City of College Station, Texas
Proposed Budget for Fiscal Year 2016

October 1, 2015 to September 30, 2016

Principal City Officials, July 2015

Elected Officials

Mayor ..... Nancy Berry
City Council Place 1/Mayor Pro Tem ..... Blanche Brick
City Council Place 2 ..... Steve Aldrich
City Council Place 3 ..... Karl Mooney
City Council Place 4 ..... John Nichols
City Council Place 5 ..... 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 Public Communications ..... Jay Socol
Director of Water Services Department ..... David Coleman
Director of Electric Utility ..... Timothy Crabb
Chief of Police ..... Scott McCollum
Fire Chief ..... Eric Hurt
Director of Public Works ..... Donald Harmon
Director of Parks and Recreation ..... David Schmitz
Director of Information Technology ..... Ben Roper
Director of Human Resources ..... Alison Pond
Director of Community Services ..... Debbie Eller
Director of Economic Development ..... Natalie Ruiz
City Attorney ..... Carla Robinson
City Secretary ..... Sherry Mashburn
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, 2014

Executive Director

Community Profile

City of College Station
Home of Texas A&M University

Nationally recognized

Ranked No. 3 on Kiplinger magazine's list of 10 Great Places to Live, College Station has been recognized as one of the nation's top 10 places for business, jobs, families and retirees. In addition, the city has been named America's No. 1 college town and was a finalist for the nation's friendliest. With a population of more than 102,000, it was the second-fastest growing city in the country in 2014. In addition, College Station boasts one of the lowest property tax rates in Texas.

College Station is home to Texas A&M University, one of the country's five 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.

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 nationally accredited departments in parks, public works, water, police and police communications, and in 2011 was ranked as the No. 4 best-performing small metro in the U.S.

Source: Public Communications Office 2015

Safe and family-friendly

College Station is among the safest and most family-friendly places in Texas, consistently maintaining one of the lowest crime rates in the state. Kiplinger's has also ranked College Station among the nation's 10 best places to raise a family. The College Station Independent School District has received many state and national awards, including 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 home and are often seen around town.

George Bush Presidential Library and Museum on the campus of Texas A&M University.

Abundant recreation

College Station's 55 public parks cover more than 1,377 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

College Station is ranked No. 2 nationally on Forbes magazine's latest list of the Best Small Places for Business and Careers. 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.

The 2015 Brazos Valley Senior Games attracted more than 400 participants.

In 2013, pharmaceutical giant GlaxoSmithKline announced plans for a $91 million influenza vaccine manufacturing facility that will anchor the Center for Innovation in Advanced Development and Manufacturing. In the next 25 years, the center is expected to create about 7,000 jobs across Texas. In May 2015, College Station's unemployment rate stood at 3.1 percent, ranking among the lowest in Texas and nationally.

Source: Public Communications Office 2015

College Station History

In 2013, College Station celebrated the 75th anniversary of its incorporation as a city. 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.

CITY OF COLLEGE STATION

Home of Texas A&M University ®

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City of College Station
Fiscal Year 2015-2016
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,923,558, which is a 6.93 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 $1,038,852.

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August 13, 2015

Honorable Mayor and City Council:

Introduction
I am pleased to present the Fiscal Year 2015 – 2016 proposed 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. This budget will allow the staff to continue to meet the needs of our citizens and visitors as the City continues to experience a sustained period of growth. This shows itself through continued growth in higher education, through a robust visitor and tourism economy, and all of the ancillary things this growth brings. While growth continues, there is also a need to maintain and improve existing infrastructure throughout the City. This budget is a roadmap for addressing the growth and infrastructure maintenance demands of the City into the future.

Key factors influencing this budget

- Continued strength in the higher education sector of the economy
- Growth in service demands in areas including Public Safety and Streets/Transportation
- Increased tourism and visitor growth to the community
- Maintenance and repair of existing facilities and infrastructure
- Continued commitment to attracting and retaining a well-qualified, highly regarded workforce
- Continuing the commitment to Economic Development efforts in College Station
- Continued residential and commercial development throughout the city

Addressing Growth

- Providing additional Police, Fire and Emergency Medical Services for citizens and visitors.
- Maintaining existing infrastructure including the streets and traffic management systems, electric, water and wastewater utility systems, parks and recreation facilities, and other city facilities.
- Adding and expanding capital infrastructure including streets, electric, water and wastewater utility systems, parks and recreation facilities, and other city facilities to meet the service demands that accompany growth.
- Attracting and retaining a well-qualified workforce to provide excellent service.

As the City continues to grow, we must respond to that growth in a sustainable and measured manner. We must be prudent with the limited available resources in an effort to maximize the services provided to citizens and visitors of College Station.

Budget Summary
The Fiscal Year 2015 – 2016 proposed net budget for the City of College Station totals $304,116,435 for all funds. Of this amount, $217,465,476 is included for the operations and maintenance budget, and $86,650,959 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.

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

- Good Governance
- Financially Sustainable City
- Core Services and Infrastructure
- Neighborhood Integrity
- Diverse Growing Economy
- Improving Mobility
- Sustainable City

Economic Conditions
Economic conditions remain positive in the City of College Station. Sales tax revenues have been strong for the past several years, and property values have continued to increase as well with new construction continuing at a strong pace. Growth continues throughout the City. In the northern part of the City, construction continues along the University Drive Corridor with the construction of mixed use developments including Northpoint Crossing and the upcoming redevelopment of the Chimney Hill shopping center. In addition, the Century Square mixed-use development along University Drive is underway and is expected to include hotels; a conference center; office, living and retail space; as well as restaurants. And there also continues to be activity in the Bio-Corridor. Multi-family construction continues to take place around the city as well.

Plans for development continue in the Medical District in the southern part of the City east of Highway 6 and south of Rock Prairie Road. The City Council recently approved an Infrastructure and Economic Development Agreement designed to facilitate the installation of primary infrastructure needed to activate the larger area for private development. There is also increased interest by business prospects to potentially locate in the College Station Business Center and the Spring Creek Corporate campus. Retail development continues, especially in the southern part of the City with new restaurants and other businesses opening and others under construction. The tourism and hospitality industry continues to grow with hotel rooms under construction in College Station. The multi-purpose synthetic fields in Veterans Park were completed last year and the fields have been utilized for a variety of events including the popular 7 on 7 football tournament. The City again hosted the very successful Texas Amateur Athletic Federation Games of Texas, which attracted thousands of visitors to the region. These facilities, along with the Facilities Access Agreement in place for facilities at Texas A&M University, will attract additional events that, otherwise, likely would not have come to the area.

Texas A&M University continues to see significant growth and development. The redevelopment of Kyle Field is scheduled to be completed in time for the start of the 2015 football season. Enrollment continues to increase at Texas A&M University and is anticipated to be around 55,000-56,000 this fall. Construction of new buildings and facilities on campus continues to accommodate this growth.

All of this positive economic news puts strains on the city services, such as public safety, the transportation system, utilities and other core services.

Tax Rate
The total certified value of property in the City of College Station for 2015 is $7,141,358,749. This is an increase of 7.31% over last year. This increase in value is due in part to new property values from new construction of $229,580,610 added to the tax rolls. Existing property values increased by 3.86% over 2015. There is approximately $19 million of assessed value still under review by the Appraisal Review Board. Once the reviews are complete the final value is projected to be $7.160 billion.

Based on the final property value numbers received – the effective tax rate for FY16 is calculated to be 43.4851 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 47.6121 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 FY16 Proposed Budget was prepared with a tax rate of 45.25 cents per $100 assessed valuation. This rate is the same as the tax rate approved for FY15. The proposed operations and maintenance portion of the tax rate is 25.9448 cents. This will provide the necessary property tax revenue needed to support the proposed General Fund budget. The debt service portion of the proposed tax rate is 19.3052 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 proposed tax rate.

	FY 15	Change	Proposed FY 16
Debt Service Fund	19.3053	(0.0001)	19.3052
General Fund	25.9447	0.0001	25.9448
	45.2500	0.0000	45.2500

Each cent on the tax rate will generate approximately $660,000 in additional property tax revenue.

Compensation

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. Also recognized is the need to stay competitive with the market in order to attract and retain the best employees. The initial results of the salary survey have been received and are being reviewed. The final report is expected to be received in October. There are, of course, budget constraints surrounding the full implementation of salary survey recommendations.

The proposed budget includes adjusting the City's pay scales by 2% to help retain competitiveness in the market. This will be the first adjustment to the City pay structure since 2012. This proposal is in line with the preliminary results of the salary survey, The FY16 Proposed Budget also includes a 2.5% 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 after reviewing the results of the salary survey. This pay plan increase is projected to cost $2.1 million across all funds.

The budget also continues funding for the step plan in the College Station Police Department, and the pay plan in the Fire Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining motivated and competent personnel.

The FY16 employee health benefit package will again include one Preferred Provider Organization (PPO) option and one High Deductible option. An increase in employee Health Insurance premiums of 5% is planned for 2016. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) proposed in FY16.

Service Level Increases

On a continual basis, the City looks at ways to streamline and considers organizational changes. This budget scrubbing is done each year as departments are asked to review current processes and identify efficiencies and reallocate resources that can result in improved or increased services with minimal or no cost increase. However, we also recognize that 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 that are included in the proposed budget.

Core Services and Infrastructure

Police Department

Additional resources are included in the Police Department budget to keep up with growth in the community. The budget includes four new positions and associated equipment:

- One Recruiting and Training Officer
- One Special Investigations Officer
- One Communications Officer
- One Community Enhancement Police Assistant

These positions will allow the department to focus more resources on public safety as the City continues to grow.

Fire Department

The proposed budget includes six firefighter positions to continue the staffing of a second ladder truck for the City. It is anticipated these positions will be funded through a federal grant for 3 years. Funding is also included for the purchase of the ladder truck. This is the second of a multi-year plan to add a new ladder truck to be located at Station #6 on University Drive.

Funds are also included for the purchase of automatic CPR devices. Funds have also been proposed to be set aside for the replacement of the Self Contained Breathing Apparatus for all fire fighters in FY 2017.

Public Works

Funds are included in the Public Works proposed budget to maintain the City's infrastructure. This includes $1,600,000 in increased funding for street repair throughout the City. $1,450,000 of this is one time funding. Funds are also included to address maintaining the City's facilities. Two years ago a facilities assessment was completed that identified repairs that needed to be completed over the next several years. This budget includes approximately $1.9 million to continue addressing the maintenance and repairs identified in the assessment report.

The proposed budget also includes an additional Traffic Engineer position as part of the continued implementation of the Intelligent Transportation System (ITS) master plan.

Electric Utility

The Electric Utility budget includes funding for an Electric Meter Technician position and a Line Technician/Troubleman position. These positions are necessary to meet the growing demands of the utility. Funding is also included for substation painting – an important maintenance activity.

Water Services

The Water budget includes the addition of a Crew Leader position and Field Operator position. This completes a two-year plan to add an additional crew for water services that will be responsible for maintenance of the water distribution system and wastewater collection system. Funds are also included for maintenance activities and new equipment.

Parks and Recreation

Funds are included in the Parks and Recreation proposed budget to address equipment needs for the Parks System as well as court resurfacing, replacement playground equipment and the repair and addition of various amenities. Many of these items have been identified in the Parks Asset Management Plan.

Neighborhood Integrity

Planning and Development Services

Funds are included in the proposed budget for the implementation of components of neighborhood plan projects that have been identified in recent years.

Diverse Growing Economy

Economic Development

The proposed budget includes funding for additional economic development efforts in College Station. This includes additional funding for the City's Economic Development Division.

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

Capital Projects

The proposed Capital Improvements Project Budget for FY16 totals $86,650,959 for all funds that include capital projects. This is an increase of approximately $50 million over the capital budget for FY15 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 FY16. 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 $30 million in appropriation for street and transportation capital projects. These include the appropriation for the Lakeway extension through the Medical District. Also included are the appropriations for critical new capital projects proposed to be funded with certificates of obligation including the Greens Prairie/Royder Safety improvements (construction of Greens Prairie Trail from FM 2154 through Royder Road), the railroad crossing at Deacon, the design of capacity improvements on FM 2818, and the design of the Holleman Dr South Widening project.

There is also over $12 million in the proposed budget for Facilities capital project. This includes the appropriation for the Library expansion, and the design costs for the new police station. The proposed budget also includes $34 million for electric, water and wastewater capital projects. The Hotel Tax includes $3.7 million in capital appropriations for the next phase of improvements at Veterans Park which will include 2 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 FY16 have been included in the proposed budget.

It is possible in the fall of 2015 a General Obligation Bond Authorization election will be brought to the citizens of College Station for transportation and other infrastructure projects. If approved by the voters, it is anticipated the budget appropriation for these projects will be brought forth to Council as part of a budget amendment in the fall of 2015.

A full listing of all the capital projects can be found in the various capital project fund summaries.

FY2016 Utilities

The proposed budget does not include utility rate increases.

Conclusion
I would like to thank all who worked so diligently to prepare this budget, especially the budget team that put many hours into its preparation. Thanks also goes to the Management Team for identifying needs for next year. A final thanks goes to you, the City Council, for your direction and leadership.

Sincerely,

Kelly Templin
City Manager

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 2015-2016 Proposed Budget for the City of College Station. The 2016 fiscal year begins October 1, 2015 and ends September 30, 2016. 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 proposed by Council. The document is also designed to show services provided and associated costs.

Below is a summary of the Fiscal Year 2015-2016 Proposed Net Budget.

FY16 Proposed Net Budget Summary	
Fund Type	**Proposed Net Budget**
Governmental Funds	$ 87,191,212
Enterprise Funds	122,166,870
Special Revenue Funds	8,107,394
Subtotal O&M	**$217,465,476**
Fund Balance/Working Cap Transfer to CIP	15,686,650
Capital Projects	70,964,309
Total Proposed Net Budget	**$304,116,435**

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 proposed 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 (FY14) actual revenues and expenditures, revised FY15 budget revenues and expenditures, FY15 year-end estimates, FY16 proposed base budget, and the total FY16 proposed 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 proposed SLA requests are included on each department summary.

Appendices

The final section of the budget is the Appendix, 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 proposed Capital Improvement Projects Budget for FY16. 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 FY15 budget prior to developing target budgets for FY16. 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 FY15 budget. Only budgets for one-time items not anticipated to be completed in FY15 were included in the FY16 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 and Financial Reporting Office prepared and provided budget estimates to departments for many costs including salaries and benefits, equipment replacement, utilities, and other operating costs. Certain costs within the budget were 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. Department base budgets were not reduced to balance the budget. The budget was prepared conservatively. Any material changes in services have been submitted as Service Level Adjustments (SLAs) and will be considered by Council during the budget workshops.

SLAs are included in the proposed budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies and capital projects; b) items directly related to the strategic goals of Council; c) 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 proposed SLA list is included in Appendix B. Many of the proposed SLAs are for one-time expenditures rather than for programs that have on-going costs.

As part of the FY16 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.

Strategic Plan

In College Station, we continually strive for excellence. We conduct daily business as a City aiming to provide our citizens with the best quality of life possible. The City Council and City staff work hard to ensure that we are moving in a direction that is best for the overall character and betterment of our community based on the voices and opinions of those living in College Station. A highly qualified workforce, an extremely engaged citizenry and a set of focused goals are the cornerstones of what make this a successful community.

This is a one-of-a-kind community with a unique set of service demands from our citizens. As such, we demand a higher degree of innovation, technology and overall performance from our employees and staff. We have some of the most motivated and highly productive employees in their respective fields and they focus on forward thinking policies that retain the integrity and standard of service to which our citizens have become accustomed.

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:

- Ensuring safe, tranquil, clean and healthy neighborhoods with enduring character.
- Increasing and maintaining citizens' mobility through a well-planned and constructed inter-modal transportation system.
- Expecting 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 municipal empowerment.

Organizational Values:

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

Using the 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 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

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

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.

IV. Neighborhood Integrity

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

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.

VI. Improving Mobility

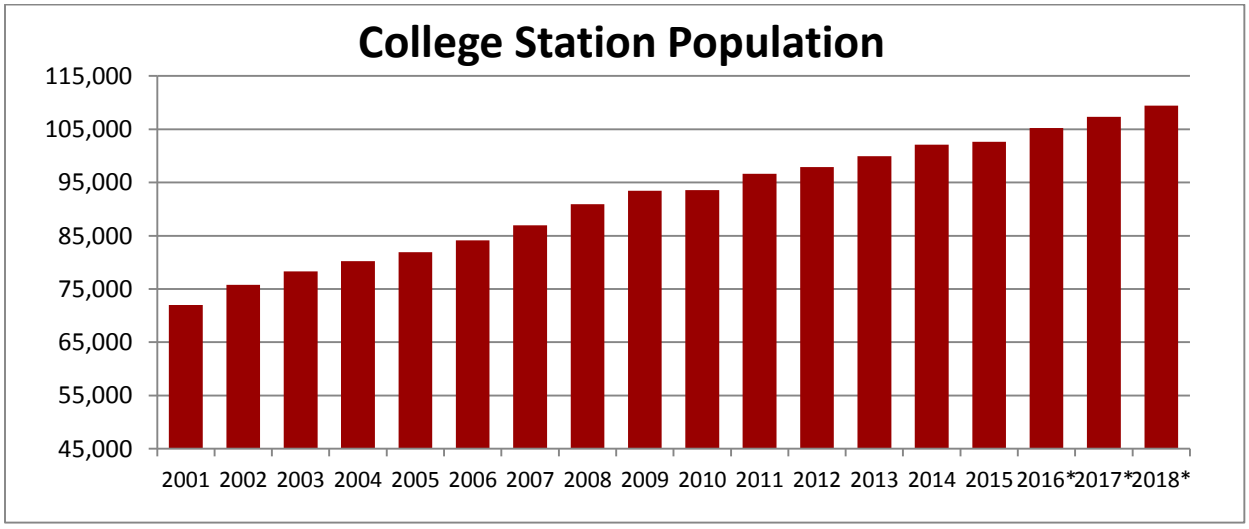
The city has a safe, efficient and well-connected multimodal transportation system that contributes to a high quality of life and is sensitive to surrounding uses.

VII. Sustainable City

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

College Station Growth Trends

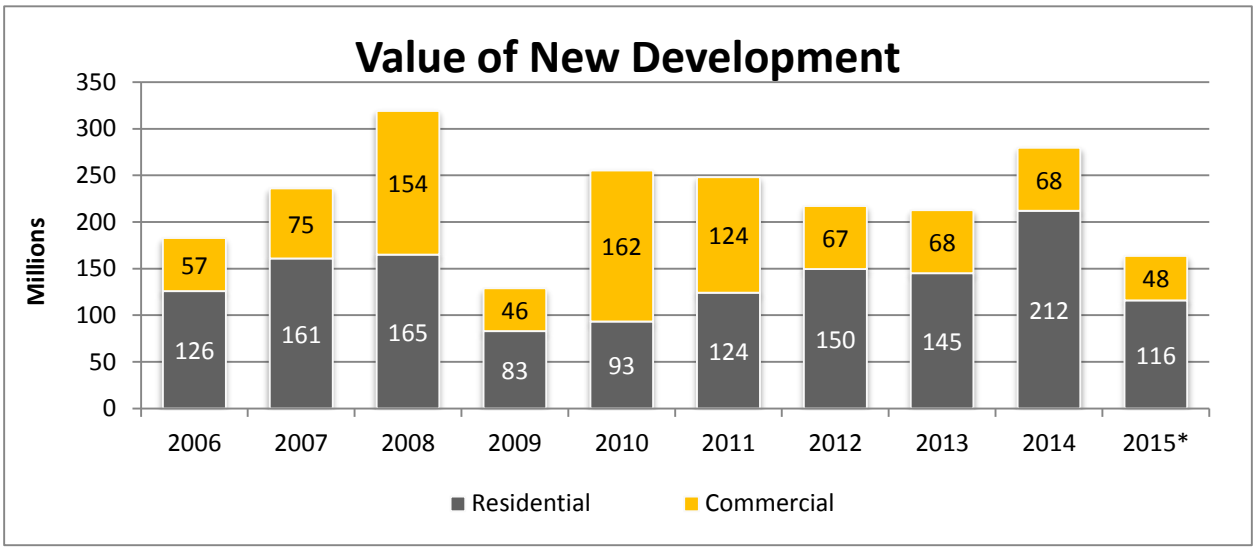
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population, provided by Planning & Development Services, through May 2015, is 102,646. This is a 51% increase in population since 2000, and a 96% 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 2.16% growth from 2016 - 2018. 2015 reflects actual through May 2015 (source: Planning and Development Services Department).*

1. **Building Permits and Development:** In 2014, the value of total building permits issued year was approximately $279.5 million. From January through June 2015, 445 single family home permits, 36 new commercial permits and 7 apartment permits were issued; whereas, 424 single family home permits, 39 new commercial permits and 24 apartment permits were issued for this period last year.

   From January through June 2015, the City issued permits with a total value of approximately $163.7 million. Of this amount, $47.8 million in commercial construction was permitted and $115.8 million in residential construction was permitted. Much of this permitted value will likely turn into new taxable assessed value in the next 1-2 years.



**The above chart gives an overview of development over the last 10 years as well as the year to date actual through June 2015. NOTE: Planning & Development Services implemented new software in April 2015, which changed the department's reporting capabilities. Totals are based on estimates of reports created by two different techniques.*

2. **Unemployment Rate**: The most recent statistics available from the Texas Workforce Commission show an average local unemployment rate of 3.1% through May of 2015. This rate is below the state average of 4.1% and the national average of 5.3%.

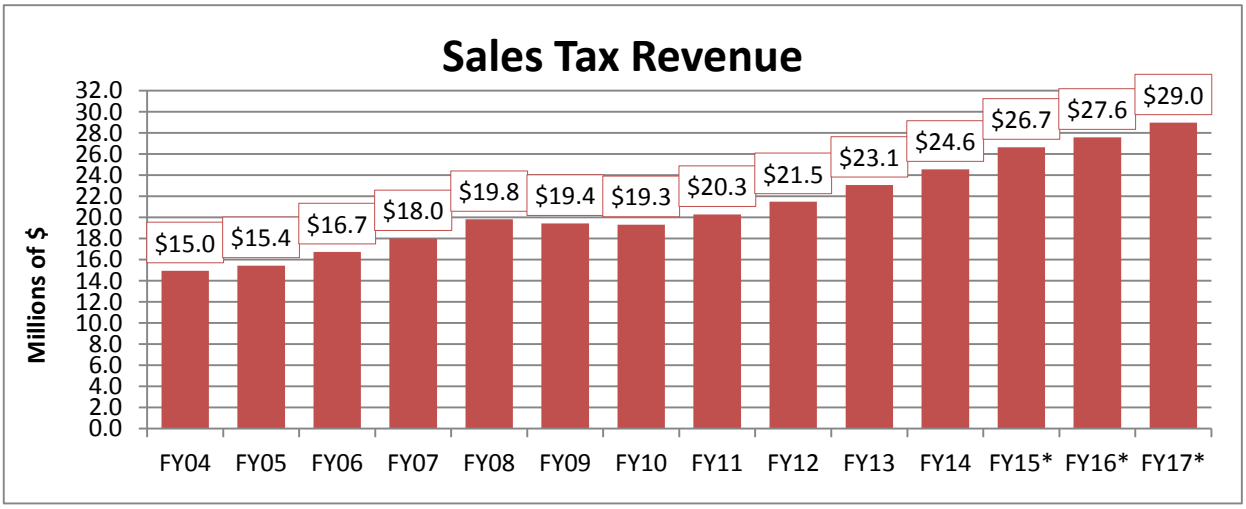
3. **Ad Valorem Valuations**: The certified taxable assessed values for 2015 are $7,141,358,749. This represents an increase of $486,757,915 or 7.31% over 2014. Of the increase to assessed values, $229,580,610, or 3.45%, is due to new value added to the tax rolls, and $257,177,305 or 3.86% is due to increases in existing values.

   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 2016. As taxable ad valorem value increases, particularly through growth, it provides 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 proposed ad valorem tax rate FY16 is 45.25 cents per $100 valuation and is not proposed to change from the FY 15 tax rate. The debt service portion of the proposed tax rate is 19.3052 cents, which is what is necessary to meet the tax supported debt obligations of the City. The operations and maintenance portion of the tax rate is proposed to be 25.9448 cents.

The proposed tax rate will provide the revenue needed to support the proposed General Fund budget.

4. **Sales Tax Revenues**: Sales tax is the largest single revenue source for the General Fund, accounting for approximately 41% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10, and increase in FY 11- FY 14. The FY15 year-end estimated sales tax revenue included in the proposed budget is projected to increase approximately 8.5% over sales tax received in FY14 to $26,659,000. In FY16, sales tax revenue is projected to grow by 3.5% or $933,000 over the FY15 estimate to $27,592,000. Moderate growth is projected for future years.

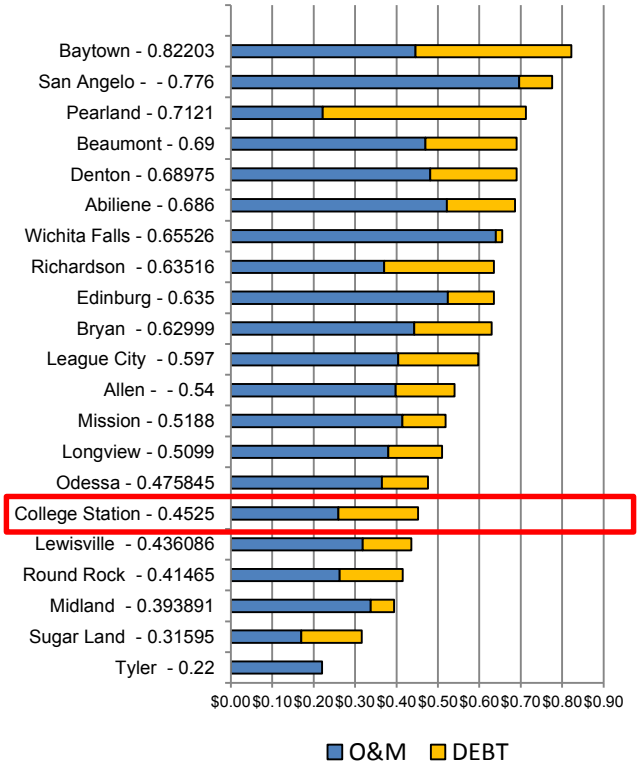


This chart reflects sales tax revenues received and estimated (*) to be received by the City of College Station.

Property Tax Rate

The proposed ad valorem tax rate of 45.2500 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 FY16 proposed rate to the current rates of cities with a population from 75,000 to 125,000. This chart will be updated with the FY16 revised rates of other cities once approved.

FY2015 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 positive in the City of College Station. Sales tax revenues have been strong for the past several years, and property values have continued to increase as well with new construction continuing at a strong pace. Growth continues throughout the City. In the northern part of the City, construction continues along the University Drive Corridor with the construction of mixed use developments including Northpoint Crossing and the upcoming redevelopment of the Chimney Hill shopping center. In addition, the Century Square mixed-use development along University Drive is underway and is expected to include hotels; a conference center; office, living and retail space; as well as restaurants. And there also continues to be activity in the Bio-Corridor. Multi-family construction continues to take place around the city as well.

Plans for development continue in the Medical District in the southern part of the City east of Highway 6 and south of Rock Prairie Road. The City Council recently approved an Infrastructure and Economic Development Agreement designed to facilitate the installation of primary infrastructure needed to activate

the larger area for private development. There is also increased interest by business prospects to potentially locate in the College Station Business Center and the Spring Creek Corporate campus. Retail development continues, especially in the southern part of the City with new restaurants and other businesses opening and others under construction. The tourism and hospitality industry continues to grow with hotel rooms under construction in College Station. The multi-purpose synthetic fields in Veterans Park were completed last year and the fields have been utilized for a variety of events including the popular 7 on 7 football tournament. The City again hosted the very successful Texas Amateur Athletic Federation Games of Texas, which attracted thousands of visitors to the region. These facilities along with the Facilities Access Agreement in place for facilities at Texas A&M University, will attract additional events that, otherwise, likely would not have come to the area.

Texas A&M University continues to see significant growth and development. The redevelopment of Kyle Field is scheduled to be completed in time for the start of the 2015 football season. Enrollment continues to increase at Texas A&M University and is anticipated to be around 55,000-56,000 this fall. Construction of new buildings and facilities on campus continues to accommodate this growth.

All of this positive economic news puts strains on the city services, such as public safety, the transportation system, utilities 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 in FY16 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 proposed budget does not include rate increases for any of the utilities.

Positions in the FY16 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 61% of total City operating and maintenance expenditures. The FY16 Proposed Budget, including SLAs, funds 961.75 Full Time Equivalent (FTE) positions. This is a net increase of 26 positions over the revised FY15 position count.

The FY16 proposed base budget reflects the impact of the ever-growing demands on the City's departments. Two positions were identified as needs in the FY15 budget, and have been included in the FY16 base budget. Both positions will be brought to Council for consideration of approval as part of an upcoming budget amendment. The first position is for the addition of a Finance Director within Fiscal Services. The second position is for the addition of one Engineer within Planning and Development Services.

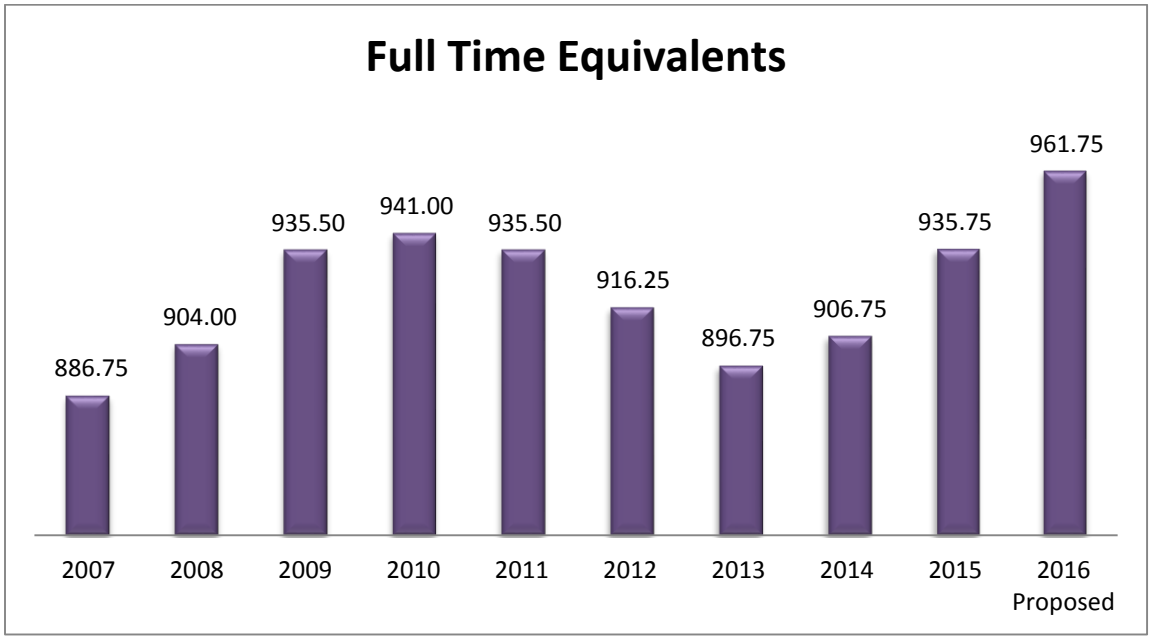
The FY16 Proposed Budget includes recommended funding for 26 new positions. Sixteen and a half of these positions are in the General Fund. This includes the addition of four new positions in the Police Department. These positions are for one Police Assistant/Civilian Training Coordinator, one Police

Assistant, one Recruiting and Training Police Officer, and one Communications Operator. Proposed position additions in the Fire Department include six Firefighter positions for the ladder truck staffing at Fire Station 6. The funding for these positions is contingent upon the Fire Department receiving the Assistance to Firefighters Grant (AFG). One Engineer position is proposed in the Traffic Engineering Division of Public Works. In the Parks and Recreation Department, conversion of the part-time Senior Service Coordinator to full-time is proposed. A part-time GIS technician is proposed in Planning and Development Services. In the Information Technology Department, the addition of one Database Administrator is proposed. Also proposed is the addition of one Accounts Payable Specialist and one Staff Accountant in Fiscal Services Department. In Community Services, 50% of a staff assistant position previously funded from the Community Development Fund is requested to be moved to the General Fund. This conversion should have no net financial impact on the budget. Community Services also proposed the addition of one Code Enforcement Officer.

In the Northgate Fund, a conversion of several part-time non-benefit District Specialist positions to one full-time benefited District Coordinator position is proposed.

In the Electric Fund, two positions are proposed. These positions are an Electrical Meters Technician and a Line Technician/Troubleman. In the Water Fund, one GIS Analyst, one Water Systems Operator, and the conversion of a part-time non-benefited Environmental Technician to a full-time position are proposed. A Wastewater Systems Operator is also proposed in the Wastewater Fund, as well as one Staff Assistant. Two Route Managers are proposed in the Sanitation Fund. In the Insurance Funds, a Security/Safety Coordinator will be split between the Property Casualty Fund and Worker's Compensation Fund. A Senior Customer Service Representative is proposed in the Utility Customer Service Fund and an Administrative Support Specialist is proposed in the Drainage Fund.

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 Proposed budget includes 51.5 FTE temporary/seasonal and part-time non-benefitted positions. The Parks and Recreation Department makes extensive use of these funds for seasonal programs and other departments also utilize these resources.



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

Proposed 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. Also recognized is the need to stay competitive with the market in order to attract and retain the best employees. The initial results of the salary survey have been received and are being reviewed. The final report is expected to be received in October. There are, of course, budget constraints surrounding the full implementation of salary survey recommendations.

The proposed budget includes adjusting the City's pay scales by 2% to help retain competitiveness in the market. This will be the first adjustment to the City pay structure since 2012. This proposal is in line with the preliminary results of the salary survey, The FY16 Proposed Budget also includes a 2.5% 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 after reviewing the results of the salary survey. This pay plan increase is projected to cost $2.1 million across all funds.

The budget also continues funding for the step plan in the College Station Police Department, and the pay plan in the Fire Department. Continuing the implementation of these programs will allow these departments to be competitive in hiring and retaining motivated and competent personnel.

The FY16 employee health benefit package will again include one Preferred Provider Organization (PPO) option and one High Deductible option. An increase in employee Health Insurance premiums of 5% is planned for 2016. Also, there are no changes in the retirement benefit managed by Texas Municipal Retirement System (TMRS) proposed in FY16.

Capital Projects

The proposed Capital Improvements Project Budget for FY16 totals $86,650,959 for all funds that include capital projects. This is an increase of approximately $50 million over the capital budget for FY 15 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 FY16. 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 $30 million in appropriation for street and transportation capital projects. These include the appropriation for the Lakeway extension through the Medical District. Also included are the appropriations for critical new capital projects proposed to be funded with certificates of obligation including the Greens Prairie/Royder Safety improvements (Greens Prairie Trail – Royder through FM 2154), the railroad crossing at Deacon, the design of capacity improvements on FM 2818, and the design of the Holleman Dr South Widening project.

There is also over $12 million in the proposed budget for Facilities capital project. This includes the appropriation for the Library expansion, and the design costs for the new police station. The proposed budget also includes $34 million for electric, water and wastewater capital projects. The Hotel Tax includes $3.7 million in capital appropriations for the next phase of improvements at Veterans Park which will include 2 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 FY16 have been included in the proposed budget. It is possible that in the fall of 2015 a General Obligation Bond Authorization election will be brought to the citizens of College Station for transportation and other infrastructure projects. If approved by the voters, it is anticipated the budget appropriation for these projects will be brought forth to Council as part of a budget amendment in the fall of 2015.

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.

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, Efficiency Time Payment Fee Fund and the Chimney Hill 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; Wolf Pen Creek (WPC) Tax Increment Financing (TIF) District Fund; Court Technology Fee Fund; Court Security Fee Fund; Juvenile Case Manager Fee Fund; Truancy Prevention Fee Fund; Police Seizure Fund; Recreation 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; and the Drainage Fund. All special revenue funds are considered non-major and are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

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.

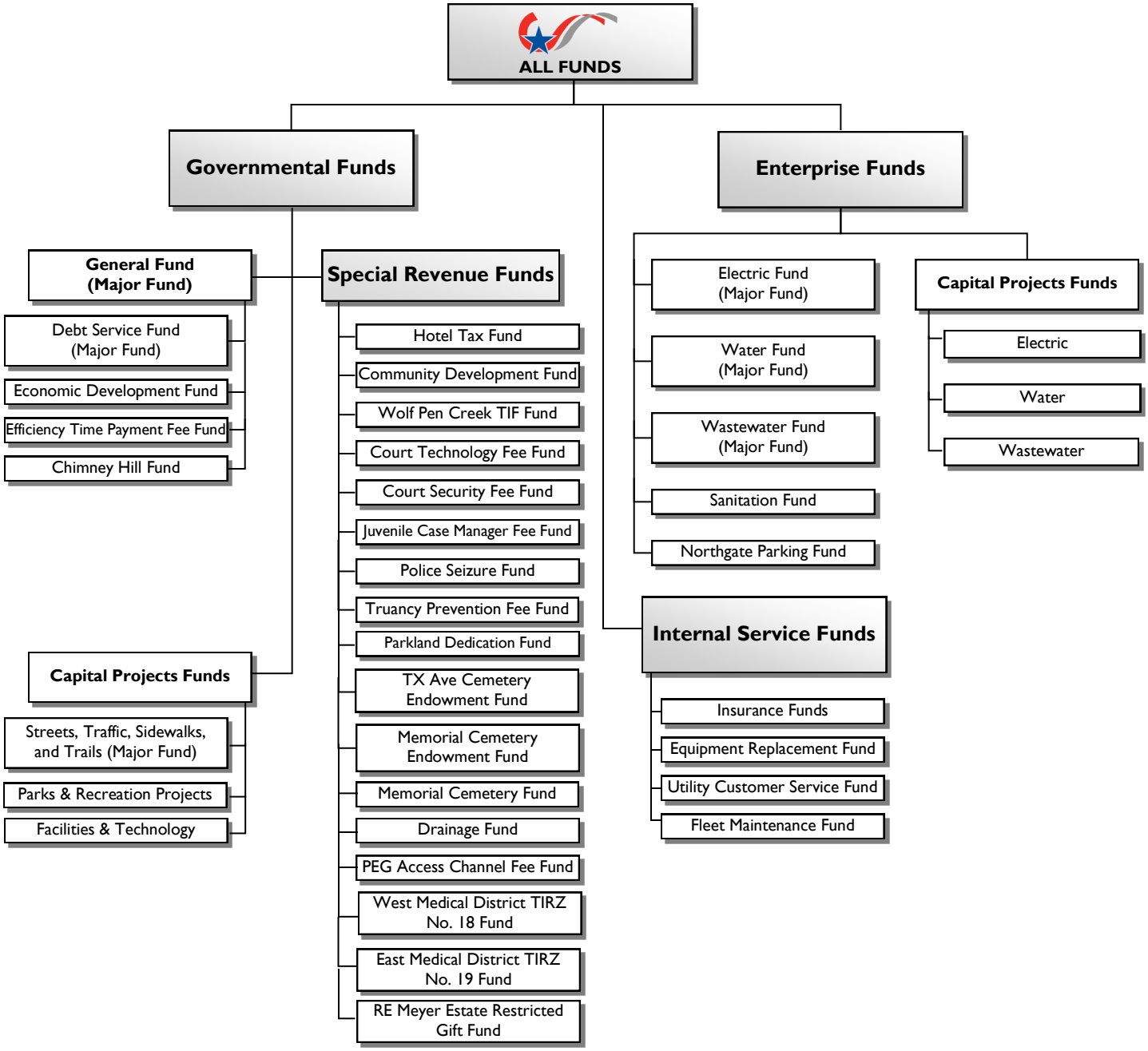
Non-Major Enterprise Funds

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), Equipment Replacement Fund, Utility Customer Service Fund, and the Fleet Maintenance Fund. The funds are considered non-major and are budgeted on the *modified accrual basis of accounting*.

City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the proposed net budgeted expenditures for FY16. Total expenditures are budgeted to be $304,116,435. Transfers from the fund balance for capital projects in FY16 are budgeted to be $15,686,650 and the net proposed capital budget is $70,964,309. The latter two items will provide a total of $86,650,959 of new budget appropriation for capital projects.

Fund	Approved FY15 Budget	Proposed FY16 Budget	Percent Change
General Fund	65,239,948	74,162,459	13.68%
Utility Funds	117,946,445	111,853,033	-5.17%
Sanitation Fund	8,566,064	8,839,334	3.19%
Drainage Fund (O&M)	1,742,305	1,846,040	5.95%
Debt Service Fund	13,252,308	13,024,593	-1.72%
Hotel Tax Fund	3,819,887	4,437,530	16.17%
Northgate Parking Fund	1,420,247	1,474,503	3.82%
Recreation Fund	942,950	-	-100.00%
Police Seizure Fund	27,000	20,000	-25.93%
Wolf Pen Creek TIF Fund	1,257,597	-	-100.00%
West Medical District TIRZ #18	-	-	N/A
East Medical District TIRZ #19	-	-	N/A
PEG Access Channel Fee Fund	81,120	129,820	60.03%
R.E. Meyer Estate Restricted Gift Fund	-	-	N/A
Municipal Court Funds	278,440	283,052	1.66%
Chimney Hill Fund	6,667	-	-100.00%
Community Development Fund	4,341,847	1,370,112	-68.44%
Internal Service Funds	-	-	N/A
TX Ave Cemetery Endowment Fund	-	-	N/A
Memorial Cemetery Endowment Fund	10,000	25,000	150.00%
Memorial Cemetery Fund	-	-	N/A
Total O&M Expenditures	**218,932,825**	**217,465,476**	**-0.67%**
Utilities Transfer to CIP - Utility CIP	8,220,000	13,350,000	62.41%
Utilities Transfer to CIP - Gen'l Gov't CIP	623,061	-	-100.00%
Sanitation Transfer to CIP - Gen'l Gov't CIP	43,439	-	-100.00%
Drainage Transfer to CIP - Gen'l Gov't CIP	28,959	-	-100.00%
Community Development Transfer to CIP	928,139	-	-100.00%
Park Land Dedication Transfer to CIP	300,000	-	-100.00%
Gen'l Fund Transfer to CIP	1,123,416	2,336,650	108.00%
Fund Balance/Working Transfers to CIP	**11,267,014**	**15,686,650**	**39.23%**
General Gov't CIP	6,704,732	41,184,061	514.25%
Utilities CIP	11,637,234	20,518,560	76.32%
Community Development CIP	750,878	952,214	26.81%
Special Revenue CIP	3,795,852	4,636,200	22.14%
Hotel Tax Capital Projects	-	3,673,274	N/A
Total Capital Expenditures	**22,888,696**	**70,964,309**	**210.04%**
TOTAL	**$ 253,088,535**	**$ 304,116,435**	**20.16%**

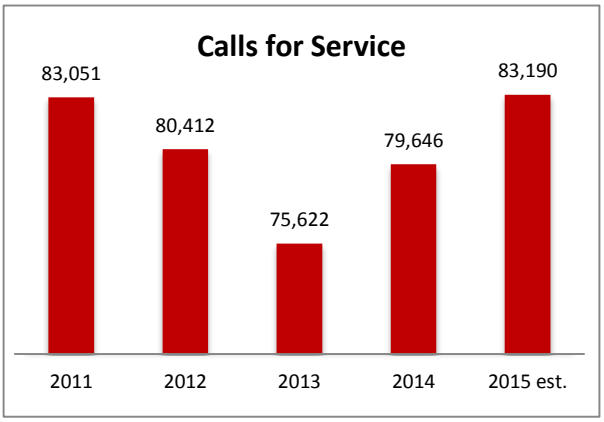
Budget Overview

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 above graph illustrates calls for service. A "call for service" is activity that requires action by an officer/employee of the Police Department, be it self-initiated or based on a civilian's request for service. These include criminal offenses and miscellaneous non-criminal incidents.

The Police Department FY16 Proposed Budget includes eleven service level adjustments (SLAs). Four of the eleven SLAs request the addition of support positions to meet the ever-growing demands of the City. The first SLA requests the addition of one Recruiting & Training Officer to help manage the hiring process for all sworn and civilian employees. The new officer will also provide training for new and existing employees, as well as, provide additional research capability and curriculum development. The second SLA requests the addition of one Special Investigations Officer, who will provide assistance to the detective unit. The third SLA requests one Communications officer to provide additional support for call intake and radio dispatch. The fourth SLA requests the addition of one Community Enhancement Police Assistant. His/her function will be to increase responsiveness to neighborhood and community issues, as well as monitor community events and programs. A fifth SLA also addresses personnel in the department and requests a position upgrade for an Animal Control Officer position to an Animal Control Supervisor position. In FY12, the Animal Control Supervisor was upgraded to Support Services Manager. The Support Services Manager's responsibilities have grown, as well as the number of current Animal Control Officers. This upgrade will shift the supervision responsibilities from the Support Services Manger to the Animal Control Supervisor.

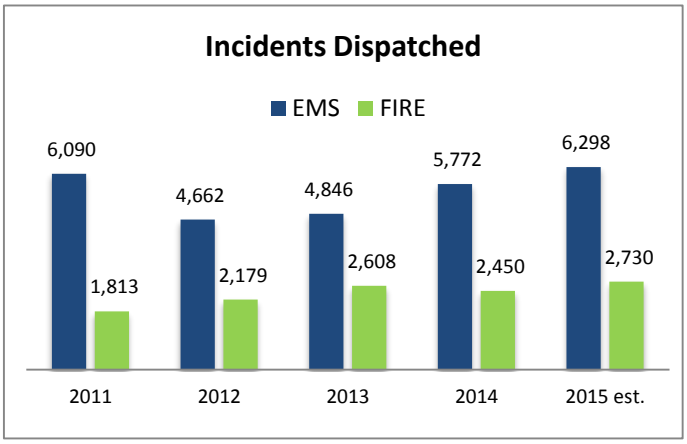
Additional SLAs address increasing costs in existing services area and equipment needs. The sixth SLA is a budget maintenance request to cover costs of inflation and increases in usage and maintenance. A seventh SLA increases overtime budget in the department. Previously, officers could accrue comp time when working on holidays. However, due to department demands, several were unable to utilize their accrued comp time. This SLA changes the policy to pay officers overtime pay on holidays worked. An eighth SLA requests the addition of one CID vehicle to the police fleet. The total number of fleet vehicles in Criminal Investigations Division is inadequate to accommodate the demands of the division.

The largest item in the above request is for the purchase of 65 additional TASER devices with assurance plans for $130,917. In 2009, the Police Department introduced TASER pilot program. The program was very successful and over the years, the department has incrementally expanded this program. This SLA will equip officers with the TASER device, as well as replace units in need of replacement.

In addition to the above requests, the Police Department is requesting funds for a Patrol Rifle SLA and a Patrol Shotgun SLA. The department-owned rifles and shotguns are outdated and no longer meet the Department's minimum standard. Combined, these SLAs total $48,000.

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) fire prevention services, including commercial fire safety inspections and fire prevention training at local schools and various functions; and 4) hazardous material response.



The Fire Department proposed FY16 budget includes three 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 allocates $1,868,595 for the addition of six firefighters and a ladder truck at Fire Station 6. The proposed SLA includes $1,400,000 for the purchase of a ladder truck and the remaining $468,595 is for the costs related to the addition of six firefighters. This ladder company will provide initial response to all high-rise buildings on University Drive and the Texas A&M campus. The Fire Department opened Fire Station #6 in December 2012 to provide improved fire and EMS services to the northern part of College Station and this proposed SLA is year two of three in the staffing of Station 6. City of College Station has submitted an application with the Assistance to Firefighters Grant (AFG) program to fund the addition of six firefighters. The primary goal of the AFG program is to meet the firefighting and emergency response needs of fire departments. Notification of AFG award is expected prior to October 1, 2015. If the AFG award is not received, funding for these positions will not be available in FY16.

A second SLA in the amount of $32,200 is proposed for Distance Leaning for Fire Stations. Distance learning will allow the department to train its 146 members that are spread out geographically within the City. Fire Department personnel require more than 8,264 training hours annually to maintain more than 756 certifications. This SLA will provide the equipment needed to set up distance learning sites and will improve training capabilities and increase department communications to on-duty members as well as reduce the times Fire and EMS units leave assigned Fire districts for training events.

The third SLA in the amount of $122,200 is for the purchase of seven automatic CPR devices. This will place devices on all EMS units in the City. Effective chest compressions deliver vital oxygen to the brain and can prime the heart for successful delivery of electrical shock. The delivery of uninterrupted compressions at a consistent rate and depth facilitate better patient care and improve a patient's chance for a successful outcome.

Also included in the City's FY16 budget is a $1,300,000 transfer from General Fund to Equipment Replacement Fund to be used for the total replacement of the Fire Department's Self Controlled Breathing Apparatus (SCBA). This will be a pivotal year in the City's SCBA program because many of the air bottles are approaching the end of service life requirements. The purchase of the SCBAs is anticipated to take place in FY17.

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.

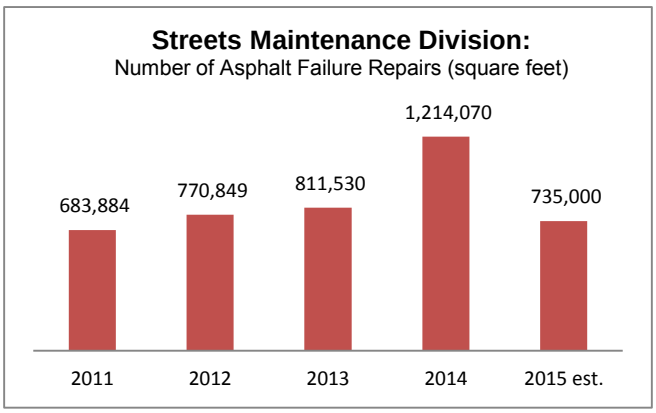
Public Works Administration Division is responsible for the daily administrative functions of the department. Two SLAs are proposed in this division. The first SLA is $10,000 for costs associated with the American Public Works Association (APWA) reaccreditation site visit. A second SLA is proposed in the amount of $32,500 to fund costs associated with the recently implemented Environmental Compliance Initiative. The department is subject to several local, state, and federal regulations addressing the handling, storage, and disposal of items such as petroleum storage tanks, containment areas, fluorescent bulbs, used oil, contaminated absorbent, used millings, street sweepings, waste paint, and other regularly used supplies. This SLA will fund ongoing compliance assessments and provide training for Public Works employees accordingly.

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 FY16 budget contains an SLA for $103,201 to fund the operations and maintenance costs related to Intelligent Transportation System (ITS) Master Plan. In 2013, the ITS Master Plan was developed in order to provide an evaluation of the Traffic Division and identify any deficiencies in the utilized technology such as signal controllers, and the central system software that are at the end of their useful lives. This SLA is for the addition of a Traffic Engineer that will increase the ability of staff to respond to operational and maintenance issues as soon as they occur – most times before citizens are aware of the problem, react to congestion issues in real-time, monitoring observing the transportation network holistically to provide an increased level of service to the citizens of College Station. A second SLA is proposed for Intersection Safety Studies in the amount of $25,000. These funds will be used to acquire professional services (engineer/survey) or data collection services necessary to evaluate Texas Manual on Uniform Traffic Control Device (TMUTCD) warrants at intersections within the City of College Station. Due to steady population growth, Traffic Engineering receives requests for all-way stops and traffic signals at various intersections throughout the city.

The **Facilities Maintenance Division** provides support services to City departments through the maintenance of City facilities. This 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 some of the issues identified as part of this assessment. An SLA in the amount of $614,000 is proposed to address a number of the corrective repairs that have been identified. Funds were also budgeted in FY15 to address corrective issues identified and the FY16 funds will continue the repairs needed. A second SLA is proposed for $50,000 for a Facilities Maintenance Space Needs Feasibility Study in order to identify the appropriate space needs for the division, including office space, inventory storage space as well as staff vehicle and service vehicle parking space needs.

The **Capital Projects Division** is responsible for the administration of the City's capital improvement plan. This includes the management of projects proposed with 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 2015 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. Funding is included in the FY16 budget for the Division's pavement maintenance and rehabilitation plan. The square feet of asphalt failure repairs estimated for FY15 is siginficantly lower than than FY14 due to historic winter and spring precipitation, increase in contracted overlays, and limited asphalt availability from the supplier.



One SLA is included in the proposed budget for the Streets Maintenance Division requesting $1,600,000 to continue the rehabilitation and upgrade of streets due to increased traffic pressure. 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.

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. A $64,415 SLA is proposed for maintenance 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 $50,000 is proposed for a Traffic Signs & Markings maintenance plan implementation which will begin the conversion of major thoroughfares long-line roadway markings from paint to a more durable long lasting thermoplastic material. The second SLA proposes $50,000 for the Texas Avenue Retiming project. This project will allow traffic data to be collected, entered into a simulator, analyzed and, in the end, will implement new traffic signal timings. It has been six years since Texas Avenue has been retimed. This corridor is comprised of twelve signalized intersections. Retiming signals is beneficial for motorists by reducing vehicle stops and delays, saving both time and fuel consumption.

Parks and Recreation Department

The Parks and Recreation Department (PARD) is responsible for College Station park facilities and recreational programs. In prior years, the PARD budget was split between the Recreation Fund and the General Fund. However, for the FY16 Proposed Budget, the Recreation Fund was moved back into the General Fund and represented as Recreation Programs. 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 (PARD) 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 **PARD Recreation Division** oversees Youth and Adult Athletics, Aquatics, Instruction programs and Tournament events.

The **PARD Special Facilities Division** includes the coordination of Heritage events. Additional budget, including a part time position, is included in the City Secretary's Office budget.

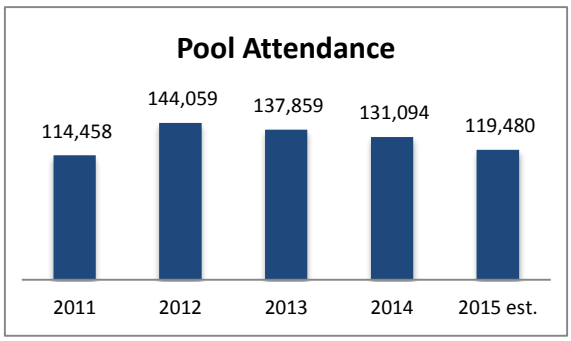
The **Parks Operations and Cemetery Division** is responsible for maintenance and operations of the City park facilities, athletic facilities, selected streetscape areas, the City Cemetery and the Memorial Cemetery. This division also provides support for special events, programs and other City activities.

The PARD General Fund budget includes fifteen proposed SLAs, thirteen of which reflect one-time additions to the budget in FY16 that will not carry forward to future years. The first and second SLAs allocate a combined one-time expense of $538,400 for the repairs to various park structures, such as bridges, dugouts, fences, irrigation systems, trails, etc., as well as the purchase of various playground equipment and court resurfacing needs identified in the Parks Asset Management Plan. The third and fourth SLAs are for repairs and maintenance on park parking lots and lights ($34,000) and facility lighting ($80,000). The fifth SLA allocates funds for the purchase of various park amenities, such as picnic tables, BBQ grills, drinking fountains, etc. The cost for this SLA is $97,600. The sixth and seventh SLAs are for the purchase of a Kromer No Ramp Trailer ($13,500) and Bobcat Skidsteer attachments ($10,000) to expand the capability of Park's existing skidsteer. The eighth and ninth SLAs are the only recurring budget increase requests and are for an increase in O&M budget for Parks maintenance on the athletic fields, as well as an increase to budget for uniforms and safety boots. The total one-time impact to budget of these recurring costs is $22,500. The tenth Park SLA is for $45,000 and is for the purchase of baseball scoreboards at Brian Bachmann and Wayne Smith Parks. Fifty percent ($22,500) of this SLA will be funded by the Hotel Tax Fund.

In addition to the baseball scoreboards SLA, four additional SLAs have been included in the PARD proposed budget for items that will be funded using 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 cost. The first of these SLAs, in the amount of $50,000, is for bid fulfillments for the U.S. Soccer President Cup and the ASA / USA 16U National Championship. The second of these SLAs is for $10,000 to host the TRAPS Central Region Workshop. The third SLA is for $25,000 to upgrade the kiosk located at the Veteran's Park Memorials. A fourth SLA is also for Veterans Park and is for $30,000 and for the purchase of a Connectivity Speaker System.

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, General and Administrative transfers, as well as subsidy amounts provided by the General Fund.

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



The PARD Recreation Programs budget includes three proposed SLAs, which will increase the budget by $257,423. The first of these SLAs is for repairs needed at Cindy Hallaran Pool and Adamson Lagoon. The second SLA is for the conversion of the Senior Services Coordinator

from part-time to full-time. The third Recreation Programs SLA is for upgrades and renovations to the Southwood Community Center.

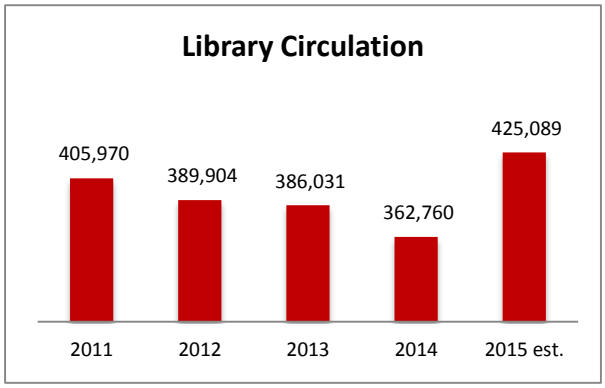
The **Sports Division** includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, Summer Track and several non-fee programs.

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.

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 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 FY16 Proposed Budget is $1,101,851 includes an increase to the capital budget for library books from $40,000 in FY15 to $44,650 in FY16. Library circulation has seen significant increases in FY15, almost every month there have been increases in the number of books being checked out. Also in FY15, the Library began to report figures from online circulation.



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 included in the FY16 proposed budget. The first SLA is the addition of a part-time non-benefited Geographic Information System (GIS) technician to assist in the input of data into development-related GIS layers maintained by the department. This position will allow for increased timeliness of information and greater quality control of development data to be used in land development analysis and decision-making. A second SLA is proposed to provide funding needed to respond to annexation petitions or proactively annex property under the exempt status. A FY15 amendment to The Oil and Gas Ordinance adopted a requirement for Contract Inspection and the third SLA is proposed for costs related to these required oil and gas contract inspections. Contract inspections will provide additional expertise and specialty equipment specific to the oil and gas industry. The City will contract the inspection and the Oil and Gas Operators would pay the related fee with each permit, including the annual renewal permit. The fourth SLA is proposed for neighborhood plan implementation projects. 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 (formerly Management Information Services (MIS)), Business Services, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services.

Five SLAs are proposed in FY16. The first SLA, in the amount of $10,000, will address a safety issue by providing funding for radio tower maintenance and inspection. A second SLA, in the amount of $42,061 is requested to fund a Database Administrator position for 1/2 of the fiscal year. Currently IT is conducting a 6-month pilot program to determine whether this function can be outsourced or whether the position is needed. Thus, the SLA is submitted for only half of the year. The third SLA submitted would provide funding for a hot standby firewall, which would decrease time needed to have a new firewall online after a failure. The cost for the firewall consists of a one-time expenditure of $17,000 and $2,500 in recurring maintenance costs. The fourth SLA is for a fiber management tool to provide software and services to automate the mapping of fiber optic networks in the City. One-time costs for this SLA are $30,760, combined with $4,200 in recurring maintenance costs. The fifth SLA proposed provides funding for a one-time expense of $60,000 for an edge switch consolidation that will replace multiple network edge switches at four locations with chassis based switches.

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. Municipal Court collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. The Office of Budget and Financial Reporting prepares, monitors, and reviews the annual budget, coordinates the annual audit and prepares financial reports.

The FY16 Proposed Budget for Fiscal Services includes five SLAs. The first SLA, in the amount of $75,735, is for the addition of one Staff Accountant position in the Budget and Financial Reporting Division. This position is needed to address increased workloads and to ensure that all utility assets are properly accounted for during and after the implementation of the new work order system. The second SLA, in the amount of $43,245, is for the addition of one an Accounts Payable Specialist in the Accounting Operations Division. This position is needed to ensure that daily tasks can be accomplished and proper internal controls in the review of accounts payable transactions can be maintained. The third SLA is a continuation of funding for the ERP Process Documentation SLA that was partially funded in FY15. This SLA, in the amount of $50,000, is for contract services that will be utilized to assist with documenting new processes, procedures and controls, as well as assistance with document retention. The fourth SLA provides $19,150 in recurring funds for the education and training of employees with regard to the utilization of the City's new financial software, as well as ongoing staff development training. The fifth SLA is for enhancement to the Municipal Court front entrance. This SLA would provide $6,800 in funding for directional signage to the building, as well as seating for visitors.

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.

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

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.

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** is included as part of the FY16 Proposed Budget. For several years Economic Development was a function within City Manager's Office. One SLA is proposed to provide funding for a Retail Economic Development and Recruitment.

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) Division** provides for the dissemination of City information through various internal and external communications channels. The PC budget includes the allocation of resources used for media and marketing related services. The PC Division works with all city departments to develop promotional, educational and communication products. In FY15, the Neighborhood Services division merged into the Public Communications division. Neighborhood Services maintains collaborative partnerships among neighborhoods, community organizations and the City. There are three SLAs proposed in FY16 for a Citizens' Survey, and Media Communications and Crisis Communications training.

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. An SLA is proposed for change in funding for a staff assistant to align with the change in job responsibilities. Funding for this position was previously split between the General Fund and Community Development Fund. This SLA proposes that 100% of this position be funded from the General Fund. There are currently two Code Enforcement Officers funded with Community Development funds, which limits the officers' activities to income-eligible areas only. A second SLA is proposed to move funding to the General Fund for one officer which will allow one Code Enforcement Officer flexibility to work commercial areas, parking enforcement and assist in other residential areas.

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 the compensation and benefits program for all employees. The division also manages the recruiting and hiring of qualified candidates for City positions. In addition, policy interpretation and performance management programs are coordinated through Human Resources. The Risk Management function seeks to limit the exposure of the City to physical and financial losses through a number of programs that address worker safety. The Human Resources FY16 Proposed Budget includes three SLAs. The first SLA is for $12,895 for supplies and purchase services costs for the Safety/Security Position that is will be shared between the Property Casualty and Worker's Compensation Funds. The second SLA is for $30,000 for temporary administrative support for HR staff that is focusing on ERP System Replacement project continuation. The third SLA is for $16,500 and is for funding additional employee recognition through events and programs.

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 $1,211,753 for public agency funding, $5,000 for consulting services and $80,000 for other miscellaneous items. In addition, an SLA in the amount of $195,000 is included for the projected costs associated with leasing off-site office space. It is anticipated that leased space will be needed for Human Resources and the Police Department Recruiting and Training division in order to address City space needs. Also included in the proposed budget is $450,000 is for contingency. The contingency amount includes $100,000 is for targeted pay adjustments that are intended to address pay disparities in certain position classes.

Also included in the General Fund proposed budget is a $2,136,650 transfer for several projects that are proposed for existing City facilities. The projects are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be

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. The second of these projects is the addition of a tipping structure that will be used for street sweeping containment. The third project in this group is for corrective maintenance on the Police Department building. The funds will be used to address deficiencies with the HVAC system and will be used to replace the roof. Also included in the FY16 proposed budget is a transfer of $200,000 to be used for the conceptual planning/design of a community center. The funding for this planning/design is proposed to come from General Funds that will be transferred to the General Government CIP Fund. An additional $200,000 is projected to be transferred in FY17 for this effort.

In addition, a $1,300,000 transfer from General Fund to Equipment Replacement Fund is included in the FY16 budget. These funds will be used for the replacement of the Fire Department's Self Controlled Breathing Apparatus (SCBA). The purchase of the SCBAs is anticipated to place in FY17.

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 proposed debt service portion of the ad valorem tax totals 19.3052 cents per $100 valuation, which accounts for approximately 42.7% 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 proposed to be transferred into the Economic Development Fund in FY16. In addition, there is a proposed one-time $500,000 transfer from General Fund to cover economic development incentives to be determined. Expenditures in the amount of $786,839 are proposed in this fund in FY16 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 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. Proposed revenues in FY16 total $6,673. Proposed expenditures in FY16 total $11,160, of which $7,000 is attributed to an SLA that will fund increased TxDOT batch inquiries and postage. The base budgeted amount of $4,160 will be used to interface court system software with Texas Department of Transportation and printing and distribution of collection notices. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

Chimney Hill Fund

The Chimney Hill Fund accounts for the receipt and expenditure of funds received by the City for the operation and maintenance of the City's Chimney Hill property. In FY09, Hotel Tax Funds were used toward the purchase of the Chimney Hill property for the purpose of building a convention center. In FY11, Council determined that it no longer intended to construct a convention center on the purchased property and the property was sold for the purchase price of $7.5 million. The proceeds from the sale of the property, as well of the balance of the Chimney Hill Fund, were transferred to the Hotel Tax Fund. The Chimney Hill Fund will be closed in FY15.

Enterprise Funds

Electric Fund

College Station's Electric Utility 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, and installs and maintains street lights and rental lights. Electric Utility personnel maintain over 20 miles

of electric transmission lines, 7 electrical substations, and over 461 miles of overhead and underground electric distribution lines.

Five Service Level Adjustments (SLAs) are included in the FY16 Proposed Budget. The first of these SLA's is for a consultant to identify phasing on all circuits that use ERCOT phasing. These funds, estimated at $60,000, will be used to accurately phase substation circuits and radial lines in a manner that will enable it to correct the engineering analysis model that is currently used. This will allow Operations to be able to more accurately define outages when they happen and should result in reduced outage times for customers. This will also aid in system modeling by allowing more proactive identification of load issues and their locations, identifying unbalanced loads and where those loads can be moved, and assisting in planning for the future. A second SLA, in the amount of $185,000, is included in the proposed budget for the painting of several of the City's substations. Substation equipment at the Greens Prairie, Post Oak, Switch Station, and Southwood Valley electric substation sites were last painted in September of 1999. It is proposed to paint equipment at these substations using a flow coat method to protect the surface metal from rust and to help with oil cooling. This painting will also provide better protection to the aging substation equipment that is exposed to the elements on a continual basis and will improve the aesthetics of these facilities. The third SLA included in the Electric Fund's proposed budget is for a third party compliance audit. The Electric Utility is mandated to undergo periodic standard/requirement audits. It is industry best practice to periodically have a third party consultant perform a compliance audit assessment on an entity as an aid to maintaining an effective internal compliance program. This SLA, estimated at $50,000, is for the completion of this assessment.

Also included in the proposed budget are two staffing SLAs. The first of these is for the addition of a Meter Technician position. The position is needed due to the growth and complexity of the electric system as well as the additional compliance requirements by various regulatory agencies. The second staffing related SLA is for the addition of a Line Technician/Troubleman position. The Electric utility currently operates with one Troubleman position. This person is the first responder to trouble calls during working hours to address service and power issues throughout the City. This position will help the utility address the growing needs of the City by providing better response time to customer calls and minimizing the inefficiencies of pulling crews off of construction projects in order to handle trouble calls. This SLA also includes the addition of a vehicle and necessary equipment.

No rate increase is proposed for the Electric Fund in FY16.

Water Fund

The City of College Station has the capacity to produce approximately 30 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.

Five SLA requests have been included for the Water Fund in the FY16 proposed budget. The first SLA, in the amount of $151,155 is for the addition of a field operator position and crew leader position. This is the second year of a two year plan to add an additional crew. As part of this plan, two field operator positions were added in FY15. This crew will be largely responsible for inspecting, testing, documenting and coordinating efforts to ensure that newly constructed infrastructure is built to specification prior to City acceptance. This will allow the department to better address the demands of system growth. The second SLA, in the amount of $130,159, is for the rehabilitation of a transfer pump at Sandy Point Pump Station. This proposal is to remove the motor and have it serviced by a qualified motor shop and to remove the pump from the clear well for disassembly and inspection. At that point, a decision will be made as to what components should be replaced or if it is more judicious to replace the entire pump. A third proposed SLA is for the purchase of a vacuum excavator/locator. This piece of equipment is a smaller, more portable vacuum excavation rig that will assist with the identification and isolation of conflicting utilities and will allow excavations to be performed with less risk of damage when compared to traditional excavation equipment. The estimated cost related to the purchase of this piece of equipment is SLA request is $52,823. The fourth proposed SLA is for the conversion of a part-time non-benefitted Environmental Technician position to a full-time benefitted position. The growth of the City along with the addition of new programs has added increased demands to the workload. This conversion of this position will better

enable the department to meet these demands. The final proposed SLA in the Water Fund is for the repair of the Well #3 Cable Vault for an estimated $20,000. The existing in-ground cable vault at well #3 is sinking. This project is for the removal and replacement of the existing vault, conduit and cables going from the motor control center to the well and pump. In addition, the vault will be moved and the bottom stabilized to prevent this from recurring.

No rate increase is proposed for the Water Fund in FY16.

Wastewater Fund

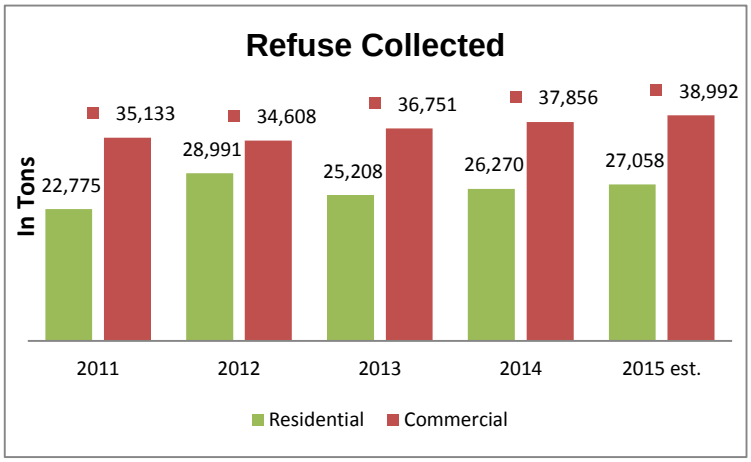
Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, standards have increased for this infrastructure. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system 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.

The FY16 Proposed Budget includes seven SLAs in the Wastewater Fund. The first of these SLAs is for the addition of a Staff Assistant position. This position will provide administrative support with a variety of departmental functions such as payroll and accounting related functions. The second proposed SLA is for the addition of a Wastewater Treatment Plant Operator position. The additional operator is needed to address all of the additional work tasks associated with the continued expansion of the wastewater system, including new lift stations and the reclaimed water system. The third SLA, in the amount of $50,000, is for the purchase of aeration system stones which are used in the fine bubble aeration system currently utilized within all of the wastewater treatment plant aeration basins. These stones are an important part of the wastewater treatment process, as they provide the efficient distribution of oxygen to maintain healthy bacteria populations needed to treat the raw wastewater. The fourth proposed SLA is for funding to collect and analyze wastewater samples from multiple locations within the two City wastewater treatment plants. Collection and analysis of these samples will allow the department to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will later be used design the expected nutrient removal systems for future regulatory compliance. The estimated cost for this program is $10,000. The fifth SLA proposed by the Wastewater Fund is for the purchase of a tow behind sewer jetting machine. This machine, the cost of which is estimated at $70,030, is towable, light and can be maneuvered in tight spaces, especially rear easements where much of the residential sewer infrastructure is located. The sixth SLA in the Wastewater Fund is for the purchase of an all-terrain vehicle (gator) that will be used for inspections of remote utility easements that are not accessible by full-sized vehicle. The final proposed Wastewater Fund SLA is for the addition of a utility bed to a ¾ ton service truck that is being purchased to replace an existing van. The van has met its useful life and is due for replacement. This SLA is for the additional cost of upgrading the truck from a standard truck bed to a utility bed (estimated at $10,000).

No rate increase is proposed for the Wastewater Fund in FY16.

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.



Revenues for FY16 are estimated to be $9,133,654. This reflects a 3.3% increase over the FY15 Revised Budget.

The proposed budget for residential and commercial Sanitation operations for FY16 is $7,082,420. Included in this amount is an SLA for the addition of two route managers and a rear loader truck in the Residential Collections division. Continued growth in the City indicates a need for additional collection personnel and a vehicle to provide once-per-week refuse/rubbish collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle, $277,408, will occur in the Equipment Replacement Fund and the recurring costs, $27,400 will occur in the Sanitation Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. A second SLA in the amount of $50,000 is proposed for the purchase of Commercial garbage containers. The condition of some of the existing containers and continual growth warrants replacement as a significant number have reached the end of their service life.

Non-operating expenditures are proposed for $909,019. Included is $722,034 for the utility transfer to the General Fund as well as $406,560 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.). The non-operating expenditure budget includes a transfer from the General Fund and the Drainage Fund for street-sweeping costs. Funding in the amount of $52,740 is proposed in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. The Outside Agency funding contingency contains the $3,950 increase in operations funding KBB has requested. The total FY16 proposed expenditures for the Sanitation Fund are $8,839,334.

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.

FY16 proposed revenues from parking fees are $1,191,276 and proposed revenues from fines are $216,584. A Northgate parking rate fee adjustment was implemented in August 2013. The rate adjustments focus on peak rates and special events and are intended to raise the revenue needed to support the Northgate Parking Fund while having a minimal impact on Northgate businesses.
FY16 parking fee revenue is estimated to be $1,416,826. Other revenues in this fund include investment earnings and miscellaneous revenue.

Included in the Northgate Parking Fund is budget of $463,925 for the debt service payment related to the College Main Parking Garage. Budget is also included for two capital projects at the Parking Garage. The first is $217,805 for concrete repairs, and $97,560 is proposed for masonry repairs. Total proposed Northgate Parking Fund expenditures are $1,474,503.

Special Revenue Funds

Hotel Tax Fund

The City receives a tax of 7% on room rental rates from persons staying in hotels within the City. The City's use of Hotel Tax funds is limited by State law to be used for the promotion of tourism in the City of College Station.

The FY16 budgeted Hotel Tax revenue is $5,502,000 which reflects an increase of 4% over FY15 year-end estimate of $5,290,000. Hotel tax revenues are forecasted to increase due to a continued solid tourism economy and the addition of several hotels. Investment earnings of $40,000 are estimated for FY16.

In FY15, proceeds from the sale of the Chimney Hill property were transferred to the Hotel Tax Fund. Approximately $9.3 million was transferred into the fund and is available for eligible expenditures in the Hotel Tax Fund. Most of those funds are projected for capital projects at Veterans Park and Athletic Complex, and the still to be developed Southeast Park.

Total City operating expenditures in the Hotel Tax Fund are $5,250,049. This is a 134.55% increase from the FY15 revised budget due to budgeting for the next phase of fields at Veterans Park in the amount of $3,673,274. This will build two additional synthetic fields and provide other improvements to the existing athletic fields at Veterans Park. Funds are also budgeted for the third preferred access payment to the Convention & Visitors Bureau (CVB) for the use of athletic facilities at Texas A&M University. The FY16 budget for this is $510,000. The City of College Station provides Hotel Tax revenue to the CVB in order to secure preferred access to certain Texas A&M University facilities at preferred rates for the purpose of enhancing and promoting tourism and the convention and hotel industry in College Station and Brazos County.

Total City operating expenditures in the Hotel Tax Fund also include $557,659 for expenditures related to Parks and Recreation Programs & Events. 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 proposed with the FY16 budget. The first SLA request is for $50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA/USA 16 and Under National Championship. A second SLA requests $10,000 for funds to host the 2016 Texas Recreation and Parks Society Central Region annual conference and maintenance rodeo. The third SLA requests $25,000 for the replacement of the Veterans Park Memorial kiosk. The new kiosk will provide visitors to the memorial a touch screen database to locate friends and family currently on the Louis L. Adams Memorial Plaza & Wall of Honor. The fourth SLA requests $22,500 to pay for one half of the costs associated with replacing the scoreboards at Brian Bachmann and Wayne Smith Parks. The other half of this request is proposed to be funded out of the General Fund in the Parks and Recreation Budget. The fifth SLA is for $30,000 to purchase a speaker system to be used at Veterans Park for the outside tourism based events held at the park.

Other City operating expenditures budgeted in FY16 include $300,000 for soliciting and hosting of sports tournaments in College Station. This is an increase of $100,000 from FY15. In FY15 the City Council provided direction to reduce funding to the Convention and Visitors Bureau in the area of advertising in the amount of $104,116. The funds were redistributed to Public Communications and Marketing to be used for advertising the City to encourage visitors to come to College Station. Also included is $80,000 for staff costs in the Public Communications (PC) Department. PC staff members will be responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, PC 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 proposed 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.

A total of $2,062,694 of Hotel Tax funding is in the FY16 Budget for Outside Agencies. This includes $1,321,294 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $65,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $15,000 to Veterans Memorial; and $25,000 for the Bryan/College Station Chamber of Commerce.

Several agencies requested increases in FY16 totaling $748,061. Those funds have been budgeted in a line called Outside Agency Contingency. The City Council will have discussion regarding allocating this funding during the budget review process and make a final decision about funding these requests as part of the budget process.

Community Development Fund

Community Development helps provide low cost housing and other public assistance through Community Development Block Grant (CDBG) and Home Grant funds from the federal government. These funds are used to assist low-to-moderate-income residents of College Station. Assistance is provided through housing services, public agency funding, public facility improvements, and community development activities.

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 proposed 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 proposed 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 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 FY16, an estimated $181,562 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of $2,500 are also estimated. No expenditures are projected for FY16.

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 FY16, an estimated $822 in ad valorem tax will be collected in the East Medical District TIRZ #19. Interest earnings in the amount of $50 are also estimated. No expenditures are budgeted for FY16.

Court Technology Fee Fund

The Court Technology Fee Fund funds technology projects at the Municipal Court Facility. Proposed expenditures for FY16 are $80,619 and will be used for technology related purchases such as computer hardware and software for court facilities.

Court Security Fee Fund

The Court Security Fee Fund is used to fund security projects at the Municipal Court building. Proposed expenditures for FY16 are $79,840 and will be used for court security personnel in this 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. The total proposed budget of $111,433 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. Proposed revenues in FY16 total $12,785. A $5,000 expenditures budget is proposed for FY16 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. Expenditures for FY16 are budgeted at $20,000. 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 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 $363,101, is included in the FY16 Proposed Budget for the Memorial Cemetery Fund. This transfer reflects one-half of the annual debt service payment. The balance of the Memorial Cemetery related debt service will be paid from the Debt Service Fund. The portion of the debt service to be covered by the Memorial Cemetery Fund is forecasted to increase in future years, but the Memorial Cemetery Fund will continue to be monitored in future years to ensure that this can be supported. The operations and maintenance for this cemetery are budgeted in the General Fund in the Parks and Recreation Department.

Memorial Cemetery Endowment Fund

This fund accounts for the remaining one-third of the proceeds from sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. FY16 total proposed expenditures include $10,000 for the continued marketing efforts of the cemetery and an SLA for $15,000 for an upgrade to the Cembase computer software.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from 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 anticipated in this fund in FY16. 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

While the PEG Fee has been collected for a number of years, 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 into the PEG Fee Fund. The FY16 PEG Fee Fund revenues are estimated to be $207,056. Expenditures of $129,820 are proposed in FY16 for expenses related to 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.

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.

A total of $562,657 from the estate has been received to date with the balance expected to be received in in FY16 or when the Estate is expected to be closed out. In accordance with Mr. Meyer's will, these funds will be used for the purpose of programs designed to benefit senior citizens. No funds are currently planned for expenditure in FY16. As programming plans are developed, it is anticipated that these funds will be budgeted for future expenditure in accordance with the agreement.

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.

Two SLAs are included in the Drainage Operations and Maintenance proposed budget. The first SLA proposes the addition of an Administrative Support Specialist to alleviate administrative duties from Crew Leaders and Foremen. A second SLA is proposed for the purchase of a Trailer Mounted Vacon that will be used to clean storm drain boxes to mitigate flooding and to locate underground utilities by creating a smaller dig test hole prior to excavating the job site.

No rate increase is proposed for the Drainage Fund for FY16.

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 proposed premium revenue for FY16 is $999,428. Proposed investment earnings are $12,329 and other revenues, including subrogation, are projected to be $5,000. The total proposed revenues for the Property & Casualty Insurance Fund are $1,016,757. Proposed expenditures in this fund are $1,106,087. This includes two SLAs. The first is for funding of 50% of a Safety/Security Position, which will add $36,704 of recurring expenses to the budget. The second is for a

one-time expense of $13,000 for security upgrades to City Hall. The other 50% of this position is funded by the Worker's Compensation Fund.

Employee Benefits Fund

Proposed revenues in the Employee Benefits Fund are $10,158,559. This includes a 5% increase in employee Health Insurance premiums. This increase is necessary to help offset rising claims costs. The FY16 proposed budget also includes an estimate of $550,000 for the establishment of an Employee Health Clinic. This health clinic would provide acute and preventive primary care, occupational medicine, workers' compensation and wellness services. Services would be 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 FY16 budget is $300,000 for an Other Post-Employment Benefits (OPEB) Trust. The proposed expenditures for the Employee Benefits Fund are $11,600,168. The FY16 ending working capital in this fund is projected to decrease 20.89% when compared to the FY15 estimated ending working capital. This is due to the addition of SLA items in FY16 as well as projected increased claim costs.

