



APPROVED ANNUAL BUDGET

City of College Station

2025-2026



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

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

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

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

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

FOR:

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

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

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

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

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



Transparency Stars

Recognizing Local Transparency Achievements

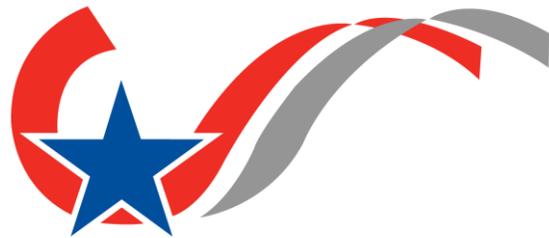
As a result of that steadfast commitment to the highest standards of transparency, openness, and accountability, the City of College Station has been honored with the Texas Comptroller of Public Accounts' **Transparency Stars Trailblazer Award.**

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

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

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





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

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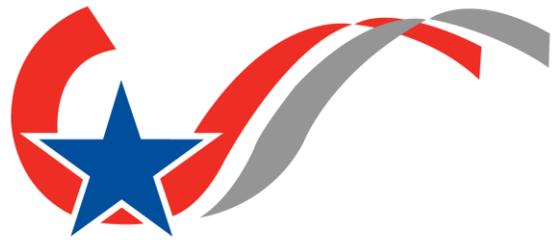
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Additional Digital Resources can also be found at:

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

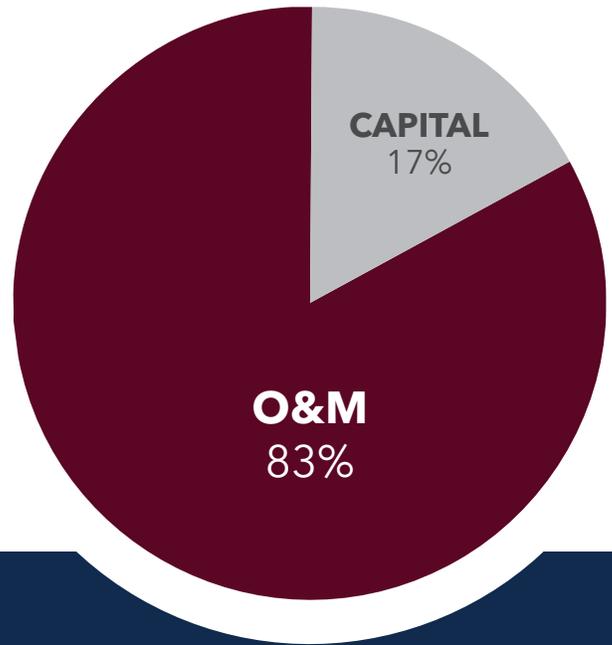


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APPROVED ANNUAL BUDGET 2025-2026



HOUSEHOLD TAX RATE

51.1872¢

TOTAL BUDGET

\$474.2M

EST. REVENUE FROM PROPERTY VALUES



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

PUBLIC SAFETY EMPHASIS

12 new firefighters
6 new police officers



Fire Station No. 7 in progress



SALES TAX PROJECTIONS



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

GENERAL FUND REVENUES

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



GENERAL FUND EXPENSES

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

City of College Station FY26 APPROVED ANNUAL BUDGET

OCTOBER 1, 2025 TO SEPTEMBER 30, 2026



Elected Officials

Mayor

John Nichols

City Council Place 1

Mark Smith

Mayor Pro Tem

City Council Place 4

Melissa McIlhaney

City Council Place 2

William Wright

City Council Place 5

Bob Yancy

City Council Place 3

David White

City Council Place 6

Scott Shafer

CITY ADMINISTRATION

PRINCIPLE CITY OFFICIALS, OCTOBER 2025

City Manager

Bryan Woods

Chief of Police

Billy Couch

Director of Capital Projects

Jennifer Cain

Deputy City Manager

Jeff Capps

Fire Chief

Richard Mann

Director of Public Communications

Colin Killian

Assistant City Manager/CFO

Jeff Kersten

Director of Public Works

Emily Fisher

Director of Human Resources

Alison Pond

Assistant City Manager

Jennifer Prochazka

Director of Parks and Recreation

Kelsey Heiden

Director of Electric Utility

Glenn Gavit

Chief Development Officer

Michael Ostrowski

Director of Planning and Development

Anthony Armstrong

Director of Water Services

Gary Mechler

Internal Auditor

Ty Elliot

Chief Information Officer

Sam Rivera

City Attorney

Adam Falco

Director of Fiscal Services

Mary Ellen Leonard

City of College Station CITY COUNCIL STRATEGIC PLAN

Good Governance

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

Financial Sustainability

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

Core Services & Infrastructure

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

Neighborhood Integrity

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

Diverse & Growing Economy

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

Improving Mobility

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

Sustainable City

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



SCAN TO
LEARN MORE!



COMMUNITY PROFILE

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

Growth & Economy

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

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



Quality of Life

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



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

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

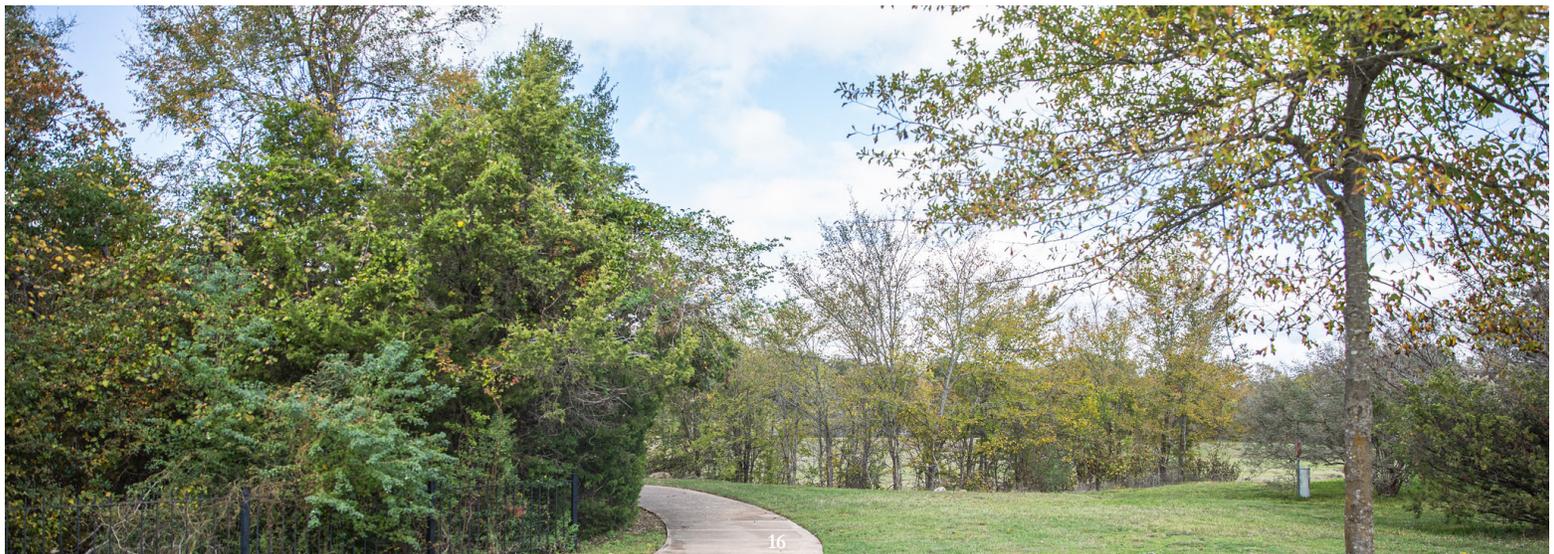
The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with more than 125,000 annual visitors. Another top attraction is the Brazos Valley Veterans Memorial that features a world-class collection of memorials for every American war.



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

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

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



History

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

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

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

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

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

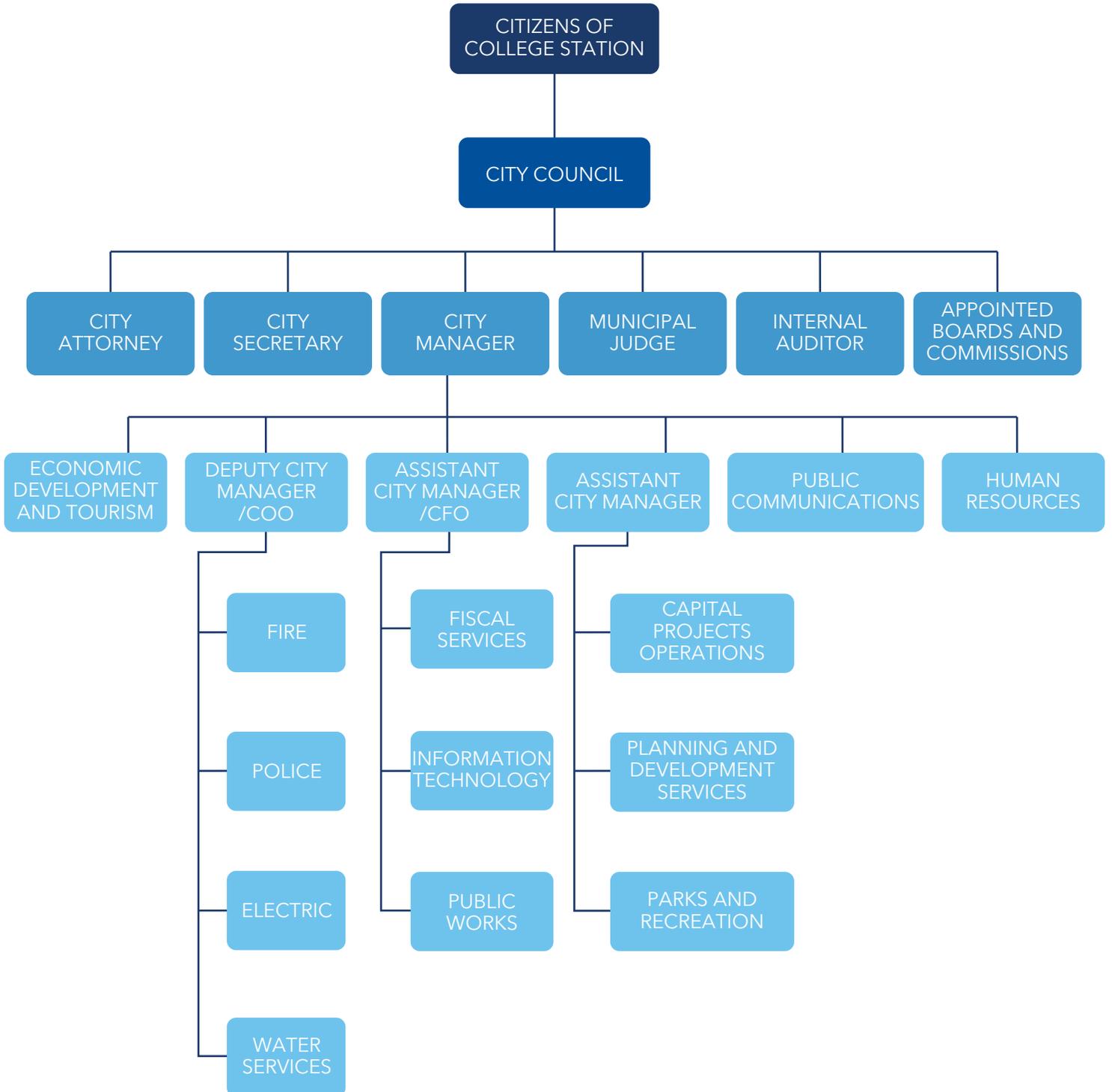
The city council adopted a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943, when the state began permitting general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

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



CITY ORGANIZATION

City of College Station





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

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

AD VALOREM CHANGES

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

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

BUDGET CHANGES

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

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

These changes are detailed below.

Council Directed Changes:

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



August 28, 2025

Honorable Mayor and City Council:

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

BUDGET SUMMARY

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

COUNCIL STRATEGIC INITIATIVES

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

PROPERTY VALUATIONS

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

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

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

PROPERTY TAX RATE

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

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

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

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

OTHER GENERAL FUND REVENUE SOURCES

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

DEMAND FOR CITY SERVICES

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

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

COMPENSATION AND BENEFITS

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

KEY SERVICE LEVEL ADJUSTMENTS

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

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

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

OTHER FUNDING CONSIDERATIONS

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

ENTERPRISE FUNDS

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

CAPITAL PROJECTS

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

CONCLUSION

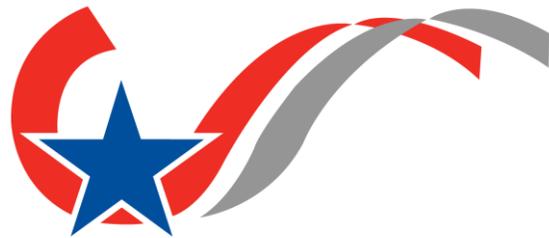
In summary, this budget reflects a comprehensive strategy that addresses today's demands while preparing us for tomorrow's challenges. It supports continued excellence in service delivery, responsible financial planning, and sustains investment in our community's future. It is the result of months of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

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

One City, One Team
Sincerely,



Bryan C. Woods
City Manager



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

EXECUTIVE SUMMARY

MISSION STATEMENT

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

As public servants, we have a responsibility to provide core services to the community while also recognizing the significant economic burden that the cost of those services places on its citizens. This Budget addresses current challenges and operational demands while laying the financial foundation for future years. Increasing demand for City services, slower sales tax growth, an uncertain legislative environment, aging infrastructure, and continued capital expenses present multi-year challenges. However, for FY26, we are confident that we can continue to meet citizens' needs while also preparing for the future.

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

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

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

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

STRATEGIC PLANNING

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

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

LEGISLATIVE CHANGES

FEDERAL IMPACTS

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

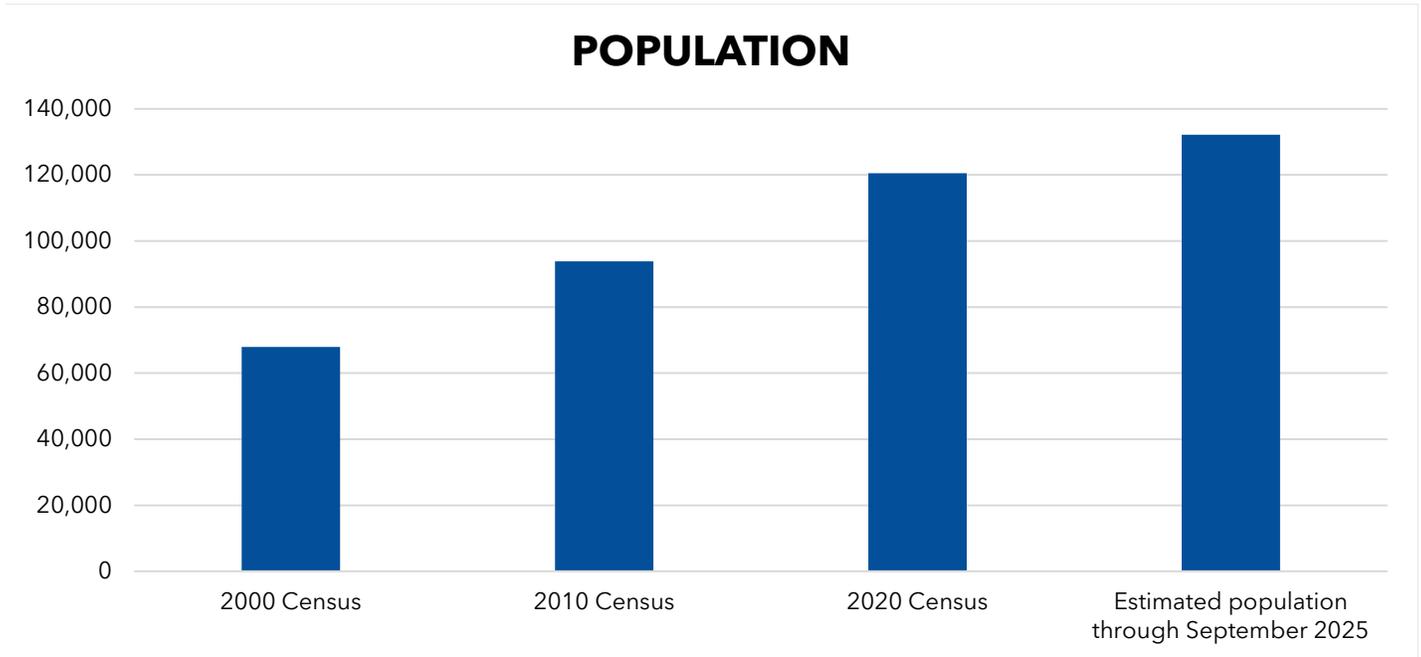
CHANGES AT THE UNIVERSITY

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



RESIDENT GROWTH

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



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



STATE LEGISLATIVE CHANGES

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

UTILITIES

UTILITY RATES

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

UTILITY CHALLENGES

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



GOVERNMENTAL REVENUES

PROPERTY TAXES

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

SALES TAXES

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

OTHER REVENUES

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

STAFFING NEEDS

FIRE STATION #7 STAFFING

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

OTHER PUBLIC SAFETY NEEDS

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

COMPETITION IN THE LOCAL MARKETPLACE

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

OPERATIONAL COST MANAGEMENT

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



COMMUNITY FUNDING REQUESTS

SUPPORT FOR COUNTY AND JOINT ACTIVITIES WITH THE CITY OF BRYAN

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

GROWING CAPITAL NEEDS

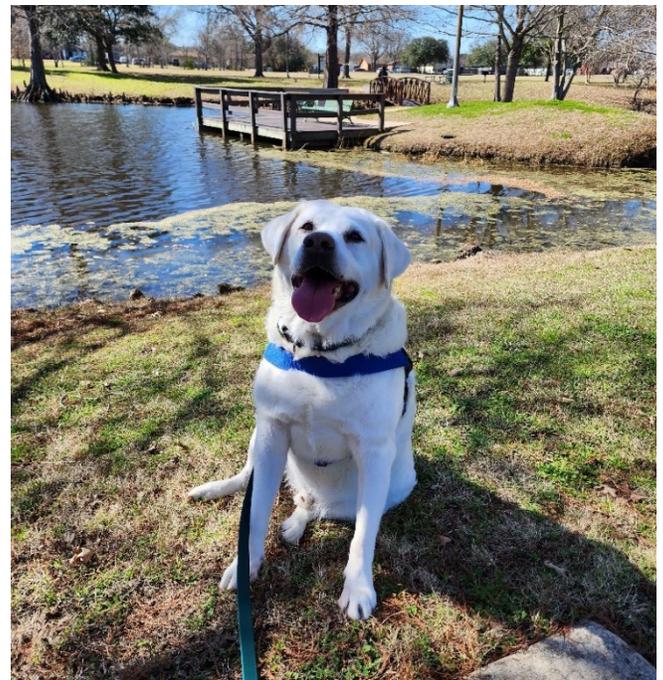
- Due to the growth of the city and the need to replace aging infrastructure, the City expects significant capital outlay in FY26, including projects supported by the property tax rate and others supported by utility revenues.
- Capital projects may result in additional recurring operating costs. These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

CITY FACILITIES

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

PARKS

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





STREETS AND TRAFFIC

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

UTILITY PROJECTS

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

NEW POSITIONS IN THE FY26 BUDGET

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

The FY26 Budget includes funding for 23 new positions.

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

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

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



SERVICE LEVEL ADJUSTMENTS (SLA)

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

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

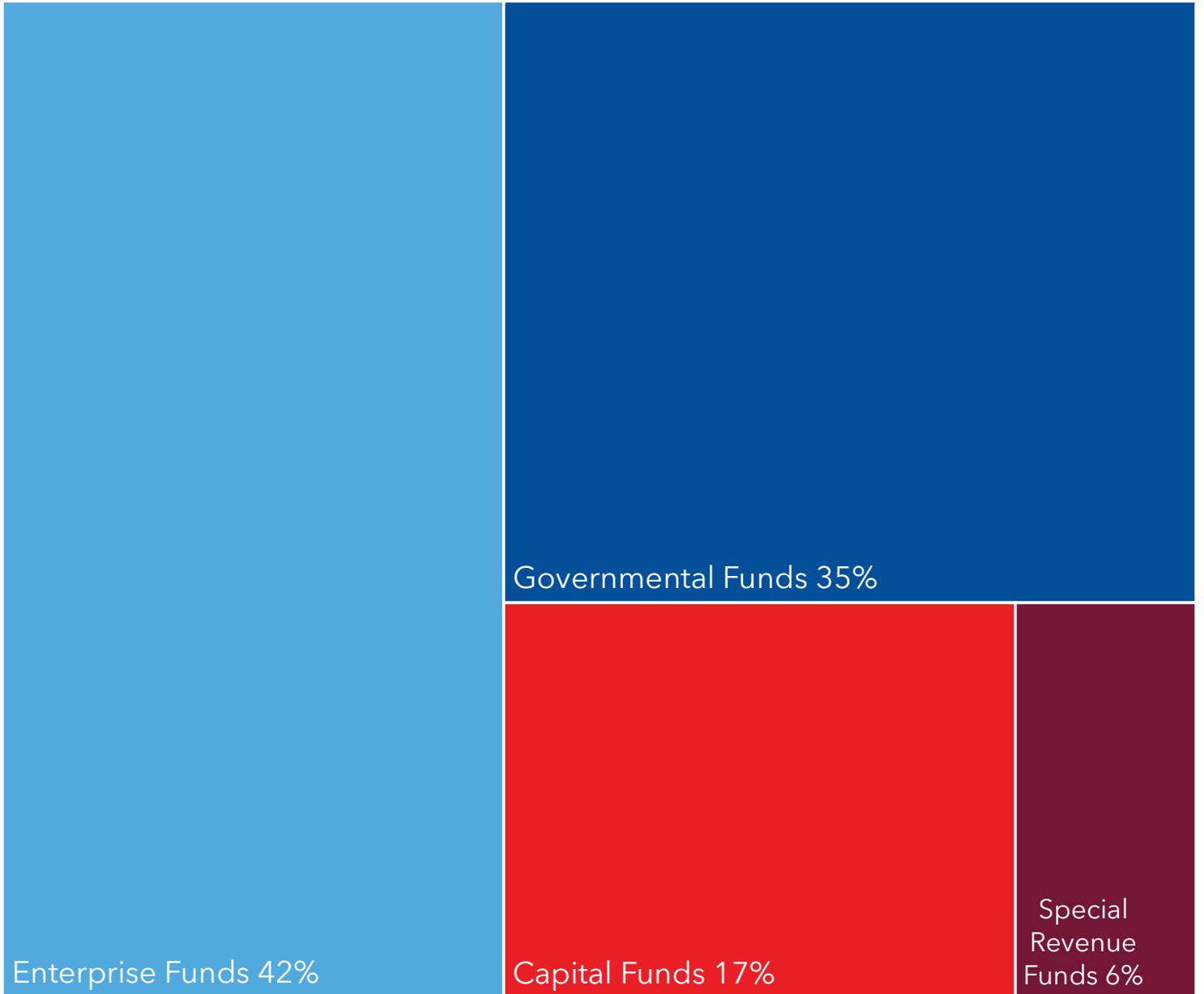
FY26 NET EXPENDITURE BUDGET

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

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

NET TOTAL FY26 BUDGET

\$474,225,698



ANALYSIS OF TAX RATE

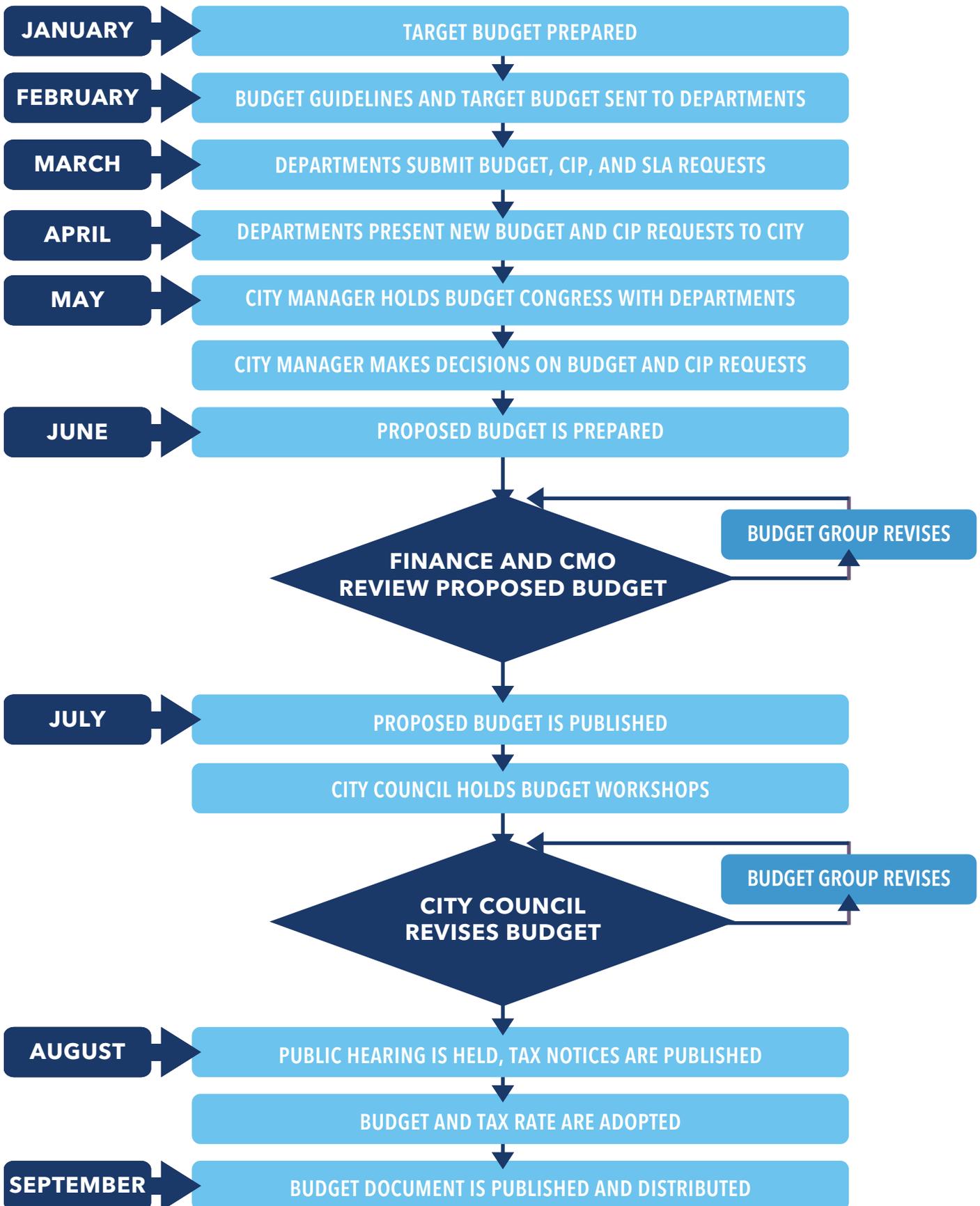
Fiscal Year 2025-2026

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

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

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

BUDGET PROCESS





STRATEGIC FINANCIAL PLANNING

Mission Statement

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

Community Vision

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

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

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

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

**SCAN TO
LEARN MORE!**



Values



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



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

Strategic Plan

Using the mission statement, community vision, and values as a springboard, the College Station City Council sets the City's strategic direction by developing goals, supporting objectives, and action agendas. The City Council meets annually to discuss and revise these items. The Strategic Plan focuses organizational resources and directs the City and staff to undertake specific actions to achieve desired outcomes. This document presents a summary of the Strategic Plan in the earlier section.

Long-Range Financial Planning

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

5-Year Financial Forecast

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

Fiscal And Budgetary Policies

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

Budget Development

The City integrates strategic planning and budget processes with the financial forecasts to ensure policies and financial controls are met. Fiscal control is at the department level in the General Fund and at the fund level for other funds. The development of the budget begins early in the calendar year and typically continues through late summer.

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

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

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

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

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



Community Feedback On The Budget

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

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

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

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

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



Key Performance Indicators

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

Annual Report

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



FINANCIAL ANALYSIS

GENERAL FUND

CURRENT STATUS AND PROJECTIONS

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

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

AD VALOREM VALUATIONS

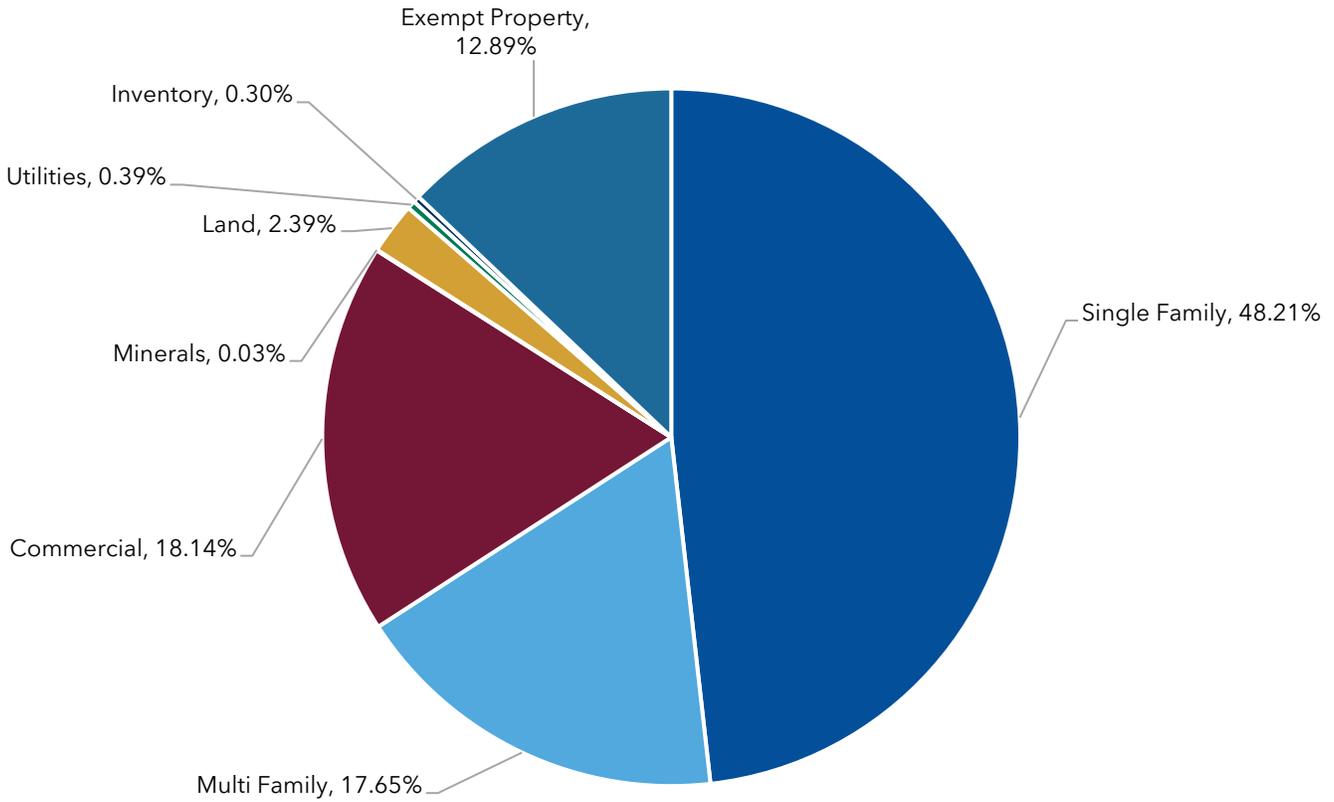
Administered by a chief appraiser, the taxable value within the City is determined by the Brazos Central Appraisal District (BCAD), a county agency. BCAD determines property valuations, based on market conditions and other factors, as of January 1 of each year. For College Station, BCAD provided certified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

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

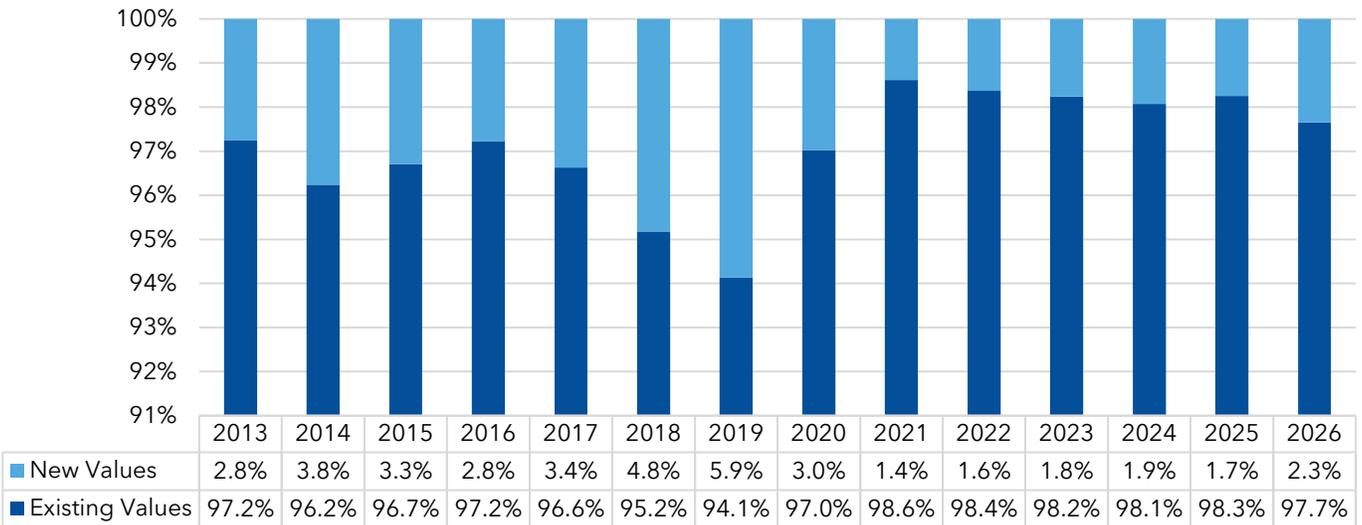
Total taxable values before the freeze adjustment are approximately 16.2 billion dollars. New value added to the tax rolls as of January 1, 2025, totaled approximately \$410.4 million. The net taxable valuations on property assessed by BCAD increased by 7.07% over prior year's values.



PERCENTAGE OF TAXABLE MARKET VALUATIONS BY TYPE



PERCENTAGE OF NEW & EXISTING VALUES BY YEAR





PROPERTY TAX RATE

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

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

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

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

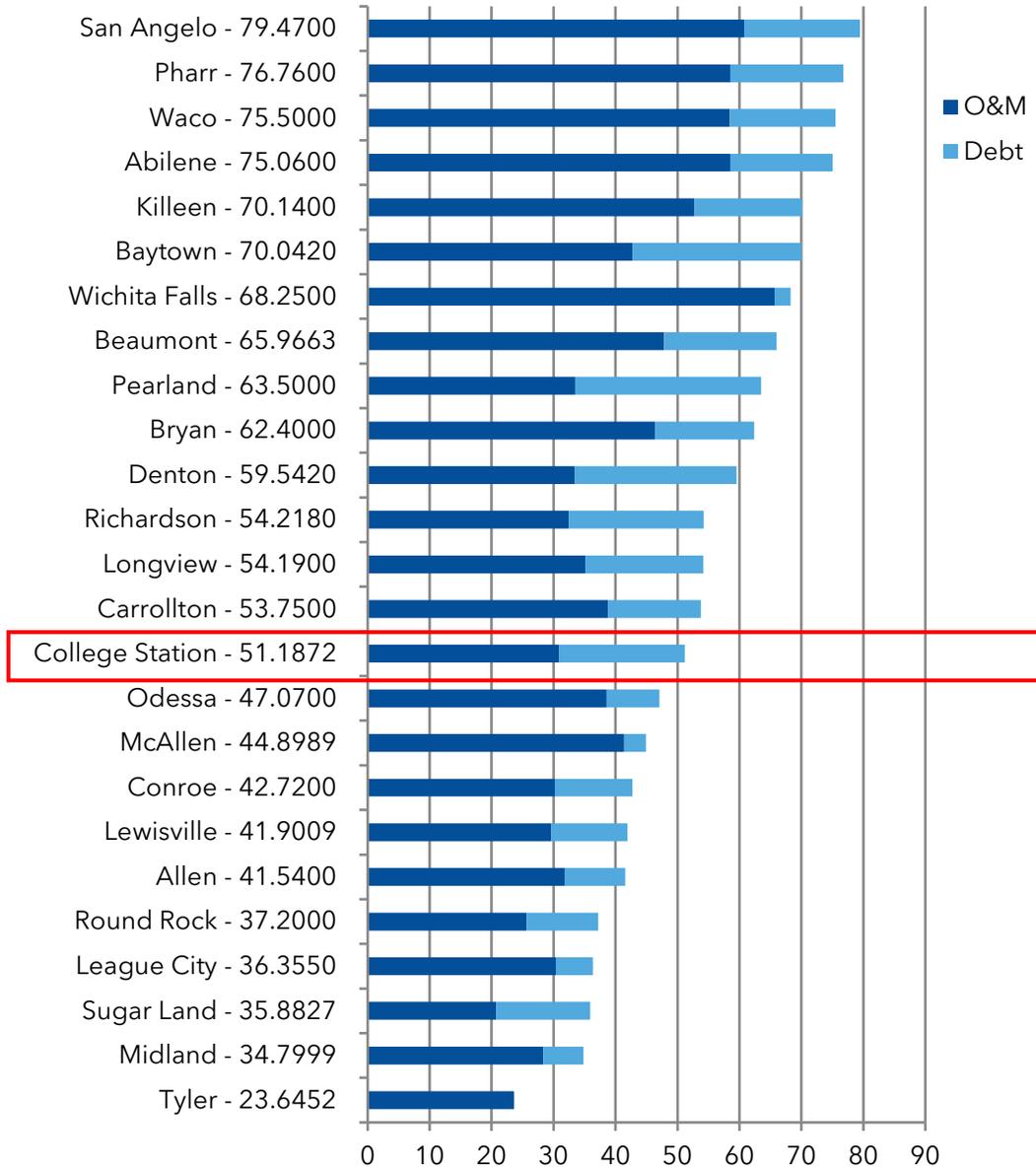
The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic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

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

TAX RATE COMPARISON

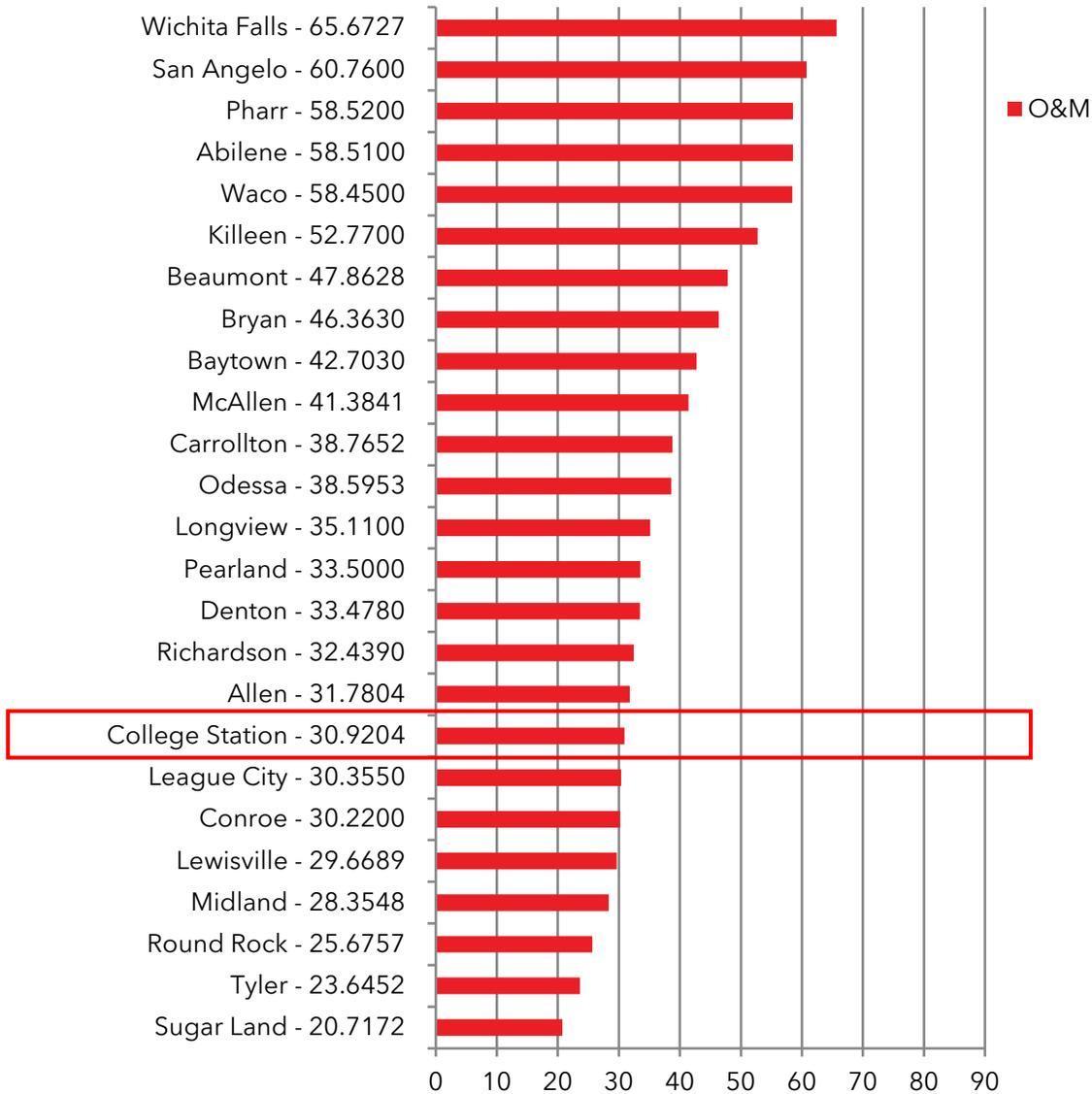
The chart below compares College Station’s FY26 combined O&M and Debt tax rate to the tax rate of comparable benchmark cities, which are in Texas with approximate populations between 75,000 and 175,000. College Station remains in the lower half of tax rates among these cities.

FY26 AD VALOREM TAX RATE COMPARISON OF TEXAS CITIES



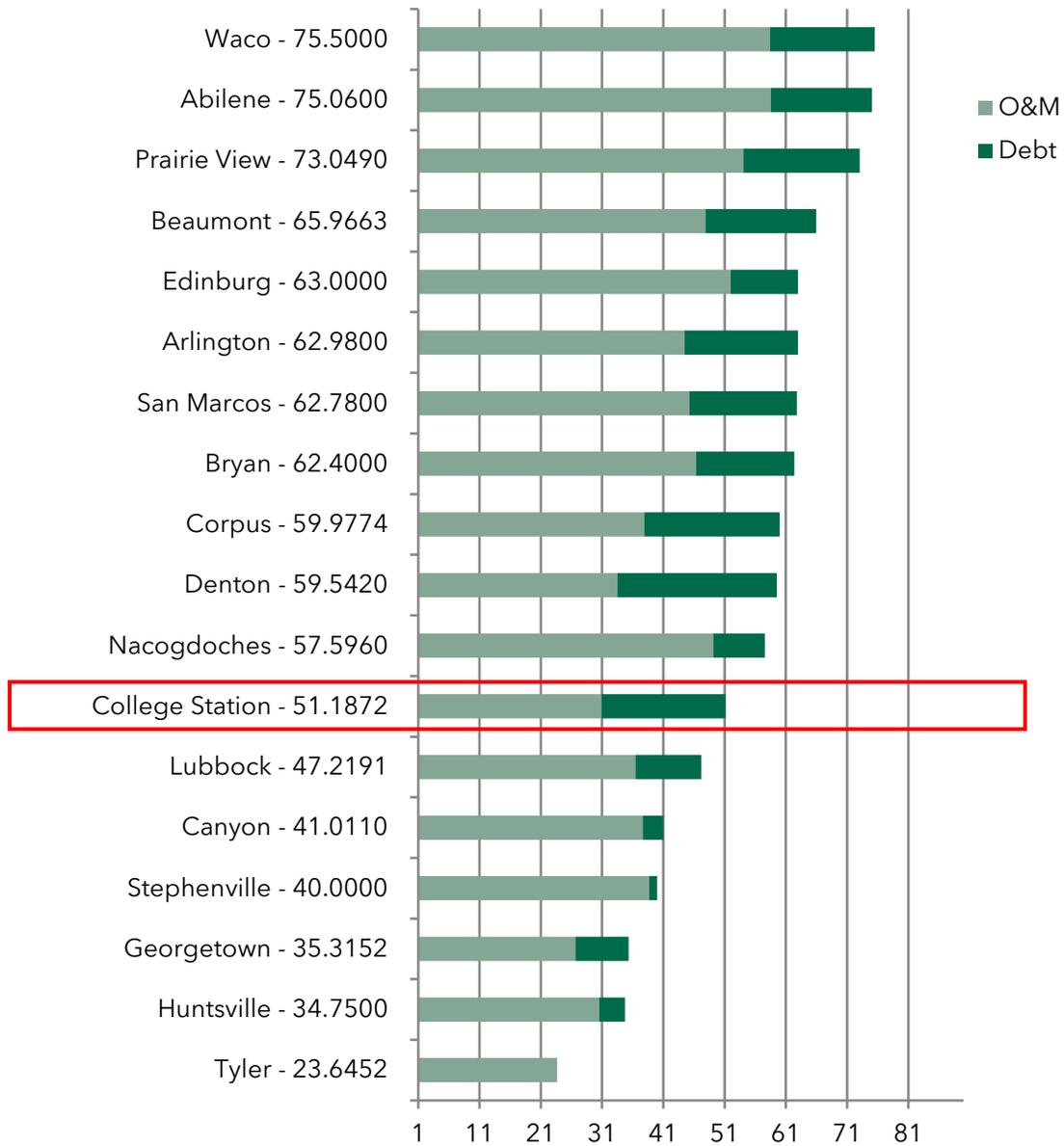
The chart below compares College Station’s FY26 O&M portion of the tax rate to the O&M tax rate for the same cities. The O&M portion of the tax rate is the portion that pays for governmental services like Police and Fire. College Station is in the lowest third of O&M tax rates among surveyed cities.

