530,000
2-15-20	150,000	5.000%	46,391	196,391		
8-15-20			42,641	42,641	239,031	2,380,000
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,220,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,055,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	1,885,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,705,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,520,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,325,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,120,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	910,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	695,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	470,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	240,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	0
Interest	807,422					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012 Refunding
PRINCIPAL - \$16,850,000**

Refunding of Series 2003 (GOB & URB Refunding), 2004 (GOB and Refunding), 2003A (CO & URB) and 2004 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-18	1,335,000	4.000%	243,900	1,578,900		
8-15-18			217,200	217,200	1,796,100	8,840,000
2-15-19	1,410,000	5.000%	217,200	1,627,200		
8-15-19			181,950	181,950	1,809,150	7,430,000
2-15-20	1,485,000	5.000%	181,950	1,666,950		
8-15-20			144,825	144,825	1,811,775	5,945,000
2-15-21	1,565,000	5.000%	144,825	1,709,825		
8-15-21			105,700	105,700	1,815,525	4,380,000
2-15-22	1,645,000	*	105,700	1,750,700		
8-15-22			68,375	68,375	1,819,075	2,735,000
2-15-23	1,735,000	5.000%	68,375	1,803,375		
8-15-23			25,000	25,000	1,828,375	1,000,000
2-15-24	1,000,000	5.000%	25,000	1,025,000		
8-15-24				0	1,025,000	0
Interest	1,730,000					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - \$9,020,000***

Streets Capital Projects - \$6,525,000 and Parks Capital Projects - \$2,725,000
*Due to the premium and discount received on this debt issue, the City only had to issue \$9,020,000 in bonds.
Total debt proceeds received were \$9,250,000. A premium of \$230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,020,000
2-15-18	305,000	4.000%	150,784	455,784		
8-15-18			144,684	144,684	600,469	6,600,000
2-15-19	315,000	5.000%	144,684	459,684		
8-15-19			136,809	136,809	596,494	6,285,000
2-15-20	335,000	5.000%	136,809	471,809		
8-15-20			128,434	128,434	600,244	5,950,000
2-15-21	345,000	*	128,434	473,434		
8-15-21			123,259	123,259	596,694	5,605,000
2-15-22	360,000	5.000%	123,259	483,259		
8-15-22			114,259	114,259	597,519	5,245,000
2-15-23	375,000	5.000%	114,259	489,259		
8-15-23			104,884	104,884	594,144	4,870,000
2-15-24	395,000	5.000%	104,884	499,884		
8-15-24			95,009	95,009	594,894	4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	0
Interest	2,653,816					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 Refunding
PRINCIPAL - \$11,740,000**

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						11,740,000
2-15-18	990,000	4.000%	201,500	1,191,500		
8-15-18			181,700	181,700	1,373,200	7,440,000
2-15-19	880,000	5.000%	181,700	1,061,700		
8-15-19			159,700	159,700	1,221,400	6,560,000
2-15-20	935,000	5.000%	159,700	1,094,700		
8-15-20			136,325	136,325	1,231,025	5,625,000
2-15-21	1,000,000	*	136,325	1,136,325		
8-15-21			115,625	115,625	1,251,950	4,625,000
2-15-22	1,055,000	5.000%	115,625	1,170,625		
8-15-22			89,250	89,250	1,259,875	3,570,000
2-15-23	1,120,000	5.000%	89,250	1,209,250		
8-15-23			61,250	61,250	1,270,500	2,450,000
2-15-24	1,190,000	5.000%	61,250	1,251,250		
8-15-24			31,500	31,500	1,282,750	1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500		
8-15-25				0	1,291,500	0
Interest	1,752,200					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014
PRINCIPAL - \$12,695,000***

Streets Capital Projects - \$7,610,000, Facility Capital Projects - \$500,000 and Parks Capital Projects - \$5,580,000
*Due to the premium and discount received on this debt issue, a total of \$12,695,000 in bonds was issued.
Total debt proceeds received were \$13,690,000. A premium of \$995,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						12,695,000
2-15-18	460,000	5.000%	233,513	693,513		
8-15-18			222,013	222,013	915,525	10,905,000
2-15-19	485,000	5.000%	222,013	707,013		
8-15-19			209,888	209,888	916,900	10,420,000
2-15-20	510,000	5.000%	209,888	719,888		
8-15-20			197,138	197,138	917,025	9,910,000
2-15-21	530,000	3.000%	197,138	727,138		
8-15-21			189,188	189,188	916,325	9,380,000
2-15-22	550,000	3.000%	189,188	739,188		
8-15-22			180,938	180,938	920,125	8,830,000
2-15-23	570,000	5.000%	180,938	750,938		
8-15-23			166,688	166,688	917,625	8,260,000
2-15-24	600,000	5.000%	166,688	766,688		
8-15-24			151,688	151,688	918,375	7,660,000
2-15-25	630,000	5.000%	151,688	781,688		
8-15-25			135,938	135,938	917,625	7,030,000
2-15-26	665,000	5.000%	135,938	800,938		
8-15-26			119,313	119,313	920,250	6,365,000
2-15-27	695,000	4.000%	119,313	814,313		
8-15-27			105,413	105,413	919,725	5,670,000
2-15-28	720,000	4.000%	105,413	825,413		
8-18-28			91,013	91,013	916,425	4,950,000
2-15-29	750,000	4.000%	91,013	841,013		
8-15-29			76,013	76,013	917,025	4,200,000
2-15-30	780,000	4.000%	76,013	856,013		
8-15-30			60,413	60,413	916,425	3,420,000
2-15-31	810,000	3.500%	60,413	870,413		
8-15-31			46,238	46,238	916,650	2,610,000
2-15-32	840,000	3.500%	46,238	886,238		
8-15-32			31,538	31,538	917,775	1,770,000
2-15-33	870,000	3.500%	31,538	901,538		
8-15-33			16,313	16,313	917,850	900,000
2-15-34	900,000	3.625%	16,313	916,313	916,313	0
Interest	4,232,963					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 Refunding
PRINCIPAL - \$23,170,000**