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 FY16, proposed revenues are $559,614 and proposed expenditures are $675,670. The only SLA in this fund is for $36,704, which is to fund 50% of a Safety/Security Position. The other 50% of this position is funded by the Property & Casualty Fund.

Unemployment Compensation Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY16 proposed revenues, including premium costs and investment earnings, are $32,736. Claims costs in the amount of $50,000 are proposed to be budgeted in FY16. The ending fund balance is anticipated to be sufficient to meet unemployment compensation needs.

Equipment Replacement Fund

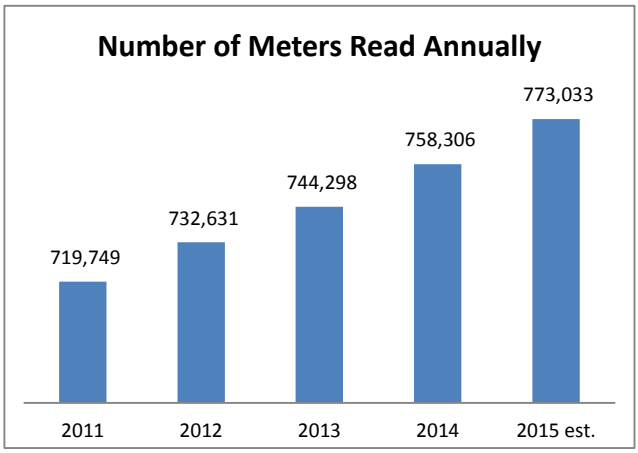
This fund is used to accumulate resources for the replacement of vehicles and large motorized equipment, the replacement of copiers, and to provide replacement assets for the existing major technological infrastructure. Estimated revenues for FY16 total $8,094,519.

In FY16 $2,043,378 is proposed for new fleet purchases as follows: Police Department for $30,000 to purchase a vehicle for Criminal Investigations Division; Fire Department $1,400,000 to purchase a ladder truck for Fire Station No. 6; Parks & Recreation $23,500 to purchase a Kromer No-Ramp Trailer and Bobcat Skidsteer Attachments; Sanitation $277,408 for a Rear Loader truck in the Residential Division; Electric $150,000 for a small Bucket Truck; Water Department $83,865 to purchase a Vacuum Excavator and Service Truck; Wastewater $78,605 to purchase a Gator Off-Road Vehicle, a Tow-Behind Sewer Unit, and to upgrade a vehicle on the replacement list for FY16 (reference #9556).

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.

FY16 proposed expenditures are $2,356,974. Two SLAs are included in the proposed budget. The first SLA, in the amount $38,637, is for the addition of one full-time Senior Customer Service Representative for Collections. This position will help ensure that a high level of customer service is maintained, as well as decrease delays in billings caused by a shortage of manpower in that department. This will increase the total FTE count in the Utility Customer Service Fund by 1.0 FTE. The second SLA will fund year 2 of 3 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with documenting new processes as part of the system implementation. This expenditure is budgeted in the amount of $25,000.



The chart above illustrates the number of meters read annually over the last few years.

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 FY16, estimated revenue in the Fleet Maintenance Fund is $2,134,012, which includes SLAs related to the proposed fleet additions. Proposed budgeted expenditures for FY16 are at $2,067,902. This includes a $37,200 SLA for tire mounting machines, balancers, and accessories needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment. A second SLA in the amount of $9,090 is included for an increase in overtime due the increase in the size of the fleet, managing damaged vehicles, and completing daily preventative maintenance. In addition, the Fleet Services department responds to emergency after-hours calls which requires the use of overtime.

Capital Projects Funds

The City has a number of capital project funds. General Obligation Bonds (GOB) form the basic resource for general government projects such as streets, parks, traffic, public facilities and other such needs. However, the City has several other resources that may be used to supplement those resources and help to hold down the ad valorem taxes necessary to pay for 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).

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. Also for FY16, operating funds from the Electric and Wastewater Funds in the amount of $13,350,000 are estimated to be used to fund capital projects in lieu of the issuance of additional debt.

It is anticipated that the City will bring a GOB authorization to the voters in the fall of 2015. Depending upon the results of this election, a number of additional new projects may be added to the Capital Improvement Program.

Other resources to fund capital projects include the Utility Funds, the Drainage Fund and Park Land Dedication Funds. 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 FY16 Proposed 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 $22,218,677 is estimated to be spent on capital transportation projects in FY16. 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 Rock Prairie Road Rehabilitation from Medical Way to W.D. Fitch, Luther Street Rehabilitation, Munson Street Rehabilitation, and Francis Drive 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 FY16 proposed budget. Significant projects that are in progress include the Lakeway Extension project, the Rock Prairie Road West Widening project, and the Greens Prairie Trail /FM 2154 Intersection Improvements project. In FY16, the proposed budget includes the addition of several projects that are expected to address existing and projected traffic needs. It is proposed that these projects be funded using COs and all are planned for design and/or construction in FY16 and FY17. These projects include Greens Prairie Trail from FM 2154 through Royder Road, Union Pacific Railroad Crossing Relocation at Deacon, the design of FM 2818 Capacity Improvements, and the Widening of Holleman Drive South.

Traffic system projects included in the FY16 proposed budget include the construction of a signal and roadway improvements at Victoria Drive and State Highway 40. Also included is the continuation of the Intelligent Transportation System (ITS) Master Plan Implementation. In addition, funds have been included for additional future signal projects that may be needed as determined by the results of traffic warrant studies.

Key Sidewalk and Trail projects include the completion of the Lick Creek Park Hike and Bike Trail and the initial phases of construction on the 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 FY16, expenditures in the amount of $4,521,289 are estimated for Parks and Recreation capital improvement projects. Included is $184,750 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 FY16 budget include the completion of the construction of the Lincoln Center Addition and completion of the construction of the Lick Creek Nature Center.

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 projects. In FY16, $8,642,879 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. Construction of this project is expected to begin in FY16 and be completed in FY17.

The FY16 budget also includes several projects that are proposed for existing City facilities and are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be 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; the addition of a tipping structure that will be used for street sweeping containment; and corrective maintenance on the Police Department building.

The proposed budget also includes two public safety facility projects that are anticipated to be needed in the future. The first of these is a new Police Station facility and the second is Fire Station #7. The FY16 budget includes funds to start the design of a new Police Station. Also included in the FY16 facility capital project proposed budget is $400,000 to be used for the conceptual planning/design of a community center. The funding for this planning/design is proposed to come from General Funds that will be transferred to the General Government CIP Fund. These projects are part of a group of projects that are currently being considered by Council. Based on current forecasts, construction of these projects would require a tax increase.

The FY16 Proposed Budget also includes a projected expenditure of $1,954,962 for technology projects. These projects include funding for the on-going Fiber Optic Infrastructure project. The estimate also includes funds for the implementation of the public safety CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project and funds for the continuation of the Enterprise Resource Planning (ERP) System Replacement project.

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 FY16 Proposed 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 estimated FY16 expenditure for electric capital projects is $12,266,000. Included in this estimate is funding for General Plant upgrades as well as an estimate to identify long-term facility programming needs. Also included are funds for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure, as well as the annual utility pole replacement program. An estimate is also included for the construction of new underground electric projects and for conversion of overhead power lines to underground. New Service and System Extension capital projects will also be completed by the electric utility in FY16. These projects provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds are also included in the proposed budget for new residential street lighting projects and improvement to existing residential street lighting and for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. Budget is also included for Transmission/Distribution projects including the purchase and installation of two substation transformers, various SCADA enhancements and various other capital improvements.

Water Capital Projects

The estimated FY16 expenditure for water capital projects is $8,920,485. This includes an estimate for the completion of design and the start of construction on Well #9 and the Well #9 Collection Line. These projects are needed to meet projected capacity requirements. Also included is an estimate for the completion of the Sandy Point Chemical System Replacement project and the Cooling Tower Expansion project. These projects are currently in progress and are projected to be completed in FY16. In FY16, it is anticipated that the Variable Frequency Drive Replacement project will be completed. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives.

Several projects are included in Water Production related to rehabilitation of existing infrastructure. These include the Recoating of the Park Place Storage Tank project, the Rehabilitation of a Transfer Pump project, and the Longmire/2818 Valve Replacement project.

In addition, funds have been included in FY16 to identify long-term facility programming needs. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Water Distribution projects included in the FY16 budget include the Sweetwater Forest Water Line Extension project, the State Highway 6 Waterline Phase I (State Highway 40 to Venture), and the State Highway 6 Waterline Phase II (Creagor Line to State Highway 40). These lines are needed to help address increased demand. The Lakeway Waterline Extension project is also included in FY16. This project will be completed in conjunction with the extension of Lakeway Drive.

Rehabilitation projects proposed in the FY16 budget include the Eastgate Rehabilitation project, the Luther Street Rehabilitation project, the Munson Street Rehabilitation project and Francis Drive Rehabilitation project. The utility line rehabilitation on the latter three projects is being completed in coordination with the corresponding street rehabilitation projects.

Wastewater Capital Projects

The estimated FY16 expenditure for wastewater capital projects is $8,298,975. Collection Plant projects that are included in the FY16 budget include the design of the Phase I Lick Creek Parallel Trunkline project and the continuation of construction on the Bee Creek Parallel Trunkline project.

A number of rehabilitation projects are also included in the FY16 proposed budget. These include the Eastgate Rehabilitation project, the Munson Street Rehabilitation project and Francis Drive Rehabilitation project. The utility line rehabilitation on the latter two projects is being completed in coordination with the corresponding street rehabilitation projects.

Treatment and disposal projects included in the FY16 proposed budget include the Carter Creek Wastewater Treatment Plant (CCWWTP) Centrifuge Improvements project, the CCWWTP Structure Coatings Replacement project, the Variable Frequency Drive Replacement project, the Lick Creek Generator Replacement project and the Wastewater Disinfection Controller Replacement project. These projects are critical to wastewater treatment operations.

Several General Plant project are included in the FY16 Proposed Budget. These include an estimate for SCADA at the New Lift Stations. This project was created to fund the integration of new lift stations to the SCADA system. In addition, an estimate is included for the Carters Creek Electrical Improvements project. Also included in the FY16 budget is an estimate of $18,750 to identify long-term facility programming needs. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Two projects related to land acquisition have also been included in the FY16 budget. These projects are intended for the purchase of land to serve as buffers around the Carter Creek and Lick Creek Wastewater Treatment Plants.

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

Unfunded Water and Wastewater Projects

Each year, as part of the budget process, projects are submitted for consideration of inclusion in the upcoming CIP. A number of projects were considered for the Water and Wastewater CIP, but were not added because the variables surrounding when and how they will proceed are still undetermined. However, there are potential projects that could significantly alter future CIPs. Several projects in the Medical District and the Northgate area have been identified that may be needed depending upon how/when those areas develop. This is currently being evaluated and may result in future significant CIP projects. In addition, future Texas Commission on Environmental Quality (TCEQ) requirements resulting from the Clean Water Act may result in significant nutrient removal projects at the LCWWTP and CCWWTP. The need for these projects is under review and will be determined in the future.

Special Revenue Capital Projects

Below is a summary of the key special revenue projects included in the FY16 Proposed 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 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 of parks within the zone to which the funds are dedicated. In FY16, 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 FY16 Park Land Dedication Funds include the initial design phase 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, and the College Station Noon Lions Club.

Other parks on which significant development is expected in FY16 include Crescent Point Park, Sonoma Park, Reatta Meadows Park, Bridgewood Park and Barracks Park.

In addition, funds for minor amenity improvements have been included for Windwood Park, Edelweiss Park, Longmire Park, Sandstone Park, Southern Oaks Park, and Castlegate 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.

Hotel Tax Fund Capital Improvement Projects

Included in the FY16 Proposed Budget is funding for the construction of phase II of the Synthetic Fields at Veterans Park. Phase II of 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 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.

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. Significant projects include Greenways Land Acquisition throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. In addition, an estimate of $200,000 is included in FY15 for Minor Drainage Improvement projects. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year.

Estimates are also included in the FY16 proposed budget for the completion of Phase II of Erosion Control in the Wolf Pen Creek Trail Area, the completion of the Southland Drainage Improvements project, and for the completion of the Drainage Master Plan. In addition, an estimate has been included in the FY16 budget for the Southwest Parkway Storm Drain Replacement project. The existing storm drain is at the end of its service life and needs to be replaced.

Additional O&M Costs

The FY16 Proposed 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

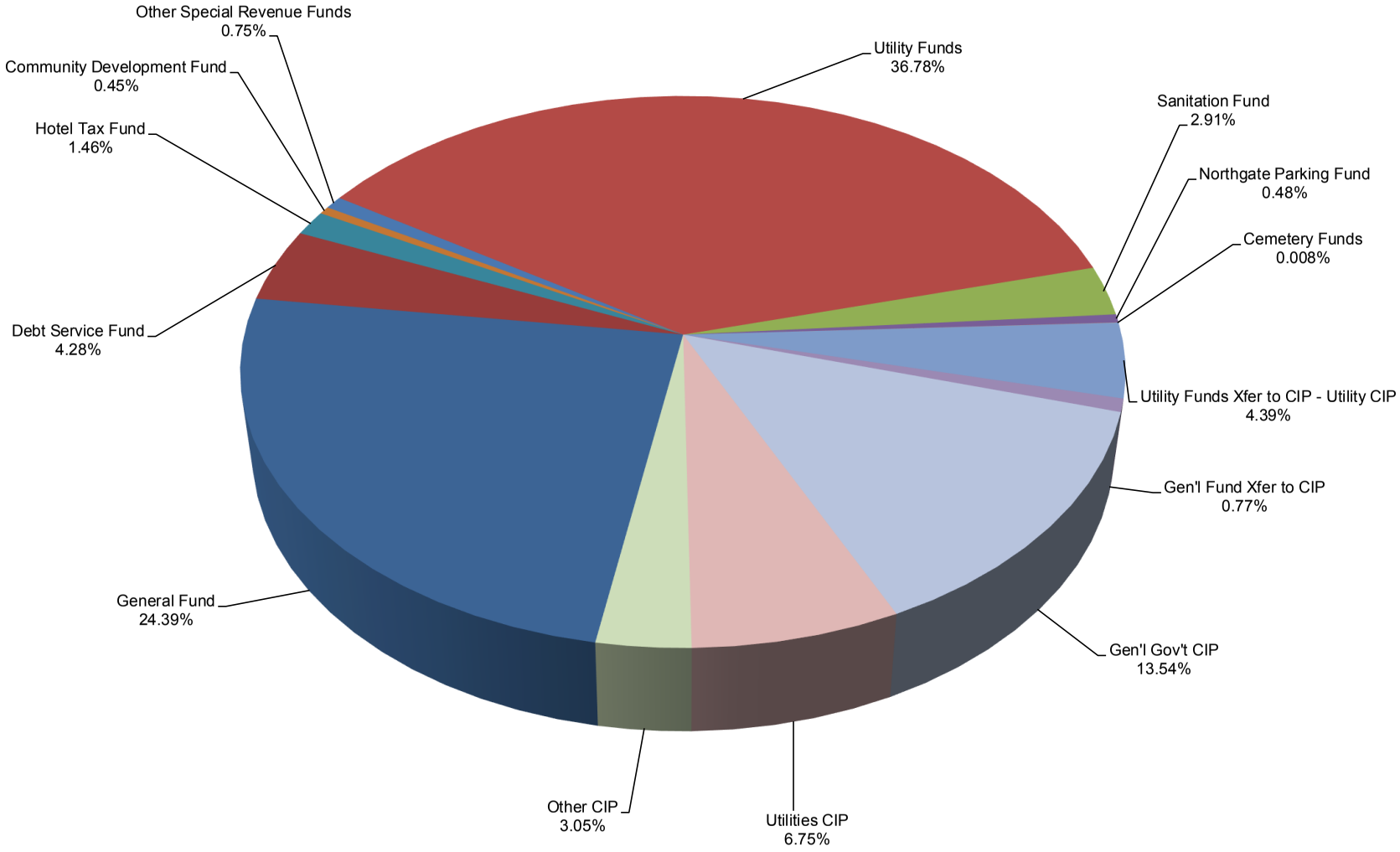
The previous discussion provided an overview of the FY16 Proposed Budget and key changes from the FY15 budget. The following sections of the budget document provide additional discussion of the proposed budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2015-2016 Proposed Budget	FY16 Proposed Total Funds Available	FY16 Proposed Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	$ 85,664,787	$ 75,356,811	$ (1,194,352)	$ 74,162,459	13.68%
Debt Service Fund	16,645,063	13,024,593	-	13,024,593	-1.72%
Economic Development Fund	1,080,188	786,839	(786,839)	-	N/A
Recreation Fund*	-	-	-	-	N/A
Municipal Court Funds	948,416	283,052	-	283,052	1.66%
Police Seizure Fund	78,136	20,000	-	20,000	-25.93%
Utility Funds	138,624,543	111,853,033	-	111,853,033	-5.17%
Sanitation Fund	10,170,612	8,839,334	-	8,839,334	3.19%
Northgate Parking Fund	1,967,215	1,474,503	-	1,474,503	3.82%
Hotel Tax Fund	17,310,015	4,437,530	-	4,437,530	16.17%
Community Development Fund	1,370,112	1,370,112	-	1,370,112	-68.44%
Wolf Pen Creek TIF	1,262,869	-	-	-	N/A
West Medical District TIRZ #18	453,778	-	-	-	N/A
East Medical District TIRZ #19	2,964	-	-	-	N/A
PEG Access Channel Fee Fund	561,633	129,820	-	129,820	60.03%
R.E. Meyer Estate Restricted Gift Fund	566,993	-	-	-	N/A
Insurance Funds	21,207,908	13,431,925	(13,431,925)	-	N/A
Utility Customer Service Fund	2,749,047	2,356,974	(2,356,974)	-	N/A
Internal Services Funds	16,482,367	8,068,765	(8,068,765)	-	N/A
Drainage Fund (O&M)	3,767,546	1,846,040	-	1,846,040	5.95%
Chimney Hill Fund	-	-	-	-	N/A
TX Ave Cemetery Endowment Fund	1,854,496	-	-	-	N/A
Memorial Cemetery Endowment Fund	996,400	25,000	-	25,000	150.00%
Memorial Cemetery Fund	1,777,285	363,101	(363,101)	-	N/A
Subtotal of Operations & Maintenance	$ 325,542,373	$ 243,667,432	$ (26,201,956)	$ 217,465,476	-0.67%
Utility Funds Transfer to CIP - Utility CIP	13,350,000	13,350,000	-	13,350,000	62.41%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	-	-	-	-	N/A
Sanitation Transfer to CIP - Gen'l Gov't CIP	-	-	-	-	N/A
Drainage Transfer to CIP - Gen'l Gov't CIP	-	-	-	-	N/A
Community Development Transfer to CIP	-	-	-	-	N/A
General Fund Transfer to CIP	2,336,650	2,336,650	-	2,336,650	108.00%
Park Land Dedication Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	$ 15,686,650	$ 15,686,650	$ -	$ 15,686,650	39.23%
General Government Capital Imp. Proj.	$ 43,839,706	$ 43,520,711	$ (2,336,650)	$ 41,184,061	514.25%
Utility Capital Improvement Projects	35,925,441	33,868,560	(13,350,000)	20,518,560	76.32%
Community Development Capital Imp Proj.	952,214	952,214	-	952,214	26.81%
Special Revenue Capital Imp. Proj.	4,958,547	4,636,200	-	4,636,200	22.14%
Hotel Tax Capital Imp Proj	3,673,274	3,673,274	-	3,673,274	NA
Subtotal of Capital Expenditures	$ 89,349,182	$ 86,650,959	$ (15,686,650)	$ 70,964,309	210.04%
Totals	$ 430,578,205	$ 346,005,041	$ (41,888,606)	$ 304,116,435	20.16%

Fiscal Year 2014-2015 Approved Budget	FY15 Approved Total Funds Available	FY15 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	$ 75,311,851	$ 67,850,542	$ (2,610,594)	$ 65,239,948	11.10%
Debt Service Fund	16,103,695	13,252,308	-	13,252,308	6.88%
Economic Development Fund	703,836	514,254	(514,254)	-	N/A
Recreation Fund	942,950	3,218,331	(2,275,381)	942,950	-9.14%
Municipal Court Funds	1,055,980	278,440	-	278,440	6.88%
Police Seizure Fund	87,153	27,000	-	27,000	-32.50%
Utility Funds	137,761,133	117,946,445	-	117,946,445	-5.80%
Sanitation Fund	9,235,722	8,566,064	-	8,566,064	4.19%
Northgate Parking Fund	1,750,964	1,420,247	-	1,420,247	-2.52%
Hotel Tax Fund	17,810,143	3,819,887	-	3,819,887	28.90%
Community Development Fund	4,341,847	4,341,847	-	4,341,847	92.24%
Wolf Pen Creek TIF	1,257,597	1,257,597	-	1,257,597	1.83%
West Medical District TIRZ #18	268,737	-	-	-	N/A
East Medical District TIRZ #19	2,092	-	-	-	N/A
PEG Access Channel Fee Fund	218,134	81,120	-	81,120	N/A
R.E. Meyer Estate Restricted Gift Fund	116,620	-	-	-	N/A
Insurance Funds	22,597,522	10,902,240	(10,902,240)	-	N/A
Utility Customer Service Fund	2,528,930	2,329,034	(2,329,034)	-	N/A
Internal Services Funds	13,738,666	8,123,229	(8,123,229)	-	N/A
Drainage Fund (O&M)	4,292,814	1,742,305	-	1,742,305	5.69%
Chimney Hill Fund	9,334,083	9,334,083	(9,327,416)	6,667	-94.83%
TX Ave Cemetery Endowment Fund	1,825,566	-	-	-	N/A
Memorial Cemetery Endowment Fund	896,005	10,000	-	10,000	0.00%
Memorial Cemetery Fund	1,842,691	262,795	(262,795)	-	-100.00%
Subtotal of Operations & Maintenance	$ 324,024,731	$ 255,277,768	$ (36,344,943)	$ 218,932,825	1.45%
Utility Funds Transfer to CIP - Utility CIP	8,220,000	8,220,000	-	8,220,000	20.00%
Utility Funds Transfer to CIP - Gen'l Gov't CIP	623,061	623,061	-	623,061	N/A
Sanitation Transfer to CIP - Gen'l Gov't CIP	43,439	43,439	-	43,439	N/A
Drainage Transfer to CIP - Gen'l Gov't CIP	28,959	28,959	-	28,959	N/A
Community Development Transfer to CIP	928,139	928,139	-	928,139	6.59%
General Fund Transfer to CIP	1,123,416	1,123,416	-	1,123,416	N/A
Park Land Dedication Transfer to CIP	300,000	300,000	-	300,000	N/A
Capital Transfers to CIP	$ 11,267,014	$ 11,267,014	$ -	$ 11,267,014	13.37%
General Government Capital Imp. Proj.	$ 31,619,213	$ 9,739,746	$ (3,035,014)	$ 6,704,732	-58.55%
Utility Capital Improvement Projects	25,068,315	19,857,234	(8,220,000)	11,637,234	26.02%
Community Development Capital Imp Proj.	750,878	750,878	-	750,878	-22.29%
Special Revenue Capital Imp. Proj.	4,147,557	3,807,852	(12,000)	3,795,852	14.18%
Hotel Tax Capital Imp Proj	-	-	-	-	N/A
Subtotal of Capital Expenditures	$ 61,585,963	$ 34,155,710	$ (11,267,014)	$ 22,888,696	-22.94%
Totals	$ 396,877,708	$ 300,700,492	$ (47,611,957)	$ 253,088,535	-0.92%

City of College Station
Net Budget - $304,116,435



City of College Station
All Funds Operations & Maintenance
Summary

EXPENDITURE BY FUND

FUND	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
General Fund	$ 58,894,679	$ 67,506,857	$ 65,804,939	$ 68,278,828	$ 7,272,880	$ 75,551,708	11.92%
Court Security Fee Fund	70,139	80,641	73,245	79,840		79,840	-0.99%
Juvenile Case Mgr. Fee Fund	104,756	113,020	109,710	111,433	-	111,433	-1.40%
Recreation Fund	3,130,307	3,218,331	3,173,874			-	-100.00%
Community Development Fund	346,747	397,621	307,673	395,849	(86,690)	309,159	-22.25%
Northgate Parking Fund	705,610	1,007,782	1,005,296	1,017,948	63,646	1,081,594	7.32%
Electric Fund	90,425,214	77,079,683	73,488,114	70,415,341	642,703	71,058,044	-7.81%
Water Fund	4,838,146	5,407,302	5,192,003	4,973,674	400,824	5,374,498	-0.61%
Wastewater Fund	5,436,526	6,162,484	6,337,396	5,716,288	250,118	5,966,406	-3.18%
Sanitation Fund	6,584,658	6,854,431	6,741,309	6,896,874	185,546	7,082,420	3.33%
Property & Casualty Ins. Fund	96,826	97,573	102,185	107,716	49,704	157,420	61.34%
Employee Benefits Fund	35,993	57,170	66,226	$ 61,894	-	61,894	8.26%
Workers' Comp Ins. Fund	96,823	97,623	102,759	107,766	36,704	144,470	47.99%
Utility Customer Service Fund	2,153,228	2,338,171	2,208,061	2,263,347	63,627	2,326,974	-0.48%
Fleet Maintenance Fund	2,024,342	1,931,624	1,997,616	2,006,612	46,290	2,052,902	6.28%
Drainage Maintenance Fund	1,121,020	1,462,673	1,345,304	1,265,949	143,716	1,409,665	-3.62%
COMBINED FUND TOTAL	$ 176,065,014	$ 173,812,986	$ 168,055,710	$ 163,699,359	$ 9,069,068	$ 172,768,427	-0.60%

EXPENDITURE BY CLASSIFICATION

CLASSIFICATION	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 60,636,645	$ 65,656,192	$ 64,144,972	$ 67,139,231	$ 1,630,974	$ 68,770,205	4.74%
Supplies	6,981,426	7,932,002	7,130,610	6,525,017	902,171	7,427,188	-6.36%
Maintenance	5,760,970	7,097,712	6,868,722	6,859,408	189,135	7,048,543	-0.69%
Purchased Services	19,085,964	22,868,704	22,519,193	21,568,176	4,928,838	26,497,014	15.87%
Capital Outlay	1,006,559	2,864,930	2,828,312	896,004	1,417,950	2,313,954	-19.23%
Purchased Power/Wheeling Charges	82,009,664	66,817,568	64,004,480	60,235,835	-	60,235,835	-9.85%
Other Purchased Services	432,498	475,688	436,558	475,688	-	475,688	0.00%
Indirect Costs	151,288	100,190	122,863	-	-	-	-100.00%
COMBINED FUND TOTAL	$ 176,065,014	$ 173,812,986	$ 168,055,710	$ 163,699,359	$ 9,069,068	$ 172,768,427	-0.60%

PERSONNEL SUMMARY BY FUND

FUND	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
General Fund	591.65	598.35	620.95	667.00	16.50	683.50	10.07%
Court Security Fee Fund	1.00	1.00	1.00	1.00	-	1.00	0.00%
Juvenile Case Mgr. Fee Fund	1.75	1.75	1.75	1.75	-	1.75	0.00%
Recreation Fund	48.85	46.65	46.05	-	-	-	-100.00%
ARRA of 2009 Fund	-	-	-	-	-	-	N/A
Community Development Fund	4.00	6.00	6.00	6.00	(2.00)	4.00	-33.33%
Northgate Parking Fund	8.00	8.00	8.00	8.00	-	8.00	0.00%
Electric Fund	69.50	70.50	72.50	72.50	2.00	74.50	2.76%
Water Fund	28.00	29.00	31.00	31.00	2.50	33.50	8.06%
Wastewater Fund	49.00	49.00	49.00	49.00	2.00	51.00	4.08%
Sanitation Fund	35.50	35.50	35.50	35.50	2.00	37.50	5.63%
Property & Casualty Ins. Fund	1.00	1.00	1.00	1.00	0.50	1.50	50.00%
Employee Benefits Fund	-	1.00	1.00	1.00	-	1.00	0.00%
Workers' Comp Ins. Fund	1.00	1.00	1.00	1.00	0.50	1.50	50.00%
Utility Customer Service Fund	27.50	28.00	29.00	29.00	1.00	30.00	3.45%
Fleet Maintenance Fund	15.00	15.00	16.00	16.00	-	16.00	0.00%
Drainage Maintenance Fund	15.00	15.00	16.00	16.00	1.00	17.00	6.25%
COMBINED FUND TOTAL	896.75	906.75	935.75	935.75	26.00	961.75	2.78%

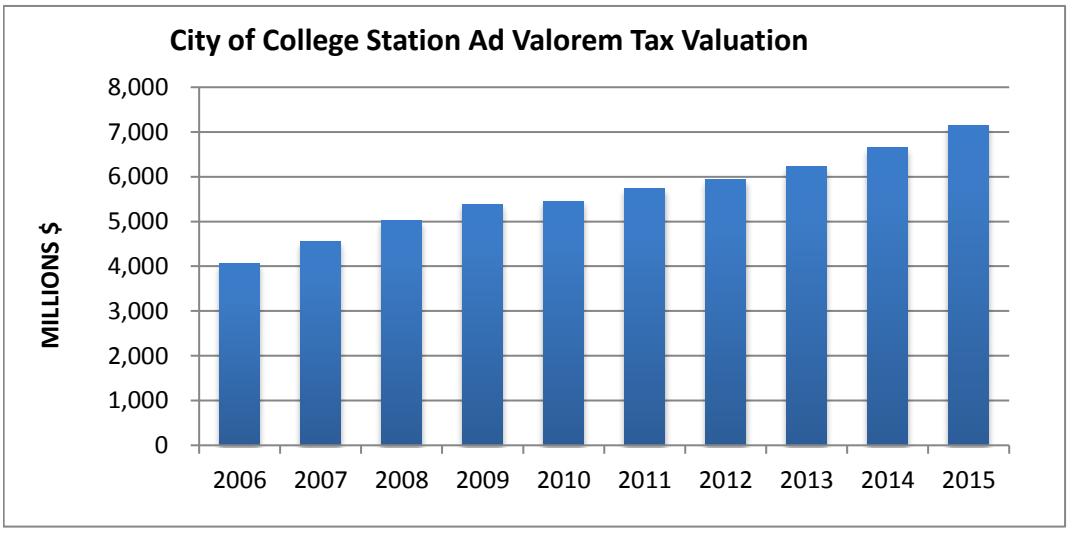
Analysis of Tax Rate
Fiscal Year 2015-2016

	Approved FY15	Proposed FY16
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	$ 7,895,317,380	$ 8,449,965,391
Less: Exempt Property	1,014,292,232	1,071,791,341
Less: Agricultural Loss	108,370,907	100,493,588
Less: Over 65 and Veterans Exemptions	96,483,693	103,972,761
Less: House Bill 366	166,325	161,498
Less: Abatements	0	10,042,880
Less: Proration	960,241	511,569
Less: CHDO	8,555,734	8,950,777
Less: Freeport	11,887,414	12,682,228
Taxable Assessed Value	$ 6,654,600,834	$ 7,141,358,749
Plus Value remaining under ARB Review	$ -	$ 18,945,344
Est Total Assessed Value	$ 6,654,600,834	$ 7,160,304,093
Freeze Taxable	507,495,246	560,950,847
Transfer Adjustment	211,891	483,623
Freeze Adjusted Taxable	$ 6,146,893,697	$ 6,598,869,623
O&M and Debt Service Portion	$ 6,611,929,074	$ 7,119,998,323
TIF Captured Value	42,671,760	40,305,770
Total	$ 6,654,600,834	$ 7,160,304,093
Apply Tax Rate per/$100 Valuation	0.452500/$100	0.452500/$100
Freeze Actual Tax	$ 1,986,117	$ 2,177,060
Amount lost to Tax Freeze	310,299	361,243
Total Tax Levy	$ 29,800,811	$ 32,036,946
Estimate 100% Collection	$ 29,800,811	$ 32,036,946

	Tax Rate Per $100 Valuation	Percent Of Levy	Estimated Collections
Debt Service	0.193052	42.7%	$ 13,590,252
General Fund	0.259448	57.3%	18,264,310
TIRZ 18	0.452500	100.0%	181,562
TIRZ 19	0.452500	100.0%	822
Proposed Tax Rate	0.452500	100.0%	$ 32,036,946

Analysis of Property Valuations

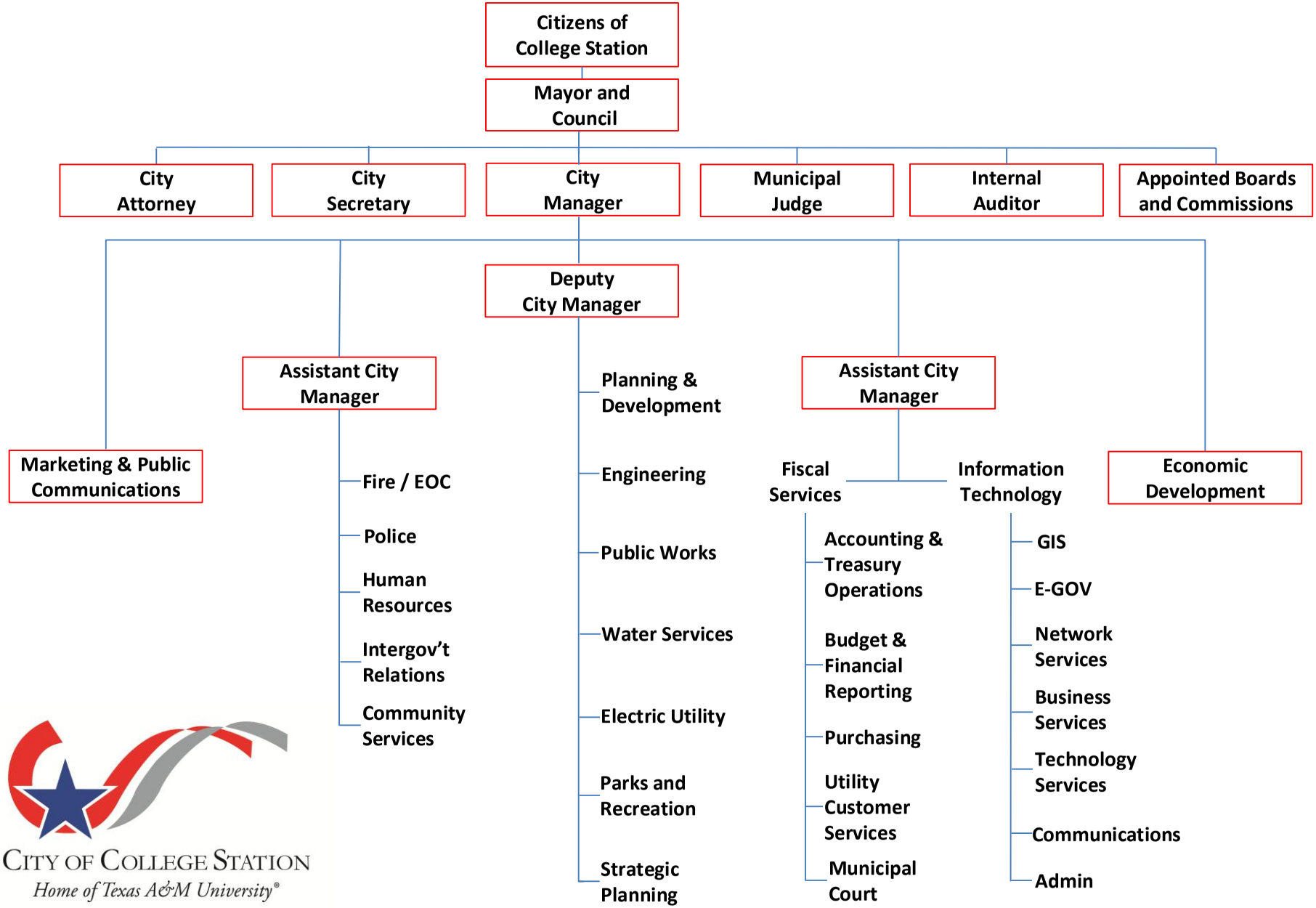
Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2006	4,698,557,824	643,387,278	4,055,170,546
2007	5,223,363,290	677,645,842	4,545,717,448
2008	5,726,153,143	701,998,930	5,024,154,213
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	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



* Assessed value is 100% of the estimated value.

Data comes from Brazos CAD website with certified annual historical totals

CITY ORGANIZATION



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

Strategic Planning and Budget Process – FY 2015-2016	
January	▪ 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	▪ 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	▪ 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	▪ 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	▪ 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	▪ 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	▪ Budget Staff prepares Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review.
August	▪ 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	▪ Publish required Tax Notices. ▪ Conduct required Public Hearings. ▪ Council adoption of Budget and Tax Rate.
October	▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
November-December	▪ 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, 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 FY15 revised General Fund revenue budget is $62,093,083 and the FY15 year-end estimate is projected to be $64,117,114. The FY15 year-end estimate for General Fund revenue is anticipated to be approximately $2.0 million over the FY15 revised budget. A significant portion of this is due to the year-end estimate for sales tax. The FY15 sales tax revenue realized has been considerably higher than budget. In addition, mixed drink and franchise fees as well as license and permit revenues are projected to be higher than budgeted.

Total estimated FY16 General Fund revenues are $67,313,618. This represents a 4.99% increase over the FY15 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 continue to increase as a result of a positive economy. Revenue projections are based on historical trends and consider economic variables that affect 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 FY16 are estimated to be $18,267,815. The anticipated revenues are based on the proposed operations and maintenance (O&M) tax rate of 25.9448 cents per $100 valuation.

2. **Sales Tax** is estimated to be $27,592,000 in FY16; this projection reflects a 3.5% increase over the FY15 year-end estimate. The FY15 year-end estimate is projected to come in approximately $1.3 million higher than the budget estimate. 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 41% of overall General Fund revenues.

3. **Mixed Drink and Franchise Taxes** are projected to be $3,084,425, which is 11.8% above the FY15 revised budget. Franchise taxes include phone, cable, and natural gas.

4. **Licenses and Permit Revenue** in FY16 is anticipated to be higher than the FY15 budget, but slightly lower than the FY15 year-end estimate. The FY16 revenue is estimated to be $1,158,974.

5. **Intergovernmental Revenues** for FY16 are anticipated to grow in FY15 as the result of an anticipated grant to fund firefighter positions. Among the intergovernmental revenues the City anticipates receiving in FY16 are reimbursements from TAMU and CSISD for traffic control, escorts and various other services provided by the Police Department, and reimbursement from City of Bryan, TAMU, and Brazos County for a portion of the Staff Assistant position for the Joint Emergency Operations Center.

6. **Parks and Recreation** estimated revenues are $129,130 in FY16. This includes revenue estimated for tournament fees. Most of the Parks and Recreation revenue is recorded in the Recreation Program Revenues.

7. **Recreation Program Revenues** are estimated to be $874,150. These revenues are associated with the various recreational, sports, aquatics, Senior/Teen Centers, Lincoln Center and various instruction programs. These revenues were previously accounted for in the Recreation Fund, and have now been brought back into the General Fund.

8. **Other Service Charges** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, and Municipal Court. The proposed revenues are projected to be $3,205,654 in FY16.

9. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These fines are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be $2,745,510 in FY16.

10. **Investment Earnings** are estimated at $62,220 in the FY16 Proposed Budget. Investment earnings continue to be low due to continued very low interest rates. FY16 earnings are anticipated to remain relatively flat.

11. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. FY16 estimated revenue is $248,946.

12. **Utility Transfers to the General Fund** are proposed to be $9,391,591 for FY15. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.

Proposed Net Expenditures for FY16 are $76,499,109 or 13.1% higher than the FY15 revised budget. The proposed General Fund budget includes additional funds for public safety, street maintenance and repair, parks and recreation facility improvements, and funds for salary increases.

Several cash funded capital projects are included in the non-departmental portion of the General Fund budget. These one-time expenditures are expected to be incurred in FY16 and FY 17. These include transfers of $2,136,650 to the General Government Capital Improvement Projects Fund for facility project improvements; a transfer of $500,000 to the Economic Development Fund for future economic development incentives. Also included is a transfer of $1,300,000 to the Equipment Replacement Fund for the future replacement of SCBA (breathing apparatus) for the Fire Department.

Other non-departmental expenditures include 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. A full listing of the non-departmental expenditures can be found in Appendix I of this document.

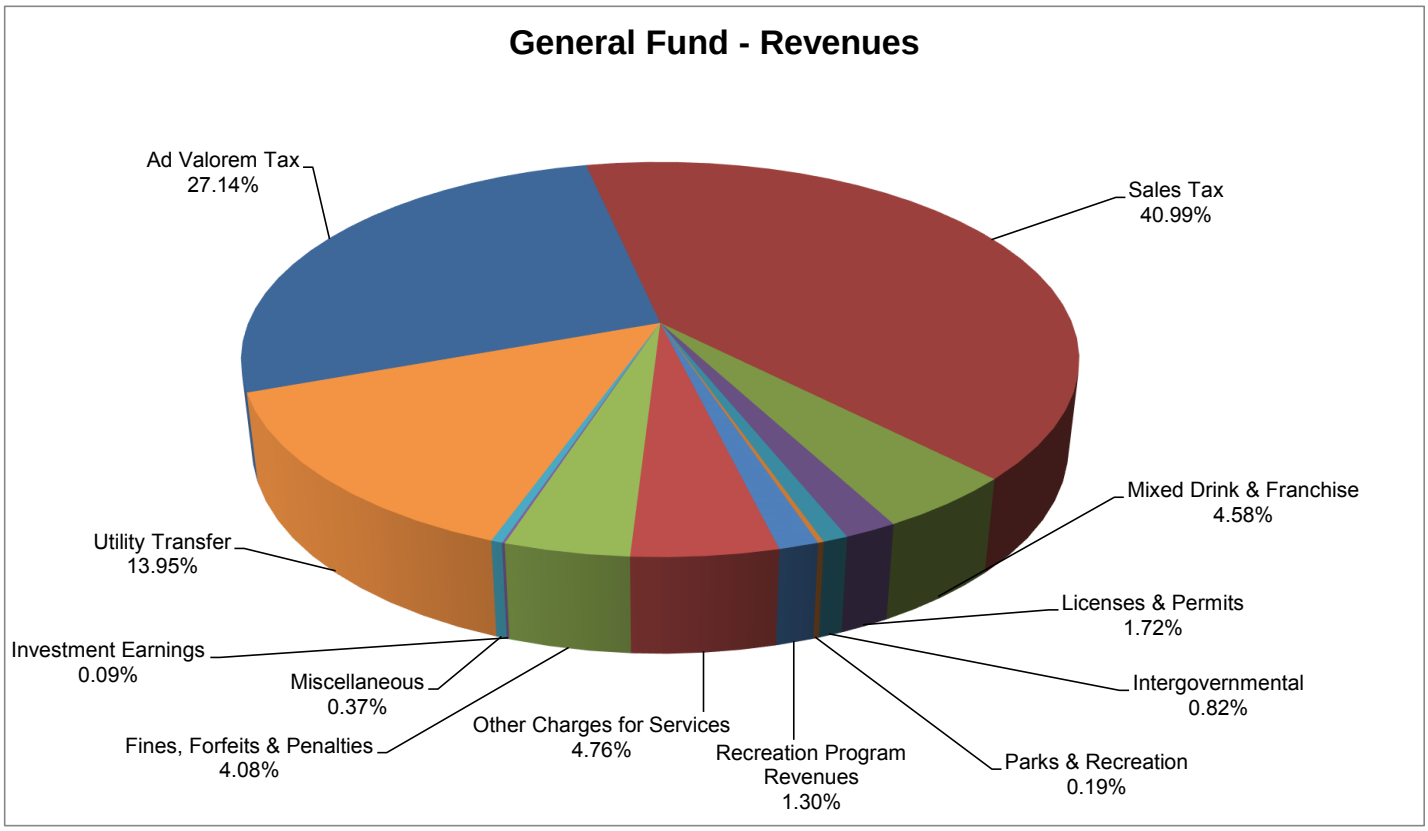
A number of Service Level Adjustments (SLAs) are included in the FY16 Proposed Budget. The detailed SLAs by department are included in each Department Summary and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

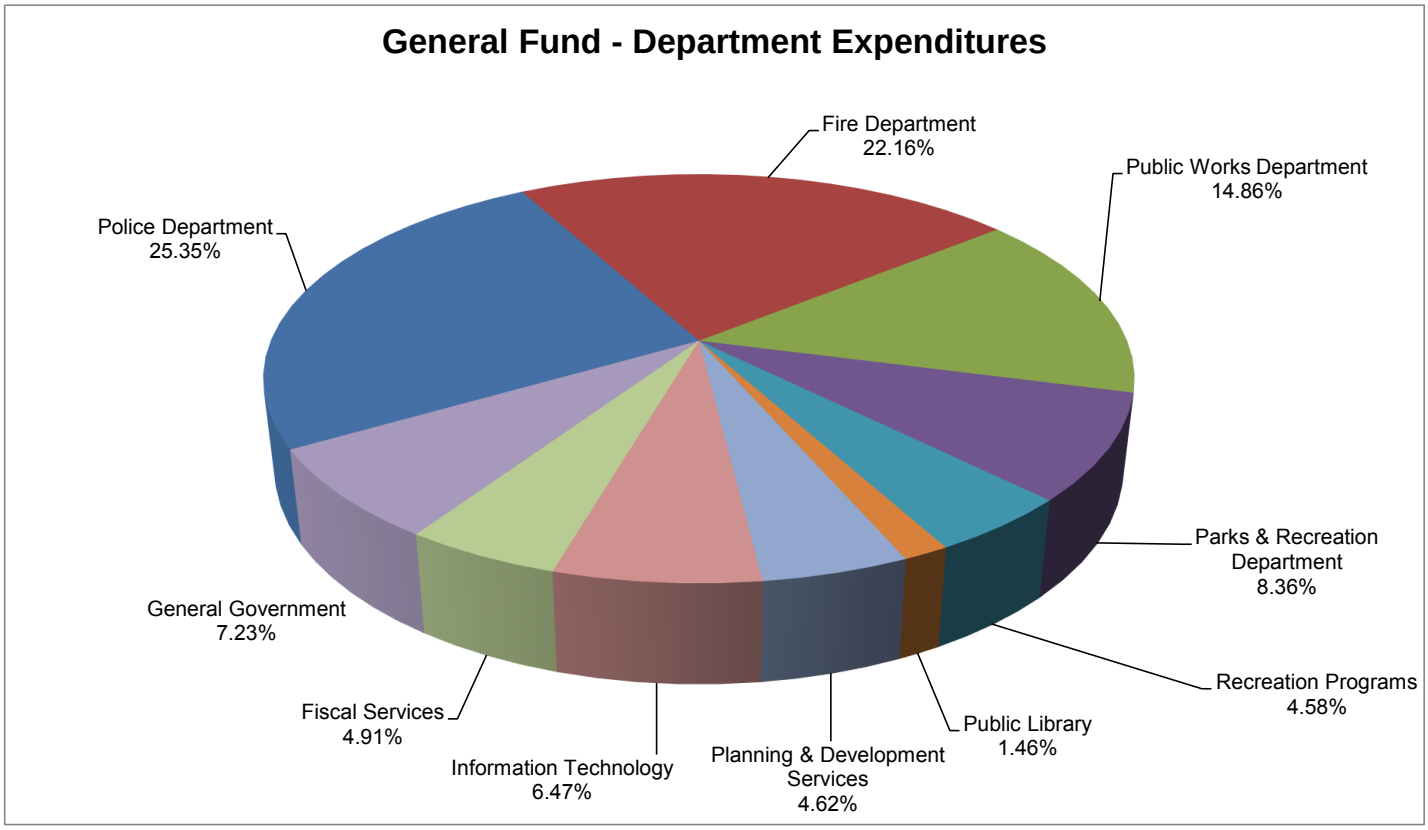
A total of 683.5 positions are included in the proposed General Fund budget. Requests for increases in personnel were submitted as SLAs as part of the budget process. An addition of 16.5 positions is included in the FY16 proposed budget. A full listing of personnel can be found in Appendix C.

There is a projected 44.4% decrease in the FY16 ending fund balance when compared to the FY15 year-end ending fund balance. This is due, in part, to a number of one-time expenditures that are budgeted in FY16. Funds for these one-time expenditures are available in part due to the sale of City property and proceeds received from a legal settlement.

City of College Station
General Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change Budget FY15 to FY16
Beginning Fund Balance	**$ 13,725,126**	**$ 18,043,699**	**$ 18,043,699**	**$ 20,687,819**		**$ 20,687,819**	
REVENUES:							
Ad Valorem Tax	$ 14,402,353	$ 16,872,399	$ 16,877,399	$ 18,267,815	$ -	$ 18,267,815	8.3%
Sales Tax	24,565,649	25,300,000	26,659,000	27,592,000	-	27,592,000	9.1%
Mixed Drink & Franchise	2,983,520	2,758,475	3,061,428	3,084,425	-	3,084,425	11.8%
Licenses & Permits	1,424,598	1,112,452	1,282,021	1,158,974	-	1,158,974	4.2%
Intergovernmental	189,103	386,200	613,286	236,200	317,003	553,203	43.2%
Parks & Recreation	169,680	129,039	131,039	129,130	-	129,130	0.1%
Recreation Program Revenues	-	-	-	874,150	-	874,150	N/A
Other Charges for Services	2,818,098	2,922,213	3,184,716	3,155,654	50,000	3,205,654	9.7%
Fines, Forfeits & Penalties	3,032,049	2,993,516	2,691,676	2,745,510	-	2,745,510	-8.3%
Investment Earnings	60,226	63,240	61,000	62,220	-	62,220	-1.6%
Miscellaneous	179,934	247,624	247,624	248,946	-	248,946	0.5%
Utility Transfer	9,227,435	9,307,925	9,307,925	9,391,591	-	9,391,591	0.9%
TOTAL REVENUES	**$ 59,177,463**	**$ 62,093,083**	**$ 64,117,114**	**$ 66,946,615**	**$ 367,003**	**$ 67,313,618**	8.4%
TOTAL FUNDS AVAILABLE	**$ 72,902,589**	**$ 80,136,782**	**$ 82,160,813**	**$ 87,634,434**	**$ 367,003**	**$ 88,001,437**	9.8%
EXPENDITURES:							
Police Department	$ 17,080,526	$ 18,883,179	$ 18,546,715	$ 18,463,534	$ 692,167	$ 19,155,701	1.4%
Fire Department	13,585,020	15,095,425	14,716,877	14,700,937	2,042,495	16,743,432	10.9%
Public Works Department	8,335,938	9,730,494	9,404,296	8,624,508	2,599,116	11,223,624	15.3%
Parks & Recreation Department	4,596,425	6,289,334	5,887,312	5,362,514	956,000	6,318,514	0.5%
Recreation Programs	-	-	-	3,205,933	257,423	3,463,356	N/A
Public Library	1,078,851	1,144,704	1,142,629	1,101,851	-	1,101,851	-3.7%
Planning & Development Services	2,864,387	3,538,490	3,438,147	3,351,034	136,623	3,487,657	-1.4%
Information Technology	4,209,524	4,362,286	4,322,710	4,724,234	166,521	4,890,755	12.1%
Fiscal Services	3,026,565	3,412,002	3,404,167	3,511,664	194,930	3,706,594	8.6%
General Government	4,117,443	5,050,943	4,942,086	5,232,619	227,605	5,460,224	8.1%
Total Operating Expenditures	$ 58,894,679	$ 67,506,857	$ 65,804,939	$ 68,278,828	$ 7,272,880	$ 75,551,708	11.9%
TRANSFERS:							
General & Administrative (Source) Use	$ (4,338,955)	$ (4,412,704)	$ (4,412,704)	$ (4,589,820)	$ -	$ (4,589,820)	4.0%
Interfund Transfers (Source) Use	(302,970)	(527,449)	(3,248,304)	(403,682)	3,799,150	3,395,468	-743.8%
Recreation Program Subsidy	2,236,820	2,329,559	2,329,559	-	-	-	
Total Transfers (Sources) Uses	$ (2,405,105)	$ (2,610,594)	$ (5,331,449)	$ (4,993,502)	$ 3,799,150	$ (1,194,352)	-54.2%
OTHER:							
Public Agency Funding	$ 1,184,115	$ 931,500	$ 931,500	$ 931,500	$ -	$ 931,500	0.0%
Consulting Services	25,970	315,840	324,827	285,253	-	285,253	-9.7%
Capital Projects	1,037,825	1,123,416	1,123,416	200,000	-	200,000	-82.2%
Sale of Property	(4,259,903)	-	(1,550,000)	-	-	-	N/A
Other	505,030	80,000	80,000	80,000	195,000	275,000	243.8%
Contingency	-	262,856	89,761	450,000	-	450,000	71.2%
Total Other (Sources) Uses	$ (1,506,963)	$ 2,713,612	$ 999,504	$ 1,946,753	$ 195,000	$ 2,141,753	-21.1%
TOTAL EXPENDITURES	$ 54,982,611	$ 67,609,875	$ 61,472,994	$ 65,232,079	$ 11,267,030	$ 76,499,109	13.1%
Increase (Decrease) In Fund Balance	4,194,852	(5,516,792)	2,644,120	1,714,536	(10,900,027)	(9,185,491)	66.5%
Measurement Focus Adjustment	123,721						
Ending Fund Balance	**$ 18,043,699**	**$ 12,526,907**	**$ 20,687,819**	**$ 22,402,355**		**$ 11,502,328**	-8.2%


General Fund - Revenues
Ad Valorem Tax
27.14%
Sales Tax
40.99%
Mixed Drink & Franchise
4.58%
Utility Transfer
13.95%
Licenses & Permits
1.72%
Investment Earnings
0.09%
Miscellaneous
0.37%
Intergovernmental
0.82%
Other Charges for Services
4.76%
Fines, Forfeits & Penalties
4.08%
Recreation Program
Revenues
1.30%
Parks & Recreation
0.19%


General Fund - Department Expenditures
Fire Department
22.16%
Public Works Department
14.86%
Police Department
25.35%
Parks & Recreation
Department
8.36%
General Government
7.23%
Recreation Programs
4.58%
Fiscal Services
4.91%
Public Library
1.46%
Information Technology
6.47%
Planning & Development
Services
4.62%

City of College Station
General Fund
Operations & Maintenance Summary

EXPENDITURE BY DEPARTMENT

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Police	$ 17,080,526	$ 18,883,179	$ 18,546,715	$ 18,463,534	$ 692,167	$ 19,155,701	1.44%
Fire	13,585,020	15,095,425	14,716,877	14,700,937	2,042,495	16,743,432	10.92%
Public Works	8,335,938	9,730,494	9,404,296	8,624,508	2,599,116	11,223,624	15.34%
Parks and Recreation	4,596,425	6,289,334	5,887,312	5,362,514	956,000	6,318,514	0.46%
Recreation Programs*	-	-	-	3,205,933	257,423	3,463,356	N/A
Library	1,078,851	1,144,704	1,142,629	1,101,851	-	1,101,851	-3.74%
Planning and Development Services	2,864,387	3,538,490	3,438,147	3,351,034	136,623	3,487,657	-1.44%
Information Technology	4,209,524	4,362,286	4,322,710	4,724,234	166,521	4,890,755	12.11%
Fiscal Services	3,026,565	3,412,002	3,404,167	3,511,664	194,930	3,706,594	8.63%
General Government	4,117,443	5,050,943	4,942,086	5,232,619	227,605	5,460,224	8.10%
TOTAL	$ 58,894,679	$ 67,506,857	$ 65,804,939	$ 68,278,828	$ 7,272,880	$ 75,551,708	11.92%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 43,073,153	$ 46,784,873	$ 45,988,373	$ 49,217,917	$ 1,036,165	$ 50,254,082	7.42%
Supplies	2,815,529	3,542,271	2,999,272	2,873,028	414,270	3,287,298	-7.20%
Maintenance	4,371,765	5,611,643	5,405,586	5,425,641	161,435	5,587,076	-0.44%
Purchased Services	8,978,093	10,973,689	10,796,505	10,666,603	4,412,760	15,079,363	37.41%
Capital Outlay	652,630	1,547,195	1,544,210	95,639	1,248,250	1,343,889	-13.14%
Indirect Costs**	(996,491)	(952,814)	(929,007)	-	-	-	-100.00%
TOTAL	$ 58,894,679	$ 67,506,857	$ 65,804,939	$ 68,278,828	$ 7,272,880	$ 75,551,708	11.92%

PERSONNEL

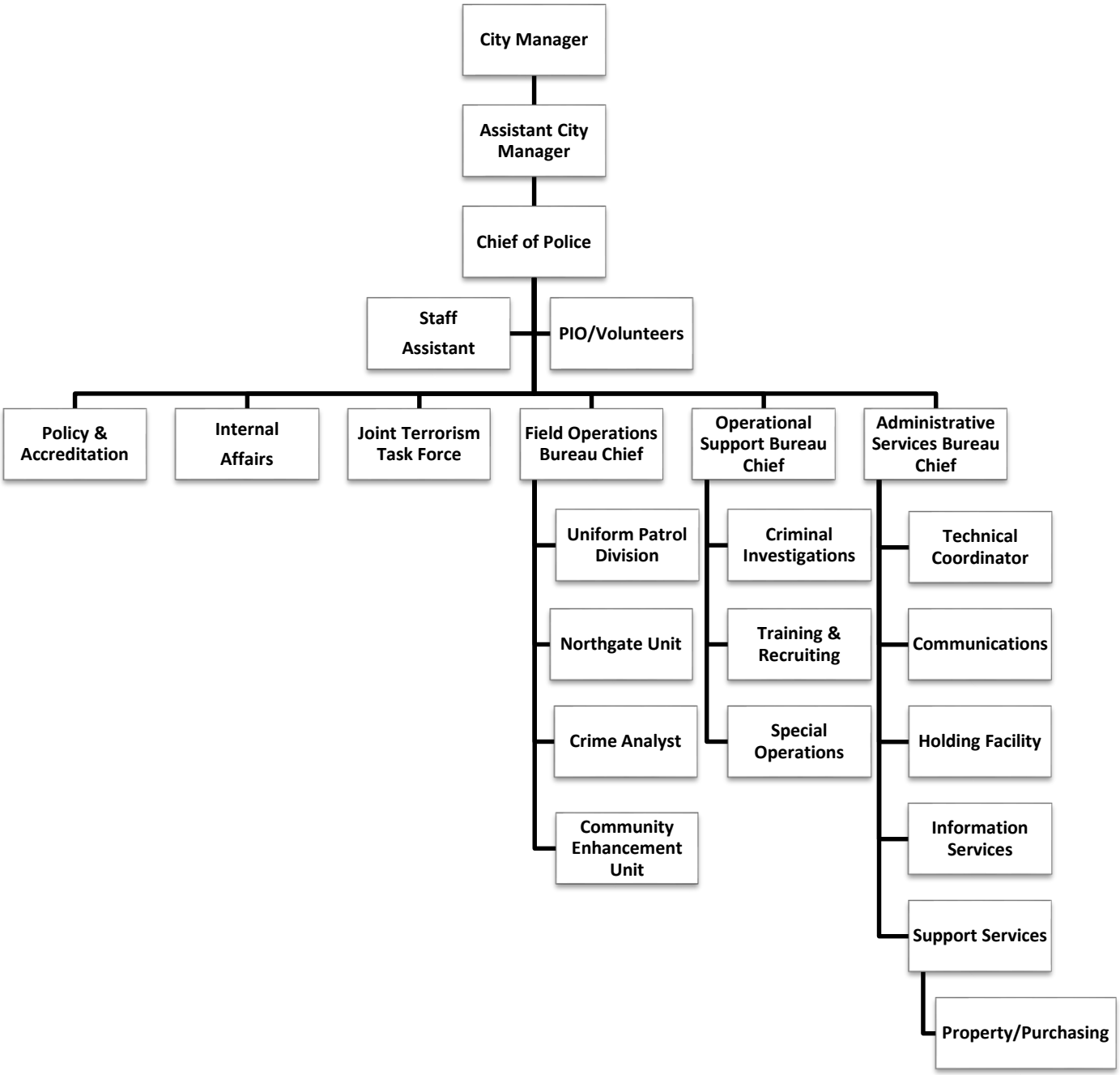
	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Police	192.50	196.50	202.50	202.50	4.00	206.50	1.98%
Fire	139.00	141.00	146.00	146.00	6.00	152.00	4.11%
Public Works	50.50	52.50	56.50	56.50	1.00	57.50	1.77%
Parks and Recreation	62.65	58.85	60.45	61.00	-	61.00	0.91%
Recreation Programs	-	-	-	45.50	0.50	46.00	
Library	-	-	-	-	-	-	N/A
Planning and Development Services	44.50	37.00	39.00	39.00	0.50	39.50	1.28%
Information Technology	29.50	30.50	30.50	30.50	1.00	31.50	3.28%
Fiscal Services	38.50	39.00	42.00	42.00	2.00	44.00	4.76%
General Government	34.50	43.00	44.00	44.00	1.50	45.50	3.41%
TOTAL	591.65	598.35	620.95	667.00	16.50	683.50	10.07%

*The Recreation Fund was collapsed into the General Fund for the FY16 Proposed Budget and is represented as Recreation Programs, but is still located within the Parks & Recreation Department.

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

POLICE DEPARTMENT

CITY OF COLLEGE STATION



City of College Station
Police
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Police Administration	$ 1,132,233	$ 1,193,476	$ 1,144,540	$ 1,298,482	$ -	$ 1,298,482	8.80%
Uniform Patrol	7,393,658	8,338,127	8,512,436	8,554,841	100,311	8,655,152	3.80%
Criminal Investigation	1,835,766	2,048,561	2,000,298	1,964,507	110,799	2,075,306	1.31%
Recruiting and Training	668,978	829,355	840,677	723,442	166,421	889,863	7.30%
Support Services	2,477,743	3,068,692	2,816,889	2,685,709	239,087	2,924,796	-4.69%
Communications*	1,889,250	1,992,314	2,017,294	1,422,812	68,612	1,491,424	-25.14%
Special Operations	1,329,185	906,448	773,255	765,693	-	765,693	-15.53%
Information Services	353,713	506,206	441,326	497,766	-	497,766	-1.67%
Jail*	-	-	-	550,282	6,937	557,219	N/A
TOTAL	$ 17,080,526	$ 18,883,179	$ 18,546,715	$ 18,463,534	$ 692,167	$ 19,155,701	1.44%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 14,284,882	$ 15,355,600	$ 15,338,793	$ 15,523,328	$ 340,462	$ 15,863,790	3.31%
Supplies	768,247	1,049,653	806,156	729,267	262,465	991,732	-5.52%
Maintenance	317,541	400,574	381,200	392,508	2,265	394,773	-1.45%
Purchased Services	1,608,117	1,999,293	1,940,942	1,818,431	86,975	1,905,406	-4.70%
Capital Outlay	101,739	78,059	79,624	-	-	-	-100.00%
TOTAL	$ 17,080,526	$ 18,883,179	$ 18,546,715	$ 18,463,534	$ 692,167	$ 19,155,701	1.44%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Police Administration	11.00	11.00	12.00	12.00	-	12.00	0.00%
Uniform Patrol	93.00	94.00	100.00	100.00	1.00	101.00	1.00%
Criminal Investigation	21.00	22.00	23.00	23.00	1.00	24.00	4.35%
Recruiting and Training	4.00	4.00	6.00	6.00	1.00	7.00	16.67%
Support Services	5.00	5.00	6.00	6.00	-	6.00	0.00%
Communications*	35.00	36.00	36.00	25.00	1.00	26.00	-27.78%
Special Operations	16.50	17.50	10.50	10.50	-	10.50	0.00%
Information Services	7.00	7.00	9.00	9.00	-	9.00	0.00%
Jail*	-	-	-	11.00	-	11.00	N/A
TOTAL	192.50	196.50	202.50	202.50	4.00	206.50	1.98%

Service Level Adjustments	One-Time	Recurring	Total
Recruiting & Training Officer	$ 31,408	$ 83,574	$ 114,982
Special Investigations Officer	34,715	97,727	132,442
Communications Officer	3,410	52,368	55,778
Community Enhancement Police Assistant	7,255	54,016	61,271
ACO Supervisor Upgrade	-	17,693	17,693
Maintenance	-	25,788	25,788
Holiday Pay	-	66,305	66,305
CID Vehicles	30,000	8,991	38,991
TASERS	130,917	-	130,917
Patrol Rifle Replacement	27,000	-	27,000
Patrol Shotgun Replacement	21,000	-	21,000
Police SLA Total	$ 285,705	$ 406,462	$ 692,167

*In FY16, the Communications and Jail functions are being 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 will strive to reduce crime, the fear of crime and improve the quality of life by upholding laws, protecting lives and property, and providing a safe and secure environment.

II. Top Departmental Goals for FY16

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:* Secure temporary building space to assist with current operational space demands until a new facility can be built.
    ii. *Plan of Action:* Continued inclusion in the FY15 Bond Election to move forward with new building.
    iii. *Plan of Action:* Work with consultant to develop a public education campaign in preparation for the upcoming Bond Election.
    iv. *Plan of Action:* Upon receiving funding, work with architects to develop facility design documents and construct new facility.

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 to offer appropriate shift relief and 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 of recognition and career development opportunities,
    ii. *Plan of Action:* Continue work on facility staffing needs to ensure employees have appropriate workspace and equitable workload while also evaluating career opportunities and staff recognition efforts.
    iii. *Plan of Action:* Participate as requested in order to implement a competitive pay plan for all civilian and sworn employees.

d. Issue: Outdated Computer Aided Dispatch and Records Management technology
   i. *Plan of Action:* Complete contract review and negotiations for selected vendor.
   ii. *Plan of Action:* Gain contract approval through City Council.
   iii. *Plan of Action:* Hire and fully train GIS analyst to ensure the infrastructure necessary in improvement of responses and crime analysis.
   iv. *Plan of Action:* Begin configuration, implementation and training process for new CAD/RMS system.
   v. *Plan of Action:* Go-Live with new CAD/RMS system.

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:* Secure additional resources to respond to growth and satisfy staffing requirements.
   v. *Plan of Action:* Secure two Recruiting and Training officers to assist with the ever-growing hiring, training, and retention of employees.

f. Issue: Decreased ability to interact with our community due to ever-increasing workload.
   i. *Plan of Action:* Secure additional CEU staff to work toward eventual assignment of one CEU officer per beat for more community interaction and involvement.

g. Issue: Growing use of technology and new legislative requirements for discovery of information relating to criminal trials has increased workload for all personnel.
   i. *Plan of Action:* Hire and train Assistant Information Services Manager/Open Records Specialist to provide for succession planning and maintain service level for new legal requirements.
   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 improve safety on public roadways and meet staffing demands.
   i. *Plan of Action:* Reduce the number of motor vehicle crashes through education and enforcement
   ii. *Plan of Action:* Select and train additional Traffic Officers to work toward enhancement of our Traffic Division
   iii. *Plan of Action:* Secure additional Traffic Officers to focus on accident and DWI enforcement.
   iv. *Plan of Action:* Ensure planning processes for special events is well coordinated throughout the City and includes adequate staffing and manpower and awareness.

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 and support staff in order to be more proactive in addressing these activities.

IV. Key Performance Indicators (KPIs)

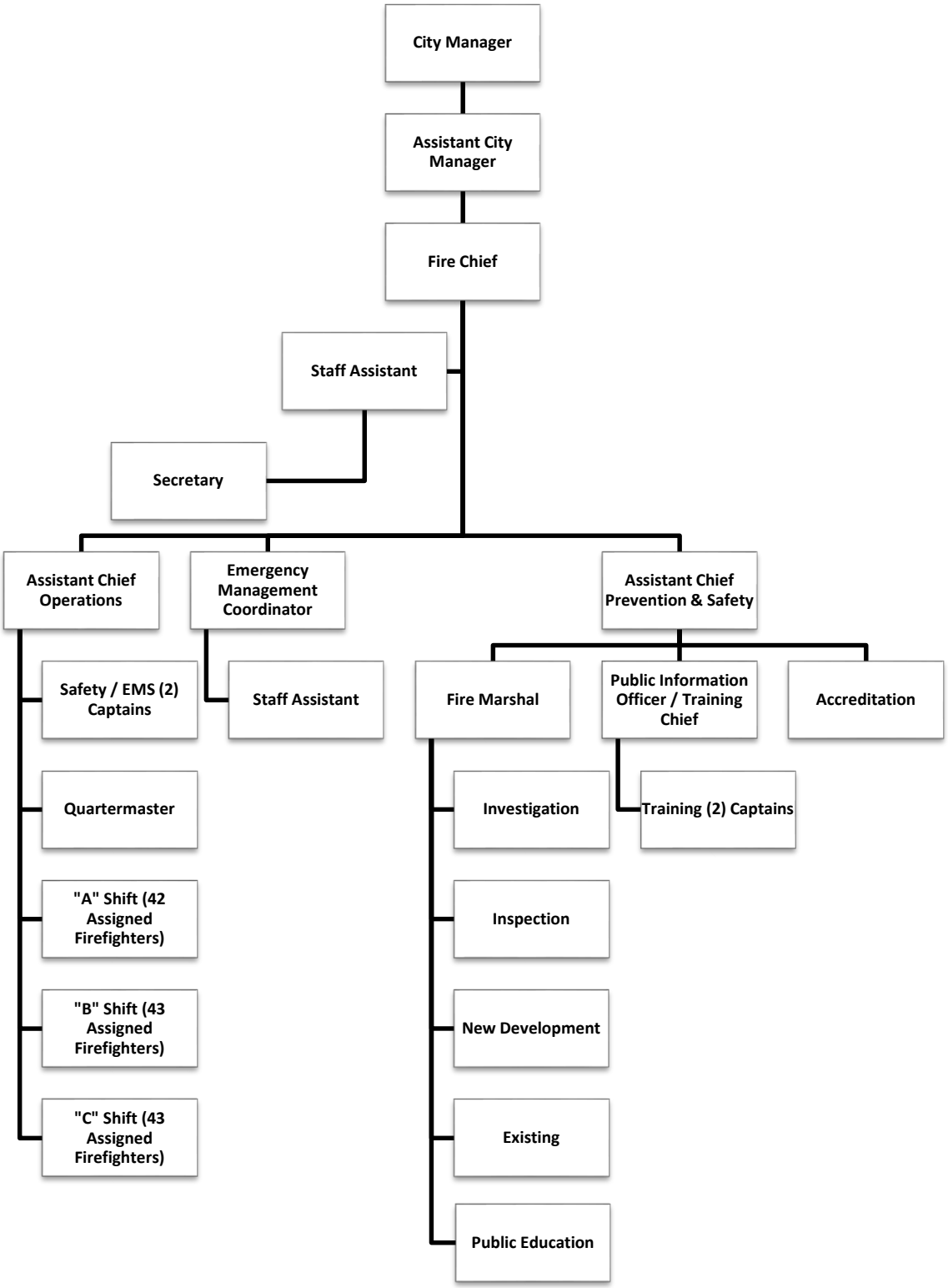
Measure	2014	2015		Goal
Reduction in Part 1 Major Crimes	2572	2545		Reduction
Average response time to Priority 1 calls	7:14	7:36		6:15
CID Case Clearance Rate	73%	71%		75%
Percent Turnover Sworn	5%	5%		5%
Percent Turnover Communication Operators	20%	25%		17%
Percent Turnover Other Civilian	23%	11%		5%
Percentage of time R&T Division provides instruction	32%	45%		50%
Percent of 911 Calls answered within 10 seconds	97%	95%		95%
Percent Compliance with Emergency Medical Dispatch protocols	95%	96%		90%
Average Booking time	24 minutes	28 minutes		25 minutes
Evidence Destruction Rate	61%	100%		75%
Annual Efficiency Rate for Report processing	99%	99%		95%
CEU Business, Apartment and Neighborhood Contacts	557	475		Increase
Number of Volunteer/Intern Hours	2719	4500		Increase

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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Fire Administration	$ 523,191	$ 539,240	$ 530,989	$ 437,269	$ -	$ 437,269	-18.91%
Emergency Management	250,719	248,957	247,209	258,326	-	258,326	3.76%
Fire Suppression	8,515,296	9,026,409	8,967,943	8,897,352	1,868,595	10,765,947	19.27%
Fire Prevention	696,074	805,798	803,403	813,032	-	813,032	0.90%
Emergency Medical Services	3,599,740	4,475,021	4,167,333	3,819,002	122,200	3,941,202	-11.93%
Fire Training *	-	-	-	475,956	51,700	527,656	N/A
TOTAL	$ 13,585,020	$ 15,095,425	$ 14,716,877	$ 14,700,937	$ 2,042,495	$ 16,743,432	10.92%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 11,712,483	$ 12,435,039	$ 12,144,512	$ 12,520,590	$ 355,075	$ 12,875,665	3.54%
Supplies	588,690	651,044	586,097	578,619	90,720	669,339	2.81%
Maintenance	210,765	255,932	239,928	247,708	3,500	251,208	-1.85%
Purchased Services	1,073,082	1,368,257	1,361,187	1,354,020	1,483,200	2,837,220	107.36%
Capital Outlay	-	385,153	385,153	-	110,000	110,000	-71.44%
TOTAL	$ 13,585,020	$ 15,095,425	$ 14,716,877	$ 14,700,937	$ 2,042,495	$ 16,743,432	10.92%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Fire Administration	5.00	5.00	5.00	4.00	-	4.00	-20.00%
Emergency Management	2.00	2.00	2.00	2.00	-	2.00	0.00%
Fire Suppression	86.00	86.00	90.00	90.00	6.00	96.00	6.67%
Fire Prevention	6.00	7.00	7.00	7.00	-	7.00	0.00%
Emergency Medical Services	40.00	41.00	42.00	41.00	-	41.00	-2.38%
Fire Training *	-	-	-	2.00	-	2.00	N/A
TOTAL	139.00	141.00	146.00	146.00	6.00	152.00	4.11%

Service Level Adjustments	One-Time	Recurring	Total
Year 2 of 3 Fire Station 6 Ladder Staffing/Truck **	$ 1,509,192	$ 359,403	$ 1,868,595
Distance Learning for Fire Stations	32,200	19,500	51,700
Automatic CPR Devices	110,000	12,200	122,200
Fire SLA Total	$ 1,651,392	$ 391,103	$ 2,042,495

* New division for FY16.

** Funding for the 6 new positions is dependent upon receipt of the Assistance to Firefighters Grant.

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, Public Education and Emergency Medical Services.

II. Top Departmental Goals for FY16

1. *Goal:* Implement the EMS / Safety Captain position.
    a. *Strategic Initiative*: Core Services & Infrastructure

2. *Goal:* Apparatus Replacement (Order new Fire Engine, Ladder Truck and new chassis replacement for one of the Frazier ambulances)
    a. *Strategic Initiative:* Core Services & Infrastructure

3. *Goal:* Continue to work on all areas of the department as needed to achieve Accreditation of the Fire Department in August of 2016.
    a. *Strategic Initiative:* Core Services & Infrastructure

4. *Goal:* Keep the positions in the Fire Dept. filled as members retire. Train the new hires in either Paramedic or FF schools depending on the certifications new hires bring into the organization.
    a. *Strategic Initiative:* Core Services & Infrastructure

5. *Goal:* Complete all Texas State required Emergency Management updates
    a. *Strategic Initiative:* Core Services & Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

a. Issue: Maintain at a minimum an ISO rating of 2.
    i. *Plan of Action:* Add a ladder truck to station #6 along with the staffing for the unit.
    ii. Begin process of getting approval to build and equip station #7 to cover the southwest area of College Station.

b. Issue: National Accreditation of the Fire Department.
    i. *Plan of Action:* The Accreditation process is approximately an 18 month endeavor with annual updates and 5 year reaccreditation.
    ii. We are currently working on the process with a goal of achieving accreditation in August 2016.

c. Issue: Complete our implementation of the EMS / Safety Captains on shift.
    i. *Plan of Action:* In budget year 2014 we were granted one new captain position to begin the program. In budget year 2015 we were granted one more new EMS / Safety Captain. We need to add one more captain to allow us to have one EMS /Safety Captain on each shift

d. Issue: Maintain an up-to-date fleet of apparatus and equipment to provide critical emergency services to the community.
   i. *Plan of Action:* We will work with Fleet Services, CMO and City Council to keep the needed number of fire and EMS vehicles and reserve units in top condition.
   ii. Implement new training software to track training hours and certifications status along with an entry level of distance education.
   iii. We will continue to add new apparatus as needed as the community continues to grow.

e. Issue: Succession planning for the future.
   i. *Plan of Action:* We will continue to work with up-and-coming staff members to ensure a great depth chart to fill positions in the future as members retire to reduce the amount of institutional knowledge loss.

f. Issue: The administrative office of the Fire Department is staffed very thinly and will need to grow to provide the necessary field support to keep up with the rapid growth.
   i. *Plan of Action:* We will need to add an accreditation manager / PIO.

g. Issue: The Fire Department handheld radios are reaching the end of service support from Motorola.
   i. *Plan of Action:* Continue working with the Information and Technology Department replace handheld radios.

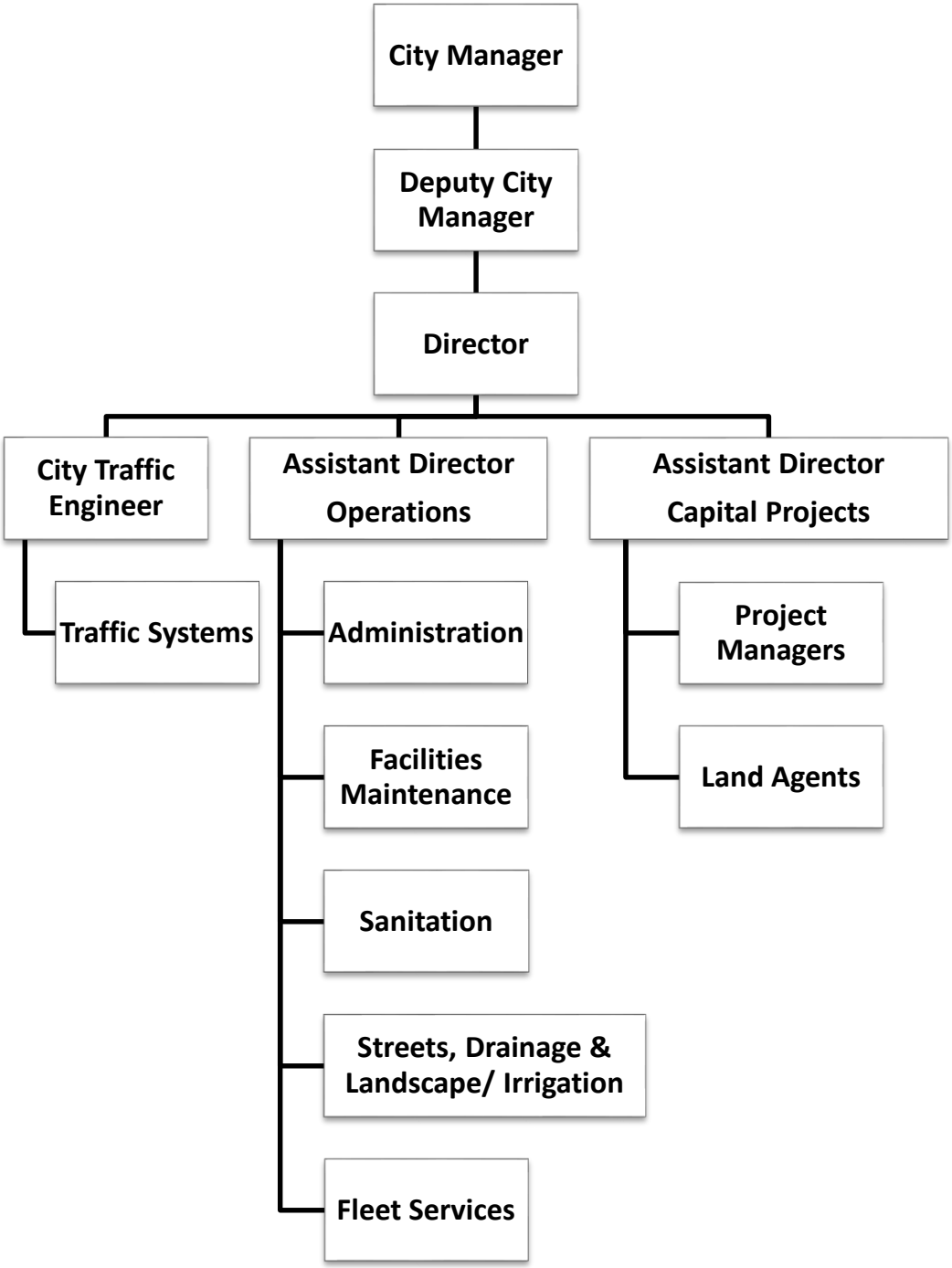
IV. Key Performance Indicators (KPIs)

Measure	2014	2015	Goal
Meet State Training Requirements for the various task areas	Yes	Yes	Yes
Percent of time Drive time is 4.5 minutes or less from rolling of wheels until the first unit arrives on scene	84.7%	72.6% *	75%
Percent of time turnout time is 90 seconds or less from dispatch until wheels rolling on unit.	87%	82% *	90%
Percent of time Fire Inspections and systems tests are conducted within 2 business days of request	100%	100%	100%
At a minimum conduct Fire Safety classes at all CSISD elementary Schools	Yes	Yes	Yes

* A new more precise method of tracking these items resulted in a lower percentage of compliance.