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



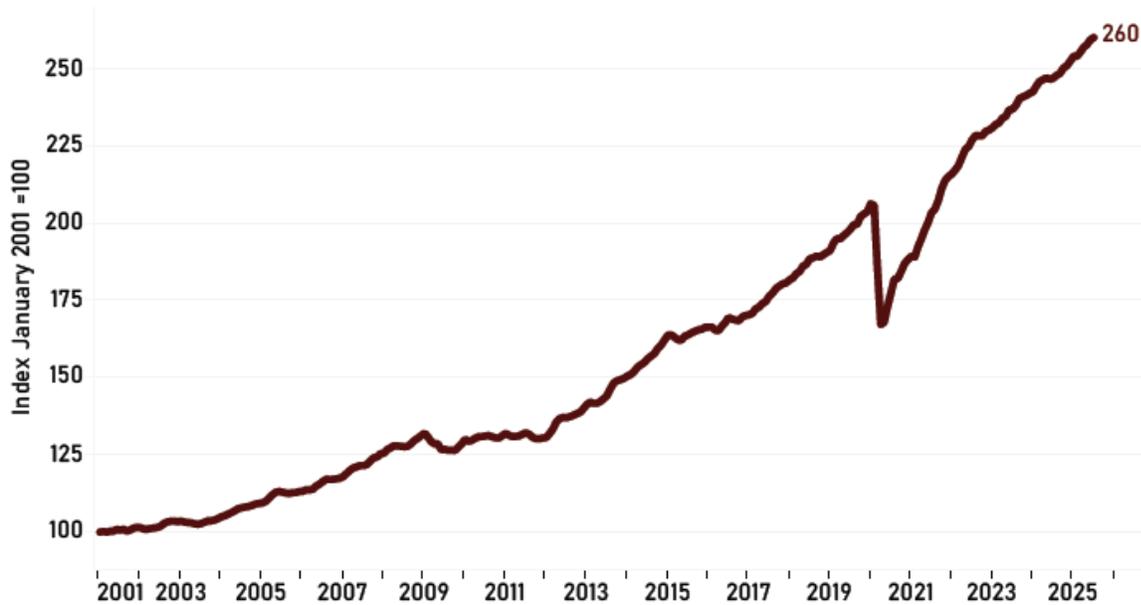
In addition to comparing cities of similar size, a comparison of cities that have a similar focus of higher education is notable as well. These cities have their own unique service challenges but share some of the same concerns when providing services to a significant student demographic. Across cities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

TEXAS COLLEGE TOWNS TAX RATE COMPARISON



LOCAL ECONOMY AND WORKFORCE

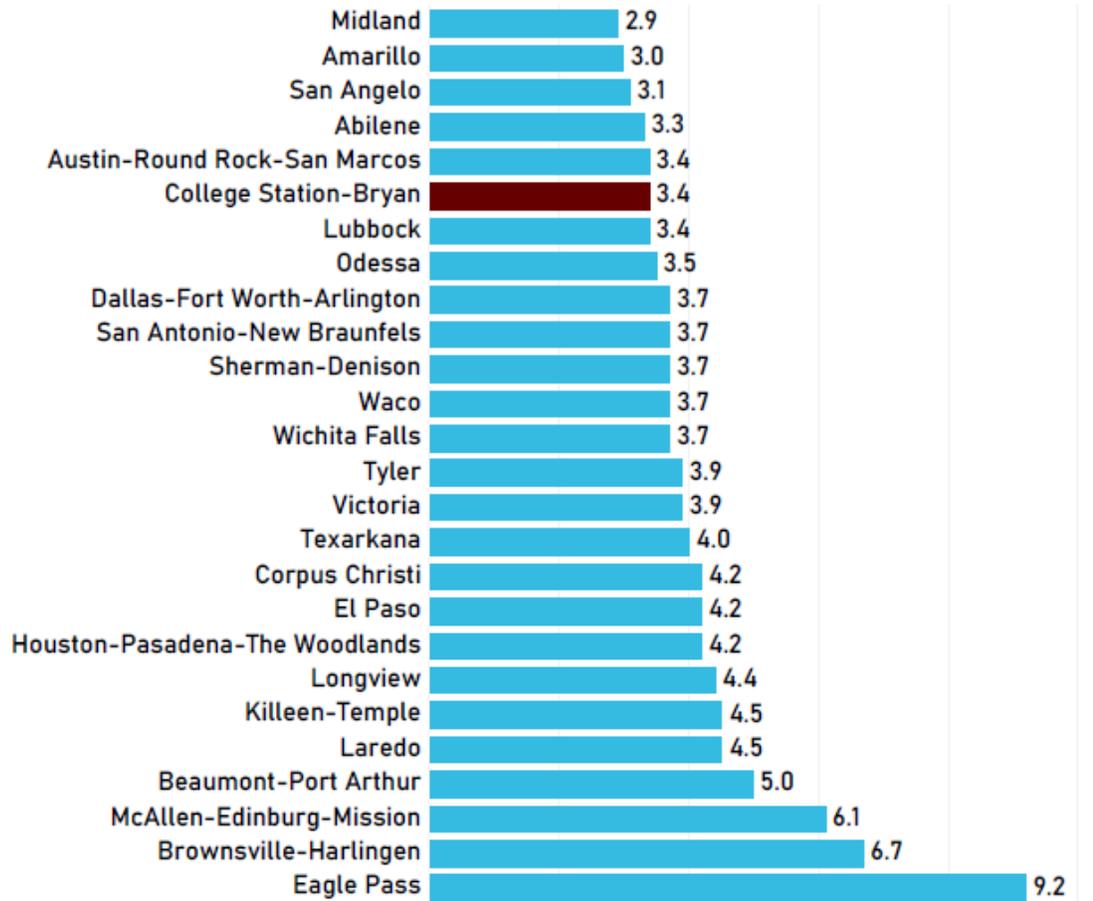
As the home to Texas A&M University, the City is privileged to have specialized data related to our economy. For example, the Texas A&M Private Enterprise Research Center developed a monthly index (College Station-Bryan Business-Cycle Index) to measure local economic performance. The most recent Index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



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

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





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

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

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

REVENUES

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

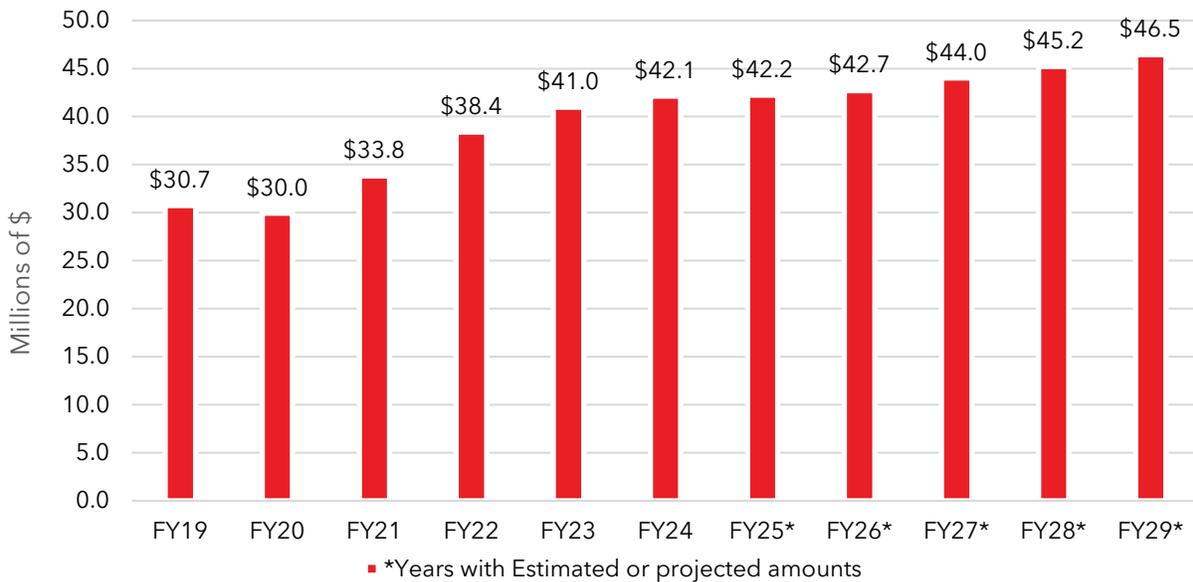
Our constant dollar analysis of sales tax receipts has revealed a slight decline for a second consecutive year in sales taxes. The constant dollar analysis accounts for the impact of inflation and isolates its impact to return the actual year-over-year sales tax results. The analysis uses CPI data sourced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

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

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

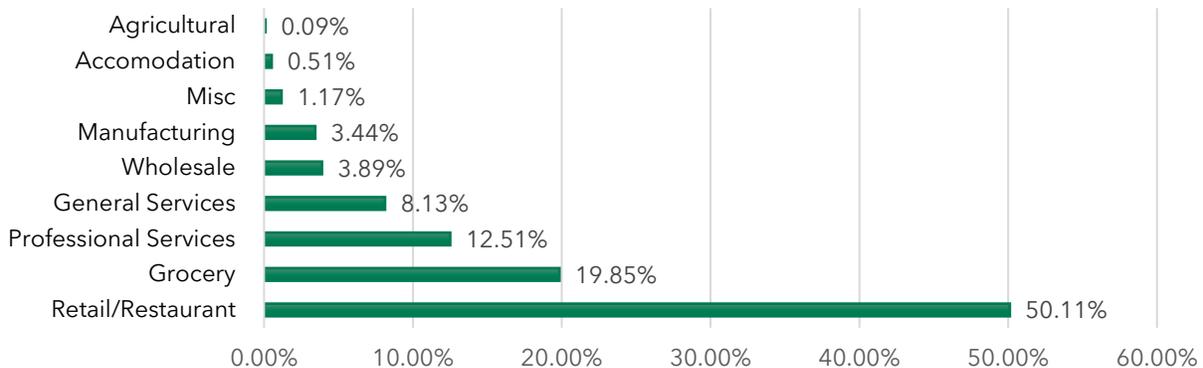
The chart below presents actual and projected sales tax revenues based on the above analysis.

SALES TAX REVENUE



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

SALES TAX BY INDUSTRY TYPE



BUILDING PERMITS AND DEVELOPMENT

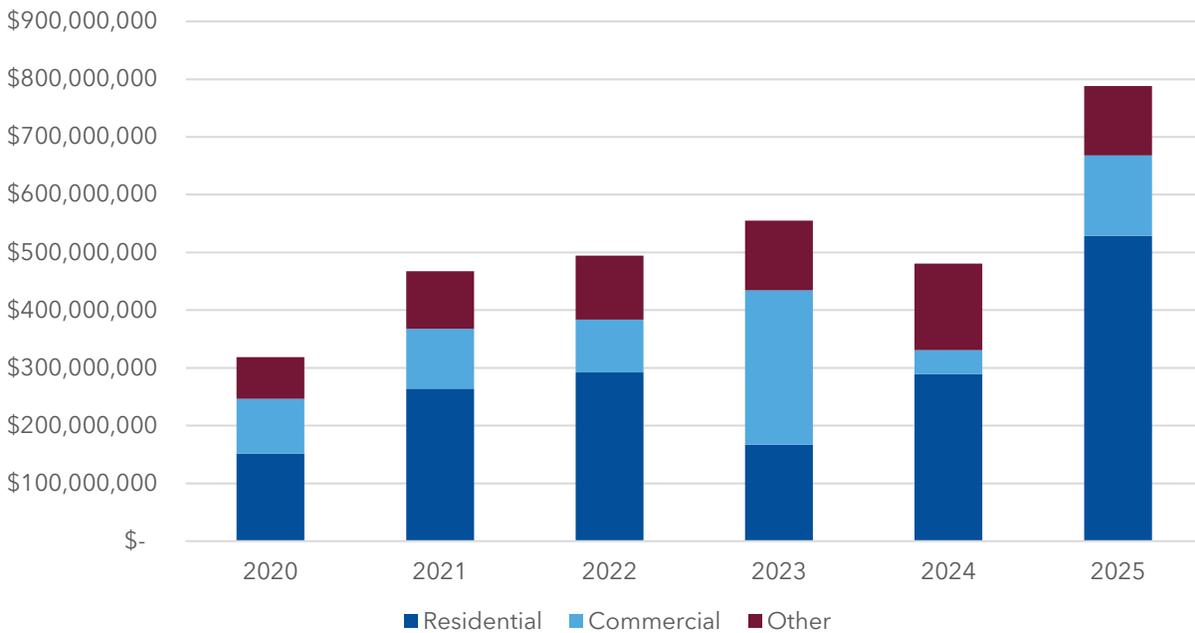
Planning & Development Services tracks issued permits and related estimated construction costs. Residential and Commercial categories include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits. Construction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

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

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

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

CONSTRUCTION PERMIT VALUATION (FISCAL YEAR)*



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

COMPENSATION AND BENEFITS

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

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

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

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

NEW POSITIONS IN THE FY26 BUDGET

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



ENTERPRISE FUNDS

ELECTRIC UTILITY

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

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

WATER UTILITY

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

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



WASTEWATER UTILITY

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

NON-METERED UTILITIES

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

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

UTILITY TRANSFERS

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



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

CAPITAL PROJECTS

CAPITAL FUNDING AND INTEREST RATES

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

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

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

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



FUND STRUCTURES AND DOCUMENT ORGANIZATION

Fund Structures

The accounts of the City are organized by fund, each of which operates separately and independently of one another. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures. Major funds are any governmental fund that has revenues, expenditures, assets and/or liabilities that constitute more than 10% of the total governmental funds budget.

Additionally, the fund must be 5% of the total revenues, expenditures, assets and/or liabilities for the combined governmental funds and enterprise funds budget. Any fund the government determines is of considerable importance to financial statement readers may also be designated as a major fund. A chart detailing the relationships between funds and departments is included in Appendix G.

Basis of Budgeting and Accounting

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

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

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



Governmental Funds

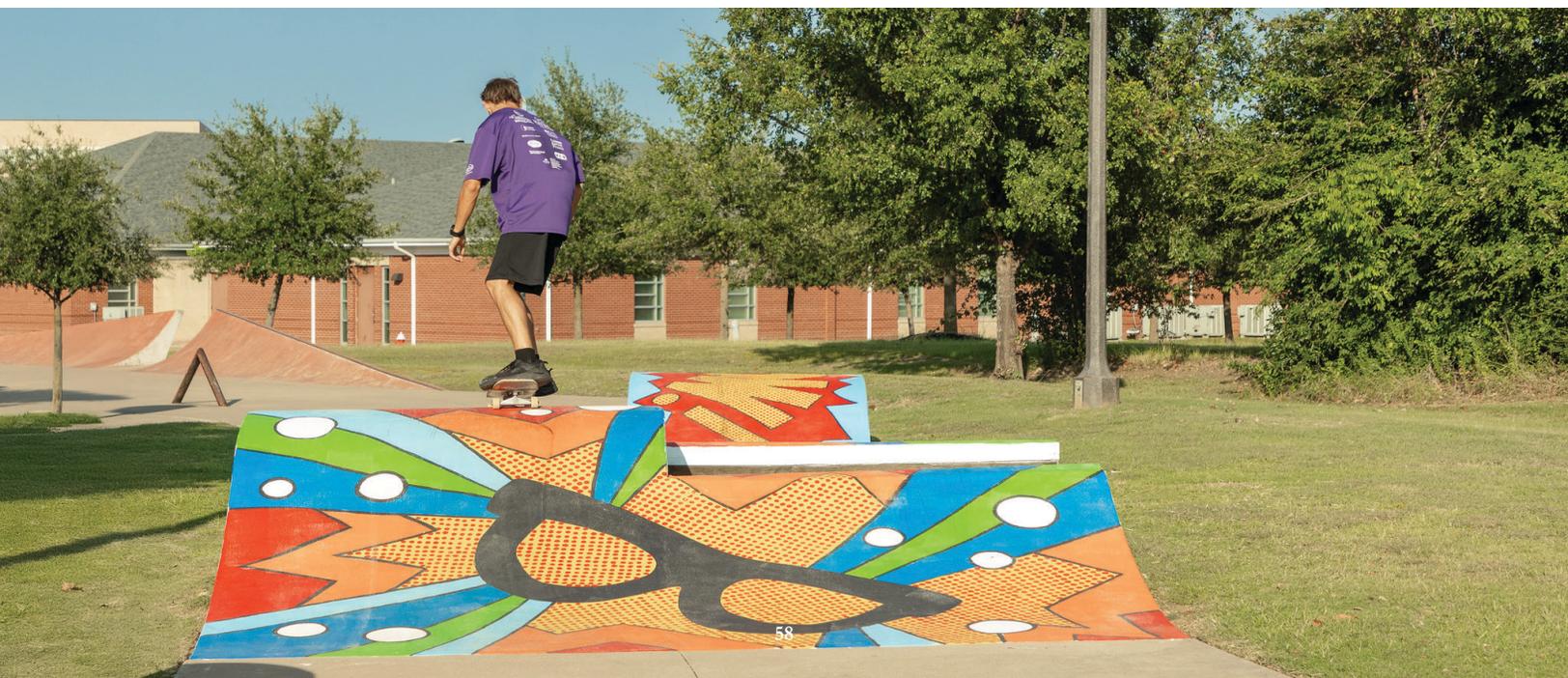
Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting, which is the same basis used for financial statement reporting. Revenues are recognized when they are both measurable and available. The City considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, with a few exceptions. Exceptions can be found in the Financial Policies Appendix F.

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

Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition, construction, or repair of Parks facilities. These funds, combined with the Special Revenue Funds, are reported as Non-Major Governmental Funds for financial statement purposes.

Special Revenue Funds

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



Enterprise Funds

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

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

Internal Service Funds

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

Budget Document Organization

This document includes the following sections:

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

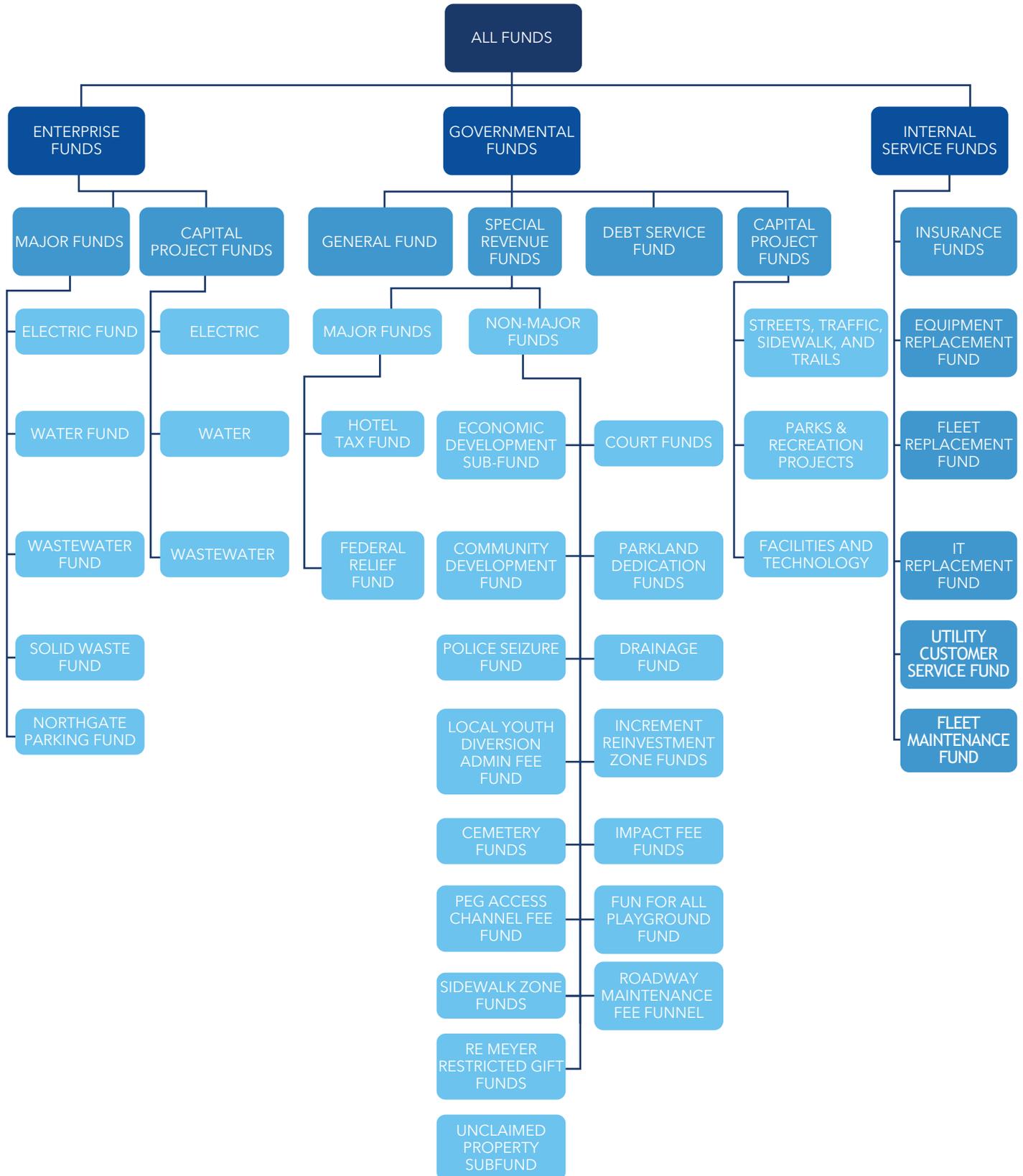
- Operating Funds Sections
 - › An overview of various services provided and resources available organized by fund type (Governmental, Enterprise, Special Revenue, and Internal Service Funds).
 - › Fund operating summary which includes:
 - » Actual prior year revenues and expenses (operational and non-departmental)
 - » The current year revised budget
 - » The current year revenue and expenditure year-end estimates
 - » The future year Base Budget
 - » Proposed future year Service Level Adjustments
 - » The future year Budget
 - » Percentage year-over-year change in the Budget (current year to future year)
 - › Departmental detail for each operating fund which includes:
 - » A departmental overview
 - » A departmental fund summary which includes:
 - Financial details of each department division
 - Summary of expenditures by functional classification type (e.g., salaries, supplies, maintenance, purchased services, etc.)
 - Summary of full-time equivalent personnel within the department
 - » A departmental organization chart
 - » A departmental strategic plan which includes:
 - The mission statement and primary services of that department
 - Top departmental goals for the coming year stating the goal, issues, plan of action, and the Council Strategic Initiative addressed by the goal
 - » Specific departmental key performance indicators

- Capital Projects Section
 - › Capital Improvement Projects summaries include:
 - » A narrative description of the ongoing projects
 - » A five-year summary of the plan including:
 - Budget appropriations from inception with current and future year appropriations listed separately
 - Projected expenditures from inception with current and future years presented separately by year
 - Estimated additional future years O&M costs anticipated for each major capital project

- Appendices
 - › Budget Ordinance
 - › Service Level Adjustments
 - › Personnel
 - › Revenue History and Budget Estimates
 - › Budget Provision Stated in Charter
 - › Fiscal and Budgetary Policy Statements
 - › Statistical Data
 - › Debt Service Schedules
 - › General Fund Transfers and Other (Sources) Uses
 - › Outside Agency Funding
 - › Recreation Program Revenues and Fee Recovery
 - › Tax Certification
 - › History of City Supported Community Activities
 - › Glossary

FUND STRUCTURE

City of College Station



CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

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

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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

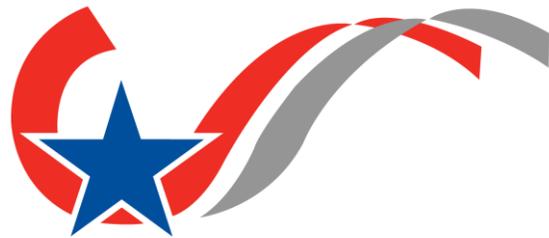
	FY24 Actual	FY24 Actual	FY25 Revised Budget	FY25 Revised Budget
	<i>Utilities</i>	<i>Other</i>	<i>Utilities</i>	<i>Other</i>
Beginning Working Capital	\$ 87,446,972	\$ 6,581,800	\$ 87,044,555	\$ 7,291,181
Revenues				
Residential	\$ 98,103,425	\$ 9,507,082	\$ 96,325,300	\$ 9,435,000
Commercial	57,846,009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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

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

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



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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - SPECIAL REVENUE FUNDS

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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

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

Net Budget

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

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

CITY OF COLLEGE STATION

ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

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

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

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

GENERAL FUND

The General Fund is the chief operating and primary governmental fund of the City of College Station. It supports Police, Fire, Public Works, Parks and Recreation, Planning and Development, Information Technology, Fiscal Services, Capital Projects Operations, and General Government. Because it supports the largest number of critical community services, it is considered the “backbone” of our City.

The FY26 General Fund budget provides a transparent spending plan that reflects City Council priorities within available revenues. The Fiscal and Budgetary Policy in Appendix F outlines the financial framework that guides decision-making and positions the City to meet opportunities and challenges.

The Fiscal and Budgetary Policy in Appendix F provides the financial framework for the City. Prudent decision-making has positioned the City well to respond to the opportunities and challenges associated with our community.

REVENUES

Revenue projections are based on historical trends and key economic variables. Historical data is provided in Appendix D. Major categories include:

Property (Ad Valorem) Taxes - Levied on appraised property values from the Brazos Central Appraisal District. Revenues depend on growth, valuations, and the O&M tax rate per \$100 valuation.

Sales Tax - Includes sales and mixed beverage taxes. Estimates consider historical receipts, economic factors, inflation, employment, and sales cycles.

Other Taxes - includes franchise taxes for phone, cable, and natural gas. Franchise fees are collected for right-of-way usage.

Charges for Services - includes miscellaneous charges from various departments within the General Fund, including Police, Fire, and Parks and Recreation. Major influences are rates of usage, population, and activity levels.

Licenses and Permits - Primarily Planning and Development permits. Revenues depend on population growth, construction, and rates.

Fines and Penalties - Court fines generated by citations.

Intergovernmental Revenues - Includes reimbursements from Easterwood Airport, Texas A&M University, College Station ISD, City of Bryan, Brazos County, and state/federal grants. FY26 includes a full year of SAFER grant reimbursements and new fire service reimbursements from Texas A&M, resulting in a 39.28% increase.

Investment Earnings - Based on average fund balance and interest on pooled cash.

Utility Transfers - Provide return and benefit to citizens for ownership risk of City utilities.

Miscellaneous Revenues - Items such as the sale of scrap metal and other non-operating income.

EXPENDITURES

The City's principal service is protecting residents' lives and property. Public Safety (Police and Fire) accounts for 53% of General Fund operating expenditures.

The FY26 budget funds 782.50 positions, including 20 new ones, with details in Appendix C. Departmental summaries in the budget outline expenditures and service level adjustments. Year-over-year changes are primarily due to added Police and Fire personnel.

Non-departmental expenditure includes:

- Interfund transfers both into and out of the General Fund to other funds.
- Shared Services transfers (previously known as the G&A transfer) where utilities and special revenue funds reimburse the General Fund for finance, HR, IT, and legal services.
- Capital Outlay/Project Transfers - cash for capital purchases.
- Public Agency funding - funding for other community agencies.
- Consulting Services - tax collections and data analytics assistance.

See Appendix I for a detail of General Fund non-departmental expenditures.

FY26 total expenditures and transfers are projected to decrease from the revised FY25 budget due to a reduction in FY26 planned fleet replacements.

CONTINGENCY

Contingency funds will be used to cover unforeseen events that are not specifically accounted for in the departmental budgets.

Projected ending fund balance will meet reserve requirements in accordance with the City's Fiscal and Budgetary policy.



CITY OF COLLEGE STATION GENERAL FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 80,456,578	\$ 94,812,409	\$ 94,812,409	\$ 95,945,052	
Revenues					
Ad Valorem Taxes	\$ 41,020,509	\$ 42,553,707	\$ 42,224,707	\$ 47,546,545	11.73%
Sales Tax	42,142,506	41,317,505	42,279,214	42,696,797	3.34%
Other Taxes	2,460,555	2,521,000	2,450,000	2,421,000	-3.97%
Charges for Services	5,194,613	5,387,000	5,517,639	5,389,000	0.04%
Fines and Penalties	2,873,041	2,844,000	3,120,260	3,020,000	6.19%
Licenses and Permits	2,952,908	2,986,500	3,474,320	3,170,000	6.14%
Rents, Royalties and Contributions	652,036	682,410	705,309	706,410	3.52%
Contributions	714	-	13,502	14,000	-
Other Revenue	329,746	388,000	472,252	424,300	9.36%
Nongovernmental Grants	4,084	-	33,754	-	
Intergovernmental	3,164,405	3,116,842	3,597,484	4,341,000	39.28%
Utility Transfer	15,696,012	16,021,945	16,021,945	16,412,000	2.43%
Investment Earnings	4,784,821	3,421,000	4,613,085	3,510,000	2.60%
Misc Non-Operating	529,301	1,001,000	1,014,015	253,000	-74.73%
Gain (Loss) on Sale of Assets	3,269,950	-	3,186,513	-	-
Total Revenues	\$ 125,075,202	\$ 122,240,909	\$ 128,723,999	\$ 129,904,052	6.27%
Total Funds Available	\$ 205,531,780	\$ 217,053,318	\$ 223,536,408	\$ 225,849,104	4.05%
Expenditures:					
Police Dept	\$ 33,040,566	\$ 36,157,493	\$ 35,213,390	\$ 39,736,688	9.90%
Fire Dept	29,698,792	29,655,699	29,318,878	33,030,005	11.38%
Public Works Dept	7,781,891	9,065,950	8,728,863	9,037,598	-0.31%
Parks and Recreation	10,717,210	12,948,954	12,467,941	12,508,598	-3.40%
Planning and Development	5,215,086	6,177,917	5,347,746	6,388,380	3.41%
IT	7,962,474	9,564,999	8,207,562	9,763,597	2.08%
Fiscal Services Dept	5,869,205	7,314,728	6,257,318	7,221,087	-1.28%
Capital Projects Operations	4,384,352	5,198,098	5,065,889	4,850,216	-6.69%
General Government Dept	10,513,913	12,257,030	11,462,078	10,950,493	-10.66%
Library	1,421,245	1,736,557	1,736,557	1,766,856	1.74%
Pay Plan Contingency	-	403,869	200,000	799,029	
Total Operating Expenditures	\$ 116,604,736	\$ 130,481,294	\$ 124,006,222	\$ 136,052,547	4.27%
Transfers:					
Transfers In	(561,293)	(535,742)	(535,742)	(450,000)	-16.00%
Transfers In - Replacements	(5,374,983)	(12,338,929)	(12,338,929)	(5,809,300)	-52.92%
Shared Services Transfers In	(8,704,740)	(9,789,740)	(9,789,740)	(11,120,309)	13.59%
Transfers Out	2,865,008	2,520,000	2,520,000	2,525,000	0.20%
Capital Transfers Out	-	7,513,346	7,513,346	2,000,000	-73.38%
Total Transfers (Sources) Uses	(11,776,008)	(12,631,065)	(12,631,065)	(12,854,609)	1.77%
Other (Sources) Uses					
Public Agency	1,891,732	2,390,487	2,267,389	2,731,806	14.28%
Consulting Services	4,000	56,000	56,000	15,000	-73.21%
Capital Outlay	4,475,131	12,598,904	12,500,904	4,925,300	-60.91%
Other	980,119	1,185,358	1,185,358	884,000	-25.42%
Contingency	-	206,548	206,548	400,000	93.66%
Total Other (Sources) Uses	7,350,981	16,437,297	16,216,199	8,956,106	-45.51%
Total Expenditures & Transfers**	\$ 112,179,710	\$ 134,287,526	\$ 127,591,356	\$ 132,154,044	-1.59%
Total Increase (Decrease)*	\$ 12,895,492	\$ (12,046,617)	\$ 1,132,643	\$ (2,249,992)	
Measurement Focus Increase (Decrease)	1,460,339				
Ending Fund Balance	\$ 94,812,409	\$ 82,765,792	\$ 95,945,052	\$ 93,695,060	

* Total FY26 Approved Budget change includes 1-time expenses.

** FY26 total expenditures and transfers are projected to decrease 1.59% due to one-time capital transfers in FY25.

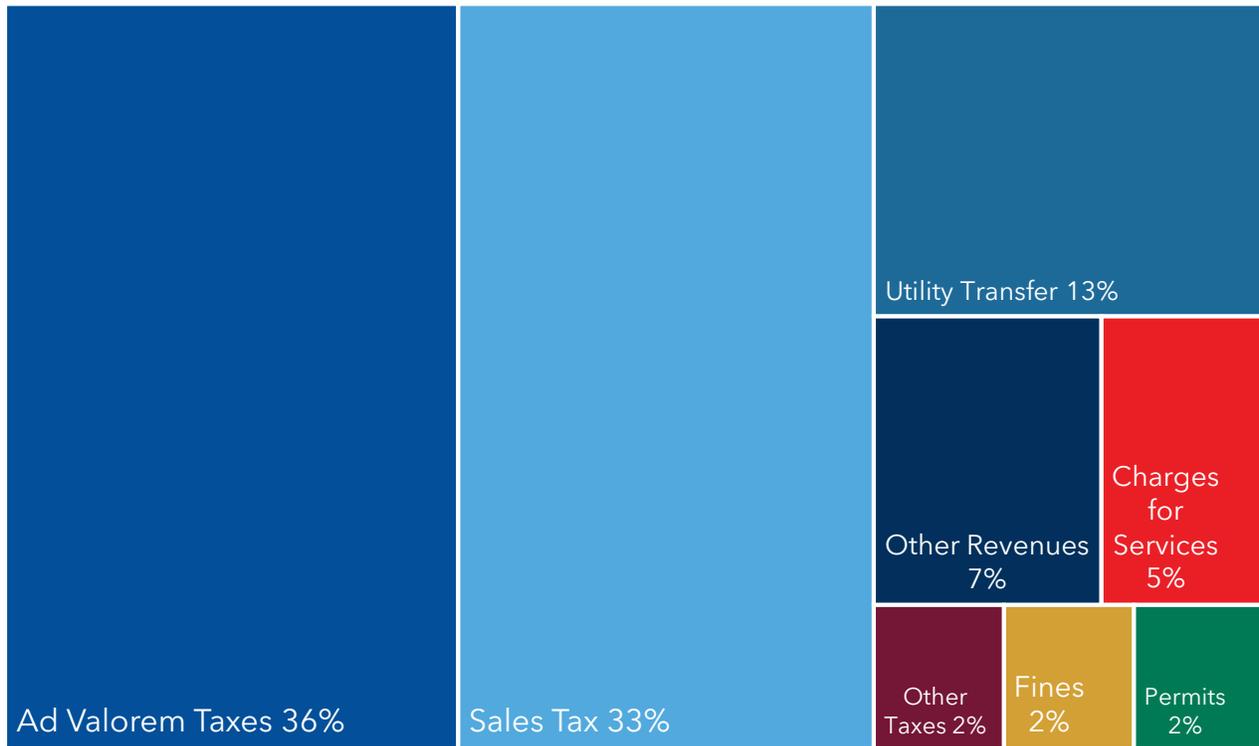
CITY OF COLLEGE STATION GENERAL FUND SUMMARY FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 94,812,409	\$ 95,945,052	\$ 93,695,060	\$ 96,772,535	\$ 100,164,864	\$ 104,349,211
Total Revenues	128,723,999	129,904,052	132,973,349	136,370,235	138,387,995	142,074,879
Total Funds Available	\$ 223,536,408	\$ 225,849,104	\$ 226,668,409	\$ 233,142,771	\$ 238,552,859	\$ 246,424,089
Total Operating Expenditures	124,006,222	136,052,547	138,362,510	140,992,146	144,454,971	148,029,103
Total Transfers (Sources) Uses	(12,631,065)	(12,854,609)	(14,896,137)	(14,477,039)	(16,801,123)	(18,134,859)
Total Other (Sources) Uses	16,216,199	8,956,106	6,429,500	6,462,800	6,549,800	6,586,600
Total Expenditures & Transfers	\$ 127,591,356	\$ 132,154,044	\$ 129,895,874	\$ 132,977,907	\$ 134,203,648	\$ 136,480,844
Total Increase (Decrease)*	\$ 1,132,643	\$ (2,249,992)	\$ 3,077,476	\$ 3,392,328	\$ 4,184,347	\$ 5,594,035
Measurement Focus Increase (Decrease)						
Ending Assigned & Unassigned Fund Balance	\$ 95,945,052	\$ 93,695,060	\$ 96,772,535	\$ 100,164,864	\$ 104,349,211	\$ 109,943,245
Assigned Fund Balances						
Required/Policy:						
Required 20% Reserve (Fiscal Policy)	25,065,769	25,647,449	25,899,175	26,515,581	26,760,730	27,216,169
Federal Opioid Abatement	167,715	167,715	167,715	167,715	167,715	167,715
Council Directed:						
Future Operational Reserve - FY21	1,731,656	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Additional reserve for Bond Rating - FY21	6,715,984	6,964,128	7,044,601	7,177,747	7,355,239	7,535,785
Additional Economic Incentives - FY22	1,000,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
Matching Grant Dollars Allocation - FY24	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Elections - FY24	100,000	100,000	100,000	100,000	100,000	100,000
Parks TPWD Grant - FY25	750,000	750,000	750,000	750,000	750,000	750,000
State Highway 6 Relocation Costs - FY25	-	550,000	-	-	-	1,000,000
Grant Uncertainty - FY26	-	5,000,000	-	-	-	-
Discretionary:						
Future Projects - FY24	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000
Future Vehicles - FY25	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Baseball Field Capital Reserve - FY26	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Assigned Fund Balance	\$ 55,231,125	\$ 74,879,291	\$ 70,161,490	\$ 71,411,044	\$ 72,333,683	\$ 74,469,669
Ending Fund Balance (net of assignments)	\$ 40,713,927	\$ 18,815,768	\$ 26,611,045	\$ 28,753,820	\$ 32,015,528	\$ 35,473,576

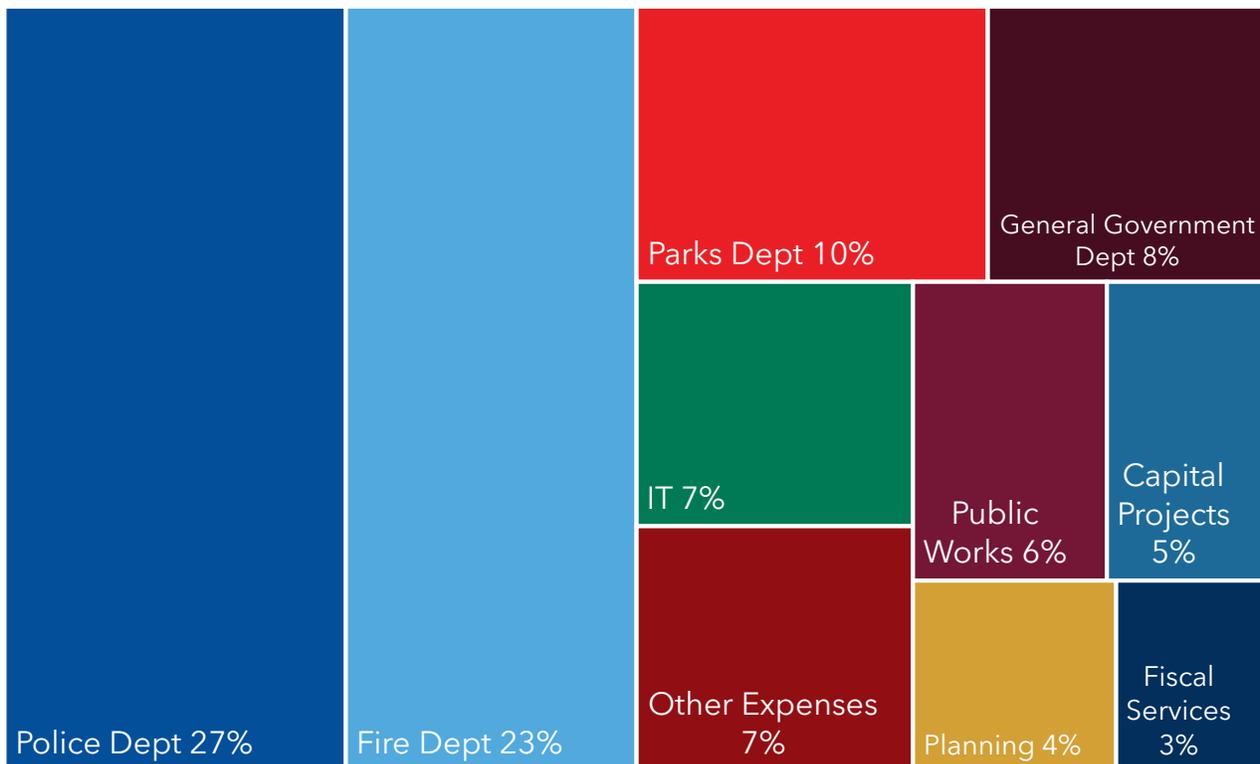
*FY26 includes 1-time expenses.

Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

GENERAL FUND- SOURCES



GENERAL FUND - USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Police	\$ 33,040,566	\$ 36,157,493	\$ 35,213,390	\$ 39,736,688	9.90%
Fire	29,698,792	29,655,699	29,318,878	33,030,005	11.38%
Public Works	7,781,891	9,065,950	8,728,863	9,037,598	-0.31%
Parks and Recreation	10,717,210	12,948,954	12,467,941	12,508,598	-3.40%
Planning and Dev Services	5,215,086	6,177,917	5,347,746	6,388,380	3.41%
Information Technology	7,962,474	9,564,999	8,207,562	9,763,597	2.08%
Fiscal Services	5,869,205	7,314,728	6,257,318	7,221,087	-1.28%
Capital Projects Operations	4,384,352	5,198,098	5,065,889	4,850,216	-6.69%
General Government	10,513,913	12,257,030	11,462,078	10,950,493	-10.66%
Library	1,421,245	1,736,557	1,736,557	1,766,856	1.74%
Pay Plan Contingency	-	403,869	200,000	799,029	
TOTAL	\$ 116,604,736	\$ 130,481,294	\$ 124,006,222	\$ 136,052,547	4.27%

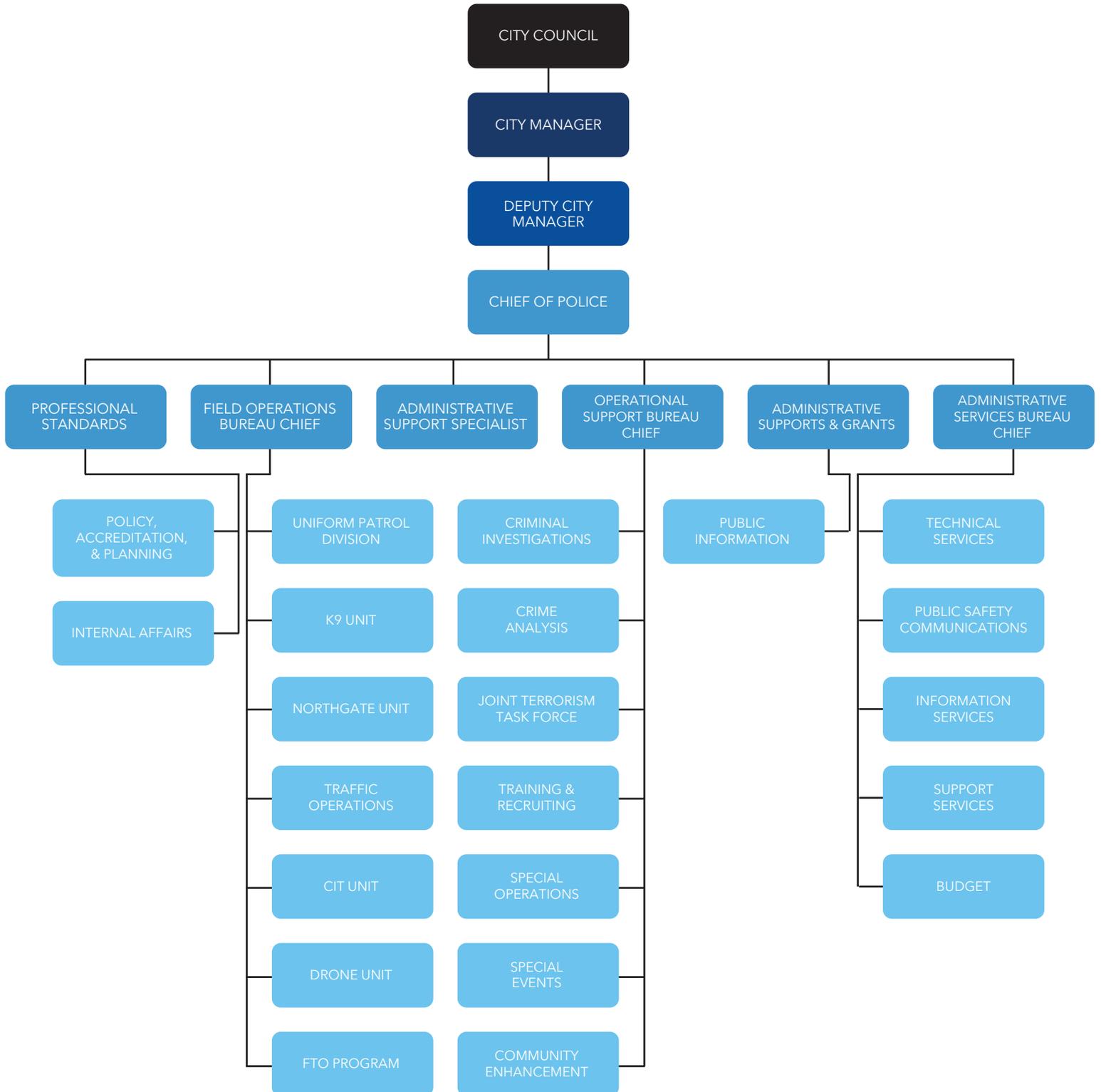
EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 73,159,783	\$ 79,856,470	\$ 77,001,866	\$ 86,034,399	7.74%
Health Insurance	10,394,066	11,256,881	10,592,331	11,637,526	3.38%
Supplies	4,582,904	5,573,988	5,131,199	5,482,917	-1.63%
Maintenance	7,948,286	8,984,772	8,315,679	9,537,989	6.16%
Purchased Services	18,280,260	21,632,896	19,993,651	21,344,559	-1.33%
Capital Outlay	2,239,437	2,772,418	2,771,496	1,216,128	-56.13%
Pay Plan Contingency	-	403,869	200,000	799,029	
	\$ 116,604,736	\$ 130,481,294	\$ 124,006,222	\$ 136,052,547	4.27%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Police	232.00	238.00	244.00	2.52%
Fire	174.00	186.00	206.00	10.75%
Public Works	43.00	44.00	44.00	0.00%
Parks and Recreation	69.50	70.50	70.50	0.00%
Planning and Dev Services	46.00	46.00	48.50	5.43%
Information Technology	32.25	32.25	32.25	0.00%
Fiscal Services	49.25	54.25	54.75	0.92%
Capital Projects Operations	22.00	23.00	23.00	0.00%
General Government*	69.00	69.00	59.50	-13.77%
Library				
TOTAL	737.00	763.00	782.50	2.56%

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

POLICE DEPARTMENT

City of College Station



POLICE DEPARTMENT

Comprised of 10 Divisions, the Police Department provide services to keep the community protected and safe: Administration, Uniform Patrol, Criminal Investigation, Recruiting & Training, Support Services, Communications, Special Operations, Information Services, Community Enhancement, and Technology.

Police identified several areas that are vital to the continued success of the department:

- Effective recruitment and retention of qualified personnel.
- Balancing organizational growth with the needs of the ever-growing City.
- Maintaining existing service levels.

The budget for FY26 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
5 Officers and 3 Vehicles	\$455,718	\$744,082	\$1,199,800	Goal 1	KPI 2
AXS Radio Consoles	250,000	-	250,000	Goal 3	
Large Bomb Robot	340,700	-	340,700	Goal 3	
Animal Control Officer Truck Upgrade	40,000	-	40,000	Goal 3	
1 Lieutenant and Vehicle	138,099	223,801	361,900	Goal 1	KPI 2
GreyKey Software	-	56,900	56,900	Goal 3	
Axon Draft One	-	135,000	135,000	Goal 3	
Police Department SLAs Total	\$1,224,517	\$1,159,783	\$2,384,300		

KPIs are available at the link in the SLA table or in Appendix K.