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						23,170,000
2-15-18	2,005,000	5.000%	378,400	2,383,400		
8-15-18			328,275	328,275	2,711,675	14,495,000
2-15-19	1,500,000	5.000%	328,275	1,828,275		
8-15-19			290,775	290,775	2,119,050	12,995,000
2-15-20	1,590,000	5.000%	290,775	1,880,775		
8-15-20			251,025	251,025	2,131,800	11,405,000
2-15-21	1,670,000	3.000%	251,025	1,921,025		
8-15-21			225,975	225,975	2,147,000	9,735,000
2-15-22	1,740,000	3.000%	225,975	1,965,975		
8-15-22			199,875	199,875	2,165,850	7,995,000
2-15-23	1,825,000	5.000%	199,875	2,024,875		
8-15-23			154,250	154,250	2,179,125	6,170,000
2-15-24	1,940,000	5.000%	154,250	2,094,250		
8-15-24			105,750	105,750	2,200,000	4,230,000
2-15-25	2,055,000	5.000%	105,750	2,160,750		
8-15-25			54,375	54,375	2,215,125	2,175,000
2-15-26	2,175,000	5.000%	54,375	2,229,375		
Interest	3,599,000					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016
PRINCIPAL - \$8,265,000***

Street Projects - \$4,600,000 and Library Expansion - \$4,185,000
*Due to the premium and discount received on this debt issue, a total of \$8,265,000 in bonds was issued.
Total debt proceeds received were \$8,785,000. A premium of \$520,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						8,265,000
2-15-18	280,000	5.000%	141,613	421,613		
8-15-18			134,613	134,613	556,225	7,710,000
2-15-19	295,000	5.000%	134,613	429,613		
8-15-19			127,238	127,238	556,850	7,415,000
2-15-20	310,000	5.000%	127,238	437,238		
8-15-20			119,488	119,488	556,725	7,105,000
2-15-21	325,000	5.000%	119,488	444,488		
8-15-21			111,363	111,363	555,850	6,780,000
2-15-22	345,000	5.000%	111,363	456,363		
8-15-22			102,738	102,738	559,100	6,435,000
2-15-23	360,000	5.000%	102,738	462,738		
8-15-23			93,738	93,738	556,475	6,075,000
2-15-24	380,000	5.000%	93,738	473,738		
8-15-24			84,238	84,238	557,975	5,695,000
2-15-25	400,000	5.000%	84,238	484,238		
8-15-25			74,238	74,238	558,475	5,295,000
2-15-26	420,000	5.000%	74,238	494,238		
8-15-26			63,738	63,738	557,975	4,875,000
2-15-27	435,000	2.000%	63,738	498,738		
8-15-27			59,388	59,388	558,125	4,440,000
2-15-28	445,000	2.125%	59,388	504,388		
8-15-28			54,659	54,659	559,047	3,995,000
2-15-29	455,000	2.250%	54,659	509,659		
8-15-29			49,541	49,541	559,200	3,540,000
2-15-30	465,000	2.375%	49,541	514,541		
8-15-30			44,019	44,019	558,559	3,075,000
2-15-31	475,000	2.500%	44,019	519,019		
8-15-31			38,081	38,081	557,100	2,600,000
2-15-32	490,000	2.625%	38,081	528,081		
8-15-32			31,650	31,650	559,731	2,110,000
2-15-33	505,000	3.000%	31,650	536,650		
8-15-33			24,075	24,075	560,725	1,605,000
2-15-34	520,000	3.000%	24,075	544,075		
8-15-34			16,275	16,275	560,350	1,085,000
2-15-35	535,000	3.000%	16,275	551,275		
8-15-35			8,250	8,250	559,525	550,000
2-15-36	550,000	3.000%	8,250	558,250	558,250	
Interest	2,616,263					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016 Refunding
PRINCIPAL - \$32,625,000**

Refunding of Series 2006 (GOB), Series 2007 (GOB, CO and URB), and portions of Series 2008 (GOB and CO)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						32,625,000
2-15-18	1,810,000	5.000%	667,550	2,477,550		
8-15-18			622,300	622,300	3,099,850	28,620,000
2-15-19	1,105,000	5.000%	622,300	1,727,300		
8-15-19			594,675	594,675	2,321,975	27,515,000
2-15-20	1,165,000	5.000%	594,675	1,759,675		
8-15-20			565,550	565,550	2,325,225	26,350,000
2-15-21	2,875,000	5.000%	565,550	3,440,550		
8-15-21			493,675	493,675	3,934,225	23,475,000
2-15-22	3,055,000	5.000%	493,675	3,548,675		
8-15-22			417,300	417,300	3,965,975	20,420,000
2-15-23	3,245,000	5.000%	417,300	3,662,300		
8-15-23			336,175	336,175	3,998,475	17,175,000
2-15-24	3,415,000	5.000%	336,175	3,751,175		
8-15-24			250,800	250,800	4,001,975	13,760,000
2-15-25	3,620,000	5.000%	250,800	3,870,800		
8-15-25			160,300	160,300	4,031,100	10,140,000
2-15-26	3,830,000	5.000%	160,300	3,990,300		
8-15-26			64,550	64,550	4,054,850	6,310,000
2-15-27	3,990,000	2.000%	64,550	4,054,550		
8-15-27			24,650	24,650	4,079,200	2,320,000
2-15-28	2,320,000	2.125%	24,650	2,344,650	2,344,650	
Interest	7,727,500					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017
PRINCIPAL - \$17,390,000***

Street Projects - \$13,690,000 and Library Expansion - \$3,700,000

*Due to the premium and discount received on this debt issue, a total of \$16,505,000 in bonds was issued.

Total debt proceeds received were \$17,390,000. A premium of \$885,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						16,505,000
2-15-18	490,000	4.000%	369,420	859,420		
8-15-18			284,428	284,428	1,143,848	16,015,000
2-15-19	585,000	5.000%	284,428	869,428		
8-15-19			269,803	269,803	1,139,231	15,430,000
2-15-20	605,000	2.000%	269,803	874,803		
8-15-20			263,753	263,753	1,138,556	14,825,000
2-15-21	615,000	2.000%	263,753	878,753		
8-15-21			257,603	257,603	1,136,356	14,210,000
2-15-22	640,000	5.000%	257,603	897,603		
8-15-22			241,603	241,603	1,139,206	13,570,000
2-15-23	675,000	5.000%	241,603	916,603		
8-15-23			224,728	224,728	1,141,331	12,895,000
2-15-24	710,000	5.000%	224,728	934,728		
8-15-24			206,978	206,978	1,141,706	12,185,000
2-15-25	745,000	5.000%	206,978	951,978		
8-15-25			188,353	188,353	1,140,331	11,440,000
2-15-26	780,000	5.000%	188,353	968,353		
8-15-26			168,853	168,853	1,137,206	10,660,000
2-15-27	825,000	5.000%	168,853	993,853		
8-15-27			148,228	148,228	1,142,081	9,835,000
2-15-28	855,000	3.000%	148,228	1,003,228		
8-15-28			135,403	135,403	1,138,631	8,980,000
2-15-29	880,000	3.000%	135,403	1,015,403		
8-15-29			122,203	122,203	1,137,606	8,100,000
2-15-30	910,000	3.000%	122,203	1,032,203		
8-15-30			108,553	108,553	1,140,756	7,190,000
2-15-31	940,000	3.000%	108,553	1,048,553		
8-15-31			94,453	94,453	1,143,006	6,250,000
2-15-32	965,000	3.000%	94,453	1,059,453		
8-15-32			79,978	79,978	1,139,431	5,285,000
2-15-33	995,000	3.000%	79,978	1,074,978		
8-15-33			65,053	65,053	1,140,031	4,290,000
2-15-34	1,025,000	3.000%	65,053	1,090,053		
8-15-34			49,678	49,678	1,139,731	3,265,000
2-15-35	1,055,000	3.000%	49,678	1,104,678		
8-15-35			33,853	33,853	1,138,531	2,210,000
2-15-36	1,085,000	3.000%	33,853	1,118,853		
8-15-36			17,578	17,578	1,136,431	1,125,000
2-15-37	1,125,000	3.125%	17,578	1,142,578	1,142,578	
Interest	5,637,741					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017 Refunding
PRINCIPAL - \$13,295,000**