PUBLIC WORKS

CITY OF COLLEGE STATION



City of College Station
Public Works
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Public Works Administration	$ 552,635	$ 582,147	$ 589,758	$ 569,321	$ 92,500	$ 661,821	13.69%
Traffic Engineering	363,296	558,744	570,473	239,958	128,201	368,159	-34.11%
Facilities Maintenance	1,460,830	1,995,020	1,908,528	1,346,157	614,000	1,960,157	-1.75%
Capital Projects	732,355	902,751	799,733	854,796	-	854,796	-5.31%
Streets Maintenance	3,919,168	4,127,540	4,023,219	4,108,614	1,600,000	5,708,614	38.31%
Traffic Signs and Markings	419,065	367,175	368,787	416,311	50,000	466,311	27.00%
Landscape and Irrigation Maintenance	111,880	301,075	275,123	255,856	64,415	320,271	6.38%
Traffic Signals	776,709	896,042	868,675	833,495	50,000	883,495	-1.40%
TOTAL	$ 8,335,938	$ 9,730,494	$ 9,404,296	$ 8,624,508	$ 2,599,116	$ 11,223,624	15.34%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 3,272,999	$ 3,769,787	$ 3,629,215	$ 3,829,740	$ 91,061	$ 3,920,801	4.01%
Supplies	442,382	721,282	587,308	344,514	20,025	364,539	-49.46%
Maintenance	2,206,566	2,866,831	2,807,847	2,279,753	60,000	2,339,753	-18.39%
Purchased Services	2,355,419	2,372,594	2,379,926	2,170,501	2,428,030	4,598,531	93.82%
Capital Outlay	58,572	-	-	-		-	N/A
TOTAL	$ 8,335,938	$ 9,730,494	$ 9,404,296	$ 8,624,508	$ 2,599,116	$ 11,223,624	15.34%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Public Works Administration	4.50	5.50	5.50	5.50	-	5.50	0.00%
Traffic Engineering	1.00	2.00	2.00	2.00	1.00	3.00	50.00%
Facilities Maintenance	7.00	8.00	9.00	9.00	-	9.00	0.00%
Capital Projects	9.00	8.00	9.00	9.00	-	9.00	0.00%
Streets Maintenance	18.00	18.00	19.00	19.00	-	19.00	0.00%
Drainage Maintenance	-	-	-	-	-	-	N/A
Traffic Signs and Markings	3.00	3.00	3.00	3.00	-	3.00	0.00%
Landscape and Irrigation Maintenance	2.00	2.00	3.00	3.00	-	3.00	0.00%
Public Works Engineering	-	-	-	-	-	-	N/A
Traffic Signals	6.00	6.00	6.00	6.00	-	6.00	0.00%
TOTAL	50.50	52.50	56.50	56.50	1.00	57.50	1.77%

Service Level Adjustments	One-Time	Recurring	Total
Accreditation Site Visit	$ 10,000	$ -	$ 10,000
Environmental Compliance Initiative	2,500	30,000	32,500
ITS Master Plan (Year 2/5)	3,750	99,451	103,201
Facilities - Corrective Increase (Year 2/10)	614,000	-	614,000
Streets - Corrective Street Repair Plan	1,450,000	150,000	1,600,000
Traffic Signs & Markings - Maintenance Plan Implementation	50,000	-	50,000
Texas Ave Retiming Project	50,000	-	50,000
Landscape Maintenance Increase	64,415	-	64,415
Traffic Engineering - Intersection Safety Studies	25,000	-	25,000
Facilities Maintenance Space Needs Feasibility Study	50,000		50,000
Public Works SLA Total	$ 2,319,665	$ 279,451	$ 2,599,116

PUBLIC WORKS

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 FY16

1. *Goal: Maintain APWA accreditation*
    a. *Strategic Initiative*: Financially Sustainable City, Core Services and Infrastructure
2. *Goal: Maintain an effective asset management system*
    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:* Continue annual pavement assessment program to incrementally improve the average score of the street inventory.
b. Issue: Need for additional resources in the Facilities 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:* Implement the Intelligent Transportation System (ITS) Master Plan.
    ii. *Plan of Action:* Hire new staff for the Traffic Management 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:* Continue to 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 skill based pay plan.
f. Issue: Development and implementation of an asset management program
    i. *Plan of Action:* Incorporate the existing work management system business processes 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.

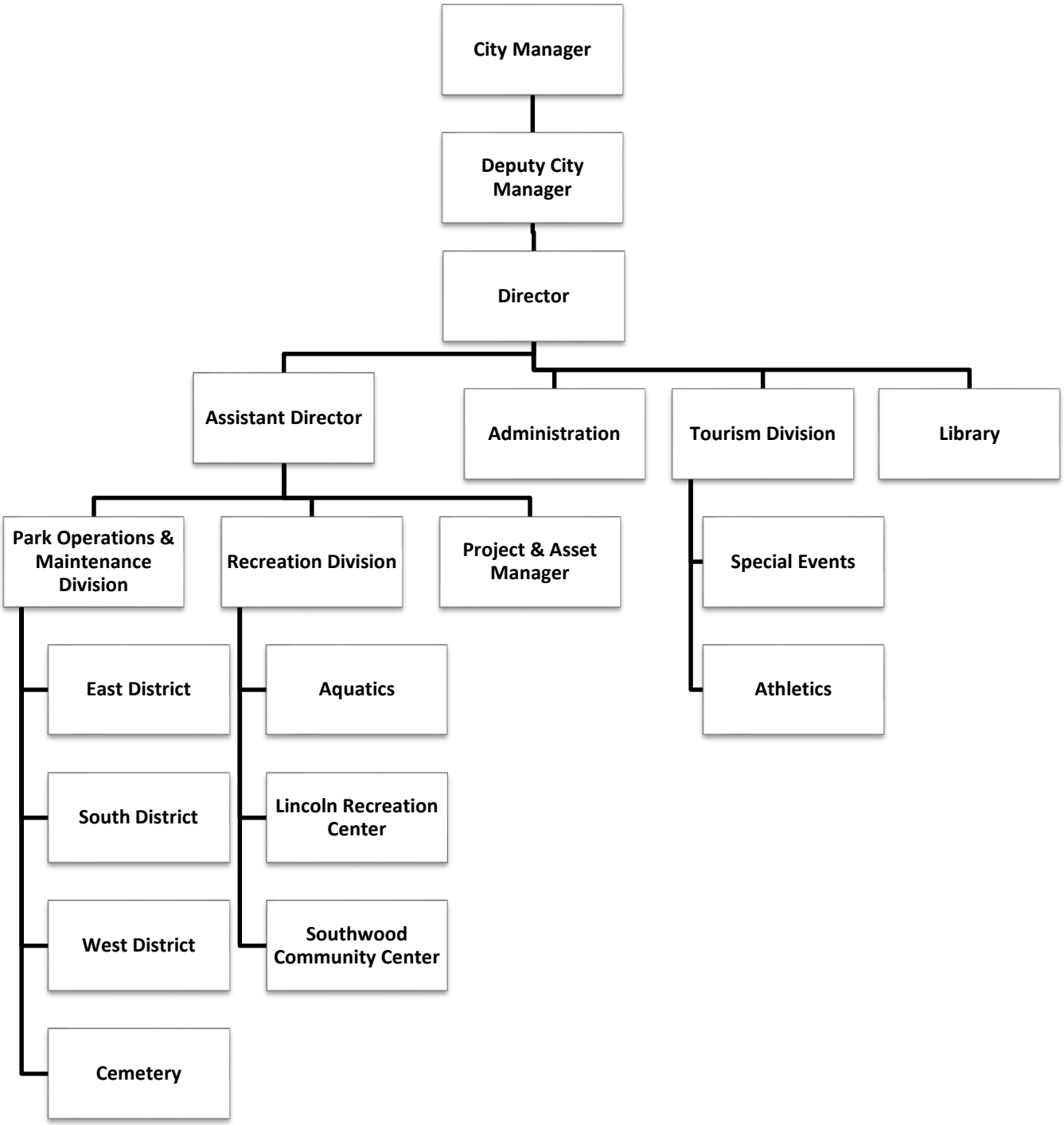
PUBLIC WORKS

IV. Key Performance Indicators (KPIs)

Measure	2014	2015		2016
Streets Maintenance - Percent of preventive and corrective maintenance and completed as scheduled.	85%	87%		90%
Drainage Maintenance- Percent of scheduled drainage improvement projects completed.	100%	100%		100%
Facilities Maintenance - Percent of scheduled corrective maintenance completed annually.	n/a	85%		90%
Capital Projects - Number of capital projects managed annually.	61	66		66
Traffic Operations - Percent of traffic signal cabinets/intersections inspected and tested monthly. *Effective FY16 inspections will be bi-monthly.	100%	100%		100%
Sanitation – Number of residential customers per route manager.	1,957	1,804		1,858
Fleet Services – Number of preventive maintenance work orders per day	4.71	4.82		5.00

PARKS AND RECREATION

CITY OF COLLEGE STATION



City of College Station
Parks and Recreation
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Administration	$ 324,429	$ 602,935	$ 397,849	$ 524,154	$ -	$ 524,154	-13.07%
Recreation	850,637	814,569	906,558	768,381	160,000	928,381	13.97%
Special Facilities	2,670	6,164	3,596	8,705	-	8,705	41.22%
Parks Operations	3,047,066	4,395,461	4,174,640	3,630,953	796,000	4,426,953	0.72%
Cemetery*	371,623	470,205	404,669	430,321	-	430,321	-8.48%
TOTAL	$ 4,596,425	$ 6,289,334	$ 5,887,312	$ 5,362,514	$ 956,000	$ 6,318,514	0.46%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,861,565	$ 3,232,720	$ 2,933,463	$ 3,290,316	$ -	$ 3,290,316	1.78%
Supplies	476,642	577,786	524,165	416,663	7,500	424,163	-26.59%
Maintenance	602,567	856,328	760,436	862,044	49,000	911,044	6.39%
Purchased Services	1,522,493	1,725,574	1,743,899	1,777,565	83,500	1,861,065	7.85%
Capital Outlay	129,649	849,740	854,356	-	816,000	816,000	-3.97%
Indirect Costs	(996,491)	(952,814)	(929,007)	(984,074)	-	(984,074)	3.28%
TOTAL	$ 4,596,425	$ 6,289,334	$ 5,887,312	$ 5,362,514	$ 956,000	$ 6,318,514	0.46%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Administration	6.50	8.50	7.50	7.25	-	7.25	-3.33%
Recreation	9.40	6.60	5.70	6.05	-	6.05	6.14%
Special Facilities	-	-	-	-	-	-	N/A
Parks Operations	39.75	39.75	43.25	43.70	-	43.70	1.04%
Cemetery*	7.00	4.00	4.00	4.00	-	4.00	0.00%
TOTAL	62.65	58.85	60.45	61.00	-	61.00	0.91%

Service Level Adjustments	One-Time	Recurring	Total
Park Structures	$ 310,400	$ -	$ 310,400
Playground and Surfacing	228,000	-	228,000
Parking Lot Maintenance	34,000	-	34,000
Park Facility Lights	80,000	-	80,000
Park Amenities	97,600	-	97,600
Kromer Trailer	13,500	-	13,500
Skidsteer Attachments	10,000	-	10,000
Budget Increase Operations Maintenance	-	15,000	15,000
Budget Increase Uniforms/Safety Boots	-	7,500	7,500
Baseball Scoreboards at Bachmann & Wayne Smith Parks (50% HOT Funded)	45,000	-	45,000
US Youth Soccer Presidents Cup / ASA National Championship Bid Fulfillments (100% HOT Funded)	50,000	-	50,000
TRAPS Central Region Workshop (100% HOT Funded)	10,000	-	10,000
Veterans Memorial Kiosk Upgrade (100% HOT Funded)	25,000	-	25,000
Veterans Park Connectivity Speaker System (100% HOT Funded)	30,000	-	30,000
Parks and Recreation SLA Total	$ 933,500	$ 22,500	$ 956,000

* The decrease in the Cemetery personnel from FY13 to FY14 is due to the outsourcing of mowing for cemeteries.

City of College Station
Recreation Programs
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Sports Programs	$ 1,238,032	$ 1,211,449	$ 1,124,091	$ 1,205,949	$ -	$ 1,205,949	-0.45%
Aquatics	1,025,661	1,109,433	1,127,958	1,066,396	215,250	1,281,646	15.52%
Instruction	159,616	147,438	165,746	153,041	-	153,041	3.80%
SW Center, Lincoln Center	706,998	750,011	756,079	780,547	42,173	822,720	9.69%
Conference Center	-	-		-	-	-	N/A
TOTAL	$ 3,130,307	$ 3,218,331	$ 3,173,874	$ 3,205,933	$ 257,423	$ 3,463,356	7.61%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 1,226,904	$ 1,377,850	$ 1,324,121	$ 1,367,481	$ 12,173	$ 1,379,654	0.13%
Supplies	214,725	273,559	244,630	258,347	-	258,347	-5.56%
Maintenance	61,774	61,081	50,727	61,584	-	61,584	0.82%
Purchased Services	465,547	419,337	444,043	534,447	-	534,447	27.45%
Capital Outlay	13,578	33,500	58,483	-	245,250	245,250	632.09%
Indirect Costs	1,147,779	1,053,004	1,051,870	984,074	-	984,074	-6.55%
TOTAL	$ 3,130,307	$ 3,218,331	$ 3,173,874	$ 3,205,933	$ 257,423	$ 3,463,356	7.61%
			-				

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Sports Programs	2.10	2.90	2.80	1.90	-	1.90	-34.48%
Aquatics	1.25	1.25	1.75	1.30	-	1.30	4.00%
Concessions	-	-	-	-	-	-	N/A
Instruction	0.50	0.50	0.50	0.50	-	0.50	0.00%
SW Center, Lincoln Center	4.00	4.00	3.75	4.55	0.50	5.05	26.25%
Conference Center	3.00	-	-	-	-	-	N/A
Temp/Seasonal	38.00	38.00	37.25	37.25	-	37.25	-1.97%
TOTAL	48.85	46.65	46.05	45.50	0.50	46.00	-0.11%

Service Level Adjustments	One-Time	Recurring	Total
Aquatics repairs	$ 215,250	$ -	$ 215,250
Conversion of Senior Services Coordinator from PT to FT	-	12,173	12,173
Upgrades/Renovations to Southwood Community Center	30,000	-	30,000
Recreation Program SLA Total	$ 245,250	$ 12,173	$ 257,423

CITY OF COLLEGE STATION
FY16 PROPOSED BUDGET - RECREATION PROGRAMS

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	$ 110,000	$ 150,382	$ 45,498	$ 42,000	$ 10,527	$ 248,407	44.28%	$ (138,407)
Adult Volleyball	17,800	27,803	6,552	-	1,946	36,301	49.03%	(18,501)
Youth Basketball	55,000	59,993	6,552	-	4,200	70,745	77.74%	(15,745)
Youth Football	25,000	32,556	18,775	10,500	2,279	64,110	39.00%	(39,110)
Youth Volleyball	15,000	26,762	6,552	-	1,873	35,187	42.63%	(20,187)
Adult Kickball	21,000	14,620	16,742	12,600	1,023	44,985	46.68%	(23,985)
Challenger Sports	1,000	12,615	11,545	700	883	25,743	3.88%	(24,743)
Tennis	10,000	17,577	6,552	-	1,230	25,359	39.43%	(15,359)
No-Fee Programs	-	50,482	339,647	247,800	3,534	641,463	0.00%	(641,463)
Ultimate Frisbee	1,200	6,633	6,552	-	464	13,649	8.79%	(12,449)
TOTAL SPORTS	**$ 256,000**	**$ 399,423**	**$ 464,967**	**$ 313,600**	**$ 27,959**	**$ 1,205,949**	**21.23%**	**$ (949,949)**
Xtra Ed	$ 55,000	$ 111,159	$ 34,101	$ -	$ 7,781	$ 153,041	35.94%	$ (98,041)
TOTAL INSTRUCT	**$ 55,000**	**$ 111,159**	**$ 34,101**	**$ -**	**$ 7,781**	**$ 153,041**	**35.94%**	**$ (98,041)**
SW Pool	$ 70,000	$ 200,759	$ 16,815	$ -	$ 14,053	$ 231,627	30.22%	$ (161,627)
Thomas Pool	22,500	139,131	14,015	-	9,739	162,885	13.81%	(140,385)
Adamson Lagoon	248,500	345,005	19,615	-	24,150	388,770	63.92%	(140,270)
CSISD Natatorium	-	65,000	-	-	4,550	69,550	0.00%	(69,550)
Splash Pads	-	10,988	7,016	-	769	18,773	0.00%	(18,773)
Swim Lessons	100,000	95,258	19,615	-	6,668	121,541	82.28%	(21,541)
Water Fitness	1,000	5,397	7,016	-	378	12,791	7.82%	(11,791)
Swim Team	30,000	46,022	11,216	-	3,221	60,459	49.62%	(30,459)
TOTAL AQUATICS	**$ 472,000**	**$ 907,560**	**$ 95,308**	**$ -**	**$ 63,528**	**$ 1,066,396**	**44.26%**	**$ (594,396)**
SW Center-Senior	$ 15,500	$ 130,886	$ 18,367	$ -	$ 9,162	$ 158,415	9.78%	$ (142,915)
SW Center-Teen	25,650	111,781	11,367	-	7,825	130,973	19.58%	(105,323)
Lincoln Center	50,000	427,073	46,364	-	29,895	503,332	9.93%	(453,332)
TOTAL CENTERS	**$ 91,150**	**$ 669,740**	**$ 76,098**	**$ -**	**$ 46,882**	**$ 792,720**	**11.50%**	**$ (701,570)**
SUBTOTAL	**$ 874,150**	**$ 2,087,882**	**$ 670,474**	**$ 313,600**	**$ 146,150**	**$ 3,218,106**	**27.16%**	**$ (2,343,956)**
1X EXPENDITURES								
Southwood Center Renovations	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000	0.00%	$ (30,000)
Southwood Pool Repairs	-	52,625	-	-	-	52,625	0.00%	(52,625)
Adamson Lagoon Slide Repairs	-	162,625	-	-	-	162,625		(162,625)
TOTAL 1X EXP'S	**$ -**	**$ 245,250**	**$ -**	**$ -**	**$ -**	**$ 245,250**	**0.00%**	**$ (245,250)**
TOTAL	**$ 874,150**	**$ 2,333,132**	**$ 670,474**	**$ 313,600**	**$ 146,150**	**$ 3,463,356**	**25.24%**	**$ (2,589,206)**

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

I. Mission Statement

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

II. Top Departmental Goals for FY16

1. *Goal:* Provide facilities and programs as per the 2011-2020 Parks and Recreation Master Plan.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure
      Neighborhood Integrity

2. *Goal:* Provide and maintain quality parks, facilities and urban landscaping.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure
      Neighborhood Integrity

3. *Goal:* Provide City cemetery spaces, grounds maintenance, and customer service.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure
      Neighborhood Integrity

4. *Goal:* Provide helpful, friendly, customer-oriented library services to Brazos County residents.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure

5. *Goal:* Use the Recreation Fund to identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, and the Lincoln Recreation Center.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure

6. *Goal:* Promote, solicit, and conduct tourism events to bring visitors to College Station.
   a. *Strategic Initiative*: Providing Core Services and Infrastructure
      Neighborhood Integrity

7. *Goal:* 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. *Strategic Initiative*: Providing Core Services and Infrastructure
      Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

a. Issue: Maintain 7 acres of Parkland per 1,000 citizens
   i. *Plan of Action*: Purchase additional Community Park Land

b. Issue: Provide high quality services to citizens
   i. *Plan of Action*: Conduct citizen satisfaction surveys
   ii. *Plan of Action*: Maintain 90% park maintenance score on Park Facility Inspections

c. Issue: Provide City cemetery spaces, grounds maintenance, and customer service.
   i. *Plan of Action*: Provide cemetery spaces (regular, infant, niche)
   ii. *Plan of Action*: Create Jewish Section within Cemetery

d. Issue: Provide helpful, friendly, customer-oriented library services to Brazos County residents.
   i. *Plan of Action*: Conduct program and facility surveys on Library Services
   ii. *Plan of Action*: Conduct/facilitate Library Services Audit

e. Issue: The Recreation Fund will identify the costs and revenues associated with Sports, Instruction, Aquatics, the Southwood Community Center, and the Lincoln Recreation Center.
   i. *Plan of Action*: Adjust Program fee structure to help programs to meet Council per cent recovery policy in each Recreation Fund area.

f. Issue: Promote, solicit, and conduct tourism events to bring visitors to College Station.
   i. *Plan of Action*: Focus emphasis on Sports Tourism and hosting of a variety of tournaments and expanding special event offerings
   ii. *Plan of Action*: Construct and expand athletic facilities (synthetic fields)
   iii. *Plan of Action*: Strengthen relationships and facilitation of local leagues and sports organizations, and outside organizations such as the CVB.
   iv. *Plan of Action*: Revise field use schedules to facilitate additional tournaments

g. 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.
   i. *Plan of Action*: Update the Parks and Recreation website
   ii. *Plan of Action*: Produce three comprehensive Activity Guides per year
   iii. *Plan of Action*: Work closely with Public Communications on marketing materials
   iv. *Plan of Action*: Produce monthly newsletters and information e-mails
   v. *Plan of Action*: Utilize Rec-Trac data to target marketing opportunities

IV. Key Performance Indicators (KPIs)

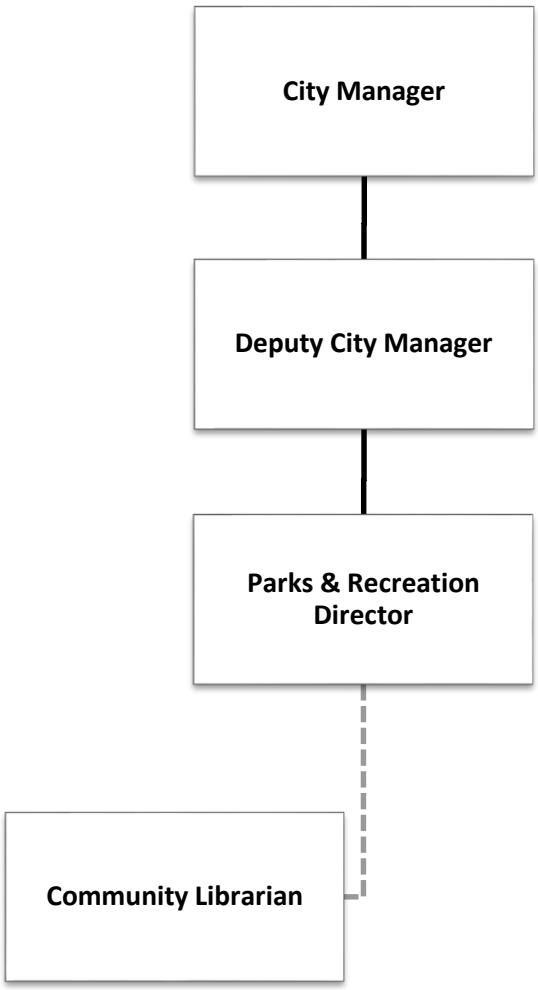
Measure	2014	2015	Goal
Population	101,001	105,000	105,000
# of parks	55	57	58
# acres of park land (total)	1,337.39	1,372.23	1,476
# acres of neigh. & comm. park land	677.57	706.69	810
# acres neigh. & comm. park land/1,000 Citizens	6.71	6.73	7.7
Customer Overall Satisfaction	90%	90%	90%
Total Budget (including Library)	$8,886,267	$10,673,161	$9,333,131
Total Revenues	$1,215,000	$1,242,950	$1,200,000
Per Capita costs for services	$75.95	$89.81	$77.46
Park maintenance inspection score	90%	90%	90%
Library Visits	185,000	200,000	200,000
Library Circulation	340,000	350,000	400,000
Cemetery spaces sold	150	200	200
Columbarium Niches sold	34	50	50
Cemetery total burials	148	150	150
Sports Programs participants	12,805	13,000	13,000
Youth Sports % recovery	32.51%	33%	33%
Adult Sports % recovery	46.86%	40.62%	50%
Instruction programs participants	1,600	1,600	1,800
Instruction programs % recovery	44.62%	44.09%	46%
Aquatics program participants	60,017	75,000	100,000
Aquatics programs % recovery	45.26%	46.74%	48%
Recreation Centers participants	878	1,100	1,200
Recreation Centers % recovery	14.06%	19.39%	20%
Recreation Fund Subsidy	$2,215,560	$2,275,381	2,000,000
Recreation Fund % recovery	31.9%	29.08%	32%

CITY OF COLLEGE STATION

Home of Texas A&M University ®

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



City of College Station
Library
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Library	$ 1,078,851	$ 1,144,704	$ 1,142,629	$ 1,101,851	$ -	$ 1,101,851	-3.74%
TOTAL	$ 1,078,851	$ 1,144,704	$ 1,142,629	$ 1,101,851	$ -	$ 1,101,851	-3.74%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Supplies	1,355	3,433	2,339	1,070	-	1,070	-68.83%
Maintenance	2,883	2,087	1,920	2,178	-	2,178	4.36%
Purchased Services	1,032,024	1,099,184	1,098,370	1,053,953	-	1,053,953	-4.11%
Capital Outlay	42,589	40,000	40,000	44,650	-	44,650	11.63%
TOTAL	$ 1,078,851	$ 1,144,704	$ 1,142,629	$ 1,101,851	$ -	$ 1,101,851	-3.74%

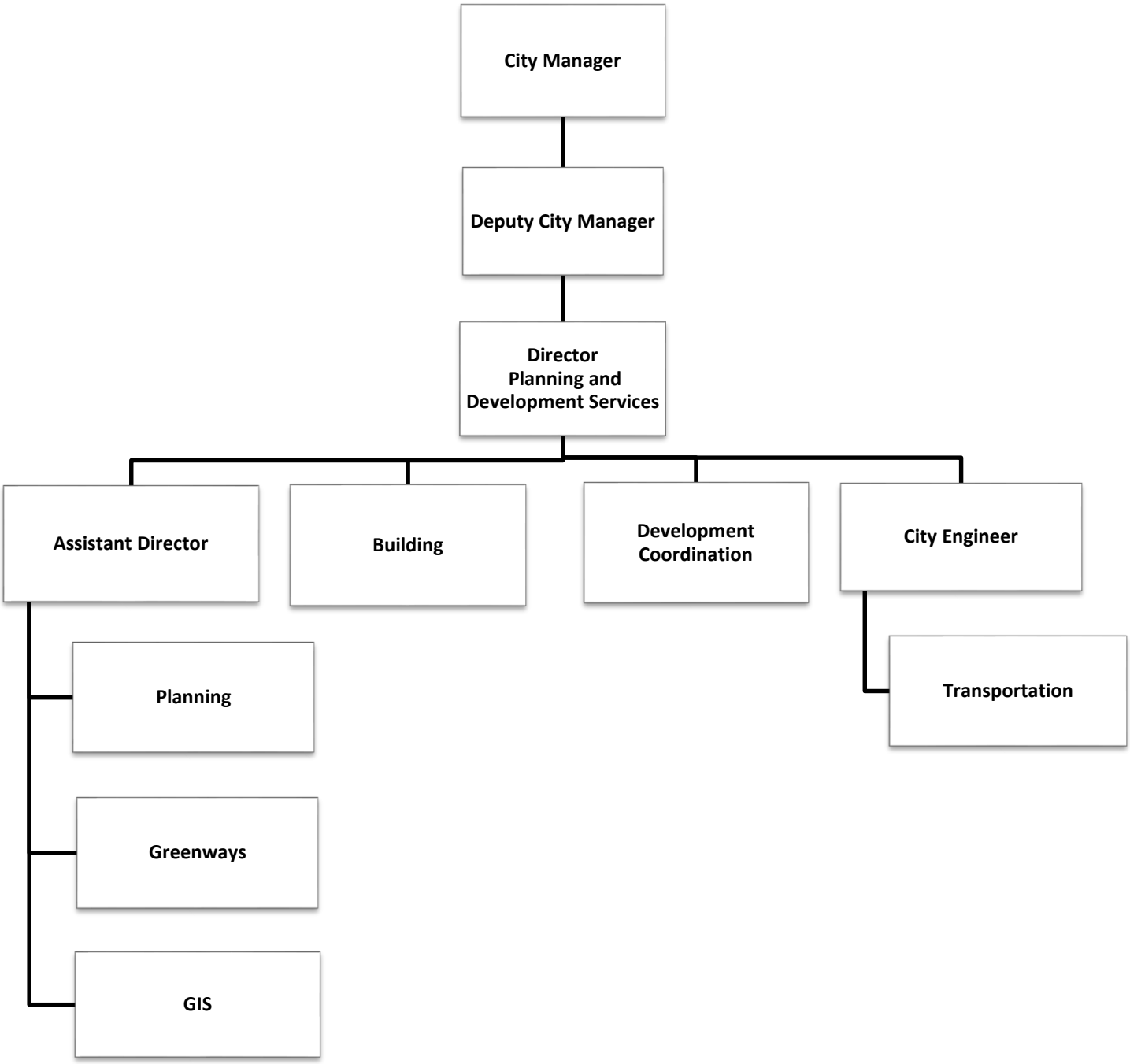
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Library	-	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	-	N/A

Service Level Adjustments	One-Time	Recurring	Total
	$ -	$ -	$ -
Library SLA Total	$ -	$ -	$ -

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



City of College Station
Planning and Development Services
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Administration	$ 374,016	$ 411,167	$ 422,502	$ 325,829	$ 20,000	$ 345,829	-15.89%
Civil Engineering	731,185	895,774	864,907	953,372	50,000	1,003,372	12.01%
Building	531,479	617,034	581,879	609,412	-	609,412	-1.24%
Development Coordination	483,969	542,742	557,032	565,554	-	565,554	4.20%
Planning	493,584	752,551	705,087	595,320	50,000	645,320	-14.25%
Transportation	97,616	111,798	109,921	116,741	-	116,741	4.42%
Greenways	95,439	143,901	139,270	124,673	-	124,673	-13.36%
Geographic Info. Services	57,099	63,523	57,549	60,133	16,623	76,756	20.83%
TOTAL	$ 2,864,387	$ 3,538,490	$ 3,438,147	$ 3,351,034	$ 136,623	$ 3,487,657	-1.44%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,566,600	$ 2,790,292	$ 2,721,089	$ 2,920,509	$ 16,623	$ 2,937,132	5.26%
Supplies	57,796	75,768	63,853	66,813	-	66,813	-11.82%
Maintenance	39,447	49,126	40,301	49,430	-	49,430	0.62%
Purchased Services	181,594	623,304	612,904	314,282	120,000	434,282	-30.33%
Capital Outlay	18,950	-	-	-	-	-	N/A
TOTAL	$ 2,864,387	$ 3,538,490	$ 3,438,147	$ 3,351,034	$ 136,623	$ 3,487,657	-1.44%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Administration	4.00	3.00	2.00	2.00	-	2.00	0.00%
Civil Engineering	9.00	9.00	10.00	10.00	-	10.00	0.00%
Building	7.00	7.00	8.00	8.00	-	8.00	0.00%
Development Coordination	8.50	8.00	9.00	9.00	-	9.00	0.00%
Code Enforcement *	4.00	-	-	-	-	-	N/A
Planning	8.00	7.00	7.00	7.00	-	7.00	0.00%
Neighborhood Services **	1.00	-	-	-	-	-	N/A
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	1.00	1.00	1.00	0.50	1.50	50.00%
TOTAL	44.50	37.00	39.00	39.00	0.50	39.50	1.28%

Service Level Adjustments	One-Time	Recurring	Total
Part-Time GIS Tech	$ -	$ 16,623	$ 16,623
Exempt Annexation	20,000	-	20,000
Oil & Gas Contract Inspections	-	50,000	50,000
Implementation of Neighborhood Plans	50,000	-	50,000
Planning and Development Services SLA Total	$ 70,000	$ 66,623	$ 136,623

* Code Enforcement moved to Community Services in FY14.

** Neighborhood Services moved to Public Communications in FY14.

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

I. Department Mission: 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 project review and construction inspections
- Offering assistance in special places (neighborhoods, districts, corridors, etc.) to aid in maintaining their strength, vitality, and integrity

II. Top Five Departmental Goals for FY16

1. *Goal:* Update Bike, Pedestrian, and Greenways Master Plan
   a. *Strategic Initiatives:* Good Governance, Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, and Improving Mobility

2. *Goal:* Implement action items identified in the Five-Year Comprehensive Plan Report
   a. *Strategic Initiatives*: Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility

3. *Goal:* Continue quality review and inspection of our built environment
   a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility

4. *Goal:* Complete New Zoning Districts in Compliance with the Wellborn Community Plan
   a. *Strategic Initiatives:* Diverse Growing Economy and Neighborhood Integrity

5. *Goal:* Continue Implementation of Items Identified in P&DS Organizational Review
   a. *Strategic Initiatives:* Good Governance and Diverse Growing Economy

III. Key Departmental Issues & Needs and Potential Responses

a. Issue: Fill open positions in Engineering and Building Divisions
   i. *Plan of Action:* Work with Human Resources to actively recruit and hire needed personnel

b. Issue: Update components of Chapter 8, Growth Management and Capacity, of the Comprehensive Plan
   i. *Plan of Action:* Work with a task force made up of elected and appointed officials to update timing and priorities of future annexations
   ii. *Plan of Action:* Submit SLA for exempt annexations and for development of a three-year annexation plan

c. Issue: Continue quality and timely review of development projects
   i. *Plan of Action:* Submit SLA for additional graduate engineer as part of FY ’16 budget process
   ii. *Plan of Action:* Make full use of the new CRW software system
   iii. *Plan of Action:* Provide comprehensive training for new employees

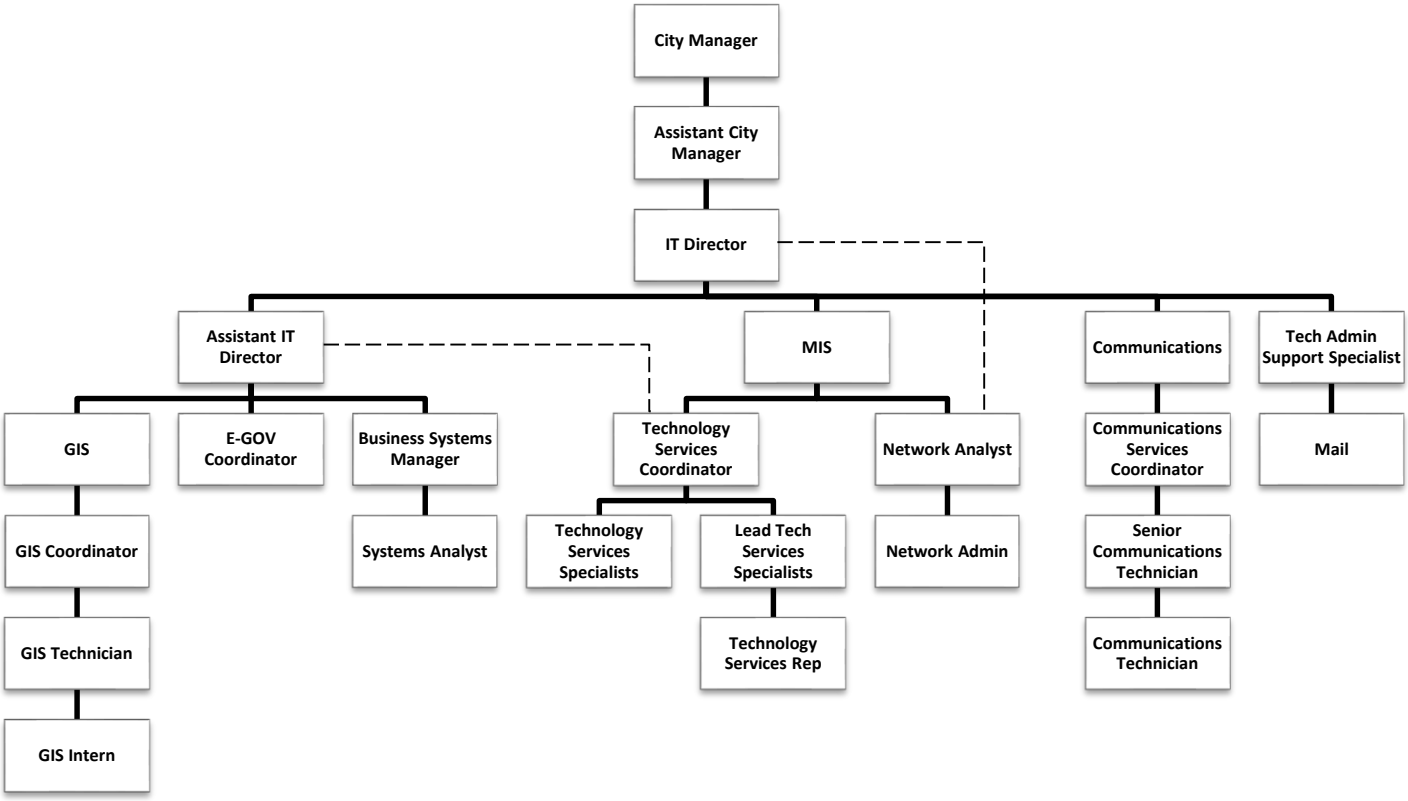
d. Issue: Continue compliance with State and Federal mandates (ADA, Clean Water Act, etc)
   i. *Plan of Action:* Complete ADA Self-Evaluation and Transition Plan
   ii. *Plan of Action:* Continued compliance with the new five-year storm water management plan recently approved by TCEQ

IV. Key Performance Indicators (KPIs)

Measure	2014	2015*		FY 2016
Number of Neighborhood, Corridor, and District plans being implemented	6	6		6
Number of building permits issued	1,469	1,500		1,550
Number of development projects submitted (Planning)	376	350		370
Projected Department annual expenditures at or below annual budget	Yes	Yes		Yes
Value of building construction permits issued	$269,890,511	$266,000,000		$270,000,000
*__Note__: 2015 values are estimates				

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station
Information Technology
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Information Technology Administration	$ 445,913	$ 433,080	$ 436,779	$ 456,032	$ -	$ 456,032	5.30%
E-Government	99,446	77,417	75,586	79,986	-	79,986	3.32%
Geographic Information Services	173,264	194,842	206,487	205,203	-	205,203	5.32%
Mail	78,226	88,412	87,018	87,788	-	87,788	-0.71%
Technology Services*	1,022,094	733,148	739,120	741,250	-	741,250	1.11%
Business Services*	1,363,926	1,600,024	1,589,871	1,897,171	42,061	1,939,232	2.22%
Network Services*	341,776	417,354	436,981	415,166	79,500	494,666	19.15%
Communication Services	684,879	818,009	750,868	841,638	44,960	886,598	8.38%
TOTAL	$ 4,209,524	$ 4,362,286	$ 4,322,710	$ 4,724,234	$ 166,521	$ 4,890,755	12.11%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,198,434	$ 2,284,824	$ 2,281,014	$ 2,305,963	$ 38,561	$ 2,344,524	2.61%
Supplies	275,390	240,744	214,598	247,935	2,000	249,935	3.82%
Maintenance	977,299	1,159,595	1,152,995	1,508,820	42,800	1,551,620	33.81%
Purchased Services	457,270	579,863	586,009	610,527	6,160	616,687	6.35%
Capital Outlay	301,131	97,260	88,094	50,989	77,000	127,989	31.59%
TOTAL	$ 4,209,524	$ 4,362,286	$ 4,322,710	$ 4,724,234	$ 166,521	$ 4,890,755	12.11%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Information Technology Administration	5.00	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*	15.00	9.00	9.00	9.00	-	9.00	0.00%
Business Services*	-	6.00	6.00	6.00	1.00	7.00	16.67%
Network Services*	-	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	29.50	30.50	30.50	30.50	1.00	31.50	3.28%

Service Level Adjustments	One-Time	Recurring	Total
Radio Tower Inspection/Maintenance	$ 10,000	$ -	$ 10,000
Database Administrator	2,000	40,061	42,061
Firewall Upgrade	17,000	2,500	19,500
Fiber Network Mgmt Solution & Implementation	30,760	4,200	34,960
Edge Switch Consolidation	60,000	-	60,000
Information Technology SLA Total	$ 119,760	$ 46,761	$ 166,521

* In FY14 the Management Information Services (MIS) division was renamed to Technology Services and 2 new divisions (Business Services and Network Services) were created due to organizational restructuring.

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 FY16

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:* Provision of the infrastructure, policies, and procedures to support device agnostic mobile communications capability for employees.
    a. *Strategic Initiative:* Core Infrastructure and Services
    b. *Strategic Initiative:* Neighborhood Integrity

3. *Goal:* Continue substantial progress toward implementing the Information Technology Infrastructure Library (ITIL) framework
    a. *Strategic Initiative:* Core Infrastructure and Services

III. Key Departmental Issues & Needs and Potential Responses

a. 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 FY15 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.

b. Issue: Database management requirements have reached the point where dedicated expertise and administration are needed.
    i. *Plan of Action*: An SLA was submitted for FY16 for one additional FTE for a new database administrator position. Additionally, the department has entered into a 6 month trial for outsourced database administration services from a commercial provider. At the end of this pilot program a decision will be made to outsource the service or hire a DBA as a city full time staff position.

c. 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:* Submit "Website Upgrade/Replacement Project" to the FY16 CIP list of proposed projects. Due to resource constraints, this project may be delayed to FY17.

d. Issue: The possibility of sensitive data loss exists on City laptops.
    i. *Plan of Action:* Test full disk encryption solutions that can integrate with Active Directory integrations and offer a self-service password recovery

option. If no free or open source solutions can be found that are a good fit for our environment, budget impact will evaluated and a solution proposed.

e. Issue: City staff needs a single "address layer" shared across all departments that represents residents, customers, businesses, first responder incidents, service endpoints, and development. This is in response to the City implementing an Enterprise Resource Planning system and CAD/RMS replacement.
   i. *Plan of Action:* IT GIS is leading the process of combining existing layers and data from Planning, Police, Fire, and Utility Customer Service to create the needed address layer. This process includes creating a workflow for adding in new data points and working with the multiple ERP and CAD vendors to ensure that the solution is compatible with all systems.

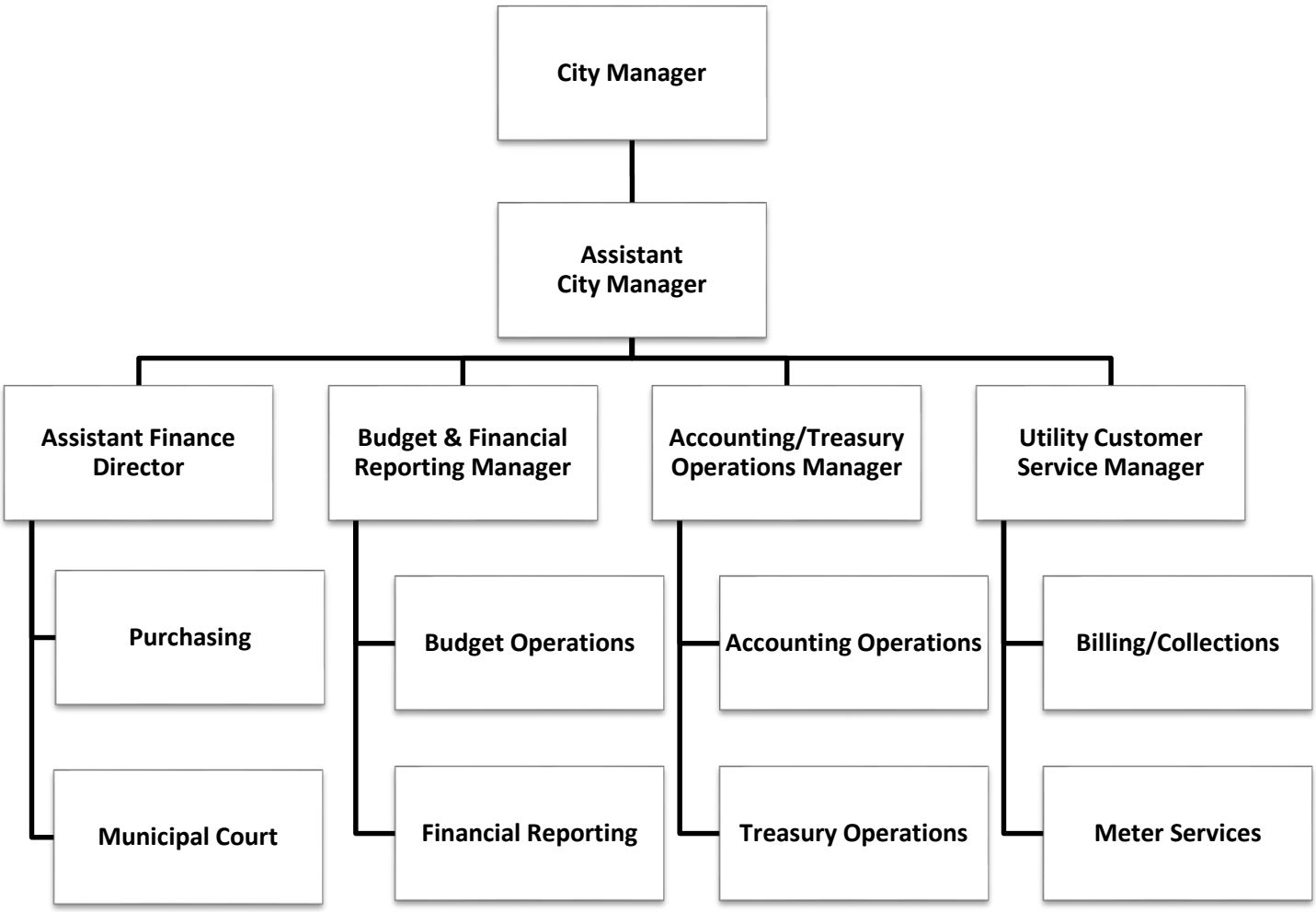
f. Issue: Hidden and buried fiber cable vaults inhibit the ability to effectively maintain, repair and run new fiber.
   i. *Plan of Action:* Identify hidden/buried cable vaults and raise to grade level. Contractor assistance will be requested as needed. Funding in IT Operations Budget is sufficient to support this effort.

IV. Key Performance Indicators (KPIs)

Measure	2014	2015		Goal
Critical System Up-time at or above 99.9% (excl planned downtime)	99.9	99.9%		99.9%
Provide customer service to City Staff rated at Satisfied or Highly Satisfied on the Annual IT Customer Satisfaction Survey	N/A	Results not yet available		85%
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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Fiscal Administration	$ 305,070	$ 305,152	$ 321,823	$ 468,767	$ 50,000	$ 518,767	70.00%
Accounting / Treasury Operations	502,582	555,671	584,087	526,808	49,395	576,203	3.69%
Purchasing	331,608	462,689	436,945	426,480	4,100	430,580	-6.94%
Budget and Financial Reporting	654,971	826,687	801,346	783,777	84,635	868,412	5.05%
Municipal Court	1,049,033	1,072,676	1,069,820	1,107,417	6,800	1,114,217	3.87%
Judiciary	183,301	189,127	190,146	198,415	-	198,415	4.91%
TOTAL	$ 3,026,565	$ 3,412,002	$ 3,404,167	$ 3,511,664	$ 194,930	$ 3,706,594	8.63%

EXPENDITURES BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,570,864	$ 2,836,495	$ 2,852,757	$ 3,070,819	$ 108,800	$ 3,179,619	12.10%
Supplies	33,369	36,894	37,357	31,029	11,610	42,639	15.57%
Maintenance	6,094	6,558	6,579	6,678	3,870	10,548	60.84%
Purchased Services	416,238	482,855	458,274	403,138	70,650	473,788	-1.88%
Capital Outlay	-	49,200	49,200	-	-	-	-100.00%
TOTAL	$ 3,026,565	$ 3,412,002	$ 3,404,167	$ 3,511,664	$ 194,930	$ 3,706,594	8.63%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Fiscal Administration	3.00	2.50	3.50	3.50	-	3.50	0.00%
Accounting / Treasury Operations	8.00	7.00	7.00	7.00	1.00	8.00	14.29%
Purchasing	4.00	4.00	5.00	5.00	-	5.00	0.00%
Budget and Financial Reporting	5.00	7.00	8.00	8.00	1.00	9.00	12.50%
Municipal Court	17.00	17.00	17.00	17.00	-	17.00	0.00%
Judiciary	1.50	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	38.50	39.00	42.00	42.00	2.00	44.00	4.76%

Service Level Adjustments	One-Time	Recurring	Total
Staff Accountant	$ 4,340	$ 71,395	$ 75,735
Accounts Payable Specialist	4,340	38,905	43,245
ERP Process Documentation (Year 2 of 2)	50,000	-	50,000
Ongoing Financial System / Staff Development Training	-	19,150	19,150
Municipal Court Front Entrance Enhancements	5,935	865	6,800
Fiscal Services SLA Total	$ 64,615	$ 130,315	$ 194,930

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 FY16

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 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.
    a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure

4. *Goal:* Successful ERP Implementation
    a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure

5. *Goal:* Review, and if necessary, enhance security at all locations including Finance Administration, Municipal Court and Utility Customer Service
    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 – Finance and Utility Customer Service
    i. *Plan of Action:* Implementation of the ERP system is underway and has utilize a great deal of the resources in the Fiscal Services Department Including Finance and Utility Customer Service. There is a need to add resources to successfully implement this project and meet the existing service levels in the department.

b. Issue: Meeting current needs – Accounting Operations/Treasury/Financial Reporting/Budget/Purchasing

i. *Plan of Action:* Consider the structure of the department to ensure all existing resources are being utilized to their fullest potential. Develop a succession plan for the department to ensure all required service needs can be met.

c. Issue: Municipal Court Payment Options and Reporting
   i. *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: Finance Admin, Municipal Court, and Utility Customer Service Security
   i. *Plan of Action:* Review security needs in Fiscal Administration. Security at Municipal Court continues to be reviewed in an effort to keep all who come into Municipal Court as safe as possible. Review current security needs and options to improve security at Utility Customer Service.

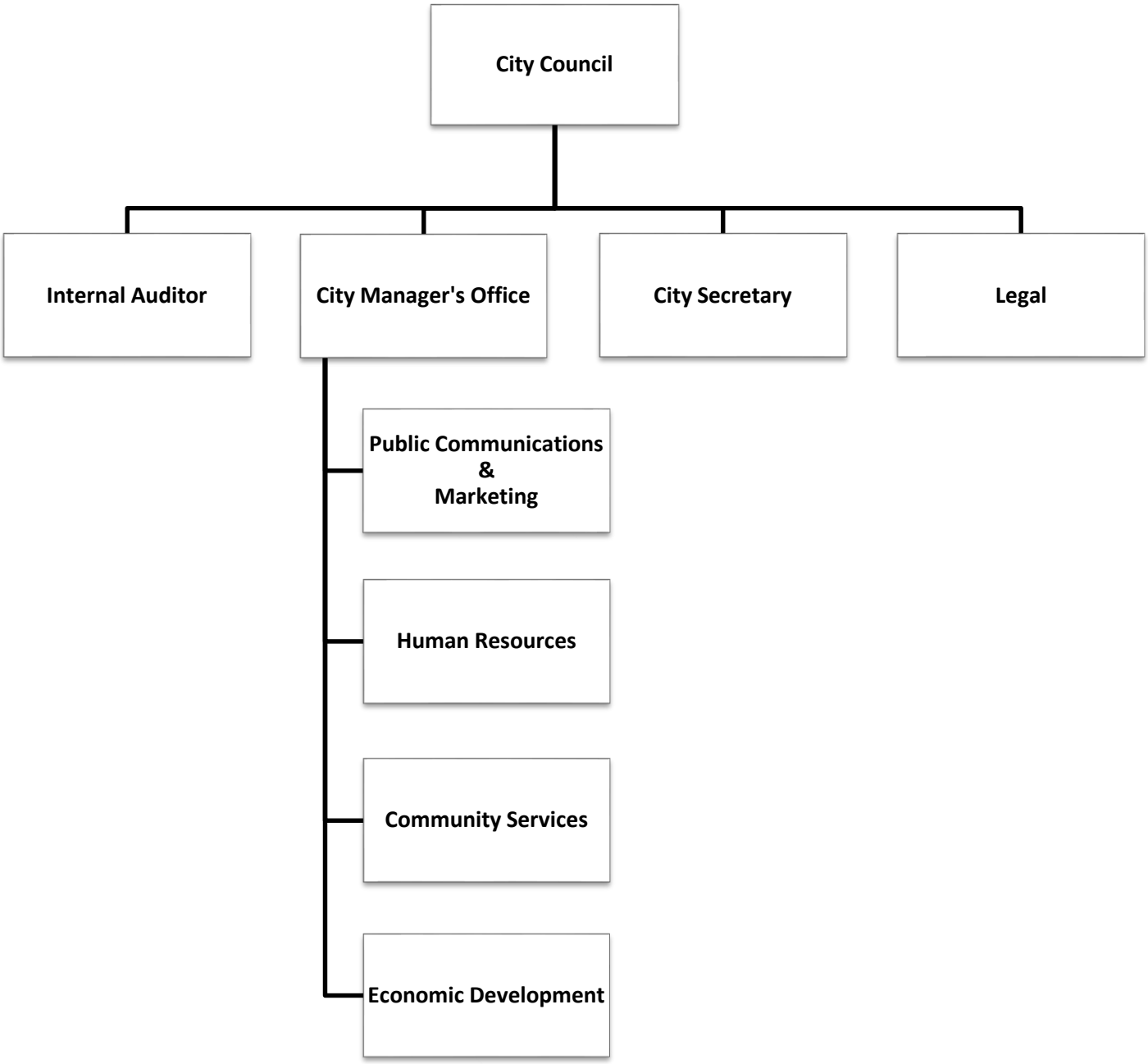
e. Issue: Utility Customer Service – Meeting service demands as the number of utility accounts continues to increase.
   i. *Plan of Action:* Implement the new ERP system. Continue to review options for providing Meter Services including the option of outsourcing this service.

IV. Key Performance Indicators (KPIs)

Measure	2014	2015	Goal
Receipt of Certificate of Excellence in Financial Reporting, Budget Presentation and Public Procurement.	Received all 3	Received all 3	Receive all 3
Accounts Payable/Expenditures posted on the City website weekly.	Yes	Yes	Yes
Percent of City's total expenditures handled through Fiscal Services with quotes, bids or proposals obtained whenever feasible.	94.885%	95.754%	95%
Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing	26,059	24,000 est	28,000
Municipal Court case disposition rate.	107%	99%	100%
Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website)	62.22%	69.41%	65%

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



City of College Station
General Government
Department Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Mayor & Council	$ 30,680	$ 32,389	$ 30,830	$ 32,652	$ -	$ 32,652	0.81%
City Secretary's Office	435,984	460,038	434,561	493,353	-	493,353	7.24%
Internal Auditor	199,504	203,035	202,995	213,366	-	213,366	5.09%
City Manager's Office	904,563	1,114,647	1,109,759	931,780		931,780	-16.41%
Economic Development	-	-	-	383,762	67,000	450,762	N/A
Legal	974,404	1,020,087	1,019,508	1,036,998		1,036,998	1.66%
Public Communications	673,204	878,235	863,984	912,411	27,600	940,011	7.03%
Community Services	350,198	537,003	522,628	529,619	73,610	603,229	12.33%
Human Resources	548,906	805,509	757,821	698,678	59,395	758,073	-5.89%
TOTAL	$ 4,117,443	$ 5,050,943	$ 4,942,086	$ 5,232,619	$ 227,605	$ 5,460,224	8.10%

EXPENDITURES BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 3,605,326	$ 4,080,116	$ 4,087,530	$ 4,389,171	$ 73,410	$ 4,462,581	9.37%
Supplies	171,658	185,667	177,399	198,771	19,950	218,721	17.80%
Maintenance	8,603	14,612	14,380	14,938	-	14,938	2.23%
Purchased Services	331,856	722,765	614,994	629,739	134,245	763,984	5.70%
Capital Outlay	-	47,783	47,783	-	-	-	-100.00%
TOTAL	$ 4,117,443	$ 5,050,943	$ 4,942,086	$ 5,232,619	$ 227,605	$ 5,460,224	8.10%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
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	6.00	7.00	7.00	5.00	-	5.00	-28.57%
Economic Development *	-	-	-	2.00	-	2.00	N/A
Legal	9.00	9.00	9.00	9.00	-	9.00	0.00%
Public Communications	5.00	7.00	7.00	7.00	-	7.00	0.00%
Community Services	-	5.50	6.50	6.50	1.50	8.00	23.08%
Human Resources	7.00	7.00	7.00	7.00	-	7.00	0.00%
TOTAL	34.50	43.00	44.00	44.00	1.50	45.50	3.41%

Service Level Adjustments	One-Time	Recurring	Total
Economic Development - Technology Commercialization Plan	$ 67,000	$ -	$ 67,000
Public Communications - Citizens Survey	10,000	-	10,000
Public Communications - Media Communications Training	9,000	-	9,000
Public Communications - Crisis Communications Training	8,600	-	8,600
Community Services - Staff Assistant - 100% General Fund	-	24,214	24,214
Community Services - Code Enforcement Officer - Tf from Comm. Dev. To General Fund	-	49,396	49,396
Human Resources - Security/Safety Position	3,250	9,645	12,895
Human Resources - Temporary Support (ICE Project)	30,000	-	30,000
Human Resources - Funding for Employee Recognition	-	16,500	16,500
General Government SLA Total	$ 127,850	$ -	$ 99,755	$ 227,605

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

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 FY16

1. *Goal:* Assist the State in the development of the new Texas Electronic Vitals Events Registrar (TxEVER) project for implementation in 2015
    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: 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.

e. 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)

Division	2014	2015		Goal
% of time agenda packets ready for Council the Friday before the meeting	**100%**	**100%**		**100%**
% of time draft minutes are submitted for Council review with one business day of the meeting	**100%**	**100%**		**100%**
% of time City records are scanned and indexed into Laserfiche within two days of receipt	**100%**	**100%**		**100%**
% of time open records requests are responded to within 10 days	**100%**	**100%**		**100%**
% of time Death certificates are provided within 1 day of request & Abstracts of Death are provided no later than the 10th of the month	**100%**	**100%**		**100%**
% of time maintain less than 1% of errors with Vitals	**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 FY16

1. *Goal: Conduct collections of delinquent accounts audit*
    a. *Strategic Initiative*: Good Governance, Financially Sustainable City
2. *Goal: Conduct audit of non-payroll checks made to employees*
    a. *Strategic Initiative:* Good Governance, Financially Sustainable City
3. *Goal: Conduct audit of illegitimate purchases*
    a. *Strategic Initiative*: Good Governance, Financially Sustainable City
4. *Goal: Conduct risk assessment of city fees*
    a. *Strategic Initiative:* Good Governance
5. *Goal: Conduct street maintenance audit*
    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.

c. Issue: Audits have become increasingly large and time-intensive
    i. *Plan of Action:* We plan to begin dividing our audits into multiple mini-audits. For example, the recently completed library audit could have been divided into three smaller audits rather than one massive audit. This will help focus audit work and will hopefully improve timeliness without degrading quality.

IV. Key Performance Indicators (KPIs)

Measure	**2014**	**2015**	**Goal**
Percentage of annual audit plan completed	100%	100%	**100%**
Percentage of audit recommendations accepted	100%	100%	**100%**
Ratio of professional certifications to employees	2	2	**3**

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 FY16

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

3. *Goal:* Provide general oversight of the ERP Implementation
    a. *Strategic Initiative:* Good Governance

4. *Goal:* Provide general oversight over the FY15 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

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

e. Issue: Manage the CIP
    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 and City of Bryan

IV. Key Performance Indicators (KPIs)

KPIs are under development for the CMO.

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

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 the sports, entertainment and hospitality market.
    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*: Collect 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 and recruitment of target retailers.

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: 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)

KPIs are under development for Economic Development.

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 FY16

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: Inefficient filing system and storage
    i. Plan of Action: Implement automated case management program

b. 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

c. Issue: Older cases on the jury trial and plea dockets in municipal court
    i. *Plan of Action:* Work with municipal court staff and judge to identify and improve processes

d. Issue: Develop effective contacts and relationships with members of the local bar
    i. *Plan of Action:*
        1. Develop permanent contacts with the District Attorney's Office and County Attorney's Office through the Police Legal Advisor and Municipal Prosecutor
        2. Be involved with professional organizations
        3. Municipal legal organizations

e. Issue: Improve office security
    i. *Plan of Action:* Review and implement various security measures

f. Issue: Measure Client Departments satisfaction with Legal Services

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

i. *Plan of Action:* Develop and implement a client survey

g. Issue: Assist staff by providing proactive legal support
   i. *Plan of Action:*
      1. Review code of ordinances to identify provisions that are outdated/inconsistent with state or federal law
      2. Review and modify Parks and Recreation Department's standard form agreements and related policies
      3. Work with staff to identify opportunities to review and update the city's standard form construction contract and professional services contract

IV. Key Performance Indicators (KPIs)

Measure	2014	2015		Goal
Number of requests for legal services	264	270		Meet departmental needs
Number of open records requests handled	987	1000		Meet departmental needs
Number of hours attending continuing legal education	167.50	150		Meet professional requirements and departmental needs
Number of public meetings served	188	185		Meet city needs
Number of trials held in municipal court	60	70		Meet caseload needs
Number of cases resolved without trial (plea agreements, dismissals)	2,186	2,200		Meet caseload needs
Number of claims/lawsuits resolved	22	15		90% resolution
Number of easements prepared	57	50		Meet departmental needs
Number of real estate contracts prepared	27	20		Meet departmental needs
Number of contracts prepared or reviewed	266	275		Meet departmental needs
Number of ordinances/resolutions prepared or reviewed	133	150		Meet departmental needs
Leadership roles in professional organizations	5	5		3-5

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 FY16

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 has almost exceeded design capacity
   i. *Response*: Add one Multimedia Coordinator FTE
   ii. *Response*: Designate one designer specifically for Parks & Recreation projects

b. Issue: Limited and inefficient space for Public Communications staff and supplies
   i. *Response:* Consult with Facilities to determine optional configurations

c. Issue: Develop a plan to effectively utilize Educational & Governmental Funds
   i. *Response*: Determine multi-year broadcast equipment needs
   ii. *Response*: Determine multi-year video production project list
   iii. *Response*: Plan for potential audio/video needs in future city hall

d. 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

IV. Key Performance Indicators (KPIs)

Division	FY2014	FY2015 (est)		FY2016 Goal
Number of positive news stories strategically pitched to media	183	170		180
Media satisfaction survey results	100%	93%		93%
Number of proactive, positive blog posts published	123	110		120
Number of views resulting from blog posts published	40,936	56,000		55,000

CITY OF COLLEGE STATION

Home of Texas A&M University ®

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 FY16

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:* Continue responsive code enforcement and expand proactive code enforcement throughout the City
    a. *Strategic Initiative:* Neighborhood Integrity

5. *Goal:* Manage the Northgate District, including maintenance of non-parking assets, providing efficient parking operations, 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: Development of 2016 Annual Action Plan and 2016 – 2020 Consolidated Plan
    i. *Plan of Action:* Effectively manage decreasing resources
    ii. *Plan of Action:* Seek qualified interns to assist with planning process
    iii. *Plan of Action:* Educate community members regarding grant-funded programs

b. Issue: Engage and expand partnerships 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
    iii. *Plan of Action:* Work to develop a senior affordable housing project
    iv. *Plan of Action:* Promote Fair Housing through public awareness initiatives

c. Issue: Encourage financial education for the target population
   i. *Plan of Action:* CD staff will participate in a local collaboration 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 Financial Literacy Month activities

d. Issue: Expand code enforcement activities
   i. *Plan of Action:* Develop new code enforcement assignment areas in response to significant changes in the population and neighborhood demographics
   ii. *Plan of Action:* Promote education efforts to residents and encourage voluntary compliance
   iii. *Plan of Action:* Consistently, effectively and efficiently take enforcement action in response to code violations
   iv. *Plan of Action:* Assume Rental Registration program management from P&DS
   v. *Plan of Action:* Assist CSPD with Parking Enforcement in neighborhoods

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:* Continue regular meetings and correspondence with NDA

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 to effective fiscal management.
   i. *Plan of Action:* Provide additional services as able while maintaining spending within the current budget, including regular pressure washing of areas that experience high pedestrian traffic
   ii. *Plan of Action:* Utilize Community Service Worker program to address some of the additional services, ie. cleaning the University Drive Sidewalk

IV. Key Performance Indicators (KPIs)

Measure	2014	2015 Est	2016 Goal
Number of housing assistance activities completed	82	111	88
Number of residents receiving home buyer/financial education	85	80	85
Number of Public Facility activities completed	1	4	4
Number of code compliance cases initiated	8,282	9,250	9,500
NG Revenue vs NG Expenditures	$1,349,237/ $1,047,665	$1,442,761/ $1,386,911	$1,409,856/ $1,424,185

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 FY16

1. *Goal*: Align with Departments to Recruit, Retain & Engage employees to effectively serve the citizens of College Station with the 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. Benefits Enrollment system, ERP), and reviewing 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: Increased number of retirements, and resignations organization-wide, resulting in migration of knowledge, skill and gap in organizational history.
    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.

b. Issue: Managing a complex and changing workforce with an increasing number of employee accidents, performance issues, absenteeism and productivity concerns.
   i. *Plan of Action:* Add a resource to provide the appropriate level of support.
   ii. *Plan of Action:* Reinforce current policies and expectations.
   iii. *Plan of Action:* Develop a strategy to align department strategies and goals to ongoing issues related to employee performance.
   iv. *Plan of Action:* Provide appropriate level of development, education and communication focusing on prevention, engagement and individual responsibility.
   v. *Plan of Action:* Add position to focus on safety prevention & strategies

c. Issue: Lack of functional office space
   i. *Plan of Action::* Remodel/relocate City Hall space
   ii. *Plan of Action::* Relocation to other owned/leased space

d. 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 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)**

Division	2014	2015	Goal
Training & Development Classes held (Internal)	25	15	20
Safety Training Classes held throughout the organization (doesn't include NHO)	55	48	50
Number of Safety related inspections conducted	3	7	3
Recruiting – Avg. time to fill open position (full-time)	48	49	45 days
New Hire Orientation – New Hire participation rate	99%	100%	100%
Subrogation Collection	P/C & W/C $207,000	$15,000	$15,000

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 proposed FY16 tax rate to finance general governmental services, including debt service, is 45.2500 cents per $100 of valuation. The proposed FY16 debt service portion of the tax rate is 19.3052 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

Revenues in the Debt Service Fund are projected to increase in FY16 by 8.14% from the FY15 revised budget. FY16 ad valorem tax collections are projected to increase by 7.57%. Total revenues projected to pay on the City's existing debt in FY16 are estimated to be $13,948,353. Total expenditures out of the Debt Service Fund are estimated to be $13,024,593. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is $12,974,593.

In November of 2008, voters approved $76,950,000 in GOB 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. The amount of debt issued in FY14 was intended to cover the needs of both FY14 and FY15. Therefore, no additional debt was issued in FY15 for capital projects. In FY16, it is projected that the City will issue $8,785,000 in General Obligation debt from the 2008 GOB authorization. This includes $4,185,000 for the Library Expansion project, $4,000,000 for the Lakeway Extension project and $600,000 for traffic signal projects. It is also anticipated that the City will issue CO debt for General Government capital projects. Streets and transportation projects for which CO debt is scheduled to be issued include Munson Street Rehabilitation, Francis Drive Rehabilitation and the Intelligent Transportation System (ITS) Master Plan. In addition, it is anticipated that CO debt will be issued for several new transportation projects. These include Greens Prairie/Royder Safety Improvements, the relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive and the Holleman Drive South Widening project. CO debt is also projected to be issued in FY16 to be used toward the design of a new Police Station facility. The final determination as to how to fund these last five projects is currently under review by Council and the decision should be finalized prior to the approval of the FY16 budget.

It is anticipated that the City will bring a GOB authorization to the voters in the fall of 2015. Depending upon the results of this election, a number of additional new projects may be added to the Capital Improvement Program.

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 FY16. The following section contains a schedule of requirements and a summary of requirements for all GOBs and COs. The detailed information for each individual GOB and CO is found in Appendix H. The schedule of requirements and the individual detailed information for all Utility Revenue Bonds are also found in Appendix H.

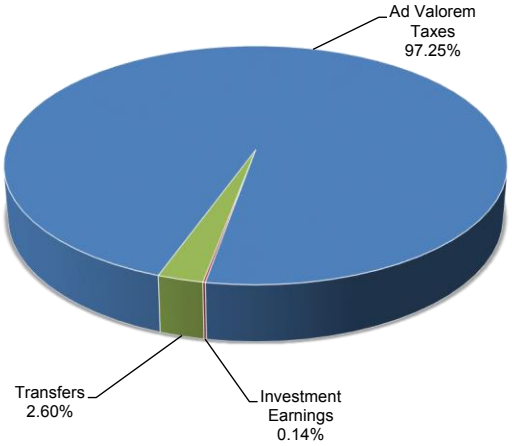
There is a projected 34% increase in the FY16 ending fund balance when compared to the FY15 year-end ending fund balance. It is anticipated that these debt service payments in FY15.

* 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.

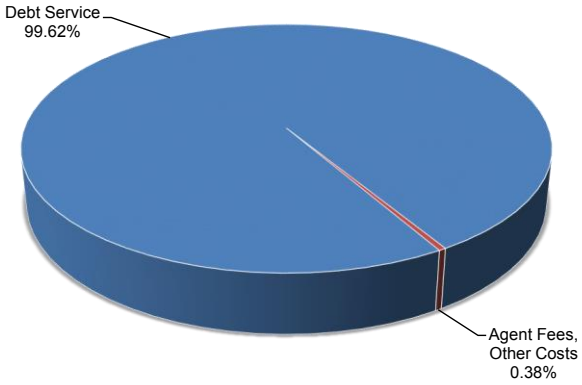
City of College Station
Debt Service
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15-FY16
Beginning Fund Balance	$ 3,433,255	$ 3,214,434	$ 3,214,434	$ 2,696,710	$ -	$ 2,696,710	
REVENUES	-						
Ad Valorem Taxes	$ 11,938,869	$ 12,610,135	$ 12,585,135	$ 13,565,252	$ -	$ 13,565,252	7.57%
Investment Earnings	14,326	25,250	15,000	20,000	-	20,000	-20.79%
Transfers	196,058	262,795	262,795	363,101	-	363,101	38.17%
Proceeds/Long Term Debt	9,784,222	-	-	-	-	-	N/A
Other	917	-	-	-		-	N/A
Total Revenues	$ 21,934,392	$ 12,898,180	$ 12,862,930	$ 13,948,353	$ -	$ 13,948,353	8.14%
Total Funds Available	$ 25,367,647	$ 16,112,614	$ 16,077,364	$ 16,645,063	$ -	$ 16,645,063	3.30%
EXPENDITURES & TRANSFERS							
Debt Service	$ 12,357,799	$ 13,202,308	$ 13,330,654	$ 12,974,593	$ -	$ 12,974,593	-1.72%
Agent Fees, Other Costs	39,719	50,000	50,000	50,000	-	50,000	0.00%
Advance Refunding	9,755,695	-	-	-	-	-	N/A
Total Operating Expenses/Transfers	$ 22,153,213	$ 13,252,308	$ 13,380,654	$ 13,024,593	$ -	$ 13,024,593	-1.72%
Increase in Fund Balance	$ (218,821)	$ (354,128)	$ (517,724)	$ 923,760	$ -	$ 923,760	
Measurement Focus Increase (Decrease	$ -						
Ending Fund Balance	$ 3,214,434	$ 2,860,306	$ 2,696,710	$ 3,620,470	$ -	$ 3,620,470	

Debt Service Fund - Sources



Debt Service Fund - Uses



DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2015-2016

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	TOTAL
G.O. Series 2006 Refunding	1,285,000	-	-	-	-	-	1,285,000
G.O. Series 2007	125,000	-	-	-	-	-	125,000
G.O. Series 2008	355,000	-	-	-	-	-	355,000
G.O. Series 2009	130,000	-	-	-	-	-	130,000
G.O. Series 2009 Refunding	475,000	420,000	-	-	-	-	895,000
G.O. Series 2010	760,000	-	-	-	-	-	760,000
G.O. Series 2010 Refunding	1,627,100	-	265,000	852,900	1,005,000	-	3,750,000
G.O. Series 2011	205,000	-	-	-	-	-	205,000
G.O. Series 2012	130,000	-	-	-	-	-	130,000
G.O. Series 2012 Refunding	580,000	-	460,000	-	190,000	-	1,230,000
G.O. Series 2013	280,000	-	-	-	-	-	280,000
G.O. Series 2013 Refunding	385,000	-	235,000	330,000	140,000	-	1,090,000
G.O. Series 2014	430,000	-	-	-	-	-	430,000
G.O. Series 2014 Refunding	560,000	-	665,000	720,000	675,000	125,000	2,745,000
TOTAL PRINCIPAL	$ 7,327,100	$ 420,000	$ 1,625,000	$ 1,902,900	$ 2,010,000	$ 125,000	$ 13,410,000
ISSUE - INTEREST							
G.O. Series 2006 Refunding	120,325	-	-	-	-	-	120,325
C.O. Series 2007	88,550	-	-	-	-	-	88,550
G.O. Series 2008	264,869	-	-	-	-	-	264,869
G.O. Series 2009	108,133	-	-	-	-	-	108,133
G.O. Series 2009 Refunding	48,950	43,925	-	-	-	-	92,875
G.O. Series 2010	480,006	-	-	-	-	-	480,006
G.O. Series 2010 Refunding	288,150	-	83,125	337,400	291,175	-	999,850
G.O. Series 2011	8,444	-	-	-	-	-	8,444
G.O. Series 2012	112,981	-	-	-	-	-	112,981
G.O. Series 2012 Refunding	260,300	-	204,800	-	92,550	-	557,650
G.O. Series 2013	317,369	-	-	-	-	-	317,369
G.O. Series 2013 Refunding	225,575	-	96,025	131,650	9,700	-	462,950
G.O. Series 2014	486,825	-	-	-	-	-	486,825
G.O. Series 2014 Refunding	343,751	-	225,175	185,650	113,025	5,374	872,975
TOTAL INTEREST	$ 3,154,228	$ 43,925	$ 609,125	$ 654,700	$ 506,450	$ 5,374	$ 4,973,802
TOTAL PAYMENT	$ 10,481,328 [1]	$ 463,925 [2]	$ 2,234,125 [2]	$ 2,557,600 [2]	$ 2,516,450 [2]	$ 130,374 [2/3]	$ 18,383,802

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.

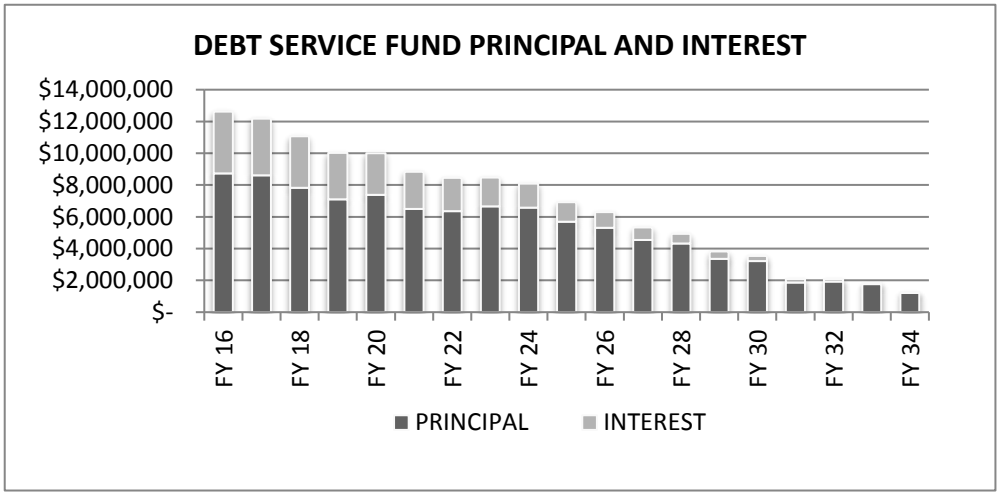
CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
C.O. Series 2007	100,000	-	-	-	30,000	-	130,000
C.O. Series 2008	105,000	285,000	290,000	95,000	285,000	-	1,060,000
C.O. Series 2009	175,000	600,000	370,000	-	25,000	250,000	1,420,000
C.O. Series 2010	80,000	100,000	-	10,000	-	-	190,000
C.O. Series 2011	-	180,000	-	120,000	-	-	300,000
C.O. Series 2012	-	310,000	115,000	230,000	-	-	655,000
C.O. Series 2013	-	305,000	-	75,000	-	-	380,000
C.O. Series 2014	715,000	250,000	185,000	330,000	-	-	1,480,000
TOTAL PRINCIPAL	$ 1,175,000	$ 2,030,000	$ 960,000	$ 860,000	$ 340,000	$ 250,000	$ 5,615,000
ISSUE - INTEREST							
C.O. Series 2007	69,368	-	-	-	19,738	-	89,106
C.O. Series 2008	79,223	216,626	222,854	71,104	218,350	-	808,157
C. O. Series 2009	6,924	400,019	234,791	-	17,740	156,560	816,034
C. O. Series 2010	3,023	62,769	-	7,463	-	-	73,255
C.O. Series 2011	-	115,370	-	75,263	-	-	190,633
C.O. Series 2012	-	238,356	89,294	178,788	-	-	506,438
C.O. Series 2013	-	295,644	-	71,650	-	-	367,294
C.O. Series 2014	433,525	346,800	257,375	451,375	-	-	1,489,075
TOTAL INTEREST	$ 592,063	$ 1,675,584	$ 804,314	$ 855,643	$ 255,828	$ 156,560	$ 4,339,992
TOTAL PAYMENT	$ 1,767,063 [1]	$ 3,705,584 [2]	$ 1,764,314 [2]	$ 1,715,643 [2]	$ 595,828 [3]	$ 406,560 [4]	$ 9,954,992

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 16	$ 8,734,600	$ 3,876,891	$ 12,611,491	$ 98,979,600
FY 17	8,612,500	3,567,901	12,180,401	90,245,000
FY 18	7,830,000	3,245,154	11,075,154	81,632,500
FY 19	7,105,000	2,925,578	10,030,578	73,802,500
FY 20	7,380,000	2,614,249	9,994,249	66,697,500
FY 21	6,492,500	2,336,903	8,829,403	59,317,500
FY 22	6,355,000	2,088,511	8,443,511	52,825,000
FY 23	6,667,500	1,809,890	8,477,390	46,470,000
FY 24	6,585,000	1,509,482	8,094,482	39,802,500
FY 25	5,692,500	1,234,483	6,926,983	33,217,500
FY 26	5,310,000	994,622	6,304,622	27,525,000
FY 27	4,550,000	789,167	5,339,167	22,215,000
FY 28	4,315,000	610,988	4,925,988	17,665,000
FY 29	3,360,000	458,673	3,818,673	13,350,000
FY 30	3,210,000	331,394	3,541,394	9,990,000
FY 31	1,860,000	233,081	2,093,081	6,780,000
FY 32	1,935,000	158,375	2,093,375	4,920,000
FY 33	1,760,000	84,538	1,844,538	2,985,000
FY 34	1,225,000	24,438	1,249,438	1,225,000



*Includes total of General Debt Associated GO/CO Bonds and New Memorial Cemetery Associated GO/CO Bonds (less $363,101 portion that is being funded by Memorial Cemetery Fund).

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 collected from the General Fund. The proposed funding level for FY16 is $875,000 which includes a one-time SLA $500,000 for future economic development incentives. Investment earnings of $1,000 are also included in the proposed FY16 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 $751,839 is projected in the FY16 Proposed Budget for cash assistance.

Economic Development Cash Assistance

Organization	FY15 Year End Est.	FY16 Proposed
University Town Center	$ 374,254	$ -
Reynolds & Reynolds	55,000	55,000
Kalon Biotherapeutics	-	196,839
Economic Incentives TBD	-	500,000
Total	**$ 429,254**	**$ 751,839**

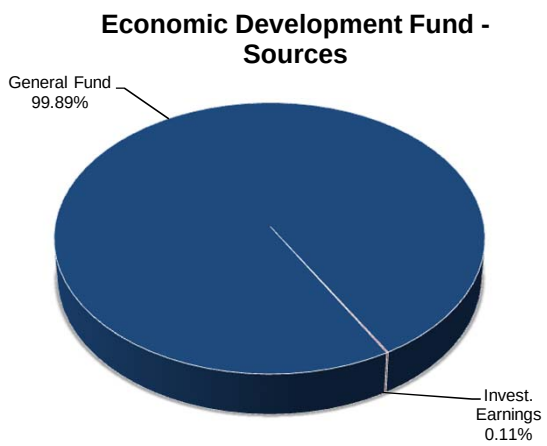
Reynolds & Reynolds will be eligible for an incentive payment of $55,000 each year through FY17. To receive payment, they must maintain a property valuation of $24,000,000 per year and annual payroll of at least $18,000,000 per year. City Council approved an incentive agreement with Kalon Biotherapeutics in June 2014 with annual payments scheduled from October 2016 to October 2022. Kalon Biotherapeutics has an estimated $196,839 incentive payment which will be based on Brazos Central Appraisal District certified taxable values as of August 25, 2016. A one-time $500,000 SLA is proposed to pay economic development incentives to be determined.