- The 5 Additional Officers and 3 vehicles will help support College Station’s continued population growth, which has increased demand and supervisory support across expanding units and specialized programs.
- Two Console Radios to optimize radio usage and align with industry standards. This will allow reallocation of existing consoles, improving efficiency and reducing the potential for operator error.
- Replacement of outdated bomb robot is essential for safely evaluating suspicious packages at large events and protecting public safety.
- The current open-air kennels on the Animal Control Truck limit transportation to two animals at a time and require frequent trips due to weather. The new truck bed accommodates six climate-controlled compartments and features a hydraulic lift, improving efficiency and safety.
- The additional Lieutenant and Vehicle well help support a supervisory role and improve oversight, balance workloads, and ensure effective control.
- Greykey software will streamline cell phone downloads, replace three systems and reduce reliance on Department of Homeland Security support. This upgrade will save time, centralize evidence handling, and enhance storage review by eliminating physical media use.
- AXONs Draft One uses body camera footage to generate report drafts, reducing officer writing time by up to 61%. Built-in safeguards ensure accuracy, enabling officers to focus on proactive duties and improving overall public safety.

The 12.4% Salary and Benefits expenditure change from FY25 revised budget to FY26 budget is due to increasing the number of FTE’s as well as increasing the overtime budget to better align with historical actuals. An 11.3% increase in Maintenance resulted from increased fleet size through SLA’s and inflationary pressure on vehicle parts. A reduction in one-time capital purchases resulted in a 19.6% reduction for the category.

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Police Administration	\$ 2,739,274	\$ 2,937,240	\$ 2,945,530	\$ 3,281,765	11.73%
Uniform Patrol	15,049,259	16,052,674	16,234,530	17,411,700	8.47%
Criminal Investigation	4,382,385	4,902,155	4,369,320	5,089,404	3.82%
Recruiting & Training	1,456,391	1,636,470	1,540,810	1,695,738	3.62%
Support Services	4,880,483	5,484,007	5,367,580	5,295,705	-3.43%
Communications	2,029,007	2,430,625	2,438,600	3,670,889	51.03%
Special Operations	492,175	361,799	411,490	664,066	83.55%
Information Services	851,008	908,279	889,930	1,011,966	11.42%
Community Enhancement	862,015	1,009,812	683,260	999,488	-1.02%
PD Technology	298,569	434,432	332,340	615,967	41.79%
TOTAL	\$ 33,040,566	\$ 36,157,493	\$ 35,213,390	\$ 39,736,688	9.90%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 23,332,808	\$ 25,278,032	\$ 24,828,510	\$ 28,399,989	12.35%
Health Insurance	3,205,868	3,531,652	3,288,660	3,608,221	2.17%
Supplies	1,415,489	1,490,944	1,374,790	1,583,385	6.20%
Maintenance	571,944	655,140	612,580	728,874	11.25%
Purchased Services	3,806,645	4,299,563	4,174,600	4,690,491	9.09%
Capital Outlay	707,811	902,162	934,250	725,728	-19.56%
TOTAL	\$ 33,040,566	\$ 36,157,493	\$ 35,213,390	\$ 39,736,688	9.90%

PERSONNEL					
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26
Police Administration	11.00	11.00		11.00	0.00%
Uniform Patrol	116.00	121.00		127.00	4.96%
Criminal Investigation	35.00	35.00		35.00	0.00%
Recruiting & Training	11.00	12.00		12.00	0.00%
Support Services	8.00	8.00		8.00	0.00%
Communications	28.00	28.00		28.00	0.00%
Special Operations	1.00	1.00		1.00	0.00%
Information Services	12.00	12.00		12.00	0.00%
Community Enhancement	7.00	7.00		7.00	0.00%
PD Technology	3.00	3.00		3.00	0.00%
TOTAL	232.00	238.00		244.00	2.52%



POLICE DEPARTMENT STRATEGIC PLAN

Mission Statement

To protect and serve with excellence.

Top Departmental Goals

1. Goal: Reduce Crime

Issue: Reducing crime is one of the primary goals of the department. As the city continues to grow, so does the demand for law enforcement services. Additionally, the expectations related to the quantity and variety of evidence have led to more time and resource intensive cases. To reduce crime, law enforcement employs a variety of strategies that are both reactive and proactive in nature. While it is important to respond and investigate crimes having already occurred, officers need to make sure that criminals do not have unfettered opportunities to commit crimes. Increasing sworn staffing, balanced with efficient support staff and equipment helps ensure the department can address crime in a multipronged manner.

Plan of Action: Commit to our long-term plan of increasing sworn and professional civilian staffing resources to recommended levels; annually re-evaluate department needs using the same quantitative methodology used to create the initial report for sworn staffing.

Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

2. Goal: Reduce the Fear of Crime

Issue: Reducing the fear of crime is correlated with reducing crime, and the same factors can impact both variables. While crime reduction is our priority, reduction of the fear of crime is also important to our citizens and visitors. There are instances when despite all of law enforcement's efforts, crime will still occur. In those instances, it's important for the community to have confidence that officers can solve the case and bring the perpetrators to justice. This confidence is instilled in the community through positive interactions where officers showcase their professionalism, training, and care for the community.

Plan of Action: Continue to hire the best and brightest applicants that have a committed heart for service and community. Train and equip those employees with appropriate tactics and equipment. To keep our highly qualified employees we will focus on retention strategies that include workplace cultural development and appropriate compensation adjustments. Provide employees with sufficient time to engage the community so that they can educate police practices and ways to avoid becoming a victim.

Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

3. Goal: Build and Maintain Effective Partnerships

Issue: Police work stands upon a foundation of public trust, in which the police are the public, and the public are the police. Engagement with community stakeholders is paramount. Additionally, working and partnering with subject matter experts and other criminal justice professionals help to improve efficiencies and ensure best solutions are brought forth to keep our community safe.

Plan of Action: We will continue to utilize a variety of opportunities to engage our community. To best achieve this goal, our department will focus its efforts on building partnerships by utilizing all staff in the organization. We will continue the pursuit of necessary staffing to enable the proactive time necessary to best facilitate the success in achieving this goal.

Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

4. Goal: Improve the Overall Quality of Life in the Community

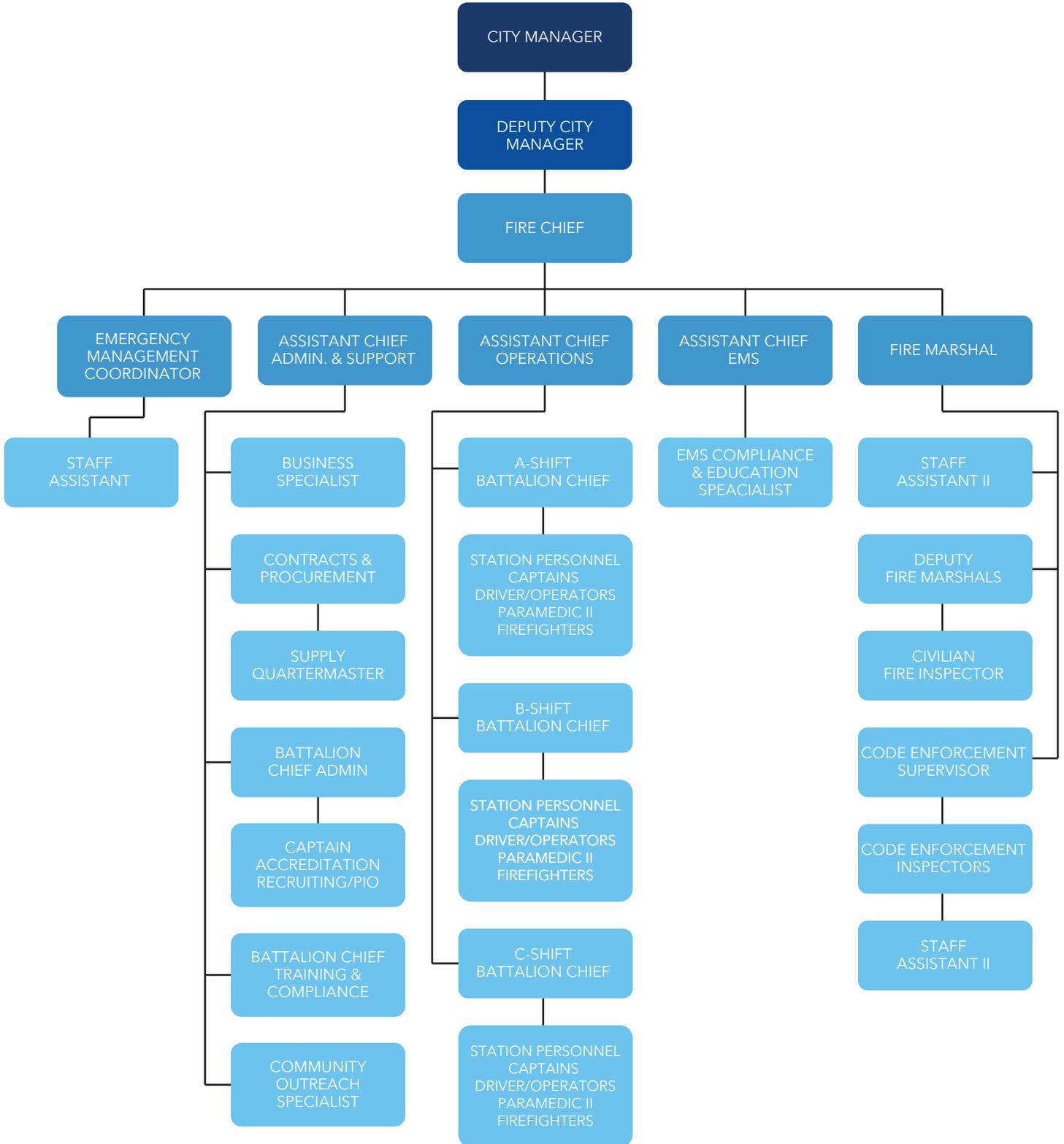
Issue: The citizens of College Station expect high-quality service from their police department. The service level we provide is part of what builds partnerships necessary for our success and these relationships help us reduce crime and the fear of crime. However, as growth and demands of the City continue to increase, additional resources are required to maintain our expected level of service.

Plan of Action: We will continue to identify efficiencies in order to respond to the increasing demands of the City. We will utilize technology to increase efficiency, as well as identify tasks that can be performed in the most cost-effective manner.

Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

FIRE DEPARTMENT

City of College Station



FIRE DEPARTMENT

The Fire Department is a full-spectrum, life-safety department committed to protecting the City of College Station through risk reduction, public education, fire prevention, and emergency services since 1970. The department is proud to be Internationally Accredited and part of an ISO Class 1 community.

Fire Department encompasses: 206 employees consisting of 186 firefighters and paramedics and 20 staff positions, with emergency response vehicles that include ladder trucks, ambulances, and engines, responding from six stations throughout the City.

The department provides fire, EMS and HAZMAT response to College Station’s residents and also to Texas A&M University, Easterwood Airport, and partners with the neighboring City of Bryan and surrounding communities when needed.

Completion of Fire Station #7 is currently scheduled for September 2026.

The FY26 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Twelve Firefighters - Station 7	\$197,347	\$1,250,972	\$1,448,319	Goal 1,2,3	KPI 2
EMS Video Laryngoscope Replacement	50,000	-	50,000	Goal 2	
Hazmat Equipment Cache Upgrade	133,238	7,600	140,838	Goal 1, 2	KPI 1
Peer Fitness	11,000	3,300	14,300	Goal 1, 2	
Phase I Firefighters (Station 7) recurring costs	-	139,746	139,746	Goal 1,2,3	
Fire Department SLAs Total	\$391,585	\$1,401,618	\$1,793,203		

KPIs are available at in Appendix K.

- Phase II of staffing Fire Station #7: Phase I of staffing was implemented in FY25 by hiring twelve firefighters and Phase II is to add twelve additional firefighters. This SLA will cover salaries, benefits, training and the initial purchase of PPE and other onboarding expenses. The department will submit a federal grant through the Staffing for Adequate Fire and Emergency Response (SAFER) program to fund the salaries and benefits for these positions.
- City’s current laryngoscope has reached its end of its life after ten years of service and the equipment is no longer being supported by the manufacturer. Replacing the equipment is essential to patient safety and clinician efficiency. Video laryngoscopy has become the standard for improved airway visualization, ensuring higher success rates, especially with difficult intubation cases. This purchase will reduce risk of complications, such as failed intubations, and enhances patient safety during emergency procedures. Additionally, this replacement will improve our training opportunities and align with the current best practices and guidelines.
- Equipment upgrades approved to improve the safety of our Hazmat response team and community. This is especially important given the presence of numerous bio labs within our jurisdiction, particularly at Texas A&M University.

- Peer Fitness SLA will allow the department to properly support our Firefighter Safety and Wellness program by providing dedicated, trained peer fitness counselors who will be available to guide our personnel in improving their physical fitness level. Beginning in 2026, completing the physical fitness test within the allowed entrance level time will be required for Step Pay advancement.
- SLA is for recurring costs associated with Phase I initial hiring of staff for Station #7. Phase I was implemented in FY25 by hiring the first 12 personnel. The salaries and benefits of the Phase 1 hiring was covered by a federal grant through the SAFER program to fund these positions. A contingency transfer in FY25 covered all training expenses as well as the initial purchase of PPE and other onboarding expenses. The SLA will cover the recurring costs not supported by the SAFER Grant for the 12 firefighter positions.

FY26 Fire department budget is 11% higher due to addition of twelve firefighters and the additional operating costs for Station #7.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Fire Administration	\$ 2,411,908	\$ 2,056,938	\$ 2,185,082	\$ 2,572,345	25.06%
Emergency Mgmt	552,843	527,737	521,332	415,527	-21.26%
Emergency Operations	25,684,257	26,030,498	25,604,477	28,275,852	8.63%
Fire Prevention**	1,049,785	1,040,526	1,007,987	1,766,281	69.75%
TOTAL	\$ 29,698,792	\$ 29,655,699	\$ 29,318,878	\$ 33,030,005	11.38%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 21,629,117	\$ 22,258,191	\$ 21,983,080	\$ 24,552,853	10.31%
Health Insurance	2,604,400	2,673,147	2,577,604	3,061,260	14.52%
Supplies	1,356,455	1,135,471	1,169,216	1,402,573	23.52%
Maintenance	582,469	581,738	581,738	688,602	18.37%
Purchased Services	2,836,583	3,007,152	3,007,240	3,324,717	10.56%
Capital Outlay	689,769	-	-	-	-
TOTAL	\$ 29,698,792	\$ 29,655,699	\$ 29,318,878	\$ 33,030,005	11.38%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Fire Administration	11.00	11.00	11.00	0.00%
Emergency Mgmt	2.00	2.00	2.00	0.00%
Emergency Operations	154.00	166.00	178.00	7.23%
Fire Prevention**	7.00	7.00	15.00	114.29%
	174.00	186.00	206.00	10.75%

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



FIRE DEPARTMENT STRATEGIC PLAN

Mission Statement

CSFD continually reduces risk in our community through fire and health safety education, fire prevention and investigation, emergency management, and special event operations. We increase operational readiness through training, quality improvement, and data-driven decision-making. We respond to and effectively mitigate calls for medical service, fire suppression, and specialized rescue. We collaborate with our community partners to achieve this mission. *We demonstrate Excellence Through Service.*

Top Departmental Goals

1. Goal: Firefighter Safety

Issues: Staffing for critical fireground tasks; firefighter health and wellness; training and development; and high-speed roadway safety.

Action Plan:

- Staffing for critical fireground tasks – Continue to evaluate the response plan of a second ambulance on dispatched structure fires.
- Firefighter health and wellness - Support mental, emotional, behavioral, and spiritual health through peer counseling and chaplaincy. Implement mandatory annual physical ability testing to improve overall physical fitness and reduce the risk of cardiac-related injuries.
- Training and Development—Support training for specialized teams, including HazMat, Wildland, Water Rescue, and Special Events. Conduct initial Fire ground Survival and ongoing Active Attack Integrated Response training. Provide leadership training for company officers. Continue BlueCard Incident Command training.
- City Council Strategic Initiative: Core Services and Infrastructure

2. Goal: Customer Service

Issues: Deployment; service delivery training; professional development; fire prevention; code enforcement, and community engagement.

Action Plan:

- Accreditation - continue to maintain agency excellence through the Commission on Fire Accreditation International.
- Deployment - Implement a moderate risk haz-mat response model with critical tasking, effective response force, and response measures.
- Service-delivery training - Train and maintain the number of Firefighter/Paramedics needed to meet daily staffing requirements. Promote advanced certifications for existing paramedics.
- Service-delivery training - Conduct high-rise and high-risk structure fire training modules.
- Professional development - Rotate battalion chiefs through operations and administration for professional development.
- Community engagement - Seek and analyze community stakeholder input. Educate and inform the community through social and traditional media, conduct home safety surveys, build partnerships, attend community events, and increase the use of fire station community rooms. Continue to offer community First Aid and CPR courses.

- Whole-blood program - Work with local medical partners to develop a whole-blood delivery program initiated during critical field care.
- Fire prevention - Reduce community fire risk by increasing the capacity for proactive fire inspections in compliance with recommended standards.
- Code Enforcement - improve the quality of life through the enforcement of local codes and ordinances.
- City Council Strategic Initiative: Core Services and Infrastructure

3. Goal: Fiscal Responsibility

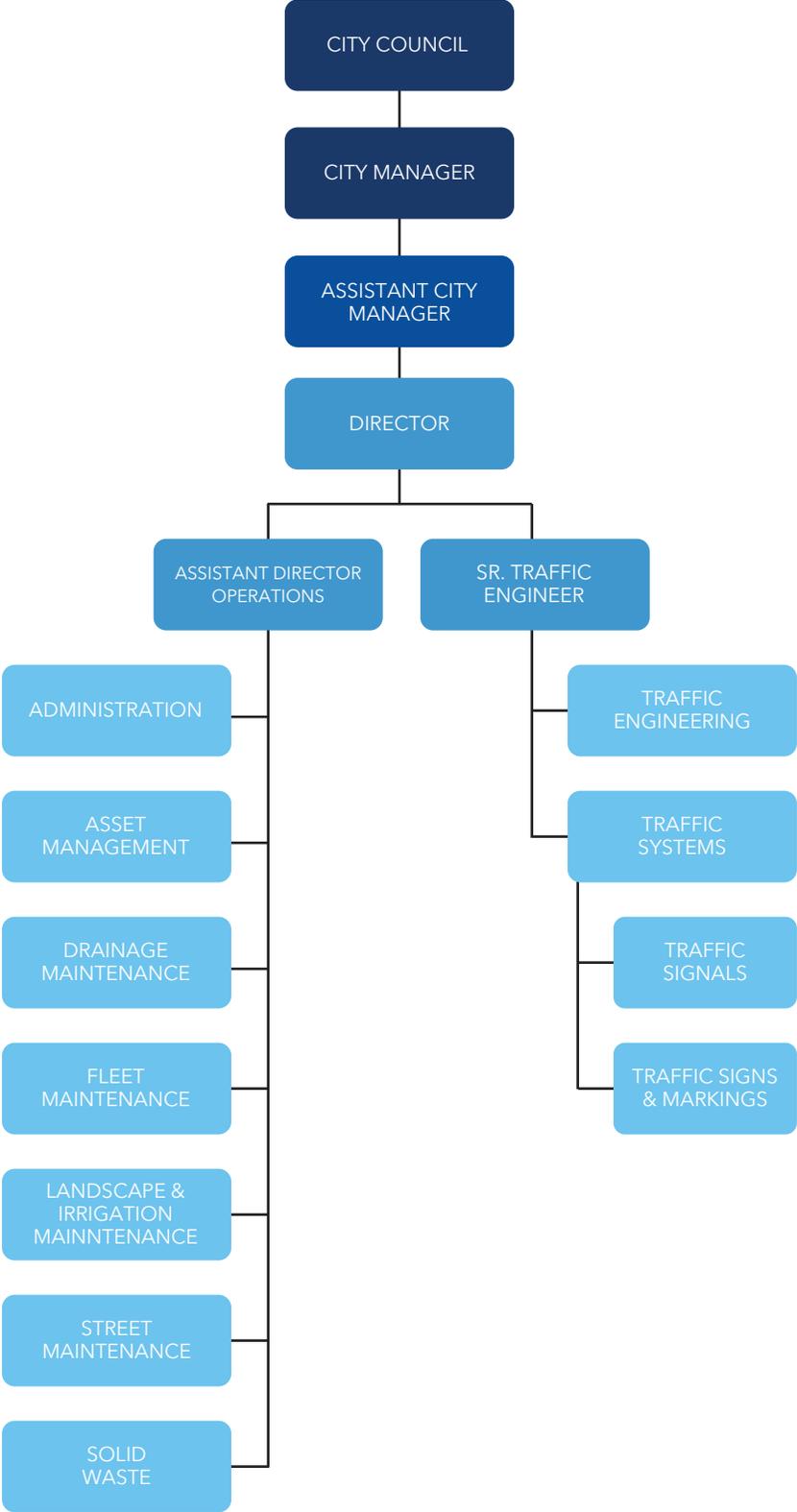
Issues: Operate within the Annual Approved Budget; evaluate contracts and agreements, fire stations; increase retention of department members.

Action Plan:

- Operate within budget - Develop, monitor, and track spending plans.
- Hire Phase II staffing for Fire Station 7 through the SAFER grant program to reduce fiscal impact.
- Increase department member retention—Recruit and invest in employees with ties to the BCS community. Promote competitive salaries, step pay plans, and benefits in all ranks based on the industry market. Provide specialized teams and advanced learning opportunities.
- City Council Strategic Initiative: Core Services and Infrastructure

PUBLIC WORKS

City of College Station



PUBLIC WORKS DEPARTMENT

The Public Works Department consists of the following divisions:

- Administration
- Drainage Maintenance
- Fleet Maintenance
- Landscape & Irrigation Maintenance
- Solid Waste & Recycling Collections
- Street Maintenance
- Traffic Engineering
- Traffic Signals
- Traffic Signs & Markings

The department consists of 135 full-time employees with 44 currently funded in the General Fund. Public Works is also funded by the Solid Waste Fund, Fleet Maintenance Fund, Drainage Utility Fund, and Roadway Maintenance Fund. The department has held the prestigious American Public Works Association (APWA) accreditation since 2012.

FY26 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Drone Program	\$36,000	\$1,700	\$37,700	Goal 1	
Pavement Markings	100,000	-	100,000	Goal 3	
Portable AI Traffic & Pedestrian Counting Cameras	77,150	-	77,150	Goal 3	
Public Works Dept SLAs Total	\$213,150	\$1,700	\$214,850		

KPIs are available at the link in the SLA table or in Appendix K.

The drone will provide general surveying and map updates, including but not limited to remote asset capture and keeping up-to-date aerial footage of small areas of the city.

Pavement Markings improve road safety and reduce the risk of driving mistakes that cause accidents. Good pavement marking visibility boosts safety for pedestrians navigating streets and sidewalks. More and more roadways have been widened and converted to concrete through CIP & development expansions, which has increased our long line and intersection markings inventory.

A portable AI traffic and pedestrian counting cameras system will be used to monitor and analyze multimodal traffic. By providing precise turning movement counts at intersections, traffic vehicle volume, speed, and classification, these Cameras will aid with re-timing and synchronization of major traffic corridors.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Public Works Administration	\$ 951,957	\$ 990,424	\$ 946,093	\$ 1,082,872	9.33%
Traffic Engineering	502,669	907,562	902,291	961,054	5.89%
Streets Maintenance	3,568,595	4,087,196	3,974,643	3,806,435	-6.87%
Traffic Signs and Markings	750,298	1,001,354	898,038	1,044,243	4.28%
Landscape and Irrigation Mgmt	698,843	963,842	924,082	956,774	-0.73%
Traffic Signals	1,309,528	1,115,572	1,083,716	1,186,220	6.33%
TOTAL	\$ 7,781,891	\$ 9,065,950	\$ 8,728,863	\$ 9,037,598	-0.31%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 2,792,548	\$ 3,304,824	\$ 3,020,553	\$ 3,450,614	4.41%
Health Insurance	567,515	652,306	589,370	651,926	-0.06%
Supplies	146,939	232,393	242,259	276,093	18.80%
Maintenance	1,994,426	2,095,009	2,095,009	2,189,914	4.53%
Purchased Services	1,909,082	2,122,763	2,123,017	2,469,051	16.31%
Capital Outlay	371,382	658,655	658,655	-	-100.00%
TOTAL	\$ 7,781,891	\$ 9,065,950	\$ 8,728,863	\$ 9,037,598	-0.31%

PERSONNEL					
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26
Public Works Administration	6.00	6.00		6.00	0.00%
Traffic Engineering	3.00	3.00		3.00	0.00%
Streets Maintenance	19.00	19.00		19.00	0.00%
Traffic Signs and Markings	4.00	5.00		5.00	0.00%
Landscape and Irrigation Mgmt	5.00	5.00		5.00	0.00%
Traffic Signals	6.00	6.00		6.00	0.00%
	43.00	44.00		44.00	0.00%



PUBLIC WORKS DEPARTMENT *STRATEGIC PLAN*

Mission Statement

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

Top Departmental Goals

1. Goal: Safely conduct maintenance operations in city right of ways

Issue: Improve safety and efficiency in all Public Works divisions

Plan of Action: Acquire equipment that is designed for safer operations.

Strategic Initiative: Core Services and Infrastructure

2. Goal: Maintain effective, trained employees and equipment to sustain current service levels

Issue: Citywide growth

Plan of Action: Increase staffing and purchase additional equipment.

Strategic Initiative: Core Services and Infrastructure

3. Goal: Maintain and improve traffic mobility

Issue: Citywide traffic growth and congestion

Plan of Action: Increase street pavement conditions, signs, markings, and signals.

Strategic Initiative: Core Services and Infrastructure

4. Goal: Take a proactive approach to citywide drainage infrastructure management

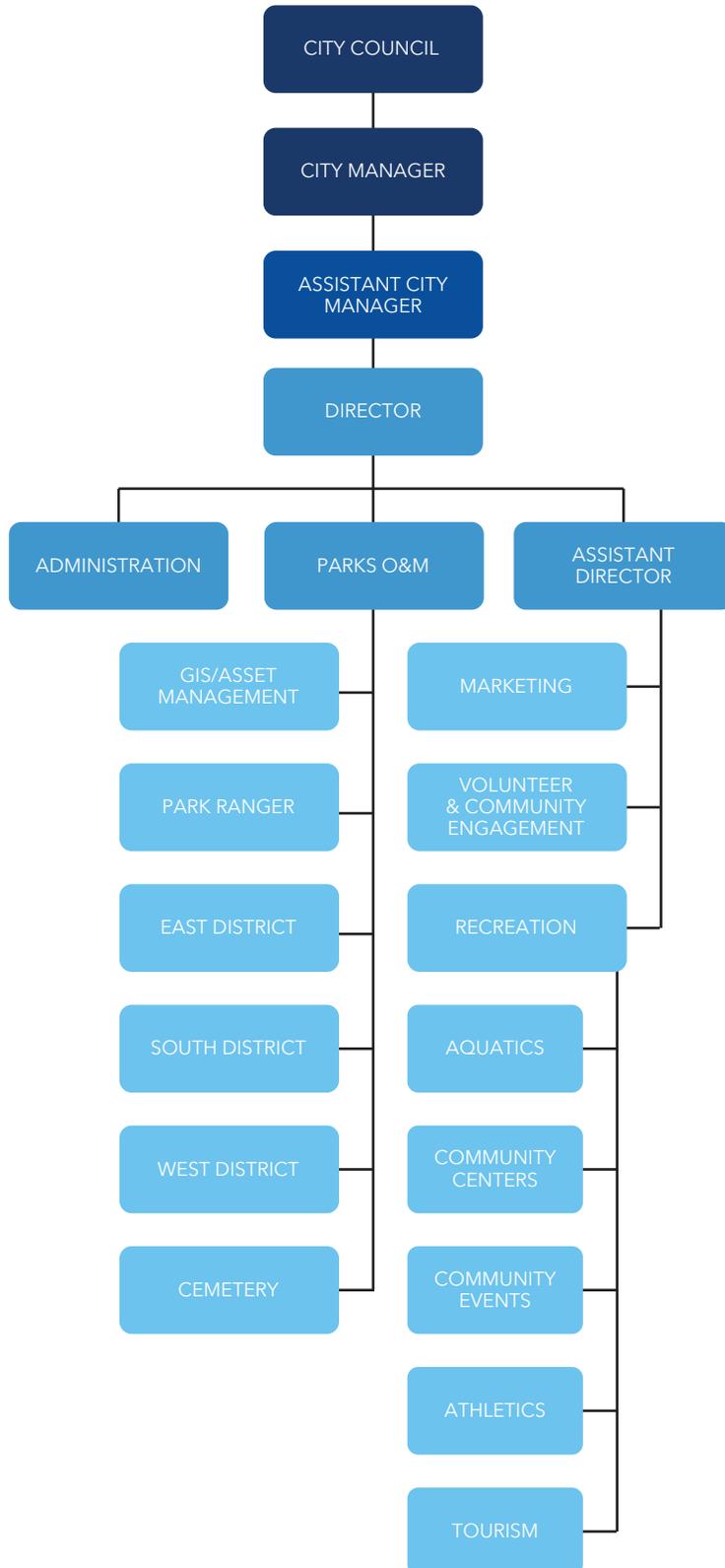
Issue: While the department has an adequate inventory, the conditions of large areas of infrastructure are unknown at this time.

Plan of Action: Conduct a citywide assessment of drainage infrastructure.

Strategic Initiative: Core Services and Infrastructure

PARKS AND RECREATION

City of College Station



PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department (PAR) is nationally accredited and proudly holds both the Bird City Designation and Tree City Designation. PAR manages and enhances nearly 1,900 acres of parks and recreational facilities throughout the city. Our extensive network includes 42 miles of walking trails, 44 exercise stations, 58 playground units, 28 swing structures, 3 dog parks, 1 skate park, 10 ponds, 2 pools, 2 splash pads, 3 community centers, a nature center, and 2 municipal cemeteries. A complete listing of all city parks and their amenities can be found in Appendix G-8.

Administration Division serves as the primary customer contact point while providing comprehensive administrative support to the department. Key responsibilities include marketing, website administration, and projects and assets coordination. Administration oversees the design and management of capital improvement projects funded through the Parks General CIP Fund and Parkland Dedication Funds.

Parks Operations and Cemetery Divisions are responsible for the maintenance and operations of city park facilities, athletic complexes, select streetscape areas, City Cemetery, and Memorial Cemetery. This division also provides essential support for special events, programs, and other municipal activities throughout the year.

Recreation Division manages the city's comprehensive recreational programming, including Community and Special Events, Athletics, Aquatics, Conservation and programs for Youth, Adults, and Seniors. Each program operates with a fully costed budget encompassing revenue, direct costs, and operational expenses. The division actively attracts and hosts tourism events while supporting Economic Development tourism initiatives. Notable successes include our annual 7-on-7 tournaments, the Texas Amateur Athletic Federation's (TAAF) Games of Texas, and numerous regional softball tournaments.



The budget for FY26 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Adamson UV Replacement	\$65,000	\$-	\$65,000	Goal 3	KPI 1
Cooling College Station Residential Tree Planting	44,697	-	44,697	Goal 4	-
Lincoln Center Scoreboard Replacement	40,000	-	\$40,000	Goal 3	KPI 1
Rec Facility Cameras	250,000	-	250,000	Goal 3	-
Parks Department SLAs Total	\$ 399,697	\$-	\$ 399,697		

KPIs are available at the link in the SLA table or in Appendix K.

- The ultraviolet sanitizing machines at Adamson Lagoon are outdated and electrical components at both Adamson and Hallaran pools need to be replaced.
- The College Station Residential Tree Program, part of the Cooling College Station Plan. This is a city wide, multi-year plan to mitigate urban heat through strategic tree planting. The Residential Tree Program funding is to sustain tree giveaways and urban heat reduction efforts by involving the community in placing trees on private property across the city. This is a continuation of a previous successful tree giveaway funded by a FY25 SLA.
- To replace the old scoreboard in one of the Lincoln Center gyms that is malfunctioning.
- This SLA request seeks camera installation at multiple Parks and Recreation sites to enhance facility monitoring and public safety. Frequent police inquiries highlight the need for surveillance to support ongoing investigations.

There is a decrease in budget in the Supplies and Capital Outlay budget which account for the decrease in year-over-year budget from FY25 to FY26 due to one-time SLAs.



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

EXPENDITURE BY DEPARTMENT								
	FY24		FY25		FY25		FY26	% Change in
	Actual		Revised Budget		Year-End Estimate		Approved Budget	Budget from FY25 to FY26
PARD Administration	\$ 1,088,394	\$	1,535,347	\$	1,605,199	\$	1,328,334	-13.48%
Recreation Administration	610,491		729,549		631,333		718,997	-1.45%
Tourism - Special Events	554,496		541,622		516,928		560,443	3.47%
Tourism Athletics	2,007		-		-		-	-
Recreation Programs	2,103,282		2,413,034		2,339,818		2,532,282	4.94%
Parks Operations	5,801,866		7,176,107		6,856,810		6,788,756	-5.40%
Cemetery	556,675		553,295		517,853		579,786	4.79%
TOTAL	\$ 10,717,210	\$	12,948,954	\$	12,467,941	\$	12,508,598	-3.40%

EXPENDITURE BY CLASSIFICATION								
	FY24		FY25		FY25		FY26	% Change in
	Actual		Revised Budget		Year-End Estimate		Approved Budget	Budget from FY25 to FY26
Salaries and Benefits	\$ 4,988,699	\$	5,743,830	\$	5,409,337	\$	5,869,941	2.20%
Health Insurance	932,874		1,044,797		982,306		1,044,348	-0.04%
Supplies	791,231		1,152,082		1,122,284		894,121	-22.39%
Maintenance	1,082,658		1,334,745		1,329,361		1,283,895	-3.81%
	2,735,143		3,043,500		2,994,950		3,126,293	2.72%
	186,605		630,000		629,703		290,000	-53.97%
TOTAL	\$ 10,717,210	\$	12,948,954	\$	12,467,941	\$	12,508,598	-3.40%

PERSONNEL						
	FY24		FY25		FY26	% Change in
	Actual		Revised Budget		Approved Budget	Budget from FY25 to FY26
PARD Administration	6.00		7.00		7.00	0.00%
Recreation Administration	1.20		1.00		1.00	0.00%
Tourism - Ath. & Sp. Events	2.90		2.00		2.00	0.00%
Recreation Programs	7.40		8.50		8.50	0.00%
Parks Operations	47.00		47.00		47.00	0.00%
Cemetery	5.00		5.00		5.00	0.00%
TOTAL	69.50		70.50		70.50	0.00%



Mission Statement

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

Top Departmental Goals

1. Goal: Continue to support, promote, and operate entertainment and sporting destinations through cumulative attractions.

Plan of Action:

- Coordinate and synergize efforts with Economic Development and Tourism to promote sporting and entertainment offerings and venues.

Strategic Initiative: Provide Core Services and Infrastructure; Financial Sustainability.

2. Goal: Identify and secure alternative funds to support all aspects of parks and recreation.

Plan of Action:

- Explore funding sources such as parkland dedication, foundations, and public-private partnerships to acquire, develop and/or improve parks and greenspace.
- Seek grant opportunities that align with the department's unmet needs.
- Cultivate corporate partnerships and sponsorship that enhance community programs and events.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

3. Goal: Create a sense of community through premier parks, innovative and inclusive recreation opportunities with focus on the well-being of College Station youth, families and seniors.

Plan of Action:

- Create a process to gather input to inform park experience and program evaluation through an evaluation process with enhanced data collection and established metrics.
- Address aging infrastructure and deferred maintenance throughout the parks system utilizing City Works asset management plan.
- Update the 2010 - 2020 Parks and Recreation Master Plan to guide our path as a world-class park and recreation organization for the next ten years.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

4. Goal: Strengthen collaborative efforts to enhance natural resource management.

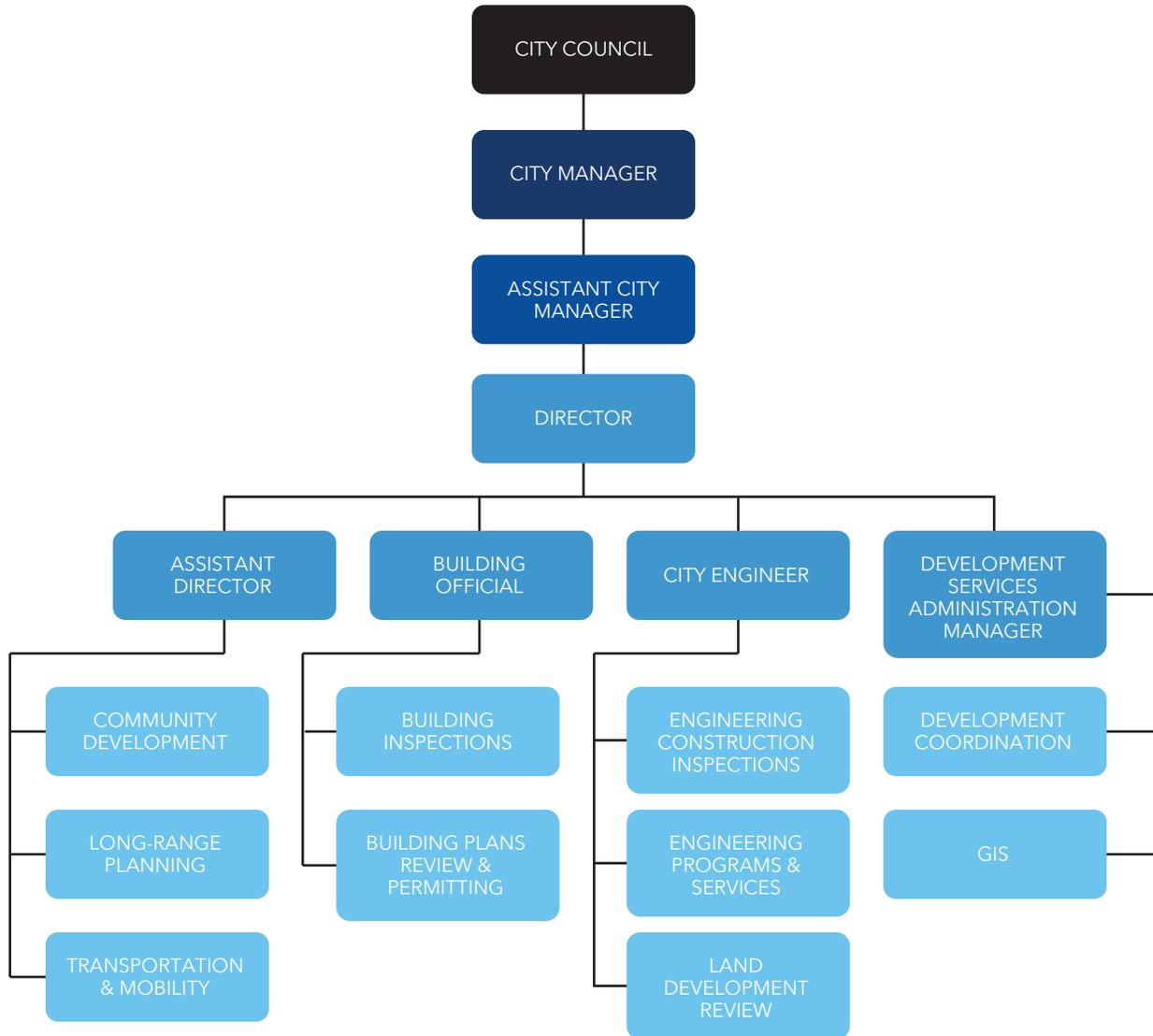
Plan of Action:

- Prioritize proactive conservation of natural resources, endangered species, pollinators and wildlife habitats through designations such as Bird City Texas and the Mayor's Monarch Pledge.
- Enhance opportunities that focus on community awareness through collaboration with community-based partners such as Texas A & M University, AgriLife Extension, Brazos Audobon Society, Texas A&M Forest Service, etc.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity

PLANNING AND DEVELOPMENT SERVICES

City of College Station



PLANNING AND DEVELOPMENT SERVICES

The Planning and Development Services Department provides oversight for comprehensive planning of the city, and the review and inspection of the built environment within the City of College Station.

Planning and Development Services consists of the following functional areas:

- Administration
- Engineering
- Building
- Development Coordination
- Planning
- Transportation
- GIS
- Land Development Review
- Community Development (newly added).

The Planning and Development Services Department works with citizens and other City departments to ensure that development is consistent with policies and plans established by the City Council.

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Comprehensive Plan	\$187,000	\$ -	187,000	Goal 2	-
Engineering Construction Inspector	74,125	99,918	174,043	-	-
PDS Department SLAs Total	\$261,125	\$99,918	\$361,043		

KPIs are available at the link in the SLA table or in Appendix K.

For FY26 Planning and Development Services has requested SLAs for the following:

- The City's Comprehensive Plan is scheduled to be updated every five years. The cities BPG (Bicycle, Pedestrian, and Greenways) Master Plan provides need review to accommodate pedestrians and maintain greenways.
- This SLA is for an Engineering Construction Inspector to address rising project volume, complexity, retirements, and contractor shortages. The position supports service quality, regulatory compliance, and increasing inspection needs for infrastructure, safety, and Right-of-Way permits.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Administration	\$ 425,620	\$ 523,353	\$ 487,827	\$ 537,611	2.72%
Civil Engineering	1,054,103	1,229,831	1,052,481	1,323,697	7.63%
Building	1,106,553	1,187,151	1,066,520	1,162,694	-2.06%
Development Coordination	631,474	776,253	748,543	674,142	-13.15%
Planning	329,615	524,033	476,416	619,255	18.17%
Transportation	477,237	579,170	370,940	507,719	-12.34%
Community Development*	673	927	-	211,288	22692.66%
GIS	224,349	235,630	230,823	244,016	3.56%
Land Development Review	965,462	1,121,569	914,196	1,107,958	-1.21%
TOTAL	\$ 5,215,086	\$ 6,177,917	\$ 5,347,746	\$ 6,388,380	3.41%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,843,062	\$ 4,287,729	\$ 3,951,800	\$ 4,604,385	7.39%
Health Insurance	654,361	682,146	640,554	704,484	3.27%
Supplies	75,750	128,385	75,140	129,240	0.67%
Maintenance	111,902	129,292	113,028	133,665	3.38%
Purchased Services	530,011	950,365	567,224	746,606	-21.44%
Capital Outlay	-	-	-	70,000	-
TOTAL	\$ 5,215,086	\$ 6,177,917	\$ 5,347,746	\$ 6,388,380	3.41%

PERSONNEL					
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26
Administration	2.00	2.00		2.00	0.00%
Civil Engineering	8.00	8.00		9.00	12.50%
Building	12.00	12.00		12.00	0.00%
Development Coordination	5.00	5.00		5.00	0.00%
Planning	3.00	3.00		3.00	0.00%
Transportation	4.00	4.00		4.00	0.00%
Community Development*	-	-		1.50	-
GIS	2.00	2.00		2.00	0.00%
Land Development Review	10.00	10.00		10.00	0.00%
TOTAL	46.00	46.00		48.50	5.43%

*Community Development staff moved to Planning and Development Services.



Mission Statement:

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

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

Top Departmental Goals

1. Goal: Development, progression, and retention of a strong, knowledgeable, versatile, and empowered team of highly competent and professional staff

Issue:

- Difficulty recruiting qualified candidates
- Positions require highly specified skill sets, certifications, and/or licenses
- Positions require high levels of interaction with the public and various boards and commissions, which creates added complexity and requires additional skill sets
- Large learning curve for new staff (1-2 years across department)
- Need for institutional knowledge within divisions and across departments
- Possible compensation discrepancies for some positions
- Lack of flexibility in remote work opportunities

Plan of Action:

- Expand training programs within the department
- Support outside training and education opportunities that benefit the City
- Support the pursuit of licenses and certifications that benefit the City
- Support leadership positions in professional organizations
- Develop opportunities for supervisory/management experience for purposes of professional growth, employee retention, and succession planning
- Encourage and promote team identity and engagement
- Proactively submit compensation study requests for select positions
- Explore options for staffing continuity in divisions with routine position vacancies
- Continue department internship and Texas A&M work study program participation
- Identify options to increase work flexibility while still meeting objectives

Strategic Initiative: Good Governance

2. Goal: Provide exceptional customer service to both external and internal clients

Issue:

- Coordination of projects is complex and customer needs, development proposals, and projects vary greatly
- Delays in the development process create negative impacts for customers, which can damage the City's reputation
- Increases in the amount or complexity of development and special projects places additional demands on staff
- Public may be uninformed about developments, regulations, plans, or projects that may have an impact on their neighborhoods
- Inconsistent customer service skills or practices throughout the department
- Positions with specialized knowledge or duties lack redundancy

Plan of Action:

- Create a system that allows customers to easily identify regulations, projects, or developments on or near their property
- Create additional or enhance current notification and engagement opportunities regarding developments and projects
- Identify amendments to the Unified Development Ordinance and other regulations that will improve the development process, but still achieve the needed objectives
- Update the department's website to ensure needed information is found easily and communicated effectively
- Create an FAQ on the department's website to help customers find answers quickly to common questions
- Ensure proper staffing and resource levels to meet review, inspection, and project timeline expectations
- Foster communication and relationships through focused input and engagement opportunities
- Proactively manage development review proposals and projects through increased communication
- Enhance online plan submittal and permitting software to improve processes
- Create customer service training opportunities for new and existing staff
- Identify and track additional Key Performance Indicators (KPIs) that relate to customer service
- Digitize paper records for quicker retrieval
- Ensure division SOPs are current and staff is cross trained to fill gaps in service
- Review cost of services to ensure adequate resources to deliver needed level of services

Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Diverse & Growing Economy, Neighborhood Integrity

3. Goal: Impactful implementation of the Comprehensive Plan, small area/neighborhood plans, and master plans

Issue:

- Implementation actions identified within the various plans are difficult to link back to goals across plans and complex to track across multiple departments
- Small area/neighborhood plans are action plans with limited lifespans
- Limited funding and staff resources to implement the full scope of the action items contained in the adopted plans and to perform the recommended further planning and analysis efforts

Plan of Action:

- Initiate and complete the Harvey Road Redevelopment Plan to explore alternative options for future revitalization of this area.
- Create Unified Development Ordinance amendments to allow development consistent with the policies of the Comprehensive Plan
- Request capital funds for specific neighborhood/small area/redevelopment plan projects that will coincide with other City investments to increase the economies of scale and positive impacts of public spending
- Seek additional funding resources for implementation of identified plan projects and programs including applying for grant funding and leveraging other internal and external funding sources
- Evaluate the feasibility of projects identified in adopted plans by performing preliminary engineering reports or other study and analysis efforts as needed
- Expand utilization of the AchieveIt action plan tracking system

Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

4. Goal: Successful implementation, management, and collaboration of special projects and initiatives

Issue:

- Several programs and initiatives require support from external partners
- Increased program requirements and reporting
- Data and practices relating to flood studies, engineering standards, and surveying references have become outdated
- Difficulty tracking projects and initiatives across both internal and external partners

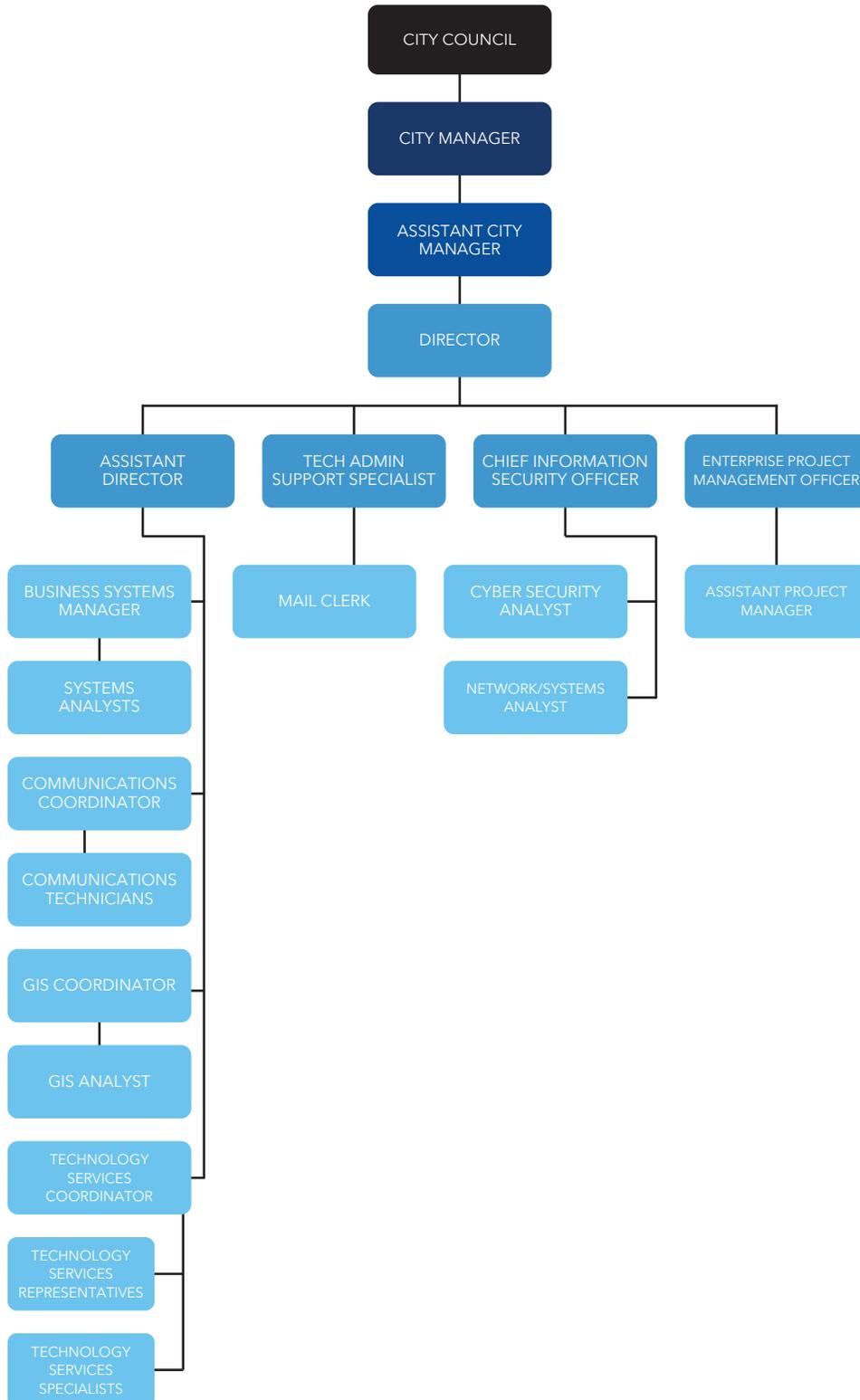
Plan of Action:

- Serve as the City's liaison to partner organizations to remain engaged in collaborative programming
- Identify and establish clear expectations with external partners relating to joint programs and initiatives
- Ensure that programs and initiatives are included in the PDS Plan of Work
- Complete a flood hazard assessment to determine additional needs relating to flood prevention activities
- Update the Bryan/College Station Unified Design Guidelines
- Conduct the 5-year update of Roadway Impact Fees as required by state law
- Continue implementation of the AchieveIt project management system that clearly identifies the status of projects

Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

INFORMATION TECHNOLOGY DEPARTMENT

City of College Station



INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology (IT) Department manages the organization infrastructure and ensures optimal operation through duties not limited to voice and network, cybersecurity, email and communication platforms.