Refunding of Series 2009 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						13,295,000
2-15-18	-	-	368,976	368,976		
8-15-18			293,875	293,875	662,851	13,295,000
2-15-19	-	-	293,875	293,875		
8-15-19			293,875	293,875	587,750	13,295,000
2-15-20	-	-	293,875	293,875		
8-15-20			293,875	293,875	587,750	13,295,000
2-15-21	-	-	293,875	293,875		
8-15-21			293,875	293,875	587,750	13,295,000
2-15-22	1,355,000	5.000%	293,875	1,648,875		
8-15-22			260,000	260,000	1,908,875	11,940,000
2-15-23	1,445,000	5.000%	260,000	1,705,000		
8-15-23			223,875	223,875	1,928,875	10,495,000
2-15-24	1,525,000	5.000%	223,875	1,748,875		
8-15-24			185,750	185,750	1,934,625	8,970,000
2-15-25	1,620,000	5.000%	185,750	1,805,750		
8-15-25			145,250	145,250	1,951,000	7,350,000
2-15-26	1,705,000	5.000%	145,250	1,850,250		
8-15-26			102,625	102,625	1,952,875	5,645,000
2-15-27	1,795,000	5.000%	102,625	1,897,625		
8-15-27			57,750	57,750	1,955,375	3,850,000
2-15-28	1,890,000	3.000%	57,750	1,947,750		
8-15-28			29,400	29,400	1,977,150	1,960,000
2-15-29	1,960,000	3.000%	29,400	1,989,400	1,989,400	
Interest	4,729,276					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2008*
PRINCIPAL - \$26,440,000

Street Projects \$1,800,000; Park Projects \$1,427,000; Cemetery Project \$6,748,000; Municipal Facility Improvements \$250,000; Wireless Infrastructure \$200,000; Electric Projects \$6,700,000; Water Projects \$6,900,000; WW Projects \$2,200,000; Issuance Costs \$215,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	1,170,000	4.000%	74,913	1,244,913		
8-15-18			51,513	51,513	1,296,425	2,535,000
2-15-19	1,235,000	4.000%	51,513	1,286,513		
8-15-19			26,813	26,813	1,313,325	1,300,000
2-15-20	1,300,000	4.125%	26,813	1,326,813		
Interest	231,563					

*These bonds were included in the FY16 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009**
PRINCIPAL - \$29,010,000

Cemetery Project - \$540,000; Technology Projects - \$2,710,000; Convention Center - \$915,000*;
Landfill - \$5,120,000; Electric Projects - \$12,095,000; Water Projects - \$7,500,000; Debt Issuance Cost - \$150,000

*\$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the principal
outstanding to \$600,000 (payments of \$315,000 made prior to defeasance). The \$600,000 Convention Center
debt balance was transferred to the Electric Fund in FY13 in lieu of additional debt issuance in that fund.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	1,105,000	3.500%	91,281	1,196,281		
8-15-18			71,944	71,944	1,268,225	3,670,000
2-15-19	1,165,000	3.750%	71,944	1,236,944		
8-15-19			50,100	50,100	1,287,044	2,505,000
2-15-20	1,220,000	4.000%	50,100	1,270,100		
8-15-20			25,700	25,700	1,295,800	1,285,000
2-15-21	1,285,000	4.000%	25,700	1,310,700		
8-15-21					1,310,700	0
Interest	386,769					

**These bonds were included in the FY17 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2010
PRINCIPAL - \$3,900,000**

Arts Council of Brazos Valley Building - \$520,000; Electric Projects - \$2,530,000;
Information Technology Projects - \$410,000; Wastewater Projects - \$300,000; Debt Issuance Cost - \$140,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	125,000	2.500%	32,997	157,997		
8-15-18			31,434	31,434	189,431	1,995,000
2-15-19	130,000	2.500%	31,434	161,434		
8-15-19			29,809	29,809	191,244	1,865,000
2-15-20	135,000	2.500%	29,809	164,809		
8-15-20			28,122	28,122	192,931	1,730,000
2-15-21	140,000	3.000%	28,122	168,122		
8-15-21			26,022	26,022	194,144	1,590,000
2-15-22	145,000	3.000%	26,022	171,022		
8-15-22			23,847	23,847	194,869	1,445,000
2-15-23	155,000	3.000%	23,847	178,847		
8-15-23			21,522	21,522	200,369	1,290,000
2-15-24	160,000	3.000%	21,522	181,522		
8-15-24			19,122	19,122	200,644	1,130,000
2-15-25	170,000	3.125%	19,122	189,122		
8-15-25			16,466	16,466	205,588	960,000
2-15-26	175,000	3.250%	16,466	191,466		
8-15-26			13,622	13,622	205,088	785,000
2-15-27	185,000	3.375%	13,622	198,622		
8-15-27			10,500	10,500	209,122	600,000
2-15-28	190,000	3.500%	10,500	200,500		
8-15-28			7,175	7,175	207,675	410,000
2-15-29	200,000	3.500%	7,175	207,175		
8-15-29			3,675	3,675	210,850	210,000
2-15-30	210,000	3.500%	3,675	213,675	213,675	0
Interest	495,628					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2011
PRINCIPAL - \$7,935,000