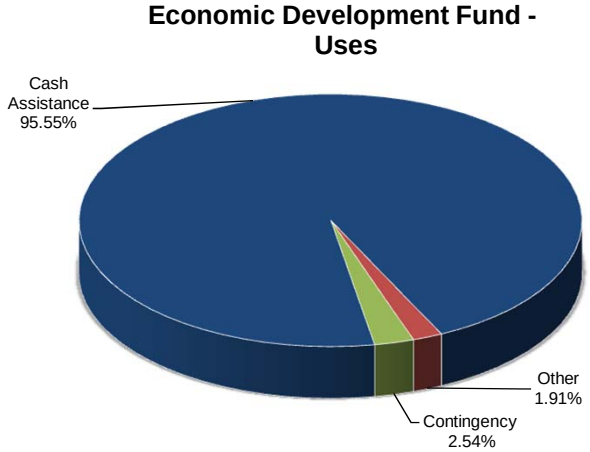
If uncommitted at year-end, these funds will contribute to the fund balance carried over from year to year. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total proposed expenditures for FY16 are $786,839.

There is a projected 43.67% increase in the FY16 fund balance when compared to the FY15 year-end estimated fund balance due to the payoff of the University Town Center incentive payments in FY15.

City of College Station
Economic Development Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ 598,841	$ 327,442	$ 327,442	$ 204,188	$ -	$ 204,188	
REVENUES							
Operating transfers							
General Fund	$ 400,000	$ 375,000	$ 375,000	$ 375,000	$ 500,000	$ 875,000	133.33%
Proceeds from Sale of First Street Property	322,208	-	-	-	-	-	N/A
Proceeds: Investment LP MMD East Project	-	-	25,000				
Investment Earnings	866	1,000	1,000	1,000	-	1,000	0.00%
Total Revenues	$ 723,074	$ 376,000	$ 401,000	$ 376,000	$ 500,000	$ 876,000	132.98%
Total Funds Available	$ 1,321,915	$ 703,442	$ 728,442	$ 580,188	$ 500,000	$ 1,080,188	53.56%
EXPENDITURES & TRANSFERS							
Cash Assistance	$ 988,900	$ 429,254	$ 429,254	$ 251,839	$ 500,000	$ 751,839	75.15%
Professional Services	-	-	-	-	-	-	N/A
Medical District Consulting	-	50,000	50,000	-	-	-	-100.00%
Other	5,573	15,000	45,000	15,000	-	15,000	0.00%
Contingency	-	20,000	-	20,000		20,000	0.00%
Total Operating & Transfers	$ 994,473	$ 514,254	$ 524,254	$ 286,839	$ 500,000	$ 786,839	53.01%
Increase/Decrease in Fund Balance	$ (271,399)	$ (138,254)	$ (123,254)	$ 89,161	$ -	$ 89,161	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 327,442	$ 189,188	$ 204,188	$ 293,349	$ -	$ 293,349	

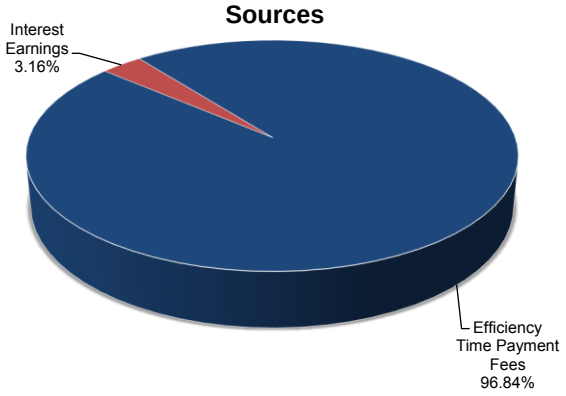




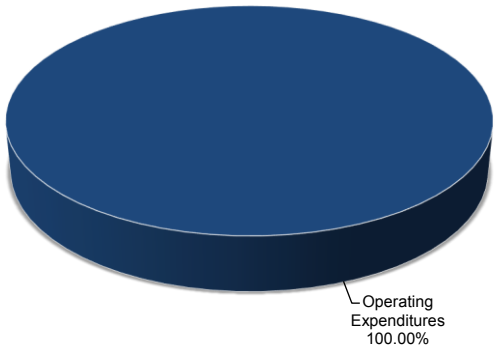
City of College Station
Efficiency Time Payment Fee Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 53,337	$ 57,391	$ 57,391	$ 59,309	$ -	$ 59,309	
REVENUES							
Efficiency Time Payment Fees	$ 6,877	$ 6,359	$ 6,398	$ 6,462	$ -	$ 6,462	1.62%
Interest Earnings	168	214	209	211		211	-1.40%
Total Revenues	$ 7,045	$ 6,573	$ 6,607	$ 6,673	$ -	$ 6,673	1.52%
EXPENDITURES							
Operating Expenditures	$ 2,991	$ 4,160	$ 4,689	$ 4,160	$ 7,000	$ 11,160	168.27%
Total Expenditures	$ 2,991	$ 4,160	$ 4,689	$ 4,160	$ 7,000	$ 11,160	168.27%
Increase (Decrease) in Fund Balance	$ 4,054	$ 2,413	$ 1,918	$ 2,513	$ (7,000)	$ (4,487)	-285.95%
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 57,391	$ 59,804	$ 59,309	$ 61,822	$ (7,000)	$ 54,822	

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. Proposed revenues in FY15 total $6,673. Proposed expenditures in FY16 include $4,160 for the printing and distribution of collection notices, as well as for the purchase of software to interface with Texas Department of Transportation (TxDOT). There is a recurring service level adjustment for $7,000 to fund additional expenses from increased TxDOT batch inquiries and postage.

City of College Station
Chimney Hill Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY15 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ 1,548,228	$ 1,815,717	$ 1,815,717	$ -	$ -	$ -	
REVENUES							
Rents and Royalties	$ 362,882	$ 34,194	$ -	$ -	$ -	$ -	-100.00%
Proceeds from Sale of Chimney Hill	0	7,500,000	7,424,205	-	-	-	-100.00%
Investment Earnings	5,004	368	23,161	-	-	-	-100.00%
Total Revenues	$ 367,886	$ 7,534,562	$ 7,447,366	$ -	$ -	$ -	-100.00%
Total Funds Available	$ 1,916,114	$ 9,350,279	$ 9,263,083	$ -	$ -	$ -	-100.00%
EXPENDITURES & TRANSFERS							
Facilities Maintenance	$ 53,086	$ 6,667	$ 5,265	$ -	$ -	$ -	-100.00%
Property Taxes	46,738	-	-	-	-	-	N/A
Transfers Out	-	9,327,416	9,257,818	-	-	-	-100.00%
Debt Service	-	-	-	-	-	-	N/A
Total Operating Expenses & Trsf	$ 99,824	$ 9,334,083	$ 9,263,083	$ -	$ -	$ -	-100.00%
Increase/Decrease in Fund Balance	$ 268,062	$ (1,799,521)	$ (1,815,717)	$ -	$ -	$ -	-100.00%
Measurement Focus Increase (Decrease)	$ (573)						
Ending Fund Balance	$ 1,815,717	$ 16,196	$ -	$ -	$ -	$ -	

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 Appendix F-1.

In FY09, Hotel Tax Funds were used toward the purchase of the Chimney Hill property for the purpose of building a convention center. In FY11, Council determined that it no longer intended to construct a convention center on the purchased property and the property was sold for the purchase price of $7.5 million.

The proceeds from the sale of the property, as well of the balance of the Chimney Hill Fund, were transferred to the Hotel Tax Fund.

Proposed revenue and expenses for FY16 are zero.

Governmental
Capital Improvement Project Budgets

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

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

The City only has legal authority to issue General Obligation (GO) debt after a successful citizen referendum. GO debt is debt that obligates the City to repay the issue with ad valorem tax revenues. The City uses GO debt for the acquisition and development of parks and recreation facilities; rights-of-way acquisition; construction 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 7 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.

The amount of debt issued in FY14 was intended to cover the needs of both FY14 and FY15. Therefore, no additional debt was issued in FY15 for capital projects. In FY16, it is projected that the City will issue $8,785,000 in General Obligation debt from the 2008 GOB authorization. This includes $4,185,000 for the Library Expansion project, $4,000,000 for the Lakeway Extension project and $600,000 for traffic signal projects. It is anticipated that the City will bring a GOB authorization to the voters in the fall of 2015. Depending upon the results of this election, a number of additional new projects may be added to the Capital Improvement Program.

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 of land and development of land for economic development uses.
- Over the past 7 years, at the recommendation of the City's financial advisors, the City has issued COs in lieu of Utility Revenue Bonds (URB's), for the Electric, Water and Wastewater utilities.

It is anticipated that the City will issue CO debt for General Government capital projects in FY16. Streets and transportation projects for which CO debt is scheduled to be issued include Munson Street Rehabilitation, Francis Drive Rehabilitation and the Intelligent Transportation System (ITS) Master Plan. In addition, it is anticipated that CO debt will be issued for several new transportation projects. These include Greens Prairie/Royder Safety Improvements, the relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive and the Holleman Drive South Widening project. CO debt is also projected to be issued in FY16 to be used toward the design of a new Police Station facility. The final determination as to how to fund these last five projects is currently under review by Council and the decision should be finalized prior to the approval of the FY16 budget.

In addition, it is anticipated that CO's in the amount of $8,910,000 will be issued in FY16 for Water capital projects. CO debt is not projected to be issued for Wastewater or Electric capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY16 Proposed Budget. The funds expended on these projects are considered significant and non-routine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY16, funds in the amount of $4,018,508 are estimated to be spent on Street Rehabilitation projects. Included in this amount is an estimated $207,508 for the completion of the **Rehabilitation of Rock Prairie Road from Medical Avenue to W.D. Fitch Parkway**. The roadway is being reconstructed with significant base repairs and slightly wider travel lanes. This project is funded primarily with COs issued in FY14. Estimates have also been included for the **Luther Street Rehabilitation project** and the **Munson Street Rehabilitation project**. The funding for these projects came from several sources. A portion of the funding came from proceeds from a Fire Department ladder truck that was sold in FY12. A portion of the funding for the replacement ladder truck came from the budget balances of street and transportation projects. These projects had been funded with CO debt and it was legally permissible to use the balance on the purchase of the ladder truck. As a portion of the funding for the replacement ladder truck originated from the budget balances of street projects, the proceeds from the sale of the truck that was sold will now be used to fund a portion of the cost of these two street rehabilitation projects. In addition, $1,000,000 of the funds needed for the Munson and Luther Rehabilitation projects will come from the Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the remaining budget is being used on the rehabilitation projects. The budget for the Health Science Center Parkway originated from Barron Road Phase II authorization. It is anticipated that the balance of the funds needed for the two rehabilitation projects will come from CO debt issued in FY14 and estimated to be issued in FY16.

In addition, estimates have been included in FY16 **Francis Drive Rehabilitation project**. This project is planned for two phases – from Glenhaven to Munson and from Munson to Walton. It is anticipated that construction on the project will begin in FY16 and will extend into FY17. A portion of the funding for this project was transferred from the General Fund and the balance will be CO debt issue.

Street Extension/Capacity Improvement Projects

The FY16 estimate for Street Extension/Capacity Improvement projects is $11,371,396. Included in this is an estimate of $100,000 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. These OP funds reflect assessments expected to be received as a result of the Holleman Extension project. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

An estimate of $3,687,750 is projected in FY16 for design and construction work on the **Lakeway Extension project**. This project is 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 the proposed Lakeway extension. This project was part of the 2008 GOB authorization.

An estimate of $1,485,930 is included for the construction of **Widening of Rock Prairie Road West project**. This project is for the reconstruction of Rock Prairie Road from approximately State Highway 6 to Longmire. This project will improve the capacity of this street segment and align additional travel lanes with the reconfigured Rock Prairie Road overpass. A portion of the budget for this project came from the balance of the Victoria Avenue Extension project, a portion came from the balance of the Tauber and Stasney Rehabilitation project and the remaining portion came from COs issued in FY14.

Included in the FY16 estimate for street extension and capacity improvement projects is $550,000 for **Improvements to the Greens Prairie Trail and FM 2154 intersection**. It is anticipated that this project will be completed in coordination with Brazos County and TxDOT. Phase 1 will be bid by the County with participation from the City for traffic signal items. Phase II will be bid by TxDOT with participation from the County and the City. A portion of the budget for this project came from remaining OP funds and a portion of the budget came from the

Health Science Center Parkway budget balance. The bids for this project came in more favorable than expected and a portion of the remaining budget was available for this project.

Also included is the design of **Improvements on Greens Prairie Trail from FM 2154 through Royder Road**. This project will be for the rehabilitation of Greens Prairie Trail from FM 2154 through the intersection with Royder Road with the proposed roadway being a 4-lane divided roadway. It is anticipated that this project will be constructed in future years in conjunction with CSISD's plans for a future school. Designing in FY16 will allow the City to complete construction prior to the opening of the school. The funding for this project came from budget balances of two other projects that received favorable bids. Funding for one of these two projects originated from the General Fund and funding for the other was primarily from COs.

Several projects have been added to the FY16 CIP in an effort to address some high priority transportation needs that have been identified. These include **the construction of Greens Prairie Trail from FM 2154 through Royder Road**, the **Relocation of the Union Pacific Railroad Crossing from Cain to Deacon**, the **Design of Capacity Improvements on 2818 between Wellborn Road and George Bush Drive** and the **Holleman Drive South Widening** project. The Greens Prairie Trail from FM 2154 through Royder Road project includes the construction of Greens Prairie Trail from 2154 through Royder Road as described in the previous paragraph. The second project in this group is for the relocation of the Union Pacific Railroad Crossing from Cain to Deacon with the addition of a traffic signal. The third project is for the design of capacity improvements on 2818 between Wellborn Road and George Bush Drive. Construction of these improvements would be TxDOT funded, but completing the design at this time should help to expedite the project once funds become available. The last project in this group is the widening of Holleman Drive South from North Dowling to Rock Prairie Road. It is anticipated that CO debt will be issued for these projects, but the final determination as to how to fund these projects is currently under review by Council and the decision should be finalized prior to the approval of the FY16 budget.

Traffic Projects

The FY15 Approved Budget includes an estimated $3,365,916 for traffic projects throughout the City. This includes an estimate of $625,000 for a **signal and related roadway improvements at the intersection of Victoria Avenue and State Highway 40**. Also included in the estimated expenditures for traffic projects is $259,788 for **future signal projects** that may be needed as determined by the results of traffic warrant studies.

The most significant traffic project to be included in the FY16 Proposed Budget is the **Intelligent Transportation System (ITS) Master Plan**. 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. Phase 1 of the project is underway and should be ready in advance of the 2015 Texas A&M University football season. The estimate of $2,481,128 that is included in FY16 is for the next phase of the implementation plan. It is anticipated that CO debt will be 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. In FY16, $3,167,260 is estimated to be spent on sidewalk and trail projects. The majority of this will be used for the completion of the construction of the **Lick Creek Hike and Bike Trail**. This project is for the construction of sidewalk improvements and a hike and bike trail along Lick Creek between Creek View Park on Eagle Avenue and Lick Creek Park. The trail and improved sidewalks will connect residential neighborhoods and CSISD property. In addition, $873,088 is estimated to be spent toward the design and initial construction of **Phase II of the University Drive Pedestrian Improvements project**. 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.

In addition, a number of sidewalk projects will be completed using Community Development Block Grant Funds (CDBG). These projects are described in more detail in the CDBG section of this budget document.

PARKS AND RECREATION CAPITAL PROJECTS

In FY16, expenditures in the amount of $4,521,289 are estimated for Parks and Recreation capital improvement projects. Included is $184,750 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. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

An estimate of $3,050,606 has been included in FY16 for the **Lincoln Center Addition** construction. This project is for the expansion of the Lincoln Center building to include additional space for programming and storage. In addition, funds in the amount of $1,248,070 are included to be used toward the construction of the **Lick Creek Nature Center**. This center, to be built at Lick Creek Park, will serve as an informational education center for visitors who want to learn more about the park.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. In FY16, $8,642,879 is the estimated expenditure public facility projects. Included is $4,056,229 which will be used toward the **Library Expansion project**. Construction of this project is expected to begin in FY16 and be completed in FY17.

The FY16 budget also includes several projects that are proposed for existing City facilities and are necessary due to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that will be 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 third project in this group is for **corrective maintenance on the Police Department building**. This item will address items that have been identified as immediate needs at the facility. The funds will be used to address deficiencies with the HVAC system and will be used to replace the roof.

The proposed budget also includes two public safety facility projects that are anticipated will be needed in the future. The first of these is a **new Police Station facility** and the second is **Fire Station #7**. The FY16 budget includes in FY16 to start the design of a new Police Station. It is proposed that the design of the Police Station be funded with COs. Also included in the FY16 facility capital project proposed budget is $400,000 to be used for the **conceptual planning/design of a community center**. The funding for this planning/design is proposed to come from General Funds that will be transferred to the General Government CIP Fund. These projects are part of a group of projects that are currently being considered by Council. Based on current forecasts, construction of these projects would require a tax increase.

The FY16 Proposed Budget also includes a projected expenditure of $1,954,962 for technology projects. Included is $87,064 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. An estimate of $1,047,090 has been included in the budget for the implementation of the public safety **CAD/RMS (Computer Aided Dispatch/Records Management System) Replacement project**. This project is for the replacement of all software and hardware based systems managing the information resources of the College Station Police Department. The acquisition of a newer and more enhanced system will allow for a more efficient and productive department; as well as provide the opportunity to accomplish more robust and advanced tasks. The total budget for this project is $2,700,000 and implementation is expected to begin in FY16 and be completed in FY17.

Funds in the amount of $820,808 are estimated in FY16 for 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. The total project estimate is $5,185,000. Funding for this project will come from a number of sources. CO debt in the amount of $3,325,000 was issued in FY14 for the project with the balance coming from the General Fund and from the enterprise funds that are benefitting from the project.

ADDITIONAL O&M COSTS

The FY16 Proposed 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 FY16 Proposed Budget includes $429,271 for new O&M costs related to General Government CIP projects anticipated to be completed in FY15 and FY16. Street projects for which O&M budget has been included in the budget include Cooner Street Rehabilitation, Eisenhower Street Extension and several sidewalk improvement projects. Budget related to the ITS Master Plan has also been included for the addition of a traffic engineer position in the Public Works Department. This position is needed to operate the Traffic Management Center. The budget for this O&M was included as an SLA item for FY16.

Budget has also been included in the O&M budget for several IT capital projects. These include additional budget related to the Teleworks Upgrade that was completed in FY14; additional O&M budget that will be needed for the CAD/RMS project; and additional O&M budget related to the ERP Replacement, due to running multiple systems concurrently.

Parks projects for which budget has been added to the FY16 budget include the Lick Creek Nature Center project and the restrooms that are being added at Wolf Pen Creek.

In addition to the budget included for FY16, 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 2015-2016 THROUGH FISCAL YEAR 2020-2021

				BUDGET APPROPRIATIONS		
	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY14	REVISED FY 14 - 15 APPROPRIATIONS	PROPOSED FY 15 - 16 APPROPRIATIONS
BEGINNING FUND BALANCE:				**$ 18,530,538**	**$ 11,590,741**
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS (08 GOB)				$ -	$ 4,600,000
CERTIFICATES OF OBLIGATIONS				-	9,850,000
INTRAGOVERNMENTAL TRANSFERS				1,744,491	24,489
INTERGOVERNMENTAL TRANSFERS				-	850,000
INVESTMENT EARNINGS				60,000	50,000
OTHER				100,000	150,000
SUBTOTAL ADDITIONAL RESOURCES				$ 1,904,491	$ 15,524,489
TOTAL RESOURCES AVAILABLE				$ 20,435,029	$ 27,115,230
STREET REHABILITATION PROJECTS					
4 ROCK PRAIRIE RD E REHAB (MEDICAL WAY TO FITCH)	ST1301	1,920,000	1,920,000	-	-
4 LUTHER STREET REHABILITATION	ST1401	2,220,000	300,000	1,920,000	-
1 MUNSON STREET REHABILITATION	ST1402	1,450,000	1,000,000	-	450,000
*/4 GRAHAM RD REHABILITATION	ST1421	720,000	306,000	414,000	-
*/4 FRANCIS DRIVE REHABILITATION PH I	ST1419	1,115,000	176,063	48,750	890,187
*/4 FRANCIS DRIVE REHABILITATION PH II	ST1420	700,000	103,459	56,541	540,000
CLOSED PROJECTS					
SUBTOTAL			$ 3,805,522	$ 2,439,291	$ 1,880,187
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS					
** OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)	ST1204	203,303	-	-	400,000
* EISENHOWER STREET EXT (LINCOLN TO ASH)	ST1403	581,831	75,000	506,831	-
3 LAKEWAY EXTENSION	ST1101	15,135,000	1,310,000	190,000	13,635,000
2 ROCK PRAIRIE RD EAST - DESIGN & ROW	ST0417	2,254,000	2,254,000	-	-
4 ROCK PRAIRIE ROAD WEST WIDENING	ST1304	2,597,921	2,597,921	-	-
3/5 GREENS PRAIRIE/FM2154 IMPROVEMENTS	ST1505	600,000	403,303	-	-
*/4 GREENS PRAIRIE TR FR 2154 THRU ROYDER (DESIGN)	ST1504	350,000	250,000	100,000	-
6 GREENS PRAIRIE TR FR 2154 THRU ROYDER (CONSTRUCT)	STTBD	4,100,000	-	-	4,100,000
6 UNION PACIFIC RAILROAD CROSSING AT DEACON	STTBD	3,775,000	-	-	3,775,000
6 FM 2818 CAPACITY IMPROVEMENTS (DESIGN)	STTBD	655,000	-	-	655,000
6 HOLLEMAN DR SOUTH WIDENING	STTBD	1,000,000	-	-	1,000,000
CLOSED PROJECTS					
SUBTOTAL			$ 6,890,224	$ 796,831	$ 23,565,000

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECTED EXPENDITURES							
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 13,537,316	**$ 23,569,205**	**$ 11,590,741**	**$ 4,896,553**	**$ 789,587**	**$ 108,657**	**$ 78,743**	**$ 31,243**
	$ 7,617,495	$ -	$ 4,600,000	$ 13,690,000	$ -	$ -	$ -	$ -
	6,996,642	-	9,850,000	5,710,000	-	-	-	-
	1,588,163	1,800,651	24,489	17,325	23,100	10,086	-	-
	225,670	187,020	850,000	-	-	-	-	-
	39,682	80,000	50,000	40,000	20,000	10,000	2,500	2,500
	149,744	107,897	150,000	163,303	-	-	-	-
	$ 16,617,396	$ 2,175,568	$ 15,524,489	$ 19,620,628	$ 43,100	$ 20,086	$ 2,500	$ 2,500
	$ 30,154,712	$ 25,744,773	$ 27,115,230	$ 24,517,181	$ 832,687	$ 128,743	$ 81,243	$ 33,743
18,377	76,581	1,617,534	207,508	-	-	-	-	-
-	22,634	190,779	2,006,587	-	-	-	-	-
-	5,676	207,537	1,089,885	146,902	-	-	-	-
-	2,532	717,468	-	-	-	-	-	-
-	271	161,591	218,528	734,610	-	-	-	-
-	626	64,000	496,000	139,374	-	-	-	-
	168,562	1,076,124						
$ 18,377	$ 276,881	$ 4,035,033	$ 4,018,508	$ 1,020,886	$ -	$ -	$ -	$ -
-	-	-	100,000	103,303	-	-	-	-
-	66,218	515,613	-	-	-	-	-	-
76,383	9,535	210,000	3,687,750	11,151,332	-	-	-	-
1,534,371	200,870	241,043	-	-	-	-	-	-
-	1,754	1,110,237	1,485,930	-	-	-	-	-
-	-	50,000	550,000	-	-	-	-	-
-	-	-	150,000	200,000	-	-	-	-
-	-	-	2,010,000	2,090,000	-	-	-	-
-	-	-	1,855,000	1,920,000	-	-	-	-
-	-	-	655,000	-	-	-	-	-
-	-	-	750,000	250,000	-	-	-	-
	4,189,708	1,208,626	-					
$ 1,610,754	$ 4,468,085	$ 3,335,519	$ 11,243,680	$ 15,714,635	$ -	$ -	$ -	$ -

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

				BUDGET APPROPRIATIONS		
		PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY14	REVISED FY 14 - 15 APPROPRIATIONS	PROPOSED FY 15 - 16 APPROPRIATIONS
STREET TXDOT PROJECTS						
5	DESIGN OF RAISED MEDIANS AT UNIVERSITY	ST1306	240,000	240,000	-	-
2/5	GEORGE BUSH/FM 2154 ROW ACQUISITION	TBD	1,200,000	1,200,000	-	-
	CLOSED TXDOT PROJECTS					
	SUBTOTAL			$ 1,440,000	$ -	$ -
TRAFFIC PROJECTS						
3	NEW TRAFFIC SIGNAL PROJECTS (2008 GOB)	ST1027	259,788	-	348,630	536,158
3	SIGNAL @ WELLBORN/F&B	ST1031	280,000	280,000	-	-
3	WELLBORN/SOUTH DOWLING SIGNAL	ST1502	12,000	-	12,000	-
3	SIGNAL @ VICTORIA/SH 40	ST1503	750,000	4,970	120,030	-
4	ITS MASTER PLAN	ST1501	5,425,000	-	1,500,000	3,925,000
5	COLLEGE MAIN PLAZA IMP	ST1113	794,010	692,000	102,010	-
*	INTERSEC IMP - HOLLEMAN/ELEANOR	ST1404	40,644	40,644	-	-
*	INTERSEC IMP - GEORGE BUSH @ TIMBER/BIZZELL	ST1405	46,605	46,605	-	-
	CLOSED PROJECTS				233,840	
	SUBTOTAL			$ 1,064,219	$ 2,316,510	$ 4,461,158
SIDEWALKS & TRAILS						
3	TX AVENUE SIDEWALKS	ST1424	122,356	122,356	-	-
3	LICK CREEK HIKE AND BIKE TRAIL	ST1104	4,410,000	4,410,000	-	-
3	UNIVERSITY DR PEDESTRIAN IMP Ph II	ST1206	7,055,000	7,055,000	-	-
*	BIKE/PEDESTRIAN IMP GEORGE BUSH/DEXTER	ST1406	34,528	34,528	-	-
*	GUADALUPE DR SIDEWALK IMPROVEMENTS	ST1407	142,772	142,772	-	-
*	LANGFORD ST SIDEWALK IMPROVEMENTS	ST1408	342,544	50,000	292,544	-
	CLOSED PROJECTS					
	SUBTOTAL			$ 11,814,656	$ 292,544	$ -
	CAPITAL PROJECTS SUBTOTAL			$ 25,014,621	$ 5,845,176	$ 29,906,345
	OTHER				-	-
	DEBT ISSUANCE COSTS				-	50,000
	GENERAL & ADMIN. CHARGES				370,211	373,313
TOTAL EXPENDITURES					$ 6,215,387	$ 30,329,658
	Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:					$ 14,219,642	$ (3,214,428)

* Funded with General Funds to be transferred in to the Streets Capital Projects Fund.
** 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.
1 Funded through CDBG Funds.
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 If approved, it is anticipated that these projects will be funded with Certificates of Obligation (CO) debt

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
981	13,099	225,920	-	-	-	-	-	-
-	-	1,200,000	-	-	-	-	-	-
	125							
$ 981	$ 13,224	$ 1,425,920	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	259,788	-	-	-	-	-
-	-	280,000	-	-	-	-	-	-
-	-	12,000	-	-	-	-	-	-
-	-	125,000	625,000	-	-	-	-	-
-	-	1,423,454	2,481,128	896,388	624,030	-	-	-
666,057	140	127,813	-	-	-	-	-	-
-	2,056	24,900	-	-	-	-	-	-
-	3,646	30,300	-	-	-	-	-	-
	600,518	540,833						
$ 666,057	$ 606,360	$ 2,564,300	$ 3,365,916	$ 896,388	$ 624,030	$ -	$ -	$ -
-	5,431	116,925	-	-	-	-	-	-
264,653	219,982	1,631,193	2,294,172	-	-	-	-	-
214,734	36,493	120,000	873,088	5,810,685	-	-	-	-
-	2,028	32,500	-	-	-	-	-	-
-	17,680	125,092	-	-	-	-	-	-
-	17,481	325,063	-	-	-	-	-	-
	513,574	72,276						
$ 479,387	$ 812,667	$ 2,423,049	$ 3,167,260	$ 5,810,685	$ -	$ -	$ -	$ -
$ 2,775,556	$ 6,177,218	$ 13,783,821	$ 21,795,364	$ 23,442,594	$ 624,030	$ -	$ -	$ -
	4,058	-	-	-	-	-	-	-
	63,197	-	50,000	60,000	-	-	-	-
	359,428	370,211	373,313	225,000	100,000	50,000	50,000	25,000
	$ 6,603,900	$ 14,154,032	$ 22,218,677	$ 23,727,594	$ 724,030	$ 50,000	$ 50,000	$ 25,000
	18,393							
	$ 23,569,205	$ 11,590,741	$ 4,896,553	$ 789,587	$ 108,657	$ 78,743	$ 31,243	$ 8,743

GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

				BUDGET APPROPRIATIONS		
		PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY14	REVISED FY 14 - 15 APPROPRIATIONS	PROPOSED FY 15 - 16 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 5,470,336	$4,784,238
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (2008 GOB)					$ -	$ -
CERTIFICATES OF OBLIGATIONS					-	-
INTERGOVERNMENTAL TRANSFERS					-	-
INTRAGOVERNMENTAL TRANSFERS					300,000	-
INVESTMENT EARNINGS					15,000	15,000
OTHER					81,600	85,000
SUBTOTAL ADDITIONAL RESOURCES					$396,600	$100,000
TOTAL RESOURCES AVAILABLE					$5,866,936	$4,884,238
PARK PROJECTS						
*	FIELD REDEVELOPMENT	PK0300	ANNUAL	-	-	184,750
1	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,000,000	1,400,000	310,000	-
1	LINCOLN CENTER ADDITION	PK1213	4,342,973	1,487,973	2,855,000	-
1	LICK CREEK NATURE CENTER	PK1102	2,769,709	2,769,709	-	-
2	WOLF PEN CREEK RESTROOMS/MISC	WP1401	200,000	200,000	-	-
CLOSED PROJECTS						
CAPITAL PROJECTS SUBTOTAL					$ 3,165,000	$ 184,750
MISCELLANEOUS					-	-
DEBT ISSUANCE COST					-	5,000
GENERAL & ADMIN. CHARGES					32,996	32,863
TOTAL EXPENDITURES					$ 3,197,996	$ 222,613
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:					$ 2,668,940	$ 4,661,624

* Project funded with Field Redevelopment fees from field users

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

2 Funded from portion of balance of WPC TIF Funds from WP0901.

GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 3,414,144	$8,645,168	$ 4,784,238	$ 362,948	$ 244,648	$ 180,548	$ 138,248	$ 97,748
	$ 5,584,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-	-
	62,793	-	-	-	-	-	-	-
	400,000	300,000	-	-	-	-	-	-
	11,653	25,000	15,000	5,000	2,500	2,500	2,500	2,500
	88,059	150,000	85,000	86,700	88,400	90,200	92,000	93,800
	$6,146,788	$475,000	$100,000	$91,700	$90,900	$92,700	$94,500	$96,300
	$9,560,932	$9,120,168	$4,884,238	$454,648	$335,548	$273,248	$232,748	$194,048
459,082	224,602	119,100	184,750	180,000	125,000	125,000	125,000	125,000
710,202	2,413	987,385	-	-	-	-	-	-
46,000	3,956	1,242,411	3,050,606	-	-	-	-	-
188,735	122,493	1,210,411	1,248,070	-	-	-	-	-
-	7,850	192,150	-	-	-	-	-	-
	516,673	551,478	-	-	-	-	-	-
$ 1,404,019	$ 877,987	$ 4,302,935	$ 4,483,426	$ 180,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
	1,279	-	-	-	-	-	-	-
	3,800	-	5,000	-	-	-	-	-
	32,700	32,996	32,863	30,000	30,000	10,000	10,000	10,000
	$ 915,766	$ 4,335,931	$ 4,521,289	$ 210,000	$ 155,000	$ 135,000	$ 135,000	$ 135,000
	$ 2							
	$8,645,168	$4,784,238	$ 362,948	$ 244,648	$ 180,548	$ 138,248	$ 97,748	$ 59,048

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

				BUDGET APPROPRIATIONS		
			PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY14	REVISED FY14-15 APPROPRIATIONS	PROPOSED FY15-16 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 4,394,748	$ 3,038,588
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)					$ -	$ 4,185,000
CERTIFICATES OF OBLIGATIONS					-	2,250,000
INTERGOVERNMENTAL TRANSFERS					-	-
INTRAGOVERNMENTAL TRANSFERS					1,270,000	2,336,650
INVESTMENT EARNINGS					15,000	20,000
OTHER					-	10,000
SUBTOTAL ADDITIONAL RESOURCES					$ 1,285,000	$ 8,801,650
TOTAL RESOURCES AVAILABLE					$ 5,679,748	$ 11,840,238
PUBLIC FACILITIES						
1	LIBRARY EXPANSION	GG1010	8,385,000	932,000	133,000	7,320,000
5	STORAGE TANKS & CONTAINMENT	GG1601	212,000	-	-	212,000
5	PW's COMPLIANCE UPGRADES	GG1602	605,000	-	-	605,000
5	POLICE STATION BLDG CORRECTIVE MAINT	GG1603	1,319,650	-	-	1,319,650
5	CITY GATEWAY SIGNAGE	GG1501	150,000	-	150,000	-
6	NEW POLICE STATION	GG1601	28,000,000	-	-	3,000,000
6	FIRE STATION #7	GGTBD	5,565,000	-	-	-
5	COMMUNITY CENTER PLANNING/DESIGN	GGTBD	400,000	-	-	400,000
	CLOSED PROJECTS			-		
	FACILITY PROJECTS SUBTOTAL				$ 283,000	$ 12,856,650
TECHNOLOGY PROJECTS						
2	FIBER OPTIC INFRASTRUCTURE	CO0902	475,000	400,924	74,076	-
3	CAD/RMS SYSTEM REPLACEMENT	CO1301	2,700,000	2,631,905	-	-
4	ERP SYSTEM REPLACEMENT	CO1204	5,185,000	5,185,000	-	-
5	ANNUAL IMAGERY UPDATES	CO1501	116,000	-	116,000	-
5	MOBILE COMPUTING INFRASTRUCTURE	CO1502	96,500	-	96,500	-
	CLOSED PROJECTS				-	
	IT PROJECTS SUBTOTAL				$ 286,576	$ -
	CAPITAL PROJECTS SUBTOTAL				$ 569,576	$ 12,856,650
	DEBT ISSUANCE COSTS				$ -	$ 30,000
	TRANSFERS				31,441	-
	OTHER MISC				-	-
	GENERAL & ADMIN. CHARGES				87,846	81,790
TOTAL EXPENDITURES					$ 688,863	$ 12,968,440
	Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:					$ 4,990,885	$ (1,128,202)

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

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

3 Funded with 03 G.O. debt issued for a New City Hall ($430,766), a portion of the balance of the Radio System Replacement project ($272,321), General Funds ($406,823), Misc IT project balances ($18,649), Fire Station Alerting balance ($31,441) and C.O. debt ($1,540,000)

4 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).

5 This initial planning/design phase to be funded with General Funds transferred to General Gov't CIP Fund

6 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

GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19	PROJECTED FY19-20	PROJECTED FY20-21
	$ 1,984,192	$ 6,776,791	$ 3,038,588	$ 1,130,608	$ 129,194	$ 49,194	$ 39,194	$ 31,694
	$ 500,000	$ -	$ 4,185,000	$ 14,503,000	$ 17,206,000	$ 2,556,000	$ -	$ -
	5,105,000	-	2,250,000	750,000	-	-	-	-
	-	-	-	-	-	-	-	-
	952,500	1,338,095	2,336,650	200,000	-	-	-	-
	6,559	20,000	20,000	30,000	30,000	10,000	2,500	2,500
	41,855	-	10,000	30,000	30,000	10,000	-	-
	$ 6,605,914	$ 1,358,095	$ 8,801,650	$ 15,513,000	$ 17,266,000	$ 2,576,000	$ 2,500	$ 2,500
	$ 8,590,106	$ 8,134,886	$ 11,840,238	$ 16,643,608	$ 17,395,194	$ 2,625,194	$ 41,694	$ 34,194
6,919	717	553,229	4,056,229	3,767,906	-	-	-	-
-	-	-	212,000	-	-	-	-	-
-	-	-	605,000	-	-	-	-	-
-	-	-	1,319,650	-	-	-	-	-
-	-	150,000	-	-	-	-	-	-
-	-	-	2,250,000	10,750,000	15,000,000	-	-	-
-	-	-	-	803,000	2,206,000	2,556,000	-	-
-	-	-	200,000	200,000	-	-	-	-
	10,067							
$ 6,919	$ 10,784	$ 703,229	$ 8,642,879	$ 15,520,906	$ 17,206,000	$ 2,556,000	$ -	$ -
284,348	16,524	-	87,064	87,064	-	-	-	-
44,066	48,718	1,422,179	1,047,090	137,947	-	-	-	-
43,528	1,068,259	2,625,908	820,808	626,497	-	-	-	-
-	-	116,000	-	-	-	-	-	-
-	-	96,500	-	-	-	-	-	-
	371,224	44,636						
$ 371,942	$ 1,504,725	$ 4,305,223	$ 1,954,962	$ 851,508	$ -	$ -	$ -	$ -
	$ 1,515,508	$ 5,008,452	$ 10,597,841	$ 16,372,414	$ 17,206,000	$ 2,556,000	$ -	$ -
	$ 39,851	$ -	$ 30,000	$ 60,000	$ 60,000	$ 10,000	$ -	$ -
	170,000	-	-	-	-	-	-	-
	2,668	-	-	-	-	-	-	-
	85,287	87,846	81,790	82,000	80,000	20,000	10,000	10,000
	$ 1,813,315	$ 5,096,298	$ 10,709,631	$ 16,514,414	$ 17,346,000	$ 2,586,000	$ 10,000	$ 10,000
	$ 6,776,791	$ 3,038,588	$ 1,130,608	$ 129,194	$ 49,194	$ 39,194	$ 31,694	$ 24,194

Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Comments
Recently Completed Projects**							
Email and File System Migration	-	-	6,000	-	-	-	Server replacement (every 5 years)
Teleworks Upgrade (add'l O&M)	38,763	39,926	41,124	42,357	43,628	44,937	Software maintenance
Traffic Signal Rehab - FM 2818/Southwood	1,225	1,262	1,300	1,339	1,379	1,420	Signal maintenance
Recently Completed Projects Subtotal**	**$ 39,988**	**$ 41,188**	**$ 48,423**	**$ 43,696**	**$ 45,007**	**$ 46,357**	
Street/Traffic Projects							
Cooner Street Rehab	1,880	1,936	1,994	2,054	2,116	2,179	General street maintenance
Eisenhower Street Ext (Lincoln to Ash)	2,393	2,465	2,539	2,615	2,693	2,774	General street maintenance
Lakeway Drive Extension	-	-	11,175	11,511	11,856	12,212	General street maintenance
ITS Master Plan	103,201	239,468	246,652	254,052	261,673	269,523	Traffic signal supplies and maintenance; 2 FTE positions
New Traffic Signals (2008 GOB)	-	4,090	4,213	4,339	4,469	4,603	Utility costs
Lick Creek Hike and Bike Trail	6,250	32,250	26,718	34,019	28,540	36,536	Trail maintenance costs
University Drive Pedestrian Improvements Ph II	-	-	2,700	2,781	2,864	2,950	Signal maintenance
Guadalupe Drive Sidewalk Improvements	725	747	769	792	816	840	General sidewalk maintenance
Langford Drive Sidewalk Improvements	1,656	1,706	1,757	1,810	1,864	1,920	General sidewalk maintenance
Street/Traffic Project Subtotal	**$116,105**	**$ 282,662**	**$ 298,517**	**$ 313,972**	**$ 316,891**	**$ 333,537**	
Parks Projects							
Lincoln Center Addition	-	49,025	98,050	100,992	104,021	107,142	Personnel, supplies, utility costs and facilities maintenance
Lick Creek Nature Center	40,920	102,300	105,369	108,530	$ 111,786	$ 115,140	Personnel (part-time); supplies; utility costs; facilities maintenance; and other services
Wolf Pen Creek Restrooms/Misc	17,000	17,510	18,035	18,576	19,134	19,708	Supplies, maintenance and utility costs
Parks Project Subtotal	**$ 57,920**	**$ 168,835**	**$ 221,454**	**$ 228,098**	**$ 234,941**	**$ 241,989**	
Facility and Technology Projects							
Library Expansion	-	67,980	206,000	212,180	218,545	225,102	Personnel (3 positions), supplies, utility costs, book replacement and facilities maintenance
CAD/RMS System Replacement	100,000	220,700	220,928	227,556	234,383	241,414	Computer software maintenance
Enterprise Resource Planning System Repl	114,750	196,710	202,612	208,690	214,950	221,399	Computer software maintenance
Facilities and Technology Project Totals	**$ 214,750**	**$ 485,390**	**$ 629,540**	**$ 648,425**	**$ 667,878**	**$ 687,915**	
Total Estimated O&M Costs	**$ 428,763**	**$ 978,074**	**$ 1,197,934**	**$ 1,234,191**	**$ 1,264,717**	**$ 1,309,798**	

*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 2014 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 FY16, CO debt in the amount of $8,910,000 is projected to be issued for Water capital improvement projects. Debt is not projected to be issued for Electric or Wastewater projects in FY16. It is anticipated that working capital will be used for the FY16 capital project expenditures in these Funds.

Electric Fund

The FY16 Electric Fund revenue is estimated to be $100,039,561. This is approximately a 1% increase from the FY15 year-end estimate of $99,006,528. The FY16 revenue estimate is intended to reflect the future growth that is expected to impact the system. No rate increase is included in the Electric Fund in FY16. The FY16 operating budget in the Electric Fund is projected to be $72,689,286. This reflects a 7.59% decrease from the FY15 revised budget. This is primarily due changes in anticipated purchased power prices in FY16.

Five Service Level Adjustments (SLAs) are included in the FY16 Proposed Budget. The first of these SLAs is for a consultant to identify phasing on all circuits that use ERCOT phasing. These funds, estimated at $60,000, will be used to accurately phase substation circuits and radial lines in a manner that will enable it to correct the engineering analysis model that is currently used. This will allow Operations to be able to more accurately define outages when they happen and should result in reduced outage times for customers. This will also aid in system modeling by allowing more proactive identification of load issues and their locations, identifying unbalanced loads and where those loads can be moved, and assisting in planning for the future. A second SLA, in the amount of $185,000, is included in the proposed budget for the painting of several of the City's substations. Substation equipment at the Greens Prairie, Post Oak, Switch Station, and Southwood Valley electric substation sites were last painted in September of 1999. It is proposed to paint equipment at these substations using a flow coat method to protect the surface metal from rust and to help with oil cooling. This painting will also provide better protection to the aging substation equipment that is exposed to the elements on a continual basis and will improve the aesthetics of these facilities. The third SLA included in the Electric Fund's proposed budget is for a third party compliance audit. The Electric Utility is mandated to undergo periodic standard/requirement audits. It is industry best practice to periodically have a third party consultant perform a compliance audit assessment on an entity as an aid to maintaining an effective internal compliance program. This SLA, estimated at $50,000, is for the completion of this assessment.

Also included in the proposed budget are two staffing SLAs. The first of these is for the addition of a Meter Technician position. The position is needed due to the growth and complexity of the electric system as well as the additional compliance requirements by various regulatory agencies. The second staffing related SLA is for the addition of a Line Technician/Troubleman position. The Electric utility currently operates with one Troubleman position. This person is the first responder to trouble calls during working hours to address service and power issues throughout the City. This position will help the utility address the growing needs of the City by providing better response time to customer calls and minimizing the inefficiencies of pulling crews off of construction projects in order to handle trouble calls. This SLA also includes the addition of a vehicle and necessary equipment.

The FY16 estimated non-operating budget is $24,237,577 or 34.86% above the FY15 revised non-operating budget. This is due primarily to an increase in the amount of funds being budgeted in FY16 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 FY15, $5,500,000 was budgeted for this purpose, while in FY16, a total of $12,150,000 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. In

addition, a transfer of $311,531 for the Electric Fund's portion of the Enterprise Resource Planning (ERP) System Replacement cost was included in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 18.26% when compared to the FY15 estimated ending working capital. This is due primarily to the FY16 estimates for purchased power being lower than in FY15. The FY16 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary Policy Statements.

Water Fund

Water Fund revenue for FY16 is estimated to be $14,901,604. This is a 6.73% increase over the FY15 year-end estimate of $13,961,752. The FY15 year-end estimate is considerably lower as a result of reduced usage due to the unusually wet weather in the spring of 2015. It is anticipated that the FY16 revenues will reflect more typical weather patterns and usage. No rate increase is included for residential or commercial users in the Water Fund in FY16.

The FY16 operating budget in the Water Fund is $7,226,936 or 0.07% less than the FY15 revised budget. Five SLA requests have been included for the Water Fund in the FY16 proposed budget. The first SLA, in the amount of $151,155 is for the addition of a field operator position and crew leader position. This is the second year of a two year plan to add an additional crew. As part of this plan, two field operator positions were added in FY15. This crew will be largely responsible for inspecting, testing, documenting and coordinating efforts to ensure that newly constructed infrastructure is built to specification prior to City acceptance. This will allow the department to better address the demands of system growth. The second SLA, in the amount of $130,159, is for the rehabilitation of a transfer pump at Sandy Point Pump Station. This proposal is to remove the motor and have it serviced by a qualified motor shop and to remove the pump from the clear well for disassembly and inspection. At that point, a decision will be made as to what components should be replaced or if it is more judicious to replace the entire pump. A third proposed SLA is for the purchase of a vacuum excavator/locator. This piece of equipment is a smaller, more portable vacuum excavation rig that will assist with the identification and isolation of conflicting utilities and will allow excavations to be performed with less risk of damage when compared to traditional excavation equipment. The estimated cost related to the purchase of this piece of equipment is SLA request is $52,823. The fourth proposed SLA is for the conversion of a part-time non-benefitted Environmental Technician position to a full-time benefitted position. The growth of the City along with the addition of new programs has added increased demands to the workload. This conversion of this position will better enable the department to meet these demands. The final proposed SLA in the Water Fund is for the repair of the Well #3 Cable Vault for an estimated $20,000. The existing in-ground cable vault at well #3 is sinking. This project is for the removal and replacement of the existing vault, conduit and cables going from the motor control center to the well and pump. In addition, the vault will be moved and the bottom stabilized to prevent this from recurring.

The FY16 non-operating budget is $6,681,620 or 19.08% lower than the FY15 revised non-operating budget. This is primarily due to a decrease in the amount budgeted to be transferred in FY16 to the Water Capital Improvement Projects budget for water 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 FY16, funds have not been budgeted for transfer. In addition, a transfer of $155,765 for the Water Fund's portion of the Enterprise Resource Planning (ERP) System Replacement cost was included in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 79.55% when compared to the FY15 estimated ending working capital. This is due primarily to the projected increase in revenue as a result of anticipated typical weather patterns. This increase in the projected FY16 ending working capital is intended to bring the Water Fund back up to the 15% reserve policy.

Wastewater Fund

The Wastewater Fund revenue estimate for FY16 is $14,839,506. This is a 1.87% increase over the FY15 year-end estimate of $14,566,908. No rate increase is included for residential or commercial users in the Wastewater Fund in FY15.

The FY16 Wastewater Fund operating budget is $7,128,750 or 2.33% lower than the FY15 revised budget of $7,298,588. The majority of the decrease is due to the removal of several one-time SLAs from the FY16 budget that were approved in FY15. The FY16 Proposed Budget includes seven SLAs in the Wastewater Fund. The first of these SLAs is for the addition of a Staff Assistant position. This position will provide administrative support with a variety of departmental functions such as payroll and accounting related functions. The second proposed SLA is

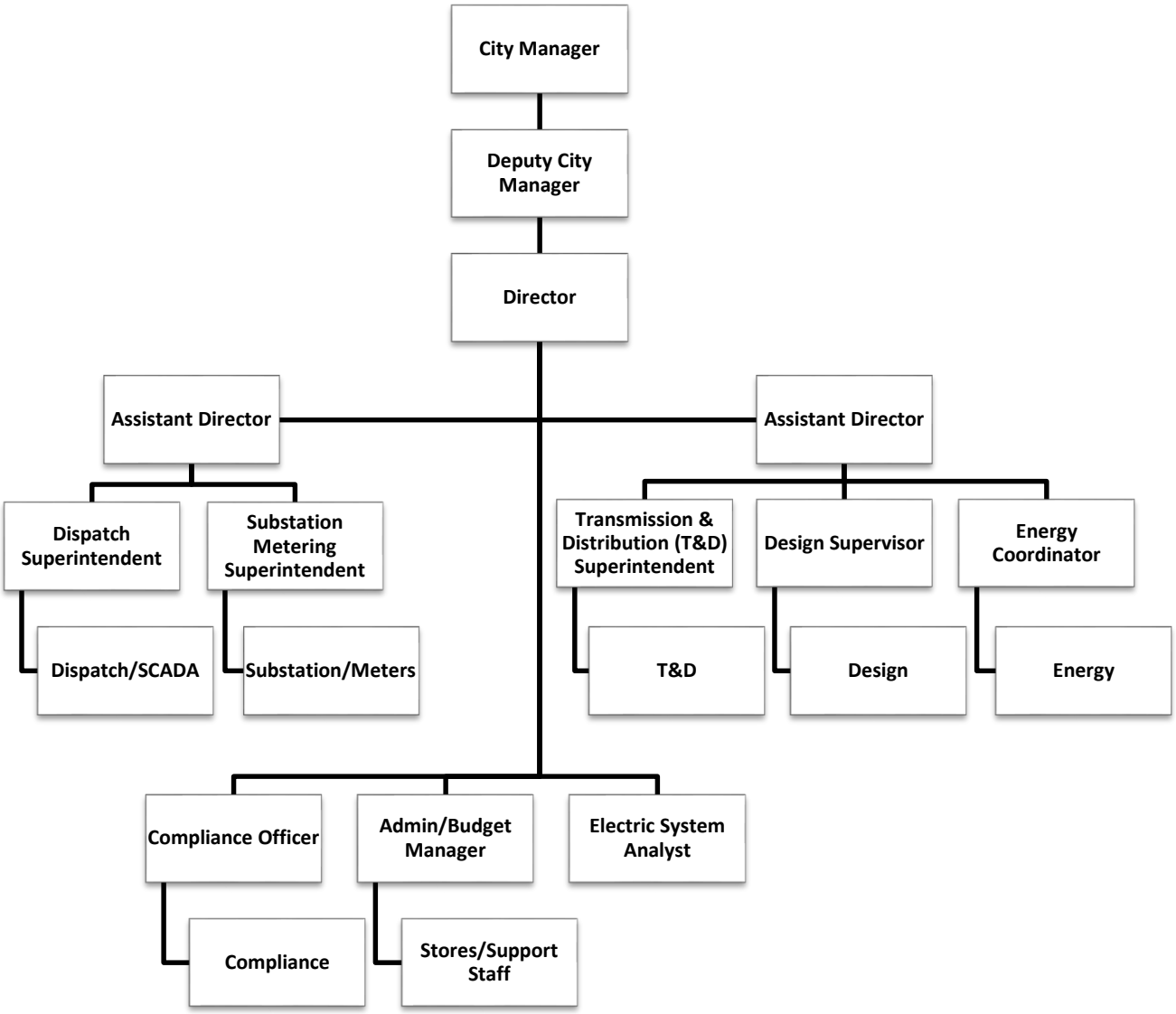
for the addition of a Wastewater Treatment Plant Operator position. The additional operator is needed to address all of the additional work tasks associated with the continued expansion of the wastewater system, including new lift stations and the reclaimed water system. The third SLA, in the amount of $50,000, is for the purchase of aeration system stones which are used in the fine bubble aeration system currently utilized within all of the wastewater treatment plant aeration basins. These stones are an important part of the wastewater treatment process, as they provide the efficient distribution of oxygen to maintain healthy bacteria populations needed to treat the raw wastewater. The fourth proposed SLA is for funding to collect and analyze wastewater samples from multiple locations within the two City wastewater treatment plants. Collection and analysis of these samples will allow the department to better understand the nutrient concentrations, specifically nitrogen and phosphorus levels, as they change throughout the treatment process. This data will later be used design the expected nutrient removal systems for future regulatory compliance. The estimated cost for this program is $10,000. The fifth SLA proposed by the Wastewater Fund is for the purchase of a tow behind sewer jetting machine. This machine, the cost of which is estimated at $70,030, is towable, light and can be maneuvered in tight spaces, especially rear easements where much of the residential sewer infrastructure is located. The sixth SLA in the Wastewater Fund is for the purchase of an all-terrain vehicle (gator) that will be used for inspections of remote utility easements that are not accessible by full-sized vehicle. The final proposed Wastewater Fund SLA is for the addition of a utility bed to a ¾ ton service truck that is being purchased to replace an existing van. The van has met its useful life and is due for replacement. This SLA is for the additional cost of upgrading the truck from a standard truck bed to a utility bed (estimated at $10,000).

The FY16 Wastewater Fund non-operating budget is $7,238,864 or 7.73% lower than the FY15 revised non-operating budget. This is primarily due to a decrease from $1,625,000 to $1,200,000 in the amount budgeted to be transferred in FY16 to the Wastewater Capital Improvement Projects budget for wastewater capital projects. These funds are transferred in lieu of additional debt issuance. In addition, a transfer of $155,765 for the Wastewater Fund's portion of the Enterprise Resource Planning (ERP) System Replacement cost was included in the FY15 budget, but not in the FY16 budget.

The FY16 estimated ending working capital is anticipated to increase 12.10% when compared to the FY15 estimated ending working capital. Each year, the projected ending working capital balance is evaluated to determine if funds above the required 15% reserve are available for transfer in lieu of additional debt issuance. It is anticipated that a considerable amount of working capital will be transferred in future fiscal years for use on Wastewater capital projects.

ELECTRIC UTILITY

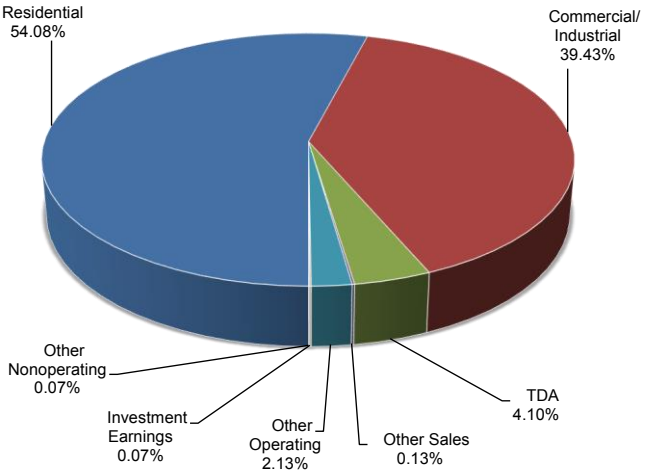
CITY OF COLLEGE STATION



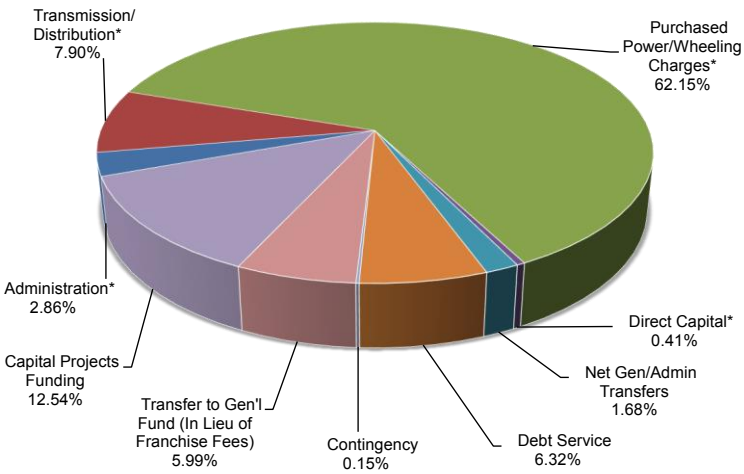
City of College Station
Electric Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Residential	$ 52,667,295	$ 55,203,895	$ 53,562,659	$ 54,098,286	$ -	$ 54,098,286	-2.00%
Commercial/ Industrial	38,992,376	40,101,914	39,058,124	39,448,705	-	39,448,705	-1.63%
TDA	3,890,521	3,988,547	4,039,243	4,099,831	-	4,099,831	2.79%
Other Sales	127,573	132,176	124,555	127,046	-	127,046	-3.88%
Other Operating	2,011,973	2,188,866	2,086,101	2,127,823	-	2,127,823	-2.79%
Investment Earnings	71,632	65,373	66,574	67,905	-	67,905	3.87%
Other Nonoperating	151,033	82,572	69,272	69,965	-	69,965	-15.27%
Total Revenues	$ 97,912,403	$ 101,763,343	$ 99,006,528	$ 100,039,561	$ -	$ 100,039,561	-1.69%
EXPENDITURES AND TRANSFERS							
Administration*	$ 1,675,071	$ 2,006,454	$ 1,833,131	$ 2,608,420	$ 165,000	$ 2,773,420	38.22%
Transmission/ Distribution*	6,549,197	7,682,661	7,194,503	7,176,086	477,703	7,653,789	-0.38%
Purchased Power/Wheeling Charges*	82,009,664	66,817,568	64,004,480	60,235,835	-	60,235,835	-9.85%
Direct Capital*	191,282	573,000	456,000	395,000	-	395,000	-31.06%
Net Gen/Admin Transfers	1,495,091	1,580,181	1,580,181	1,631,242	-	1,631,242	3.23%
Total Operating, Expenditures and Transfers	$ 91,920,305	$ 78,659,864	$ 75,068,295	$ 72,046,583	$ 642,703	$ 72,689,286	-7.59%
NONOPERATING EXPENDITURES							
Debt Service	$ 5,877,277	$ 6,175,195	$ 6,142,329	$ 6,127,686	$ -	$ 6,127,686	-0.77%
Contingency	-	150,000	-	150,000	-	150,000	0.00%
Transfer to Gen'l Fund (In Lieu of Franchise Fees)	5,809,891	5,809,891	5,809,891	5,809,891	-	5,809,891	0.00%
ERP System Replacement	376,250	311,531	311,531	-	-	-	-100.00%
Capital Projects Funding	-	5,500,000	5,500,000	12,150,000	-	12,150,000	120.91%
Other	105,810	25,680	25,680	-	-	-	-100.00%
Total Non Operating Expenditures	$ 12,169,228	$ 17,972,297	$ 17,789,431	$ 24,237,577	$ -	$ 24,237,577	34.86%
Total Expenditures and Transfers	$ 104,089,533	$ 96,632,161	$ 92,857,726	$ 96,284,160	$ 642,703	$ 96,926,863	0.30%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (6,177,130)	$ 5,131,182	$ 6,148,802	$ 3,755,401	$ (642,703)	$ 3,112,698	
Measurement Focus Increase (Decrease)	$ 42,376						
Beginning Working Capital, *accrual basis of accounting*	$ 17,032,260	$ 10,897,506	$ 10,897,506	$ 17,046,308	$ -	$ 17,046,308	
Ending Working Capital, *accrual basis of accounting*	$ 10,897,506	$ 16,028,688	$ 17,046,308	$ 20,801,709	$ -	$ 20,159,006	

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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget *	% Change in Budget from FY15 to FY16
Warehouse	$ 244,380	$ 257,158	$ 255,974	$ 262,415	$ -	$ 262,415	2.04%
Operations Administration	1,430,691	1,749,296	1,577,157	2,346,005	165,000	2,511,005	43.54%
Substations	134,807	352,236	321,595	1,361,817	272,154	1,633,971	363.89%
Utility Dispatch	64,521	63,599	76,555	1,515,028	60,000	1,575,028	2376.50%
Electric Compliance	10,881	53,260	20,313	271,875	50,000	321,875	504.35%
Engineering & Design	120,548	211,591	182,248	816,311	-	816,311	285.80%
Energy Conservation	249,907	315,807	278,884	559,294	-	559,294	77.10%
Tranmission / Distribution	5,968,533	6,686,168	6,314,908	2,651,762	95,549	2,747,311	-58.91%
Purchased Power/Wheeling Charges	82,009,664	66,817,568	64,004,480	60,235,835		60,235,835	-9.85%
Direct Capital	191,282	573,000	456,000	395,000		395,000	-31.06%
TOTAL	$ 90,425,214	$ 77,079,683	$ 73,488,114	$ 70,415,341	$ 642,703	$ 71,058,044	-7.81%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget *	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 5,628,065	$ 6,308,595	$ 5,952,333	$ 6,492,836	$ 166,443	$ 6,659,279	5.56%
Supplies	695,021	693,809	626,976	516,661	193,460	710,121	2.35%
Maintenance	209,945	285,527	287,236	288,457	-	288,457	1.03%
Purchased Services	1,454,782	2,133,496	1,911,089	2,218,864	282,800	2,501,664	17.26%
Direct Capital	191,282	573,000	456,000	395,000	-	395,000	-31.06%
Purchased Power/Wheeling Charges	82,009,664	66,817,568	64,004,480	60,235,835	-	60,235,835	-9.85%
Other Purchased Services	236,455	267,688	250,000	267,688	-	267,688	0.00%
TOTAL	$ 90,425,214	$ 77,079,683	$ 73,488,114	$ 70,415,341	$ 642,703	$ 71,058,044	-7.81%

PERSONNEL

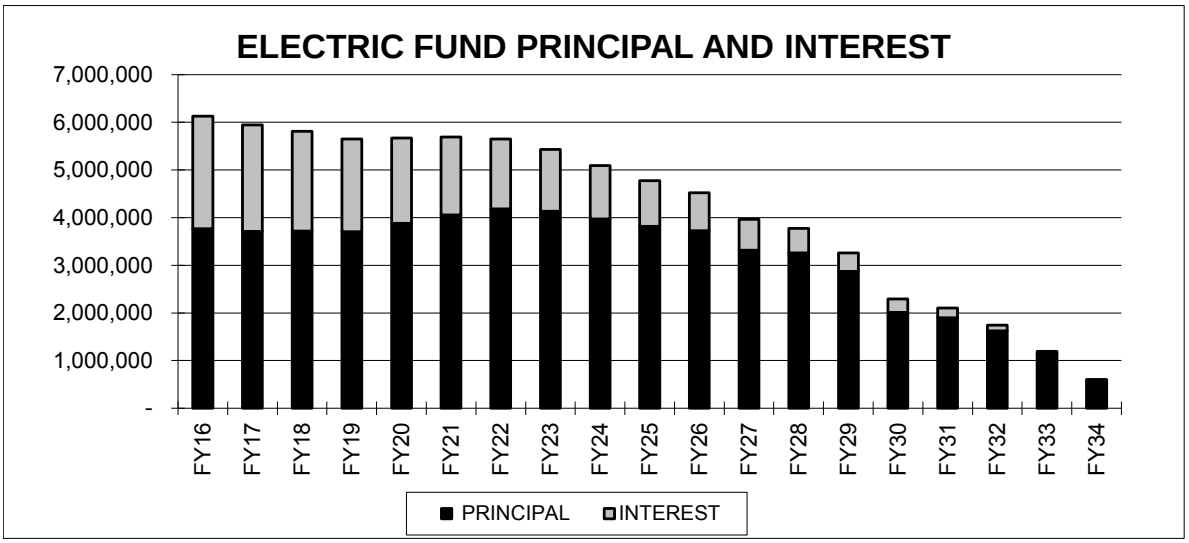
	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Warehouse / Operations Administration	12.50	12.50	12.50	12.50	0.00	12.50	0.00%
Transmission / Distribution Administration	57.00	58.00	60.00	60.00	2.00	62.00	3.33%
TOTAL	69.50	70.50	72.50	72.50	2.00	74.50	2.76%

*Coinciding with the implementation of the new ERP system, the budgets and activity in the Electric Fund were rellocated between divisions to provide for more accruate reporting and cost accounting. In prior years, the salary and benefits of the employees in the operations divisions were included in tranmission/distribution. In the FY16 budget, the salaries and benefit budgets for these employees are split across divisions as prescribed by their job responsibilities.

Service Level Adjustments	One- Time	Recurring	Total
Consultant to Identify Circuit Phasing	$ 60,000	$ -	$ 60,000
Substation Painting	185,000	-	185,000
Meter Technician	4,153	83,001	87,154
Line Technician/Troubleman, Vehicle, and Equipment	156,000	104,549	260,549
Compliance Audit Assessment	50,000	-	50,000
Electric SLA Total	$ 455,153	$ 187,550	$ 642,703

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY16	3,766,186	2,361,500	6,127,686	59,375,256
FY17	3,711,577	2,236,436	5,948,013	55,609,070
FY18	3,718,315	2,097,032	5,815,347	51,897,493
FY19	3,705,054	1,945,165	5,650,219	48,179,178
FY20	3,881,792	1,788,825	5,670,617	44,474,124
FY21	4,059,205	1,632,949	5,692,154	40,592,332
FY22	4,181,617	1,471,649	5,653,266	36,533,127
FY23	4,135,377	1,297,546	5,432,923	32,351,510
FY24	3,968,464	1,124,673	5,093,137	28,216,133
FY25	3,817,898	959,430	4,777,328	24,247,669
FY26	3,722,332	798,047	4,520,379	20,429,771
FY27	3,312,439	650,354	3,962,793	16,707,439
FY28	3,260,000	513,823	3,773,823	13,395,000
FY29	2,875,000	386,339	3,261,339	10,135,000
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 FY16

1. Negotiation and management of power supply contract(s)
    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 Northgate and Bio-Corridor areas
    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. <u>Issue:</u> Employee Turnover

Plan of Action:

- Create a culture of accountability.
- Create an environment of healthy work behaviors that reward performance and encourage learning.
- Focus on recruiting, developing, and retaining a quality work force.
- Emphasizing "hiring for attitude" in the recruitment process.
- Encourage longevity by mentoring new recruits.
- Continued training.

b. <u>Issue:</u> Competitive Compensation

Plan of Action:

- Contract or conduct a compensation survey among similar utilities and attractive labor markets.
- Benchmark labor markets that have recruited CSU personnel.
- Update compensation survey on a periodic basis to maintain competitiveness.

c. Issue: Unfunded Mandates from Regulatory Agencies

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.
- Maintain and develop subject matter experts (SME's) for auditable occurrences.

d. Issue: Safety of personnel / Safe work practices

Plan of Action:

- Utilize, train, and enforce the safety standards in the CSU Safety Manual.
- Involve employees in developing and presenting an in-house safety program.

e. Issue: Transition to and develop Department Specific and Citywide Software

Plan of Action:

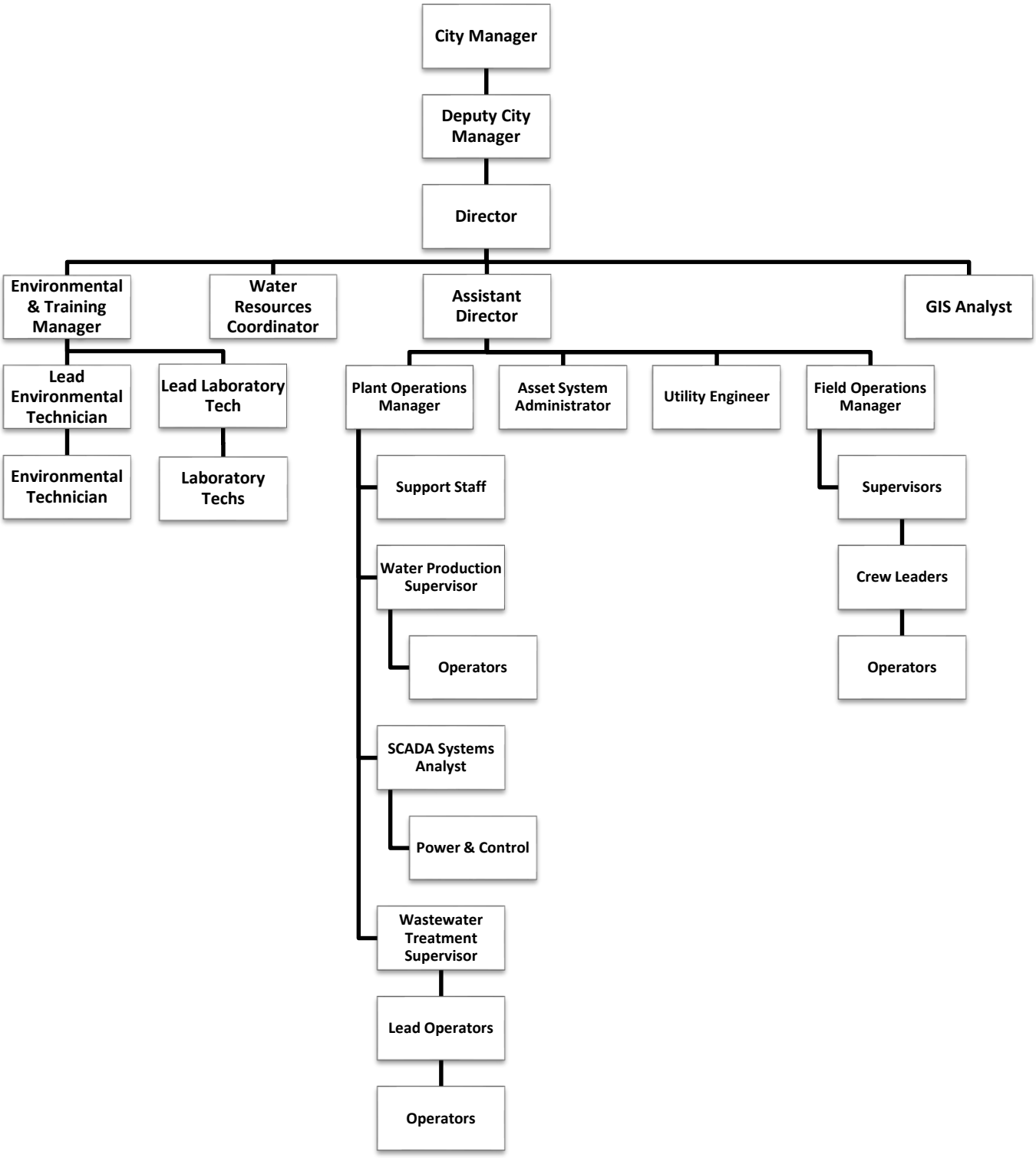
- Implement ICE and GIS projects.
- Evaluate business processes and use best practices to ensure software is used to its fullest potential.