Nine incorporated divisions ensure reliable governance of the technological systems including:

- Administration
- IT Projects
- Cyber Security
- Geographic Information Services (GIS)
- Mail
- Technology Services
- Business Services
- Network Services
- Communication Services

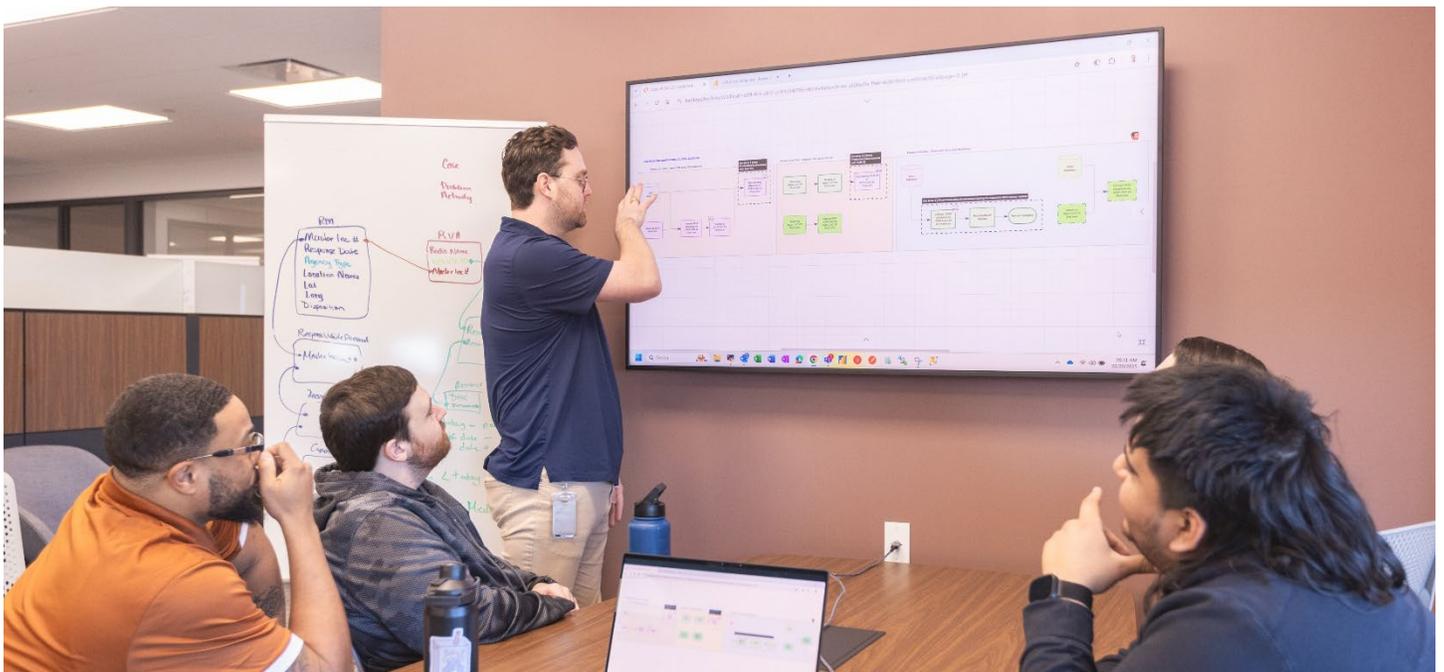
The FY26 budget includes the following Service Level Adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Software Replacement	\$ -	\$277,076	\$277,076	Goal 3	KPI 4
Software Replacement - Non Departmental	463,300	-	463,300	Goal 3	KPI 4
IT Department SLAs Total	\$463,300	\$277,076	\$740,376		

KPIs are available at the link in the SLA table or in Appendix K.

- Software Replacement includes investing in a new permitting and land management system that will improve efficiency, enhance user satisfaction, and reduce long-term costs for the City of College Station.

The reduction of 40.1% in capital purchases for FY26 Approved Budget compared to FY25 Revised Budget is due to FY25 one-time SLA for fiber reel trailer replacement.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Info Tech Admin.	\$ 848,249	\$ 881,548	\$ 867,113	\$ 894,960	1.52%
Project Management	224,135	275,765	284,680	270,127	-2.04%
Cyber Security	243,294	531,546	228,270	422,855	-20.45%
GIS	361,678	305,734	283,210	309,862	1.35%
Mail	114,670	141,961	96,730	144,890	2.06%
Technology Services	771,936	884,232	848,484	946,618	7.06%
Business Services	3,638,810	4,271,500	3,587,270	4,288,037	0.39%
Network Services	1,000,993	1,293,214	1,125,140	1,266,039	-2.10%
Communication Services	758,709	979,499	886,665	1,220,209	24.57%
TOTAL	\$ 7,962,474	\$ 9,564,999	\$ 8,207,562	\$ 9,763,597	2.08%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,003,759	\$ 3,384,986	\$ 3,065,095	\$ 3,386,595	0.05%
Health Insurance	443,847	489,458	439,130	489,461	0.00%
Supplies	339,288	538,412	556,695	545,731	1.36%
Maintenance	3,042,767	3,462,684	2,975,780	3,770,163	8.88%
Purchased Services	1,119,741	1,656,059	1,170,862	1,551,647	-6.30%
Capital Outlay	13,072	33,400	-	20,000	-40.12%
TOTAL	\$ 7,962,474	\$ 9,564,999	\$ 8,207,562	\$ 9,763,597	2.08%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Info Tech Admin.	4.00	4.00	4.00	0.00%
Project Management	2.00	2.00	2.00	0.00%
Cyber Security	1.00	1.00	1.00	0.00%
GIS	2.00	2.00	2.00	0.00%
Mail	1.25	1.25	1.25	0.00%
Technology Services	8.00	8.00	8.00	0.00%
Business Services	6.00	6.00	6.00	0.00%
Network Services	4.00	4.00	4.00	0.00%
Communication Services	4.00	4.00	4.00	0.00%
TOTAL	32.25	32.25	32.25	0.00%



Mission Statement

Our mission is to drive business transformation through executive leadership and cutting-edge technology solutions that support the City of College Station’s mission and services. We are committed to delivering lasting results through strategic service management, project execution, cybersecurity, data-driven decision-making, innovation, and technology enablement.

Top Departmental Goals

1. Goal: Protect and Enhance City’s Cyber Security State

Issue: Cyber Security is now a fundamental business priority across the City. Due to Cyber threats evolving in complexity and frequency, it is imperative that the City must embed Cybersecurity into all technology initiatives.

Plan of Action: Continue to expand on the Cyber Security Awareness, Training, and Tools.

Strategic Initiative: Core Services & Infrastructure, Financial Sustainability, Sustainable City, and Good Governance.

2. Goal: Technology Anytime Anywhere for City Employees

Issue: With the technology becoming more and more user friendly and accessible, City’s processes and technology roadmap needs transformation to support the employee requests for ease in accessibility while keeping City assets safe.

Plan of Action: Take advantage of technology initiatives to provide secure mechanisms for accessing City resources remotely.

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

3. Goal: Strategic Partnership and Service Delivery

Issue: Providing mutually agreed service delivery for all City departments based on their technology needs.

Plan of Action: Redefine partnerships with city departments to increase business relationships and meet their growing technology needs.

Strategic Initiative: Good Governance, Core Service and Infrastructure.

4. Goal: Digital Transformation and Innovation

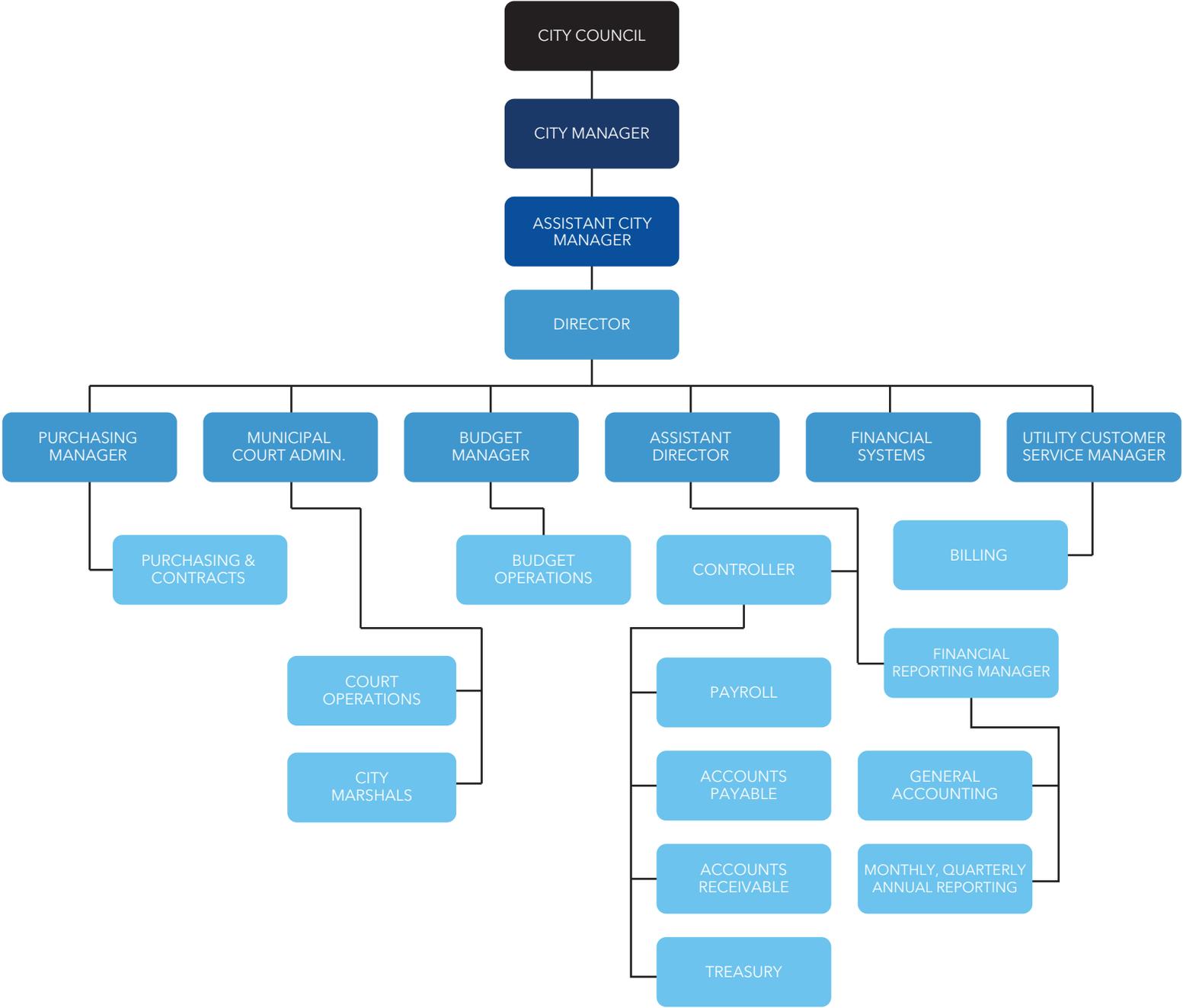
Issue: Continued modernization of legacy systems to improve efficiencies and service delivery by implementing cloud-based solutions, where appropriate, for scalability and resilience. Leverage emerging technologies to enhance employee productivity and public services.

Plan of Action: Continuously review business processes for innovation opportunities.

Strategic Initiative: Sustainable City, Good Governance, and Financial Sustainability.

FISCAL DEPARTMENT

City of College Station



FISCAL SERVICES DEPARTMENT

Fiscal Services provides financial administration and support in accordance with ordinances enacted by City Council, state and federal laws, and industry standards established through the Governmental Accounting Standards Board (GASB). The department is responsible for all transaction processing, recording, and cash receipts within the City. In addition, it provides strategic advice related to business risks and operations to the City Manager's Office.

Fiscal Services performs the following functions:

- **Treasury** handles cash and debt management for the City while ensuring all funds are prudently invested.
- **Accounting Operations** ensures transactions are properly executed and processed prior to payment, pays all city obligations accurately and timely.
- **Payroll** pays all employee related city obligations in accordance with applicable timelines, rules and legal requirements.
- **Purchasing** executes legal vendor contracts, purchase orders, and other purchases in accordance with Local Government Code 252.
- **Financial Reporting** prepares and distributes financial statements, coordinates the annual audit, and prepares the mandated annual report.
- **Budget** prepares the annual budget and monitors actual performance against budgeted values throughout the year.
- **Municipal Court** processes all city citations, collects fines and fees, and administers cases filed for enforcement of Class C misdemeanors.
- **Utility Customer Service (UCS)** bills and collects all utility charges for Electricity, Water, Wastewater, Drainage, Roadway Maintenance, and Solid Waste including related connection and disconnection fees. UCS is budgeted separately and located in the Internal Service Funds Section of this document.

For over 30 years, the Government Finance Officers Association (GFOA) has recognized Budget and Financial Reporting for both the Budget Document and Annual Report with the Distinguished Budget Presentation Award and the Excellence in Financial Reporting Certificate, respectively. Recently the Finance Department has been honored with the Texas Comptroller of Public Accounts' Transparency Stars Trailblazer Award.

Fiscal Services did not submit any Service Level Adjustments for FY26. Fiscal Services' KPIs are available in Appendix K.

The reduction of 56.7% in Supplies and Purchased Services for FY26 Approved Budget compared to FY25 Revised Budget is due to decreased FY26 contractual obligations. The decrease in Capital is from FY25 one-time SLA for Marshal replacement vehicle upgrade.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Fiscal Services	\$ 3,550,760	\$ 4,413,498	\$ 3,730,634	\$ 4,210,926	-4.59%
Municipal Court	2,035,336	2,608,204	2,242,033	2,710,130	3.91%
Judiciary	283,109	293,026	284,651	300,031	2.39%
TOTAL	\$ 5,869,205	\$ 7,314,728	\$ 6,257,318	\$ 7,221,087	-1.28%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 4,250,994	\$ 4,848,145	\$ 4,603,946	\$ 5,198,922	7.24%
Health Insurance	738,421	810,387	782,975	830,306	2.46%
Supplies	126,715	313,584	122,605	135,757	-56.71%
Maintenance	9,236	144,676	26,684	145,457	0.54%
Purchased Services	744,142	1,167,936	698,608	910,645	-22.03%
Capital Outlay	(302)	30,000	22,500	-	-100.00%
TOTAL	\$ 5,869,205	\$ 7,314,728	\$ 6,257,318	\$ 7,221,087	-1.28%

PERSONNEL					
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26
Fiscal Services	29.00	32.00		32.00	0.00%
Municipal Court	19.25	21.25		21.75	2.35%
Judiciary	1.00	1.00		1.00	0.00%
	49.25	54.25		54.75	0.92%



FISCAL SERVICES DEPARTMENT

STRATEGIC PLAN

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.

Top Departmental Goals

1. Goal: Finance will continue to focus on training existing staff and meeting processing deadlines that impact all areas of City operations.

Issue: Accounting Operations and Payroll staff is new and additional complex transactions are arising as the City staff continues to grow requiring additional time administratively to validate vendors and process payroll.

Plan of Action: Finance will continue with training of staff hired from its FY25 staffing request

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

2. Goal: Utility Customer Service will continue developing reporting for the billing system.

Issue: UCS billing system did not come with some reports that were previously used by UCS and operating departments.

Plan of Action: An open position was converted from a customer service representative to a financial support specialist with report development skills in FY25. Once the position is filled, the department will have the resources to develop enhance reporting.

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

3. Goal: Municipal Court will focus on filling maintaining existing service levels given the increase in ordinance enforcement.

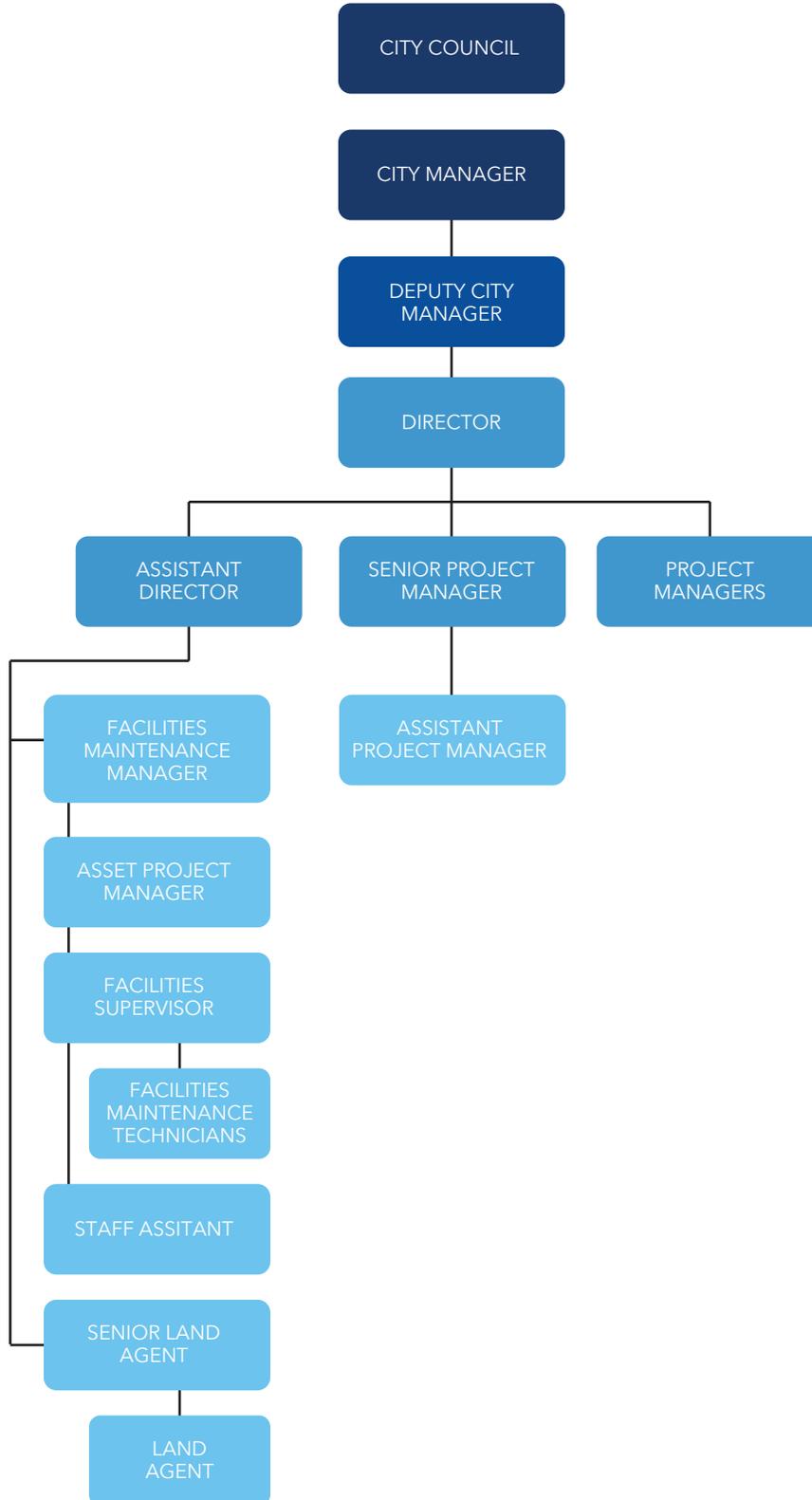
Issue: Enforcement of building violations, trash cans, MIPs, and Parking have resulted in an increased workload with additional hearings and payment compliance activities.

Plan of Action: Municipal Court will continue training for the three new positions approved in FY25.

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

CAPITAL PROJECTS

City of College Station



CAPITAL PROJECTS OPERATIONS

The Capital Projects Operations (CIP Operations) department consists of Project Managers, Land Agents, and Facilities Maintenance personnel.

The City of College Station takes extreme pride in its infrastructure: streets, water and sanitary sewer lines, parks and public buildings. These capital assets significantly affect the character, growth patterns, and quality of life in College Station.

Over time, the City modifies, expands, rehabilitates or replaces some of its existing infrastructure and adds new assets to meet the needs of our citizens in accordance with the Comprehensive Plan and the City Council's Strategic Initiatives.

Each year CIP Operations assists other departments within the City of College Station to identify and prioritize capital improvement projects as part of the development of our five-year Capital Plan. See Capital Improvements Project section of budget document for in-depth discussion of the City's planned capital projects.

There were no SLAs requested for FY26.

FY26 operating budget is 6.69% lower due to the completion of the Rec Center feasibility study.

For more information about Capital Improvement's active projects see <https://www.cstx.gov/your-government/capital-improvement-projects/>.



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Capital Projects Operations	\$ 4,384,352	\$ 5,198,098	\$ 5,065,889	\$ 4,850,216	-6.69%
TOTAL	\$ 4,384,352	\$ 5,198,098	\$ 5,065,889	\$ 4,850,216	-6.69%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,776,309	\$ 2,247,894	\$ 2,143,245	\$ 2,414,950	7.43%
Health Insurance	278,068	341,472	312,738	341,132	-0.10%
Supplies	83,760	138,665	138,665	120,255	-13.28%
Maintenance	528,029	552,078	552,089	577,271	4.56%
Purchased Services	1,557,585	1,680,288	1,681,451	1,396,608	-16.88%
Capital Outlay	160,601	237,701	237,701	-	-100.00%
TOTAL	\$ 4,384,352	\$ 5,198,098	\$ 5,065,889	\$ 4,850,216	-6.69%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Capital Projects Operations	22.00	23.00	23.00	0.00%
TOTAL	22.00	23.00	23.00	0.00%



CAPITAL PROJECT AND FACILITY MAINTENANCE OPERATIONS

STRATEGIC PLAN

Mission Statement

Capital Projects provides effective management of City infrastructure projects by overseeing the planning, design, land acquisition, procurement, and construction. We strive to deliver projects within budget and on schedule and to preserve and maintain all facilities in a manner that provides a safe and secure environment for the facilities' functions.

Top Departmental Goals

1. Goal: Provide effective and efficient management of capital improvement projects

Issue: Maintaining highly trained staff personnel

Plan of Action: Continue engineering and project management training, continue career progression development and identify opportunities to standardize processes

Strategic Initiative: Good Governance

2. Goal: Keep public informed of current and future capital improvement projects

Issue: Maintain current information on city's website and other media outlets

Plan of Action: Continue to keep the CIP map layer updated, continue to work with Public Communications to produce updates and continue to identify other ways to engage the public

Strategic Initiative: Core Services and Infrastructure, Improving Mobility

3. Goal: Deliver capital improvement projects on time and within budget

Issue: Managing projects by setting realistic timelines, negotiating reasonable consultant fees, and identifying ways to reduce construction costs

Plan of Action: Continue to track progress of projects by schedule milestones, change orders, and budget changes throughout the life of the project

Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City

4. Goal: Maintain all facilities owned by the City of College Station

Issues: Provide repairs to city owned facilities in a timely manner

Plan of Action: Make sure Facility Maintenance division is staffed and prepared to make proper repairs to the facilities

Strategic Initiative: Core Services and Infrastructure, Sustainable City

5. Goal: Maintain and track all Facility assets for the City of College Station

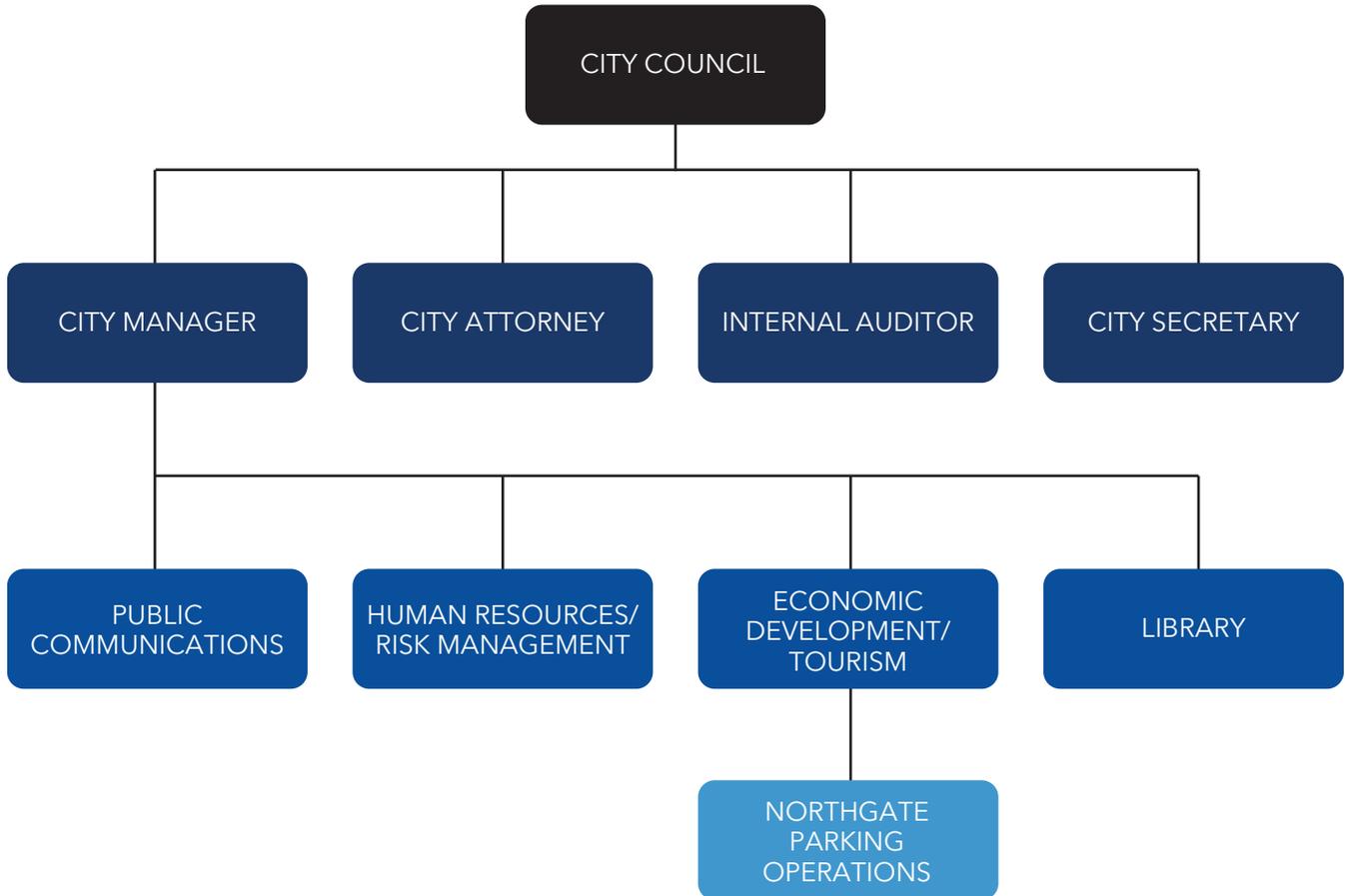
Issues: Tracking and maintaining building operations

Plan of Action: Track all city buildings and make sure all assets are repaired or replaced to a superior operating condition

Strategic Initiative: Core Services and Infrastructure, Financial Sustainability, Sustainable City, and Good Governance

GENERAL GOVERNMENT

City of College Station



GENERAL GOVERNMENT DEPARTMENT

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

MAYOR AND COUNCIL

The Mayor and Council Division account for expenditures related to Council functions such as education and travel. The city council establishes policies regarding zoning, parks, master greenway plan and development of annual strategic issues.

CITY SECRETARY

The City Secretary's Office provide citizens with public information and implement requests for city records, prepares official minutes for city council meetings, conducts city elections, coordinates boards and commissions appointments, provides staff support to the mayor and council, and manages the council and city secretary budgets.

INTERNAL AUDITOR

The Internal Auditor conducts independent financial and performance audits of departments, offices, boards, activities, and agencies of the city to independently determine whether City resources and public funds are utilized efficiently, effectively, economically.

CITY MANAGER'S OFFICE

The City Manager's Office is responsible for the day-to-day operations of the city, offers recommendations to City Council, and provides short- and long-term direction for the organization. This office also includes the Neighborhood Services Division that maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the city.



ECONOMIC DEVELOPMENT AND TOURISM

The Economic Development team pairs local knowledge and personal expertise with data driven insight to guide projects from concept to completion. By connecting companies with the right resources, streamlining processes and opening doors through our strong network of community and regional partners, we make it easier to locate, expand and thrive in College Station. During FY25, Northgate Parking Operations moved to Economic Development.

The Tourism team (Visit College Station) is the official destination management organization for College Station. Their mission is to inspire people to choose College Station as their travel destination, to provide information for a positive visitor experience and to bolster the economy by stimulating spending in College Station's hotels, restaurants, shops and venues. Tourism is primarily funded by the Hotel Occupancy Tax Fund.

CITY ATTORNEY

The City Attorney's Office provides municipal legal services and support to the City Council and City staff, including legal advice, real estate, contract drafting, open records, municipal court prosecution and litigation.

PUBLIC COMMUNICATIONS

The Public Communications Division markets the City's services in ways that appeal to the needs of citizens and keeps them informed, involved, and up to date on the work of the City government.

COMMUNITY SERVICES

The Community Services Division was dismantled in FY25, and its operations have been moved to different departments. Community Development moved to Planning and Development Services, Code Enforcement to Fire Marshal's division, and Northgate District Management to Economic Development.

HUMAN RESOURCES

The Human Resources Division is responsible for the strategy and implementation of all HR-related functions including recruiting, hiring, training & development, employee engagement, overseeing compensation and benefits programs, and providing support for employee relations, safety, and related policy interpretations.

LARRY J. RINGER LIBRARY

City Council approved the renewal of the interlocal agreement (ILA) between the cities of College Station and Bryan authorizing the City of Bryan to manage and operate College Station's Larry Ringer Library as a part of the combined Bryan + College Station Public Library System on September 11, 2025. The agreement has an initial term of one year, with automatic renewal for two additional one-year terms, expiring in September 2028. ILA is subject to annual budget appropriations from each city and is managed by the City Manager's Office.

The budget for FY26 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Community Sponsorships	\$25,000	\$ -	\$25,000		
Assistant City Attorney	\$7,455	\$158,154	\$165,609		
General Government SLAs Total	\$32,455	\$158,154	\$190,609		

KPIs are available at the link in the SLA table or in Appendix K.

- Community Sponsorship SLA provides funding for City supported community activities. See Appendix N (History of City Supported Community Activities) for listing of supported events, programs, and activities.
- Significant City growth necessitates the addition of an Assistant City Attorney to provide legal advice and counsel in areas like real estate, economic development, and open records.

The changes in budget from FY25 to FY26 expenditures by classifications are due to Community Services division's move from General Government to Planning and Development and Fire department's accounts for the budget reductions in salaries, benefits, health care, supplies, maintenance, and purchased services. Capital budget decreased due to FY25 one-time SLA for purchase of a commercial driver's license (CDL) training program truck.

**CITY OF COLLEGE STATION
GENERAL GOVERNMENT
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT						
	FY24	FY25	FY25	FY26	% Change in	
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Budget from FY25 to FY26	
Mayor & Council	\$ 119,455	\$ 122,957	\$ 75,477	\$ 122,957	0.00%	
City Secretary's Office	577,990	686,927	646,956	711,122	3.52%	
Internal Auditor	357,346	370,729	370,729	384,106	3.61%	
City Manager/Neighborhood Svcs	2,224,564	2,256,606	2,176,314	2,309,920	2.36%	
Economic Development	673,363	1,517,604	1,505,140	1,410,011	-7.09%	
City Attorney's Office	1,679,928	1,802,758	1,754,148	2,187,129	21.32%	
Public Communications	1,050,510	1,236,719	1,245,008	1,182,627	-4.37%	
Tourism Admin	790,444	260,000	149,504	-	-100.00%	
Community Services*	1,199,547	1,220,652	1,014,345	-	-100.00%	
Human Resources	1,840,765	2,782,078	2,524,457	2,642,621	-5.01%	
TOTAL	\$ 10,513,913	\$ 12,257,030	\$ 11,462,078	\$ 10,950,493	-10.66%	

EXPENDITURE BY CLASSIFICATION						
	FY24	FY25	FY25	FY26	% Change in	
	Actual	Revised Budget	Year-End Estimate	Approved Budget	Budget from FY25 to FY26	
Salaries and Benefits	\$ 7,542,487	\$ 8,502,839	\$ 7,996,300	\$ 8,156,150	-4.08%	
Health Insurance	968,711	1,031,516	978,994	906,388	-12.13%	
Supplies	246,473	442,752	328,245	394,462	-10.91%	
Maintenance	22,491	26,547	26,547	17,083	-35.65%	
Purchased Services	1,733,750	2,083,376	1,953,805	1,476,410	-29.13%	
Capital Outlay	-	170,000	178,187	-	-100.00%	
	\$ 10,513,913	\$ 12,257,030	\$ 11,462,078	\$ 10,950,493	-10.66%	

PERSONNEL					
	FY24	FY25	FY26	% Change in	
	Actual	Revised Budget	Approved Budget	Budget from FY25 to FY26	
City Secretary's Office	5.50	5.50	5.50	0.00%	
Internal Auditor	2.00	2.00	2.00	0.00%	
City Manager's Office	10.00	10.00	10.00	0.00%	
Economic Development	4.00	4.00	4.00	0.00%	
City Attorney's Office	11.00	11.00	12.00	9.09%	
Public Communications	8.00	8.00	8.00	0.00%	
Community Services*	10.50	10.50	-	-100.00%	
Human Resources	18.00	18.00	18.00	0.00%	
TOTAL	69.00	69.00	59.50	-13.77%	

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

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Library	\$ 1,421,245	\$ 1,736,557	\$ 1,736,557	\$ 1,766,856	1.74%
TOTAL	\$ 1,421,245	\$ 1,736,557	\$ 1,736,557	\$ 1,766,856	1.74%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-
Supplies	804	1,300	1,300	1,300	0.00%
Maintenance	2,364	2,863	2,863	3,065	7.06%
Purchased Services	1,307,577	1,621,894	1,621,894	1,652,091	1.86%
Capital Outlay	110,500	110,500	110,500	110,400	-0.09%
TOTAL	\$ 1,421,245	\$ 1,736,557	\$ 1,736,557	\$ 1,766,856	1.74%

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



Mission Statement

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

Top Departmental Goals

1. Goal: Provide more advertisement for our second Committee 101 course to educate the public about Boards, Committees, and Commissions.

Issue: People are not fully aware of the commitment involved in serving on a committee.

Plan of Action: Work with Public Communication to provide our citizens better inform on Committee 101, in collaboration with the liaisons of the citizen boards, committees, and commissions. On our public webpage (CSO/OnBoard/COCS website and Social media) provide additional information and improve the language and visibility to our citizens regarding the class that will provided more information across meeting bodies.

Strategic Initiative: Good Governance

2. Goal: Complete the remaining 7 out of 34 department's retention schedules, along with inventorying /converting/ destruction of city records in storage/office for retention.

Issue: Some departmental records consist of duplicates, with continue training and evaluation this will be corrected. Compliance with Record Scheduling Requirements of Local Government Records Act helps to ensure consistent retention and application of records management practices.

Plan of Action: Reduce the percentage record duplication, along with departmental coordination to convert records to .tiff or .pdf files, or complete retention process.

Strategic Initiative: Good Governance

3. Goal: Track and record our continuous growth in the issuance of vital documents.

Issue: Due to a number of variables, including the fact that all labor and delivery units are based in College Station and an increase in deaths that occur within our city limits, vital record requests increased by 59.51% from FY21 - 2,675 to FY24 - 4,495.

Plan of Action: Throughout the year, keep an eye on growth, the rise in in-person and online requests, and the usage of security papers to give a clear picture of inventory, budget status, and buying cycle optimization. (Continually looking for methods to streamline procedures.)

Strategic Initiative: Core Services and Good Governance

4. Goal: Using the current business procedures as a guide, provide user training for the GovQA Open Records Request (ORR) Management system to the entire organization.

Issue: Workflow procedures have changed since the GovQA ORR system was implemented in response to user input and system updates. In addition to recent additions to the organizations and changes in positions.

Plan of Action: Provide education and training based on the procedures used in our present workflow.

Strategic Initiative: Good Governance



INTERNAL AUDITOR STRATEGIC PLAN

Mission Statement

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

Top Departmental Goals

1. Goal: Develop and complete the FY25 Annual Audit Plan

Issue: An audit plan is prepared each year to serve as a guide to allocate scarce audit resources to areas that will most benefit the City.

Plan of Action: In developing the Annual Audit Plan, the City Internal Auditor identifies potential audit topics based on the following factors: (1) assessing financial and performance risks, (2) reviewing the financial auditors' results, and (3) determining the feasibility of audit topics and the availability of resources.

Strategic Initiative: Good Governance

2. Goal: Conduct audit follow-up

Issue: The efficacy of the audit process depends on the extent to which audit recommendations are implemented. The actions taken by management to implement recommendations and mitigate the risk identified in audit reports are presented in an annual report provided to the City Council.

Plan of Action: Conduct audit follow-up review for all outstanding audit recommendations.

Strategic Initiative: Good Governance

3. Goal: Update policies and procedures to ensure compliance with 2023 GAS revisions

Issue: Government Auditing Standards (GAS), promulgated by the U.S. Government Accountability Office (GAO), establishes professional standards for conducting audits in government. The proposed 2023 revisions are scheduled to be adopted towards the end of fiscal year 2023.

Plan of Action: Examine all the 2023 GAS revisions. Review and update the Internal Audit Office's policies and procedures to ensure compliance with the updated standards.

Strategic Initiative: Good Governance

4. Goal: Develop automated audit testing procedures for key financial controls

Issue: As the City's staff, populations, and expenditures grow, the City's risk exposure also increases. Leveraging big data and automating audit tests in common risk areas will provide better audit coverage at lower resources cost. Therefore, the need for future staffing increases will be alleviated.

Plan of Action: Implement a continuous auditing and agile auditing program. This will be facilitated through the purchase of a specialized audit analytics software.

Strategic Initiative: Good Governance, Financial Sustainable City



Mission Statement

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

Top Departmental Goals

1. Goal: Direct and promote organizational culture and leadership.

Issue: Maintain a qualified and motivated professional staff.

Plan of Action: Review City's vision, mission, and core values; Promote leadership development among staff, create a more diverse and inclusive workplace.

Strategic Initiative: Good Governance.

2. Goal: Promote community and economic development through strategic partnerships.

Issue: Continue to develop a diverse and growing economy.

Plan of Action: Adjust to the dynamic environment and growth of the city; meet regularly with local and regional partners, including Texas A&M University; leverage local, state, and federal resources.

Strategic Initiative: Sustainable City, Diverse and Growing Economy, Financial Sustainability.

3. Goal: Lead the FY26 Budget and Capital Improvement Program (CIP) Schedule and Budget.

Issue: Addressing core services and infrastructure.

Plan of Action: Provide support to ensure timely delivery of capital improvements. Review funding options for operating/capital projects.

Strategic Initiative: Core Services and Infrastructure, Improving Mobility.

4. Goal: Enhance relations with City Council and citizens.

Issue: Promote and deliver effective communication among staff, elected officials, and the public.

Plan of Action: Provide recommendations and implement policy supported by City Council; Encourage citizen engagement.

Strategic Initiative: Good Governance.

5. Goal: Strategically utilize available fund balances to meet the City's strategic needs.

Issue: The City has accumulated fund balances.

Plan of Action: Continue to provide superior and efficient services to residents; evaluate City assets, investments, and activities; and develop alternative strategies to utilize fund balances and debt to meet the City's long-term needs and priorities

Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City.



ECONOMIC DEVELOPMENT AND TOURISM STRATEGIC PLAN

Mission Statement

To drive economic growth and tourism by fostering strong partnerships, supporting local businesses, and enhancing the community's quality of life. We aim to attract investment, visitors, and skilled workers through targeted industry development, innovative entrepreneurship, strategic marketing, and comprehensive redevelopment efforts. Our commitment is to leverage our community's strengths to build a prosperous and sustainable future for all.

Top Departmental Goals

1. Goal: Build and strengthen partnerships with key stakeholders within the economic development and tourism areas.

Issues to Address:

- Coordination challenges among diverse stakeholders.
- Limited resources within the department.
- Ensuring consistent communication and alignment among stakeholders.

Plan of Action:

- Stakeholder Engagement: Host regular discussions and forums to gather input and maintain active participation.
- Outreach and Relationship Building: Conduct face-to-face meetings, workshops, and community events to foster strong relationships with stakeholders.
- Resource Sharing and Capacity Building: Facilitate resource and expertise sharing among stakeholders through partnerships and collaborative projects, while developing programs to enhance stakeholders' knowledge and capabilities.

Strategic Initiative: Core Services, Infrastructure, and Diverse & Growing Economy

2. Goal: Enhance business retention and expansion initiatives.

Issues to Address:

- Retaining existing businesses.
- Identifying and supporting growth opportunities for local businesses.

Plan of Action:

- Business Support Programs: Develop support programs and financial incentives to assist local businesses with expansion.
- Regular Check-ins: Conduct surveys and regular check-ins to assess business needs and satisfaction.
- Growth Company Identification: Identify potential growth areas through market research and provide targeted support.
- Assistance and Resources: Create tailored assistance and resources, including access to financial support, technical expertise, and networking opportunities, to help businesses thrive.

Strategic Initiative: Core Services, Infrastructure, and Diverse & Growing Economy, Sustainable City

3. Goal: Identify target industry and tourism sectors.

Issues to Address:

- Lack of clarity on which industries and tourism sectors to target.
- Need for a supportive ecosystem for targeted industries.

Plan of Action:

- Industry Research and Analysis: Conduct comprehensive research to identify high-potential industry and tourism sectors. Analyze market trends, demand, and the competitive landscape.
- Ecosystem Development: Develop infrastructure and support systems tailored to the needs of targeted industries. Create industry-specific incentives and attract investments.
- Community Engagement: Engage with community stakeholders to gather input and build consensus on target sectors.

Strategic Initiative: Diverse & Growing Economy

4. Goal: Foster an environment that supports entrepreneurship and innovation efforts.

Issues to Address:

- Unknown level of resources for entrepreneurship and innovation.
- Lack of access to incubators, accelerators, and research institutions.
- Uncoordinated efforts among various groups within this area.

Plan of Action:

- Incubators, Accelerators, and Innovation Hubs: Establish incubators and accelerators, and create innovation hubs to support startups and entrepreneurs, fostering collaboration and creativity.
- Support and Training Programs: Offer training, workshops, and networking events, along with tailored mentorship programs to connect startups with investors, industry experts, and mentors.
- Coordination Efforts: Implement a mechanism to align and coordinate the efforts of various groups and stakeholders in the entrepreneurship and innovation ecosystem.
- Partnerships with Research Institutions: Collaborate with local research institutions to facilitate knowledge transfer and innovation.

Strategic Initiative: Diverse & Growing Economy

5. Goal: Leverage placemaking initiatives to enhance economic development and tourism efforts while driving redevelopment projects that ensure financial sustainability for our community.

Issues to Address:

- Existing spaces are not being fully leveraged to attract tourists and stimulate economic activity.
- Current redevelopment projects lack cohesive planning and alignment with placemaking and financial sustainability goals.
- Need for increased involvement from community members in placemaking and redevelopment initiatives.
- Absence of well-defined districts with unique identities and attractions to draw tourists and support local businesses.

Plan of Action:

- Comprehensive Redevelopment and Tourism Plans: Develop integrated plans for the redevelopment of underperforming areas, enhancing tourism efforts, and ensuring financial sustainability.
- Community Engagement and Collaborative Partnerships: Engage with community stakeholders through public consultations and forums, and foster partnerships with local businesses, community organizations, and other agencies.
- Placemaking Strategies: Implement strategies to create vibrant, attractive public spaces that enhance visitor experience, stimulate economic activity, and build a sense of community.
- Creation of Distinct Districts: Develop distinct districts within the community, each with its unique identity and attractions, and promote them through targeted marketing campaigns to attract visitors and businesses.
- Sustainable Redevelopment: Focus on sustainable redevelopment projects that prioritize financial sustainability, maximize resource efficiency, and create long-term economic benefits.

Strategic Initiative: Diverse & Growing Economy, Sustainable City

6. Goal: Market and promote the city's assets, strengths, and opportunities to attract investment, visitors, and skilled workers.

Issues to Address:

- Limited awareness of assets and opportunities.
- Difficulty attracting investment, visitors, and skilled workers.