Electric Projects - \$4,790,000; Wastewater Projects - \$3,130,000; Gen'l Gov't Debt Issuance Costs - \$15,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	325,000	2.000%	90,666	415,666		
8-15-18			87,416	87,416	503,083	5,880,000
2-15-19	340,000	2.250%	87,416	427,416		
8-15-19			83,591	83,591	511,008	5,540,000
2-15-20	355,000	2.250%	83,591	438,591		
8-15-20			79,598	79,598	518,189	5,185,000
2-15-21	370,000	2.200%	79,598	449,598		
8-15-21			75,528	75,528	525,125	4,815,000
2-15-22	390,000	2.400%	75,528	465,528		
8-15-22			70,848	70,848	536,375	4,425,000
2-15-23	405,000	2.600%	70,848	475,848		
8-15-23			65,583	65,583	541,430	4,020,000
2-15-24	430,000	2.800%	65,583	495,583		
8-15-24			59,563	59,563	555,145	3,590,000
2-15-25	445,000	3.000%	59,563	504,563		
8-15-25			52,888	52,888	557,450	3,145,000
2-15-26	465,000	3.100%	52,888	517,888		
8-15-26			45,680	45,680	563,568	2,680,000
2-15-27	490,000	3.200%	45,680	535,680		
8-15-27			37,840	37,840	573,520	2,190,000
2-15-28	510,000	3.300%	37,840	547,840		
8-15-28			29,425	29,425	577,265	1,680,000
2-15-29	535,000	3.400%	29,425	564,425		
8-15-29			20,330	20,330	584,755	1,145,000
2-15-30	560,000	3.500%	20,330	580,330		
8-15-30			10,530	10,530	590,860	585,000
2-15-31	585,000	3.600%	10,530	595,530	595,530	0
Interest	1,528,301					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - \$16,415,000***

Electric Projects - \$8,000,000; Water Projects - \$3,000,000; Wastewater Projects - \$6,000,000; Debt Issuance Costs - \$215,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$16.415 million in bonds.

Total Debt proceeds received = \$17.215 million. Premium of \$800,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-18	700,000	3.000%	238,106	938,106		
8-15-18			227,606	227,606	1,165,713	12,655,000
2-15-19	725,000	3.000%	227,606	952,606		
8-15-19			216,731	216,731	1,169,338	11,930,000
2-15-20	740,000	3.000%	216,731	956,731		
8-15-20			205,631	205,631	1,162,363	11,190,000
2-15-21	765,000	4.000%	205,631	970,631		
8-15-21			190,331	190,331	1,160,963	10,425,000
2-15-22	795,000	4.000%	190,331	985,331		
8-15-22			174,431	174,431	1,159,763	9,630,000
2-15-23	830,000	4.000%	174,431	1,004,431		
8-15-23			157,831	157,831	1,162,263	8,800,000
2-15-24	860,000	3.000%	157,831	1,017,831		
8-15-24			144,931	144,931	1,162,763	7,940,000
2-15-25	885,000	3.000%	144,931	1,029,931		
8-15-25			131,656	131,656	1,161,588	7,055,000
2-15-26	910,000	3.000%	131,656	1,041,656		
8-15-26			118,006	118,006	1,159,663	6,145,000
2-15-27	935,000	3.125%	118,006	1,053,006		
8-15-27			103,397	103,397	1,156,403	5,210,000
2-15-28	965,000	3.125%	103,397	1,068,397		
8-15-28			88,319	88,319	1,156,716	4,245,000
2-15-29	1,000,000	3.250%	88,319	1,088,319		
8-15-29			72,069	72,069	1,160,388	3,245,000
2-15-30	1,035,000	3.250%	72,069	1,107,069		
8-15-30			55,250	55,250	1,162,319	2,210,000
2-15-31	1,075,000	5.000%	55,250	1,130,250		
8-15-31			28,375	28,375	1,158,625	1,135,000
2-15-32	1,135,000	5.000%	28,375	1,163,375	1,163,375	0
Interest	4,067,238					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - \$10,230,000*

Electric Projects - \$8,250,000 and Wastewater Projects - \$2,000,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$10,230,000 in bonds.

Total debt proceeds received were \$10,250,000. A premium of \$20,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						10,230,000
2-15-18	400,000	4.000%	175,972	575,972		
8-15-18			167,972	167,972	743,944	8,335,000
2-15-19	415,000	5.000%	167,972	582,972		
8-15-19			157,597	157,597	740,569	7,920,000
2-15-20	435,000	4.000%	157,597	592,597		
8-15-20			148,897	148,897	741,494	7,485,000
2-15-21	455,000	3.000%	148,897	603,897		
8-15-21			142,072	142,072	745,969	7,030,000
2-15-22	470,000	4.000%	142,072	612,072		
8-15-22			132,672	132,672	744,744	6,560,000
2-15-23	490,000	4.000%	132,672	622,672		
8-15-23			122,872	122,872	745,544	6,070,000
2-15-24	510,000	3.250%	122,872	632,872		
8-15-24			114,584	114,584	747,456	5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	0
Interest	3,161,716					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2014
PRINCIPAL - \$34,005,000***

IT Projects - \$5,105,000; Street Projects - \$6,940,000

Electric Projects - \$8,750,000, Water Projects- \$6,500,000 and Wastewater Projects - \$11,400,000

*Due to the premium and discount received on this debt issue, \$34,005,000 in bonds were issued. Total debt proceeds received were \$38,695,000. A premium of \$4,690,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						34,005,000
2-15-18	1,585,000	5.000%	710,488	2,295,488		
8-15-18			670,863	670,863	2,966,350	27,865,000
2-15-19	1,670,000	5.000%	670,863	2,340,863		
8-15-19			629,113	629,113	2,969,975	26,195,000
2-15-20	1,685,000	5.000%	629,113	2,314,113		
8-15-20			599,626	599,626	2,913,738	24,510,000
2-15-21	1,750,000	5.000%	599,626	2,349,626		
8-15-21			569,000	569,000	2,918,626	22,760,000
2-15-22	1,825,000	5.000%	569,000	2,394,000		
8-15-22			523,375	523,375	2,917,375	20,935,000
2-15-23	1,920,000	5.000%	523,375	2,443,375		
8-15-23			475,375	475,375	2,918,750	19,015,000
2-15-24	2,025,000	5.000%	475,375	2,500,375		
8-15-24			424,750	424,750	2,925,125	16,990,000
2-15-25	1,345,000	5.000%	424,750	1,769,750		
8-15-25			391,125	391,125	2,160,875	15,645,000
2-15-26	1,410,000	5.000%	391,125	1,801,125		
8-15-26			355,875	355,875	2,157,000	14,235,000
2-15-27	1,480,000	5.000%	355,875	1,835,875		
8-15-27			318,875	318,875	2,154,750	12,755,000
2-15-28	1,560,000	5.000%	318,875	1,878,875		
8-15-28			279,875	279,875	2,158,750	11,195,000
2-15-29	1,640,000	5.000%	279,875	1,919,875		
8-15-29			238,875	238,875	2,158,750	9,555,000
2-15-30	1,730,000	5.000%	238,875	1,968,875		
8-15-30			195,625	195,625	2,164,500	7,825,000
2-15-31	1,815,000	5.000%	195,625	2,010,625		
8-15-31			150,250	150,250	2,160,875	6,010,000
2-15-32	1,905,000	5.000%	150,250	2,055,250		
8-15-32			102,625	102,625	2,157,875	4,105,000
2-15-33	2,000,000	5.000%	102,625	2,102,625		
8-15-33			52,625	52,625	2,155,250	2,105,000
2-15-34	2,105,000	5.000%	52,625	2,157,625		