IV. Key Performance Indicators (KPIs)

Measure	2014	2015 Est	2016 Goal
Meet budget requirements and provide projections	MEET	MEET	**MEET**
Meet Compliance goals and requirements	MEET	MEET	**MEET**
Meet reliability indices	MEET	MEET	**MEET**
Meet energy efficiency goals	MEET	MEET	**MEET**
Provide effective safety programs and maintain safe facilities	MEET	MEET	**MEET**

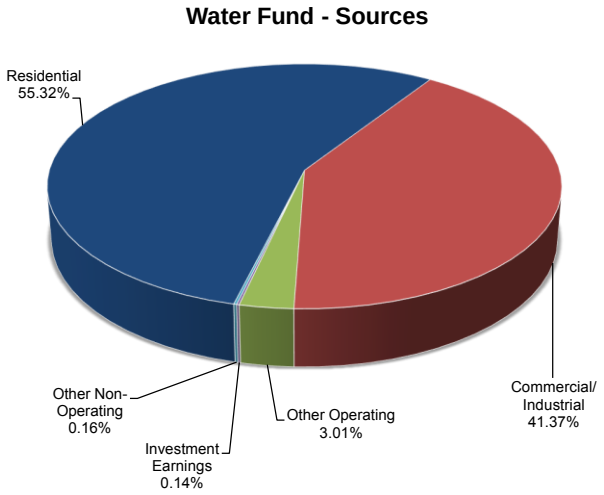
WATER SERVICES

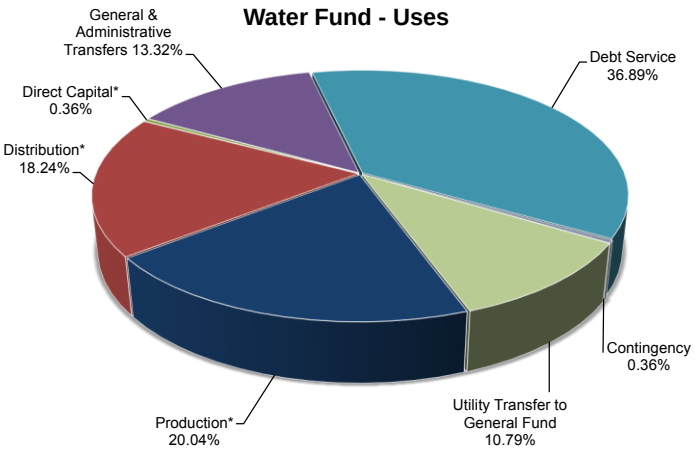
CITY OF COLLEGE STATION



City of College Station
Water Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Residential	$ 7,717,683	$ 8,411,349	$ 7,600,000	$ 8,243,000	$ -	$ 8,243,000	-2.00%
Commercial/ Industrial	5,756,304	5,944,496	5,882,549	6,165,025	-	6,165,025	3.71%
Other Operating	411,187	391,400	435,000	448,050	-	448,050	14.47%
Investment Earnings	17,566	20,600	20,600	21,218	-	21,218	3.00%
Other Non-Operating	183,603	23,175	23,603	24,311	-	24,311	4.90%
Total Revenues	$ 14,086,343	$ 14,791,020	$ 13,961,752	$ 14,901,604	$ -	$ 14,901,604	0.75%
EXPENDITURES AND TRANSFERS							
Production*	$ 2,403,307	$ 2,586,127	$ 2,508,304	$ 2,637,342	$ 150,159	$ 2,787,501	7.79%
Distribution*	2,388,726	2,576,505	2,448,699	2,286,332	250,665	2,536,997	-1.53%
Direct Capital*	46,113	244,670	235,000	50,000		50,000	-79.56%
General & Administrative Transfers	1,765,905	1,824,706	1,824,706	1,852,438		1,852,438	1.52%
Total Operating Expenditures & Transfers	$ 6,604,051	$ 7,232,008	$ 7,016,709	$ 6,826,112	$ 400,824	$ 7,226,936	-0.07%
NONOPERATING EXPENDITURES							
Debt Service	$ 5,091,894	$ 5,498,394	$ 5,389,428	$ 5,130,215	$ -	$ 5,130,215	-6.70%
Capital Projects	2,825,000	1,095,000	345,000	-	-	-	-100.00%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
ERP System Replacement	188,125	155,765	155,765	-	-	-	-100.00%
Utility Transfer to General Fund	1,415,220	1,457,675	1,457,675	1,501,405	-	1,501,405	3.00%
Other	43,447	-	-	-	-	-	N/A
Total Nonoperating Expenditures	$ 9,563,686	$ 8,256,834	$ 7,347,868	$ 6,681,620	$ -	$ 6,681,620	-19.08%
Total Expenditures & Transfers	$ 16,167,737	$ 15,488,842	$ 14,364,577	$ 13,507,732	$ 400,824	$ 13,908,556	-10.20%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (2,081,394)	$ (697,822)	$ (402,825)	$ 1,393,872	$ (400,824)	$ 993,048	
Measurement Focus Increase (Decrease)	$ (1,040,039)						
Beginning Working Capital, accrual basis of *accounting*	$ 4,772,658	$ 1,651,225	$ 1,651,225	$ 1,248,400	$ 2,707,571	$ 1,248,400	
Ending Working Capital, accrual basis of *accounting*	$ 1,651,225	$ 953,403	$ 1,248,400	$ 2,642,272	$ 2,306,747	$ 2,241,448	





*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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Production	$ 2,403,307	$ 2,586,127	$ 2,508,304	$ 2,637,342	$ 150,159	$ 2,787,501	7.79%
Distribution	2,388,726	2,576,505	2,448,699	2,286,332	250,665	2,536,997	-1.53%
Direct Capital	46,113	244,670	235,000	50,000	-	50,000	-79.56%
TOTAL	$ 4,838,146	$ 5,407,302	$ 5,192,003	$ 4,973,674	$ 400,824	$ 5,374,498	-0.61%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 1,913,084	$ 2,037,507	$ 1,931,502	$ 2,131,093	$ 144,017	$ 2,275,110	11.66%
Supplies	700,781	659,575	670,655	541,721	157,659	699,380	6.03%
Maintenance	83,335	91,830	88,704	93,266	6,800	100,066	8.97%
Purchased Services	1,901,366	2,169,720	2,083,584	1,953,594	92,348	2,045,942	-5.70%
Other Purchased Services	193,467	204,000	182,558	204,000	-	204,000	0.00%
Direct Capital	46,113	244,670	235,000	50,000	-	50,000	-79.56%
TOTAL	$ 4,838,146	$ 5,407,302	$ 5,192,003	$ 4,973,674	$ 400,824	$ 5,374,498	-0.61%

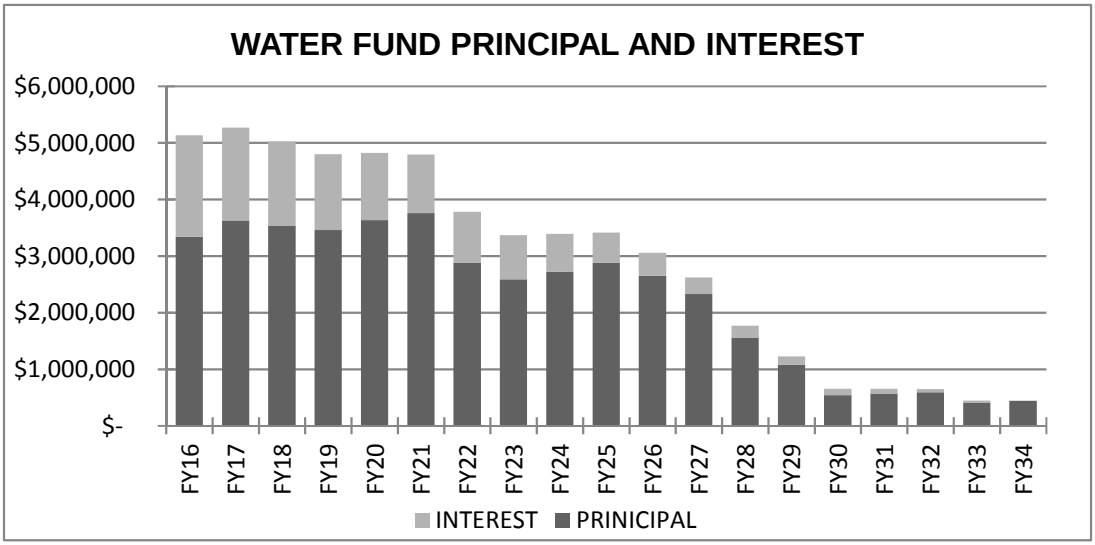
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Production	5.00	5.00	5.00	5.00	-	5.00	0.00%
Distribution	23.00	24.00	26.00	26.00	2.50	28.50	9.62%
TOTAL	28.00	29.00	31.00	31.00	2.50	33.50	8.06%

Service Level Adjustments	One -Time	Recurring	Total
Additional Crew Leader and Operator w/ Service Truck	$ 45,500	$ 105,655	$ 151,155
Transfer Pump Rehabilitation	130,159	-	130,159
Vacuum Excavator / Locator	42,865	9,958	52,823
Conversion of Environmental Tech position from Part-Time to Full-Time	-	46,687	46,687
Repair Well 3 Cable Vault	20,000	-	20,000
Water Services SLA Total	$ 238,524	$ 162,300	$ 400,824

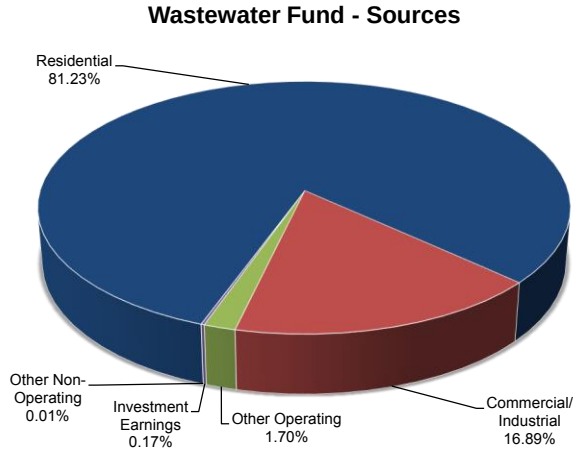
Debt Service Requirements
Water Fund
All Water URB, GO and CO Series

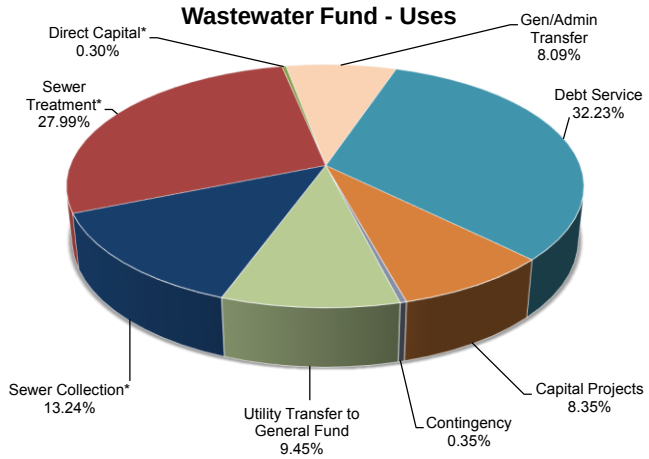
FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY16	$ 3,341,000	$ 1,789,216	5,130,216	42,570,501
FY17	3,626,280	1,643,184	5,269,464	39,229,501
FY18	3,535,256	1,489,128	5,024,384	35,603,221
FY19	3,459,232	1,336,757	4,795,988	32,067,965
FY20	3,633,208	1,188,549	4,821,757	28,608,733
FY21	3,755,081	1,038,552	4,793,633	24,975,526
FY22	2,876,954	903,739	3,780,693	21,220,445
FY23	2,584,623	784,632	3,369,255	18,343,490
FY24	2,724,394	663,985	3,388,379	15,758,868
FY25	2,879,960	534,785	3,414,744	13,034,474
FY26	2,650,526	407,162	3,057,687	10,154,515
FY27	2,328,989	294,627	2,623,616	7,503,989
FY28	1,560,000	207,276	1,767,276	5,175,000
FY29	1,075,000	147,986	1,222,986	3,615,000
FY30	540,000	111,881	651,881	2,540,000
FY31	565,000	85,875	650,875	2,000,000
FY32	590,000	57,000	647,000	1,435,000
FY33	410,000	32,000	442,000	845,000
FY34	435,000	10,875	445,875	435,000



City of College Station
Wastewater Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Residential	$ 11,585,396	$ 11,702,936	$ 11,817,974	$ 12,054,333	$ -	$ 12,054,333	3.00%
Commercial/ Industrial	2,490,878	2,555,201	2,456,934	2,506,073	-	2,506,073	-1.92%
Other Operating	257,852	232,050	245,000	252,350	-	252,350	8.75%
Investment Earnings	22,604	25,000	25,000	25,750	-	25,750	3.00%
Other Non-Operating	178,076	1,000	22,000	1,000	-	1,000	0.00%
Total Revenues	$ 14,534,806	$ 14,516,187	$ 14,566,908	$ 14,839,506	$ -	$ 14,839,506	2.23%
EXPENDITURES AND TRANSFERS							
Sewer Collection*	$ 2,050,802	2,505,456	$ 2,490,945	$ 1,878,376	$ 24,150	$ 1,902,526	-24.06%
Sewer Treatment*	3,355,894	3,557,028	3,696,451	3,797,912	223,268	4,021,180	13.05%
Direct Capital*	29,830	100,000	150,000	40,000	2,700	42,700	-57.30%
Gen/Admin Transfer	1,121,111	1,136,104	1,136,104	1,162,344		1,162,344	2.31%
Total Operating Expeditures and Transfers	$ 6,557,637	$ 7,298,588	$ 7,473,500	$ 6,878,632	$ 250,118	$ 7,128,750	-2.33%
NONOPERATING EXPENDITURES							
Debt Service	$ 4,412,249	$ 4,695,531	$ 4,497,750	$ 4,630,603	$ -	$ 4,630,603	-1.38%
Capital Projects	4,260,000	1,625,000	-	1,200,000	-	1,200,000	-26.15%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
ERP System Replacement	188,125	155,765	155,765	-	-	-	-100.00%
Utility Transfer to General Fund	1,280,290	1,318,700	1,318,700	1,358,261	-	1,358,261	3.00%
Total Nonoperating Expenditures	$ 10,140,664	$ 7,844,996	$ 5,972,215	$ 7,238,864	$ -	$ 7,238,864	-7.73%
Total Expenditures and Transfers	$ 16,698,301	$ 15,143,584	$ 13,445,715	$ 14,117,496	$ 250,118	$ 14,367,614	-5.12%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ (2,163,495)	$ (627,397)	$ 1,121,193	$ 722,010	$ (250,118)	$ 471,892	
Measurement Focus Increase (Decrease)	$ (505,708)						
Beginning Working Capital, *accrual basis of accounting*	$ 5,447,174	$ 2,777,971	$ 2,777,971	$ 3,899,164	$ 4,716,257	$ 3,899,164	
Ending Working Capital, *accrual basis of accounting*	$ 2,777,971	$ 2,150,574	$ 3,899,164	$ 4,621,174	$ 4,466,139	$ 4,371,056	





* 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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Sewer Collection	$ 2,050,802	$ 2,505,456	2,490,945	$ 1,878,376	$ 24,150	$ 1,902,526	-24.06%
Sewer Treatment	3,355,894	3,557,028	3,696,451	3,797,912	223,268	4,021,180	13.05%
Direct Capital	29,830	100,000	150,000	40,000	2,700	42,700	-57.30%
TOTAL	$ 5,436,526	$ 6,162,484	$ 6,337,396	$ 5,716,288	$ 250,118	$ 5,966,406	-3.18%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,852,024	$ 2,934,401	$ 2,868,703	$ 3,033,773	$ 91,488	$ 3,125,261	6.50%
Supplies	805,127	900,757	937,825	790,433	51,300	841,733	-6.55%
Maintenance	162,894	189,781	186,854	193,753	5,900	199,653	5.20%
Purchased Services	1,584,075	2,033,545	2,190,014	1,654,329	98,730	1,753,059	-13.79%
Other Purchased Services	2,576	4,000	4,000	4,000		4,000	0.00%
Direct Capital	29,830	100,000	150,000	40,000	2,700	42,700	-57.30%
TOTAL	$ 5,436,526	$ 6,162,484	$ 6,337,396	$ 5,716,288	$ 250,118	$ 5,966,406	-3.18%

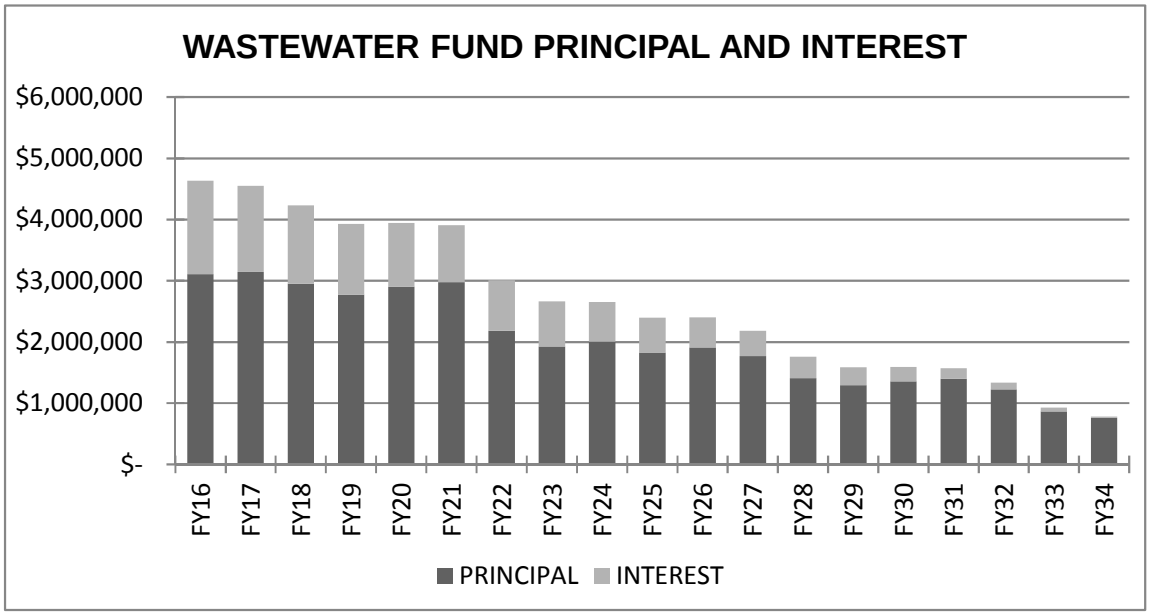
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Sewer Treatment	26.00	26.00	26.00	26.00	-	26.00	0.00%
Sewer Collection	23.00	23.00	23.00	23.00	2.00	25.00	8.70%
TOTAL	49.00	49.00	49.00	49.00	2.00	51.00	4.08%

Service Level Adjustments	One -Time	Recurring	Total
Staff Assistant	$ 2,000	$ 45,301	$ 47,301
Additional WWTP Operator	700	47,937	48,637
Aeration Stones - 1x purchase	50,000	-	50,000
Increase Lab Tests on Nutrient Base Line Study	-	10,000	10,000
Tow Behind Sewer Jetting Machine	58,605	11,425	70,030
All Terrain Vehicle (Gator)	10,000	4,150	14,150
Utility Bed Upgrade for 3/4 ton Service Truck	10,000	-	10,000
Wastewater Total	$ 131,305	$ 118,813	$ 250,118

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY16	$ 3,105,714	$ 1,524,889	$ 4,630,603	$ 37,762,143
FY17	3,142,143	1,406,208	4,548,351	34,656,429
FY18	2,951,429	1,279,427	4,230,855	31,514,286
FY19	2,770,714	1,156,215	3,926,929	28,562,857
FY20	2,900,000	1,041,974	3,941,974	25,792,143
FY21	2,975,714	927,321	3,903,035	22,892,143
FY22	2,181,429	824,563	3,005,992	19,916,429
FY23	1,925,000	736,808	2,661,808	17,735,000
FY24	2,002,143	651,262	2,653,405	15,810,000
FY25	1,827,143	569,985	2,397,128	13,807,857
FY26	1,907,143	490,847	2,397,990	11,980,714
FY27	1,768,571	412,920	2,181,491	10,073,572
FY28	1,410,000	346,314	1,756,314	8,305,000
FY29	1,295,000	290,081	1,585,081	6,895,000
FY30	1,355,000	234,755	1,589,755	5,600,000
FY31	1,395,000	173,565	1,568,565	4,245,000
FY32	1,225,000	110,669	1,335,669	2,850,000
FY33	865,000	59,275	924,275	1,625,000
FY34	760,000	19,000	779,000	760,000



WATER SERVICES DEPARTMENT 2016 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:* Brief new Water Master Plan to City Council
    iii. *Plan of Action:* Create extended period simulation water system model
    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:* Complete Reclaimed Water Capital Plan in 2016
    iv. *Plan of Action:* Brief City Council on results of the second phase of Aquifer Storage & Recovery Study
    v. *Plan of Action:* Active participation in APAI Direct Potable Re-use Study

c. Issues: Wastewater collection & treatment must meet future demands:
    i. *Plan of Action:* Complete full update of Wastewater CIP in 2016
    ii. *Plan of Action:* Monitor the State's approach to Nutrient limits

iii. *Plan of Action:* Plan for capacity expansion at Lick Creek Plant
iv. *Plan of Action:* Evaluate conversion to Anaerobic for production of methane

d. Issues: Provide workforce proper compensation and incentives:
i. *Plan of Action:* Implement the Cross-Training/Certification Pay Plan
ii. *Plan of Action:* Re-Establish Skill Band Pay system in 2016
iii. *Plan of Action:* Perform market survey for Water Services positions

e. Issues: Maintain efficient operations and excellent customer service:
i. *Plan of Action:* Successfully accomplish all Performance Indicators
ii. *Plan of Action:* Complete the Corrosion Control Plan
iii. *Plan of Action:* Update APWA Accreditation standards
iv. *Plan of Action:* Execute one Rehabilitation project every year
v. *Plan of Action:* Perform "cost of service" Rate study in 2016
vi. *Plan of Action:* Leverage ICE Project to provide most efficient delivery of service and maximize asset management.

IV. Key Performance Indicators (KPIs)

Measure	2014	2015 EST		2016 Goal
Water/WW – Full APWA accreditation	Full	Full		Full
Water/WW – Provide Excellent Customer Service; Rated Excellent or Good in Citizen Survey	92%	92%		92%
Water/WW – Technology practices are AWWA "Best in Class"	Best	Best		Best
Water/WW – Compliance with Reporting reqmts, % reports filed timely	100%	100%		100%
Water – Compliance with Standards, % of water sold in compliance	100%	100%		100%
Water – Minimize "unbilled" water, to 10% or below	10%	8%		8%
Water – average per capita daily use to 140 gallons or less	146	143		143
Water – Adequate capacity; Peak day demand below 90% of max day capacity	71%	70%		80%
Water – Adequate capacity; Annual demand below 22,626 af/yr maximum	56%	60%		70%
Wastewater – Compliance with Treatment Stds, effluent meeting regs	100%	100%		100%
Wastewater - Adequate capacity; % capacity used at CC/LC	66/61%	65/65		70/70
Wastewater – Maximize re-use; million gallons reclaimed past 12 months	34	40		45

Sanitation Fund

The Sanitation Fund is a user-fee self-supported enterprise fund that accounts for the activities of collecting and disposing of residential and commercial refuse in the City. This service includes once a week residential collection, once a week bulky item pickup, once a week brush/yard clippings pick up, and once per week recycling pick up. The recycling program and Clean Green activities are designed to help reduce the amount of solid waste deposited into the landfill. 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 2014 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.*

FY16 Revenues for the fund are estimated to be $9,133,654. This is a 3.3% increase over the FY15 Revised Budget due to growth projections in Residential and Commercial Collections. No rate increase is proposed in the Sanitation Fund for FY16. A Sanitation Commercial Collection cost of service and rate design study is in process to review the charges to ensure adequate coverage of costs of services in commercial collections. The City wants to ensure revenue sufficient to meet the operations and maintenance and capital needs of the City's Sanitation Enterprise Fund.

The proposed budget for residential and commercial Sanitation operations for FY16 is $7,082,420. Included in this amount is an SLA for the addition of two route managers and a rear loader truck in the Residential Collections division. Continued growth in the City indicates a need for additional collection personnel and a vehicle to provide once-per-week refuse/rubbish collection. In an effort to mitigate the initial financial impact on the Sanitation Fund, the actual purchase of the vehicle, $277,408, will occur in the Equipment Replacement Fund and the recurring costs, $27,400 will occur in the Sanitation Fund. The Sanitation Fund will reimburse the Equipment Replacement Fund for the cost of this vehicle in future years. A second SLA in the amount of $50,000 is proposed for the purchase of Commercial garbage containers. The condition of some of the existing containers and continual growth warrants replacement as a significant number have reached the end of their service life.

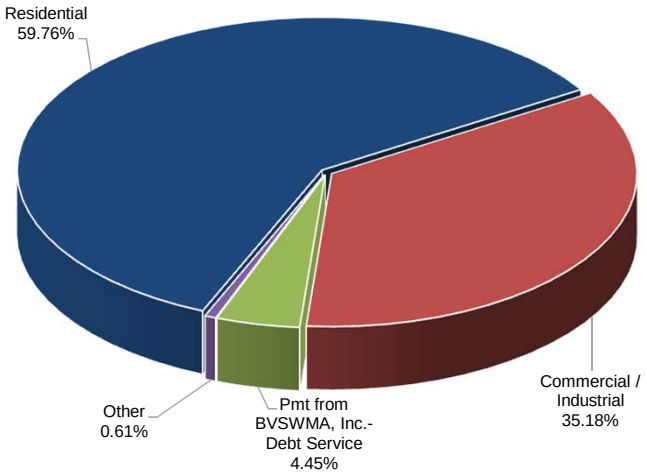
Non-operating expenditures are proposed for $909,019. Included is $722,034 for the utility transfer to the General Fund as well as $406,560 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). The non-operating expenditure budget includes a transfer from the General Fund and the Drainage Fund for street-sweeping costs. Funding in the amount of $52,740 is proposed in the Sanitation Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. The Outside Agency funding contingency contains the $3,950 increase in operations funding KBB has requested. The total FY16 proposed expenditures for the Sanitation Fund are $8,839,334.

The FY16 Sanitation ending working capital is expected to increase by 28.38% from the estimated FY15 ending working capital due to an increase in the estimated revenue and lower non-operating expenditures. The working capital is estimated to increase over the next several years in order to meet the 15% reserve policy.

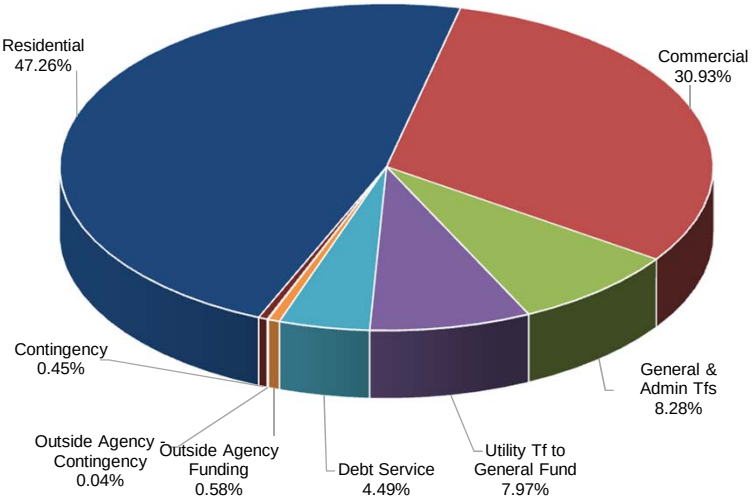
City of College Station
Sanitation Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAS	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Residential	$ 5,218,942	$ 5,245,942	$ 5,350,861	$ 5,457,878	$ -	$ 5,457,878	4.04%
Commercial / Industrial	2,740,148	3,134,141	3,165,482	3,212,965	-	3,212,965	2.52%
Other Operating	55,366	52,298	52,298	52,821	-	52,821	1.00%
Investment Earnings	855	2,020	2,020	2,030	-	2,030	0.50%
Payment from BVSWMA, Inc. for Debt Service	400,960	403,910	403,910	406,560	-	406,560	0.66%
Other Non Operating	2,458	1,400	1,400	1,400	-	1,400	0.00%
Total Revenues	$ 8,418,729	$ 8,839,711	$ 8,975,971	$ 9,133,654	$ -	$ 9,133,654	3.33%
EXPENDITURES AND TRANSFERS							
Residential*	$ 3,843,034	$ 4,104,577	$ 4,018,609	$ 4,144,743	$ 135,546	$ 4,280,289	4.28%
Commercial*	2,741,627	2,749,854	2,722,700	2,752,131	50,000	2,802,131	1.90%
General & Admin Transfers	693,063	709,350	709,350	750,205	-	750,205	5.76%
Outside Agency Funding	45,252	52,740	48,240	52,740	-	52,740	0.00%
Outside Agency Funding - Contingency	-	-	-	-	-	3,950	N/A
Contingency	-	41,000	-	41,000	-	41,000	0.00%
Total Operating Expenditures & Transfers	$ 7,322,976	$ 7,657,521	$ 7,498,899	$ 7,740,819	$ 185,546	$ 7,930,315	3.56%
NONOPERATING EXPENDITURES/TRANSFERS							
Utility Transfer to General Fund	$ 722,034	$ 722,034	$ 722,034	$ 722,034	$ -	$ 722,034	0.00%
Transfers In - Street Sweeping	(213,982)	(217,401)	(217,401)	(219,575)	-	(219,575)	1.00%
ERP System Replacement	-	46,919	46,919	-	-	-	-100.00%
Debt Service	400,960	403,910	403,910	406,560	-	406,560	0.66%
Total Non Operating Expenditures	$ 909,012	$ 955,462	$ 955,462	$ 909,019	$ -	$ 909,019	-4.86%
Total Operating & Non Operating Expenditures	$ 8,231,988	$ 8,612,983	$ 8,454,361	$ 8,649,838	$ 185,546	$ 8,839,334	2.63%
Increase/Decrease in Working Capital, *modified accrual budgetary basis*	$ 186,741	$ 226,728	$ 521,610	$ 483,816	$ (185,546)	$ 294,320	
Measurement Focus Increase (Decrease)	$ (42,477)						
Beginning Working Capital, *accrual basis of accounting*	$ 371,084	$ 515,348	$ 515,348	$ 1,036,958	$ 1,036,958	$ 1,036,958	
Ending Working Capital, *accrual basis of accounting*	$ 515,348	$ 742,076	$ 1,036,958	$ 1,520,774	$ 851,412	$ 1,331,278	

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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Residential Collection	$ 3,843,031	$ 4,104,577	$ 4,018,609	$ 4,144,743	$ 135,546	$ 4,280,289	4.28%
Commercial Collection	2,741,627	2,749,854	2,722,700	2,752,131	50,000	2,802,131	1.90%
TOTAL	$ 6,584,658	$ 6,854,431	$ 6,741,309	$ 6,896,874	$ 185,546	$ 7,082,420	3.33%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 2,122,635	$ 2,019,000	$ 2,070,732	$ 2,042,089	$ 95,146	$ 2,137,235	5.86%
Supplies	633,507	757,278	539,952	633,427	75,400	708,827	-6.40%
Maintenance	604,906	647,253	645,706	663,593	15,000	678,593	4.84%
Purchased Services	3,223,610	3,430,900	3,484,919	3,557,765	-	3,557,765	3.70%
TOTAL	$ 6,584,658	$ 6,854,431	$ 6,741,309	$ 6,896,874	$ 185,546	$ 7,082,420	3.33%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Residential Collection	23.25	23.25	24.25	24.25	2.00	26.25	8.25%
Commercial Collection	12.25	12.25	11.25	11.25	-	11.25	0.00%
TOTAL	35.50	35.50	35.50	35.50	2.00	37.50	5.63%

Service Level Adjustments	One-Time	Recurring	Total
Rear Loader & Route Managers - Residential (Joint with Equipment Replacement Fund)	$ 2,200	$ 133,346	$ 135,546
Commercial Containers	50,000	-	50,000
Sanitation SLA Totals	$ 52,200	$ 133,346	$ 185,546

Northgate Parking Fund

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

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus.* The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2014 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*.

FY16 parking fee revenue is estimated to be $1,416,826. A Northgate parking rate fee adjustment was implemented in August 2013.The rate adjustments focus on peak rates and special events and are intended to raise the revenue needed to support the Northgate Parking Fund while having a minimal impact on Northgate businesses. Other revenues in this fund include investment earnings and miscellaneous revenue.

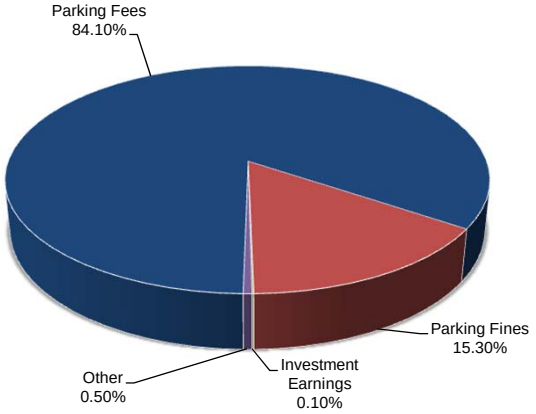
Proposed expenditures for Northgate District parking operations are $518,030. Also included in the Northgate Parking Fund is budget related to non-parking costs in the amount of $198,199. This budget is included in the Northgate Parking Fund as these functions are handled by the Northgate Parking staff. However, funds are budgeted to be transferred from the General Fund to offset this cost. The proposed FY16 expenditures include two SLAs. The first SLA for $13,646 is to transition two part-time District Specialist personnel to one full-time District Coordinator. A second SLA is proposed to allocate $50,000 for replacement of the bollards system. Bollards were initially installed as part of the University Drive Pedestrian Safety Program.

Included in the Northgate Parking Fund is budget of $463,925 for the debt service payment related to the College Main Parking Garage. Budget is also included for two capital projects at the Parking Garage. The first is $217,805 for concrete repairs, and $97,560 is proposed for masonry repairs. Total proposed Northgate Parking Fund expenditures are $1,474,503.

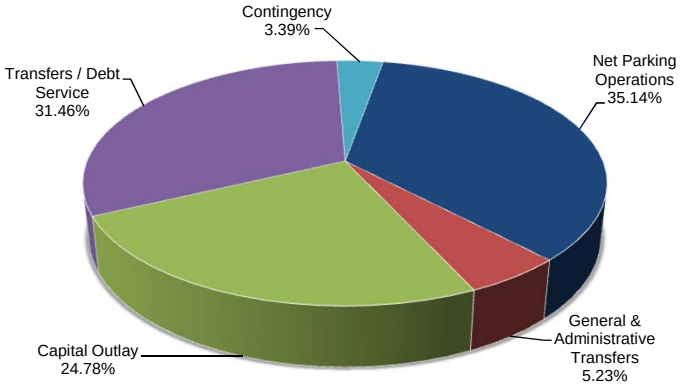
City of College Station
Northgate Parking Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Parking Fees	$ 1,115,200	$ 1,185,350	$ 1,185,350	$ 1,191,276	$ -	$ 1,191,276	0.50%
Parking Fines	234,038	215,506	215,506	216,584	-	216,584	0.50%
Investment Earnings	2,717	1,348	1,348	1,355	-	1,355	0.52%
Other	2,077	7,573	7,573	7,611	-	7,611	0.50%
General Fund Transfer In	18,931	-	-	-	-	-	N/A
Total Revenues	$ 1,372,963	$ 1,409,777	$ 1,409,777	$ 1,416,826	$ -	$ 1,416,826	0.50%
EXPENDITURES							
Northgate District Operations	$ 529,035	$ 499,991	$ 472,505	$ 504,384	$ 13,646	$ 518,030	3.61%
Non Parking Costs	174,070	192,426	192,426	198,199	-	198,199	3.00%
Non Parking Transfer	(174,070)	(192,426)	(192,426)	(198,199)	-	(198,199)	3.00%
General & Administrative Transfers	88,516	88,516	88,516	77,183	-	77,183	-12.80%
Debt Service	462,463	466,375	466,375	463,925	-	463,925	-0.53%
Capital Outlay	2,505	315,365	340,365	315,365	50,000	365,365	15.85%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
Total Expenditures	$ 1,082,519	$ 1,420,247	$ 1,367,761	$ 1,410,857	$ 63,646	$ 1,474,503	3.82%
Increase/Decrease in Working Capital	$ 290,444	$ (10,470)	$ 42,016	$ 5,969	$ (63,646)	$ (57,677)	
Measurement Focus Increase (Decrease)	$ 5,171						
Beginning Working Capital	$ 212,758	$ 508,373	$ 508,373	$ 550,389	$ -	$ 550,389	
Ending Working Capital	$ 508,373	$ 497,902	$ 550,389	$ 556,358	$ (63,646)	$ 492,712	

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



City of College Station
Northgate Parking Fund
Operations and Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Parking	$ 705,610	$ 1,007,782	$ 1,005,296	$ 1,017,948	$ 63,646	$ 1,081,594	7.32%
TOTAL	$ 705,610	$ 1,007,782	$ 1,005,296	$ 1,017,948	$ 63,646	$ 1,081,594	7.32%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 279,834	$ 319,804	$ 323,274	$ 331,735	$ 13,646	$ 345,381	8.00%
Supplies	23,685	18,550	18,463	15,800	-	15,800	(14.82%)
Maintenance	90,141	36,418	33,594	26,922	-	26,922	(26.08%)
Purchased Services	309,445	317,645	289,600	328,126	-	328,126	3.30%
General Capital	2,505	315,365	340,365	315,365	50,000	365,365	15.85%
TOTAL	$ 705,610	$ 1,007,782	$ 1,005,296	$ 1,017,948	$ 63,646	$ 1,081,594	7.32%

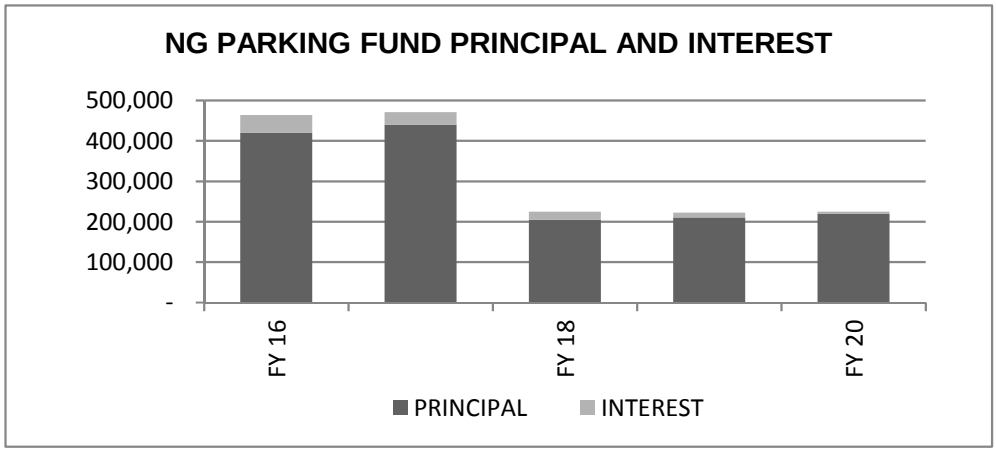
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Parking	8.00	8.00	8.00	8.00	-	8.00	0.00%
TOTAL	8.00	8.00	8.00	8.00	-	8.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Northgate Staffing - Transition 2 Part-time to 1 Full-time position	$ -	$ 13,646	$ 13,646
Bollard Replacement	50,000	-	50,000
Parking SLA Total	$ 50,000	$ 13,646	$ 63,646

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 16	420,000	43,925	463,925	1,495,000
FY 17	440,000	30,475	470,475	1,075,000
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



Utilities
Capital Projects Budget

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

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

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY16, CO debt in the amount of $8,910,000 is projected to be issued for Water capital improvement projects. Debt is not projected to be issued for Electric or Wastewater projects in FY16. It is anticipated that working capital will be used for the FY16 capital project expenditures in these Funds.

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 FY16 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The proposed budget appropriation for electric capital projects is $12,266,000. Included is $88,000 for **General Plant projects**. This amount is for general plant upgrades as well as an estimate to identify long-term facility programming needs. Funds in the amount of $1,325,000 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. Funds in the amount of $2,800,000 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. Also included is underground on Rock Prairie Road and an underground duct system to coincide with the Lakeway Drive Extension project. A total of $2,180,000 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). In addition, $95,000 is included in the budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of $150,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. A budget of $1,980,000 is included for **Distribution projects** and $3,613,000 is included for **Transmission projects**. Transmission/Distribution projects planned for FY16 include the purchase and installation of two substation transformers. These transformers were ordered in FY15, but the expenditure is expected to occur in FY16. The transmission/distribution estimate also includes $2,800,000 for a transmission line reroute and reconductor. Also included in the estimate are various SCADA enhancements and various other capital improvements.

The FY16 Proposed Budget includes an estimated $12,150,000 in current revenues that will be transferred from operations to fund Electric capital projects. It is not anticipated that debt will be issued in FY16 for Electric capital projects.

Water Capital Projects

In FY16, $13,756,495 is the new appropriation included for water capital projects. The total expenditures in FY16 for Water capital projects are projected to be $8,920,485. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY16. 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. Water Production projects include an estimated FY16 expenditure of $5,757,481. A total of $1,687,000 is included for the completion of design and the start of construction on **Well #9** and $1,143,000 is included for the **Well #9 Collection Line**. As capacity needs grow, the City is preparing for the construction of new wells. It is anticipated that the construction of well #9 and the well #9 collection line FY16 with completion scheduled FY17. An estimated $92,150 is included in FY16 for the completion of the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. In addition, $501,526 is the FY16 estimate included in the budget for the completion of the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. An estimate of $1,248,055 is included for the **Variable Frequency Drive Replacement project**. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives. This project will replace the Variable Frequency Drives that have exceeded their service lives with newer, currently supported drives.

Several projects are included in Water Production related to rehabilitation of existing infrastructure. An estimate of $705,000 has been included for the **Recoating of the Park Place Storage Tank**. This project is for the replacement of the paint coating system and for some minor welding repairs to the interior of the water tank. Also included is an estimate of $280,000 in FY16 for the **Rehabilitation of a Transfer Pump**. This project is for corrective maintenance activities and replacement of components as needed for one low service vertical turbine pump and motor. An estimate of $82,000 has been included for the **Longmire/2818 Valve Replacement project**. This project consists of removing an existing 18" valve and replacing with two new valves in strategic locations that will allow for fewer service disruptions during potential repairs on the existing waterline. An additional valve will also be installed along the same waterline, near Valley View Drive and Texas Avenue.

In addition, an estimate of $18,750 has been included in FY16 to identify **long-term facility programming needs**. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Funds in the amount of $1,200,106 are projected to be expended on Water Distribution projects in FY16. 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. An estimate of $135,000 has been included in FY16 for the **Sweetwater Forest Water Line Extension project**. This project is for the extension of a 12" water distribution line to serve the existing Sweetwater Forest Phase I subdivision. Two projects have been included in the FY16 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)** and the second is the **State Highway 6 Waterline Phase II (Creagor Line to State Highway 40).** These lines are needed to help address increased demand. The **Lakeway Waterline Extension** project is also included in FY16. 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. Lastly, $125,000 is estimated for **Miscellaneous Water Rehabilitation projects** that may arise throughout the fiscal year.

Rehabilitation projects included in the FY16 Proposed Budget include $491,000 for design completion and the start of construction on the **Eastgate Rehabilitation project**. Construction is estimated to start in FY16 and be completed in FY17. 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 water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating materials and inadequate fire protection. The project also includes some street repair of existing aging streets in the respective project area. Several other utility rehabilitation projects are also included in the FY16 estimated expenditures. These include the **Luther Street Rehabilitation project, the Munson Street Rehabilitation project** and **Francis Drive 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 FY16 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY16 budget includes an estimated debt issue in the amount of $8,910,000 for water capital projects.

Wastewater Capital Projects

In FY16, $7,846,065 is the new appropriation included for wastewater capital projects. The total expenditures in FY16 for Wastewater capital projects are projected to be $8,298,975. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY16 projected expenditures exceed the FY16 appropriations as the projected expenditures include appropriations from prior 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. An estimate of $624,511 has been included in FY16 for the design of **Lick Creek Parallel Trunk Line Phase I**. This project is for the design and construction of a parallel or replacement trunk line from the southern boundary of Pebble Creek Subdivision to the Lick Creek Wastewater Treatment Plant. In addition, an estimate of $2,067,100 is included in FY16 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 final phase expected to be completed in FY19.

Rehabilitation projects included in the FY16 Proposed Budget include $581,000 for design completion and the start of construction on the **Eastgate Rehabilitation project**. Construction is estimated to start in FY16 and be completed in FY17. 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 are also included in the FY16 estimated expenditures. These include **Munson Street Rehabilitation project** and **Francis Drive Rehabilitation project**. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Funds in the amount of $4,071,802 have been estimated in FY16 for Treatment and Disposal projects. An estimate of $695,000 has been included for the **Carters Creek Centrifuge Improvements project**. 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. Construction of these improvements is expected to begin in FY16 and be completed in FY17. In addition, a FY16 estimate of $300,000 is included for the **Carters Creek Treatment Structure Coatings Replacement project**. This project is for the installation of new coatings and some minor structural repairs to plant clarifiers. These repairs are necessary to ensure that the full service life of the equipment is realized and full regulatory compliance is maintained. An estimate of $247,686 is included for the **Variable Frequency Drive Replacement project**. Various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps are powered by variable frequency drives. This project will replace the Variable Frequency Drives that have exceeded their service lives with newer, currently supported drives.

Other Treatment and Disposal projects include a FY16 estimate of $742,000 for the **Lick Creek Generator Replacement**. This project is for the replacement and upgrade of the existing Lick Creek Wastewater Treatment Plant 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. Also estimated in FY16 is $55,000 for the **Replacement of a Wastewater Disinfection Controller** at the Lick Creek Wastewater Treatment Plant. This project is for equipment and technical assistance from the system manufacturer to replace the existing programmable logic controller (PLC) for the Lick Creek Wastewater Treatment Plant ultra-violet (UV) disinfection system. This component of the UV system has reached its expected service life and needs to be replaced before it fails. This component is critical to the automatic and remote operation of the disinfection system.

Several General Plant project are included in the FY16 Approved Budget. These include an estimate of $180,116 for **SCADA at the New Lift Stations**. This project was created to fund the integration of new lift stations to the SCADA system. In addition, an estimate of $1,027,000 is included for the **Carters Creek Electrical Improvements project**. This project is for the replacements of the Motor Control Centers (MCC's) for Plants 2 and 3. Also included in the FY16 budget is an estimate of $18,750 to identify **long-term facility programming needs**. It is anticipated that a consultant will be used to assist with this effort. This cost will be shared by the Water, Wastewater and Electric Funds.

Two projects related to land acquisition have also been included in the FY16 budget. These projects are intended for the **purchase of land to serve as buffers** around the treatment plants. An estimate of $300,000 has been included for the purchase of land surrounding the Carter Creek Wastewater Treatment Plant and $356,250 has been included for the purchase of land surrounding the Lick Creek Wastewater Treatment Plant

This project is to provide for the communications hardware to enable critical lift station operations to be remotely monitored. Lastly, $125,000 is estimated for **Miscellaneous Wastewater Rehabilitation projects** that may arise throughout the fiscal year.

Contingency in the amount of $150,000 has been included in the FY16 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. The FY16 budget also includes an estimated $1,200,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. It is not anticipated that debt will be issued in FY16 for Wastewater capital projects.

UNFUNDED WATER AND WASTEWATER PROJECTS

Each year, as part of the budget process, projects are submitted for consideration of inclusion in the upcoming CIP. A number of projects were considered for the Water and Wastewater CIP, but were not added because the variables surrounding when and how they will proceed are still undetermined. However, there are potential outstanding projects that could significantly alter future CIP's. Several projects in the Medical District and the Northgate area have been identified that may be needed depending upon how/when those areas develop. This is currently being evaluated and may result in future significant CIP projects. In addition, future Texas Commission on Environmental Quality (TCEQ) requirements resulting from the Clean Water Act may result in significant nutrient removal projects at the LCWWTP and CCWWTP. The need for these projects is under review and will be determined in the future.

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 FY16 Proposed Budget O&M costs related to recently completed Utility Capital projects. Projections for O&M 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 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 2015-2016 THROUGH FISCAL YEAR 2019-2020

	FY13-14 ACTUAL	FY14-15 REVISED BUDGET	FY14-15 ESTIMATE
BEGINNING FUND BALANCE:	$ 3,806,856	$ 1,800,261	$ 1,555,777
UTILITY REVENUE BONDS/CO's	$ 8,757,001	$ -	$ -
INTEREST ON INVESTMENTS	1,918	10,000	5,000
INTERGOVERNMENTAL TRANSFERS	64,319	-	14,200
INTRAGOVERNMENTAL TRANSFERS	-	5,500,000	5,500,000
SUBTOTAL ADDITIONAL RESOURCES	$ 8,823,238	$ 5,510,000	$ 5,519,200
TOTAL RESOURCES AVAILABLE	$ 12,630,094	$ 7,310,261	$ 7,074,977
CAPITAL PROJECTS:			
GENERAL PLANT	51,197	50,000	50,000
OVERHEAD SYSTEM IMPROV.	2,090,707	1,450,000	1,151,000
UNDERGROUND SYSTEM IMPROV.	1,357,007	1,530,000	1,504,000
NEW SERVICES & SYSTEM EXT.	2,646,279	1,615,000	2,143,000
RES. STREET LIGHTING	73,626	95,000	77,000
THOR. STREET LIGHTING	44,355	450,000	44,000
DISTRIBUTION	2,571,775	1,520,000	1,443,000
TRANSMISSION	2,669,908	390,000	326,000
GENERAL AND ADMINISTRATIVE	34,386	35,418	35,418
DEBT ISSUANCE COST	2,185	-	-
TOTAL EXPENDITURES	$ 11,541,425	$ 7,135,418	$ 6,773,418
MEASUREMENT FOCUS INCREASE (DECREASE)	$ 467,108		
ENDING FUND BALANCE:	$ 1,555,777	$ 174,843	$ 301,559

ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2019-2020

FY15-16 PROPOSED BUDGET	PROJECTED FY16-17	PROJECTED FY17-18	PROJECTED FY18-19	PROJECTED FY19-20
$ 301,559	$ 195,559	$ 53,059	$ 35,559	$ 167,059
$ -	$ -	$ 2,500,000	$ 5,700,000	$ -
10,000	2,500	2,500	2,500	-
-	-	-	-	-
12,150,000	9,550,000	12,100,000	10,675,000	9,300,000
$ 12,160,000	$ 9,552,500	$ 14,602,500	$ 16,377,500	$ 9,300,000
$ 12,461,559	$ 9,748,059	$ 14,655,559	$ 16,413,059	$ 9,467,059
88,000	175,000	1,600,000	175,000	1,175,000
1,325,000	1,550,000	1,250,000	1,600,000	1,800,000
2,800,000	2,200,000	2,100,000	1,850,000	1,800,000
2,180,000	2,180,000	1,800,000	10,825,000	1,990,000
95,000	95,000	810,000	790,000	40,000
150,000	1,595,000	60,000	60,000	60,000
1,980,000	1,105,000	4,045,000	420,000	1,480,000
3,613,000	760,000	2,900,000	461,000	1,062,000
35,000	35,000	35,000	35,000	35,000
-	-	20,000	30,000	-
$ 12,266,000	$ 9,695,000	$ 14,620,000	$ 16,246,000	$ 9,442,000
$ 195,559	$ 53,059	$ 35,559	$ 167,059	$ 25,059

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECT NUMBER	FY16 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY14	BUDGET APPROPRIATIONS REVISED FY14 - 15 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY15 - 16 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 5,584,726	$ 5,584,726
ADDITIONAL RESOURCES:					
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION				$ -	$ 8,910,000
INTEREST ON INVESTMENTS				15,000	10,000
TRANSFERS FROM OPERATIONS				1,095,000	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				$ 1,110,000	$ 8,920,000
TOTAL RESOURCES AVAILABLE				$ 6,694,726	$ 14,504,726
PRODUCTION PROJECTS					
SOURCE AND SUPPLY PLANT - WSWOC					
LAND ACQUISITION - WELLS	WF0377324	5,450,024	6,345,917	-	-
WELL #9	WF1762004	3,945,000	-	600,000	3,345,000
WELL #9 COLLECTION LINE	WF1771590	1,976,000	25,000	300,000	1,651,000
WELL FIELD COLLECTION SYSTEM LOOP	WF1656029	1,123,100	247,900	-	875,200
WATER PUMPING AND TREATMENT PLANT - WPWOC			-		
SANDY POINT CHEMICAL SYS REPLACEMENT	WF1440357	1,175,000	1,764,259	100,000	-
COOLING TOWER EXPANSION	WF1440344	3,840,100	3,390,099	450,000	-
WATER WELL SOFT STARTERS	WF1656095	195,000	272,000	-	-
VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,360,000	120,000	296,500	943,500
PARK PLACE ELEV STORAGE TANK RECOATING	TBD	805,000	-	100,000	705,000
REHAB OF WATER WELL PUMPS AND MOTORS	TBD	960,000	-	-	280,000
GREENS PRAIRIE WATER TANK REHAB	TBD	1,500,000	-	-	-
LONGMIRE/2818 VALVE REPLACEMENT	TBD	82,000	-	-	82,000
RPR ELEVATED STORAGE TANKS W/ PRV'S	TBD	8,075,000	-	-	-
WATER GENERAL PLANT - WGWOC			-		
UTILITY SERVICE CENTER RENOVATIONS	WF1441516	1,581,250	37,500	-	-
WATER REDUNDANT COMMUNICATIONS	WF1440364	325,000	295,000	-	-
CLOSED PROJECTS				32,000	
SUBTOTAL					
DISTRIBUTION PROJECTS					
TRANSMISSION AND DISTRIBUTION PLANT - WTWOC					
OVERSIZED PARTICIPATION	WF1366201		-	3,412	200,000
BRIDGEWOOD OP	WF1760972	52,727	52,727	-	-
CASTLEGATE II, SECTION 206	WF1786458	21,588	-	21,588	-
CASTLEGATE II, SECTION 200	WF1366201/001	29,730	29,730	-	-
PLAZA REDEVELOPMENT OP	TBD	67,102	67,102	-	-
CASTLEGATE II, SECTION 100	TBD	26,810	26,810	-	-
CASTLEGATE II, SECTION 101	TBD	12,592	12,592	-	-
CASTLEGATE II, SECTION 103	TBD	18,556	18,556	-	-
CASTLEGATE II, SECTION 204	TBD	30,212	30,212	-	-
CASTLEGATE II, SECTION 104	TBD	11,311	18,556	-	-
CASTLEGATE II, SECTION 102	TBD	26,131	30,212	-	-
PEBBLE CREEK PH 7D	TBD	49,996	-	49,996	-

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY13	ACTUAL FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 843,167	$ 8,415,431	$ 32,474	$ 31,989	$ 33,812	$ 30,585	$ 14,406	$ 29,479
	$ 6,500,549	$ -	$ 8,910,000	$ 9,500,000	$ 4,125,000	$ 6,550,000	$ 3,900,000	$ 600,000
	1,699	10,000	10,000	5,000	2,500	2,500	2,500	
	2,825,000	345,000	-	1,375,000	1,175,000	1,225,000	1,000,000	1,050,000
	73,113	4,738	-	-	-	-	-	-
	$ 9,400,361	$ 359,738	$ 8,920,000	$ 10,880,000	$ 5,302,500	$ 7,777,500	$ 4,902,500	$ 1,650,000
	$ 10,243,528	$ 8,775,168	$ 8,952,474	$ 10,911,989	$ 5,336,312	$ 7,808,085	$ 4,916,906	$ 1,679,479
4,950,024	-	-	-	500,000	-	-	-	-
-	-	150,800	1,687,000	2,107,200	-	-	-	-
-	-	103,800	1,143,000	729,200	-	-	-	-
-	233	212,282	-	910,585	-	-	-	-
154,169	28,324	900,357	92,150	-	-	-	-	-
201,198	34,346	3,103,030	501,526	-	-	-	-	-
-	-	195,000	-	-	-	-	-	-
-	111,945	-	1,248,055	-	-	-	-	-
-	-	100,000	705,000	-	-	-	-	-
-	-	-	280,000	280,000	400,000	-	-	-
-	-	-	-	-	-	-	1,500,000	-
-	-	-	82,000	-	-	-	-	-
-	-	-	-	-	1,333,894	6,741,106	-	-
-	-	-	18,750	62,500	750,000	62,500	562,500	125,000
24,245	7,724	-	-	293,031	-	-	-	-
	677,108	5,527						
$ 5,329,636	$ 859,680	$ 4,770,796	$ 5,757,481	$ 4,882,516	$ 2,483,894	$ 6,803,606	$ 2,062,500	$ 125,000
2,078	-	3,412	200,000	100,000	100,000	100,000	100,000	100,000
-	-	52,727	-	-	-	-	-	-
-	-	21,588	-	-	-	-	-	-
-	-	29,730	-	-	-	-	-	-
-	-	67,102	-	-	-	-	-	-
-	-	26,810	-	-	-	-	-	-
-	-	12,592	-	-	-	-	-	-
-	-	18,556	-	-	-	-	-	-
-	-	30,212	-	-	-	-	-	-
-	-	11,311	-	-	-	-	-	-
-	-	26,131	-	-	-	-	-	-
-	-	49,996	-	-	-	-	-	-

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECT NUMBER	FY16 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY14	BUDGET APPROPRIATIONS REVISED FY14 - 15 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY15 - 16 APPROPRIATIONS
RAYMOND STOTZER WEST WATER LINE	WF1111167	1,258,000	1,000,000	-	-
AREA 2 WATER LINE EXTENSION	WF1544836	1,224,780	325,780	899,000	-
SPRING MEADOWS WATER LINE IMP	TBD	240,000	-	-	-
SWEETWATER FOREST WATER LINE EXTENSION		135,000	-	-	135,000
SH6 WATER LINE PH I (SH40 TO VENTURE DR)		1,225,000	-	-	335,000
SH6 WATER LINE PH II (CREAGOR LANE TO SH40)		1,300,000	-	-	350,000
LAKEWAY WATER LINE		705,000	-	-	705,000
MISCELLANEOUS REHABILITATION	MISC	125,000	-	125,000	125,000
CLOSED PROJECTS				728,700	
SUBTOTAL					
REHABILITATION PROJECTS:					
EASTGATE REHAB	WF1656023	2,645,000	370,415	-	2,274,585
COLLEGE HEIGHTS REHABILITATION	TBD	2,430,000	-	-	-
McCULLOCH UTILITY REHABILITATION	TBD	2,790,000	-	-	-
MUNSON UTILITY REHABILITATION	WF1749362	580,000	105,000	-	475,000
LUTHER UTILITY REHABILITATION	WF1735668	190,000	34,000	190,000	-
FRANCIS DR REHAB PH I	WF1749347	720,000	125,300	-	594,700
FRANCIS DR REHAB PH II	WF1749356	130,000	27,500	-	102,500
NIMITZ REHABILITATION	WF1701514	60,000	12,000	48,000	-
EISENHOWER REHAB	WF1711179	100,000	17,500	140,000	-
CLOSED PROJECTS					
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD			13,004	150,000
NEW WATER SERVICES	Various			-	150,000
METER REPLACEMENT PROGRAM	Various			150,000	150,000
CAPITAL PROJECTS SUBTOTAL				$ 4,247,200	$ 13,628,485
GENERAL AND ADMINISTRATIVE				88,018	88,010
DEBT ISSUANCE COST				-	40,000
TOTAL EXPENDITURES				$ 4,335,218	$ 13,756,495
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:				$ 2,359,508	$ 748,231

WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY13	ACTUAL FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
25,202	-	-	-	-	-	-	175,000	1,057,798
211	126,288	1,098,281	-	-	-	-	-	-
-	-	-	-	-	-	240,000	-	-
-	-	-	135,000	-	-	-	-	-
-	-	-	307,671	917,329	-	-	-	-
-	-	-	308,261	991,739	-	-	-	-
-	-	-	120,350	584,650	-	-	-	-
225,057	153,135	125,000	125,000	-	-	-	-	-
309,608	142,670	902,073	3,824					
$ 562,156	$ 422,093	$ 2,475,521	$ 1,200,106	$ 2,593,718	$ 100,000	$ 340,000	$ 275,000	$ 1,157,798
-	124	181,000	491,000	1,972,876	-	-	-	-
-	-	-	-	-	-	265,073	2,164,927	-
-	-	-	-	468,167	2,321,833	-	-	-
-	-	55,000	434,420	90,580	-	-	-	-
-	-	25,300	164,700	-	-	-	-	-
-	-	96,912	262,268	360,820	-	-	-	-
-	-	13,000	32,500	84,500	-	-	-	-
-	-	60,000	-	-	-	-	-	-
-	3,774	96,226	-	-	-	-	-	-
	50,461	467,917						
$ -	$ 54,359	$ 995,355	$ 1,384,888	$ 2,976,943	$ 2,321,833	$ 265,073	$ 2,164,927	$ -
	-	13,004	150,000	150,000	150,000	150,000	150,000	150,000
	147,167	150,000	150,000					
69,083	311,732	250,000	150,000	150,000	150,000	150,000	150,000	150,000
$ 5,891,792	$ 1,795,031	$ 8,654,676	$ 8,792,475	$ 10,753,177	$ 5,205,727	$ 7,708,679	$ 4,802,427	$ 1,582,798
	85,454	88,018	88,010	85,000	85,000	85,000	85,000	85,000
	1,615	-	40,000	40,000	15,000	-	-	-
	$ 1,882,100	$ 8,742,694	$ 8,920,485	$ 10,878,177	$ 5,305,727	$ 7,793,679	$ 4,887,427	$ 1,667,798
	$ 54,003							
	$ 8,415,431	$ 32,474	$ 31,989	$ 33,812	$ 30,585	$ 14,406	$ 29,479	$ 11,681

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECT NUMBER	FY16 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY14	BUDGET APPROPRIATIONS REVISED FY14-15 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY15-16 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 8,769,391	$ 7,754,156
ADDITIONAL RESOURCES:					
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION				$ -	$ -
INTEREST ON INVESTMENTS				10,000	5,000
TRANSFERS FROM OPERATIONS				1,625,000	1,200,000
INTERGOVERNMENTAL				-	-
OTHER				660,000	-
SUBTOTAL ADDITIONAL RESOURCES				$ 2,295,000	$ 1,205,000
TOTAL RESOURCES AVAILABLE				$ 11,064,391	$ 8,959,156
COLLECTION PROJECTS					
COLLECTION PLANT - SCWOC					
OVERSIZE PARTICIPATION	TBD	100,000	-	100,000	100,000
EAST SIDE FM 158 SEWER LINE	WF1382208	1,632,000	1,632,000	-	-
LICK CREEK PARALLEL TRUNK LINE - PH I	WF0912284	3,550,572	724,988	-	-
LICK CREEK PARALLEL TRUNK LINE - PH II	WF1656094	5,366,000	1,095,253	-	-
BEE CREEK PARALLEL TRUNK LINE	WF1369909	14,293,611	5,485,611	2,904,000	1,265,000
SOUTHWOOD VALLEY TRUNKLINE PH I	TBD	1,500,000	-	-	-
SOUTHWOOD VALLEY TRUNKLINE PH II	TBD	1,085,000	-	-	-
CLOSED PROJECTS				128,260	
SUBTOTAL					
REHABILITATION PROJECTS					
EASTGATE REHAB	WF1656024	2,806,000	370,415	-	2,435,585
COLLEGE HEIGHTS REHAB	TBD	1,310,000	-	-	-
MUNSON UTILITY REHABILITATION	WF1749363	555,000	100,000	-	455,000
FRANCIS DR REHAB PH I	WF1749349	210,000	38,200	-	171,800
FRANCIS DR REHAB PH II	WF1749355	105,000	23,200	-	81,800
NIMITZ REHABILITATION	WF1701517	150,000	43,700	196,300	-
EISENHOWER REHAB	WF1711180	30,000	12,500	60,940	-
GRAHAM ROAD REHAB	WF1703756	340,000	62,400	277,600	-
McCULLOCH UTILITY REHAB	TBD	2,382,000	-	-	-
CLOSED PROJECTS					
SUBTOTAL					

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY13	ACTUAL FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 560,605	$ 12,939,830	$ 7,754,156	$ 660,181	$ 10,566	$ 30,591	$ 18,122	$ 23,874
	$ 11,405,538	$ -	$ -	$ 9,475,000	$ 14,175,000	$ 7,225,000	$ 2,925,000	$ -
	2,932	10,000	5,000	5,000	5,000	5,000	5,000	5,000
	4,260,000	-	1,200,000	4,820,000	2,025,000	1,225,000	825,000	450,000
	-	-	-	-	-	-	-	-
	17,652	-	-	-	660,000	-	-	-
	$ 15,686,122	$ 10,000	$ 1,205,000	$ 14,300,000	$ 16,865,000	$ 8,455,000	$ 3,755,000	$ 455,000
	$ 16,246,727	$ 12,949,830	$ 8,959,156	$ 14,960,181	$ 16,875,566	$ 8,485,591	$ 3,773,122	$ 478,874
-	-	100,000	200,000	100,000	100,000	100,000	100,000	100,000
73,845	-	46,500	-	754,000	757,655	-	-	-
10,422	-	-	624,511	2,915,642	-	-	-	-
-	-	-	-	837,037	4,528,963	-	-	-
2,068,231	1,532,662	204,336	2,067,100	3,535,540	2,441,645	2,444,097	-	-
-	-	-	-	395,501	1,104,499	-	-	-
-	-	-	-	-	293,480	791,520	-	-
	945,127	758,783						
$ 2,152,498	$ 2,477,789	$ 1,109,619	$ 2,891,611	$ 8,537,720	$ 9,226,242	$ 3,335,617	$ 100,000	$ 100,000
-	124	191,000	581,000	2,033,876	-	-	-	-
-	-	-	-	-	-	263,427	1,046,573	
-	-	54,000	411,520	89,480	-	-	-	-
-	-	28,888	78,392	102,720	-	-	-	-
-	-	11,280	26,640	67,080	-	-	-	-
-	-	150,000	-	-	-	-	-	-
-	1,180	28,820	-	-	-	-	-	-
-	-	340,000	-	-	-	-	-	-
-		-	-	468,167	1,913,833	-	-	-
2,921,156	251,912	675,398						
$ 2,921,156	$ 253,216	$ 1,479,386	$ 1,097,552	$ 2,761,323	$ 1,913,833	$ 263,427	$ 1,046,573	$ -

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECT NUMBER	FY16 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY14	BUDGET APPROPRIATIONS REVISED FY14-15 APPROPRIATIONS	BUDGET APPROPRIATIONS PROPOSED FY15-16 APPROPRIATIONS
TREATMENT & DISPOSAL PROJECTS					
SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC					
CC CENTRIFUGE IMPROVEMENTS	WF1732015	2,245,000	-	2,206,685	38,315
CC TREATMENT STRUCTURE COATINGS REPL	WF1761833	408,000	-	369,735	38,265
LICK CREEK DIGESTION FACILITY	TBD	4,152,000	-	-	-
LICK CREEK CAPACITY EXPANSION	TBD	7,127,000	-	-	-
LIFT STATION FORCE MAIN REHAB	TBD	72,000	-	-	-
VARIABLE FREQUENCY DRIVE REPL	WF1580237	250,000	-	178,500	71,500
LICK CREEK GENERATOR REPLACEMENT	WF1761997	796,000	-	755,000	41,000
CARTERS CREEK HEADWORKS CATWALK	WF1762000	105,000	-	105,000	-
CARTERS CREEK FUELING STATION	TBD	150,000	-	150,000	-
LICK CREEK RAW LIFT PUMPS	TBD	300,000	-	300,000	-
WASTEWATER DISINFECTION CONTROLLER	TBD	55,000	-	-	55,000
CLOSED PROJECTS			-	30,000	-
SEWER GENERAL PLANT - SGWOC					
SCADA - NEW LIFT STATIONS	WF1359125	202,000	180,650	-	21,350
CC FIBER RING	WF1440366	160,000	160,000	-	-
CC ELECTRICAL IMPROVEMENTS	WF1677128	2,140,000	-	265,000	1,875,000
UTILITY SERVICE CENTER RENOVATIONS	WF1441517	1,581,250	37,500	-	-
AGGIE ACRES FIBER OPTIC CONDUIT	WF1440367	218,000	156,491	-	-
CARTER CREEK LAND BUFFER	TBD	300,000	-	-	300,000
LICK CREEK LAND BUFFER	TBD	560,000		26,560	533,440
			-		
MISCELLANEOUS REHAB	MISC		-	125,000	125,000
CLOSED PROJECTS					-
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD		-	120,000	150,000
CAPITAL PROJECTS SUBTOTAL				$ 8,298,580	$ 7,758,055
GENERAL AND ADMINISTRATIVE				88,018	88,010
DEBT ISSUANCE COST				-	-
TOTAL EXPENDITURES				$ 8,386,598	$ 7,846,065
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:				$ 2,677,793	$ 1,113,091

WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY13	ACTUAL FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
-	-	184,800	695,000	1,365,200	-	-	-	-
-	-	108,000	300,000	-	-	-	-	-
-	-	-	-	-	825,400	1,608,425	1,718,175	-
-	-	-	-	540,000	3,669,500	2,917,500	-	-
-	-	-	-	-	-	-	72,000	-
-	2,314	-	247,686	-	-	-	-	-
-	-	54,000	742,000	-	-	-	-	-
-	-	105,000	-	-	-	-	-	-
-	-	150,000	-	-	-	-	-	-
-	-	300,000	-	-	-	-	-	-
-	-	-	55,000	-	-	-	-	-
2,359,294	154,201	1,250,008	-					
21,884	-	-	180,116	-	-	-	-	-
-	-	-	-	-	160,000	-	-	-
-	518	94,800	1,027,000	1,017,682	-	-	-	-
-	-	-	18,750	62,500	750,000	62,500	562,500	125,000
-	-	-	-	218,000	-	-	-	-
-	-	-	300,000	-	-	-	-	-
-	-	26,560	356,250	177,190	-	-	-	-
167,316	88,712	125,000	150,000	-	-	-	-	-
1,432,518	362,255	483	-	-	-	-	-	-
$ 3,981,012	$ 608,000	$ 2,398,651	$ 4,071,802	$ 3,380,572	$ 5,404,900	$ 4,588,425	$ 2,352,675	$ 125,000
	-	120,000	150,000	150,000	150,000	150,000	150,000	150,000
$ 9,054,666	$ 3,339,005	$ 5,107,656	$ 8,210,965	$ 14,829,615	$ 16,694,975	$ 8,337,469	$ 3,649,248	$ 375,000
	85,454	88,018	88,010	85,000	85,000	85,000	85,000	85,000
	2,755	-	-	35,000	65,000	45,000	15,000	-
	$ 3,427,214	$ 5,195,674	$ 8,298,975	$ 14,949,615	$ 16,844,975	$ 8,467,469	$ 3,749,248	$ 460,000
	120,317							
	$ 12,939,830	$ 7,754,156	$ 660,181	$ 10,566	$ 30,591	$ 18,122	$ 23,874	$ 18,874

Enterprise Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Comments
Water Projects							
Well #9	$ -	$ -	$ 94,600	$ 97,438	$ 100,361	$ 103,372	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	-	-	1,600	1,648	1,697	1,748	Line maintenance
Wellfield Collection System Loop	-	-	240	247	255	262	Line maintenance
SPPS Chemical System Replacement	-	9,000	9,270	9,548	9,835	10,130	Chemical costs
Cooling Tower Expansion	-	25,750	26,523	27,318	28,138	28,982	Supplies, maintenance and utility costs
Variable Frequency Drive Replacement	-	2,800	2,884	2,971	3,060	3,151	General maintenance
RPR Elevated Storage Tank with PRV's	-	-	-	-	22,110	22,773	Equipment maintenance and inspection
Water Project Totals	**$ -**	**$ 37,550**	**$ 135,117**	**$ 139,170**	**$ 165,455**	**$ 170,419**	
Wastewater Projects							
East Side FM 158 Sewer Service	$ -	$ -	$ -	$ 10,000	$ 10,300	$ 10,609	Supplies and maintenance costs
	-	-	-	-	-	-	TBD
Carters Creek Centrifuge Improvements	-	-	10,500	10,815	11,139	11,474	Supplies and maintenance
Lick Creek Digestion Facility	-	-	-	-	-	85,750	Personnel, supplies, maintenance and utility costs
Lick Creek Capacity Expansion	-	-	-	-	407,500	419,725	Personnel, supplies, maintenance and utility costs
Wastewater Project Totals	**$ -**	**$ -**	**$ 10,500**	**$ 20,815**	**$ 428,939**	**$ 527,558**	
Total Estimated O&M Costs	**$ -**	**$ 37,550**	**$ 145,617**	**$ 159,985**	**$ 594,395**	**$ 697,976**	

*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.

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.
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 FY16 budgeted Hotel Tax revenue is $5,502,000 which reflects an increase of 4% over FY15 year-end estimate of $5,290,000. Hotel tax revenues are forecasted to increase due to a continued solid tourism economy and the addition of several hotels. Investment earnings of $40,000 are estimated for FY16.

In FY15, proceeds from the sale of the Chimney Hill property were transferred back to the Hotel Tax Fund. Approximately $9.3 million was transferred into the fund and i available for eligible expenditures in the Hotel Tax Fund. Most of those funds are projected to be used for capital projects at Veterans Park and Athletic Complex, and the still to be developed Southeast Park.

Total City operating expenditures in the Hotel Tax Fund are $5,250,049. This is a 134.55% increase from the FY15 revised budget due to budgeting for the next phase of fields at Veterans Park in the amount of $3,673,274. This will build two additional synthetic fields and provide other improvements to the existing athletic fields at Veterans Park. Funds are also budgeted for the third preferred access payment to the CVB for the use of athletic facilities at Texas A&M University. The FY16 budget for this is $510,000. The City of College Station provides Hotel Tax revenue to the Convention & Visitors Bureau (CVB) in order to secure preferred access to certain Texas A&M University facilities at preferred rates for the purpose of enhancing and promoting tourism and the convention and hotel industry in College Station and Brazos County.

Total City operating expenditures in the Hotel Tax Fund also include $557,659 for expenditures related to Parks and Recreation Programs & Events. 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 proposed with the FY16 budget. The first SLA request is for $50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA/USA 16 and nder National Championship. A second SLA requests $10,000 for funds to host the 2016 Texas Recreation and Parks Society Central Region annual conference and maintenance rodeo. The third SLA requests $25,000 for the replacement of the Veterans Park Memorial kiosk. The new kiosk will provide visitors to the memorial a touch screen database to locate friends and family currently on the Louis L. Adams Memorial Plaza & Wall of Honor. The fourth SLA requests $22,500 to pay for one half of the costs associated with replacing the scoreboards at Brian Bachmann and Wayne Smith Parks. The other half of this request is proposed to be funded out of the General Fund in the Parks and Recreation Budget. The fifth SLA is for $30,000 to purchase speaker system to be used at Veterans Park for the outside tourism based events held at the park.

Other City operating expenditures budgeted in FY16 include $300,000 for soliciting and hosting of sports tournaments in College Station. This is an increase of $100,000 from FY15. In FY15 the City Council provided direction to reduce funding to the Convention and Visitors Bureau in the area of advertising in the amount of $104,116. The funds were redistributed to Public Communications and Marketing to be used for advertising the City to encourage visitors to come to College Station. Also included is $80,000 for staff costs in the Public Communications (PC) Department. PC staff members will be responsible for strategically creating marketing materials that help increase tourism to College Station and its many amenities. In addition, PC 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 proposed 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.

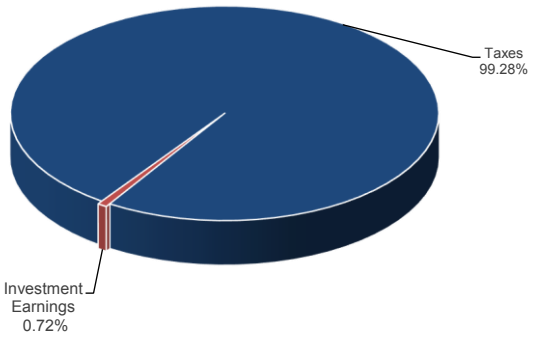
A total of $2,062,694 of Hotel Tax funding is in the FY16 Budget for Outside Agencies. This includes $1,321,294 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $65,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $15,000 to Veterans Memorial; and $25,000 for the Bryan/College Station Chamber of Commerce.

Several agencies requested increases in FY16 totaling $748,061. Those funds have been budgeted in a line called Outside Agency Contingency. The City Council will have discussion regarding allocating this funding during the budget review process and make a final decision about funding these requests as part of the budget process.

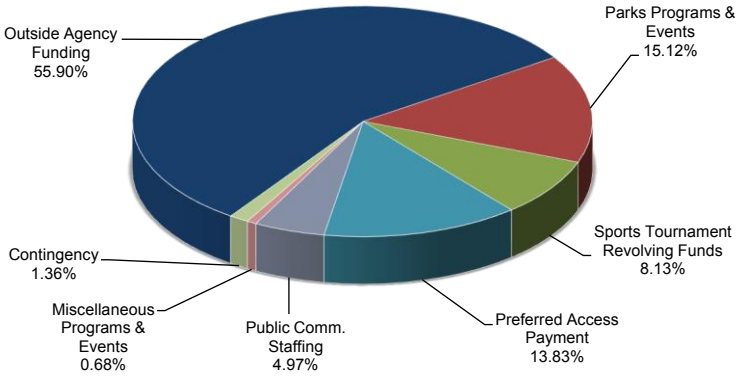
City of College Station
Hotel Tax Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 6,479,599	$ 5,157,946	$ 5,157,946	$ 15,441,289	$ -	$ 15,441,289	
REVENUES							
Taxes	4,966,077	4,668,000	5,290,000	5,502,000	-	5,502,000	17.87%
Chimney Hill Sale Proceeds/Fund Balance	-	9,327,416	9,251,562	-	-	-	-100.00%
Investment Earnings	17,623	55,000	40,000	40,000	-	40,000	-27.27%
Total Revenues	$ 4,983,700	$ 14,050,416	$ 14,581,562	$ 5,542,000	$ -	$ 5,542,000	-60.56%
Total Funds Available	$ 11,463,299	$ 19,208,362	$ 19,739,508	$ 20,983,289	$ -	$ 20,983,289	9.24%
EXPENDITURES & TRANSFERS							
City Operations:							
Parks Programs & Events	$ 474,167	$ 591,211	$ 591,211	$ 420,159	$ 137,500	$ 557,659	-5.68%
Sports Tournament Promotional Funds	134,900	200,000	200,000	200,000	100,000	300,000	50.00%
Veteran's Park Synthetic Fields	3,439,582	531,200	581,575	3,673,274	-	3,673,274	591.50%
Capital Purchases	-	160,000	160,000	-	-	-	-100.00%
Preferred Access Payment	140,002	530,000	292,567	510,000	-	510,000	-3.77%
Public Communications	18,826	181,982	181,982	184,116	-	184,116	1.17%
Miscellaneous Programs & Events	-	44,000	15,000	25,000	-	25,000	-43.18%
Total City Operations Expenditures	$ 4,207,477	$ 2,238,393	$ 2,022,335	$ 5,012,549	$ 237,500	$ 5,250,049	134.55%
Outside Agency Funding Expenditures:							
B/CS CVB O&M	$ 1,416,133	$ 1,321,294	$ 1,321,294	$ 1,321,294	$ -	$ 1,321,294	0.00%
B/CS CVB Grant Program	129,243	300,690	300,690	250,000	-	250,000	-16.86%
Easterwood Advertising	-	-	-	-	-	-	N/A
Aggies Go To War	112,500	112,500	112,500	-	-	-	-100.00%
Arts Council of Brazos Valley O&M	50,000	65,000	65,000	65,000	-	65,000	0.00%
Arts Council of Brazos Valley Affiliate/Marketing Funding	365,000	386,400	386,400	386,400	-	386,400	0.00%
Veterans Memorial	-	15,000	15,000	15,000	-	15,000	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	$ 2,097,876	$ 2,225,884	$ 2,225,884	$ 2,062,694	$ -	$ 2,062,694	-7.33%
Contingency	$ -	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000	0.00%
Outside Agency Contingency *	-	-	-	-	748,061	748,061	
Total Operating Expenses & Transfers	$ 6,305,353	$ 4,514,277	$ 4,298,219	$ 7,125,243	$ 985,561	$ 8,110,804	79.67%
Measurement Focus Increase (Decrease)	$ -						
Increase (Decrease) in Fund Balance	$ (1,321,653)	$ 9,536,139	$ 10,283,343	$ (1,583,243)	$ (985,561)	$ (2,568,804)	
Ending Fund Balance **	$ 5,157,946	$ 14,694,085	$ 15,441,289	$ 13,858,046	$ (985,561)	$ 12,872,485	

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



*** Funding available for all outside agency requests.**
**** Remaining fund balance is forecast to be used for Athletic Field improvements including the next phase of Veterans Park buildout, and initial phases of South East 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 FY16 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.

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.

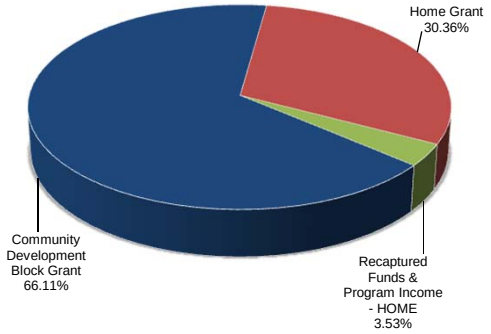
Grant amounts included in the FY16 Proposed Budget include $1,535,279 in Community Development Block Grant (CDBG) funds and $787,047 in HOME Investment Partnership Grant (HOME) funds.

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 FY16 include street and sidewalk projects. An estimate of $417,511 is included for the **Nimitz Street Rehabilitation project**. This project is for the rehabilitation of Nimitz Street from Lincoln Avenue to Ash Street. The proposed design is for a standard two-lane local street with sidewalk. An estimate of $61,204 is included for the **Dominik Street Sidewalks from Stallings to Munson Avenue**. This project is for the design and construction of a sidewalk on one side of Dominik Drive East from Stallings Drive to Munson Avenue. Funds are included in FY16 for **Eisenhower Street Sidewalks** ($197,300), **Live Oak Street Sidewalks** ($149,190), and **Cross Street ADA Sidewalks** ($127,009). Overall, proposed FY16 Public Facility appropriations total $952,214.

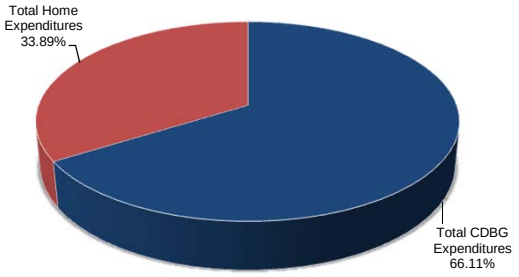
City of College Station
Community Development Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING FUND BALANCE	$ 1,617,691	$ -	$ -	$ -	$ -	$ -	
REVENUES							
Grants							
Community Development Block Grant	$ 1,229,371	$ 2,089,459	$ 1,654,956	$ 1,535,279	$ -	$ 1,535,279	-26.52%
Home Grant	1,501,497	1,514,318	1,201,818	705,116	-	705,116	-53.44%
Recaptured Funds & Program Income - CDBG	-	2,390,844	-	-	-	-	-100.00%
Recaptured Funds & Program Income - HOME	55,144	26,243	39,526	81,931	-	81,931	212.20%
Total Revenues	$ 2,786,012	$ 6,020,864	$ 2,896,300	$ 2,322,326	$ -	$ 2,322,326	-61.43%
TOTAL FUNDS AVAILABLE	$ 4,403,703	$ 6,020,864	$ 2,896,300	$ -	$ -	$ 2,322,326	-61.43%
EXPENDITURES AND TRANSFERS							
Community Development Block Grant							
Housing Assistance/Rehab	$ 1,520	$ 11,979	$ 11,049	$ 24,930	$ -	$ 24,930	108.11%
Clearance/Demolition	-	10,000	-	10,000	-	10,000	0.00%
Acquisitions	-	2,240,411	-	-	-	-	-100.00%
Interim Assistance	-	2,500	-	2,500	-	2,500	0.00%
Housing Services	11,596	15,751	9,622	19,848	-	19,848	26.01%
Public Service Agency Funding	150,091	183,072	150,094	160,501	-	160,501	-12.33%
Code Enforcement	107,885	156,932	84,388	188,394	(86,690)	101,704	-35.19%
Administrative Fees	163,335	200,498	190,745	213,582	-	213,582	6.53%
Economic Development	-	-	-	50,000	-	50,000	N/A
Public Facilities Projects	-	30,000	-	-	-	-	-100.00%
Dominik #1 - George Bush to Gables (ST1409)	88,522	-	-	-	-	-	N/A
Southland Street Sidewalks	-	-	-	-	-	-	N/A
Westridge & San Pedro Sidewalks (ST1410)	150,465	-	-	-	-	-	N/A
Nimitz Street Rehabilitation (ST1315)	52,096	441,000	31,704	417,511	-	417,511	-5.33%
Dominik #2 - Texas to George Bush (ST1411)	57,295	-	-	-	-	-	N/A
Dominik #3 - Stallings to Munson (ST1412)	12,206	40,143	-	61,204	-	61,204	52.46%
Park Place ADA Sidewalks (ST1413)	11,916	-	-	-	-	-	N/A
Cooner Street Rehab (ST1201)	94,802	928,139	861,705	-	-	-	-100.00%
FM 2154 Sidewalks (ST1203)	250,252	219,878	289,385	-	-	-	-100.00%
Eisenhower Sidewalks	-	-	-	197,300	-	197,300	N/A
Live Oak Sidewalks	-	-	-	149,190	-	149,190	N/A
Cross Street ADA Sidewalks	-	-	-	127,009	-	127,009	N/A
Completed Projects	77,390	-	26,263	-	-	-	N/A
Total CDBG Expenditures	$ 1,229,371	$ 4,480,303	$ 1,654,955	$ 1,621,969	$ (86,690)	$ 1,535,279	-65.73%
		(88,599)					
Home Grant							
		$ -		$ -		$ -	
Homeowner Assistance (Rehab/Reconstruction)	28,788	264,523	84,225	109,662	-	109,662	-58.54%
CHDO Operating Expenses	-	-	-	17,460	-	17,460	N/A
New Construction	204,479	312,472	43,190	240,018	-	240,018	-23.19%
Homebuyer's Assistance	74,175	200,000	244,756	313,603	-	313,603	56.80%
Tenant Based Rental Assistance	27,247	189,347	20,100	17,639	-	17,639	-90.68%
CHDO	1,196,210	489,270	816,535	46,828	-	46,828	-90.43%
Administrative Fees	25,742	40,191	32,539	34,920	-	34,920	-13.11%
Rental Rehabilitation	-	44,758	-	6,917	-	6,917	-84.55%
Total Home Expenditures	$ 1,556,641	$ 1,540,561	$ 1,241,345	$ 787,047	$ -	$ 787,047	-48.91%
Other		$ -	$ -	$ -	$ -	$ -	N/A
Total Other Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Operating Expenses & Transfers	$ 2,786,012	$ 6,020,864	$ 2,896,300	$ 2,409,016	$ (86,690)	$ 2,322,326	-61.43%
		-					
Expenditures Under (Over) Revenues	$ -	$ -	$ -	$ (86,690)	$ 86,690	$ -	
Measurement Focus Increase (Decrease)	(1,617,691) *		-				
ENDING FUND BALANCE	$ -	$ -	$ -	$ (86,690)	$ 86,690	$ -	

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.

City of College Station
Community Development Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Community Development	$ 346,747	$ 397,621	$ 307,673	$ 395,849	$ (86,690)	$ 309,159	-22.25%
TOTAL	$ 346,747	$ 397,621	$ 307,673	$ 395,849	$ (86,690)	$ 309,159	-22.25%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 318,001	$ 359,571	$ 275,134	$ 353,454	$ (86,490)	$ 266,964	-25.75%
Supplies	1,168	2,518	1,888	2,485	(200)	2,285	-9.25%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	27,578	35,532	30,651	39,910	-	39,910	12.32%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 346,747	$ 397,621	$ 307,673	$ 395,849	$ (86,690)	$ 309,159	-22.25%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Community Development	4.00	6.00	6.00	6.00	(2.00)	4.00	-33.33%
TOTAL	4.00	6.00	6.00	6.00	(2.00)	4.00	-33.33%

Service Level Adjustments	One-Time	Recurring	Total
Eliminate Community Development Specialist	$ -	$ (13,080)	$ (13,080)
Community Services Staff Assistant - 100% Gen Fd	-	(24,214)	(24,214)
Code Enforcement Officer - Xfer from CDBG to GF	-	(49,396)	(49,396)
Community Development SLA TOTAL	$ -	$ (86,690)	$ (86,690)

City of College Station
Wolf Pen Creek TIF Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ 1,251,779	$ 1,253,781	$ 1,253,781	$ 1,258,369	$ -	$ 1,258,369	
REVENUES							
Investment Earnings	$ 3,734	$ 3,800	$ 4,588	$ 4,500	$ -	$ 4,500	-100%
Total Revenues	$ 3,734	$ 3,800	$ 4,588	$ 4,500	$ -	$ 4,500	-100%
TOTAL FUNDS AVAILABLE	1,255,513	1,257,581	1,258,369	1,262,869	-	1,262,869	-100%
EXPENDITURES & TRANSFERS							
WPC Festival Site	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Reimbursement to CSISD/Brazos Co.	-	1,235,044	-	-	-	-	-100%
Transfer Out to CIP	-	-	-	-	-	-	N/A
Other	1,732	-	-	-	-	-	
Total Expenditures & Transfers	$ 1,732	$ 1,235,044	$ -	$ -	$ -	$ -	-100%
Increase (Decrease) in Fund Balance	$ 2,002	$ (1,231,244)	$ 4,588	$ 4,500	$ -	$ 4,500	-100%
Measurement Focus Increase (Decrease)							
ENDING FUND BALANCE	$ 1,253,781	$ 22,537	$ 1,258,369	$ 1,262,869	$ -	$ 1,262,869	

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 FY16. 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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ -	$ 75,131	$ 75,131	$ 269,716		$ 269,716	
REVENUES							
Ad Valorem Tax COCS	$ 75,131	$ 192,085	$ 192,085	$ 181,562	$ -	$ 181,562	-5%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	-	2,500	2,500	2,500	-	2,500	0%
Total Revenues	$ 75,131	$ 194,585	$ 194,585	$ 184,062	$ -	$ 184,062	-5%
TOTAL FUNDS AVAILABLE	75,131	269,716	269,716	453,778	-	453,778	68%
EXPENDITURES & TRANSFERS							
TIRZ #18 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ 75,131	$ 194,585	$ 194,585	$ 184,062	$ -	$ 184,062	-5%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 75,131	$ 269,716	$ 269,716	$ 453,778	$ -	$ 453,778	

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 approved 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 FY16, an estimated $181,652 in ad valorem tax will be collected in the West Medical District TIRZ #18. Interest earnings in the amount of $2,500 are also estimated. No expenditures are projected for FY16. Therefore, the FY16 ending fund balance is projected to increase 68% over the projected FY15 ending fund balance.