Plan of Action:

- Comprehensive Marketing Campaigns: Develop targeted marketing campaigns using digital marketing, social media, and traditional media channels to showcase the community's assets and opportunities.
- Promotion and Engagement Events: Organize events, trade shows, and tourism showcases, and partner with local businesses and organizations to highlight the city's strengths.
- Investment Attraction Strategies: Create strategies to attract investment and skilled workers, including providing detailed information about opportunities to potential investors.

Strategic Initiative: Diverse & Growing Economy

7. Goal: Enhance the quality of life to boost economic development and tourism.

Issues to Address:

- Limited access to recreational and cultural amenities affecting tourism.
- Need for enhanced community services and infrastructure to attract and retain businesses and visitors.

Plan of Action:

- Recreational and Cultural Amenities: Develop and promote recreational facilities, parks, cultural centers, and community events to attract tourists and support local businesses.
- Infrastructure Improvements: Invest in and maintain critical infrastructure, such as roads, public transportation, and utilities, to support economic activities and tourism.
- Cultural and Tourism Initiatives: Promote local arts, culture, and recreational activities, including festivals, showcases, and sports events, to enhance the visitor experience and boost local tourism.
- Public Spaces for Economic Activity: Create and maintain public spaces that encourage social interaction and community building, such as plazas, green spaces, and pedestrian-friendly areas, to attract both residents and tourists.

Strategic Initiative: Diverse & Growing Economy, Improving Mobility



Mission Statement

With the highest integrity, the City Attorney's Office provides quality municipal legal counsel and services to the City, the City Council, appointed officials, and employees, while assisting the City with accomplishing its goals and serving the community effectively.

Top Departmental Goals

1. Goal: Meet increasing City departmental and City Council needs for legal advice and services.

Issue: Increased requests for legal advice and professional services from City departments and City Council.

Plan of Action: Continue to evaluate and adjust legal resources provided to City departments and City Council.

Strategic Initiative: Good governance.

2. Goal: Manage workload efficiently.

Issue: Increased legal advice and legal services in all areas resulting in a need for additional professional staff.

Plan of Action: Retain current number of professional staff and add one attorney.

Strategic Initiative: Good governance.

3. Goal: Continue to develop and train capable municipal attorneys and paralegals.

Issue: Increased volume and complexity of City business and municipal law.

Plan of Action: Continue individualized training plan for attorneys and paralegals.

Strategic Initiative: Good governance.



PUBLIC COMMUNICATIONS

STRATEGIC PLAN

Mission Statement

The Public Communications Office strives to present information truthfully, transparently, and authentically, encouraging engagement and building trust. Our vision is best summarized by: We care. We listen. We respond.

Top Departmental Goals

1. Goal: Elevate the City of College Station's image and reputation.

Issue: Citizens struggle to understand the City's budget and are unaware of capital project progress/success. Some segments also believe the City isn't adequately transparent.

Plan of Action: Deliberate and transparent storytelling on owned, earned, and paid communication channels to convey efficient use of taxpayer dollars.

Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure

2. Goal: Expose a variety of audiences to essential city messaging.

Issue: The existing city website can be difficult to navigate and locate desired information.

Plan of Action: The new FY 26 website launched through a new vendor is user-friendly and ADA-compliant. The redevelopment also included a subsite for economic development. We'll continue to explore ways to utilize the website's upgraded features for enhanced citizen engagement.

Strategic Initiative: Good Governance, Diverse & Growing Economy, Core Services & Infrastructure

3. Goal: Create opportunities for improved customer service and engagement.

Issue: The city's cable television channel is funded through fees charged to local Optimum users. Fewer and fewer people are watching cable.

Plan of Action: We are pursuing system upgrades that would allow the development of apps for various popular streaming services, extending our viewership and allowing the wider dissemination of City messaging.

Strategic Initiative: Good Governance



Mission Statement

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

Top Departmental Goals

1. Goal: Be an Employer of Choice: Recruiting & Retention

Issue: The talent market is experiencing volatility as an impact of many circumstances. The City must remain competitive in our recruiting, retention and compensation practices and policies (i.e. total rewards).

Plan of Action: Pursue innovative solutions for the recruitment process, including virtual contact, identifying high potential prospects from other fields, and focusing on retaining current City employees. Seek out market and best-in-practice data to remain competitive. Develop and enhance relationships and networks in the local area to attract talent and build stronger pipelines through experiences such as internships and job shadowing. Provide in-house training opportunities, such as CDL driver training, to promote alternative hiring options while also enhancing job site exposure and culture immersion. Build robust succession plans and enhance career progression opportunities. Seek information and data from sources such as exiting employees, local market, and other data points.

Strategic Initiative: Core Services & Infrastructure

2. Goal: Be an Employer of Choice: Workplace Culture & Engagement

Issue: Evolving demographics of the City's workforce and this metropolitan area bring unique challenges to engaging and retaining employees and to building and sustaining a strong workplace identity and culture.

Plan of Action: Engage new employees early in the hiring process through OnBoard; increase engagement through additional systems (i.e. PreBoard), and development opportunities (i.e. LinkedIn learning). Promote a culture that values mental health, wellbeing and fosters diversity, equity and inclusion through education and support opportunities. Connect and engage employees as the City continues to evaluate and enhance competitive compensation and benefits. Build a strong culture by researching and applying best practice data.

Strategic Initiative: Core Services & Infrastructure

3. Goal: Be an Employer of Choice: Employee Centric Experiences

Issue: The lack of a robust HRIS system results in difficult-to-access data dispersed among multiple systems and stored in various formats. This makes it challenging to provide a clear and accurate picture of the City's workforce data and trends. Limited funding and resources to purchase and implement a more robust system prevents us from developing an adequate solution than spans beyond the footprint of the City's network.

Plan of Action: Focus on building best-in-practice data support for ease of use with the City's workforce systems. Partner with IT to develop and deploy system enhancements with a focus on increased integration and efficiency of HR processes and system data access. Implement best-in-practice learning management, HRIS and performance management systems. Make employee information available to employees, managers, and leaders in real time using technology that connects them to the organization in new and meaningful ways.

Strategic Initiative: Core Services & Infrastructure

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

Issue: A hardened insurance market and increases in service complexity and high-risk activities such as public safety, public utilities, recreation, and cyber security, demand a focus on data analysis and reporting. The City must address training and communication needs to reduce risks and claims while increasing prevention strategies and awareness. This will be key to supporting a safer and more secure work environment and community.

Plan of Action: Introduce Enterprise Risk Management best practice programming. Partner with departments to increase security and safety awareness through programs including Smith Driving School, violent intruder training; city-wide AED/CPR/Tourniquet access; and incident review boards. Through robust claims administration, focus on strategic risk prevention and best-in-practice industry controls to ensure the City addresses risk as a priority.

Strategic Initiative: Core Services & Infrastructure

DEBT SERVICE FUND

The Debt Service Fund pays debt obligations for General Government capital projects, encompassing facilities and technology, parks facilities, and transportation infrastructure. For a detailed list of currently funded projects, see the Capital Projects section of this document. The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F. The City continuously reviews its debt management policies to address citizens' concerns and needs. The City only issues debt to meet capital needs.

Texas state law sets the maximum ad valorem tax rate, including all debt obligations of the City, for a home rule city such as College Station at \$2.50 per \$100 valuation. The FY26 tax rate to finance general government services, including debt service, is 51.1872 cents per \$100 of taxable property valuation. The debt service portion of the FY26 tax rate is 20.2668 cents per \$100 of valuation, a reduction of 0.8773 cents per \$100.

The Debt Service Fund is forecasted over 10 years by balancing debt issuances with capital expenses. Fund balance fluctuates as debt is issued and expended for capital projects. The Debt Service Fund complies with the City's reserve policy of at least 10% of annual appropriated expenditures in that fund. The most recent debt issued by the City of College Station earned the below ratings from Moody's and Standard & Poor's (S&P):

Rating Agency	Rating	Outlook
Standard & Poor's	AA+	Stable
Moody's	Aa1	Positive

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.

Property tax revenues for the debt portion of the tax rate are projected to increase to \$31,236,996. This change is due to property valuation increases and property added to the tax rolls. Budgeted FY26 investment earnings are less than FY25 due to a smaller fund balance.

The fund also receives a Cemetery transfer, which services debt issued by the City for the design and construction of a cemetery fence and building. This transfer offsets a portion of the debt obligation payment described below.

Budgeted FY26 debt obligation payments will decrease due to debt being paid off in FY25. An additional one-time expense is budgeted in FY26 to pay off debt early. This one-time payment results in an increase in Other Expenses compared to FY25. The City issued some new debt in FY25, including General Obligation bonds for voter approved projects and some Certificates of Obligation for new and existing projects.

The projected FY26 Ending Fund Balance will decrease because of the one-time payment described above. The fund meets the 10% reserve requirement and has sufficient recurring revenues to meet anticipated recurring expenses.

CITY OF COLLEGE STATION DEBT SERVICE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 6,681,947	\$ 7,205,180	\$ 7,205,180	\$ 7,004,258	
Revenues					
Ad Valorem Taxes	\$ 28,872,818	\$ 29,812,323	\$ 29,812,323	\$ 31,236,996	4.78%
Advanced Refunding	2,450,000	-	-	-	
Bond Premiums	211,803	-	-	-	
Investment Earnings	555,443	300,000	500,000	260,000	-13.33%
Misc Non-Operating	12,171	-	-	-	-
Total Revenues	\$ 32,102,234	\$ 30,112,323	\$ 30,312,323	\$ 31,496,996	4.60%
Total Funds Available	\$ 38,784,181	\$ 37,317,503	\$ 37,517,503	\$ 38,501,254	3.17%
Transfers:					
Transfers In	-	(472,455)	(472,455)	(472,350)	-0.02%
Total Transfers (Sources) Uses	-	(472,455)	(472,455)	(472,350)	-0.02%
Other (Sources) Uses					
Debt Service	28,916,836	30,975,700	30,975,700	29,029,240	-6.28%
Refunded Bond Escrow, Agent Fees*	2,672,320	10,000	10,000	6,375,000	63650.00%
Total Other (Sources) Uses	31,589,155	30,985,700	30,985,700	35,404,240	14.26%
Total Expenditures & Transfers	\$ 31,589,155	\$ 30,513,245	\$ 30,513,245	\$ 34,931,890	14.48%
Total Increase (Decrease)	\$ 513,079	\$ (400,922)	\$ (200,922)	\$ (3,434,894)	
Measurement Focus Increase (Decrease)	10,154				
Ending Fund Balance	\$ 7,205,180	\$ 6,804,258	\$ 7,004,258	\$ 3,569,364	

* Expenses in this category increased in FY26, which includes the early repayment of a bond.

DEBT SERVICE FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 7,205,180	\$ 7,004,258	\$ 3,569,364	\$ 3,898,427	\$ 4,561,413	\$ 4,346,608
Revenues						
Current Revenues	30,312,323	31,496,996	32,452,291	33,595,851	34,790,016	35,648,841
Total Revenues	\$ 30,312,323	\$ 31,496,996	\$ 32,452,291	\$ 33,595,851	\$ 34,790,016	\$ 35,648,841
Transfers:						
Transfers In	(472,455)	(472,350)	(475,334)	(382,156)	(146,646)	(173,225)
Total Transfers (Sources) Uses	\$ (472,455)	\$ (472,350)	\$ (475,334)	\$ (382,156)	\$ (146,646)	\$ (173,225)
Other (Sources) Uses						
Debt Service	\$ 30,975,700	\$ 29,029,240	\$ 32,588,562	\$ 33,305,021	\$ 35,141,467	\$ 36,090,491
Other (Sources) Uses	10,000	6,375,000	10,000	10,000	10,000	10,000
Total Other (Sources) Uses	\$ 30,985,700	\$ 35,404,240	\$ 32,598,562	\$ 33,315,021	\$ 35,151,467	\$ 36,100,491
Total Expenditures & Transfers	\$ 30,513,245	\$ 34,931,890	\$ 32,123,228	\$ 32,932,865	\$ 35,004,821	\$ 35,927,266
Increase (Decrease)	\$ (200,922)	\$ (3,434,894)	\$ 329,063	\$ 662,986	\$ (214,805)	\$ (278,424)
Ending Fund Balance	\$ 7,004,258	\$ 3,569,364	\$ 3,898,427	\$ 4,561,413	\$ 4,346,608	\$ 4,068,184

Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

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

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	BVSWMA, INC.	TOTAL
G.O. Series 2013	440,000	-	-	-	-	-	440,000
G.O. Series 2014	665,000	-	-	-	-	-	665,000
G.O. Series 2014 Ref.	960,000	565,000	435,000	215,000	-	-	2,175,000
G.O. Series 2016	420,000	-	-	-	-	-	420,000
G.O. Series 2016 Ref.	1,289,348	610,000	1,175,000	500,000	255,652	-	3,830,000
G.O. Series 2017	780,000	-	-	-	-	-	780,000
G.O. Series 2017 Ref.	230,000	745,000	440,000	-	-	290,000	1,705,000
G.O. Series 2020 Ref.	1,169,570	797,580	165,750	487,100	-	-	2,620,000
G.O. Series 2023	315,000	-	-	-	-	-	315,000
G.O. Series 2024	895,000	-	-	-	-	-	895,000
G.O. Series 2024 Ref.	-	370,000	280,000	490,000	-	-	1,140,000
G.O. Series 2025	817,320	-	-	-	-	-	817,320
TOTAL PRINCIPAL	\$ 7,981,238	\$ 3,087,580	\$ 2,495,750	\$ 1,692,100	\$ 255,652	\$ 290,000	\$ 15,802,320

ISSUE - INTEREST

G.O. Series 2013	160,220	-	-	-	-	-	160,220
G.O. Series 2014	255,250	-	-	-	-	-	255,250
G.O. Series 2014 Ref.	24,000	14,130	10,880	5,380	-	-	54,390
G.O. Series 2016	137,980	-	-	-	-	-	137,980
G.O. Series 2016 Ref.	78,570	37,840	64,180	26,190	18,070	-	224,850
G.O. Series 2017	357,210	-	-	-	-	-	357,210
G.O. Series 2017 Ref.	34,480	108,000	63,850	-	-	41,550	247,880
G.O. Series 2020 Ref.	288,540	139,380	14,530	74,280	-	-	516,730
G.O. Series 2023	269,880	-	-	-	-	-	269,880
G.O. Series 2024	595,070	-	-	-	-	-	595,070
G.O. Series 2024 Ref.	-	175,030	131,270	225,040	-	-	531,340
G.O. Series 2025	802,000	-	-	-	-	-	802,000
TOTAL INTEREST	\$ 3,003,200	\$ 474,380	\$ 284,710	\$ 330,890	\$ 18,070	\$ 41,550	\$ 4,152,800

TOTAL PAYMENT	\$ 10,984,438	\$ 3,561,960	\$ 2,780,460	\$ 2,022,990	\$ 273,722	\$ 331,550	\$ 19,955,120
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CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	TOTAL
C.O. Series 2013	-	435,000	-	105,000	-	540,000
C.O. Series 2016	1,085,000	-	450,000	-	-	1,535,000
C.O. Series 2017	2,120,000	-	350,000	205,000	-	2,675,000
C.O. Series 2018	745,000	275,000	155,000	435,000	-	1,610,000
C.O. Series 2019	1,788,780	625,000	510,000	975,000	131,220	4,030,000
C.O. Series 2020	265,000	-	110,000	675,000	-	1,050,000
C.O. Series 2021	1,060,000	555,000	310,000	405,000	-	2,330,000
C.O. Series 2022	1,550,000	310,000	265,000	410,000	-	2,535,000
C.O. Series 2023	285,000	330,000	245,000	65,000	-	925,000
C.O. Series 2024	1,690,000	295,000	60,000	135,000	-	2,180,000
C.O. Series 2025	623,510	-	165,000	275,000	-	1,063,510
TOTAL PRINCIPAL	\$ 11,212,290	\$ 2,825,000	\$ 2,620,000	\$ 3,685,000	\$ 131,220	\$ 20,473,510

ISSUE - INTEREST

C.O. Series 2013	-	161,070	-	38,930	-	200,000
C.O. Series 2016	274,700	-	115,640	-	-	390,340
C.O. Series 2017	1,102,610	-	206,530	122,880	-	1,432,020
C.O. Series 2018	403,250	159,250	90,130	252,540	-	905,170
C.O. Series 2019	879,342	15,630	341,950	657,030	67,408	1,961,360
C.O. Series 2020	28,340	-	69,040	423,310	-	520,690
C.O. Series 2021	558,490	409,390	226,020	298,110	-	1,492,010
C.O. Series 2022	1,713,750	398,750	335,880	524,000	-	2,972,380
C.O. Series 2023	227,430	422,650	313,880	80,630	-	1,044,590
C.O. Series 2024	906,250	408,230	81,750	183,480	-	1,579,710
C.O. Series 2025	266,000	-	220,000	360,000	-	846,000
TOTAL INTEREST	\$ 6,360,162	\$ 1,974,970	\$ 2,000,820	\$ 2,940,910	\$ 67,408	\$ 13,344,270

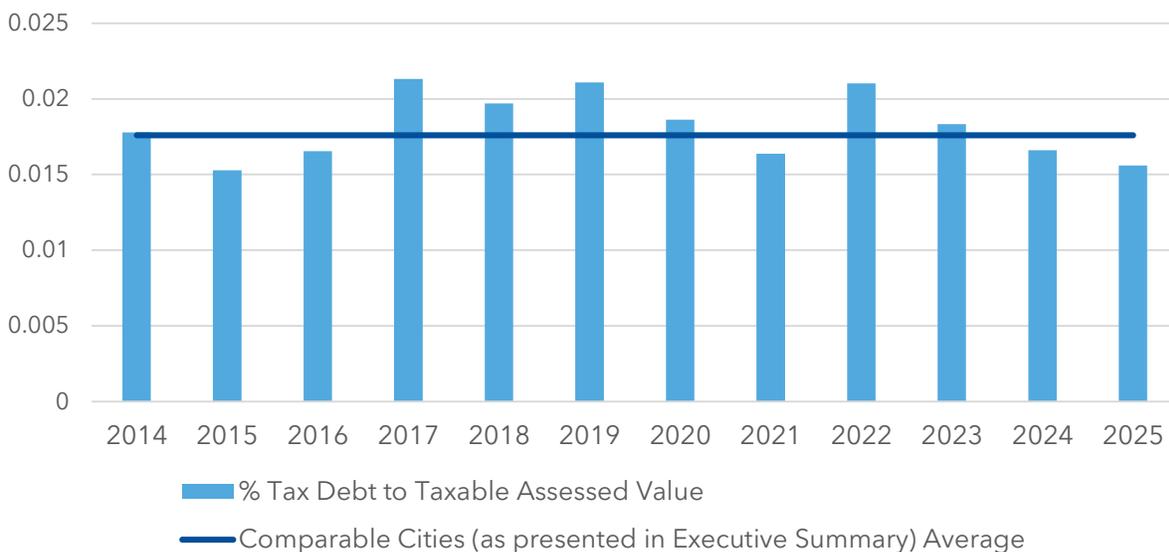
TOTAL PAYMENT	\$ 17,572,452	\$ 4,799,970	\$ 4,620,820	\$ 6,625,910	\$ 198,628	\$ 33,817,780
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1. This debt will be paid out of the Debt Service Fund.
2. Utility GOBs were originally COs refunded by the City. This GOB and CO debt is serviced directly by the issuing Utility fund.
3. This debt will be paid out of the Debt Service Fund; a portion of the debt is supported by a transfer from the Memorial Cemetery Fund.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY26	19,193,528	9,363,362	28,556,890	234,550,603
FY27	18,172,085	8,382,784	26,554,869	215,357,075
FY28	18,067,195	7,586,471	25,653,666	197,184,990
FY29	17,377,665	6,825,099	24,202,764	179,117,795
FY30	17,582,230	6,067,220	23,649,450	161,740,130
FY31	16,710,740	5,318,928	22,029,668	144,157,900
FY32	15,136,100	4,648,995	19,785,095	127,447,160
FY33	14,193,390	4,061,928	18,255,318	112,311,060
FY34	14,166,720	3,515,413	17,682,133	98,117,670
FY35	13,441,100	3,008,989	16,450,089	83,950,950
FY36	13,926,570	2,522,217	16,448,787	70,509,850
FY37	12,858,200	2,036,868	14,895,068	56,583,280
FY38	9,226,010	1,617,932	10,843,942	43,725,080
FY39	8,510,080	1,271,306	9,781,386	34,499,070
FY40	6,475,460	973,200	7,448,660	25,988,990
FY41	6,864,820	697,175	7,561,995	19,513,530
FY42	5,933,960	418,915	6,352,875	12,648,710
FY43	3,164,860	217,817	3,382,677	6,714,750
FY44	2,512,610	99,411	2,612,021	3,549,890
FY45	1,037,280	23,339	1,060,619	1,037,280

Outstanding Tax Debt vs Taxable Assessed Valuation



GENERAL FUND SUBFUNDS

ECONOMIC DEVELOPMENT SUBFUND

Economic Development programs are designed to attract industry and investment, create jobs and otherwise grow the economy. The Economic Development Subfund accounts for the payments under Council approved agreements. It is a subsidiary fund of the General Fund.

Revenue is an annual transfer-in from the General Fund. The reserve balance in the Subfund will cover the FY26 payments without a need of a transfer. The expenditure budget is entirely comprised of economic development incentives to various business prospects. These agreements are more commonly known as 380 agreements. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations.

<i>Economic Development Incentives</i>		
Organization	FY25 Year End Estimate	FY26 Budget
College Station Science Park LLC	\$112,307	\$105,545
BioCorridor Agreement with City of Bryan	321,610	337,691
Total Incentives	\$433,917	\$443,236

- College Station Science Park LLC has an incentive agreement approved in FY15 that will pay annual cash incentives equal to the incremental taxable value for each year through 2027.
- The City also pays the City of Bryan 50% of eligible property tax revenue in the BioCorridor annually as part of the partnership to support development in the area.



The City expects that the fund balance to this subfund will cover the total budgeted incentive payments and any related miscellaneous expenses. In the future, transfers from the General fund will cover these costs. Any new agreements are brought to Council for prior approval.

EFFICIENCY TIME PAYMENT FEE SUBFUND

The Efficiency Time Payment Fee Fund improves the efficiency of the administration of justice in College Station. Ten percent of the total fee collected is retained from defendants who are more than thirty days delinquent in paying for a misdemeanor offense, which amounts to \$2.50. Budgeted expenses include the printing and distribution of collection notices as well as a software interface subscription with the Texas Department of Transportation.

FY26 revenue and operating budget are expected to remain stable in FY26 compared to FY25.

CITY OF COLLEGE STATION

ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	FY26 Budget FY25 to FY26	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,663,722	\$ 1,427,808	\$ 1,427,808	\$ 1,023,891		
Revenues						
Investment Earnings	\$ 88,452	\$ 30,000	\$ 30,000	\$ 21,000		-30.00%
Misc Non-Operating	-	-	-	-		-
Total Revenues	\$ 88,452	\$ 30,000	\$ 30,000	\$ 21,000		-30.00%
Total Funds Available	\$ 1,752,174	\$ 1,457,808	\$ 1,457,808	\$ 1,044,891		-28.32%
Expenditures:						
General Government Dept	\$ 676,512	\$ 500,000	\$ 433,917	\$ 450,000		-10.00%
Total Operating Expenditures	\$ 676,512	\$ 500,000	\$ 433,917	\$ 450,000		-10.00%
Transfers:						
Transfers In	(350,004)	-	-	-		-
Total Transfers (Sources) Uses	(350,004)	-	-	-		-
Total Expenditures & Transfers	\$ 326,508	\$ 500,000	\$ 433,917	\$ 450,000		-10.00%
Total Increase (Decrease)	\$ (238,056)	\$ (470,000)	\$ (403,917)	\$ (429,000)		
Measurement Focus Increase (Decrease)	2,142					
Ending Fund Balance	\$ 1,427,808	\$ 957,808	\$ 1,023,891	\$ 594,891		

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Economic Development	\$ 676,512	\$ 500,000	\$ 433,917	\$ 450,000	-10.00%	
TOTAL	\$ 676,512	\$ 500,000	\$ 433,917	\$ 450,000	-10.00%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	-	
Health Insurance	-	-	-	-	-	
Supplies	-	-	-	-	-	
Maintenance	-	-	-	-	-	
Purchased Services	676,512	500,000	433,917	450,000	-10.00%	
Capital Outlay	-	-	-	-	-	
Pay Plan Contingency	-	-	-	-	-	
TOTAL	\$ 676,512	\$ 500,000	\$ 433,917	\$ 450,000	-10.00%	

CITY OF COLLEGE STATION

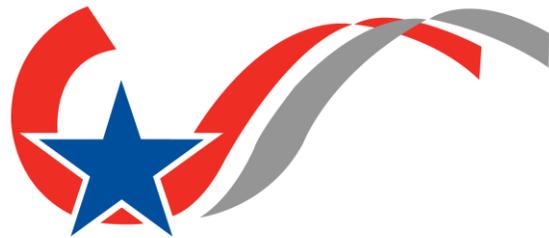
EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 101,467	\$ 122,122	\$ 122,122	\$ 141,202	
Revenues					
Fines and Penalties	\$ 22,964	\$ 20,000	\$ 21,740	\$ 22,500	12.50%
Investment Earnings	5,728	4,800	5,830	5,500	14.58%
Total Revenues	\$ 28,692	\$ 24,800	\$ 27,570	\$ 28,000	12.90%
Total Funds Available	\$ 130,159	\$ 146,922	\$ 149,692	\$ 169,202	15.16%
Expenditures:					
Fiscal Services Dept	\$ 8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%
Total Operating Expenditures	\$ 8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%
Total Expenditures & Transfers	\$ 8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%
Total Increase (Decrease)	\$ 20,483	\$ 15,690	\$ 19,080	\$ 18,890	
Measurement Focus Increase (Decrease)	172				
Ending Fund Balance	\$ 122,122	\$ 137,812	\$ 141,202	\$ 160,092	

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

EXPENDITURE BY DEPARTMENT						
		FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$	8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%
TOTAL	\$	8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%

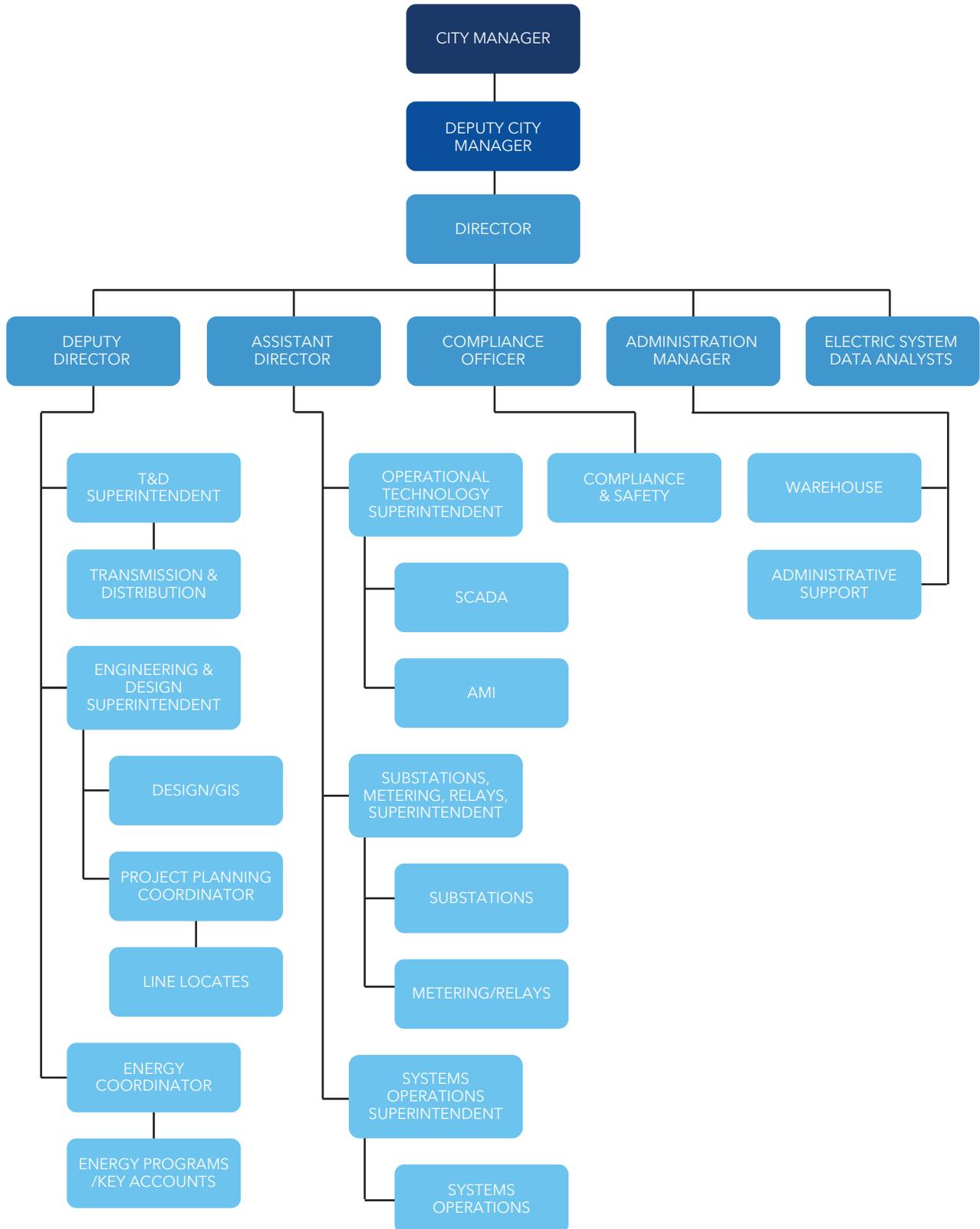
EXPENDITURE BY CLASSIFICATION						
		FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$	-	\$ -	\$ -	\$ -	-
Health Insurance		-	-	-	-	-
Supplies		-	-	-	-	-
Maintenance		1,713	4,000	2,770	4,000	0.00%
Purchased Services		6,496	5,110	5,720	5,110	0.00%
Capital Outlay		-	-	-	-	-
Pay Plan Contingency		-	-	-	-	-
TOTAL	\$	8,210	\$ 9,110	\$ 8,490	\$ 9,110	0.00%



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

ELECTRIC UTILITY

City of College Station



ELECTRIC FUND

The Electric Fund is an Enterprise Fund that accounts for electric utility revenue and expenses. The utility builds new facilities to extend electric service to consumers, maintains the system's infrastructure, and responds to emergency outages and storm-related incidents. Electric maintains high standards of reliability to meet citizens' electric consumption while meeting or exceeding all applicable local, state, and federal compliance requirements. The Utility recovers the full cost of service by charging consumption on a per kilowatt-hour (kWh) basis.

The Electric system includes:

- 94.00 FTEs serving 46,900 City meters and 6,374 street/rental lights.
- Approximately 20 miles of transmission lines.
- Approximately 333 miles of underground and 195 miles of overhead distribution lines.
- Eight substations, with a ninth in preliminary construction.
- Approximate annual energy sales of 922,707 megawatt-hour (MWh).

Electric revenues are budgeted by reviewing prior-year totals and adjusting for seasonality, weather patterns, community conditions, collection rates, and broader macroeconomic factors (such as the power generation and transmission market). Revenue budgeting methodology accounts for one-time events (e.g., unusually hot summers or severe winter storms), averages historical monthly revenues, and assumes steady growth in both consumption and customer base.



Electric realized consistent residential and commercial revenues in FY24. These revenues were used to fund capital projects, service existing debt, and continue contributing to the Risk Mitigation Fund. The FY25 revenue year-end estimate reflects revenues similar to FY24 actuals, with higher than anticipated transmission revenues and reimbursed expenses.

The City is not proposing metered rate increases for FY26. However, the Transmission Delivery Adjustment (TDA) surcharge will be updated to reflect the expected FY26 cost of service. The TDA covers transmission and congestion charges incurred to deliver power to College Station, and these expenses are included in the Operations Expenditure Summary under the Purchased Power/Transmission row. The City reviews and updates the TDA each year.

The FY26 budgeted operating revenue is based on average FY25 actuals, adjusted for customer demand, weather patterns, and a modest growth factor. Budgeted FY26 commercial revenues are higher due to the actual revenues received in FY23-FY25 (to date). Fines and penalty revenues are budgeted lower to align with actual revenues received in FY23-FY25.

Transmission revenues, recorded in Other Revenue, are anticipated to increase due to a revised Transmission Cost of Service allocation model. Budgeted investment earnings for FY26 are lower than FY25, reflecting the smaller projected working capital balance. Miscellaneous Non-Operating revenues, which includes expense reimbursements, are budgeted higher in FY26 based on current year actual revenues received. This revenue category fluctuates based on development activity in the City.

The FY26 Budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Fiber Splice Van Upgrade	\$42,000	\$9,200	\$51,200	Goal 1	N/A
Electric Fund SLAs Total	\$42,000	\$9,200	\$51,200		

KPIs are available at the link in the SLA table or in Appendix K.

- The SLA will upgrade a planned FY26 replacement vehicle to assist in the deployment of a City fiber network used to remotely control electric distribution equipment. The vehicle will give Electric the ability to locate a fiber outage, initiate any repairs or maintenance items, and restore service without external resources and the associated delays. This will also provide other City departments with an additional resource for responding to fiber cuts on City-owned infrastructure by expanding the pool of available repair vehicles.

The operating budget increased slightly due to revised Purchase Power costs, which reflect more stable and predictable pricing.

Replacement transfers decreased due to changes in expected replacement purchases. This transfer offsets planned replacement expenses. The transfer from Water-Wastewater to cover Supervisory Control and Data Acquisition (SCADA) costs incurred on behalf of those utilities increased due to an updated allocation model.

The Utility Customer Service (UCS) transfer, which supports that fund’s operations, increased due to a revised allocation methodology. The General Fund Transfer remains relatively flat and is set below the maximum allowed by the Fiscal and Budgetary Policy Statement. Debt service decreased as previously issued debt is paid off and no new debt was issued in 2025.

The **Electric Risk Mitigation Fund** transfer increased due to available resources. This Fund (presented later in this document) established a reserve for unexpected, extraordinary utility risks and resulting expenses. Staff evaluates the fund balance annually to appropriately adjust future budgeted transfers. Additional operating revenues will be transferred to the Risk Mitigation Fund in the future. This transfer is adjusted annually depending on revenues received and the balance in the Risk Mitigation Fund. The goal is to reserve a balance in the Risk Mitigation Fund to cover extreme costs resulting from significant one-time events, such as surging Purchase Power costs due to a winter storm or geopolitical events. The approximate balance to be saved in the Risk Mitigation Fund is \$38 million to \$55 million.



The Shared Services transfer (formerly the G&A transfer) increased due to an updated allocation model for IT, Finance, HR, and other services provided across all departments. The capital transfer, which uses operating revenues to pay for capital expenses, decreased because projected FY26 capital expenses are lower. Looking ahead, we anticipate funding most future capital expenses with utility revenues.

The ending working capital in FY26 will decrease due to the budgeted cash for capital and Risk Mitigation Fund transfers. The Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY26 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION ELECTRIC FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget FY25 to FY26	% Change Budget
Beginning Working Capital	\$ 56,198,716	\$ 47,048,212	\$ 47,048,212	\$ 41,421,113	
Revenues					
Residential	\$ 64,721,369	\$ 63,945,000	\$ 67,000,000	\$ 65,000,000	1.65%
Commercial	45,989,859	42,170,000	46,173,600	46,000,000	9.08%
Transmission Delivery Adjustment	16,492,099	15,537,900	17,000,000	15,382,521	-1.00%
Charges for Services	130,726	100,000	130,000	100,000	0.00%
Fines and Penalties	1,071,836	1,200,000	1,100,000	1,100,000	-8.33%
Rents, Royalties and Contributions	269,333	300,000	400,000	400,000	33.33%
Other Revenue	5,921,080	4,365,000	6,365,000	6,365,000	45.82%
Non-Governmental Grants	-	-	-	-	
Investment Earnings	3,030,439	2,800,000	1,722,412	1,424,000	-49.14%
Misc Non-Operating	825,141	580,000	1,271,644	1,230,000	112.07%
Gain (Loss) on Sale of Assets	(331,320)	-	-	-	-
Total Revenues	\$ 138,120,562	\$ 130,997,900	\$ 141,162,656	\$ 137,001,521	4.58%
Total Funds Available	\$ 194,319,278	\$ 178,046,112	\$ 188,210,868	\$ 178,422,634	0.21%
Expenditures:					
Electric Dept	\$ 90,235,844	\$ 99,352,257	\$ 95,237,506	\$ 101,170,616	1.83%
Direct Capital - Electric	109,024	400,000	140,430	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	
Total Operating Expenditures	\$ 90,344,868	\$ 99,752,257	\$ 95,377,936	\$ 101,789,221	2.04%
Transfers:					
Transfers In - Street Lights	(515,004)	(520,000)	(520,000)	(525,000)	0.96%
Transfers In - CIP	(32,407)	-	-	-	-
Transfers In - Replacements	-	(1,526,000)	(1,526,000)	(1,160,000)	-23.98%
Transfers In - W/WW Shared Services	(909,624)	(1,664,477)	(1,664,477)	(1,782,011)	7.06%
Utility Customer Service Transfer Out*	819,170	1,150,000	1,150,000	2,191,075	90.53%
General Fund Transfer	9,863,004	10,010,945	10,010,945	10,111,000	1.00%
Debt Service Transfer	8,290,837	8,717,600	8,717,600	8,361,930	-4.08%
Risk Mitigation Transfer Out	6,000,000	6,000,000	6,000,000	10,000,000	66.67%
Shared Services Transfers Out	2,072,844	2,253,362	2,253,362	2,505,127	11.17%
Capital Transfers Out	2,500,000	25,000,000	25,000,000	12,000,000	-52.00%
Total Transfers (Sources) Uses	28,088,821	49,421,430	49,421,430	41,702,121	-15.62%
Other (Sources) Uses					
Vehicle Replacements/Purchases	-	1,809,316	1,809,316	1,200,000	-33.68%
Debt Issuance Costs	152,159	-	-	-	-
Other	26,931,925	75,000	75,000	-	-100.00%
Contingency	-	106,073	106,073	150,000	41.41%
Total Other (Sources) Uses	27,084,084	1,990,389	1,990,389	1,350,000	-32.17%
Total Expenditures & Transfers	\$ 145,517,772	\$ 151,164,076	\$ 146,789,755	\$ 144,841,342	-4.18%
Total Increase (Decrease)**	\$ (7,397,211)	\$ (20,166,176)	\$ (5,627,099)	\$ (7,839,821)	
Measurement Focus Increase (Decrease)	(1,753,293)				
Ending Working Capital	\$ 47,048,212	\$ 26,882,036	\$ 41,421,113	\$ 33,581,292	

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

** The FY26 Budget includes 1-time expenses/capital transfers.

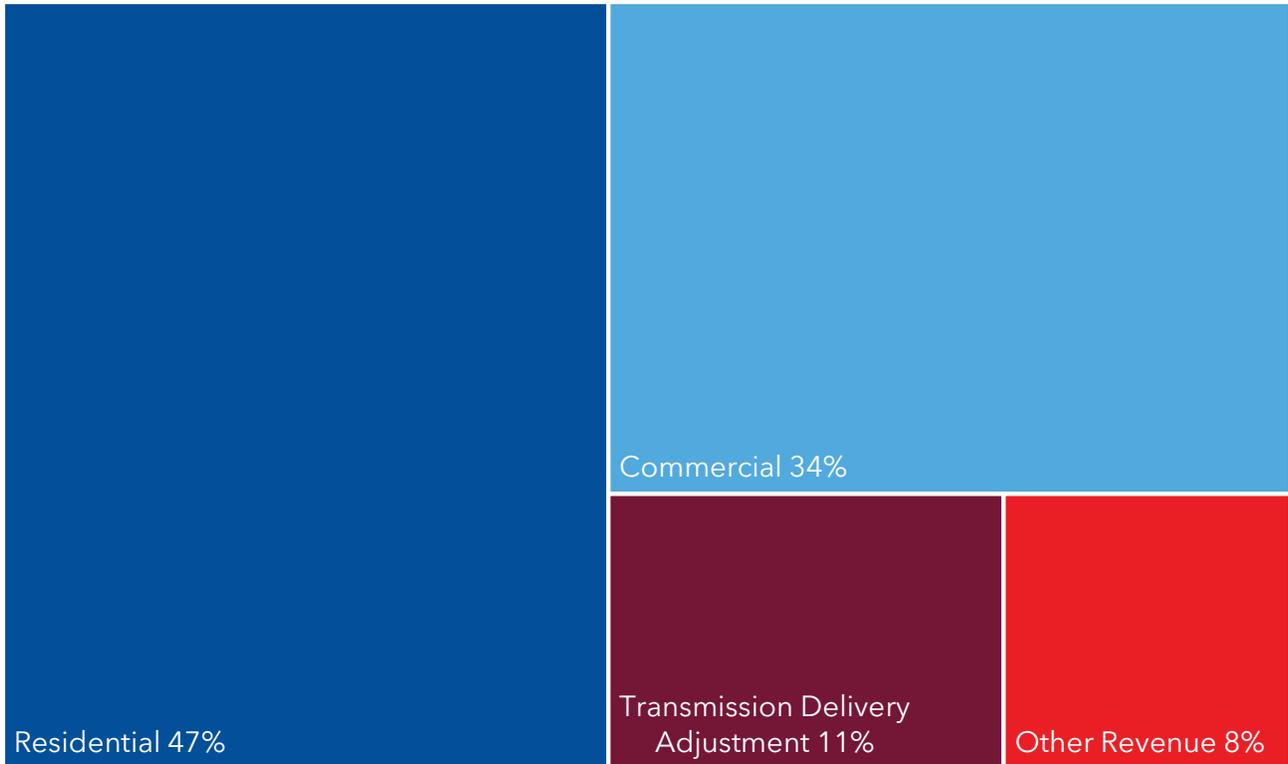
CITY OF COLLEGE STATION ELECTRIC FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$ 47,048,212	\$ 41,421,113	\$ 33,581,292	\$ 26,859,541	\$ 24,291,583	\$ 26,062,498
Total Revenues	141,162,656	137,001,521	138,782,521	140,656,521	141,657,521	140,599,521
Total Funds Available	\$ 188,210,868	\$ 178,422,634	\$ 172,363,813	\$ 167,516,062	\$ 165,949,104	\$ 166,662,019
Total Operating Expenditures	95,377,936	101,789,221	102,976,000	99,622,000	96,864,300	97,845,900
Total Transfers (Sources) Uses	49,421,430	41,702,121	42,378,272	43,452,479	42,872,306	40,562,651
Total Other (Sources) Uses	1,990,389	1,350,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$ 146,789,755	\$ 144,841,342	\$ 145,504,272	\$ 143,224,479	\$ 139,886,606	\$ 138,558,551
Total Increase (Decrease)*	\$ (5,627,099)	\$ (7,839,821)	\$ (6,721,751)	\$ (2,567,958)	\$ 1,770,915	\$ 2,040,970
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$ 41,421,113	\$ 33,581,292	\$ 26,859,541	\$ 24,291,583	\$ 26,062,498	\$ 28,103,468

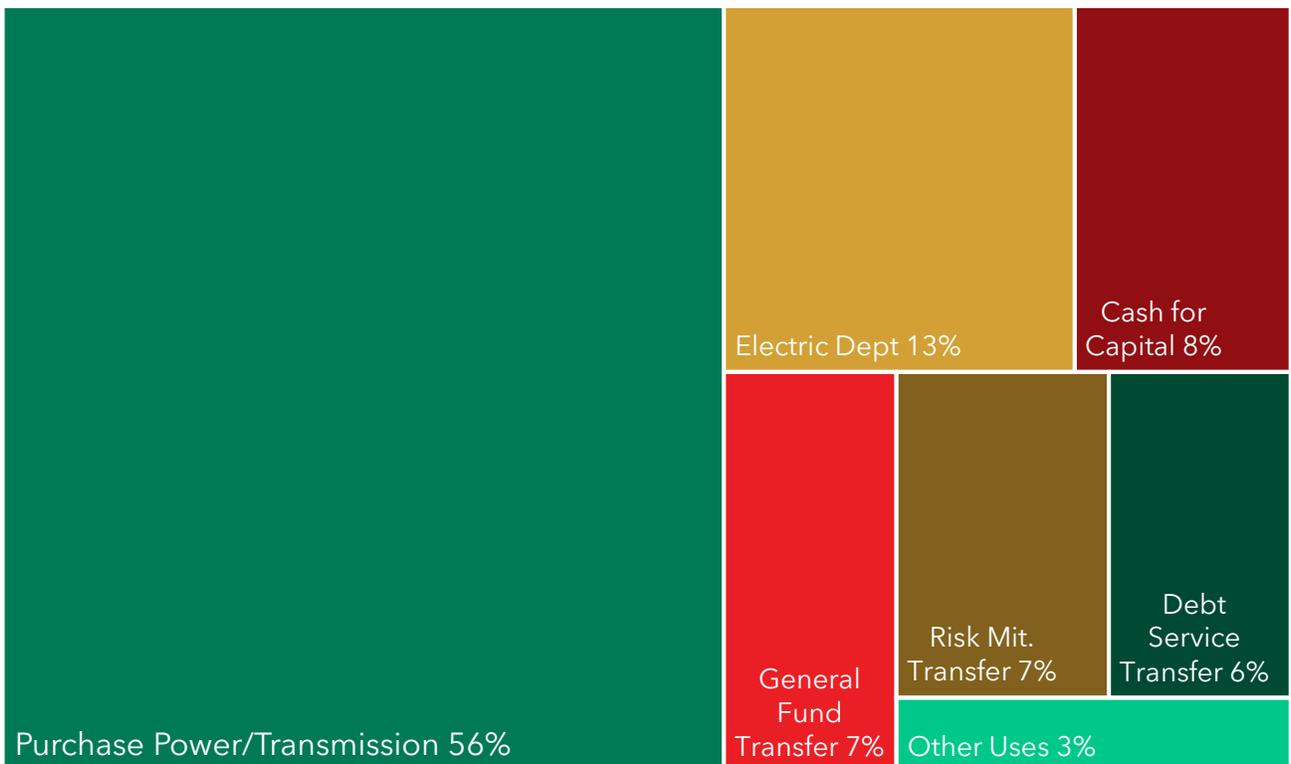
* The FY25 estimate and FY26 Budget include 1-time expenses/transfers. Projected years also include 1-time capital transfers.

Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.
The forecast does not include any rate changes. The forecast does include possible TDA adjustments based on expected Transmission costs.