Interest 12,666,189

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2016
PRINCIPAL - \$25,720,000*

Street Projects - \$17,050,000; Police Station Design - \$3,000,000;
Water Projects- \$7,900,000

*Due to the premium and discount received on this debt issue, \$25,720,000 in bonds were issued.
Total debt proceeds received were \$27,950,000. A premium of \$2,230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						25,720,000
2-15-18	1,025,000	5.000%	461,109	1,486,109		
8-15-18			435,484	435,484	1,921,594	22,650,000
2-15-19	1,085,000	5.000%	435,484	1,520,484		
8-15-19			408,359	408,359	1,928,844	21,565,000
2-15-20	1,140,000	5.000%	408,359	1,548,359		
8-15-20			379,859	379,859	1,928,219	20,425,000
2-15-21	1,195,000	5.000%	379,859	1,574,859		
8-15-21			349,984	349,984	1,924,844	19,230,000
2-15-22	1,260,000	5.000%	349,984	1,609,984		
8-15-22			318,484	318,484	1,928,469	17,970,000
2-15-23	1,315,000	5.000%	318,484	1,633,484		
8-15-23			285,609	285,609	1,919,094	16,655,000
2-15-24	1,390,000	5.000%	285,609	1,675,609		
8-15-24			250,859	250,859	1,926,469	15,265,000
2-15-25	1,460,000	4.000%	250,859	1,710,859		
8-15-25			214,359	214,359	1,925,219	13,805,000
2-15-26	1,535,000	2.000%	214,359	1,749,359		
8-15-26			175,984	175,984	1,925,344	12,270,000
2-15-27	1,085,000	2.250%	175,984	1,260,984		
8-15-27			154,284	154,284	1,415,269	11,185,000
2-15-28	1,115,000	2.375%	154,284	1,269,284		
8-15-28			143,134	143,134	1,412,419	10,070,000
2-15-29	1,140,000	3.000%	143,134	1,283,134		
8-15-29			130,309	130,309	1,413,444	8,930,000
2-15-30	1,165,000	3.000%	130,309	1,295,309		
8-15-30			116,475	116,475	1,411,784	7,765,000
2-15-31	1,200,000	3.000%	116,475	1,316,475		
8-15-31			98,475	98,475	1,414,950	6,565,000
2-15-32	1,235,000	3.000%	98,475	1,333,475		
8-15-32			79,950	79,950	1,413,425	5,330,000
2-15-33	1,275,000	3.000%	79,950	1,354,950		
8-15-33			60,825	60,825	1,415,775	4,055,000
2-15-34	1,310,000	3.000%	60,825	1,370,825		
8-15-34			41,175	41,175	1,412,000	2,745,000
2-15-35	1,350,000	3.000%	41,175	1,391,175		
8-15-35			20,925	20,925	1,412,100	1,395,000
2-15-36	1,395,000	3.000%	20,925	1,415,925		
Interest	7,790,185					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2017
PRINCIPAL - \$57,725,000*

Street Projects - \$21,135,000; Parks Projects - \$1,025,000; Police Station Construction - \$25,000,000;
 Technology Projects - \$550,000; Public Safety Projects - \$2,535,000; City Gateway Project - \$175,000;
 Water Projects- \$8,420,000; Wastewater Projects (LCWWTP Expansion) - \$5,000,000

*Due to the premium and discount received on this debt issue, \$25,720,000 in bonds were issued.
 Total debt proceeds received were \$63,840,000. A premium of \$6,115,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						57,725,000
2-15-18	3,360,000	5.000%	1,574,557	4,934,557		
8-15-18			1,170,072	1,170,072	6,104,629	54,365,000
2-15-19	2,100,000	5.000%	1,170,072	3,270,072		
8-15-19			1,117,572	1,117,572	4,387,644	52,265,000
2-15-20	2,200,000	5.000%	1,117,572	3,317,572		
8-15-20			1,062,572	1,062,572	4,380,144	50,065,000
2-15-21	2,310,000	5.000%	1,062,572	3,372,572		
8-15-21			1,004,822	1,004,822	4,377,394	47,755,000
2-15-22	2,440,000	5.000%	1,004,822	3,444,822		
8-15-22			943,822	943,822	4,388,644	45,315,000
2-15-23	2,555,000	5.000%	943,822	3,498,822		
8-15-23			879,947	879,947	4,378,769	42,760,000
2-15-24	2,675,000	5.000%	879,947	3,554,947		
8-15-24			813,072	813,072	4,368,019	40,085,000
2-15-25	2,545,000	5.000%	813,072	3,358,072		
8-15-25			749,447	749,447	4,107,519	37,540,000
2-15-26	2,675,000	5.000%	749,447	3,424,447		
8-15-26			682,572	682,572	4,107,019	34,865,000
2-15-27	2,810,000	5.000%	682,572	3,492,572		
8-15-27			612,322	612,322	4,104,894	32,055,000
2-15-28	2,620,000	5.000%	612,322	3,232,322		
8-15-28			546,822	546,822	3,779,144	29,435,000
2-15-29	2,760,000	5.000%	546,822	3,306,822		
8-15-29			477,822	477,822	3,784,644	26,675,000
2-15-30	2,900,000	5.000%	477,822	3,377,822		
8-15-30			405,322	405,322	3,783,144	23,775,000
2-15-31	3,045,000	5.000%	405,322	3,450,322		
8-15-31			329,197	329,197	3,779,519	20,730,000
2-15-32	3,185,000	4.000%	329,197	3,514,197		
8-15-32			265,497	265,497	3,779,694	17,545,000
2-15-33	3,300,000	3.000%	265,497	3,565,497		
8-15-33			215,997	215,997	3,781,494	14,245,000
2-15-34	3,405,000	3.000%	215,997	3,620,997		
8-15-34			164,922	164,922	3,785,919	10,840,000
2-15-35	3,510,000	3.000%	164,922	3,674,922		
8-15-35			112,272	112,272	3,787,194	7,330,000
2-15-36	3,615,000	3.000%	112,272	3,727,272		
8-15-36			58,047	58,047	3,785,319	3,715,000
2-15-37	3,715,000	3.125%	58,047	3,773,047		
					3,773,047	
Interest	24,798,788					



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

General Fund Transfers and Other (Sources) Uses

The General Fund has several different types of transfers and other sources and uses of funds as reported in the bottom sections of the General Fund Fund Summary. This appendix provides the details within the categories of General & Administrative Transfers, Interfund Transfers, Public Agency Funding, Consulting Services, Capital Projects and Other.