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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ -	$ 1,037	$ 1,037	$ 2,092		$ 2,092	
REVENUES							
Ad Valorem Tax COCS	$ 1,037	$ 1,005	$ 1,005	$ 822	$ -	$ 822	-18%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	-	50	50	50	-	50	0%
Total Revenues	$ 1,037	$ 1,055	$ 1,055	$ 872	$ -	$ 872	-17%
TOTAL FUNDS AVAILABLE	$ 1,037	$ 2,092	$ 2,092	$ 872	$ -	$ 2,964	42%
EXPENDITURES & TRANSFERS							
TIRZ #19 Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ 1,037	$ 1,055	$ 1,055	$ 872	$ -	$ 872	-17%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 1,037	$ 2,092	$ 2,092	$ 2,964	$ -	$ 2,964	

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 approved 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 FY16, it is anticipated that $822 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY16. Therefore, the FY16 ending fund balance is projected to increase 42% over the projected FY15 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 tickets at College Station Municipal Court.

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

Court Technology 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 proposed revenues are $61,088 in FY16. Proposed expenditures in the amount of $80,619 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. Proposed FY16 fund revenues are $61,262. Proposed revenues include a $17,000 general and administrative transfer from the General Fund in order to maintain a positive ending fund balance for FY16. Proposed expenditures are $79,840 for court security personnel.

The FY16 ending fund balance is anticipated to decrease 94% when compared to the FY15 estimated ending fund balance. This is due to revenues decreasing over the past several years, while expenses have increased due to salary increases related to departmental step plans. The fund balance in the Court Security Fee Fund will be monitored closely in future years.

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. Proposed revenues in FY16 total $6,673. Proposed expenditures in FY16 total $11,160, of which $7,000 is attributed to an SLA that will fund increased TxDOT batch inquiries and postage. The base budgeted amount of $4,160 will be used to interface court system software with Texas Department of Transportation and printing and distribution of collection notices. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

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 $74,089 in FY16. Proposed FY16 expenditures in the amount of $111,433 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. The FY16 proposed budget also includes $1,065 for the training and recognition of Teen Court volunteers.

The FY16 ending fund balance is anticipated to decrease 15% when compared to the FY15 estimated ending fund balance. This is due to increased expenses related to salaries and benefits and the teen court volunteer program. Revenues in this fund have decreased over the past several years as well.

Truancy Prevention Fee Fund

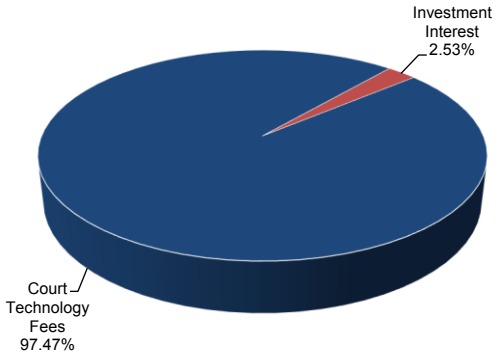
The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of $2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Proposed revenues in FY16 total $12,785. A $5,000 expenditures budget is proposed for FY16 in order to fund training and travel, and printing and postage expenses associated with this fund.

The FY16 ending fund balance is anticipated to increase 37% when compared to the FY15 estimated ending fund balance. This is due to revenues increasing from last year and the fund having no related expenditures in FY14 or FY15. Furthermore, FY16 proposed expenditures are less than anticipated revenues.

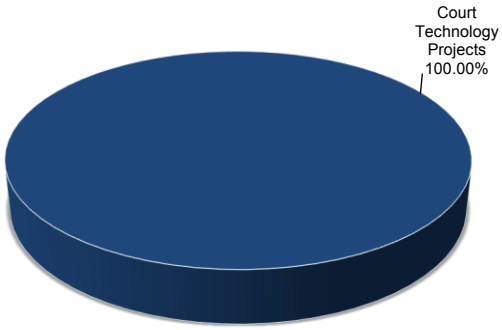
City of College Station
Court Technology Fee Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 432,530	$ 450,134	$ 450,134	$ 414,379	$ -	$ 414,379	
REVENUES							
Court Technology Fees	$ 64,082	$ 60,881	$ 58,956	$ 59,545	$ -	$ 59,545	-2.19%
Investment Interest	1,299	1,496	1,528	1,543	-	1,543	3.14%
Total Revenues	$ 65,381	$ 62,377	$ 60,484	$ 61,088	$ -	$ 61,088	-2.07%
EXPENDITURES							
Court Technology Projects	$ 47,777	$ 109,210	$ 96,239	$ 80,619	$ -	$ 80,619	-26.18%
Total Expenditures	$ 47,777	$ 109,210	$ 96,239	$ 80,619	$ -	$ 80,619	-26.18%
Increase (Decrease) in Fund Balance	$ 17,604	$ (46,833)	$ (35,755)	$ (19,531)	$ -	$ (19,531)	
Ending Fund Balance	$ 450,134	$ 403,301	$ 414,379	$ 394,848	$ -	$ 394,848	

Court Technology Fee Fund - Sources



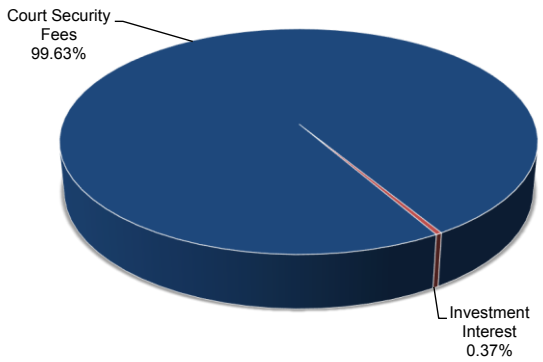
Court Technology Fee Fund - Uses



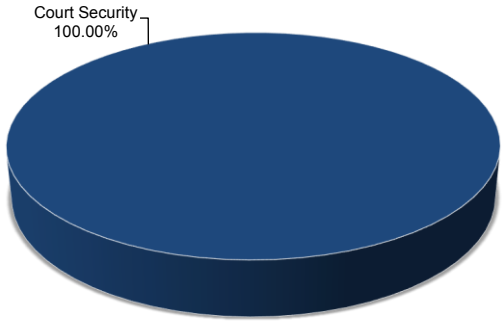
City of College Station
Court Security Fee Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING FUND BALANCE	$ 71,142	$ 49,247	$ 49,247	$ 19,826	$ -	$ 19,826	
REVENUES							
Court Security Fees	$ 48,057	$ 46,294	$ 43,663	$ 44,100	$ -	$ 44,100	-4.74%
Investment Interest	186	268	161	162	-	162	-39.55%
Other	.	-	-	17,000	-	17,000	N/A
Total Revenues	$ 48,243	$ 46,562	$ 43,824	$ 61,262	$ -	$ 61,262	31.57%
EXPENDITURES							
Court Security	$ 70,138	$ 80,641	$ 73,245	$ 79,840		$ 79,840	-0.99%
Total Expenditures	$ 70,138	$ 80,641	$ 73,245	$ 79,840	$ -	$ 79,840	-0.99%
Increase (Decrease) in Fund Balance	$ (21,895)	$ (34,079)	$ (29,421)	$ (18,578)	$ -	$ (18,578)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 49,247	$ 15,168	$ 19,826	$ 1,248	$ -	$ 1,248	

Court Security Fee Fund - Sources



Court Security Fee Fund - Uses



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

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Court Security	$ 70,139	$ 80,641	$ 73,245	$ 79,840		$ 79,840	-0.99%
TOTAL	$ 70,139	$ 80,641	$ 73,245	$ 79,840	$ -	$ 79,840	-0.99%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 70,139	$ 80,641	$ 73,245	$ 79,840		$ 79,840	-0.99%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 70,139	$ 80,641	$ 73,245	$ 79,840	$ -	$ 79,840	-0.99%

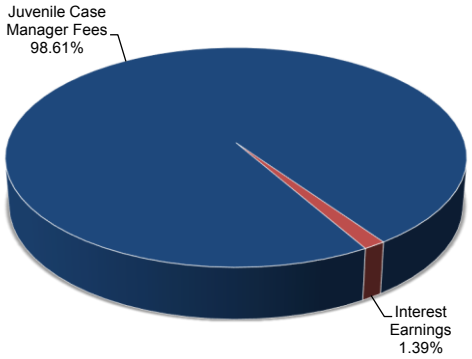
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY14 to FY15
Court Security	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%

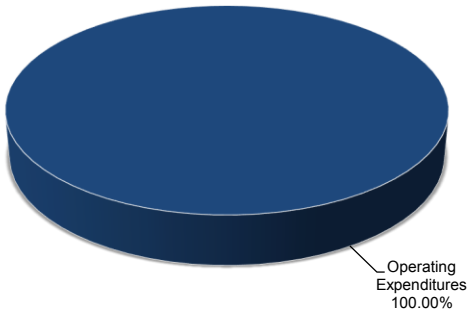
City of College Station
Juvenile Case Manager Fee Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 311,991	$ 288,145	$ 288,145	$ 251,790	$ -	$ 251,790	
REVENUES							
Juvenile Case Manager Fees	$ 80,004	$ 73,427	$ 72,332	$ 73,056	$ -	$ 73,056	-0.51%
Interest Earnings	906	1,124	1,023	1,033	-	1,033	-8.10%
Total Revenues	$ 80,910	$ 74,551	$ 73,355	$ 74,089	$ -	$ 74,089	-0.62%
EXPENDITURES							
Operating Expenditures	$ 104,756	$ 113,020	$ 109,710	$ 111,433	$ -	$ 111,433	-1.40%
Total Expenditures	$ 104,756	$ 113,020	$ 109,710	$ 111,433	$ -	$ 111,433	-1.40%
Increase (Decrease) in Fund Balance	$ (23,846)	$ (38,469)	$ (36,355)	$ (37,344)	$ -	$ (37,344)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 288,145	$ 249,676	$ 251,790	$ 214,446	$ -	$ 214,446	

Juvenile Case Manager Fee Fund - Sources



Juvenile Case Manager Fee Fund - Uses



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

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Juvenile Case Manager	$104,756	$113,020	$109,710	$ 111,433	$ -	$ 111,433	-1.40%
TOTAL	$104,756	$113,020	$109,710	$ 111,433	$ -	$ 111,433	-1.40%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 97,553	$102,430	$100,474	$ 100,838	$ -	$ 100,838	-1.55%
Supplies	338	1,025	608	1,030	-	1,030	0.49%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	6,265	9,565	8,628	9,565	-	9,565	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$104,156	$113,020	$109,710	$ 111,433	$ -	$ 111,433	-1.40%

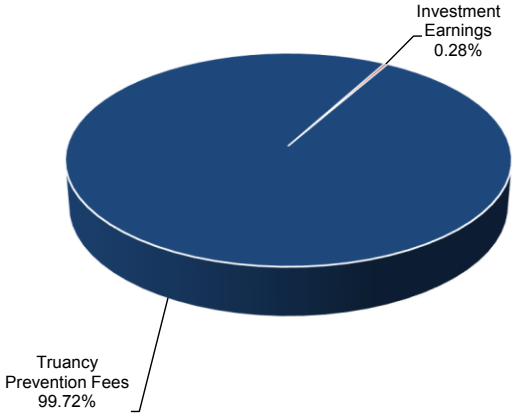
PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
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%

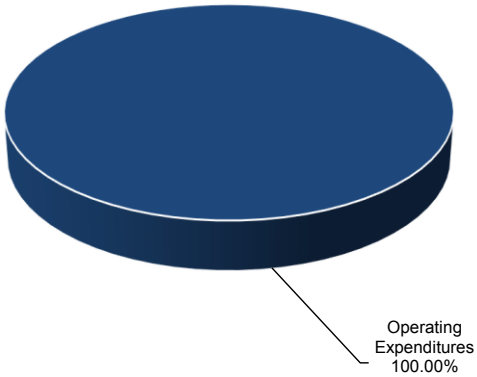
City of College Station
Truancy Prevention Fee Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ -	$ 8,508	$ 8,508	$ 21,167		$ 21,167	
REVENUES							
Truancy Prevention Fees	$ 8,499	$ 13,000	$ 12,623	$ 12,749	$ -	$ 12,749	-2%
Investment Earnings	9	40	36	36	-	36	-10%
Total Revenues	$ 8,508	$ 13,040	$ 12,659	$ 12,785	$ -	$ 12,785	-2%
TOTAL FUNDS AVAILABLE	8,508	21,548	21,167	33,952	-	33,952	58%
EXPENDITURES & TRANSFERS							
Operating Expenditures	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000	N/A
Increase (Decrease) in Fund Balance	$ 8,508	$ 13,040	$ 12,659	$ 7,785	$ -	$ 7,785	-40%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 8,508	$ 21,548	$ 21,167	$ 28,952	$ -	$ 28,952	

Truancy Prevention Fee Fund - Sources



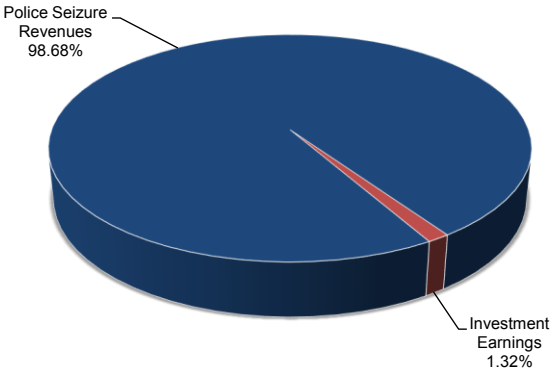
Truancy Prevention Fee Fund - Uses



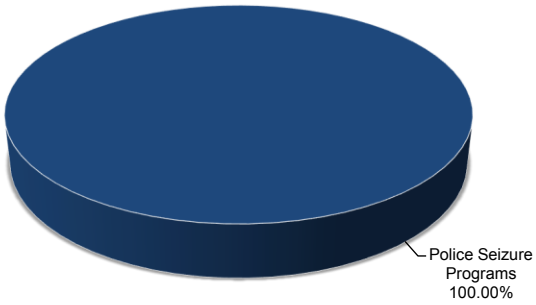
City of College Station
Police Seizure
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 81,703	$ 84,487	$ 84,487	$ 62,936	$ -	$ 62,936	
REVENUES							
Police Seizure Revenues	$ 15,811	$ 20,000	$ 5,000	$ 15,000	$ -	$ 15,000	-25.00%
Investment Earnings	265	200	250	200	-	200	0.00%
Other	-		-	-	-	-	N/A
Total Revenues	$ 16,076	$ 20,200	$ 5,250	$ 15,200	$ -	$ 15,200	-24.75%
EXPENDITURES							
Police Seizure Programs	$ 13,292	$ 27,000	$ 26,801	$ 20,000	$ -	$ 20,000	-25.93%
Total Expenditures	$ 13,292	$ 27,000	$ 26,801	$ 20,000	$ -	$ 20,000	-25.93%
Increase (Decrease) in Fund Balance	$ 2,784	$ (6,800)	$ (21,551)	$ (4,800)	$ -	$ (4,800)	
Measurement Focus Increase (Decrease)	$ -						
Ending Fund Balance	$ 84,487	$ 77,687	$ 62,936	$ 58,136	$ -	$ 58,136	

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.

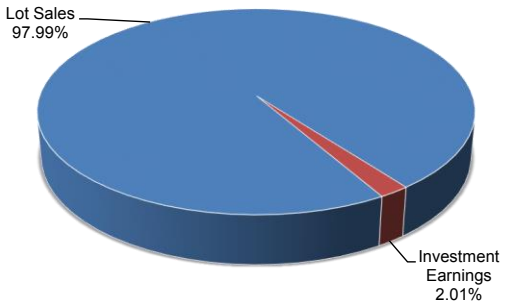
The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities.

Police Seizure Fund revenues are estimated to be $15,200 in FY16. Expenditures of $20,000 are proposed in FY16. Expenditures from this fund are monitored throughout the year, and are adjusted based on revenue received and expected fund balance.

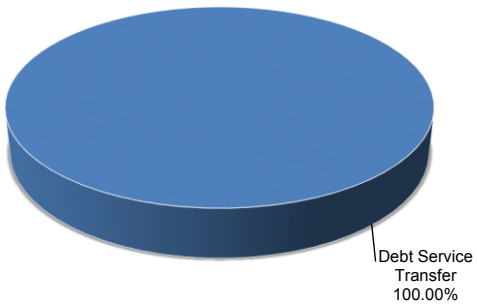
City of College Station
Memorial Cemetery Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget From FY15 to FY16
REVENUES							
Lot Sales	$ 187,366	$ 253,528	$ 225,338	$ 243,478	$ -	$ 243,478	(3.96%)
Investment Earnings	4,673	5,250	5,000	5,000	-	$ 5,000	(4.76%)
Total Revenues	$ 192,039	$ 258,778	$ 230,338	$ 248,478	$ -	$ 248,478	(3.98%)
EXPENDITURES							
Debt Service Transfer	$ 196,058	$ 262,795	$ 262,733	$ 363,101	$ -	$ 363,101	38.17%
Total Expenditures	$ 196,058	$ 262,795	$ 262,733	$ 363,101	$ -	$ 363,101	38.17%
Increase/Decrease in Fund Balance	$ (4,019)	$ (4,017)	$ (32,395)	$ (114,623)	$ -	$ (114,623)	
Beginning Fund Balance	$1,565,221	$1,561,202	$1,561,202	$ 1,528,807	$ -	$ 1,528,807	
Ending Fund Balance	$1,561,202	$1,557,185	$1,528,807	$ 1,414,184	$ -	$ 1,414,184	

Memorial Cemetery Fund - Sources



Memorial Cemetery Fund - Uses



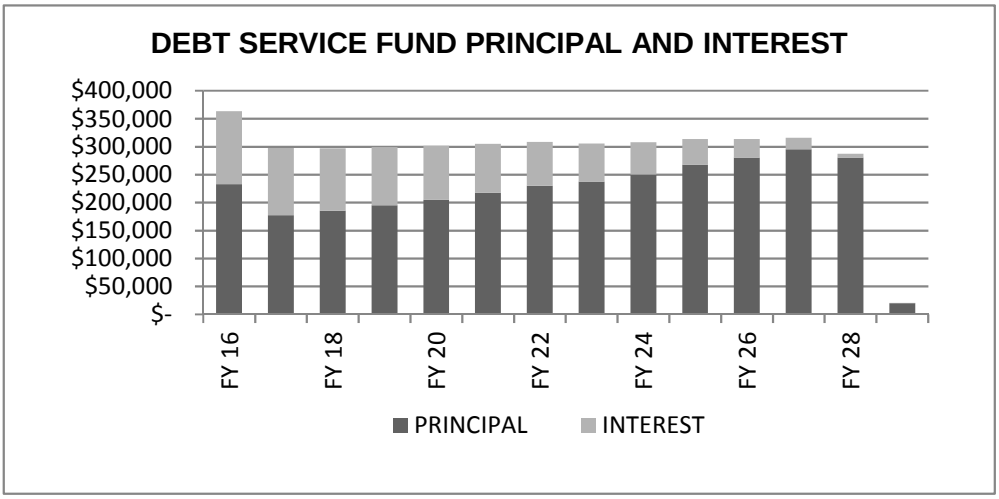
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies 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 FY16, proposed revenue earnings are $248,478. Revenues are from the sale of lots at the new site and from investment earnings. The revenue estimates include an increase in the plot costs of both the Aggie Field of Honor plots and the Municipal plots.

A transfer to the Debt Service Fund, in the amount of $363,101, is included in the FY16 proposed expenditure budget. This represents one-half of the total debt service related to the Memorial Cemetery. In FY16, it is proposed 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. FY14 was the first year that a portion of the Memorial Cemetery debt service payment was covered by the Memorial Cemetery Fund. One-half of the debt service is projected to be covered by the Memorial Cemetery Fund in 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.

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 16	$ 232,500	$ 130,601	$ 363,101	$ 3,072,500
FY 17	177,500	119,745	297,245	2,840,000
FY 18	185,000	111,958	296,958	2,662,500
FY 19	195,000	104,367	299,367	2,477,500
FY 20	205,000	96,225	301,225	2,282,500
FY 21	217,500	87,484	304,984	2,077,500
FY 22	230,000	78,089	308,089	1,860,000
FY 23	237,500	68,133	305,633	1,630,000
FY 24	250,000	57,598	307,598	1,392,500
FY 25	267,500	46,064	313,564	1,142,500
FY 26	280,000	33,702	313,702	875,000
FY 27	295,000	20,623	315,623	595,000
FY 28	280,000	7,383	287,383	300,000
FY 29	20,000	460	20,460	20,000

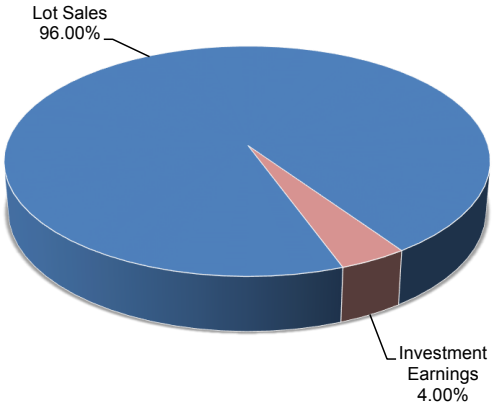


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-half of the debt service as being paid from the Memorial Cemetery Fund from FY16 through FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on a annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

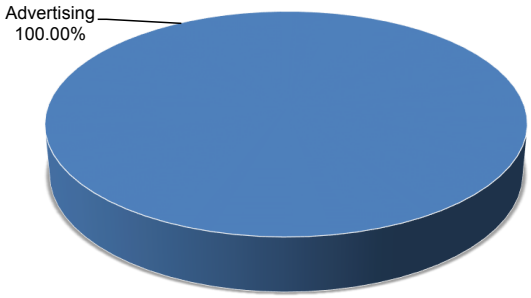
City of College Station
Memorial Cemetery Endowment Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget From FY15 to FY16
REVENUES							
Lot Sales	$ 92,285	$ 124,872	$ 110,987	$ 119,922	$ -	$ 119,922	-3.96%
Investment Earnings	2,127	2,200	2,500	5,000	-	5,000	127.27%
Other	56	-	-	-	-	-	N/A
Total Revenues	$ 94,468	$ 127,072	$ 113,487	$ 124,922	$ -	$ 124,922	-1.69%
EXPENDITURES							
Advertising	$ -	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	0.00%
Other	-	-	-	-	15,000	15,000	N/A
Total Expenditures	$ -	$ 10,000	$ -	$ 10,000	$ 15,000	$ 25,000	150.00%
Increase/Decrease in Fund Balance	$ 94,468	$ 117,072	$ 113,487	$ 114,922	$ (15,000)	$ 99,922	
Beginning Fund Balance	$ 663,523	$ 757,991	$ 757,991	$ 871,478	$ -	$ 871,478	
Ending Fund Balance	$ 757,991	$ 875,063	$ 871,478	$ 986,400	$ (15,000)	$ 971,400	

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.

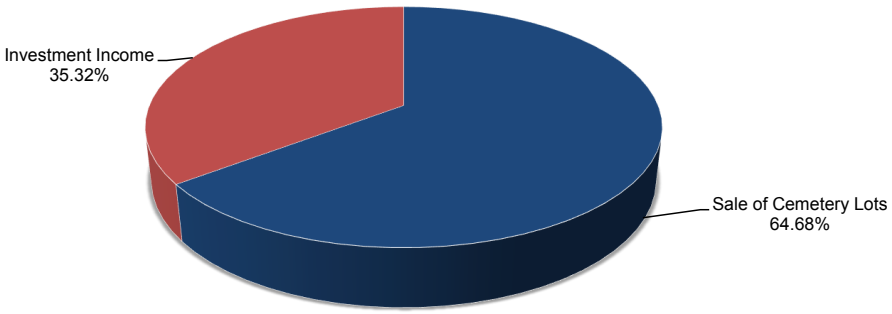
The Memorial Cemetery Endowment Fund is a Special Revenue Fund that accounts for one-third of cemetery lot sales that are accrued through the Memorial Cemetery. For FY16, proposed revenues are $124,922. The revenue estimates include an increase in the plot costs of both the Aggie Field of Honor plots and the Municipal plots. Revenues are projected to come from the sale of lots at the new site and from interest earnings. FY16 proposed expenditures are $25,000 , which includes $10,000 for continued marketing of the cemetery plots, as well as a one-time service level adjustment of $15,000 for an upgrade to the Cembase computer software.

The FY16 ending fund balance is anticipated to increase 11.47% when compared to the FY15 estimated ending fund balance. This is due to this fund accruing more revenue than expenditures on an annual basis.

City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ 1,779,906	$ 1,811,132	$ 1,811,132	$ 1,839,036	$ -	$ 1,839,036	
REVENUES							
Sale of Cemetery Lots	$ 25,822	$ 10,000	$ 25,000	$ 10,000	$ -	$ 10,000	0.00%
Investment Income	5,358	5,460	5,200	5,460	-	5,460	0.00%
Other	-	-	-	-	-	-	N/A
Total Revenues	$ 31,180	$ 15,460	$ 30,200	$ 15,460	$ -	$ 15,460	0.00%
Total Funds Available	$ 1,811,086	$ 1,826,592	$ 1,841,332	$ 1,854,496	$ -	$ 1,854,496	1.53%
EXPENDITURES & TRANSFERS							
Other: Filing Fees	$ -	$ -	$ 696	$ -	$ -	$ -	N/A
Other: Cemetery Plots	(46)	-	1,600	-	-	-	N/A
Total Expenditures & Transfers	$ (46)	$ -	$ 2,296	$ -	$ -	$ -	N/A
Increase in Fund Balance	$ 31,226	$ 15,460	$ 27,904	$ 15,460	$ -	$ 15,460	
Ending Fund Balance	$ 1,811,132	$ 1,826,592	$ 1,839,036	$ 1,854,496	$ -	$ 1,854,496	

Texas Avenue Cemetery Endowment Fund - Sources



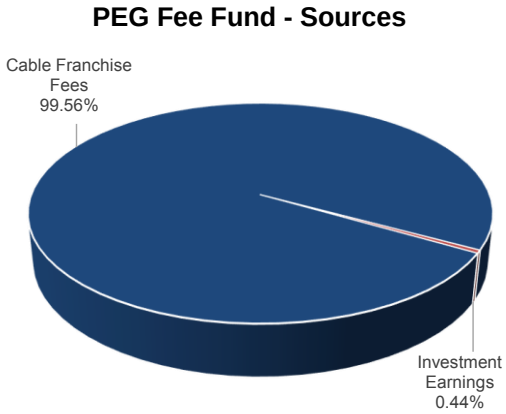
This fund is budgeted using the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several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

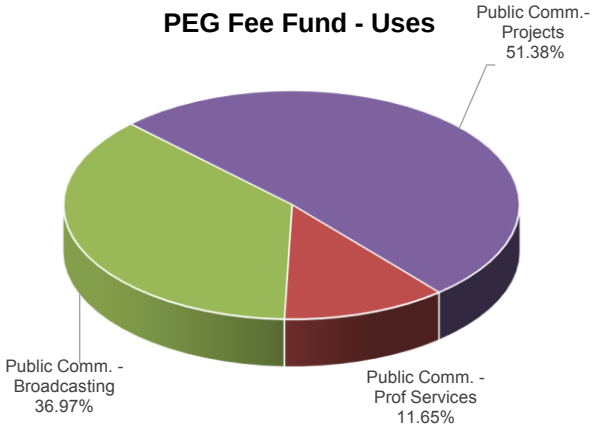
The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue. No expenditures are budgeted in this fund for FY16. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY16, proposed revenues are budgeted at $15,460. 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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Beginning Fund Balance	$ -	$ 230,247	$ 230,247	$ 354,577	$ -	$ 354,577	
REVENUES							
Cable Franchise Fees	$ 85,563	$ 44,000	$ 204,000	$ 206,142	$ -	$ 206,142	368.50%
Trsf from Gen'l Fund (EG Fee Balance)	266,573	-	-	-	-	-	N/A
Investment Earnings	556	450	900	914		914	103.11%
Total Revenues	$ 352,692	$ 44,450	$ 204,900	$ 207,056	$ -	$ 207,056	365.82%
Total Funds Available	$ 352,692	$ 274,697	$ 435,147	$ 561,633	$ -	$ 561,633	
EXPENDITURES & TRANSFERS							
Public Comm. - Prof Services	8,663	15,120	21,570	15,120	-	15,120	0.00%
Public Comm. - Broadcasting	16,756	43,650	36,000	48,000	-	48,000	9.97%
Public Comm.- Projects	24,768	22,350	23,000	66,700	-	66,700	198.43%
Trsf Out-Council Chambers AV Upgr	72,257	-	-	-	-	-	N/A
Total Expenditures & Transfers	$ 122,444	$ 81,120	$ 80,570	$ 129,820	$ -	$ 129,820	60.03%
Increase (Decrease) in Fund Balance	$ 230,248	$ (36,670)	$ 124,330	$ 77,236	$ -	$ 77,236	
Measurement Focus Increase (Decrease)	(1)						
Ending Fund Balance	$ 230,247	$ 193,577	$ 354,577	$ 431,813	$ -	$ 431,813	





Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to1% 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. Proposed FY16 PEG Fee Fund revenues from cable franchise fees are $206,142. Expenditures of $129,820 are proposed in FY16 to include various broadcasting upgrades.

Capital expenditures for FY16 are proposed as follows: $16,000 to replace a Rimage DVD/CD duplicator and printer, $10,000 for a closed-caption encoder, and $18,000 to replace the primary video camera.

The FY16 budgeted fund balance is anticipated to increase 21.78% when compared to the FY15 estimated ending fund balance due primarily to an increase in budgeted revenue for the PEG fund.

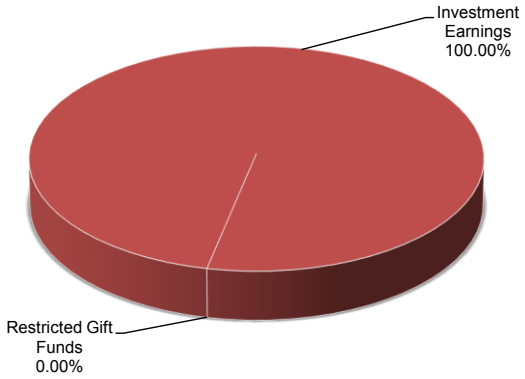
City of College Station
R.E. Meyer Estate Restricted Gift Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING BALANCE	$ -	$ 116,250	$ 116,250	$ 564,793	$ -	$ 564,793	
REVENUES							
Restricted Gift Funds	$ 116,250	$ -	$ 446,407	$ -	$ -	$ -	N/A
Investment Earnings	-	250	2,136	2,200	-	2,200	780%
Total Revenues	$ 116,250	$ 250	$ 448,543	$ 2,200	$ -	$ 2,200	780%
TOTAL FUNDS AVAILABLE	116,250	116,500	564,793	566,993	-	566,993	387%
EXPENDITURES & TRANSFERS							
Senior Programs	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Total Expenditures & Transfers	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Increase (Decrease) in Fund Balance	$ 116,250	$ 250	$ 448,543	$ 2,200	$ -	$ 2,200	780%
Measurement Focus Increase (Decrease)	$ -						
ENDING FUND BALANCE	$ 116,250	$ 116,500	$ 564,793	$ 566,993	$ -	$ 566,993	

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 ill, 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.

A total of $562,657 from the estate has been received to date with the balance expected to be received in FY16 or when the Estate is expected to be closed out. In accordance with Mr. Meyer's ill, these funds will be used for the purpose of programs designed to benefit senior citizens. No funds are currently planned for expenditure in FY16 As programming plans are developed, it is anticipated that these funds will be budgeted for future expenditure in accordance with the agreement.

R.E. Meyer Estate Restricted Gift Fund - Sources



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 FY16 Proposed 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 residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the 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 of parks within the zone to which the funds are dedicated. In FY16, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 3**, funds in the amount of $85,000 are estimated for 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. In addition to the budget in Park Land Zone, an estimate of $226,044 has been included in Community Park Land Zone C for this effort. It is anticipated that the FY16 funds will be used for design. 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.

In **Park Land Zone 2**, an estimate of $75,000 is included for the completion of the development of **Crescent Point Park**. The project will include the addition of exercise equipment, lights, water fountains and benches. Also included in Park Land Zone 2 is an estimate of $19,200 for the addition of benches and a sign at **Windwood Park**.

In **Park Land Zone 5**, estimates have been included for minor amenity additions at **Edelweiss Park** and **Longmire Park**. And in **Park Land Zone 8**, an estimate of $9,800 has been included for additional exercise equipment at **Sandstone Park**.

In **Park Land Zone 10**, estimates have been included for the development of two parks in the zone. The first of these is **Sonoma Park**. Amenities planned for this park include a sidewalk, play structure, surfacing, a covered area and a bench. The second park planned for development in FY16 in this zone is **Reatta Meadows Park**. The amenities planned in this park include a sidewalk, play structure, surfacing, a covered area, a bench and a water fountain. Also planned in zone 10 are some amenity additions at **Southern Oaks Park**.

Projects planned for **Park Land Zone 13** include the development of **Bridgewood Park** and minor improvements at **Castlegate Park**. In **Park Land Zone 15** funds for the development of **Barracks Park** are included. This project is for development of the remaining three parks and for lighting of the existing four parks.

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.

Hotel Tax Fund Capital Projects

Included in the FY16 Proposed Budget is an estimate of $3,673,274 for the construction of phase II of the Synthetic Fields at Veterans Park. Phase II of 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 are proposed to 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, 7 on 7 flag football, lacrosse, rugby, cricket and ultimate frisbee.

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. Significant projects include a projected FY15 estimate of $534,415 for **Greenways Land Acquisition** throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. The funds for this project were from prior years' debt issue and the FY16 projected expenditures account for the use of the balance of this debt. An estimate of $200,000 is included in FY15 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. An estimated $130,971 is included in FY16 for the completion of **Phase II of Erosion Control in the Wolf Pen Creek Trail Area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. Expenditures in the amount of $38,714 are estimated in FY16 for the completion of the **Southland Drainage Improvements project**. This project is for the design of flood mitigation measures along Bee Creek Tributary B. Reshaping of the existing channel will prevent localized flooding that occurs at the east end of Southland Street. As part of the project, a waterline is being extended from the boundary of the Copper Creek development and connected to the existing 6" waterline in the Parkway Circle Apartments complex. In addition, an estimate of $21,000 is included for the completion of the **Drainage Master Plan** project. It is anticipated that this project will be completed in the near future. The results of the study will be an inventory of existing infrastructure and a twenty (20) year maintenance and infrastructure improvement plan for those portions of the drainage basins that lie within the city limits. The plan will form the foundation for future infrastructure projects. An estimate of $435,000 is included in the FY16 budget for the **Southwest Parkway Storm Drain Replacement project**. The existing storm drain is at the end of its service life and needs to be replaced.

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).

Funds have been included in the FY16 proposed Parks and Recreation base budget for estimated O&M costs associated with the completed costs of the synthetic fields at Veterans Park. These funds will be used for utility costs associated with the lighting of the fields. Budget for the maintenance of the fields was included in prior years' budgets and will carry forward in the FY16 budget. The budget needs for the O&M costs that are anticipated for Park Land Dedication projects will be evaluated as part of the FY17 budget preparation. It is anticipated that the costs will be minimal. It is projected that additional O&M budget will not be needed for the Drainage CIP projects estimated for FY16, as these projects are generally related to the improvement of existing infrastructure.

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.

In addition to the budget included for FY16, 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 2015-2016 THROUGH FISCAL YEAR 2020-2021

			BUDGET APPROPRIATIONS		
	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY14	REVISED FY 14-15 APPROPRIATIONS	PROPOSED FY 15-16 APPROPRIATIONS
BEGINNING FUND BALANCE:				$ 3,735,202	$ 3,804,156
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				$ 300,000	$ 300,000
INVESTMENT EARNINGS				10,000	10,000
INTRAGOVERNMENTAL TRANSFERS				12,000	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				$ 322,000	$ 310,000
TOTAL RESOURCES AVAILABLE				$ 4,057,202	$ 4,114,156
PARK LAND DEDICATION FUND					
ZONE 1 PARK	PK0051	-	-	265,000	-
ZONE 2 PARK	PK0052	-	-	-	-
ZONE 3 PARK	PK0053	-	-	83,000	-
FUN FOR ALL PLAYGROUND	PK1409	85,000	-	-	85,000
ZONE 4 PARK	PK0054	90,000	-	175,000	90,000
CRESCENT POINT PARK	PK1601	75,000	-	-	75,000
WINDWOOD PARK IMP	PK1604	19,200	-	-	19,200
ZONE 5 PARK	PK0055	4,000	-	-	4,000
EDELWEISS PARK IMP	PK1605	600	-	-	600
LONGMIRE PICNIC UNITS	PK1606	2,000	-	-	2,000
ZONE 6 PARK	PK0056	-	-	20,000	-
ZONE 7 PARK	PK0057	270,000	-	270,000	270,000
ZONE 8 PARK	PK0058	7,500	-	15,000	7,500
SANDSTONE EXERCISE STATION	PK1607	9,800	-	-	9,800
ZONE 9 PARK	PK0059	22,000	-	22,000	22,000
ZONE 10 PARK	PK0060	46,000	-	353,000	46,000
REATTA PARK	PK1602	142,000	-	-	142,000
SONOMA PARK	PK1603	140,000	-	-	140,000
SOUTHERN OAKS PARK IMP	PK1608	7,300		-	7,300
ZONE 11 PARK	PK0061	-	-	-	-
ZONE 12 PARK	PK0824	24,000	-	24,000	24,000
ZONE 13 PARK	PK0807	36,000	-	2,000	36,000
BRIDGEWOOD PARK	PK1517	100,000	-	60,000	40,000
CASTLEGATE PARK IMP	PK1609	5,000	-	-	5,000
ZONE 14 PARK	PK0717	90,000	-	90,000	90,000
ZONE 15 PARK	PK0808	265,000	-	265,000	265,000
BARRACKS PARK	PK1522	450,000	-	450,000	450,000
ZONE 24 PARK	PK1205	15,000	-	15,000	15,000
COMMUNITY PARK ZONE A	PK1304	325,000	-	235,000	325,000
COMMUNITY PARK ZONE B	PK1203	1,490,000	-	490,000	1,490,000
COMMUNITY PARK ZONE C	PK1204	-	-	457,000	-
WPC RESTROOMS	WP1401	105,000	-	105,000	-
FUN FOR ALL PLAYGROUND	PK1409	415,000	-	120,500	109,500
CLOSED PROJECTS				179,000	-
CAPITAL PROJECTS SUBTOTAL				$ 3,695,500	$ 3,769,900
OTHER				-	-
GENERAL & ADMIN. CHARGES				21,997	21,909
TOTAL EXPENDITURES				$ 3,717,497	$ 3,791,809
Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:				$ 339,705	$ 322,347

GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 3,702,871	$ 4,214,105	$ 3,804,156	$ 15,803	$ 15,803	$ 15,803	$ 15,803	$ 15,803
	$ 1,252,628	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ -
	11,623	10,000	10,000	-	-	-	-	-
	-	12,000	-	-	-	-	-	-
	197,624	-	-	-	-	-	-	-
	$ 1,461,875	$ 322,000	$ 310,000	$ -	$ -	$ -	$ -	$ -
	$ 5,164,746	$ 4,536,105	$ 4,114,156	$ 15,803	$ 15,803	$ 15,803	$ 15,803	$ 15,803
-	400,000	265,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	85,000					
-	-	-	90,000	-	-	-	-	-
-	-	-	75,000	-	-	-	-	-
-	-	-	19,200	-	-	-	-	-
-	-	-	4,000	-	-	-	-	-
-	-	-	600	-	-	-	-	-
-	-	-	2,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	270,000	-	-	-	-	-
-	-	-	7,500	-	-	-	-	-
-	-	-	9,800	-	-	-	-	-
-	-	-	22,000	-	-	-	-	-
-	-	-	46,000	-	-	-	-	-
-	-	-	142,000	-	-	-	-	-
-	-	-	140,000	-	-	-	-	-
-	-	-	7,300	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	24,000	-	-	-	-	-
-	-	-	36,000	-	-	-	-	-
-	-	-	100,000	-	-	-	-	-
-	-	-	5,000	-	-	-	-	-
-	-	-	90,000	-	-	-	-	-
-	-	-	265,000	-	-	-	-	-
-	-	100,000	350,000	-	-	-	-	-
-	-	-	15,000	-	-	-	-	-
-	-	-	325,000	-	-	-	-	-
-	-	-	1,490,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	105,000	-	-	-	-	-	-
-	3,956	-	226,044	-	-	-	-	-
	538,448	239,952	230,000					
$ -	$ 942,404	$ 709,952	$ 4,076,444	$ -	$ -	$ -	$ -	$ -
	-	-	-	-				
	20,042	21,997	21,909	-	-	-	-	-
	$ 962,446	$ 731,949	$ 4,098,353	$ -	$ -	$ -	$ -	$ -
	$ 11,805							
	$ 4,214,105	$ 3,804,156	$ 15,803	$ 15,803	$ 15,803	$ 15,803	$ 15,803	$ 15,803

DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	FY15 PROPOSED BUDGET	BUDGET APPROPRIATIONS: APPROPRIATIONS THROUGH FY13	BUDGET APPROPRIATIONS: REVISED FY14-15 APPROPRIATIONS	BUDGET APPROPRIATIONS: PROPOSED FY15-16 APPROPRIATIONS
BEGINNING FUND BALANCE:					$ 2,573,328	$ 2,419,837
ADDITIONAL RESOURCES:						
UTILITY REVENUES					$ 2,130,800	$ 2,184,100
INTEREST ON INVESTMENTS					8,000	8,000
OTHER					-	-
SUBTOTAL ADDITIONAL RESOURCES					$ 2,138,800	$ 2,192,100
TOTAL RESOURCES AVAILABLE					$ 4,712,128	$ 4,611,937
DRAINAGE CAPITAL						
GREENWAYS PROJECTS	SD9903	$ 3,640,000	$ 3,640,000	3,640,000	-	-
MINOR DRAINAGE IMPROVEMENTS	SD1601	ANNUAL	ANNUAL	-	100,000	200,000
AMHERST COURT DRAIN LINE	SD1502	$ 50,000	$ 50,000	-	50,000	-
BARRON DRAINAGE IMP - SH40 to WSP PKWY	SD1503	$ 50,000	$ 50,000	-	50,000	-
WOLF PEN CREEK EROSION CONTROL - PH II	SD1302	$ 430,000	$ 430,000	430,000	-	-
SOUTHLAND DRAINAGE IMPROVEMENTS	SD1402	$ 255,250	$ 255,250	255,250	-	-
DRAINAGE MASTER PLAN	SD1202	$ 528,000	$ 528,000	528,000	-	-
SOUTHWEST PKWY STORM DRAIN REPL	SD1602	$ 435,000	$ 435,000	-	-	435,000
CLOSED PROJECTS						
CAPITAL G&A					190,355	209,391
CAPITAL PROJECTS SUBTOTAL					$ 390,355	$ 844,391
DRAINAGE OPERATIONS						
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL			173,987	112,155
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL			1,131,900	1,109,422
PAY PLAN					-	24,172
SLA's					136,586	143,716
ERP SYSTEM REPLACEMENT					28,959	-
STREET SWEEPING					117,401	118,575
MOSQUITO ABATEMENT					7,200	7,200
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)					13,000	13,000
						-
TRANSFERS OUT					100,000	100,000
OTHER					6,380	-
GENERAL & ADMIN.					193,836	217,800
TOTAL EXPENDITURES					$ 2,299,604	$ 2,690,431
Measurement Focus Increase (Decrease)						
ENDING FUND BALANCE:					$ 2,412,524	$ 1,921,506

DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2015-2016 THROUGH FISCAL YEAR 2020-2021

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY13	FY 13-14 ACTUAL	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21
	$ 2,954,750	$ 3,143,513	$ 2,419,837	$ 1,196,406	$ 1,234,776	$ 1,274,404	$ 1,314,854	$ 1,366,585
	$ 2,060,912	$ 2,120,523	$ 2,184,100	$ 2,249,600	$ 2,317,100	$ 2,386,600	$ 2,458,200	$ 2,531,900
	8,856	9,000	8,000	5,000	5,000	5,000	6,000	7,500
	-	-	-	-	-	-	-	-
	$ 2,069,768	$ 2,129,523	$ 2,192,100	$ 2,254,600	$ 2,322,100	$ 2,391,600	$ 2,464,200	$ 2,539,400
	$ 5,024,518	$ 5,273,036	$ 4,611,937	$ 3,451,006	$ 3,556,876	$ 3,666,004	$ 3,779,054	$ 3,905,985
2,900,371	5,214	200,000	534,415	-	-	-	-	-
-	-	100,000	200,000	200,000	200,000	200,000	200,000	200,000
-	-	50,000	-	-	-	-	-	-
-	-	50,000	-	-	-	-	-	-
27,823	56,112	215,094	130,971	-	-	-	-	-
-	36,284	180,252	38,714	-	-	-	-	-
382,038	49,344	75,618	21,000	-	-	-	-	-
-	-	-	435,000	-	-	-	-	-
	16,105							
	186,623	190,355	209,391	219,860	230,853	242,396	249,668	257,158
	$ 349,681	$ 1,061,319	$ 1,569,491	$ 419,860	$ 430,853	$ 442,396	$ 449,668	$ 457,158
	100,136	173,713	112,155	115,520	118,985	122,555	126,231	130,018
	1,020,884	1,151,391	1,109,422	1,142,705	1,176,986	1,212,295	1,248,664	1,286,124
	-	-	24,172	21,997	22,657	23,336	24,036	24,757
	-	-	143,716	58,127	59,871	61,667	63,517	65,422
	-	28,959	-	-	-	-	-	-
	113,982	117,401	118,575	122,132	125,796	129,570	133,457	137,461
	-	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	-	13,000	13,000	-	-	-	-	-
	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	7,875	6,380	-	-	-	-	-	-
	188,846	193,836	217,800	228,690	240,125	252,131	259,695	267,485
	$ 1,881,405	$ 2,853,199	$ 3,415,531	$ 2,216,230	$ 2,282,472	$ 2,351,150	$ 2,412,468	$ 2,475,626
	$ 400							
	$ 3,143,513	$ 2,419,837	$ 1,196,406	$ 1,234,776	$ 1,274,404	$ 1,314,854	$ 1,366,585	$ 1,430,359

City of College Station
Drainage Utility Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Civil Engineering	$ 100,136	$ 173,987	$ 173,713	$ 114,749	$ -	$ 114,749	-34.05%
Drainage Maintenance	1,020,884	1,288,686	1,171,591	1,151,200	143,716	1,294,916	0.48%
TOTAL	$ 1,121,020	$ 1,462,673	$ 1,345,304	$ 1,265,949	$ 143,716	$ 1,409,665	-3.62%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 688,450	$ 812,713	$ 764,855	$ 813,477	$ 49,434	$ 862,911	6.18%
Supplies	83,037	111,427	83,961	101,339	10,282	111,621	0.17%
Maintenance	127,640	117,385	115,590	119,358	-	119,358	1.68%
Purchased Services	221,893	405,148	371,565	231,775	4,000	235,775	-41.81%
Capital Outlay	-	16,000	9,333	-	80,000	80,000	400.00%
TOTAL	$ 1,121,020	$ 1,462,673	$ 1,345,304	$ 1,265,949	$ 143,716	$ 1,409,665	-3.62%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Civil Engineering	1.00	1.00	1.00	1.00	-	1.00	0.00%
Drainage Maintenance	14.00	14.00	15.00	15.00	1.00	16.00	6.67%
TOTAL	15.00	15.00	16.00	16.00	1.00	17.00	6.25%

Service Level Adjustments	One-Time	Recurring	Total
Administrative Support Specialist	$ 7,282	$ 55,434	$ 62,716
Trailer Mounted Vacon	80,000	1,000	81,000
Drainage SLA Totals	$ 87,282	$ 56,434	$ 143,716

Special Revenue Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20	Projected FY21	Comments
Recently Completed Projects**							
Veterans Park Synthetic Fields	$ 15,000	$ 15,450	$ 15,914	$ 16,391	$ 16,883	$ 17,389	$15,000 budgeted in FY16 for electric utility costs; $10,000 for field maintenance added in FY14
Recently Completed Projects Total**	**$ 15,000**	**$ 15,450**	**$ 15,914**	**$ 16,391**	**$ 16,883**	**$ 17,389**	
Parkland Dedication Projects							
Play for All Playground	$ -	$ 9,000	$ 18,000	$ 18,540	$ 19,096	$ 19,669	Playground maintenance and electric utility costs
Parkland Projects Totals	**$ -**	**$ 9,000**	**$ 18,000**	**$ 18,540**	**$ 19,096**	**$ 19,669**	
Community Development (CD) Fund Projects							
Dominik #3 - Stallings to Munson	508	523	539	555	572	589	General Sidewalk Maintenance
CD Fund Projects Totals	**$ 508**	**$ 523**	**$ 539**	**$ 555**	**$ 572**	**$ 589**	
Total Estimated O&M Costs	**$ 15,508**	**$ 24,973**	**$ 34,452**	**$ 35,486**	**$ 36,551**	**$ 37,647**	

*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.

CITY OF COLLEGE STATION

Home of Texas A&M University ®

Insurance Funds

The City of College Station is partially self-insured for property casualty and general liability, workers' compensation and unemployment compensation. The City became self-funded for employee and dependent health care in January 2004. The current program is administered by Blue Cross/Blue Shield. These Insurance Funds are accounted for as Internal Service Funds.

Actuarially-based charges are made to each of the operating funds using relevant bases (i.e., health insurance is charged monthly per full-time participating employee, while unemployment and worker's compensation are charged as a percentage of gross salary). This method of funding allows the City to more accurately reflect the costs of claims against the various funds and to minimize potential risks.

For financial statement reporting, Insurance Funds (Internal Service Funds) are reported using the *economic resources measurement focus* and the *accrual basis of accounting.* The Insurance Funds (Internal Service Funds) are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2014 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 proposed premium revenue for FY16 is $999,428. Proposed investment earnings are $12,329 and other revenues, including subrogation, are projected to be $5,000. The total proposed revenues for the Property & Casualty Insurance Fund are $1,016,757. Proposed expenditures in this fund are $1,106,087. This includes two SLAs. The first is for funding of 50% of a Safety/Security Position, which will add $36,704 of recurring expenses to the budget. The second is for a one-time expense of $13,000 for security upgrades to City Hall. The other 50% of is located in the Worker's Compensation Fund.

Employee Benefits Fund

Proposed revenues in the Employee Benefits Fund are $10,158,559. This includes a 5% increase in employee Health Insurance premiums. This increase is necessary to help offset rising claims costs. The FY16 proposed budget also includes an estimate of $550,000 for the establishment of an Employee Health Clinic. This health clinic would provide acute and preventive primary care, occupational medicine, workers' compensation and wellness services. Services would be 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 FY16 budget is $300,000 for an Other Post-Employment Benefits (OPEB) Trust. The proposed expenditures for the Employee Benefits Fund are $11,600,168. The FY16 ending working capital in this fund is projected to decrease 20.89% when compared to the FY15 estimated ending working capital. This is due to the addition of SLA items in FY16 as well as projected increased claim costs.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY16, proposed revenues are $559,614 and proposed expenditures are $675,670. The only SLA in this fund is for $36,704, which is to fund 50% of a Safety/Security Position. The other 50% of is located in the Property & Casualty Fund.

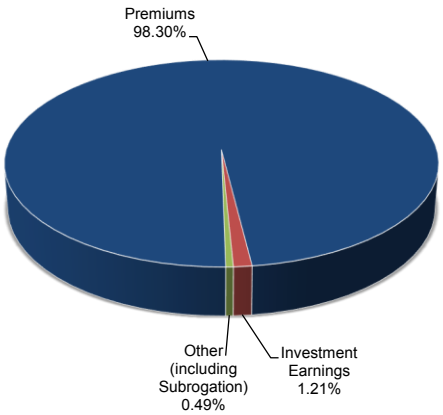
Unemployment Insurance Fund

Revenues in this fund are collected based as a percentage of each employee's salary. Total FY16 proposed revenues, including premium costs and investment earnings, are $32,736. Claims costs in the amount of $50,000 are proposed to be budgeted in FY16.

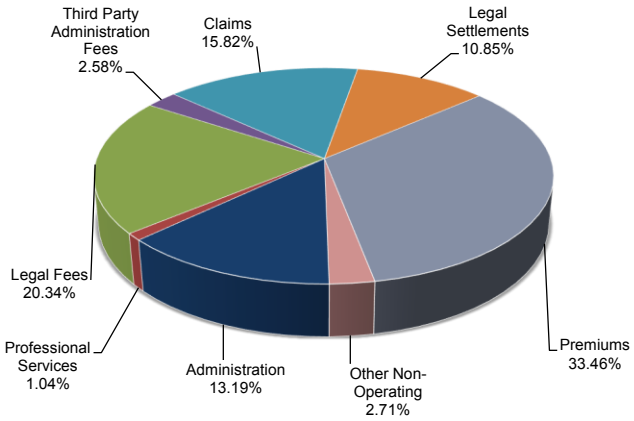
City of College Station
Property & Casualty Insurance Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Premiums	$ 1,039,410	$ 952,086	$ 951,836	$ 999,428	$ -	$ 999,428	4.97%
Investment Earnings	4,274	3,788	12,207	12,329	-	12,329	225.48%
Other (including Subrogation)	217,603	75,000	83,522	5,000	-	5,000	-93.33%
Other Revenue	-	-		-	-	-	N/A
Total Revenues	$ 1,261,287	$ 1,030,874	$ 1,047,565	$ 1,016,757	$ -	$ 1,016,757	-1.37%
EXPENDITURES AND TRANSFERS							
Administration	$ 85,926	$ 86,023	$ 91,185	$ 96,166	$ 49,704	$ 145,870	69.57%
Professional Services	10,900	11,550	11,000	11,550	-	11,550	0.00%
Legal Fees	61,682	1,592,463	1,569,217	225,000	-	225,000	-85.87%
Third Party Administration Fees	23,044	28,560	24,948	28,560	-	28,560	0.00%
Claims	331,252	175,000	277,000	175,000	-	175,000	0.00%
Legal Settlements	75,000	120,000	120,000	120,000	-	120,000	0.00%
Premiums	261,883	295,521	326,429	370,107	-	370,107	25.24%
Other Non-Operating	13,927	42,290	44,240	30,000	-	30,000	-29.06%
Transfers Out	-	-	-				
Total Operating Expenses & Transfers	$ 863,614	$ 2,351,407	$ 2,464,019	$ 1,056,383	$ 49,704	$ 1,106,087	-52.96%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 397,673	$ (1,320,533)	$(1,416,454)	$ (39,626)	$ (49,704)	$ (89,330)	
Measurement Focus Increase (Decrease)	$ 228,589						
Beginning Working Capital, *accrual basis of accounting*	$ 916,737	$ 1,542,999	$ 1,542,999	$ 126,545	$ -	$ 126,545	
Ending Working Capital, *accrual basis of accounting*	$ 1,542,999	$ 222,466	$ 126,545	$ 86,919	$ (49,704)	$ 37,215	

Property & Casualty Insurance Fund - Sources



Property & Casualty Insurance Fund - Uses



City of College Station
Property & Casualty Insurance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Property & Casualty	$ 96,826	$ 97,573	$102,185	$ 107,716	$49,704	$ 157,420	61.34%
TOTAL	$ 96,826	$ 97,573	$102,185	$ 107,716	$49,704	$ 157,420	61.34%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 85,926	$ 86,023	$ 91,185	$ 96,156	$36,704	$ 132,860	54.45%
Supplies	-	-	-	10	-	10	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	10,900	11,550	11,000	11,550	13,000	24,550	112.55%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 96,826	$ 97,573	$102,185	$ 107,716	$49,704	$ 157,420	61.34%

PERSONNEL

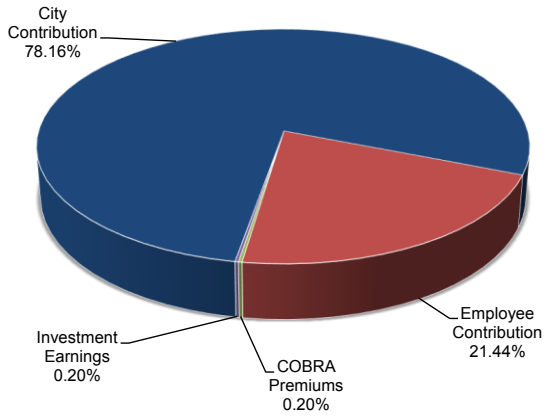
	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Property & Casualty	1.00	1.00	1.00	1.00	0.50	1.50	50.00%
TOTAL	1.00	1.00	1.00	1.00	0.50	1.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Security/Safety Position (50% Funded in Worker's Compensation Fund)	$ -	$ 36,704	$ 36,704
Security Upgrades	13,000	-	13,000
Property Casualty Fund SLA TOTAL	$ 13,000	$ 36,704	$ 49,704

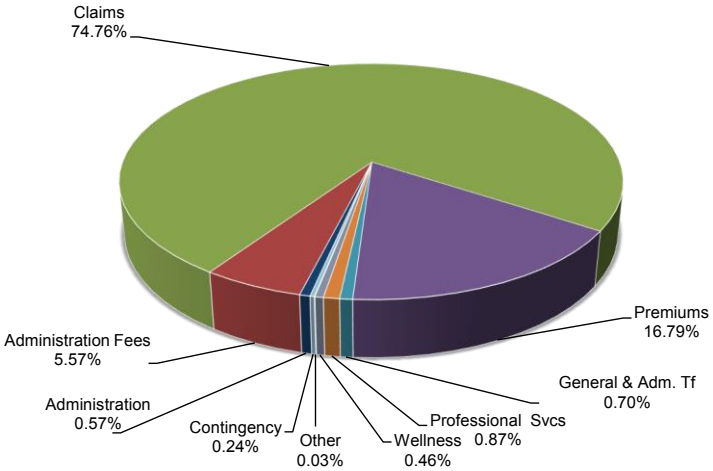
City of College Station
Employee Benefits Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
City Contribution	$ 7,166,716	$ 7,426,548	$ 7,426,548	$ 7,922,280	$ -	$ 7,922,280	6.68%
Employee Contribution	1,686,077	2,025,162	2,025,162	2,174,888	-	2,174,888	7.39%
COBRA Premiums	19,827	25,000	25,000	25,000	-	25,000	0.00%
Other Operating Revenues	(357)	20,000	20,000	20,000	-	20,000	0.00%
Investment Earnings	25,129	15,914	15,914	16,391	-	16,391	3.00%
Total Revenues	$ 8,897,392	$ 9,512,624	$ 9,512,624	$ 10,158,559	$ -	$ 10,158,559	6.79%
EXPENDITURES & TRANSFERS							
Administration	$ 35,933	$ 57,170	$ 66,226	$ 61,894	$ -	$ 61,894	8.26%
Administration Fees	464,991	471,135	555,235	582,723	16,000	598,723	27.08%
Claims	6,560,788	7,076,083	7,586,378	8,096,627	(60,000)	8,036,627	13.57%
Premiums	1,009,226	1,368,751	1,667,138	1,805,074	-	1,805,074	31.88%
General & Administrative Transfers	73,450	62,375	73,450	75,654	-	75,654	21.29%
Professional Services	47,120	89,929	110,967	93,696	-	93,696	4.19%
Wellness	34,580	50,000	50,000	50,000	-	50,000	0.00%
Other Operating	5,051	7,330	3,500	3,500	-	3,500	-52.25%
Proposed Health Clinic	-	-	-	-	550,000	550,000	N/A
OPEB Trust	-	-	-	-	300,000	300,000	N/A
Contingency	-	25,000	-	25,000	-	25,000	0.00%
Total Operating Expenses & Transfers	$ 8,231,139	$ 9,207,773	$ 10,112,894	$ 10,794,168	$ 806,000	$ 11,600,168	25.98%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 666,253	$ 304,851	$ (600,270)	$ (635,609)	$ (806,000)	$ (1,441,609)	
Measurement Focus Increase (Decrease)	$ (212,721)						
Beginning Working Capital, *accrual basis of accounting*	$ 7,049,220	$ 7,502,752	$ 7,502,752	$ 6,902,482	$ -	$ 6,902,482	
Ending Working Capital, *accrual basis of accounting*	$ 7,502,752	$ 7,807,603	$ 6,902,482	$ 6,269,243	$ -	$ 5,460,873	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



City of College Station
Employee Benefits Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Employee Benefits Admin	$ 35,993	$ 57,170	$ 66,226	$ 61,894	$ -	$ 61,894	8.26%
TOTAL	$ 35,993	$ 57,170	$ 66,226	$ 61,894	$ -	$ 61,894	8.26%

EXPENDITURE BY CLASSIFICATION

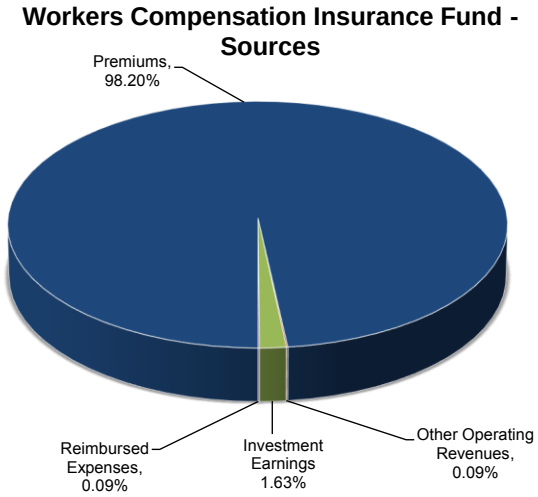
	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 35,762	$ 56,738	$ 61,176	$ 61,462	$ -	$ 61,462	8.33%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	231	432	5,050	432	-	432	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 35,993	$ 57,170	$ 66,226	$ 61,894	$ -	$ 61,894	8.26%

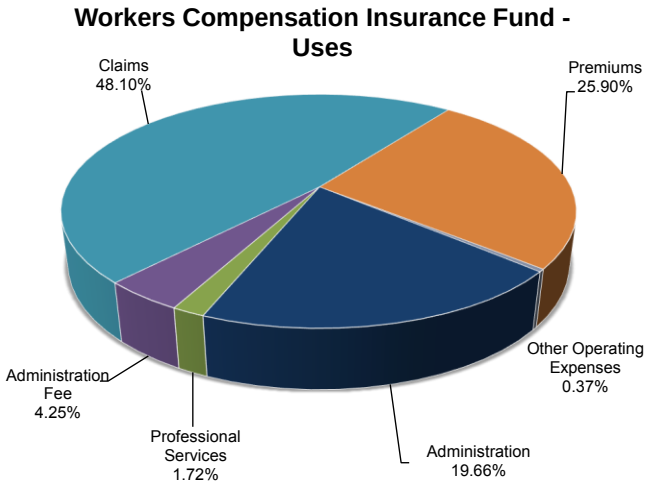
PERSONNEL

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Comp & Benefits Assistant	-	1.00	1.00	1.00	-	1.00	0.00%
TOTAL	-	1.00	1.00	1.00	-	1.00	0.00%

City of College Station
Workers' Compensation Insurance Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Premiums	$ 495,516	$ 555,087	$ 485,101	$ 549,514		$ 549,514	-1.00%
Other Operating Revenues	100	500	500	500	-	500	0.00%
Investment Earnings	7,041	4,600	8,879	9,100	-	9,100	97.83%
Reimbursed Expenses	-	500	500	500	-	500	0.00%
Total Revenues	$ 502,657	$ 560,687	$ 494,980	$ 559,614	$ -	$ 559,614	-0.19%
EXPENDITURES AND TRANSFERS							
Administration	$ 85,923	$ 86,023	$ 91,159	$ 96,166	$ 36,704	$ 132,870	54.46%
Safety Boots	-	-	-	-	-	-	N/A
Professional Services	10,900	11,600	11,000	11,600	-	11,600	0.00%
Administration Fee	23,044	28,700	24,948	28,700	-	28,700	0.00%
Claims	257,638	325,000	322,368	325,000	-	325,000	0.00%
Premiums	162,484	206,700	155,538	175,000	-	175,000	-15.34%
Other Operating Expenses	-	2,500	2,500	2,500	-	2,500	0.00%
Transfers Out	-	-	-	-	-	-	N/A
Total Operating Expenses & Xfers	$ 539,989	$ 660,523	$ 607,513	$ 638,966	$ 36,704	$ 675,670	2.29%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ (37,332)	$ (99,836)	$ (112,533)	$ (121,352)	$ (36,704)	$ (116,056)	
Measurement Focus Increase (Decrease)	$ (27,813)						
Beginning Working Capital, *accrual basis of accounting*	$ 2,189,049	$ 2,123,904	$ 2,123,904	$ 2,011,371	$ -	$ 2,011,371	
Ending Working Capital, *accrual basis of accounting*	$ 2,123,904	$ 2,024,068	$ 2,011,371	$ 1,890,019	$ (36,704)	$ 1,895,315	





City of College Station
Workers' Compensation Insurance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Workers' Compensation	$ 96,823	$ 97,623	$102,759	$ 107,766	$36,704	$ 144,470	47.99%
TOTAL	$ 96,823	$ 97,623	$102,759	$ 107,766	$36,704	$144,470	47.99%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 82,923	$ 86,023	$ 91,159	$ 96,166	$36,704	$ 132,870	54.46%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	10,900	11,600	11,600	11,600	-	11,600	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 93,823	$ 97,623	$102,759	$ 107,766	$36,704	$144,470	47.99%

PERSONNEL

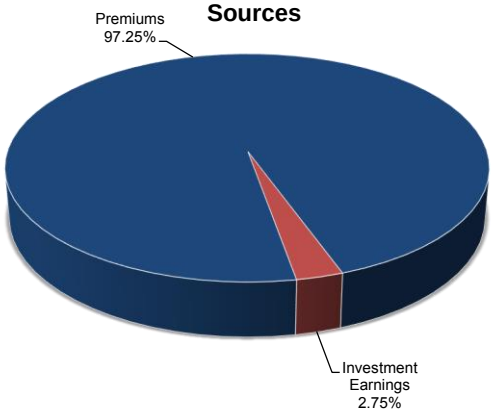
	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Workers' Compensation	1.00	1.00	1.00	1.00	0.50	1.50	50.00%
TOTAL	1.00	1.00	1.00	1.00	0.50	1.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Security/Safety Position (50% Funded in Worker's Compensation Fund)	$ -	$ 36,704	$ 36,704
Workers Comp Fund SLA TOTAL	$ -	$ 36,704	$ 36,704

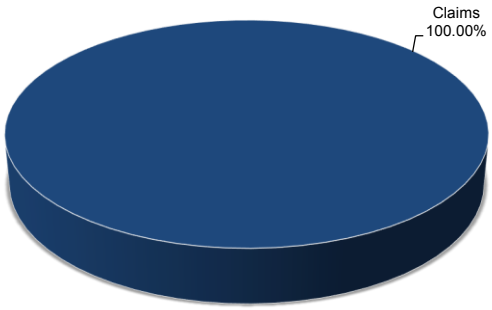
City of College Station
Unemployment Insurance Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Premiums	$ 29,306	$ 31,888	$ 31,888	$ 31,836	$ -	$ 31,836	-0.16%
Investment Earnings	1,128	900	900	900	-	900	0.00%
Total Revenues	$ 30,434	$ 32,788	$ 32,788	$ 32,736	$ -	$ 32,736	-0.16%
EXPENDITURES							
Claims	$ 13,428	$ 50,000	$ 20,000	$ 50,000	$ -	$ 50,000	0.00%
Total Operating Expenses & Transfers	$ 13,428	$ 50,000	$ 20,000	$ 50,000	$ -	$ 50,000	0.00%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ 17,006	$ (17,212)	$ 12,788	$ (17,264)	$ -	$ (17,264)	
Measurement Focus Increase (Decrease)	$ (1)						
Beginning Working Capital, *accrual basis of accounting*	$ 370,051	$ 387,056	$ 387,056	$ 399,844	$ -	$ 399,844	
Ending Working Capital, *accrual basis of accounting*	$ 387,056	$ 369,844	$ 399,844	$ 382,580	$ -	$ 382,580	

Unemployment Insurance Fund - Sources



Unemployment Insurance Fund - Uses



CITY OF COLLEGE STATION

Home of Texas A&M University ®

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 then 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 department will be charged an annual replacement fee based on the useful life and anticipated replacement cost of each vehicle assigned to that department. Each year, the fleet superintendent meets with various departments and determines what items need to be replaced. The list is then submitted to the Budget Office for funding recommendations and inclusion in the annual budget after it has been approved by the director of each department.

3. Police, Fire, and Emergency Management are charged for Mobile Data Terminals (MDTs). The Information Technology department evaluates the hardware and software required to operate the system each year to determine what hardware may need to be replaced. The anticipated life of the MDT units is five years.

4. Each department will be charged an annual copier replacement fee based upon the number of authorized copiers. Each year, the company that has been contracted to maintain copiers evaluates each copier and determines which copiers need to be replaced. The approved replacement list is then further 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.

5. 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 from the equipment replacement fund and each department contributes to their replacement and maintenance.

6. Virtual servers/storage devices provides a way for the City to run the same application on multiple servers without purchasing additional hardware. Purchases are budgeted in the Equipment Replacement Fund beginning in FY14. FY15 was the first year of cost allocation of the virtual storage costs to all departments. The IT department estimates the annual cost of replacement.

7. Other equipment, not specifically detailed above, will be handled in a similar manner. Representatives of affected departments will be responsible for meeting with Fiscal Services to determine if inclusion in the Equipment Replacement Fund is warranted.

In FY16 $2,043,378 is proposed for new fleet purchases as follows: Police Department for $30,000 to purchase a vehicle for Criminal Investigations Division; Fire Department $1,400,000 to purchase a ladder truck for Fire Station No. 6; Parks & Recreation $23,500 to purchase a Kromer No-Ramp Trailer and Bobcat Skidsteer Attachments; Sanitation $277,408 for a Rear Loader truck in the Residential Division; Electric $150,000 for a small Bucket Truck; Water Department $83,865 to purchase a Vacuum Excavator and Service Truck; Wastewater $78,605 to purchase a Gator Off-Road Vehicle, a Tow-Behind Sewer Unit, and to upgrade a vehicle on the replacement list for FY16 (reference #9556).

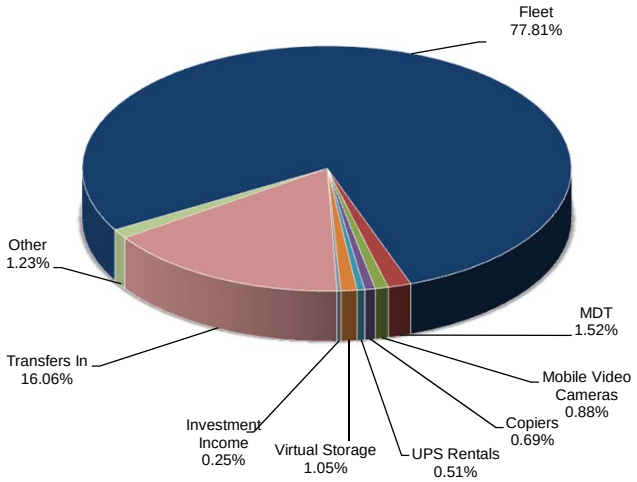
A trade-in is anticipated on some vehicle purchases, and that trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the pages that follow.

The FY16 Equipment Replacement ending working capital is expected to increase by 34.49% from the estimated FY15 ending working capital due to anticipated contributions increases from the departments. The working capital in the Equipment Replacement Fund fluctuates from year to year based on the vehicles that are up for replacement. A six-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

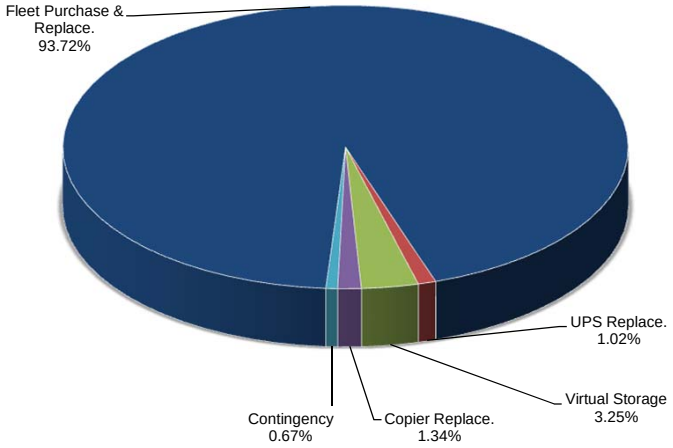
City of College Station
Equipment Replacement Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
REVENUES							
Fleet Rentals	$ 3,263,561	$ 4,672,126	$ 4,922,126	$ 4,492,760	$ 1,805,534	$ 6,298,294	34.81%
Mobile Data Terminal Rentals	103,726	109,164	109,164	123,476	-	123,476	13.11%
Mobile Video Camera Systems	66,581	95,985	95,985	70,985	-	70,985	-26.05%
Copier Rentals	61,725	64,421	64,421	55,659	-	55,659	-13.60%
Uninterruptible Power Supply Rentals	31,693	35,071	35,071	40,449	-	40,449	15.33%
Virtual Storage / Storage Devices	-	85,056	85,056	85,056	-	85,056	0.00%
Investment Income	24,304	20,000	20,000	20,600	-	20,600	3.00%
Transfers In	-	31,441	-	1,300,000	-	1,300,000	4034.73%
Other Non Operating Revenues	156,056	100,000	100,000	100,000	-	100,000	0.00%
Total Revenues	$ 3,707,646	$ 5,213,264	$ 5,431,823	$ 6,288,985	$ 1,805,534	$ 8,094,519	55.27%
EXPENDITURES							
Fleet Purchase & Replacement	$ 4,075,384	$ 6,826,041	$ 6,249,275	$ 3,581,000	$ 2,043,378	$ 5,624,378	-17.60%
Mobile Data Terminal Replacement	317,780	103,309	96,583	-	-	-	-100.00%
BVWACS Capital Outlay	73,461	-	-	-	-	-	N/A
Uninterruptible Power Supply Replacement	9,601	33,016	33,016	61,076	-	61,076	84.99%
Virtual Storage Devices	-	49,659	49,659	195,196	-	195,196	293.07%
Copier Replacement	18,690	37,942	35,942	80,213	-	80,213	111.41%
Mobile Video Camera Systems	-	25,000	25,000	-	-	-	-100.00%
Transfer to Streets Projects Fund	475,000	-	-	-	-	-	N/A
Contingency	-	40,000	-	40,000	-	40,000	0.00%
Total Expenditures	$ 4,969,916	$ 7,114,967	$ 6,489,475	$ 3,957,485	$ 2,043,378	$ 6,000,863	-15.66%
Increase (Decrease) in Working Capital, *modified accrual budgetary basis*	$ (1,262,270)	$ (1,901,703)	$ (1,057,652)	$ 2,331,500	$ (237,844)	$ 2,093,656	
Measurement Focus Increase (Decrease)	$ 22,084						
Beginning Working Capital, *accrual basis of accounting*	$ 8,367,578	$ 7,127,392	$ 7,127,392	$ 6,069,740	$ -	$ 6,069,740	
Ending Working Capital, *accrual basis of accounting*	$ 7,127,392	$ 5,225,689	$ 6,069,740	$ 8,401,240	$ (237,844)	$ 8,163,396	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY16 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description		Replacement Cost
Police	4015	2011	Chev Tahoe Hybrid	$	52,000
Police	4100	2013	Harley Davidson Motorcycle		28,000
Police	4101	2013	Harley Davidson Motorcycle		28,000
Police	4102	2013	Harley Davidson Motorcycle		28,000
Police	4103	2013	Harley Davidson Motorcycle		28,000
Police	4104	2013	Harley Davidson Motorcycle		28,000
Police	4218	2004	Crown Victoria (replace with SUV)		32,000
Police	4219	2004	Crown Victoria (replace with SUV)		32,000
Police	4221	2005	Crown Victoria (replace with SUV)		32,000
Police	41102	2010	Ford CVPI (replace with SUV)		56,000
Police	41104	2011	Ford CVPI (replace with SUV)		56,000
Police	41105	2011	Ford CVPI (replace with SUV)		56,000
Police	41106	2011	Chev Tahoe		56,000
Police	41110	2012	Chev Tahoe		56,000
Police	41111	2012	Chev Tahoe		56,000
Police	41112	2012	Chev Tahoe		56,000
Police	4146E	2007	Ford CVPI (replace with SUV)		56,000
Police	4148E	2007	Ford CVPI (replace with SUV)		56,000
Police	4149E	2007	Ford CVPI (replace with SUV)		56,000
Police	4150E	2007	Ford CVPI (replace with SUV)		56,000
				$	**904,000**
Fire	5153	1999	Pierce Pumper Fire Truck		633,000
Fire	5129	2009	Dodge Ambulance		170,000
				$	**803,000**
Planning & Develop./Dev Services_Bldg.	6323	2010	Ford F150 Truck		28,000
				$	**28,000**
Public Works/Streets	3107	2006	Ford F250 Truck		30,000
Public Works/Streets	3133	1997	Rhino Shredder		6,000
Public Works/Streets	3181	2007	John Deere Wheel Loader		210,000
Public Works/Streets	3187	2009	Scag Zero Turner Mower		16,000
Public Works/Streets	3243	2009	Scag Zero Turner Mower		16,000
Public Works/Streets	3244	2009	Scag Zero Turner Mower		16,000
Public Works/Traffic Signs & Markings	3402	2006	LineLazer		7,000
Public Works/Landscape-Irrigation	3501	2004	Ford E250 Van		38,000
Public Works/Landscape-Irrigation	3502	2005	Ford E250 Van		38,000
Public Works/Traffic Signals	3404	1996	Concrete Saw		15,000
				$	**392,000**
Parks and Recreation	8005	2006	Ford Crown Victoria		30,000
Parks and Recreation	8104	2007	Ford E250 Cargo Van		30,000
Parks and Recreation	8352	2002	MX8 Shredder		6,000
Parks and Recreation	8366	2007	Ford F150 Truck		28,000
Parks and Recreation	8369	2010	Toro 4100D Mower		56,000
Parks and Recreation	8375	2011	Toro Z580 Mower		16,000
Parks and Recreation	8332	2008	BCT Utility Vehicle		18,000
Parks and Recreation	8370	2010	Toro Teelmaster Mower		56,000
Parks and Recreation	8361	2006	Ford F150 Truck		28,000
Parks and Recreation	8362	2006	Ford F350 Truck		38,000
Parks and Recreation	8371	2011	Toro Z580 Mower		16,000
Parks and Recreation	8373	2011	Toro Z580 Mower		16,000
Parks and Recreation	2002	2006	Ford E150 Van		30,000
				$	**368,000**
Fiscal/ Municipal Court	4402	2007	Ford CVPI (replace with SUV)		56,000
				$	**56,000**
General Fund Total				**$**	**2,551,000**
Electric	9207	1998	Arrow Board		25,000
Electric	9243	2009	Ford F550 Bucket Truck		150,000
Electric	9276	2006	Chevy Colorado Truck		28,000
Electric	9277	2009	Ford F450 Truck		55,000
Electric	9281	2010	Ford F550 Bucket Truck		150,000
Electric	9910	2004	Ford F150		28,000
Electric Fund Total				**$**	**436,000**
Water	9461	2008	Ford F350		40,000
Water	9406	2005	John Deere Backhoe 310		150,000
Water	9586	2006	Bobcat Mini Excavator		60,000
Water Fund Total				**$**	**250,000**

FY16 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description		Replacement Cost
Wastewater	9556	2000	Ford E150 Van		30,000
Wastewater	9562	1998	Rodding Machine		6,000
Wastewater	9502	2008	Ford F150 Truck		28,000
Wastewater	9506	2005	Sterling Dump Truck		150,000
Wastewater	9541	2008	Bobcat Utility Vehicle		18,000
Wastewater	9542	2008	Bobcat Utility Vehicle		18,000
Wastewater	9587	2009	Ford Ranger Truck		28,000
Wastewater Fund Total				**$**	**278,000**
Fleet	3307	2009	Ford F150 Truck		28,000
Fleet	3312	2004	Ford F450 Truck		38,000
Fleet Total				**$**	**66,000**
Total Vehicle Replacement Costs (All Funds)				**$**	**3,581,000**

FY16 Proposed New Fleet Purchases

Department	Description		Replacement Cost
Police	CID Vehicle		30,000
Fire	Ladder truck		1,400,000
Parks and Recreation	Kromer No-Ramp Trailer		13,500
Parks and Recreation	Bobcat Skidsteer Attachments		10,000
Sanitation	Rear Loader Truck-Residential		277,408
Electric	Bucket Truck (small)		150,000
Water	Vacuum Excavator (gas powered)		42,865
Water	Service Truck		41,000
Wastewater	All Terrain Off-Road Vehicle (Gator)		10,000
Wastewater	Utility Bed upgrade for Ref # 9556		10,000
Wastewater	Tow Behind Sewer Jet Unit		58,605
Total New Fleet Purchases		**$**	**2,043,378**
Total Vehicle Replacement Costs and New Fleet Purchases		**$**	**5,624,378**

FY16 Proposed Copier Replacement Schedule

Department	Description		Replacement Cost
Planning & Development	IR ADVANCE 4051		9,545
Planning & Development	Ricoh W3601		12,950
Parks and Recreation	Ricoh MP8001		22,360
Water	Ricoh W3601		12,950
Wastewater	MP 3550SP/		9,458
Drainage	Ricoh W3601		12,950
Total Copier Replacement Costs		**$**	**80,213**

FY16 Miscellaneous Equipment Purchases

Department	Description		Replacement Cost
Various	UPS Batteries Replacement		61,076
Various	Virtual Server/Storage Replacement		195,196
Total Equipment Purchases		**$**	**256,272**

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. For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

The Utility Customer Service Fund (Internal Service Fund) is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2014 Working Capital is necessary because the (internal service) fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Revenues in the Utility Customer Service Fund are received as service charges from the various enterprise funds and the Drainage Fund. Revenues of $2,331,974 are proposed for FY16.