ELECTRIC FUND- SOURCES



ELECTRIC FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Warehouse	\$ 339,351	\$ 418,792	\$ 362,758	\$ 432,092	3.18%
Operations Administration	3,744,960	4,030,637	4,223,396	3,880,756	-3.72%
Substations	1,783,363	2,276,468	1,995,153	2,293,045	0.73%
Utility Dispatch	1,868,997	1,740,167	1,937,149	1,843,878	5.96%
Electric Compliance	459,342	529,284	417,021	543,930	2.77%
Engineering & Design (E&D)	1,353,506	1,699,879	1,473,132	1,670,978	-1.70%
Energy Conservation	465,658	654,232	478,239	663,954	1.49%
Transmission / Distribution	5,269,714	5,117,045	5,283,767	5,224,395	2.10%
SCADA	1,035,568	1,028,449	1,000,348	1,101,124	7.07%
AMI	700,380	857,304	813,439	866,464	1.07%
Purchased Power/Transmission	73,215,005	81,000,000	77,253,104	82,650,000	2.04%
Direct Capital	109,024	400,000	140,430	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	
TOTAL	\$ 90,344,868	\$ 99,752,257	\$ 95,377,936	\$ 101,789,221	2.04%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 10,119,702	\$ 11,087,063	\$ 11,003,409	\$ 11,556,336	4.23%
Health Insurance	1,322,106	1,395,386	1,246,326	1,395,173	-0.02%
Supplies	543,443	726,990	589,656	710,660	-2.25%
Maintenance	566,299	818,819	980,652	845,889	3.31%
Purchased Services	4,043,458	4,160,563	3,752,182	4,012,558	-3.56%
Purchased Power/Transmission	73,215,005	81,000,000	77,253,104	82,650,000	2.04%
Capital Outlay	425,832	163,436	412,177	-	-100.00%
Direct Capital	109,024	400,000	140,430	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	
TOTAL	\$ 90,344,868	\$ 99,752,257	\$ 95,377,936	\$ 101,789,221	2.04%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Warehouse / Operations Admin.	14.00	14.00	14.00	0.00%
E&D / T&D / SCADA / AMI	79.00	80.00	80.00	0.00%
TOTAL	93.00	94.00	94.00	0.00%

CITY OF COLLEGE STATION

ELECTRIC RISK MITIGATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 2,102,420	\$ 8,099,998	\$ 8,099,998	\$ 14,099,998	
Investment Earnings*	\$ (2,422)	\$ -	\$ -	\$ -	-
Total Revenues	(\$2,422)	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 2,099,998	\$ 8,099,998	\$ 8,099,998	\$ 14,099,998	74.07%
Transfers:					
Transfers In	\$ (6,000,000)	\$ (6,000,000)	\$ (6,000,000)	\$ (10,000,000)	66.67%
Total Transfers (Sources) Uses	(6,000,000)	(6,000,000)	(6,000,000)	(10,000,000)	66.67%
Total Expenditures & Transfers	\$ (6,000,000)	\$ (6,000,000)	\$ (6,000,000)	\$ (10,000,000)	66.67%
Total Increase (Decrease)	\$ 5,997,578	\$ 6,000,000	\$ 6,000,000	\$ 10,000,000	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 8,099,998	\$ 14,099,998	\$ 14,099,998	\$ 24,099,998	

* Prior year revenues were reversed in FY24.

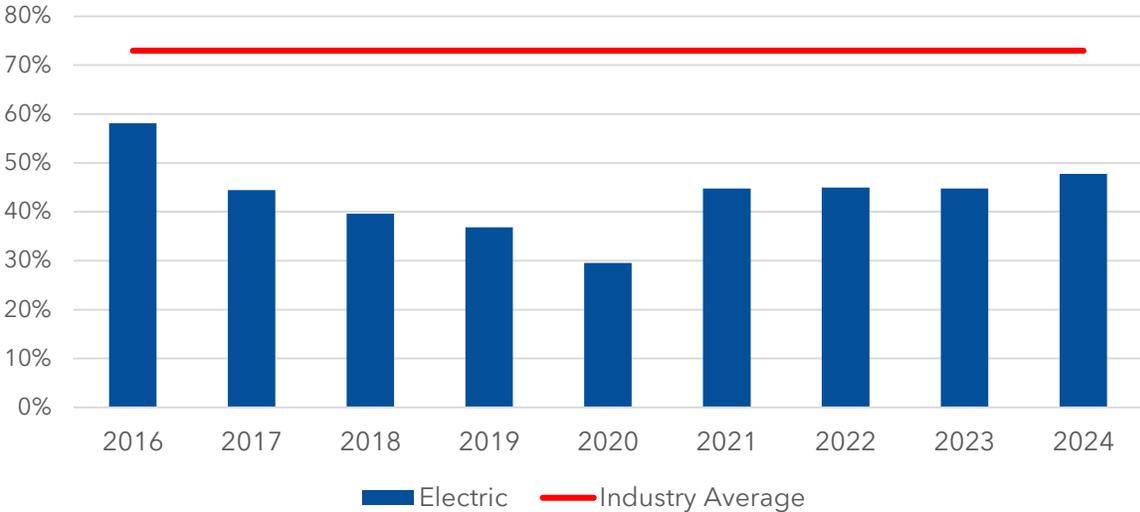
Activity in this fund is primarily from a transfer from the utility's operating fund. See the utility text and fund summary for more detail. This Fund is intended to cover extreme costs resulting from significant one-time events, such as surging Purchase Power costs due to a winter storm or geopolitical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

ELECTRIC FUND - DEBT SERVICE REQUIREMENTS

ALL ELECTRIC URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY26	5,912,580	2,449,350	8,361,930	63,279,760
FY27	4,947,630	2,211,642	7,159,272	57,367,180
FY28	4,996,940	2,012,539	7,009,479	52,419,550
FY29	4,728,310	1,821,595	6,549,905	47,422,610
FY30	4,044,410	1,648,441	5,692,851	42,694,300
FY31	4,076,890	1,480,591	5,557,481	38,649,890
FY32	3,873,000	1,309,081	5,182,081	34,573,000
FY33	3,575,000	1,141,054	4,716,054	30,700,000
FY34	3,130,000	989,059	4,119,059	27,125,000
FY35	2,695,000	870,221	3,565,221	23,995,000
FY36	2,805,000	764,204	3,569,204	21,300,000
FY37	2,915,000	653,136	3,568,136	18,495,000
FY38	3,025,000	536,441	3,561,441	15,580,000
FY39	2,705,000	428,053	3,133,053	12,555,000
FY40	2,805,000	329,097	3,134,097	9,850,000
FY41	2,910,000	225,494	3,135,494	7,045,000
FY42	2,045,000	127,975	2,172,975	4,135,000
FY43	1,400,000	55,600	1,455,600	2,090,000
FY44	690,000	13,800	703,800	690,000

Electric Fund Debt to Equity





ELECTRIC DEPARTMENT STRATEGIC PLAN

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, and improving the quality of life through dependable service.

Top Departmental Goals

1. Goal: Continue multi-year deployment of a Distribution Automation (DA) system with fiber communication to allow better control of system devices through SCADA and to provide remote switching to reduce customer outage time during emergency events.

Issue: Implement Electric DA.

Plan of Action:

- Continue the installation of motor operators.
- Continue design and installation of a fiber communication system.
- Develop operating guidelines for DA.

Strategic Initiative: Core Services and Infrastructure, Financially Sustainable City.

2. Goal: Compliance with state and federal regulatory authorities.

Issue: Unfunded Mandates from Regulatory Agencies.

Plan of Action:

- Stay informed on regulatory requirements to minimize current budget impacts and secure future funding in order to meet evolving compliance standards.
- Maintain and develop subject matter experts (SMEs) for auditable occurrences.
- Maintain an asset tracking system for compliance related equipment and documentation.

Strategic Initiative: Financially Sustainable City.

3. Goal: Plan and prepare for future costs and revenues.

Issue 1: Manage Power Supply Costs, Contracts, and Electric Rates.

Plan of Action:

- Manage Congestion Revenue Rights (CRR) costs.
- Monitor the gas market for future gas hedges.
- Continue contract development for purchased power when current contracts expire in 2027.
- Continue work towards legal resolution of TCOS Rate Case Filing.

Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

Issue 2: Provide service to extensive growth in new developments in the service territory and the redevelopment of the Northgate area. Address growing requirements to serve 5G communications and fiber technology. Continue to provide improved service to existing customers through advanced communications and reliability.

Plan of Action:

- Maintain accurate data to track growth and identify facility loading concerns.
- Work to install CSNW Substation and feeders.
- Redistribute load on existing feeders to maintain healthy feeder profiles.
- Enhance outage text notification system.

Issue 3: Address the changing electric infrastructure environment concerning renewables, distributed generation, and large loads.

Plan of Action:

- Stay informed and compliant with state and federal regulations and legislation.
- Maintain relationship with Economic Development regarding new load prospects.
- Work with ERCOT on potential requirements for large load inquiries.

Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

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

Issue 1: Employee Retention and Succession Planning.

Plan of Action:

- Emphasize “hiring for attitude” in the recruitment process.
- Preserve a culture of accountability and pride in work.
- Promote an environment of healthy work behaviors that reward exceptional performance and encourage personal improvement.
- Focus on recruiting, developing, and retaining a quality work force.
- Encourage longevity, career growth, and progression within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
- Identify functional areas where we are “one employee deep” and develop succession plan.
- Train future SMEs to maintain knowledge source, for auditable topics, through potential turnover.

Strategic Initiative: Core Services and Infrastructure.

Issue 2: Competitive Compensation.

Plan of Action:

- Work with HR to identify market movements in the electric industry including local competitors who recruit CSU personnel.
- Continue to participate in shared public power salary benchmarking publications and surveys.

Strategic Initiative: Core Services and Infrastructure.

5. Goal: Create a culture of safety by planning, designing, constructing, and maintaining the electric system to ensure employee and public safety.

Issue: Safety of Personnel / Safe Work Practices.

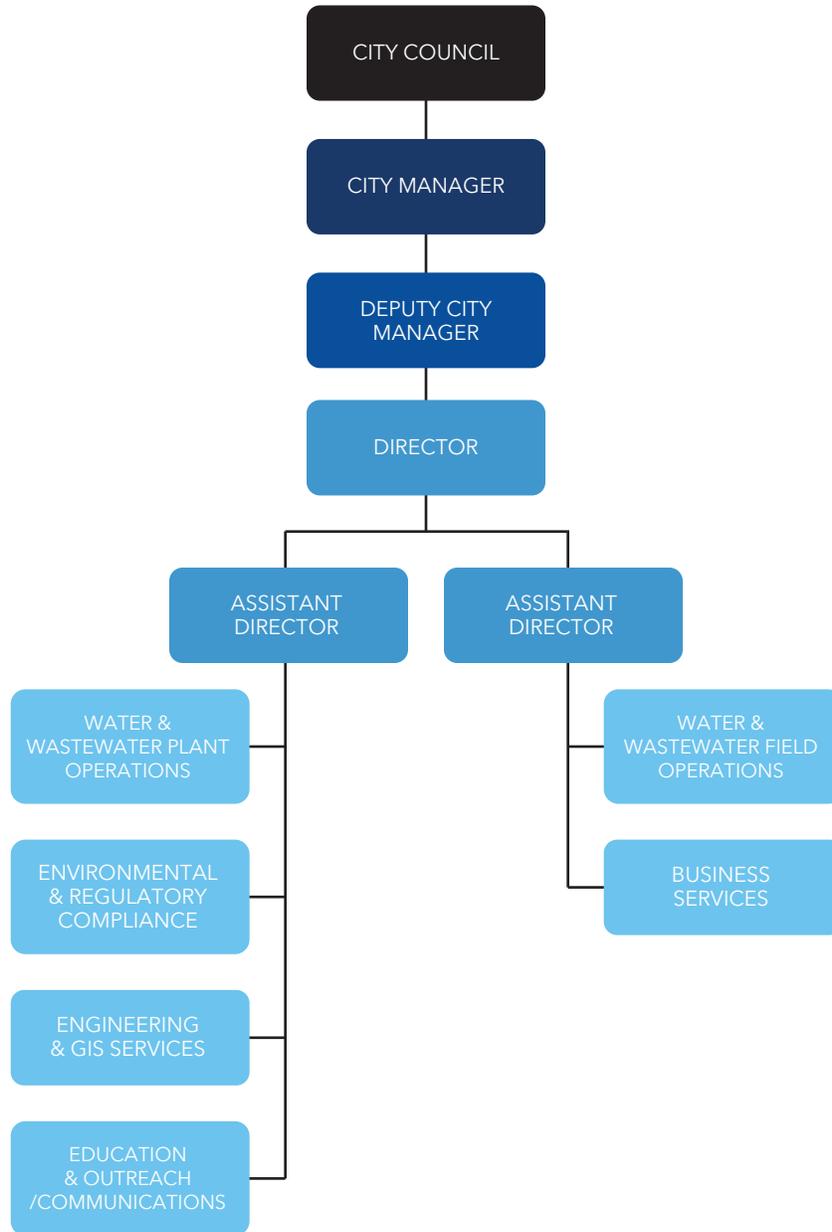
Plan of Action:

- Utilize, train, and enforce the safety standards in the CSU adopted APPA Safety Manual and National Electrical Safety Code (NESC).
- Involve employees in presenting training on the APPA Safety Manual and NESC.
- Continue to evolve the "Safety Stand-Down Day" to involve more employee participation and ownership. Update and refine the list of priority topics that must be iterated on a yearly basis.
- Continue to develop and update specifications book and CSU Service Guide to provide standardized installation of infrastructure.

Strategic Initiative: Core Services and Infrastructure.

WATER SERVICES DEPARTMENT

City of College Station



WATER FUND

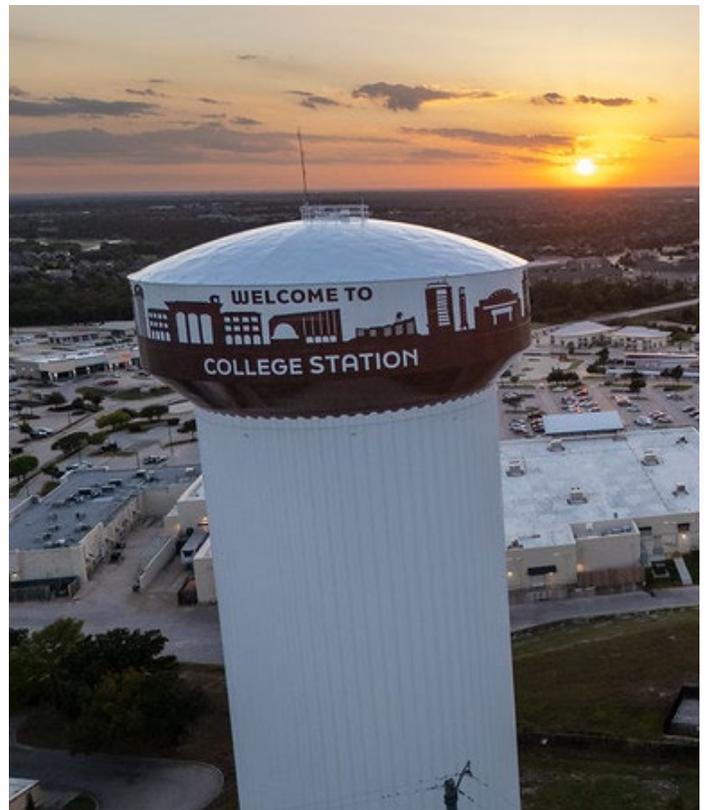
The Water Fund is an Enterprise Fund that accounts for water utility revenue and expenses. The Utility maintains high standards of reliability to meet citizens' water needs, while striving to meet or exceed all applicable local, state, and federal standards. The Utility recovers the full cost of production, transmission, and distribution by charging consumption on a per unit basis.

College Station primarily relies on water from the Simsboro Sand Formation of the Carrizo-Wilcox aquifer, overseen by the Brazos Valley Groundwater Conservation District for Robertson and Brazos Counties. Increased water withdrawal, due to droughts and Brazos Valley growth, has lowered the aquifer's water level in the City's wellfield. The potential transfer of water from the Brazos Valley to areas beyond the district's borders could worsen this situation, potentially requiring existing City well redrilling. Presently, the City operates eight Simsboro wells and is drilling three more to meet current and future water needs. However, the escalating decline in aquifer levels threatens the City's capacity to adequately supply water during peak pumping seasons. The FY26 Budget continues capital projects aimed at addressing these challenges by drilling new wells and modifying existing ones to increase production capacity. Furthermore, College Station continues to collaborate with external stakeholders to secure our water supply.

The Water system includes:

- 10 wells capable of producing approximately 29.5 million gallons per day (MGD)
- 46 employees serving 44,881 connections
- 2 ground and 3 elevated storage tanks with a total capacity of 16 million gallons
- 497 miles of water line
- Average consumption of 14.54 MGD
- Approximate daily consumption of 124 gallons per capita

Water revenues are budgeted by analyzing monthly totals from prior years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer consumption, conservation). Revenue budgeting methodology identifies and accounts for one-time events or conditions (e.g., a historically hot and dry year, rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth in consumption and total customers.



FY26 budgeted operating revenues combine FY24 actuals and FY25 year-end estimates with a mild growth factor. This calculation methodology occasionally results in noticeable percentage changes between budgets. The FY26 Budget does not include any rate changes. However, budgeted FY26 residential revenues are higher to reflect the actual consumption and revenues received in FY23-FY25 (year to date). Therefore, the budget is higher based on the actual revenues received and not because of rate changes. Other budgeted revenues were adjusted to reflect recent trends. Budgeted investment earnings are lower due to a smaller projected working capital in FY26. We anticipate additional rate increases will be needed in the future to fund the new wells, water collection lines, and well rehabilitation projects to secure our water supply.

The FY26 budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<u>KPI</u>
Water Impact Fee Study	\$150,000	\$ -	\$150,000	Goal 1	N/A
Workorder Supply	-	200,000	200,000	Goals 1, 4	KPIs 1, 2, 3
Water Fund SLAs Total	\$150,000	\$200,000	\$350,000		

KPIs are available at the link in the SLA table or in Appendix K.

- The Impact Fee Study SLA will meet the Texas state requirement to update the plan every 5 years. The study will be completed in 2026, with findings presented by the end of the year to ensure compliance. This revision will include adjustments to land use assumptions, capital improvement plans, and recalculation of impact fees and collection rates.
- The Workorder Supply SLA will adjust the department’s budget to cover materials and supplies affected by recent inflation. This SLA will allow the department to continue purchasing items needed to maintain and repair the utility system in a timely manner.

The operating budget decreased due to one-time direct capital SLAs in the FY25 budget.

The Impact Fee transfer, which offsets a portion of eligible projects’ debt service, increased due to revenues received in FY24-FY25. The Replacement transfer decreased due to expected replacement purchases. The Utility Customer Service transfer decreased due to a revised allocation model.

The **Risk Mitigation Fund** (presented later in this document) was established as a reserve for unexpected and extraordinary risks. These risks include future water supply constraints and capital costs related to drilling new wells. Staff evaluates available fund balance and adjusts budgeted transfers in response to anticipated risks. A Water Risk Mitigation Fund transfer is not budgeted for FY26. The amount that would have been transferred will instead be used for cash for capital. The Risk Mitigation Fund has an anticipated target balance of \$2 million to \$3 million, which corresponds roughly to the required operating reserve for the Water utility.

The Shared Services transfer (previously known as the G&A transfer), which accounts for IT, Finance, HR, and other shared services, increased due to an updated allocation model. The Shared Services transfer also increased because some Electric Supervisory Control and Data Acquisition (SCADA) costs were allocated to the Water utility. This occurred because the SCADA team was consolidated within Electric in FY24 and still assists Water with their system.

The Capital transfer uses utility revenue to pay for capital projects in lieu of issuing debt. The FY26 transfer is the same as FY25 to cover planned capital costs and to reduce future debt.

The FY26 ending working capital will decrease due to the capital transfer. The Utility has sufficient recurring revenues to support recurring operating and non-operating expenses in FY26. The projected FY26 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION WATER FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	FY25 to FY26 % Change Budget
Beginning Working Capital	\$ 11,747,920	\$ 11,228,110	\$ 11,228,110	\$ 9,951,523	
Revenues					
Residential	\$ 14,930,204	\$ 13,621,300	\$ 14,800,000	\$ 15,000,000	10.12%
Commercial	7,200,147	10,390,800	10,891,799	10,516,000	1.20%
Charges for Services	349,734	204,000	350,000	300,000	47.06%
Fines and Penalties	150,525	200,000	228,777	150,000	-25.00%
Other Revenue	115,956	186,000	157,000	150,000	-19.35%
Investment Earnings	753,053	750,000	675,685	405,500	-45.93%
Misc Non-Operating	33,814	37,000	37,501	37,000	0.00%
Gain (Loss) on Sale of Assets	(108,590)	-	-	-	-
Total Revenues	\$ 24,199,102	\$ 25,389,100	\$ 27,140,762	\$ 26,558,500	4.61%
Total Funds Available	\$ 35,947,022	\$ 36,617,210	\$ 38,368,872	\$ 36,510,023	-0.29%
Expenditures:					
Water Dept	\$ 8,757,489	\$ 10,052,578	\$ 10,204,968	\$ 9,964,875	-0.87%
Direct Capital - Water	73,198	388,100	295,258	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	
Total Operating Expenditures	\$ 8,830,687	\$ 10,462,907	\$ 10,522,455	\$ 10,068,659	-3.77%
Transfers:					
Transfers In - Impact Fee	(500,000)	(600,000)	(600,000)	(750,000)	25.00%
Transfers In - Replacements	(51,372)	(602,441)	(602,441)	(350,000)	-41.90%
Utility Customer Service Transfer Out*	710,830	998,000	998,000	710,074	-28.85%
General Fund Transfer	2,247,000	2,300,000	2,300,000	2,325,000	1.09%
Debt Service Transfer	7,240,746	7,416,700	7,371,530	7,401,280	-0.21%
Risk Mitigation Transfers Out	890,000	-	-	-	-
Shared Services Transfers Out	2,059,416	2,825,364	2,825,364	3,120,308	10.44%
Capital Transfers Out	2,774,257	5,000,000	5,000,000	5,000,000	0.00%
Total Transfers (Sources) Uses	15,370,877	17,337,623	17,292,453	17,456,662	0.69%
Other (Sources) Uses					
Vehicle Replacements/Purchases	51,372	422,441	422,441	350,000	-17.15%
Debt Service	52,112	-	-	-	-
Other	148,402	180,000	180,000	-	-100.00%
Contingency	-	-	-	150,000	-
Total Other (Sources) Uses	251,886	602,441	602,441	500,000	-17.00%
Total Expenditures & Transfers	\$ 24,453,450	\$ 28,402,971	\$ 28,417,349	\$ 28,025,321	-1.33%
Total Increase (Decrease)**	\$ (254,348)	\$ (3,013,871)	\$ (1,276,587)	\$ (1,466,821)	
Measurement Focus Increase (Decrease)	(265,462)				
Ending Working Capital	\$ 11,228,110	\$ 8,214,239	\$ 9,951,523	\$ 8,484,702	

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

** The FY26 Budget includes 1-time expenses/transfers.

CITY OF COLLEGE STATION WATER FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$11,228,110	\$9,951,523	\$8,484,702	\$6,768,638	\$5,798,271	\$6,358,685
Total Revenues	27,140,762	26,558,500	26,968,900	30,161,000	32,817,000	33,316,200
Total Funds Available	\$38,368,872	\$36,510,023	\$35,453,602	\$36,929,638	\$38,615,271	\$39,674,885
Total Operating Expenditures	10,522,455	10,068,659	10,383,000	10,381,000	10,644,000	10,914,000
Total Transfers (Sources) Uses	17,292,453	17,456,662	18,151,964	20,600,367	21,462,586	21,360,712
Total Other (Sources) Uses	602,441	500,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$28,417,349	\$28,025,321	\$28,684,964	\$31,131,367	\$32,256,586	\$32,424,712
Total Increase (Decrease)*	(\$1,276,587)	(\$1,466,821)	(1,716,064)	(970,367)	560,414	891,488
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$9,951,523	\$8,484,702	\$6,768,638	\$5,798,271	\$6,358,685	\$7,250,173

* The FY26 Budget includes 1-time expenses/transfers.

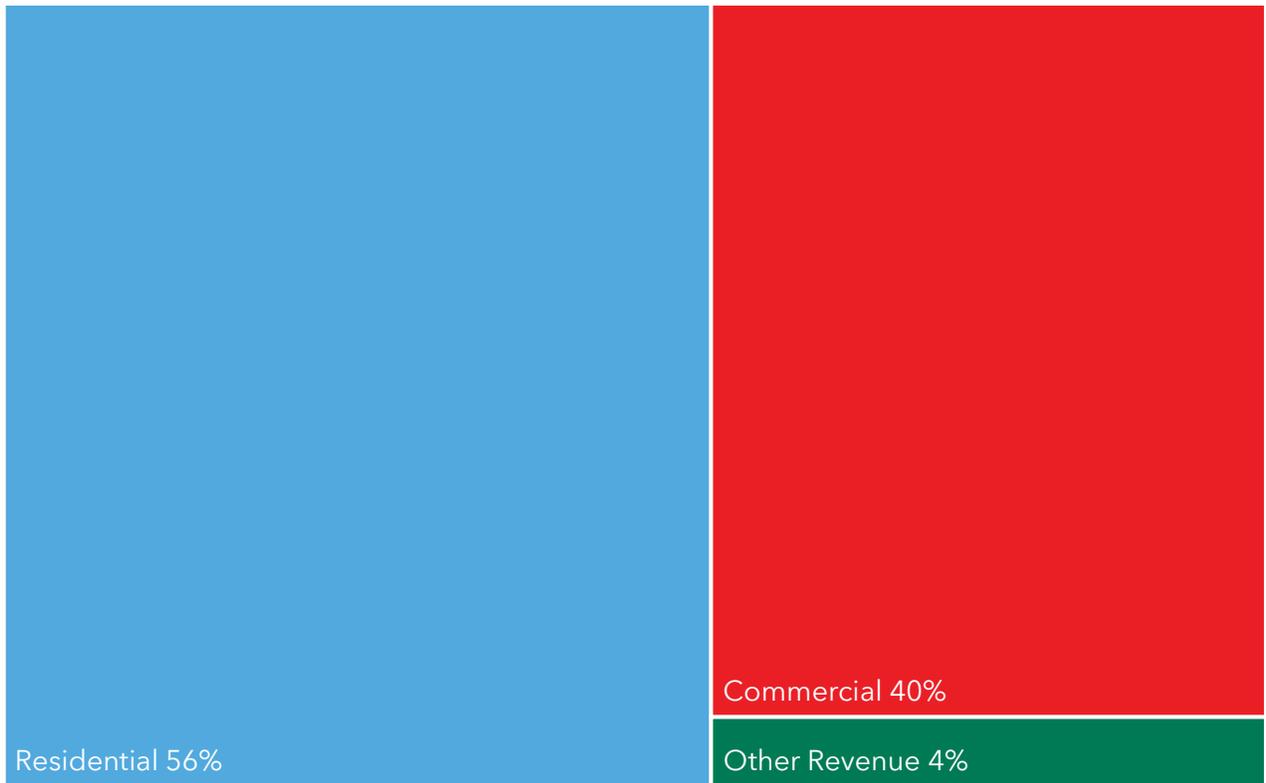
Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

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

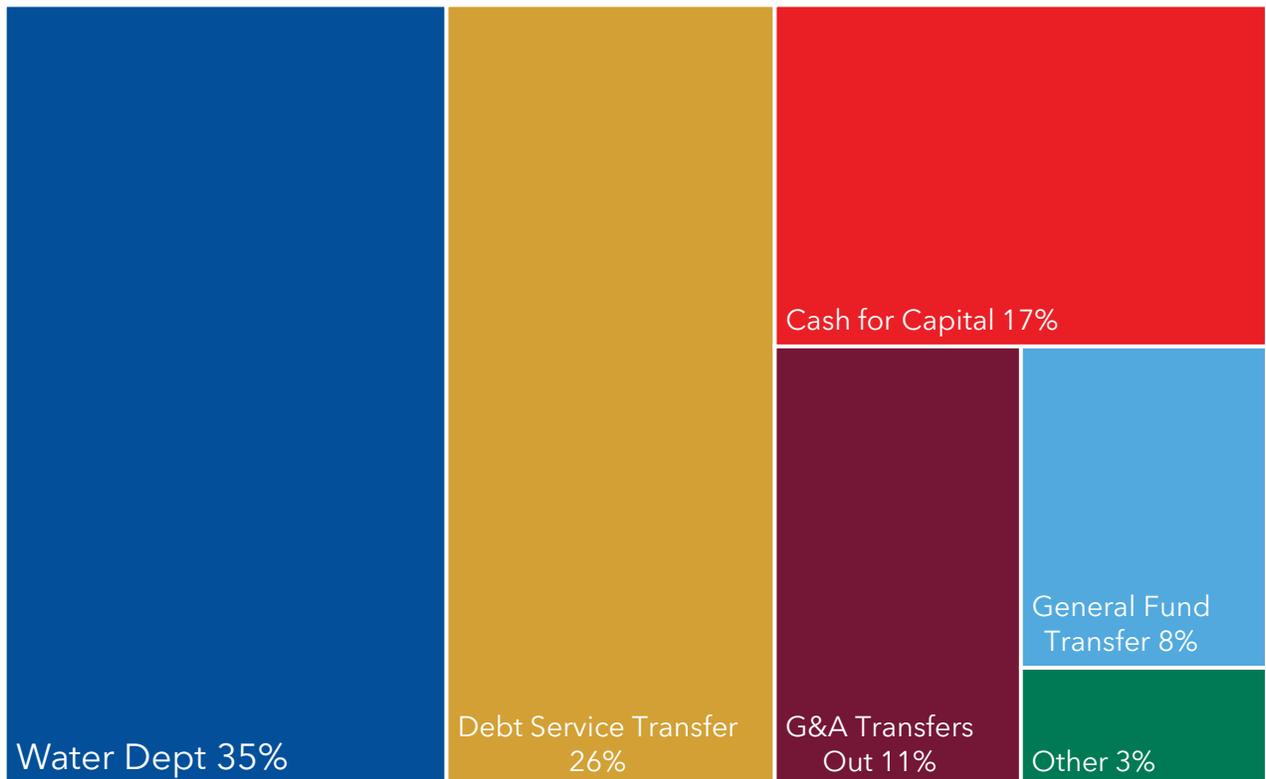
The forecast includes future 1-time capital transfers which reduce the Ending Working Capital.

The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WATER FUND- SOURCES



WATER FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Production	\$ 4,002,835	\$ 5,058,774	\$ 4,939,672	\$ 4,752,681	-6.05%
Distribution	4,754,654	4,993,804	5,265,296	5,212,194	4.37%
Direct Capital	73,198	388,100	295,258	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	
TOTAL	\$ 8,830,687	\$ 10,462,907	\$ 10,522,455	\$10,068,659	-3.77%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,431,861	\$ 3,716,549	\$ 3,819,789	\$ 3,927,934	5.69%
Health Insurance	617,250	652,451	599,794	666,931	2.22%
Supplies	1,393,930	1,184,750	1,485,380	1,299,010	9.64%
Maintenance	434,099	472,330	517,390	442,439	-6.33%
Purchased Services	2,880,349	4,026,498	3,782,615	3,628,561	-9.88%
Capital Outlay	73,198	388,100	295,258	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	
TOTAL	\$ 8,830,687	\$ 10,462,907	\$ 10,522,455	\$10,068,659	-3.77%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Production	6.00	6.00	6.00	0.00%
Distribution	39.00	40.00	40.00	0.00%
TOTAL	45.00	46.00	46.00	0.00%

CITY OF COLLEGE STATION

WATER RISK MITIGATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,711,970	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	
Investment Earnings*	\$ (1,972)	\$ -	\$ -	\$ -	-
Total Revenues	<u>(\$1,972)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
Total Funds Available	<u>\$ 1,709,998</u>	<u>\$ 2,599,998</u>	<u>\$ 2,599,998</u>	<u>\$ 2,599,998</u>	0.00%
Transfers:					
Transfers In	\$ (890,000)	\$ -	\$ -	\$ -	-
Total Transfers (Sources) Uses	<u>(890,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures & Transfers	<u>\$ (890,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
Total Increase (Decrease)	<u>\$ 888,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	<u><u>\$ 2,599,998</u></u>	<u><u>\$ 2,599,998</u></u>	<u><u>\$ 2,599,998</u></u>	<u><u>\$ 2,599,998</u></u>	

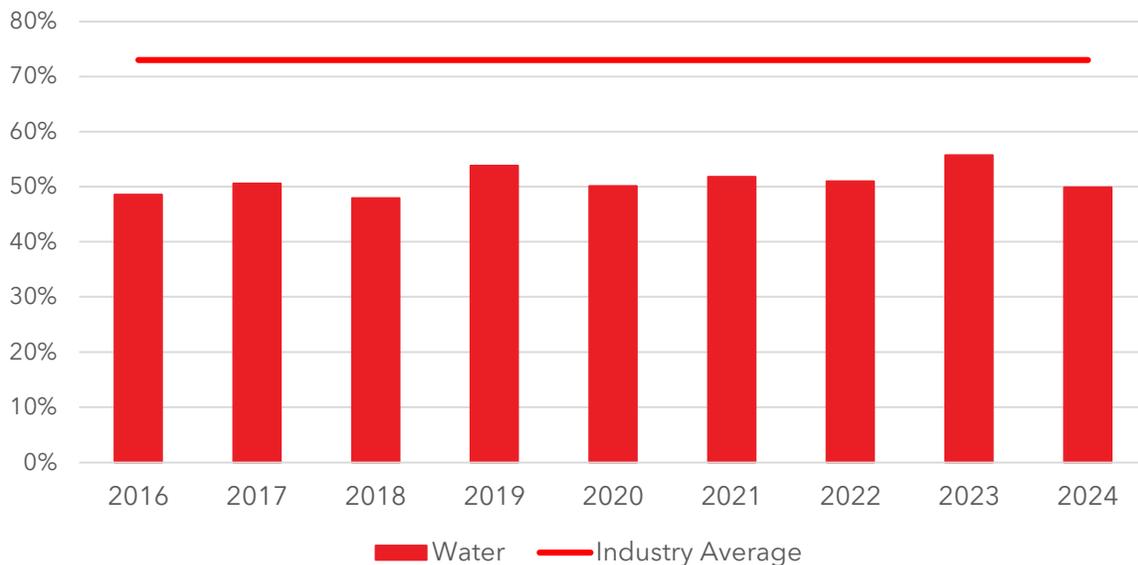
* Prior year revenues were reversed in FY24.

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

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

<u>FISCAL YEAR</u>	<u>PRINICIPAL</u>	<u>INTEREST</u>	<u>FISCAL YEAR PAYMENT</u>	<u>PRINCIPAL OUTSTANDING OCT. 1</u>
FY26	5,115,750	2,285,530	7,401,280	60,444,000
FY27	4,718,000	2,086,958	6,804,958	55,328,250
FY28	4,129,500	1,911,527	6,041,027	50,610,250
FY29	3,813,250	1,753,378	5,566,628	46,480,750
FY30	3,440,500	1,605,277	5,045,777	42,667,500
FY31	3,592,000	1,455,130	5,047,130	39,227,000
FY32	3,745,000	1,298,841	5,043,841	35,635,000
FY33	3,730,000	1,142,610	4,872,610	31,890,000
FY34	3,885,000	987,520	4,872,520	28,160,000
FY35	3,615,000	847,836	4,462,836	24,275,000
FY36	3,750,000	719,740	4,469,740	20,660,000
FY37	3,450,000	592,497	4,042,497	16,910,000
FY38	3,020,000	474,552	3,494,552	13,460,000
FY39	2,875,000	367,688	3,242,688	10,440,000
FY40	2,115,000	276,956	2,391,956	7,565,000
FY41	2,015,000	197,063	2,212,063	5,450,000
FY42	1,555,000	121,475	1,676,475	3,435,000
FY43	1,010,000	63,975	1,073,975	1,880,000
FY44	495,000	30,425	525,425	870,000
FY45	375,000	9,375	384,375	375,000

Water Fund Debt to Equity



WASTEWATER FUND

The Wastewater Fund is an Enterprise Fund that accounts for sanitary sewer utility revenue and expenses. The Utility strives to meet or exceed all applicable local, state, and federal standards while providing core infrastructure services to citizens. The Utility recovers the full cost of service by charging fees. Due to community growth, commercial development, and regulatory requirements, the City undertook several capital projects to increase and improve system capacity. These projects include centrifuge upgrades to Carter Creek Wastewater Treatment Plant (CCWWTP), the Lick Creek Wastewater Treatment Plant (LCWWTP) capacity expansion, and various trunk line expansions. Future projects include the Northeast Sewer Trunkline, the Carter Creek Lift Station and Force Main, and various phased CCWWTP Improvements.

The Wastewater system includes:

- 45 employees serving 49,031 connections and 405 linear miles of sanitary sewer
- 2 total treatment plants with a combined permitted capacity of approximately 14.5 MGD; the Carter Lake treatment plant was converted to a lift station

Wastewater revenues are budgeted by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer growth). Revenue budgeting methodology identifies and adjusts for one-time events or conditions (e.g., rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth in usage and total customers.

FY26 budgeted revenues incorporate FY24 actuals and FY25 year-end estimates with a mild growth factor. This calculation methodology may result in percentage changes between budgets. No rate increases are proposed for FY26. However, budgeted commercial revenues were adjusted to reflect the actual revenues received in FY23-FY25 (year to date). This increase reflects additional usage/demand in that revenue category. Budgeted investment earnings were adjusted to reflect a lower projected working capital balance in FY26. All other revenue budgets are consistent with FY25.

The FY26 budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<u>KPI</u>
Impact Fee Study	\$150,000	\$-	\$150,000	Goal 2	N/A
Wastewater SLAs Total	\$150,000	\$-	\$150,000		

KPIs are available at the link in the SLA table or in Appendix K.

- The Impact Fee Study SLA will meet the Texas state requirement to update the plan every 5 years. The study will be completed in 2026, with findings presented by the end of the year to ensure compliance. This revision will include adjustments to land use assumptions, capital improvement plans, and recalculation of impact fees and collection rates.

The operating budget decreased due to one-time SLAs in the FY25 Budget.

The Replacement transfer increased in FY26 due to expected replacement purchases, primarily for larger vehicles. The General Fund Transfer changed in proportion to budgeted operating revenues. The debt service transfer increased due to additional debt issued in 2025 for eligible capital projects.

The **Risk Mitigation Fund** (presented later in this document) was established as a reserve for unexpected and extraordinary risks. Staff evaluates available fund balance and adjusts budgeted transfers in response to anticipated risks. The Wastewater Risk Mitigation Fund transfer will continue due to available fund balance. The Risk Mitigation Fund has an anticipated target balance of \$2 million to \$3 million, which corresponds roughly to the required operating reserve for the Wastewater utility.

The Shared Services transfer (previously known as the G&A transfer), which accounts for IT, Finance, HR, and other shared services, increased due to an updated allocation model. The Shared Services transfer also increased because some Electric Supervisory Control and Data Acquisition (SCADA) costs were allocated to Wastewater. This occurred because the SCADA team was consolidated within Electric in FY24 and still assists Wastewater with their system.

The Capital transfer uses utility revenue to pay for capital projects in lieu of issuing debt. This transfer decreased in FY26 due to projected capital costs. We expect to continue this transfer in future years to cover planned capital costs and to reduce future debt issuances.

The FY26 ending working capital will decrease due to the capital transfer. The Utility has sufficient recurring revenue to cover regular recurring operating and non-operating expenses. Additionally, projected FY26 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.



CITY OF COLLEGE STATION WASTEWATER FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 15,485,716	\$ 17,768,238	\$ 17,768,238	\$ 15,229,565	
Revenues					
Residential	\$ 18,451,852	\$ 18,759,000	\$ 18,590,241	\$ 18,869,000	0.59%
Commercial	4,656,003	3,527,000	4,950,000	5,024,000	42.44%
Charges for Services	215,000	125,000	200,000	125,000	0.00%
Fines and Penalties	191,504	205,000	250,000	205,000	0.00%
Intergovernmental	2,458,614	-	-	-	-
Investment Earnings	1,391,456	1,300,000	1,148,108	1,000,000	-23.08%
Misc Non-Operating	529	-	-	-	-
Total Revenues	\$ 27,356,836	\$ 23,916,000	\$ 25,138,349	\$ 25,223,000	5.46%
Total Funds Available	\$ 42,842,552	\$ 41,684,238	\$ 42,906,587	\$ 40,452,565	-2.95%
Expenditures:					
Wastewater Dept	\$ 7,579,697	\$ 9,259,660	\$ 8,121,603	\$ 8,880,264	-4.10%
Direct Capital - Wastewater	130,841	255,500	243,967	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	
Total Operating Expenditures	\$ 7,710,538	\$ 9,543,183	\$ 8,393,593	\$ 8,981,526	-5.89%
Transfers:					
Transfers In - Impact Fee	(2,000,000)	(2,500,000)	(2,500,000)	(2,500,000)	0.00%
Transfers In - Replacements	(56,086)	(759,000)	(759,000)	(1,430,000)	88.41%
Utility Customer Service Transfer Out	497,500	698,000	698,000	710,074	1.73%
General Fund Transfer	2,186,004	2,250,000	2,250,000	2,412,000	7.20%
Debt Service Transfer	8,022,215	8,106,200	8,011,519	8,648,900	6.69%
Risk Mitigation Transfers Out	100,000	100,000	100,000	100,000	0.00%
Shared Services Transfers Out	1,334,220	1,723,910	1,723,910	1,908,805	10.73%
Capital Transfers Out	6,958,614	9,000,000	9,000,000	8,500,000	-5.56%
Total Transfers (Sources) Uses	17,042,467	18,619,110	18,524,429	18,349,779	-1.45%
Other (Sources) Uses					
Vehicle Replacements/Purchases	56,086	759,000	759,000	1,430,000	88.41%
Debt Service	97,885	-	-	-	-
Other	39,259	-	-	-	-
Contingency	-	-	-	150,000	-
Total Other (Sources) Uses	193,230	759,000	759,000	1,580,000	108.17%
Total Expenditures & Transfers	\$ 24,946,235	\$ 28,921,293	\$ 27,677,022	\$ 28,911,305	-0.03%
Total Increase (Decrease)*	\$ 2,410,601	\$ (5,005,293)	\$ (2,538,673)	\$ (3,688,305)	
Measurement Focus Increase (Decrease)	(128,079)				
Ending Working Capital	\$ 17,768,238	\$ 12,762,945	\$ 15,229,565	\$ 11,541,260	

* The FY26 Budget includes 1-time expenses/transfers.

CITY OF COLLEGE STATION

WASTEWATER FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$17,768,238	\$15,229,565	\$11,541,260	\$9,406,998	\$7,559,077	\$5,758,793
Total Revenues	25,138,349	25,223,000	25,049,800	25,287,400	25,599,700	27,916,700
Total Funds Available	\$42,906,587	\$40,452,565	\$36,591,060	\$34,694,398	\$33,158,777	\$33,675,493
Total Operating Expenditures	8,393,593	8,981,526	9,320,000	9,704,000	9,704,000	9,962,000
Total Transfers (Sources) Uses	18,524,429	18,349,779	17,714,061	17,281,321	17,545,984	17,538,180
Total Other (Sources) Uses	759,000	1,580,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$27,677,022	\$28,911,305	\$27,184,061	\$27,135,321	\$27,399,984	\$27,650,180
Total Increase (Decrease)*	(\$2,538,673)	(\$3,688,305)	(2,134,261)	(1,847,921)	(1,800,284)	266,520
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$15,229,565	\$11,541,260	\$9,406,998	\$7,559,077	\$5,758,793	\$6,025,314

* The FY26 Budget change includes 1-time expenses/transfers.

Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

Forecast includes a future projected rate increase due to increased capital costs and debt service.

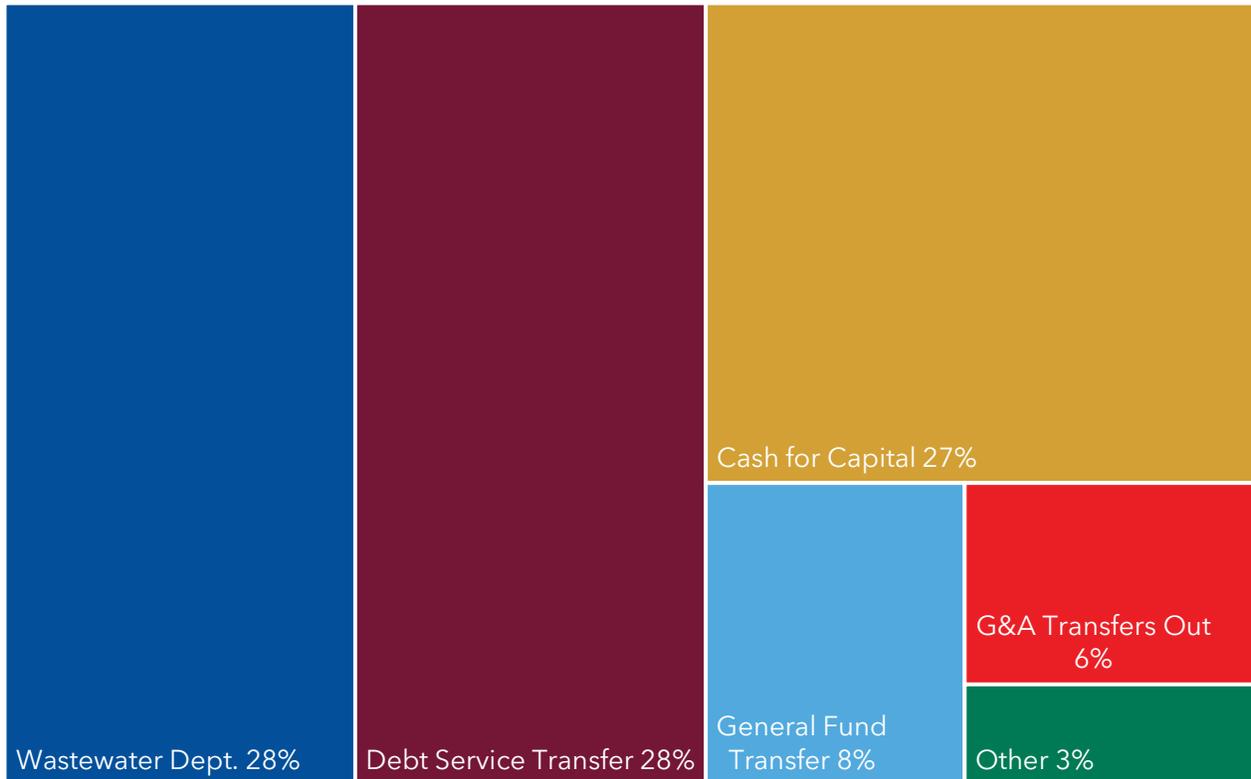
The forecast includes additional 1-time capital transfers which reduce the Ending Working Capital.