The **General and Administrative (G&A) Transfers** are used to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds. Administrative services within the General Fund include accounting, purchasing, technology, budgeting, legal, human resources, etc. These costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process by an outside consulting firm.

The **Interfund Transfers** section includes both transfers into the General Fund as well as transfers out of the General Fund to other funds. The transfers into the General Fund are primarily to reimburse operating expenses that were incurred during the course of business that may be funded from a different source of revenue. For example, many of the sports tournaments that are run by the Parks and Recreation Department can be funded with Hotel Tax funds if they meet the criteria for the use of hotel taxes. Four SLAs are approved for: \$10,000 for a one-time request for the bid fee for the TAAF Games of Texas; \$50,000 (also one-time) for the operational funding of the TAAF Games; \$30,000 recurring funding for athletic field turf maintenance; and \$31,220 recurring for 0.5 of an FTE (Parks Operation Supervisor). The expenditures for these items will be incurred in the General Fund, so a transfer is included from the Hotel Tax Fund to the General Fund. Also approved to be transferred into the General Fund is an SLA for a Weathermatic Smartlink Irrigation Control System. The Water Fund will cover the funding with a transfer into General Fund (Parks), where the purchase will take place. Funds previously received in the Water Fund for the sale of effluent will be used for this purchase.

The transfers out of the General Fund are primarily to cover expenditures incurred in other funds for purposes such as economic development agreements where separate funds were set up for ease of tracking purposes. There is a transfer of \$500,000 to Economic Development (over and above the base transfer of \$375,000) for cash assistance in attracting retail and industry to College Station.

The **Public Agency Funding** section details the agencies that are funded from the General Fund. These agencies provide services for the citizens of College Station. Each year, the amount of funding received by each agency depends on the request made by the agency, Council direction, and the availability of funds.

The **Consulting Services** section details the consulting firms that represent the various interests that the Council has determined benefit the citizens.

The **Capital Projects** section details the projects that are funded with cash from the General Fund (instead of issuing debt). Depending on the General Fund balance (after meeting the required reserve) there may be funds available that can be used for one-time purchases – such as capital projects.

The **Other** section covers items that are transferred out of the General Fund for purposes not mentioned above.

**City of College Station
General Fund Transfers and Other (Sources) Uses**

	FY16 Actual	FY17 Revised Budget	FY17 Year-End Estimate	FY18 Approved Base Budget	FY18 Approved Budget
INTERFUND TRANSFERS					
Transfer In-Community Dev Fd	(23,758)	(24,630)	(24,630)	(24,876)	(24,876)
Transfer In-Hotel Tax Fd - HOT Funded Projects	(546,215)	(326,000)	(210,000)	(416,000)	(477,220)
Transfer In-Hotel Tax Fd - 1x SLAs	-	(116,000)	-	-	(60,000)
Transfer In-Hotel Tax Fd - Public Comm Mktg	-	(184,116)	(95,000)	(184,116)	(184,116)
Transfer In-Water Fund	-	-	-	-	(57,400)
Transfer In-Empl Benefit Fd	(73,385)	(78,000)	(78,000)	(82,000)	(82,000)
Transfer In-Streets CIP Fd - S&B	(324,251)	(400,000)	(300,000)	(303,000)	(303,000)
Transfer In-Drainage Fd	(100,000)	(101,000)	(101,000)	(102,010)	(102,010)
Non-Dept. Non-Operating Miscellaneous	(78,925)	-	-	-	-
Transfer Out-Econ Dev Fd	375,000	875,000	875,000	375,000	875,000
Transfer Out-Electric Fd	-	1,071,000	1,071,000	1,081,710	1,081,710
Transfer Out-Water Fd	-	-	-	-	-
Transfer Out-Wastewater Fd	-	-	-	-	-
Transfer Out-Sanitation Fd	101,000	101,000	101,000	-	-
Transfer Out-NG Parking Fd	198,199	204,145	204,145	-	-
Transfer Out-Equip Repl Fd	271,000	-	-	919,000	919,000
TOTAL:	(201,334)	1,021,399	1,442,515	1,263,708	1,585,088
GENERAL & ADMINISTRATIVE TRANSFERS					
G&A Transfer In-Park Escrow Fd	(21,909)	(21,910)	(21,910)	(34,489)	(34,489)
G&A Transfer In-Rec Programs	(146,150)	(152,886)	(152,886)	(155,992)	(155,992)
G&A Transfer In-Mem Cem Fd	-	-	-	-	-
G&A Transfer In-Electric Fd	(1,283,230)	(1,402,447)	(1,402,447)	(1,493,467)	(1,493,467)
G&A Transfer In-Water Fd	(760,524)	(859,942)	(814,994)	(888,259)	(888,259)
G&A Transfer In-Wastewater Fd	(654,066)	(661,890)	(650,844)	(631,761)	(631,761)
G&A Transfer In-Sanitation Fd	(598,058)	(646,616)	(646,616)	(671,477)	(671,477)
G&A Transfer In-NG Parking Fd	(77,183)	(69,753)	(69,753)	(72,017)	(72,017)
G&A Transfer In-Empl Bene Fd	-	-	-	-	-
G&A Transfer In-Gen Gov CIP Fd	(81,790)	(89,439)	(89,439)	(113,667)	(113,667)
G&A Transfer In-Parks CIP Fd	(32,863)	(32,865)	(32,865)	(34,490)	(34,490)
G&A Transfer In-Streets CIP Fd	(373,313)	(417,408)	(417,408)	(454,007)	(454,007)
G&A Transfer In-Elec CIP Fd	(33,597)	(32,100)	(32,100)	(45,353)	(45,353)
G&A Transfer In-Water CIP Fd	(88,010)	(90,240)	(90,240)	(106,770)	(106,770)
G&A Transfer In-VWV CIP Fd	(88,010)	(90,240)	(90,240)	(106,770)	(106,770)
G&A Transfer In-Drainage Fd	(351,117)	(400,364)	(363,379)	(415,459)	(415,459)
G&A Transfer In-Roadway Maintenance Fd	-	-	-	(134,457)	(134,457)
TOTAL:	(4,589,820)	(4,968,100)	(4,875,121)	(5,358,435)	(5,358,435)
PUBLIC AGENCY FUNDING					
George Bush Presidential Library and Museum	3,487	-	-	-	-
Lions Club (Fireworks)	15,000	15,000	15,000	15,000	15,000
Research Valley Partnership	350,000	350,000	350,000	350,000	350,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000	35,000
Health District	330,017	326,500	326,500	326,500	359,150
Appraisal District	281,747	288,661	314,824	314,824	341,427
Animal Shelter	205,000	235,000	235,000	235,000	263,047
TOTAL:	1,220,251	1,250,161	1,276,324	1,276,324	1,363,624
CONSULTING SERVICES					
Deep East TX COG	-	-	5,000	5,000	5,000
Legislative Consulting	4,000	40,000	44,000	40,000	-
Muniservices	11,915	45,000	13,826	45,000	45,000
TOTAL:	15,915	85,000	62,826	90,000	50,000
CAPITAL OUTLAY/PROJECT TRANSFERS					
Hazmat Truck	667,574	-	-	-	-
Gen Gov CIP - Website Redesign	-	19,000	19,000	-	-
Gen Gov CIP - CAD/RMS Replacement	68,094	-	-	-	-
Gen Gov CIP - Storage Tanks/Containment	212,000	-	-	-	-
Gen Gov CIP - Police Station Corrective Maintenance	400,000	-	-	-	-
Gen Gov CIP - Public Works Compliance Upgrades	605,000	-	-	-	-
Gen Gov CIP - Community Center Design	-	200,000	200,000	-	-
PARD CIP - System Wide Park Improvements	-	63,500	63,500	-	-
Streets CIP - ITS Master Plan	-	24,489	24,489	-	-
Park Land CIP - Park Land Zone Fd	-	-	-	-	-
TOTAL:	1,952,668	306,989	306,989	-	-
OTHER					
Nonoper Exp-Inventory Loss	(11,821)	-	-	-	-
Other Oper-Miscellaneous	(54,517)	-	125	-	-
Other Oper-Offsite Office Sp	93,063	127,884	134,491	-	-
Non-Dept. Construction (HR Build Out)	-	125,000	121,337	-	-
Nonoper Exp-Miscellaneous	22,709	35,000	13,168	13,168	273,168
Nonoper Exp-Property Tax	245	245	-	-	-
Contingency	-	730,681	-	303,000	303,000
TOTAL:	49,680	1,018,810	269,121	316,168	576,168
TOTAL NONDEPARTMENTAL:	(1,552,639)	(1,285,741)	(1,517,346)	(2,412,235)	(1,783,555)