FY16 proposed expenditures are $2,356,974. Two SLAs are included in the proposed budget. The first SLA, in the amount $38,637, is for the addition of one Full Time Senior Customer Service Representative for Collections. This position will help ensure that a high level of customer service is maintained, as well as decrease delays in billings caused by a shortage of manpower in that department. This will increase the total FTE count in the Utility Customer Service Fund by 1.0 FTE. The second SLA will fund year 2 of 3 of the Enterprise Resource Planning (ERP) Process Documentation, which will provide contract services to assist with document new processes as part of the system implementation. This will be a one-time expenditure of $25,000.

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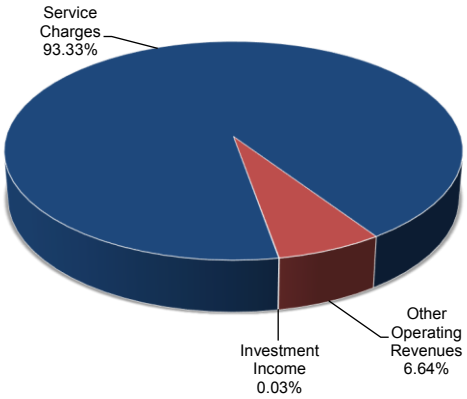
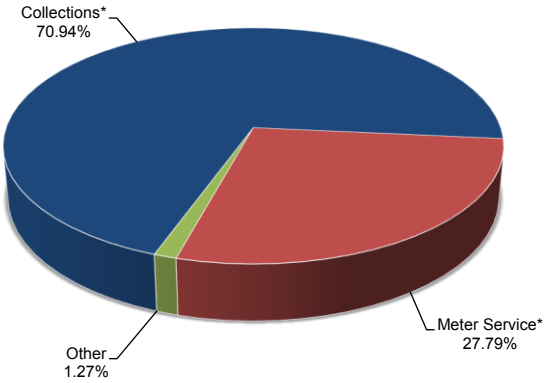
City of College Station
Utility Customer Service Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
BEGINNING WORKING CAPITAL	$ 261,205	$ 284,274	$ 284,274	$ 417,073	$ -	$ 417,073	
REVENUES & SERVICE CHARGES							
Service Charges	$ 2,052,233	$ 2,184,188	$ 2,184,188	$ 2,176,425	$ -	$ 2,176,425	-0.36%
Other Operating Revenues	129,973	125,688	155,728	154,856	-	154,856	23.21%
Investment Income	863	648	944	693	-	693	6.90%
Non Operating	-	-		-	-	-	N/A
Total Revenues	$ 2,183,069	$ 2,310,524	$ 2,340,860	$ 2,331,974	$ -	$ 2,331,974	0.93%
Total Funds Available	$ 2,444,274	$ 2,594,798	$ 2,625,134	$ 2,749,047	$ -	$ 2,749,047	5.94%
EXPENDITURES							
Collections*	$ 1,548,176	$ 1,616,364	$ 1,565,702	$ 1,608,393	$ 63,627	$ 1,672,020	3.44%
Meter Service*	605,052	721,807	642,359	654,954	-	654,954	-9.26%
Contingency	-	-	-	30,000	-	30,000	N/A
Other	-	-		-	-	-	N/A
Total Expenditures	$ 2,153,228	$ 2,338,171	$ 2,208,061	$ 2,293,347	$ 63,627	$ 2,356,974	0.80%
Increase/Decrease in Working Capital	$ 29,841	$ (27,647)	$ 132,799	$ 38,627	$ (63,627)	$ (25,000)	
Measurement Focus Increase (Decrease)	$ (6,772)						
ENDING WORKING CAPITAL	$ 284,274	$ 256,627	$ 417,073	$ 455,700	$ (63,627)	$ 392,073	

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

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Billing/Collections	$ 1,548,176	$ 1,616,364	$ 1,565,702	$1,608,393	$ 63,627	$ 1,672,020	3.44%
Meter Services	605,052	721,807	642,359	654,954	-	654,954	-9.26%
TOTAL	$ 2,153,228	$ 2,338,171	$ 2,208,061	$ 2,263,347	$ 63,627	$ 2,326,974	-0.48%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 1,279,948	$ 1,387,013	$ 1,314,310	$1,365,407	$ 38,627	$ 1,404,034	1.23%
Supplies	53,589	70,874	47,714	58,510	-	58,510	-17.45%
Maintenance	32,750	35,489	35,420	27,018	-	27,018	-23.87%
Purchased Services	786,941	844,795	810,617	812,412	25,000	837,412	-0.87%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	$ 2,153,228	$ 2,338,171	$ 2,208,061	$ 2,263,347	$ 63,627	$ 2,326,974	-0.48%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Billing/Collections	17.00	17.00	17.00	17.00	1.00	18.00	5.88%
Meter Services	10.50	11.00	12.00	12.00	-	12.00	0.00%
TOTAL	27.50	28.00	29.00	29.00	1.00	30.00	3.45%

Service Level Adjustments	One-Time	Recurring	Total
Senior Customer Service Representative	$ -	$ 38,627	$ 38,627
ERP Process Documentation (Year 2 of 3)	25,000	-	25,000
Utility Customer Service SLA Totals	$ 25,000	$ 38,627	$ 63,627

Fleet Maintenance Fund

The Fleet Maintenance Fund is an Internal Service Fund which receives revenue based on expected costs of departmental transportation and uses those funds to pay for maintaining the City's fleet of vehicles.

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 2014 Working Capital. This is necessary because the internal service fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Estimates for annual funding levels have been developed using a number of techniques that forecast 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 FY16, total estimated revenues in the Fleet Maintenance Fund are forecasted to be $2,134,012. Proposed revenue includes $18,500 in SLAs related to fleet additions.

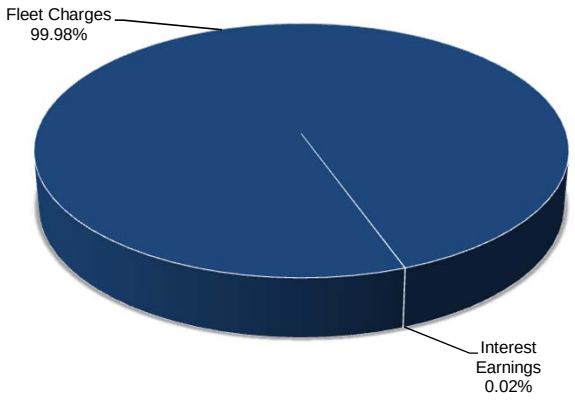
The proposed FY16 Fleet Maintenance expenditures are $2,067,902. This includes a $37,200 SLA for tire mounting machines, balancers, and accessories needed to continue to perform maintenance and repairs on light and heavy vehicles and equipment. A second SLA in the amount of $9,090 is included for an increase in overtime due the increase in the size of the fleet, managing damaged vehicles, and completing daily preventative maintenance. In addition, the Fleet Services department responds to emergency after-hours calls which requires the use of overtime.

The FY16 budgeted ending working capital is anticipated to increase 35.91% when compared to the FY15 estimated ending working capital due to a budgeted increase in fleet charges revenue in order to meet the needs of the fund.

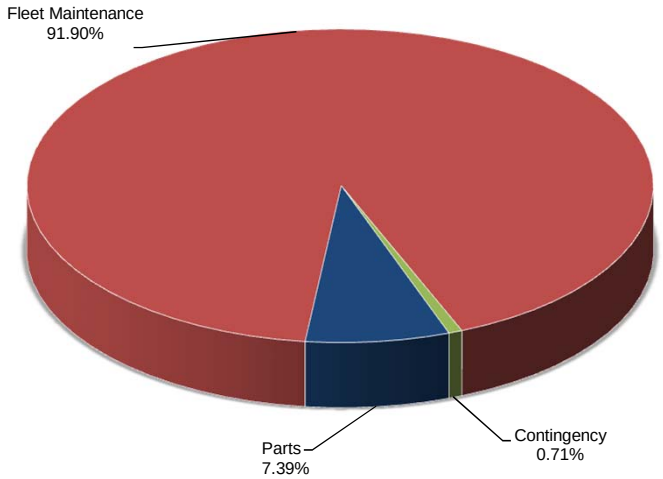
City of College Station
Fleet Maintenance Fund
Fund Summary

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 To FY16
REVENUES							
Fleet Charges	$ 2,009,457	$ 2,054,567	$ 2,054,567	$ 2,115,108	$ 18,500	$ 2,133,608	3.85%
Interest Earnings	346	253	400	404	-	404	59.68%
Other	333	-	-	-	-	-	N/A
Total Revenues	$ 2,010,136	$ 2,054,820	$ 2,054,967	$ 2,115,512	$ 18,500	$ 2,134,012	3.85%
EXPENDITURES							
Parts	$ 110,947	$ 151,147	$ 145,853	$ 152,593	$ -	$ 152,593	0.96%
Fleet Services	1,913,395	1,780,477	1,851,763	1,854,019	46,290	1,900,309	6.73%
Contingency	-	15,000	-	15,000	-	15,000	0.00%
Other	-	-	-	-	-	-	N/A
Total Expenditures	$ 2,024,342	$ 1,946,624	$ 1,997,616	$ 2,021,612	$ 46,290	$ 2,067,902	6.23%
Increase (Decrease) in Working Capital, *Modified Accrual Basis of Accounting*	$ (14,206)	$ 108,196	$ 57,351	$ 93,900	$ (27,790)	$ 66,110	
Measurement Focus Increase (Decrease)	$ (3,978)						
Beginning Working Capital, *Accrual Basis of Accounting*	$ 144,929	$ 126,745	$ 126,745	$ 184,096	$ -	$ 184,096	
Ending Working Capital, *Accrual Basis of Accounting*	$ 126,745	$ 234,941	$ 184,096	$ 277,996	$ (27,790)	$ 250,206	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



City of College Station
Fleet Maintenance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Parts	$ 110,947	$ 151,147	$ 145,853	$ 152,593	$ -	$ 152,593	0.96%
Fleet Services	1,913,395	1,780,477	1,851,763	1,854,019	46,290	1,900,309	6.73%
TOTAL	$ 2,024,342	$ 1,931,624	$ 1,997,616	$ 2,006,612	$ 46,290	$ 2,052,902	6.28%

EXPENDITURE BY CLASSIFICATION

	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Salaries & Benefits	$ 879,244	$ 903,010	$ 914,396	$ 922,988	$ 9,090	$ 932,078	3.22%
Supplies	954,319	900,359	958,666	990,573	-	990,573	10.02%
Maintenance	15,820	21,305	19,305	21,400	-	21,400	0.45%
Purchased Services	104,338	71,750	70,328	71,651	200	71,851	0.14%
General Capital	70,621	35,200	34,921	-	37,000	37,000	5.11%
TOTAL	$ 2,024,342	$ 1,931,624	$ 1,997,616	$ 2,006,612	$ 46,290	$ 2,052,902	6.28%

PERSONNEL

	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget	% Change in Budget from FY15 to FY16
Parts	2.00	2.00	3.00	3.00	-	3.00	0.00%
Fleet Services	13.00	13.00	13.00	13.00	-	13.00	0.00%
TOTAL	15.00	15.00	16.00	16.00	-	16.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Tire Equipment	$ 37,000	$ 200	$ 37,200
Overtime Increase	-	9,090	9,090
Fleet SLA Total	$ 37,000	$ 9,290	$ 46,290

CITY OF COLLEGE STATION

Home of Texas A&M University ®

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A BUDGET FOR THE 2015-16 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2015, to September 30, 2016, 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 $50,000 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 $50,000 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 2014-15 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 ___th DAY OF SEPTEMBER, 2015.

APPROVED:

_____
Mayor

ATTEST:

_____
City Secretary

APPROVED:

_____
City Attorney

ORDINANCE NO. _____

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2015-16 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 2015-16 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty five and twenty-five hundredths cents ($0.452500) 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-five and ninety-four hundredths and forty-eight thousandths cents ($0.259448) on each one hundred dollar ($100.00) valuation of property; and

2. For the general obligation debt service (Debt Service Fund), nineteen and thirty hundredths and fifty-two thousandths cents ($0.193052) 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.

SECTION IV. That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED THIS ___nd DAY OF SEPTEMBER 2015.

APPROVED:

_____
Mayor

ATTEST:

_____
City Secretary

APPROVED:

_____
City Attorney

ORDINANCE NO.

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subcapters (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)	115	1,000	115,000
Replacement Monitors	30	145	4,350
Replacement Printers	20	950	19,000
Replacement Laptops	25	950	23,750
Replacement Copiers			75,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replace virtual servers (includes 4 TriTech Hosts)		78,000	78,000
Replace single server	3	7,000	21,000
Server replacement parts			10,000
Server OS replacement/upgrade			7,000
New Storage (Nimble) (CAD/RMS Project)			115,000
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
Tritech project additional hardware including storage			15,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			25,000
Fiber ring expansion			75,000
Communications Infrastructure Improvements - Wastewater			30,000
Fiber to Lift Stations -Wastewater			64,000
Subtotal - Scheduled Replacement			**825,100**

Service Level Adjustments(for IT Department only, waiting on additional items)	
Open Data Project Services	65,000
Firewall Upgrade	17,000

ORDINANCE NO.

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
Edge Switch Consolidation			60,000
CresentLink Fiber Management Software and Implementation			36,000
Subtotal - Service Level Adjustments			**178,000**
Unscheduled Replacements/Additions			
Estimated Additional PC setups not identified specifically in budget includesbut not limited to: Monitor, network card, extended warranty, added memory	30	1,000	30,000
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: CD Burners, harddrives modems, network cards, DVD Burner mice, network cables			8,000
Estimated Monitor upgrades includes: Flat Panel and larger than 24" monitor			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
Estimated Motorola Radio Repair/Replacement			15,000
Sub-Total Unscheduled Replacement/Additions			**248,500**

ORDINANCE NO.

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
Phone System Maintenance			
Cisco_SmartNet Maintenance			50,000
Subtotal - Phone System Maintenance			**50,000**
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			40,000
CAD/RMS Project Software			100,000
CommVault			80,000
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			**243,700**
PC Hardware and Software Maintenance			
HP Printer/Plotter Maintenance			8,000
AutoCAD			7,000
Barracuda Spam/Spyware			5,500
Siemens Access Control System			28,000
Subtotal - PC Software Maintenance			**48,500**
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2		7,700
Subtotal - IBM Hardware and Software Maintenance			**22,700**
		Grand Total	**1,616,500**

FY16 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
GENERAL FUND									
	Police	Recruiting & Training Officers	31,408	83,574	114,982	-	114,982	1.00	-
	Police	Special Investigations Officers	34,715	97,727	132,442	-	132,442	1.00	-
	Police	Communications Officers	3,410	52,368	55,778	-	55,778	1.00	-
	Police	Community Enhancement Police Assistant	7,255	54,016	61,271	-	61,271	1.00	-
	Police	ACO Supervisor Upgrade	-	17,693	17,693	-	17,693	-	-
	Police	Maintenance	-	25,788	25,788	-	25,788	-	-
	Police	Holiday Pay	-	66,305	66,305	-	66,305	-	-
	Police	CID Vehicles	30,000	8,991	38,991	-	38,991	-	1.00
	Police	TASERS	130,917	-	130,917	-	130,917	-	-
	Police	Patrol Rifle Replacement	27,000	-	27,000	-	27,000	-	-
	Police	Patrol Shotgun Replacement	21,000	-	21,000	-	21,000	-	-
	TOTAL POLICE		**285,705**	**406,462**	**692,167**	**-**	**692,167**	**4.00**	**1.00**
	Fire	Year 2 of 3 Fire Station 6 Ladder Staffing/Truck	1,509,192	359,403	1,868,595	-	1,868,595	6.00	1.00
	Fire	Distance Learning for Fire Stations	32,200	19,500	51,700	-	51,700	-	-
	Fire	Automatic CPR Devices	110,000	12,200	122,200	-	122,200	-	-
	TOTAL FIRE		**1,651,392**	**391,103**	**2,042,495**	**-**	**2,042,495**	**6.00**	**1.00**
	Public Works	Admin - Accreditation Site Visit	10,000	-	10,000	-	10,000	-	-
	Public Works	Admin - Environmental Compliance Initiative	2,500	30,000	32,500	-	32,500	-	-
	Public Works	Traffic Eng - ITS Master Plan (year 2/5)	3,750	99,451	103,201	-	103,201	1.00	-
	Public Works	Facilities - Corrective Increase (Year 2/10)	614,000	-	614,000	-	614,000	-	-
	Public Works	Streets - Corrective Street Repair Plan	1,450,000	150,000	1,600,000	-	1,600,000	-	-
	Public Works	Traffic Signs & Markings - Maintenance Plan Implementation	50,000	-	50,000	-	50,000	-	-
	Public Works	Traffic Signals - Texas Ave Retiming Project	50,000	-	50,000	-	50,000	-	-
	Public Works	Landcape - Maintenance Increase	64,415	-	64,415	-	64,415	-	-
	Public Works	Traffic Eng - Intersection Safety Studies	25,000	-	25,000	-	25,000	-	-
	Public Works	Facilities Maintenance Space Needs Feasability Study	50,000	-	50,000	-	50,000	-	-
	TOTAL PUBLIC WORKS		**2,319,665**	**279,451**	**2,599,116**	**-**	**2,599,116**	**1.00**	**-**
	PARD	Park Structures	310,400		310,400	-	310,400	-	-
	PARD	Playground and Surfacing	228,000		228,000	-	228,000	-	-
	PARD	Parking Lot Maintenance	34,000		34,000	-	34,000	-	-
	PARD	Park Facility Lights	80,000		80,000	-	80,000	-	-
	PARD	Park Amenities	97,600		97,600	-	97,600	-	-
	PARD	Kromer Trailer	13,500		13,500	-	13,500	-	-
	PARD	Skidsteer Attachments	10,000		10,000	-	10,000	-	-
	PARD	Budget Increase Operations Maintenance		15,000	15,000	-	15,000	-	-
	PARD	Budget Increase Uniforms/Safety Boots		7,500	7,500	-	7,500	-	-
	PARD - Recreation	Senior services convert from PT to FT		12,173	12,173	-	12,173	0.50	-
	PARD - Recreation	Southwood Community Center facelift	30,000		30,000	-	30,000	-	-
	PARD - Recreation	Aquatics repairs	215,250		215,250	-	215,250	-	-
	PARD - HOT Funded	US Youth Soccer Presidents Cup / ASA National Championship Bi	50,000	-	50,000	-	50,000	-	-
	PARD - HOT Funded	TRAPS Central Region workshop	10,000	-	10,000	-	10,000	-	-
	PARD - HOT Funded	Veterans Memorial kiosk upgrade	25,000	-	25,000	-	25,000	-	-
	PARD - HOT Funded	Veterans Park Connectivity Speaker System	30,000	-	30,000	-	30,000	-	-
	PARD - HOT Funded	Baseball Scoreboards at Bachmann & Wayne Smith Parks	45,000	-	45,000	-	45,000	-	-
	TOTAL PARD		**1,178,750**	**34,673**	**1,213,423**	**-**	**1,213,423**	**0.50**	**-**
	P&DS	Part-Time GIS Tech	-	16,623	16,623	-	16,623	0.50	-
	P&DS	Exempt Annexation	20,000	-	20,000	-	20,000	-	-
	P&DS	Oil & Gas Contract Inspections	-	50,000	50,000	-	50,000	-	-
	P&DS	Implementation of Neighborhood Plans	50,000	-	50,000	-	50,000	-	-
	TOTAL P&DS		**70,000**	**66,623**	**136,623**	**-**	**136,623**	**0.50**	**-**
	IT	Radio Tower Inspection/Maintenance	10,000	-	10,000	-	10,000	-	-
	IT	Database Administrator	2,000	40,061	42,061	-	42,061	1.00	-
	IT	Firewall Upgrade	17,000	2,500	19,500	-	19,500	-	-
	IT	Fiber Maintenance Tool	30,760	4,200	34,960	-	34,960	-	-
	IT	Edge Switch Consolidation	60,000	-	60,000	-	60,000	-	-
	TOTAL IT		**119,760**	**46,761**	**166,521**	**-**	**166,521**	**1.00**	**-**
	Fiscal	Staff Accountant	4,340	71,395	75,735	-	75,735	1.00	-
	Fiscal	Accounts Payable Specialist	4,340	38,905	43,245	-	43,245	1.00	-
	Fiscal	ERP Process Documentation (Year 2 of 2)	50,000	-	50,000	-	50,000	-	-
	Fiscal	Ongoing Financial System/ Staff Development Training		19,150	19,150	-	19,150	-	-
	Fiscal	Municipal Court Front Entrance Enhancements	5,935	865	6,800	-	6,800	-	-
	TOTAL FISCAL		**64,615**	**130,315**	**194,930**	**-**	**194,930**	**2.00**	**-**
	General Govt - Econ Dev	Retail Economic Development Plan & Recruitment	67,000	-	67,000	-	67,000	-	-
	General Govt - Public Comm	Citizens' Survey	10,000	-	10,000	-	10,000	-	-
	General Govt - Public Comm	Media Communications Training	9,000	-	9,000	-	9,000	-	-
	General Govt - Public Comm	Crisis Communications Training	8,600	-	8,600	-	8,600	-	-
	Community Services	Community Services Staff Assistant - 100% Gen Fd	-	24,214	24,214	-	24,214	0.50	-
	Community Services	Code Enforcement Officer - Xfer from CDBG to GF	-	49,396	49,396	-	49,396	1.00	-
	General Govt - HR	Funding of Security/Safety Position	3,250	9,645	12,895	-	12,895	-	-
	General Govt - HR	Temporary Support (ICE Project)	30,000	-	30,000	-	30,000	-	-
	General Govt - HR	Funding for Employee Recognition		16,500	16,500	-	16,500	-	-
	TOTAL GG		**127,850**	**99,755**	**227,605**	**-**	**227,605**	**1.50**	**-**
	Hotel Tax - PARD	US Youth Soccer Presidents Cup / ASA National Championship Bi	(50,000)	-	(50,000)	-	(50,000)	-	-
	Hotel Tax - PARD	TRAPS Central Region workshop	(10,000)	-	(10,000)	-	(10,000)	-	-
	Hotel Tax - PARD	Veterans Memorial kiosk upgrade	(25,000)	-	(25,000)	-	(25,000)	-	-
	Hotel Tax - PARD	Baseball Scoreboards at Bachmann & Wayne Smith Parks	(22,500)	-	(22,500)	-	(22,500)	-	-
	Hotel Tax - PARD	Veterans Park Connectivity Speaker System	(30,000)	-	(30,000)	-	(30,000)	-	-
	TOTAL TRANSFERS		**(137,500)**	**-**	**(137,500)**	**-**	**(137,500)**	**-**	**-**

FY16 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
	Non-Departmental	Additional Office Space	6,000	189,000	195,000	-	195,000	-	-
	Non-Departmental	Self-Contained Breathing Apparatus - Fire Dept.	1,300,000	-	1,300,000	-	1,300,000	-	-
	Non-Departmental	Above-Ground Storage Tanks and Containment	212,000	-	212,000	-	212,000	-	-
	Non-Departmental	Public Works Compliance Upgrades	605,000	-	605,000	-	605,000	-	-
	Non-Departmental	Police Dept. Building Corrective Maintenance	1,319,650	-	1,319,650	-	1,319,650	-	-
	Non-Departmental	Economic Development Incentives	500,000	-	500,000	-	500,000	-	-
	TOTAL NON-DEPARTMENTAL		**3,942,650**	**189,000**	**4,131,650**	**-**	**4,131,650**	**-**	**-**
	TOTAL GENERAL FUND		**9,622,887**	**1,644,143**	**11,267,030**	**-**	**11,267,030**	**16.50**	**2.00**
COMMUNITY DEVELOPMENT FUND									
	Community Development	Eliminate Community Development Specialist	-	-	-	(13,080)	(13,080)	(0.50)	-
	Community Development	Community Services Staff Assistant - 100% Gen Fd	-	-	-	(24,214)	(24,214)	(0.50)	-
	Community Development	Code Enforcement Officer - Xfer from CDBG to GF	-	-	-	(49,396)	(49,396)	(1.00)	-
	TOTAL COMMUNITY DEVELOPMENT FUND		**-**	**-**	**-**	**(86,690)**	**(86,690)**	**(2.00)**	**-**
EFFICIENCY TIME PAYMENT FEE FUND									
	Efficiency Time Payment	TxDot Batch Inquiries and Postage	-	7,000	7,000	-	7,000	-	-
	TOTAL EFFICIENCY TIME PAYMENT FEE FUND		**-**	**7,000**	**7,000**	**-**	**7,000**	**-**	**-**
ELECTRIC FUND									
	Electric	Consultant to Identify Circuit Phasing	60,000	-	60,000	-	60,000	-	-
	Electric	Substation Painting	185,000	-	185,000	-	185,000	-	-
	Electric	Meter Technician	4,153	83,001	87,154	-	87,154	1.00	-
	Electric	Troubleman/Line Tech, Vehicle, and Equipment	156,000	104,549	260,549	-	260,549	1.00	1.00
	Electric	Compliance Audit Assessment	50,000	-	50,000	-	50,000	-	-
	TOTAL ELECTRIC FUND		**455,153**	**187,550**	**642,703**	**-**	**642,703**	**2.00**	**1**
WATER FUND									
	Water	Additional Crew Leader and Operator w/ Service Truck	45,500	105,655	151,155	-	151,155	2.00	1.00
	Water	Transfer Pump Rehab	130,159	-	130,159	-	130,159	-	-
	Water	Vacuum Excavator / Locator	42,865	9,958	52,823	-	52,823	-	1.00
	Water	Environmental Tech - Convert PT to FT	-	46,687	46,687	-	46,687	0.50	-
	Water	Repair Well 3 Cable Vault	20,000	-	20,000	-	20,000	-	-
	TOTAL WATER FUND		**238,524**	**162,300**	**400,824**	**-**	**400,824**	**2.50**	**2.00**
WASTEWATER FUND									
	Wastewater	Staff Assistant	2,000	45,301	47,301	-	47,301	1.00	-
	Wastewater	Additional WWTP Operator	700	47,937	48,637	-	48,637	1.00	-
	Wastewater	Aeration Stones - 1x purchase	50,000	-	50,000	-	50,000	-	-
	Wastewater	Increase Lab Tests on Nutrient Base Line Study	-	10,000	10,000	-	10,000	-	-
	Wastewater	Tow Behind Sewer Jetting Machine	58,603	11,427	70,030	-	70,030	-	1.00
	Wastewater	All Terrain Vehicle (Gator)	10,000	4,150	14,150	-	14,150	-	1.00
	Wastewater	Replace Van with 3/4 ton Service Truck	10,000	-	10,000	-	10,000	-	-
	TOTAL WASTEWATER FUND		**131,303**	**118,815**	**250,118**	**-**	**250,118**	**2.00**	**2.00**
SANITATION FUND									
	Sanitation	Sanitation - Rear Loader and Route Managers	2,200	133,346	135,546	-	135,546	2.00	1.00
	Sanitation	Sanitation - Commercial Containers	50,000	-	50,000	-	50,000	-	-
	TOTAL SANITATION FUND		**52,200**	**133,346**	**185,546**	**-**	**185,546**	**2.00**	**1.00**
NORTHGATE PARKING FUND									
	Northgate Parking	NG Staffing - Transition 2 PT to 1 FT position	-	13,646	13,646	-	13,646	-	-
	Northgate Parking	Bollard Replacement	50,000	-	50,000	-	50,000	-	-
	TOTAL NORTHGATE PARKING FUND		**50,000**	**13,646**	**63,646**	**-**	**63,646**	**-**	**-**
HOTEL TAX FUND									
	Hotel Tax	Sports Tournament Promotional Funds	100,000	-	100,000	-	100,000	-	-
	Hotel Tax - PARD	US Youth Soccer Presidents Cup / ASA National Championship Bi	50,000	-	50,000	-	50,000	-	-
	Hotel Tax - PARD	TRAPS Central Region workshop	10,000	-	10,000	-	10,000	-	-
	Hotel Tax - PARD	Veterans Memorial kiosk upgrade	25,000	-	25,000	-	25,000	-	
	Hotel Tax - PARD	Baseball Scoreboards at Bachmann & Wayne Smith Parks	22,500	-	22,500	-	22,500	-	-
	Hotel Tax - PARD	Veterans Park Connectivity Speaker System	30,000	-	30,000	-	30,000	-	-
	TOTAL HOTEL TAX FUND		**237,500**	**-**	**237,500**	**-**	**237,500**	**-**	**-**
DRAINAGE FUND									
	Drainage Fund	Administrative Support Specialist	7,282	55,434	62,716	-	62,716	1.00	-
	Drainage Fund	Trailer Mounted Vacon	80,000	1,000	81,000	-	81,000	-	-
	TOTAL DRAINAGE FUND		**87,282**	**56,434**	**143,716**	**-**	**143,716**	**1.00**	**-**
PROPERTY & CASUALTY FUND									
	P&C	Funding of Security/Safety Position (50% Funded by WC)	-	36,704	36,704	-	36,704	0.50	-
	P&C	Security Upgrades	13,000		13,000	-	13,000	-	-
	TOTAL PROPERTY & CASUALTY FUND		**13,000**	**36,704**	**49,704**	**-**	**49,704**	**0.50**	**-**
WORKERS COMP FUND									
	WC	Funding of Security/Safety Position (50% Funded by P&C)	-	36,704	36,704	-	36,704	0.50	-
	TOTAL WORKERS COMP FUND		**-**	**36,704**	**36,704**	**-**	**36,704**	**0.50**	**-**

FY16 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs) LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
EMPLOYEE BENEFITS FUND									
	Employee Benefits Fund	Employee Health Clinic Start-Up	-	550,000	550,000	(60,000)	490,000	-	-
	TOTAL EMPLOYEE BENEFITS FUND		**-**	**550,000**	**550,000**	**(60,000)**	**490,000**	**-**	**-**
EQUIPMENT REPLACEMENT FUND									
	Equip Replace	Rear Loader (Joint with Sanitation)	277,408	-	277,408	-	277,408	-	1.00
	TOTAL EQUIPMENT REPLACEMENT FUND		**277,408**	**-**	**277,408**	**-**	**277,408**	**-**	**1.00**
UTILITY CUSTOMER SERVICE FUND									
	Fiscal - Meter Services	Adding a Full Time Sr Customer Service Rep	-	38,627	38,627	-	38,627	1.00	-
	Fiscal - Meter Services	ERP Process Documentation (Year 2 of 3)	25,000		25,000	-	25,000	-	-
	TOTAL UTILITY CUSTOMER SERVICE FUND		**25,000**	**38,627**	**63,627**	**-**	**63,627**	**1.00**	**-**
FLEET MAINTENANCE FUND									
	Fleet Maintenance	Tire Equipment	37,000	200	37,200	-	37,200	-	-
	Fleet Maintenance	Overtime	-	9,090	9,090	-	9,090	-	-
	TOTAL FLEET MAINTENANCE FUND		**37,000**	**9,290**	**46,290**	**-**	**46,290**	**-**	**-**
MEMORIAL CEMETERY ENDOWMENT FUND									
	Cemetery	Cemetery software upgrade	15,000		15,000	-	15,000	-	-
	TOTAL MEM CEMETERY ENDOWMENT FUND		**15,000**	**-**	**15,000**	**-**	**15,000**	**-**	**-**
	TOTAL ALL FUNDS		**11,242,257**	**2,994,559**	**14,236,816**	**(146,690)**	**14,090,126**	**26.00**	**9.00**

FY16 SERVICE LEVEL ADJUSTMENTS (SLAs) NOT RECOMMENDED LISTING

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue	Net Total	Increase FTE	Vehicle
GENERAL FUND									
	Police	Recruiting & Training Officers	31,408	83,574	114,982	-	114,982	1.00	-
	Police	Special Investigations Officers	34,715	97,727	132,442	-	132,442	1.00	-
	Police	Patrol Officers	285,236	379,493	664,729	-	664,729	5.00	2.00
	Police	Detention Officers	1,988	107,227	109,215	-	109,215	2.00	-
	Police	Communications Officers	3,410	52,368	55,778	-	55,778	1.00	-
	Police	Detectives	118,218	168,066	286,284	-	286,284	2.00	2.00
	Police	Community Enhancement Officer	25,728	72,806	98,534	-	98,534	1.00	-
	Police	Maintenance	-	18,421	18,421	-	18,421	-	-
	Police	Patrol Vehicle	76,333	17,165	93,498	-	93,498	-	1.00
	Police	CID Vehicles	30,000	8,991	38,991	-	38,991	-	1.00
	TOTAL POLICE		**607,036**	**1,005,838**	**1,612,874**	**-**	**1,612,874**	**13.00**	**6.00**
	Fire	EMS/Safety Officers Program Completion	45,075	112,560	157,635	-	157,635	1.00	-
	TOTAL FIRE		**45,075**	**112,560**	**157,635**	**-**	**157,635**	**1.00**	**-**
	Public Works	Traffic Eng - Northgate Safety Study	100,000	-	100,000	-	100,000		
	Public Works	Traffic Signs & Markings - Street Name Sign Tech	38,500	73,288	111,788	(56,250)	55,538	1.00	1
	TOTAL PUBLIC WORKS		**138,500**	**73,288**	**211,788**	**(56,250)**	**155,538**	**1.00**	**1.00**
	PARD	Bobcat Compact Excavator	30,000	500	30,500	-	30,500	-	-
	PARD	Turf Tech 300 Spray Rig	13,000	500	13,500	-	13,500	-	-
	PARD	Redexim Core Aerator	7,000		7,000	-	7,000	-	-
	PARD	Budget Increase Operations Maintenance		15,000	15,000	-	15,000	-	-
	PARD	Budget Increase Uniforms/Safety Boots		5,800	5,800	-	5,800	-	-
	PARD	Truck for Veterans Park Crew	35,000	1,800	36,800	-	36,800	-	1.00
	PARD - HOT Funded	Wolf Pen Creek Marquee Sign (50% HOT Funded)	100,000	-	100,000	-	100,000	-	-
	PARD - Park Land Funds	Park improvements (not Park Land Dedication eligible)	47,700	-	47,700	-	47,700		
	TOTAL PARD		**232,700**	**23,600**	**256,300**	**-**	**256,300**	**-**	**1.00**
	P&DS	Bike, Pedestrian, Greenways MP Update	50,000	-	50,000	-	50,000	-	-
	TOTAL P&DS		**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**-**
	IT	Open Data Initiative	20,000	55,000	75,000	-	75,000	-	-
	TOTAL IT		**20,000**	**55,000**	**75,000**	**-**	**75,000**	**-**	**-**
	General Govt - CSO	Convert Heritage RC from PT to FT Position (CSO)	-	16,000	16,000	-	16,000	-	-
	General Govt - Econ Dev	Technology Commercialization Plan	100,000	-	100,000	-	100,000	-	-
	General Govt - Econ Dev	Retail Economic Development Plan & Recruitment	-	30,000	30,000	-	30,000	-	-
	General Govt - HR	Learning & Development Funding/Position	3,250	90,553	93,803	-	93,803	1.00	-
	General Govt - HR	Ongoing services to support pay plan/salary survey		40,000	40,000	-	40,000	-	-
	General Govt - HR	Post-Accident Drug & Alcohol Testing		1,500	1,500	-	1,500	-	-
	TOTAL GG		**103,250**	**178,053**	**281,303**	**-**	**281,303**	**1.00**	**-**
	Non-Departmental	Police Dept. Building Corrective Maintenance	507,954	-	507,954	-	507,954	-	-
	Non-Departmental	Fleet Shop Upgrades	545,000	-	545,000	-	545,000	-	-
	TOTAL NON-DEPARTMENTAL		**1,052,954**	**-**	**1,052,954**	**-**	**1,052,954**	**-**	**-**
	Hotel Tax - PARD	Wolf Pen Creek Marquee Sign (50% PARD)	(50,000)	-	(50,000)	-	(50,000)	-	-
	TOTAL NON-DEPARTMENTAL		**(50,000)**	**-**	**(50,000)**	**-**	**(50,000)**	**-**	**-**
	TOTAL GENERAL FUND		**2,199,515**	**1,448,339**	**3,647,854**	**(56,250)**	**3,591,604**	**16.00**	**8.00**
WATER FUND									
	Water	Replace F350 with F550	50,000	-	50,000	-	50,000	-	-
	Water	Corrosion Control Study, from V&A recommendations	225,000	-	225,000	-	225,000	-	-
	TOTAL WATER FUND		**275,000**	**-**	**275,000**	**-**	**275,000**	**-**	**-**
WASTEWATER FUND									
	Wastewater	Power Control Specialist	4,500	71,286	75,786	-	75,786	1.00	-
	TOTAL WASTEWATER FUND		**4,500**	**71,286**	**75,786**	**-**	**75,786**	**1.00**	**-**
HOTEL TAX FUND									
	Hotel Tax - PARD	Wolf Pen Creek Marquee Sign (50% PARD)	50,000	-	50,000	-	50,000	-	-
	TOTAL HOTEL TAX - PARD		**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**-**
	TOTAL HOTEL TAX FUND		**50,000**	**-**	**50,000**	**-**	**50,000**	**-**	**-**
DRAINAGE FUND									
	Drainage Fund	Street Sweeper FTE & Equipment	253,000	68,240	321,240	-	321,240	1.00	1.00
	Drainage Fund	Storm Drain Clean Out Trailer	65,000	1,000	66,000	-	66,000	-	-
	TOTAL DRAINAGE FUND		**318,000**	**69,240**	**387,240**	**-**	**387,240**	**1.00**	**1.00**
	TOTAL ALL FUNDS		**2,847,015**	**1,588,865**	**4,435,880**	**(56,250)**	**4,379,630**	**18.00**	**9.00**

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Police Department					
Administration Division					
Police Chief	1.00	1.00	1.00	-	1.00
Assistant Chief	3.00	3.00	3.00	-	3.00
Lieutenant	2.00	2.00	2.00	-	2.00
Accreditation Manager	1.00	1.00	1.00	-	1.00
Tech. Services. Coordinator	1.00	1.00	1.00	-	1.00
Public Safety GIS Analyst	-	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	2.00	2.00	2.00	-	2.00
Total	11.00	12.00	12.00	-	12.00
Uniform Patrol Division					
Lieutenant	3.00	3.00	3.00	-	3.00
Sergeant	13.00	12.00	12.00	-	12.00
Police Officer	75.00	82.00	82.00	-	82.00
Criminal Intelligence Analyst	1.00	1.00	1.00	-	1.00
Police Assistant	2.00	2.00	2.00	1.00	3.00
Total	94.00	100.00	100.00	1.00	101.00
Criminal Investigation Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	3.00	3.00	-	3.00
Police Officer	14.00	14.00	14.00	1.00	15.00
Civilian Forensic Specialist	1.00	1.00	1.00	-	1.00
Crime Scene Technician	1.00	1.00	1.00	-	1.00
Victim Advocate	1.00	1.00	1.00	-	1.00
Police Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	22.00	23.00	23.00	1.00	24.00
Recruiting and Training Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	1.00	2.00	2.00	-	2.00
Police Officer	2.00	2.00	2.00	1.00	3.00
Police Assistant/ Civilian Training Coordinator	-	1.00	1.00	-	1.00
Total	4.00	6.00	6.00	1.00	7.00
Support Services Division					
Support Services Manager	1.00	1.00	1.00	-	1.00
Animal Control Officer	3.00	4.00	4.00	-	4.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Total	5.00	6.00	6.00	-	6.00
Communications					
Communication Manager	1.00	1.00	1.00	-	1.00
Communication Supervisor	3.00	3.00	3.00	-	3.00
Sr. Communications Operator	4.00	4.00	4.00	-	4.00
Communications Operator	16.00	16.00	16.00	1.00	17.00
Detention Officer	10.00	10.00	-	-	-
Holding Facility Supervisor	1.00	1.00	-	-	-
Dispatch Assistant	1.00	1.00	1.00	-	1.00
Total	36.00	36.00	25.00	1.00	26.00
Jail					
Detention Officer	-	-	10.00	-	10.00
Holding Facility Supervisor	-	-	1.00	-	1.00
Total	-	-	11.00	-	11.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Special Operations Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	1.00	1.00	-	1.00
Police Officer	11.00	6.00	6.00	-	6.00
Police Assistant	-	-	-	-	-
* School Crossing Guard	2.50	2.50	2.50	-	2.50
Total	16.50	10.50	10.50	-	10.50
Information Services Division					
Information Services Manager	1.00	1.00	1.00	-	1.00
Asst Information Srvs Manager	-	1.00	1.00	-	1.00
Evidence Technician	2.00	2.00	2.00	-	2.00
Police Assistant	1.00	1.00	1.00	-	1.00
Sr. Records Technician	2.00	2.00	2.00	-	2.00
Records Technician	2.00	2.00	2.00	-	2.00
Total	8.00	9.00	9.00	-	9.00
Police Position Totals					
Full Time Total	194.00	200.00	200.00	4.00	204.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	-	2.50
Police Department Totals	196.50	202.50	202.50	4.00	206.50
Fire Department					
Fire Administration Division					
Fire Chief	1.00	1.00	1.00	-	1.00
Planning and Research Coordinator	1.00	1.00	-	-	-
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	5.00	5.00	4.00	-	4.00
Emergency Management Division					
Emergency Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Fire Suppression Division					
Asst. Fire Chief	1.00	1.00	1.00	-	1.00
Battalion Chief	3.00	3.00	3.00	-	3.00
Captain	4.00	4.00	4.00	-	4.00
Lieutenant	14.00	14.00	14.00	-	14.00
Apparatus Operator	21.00	21.00	21.00	-	21.00
Firefighter I	29.00	42.00	42.00	6.00	48.00
Firefighter II	9.00	2.00	2.00	-	2.00
Firefighter III	5.00	3.00	3.00	-	3.00
Total	86.00	90.00	90.00	6.00	96.00
Fire Prevention Division					
Asst. Fire Chief	1.00	1.00	1.00	-	1.00
Fire Marshal	1.00	1.00	1.00	-	1.00
Deputy Fire Marshal	4.00	4.00	4.00	-	4.00
Public Education Officer	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	-	7.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
EMS Division					
Fire/EMS Training Coordinator	1.00	1.00	-	-	-
EMS Supervisor (Captain)	1.00	2.00	2.00	-	2.00
Lieutenant - Fire	4.00	4.00	4.00	-	4.00
Apparatus Operator	6.00	6.00	7.00	-	7.00
Firefighter I	18.00	24.00	16.00	-	16.00
Firefighter II	8.00	5.00	8.00	-	8.00
Firefighter III	3.00	-	4.00	-	4.00
Total	41.00	42.00	41.00	-	41.00
Fire Safety Division					
Battalion Chief	-	-	1.00	-	1.00
Safety Officer(Captain)	-	-	1.00	-	1.00
Captain	-	-	-	-	-
Total	0.00	0.00	2.00	0.00	2.00
Fire Position Totals					
Full Time Total	141.00	146.00	146.00	6.00	152.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Fire Department Totals	141.00	146.00	146.00	6.00	152.00
Public Works Department					
Public Works Administration Division					
Director of Public Works	1.00	1.00	1.00	-	1.00
Assistant Public Works Director	0.50	0.50	0.50	-	0.50
Public Works Business Services Manager	1.00	1.00	1.00	-	1.00
Asset & Infrastructure Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Customer Service Representative	1.00	1.00	1.00	-	1.00
Total	5.50	5.50	5.50	-	5.50
Traffic Engineering Division					
Senior Engineer II	1.00	1.00	1.00	-	1.00
Engineer I	1.00	1.00	1.00	1.00	2.00
Total	2.00	2.00	2.00	1.00	3.00
Facilities Maintenance Division					
Facility Maint. Superintendent	1.00	1.00	1.00	-	1.00
Sr. Facility Maint. Technician	1.00	1.00	1.00	-	1.00
Facility Maint. Technician	6.00	6.00	6.00	-	6.00
Facilities Maintenance Staff Assistant	-	1.00	1.00	-	1.00
Total	8.00	9.00	9.00	-	9.00
Capital Projects Division					
Assistant Director of PW/Capital Projects	1.00	1.00	1.00	-	1.00
Graduate Engineer I	1.00	2.00	2.00	-	2.00
Graduate Engineer II	3.00	3.00	3.00	-	3.00
Engineer I	1.00	1.00	1.00	-	1.00
Land Agent	1.00	1.00	1.00	-	1.00
Assistant Land Agent	1.00	1.00	1.00	-	1.00
Total	8.00	9.00	9.00	-	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Streets Maintenance Division					
Street Superintendent	1.00	1.00	1.00	-	1.00
Crew Leader	2.00	2.00	2.00	-	2.00
Equipment Operator	12.00	13.00	13.00	-	13.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	18.00	19.00	19.00	-	19.00
Traffic Signs/ Markings Division					
Sr. Signs Technician	1.00	1.00	1.00	-	1.00
Signs Technician	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00
Irrigation Maintenance Division					
Landscape Supervisor	-	1.00	1.00	-	1.00
Irrigation Specialist	2.00	2.00	2.00	-	2.00
Total	2.00	3.00	3.00	-	3.00
Traffic Signal Systems Division					
Traffic Systems Superintendent	1.00	1.00	1.00	-	1.00
Traffic Systems Foreman	1.00	1.00	1.00	-	1.00
Traffic Signal Technician	4.00	4.00	4.00	-	4.00
Total	6.00	6.00	6.00	-	6.00
Public Works Position Totals					
Full Time Total	52.50	56.50	56.50	1.00	57.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Public Works Department Totals	52.50	56.50	56.50	1.00	57.50
Parks & Recreation Department					
Parks & Recreation Administration Division					
Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Asst. Director of Parks & Rec.	1.00	-	-	-	-
Administrative Support Supervisor	1.00	1.00	1.00	-	1.00
Special Events and Marketing Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	2.00	2.00	2.00	-	2.00
Secretary	2.00	2.00	2.00	-	2.00
* Secretary	0.50	0.50	0.25	-	0.25
Total	8.50	7.50	7.25	-	7.25
Hotel Tax Fund (HOT) Programs - Athletics					
Tourism Manager (Parks & Recreation Manager)	0.50	1.00	0.70	-	0.70
Lead Athletic Supervisor	-	-	0.20	-	0.20
Recreation Supervisor	0.20	-	-	-	-
Athletic Activities Assistant	0.40	0.20	0.20	-	0.20
* Special Events Workers	0.50	-	0.25	-	0.25
Total	1.60	1.20	1.35	-	1.35

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Recreation - Administration					
Asst. Director of Parks & Rec.	-				
Recreation Manager	1.00	1.00	1.00	-	1.00
Recreation Supervisor	-	-	-	-	-
Assistant Recreation Supervisor - School Age Care	-	1.00	0.20	-	0.20
* Custodian	0.50	0.50	0.25	-	0.25
Total	1.50	2.50	1.45	-	1.45
Recreation - Programs and Special Events					
Recreation Supervisor	1.00	1.00	0.50	-	0.50
Special Events and Marketing Coordinator	-	-	-	-	-
Event Activities Assistant	-	-	0.50	-	0.50
* Recreation Assistant/ Special Events	1.00	0.50	0.50	-	0.50
* Special Events Workers	1.00	0.50	0.50	-	0.50
Total	3.00	2.00	2.00	-	2.00
Hotel Tax Fund (HOT) Programs - Special Events					
Tourism Supervisor - Special Events	-	-	0.50	-	0.50
Event Activities Assistant	-	-	0.50	-	0.50
* Special Events Workers	0.50	-	0.25	-	0.25
Total	0.50	-	1.25	-	1.25
Parks Operations - Administration					
Assistant Director of Parks & Recreation	-	1.00	1.00	-	1.00
Parks Manager	1.00	1.00	1.00	-	1.00
Project and Asset Manager	1.00	1.00	1.00	-	1.00
Total	2.00	3.00	3.00	-	3.00
Parks Operations - East District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	3.00	3.00	3.00	-	3.00
Light Equipment Operator	5.00	5.00	5.00	-	5.00
Irrigation Specialist	2.00	3.00	3.00	-	3.00
Grounds Worker	4.00	7.00	7.00	-	7.00
* Grounds Worker	2.00	1.00	1.00	-	1.00
Total	17.00	20.00	20.00	-	20.00
Parks Operations - South District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Forestry Crew Leader	1.00	1.00	1.00	-	1.00
Parks Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	2.00	2.00	2.00	-	2.00
Grounds Worker	4.00	4.00	4.00	-	4.00
Maintenance Specialist	0.75	0.25	0.70	-	0.70
* Grounds Worker	1.00	1.00	1.00	-	1.00
Total	10.75	10.25	10.70	-	10.70
Parks Operations - West District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	2.00	2.00	2.00	-	2.00
Light Equipment Operator	2.00	2.00	2.00	-	2.00
Grounds Worker	4.00	4.00	4.00	-	4.00
* Grounds Worker	1.00	1.00	1.00	-	1.00
Total	10.00	10.00	10.00	-	10.00
Parks Operations Division Total	39.75	43.25	43.70	-	43.70

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Cemetery					
Cemetery Sexton	1.00	1.00	1.00	-	1.00
Cemetery Crew Leader	-	-	-	-	-
Horticulture Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	2.00	2.00	2.00	-	2.00
Grounds Worker	-	-	-	-	-
Total	4.00	4.00	4.00	-	4.00
Recreation					
Tourism Manager (Parks & Recreation Manager)	-	-	0.30	-	0.30
Recreation Sports Admin - Recreation Supervisor	-	-	0.80	-	0.80
Recreation Sports Admin - Athletic Activities Assistant	-	-	0.80	-	0.80
SW Center - Recreation Supervisor	-	-	0.25	-	0.25
SW Center - Senior Services Coordinator	-	-	0.50	0.50	1.00
Aquatics - Pools Supervisor	-	-	1.00	-	1.00
Aquatics - Maintenance Specialist	-	-	0.30	-	0.30
Instruction(Xtra Education) - Recreation Supervisor	-	-	0.50	-	0.50
SW Center (Teen) - Recreation Supervisor	-	-	0.25	-	0.25
SW Center (Teen) - Assistant Supervisor	-	-	0.40	-	0.40
Lincoln Center - Supervisor	-	-	1.00	-	1.00
Lincoln Center - Assistant Supervisor	-	-	1.00	-	1.00
Assistant Recreation Supervisor - School Age Care	-	-	0.40	-	0.40
Secretary	-	-	0.75	-	0.75
* Temp/Seasonal & Part-Time Non-Benefitted	-	-	37.25	-	37.25
Total	-	-	45.50	0.50	46.00
Parks & Recreation Position Totals					
Full Time Total	50.85	55.45	64.25	0.50	64.75
* Temp/Seasonal & Part-Time Non-Benefitted Total	8.00	5.00	42.25	-	42.25
Parks & Recreation Department Totals	58.85	60.45	106.50	0.50	107.00
Planning & Development Services Department					
Administration Division					
Director of Planning & Development Services	1.00	1.00	1.00	-	1.00
Asst. Dir. Planning & Development Services	2.00	1.00	1.00	-	1.00
Total	3.00	2.00	2.00	-	2.00
Engineering Division					
City Engineer	1.00	1.00	1.00	-	1.00
Assistant City Engineer	2.00	2.00	2.00	-	2.00
Graduate Engineer II **	1.00	2.00	2.00	-	2.00
Construction Inspector	4.00	4.00	4.00	-	4.00
Programs Specialist	1.00	1.00	1.00	-	1.00
Total	9.00	10.00	10.00	-	10.00

** One Graduate Engineer II position was identified as a need in FY15 and has been included in the FY16 base budget. The position will be brought to Council for consideration of approval as part of an upcoming FY15 Budget Amendment.

Building Inspection Division					
Building Official	1.00	1.00	1.00	-	1.00
Plans Examiner	2.00	3.00	3.00	-	3.00
Combination Building Inspector	4.00	4.00	4.00	-	4.00
Total	7.00	8.00	8.00	-	8.00
Development Coordination Division					
Development Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	3.00	3.00	3.00	-	3.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Address Tech/Permit Technician II	2.00	2.00	2.00	-	2.00
Permit Tech I	1.00	2.00	2.00	-	2.00
Total	8.00	9.00	9.00	-	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Planning Division					
Principal Planner	2.00	2.00	2.00	-	2.00
Sr. Planner	1.00	1.00	1.00	-	1.00
Staff Planner	3.00	3.00	3.00	-	3.00
Planning Technician	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	-	7.00
Community and Neighborhood Services					
Transportation Planning Coordinator	1.00	1.00	1.00	-	1.00
Greenways Program Manager	1.00	1.00	1.00	-	1.00
GIS Technician	1.00	1.00	1.00	-	1.00
* GIS Technician	-	-	-	0.50	0.50
Total	3.00	3.00	3.00	0.50	3.50
Planning & Development Services Position Totals					
Full Time Total	37.00	39.00	39.00	-	39.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	0.50	0.50
Planning & Development Services Dept. Totals	37.00	39.00	39.00	0.50	39.50
Information Technology					
IT Administration Division					
Director of Information Technology	1.00	1.00	1.00	-	1.00
Asst. Director of Information Technology	1.00	1.00	1.00	-	1.00
Technical Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
E-Government Division					
E-Government Coordinator	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Geographic Information Services Division					
GIS Coordinator	1.00	1.00	1.00	-	1.00
GIS Analyst	1.00	1.00	1.00	-	1.00
* GIS Intern	0.25	0.25	0.25	-	0.25
Total	2.25	2.25	2.25	-	2.25
Mail Division					
Postal Services Assistant	0.75	0.75	0.75	-	0.75
Mail Clerk	0.50	0.50	0.50	-	0.50
Total	1.25	1.25	1.25	-	1.25
Technology Services					
Technology Services Coordinator	1.00	1.00	1.00	-	1.00
Lead Technology Services Specialist	1.00	1.00	1.00	-	1.00
Technology Services Specialist	5.00	5.00	5.00	-	5.00
Technology Services Representative	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00
Business Services					
Business Systems Manager	1.00	1.00	1.00	-	1.00
Database Administrator	-	-	-	1.00	1.00
Systems Analyst	5.00	5.00	5.00	-	5.00
Total	6.00	6.00	6.00	1.00	7.00
Network Services					
Network Systems Analyst	2.00	2.00	2.00	-	2.00
Network Systms Administrator	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Communication Services Division					
Communication Services Coordinator.	1.00	1.00	1.00	-	1.00
Sr. Communications Technician	1.00	1.00	1.00	-	1.00
Communications Technician	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	-	5.00
Information Technology Position Totals					
Full Time Total	30.25	30.25	30.25	1.00	31.25
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	-	0.25
Information Technology Department Totals	30.50	30.50	30.50	1.00	31.50
Fiscal Services Department					
Fiscal Administration Division					
Assistant City Manager	1.00	1.00	1.00	-	1.00
Finance Director **	-	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Quality Assurance Records Assistant	0.50	0.50	0.50	-	0.50
Total	2.50	3.50	3.50	-	3.50

** This position was identified as a need in FY15 and has been included in the FY16 base budget. The position will be brought to Council for consideration of approval as part of an upcoming FY15 Budget Amendment.

Accounting / Treasury Operations Division					
Accounting / Treasury Operations Manager	1.00	1.00	1.00	-	1.00
Finance Analyst	1.00	1.00	1.00	-	1.00
Accounting Ops Supervisor	1.00	1.00	1.00	-	1.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Acct. Customer Service Rep.	2.00	2.00	2.00	1.00	3.00
Payroll Administrator	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	1.00	8.00
Purchasing Division					
Asst. Fiscal Services Director	1.00	1.00	1.00	-	1.00
Buyer	2.00	2.00	2.00	-	2.00
Contract Administrator	-	1.00	1.00	-	1.00
Assistant Buyer	1.00	1.00	1.00	-	1.00
Total	4.00	5.00	5.00	-	5.00
Budget & Financial Reporting Division					
Budget & Financial Reporting Manager	1.00	1.00	1.00	-	1.00
Operating & Capital Budget Lead	1.00	1.00	1.00	-	1.00
Financial Reporting Supervisor	1.00	1.00	1.00	-	1.00
Budget Analyst	2.00	3.00	3.00	-	3.00
Staff Accountant	2.00	2.00	2.00	1.00	3.00
Total	7.00	8.00	8.00	1.00	9.00
Municipal Court Division					
Municipal Court Administrator	1.00	1.00	1.00	-	1.00
Court Operations Supervisor	1.00	1.00	1.00	-	1.00
Collections Services Coordinator	1.00	1.00	1.00	-	1.00
Customer Services Coordinator	1.00	1.00	1.00	-	1.00
Asst. Collections Coordinator	1.00	1.00	1.00	-	1.00
Docket Coordinator	1.00	1.00	1.00	-	1.00
Payment Compliance Representative	2.00	2.00	2.00	-	2.00
Deputy Court Clerk	6.00	6.00	6.00	-	6.00
City Marshal	1.00	1.00	1.00	-	1.00
Deputy City Marshal	2.00	2.00	2.00	-	2.00
Total	17.00	17.00	17.00	-	17.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Municipal Court Judges Division					
Municipal Court Judge	1.00	1.00	1.00	-	1.00
* Municipal Court Judge	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	-	1.50
Fiscal Services Position Totals					
Full Time Total	38.00	41.00	41.00	2.00	43.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	-	1.00
Fiscal Services Department Totals	39.00	42.00	42.00	2.00	44.00
General Government					
City Secretary Division					
City Secretary	1.00	1.00	1.00	-	1.00
Deputy City Secretary	1.00	1.00	1.00	-	1.00
Deputy Local Registrar	1.00	1.00	1.00	-	1.00
Records Management Coordinator	1.00	1.00	1.00	-	1.00
Administrative Support Assistant	1.00	1.00	1.00	-	1.00
Historical Records Coordinator	0.50	0.50	0.50	-	0.50
Total	5.50	5.50	5.50	-	5.50
Internal Audit Division					
Internal Auditor	1.00	1.00	1.00	-	1.00
Assistant City Internal Auditor	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
City Manager Division					
City Manager	1.00	1.00	1.00	-	1.00
Deputy City Manager	1.00	1.00	1.00	-	1.00
Assistant City Manager	1.00	1.00	1.00	-	1.00
Special Projects Coordinator	1.00	1.00	1.00	-	1.00
Economic Development Director	1.00	1.00	-	-	-
Economic Development Manager	1.00	1.00	-	-	-
Executive Assistant to the City Manager	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	5.00	-	5.00
Economic Development Division					
Economic Development Director	-	-	1.00	-	1.00
Economic Development Manager	-	-	1.00	-	1.00
Total	-	-	2.00	-	2.00
Legal Division					
City Attorney	1.00	1.00	1.00	-	1.00
Deputy City Attorney	1.00	1.00	1.00	-	1.00
Senior Assistant City Attorney I	1.00	1.00	1.00	-	1.00
Assistant City Attorney I	1.00	1.00	1.00	-	1.00
Assistant City Attorney II	1.00	1.00	1.00	-	1.00
Legal Assistant/Office Manager	1.00	1.00	1.00	-	1.00
Legal Assistant I	1.00	1.00	1.00	-	1.00
Legal Assistant II	1.00	1.00	1.00	-	1.00
Legal Secretary	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	-	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Public Communications					
Public Communications Director	1.00	1.00	1.00	-	1.00
Public Communications Manager	1.00	1.00	1.00	-	1.00
Broadcast Media Specialist	1.00	1.00	1.00	-	1.00
External Relations Manager	1.00	1.00	1.00	-	1.00
Multi-Media Coordinator	1.00	1.00	1.00	-	1.00
Marketing & Community Outreach Coordinator	1.00	1.00	1.00	-	1.00
Neighborhood & Community Relations Coordinator	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	-	7.00
Community Services Department					
Community Services Administration					
Community Services Director	1.00	1.00	1.00	-	1.00
Community Services Business Manager	-	1.00	1.00	-	1.00
Staff Assistant	0.50	0.50	0.50	0.50	1.00
	1.50	2.50	2.50	0.50	3.00
Code Enforcement Division					
Code Enforcement Supervisor	1.00	1.00	1.00	-	1.00
Code Enforcement Officer	2.00	2.00	2.00	1.00	3.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	4.00	4.00	4.00	1.00	5.00
Community Services Position Totals					
Full Time Total	5.50	6.50	6.50	1.50	8.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Community Services Dept. Totals	5.50	6.50	6.50	1.50	8.00
Human Resources Division					
Human Resources Director	1.00	1.00	1.00	-	1.00
Human Resources Services Manager	1.00	1.00	1.00	-	1.00
Compensation & Benefits Manager	1.00	1.00	1.00	-	1.00
Human Resources Generalist II	1.00	1.00	1.00	-	1.00
Human Resources Generalist I	1.00	1.00	1.00	-	1.00
Staff Assistant	2.00	2.00	2.00	-	2.00
Total	7.00	7.00	7.00	-	7.00
General Government Position Totals					
Full Time Total	43.00	44.00	44.00	1.50	45.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
General Government Department Totals	43.00	44.00	44.00	1.50	45.50
General Fund Position Totals					
Full Time Total	586.60	612.20	621.00	16.00	637.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	11.75	8.75	46.00	0.50	46.50
GENERAL FUND TOTALS	598.35	620.95	667.00	16.50	683.50
Court Security Fee Fund					
Court Security Division					
Deputy City Marshal	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Court Security Fee Fund Position Totals					
Full Time Total	1.00	1.00	1.00	-	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
COURT SECURITY FEE FUND TOTALS	1.00	1.00	1.00	-	1.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Juvenile Case Manager Fee Fund					
Juvenile Case Manager Division					
Juvenile Case Manager	1.00	1.00	1.00	-	1.00
Teen Court Coordinator	0.75	0.75	0.75	-	0.75
Total	1.75	1.75	1.75	-	1.75
Juvenile Case Manager Fee Fund Position Totals					
Full Time Total	1.75	1.75	1.75	-	1.75
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	1.75	-	1.75
Recreation Fund					
Tourism Manager (Parks & Recreation Manager)	0.50	-	-	-	-
Recreation Sports Admin - Recreation Supervisor	0.80	1.00	-	-	-
Recreation Sports Admin - Athletic Activities Assistant	1.60	1.80	-	-	-
SW Center - Recreation Supervisor	0.25	0.25	-	-	-
SW Center - Assistant Supervisor	-	-	-	-	-
SW Center - Senior Services Coordinator	0.50	0.50	-	-	-
Aquatics - Pools Supervisor	1.00	1.00	-	-	-
Aquatics - Maintenance Specialist	0.25	0.75	-	-	-
Instruction(Xtra Education) - Recreation Supervisor	0.50	0.50	-	-	-
SW Center (Teen) - Recreation Supervisor	0.25	0.25	-	-	-
Lincoln Center - Supervisor	1.00	1.00	-	-	-
Lincoln Center - Assistant Supervisor	1.00	1.00	-	-	-
Assistant Recreation Supervisor - School Age Care	1.00	-	-	-	-
Secretary	-	0.75	-	-	-
* Temp/Seasonal & Part-Time Non-Benefitted	38.00	37.25	-	-	-
Total	46.65	46.05	-	-	-
Recreation Fund Position Totals					
Full Time Total	8.65	8.80	-	-	-
* Temp/Seasonal & Part-Time Non-Benefitted Total	38.00	37.25	-	-	-
RECREATION FUND TOTALS	46.65	46.05	-	-	-
Community Development Fund					
Community Development Division					
CD Analyst - Housing	1.00	1.00	1.00	-	1.00
CD Analyst	2.00	2.00	2.00	(1.00)	1.00
Staff Assistant	0.50	0.50	0.50	(0.50)	-
Code Enforcement Officer	2.00	2.00	2.00	-	2.00
* CD Project Specialist	0.50	0.50	0.50	(0.50)	-
Total	6.00	6.00	6.00	(2.00)	4.00
Community Development Fund Position Totals					
Full Time Total	5.50	5.50	5.50	(1.50)	4.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	(0.50)	-
COMMUNITY DEVELOPMENT FUND TOTALS	6.00	6.00	6.00	(2.00)	4.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Northgate Parking Fund					
Northgate Parking Division					
District Supervisor	1.00	1.00	1.00	-	1.00
District Sr. Coordinator	1.00	1.00	1.00	-	1.00
District Coordinator	3.00	3.00	3.00	1.00	4.00
* District Specialist	3.00	3.00	3.00	(1.00)	2.00
Total	8.00	8.00	8.00	-	8.00
Northgate Parking Fund Position Totals					
Full Time Total	5.00	5.00	5.00	1.00	6.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	3.00	3.00	3.00	(1.00)	2.00
NORTHGATE PARKING FUND TOTALS	8.00	8.00	8.00	-	8.00
Electric Fund					
Operations Administration Division					
Warehouse Operations Activity Center					
Warehouse Supervisor	1.00	1.00	1.00	-	1.00
Warehouse Assistant	3.00	3.00	3.00	-	3.00
* Warehouse Clerk	0.50	0.50	0.50	-	0.50
Total	4.50	4.50	4.50	-	4.50
Administration Activity Center					
Director of Electric Utility	1.00	1.00	1.00	-	1.00
Assistant Director of Electric Utility	2.00	2.00	2.00	-	2.00
Utilities Admin. Mgr.	1.00	1.00	1.00	-	1.00
Electric System Data Analyst	1.00	1.00	1.00	-	1.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Secretary	1.00	1.00	1.00	-	1.00
Total	8.00	8.00	8.00	-	8.00
Operations Admin. Division Totals	12.50	12.50	12.50	-	12.50
Substations Divisions					
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	-	1.00
Substation Supervisor	1.00	1.00	1.00	-	1.00
Metering Supervisor	1.00	1.00	1.00	-	1.00
Electrical Meters Technician	2.00	2.00	2.00	1.00	3.00
Electrical Substation Technician	4.00	4.00	4.00	-	4.00
Total	9.00	9.00	9.00	1.00	10.00
Utility Dispatch Operations					
Utility Dispatch Ops Superintendent.	1.00	1.00	1.00	-	1.00
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	-	2.00
Utility Dispatch Operator	8.00	8.00	8.00	-	8.00
SCADA Systems Analyst - Lead	1.00	1.00	1.00	-	1.00
SCADA Systems Technician	1.00	1.00	1.00	-	1.00
SCADA IT Analyst	1.00	1.00	1.00	-	1.00
Total	14.00	14.00	14.00	-	14.00
Electric Compliance					
Electric Utilities Compliance Officer	1.00	1.00	1.00	-	1.00
Electric Compliance/Records Coordinator	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Engineering & Design					
Electric Projects Coordinator	3.00	3.00	3.00	-	3.00
Electric Projects Coordinator Supervisor	1.00	-	-	-	-
Electrical Inspector Lead	1.00	1.00	1.00	-	1.00
Line Locator	1.00	1.00	1.00	-	1.00
Electrical Engineer	-	1.00	1.00	-	1.00
Graduate Engineer I	-	1.00	1.00	-	1.00
GIS Technician	-	1.00	1.00	-	1.00
* Electric Utility Asst	1.00	1.00	1.00	-	1.00
Total	7.00	9.00	9.00	-	9.00
Energy Management Service					
Energy Auditor	1.00	1.00	1.00	-	1.00
Energy Coordinator	1.00	1.00	1.00	-	1.00
Key Accounts Rep	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
Electrical Transmission & Distribution Division					
Elect Trans/Dist Foreman	6.00	6.00	6.00	-	6.00
Elect Trans/Dist Supervisor	2.00	2.00	2.00	-	2.00
Elect Distribution Ops Coordinator	1.00	1.00	1.00	-	1.00
Electrical Trans/Dist Superintendent	1.00	1.00	1.00	-	1.00
Line Technician	13.00	13.00	13.00	1.00	14.00
Total	23.00	23.00	23.00	1.00	24.00
Electric Fund Position Totals					
Full Time Total	69.00	71.00	71.00	2.00	73.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	-	1.50
ELECTRIC FUND TOTALS	70.50	72.50	72.50	2.00	74.50
Water Fund					
Water Production Activity Center					
Water Production Supervisor	1.00	1.00	1.00	-	1.00
Lead Water Production Operator	1.00	1.00	1.00	-	1.00
Water Production Operator	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	-	5.00
Water Distribution Activity Center					
Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Field Operations Manager	1.00	1.00	1.00	-	1.00
Regulatory Compliance Coordinator	1.00	1.00	1.00	-	1.00
Water Services Program Coordinator	1.00	1.00	1.00	-	1.00
Assistant City Engineer	1.00	-	-	-	-
Engineer II	-	1.00	1.00	-	1.00
Maintenance Supervisor	2.00	2.00	2.00	-	2.00
GIS Analyst	1.00	1.00	1.00	-	1.00
Crew Leader	6.00	6.00	6.00	1.00	7.00
Environmental Technician	1.00	1.00	1.00	1.00	2.00
W/WW Systems Operator	8.00	10.00	10.00	1.00	11.00
* Environmental Technician	0.50	0.50	0.50	(0.50)	-
* GIS Technician	0.50	0.50	0.50	-	0.50
Total	24.00	26.00	26.00	2.50	28.50
Water Fund Position Totals					
Full Time Total	28.00	30.00	30.00	3.00	33.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	(0.50)	0.50
WATER FUND TOTALS	29.00	31.00	31.00	2.50	33.50

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Wastewater Fund					
Wastewater Collection Activity Center					
Asst Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Environmental Manager	1.00	1.00	1.00	-	1.00
Lead Environmental Technician	1.00	1.00	1.00	-	1.00
Environmental Technician	1.00	1.00	1.00	-	1.00
Asset Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant	-	-	-	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	5.00	5.00	5.00	-	5.00
W/WW Systems Operator	12.00	12.00	12.00	1.00	13.00
Total	23.00	23.00	23.00	2.00	25.00
Wastewater Treatment Activity Center					
Plant Operations Manager	1.00	1.00	1.00	-	1.00
WWTP Supervisor	1.00	1.00	1.00	-	1.00
SCADA Systems Analyst	1.00	1.00	1.00	-	1.00
Lead WWTP Operator	3.00	3.00	3.00	-	3.00
W/W Plant Operator	12.00	12.00	12.00	-	12.00
Power & Control Specialist WTR	4.00	4.00	4.00	-	4.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Lead Lab Technician	1.00	1.00	1.00	-	1.00
Lab Technician	2.00	2.00	2.00	-	2.00
Total	26.00	26.00	26.00	-	26.00
Wastewater Fund Position Totals					
Full Time Total	49.00	49.00	49.00	2.00	51.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WASTEWATER FUND TOTALS	49.00	49.00	49.00	2.00	51.00
Water Services Position Totals					
Full Time Total	77.00	79.00	79.00	5.00	84.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	(0.50)	0.50
WATER SERVICES DEPARTMENT TOTAL	78.00	80.00	80.00	4.50	84.50
Sanitation Fund					
Residential Collection Activity Center					
Assistant Director of Public Works	0.25	0.25	0.25	-	0.25
Sanitation Superintendent	1.00	1.00	1.00	-	1.00
Sanitation Foreman	1.00	1.00	1.00	-	1.00
Route Manager	16.00	17.00	17.00	2.00	19.00
Equipment Operator	2.00	2.00	2.00	-	2.00
Recycling & Env Compliance Mgr	1.00	1.00	1.00	-	1.00
Customer Service Representative	1.00	1.00	1.00	-	1.00
* Public Works Intern	1.00	1.00	1.00	-	1.00
Total	23.25	24.25	24.25	2.00	26.25
Commercial Collection Activity Center					
Assistant Director of Public Works	0.25	0.25	0.25	-	0.25
Sanitation Foreman	1.00	1.00	1.00	-	1.00
Container Coordinator	2.00	2.00	2.00	-	2.00
Route Manager	9.00	8.00	8.00	-	8.00
Total	12.25	11.25	11.25	-	11.25
Sanitation Fund Position Totals					
Full Time Total	34.50	34.50	34.50	2.00	36.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.00	1.00	1.00	-	1.00
SANITATION FUND TOTALS	35.50	35.50	35.50	2.00	37.50

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Property & Casualty Insurance Fund					
Property & Casualty Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/SafetyCoordinator	-	-	-	0.50	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.00	1.00	1.00	0.50	1.50
Property & Casualty Insurance Fund Position Totals					
Full Time Total	1.00	1.00	1.00	0.50	1.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
PROPERTY CASUALTY FUND TOTALS	1.00	1.00	1.00	0.50	1.50
Employee Benefits Fund					
Employee Benefits Division					
Comp & Benefits Assistant	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Employee Benefits Fund Position Totals					
Full Time Total	1.00	1.00	1.00	-	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
EMPLOYEE BENEFITS FUND TOTALS	1.00	1.00	1.00	-	1.00
Worker's Compensation Insurance Fund					
Worker's Compensation Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/SafetyCoordinator	-	-	-	0.50	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.00	1.00	1.00	0.50	1.50
Worker's Compensation Insurance Fund Position Totals					
Full Time Total	1.00	1.00	1.00	0.50	1.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WORKER'S COMPENSATION FUND TOTALS	1.00	1.00	1.00	0.50	1.50
Utility Customer Service Fund					
Utility Customer Service Activity Center					
Utilities Office Manager	1.00	1.00	1.00	-	1.00
Customer Service Supervisor	1.00	1.00	1.00	-	1.00
Senior Customer Serv. Rep.	3.00	3.00	3.00	1.00	4.00
Customer Service Rep.	12.00	12.00	12.00	-	12.00
Total	17.00	17.00	17.00	1.00	18.00
Meter Services Activity Center					
Meter Services Supervisor	1.00	1.00	1.00	-	1.00
Meter Tech Crew Leader	1.00	1.00	1.00	-	1.00
Meter Services Technician	2.00	2.00	2.00	-	2.00
Meter Services Crew Leader	2.00	1.00	1.00	-	1.00
Meter Services Field Rep.	5.00	7.00	7.00	-	7.00
Total	11.00	12.00	12.00	-	12.00
Utility Customer Service Position Totals					
Full Time Total	28.00	29.00	29.00	1.00	30.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
UTILITY CUSTOMER SERVICE FUND TOTALS	28.00	29.00	29.00	1.00	30.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY14	Revised Budget FTE FY15	Proposed Base Budget FY16	Proposed SLAs FTE FY16	Proposed Budget FY16
Fleet Maintenance Fund					
Fleet Services Parts Activity Center					
Assistant Buyer	1.00	1.00	1.00	-	1.00
Runner/Porter	-	1.00	1.00	-	1.00
Warehouse Assistant	1.00	1.00	1.00	-	1.00
Total	2.00	3.00	3.00	-	3.00
Fleet Services Admin. Activity Center					
Fleet Services Superintendent	1.00	1.00	1.00	-	1.00
Shop Foreman	1.00	1.00	1.00	-	1.00
Mechanic	10.00	10.00	10.00	-	10.00
Customer Service Rep.	1.00	1.00	1.00	-	1.00
Total	13.00	13.00	13.00	-	13.00
Fleet Maintenance Fund Position Totals					
Full Time Total	15.00	16.00	16.00	-	16.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
FLEET MAINTENANCE FUND TOTALS	15.00	16.00	16.00	-	16.00
Drainage Utility Fund					
Engineering Division					
Drainage Inspector	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Drainage Division					
Foreman	2.00	2.00	2.00	-	2.00
Crew Leader	1.00	1.00	1.00	-	1.00
Equipment Operator	7.00	8.00	8.00	-	8.00
GIS Technician	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	-	-	-	1.00	1.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	14.00	15.00	15.00	1.00	16.00
Drainage Utility Fund Position Totals					
Full Time Total	15.00	16.00	16.00	1.00	17.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
DRAINAGE UTILITY FUND TOTALS	15.00	16.00	16.00	1.00	17.00
All Funds Full-time Total	850.00	882.75	882.75	27.50	910.25
All Funds Temp/Seasonal & Part-Time Non-Benefitted Total	56.75	53.00	53.00	(1.50)	51.50
ALL FUNDS TOTAL	906.75	935.75	935.75	26.00	961.75

* Temp/Seasonal/PT Non-Benefitted Position

Revenue for Major Funds

Description	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed SLAs	FY16 Proposed Budget
General Fund Revenues									
Current taxes	11,068,594	12,271,788	13,371,060	13,824,900	14,294,238	16,765,399	16,765,399	-	18,155,815
Delinquent taxes	58,032	49,933	64,620	66,744	63,915	65,000	70,000	-	70,000
Penalty and interest	46,281	43,375	42,198	46,958	44,200	42,000	42,000	-	42,000
Ad Valorem Taxes	**$ 11,172,907**	**$ 12,365,096**	**$ 13,477,878**	**$ 13,938,602**	**$ 14,402,353**	**$ 16,872,399**	**$ 16,877,399**	**$ -**	**$ 18,267,815**
Local Sales Tax	19,328,577	20,291,966	21,498,319	23,064,035	24,565,649	25,300,000	26,659,000	-	27,592,000
Local Sales Tax	**$ 19,328,577**	**$ 20,291,966**	**$ 21,498,319**	**$ 23,064,035**	**$ 24,565,649**	**$ 25,300,000**	**$ 26,659,000**	**$ -**	**$ 27,592,000**
Mixed drink tax	422,426	521,381	379,737	442,737	576,176	453,440	620,808	-	627,016
Natural gas franchise taxes	475,280	386,791	347,335	377,341	556,885	500,620	580,000	-	585,800
Telecable franchise taxes	1,100,979	1,086,319	1,027,842	1,040,248	1,020,289	1,015,108	1,022,597	-	1,032,823
Telephone franchise taxes	584,159	556,849	610,826	580,768	573,442	560,000	570,000	-	570,000
Oil & gas franchise taxes	35,131	33,823	27,573	27,573	27,573	30,603	27,573	-	27,849
Use of streets	15,353	20,566	43,786	42,782	53,299	48,704	48,704	-	49,191
BTU Franchise Taxes	-	69,480	113,915	140,379	175,856	150,000	191,746	-	191,746
Mixed Drink & Franchise	**$ 2,633,328**	**$ 2,675,209**	**$ 2,551,014**	**$ 2,651,828**	**$ 2,983,520**	**$ 2,758,475**	**$ 3,061,428**	**$ -**	**$ 3,084,425**
Mixed drink	32,923	34,423	36,960	36,263	38,203	37,131	35,000	-	36,050
Bldg contractors license	17,076	17,822	18,508	16,742	17,414	18,035	17,000	-	17,510
Electrical licenses	3,386	5,004	4,126	4,456	5,208	4,244	4,500	-	4,635
Itinerant vendor licenses	613	450	542	586	1,975	530	4,000	-	4,120
Irrigation licenses	1,112	1,036	1,144	882	1,108	1,061	1,061	-	1,093
Mechanical licenses	3,328	3,782	3,384	3,724	3,972	3,713	4,500	-	4,635
Plumbing licenses	100	-	-	-	-	-	-	-	-
Grave Openers	-	100	75	75	175	106	150	-	155
Ambulance licenses	1,775	1,000	1,050	850	1,250	1,167	1,200	-	1,236
Wrecker licenses	7,705	8,745	9,020	2,530	2,756	5,305	2,700	-	2,781
Builders permits	543,352	592,070	871,671	697,425	861,026	625,000	775,000	-	650,000
Electrical permits	58,743	55,001	79,376	84,560	83,775	64,260	64,260	-	64,260
Plumbing permits	82,411	99,687	117,666	119,116	127,005	107,100	107,100	-	107,100
Mechanical permits	58,066	71,092	162,946	84,380	90,426	76,500	76,500	-	76,500
Rental Registration Fees	60,525	71,021	76,545	70,973	81,975	76,500	82,000	-	82,000
Business Registration Fees	-	-	-	-	200	-	-	-	-
Irrigation permits	11,060	9,240	5,920	6,780	6,900	5,100	6,900	-	6,900
Child safety programs	82,136	84,515	92,619	98,453	100,525	86,700	100,000	-	100,000
Livestock	35	-	190	140	425	-	150	-	-
Special Events Vendor Permits (WPC)					280	-	-	-	-
Licenses and Permits	**$ 964,345**	**$ 1,054,988**	**$ 1,481,742**	**$ 1,227,935**	**$ 1,424,598**	**$ 1,112,452**	**$ 1,282,021**	**$ -**	**$ 1,158,974**
General government grants	147,366	156,820	76,366	(1,390)	-	-	-	-	-
Fiscal Grants	-	-	-	-	-	-	-	-	-
Public Works Grants	-	-	-	-	-	-	-	-	-
Federal Parks grants	7,000	-	-	-	-	-	-	-	-
Federal Police grants	33,835	24,372	-	45,289	14,353	-	23,426	-	-
Planning grants	-	8,000	-	-	-	-	-	-	-
Federal Fire grants	257,367	56,643	173,430	45,298	-	-	-	317,003	317,003
State Parks grants	(914)	340	(340)	-	-	-	-	-	-
State Police grants	-	-	-	109,358	16,282	-	-	-	-
State Fire department	176,305	176,305	196,200	196,200	11,212	196,200	199,860	-	196,200
Police grants	-	-	-	-	-	-	-	-	-
Reimbursed costs	71,395	91,055	61,085	75,028	147,256	190,000	190,000	-	40,000
Fiscal Reimb Costs	-	60,177	14,207	-	-	-	-	-	-
Other	-	-	-	-	-	-	200,000	-	-
Intergovernmental Revenue	**$ 692,354**	**$ 573,712**	**$ 520,948**	**$ 469,783**	**$ 189,103**	**$ 386,200**	**$ 613,286**	**$ 317,003**	**$ 553,203**
Concessions	119,991	-	-	-	-	-	-	-	-
Non-taxable	6,503	-	-	-	-	-	-	-	-
Adamson pool revenues	198,830	-	-	-	-	-	-	-	-
Cs jr high natatorium	6,635	-	-	-	-	-	-	-	-
Southwood pool revenues	84,192	-	-	-	-	-	-	-	-
Thomas pool revenues	31,514	-	-	-	-	-	-	-	-
Swimming	105,669	-	-	-	-	-	-	-	-
Tennis program	19,954	-	-	-	-	-	-	-	-
Misc sports instruction	6,124	-	-	-	-	-	-	-	-
Sports programs	313,396	-	208	(128)	3,760	-	-	-	-
Tournament Fees	204,164	76,814	55,011	66,818	126,260	75,000	75,000	-	75,000
Post Burial Fees	-	-	-	22,400	27,700	32,000	32,000	-	32,000
Wpc ticket sales (tax)	-	-	150	3,453	-		-	-	-
WPC ticket sales (nt)	7,562	4,463	9,969	-	5,545	6,000	-	-	6,000
Reimbursed expenses	5,094	25,750	10,619	2,606	5,480	8,000	6,000	-	8,000
Senior services programs	160	-	-	-	-	-	8,000	-	-
Heritage programs	4,305	4,594	1,425	-	1,690	2,000	2,000	-	2,000
Teen center admissions	374	-	-	-	-	-	-	-	-
Teen center memberships	1,884	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Lincoln center passes	15,480	-	-	-	-	-	-	-	-
Other parks revenue (nt)	9,085	-	3,901	-	-	-	-	-	-
Misc parks revenue	2,160	310	-	2,562	3,005	3,000	5,000	-	3,000
Wolf Pen Creek	-	-	14,682	11,032	-	3,039	3,039	-	3,130
Parks and Recreation	**$ 1,143,076**	**$ 111,931**	**$ 95,965**	**$ 108,743**	**$ 173,440**	**$ 129,039**	**$ 131,039**	**$ -**	**$ 129,130**
Recreation Programs*	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 874,150**

*Prior to FY16, Recreation Programs revenue was tracked in the Recreation Fund.