The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WASTEWATER FUND- SOURCES



WASTEWATER FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Collection	\$ 1,996,117	\$ 2,950,280	\$ 2,254,731	\$ 2,582,376	-12.47%
Treatment	5,583,580	6,309,380	5,866,872	6,297,888	-0.18%
Direct Capital	130,841	255,500	243,967	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	
TOTAL	\$ 7,710,538	\$ 9,543,183	\$ 8,393,593	\$ 8,981,526	-5.89%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,154,844	\$ 3,859,033	\$ 3,368,935	\$ 3,864,857	0.15%
Health Insurance	561,850	697,441	552,473	681,693	-2.26%
Supplies	1,059,960	989,425	1,140,612	1,032,585	4.36%
Maintenance	561,828	634,715	600,622	508,954	-19.81%
Purchased Services	2,241,215	3,079,046	2,458,961	2,792,175	-9.32%
Capital Outlay	130,841	255,500	243,967	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	
TOTAL	\$ 7,710,538	\$ 9,543,183	\$ 8,393,593	\$ 8,981,526	-5.89%

PERSONNEL					
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26
Collection	17.00	17.00		17.00	0.00%
Treatment	26.00	28.00		28.00	0.00%
TOTAL	43.00	45.00		45.00	0.00%

CITY OF COLLEGE STATION

WASTEWATER RISK MITIGATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 200,230	\$ 300,000	\$ 300,000	\$ 400,000	
Investment Earnings*	\$ (231)	\$ -	\$ -	\$ -	-
Total Revenues	(\$231)	\$0	\$0	\$0	-
Total Funds Available	\$ 199,999	\$ 300,000	\$ 300,000	\$ 400,000	33.33%
Transfers:					
Transfers In	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.00%
Total Transfers (Sources) Uses	(100,000)	(100,000)	(100,000)	(100,000)	0.00%
Total Expenditures & Transfers	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.00%
Total Increase (Decrease)	\$ 99,769	\$ 100,000	\$ 100,000	\$ 100,000	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 300,000	\$ 400,000	\$ 400,000	\$ 500,000	

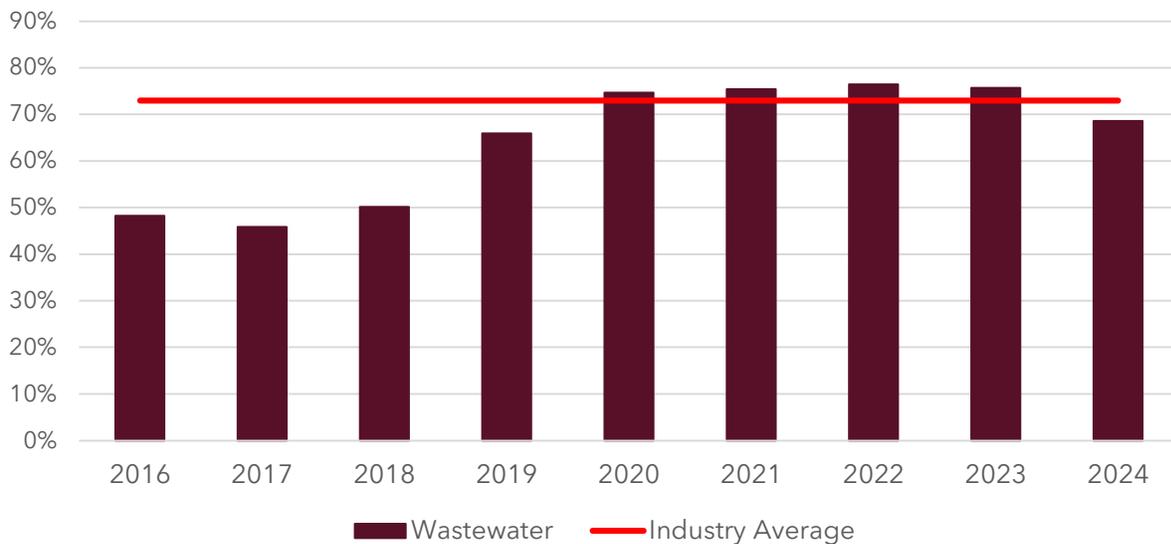
* Prior year revenues were reversed in FY24.

Activity in this fund is primarily from a transfer from the utility's operating fund. See the utility text and fund summary for more detail. The Risk Mitigation Fund has an anticipated target balance of \$2 million to \$3 million, which corresponds roughly to the required operating reserve for the Wastewater utility.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY26	5,377,100	3,271,800	8,648,900	86,800,560
FY27	5,362,450	3,062,406	8,424,856	81,423,460
FY28	5,231,900	2,826,140	8,058,040	76,061,010
FY29	5,306,250	2,594,554	7,900,804	70,829,110
FY30	5,549,350	2,366,525	7,915,875	65,522,860
FY31	5,710,510	2,125,826	7,836,336	59,973,510
FY32	5,798,000	1,884,403	7,682,403	54,263,000
FY33	5,690,000	1,649,948	7,339,948	48,465,000
FY34	5,770,000	1,417,854	7,187,854	42,775,000
FY35	5,255,000	1,218,374	6,473,374	37,005,000
FY36	5,430,000	1,044,113	6,474,113	31,750,000
FY37	5,610,000	862,709	6,472,709	26,320,000
FY38	5,470,000	678,528	6,148,528	20,710,000
FY39	4,950,000	505,972	5,455,972	15,240,000
FY40	3,460,000	365,816	3,825,816	10,290,000
FY41	2,465,000	256,594	2,721,594	6,830,000
FY42	1,860,000	162,150	2,022,150	4,365,000
FY43	995,000	95,075	1,090,075	2,505,000
FY44	895,000	51,575	946,575	1,510,000
FY45	615,000	15,375	630,375	615,000

Wastewater Fund Debt to Equity





Mission Statement

The Water Services Department protects the public health and safety of our customers and workers in providing high quality potable drinking water, and the sanitary collection and proper treatment of wastewater at a reasonable cost to our customers within the regulatory framework of the Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ) and the Brazos Valley Groundwater Conservation District (BVGCD).

Vision Statement

We are committed to responsibly managing existing assets and investing wisely in sustainable expansion of infrastructure and treatment facilities to ensure continued delivery of water and wastewater services for future generations.

Top Departmental Goals

1. Goal: Keep Water system capacities ahead of demand while maintaining regulatory compliance.

Issue: Water supply and infrastructure must meet current and future demands.

Plan of Action:

- Meet or exceed all regulatory requirements to maintain a "Superior Water Rating" from the TCEQ.
- Complete full update of Water CIP annually to meet future needs and rehabilitate distribution systems, where warranted.
- Update extended period simulation water system model as growth occurs.
- Monitor water rules and regulations, including those from the Brazos Valley Groundwater Conservation District (BVGCD), as potential water exports from the area may lead to earlier-than-expected withdrawal restrictions.
- Evaluate alternative water supply options to ensure the City's water security, sustainability, and resilience for the future.

Strategic Initiative: Core Services and Infrastructure

2. Goal: Keep Wastewater system capacities ahead of demand while maintaining regulatory compliance.

Issues: Wastewater collection and treatment must meet current and future demands.

Plan of Action:

- Meet or exceed all regulatory requirements.
- Complete full update of Wastewater CIP annually to meet future needs.
- Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitations.
- Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows.
- Execute CC Diversion Lift Station installation to balance treatment loading.

Strategic Initiative: Core Services and Infrastructure

3. Goal: Attract and retain an engaged and highly professional staff.

Issues: Provide workforce proper compensation and incentives.

Plan of Action:

- Retain experienced staff by implementing a pay progression system based on experience, certifications, and licenses, promoting retention and ensuring licensure compliance. Promote personal development of employees.
- Adapt department structure to changing conditions.
- Develop succession plans for key positions.

Strategic Initiative: Core Services and Infrastructure

4. Goal: Maintain efficient operations and excellent customer service.

Issues: Satisfy the occasionally conflicting objectives of this goal.

Plan of Action:

- Successfully accomplish all Performance Indicators.
- Maintain APWA Accreditation standards.
- Continuously improve asset management programs.
- Continuously improve departmental management systems and systems to transfer institutional knowledge.

Strategic Initiative: Core Services and Infrastructure

5. Goal: Enhance effective water conservation strategies.

Issues: Responsibly manage existing water supply with Water Conservation and Re-Use.

Plan of Action:

- Strengthen and sustain the Water Conservation Program, featuring initiatives that encourage reduced outdoor irrigation usage. Take actions to promote accountability related to water use.

Strategic Initiative: Sustainable City

SOLID WASTE FUND

The Solid Waste Fund is a City Enterprise fund that accounts for the collection and disposal of residential and commercial refuse in the City.

Solid Waste Fund includes:

- 48 FTEs and 1 new position approved for FY26.
- Residential services include weekly collection of garbage, bulky and brush items, and bi-weekly recycling.
- Multi-Family services provide bi-weekly household garbage collection.
- Commercial operations provide commercial dumpster, cart and roll-off container collection, and disposal services between one and six times per week.

City completed a rate and feasibility study in FY25 with Burns and McDonnell to evaluate the adequacy of current solid waste rates and programs. With exception of annual inflation adjustments (CPI-U), the City has not initiated a solid waste rate increase since 2018. The results were presented to City Council in June 2025 with the following recommendations:

- Index rates to CPI Garbage and Trash (G&T), implemented beginning FY26.
- Targeted increases for single-family, multi-family and roll-off rates; implemented beginning FY26.
- City staff is reviewing program expansion including brush and bulky item collection for multi-family and commercial properties.

FY26 revenue budget includes a CPI-Garbage & Trash adjustment of 5.0%, a residential 5.0% increase, and a modest growth assumption in residential collections due to an increase in customers. Budgeted revenue includes a payment from BVSWMA Inc. for the scheduled debt service payment on the Twin Oaks landfill. This revenue is offset by the debt service expenditure for the actual payment.

The budget for FY26 includes the following Service Level Adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Commercial Equipment Operator	\$2,743	\$79,788	\$82,531	Goal 2	-
Residential Automated Sideload Collection Vehicle	518,627	140,385	659,012	Goal 2	-
Overtime - Commercial	-	218,576	218,576	Goal 2	
Overtime - Residential	-	249,800	249,800	Goal 2	
Solid Waste SLAs Total	\$521,370	\$688,589	\$1,209,919		

KPIs are available at the link in the SLA table or in Appendix K.

- The addition of (1) Solid Waste Equipment Operator to address increased demand and growth in the Northgate District. The operator will be assigned to the roll-off team to act in-tandem as a spotter to ensure safe backing maneuvers while loading boxes and compactors via respective high-rise solid waste chute collection system designs.

- Solid Waste Residential Automated cab and chassis with collection body will aid residential collections. An additional vehicle is needed to maintain the level of service our customers have become accustomed to while simultaneously lowering drive time hours to lessen maintenance and repair costs across the automated sideload fleet.
- An increase for the Commercial and Residential divisions overtime to budget more in-line with annual expenditures needed to provide refuse collections. An overtime analysis was performed for FY20-FY24 by division of the percentage of overtime budget spent. Expenditures exceeded budget each year except FY20. Actual expenditures were two to three times the budget in FY23-24 and were covered by contingency transfers.

The City continues to examine KPIs that are historically collected and is working to assure they are more succinctly focused on priorities of the City's strategic plan. Solid Waste tracks internal data beyond currently published as KPIs in order to monitor safety and sustain current service levels.

BVWSMA lowered the City's disposal fees to zero, which accounts for the decrease in FY26 operating expenditures. Total expenditures and transfers have a slight increase due to the increase in the Shared Services Transfer Out. The Shared Services transfer (previously known as the G&A transfer), accounts for IT, Finance, Human Resources, and other shared services, increased due to an updated allocation model.

FY26 working capital is projected to meet the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement.

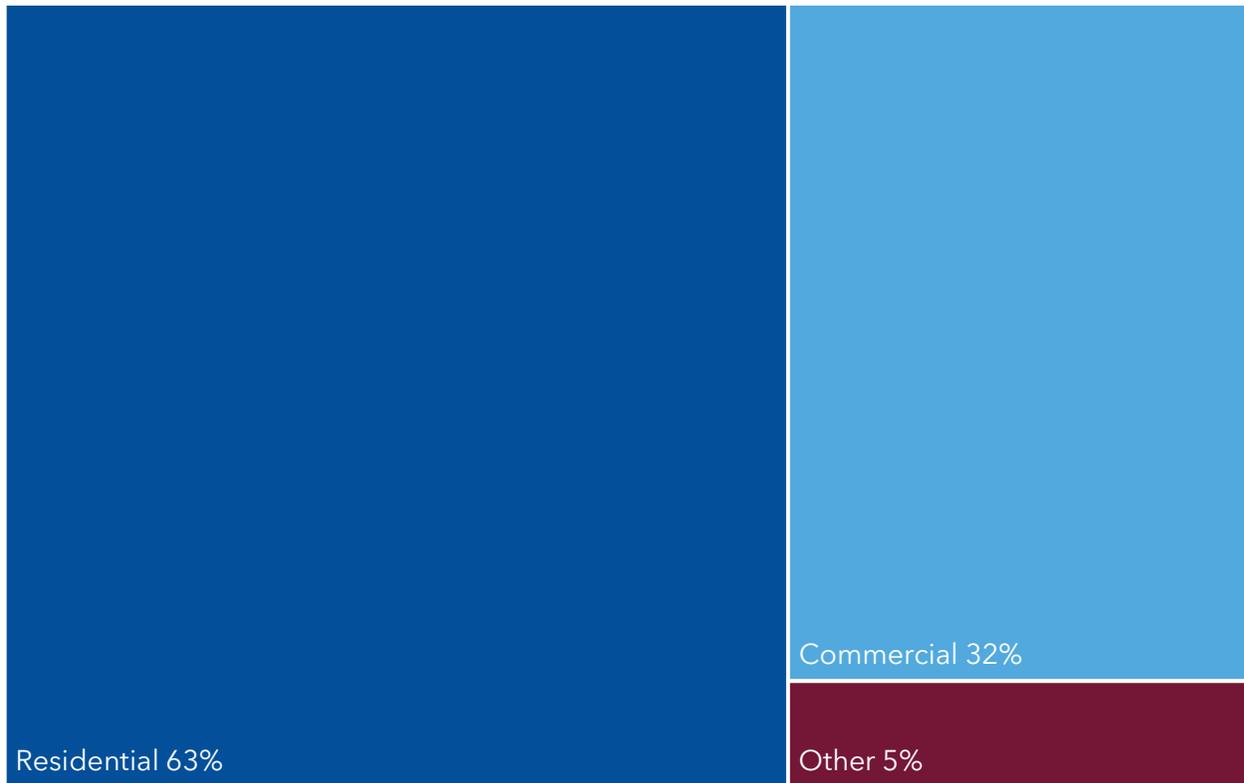


CITY OF COLLEGE STATION SOLID WASTE FUND SUMMARY

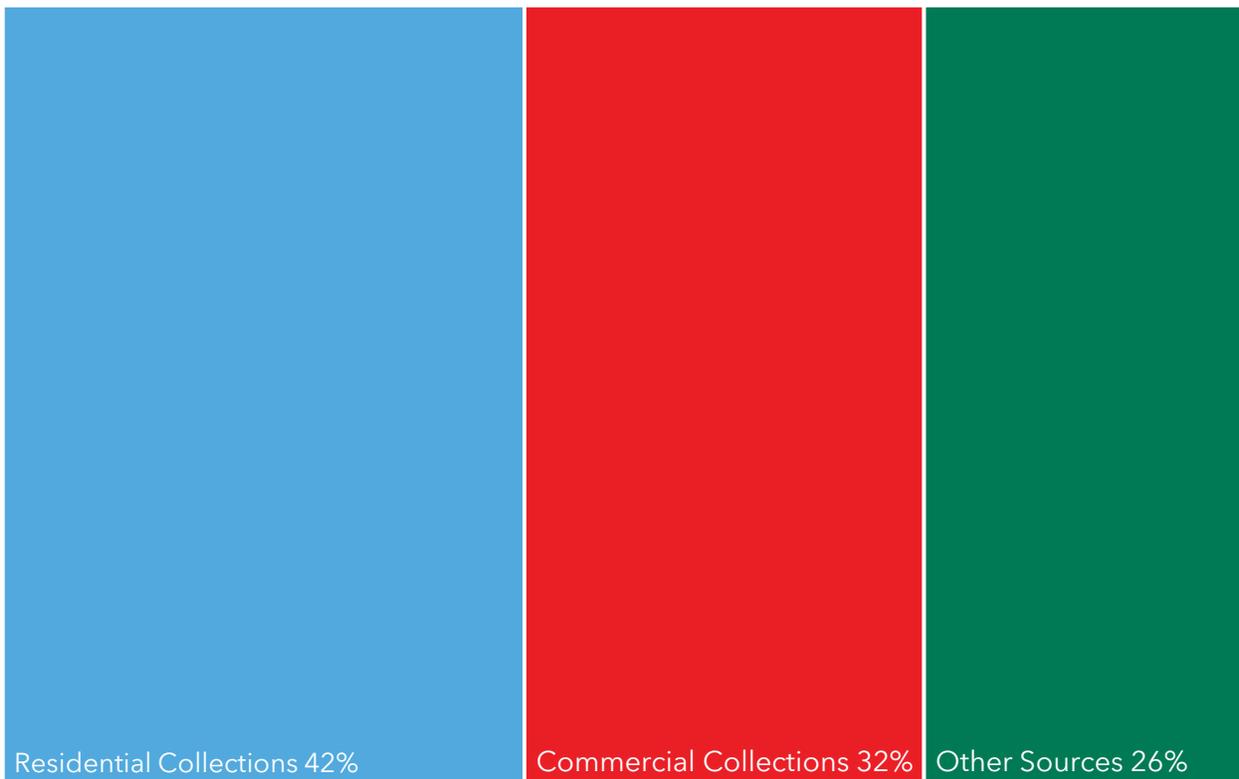
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 4,865,505	\$ 4,711,373	\$ 4,711,373	\$ 5,043,736	
Revenues					
Residential	\$ 9,507,082	\$ 9,435,000	\$ 9,435,000	\$ 10,520,000	11.50%
Commercial	5,009,484	5,052,000	5,052,000	5,369,000	6.27%
Fines and Penalties	106,929	125,000	158,000	147,000	17.60%
Rents, Royalties and Contributions	229,054	15,000	28,440	16,000	6.67%
Other Revenue	384,077	385,700	390,210	389,550	1.00%
Investment Earnings	154,966	111,000	166,000	142,000	
Misc Non-Operating	11,676	4,000	10,114	4,000	0.00%
Gain (Loss) on Sale of Assets	(5,841)	-	-	-	-
Total Revenues	\$ 15,397,425	\$ 15,127,700	\$ 15,239,764	\$ 16,587,550	9.65%
Total Funds Available	\$ 20,262,930	\$ 19,839,073	\$ 19,951,137	\$ 21,631,286	9.03%
Expenditures:					
Public Works Dept	\$ 11,931,880	\$ 12,392,750	\$ 11,486,138	\$ 12,220,458	-1.39%
Pay Plan Contingency	-	19,335	-	32,145	
Total Operating Expenditures	\$ 11,931,880	\$ 12,412,085	\$ 11,486,138	\$ 12,252,603	-1.28%
Transfers:					
Transfers In - Replacements	(3,746,411)	(1,927,991)	(1,927,991)	(1,080,000)	-43.98%
Interdept Exp - Utility Billing	161,670	227,000	227,000	298,442	31.47%
Transfer to General Fund	1,400,004	1,461,000	1,461,000	1,564,000	7.05%
Shared Services Transfers Out	1,200,168	1,354,333	1,354,333	1,485,431	9.68%
Total Transfers (Sources) Uses	(984,569)	1,114,342	1,114,342	2,267,873	103.52%
Other (Sources) Uses					
Public Agency	31,001	48,230	48,230	49,230	2.07%
Capital Outlay	3,746,411	1,927,991	1,927,991	1,080,000	-43.98%
Debt Service	329,050	330,700	330,700	331,550	0.26%
Other	(41,807)	-	-	-	-
Contingency	-	144,124	-	200,000	38.77%
Total Other (Sources) Uses	4,064,656	2,451,045	2,306,921	1,660,780	-32.24%
Total Expenditures & Transfers	\$ 15,011,966	\$ 15,977,472	\$ 14,907,401	\$ 16,181,256	1.28%
Total Increase (Decrease)*	\$ 385,459	\$ (849,772)	\$ 332,363	\$ 406,294	
Measurement Focus Increase (Decrease)	(539,591)		-		
Ending Working Capital	\$ 4,711,373	\$ 3,861,601	\$ 5,043,736	\$ 5,450,030	

* Total FY26 Budget change includes 1-time expenses.

SOLID WASTE FUND-SOURCES



SOLID WASTE FUND- USES



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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Residential Collection	\$ 7,052,554	\$ 8,249,011	\$ 7,718,414	\$ 8,259,237	0.12%	
Commercial Collection	4,879,326	4,143,739	3,767,724	3,961,221	-4.40%	
Pay Plan Contingency	-	19,335	-	32,145		
TOTAL	\$ 11,931,880	\$ 12,412,085	\$ 11,486,138	\$ 12,252,603	-1.28%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Salaries and Benefits	\$ 3,317,790	\$ 3,171,276	\$ 3,569,091	\$ 3,847,793	21.33%	
Health Insurance	663,969	696,638	659,262	726,738	4.32%	
Supplies	739,895	971,434	684,384	961,417	-1.03%	
Maintenance	1,061,860	1,246,086	1,246,086	1,395,825	12.02%	
Purchased Services	4,684,083	5,104,445	4,124,444	4,775,685	-6.44%	
Capital Outlay	1,464,283	1,202,871	1,202,871	513,000	-57.35%	
Pay Plan Contingency	-	19,335	-	32,145		
TOTAL	\$ 11,931,880	\$ 12,412,085	\$ 11,486,138	\$ 12,252,603	-1.28%	

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Residential Collection	30.50	32.50	32.50	0.00%
Commercial Collection	15.50	15.50	16.50	6.45%
TOTAL	46.00	48.00	49.00	2.08%

NORTHGATE PARKING FUND

The Northgate Parking Fund accounts for revenues and expenditures from the city owned Northgate parking facilities and district management efforts. The revenue sources are Patricia Street Promenade Surface Lot, College Main Parking Garage, metered street parking, and parking enforcement fines imposed in the Northgate area.

The prior year's rate adjustments and the return of patronage to this area, has restored the fund to a healthy balance. In FY25, the Northgate Division moved from Community Services to Economic Development. There was also a new position of District Manager added to the FY25 budget on an amendment.

The budget for FY26 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<u>KPI</u>
Handheld Radios	\$7,010	\$ -	\$7,010	Goal 5 & 6	-
PARCS Replacement	542,448	21,421	563,869	Goal 5 & 6	-
Northgate SLAs Total	\$549,458	\$ 21,421	\$ 570,879		

KPIs are available at the link in the SLA table or in Appendix K.

- Two new portable radios to support code enforcement staff on Northgate on the weekends. Currently Northgate code enforcement is borrowing radios from the police department.
- Replacement of the parking garage system management hardware, software and gate access equipment. Project will involve removing existing equipment and the installation of new hardware, software, testing and activation, staff training and the subsequent implementation of a preventative program.

FY26 expenditures and transfers has increased by 18% over FY25 due to the new District Manager Position and the new garage system management SLA. FY26 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

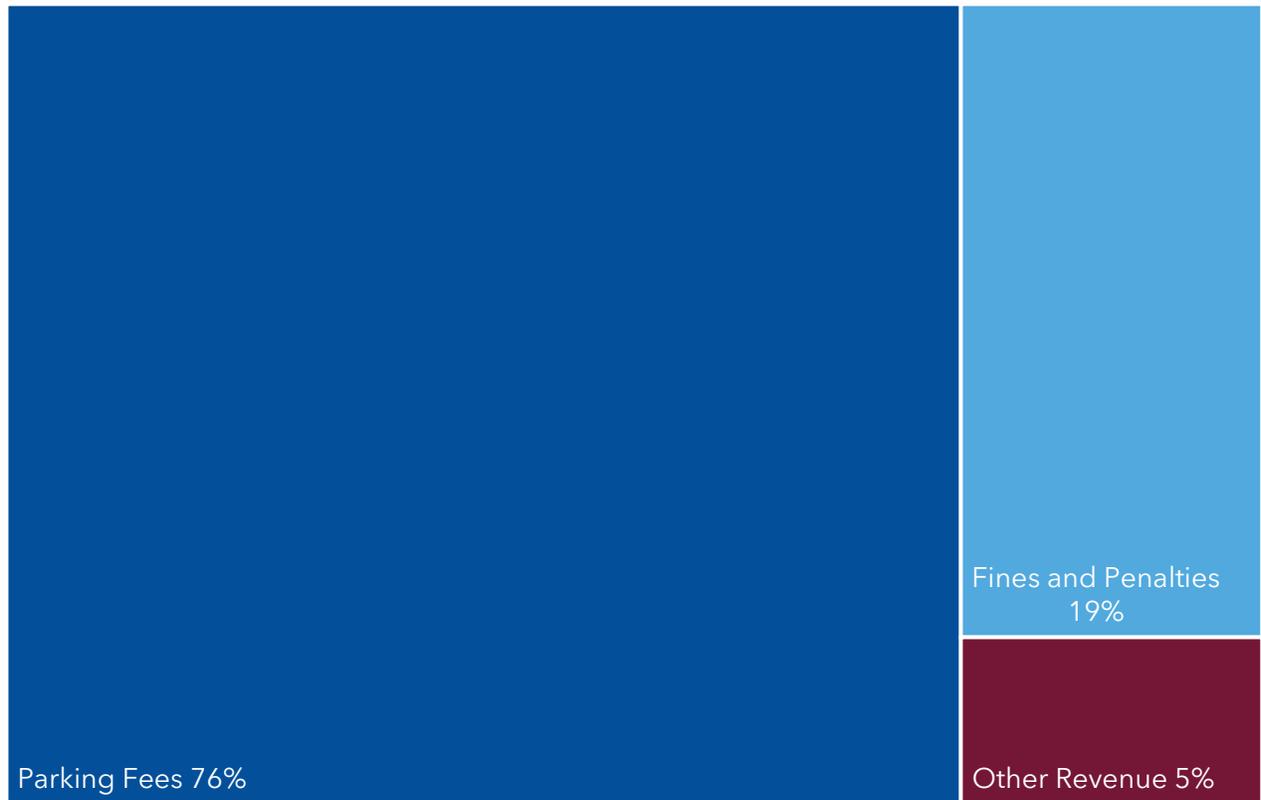


CITY OF COLLEGE STATION

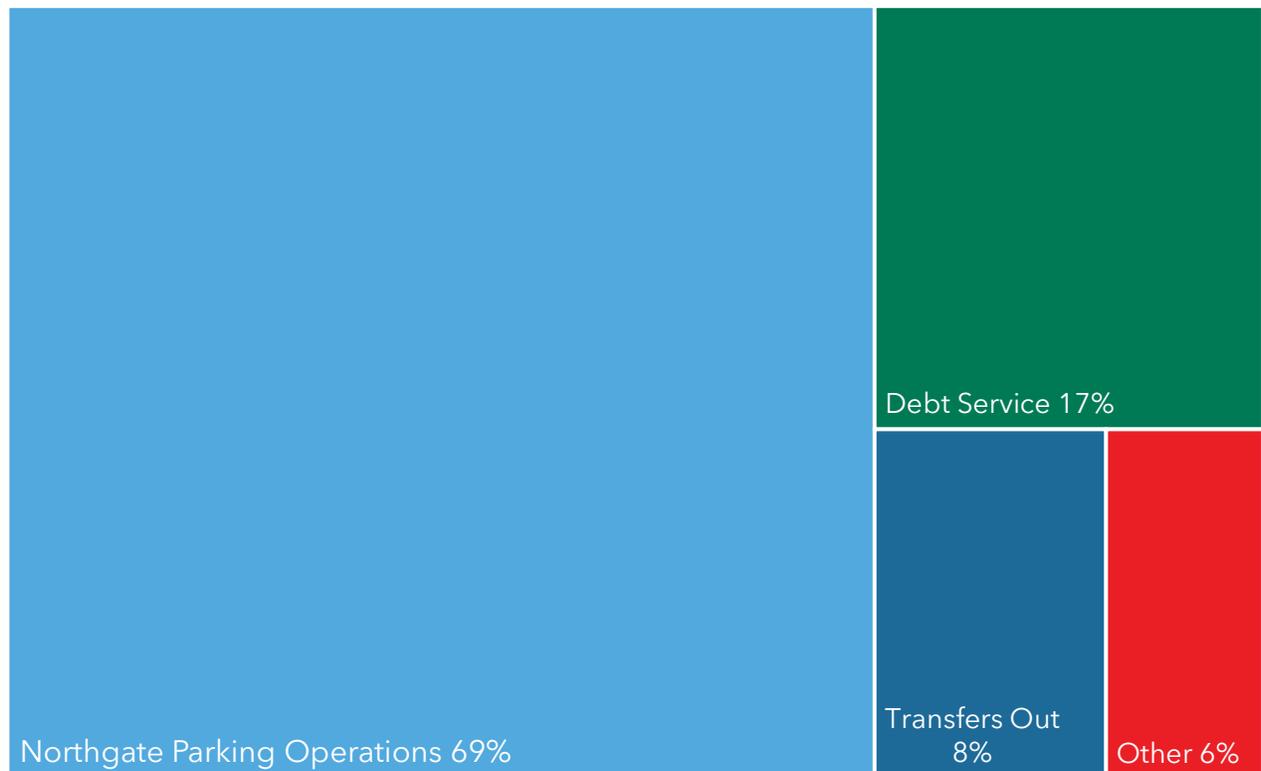
NORTHGATE PARKING FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,716,295	\$ 2,579,807	\$ 2,579,807	\$ 2,919,450	
Revenues					
Parking Fees	\$ 1,665,874	\$ 1,697,000	\$ 1,995,000	\$ 1,667,000	-1.77%
Fines and Penalties	412,821	387,000	413,500	413,000	6.72%
Other Revenue	23,432	-	250	-	-
Intergovernmental	-	-	-	-	-
Utility Transfer	-	-	-	-	-
Investment Earnings	123,170	61,000	135,000	102,000	67.21%
Misc Non-Operating	6,577	7,000	7,263	7,000	0.00%
Total Revenues	\$ 2,231,873	\$ 2,152,000	\$ 2,551,013	\$ 2,189,000	1.72%
Total Funds Available	\$ 3,948,168	\$ 4,731,807	\$ 5,130,820	\$ 5,108,450	7.96%
Expenditures:					
Northgate Operations	\$ 1,034,625	\$ 1,531,558	\$ 1,493,111	1,827,910	19.35%
Pay Plan Contingency	-	3,782	3,782	7,089	
Total Operating Expenditures	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,834,999	19.52%
Transfers:					
Transfers In - Vehicle Replacements	(53,599)	-	-	-	-
Transfers Out	350,004	400,000	400,000	450,000	12.50%
Shared Services Transfers Out	158,256	165,477	165,477	221,241	33.70%
Total Transfers (Sources) Uses	454,661	565,477	565,477	671,241	18.70%
Other (Sources) Uses					
Vehicle Replacements	53,599	-	-	-	-
Capital Outlay - CIP	-	100,000	100,000	100,000	0.00%
Other	(4,377)	-	-	-	-
Contingency	-	49,000	49,000	50,000	2.04%
Total Other (Sources) Uses	49,222	149,000	149,000	150,000.00	0.67%
Total Expenditures & Transfers	\$ 1,538,508	\$ 2,249,817	\$ 2,211,370	\$ 2,656,240	18.06%
Total Increase (Decrease)	\$ 693,365	\$ (97,817)	\$ 339,643	\$ (467,240)	
Measurement Focus Increase (Decrease)	170,147				
Ending Working Capital	\$ 2,579,807	\$ 2,481,990	\$ 2,919,450	\$ 2,452,210	

NORTHGATE PARKING FUND -SOURCES



NORTHGATE PARKING FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Northgate Parking	\$ 1,034,625	\$ 1,531,558	\$ 1,493,111	\$ 1,827,910	19.35%
Pay Plan Contingency	-	3,782	3,782	7,089	
TOTAL	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,834,999	19.52%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 527,743	\$ 598,451	\$ 566,939	\$ 675,303	12.84%
Health Insurance	115,470	126,126	122,420	133,785	6.07%
Supplies	13,406	28,695	31,477	30,140	5.04%
Maintenance	10,006	29,440	127,070	50,840	72.69%
Purchased Services	291,069	748,846	645,205	395,394	-47.20%
Capital Outlay	76,931	-	-	542,448	-
Pay Plan Contingency	-	3,782	3,782	7,089	
TOTAL	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,834,999	19.52%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Northgate Parking	8.00	9.00	9.00	0.00%
TOTAL	8.00	9.00	9.00	0.00%

HOTEL TAX FUND

The Hotel Occupancy Tax Fund (HOT), a consumption tax authorized under state statute, is used to record Hotel/Motel tax revenues. This tax allows the City to collect up to its current tax rate of 7% on rental income of hotels, motels and short-term rentals within the city limits. In accordance with Chapter 351 of the Tax Code, expenditures from this fund must directly enhance and promote tourism and the hotel industry in the City.

REVENUES

Inflation of hotel prices, and an increase in the overall tourism market over the past five years have increased the amount of Hotel/Motel taxes collected. However, recent trends in 2025 have shown a decline in inflation. In April 2024, the inflation compared to April 2020 was 15% and in April 2025 we are seeing an 8% inflation rate. This will affect the total taxes collected in. Two large events at Kyle Field summer 2024, the USA Track & Field Junior Olympics, and high profile football games, led to significant increases in Hotel Tax Revenue. Due to these circumstances not occurring in 2025, the forecast reflected these year-over-year changes.

OPERATIONAL EXPENSES

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 defined categories:
 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 sports facilities or fields for certain municipalities.
 8. Funding transportation systems for tourists.
 9. Signage directing the public to sights and attractions frequently visited by hotel guests in the municipality.



Parks Programs and Events: The FY26 budget for Parks Programs and Events includes expenditures related to athletic events such as national & regional athletic tournaments. The budget includes salaries and benefits for employees dedicated to tourism, hosting supplies, field maintenance supplies and staff time to prepare the facilities for each event. The City will again be hosting the Games of Texas in Summer 2025 and Summer 2026. The budget is reflected as a one-time SLA in FY25 and FY26.

Public Communications: Public Communications staff develops brochures, promotional videos, and other marketing and advertising materials with the primary focus of creating high-quality collateral to bring tourism dollars to College Station. Expenditures are budgeted for staff time associated with these duties.

Tourism Division: The Tourism Division is dedicated to bolstering the hospitality sector by promoting overnight stays, through leisure travel, meetings, conventions, and sports tournaments. The Tourism Division works closely with the Tourism Committee to execute activities designed to grow and diversify the local economy through tourism.

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
1207 Event Space Supplies	\$15,000	\$10,000	\$25,000	Goal 6	-
Experiential Marketing	25,000	-	25,000	Goal 6	KPI 2
Holiday Kickoff	100,000	-	100,000	Goals 1, 3 ,6	KPI 2
Marketing and Info Resources	-	70,000	70,000	Goal 6	KPI 2
Music Sponsorship	100,000	-	100,000	Goals 1, 3 ,6	KPI 2
New Business Development	-	25,000	25,000	Goals 1, 3, 6	KPI 2
PR and Influencer Marketing	-	55,000	55,000	Goal 6	KPI 2
Sales Event Attraction	-	100,000	100,000	Goal 6	KPI 2
Signature Leisure Event Attraction	225,000	-	225,000	Goals 1, 6 ,7	KPI 2
Tourism HOT Grants	-	250,000	250,000	Goal 6	KPI 2
Games of Texas (Parks)	750,000	-	750,000	Goal 1	KPI 1
VPAC Wayfinding Signage (Parks)	275,000	-	275,000	Goal 1	KPI 1
HOT Fund SLAs Total	\$1,490,000	\$510,000	\$2,000,000		

KPIs are available at the link in the SLA table or in Appendix K.

Additions to the FY26 budget for the Tourism Division and Parks Department include:

- Increases in supplies used in the visitor center and event space to ensure not only current products are available such as tables, but also long-term maintenance of the facility.
- Experiential Marketing is to market and develop events that will expand College Station’s status as a destination for leisure travelers. This could include Visit CS’s presence at large impactful events such as A&M games, Houston Livestock Show and Rodeo, and South-by-Southwest Festival.
- Complimenting the Christmas in College Station campaign, the holiday kickoff will bring new events to College Station to encourage longer stays during the holiday season.
- Increased funding for printed and digital marketing resources for the visitor center and website.
- Marketing and sponsorship for music-related events as this industry continues to grow for travelers to College Station

- Increased funding for bringing in new business development for conventions and events in partnership with Texas A&M to develop and expand short course offerings.
- Funding to employ a PR agency to increase College Station’s visibility as a destination. Specific goals could include social media influencers to advertise for events geared towards visitors.
- Funding for bids on high-impact events to increase tourism and provide flexibility to move quickly on hosting bids. This includes funds for marketing, outreach and event coordination.
- Funding for attracting a partnership for a future signature event.
- Increased funding to expand the HOT Grant program which works to provide the Visit CS sales team with a tool to ensure they can book conferences, conventions, and sports tournaments in College Station.
- Continuation of Year 2 of the TAAF Games of Texas in Summer 2026.
- Install new and improved wayfinding signs at Veterans Park and Athletic Complex as defined in the Master Plan. This is to significantly improve visitor navigation, and facility accessibility for visitors.

Capital Expenditures: A transfer of \$6 million is scheduled in FY26 to Parks Capital Projects to help fund the baseball field complex planned at Veterans Park Athletic Complex.

Outside Agency Funding - Several outside agencies are supported each fiscal year to provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. See Appendix J for additional details regarding Outside Agency Funding.

TAMU Preferred Access Payment - The agreement with Texas A&M University for the use of A&M facilities provides that a maximum of \$1.225M be contributed each year between Brazos County and the City. A payment of \$70,420 is budgeted for FY26 and is included in the public agency line of the fund summary.

The 88% change in total expenditures and transfers is due to the \$6 million capital transfer out to Parks Capital Projects.



CITY OF COLLEGE STATION HOTEL TAX FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 14,383,060	\$ 17,001,089	\$ 17,001,089	\$ 18,683,842	
Revenues					
Hotel Tax	\$ 8,199,301	\$ 8,400,000	\$ 8,600,000	\$ 8,700,000	3.57%
Investment Earnings	833,552	700,000	755,000	660,000	-5.71%
Misc Non-Operating	2,075	10,000	2,000	-	-100.00%
Total Revenues	\$ 9,034,929	\$ 9,110,000	\$ 9,357,000	\$ 9,360,000	2.74%
Total Funds Available	\$ 23,417,989	\$ 26,111,089	\$ 26,358,089	\$ 28,043,842	7.40%
Expenditures:					
Parks & Recreation Dept	628,210	1,534,434	1,519,541	1,823,880	18.86%
Fiscal Services Dept	52,381	56,000	65,565	66,000	17.86%
General Govt Dept*	3,388,816	4,666,029	4,504,159	5,270,997	12.97%
Pay Plan Contingency	-	-	-	8,414	
Total Operating Expenditures	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 7,169,291	14.59%
Transfers:					
Transfers Out	-	135,742	135,742	-	-100.00%
Shared Services Transfers Out	520,464	574,907	574,907	666,601	15.95%
Capital Transfers Out	1,500,000	-	-	6,000,000	-
Total Transfers (Sources) Uses	2,020,464	710,649	710,649	6,666,601	838.10%
Other (Sources) Uses					
Public Agency	811,445	726,653	689,533	683,826	-5.89%
Capital Outlay - CIP	162,498	-	-	-	-
Other	-	1,000	1,000	25,000	2400.00%
Contingency	-	183,800	183,800	295,346	60.69%
Total Other (Sources) Uses	973,943	911,453	874,333	1,004,172	10.17%
Total Expenditures & Transfers	\$ 7,063,814	\$ 7,878,565	\$ 7,674,247	\$ 14,840,064	88.36%
Total Increase (Decrease)	\$ 1,971,115	\$ 1,231,435	\$ 1,682,753	\$ (5,480,064)	
Measurement Focus Increase (Decrease)	646,914				
Ending Fund Balance	\$ 17,001,089	\$ 18,232,524	\$ 18,683,842	\$ 13,203,778	

*Includes Toursim and Public Communications Divisions of the General Government Department

CITY OF COLLEGE STATION

HOTEL TAX FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Approved Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 17,001,089	\$ 18,683,842	\$ 13,203,778	\$ 15,534,558	\$ 17,481,802	\$ 19,732,674
Total Revenues	9,357,000	9,360,000	9,397,952	9,560,987	9,865,108	10,083,395
Total Funds Available	\$ 26,358,089	\$ 28,043,842	\$ 22,601,730	\$ 25,095,545	\$ 27,346,910	\$ 29,816,069
Total Operating Expenditures	6,089,265	7,169,291	5,339,577	5,817,873	5,744,222	5,885,397
Total Transfers (Sources) Uses	710,649	6,666,601	726,595	791,989	863,268	940,962
Total Other (Sources) Uses	874,333	1,004,172	1,001,001	1,003,882	1,006,746	1,009,691
Total Expenditures & Transfers	\$ 7,674,247	\$ 14,840,064	\$ 7,067,172	\$ 7,613,743	\$ 7,614,235	\$ 7,836,050
Total Increase (Decrease)	\$ 1,682,753	\$ (5,480,064)	\$ 2,330,780	\$ 1,947,244	\$ 2,250,872	\$ 2,247,345
Measurement Focus Increase (Decrease)						
Ending Fund Balance	\$ 18,683,842	\$ 13,203,778	\$ 15,534,558	\$ 17,481,802	\$ 19,732,674	\$ 21,980,019
Add: Future Forecasted Items						
Unfunded CIP VPAC Projects		-	1,500,000	-	-	-
Special Events Bids	-	750,000	-	-	-	-
Total Future Items	\$ -	\$ 750,000	1,500,000	-	-	-
Remaining Fund Balance	\$ 18,683,842	\$ 12,453,778	\$ 10,953,778	\$ 15,231,802	\$ 17,482,674	\$ 19,730,019

* Forecast includes 1-time expenses.

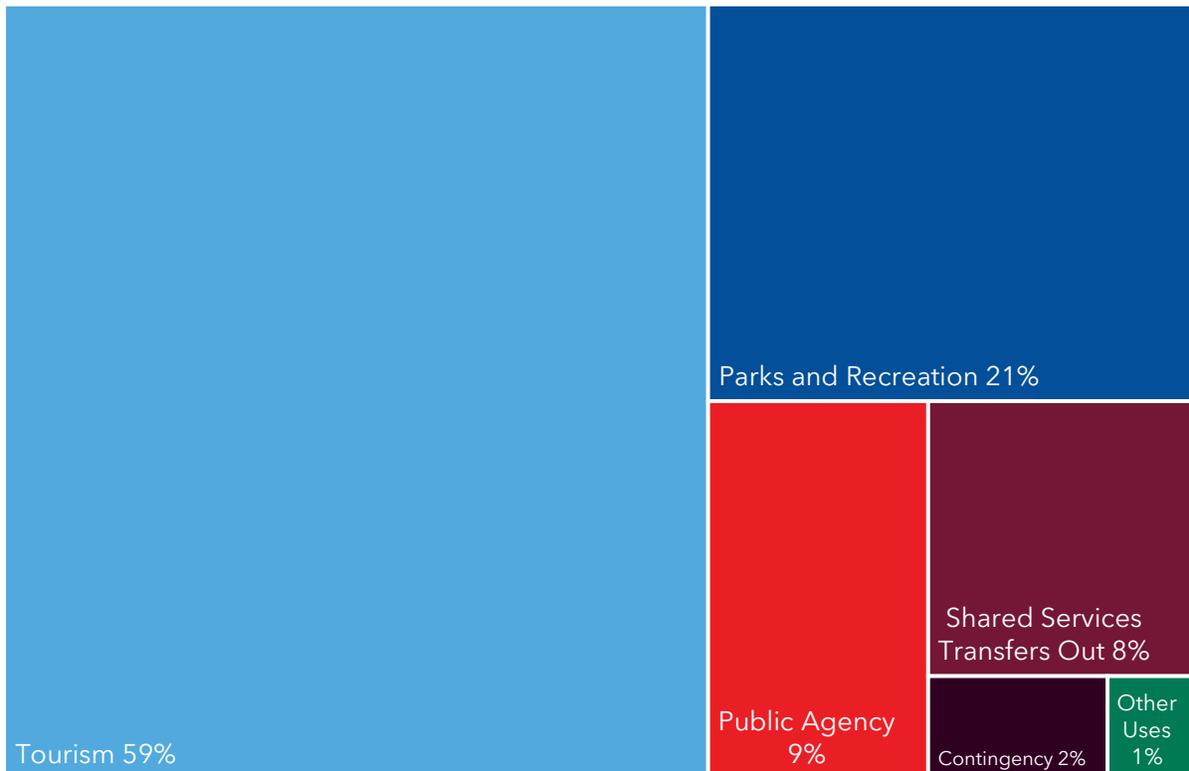
Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

HOTEL TAX FUND- SOURCES



*Other Revenue Totals to 7%

HOTEL TAX FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Public Communications	\$ 2,879	\$ 125,613	\$ 29,903	\$ 54,413	-56.68%
Tourism	3,385,937	4,540,416	4,474,256	5,216,584	14.89%
Hotel Tax Collections/Audits	52,381	56,000	65,565	66,000	17.86%
Parks & Recreation Dept	628,210	1,534,434	1,519,541	1,823,880	18.86%
Pay Plan Contingency	-	-	-	8,414	
TOTAL	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 7,169,291	14.59%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,521,512	\$ 1,989,508	\$ 1,808,133	\$ 1,900,614	-4.47%
Health Insurance	265,286	260,381	294,605	274,822	5.55%
Supplies	511,550	1,431,367	1,393,702	1,498,557	4.69%
Maintenance	19,950	5,270	5,270	5,720	8.54%
Purchased Services	1,751,109	2,569,937	2,587,555	3,206,164	24.76%
Capital Outlay	-	-	-	275,000	-
Pay Plan Contingency	-	-	-	8,414	
TOTAL	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 7,169,291	14.59%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Tourism	14.00	15.00	15.00	0.00%
Parks & Recreation Dept	2.50	2.50	2.50	0.00%
TOTAL	16.50	17.50	17.50	0.00%

COMMUNITY DEVELOPMENT FUND

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

- CDBG and HOME funds must meet national objectives to:
- Benefit low and moderate income persons;
 - Aid in the elimination of slum and blighting influences, and/or
 - Meet a particular urgent need.
- CDBG funds may be used to meet local needs through a wide range of community development activities, while HOME funds may only be used for affordable housing activities.
- The FY26 Budget was developed using input received in a series of public hearings, program committee meetings, and citizen input.
- Historically, the City has utilized CDBG and HOME funds for a variety of programs and activities including: Affordable housing programs (home buyer assistance, security deposit assistance, rehabilitation, leveraged development for new construction, and minor repairs); Funding of direct services to low-income families; Economic development; Acquisition; Demolition; Park, street, infrastructure, and public facility improvements in low-income areas of the City.
- The CDBG Public Service Agency (PSA) Funding Review Committee utilizes a volunteer citizen review committee to evaluate and make funding recommendations to the College Station City Council for local PSA's.

The FY26 (PY25) Annual Action Plan includes a balanced community development program geared toward increasing affordable housing opportunities, supporting essential health and human services. Projects will improve public facilities through available federal grant funds, while participating in community-wide initiatives that support a variety of needs to provide our residents with healthcare, education, decent, safe, and affordable housing, and financial stability.