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 Sanitation Fund.

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Contract Partners are agencies that have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are the Bryan/College Station Convention and Visitors Bureau (CVB), The Research Valley Partnership (RVP) and the Arts Council of the Brazos Valley (ACBV). Department Budget Agencies are Agencies whose work directly supports the goals of a City Department. Department Budget Agencies include the College Station Noon Lions Club and Keep Brazos Beautiful (KBB).

Funding in the amount of \$350,000 from the General Fund is approved for the RVP in the FY18 Budget. RVP is an organization established to promote economic development in the area and is funded by the Cities of College Station and Bryan, and Brazos County. Additionally, \$35,000 from the General Fund is approved for funding of the ACSV operations and maintenance and Noon Lions Club is approved for \$15,000 in FY18 for costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes funding of \$263,047 for the Aggieland Humane Society, \$359,150 for the Brazos County Health District and \$341,427 for payments to Brazos Central Appraisal District for funding allotments based on 2016 levies. The total approved FY18 Outside Agency funding from the General Fund is \$1,363,624.

A total of \$3,092,235 of Hotel Tax funding is the FY18 approved funding level for Outside Agencies. This includes \$1,846,991 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; \$400,000 for the CVB Grant Program; \$290,000 for Arts Council operations and maintenance and new facility design, development and purchase; \$355,368 to Arts Council for affiliate funding and \$35,500 for marketing and public arts support; \$114,376 to Easterwood Airport for advertising; \$25,000 to Veterans Memorial to begin development of a WWI memorial at Veterans Park; and \$25,000 for the Bryan/College Station Chamber of Commerce annual banquet and Economic Outlook Conference.

Funding in the amount of \$49,190 is approved in the Sanitation Fund for Keep Brazos Beautiful (KBB). Funding will be used for operations, beautification, educational programs and litter abatement. KBB promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Sanitation Department's primary objectives.

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). This committee is made up of members from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding. A total of \$149,131 is for CDBG eligible organizations listed on the following page.

Total approved FY18 Outside Agency funding by the City of College Station is \$4,654,180.

City of College Station FY18 Approved Outside Agency Funding

	FY17 Approved Budget	FY17 Revised Budget	FY18 Approved Base	FY18 Total Approved
GENERAL FUND				
RESEARCH VALLEY PARTNERSHIP	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	35,000	35,000	35,000	35,000
NOON LIONS CLUB - 4TH OF JULY	15,000	15,000	15,000	15,000
AGGIELAND HUMANE SOCIETY	235,000	235,000	235,000	263,047
BRAZOS CO. HEALTH DISTRICT	326,500	326,500	326,500	359,150
BRAZOS CENTRAL APPRAISAL DISTRICT	288,661	288,661	314,824	341,427
	<u>\$ 1,250,161</u>	<u>\$ 1,250,161</u>	<u>\$ 1,276,324</u>	<u>\$ 1,363,624</u>
HOTEL TAX FUND				
ARTS COUNCIL AFFILIATE FUNDING	\$ 348,400	\$ 348,400	\$ 348,400	\$ 355,368
ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT	43,500	43,500	43,500	35,500
ARTS COUNCIL OPERATIONS AND MAINTENANCE/NEW FACILITY	91,000	117,000	65,000	290,000
CONVENTION AND VISITORS BUREAU (CVB)	2,122,616	2,122,616	1,929,115	1,846,991
CONVENTION AND VISITORS BUREAU GRANT PROGRAM	400,000	513,416	450,000	400,000
EASTERWOOD ADVERTISING	102,690	102,690	102,690	114,376
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	25,000
VETERANS MEMORIAL	25,000	25,000	25,000	25,000
	<u>\$ 3,158,206</u>	<u>\$ 3,297,622</u>	<u>\$ 2,988,705</u>	<u>\$ 3,092,235</u>
SANITATION FUND				
KEEP BRAZOS BEAUTIFUL	\$ 51,190	\$ 51,190	\$ 49,190	\$ 49,190
	<u>\$ 51,190</u>	<u>\$ 51,190</u>	<u>\$ 49,190</u>	<u>\$ 49,190</u>
COMMUNITY DEVELOPMENT				
BIG BROTHERS BIG SISTERS	\$ 25,606	\$ 25,606	\$ 29,216	\$ 29,216
BRAZOS MATERNAL & CHILD HEALTH CLINIC	-	-	23,532	23,532
CATHOLIC CHARITIES	10,621	10,621	-	-
BRAZOS VALLEY REHABILITATION	33,750	33,750	-	-
FAMILY PROMISE	20,000	20,000	8,032	8,032
MENTAL HEALTH MENTAL RETARDATION AUTHORITY	-	-	24,018	24,018
TWIN CITY MISSION	27,489	27,489	-	-
UNITY PARTNERS DBA PROJECT UNITY	30,000	30,000	31,862	31,862
VOICES FOR CHILDREN	-	-	32,471	32,471
	<u>\$ 147,466</u>	<u>\$ 147,466</u>	<u>\$ 149,131</u>	<u>\$ 149,131</u>
TOTAL OUTSIDE AGENCY FUNDING	<u>\$ 4,607,023</u>	<u>\$ 4,746,439</u>	<u>\$ 4,463,350</u>	<u>\$ 4,654,180</u>