Revenue for Major Funds

Description	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed SLAs	FY16 Proposed Budget
Housing Prisoners	-	-	-	10	-	-	-	-	-
Fingerprinting	6,822	6,326	5,326	4,270	3,604	4,080	3,600	-	3,672
Police reports	9,681	12,736	6,426	9,087	7,697	7,803	7,500	-	7,650
PoliceReports US, LLC	-	1,230	2,937	-	-	-	-	-	-
Records checks	344	581	448	343	418	520	520	-	530
Arrest fees	128,999	120,000	93,763	87,858	79,117	92,700	82,000	-	92,700
Warrant service fees	-	-	-	-	-	-	-	-	-
Escort services	28,846	34,755	33,900	31,845	26,666	31,212	27,000	-	27,540
False alarms	11,025	11,725	12,265	21,927	27,431	25,500	25,500	-	26,010
Credit Card Convenience		249	785	263	30	255	50	-	51
Restitution	28	1,628	2,267	2,068	1,571	1,041	1,129	-	1,152
Other	305,353	207,961	211,522	284,359	466,046	403,719	403,719	-	411,793
Police Department	**$ 491,098**	**$ 397,191**	**$ 369,639**	**$ 442,030**	**$ 612,580**	**$ 566,830**	**$ 551,018**	**$ -**	**$ 571,098**
EMS transport (ambulance)	283,949	218,595	161,711	162,172	161,653	156,060	160,000	-	163,200
EMS transport - NRS	38,483	2,133	60	65	50	-	30	-	31
EMS Transport - Emergicon	1,356,971	1,306,168	1,244,239	1,451,090	1,510,405	1,495,500	1,650,000	-	1,683,000
EMS Athletic Standbys	2,800	2,275	13,850	15,700	19,425	19,814	19,814	-	20,210
Other EMS standbys	-	-	-	-	-	-	-	-	-
EMS reports	39	7	-	-	12	-	-	-	-
Revenue Rescue					2,284		20,000	-	20,400
Hazard materials response	-	-	-	-	8,745	-	12,545	-	-
Fire inspection fees	-	-	-	-	-	-	-	-	-
Auto hood test	550	1,400	1,350	250	700	1,405	1,405	-	1,433
Auto fire alarm	3,113	8,761	11,200	3,000	6,800	5,202	5,202	-	5,306
Day care centers	850	850	900	950	1,100	884	884	-	902
Foster homes	630	540	561	510	693	572	572	-	583
Health care facilities	600	1,200	1,200	1,000	1,200	1,249	1,249	-	1,274
Nursing homes	150	150	300	150	300	312	312	-	318
Fire sprinkler/standpipe	4,236	14,400	12,775	8,550	12,650	13,005	13,005	-	13,265
Fuel line leak	600	7,000	2,600	1,700	3,700	1,249	1,249	-	1,274
Fuel tank leak	-	-	-	-	300	-	-	-	-
Administration fee	360	480	2,040	1,320	1,440	1,040	1,040	-	1,061
Mowing charges	535	5,316	4,155	2,146	2,322	3,641	3,641	-	3,714
Restitution	5,222	36,770	93,358	11,529	13,185	4,700	6,000	-	4,700
Fire Reports	44	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Fire Department	**$ 1,699,132**	**$ 1,606,045**	**$ 1,550,299**	**$ 1,660,132**	**$ 1,746,964**	**$ 1,704,633**	**$ 1,896,948**	**$ -**	**$ 1,920,671**
Accident Fees	(5)	-	-	-	-	-	-	-	-
General admin fees	65,200	54,248	52,596	48,522	42,199	46,920	46,920	-	47,858
Notary Fees	-	342	24	336	348	208	208	-	212
Expungement Fee	-	30	240	90	300	208	208	-	212
Court dismissal fees	26,100	22,330	21,200	11,830	9,590	10,200	10,200	-	10,404
Time pmt fee/unreserved	32,270	31,573	30,043	28,803	27,536	31,212	31,212	-	31,836
City omni	23,663	20,907	18,525	18,606	18,289	19,247	19,247	-	19,632
Warrant service fees	146,372	136,229	112,761	126,786	125,139	119,646	119,646	-	122,039
FTA Warrant service fees	-	1,478	778	321	161	408	408	-	416
General admin fees	1,320	1,455	1,027	774	520	1,041	1,041	-	1,062
Credit Card Convenience	-	15,022	20,753	56,939	57,481	57,120	57,120	-	58,262
Judicial/Courts	**$ 294,921**	**$ 283,614**	**$ 257,947**	**$ 293,007**	**$ 281,563**	**$ 286,210**	**$ 286,210**	**$ -**	**$ 291,934**
Lot mowing	-	-	-	11,664	-	-	-	-	-
Miscellaneous charges	12,945	11,160	6,696	-	13,960	10,200	10,200	50,000	60,404
Filing fees	199,966	295,441	244,493	340,856	379,361	300,000	380,000	-	300,000
Zoning letters	1,200	(19)	-	-	-	-	-	-	-
Misc planning charges	2,235	3,066	2,329	3,609	3,675	3,162	3,162	-	3,225
O & G pipeline admin fees	9,202	8,600	8,300	8,100	10,900	9,078	9,078	-	9,260
Maps/plans/ordinances	244	72	126	160	-	131	131	-	134
Misc engineering charges	1,757	-	-	-	3	-	-	-	-
Miscellaneous	-	501	-	-	-	520	520	-	530
Development Services	**$ 227,549**	**$ 318,821**	**$ 261,944**	**$ 364,389**	**$ 407,899**	**$ 323,091**	**$ 403,091**	**$ 50,000**	**$ 373,553**
Certificate searches	34,957	33,554	32,139	39,776	45,455	40,000	46,000	-	46,920
Preservation fee	-	-	-	20	-	-	-	-	-
Xerox/repro charges	2,217	749	97	160	108	260	260	-	265
Postage/Certificate Mail	109	287	328	360	585	510	510	-	520
Notary Fees	-	45	46	155	48	52	52	-	53
CSO Miscellaneous	-	172	330	786	700	627	627	-	640
General Government	**$ 37,283**	**$ 34,807**	**$ 32,940**	**$ 41,257**	**$ 46,896**	**$ 41,449**	**$ 47,449**	**$ -**	**$ 48,398**
Charges for Services	**$ 2,749,983**	**$ 2,640,478**	**$ 2,472,769**	**$ 2,800,815**	**$ 3,095,902**	**$ 2,922,213**	**$ 3,184,716**	**$ 50,000**	**$ 3,205,654**
Child safety seat	41,778	38,729	42,464	38,773	30,611	32,640	32,640	-	33,293
Child Safety Fund	-	13,495	25,090	30,708	33,576	31,620	31,620	-	32,252
City parking fines	3,364	680	99	200	23,960	104	104	-	106
Civil parking fines	2,073	1,455	1,680	914	356	1,040	1,040	-	1,061
City pedestrian fines	-	-	-	-	-	-	-	-	-
Traffic fines	44,672	40,611	40,215	35,978	33,005	30,600	30,600	-	31,212
Other mun court fines	3,353,090	3,378,615	3,112,012	2,742,804	2,533,479	2,800,000	2,500,000	-	2,550,000
Bond Forfeits	-	860	2,024	2,052	3,912	3,672	3,672	-	3,745
Misc fines and penalties	175	-	146,807	100,780	91,586	93,840	92,000	-	93,840
Forfeited deposits	-	-	-			-			
Fines and Forfeits	**$ 3,445,152**	**$ 3,474,445**	**$ 3,370,391**	**$ 2,952,209**	**$ 2,750,485**	**$ 2,993,516**	**$ 2,691,676**	**$ -**	**$ 2,745,510**

Revenue for Major Funds

Description	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed SLAs	FY16 Proposed Budget
Bank account interest	-	-	-			-			
Interest on investments	98,191	86,462	75,071	77,593	60,226	63,240	61,000	-	62,220
Realized gain/loss	696	1,186	-	-	-	-	-	-	-
Net Inc/Dec in FMV	(43,798)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment Income	**$ 55,089**	**$ 87,648**	**$ 75,071**	**$ 77,593**	**$ 60,226**	**$ 63,240**	**$ 61,000**	**$ -**	**$ 62,220**
Capital imprvmnts assmnts	-	-	-	-	-	-	-	-	-
Ballfield rentals	38,255	55,075	59,268	72,674	94,881	60,000	60,000	-	60,000
Lincoln rentals	16,783	-	-	-	-	-	-	-	-
Park pavilion rentals	35,500	36,525	40,065	40,926	36,525	37,000	37,000	-	37,000
Teen center rentals	2,765	-	-	-	-	-	-	-	-
Mineral royalty interests	-	1,801	3,081	2,052	25,871	5,110	5,110	-	5,212
Conf ctr rent (taxable)	4,225	-	-	-	-	-	-	-	-
Conf Ctr rent (nontaxable)	151,209	-	-	-	-	-	-	-	-
WPC amphitheatre	10,346	13,717	11,002	16,172	12,315	12,000	12,000	-	12,000
Equip rental (nontaxable)	-	-	955	1,085	-	1,040	1,040	-	1,061
Misc rents and royalties	53,392	52,749	68,473	50,620	10,342	10,796	10,796	-	11,012
Police	3,326	1,975	6,468	3,625	4,150	5,202	5,202	-	5,306
Fire	-	5,000	-	540	100	510	510	-	520
Parks and recreation	540	11,520	500	-	3,825	2,000	2,000	-	2,000
Library	11,500	15,500	13,200	3,000	-	3,060	3,060	-	3,121
Miscellaneous	-	-	-	49,825	2,941	-	-	-	-
Damage reimbursement	-	-	4,287	-	-	-	-	-	-
Fire	103,396	14,600	15,332	45,941	17,981	18,000	18,000	-	18,000
Maintenance Reimb		1,014	-	-	-	1,040	1,040	-	1,061
Other reimbursed expenses	-	14,857	15,742	18,368	15,742	5,100	5,100	-	5,202
Other misc revenue	-	1	-	18,366	7,227	2,346	2,346	-	2,393
Cash over/short	(2,511)	3,829	1,490	5,747	4,091	1,530	1,530	-	1,530
Collection service fees	445	649	356	234	165	312	312	-	318
Municipal court	135,494	128,550	450	765	450	468	468	-	477
Sale of abandoned proprty	-	-	52,757	-	-	-	-	-	-
Sale of scrap	7,928	3,454	8,696	13,770	14,192	10,710	10,710	-	10,924
Other	63,784	44,004	166,175	89,158	53,953	51,000	51,000	-	51,000
Other misc rev/taxable	-	-	-	-	-	-	-	-	-
Other misc rev/nontaxable	20,000	23,388	22,867	20,000	-	20,400	20,400	-	20,808
Thoroughfare rehab fund	-	-	-	-	-	-	-	-	-
Police Seizure fund	-	-	-	-	-	-	-	-	-
Community development	13,800	10,705	-	-	-	-	-	-	-
Red Light Camera Fund	-		-	-	-	-	-	-	-
Utility Billing		33,000	-	-	-	-	-	-	-
Sale of gen fixed assets	5,615	8,690	-	-	-	-	-	-	-
Miscellaneous	**$ 675,792**	**$ 480,603**	**$ 491,164**	**$ 452,868**	**$ 304,751**	**$ 247,625**	**$ 247,624**	**$ -**	**$ 248,946**
Electric	8,909,891	7,309,891	6,809,891	5,809,891	5,809,891	5,809,891	5,809,891	-	5,809,891
Water	1,408,505	1,295,000	1,333,850	1,374,000	1,415,220	1,458,000	1,458,000	-	1,501,405
Sewer	1,219,722	1,171,400	1,206,542	1,243,000	1,280,290	1,318,000	1,318,000	-	1,358,261
Solid Waste collection	716,644	702,208	709,987	722,034	722,034	722,034	722,034	-	722,034
Utility Transfers to General Fund	**$ 12,254,762**	**$ 10,478,499**	**$ 10,060,270**	**$ 9,148,925**	**$ 9,227,435**	**$ 9,307,925**	**$ 9,307,925**	**$ -**	**$ 9,391,591**
General Fund Total	**$ 55,115,362**	**$ 54,234,575**	**$ 56,095,531**	**$ 56,893,336**	**$ 59,177,462**	**$ 62,093,083**	**$ 64,117,114**	**$ 367,003**	**$ 67,313,618**
Hotel Tax Fund Revenues									
Hotel/motel tax revenue	3,416,685	3,558,042	3,643,454	4,368,694	4,966,077	4,668,000	5,290,000	-	5,502,000
Chimney Hill Proceeds/Fund Balance	-	-	-	-		9,327,416	9,251,562	-	
Penalty and interest	28	-	433	25,173		-	-	-	
State Gov't: Parks Projects	-	249,243	-	-	-	-	-	-	-
Interest on Investments	24,767	23,147	18,622	22,556	17,623	55,000	40,000	-	40,000
Realized gain/loss	206	330	-			-	-	-	
Net Inc/Dec in FMV	-	(5,676)	-			-	-	-	
Hist pres proj revenue	-	-	250			-	-	-	
Hotel Tax Fund Total	**$ 3,441,686**	**$ 3,825,086**	**$ 3,662,759**	**$ 4,416,423**	**$ 4,983,700**	**$ 14,050,416**	**$ 14,581,562**	**$ -**	**$ 5,542,000**
Debt Service Fund Revenues									
Current taxes	12,064,837	11,864,300	11,391,564	11,501,460	11,843,070	12,510,135	12,485,135	-	13,465,252
Delinquent taxes	73,859	60,597	69,466	61,878	58,497	60,000	60,000	-	60,000
Penalty and interest	52,917	43,380	39,480	40,749	37,302	40,000	40,000	-	40,000
Interest on investments	50,259	34,555	24,842	22,183	14,326	25,250	15,000	-	20,000
Realized gain/loss	250	597	-	-	-	-	-	-	-
Net Inc/Dec in FMV	-	(4,700)	-	-	-	-	-	-	-
Accrued bond interest	1,317	23,687	-	-	-	-	-	-	-
Proceeds/Long Term Debt	4,265,000	11,250,000	7,283,494	5,255,000	9,784,222	-	-	-	-
Premiums on Bonds Sold	75,183	1,172,234	1,132,812	951,174	-	-	-	-	-
Hotel Tax Fund*	223,615	222,519	2,497,997	-	-	-	-	-	-
Memorial Cemetery Fund*	-	-	-	-	196,058	262,795	262,795	-	363,101
Other	30	2,939	1,596	-	917	-	-	-	-
Debt Service Fund Total	**$ 16,807,267**	**$ 24,670,108**	**$ 22,864,571**	**$ 17,832,444**	**$ 21,934,392**	**$ 12,898,180**	**$ 12,862,930**	**$ -**	**$ 13,948,353**

* Transfers in from other funds

Revenue for Major Funds

Description	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed SLAs	FY16 Proposed Budget
Electric Fund Revenues									
Residential/taxable	51,954,211	57,985,006	54,548,781	53,264,925	54,750,951	57,514,122	55,898,556	-	56,467,738
Commer-industrial/taxable	27,280,846	30,288,034	29,380,212	28,614,231	29,334,037	29,733,549	29,566,928	-	29,867,597
Comm-ind sales/nontaxable	9,536,882	10,347,903	10,346,560	10,892,085	11,465,204	12,046,685	11,194,542	-	11,311,487
Security lights	98,581	95,397	96,941	98,333	96,142	100,157	94,616	-	96,508
Other electric sales	28,210	21,315	23,739	22,967	31,431	32,019	29,939	-	30,538
Electric property rental	-	-	-	-	-	-	-	-	-
Pole Contact and Use	193,146	(27,823)	168,228	252,039	228,461	232,102	233,286	-	237,952
Forf/discounts/penalties	1,440,802	1,613,399	1,539,062	1,369,580	1,311,670	1,452,837	1,396,406	-	1,424,334
Connect fees	220,540	225,086	257,192	290,029	272,310	300,404	267,956	-	273,315
Misc operating revenues	182,124	192,780	181,606	195,300	199,532	203,523	188,453	-	192,222
Interest on investments	89,484	41,206	57,624	85,324	71,632	65,373	66,574	-	67,905
Realized gain/(loss)	770	655	-	-	-	-	-	-	-
Net Incr/Decr in FMV	-	(18,314)	-	-		-	-	-	-
Reimbursed Exp/UG Const	-	886,953	-	-	-	-	-	-	-
Street lighting	-	-	-	-	-	-	-	-	-
Damage reimbursement	5,765	-	7,079	11,927	1,273	7,650	-	-	-
Other reimbursed expenses	26,434	101,421	73,829	9,236	16,733	20,400	9,503	-	16,000
Customers/taxable	-	-	-		-	-	-	-	-
Cash over/short	(0)	(32)	(169)	(60)	22	-	-	-	-
Collection service fees	9,644	8,795	9,860	10,542	8,868	9,642	10,230	-	9,045
Mineral royalty interest	-	37	40	-	-	-	-	-	-
Sale of scrap	41,922	30,633	36,833	34,583	42,732	34,680	32,257	-	34,000
Misc nonoperating revenue	7,907	5,401	50,524	4,012	81,405	10,200	17,282	-	10,920
Other revenue	-	-	-	-	-	-	-	-	-
General Fund	-	40,000	40,000	-	-	-	-	-	-
Other Misc Revenue	136	784	-			-	-	-	-
Transfers In: Equipment Replacement	-	-	-	-	-	-	-	-	-
Transfers In General Gov't Fund	-	-	-	-	-	-	-	-	-
Transfers In: Economic Development Fu	-	77,386	250,000	-	-	-	-	-	-
Intergovernmental Revenue: Grants	-	-	-	-	-	-	-	-	-
Other Transfers In - Gen'l Gov't Projects	-	-	763,286	-	-	-	-	-	-
Electric Fund Total	**$ 91,117,404**	**$ 101,916,022**	**$ 97,831,227**	**$ 95,155,053**	**$ 97,912,403**	**$ 101,763,343**	**$ 99,006,528**	**$ -**	**$ 100,039,561**
Water Fund Revenues									
Residential	9,361,705	10,210,875	8,697,441	8,696,630	7,717,683	8,411,349	7,600,000	-	8,243,000
Commercial	2,950,130	6,632,105	5,993,306	6,152,669	5,756,304	5,944,496	5,882,549	-	6,165,025
Connect fees	71,680	74,035	93,742	100,332	98,585	103,000	100,000	-	103,000
Water taps	247,140	208,076	271,164	220,476	312,602	288,400	335,000	-	345,050
Misc operating revenues	2,215	3,265	1,101	150	-	-	-	-	
Interest on investments	73,182	43,358	37,635	35,994	17,566	20,600	20,600	-	21,218
Realized gain/(loss)	387	731	-	-	-	-	-	-	-
Net Incr/Decr in FMV	-	(7,624)	-	-	-	-	-	-	-
Damage reimbursement	-	-	-	-	-	-	-	-	-
Subrogation recovered	(163)	-	-	-	-	-	-	-	-
Other reimbursed expenses	-	15,175	-	-	-	-	-	-	-
Developers	-	-	-		-	-	-	-	-
Collection Service Fees	-	-	-	7	3	-	-	-	-
Land Rentals/Leases	31,269	19,269	7,269	7,269	7,269	7,725	7,269	-	7,269
Sale of Scrap	28,486	21,353	16,903	16,363	5,666	15,450	16,334	-	17,042
Gain on sale of property	15,763	20,500	-	-		-	-	-	-
Misc nonoperating revenue	10,800	19,180	84,272	6,600	-	-	-	-	-
Other revenue	49	2,543	-	2	90,665	-	-	-	-
General Fund	-	40,000	40,000	-	80,000	-	-	-	-
Other Transfers In / Equipment Replace	-	-	-	-	-	-	-	-	-
Water Fund Total	**$ 12,792,643**	**$ 17,302,841**	**$ 15,242,833**	**$ 15,236,492**	**$ 14,086,343**	**$ 14,791,020**	**$ 13,961,752**	**$ -**	**$ 14,901,604**
Wastewater Fund Revenues									
Residential	9,424,604	10,322,129	10,760,968	11,734,148	11,585,396	11,702,936	11,817,974	-	12,054,333
Commercial	1,892,613	2,083,072	2,200,734	2,434,661	2,490,878	2,555,201	2,456,934	-	2,506,073
Sewer taps	173,560	142,815	167,645	177,560	246,810	231,750	245,000	-	252,350
Misc operating revenues	-	25,175	5,998	3,935	11,042	300	-	-	-
Interest on investments	64,686	34,963	30,906	35,877	22,604	25,000	25,000	-	25,750
Realized gain/(loss)	339	522	-	-	-	-	-	-	-
Net Incr/Decr in FMV	-	(8,067)	-	-	-	-	-	-	
Capital Improvements	-	-	60,174	60,624	60,424	-	-	-	-
Subrogation recovered	-	-	-	-	-	-	-	-	-
Other reimbursed expenses	-	100	-	1,096	-	-	-	-	-
Developers	-	-	-	-	-	-	-	-	-
Sale of scrap	1,550	645	-	301	-	-	-	-	-
Gain on sale of property	23,183	20,100	-	-	-	-	-	-	-
Misc nonoperating revenue	5,818	1,665	96,155	235	17,652	-	-	-	-
Other revenue	-	18,563	-	4	20,000	1,000	22,000	-	1,000
General Fund	-	40,000	40,000	-	80,000	-	-	-	-
Wastewater Fund Total	**$ 11,586,353**	**$ 12,681,682**	**$ 13,362,580**	**$ 14,448,441**	**$ 14,534,806**	**$ 14,516,187**	**$ 14,566,908**	**$ -**	**$ 14,839,506**
Sanitation Fund Revenues									
Residential/taxable	4,671,826	4,702,103	4,807,181	4,968,452	5,184,717	5,219,861	5,324,258	-	5,430,743
Residential sales/nontax	21,469	30,740	31,732	24,828	34,225	26,081	26,603	-	27,135
Commercial/taxable	1,858,658	2,009,264	1,953,793	1,930,754	2,234,250	2,564,235	2,589,877	-	2,628,726
Commercial/nontaxable	311,689	335,491	362,998	429,114	505,898	569,906	575,605	-	584,239
State surcharge/taxable	1,771	1,463	1,096	898	769	1,050	1,050	-	1,061
State surcharge/nontax	7	13	3	14	20	-	-	-	-
Rolloff rental/taxable	17,355	15,631	17,702	11,848	17,163	14,629	14,629	-	14,775
Rolloff rental/nontaxable	1,275	1,663	1,419	1,900	2,716	977	977	-	987
Misc fees for servcs/tax	23,448	17,811	22,090	18,362	22,048	21,222	21,222	-	21,434
Misc fees for servcs/ntax	1,904	2,068	3,493	1,652	2,874	3,091	3,091	-	3,122
Dumpster sales	-	-	41	45		-	-	-	
Other operating: recycling	48,182	17,216	10,465	10,835	9,775	11,329	11,329	-	11,442
BVSWMA payment for debt service	212,352	395,535	388,089	397,710	400,960	403,910	403,910	-	406,560
Interest on Investments	64,052	5,854	3,610	1,403	855	2,020	2,020	-	2,030
Realized gain/(loss)	189	87	-	-	-	-	-	-	-
Other reimbursed expenses	-	-	-	9,200	-	-	-	-	-
State Grants	-	3,746	9,718	982	-	-	-	-	-

Revenue for Major Funds

Description	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Revised Budget	FY15 Year-End Estimate	FY16 Proposed SLAs	FY16 Proposed Budget
Collection service fees	1,472	1,602	2,909	2,550	2,286	1,400	1,400	-	1,400
Sale of scrap	-	-	1,439	575	-	-	-	-	-
Misc nonoperating revenue	175,000	(40)	-	-	-	-	-	-	-
Other Misc Revenue	-	-	(12,348)	-	173	-	-	-	-
Sanitation Fund Total	**$ 7,410,649**	**$ 7,540,247**	**$ 7,605,430**	**$ 7,811,122**	**$ 8,418,729**	**$ 8,839,711**	**$ 8,975,971**	**$ -**	**$ 9,133,654**
Other reimbursed expenses	-	-	13,473	-	-	-	-		
Residential	1,529,287	1,535,706	1,567,322	1,618,708	1,652,971	1,710,600	1,702,560	-	1,753,600
Commercial	365,976	382,436	384,602	390,472	407,941	420,200	417,963	-	430,500
Interest on investments	24,372	13,931	13,115	12,814	8,856	8,000	9,000	-	8,000
Realized gain/loss	159	223	-	-	-	-	-	-	
Other		-	23	-	-	-	-	-	
Drainage Fund Total	**$ 1,910,178**	**$ 1,929,360**	**$ 1,978,535**	**$ 2,021,994**	**$ 2,069,768**	**$ 2,138,800**	**$ 2,129,523**	**$ -**	**$ 2,192,100**
Major Funds Revenue Total	**$ 200,181,542**	**$ 224,099,921**	**$ 316,474,693**	**$ 308,970,358**	**$ 321,030,006**	**$ 332,854,083**	**$ 329,208,816**	**$ 367,003**	**$ 327,949,957**

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 $50,000. 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. 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

      Starting in FY12, the City began to reduce the total transfer from the Electric Fund. It is estimated that the reduction in the transfer amount will occur in FY12 and FY13. Starting in FY14, the Utility Transfer to the General Fund will be calculated based on kWh usage at a rate of that would equate to an approximate 6% franchise fee. Currently, this rate is estimated to be $0.007/kWh. The final total transfer amount will not exceed 6% 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. It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. The funding is 10% of the original cost of the equipment and the software. Additionally, funding for integration solutions and upgrades to the mid-range systems is $90,000 annually.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

E. FLEET REPLACEMENT. The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.

F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES. The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on-going infrastructure maintenance and replacement, the

City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

1. **QUALIFICATIONS OF THE AUDITOR.** In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

   In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

2. **RESPONSIBILITY OF AUDITOR TO CITY COUNCIL**. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

3. **SELECTION OF AUDITOR**. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.

4. **CITY INTERNAL AUDITOR.** Pursuant to Article III, Section 30 of the City Charter, the City map appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

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 $8^{1}/_{3}$% (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 July 2015)

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 municipal election:	36,789
Number of votes cast in last municipal election:	13,178
Percentage of registered voters voting in last municipal election:	35.82%
Miles of streets	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	499.37
Centerline Miles maintained by City	314.74
Miles of Sanitary Sewer Line:	337 linear miles
Fire Protection	
Number of stations:	6
Number of full-time employees:	146
Police Protection	
Number of full-time employees:	200
Number of patrol units:	39
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

City of College Station
Population and Demographic Estimates

Population Count	2015 *	102,646
	2014	102,117
	2013	99,918
	2012	97,888
	2011	96,603
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	51.1%
Female	48.9%

Under 5 years	4.6%
5 to 9 years	3.9%
10 to 14 years	4.2%
15 to 19 years	14.9%
20 to 24 years	33.0%
25 to 34 years	14.8%
35 to 44 years	7.8%
45 to 54 years	6.5%
55 to 59 years	2.7%
60 to 64 years	2.5%
65 to 74 years	3.0%
75 to 84 years	1.3%
85 years and older	0.5%
Median Age	22.6

Race

White	79.1%
Black or African American	6.9%
Hispanic or Latino	13.9%
American Indian and Alaska Native	0.2%
Asian	9.3%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	2.3%
Two or more races	2.2%

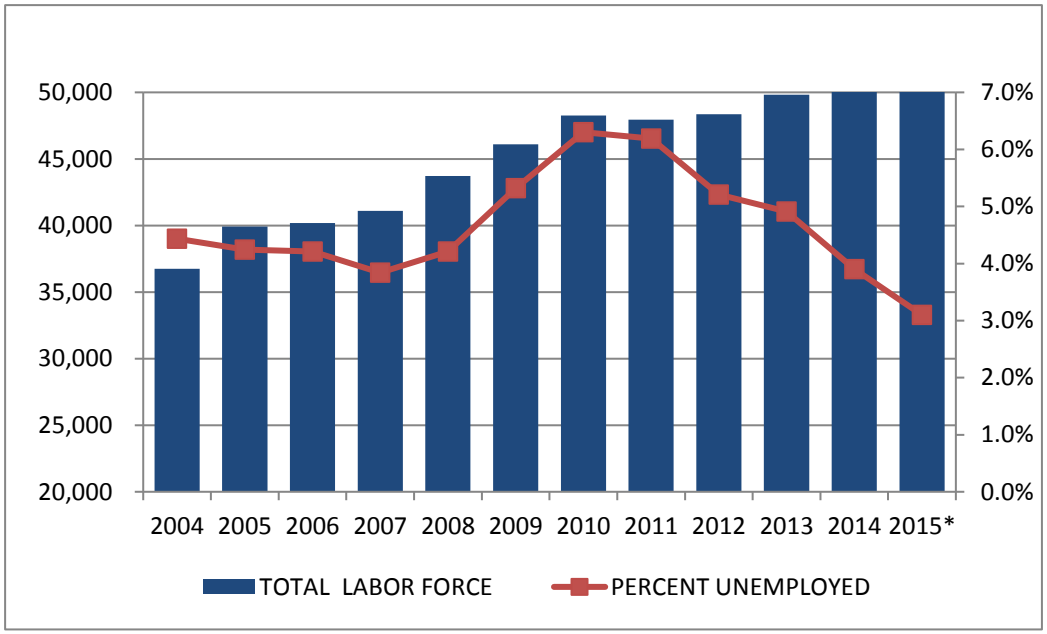
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of May 2015.

Source for Above: Source: U.S. Census Bureau, 2009-2013 American Community Survey

Primary Labor Force for College Station

2004 - 2015
(as of May 2015)

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2004	36,745	35,116	1,629	4.4%
2005	39,927	38,233	1,694	4.2%
2006	40,182	38,490	1,692	4.2%
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*	51,869	50,276	1,593	3.1%



Source: Texas Workforce Commission

* 2015 represents labor force and employment through May 2015.

** In 2005, the Bureau of Labor Statistics introduced a new methodology for calculating the unemployment rate. Along with the new calculation method, Robertson and Grimes county were added to the Bryan/College Station MSA.

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	45.7%
Service occupations	16.4%
Sales and office occupations	27.1%
Construction, extraction, maintenance and repair occupations	5.3%
Production, transportation, and material moving occupations	5.5%

Source: U.S. Census Bureau, 2009-2013 American Community Survey 5-year Estimate

Income and Benefits for College Station
(in 2013 Inflation-Adjusted Dollars)

Households

Less than $10,000	22.2%
$10,000 to $14,999	7.5%
$15,000 to $24,999	12.7%
$25,000 to $34,999	9.7%
$35,000 to $49,999	10.4%
$50,000 to $74,999	11.3%
$75,000 to $99,999	9.0%
$100,000 to $149,999	9.3%
$150,000 to $199,999	3.9%
$200,000 or more	4.0%
Median household income (dollars)	$31,596
Mean household income (dollars)	$56,133

Families

Less than $10,000	8.5%
$10,000 to $14,999	3.4%
$15,000 to $24,999	9.5%
$25,000 to $34,999	7.3%
$35,000 to $49,999	10.2%
$50,000 to $74,999	16.8%
$75,000 to $99,999	12.2%
$100,000 to $149,999	16.3%
$150,000 to $199,999	8.3%
$200,000 or more	7.6%
Median household income (dollars)	$66,974
Mean household income (dollars)	$86,570

Non-family Households

Median household income (dollars)	$17,226
Mean household income (dollars)	$28,932

Mean travel time to work	17.5 minutes

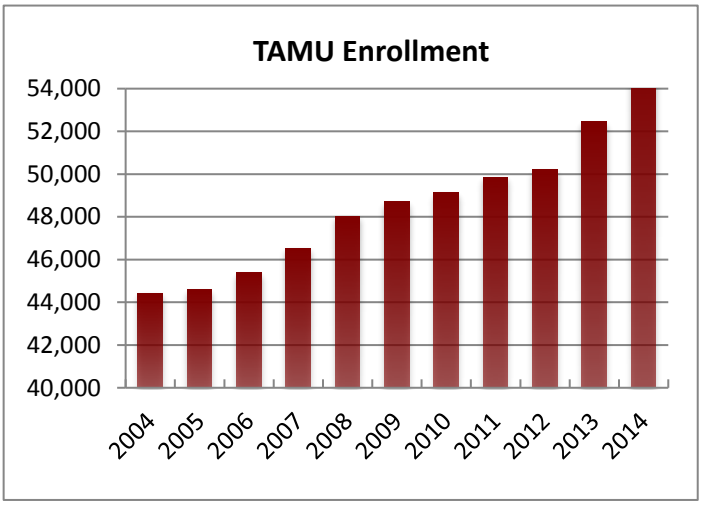
Source: U.S. Census Bureau, 2009-2013 American Community Survey 5-year Estimate

Texas A&M University Enrollment
2004 - 2014

Established in 1876, Texas A&M University became the first public higher education institution in Texas. Today, an estimated 55,810 students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

Research spending at the University recently topped $820 million per year. With such a unique past, Texas A&M University gives College Station great tradition.

YEAR	UNIVERSITY ENROLLMENT
2004	44,435
2005	44,578
2006	45,380
2007	46,542
2008	48,039
2009	48,702
2010	49,129
2011	49,861
2012	50,227
2013	52,449
2014	55,810



Source: Texas A&M University Enrollment Profile Fall 2014

City of College Station

Principal Taxpayers

(as of July 2015)

College Station - Top 10 Taxpayers	Type of Business	2015 Assessed Valuation	Percent of Total Assessed Valuation
CCP College Station I, LLC	Apartments	$61,098,101	0.86%
Post Oak Mall - College Station LLC	Retail Mall	$57,221,280	0.80%
Woodridge College Station I, LLC	Apartments	56,772,000	0.79%
College Station Hospital, LP	Medical	56,768,410	0.79%
SHP-The Callaway House, LP	Apartments	51,790,840	0.73%
BVP 2818 Place, LP	Apartments	44,260,419	0.62%
Culpepper Family, LP	Apartments	42,526,770	0.60%
Weinberg, Israel & David Alkosser	Housing	42,274,060	0.59%
JamesPoint Management	Housing	41,841,798	0.59%
CVCS, LLC	Apartments	39,917,880	0.56%
		$494,471,558	**6.92%**

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	$57,221,280	0.80%
College Station Hospital LP	Medical	56,145,500	0.79%
Wal-Mart Real Estate Business Trust	Retail	39,227,980	0.55%
Cambridge I Holdings, LLC	Hotel	29,749,450	0.42%
HEB;H E Butt Store Prop CO #1	Retail	27,510,510	0.39%
		$209,854,720	**2.94%**

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Dealer Computer Services Inc	Retail	$26,227,350	0.37%
AT&T Mobility LLC	Telecommunications	11,460,820	0.16%
Helmerich Payne International	Oil Drilling	7,600,000	0.11%
Fujifilm Diosynth Biotechnologies Texas, LLC	Manufacturing	3,321,780	0.05%
O I Corporation	Manufacturing	2,964,870	0.04%
		$51,574,820	**0.72%**

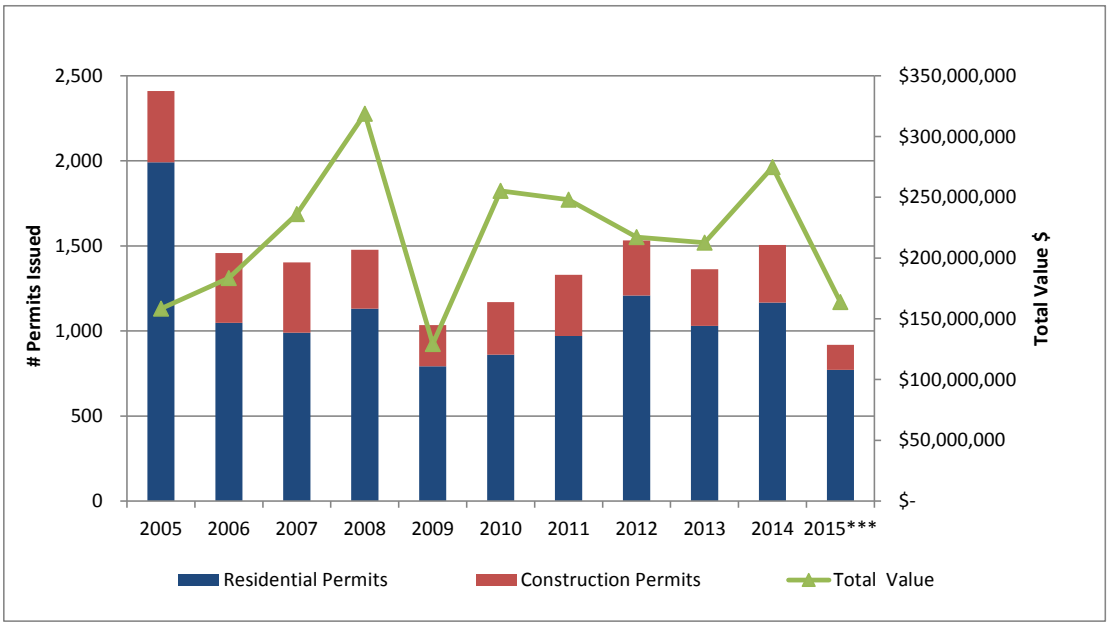
Source: Brazos County Appraisal District

*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

	Residential Construction		Commercial Construction		Total	
Year	Residential Permits	Value	Construction Permits	Value	Permits	Total Value
2005	1,991	$ 127,265,816	419	$ 31,169,195	2,410	$ 158,435,011
2006	1,048	$ 126,249,768	410	$ 57,162,203	1,458	$ 183,411,971
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	$ 207,199,494	338	$ 67,570,229	1,505	$ 274,769,723
2015***	771	$ 115,943,191	148	$ 47,878,723	919	$ 163,821,914

**Reflects January through June 2015



*** 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.

**Overall in 2005, residential and commercial construction permits are higher than other years due to an increase in roofing permits because of a hailstorm in CS.

***In April of FY15, Planning and Development Services migrated to new software called TrakIt. Reporting capabilities for TrakIt differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capababilities of the new software for the months after the transition. Estimates may differ slighly from Newsletter totals published on the CS website.

Source: The City of College Station, Planning and Development Services

Park System Inventory 2015

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	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER
ANDERSON	N	8.94	6	D	○	○		●6	●1	●			●1/3		●2							30		
BARRACKS	N	7.32	15	D		●								●						●2				
BEE CREEK & D.A. "ANDY" ANDERSON ARBORETUM	C	43.5	B6	D	○	○ 1	○ 1	●4	●4	●	● P	●1/3	●1/2				○2		○ 4	●	○	237		Batting Cage & Arboretum
BILLIE MADELEY	N	5.14	2	D								●												
BRIDGEWOOD	M	1.40	13	U																				
BRISON	N	9.20	6	D						●			●1/3									10		Bonfire Memorial Lights
BROTHERS POND	N	16.12	5	D		●		●3	●2	●	● FP		○ 1/2	●	●1/2		*F*	*F*						
BRIAN BACHMANN COMMUNITY PARK	C	44.70	B5	D	○		○		●1	●					○ 2	○2●3		○6	○ 4	●	○	544		Skate Park SWC Center
CARTER'S CROSSING	N	7.34	4	D		●		●					●											
CASTLEGATE	N	8.26	13	D		●		●2	●2	●	○ 3P		●1/3		●1				○ 2					
CASTLEROCK	N	5.86	10	D		●1		●1	●3				○1/3			*F*	*F*							
CEMETERY, COLLEGE STA.		18.50																						State Historic
CEMETERY, MEMORIAL OF CS		56.50																						Aggie Field of Honor
COVE OF NANTUCKET	N	3.92	12	D									●1/3											
CREEK VIEW	N	14.01	10	D		●		●	●1	●			○1/2			F	F							School
CRESCENT POINTE	N	5.00	4	D									●1/3											
CY MILLER	M	2.50	3	D		●		●1		●	●FP		●1/3										○	Police Dept.
EASTGATE	M	1.80	2	D						●													○	
EDELWEISS	N	12.30	5	D		●			●2	●			●1/2		● 1	*F*		*F*		●		10		
EDELWEISS GARTENS	N	13.60	10	D		●			○ 2	●			○ 1/2		● 1									
EMERALD FOREST	N	4.59	8	D				●2	○ 1				○ 1/3		○ 1/2									
GABBARD	N	10.67	6	D		●		●1	●1	●	●FP		○ 1/3				*F*	*F*						
GEORGIE K. FITCH	N	11.30	5	D		●		●2	●1	●			○ 1/3		○ 1		*F*	*F*						
HENSEL (TAMU)	C	29.70	B1	D	○	●2	○ 3	●4	●2	●			●1/3							●		70		TAMU
JACK & DOROTHY MILLER	N	10.00	5	D		○		●3	●2	●			●1/3	●	○ 1	F	F	F						School
JOHN CROMPTON	N	15.26	7	D	○	○	○ 1	●	●1		●P	●	●1/2		● 1							50		
LEMONTREE	N	15.40	6	D	○			●3	●1	●		●	● 3/4		●1/2		○ 1					30		
LICK CREEK	RN	515.54	D11	D								●	●1.8									60		
LIONS	M	1.50	2	D				●3	○ 2						○ 1							10		
LONGMIRE	N	4.16	5	D				●2					● 1/4											
LUTHER JONES	M	1.80	6	D						●							● 1							
MERRY OAKS	N	4.60	2	D				●2	●2	●		●	○ 1/3		● 1									
NORTHGATE PARK	M	1.59	1	U																				
OAKS	N	7.50	2	D	○		○	●7	●1	●			●1/4		○ 1					●				Disc Golf
PARKWAY	M	1.90	2	D				●1	●2	●												6		
PEBBLE CREEK	N	10.20	11	D		●		●2	●4	●			●1/2		○ 1	*F2*	*F*	*F*						School
PHILLIPS	N	3.76	13	D		○1		●						●										
RAINTREE	N	13.00	4	D		●		●2	●2	●			●1/3											
REATTA MEADOWS	N	3.00	10	U																				
RICHARD CARTER	N	7.14	2	D						●			●1/3										●	State Historic
SANDSTONE	N	15.21	8	D		●			●1	●			●1/3	●	● 1		*F2*	*F2*				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	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER
SONOMA	N	7.16	10	U																				
SOUTHEAST	C	66.68	C9	U																				
SOUTHERN OAKS	N	14.49	10	D		●		●2	●2	●			●1/3		● 1									Disc Golf
SOUTHWEST	N	9.42	6	D		●		●			P		○	●										
STEEPLECHASE	N	9.00	5	D		●		●2	●2	●			○1/2		○ 1									Dog Park
STEPHEN C. BEACHY CENTRAL	C	47.20	C3	D	○	○ 2	○ 1	●10	○ 1	●	●2FP	●	○ 1	●	○ 1	○ 3	○ 4		○ 2	●		297		PARD Office
SUMMIT CROSSING	N	8.81	4	U																				
THOMAS	C	16.10	C2	D	○	○		● 5	● 4	●			○ 3/4	●	● 2				○ 2		○	27		
UNIVERSITY	N	10.20	2	D		●1			○ 2	●	P		○ .4									9		Dog Park
VETERANS ATHLETIC	RA	150.00	C4	D	○		○		● 1	●			● 1			○ 11	○ 5					835	○	Veterans Memorial, History Mile
W.A. TARROW (W. Smith)	C	21.26	B6	D	○	○	○	● 2	○ 3	●			●1/3	●	○ 2		F 2	○3			SP	319	○	Batting Cage Lincoln Center State Historic
WALLACE LAKE	N	1.84	13	D						●	○ P		○1/8	○								20		
WILDWOOD	C	30.00	D11	U																				
WINDWOOD	M	1.37	4	D		●1		● 2	● 2	●			○											
WOLF PEN CREEK	C	47.17	C3	D	○	○		● 1	○ 1	●	P		● 2									66	○	Amphitheater, Green Room, Plaza, Disc Golf, Festival Site
WOODCREEK	N	6.60	8	D				● 2	○ 1	●			● 1/3		●1/2					○				
WOODLAND HILLS	N	14.40	9	D		● 1			○ 3	●			○ 1/4											

QUANTITY	PARK TYPE	TOTAL ACREAGE*
8	Mini	13.86
38	Neighborhood	346.52
Total Neighborhood Park Acreage		***360.38***
9	Community	346.31
Total Community Park Acreage		***346.31***
1	Regional Nature	515.54
1	Regional Athletic	150.00
57 Total Parks ~ 1,372.23 Acres		
Developed Parks: 49 Parks		
Undeveloped Parks: 8 Parks		
**** Cemeteries are not included in acreage totals.***		
2	*Municipal Cemeteries*	*75 Acres*

KEY

- **A** - Arboretum
- **C** - Community Park
- **D** - Developed
- **FP** - Fishing Pond
- **F** - Open Practice Fields
- **M** - Mini Park
- **P** - Pond (Non-fishing)
- **RN** - Regional Nature Park
- **RA** - Regional Athletic Park
- **SP** - Spray/Splash Park
- **State Historic** - State Marker on site
- **U** - Undeveloped
- **N** - Neighborhood Park
- ○ - Lighted Facilities
- ● - Unlighted Facilities

PARK ACREAGE PER 1,000 RESIDENTS	
Neighborhood Park Acres per 1,000 (360.38 Acres)	***3.52***
Community Park Acres per 1,000 (346.31 Acres)	***3.38***
Total Acreage per 1,000 Residents	***6.90***

Based on March 2015 Population Estimate of 102,429 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 July 2015)

Utility Funds:

Electric System:

Connected Meters	38,224
Annual System Energy Sales	777,412
Peak Demand	204
Number of Substations	7
Miles of Distribution Lines	461
Overhead	203
Underground	258

Water System:

Water Connections	40,404
Gallons Per Capita Per Day:	134 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	426
Average Daily Water Use	11.467 Million Gallons

Sanitation Fund:

Number of Residential Tons Collected	13,696
Number of Commercial Tons Collected	25,789
Recycling Tonnage	564
Clean/Green Tonnage	2,387
Landfill size	20 acres at Twin Oaks Landfill

Number of Employees:

Electric	72.5
Water	31
Sewer	49

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 2006 Refunding
PRINCIPAL - $10,255,000

Refunding of Series 1996 (GOB & Refunding), 1998 (GOB) and 2000 (GOB & CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	1,285,000	5.000%	76,225	1,361,225		
8-15-16			44,100	44,100	1,405,325	2,205,000
2-15-17	1,340,000	4.000%	44,100	1,384,100		
8-15-17			17,300	17,300	1,401,400	865,000
2-15-18	865,000	4.000%	17,300	882,300		
8-15-18			0	0	882,300	0
Interest	3,412,086					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. Series 2007
PRINCIPAL - $3,930,000
Streets Projects: $2,700,000; Parks Projects: $1,230,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	125,000	4.250%	45,603	170,603		
8-15-16			42,947	42,947	213,550	1,935,000
2-15-17	135,000	4.250%	42,947	177,947		
8-15-17			40,078	40,078	218,025	1,800,000
2-15-18	140,000	4.250%	40,078	180,078		
8-15-18			37,103	37,103	217,181	1,660,000
2-15-19	150,000	4.250%	37,103	187,103		
8-15-19			33,916	33,916	221,019	1,510,000
2-15-20	155,000	4.375%	33,916	188,916		
8-15-20			30,525	30,525	219,441	1,355,000
2-15-21	165,000	4.375%	30,525	195,525		
8-15-21			26,916	26,916	222,441	1,190,000
2-15-22	175,000	4.500%	26,916	201,916		
8-15-22			22,978	22,978	224,894	1,015,000
2-15-23	185,000	4.500%	22,978	207,978		
8-15-23			18,816	18,816	226,794	830,000
2-15-24	190,000	4.500%	18,816	208,816		
8-15-24			14,541	14,541	223,356	640,000
2-15-25	200,000	4.500%	14,541	214,541		
8-15-25			10,041	10,041	224,581	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,554,288					

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;

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	355,000	4.000%	135,984	490,984		
8-15-16			128,884	128,884	619,869	5,985,000
2-15-17	375,000	4.000%	128,884	503,884		
8-15-17			121,384	121,384	625,269	5,610,000
2-15-18	395,000	4.000%	121,384	516,384		
8-15-18			113,484	113,484	629,869	5,215,000
2-15-19	410,000	4.000%	113,484	523,484		
8-15-19			105,284	105,284	628,769	4,805,000
2-15-20	435,000	4.125%	105,284	540,284		
8-15-20			96,313	96,313	636,597	4,370,000
2-15-21	455,000	4.125%	96,313	551,313		
8-15-21			86,928	86,928	638,241	3,915,000
2-15-22	480,000	4.250%	86,928	566,928		
8-15-22			76,728	76,728	643,656	3,435,000
2-15-23	505,000	4.250%	76,728	581,728		
8-15-23			65,997	65,997	647,725	2,930,000
2-15-24	530,000	4.375%	65,997	595,997		
8-15-24			54,403	54,403	650,400	2,400,000
2-15-25	555,000	4.500%	54,403	609,403		
8-15-25			41,916	41,916	651,319	1,845,000
2-15-26	585,000	4.500%	41,916	626,916		
8-15-26			28,753	28,753	655,669	1,260,000
2-15-27	615,000	4.500%	28,753	643,753		
8-15-27			14,916	14,916	658,669	645,000
2-15-28	645,000	4.625%	14,916	659,916	659,916	0
Interest	4,273,914					

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

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	130,000	3.500%	55,204	185,204		
8-15-16			52,929	52,929	238,133	2,525,000
2-15-17	140,000	3.500%	52,929	192,929		
8-15-17			50,479	50,479	243,408	2,385,000
2-15-18	155,000	3.500%	50,479	205,479		
8-15-18			47,766	47,766	253,245	2,230,000
2-15-19	155,000	3.700%	47,766	202,766		
8-15-19			44,899	44,899	247,665	2,075,000
2-15-20	160,000	3.900%	44,899	204,899		
8-15-20			41,779	41,779	246,678	1,915,000
2-15-21	175,000	4.000%	41,779	216,779		
8-15-21			38,279	38,279	255,058	1,740,000
2-15-22	180,000	4.050%	38,279	218,279		
8-15-22			34,634	34,634	252,913	1,560,000
2-15-23	195,000	4.050%	34,634	229,634		
8-15-23			30,685	30,685	260,319	1,365,000
2-15-24	200,000	4.300%	30,685	230,685		
8-15-24			26,385	26,385	257,070	1,165,000
2-15-25	210,000	4.300%	26,385	236,385		
8-15-25			21,870	21,870	258,255	955,000
2-15-26	220,000	4.500%	21,870	241,870		
8-15-26			16,920	16,920	258,790	735,000
2-15-27	225,000	4.500%	16,920	241,920		
8-15-27			11,858	11,858	253,778	510,000
2-15-28	250,000	4.650%	11,858	261,858		
8-18-28			6,045	6,045	267,903	260,000
2-15-29	260,000	4.650%	6,045	266,045	266,045	0
Interest	1,646,531					

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)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	895,000	3.000%	53,150	948,150		
8-15-16			39,725	39,725	987,875	2,270,000
2-15-17	930,000	3.250%	39,725	969,725		
8-15-17			24,613	24,613	994,338	1,340,000
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	1,053,475					

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

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	760,000	2.000%	243,803	1,003,803		
8-15-16			236,203	236,203	1,240,006	15,135,000
2-15-17	795,000	2.000%	236,203	1,031,203		
8-15-17			228,253	228,253	1,259,456	14,340,000
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	6,848,276					

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)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	3,750,000	5.000%	546,800	4,296,800		
8-15-16			453,050	453,050	4,749,850	20,685,000
2-15-17	3,965,000	5.000%	453,050	4,418,050		
8-15-17			353,925	353,925	4,771,975	16,720,000
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	9,856,613					

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

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	205,000	1.250%	4,863	209,863		
8-15-16			3,581	3,581	213,444	440,000
2-15-17	215,000	1.500%	3,581	218,581		
8-15-17			1,969	1,969	220,550	225,000
2-15-18	225,000	1.750%	1,969	226,969		
8-15-18			0	0	226,969	0
Interest	75,193					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - $4,435,000

Streets - $4,260,000; Park Projects $175,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	130,000	3.000%	57,466	187,466		
8-15-16			55,516	55,516	242,981	3,150,000
2-15-17	135,000	4.000%	55,516	190,516		
8-15-17			52,816	52,816	243,331	3,015,000
2-15-18	140,000	4.000%	52,816	192,816		
8-15-18			50,016	50,016	242,831	2,875,000
2-15-19	145,000	5.000%	50,016	195,016		
8-15-19			46,391	46,391	241,406	2,730,000
2-15-20	150,000	5.000%	46,391	196,391		
8-15-20			42,641	42,641	239,031	2,580,000
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,420,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,255,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	2,085,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,905,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,720,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,525,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,320,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	1,110,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	895,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	670,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	440,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	200,000
Interest	1,423,938					

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)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	1,230,000	3.000%	288,050	1,518,050		
8-15-16			269,600	269,600	1,787,650	11,460,000
2-15-17	1,285,000	4.000%	269,600	1,554,600		
8-15-17			243,900	243,900	1,798,500	10,175,000
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	4,855,012

*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.

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,020,000
2-15-16	280,000	3.000%	160,784	440,784		
8-15-16			156,584	156,584	597,369	7,195,000
2-15-17	290,000	4.000%	156,584	446,584		
8-15-17			150,784	150,784	597,369	6,905,000
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 3,941,658

*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)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						11,740,000
2-15-16	1,090,000	3.000%	239,650	1,329,650		
8-15-16			223,300	223,300	1,552,950	9,520,000
2-15-17	1,090,000	4.000%	223,300	1,313,300		
8-15-17			201,500	201,500	1,514,800	8,430,000
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	3,642,272

*Denotes bifurcated maturity.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014
PRINCIPAL - $12,695,000*

Streets Capital Projects - $7,610,000, Facility Capital Projects - $500,000 and Parks Capital Projects - $5,580,000
*Due to the premium and discount received on this debt issue, ta total of $12,695,000 in bonds was be issued.
Total debt proceeds expected to be received are $13,690,000. A premium of $995,000 was paid to the City.

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						12,695,000
2-15-16	430,000	3.000%	246,638	676,638		
8-15-16			240,188	240,188	916,825	11,810,000
2-15-17	445,000	3.000%	240,188	685,188		
8-15-17			233,513	233,513	918,700	11,365,000
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	5,655,030					

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)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						23,170,000
2-15-16	2,745,000	3.000%	457,075	3,202,075		
8-15-16			415,900	415,900	3,617,975	19,000,000
2-15-17	2,500,000	3.000%	415,900	2,915,900		
8-15-17			378,400	378,400	3,294,300	16,500,000
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 6,126,595

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2006*
PRINCIPAL - $8,325,000

Street Projects $6,200,000; Park Projects $400,000; Wolf Pen Creek Projects $300,000;
Cemetery Projects $1,000,000; Police Station Addition/Renovation $300,000; Issuance Costs $125,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	435,000	4.375%	9,516	444,516	444,516	435,000

*These bonds were included in the FY14 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
C.O. Series 2007
PRINCIPAL - $3,960,000
General Government Projects: $3,466,000; Parks Projects: $405,000; debt issuance costs: $89,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	130,000	4.250%	45,934	175,934		
8-15-16			43,172	43,172	219,106	1,945,000
2-15-17	135,000	4.250%	43,172	178,172		
8-15-17			40,303	40,303	218,475	1,810,000
2-15-18	140,000	4.250%	40,303	180,303		
8-15-18			37,328	37,328	217,631	1,670,000
2-15-19	150,000	4.250%	37,328	187,328		
8-15-19			34,141	34,141	221,469	1,520,000
2-15-20	155,000	4.375%	34,141	189,141		
8-15-20			30,750	30,750	219,891	1,365,000
2-15-21	165,000	4.375%	30,750	195,750		
8-15-21			27,141	27,141	222,891	1,200,000
2-15-22	175,000	4.500%	27,141	202,141		
8-15-22			23,203	23,203	225,344	1,025,000
2-15-23	185,000	4.500%	23,203	208,203		
8-15-23			19,041	19,041	227,244	840,000
2-15-24	195,000	4.500%	19,041	214,041		
8-15-24			14,653	14,653	228,694	645,000
2-15-25	205,000	4.500%	14,653	219,653		
8-15-25			10,041	10,041	229,694	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	0
Interest	1,566,714					

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

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	1,060,000	5.000%	417,329	1,477,329		
8-15-16			390,829	390,829	1,868,158	17,910,000
2-15-17	1,115,000	4.750%	390,829	1,505,829		
8-15-17			364,348	364,348	1,870,176	16,795,000
2-15-18	1,170,000	4.000%	364,348	1,534,348		
8-15-18			340,948	340,948	1,875,295	15,625,000
2-15-19	1,235,000	4.000%	340,948	1,575,948		
8-15-19			316,248	316,248	1,892,195	14,390,000
2-15-20	1,300,000	4.125%	316,248	1,616,248		
8-15-20			289,435	289,435	1,905,683	13,090,000
2-15-21	1,360,000	4.125%	289,435	1,649,435		
8-15-21			261,385	261,385	1,910,820	11,730,000
2-15-22	1,435,000	4.250%	261,385	1,696,385		
8-15-22			230,891	230,891	1,927,276	10,295,000
2-15-23	1,510,000	4.250%	230,891	1,740,891		
8-15-23			198,804	198,804	1,939,695	8,785,000
2-15-24	1,585,000	4.375%	198,804	1,783,804		
8-15-24			164,132	164,132	1,947,936	7,200,000
2-15-25	1,670,000	4.500%	164,132	1,834,132		
8-15-25			126,557	126,557	1,960,689	5,530,000
2-15-26	1,750,000	4.500%	126,557	1,876,557		
8-15-26			87,182	87,182	1,963,739	3,780,000
2-15-27	1,845,000	4.600%	87,182	1,932,182		
8-15-27			44,747	44,747	1,976,929	1,935,000
2-15-28	1,935,000	4.625%	44,747	1,979,747	1,979,747	0
Interest	12,741,094					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009
PRINCIPAL - $29,010,000

Cemetery Project - $540,000; Technology Projects - $2,710,000; Convention Center - $915,000*;
Landfill - $5,120,000; Electric Projects - $12,095,000; Water Projects - $7,500,000; Debt Issuance Cost - $150,000
*$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the prinicpal
outstanding to $600,000 (payments of $315,000 made prior to defesance). The $600,000 Convention Center
debt balance was transferred to the Electric Fund in FY13 in lieu of additional debt issuance in that fund.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	1,420,000	3.000%	418,667	1,838,667		
8-15-16			397,367	397,367	2,236,034	18,745,000
2-15-17	1,050,000	3.500%	397,367	1,447,367		
8-15-17			378,992	378,992	1,826,359	17,695,000
2-15-18	1,105,000	3.500%	378,992	1,483,992		
8-15-18			359,654	359,654	1,843,646	16,590,000
2-15-19	1,165,000	3.750%	359,654	1,524,654		
8-15-19			337,811	337,811	1,862,465	15,425,000
2-15-20	1,220,000	4.000%	337,811	1,557,811		
8-15-20			313,411	313,411	1,871,221	14,205,000
2-15-21	1,285,000	4.000%	313,411	1,598,411		
8-15-21			287,711	287,711	1,886,121	12,920,000
2-15-22	1,345,000	4.000%	287,711	1,632,711		
8-15-22			260,811	260,811	1,893,521	11,575,000
2-15-23	1,415,000	4.125%	260,811	1,675,811		
8-15-23			231,626	231,626	1,907,437	10,160,000
2-15-24	1,485,000	4.250%	231,626	1,716,626		
8-15-24			200,070	200,070	1,916,696	8,675,000
2-15-25	1,570,000	5.000%	200,070	1,770,070		
8-15-25			160,820	160,820	1,930,890	7,105,000
2-15-26	1,645,000	4.500%	160,820	1,805,820		
8-15-26			123,808	123,808	1,929,628	5,460,000
2-15-27	1,730,000	4.500%	123,808	1,853,808		
8-15-27			84,883	84,883	1,938,690	3,730,000
2-15-28	1,815,000	4.500%	84,883	1,899,883		
8-15-28			44,045	44,045	1,943,928	1,915,000
2-15-29	1,915,000	4.600%	44,045	1,959,045	1,959,045	0
Interest	10,439,466					

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

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	190,000	2.250%	37,697	227,697		
8-15-16			35,559	35,559	263,256	2,325,000
2-15-17	205,000	2.500%	35,559	240,559		
8-15-17			32,997	32,997	273,556	2,120,000
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	1,054,355					

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

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	300,000	2.000%	96,816	396,816		
8-15-16			93,816	93,816	490,633	6,520,000
2-15-17	315,000	2.000%	93,816	408,816		
8-15-17			90,666	90,666	499,483	6,205,000
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 2,509,214

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - $16,415,000*

Electric Projects - $8,000,000; Water Projects - $3,000,000; Wastewater Projects - $6,000,000; Debt Issuance Costs - $215,000

*Due to the premium and discount received on this debt issue, the City only had to issue $16.415 million in bonds.

Total Debt proceeds received = $17.215 million. Premium of $800,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	655,000	3.000%	258,131	913,131		
8-15-16			248,306	248,306	1,161,438	14,035,000
2-15-17	680,000	3.000%	248,306	928,306		
8-15-17			238,106	238,106	1,166,413	13,355,000
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	6,817,775					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - $10,230,000*

Electric Projects - $8,250,000 and Wastewater Projects - $2,000,000
*Due to the premium and discount received on this debt issue, the City only had to issue $10,230,000 in bonds.
Total debt proceeds received were $10,250,000. A premium of $20,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						10,230,000
2-15-16	380,000	2.000%	185,547	565,547		
8-15-16			181,747	181,747	747,294	9,120,000
2-15-17	385,000	3.000%	181,747	566,747		
8-15-17			175,972	175,972	742,719	8,735,000
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						
	4,638,159					

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
2-15-16	1,480,000	3.000%	755,638	2,235,638		
8-15-16			733,438	733,438	2,969,075	30,980,000
2-15-17	1,530,000	3.000%	733,438	2,263,438		
8-15-17			710,488	710,488	2,973,925	29,450,000
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

17,014,534

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DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2007
PRINCIPAL - $18,665,000

Water Projects $10,750,000; Electric $2,500,000; WW $5,300,000; issuance costs: $115,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-16	825,000	4.00%	293,145	1,118,145		
8-15-16			276,645	276,645	1,394,790	12,570,000
2-15-17	865,000	4.10%	276,645	1,141,645		
8-15-17			258,913	258,913	1,400,558	11,705,000
2-15-18	915,000	4.20%	258,913	1,173,913		
8-15-18			239,698	239,698	1,413,610	10,790,000
2-15-19	965,000	4.30%	239,698	1,204,698		
8-15-19			218,950	218,950	1,423,648	9,825,000
2-15-20	1,015,000	4.30%	218,950	1,233,950		
8-15-20			197,128	197,128	1,431,078	8,810,000
2-15-21	1,070,000	4.40%	197,128	1,267,128		
8-15-21			173,588	173,588	1,440,715	7,740,000
2-15-22	1,125,000	4.40%	173,588	1,298,588		
8-15-22			148,838	148,838	1,447,425	6,615,000
2-15-23	1,190,000	4.50%	148,838	1,338,838		
8-15-23			122,063	122,063	1,460,900	5,425,000
2-15-24	1,250,000	4.50%	122,063	1,372,063		
8-15-24			93,938	93,938	1,466,000	4,175,000
2-15-25	1,320,000	4.50%	93,938	1,413,938		
8-15-25			64,238	64,238	1,478,175	2,855,000
2-15-26	1,390,000	4.50%	64,238	1,454,238		
8-15-26			32,963	32,963	1,487,200	1,465,000
2-15-27	1,465,000	4.50%	32,963	1,497,963	1,497,963	0
Interest	9,822,342					

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. Five SLAs are proposed for: $50,000 for bid requirements for hosting the U.S. Youth Soccer Presidents Cup and the ASA / USA 16U National Championship in 2016; $10,000 to host the 2016 Texas Recreation and Parks Society Central Region annual workshop and maintenance rodeo; $25,000 SLA will be used for Veterans Park Memorial i replacement for Louis L. Adams Memorial Plaza & Wall of Honor; $22,500 for baseball scoreboards at Bachmann and Wayne Smith parks; and $30,000 for Veterans Park connectivity speaker system. 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. 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 proposed one-time SLA to transfer $500,000 to Economic Development for incentive payments to be determined.

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. An example is the state legislative consulting firm that keeps City staff and Council aware of legislation that may impact the City of College Station.

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

	FY14 Actual	FY15 Revised Budget	FY15 Year End Estimate	FY16 Proposed Base Budget	FY16 Proposed SLAs	FY16 Proposed Budget
GENERAL & ADMINISTRATIVE TRANSFERS						
Electric Fund	$ (1,216,267)	$ (1,224,563)	$ (1,224,563)	$ (1,283,230)	$ -	$ (1,283,230)
Water Fund	(711,519)	(725,749)	(725,749)	(760,524)	-	(760,524)
Wastewater Fund	(617,493)	(629,843)	(629,843)	(654,066)	-	(654,066)
Sanitation Fund	(549,460)	(560,449)	(560,449)	(598,058)	-	(598,058)
Parking Enterprise Fund	(88,516)	(88,516)	(88,516)	(77,183)	-	(77,183)
Recreation Programs	(149,282)	(149,339)	(149,339)	(146,150)	-	(146,150)
Street Projects Fund	(359,428)	(370,211)	(370,211)	(373,313)	-	(373,313)
Parks Projects Fund	(32,700)	(32,996)	(32,996)	(32,863)	-	(32,863)
General Government Projects Fund	(85,287)	(87,846)	(87,846)	(81,790)	-	(81,790)
Parks Escrow Projects Fund	(20,042)	(21,997)	(21,997)	(21,909)	-	(21,909)
Electric Projects Fund	(34,386)	(35,418)	(35,418)	(33,597)	-	(33,597)
Water Projects Fund	(85,454)	(88,018)	(88,018)	(88,010)	-	(88,010)
Wastewater Projects Fund	(85,454)	(88,018)	(88,018)	(88,010)	-	(88,010)
Drainage Fund	(303,667)	(309,740)	(309,740)	(351,117)	-	(351,117)
GENERAL FUND TOTAL	**$ (4,338,955)**	**$ (4,412,704)**	**$ (4,412,704)**	**$ (4,589,820)**	**$ -**	**$ (4,589,820)**
INTERFUND TRANSFERS						
Trsf in - HOT Fund Tournaments	(492,993)	(414,962)	(414,962)	(285,379)	-	(285,379)
Trsf in - HOT Fund Sp Events	-	(75,749)	(75,749)	(134,870)	(87,500)	(222,370)
Trsf in - HOT Fund Tournaments (1X SLA)	-	(80,500)	(80,500)	-	(50,000)	(50,000)
Trsf in - HOT Fund TAAF Games of Texas (1X SLA)	-	(10,000)	(10,000)	-	-	-
Trsf in - HOT Fund - Public Comm Marketing	-	(104,116)	(181,982)	(184,116)	-	(184,116)
Trsf in - Benefits Fund - Fitlife	(73,450)	(62,999)	(73,450)	(75,654)	-	(75,654)
Trsf in - Drainage Fund - Streets	(100,000)	(100,000)	(100,000)	(100,000)	-	(100,000)
Trsf in - Prop Cas Fund - STARR settlement	-	-	(2,632,538)	-	-	-
Trsf in - CIP Funds Trsf for PW S&B	(329,528)	(613,549)	(613,549)	(636,956)	-	(636,956)
Trsf In - EG Fund for Council Audio/Visual	-	-	-	-	-	-
Trsf In - Gen'l Gov't CIP Fund - Hazmat Vehicle	-	-	-	-		-
Trsf out - Econ Dev Fund	150,000	150,000	150,000	150,000	-	150,000
Trsf out - Econ Dev Fund (1X)	250,000	225,000	225,000	225,000	-	225,000
Trsf out- Econ Dev Incentives (1X)	-	-	-	-	500,000	500,000
Trsf out - NG Parking	193,001	192,426	192,426	198,199	-	198,199
Trsf out - Sanitation (street sweeping)	100,000	101,000	101,000	101,000	-	101,000
Trsf out - Equipment Replacement Fund	-	266,000	266,000	271,000	-	271,000
Trsf out - Rec Fund Subsidy	2,236,820	2,329,559	2,329,559	-	-	-
INTERFUND TRANSFERS TOTAL	**$ 1,933,850**	**$ 1,802,110**	**$ (918,745)**	**$ (471,776)**	**$ 362,500**	**$ (109,276)**
PUBLIC AGENCY FUNDING:						
Lions Club (Fireworks)	$ 10,000	$ 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	50,000	35,000	35,000	35,000	-	35,000
Health District	326,500	326,500	326,500	326,500	-	326,500
Appraisal District	252,676	262,507	271,494	280,253	-	280,253
Animal Shelter	209,065	205,000	205,000	205,000	-	205,000
PUBLIC AGENCY FUNDING TOTAL	**$ 1,198,241**	**$ 1,194,007**	**$ 1,202,994**	**$ 1,211,753**	**$ -**	**$ 1,211,753**
CONSULTING SERVICES						
Tex 21	$ -	$ 5,000	$ 5,000	$ -	$ -	$ -
Tx High Speed Rail	-	-	-	-	-	-
St Leg Consult (Shelley)	-	43,333	43,333	-	-	-
Atmos Steering	-	5,000	5,000	5,000	-	5,000
CONSULTING SERVICES TOTAL	**$ -**	**$ 53,333**	**$ 53,333**	**$ 5,000**	**$ -**	**$ 5,000**
CAPITAL PROJECTS						
Phase II of Berry Dunn - ERP	$ 200,000	$ 212,041	$ 212,041	$ -	$ -	$ -
TO - Gen'l Gov't CIP - CAD/RMS Replacement	-	-	-	68,094	-	68,094
TO - Intersection Impr GB @ Timber/Bizzel	64,072	-	-	-	-	-
TO - Bike/Ped Intersect Impr GB @ Dexter	17,061	-	-	-	-	-
TO - Intersect Impr Holleman Crosswalks	40,644	-	-	-	-	-
TO - Eisenhower St Ext	75,000	606,831	606,831	-	-	-
TO - Guadalupe Drive Sidewalks	142,772	-	-	-	-	-
TO - Langford Sidewalk Impr	50,000	-	-	-	-	-
TO - Norman to Rock Prairie Sidewalks	73,000	292,544	292,544	-	-	-
TO - Design Graham Rd Rehab	306,000	-	-	-	-	-
TO - Phase 2 - Francis Drive Rehab	103,459	-	-	-	-	-
TO - Phase 1 - Francis Drive Rehab	176,063	-	-	-	-	-
TO - Park Land Zone 2 - Univ Pk Playground/Resurf	-	12,000	12,000	-	-	-
TO - Community Center Planning/Design	-	-	-	200,000		200,000
TO - Equipment Replacement (SCBA for Fire)	-	-	-	-	1,300,000	1,300,000
Above Ground Storage Tanks and Containment	-	-	-	-	212,000	212,000
Public Works Compliance Upgrades	-	-	-	-	605,000	605,000
Police Station Building Corrective Maintenance	-	-	-	-	1,319,650	1,319,650
Purchase of Hazmat Truck	(170,000)	-	-	-	-	-
Trsf from CD - Streets Projects	(170,000)	-	-	-		-
Council Audio Video	(72,257)	-	-	-		-
CAPITAL PROJECTS TOTAL	**$ 835,814**	**$ 1,123,416**	**$ 1,123,416**	**$ 268,094**	**$ 3,436,650**	**$ 3,704,744**
OTHER						
Misc (bad debt, sale of cap)	$ 74,533	$ 35,000	$ 35,000	$ 35,000	$ -	$ 35,000
Transfer to PEG fund	266,573	-	-	-	-	-
Proceeds from sale of Conference Center	(783,619)	-	-	-	-	-
Proceeds from sale of 1st St Prop	(2,386,284)	-	-	-	-	-
Proceeds from sale of Business Ctr	(1,090,000)	-	-	-	-	-
Proceeds from sal of 63 Acres Adj to Lick Creek	-	-	(1,550,000)	-		-
Muni Services	25,970	45,000	45,000	45,000	-	45,000
EMBRACE Repayment	180,974	-	-	-	-	-
Additional Office Space Rental	-	-	-	-	195,000	195,000
Contingency	-	262,856	89,761	450,000	-	450,000
OTHER TOTAL	**$ (3,711,853)**	**$ 342,856**	**$ (1,380,239)**	**$ 530,000**	**$ 195,000**	**$ 725,000**

Outside Agency Funding

The City funds a number of outside agencies each fiscal year that provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Agencies have been funded from various funds, including: General Fund, Community Development Fund, Hotel Tax Fund, 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 proposed for the RVP in the FY16 Budget. The 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 proposed for funding of the ACBV operations and maintenance and Noon Lions Club is proposed for $15,000 in FY16 for costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes funding of $205,000 for the Aggieland Humane Society, $326,500 for the Brazos County Health District and $280,253 for payments to Brazos Central Appraisal District for funding allotments based on 2014 levies. The total proposed FY16 Outside Agency funding from the General Fund is $1,211,753.

A total of $2,810,755 of Hotel Tax funding is proposed in FY16 Budget for Outside Agencies. This includes $1,321,294 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements; $250,000 for the CVB Grant Program; $$65,000 for Arts Council operations and maintenance; $348,400 to Arts Council for affiliate funding and $38,000 for marketing and public arts support; $25,000 to Veterans Memorial to begin development of the American Civil War Memorial at Veterans Park; and $25,000 for the Bryan/College Station Chamber of Commerce. There is a $748,061 Hotel Tax Fund Outside Agency contingency proposed for the balance of the additional funding requests received from the agencies.

Funding in the amount of $52,740 is proposed in the Sanitation Fund for Keep Brazos Beautiful (KBB). Funding will be used for operations, the Demonstration Garden at the Texas Ave & George Bush site along with beautification and litter abatement. KBB promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Sanitation Department's primary objectives. There is a $3,950 Outside Agency contingency proposed for the additional funding request from KBB.

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 $135,474 is for CDBG eligible organizations listed on the following page.

Total proposed FY16 Outside Agency funding by the City of College Station is $4,214,672.

City of College Station
FY16 Proposed Outside Agency Funding

	FY15 Total Approved	FY15 Total Revised	FY16 Proposed Base	FY16 New Requested	FY16 Proposed SLAs	FY16 Total Proposed
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	205,000	205,000	205,000	-		205,000
BRAZOS CO. HEALTH DISTRICT	326,500	326,500	326,500	-		326,500
BRAZOS CENTRAL APPRAISAL DISTRICT	262,507	262,507	280,253	-		280,253
BRAZOS VALLEY COUNCIL OF GOVERNMENTS	-	-	-	-		-
	$1,194,007	$ 1,194,007	$1,211,753	$ -	$ -	$1,211,753
HOTEL TAX FUND						
ARTS COUNCIL AFFILIATE FUNDING	$ 348,400	$ 348,400	$ 348,400	$ -	$ -	$ 348,400
ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT	38,000	38,000	38,000	-	-	38,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	65,000	65,000	65,000	31,500	-	65,000
CONVENTION AND VISITORS BUREAU (CVB)	1,321,294	1,321,294	1,321,294	406,561	-	1,321,294
CONVENTION AND VISITORS BUREAU GRANT PROGRAM	250,000	300,690	250,000	100,000	-	250,000
EASTERWOOD ADVERTISING	-	-	-	200,000	-	-
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	-	-	25,000
RESEARCH VALLEY PARTNERSHIP - AGGIES GO TO WAR	-	112,500	-	-	-	-
VETERANS MEMORIAL	15,000	15,000	15,000	10,000	-	15,000
OUTSIDE AGENCY CONTINGENCY	-	-	-		748,061	748,061
	$2,062,694	$ 2,225,884	$2,062,694	$ 748,061	$ 748,061	$2,810,755
SANITATION FUND						
KEEP BRAZOS BEAUTIFUL	$ 52,740	$ 52,740	$ 52,740	$ 3,950	$ -	$ 52,740
OUTSIDE AGENCY CONTINGENCY	-	-	-		3,950	3,950
	$ 52,740	$ 52,740	$ 52,740	$ 3,950	$ 3,950	$ 56,690
COMMUNITY DEVELOPMENT						
BRAZOS MATERNAL & CHILD HEALTH CLINIC	$ -	$ -	$ 50,000		$ -	$ 50,000
MHMR AUTHORITY OF BRAZOS VALLEY	34,776	34,776	32,715		-	32,715
PROJECT UNITY	22,451	22,451	-		-	-
TWIN CITY MISSION	28,926	28,926	13,759		-	13,759
BRAZOS VALLEY CENTER FOR INDEPENDENT LIVING	39,610	39,610	-		-	-
EASTER SEALS DBA BRAZOS VALLEY REHABILITATION	24,610	24,610	39,000		-	39,000
	$ 150,373	$ 150,373	$ 135,474		$ -	$ 135,474
TOTAL AGENCY FUNDING	**$3,459,814**	**$ 3,623,004**	**$3,462,661**		**$ 752,011**	**$4,214,672**

Glossary of Terms

ADA: Americans with Disability Act

ARRA: American Recovery and Reinvestment Act of 2009

CAFR: Comprehensive Annual Financial Report

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COB: City of Bryan

COCS: City of College Station

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographical Information System

GOB: General Obligation Bonds

HSA: Health Savings Account

ILA: Interlocal Agreement

ISO: Insurance Services Organization

LCWWTP: Lick Creek Wastewater Treatment Plant

MMD: Municipal Management District

O&M: Operations and Maintenance

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TBRA: Tenant Based Rental Assistance

TDA: Transmission Delivery Adjustment

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

W/WW: Water/Wastewater

A

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

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

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

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

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

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, replaces 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.

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.

Department: Separate branch of operation in the organization structure.

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, Section1-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

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.

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 that one (1) year.

M

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

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 Working Capital: Current Assets less Current Liabilities in an enterprise or internal service fund.

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

O

Official Budget: The budget as adopted by Council.

One-Time Revenues: See Non-Recurring Revenues.

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

Output Measure: This is the quantity of work produced or generated.

P

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

Proprietary Funds: See 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.

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 utilitzed by local goverements for redevelopment and improvement projects on existing structures.

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

U

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

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

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

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

W

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