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

Glossary of Terms

ADA: Americans with Disability Act	HOME: Home Investment Partnerships Program
AMI: Advanced Metering Infrastructure	HSA: Health Savings Account
ARRA: American Recovery and Reinvestment Act of 2009	HUD: Housing & Urban Development
BCAD: Brazos Central Appraisal District	ILA: Interlocal Agreement
BVSWMA: Brazos Valley Solid Waste Management Agency	ISO: Insurance Services Organization
CAD: Computer Aided Dispatch	IT: Information Technology
CAFR: Comprehensive Annual Financial Report	LCWWTP: Lick Creek Wastewater Treatment Plant
CAPRA: Commission for Accreditation of Park and Recreation Agencies	MMD: Municipal Management District
CCWWTP: Carter Creek Wastewater Treatment Plant	MUD: Municipal Utility District
CDBG: Community Development Block Grant	NERC: North American Electric Reliability Corporation
CHDO: Community Housing Development Organizations	NRPA: National Recreation and Park Association
CIP: Capital Improvement Program	O&M: Operations and Maintenance
CSISD: College Station Independent School District	OPEB: Other Post-Employment Benefits
CO: Certificates of Obligation	PARD: Parks and Recreation Department
COB: City of Bryan	PEG Fee: Public, Educational and Governmental Access Channel Fee
COCS: City of College Station	PPO: Preferred Provider Organization
ED: Economic Development	ROI: Return on Investment
EMS: Emergency Medical Services	ROW: Right of Way
ERCOT: Electric Reliability Council of Texas	SCADA: Supervisory Control and Data Acquisition
ERP: Enterprise Resource Planning	SLA: Service Level Adjustment
ETJ: Extraterritorial Jurisdiction	SRO: School Resource Officer
FASB: Financial Accounting Standards Board	TAAF: Texas Amateur Athletic Federation
FERC: Federal Energy Regulatory Commission	TAMU: Texas A&M University
FTE: Full-time equivalent	TBRA: Tenant Based Rental Assistance
FY: Fiscal Year	TCEQ: Texas Commission on Environmental Quality
GAAP: Generally Accepted Accounting Principles	TDA: Transmission Delivery Adjustment
GASB: Governmental Accounting Standards Board	TIF: Tax Increment Financing
GFOA: Government Finance Officers Association of the United States and Canada	TIRZ: Tax Increment Reinvestment Zone
GIS: Geographical Information System	TML: Texas Municipal League
GOB: General Obligation Bonds	TMRS: Texas Municipal Retirement System
	UCS: Utility Customer Services
	UPS: Uninterrupted Power Supply
	WWW: 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.

Budget Calendar: A timetable showing when particular tasks must be completed in order for the council to approve the spending plan before the beginning of the next fiscal year.

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

C

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

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

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

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

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

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

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

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.

City Council: The current elected officials of the City as set forth in the City's Charter.

City Manager: The individual appointed by City Council who is responsible for the administration of City affairs.

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

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

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

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

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

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

D

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

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

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

Department: Separate branch of operation in the organization structure.

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.

Division: Unit of a department.

E

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

Effective Tax Rate: The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

Effectiveness Measure: Measure that demonstrates whether a program is accomplishing its intended results. These should show the impact of the program.

Efficiency Measure: This is a ratio of inputs to outputs. For example: cost per inspection, calls for service per officer.

Emergency: An unexpected occurrence, i.e., damaging weather conditions that require the unplanned use of City funds.

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

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

Equity: See Fund Balance.

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

F

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

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

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

Freeport Goods: Property that under Article VIII, Section 1-J, of the Texas Constitution is not taxable.

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

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

G

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

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

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

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

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

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

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

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

I

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 Borrowing: A transfer of money from a fund that has a surplus to a fund that has a temporary revenue shortfall.

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

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

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

Implementation Plan: The specific actions that will be taken to implement a strategy within the City's strategic plan.

Investments: Securities held for the production of income, generally in the form of interest.

L

Line Item Budget: The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

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

M

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

Mission Statement: Purpose of the organization; why the organization exists and whom it benefits.

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

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

Municipal Management District: a self-governed district that is used to fund costs with a special district.

N

Net 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.

Net Working Capital: Current Assets less Current Liabilities in an enterprise or internal service fund.

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

O

Official Budget: The budget as adopted by Council.

One-Time Revenues: See Non-Recurring Revenues.

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

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

Output Measure: This is the quantity of work produced or generated.

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

P

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

Proprietary Funds: See Enterprise Funds.

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

R

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.

Retained Earnings: The equity account reflecting the accumulated earnings of the Utility Funds.

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

Risk: The liability, either realized or potential, related to the City's daily operations.

Rollback rate: The rollback rate is the highest rate that can be adopted before citizens can initiate a petition to rollback the tax rate to the rollback rate.

S

Service Level: The current outcomes and services provided to citizens and customers by the City as approved in the annual budget.

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

Sinking Fund: A fund which is accumulated through periodic contributions which must be placed in the sinking fund so that the total contributions plus their compounded earnings will be sufficient to redeem the sinking fund bonds when they mature.

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

Strategy: A policy choice that identifies purposes, policies, programs, actions, decisions, or resource allocations that define what path the City will take to move toward the visions and why that path has been chosen.

T

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

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

Tax Increment Financing (TIF): Financing procedure 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.

W

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



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