No SLAs were requested for the Community Development Fund. [KPIs are available at this link or in Appendix K.](#)

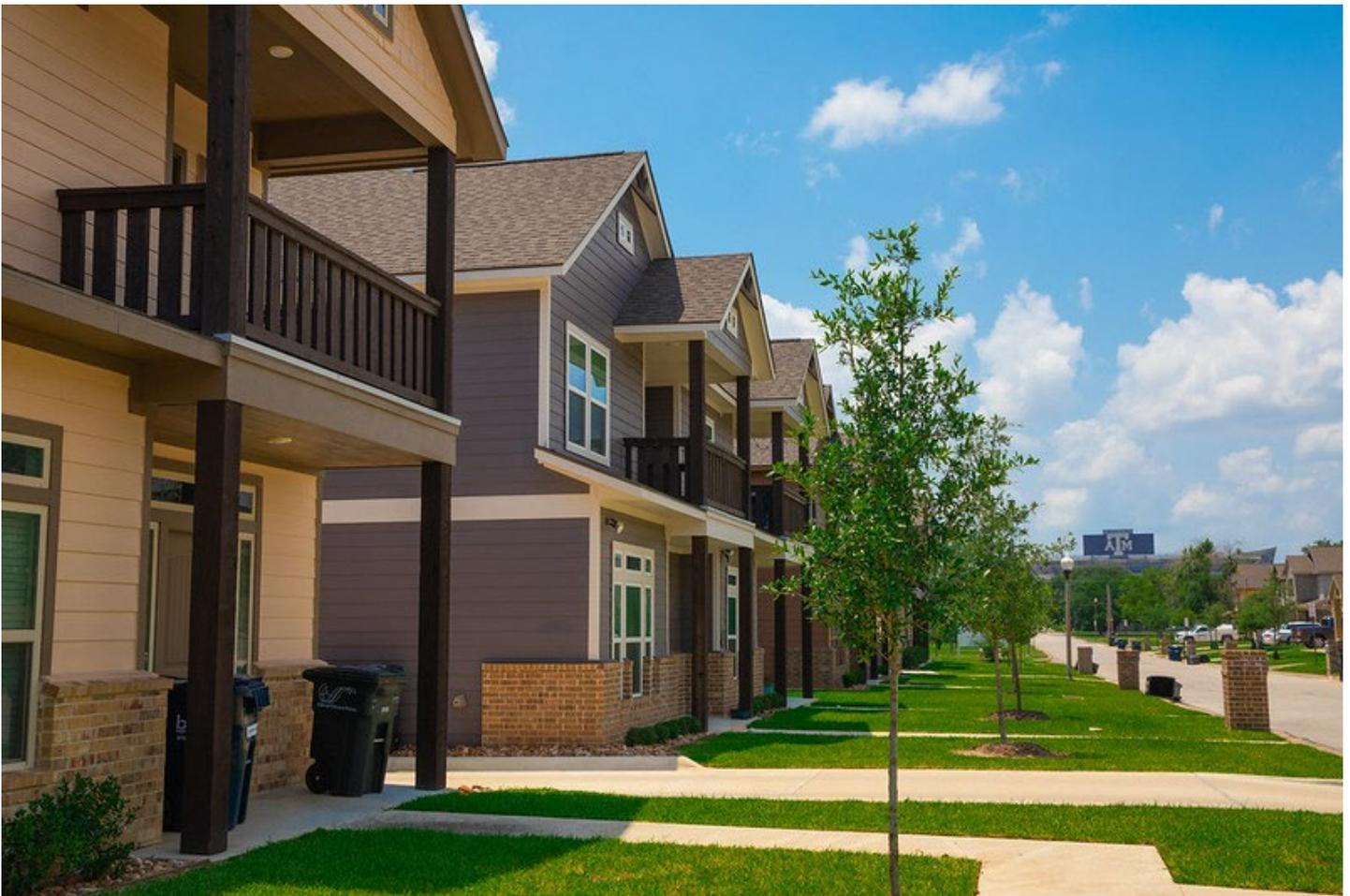
Under the Texas General Land Office's Regional Mitigation Program, the Brazos Valley Council of Governments developed a Method of Distribution that awarded the City of College Station a \$500,000 allocation of CDBG Hazard Mitigation Funding. These funds are to be used to address hazards and vulnerabilities in efforts to reduce risks related to hurricanes, tropical storms, flooding, winds, and other hazards to the principal benefit of low- and moderate-income citizens.

In FY26, alongside the City's Public Works and Planning & Development Departments, Community Development will be leveraging CDBG-MIT funding to install two generators at community centers in eligible low-to-moderate income areas in College Station for the purpose of creating emergency warming centers. Additionally, the collaboration will see the installation of an Early Warning Flood Hazard System and the commencement of a citywide Flood Hazard Assessment. Utilizing the City's standard CDBG allocation, Community Development will also be constructing a sidewalk from Harvey Mitchell Parkway to Nevada Street. This is in line with the goal to maximize community impact using CDBG funds in the Community Services Strategic Plan.

Funding will be utilized to acquire and rehabilitate conservable and substandard properties for conveyance to non-profit housing partners for use as affordable rental units or for sale to income-eligible homebuyers at affordable prices. Long-term affordability will be ensured with deed restrictions so that the investment of grant funds will result in affordable housing units for renters or homeowners in the future. Staff will continue providing programs that assist eligible residents with security deposit assistance to allow households to secure rental units, address needed home repairs through the Minor Repair program, assist homebuyers with Down Payment Assistance loans, and support opportunities that will lead to increased affordable housing.

Planning & Development Services has been engaged in the implementation of the Housing Action Plan that was adopted as an amendment to the Consolidated plan by City Council in September 2025. A Housing Action Plan Steering Committee has been working with staff since to make recommendations for plan implementation. The two main goals of the plan are to increase the supply and types of housing as well as create affordable housing options for current and future residents. The adopted Housing Action Plan can be found [here](#).

The FY26 Budget has decreased. This is due in part to a restructuring in the department where one position was moved to the General Fund. This has freed up administrative costs and will allow Community Development to spend more on projects. There have also been adjustments to the projects carried out this year to better serve residents of College Station.



CITY OF COLLEGE STATION

COMMUNITY DEVELOPMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance*	\$ -	\$ -	\$ -	\$ -	
Revenues					
Community Development Grants	\$ 2,409,861	\$ 4,778,022	\$ 4,778,022	5,016,887	5.00%
CD Loans	108,112	-	-	-	-
Direct Lending Issue	2,808,000	478,292	478,292	-	-100.00%
Misc Non-Operating	(451)	-	-	-	-
Total Revenues	<u>\$ 5,325,522</u>	<u>\$ 5,256,314</u>	<u>\$ 5,256,314</u>	<u>\$ 5,016,887</u>	-4.56%
Total Funds Available	\$ 5,325,522	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	-4.56%
Expenditures:					
Planning and Development	4,962,043	5,256,314	5,256,314	5,003,911	-4.80%
Pay Plan Contingency	-	-	-	12,976	
Total Operating Expenditures	<u>\$ 4,962,043</u>	<u>\$ 5,256,314</u>	<u>\$ 5,256,314</u>	<u>\$ 5,016,887</u>	-4.56%
Transfers:					
Transfers Out	21,374	-	-	-	-
Total Transfers (Sources) Uses	<u>21,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Other (Sources) Uses					
Other	431	-	-	-	-
Total Other (Sources) Uses	<u>431</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures & Transfers	\$ 4,983,848	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	-4.56%
Total Increase (Decrease)	<u>\$ 341,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Measurement Focus Increase (Decrease)	(341,674)				
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

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

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Community Development	\$ 4,962,043	\$ 5,256,314	\$ 5,256,314	\$ 5,003,911	-4.80%
Pay Plan Contingency	-	-	-	12,976	
TOTAL	\$ 4,962,043	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	-4.56%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 303,358	\$ 366,575	\$ 366,575	\$ 277,566	-24.28%
Health Insurance	53,888	51,925	51,925	37,094	-28.56%
Supplies	711	3,750	3,750	3,550	-5.33%
Maintenance	-	210	210	210	0.00%
Purchased Services	4,604,086	4,833,854	4,833,854	4,685,491	-3.07%
Pay Plan Contingency	-	-	-	12,976	
TOTAL	\$ 4,962,043	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	-4.56%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Community Development	3.50	3.50	2.50	-28.57%
TOTAL	3.50	3.50	2.50	-28.57%

DRAINAGE UTILITY FUND

The Drainage Utility Fund is a Special Revenue Fund that administrates all aspects of the City's Storm Water Program.

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

Drainage Maintenance performs repairs and upkeep to keep the storm carrying capacity adequate in the City. The Division is responsible for improved and natural drainage ways within the City limits, and include creek cleaning, erosion control, mosquito control, and vegetation control.

Drainage Engineering and Drainage Maintenance Divisions are funded by residential charges, based on a set fee per residential unit and commercial charges, calculated based on building square footage.

Revenue includes a CPI-U adjustment of 3.0% for FY26.

The budget for FY26 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<u>KPI</u>
Drainage Maintenance Equipment Operators(2) and Vehicle	\$125,000	\$178,526	\$303,526	Goal 4	-
Drone Program	4,000	1,000	5,000	Goal 4	-
Drainage Fund SLAs Total	\$129,000	\$179,526	\$308,526		

KPIs are available at the link in the SLA table or in Appendix K.

- Adding two equipment operators to our drainage crew will give staff the ability to clean any blockages and improve the time it takes to do an assessment of citywide drainage infrastructure. The purchase of a truck with a work bed will be used by the operators to perform their job duties.
- A small drone will assist in channel checks and survey other hard-to-reach areas. The need to be able to quickly and safely access areas via drones is becoming ever more vital for the Drainage Maintenance Division.

Drainage Engineering had two SLAs in FY25 that were to be partially funded by a FEMA grant. The Flood Study and Letter of Map Revision (\$175,000 one-time funding) and Flood Hazard Assessment (\$100,000) have not begun and will be added to the FY26 budget via budget amendment once the City receives final grant approval.

FY26 operating expenditures have decreased due to the Drainage Engineering FY25 SLAs discussed above. Transfers In for replacements decreased due to scheduled replacements, see Fleet Replacement section for the FY26 scheduled replacements.

Ending fund balance is projected to decrease due to the increase in the Shared Services Transfer Out. The Shared Services transfer (previously known as the G&A transfer), which accounts for IT, Finance, HR, and other shared services, increased due to an updated allocation model.

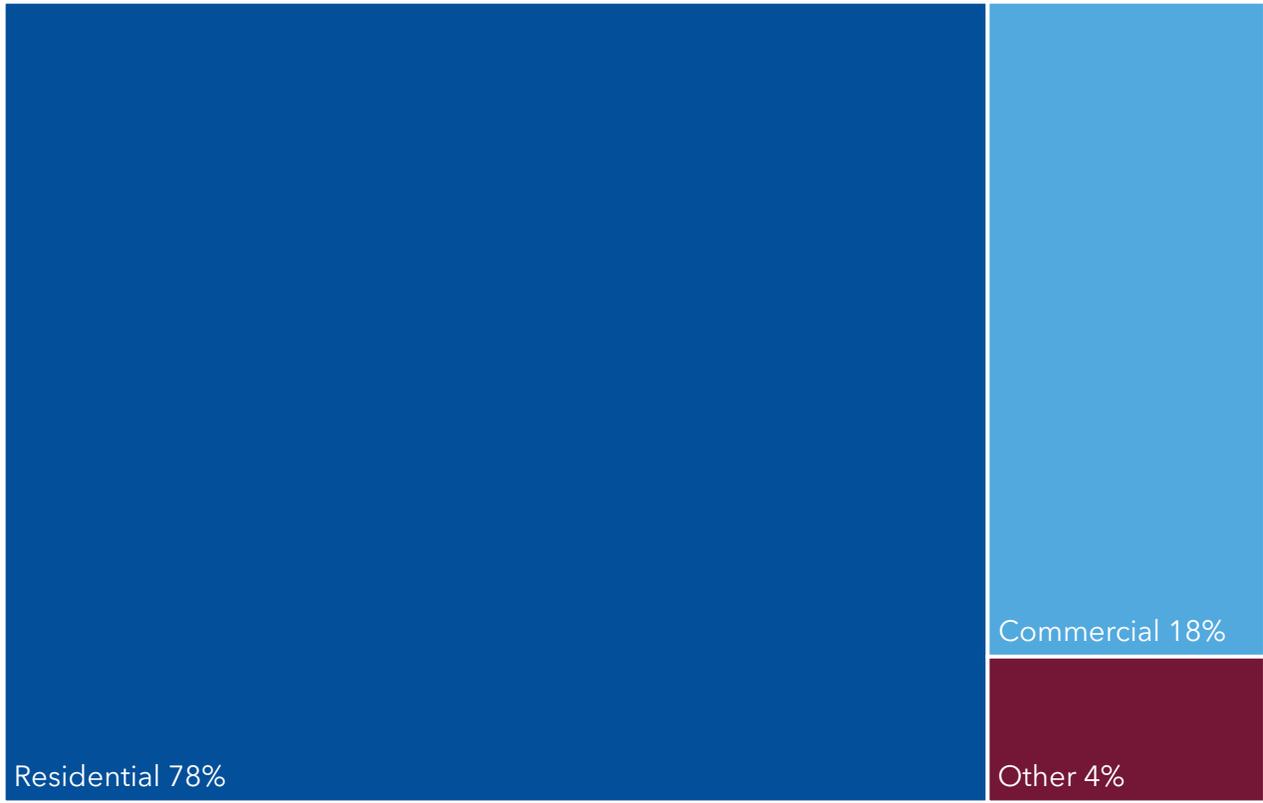
CITY OF COLLEGE STATION

DRAINAGE UTILITY FUND SUMMARY

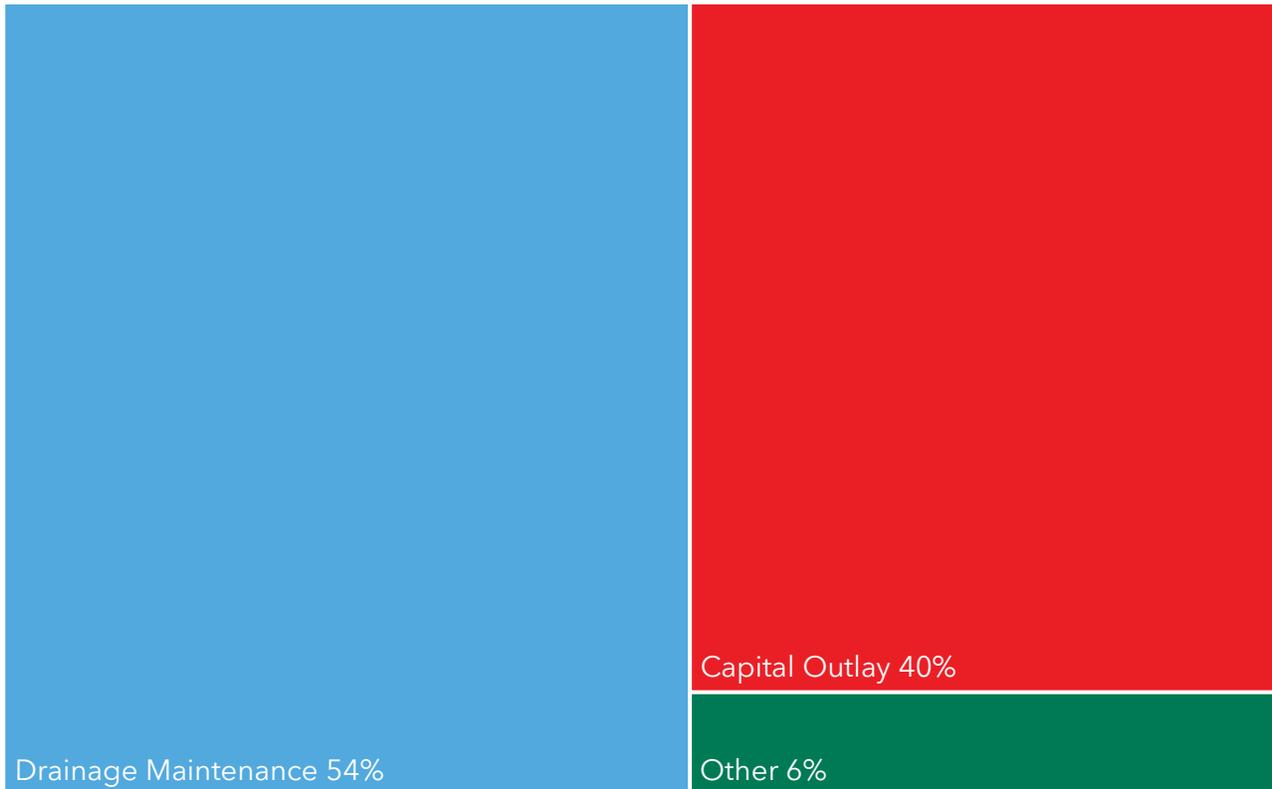
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 5,695,987	\$ 5,862,423	\$ 5,862,423	\$ 3,848,418	
Revenues					
Residential	\$ 3,201,307	\$ 3,260,000	\$ 3,251,600	\$ 3,440,000	5.52%
Commercial	773,827	730,000	733,800	780,000	6.85%
Fines and Penalties	30,051	29,000	49,600	51,000	75.86%
Other Revenue	(5,281)	-	-	-	-
Investment Earnings	272,310	100,000	242,000	120,000	
Total Revenues	\$ 4,272,215	\$ 4,119,000	\$ 4,277,000	\$ 4,391,000	6.60%
Total Funds Available	\$ 9,968,202	\$ 9,981,423	\$ 10,139,423	\$ 8,239,418	-17.45%
Expenditures:					
Public Works Dept	\$ 1,971,834	\$ 3,562,006	\$ 3,316,162	\$ 2,839,822	-20.27%
Planning and Development	87,774	392,281	116,075	120,603	-69.26%
Pay Plan Contingency	-	7,278	-	10,972	
Total Operating Expenditures	\$ 2,059,608	\$ 3,961,565	\$ 3,432,237	\$ 2,971,397	-24.99%
Transfers:					
Transfers In - Replacements	-	(896,875)	(896,875)	(350,000)	-60.98%
Interdept Exp - Utility Billing	75,000	105,000	105,000	85,802	-18.28%
Shared Services Transfers Out	612,480	598,983	598,983	817,566	36.49%
Total Transfers (Sources) Uses	687,480	(192,892)	(192,892)	553,368	-386.88%
Other (Sources) Uses					
Capital Outlay	-	876,875	876,875	350,000	-60.09%
Capital Outlay - CIP	1,235,873	2,350,000	2,060,000	1,790,000	-23.83%
Other	(4,116)	22,700	17,160	-	-100.00%
Contingency	-	197,625	97,625	200,000	1.20%
Total Other (Sources) Uses	1,231,756	3,447,200	3,051,660	2,340,000	-32.12%
Total Expenditures & Transfers	\$ 3,978,845	\$ 7,215,873	\$ 6,291,005	\$ 5,864,765	-18.72%
Total Increase (Decrease)*	\$ 293,370	\$ (3,096,873)	\$ (2,014,005)	\$ (1,473,765)	
Measurement Focus Increase (Decrease)	(126,934)				
Ending Fund Balance*	\$ 5,862,423	\$ 2,765,550	\$ 3,848,418	\$ 2,374,653	

* FY26 decrease due to increase in Share Services Transfer Out.

DRAINAGE FUND- SOURCES



DRAINAGE FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Drainage Engineering	\$ 87,774	\$ 392,281	\$ 116,075	\$ 120,603	-69.26%
Drainage Maintenance	1,971,834	3,562,006	3,316,162	2,839,822	-20.27%
Pay Plan Contingency	-	7,278	-	10,972	
TOTAL	\$ 2,059,608	\$ 3,961,565	\$ 3,432,237	\$ 2,971,397	-24.99%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 980,191	\$ 1,252,661	\$ 1,112,720	\$ 1,432,823	14.38%
Health Insurance	246,243	297,096	252,597	326,706	9.97%
Supplies	55,630	147,625	109,812	152,575	3.35%
Maintenance	185,865	289,359	289,359	314,388	8.65%
Purchased Services	430,785	877,025	602,187	613,933	-30.00%
Capital Outlay	160,894	1,090,521	1,065,562	120,000	-89.00%
Pay Plan Contingency	-	7,278	-	10,972	
TOTAL	\$ 2,059,608	\$ 3,961,565	\$ 3,432,237	\$ 2,971,397	-24.99%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Drainage Engineering	1.00	1.00	1.00	0.00%
Drainage Maintenance	17.00	19.00	21.00	10.53%
TOTAL	18.00	20.00	22.00	10.00%

SYSTEM-WIDE IMPACT FEE FUNDS

The City of College Station established the System-Wide Water, Wastewater, and Roadway Service Areas A through D Impact Fee Funds in FY17. College Station collects revenue generated from various impact fees to fund existing and future CIP projects that will serve new development. We also present impact fee eligible projects in their respective CIP Fund Summaries.

SYSTEM-WIDE WATER AND WASTEWATER IMPACT FEES

Water and Wastewater Impact Fees are determined by water meter size. Budgeted FY26 impact fee revenues totaled \$750,000 and \$2,029,000 for Water and Wastewater, respectively. These fees offset a portion of eligible projects' debt service payments. The increase in budgeted Water revenue is due to a high volume of commercial construction projects in the Northgate District. Wastewater revenues are budgeted the same as last fiscal year to maintain a conservative forecast given current and anticipated construction.

Budgeted FY26 Water and Wastewater transfers to service eligible debt are \$750,000 and \$2,500,000, respectively. These transfers are increased due to the available fund balance and support the following projects' debt service:

Water:

- Well #9
- Well #9 Collection Line
- State Highway 6 Water Line (Phases I, II, III, and III-A)
- Rock Prairie Road Elevated Storage Tower
- Three New Water Wells and Collection Line

Wastewater:

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

SYSTEM-WIDE ROADWAY IMPACT FEES

The City collects Roadway Fees in four service areas (A, B, C, & D) to help fund street capital projects. Fees collected are used to offset projects' construction costs. Budgeted FY26 impact fee revenues total \$1,935,000. See individual fund summaries for specific revenues and year-end estimates. Revenues are forecasted higher, especially in Zones B and D, due to on-going development. There is a budgeted FY26 transfer of \$1,500,000 from Zone B to offset the projected construction costs of ST2006 Jones Butler Road Extension and Roundabout. The transfer will only occur if or when significant construction costs are expected. There is also a budgeted \$100,000 transfer to pay for a FY26 SLA to update the Roadway Impact Fee Study. This transfer will be collected equally from all four Roadway Zones.

CITY OF COLLEGE STATION

SYSTEM-WIDE WATER IMPACT FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 159,759	\$ 246,232	\$ 246,232	\$ 564,232	
Revenues					
Charges for Services	\$ 570,640	\$ 487,000	\$ 900,000	\$ 750,000	54.00%
Investment Earnings	15,834	10,000	18,000	15,000	50.00%
Total Revenues	\$ 586,474	\$ 497,000	\$ 918,000	\$ 765,000	53.92%
Total Funds Available	\$ 746,233	\$ 743,232	\$ 1,164,232	\$ 1,329,232	78.84%
Transfers:					
Transfers Out	500,000	600,000	600,000	750,000	25.00%
Total Transfers (Sources) Uses	500,000	600,000	600,000	750,000	25.00%
Total Expenditures & Transfers	\$ 500,000	\$ 600,000	\$ 600,000	\$ 750,000	25.00%
Total Increase (Decrease)	\$ 86,474	\$ (103,000)	\$ 318,000	\$ 15,000	
Measurement Focus Increase (Decrease)		(1)			
Ending Fund Balance	\$ 246,232	\$ 143,232	\$ 564,232	\$ 579,232	

CITY OF COLLEGE STATION

SYSTEM-WIDE WASTEWATER IMPACT FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,475,173	\$ 1,288,763	\$ 1,288,763	\$ 1,368,763	
Revenues					
Charges for Services	\$ 1,704,720	\$ 2,029,000	\$ 2,500,000	\$ 2,029,000	0.00%
Investment Earnings	108,871	100,000	80,000	80,000	-20.00%
Total Revenues	\$ 1,813,591	\$ 2,129,000	\$ 2,580,000	\$ 2,109,000	-0.94%
Total Funds Available	\$ 3,288,764	\$ 3,417,763	\$ 3,868,763	\$ 3,477,763	1.76%
Transfers:					
Transfers Out	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	0.00%
Total Transfers (Sources) Uses	2,000,000	2,500,000	2,500,000	2,500,000	0.00%
Total Expenditures & Transfers	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	0.00%
Total Increase (Decrease)	\$ (186,409)	\$ (371,000)	\$ 80,000	\$ (391,000)	
Measurement Focus Increase (Decrease)		(1)			
Ending Fund Balance	\$ 1,288,763	\$ 917,763	\$ 1,368,763	\$ 977,763	

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

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 221,714	\$ 326,678	\$ 326,678	\$ 481,678	
Revenues					
Charges for Services	\$ 90,148	\$ 134,600	\$ 140,000	\$ 135,000	0.30%
Investment Earnings	14,356	12,000	15,000	14,000	16.67%
Total Revenues	\$ 104,504	\$ 146,600	\$ 155,000	\$ 149,000	1.64%
Total Funds Available	\$ 326,218	\$ 473,278	\$ 481,678	\$ 630,678	33.26%
Transfers:					
Capital Transfers Out	-	-	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 104,504	\$ 146,600	\$ 155,000	\$ 124,000	
Measurement Focus Increase (Decrease)	460				
Ending Fund Balance	\$ 326,678	\$ 473,278	\$ 481,678	\$ 605,678	

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

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,331,820	\$ 2,398,125	\$ 2,398,125	\$ 3,114,125	
Revenues					
Charges for Services	\$ 974,038	\$ 320,900	\$ 1,800,000	\$ 1,100,000	242.79%
Investment Earnings	88,887	67,700	116,000	70,000	3.40%
Total Revenues	\$ 1,062,926	\$ 388,600	\$ 1,916,000	\$ 1,170,000	201.08%
Total Funds Available	\$ 2,394,746	\$ 2,786,725	\$ 4,314,125	\$ 4,284,125	53.73%
Transfers:					
Capital Transfers Out	-	1,200,000	1,200,000	1,525,000	27.08%
Total Transfers (Sources) Uses	-	1,200,000	1,200,000	1,525,000	27.08%
Total Expenditures & Transfers	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,525,000	27.08%
Total Increase (Decrease)	\$ 1,062,926	\$ (811,400)	\$ 716,000	\$ (355,000)	
Measurement Focus Increase (Decrease)	3,379				
Ending Fund Balance	\$ 2,398,125	\$ 1,586,725	\$ 3,114,125	\$ 2,759,125	

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

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 222,955	\$ 668,736	\$ 668,736	\$ 1,369,736	
Revenues					
Charges for Services	\$ 423,207	\$ 383,000	\$ 665,000	\$ 500,000	30.55%
Investment Earnings	21,632	13,600	36,000	15,000	10.29%
Total Revenues	\$ 444,839	\$ 396,600	\$ 701,000	\$ 515,000	29.85%
Total Funds Available	\$ 667,794	\$ 1,065,336	\$ 1,369,736	\$ 1,884,736	76.91%
Transfers:					
Capital Transfers Out	-	-	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 444,839	\$ 396,600	\$ 701,000	\$ 490,000	
Measurement Focus Increase (Decrease)	942				
Ending Fund Balance	\$ 668,736	\$ 1,065,336	\$ 1,369,736	\$ 1,859,736	

**CITY OF COLLEGE STATION
ROADWAY IMPACT FEE FUND SUMMARY
ZONE D**

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 120,682	\$ 175,786	\$ 175,786	\$ 549,786	
Revenues					
Charges for Services	\$ 47,212	\$ 20,700	\$ 365,000	\$ 200,000	866.18%
Investment Earnings	7,644	6,700	9,000	7,000	4.48%
Total Revenues	\$ 54,856	\$ 27,400	\$ 374,000	\$ 207,000	655.47%
Total Funds Available	\$ 175,538	\$ 203,186	\$ 549,786	\$ 756,786	272.46%
Transfers:					
Capital Transfers Out	-	-	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 54,856	\$ 27,400	\$ 374,000	\$ 182,000	
Measurement Focus Increase (Decrease)	248				
Ending Fund Balance	\$ 175,786	\$ 203,186	\$ 549,786	\$ 731,786	

TIRZ FUNDS

A Tax Increment Reinvestment Zone (TIRZ) is a political subdivision of a municipality or county in 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 of an area. Taxes attributable to new improvements (tax increments) are reserved in a fund to finance public improvements within zone boundaries.

EAST MEDICAL DISTRICT TIRZ #19

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

The Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of a TIRZ. 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.

The majority of the proceeds being held will be substantially used to fund an existing economic development agreement with College Station Town Center, LP. College Station is the only participant in this TIRZ currently. In FY26, the city anticipates collecting \$1,141,746 of ad valorem tax in the East Medical District TIRZ #19.

There are no projected FY26 expenditures.

DARTMOUTH SYNTHETIC TIRZ

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

These proceeds will 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 has partnered with Brazos County in this synthetic TIRZ for a term of fifteen years. The agreement with Brazos County is to contribute 100% of their O&M incremental value up to one-half of the total costs of the project or \$2.5 million, whichever is less. The city contributes 100% of its total tax rate incremental value. In FY26, the city anticipates contributing \$209,790 of ad valorem tax in the Dartmouth Synthetic TIRZ.

There are no projected FY26 expenditures.

CITY OF COLLEGE STATION EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 879,316	\$ 1,505,900	\$ 1,505,900	\$ 2,496,749	
Revenues					
Ad Valorem Taxes	\$ 578,278	\$ 945,849	\$ 945,849	\$ 1,141,746	20.71%
Investment Earnings	46,183	45,000	45,000	-	-100.00%
Total Revenues	\$ 624,461	\$ 990,849	\$ 990,849	\$ 1,141,746	15.23%
Total Funds Available	\$ 1,503,777	\$ 2,496,749	\$ 2,496,749	\$ 3,638,495	45.73%
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 624,461	\$ 990,849	\$ 990,849	\$ 1,141,746	
Measurement Focus Increase (Decrease)	2,123				
Ending Fund Balance*	\$ 1,505,900	\$ 2,496,749	\$ 2,496,749	\$ 3,638,495	

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

CITY OF COLLEGE STATION DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 176,094	\$ 365,365	\$ 365,365	\$ 545,545	
Revenues					
Ad Valorem Taxes	\$ 179,497	\$ 180,180	\$ 180,180	\$ 209,790	16.43%
Investment Earnings	9,259	-	-	-	-
Total Revenues	\$ 188,755	\$ 180,180	\$ 180,180	\$ 209,790	16.43%
Total Funds Available	\$ 364,849	\$ 545,545	\$ 545,545	\$ 755,335	38.46%
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 188,755	\$ 180,180	\$ 180,180	\$ 209,790	
Measurement Focus Increase (Decrease)	516				
Ending Fund Balance	\$ 365,365	\$ 545,545	\$ 545,545	\$ 755,335	

COURT FEE AND POLICE SEIZURE FUNDS

Court funds include a variety of revenue sources and expenses across multiple funds. These funds generally include restricted revenues collected via court fees. Specific uses and sources are detailed below. This section also includes the Police Seizure Fund.

COURT TECHNOLOGY FEE FUND

The City can use Court Technology Fee Fund revenues to purchase or maintain technological enhancements for a municipal court. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a technology fee of \$4.00. The 19.9% Purchased Services decrease from FY25 revised budget to FY26 approved budget is due to a reduction in historical utility charges.

COURT SECURITY FEE FUND

Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a building Security Fee of \$4.90. Proceeds may only be used for security personnel, services, and items related to buildings that house municipal court operations. The fund's ending working capital balance has declined over the last few years. In FY26, 0.5 FTE was moved to the General Fund to prevent further reductions in fund balance.

TRUANCY PREVENTION FEE FUND

The City can use Truancy Prevention Fee Fund revenues for truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a truancy prevention fee of \$5.00. Proceeds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

LOCAL YOUTH DIVERSION ADMIN FEE FUND

Beginning January 1, 2025, the City can use the Youth Diversion Fee Fund revenues to defray the diversion costs of a child's case. Defendants 17 years of age and under shall pay a fee of \$50.00 for administration of programs. Juvenile diversion cases are all cases that are non-traffic related, and the defendants are juvenile first-time offenders. We expect no FY26 expenditures.

POLICE SEIZURE FUND

The Police Seizure Fund accounts for forfeited property received by the Police Department during criminal investigations. The City can use the funds for equipment and other one-time purchases to assist in police activities. Revenues fluctuate from year to year because of the value and frequency of seizures. The City monitors and adjusts expenditures throughout the year based on revenue received and expected fund balance. Police are currently researching purchases of eligible equipment.

CITY OF COLLEGE STATION COURT TECHNOLOGY FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 176,974	\$ 171,780	\$ 171,780	\$ 225,255	
Revenues					
Fines and Penalties	\$ 52,267	\$ 49,000	\$ 53,250	\$ 52,000	6.12%
Investment Earnings	8,928	9,000	8,800	9,000	0.00%
Total Revenues	\$ 61,195	\$ 58,000	\$ 62,050	\$ 61,000	5.17%
Total Funds Available	\$ 238,169	\$ 229,780	\$ 233,830	\$ 286,255	24.58%
Expenditures:					
Municipal Court	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%
Total Operating Expenditures	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%
Transfers:					
Transfers Out	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%
Total Increase (Decrease)	\$ (5,436)	\$ (523)	\$ 53,475	\$ 3,480	
Measurement Focus Increase (Decrease)	242				
Ending Fund Balance	\$ 171,780	\$ 171,257	\$ 225,255	\$ 228,735	

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%
TOTAL	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Supplies	39,477	18,060	6,150	18,060	0.00%
Maintenance	-	35,420	2,395	35,420	0.00%
Purchased Services	27,154	5,043	30	4,040	-19.89%
TOTAL	\$ 66,631	\$ 58,523	\$ 8,575	\$ 57,520	-1.71%

CITY OF COLLEGE STATION COURT SECURITY FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$18,311	\$18,468	\$18,468	\$13,680	
Revenues					
Fines and Penalties	\$ 63,490	\$ 57,000	\$ 64,940	\$ 63,000	10.53%
Investment Earnings	1,037	1,000	890	1,000	0.00%
Total Revenues	\$ 64,526	\$ 58,000	\$ 65,830	\$ 64,000	10.34%
Total Funds Available	\$ 82,837	\$ 76,468	\$ 84,298	\$ 77,680	1.58%
Expenditures:					
Municipal Court	\$ 64,397	\$ 69,737	\$ 69,735	\$ 4,020	-94.24%
Pay Plan Contingency	-	883	883	-	-100.00%
Total Operating Expenditures	\$ 64,397	\$ 70,620	\$ 70,618	\$ 4,020	-94.31%
Total Expenditures & Transfers	\$ 64,397	\$ 70,620	\$ 70,618	\$ 4,020	-94.31%
Total Increase (Decrease)	\$ 129	\$ (12,620)	\$ (4,788)	\$ 59,980	
Measurement Focus Increase (Decrease)	28				
Ending Fund Balance	\$ 18,468	\$ 5,848	\$ 13,680	\$ 73,660	

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Municipal Court	\$ 64,397	\$ 69,737	\$ 69,735	\$ 4,020	-94.24%	
Pay Plan Contingency	-	883	883	-	-100.00%	
TOTAL	\$ 64,397	\$ 70,620	\$ 70,618	\$ 4,020	-94.31%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Salaries and Benefits	\$ 55,252	\$ 58,295	\$ 58,265	\$ -	-100.00%	
Health Insurance	7,689	7,422	7,450	-	-100.00%	
Purchased Services	1,456	4,020	4,020	4,020	0.00%	
Pay Plan Contingency	-	883	883	-	-100.00%	
TOTAL	\$ 64,397	\$ 70,620	\$ 70,618	\$ 4,020	-94.31%	

PERSONNEL						
	FY24 Actual	FY25 Revised Budget		FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Municipal Court	0.50	0.50		-	-100.00%	
TOTAL	0.50	0.50		0.00	-100.00%	

* FY26 budget does not include the ½ FTE due to transferring the position to the General Fund.

CITY OF COLLEGE STATION

TRUANCY PREVENTION FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 286,639	\$ 364,174	\$ 364,174	\$ 443,029	
Revenues					
Fines and Penalties	\$ 65,551	\$ 60,000	\$ 63,950	\$ 65,000	8.33%
Investment Earnings	16,570	14,000	17,820	14,000	0.00%
Total Revenues	\$ 82,120	\$ 74,000	\$ 81,770	\$ 79,000	6.76%
Total Funds Available	\$ 368,759	\$ 438,174	\$ 445,944	\$ 522,029	19.14%
Expenditures:					
Municipal Court	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%
Total Operating Expenditures	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%
Total Expenditures & Transfers	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%
Total Increase (Decrease)	\$ 77,022	\$ 64,370	\$ 78,855	\$ 69,370	
Measurement Focus Increase (Decrease)	512				
Ending Fund Balance	\$ 364,174	\$ 428,544	\$ 443,029	\$ 512,399	

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Municipal Court	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%	
TOTAL	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Supplies	266	1,100	1,265	1,100	0.00%	
Purchased Services	4,832	8,530	1,650	8,530	0.00%	
TOTAL	\$ 5,098	\$ 9,630	\$ 2,915	\$ 9,630	0.00%	

CITY OF COLLEGE STATION

LOCAL YOUTH DIVERSION ADMIN FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$0	\$0	\$0	\$1,360	
Revenues					
Fines and Penalties	\$ -	\$ -	\$ 1,350	\$ 600	-
Investment Earnings	-	-	10	-	-
Total Revenues	\$ -	\$ -	\$ 1,360	\$ 600	-
Total Funds Available	\$ -	\$ -	\$ 1,360	\$ 1,960	-
Expenditures: *					
Municipal Court	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ -	\$ -	\$ 1,360	\$ 600	
Measurement Focus Increase (Decrease)	-				
Ending Fund Balance	\$ -	\$ -	\$ 1,360	\$ 1,960	

* No current operational expenses projected at this time.

CITY OF COLLEGE STATION POLICE SEIZURE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 300,792	\$ 296,743	\$ 296,743	\$ 334,173	
Revenues					
Intergovernmental	\$ 9,770	\$ 35,000	\$ 49,900	\$ 35,000	0.00%
Investment Earnings	14,909	14,000	13,900	14,000	0.00%
Total Revenues	\$ 24,680	\$ 49,000	\$ 63,800	\$ 49,000	0.00%
Total Funds Available	\$ 325,472	\$ 345,743	\$ 360,543	\$ 383,173	10.83%
Expenditures:					
Police Dept	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%
Total Operating Expenditures	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%
Total Expenditures & Transfers	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%
Total Increase (Decrease)	\$ (4,049)	\$ (234,080)	\$ 37,430	\$ (234,080)	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 296,743	\$ 62,663	\$ 334,173	\$ 100,093	

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Police Dept	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%	
TOTAL	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Supplies	\$ 13,652	\$ 283,080	\$ 26,370	\$ 283,080	0.00%	
Capital Outlay	15,077	-	-	-	-	
TOTAL	\$ 28,729	\$ 283,080	\$ 26,370	\$ 283,080	0.00%	

CEMETERY FUNDS

Cemetery Funds include the Memorial Cemetery, Memorial Cemetery Maintenance Fund, and Texas Avenue Cemetery Fund. These funds collect revenue from specific sources. Additionally, these funds also have restricted expense types and/or balances.

MEMORIAL CEMETERY FUND

Two-thirds of Memorial Cemetery and Aggie Field of Honor lot sales and other miscellaneous revenue are deposited in this Fund, with the remaining one-third collected in the Memorial Cemetery Maintenance Fund. The City can use these proceeds for operational and capital expenses within the Cemetery.

There is outstanding debt issued for the Cemetery's initial construction, perimeter fencing, and the new shop which will keep supplies and equipment on-site (versus trailering those same supplies from other locations around the City).

MEMORIAL CEMETERY MAINTENANCE FUND

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

The City records one-third of Memorial Cemetery and Aggie Field of Honor lot sales and other miscellaneous revenue in this Fund. This fund was referred to as the "Memorial Cemetery Endowment Fund" in prior years.

TEXAS AVENUE CEMETERY FUND

The Texas Avenue Cemetery Fund was established in 1996 to provide "a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the Cemetery." This Fund accounts for College Station Cemetery lot sales and other miscellaneous revenues. As of FY24, there are no more plots available for sale. Due to a lack of inventory, revenue for FY24 and beyond is zero unless previously purchased plots are sold back to the city.



CITY OF COLLEGE STATION MEMORIAL CEMETERY FUND SUMMARY

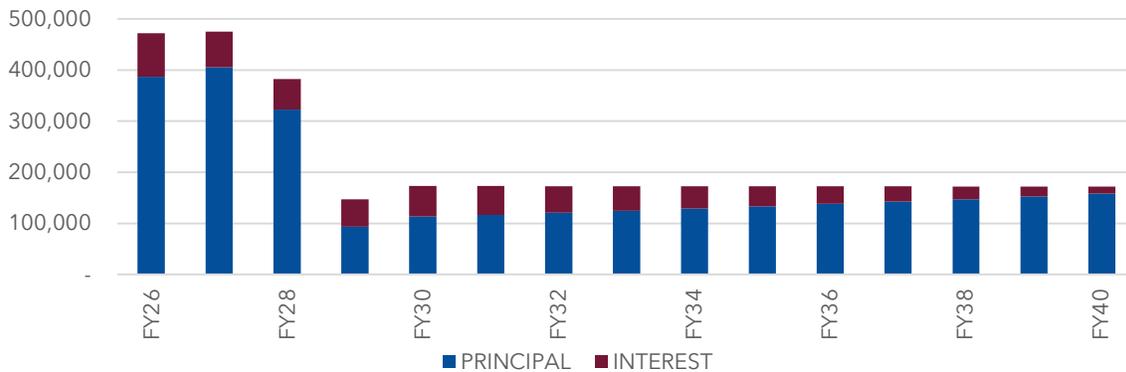
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,443,344	\$ 1,902,263	\$ 1,902,263	\$ 1,945,557	
Revenues					
Charges for Services	\$ 398,223	\$ 500,000	\$ 458,749	\$ 317,000	-36.60%
Investment Earnings	83,602	50,000	100,000	145,000	190.00%
Total Revenues	\$ 481,825	\$ 550,000	\$ 558,749	\$ 462,000	-16.00%
Total Funds Available	\$ 1,925,169	\$ 2,452,263	\$ 2,461,012	\$ 2,407,557	-1.82%
Expenditures:					
Transfers:					
Transfers Out	-	472,455	472,455	472,350	-0.02%
Total Transfers (Sources) Uses	-	472,455	472,455	472,350	-0.02%
Other (Sources) Uses					
Other	25,587	43,000	43,000	43,000	0.00%
Total Other (Sources) Uses	25,587	43,000	43,000	43,000	0.00%
Total Expenditures & Transfers	\$ 25,587	\$ 515,455	\$ 515,455	\$ 515,350	-0.02%
Total Increase (Decrease)	\$ 456,238	\$ 34,545	\$ 43,294	\$ (53,350)	
Measurement Focus Increase (Decrease)	2,681				
Ending Fund Balance	\$ 1,902,263	\$ 1,936,808	\$ 1,945,557	\$ 1,892,207	

MEMORIAL CEMETERY FUND* DEBT SERVICE REQUIREMENTS

ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY26	386,872	85,478	472,350	2,685,473
FY27	405,505	69,829	475,334	2,298,601
FY28	322,885	59,271	382,156	1,893,096
FY29	93,755	52,891	146,646	1,570,211
FY30	113,121	60,104	173,225	1,476,456
FY31	116,791	56,344	173,135	1,363,335
FY32	120,641	52,415	173,055	1,246,545
FY33	124,651	48,309	172,959	1,125,904
FY34	128,851	44,018	172,869	1,001,254
FY35	133,231	39,534	172,765	872,403
FY36	137,821	34,849	172,669	739,173
FY37	142,601	29,952	172,553	601,352
FY38	147,611	24,836	172,446	458,752
FY39	152,841	19,488	172,329	311,141
FY40	158,301	13,901	172,201	158,301

DEBT SERVICE FUND PRINCIPAL AND INTEREST



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

CITY OF COLLEGE STATION

MEMORIAL CEMETERY MAINTENANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 2,190,809	\$ 2,501,611	\$ 2,501,611	\$ 2,757,022	
Revenues					
Charges for Services	\$ 196,140	\$ 250,000	\$ 225,951	\$ 156,000	-37.60%
Investment Earnings	118,831	72,000	72,000	98,000	36.11%
Total Revenues	\$ 314,971	\$ 322,000	\$ 297,951	\$ 254,000	-21.12%
Total Funds Available	\$ 2,505,780	\$ 2,823,611	\$ 2,799,562	\$ 3,011,022	6.64%
Expenditures:					
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	0.00%
Total Operating Expenditures	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	0.00%
Other (Sources) Uses					
Other	7,693	-	-	-	-
Total Other (Sources) Uses	7,693	-	-	-	-
Total Expenditures & Transfers	\$ 7,693	\$ 42,540	\$ 42,540	\$ 42,540	0.00%
Total Increase (Decrease)	\$ 307,278	\$ 279,460	\$ 255,411	\$ 211,460	
Measurement Focus Increase (Decrease)	3,524				
Ending Fund Balance	\$ 2,501,611	\$ 2,781,071	\$ 2,757,022	\$ 2,968,482	

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	0.00%	
TOTAL	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	0.00%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Supplies	\$ -	\$ 31,500	\$ 31,500	\$ 31,500	0.00%	
Purchased Services	-	11,040	11,040	11,040	0.00%	
TOTAL	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	0.00%	

CITY OF COLLEGE STATION

TEXAS AVENUE CEMETERY FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 2,081,464	\$ 2,198,429	\$ 2,198,429	\$ 2,260,869	
Revenues					
Charges for Services	\$ 5,250	\$ -	\$ 440	\$ -	-
Investment Earnings	109,216	65,000	65,000	80,000	23.08%
Total Revenues	\$ 114,466	\$ 65,000	\$ 65,440	\$ 80,000	23.08%
Total Funds Available	\$ 2,195,930	\$ 2,263,429	\$ 2,263,869	\$ 2,340,869	3.42%
Other (Sources) Uses					
Other	600	3,000	3,000	1,000	-66.67%
Total Other (Sources) Uses	600	3,000	3,000	1,000	-66.67%
Total Expenditures & Transfers	\$ 600	\$ 3,000	\$ 3,000	\$ 1,000	-66.67%
Total Increase (Decrease)	\$ 113,866	\$ 62,000	\$ 62,440	\$ 79,000	
Measurement Focus Increase (Decrease)	3,099				
Ending Fund Balance	\$ 2,198,429	\$ 2,260,429	\$ 2,260,869	\$ 2,339,869	

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds include the Public, Educational, and Governmental (PEG) Access Channel Fee, R.E. Meyer Estate Restricted Gift, Fun for All Playground, and Roadway Maintenance Funds. These funds collect revenue from specific sources and have specific expense types and/or amounts. These funds are detailed below.

PEG ACCESS CHANNEL FEE FUND

PEG Access Channel fees collected by the City equal 1% of gross monthly cable revenues. The City uses this revenue to develop and broadcast educational and governmental programming on Optimum Channel 19 to serve the needs and interests of College Station citizens and the surrounding community. Programming includes City Council information, Planning & Zoning meetings, development projects, special events, job opportunities, and other pertinent notices. Expenditures in this fund support Channel 19 programming needs. There is a FY26 SLA purchase new equipment for Channel 19 programming.

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Channel 19 Equipment Upgrades	\$40,000	\$ -	\$40,000	Goal 2	-
PEG Fund SLAs Total	\$40,000	\$-	\$40,000		

R.E. MEYER ESTATE RESTRICTED GIFT FUND

The City established the R.E. Meyer Estate Restricted Gift Fund in FY14. Robert Earl "Bob" Meyer loved and supported the many senior programs offered by the City. As a result, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift restricted for senior citizen programming. The Meyer Estate has been fully paid out and the City does not expect any additional revenues for this fund. The Parks Department plans on spending the remaining funds on programming for seniors. This fund will be closed when it has been depleted.

FUN FOR ALL PLAYGROUND FUND

The Fun for All Playground Fund was established in FY18 to record the financial activity associated with the construction of an all-inclusive playground located at Central Park. The Fun for All Playground Committee that fundraises for this park transferred current contributions to the City in with the request that the Parks Department implement additional improvements. More projects will be installed as future funding allows.

ROADWAY MAINTENANCE FEE FUND

The Roadway Maintenance Fee Fund was established to administer financial activity related to the Roadway Maintenance Fee. These funds will help fix potholes and properly maintain streets throughout College Station. Preventive maintenance also reduces the need for costly road reconstruction. The City conducts a pavement management assessment to prioritize roadway maintenance projects to be funded with this fee.

Revenues are generated from a Roadway Maintenance fee assessed to City of College Station transportation system users. FY26 revenue includes a CPI-U adjustment of 3.0%.

Operating expenditure budget is projected to increase 4.69% primarily due to an increase in planned preventive maintenance work.

Fund balance is projected to increase in FY26 due to increased revenue from customer growth and the CPI-U adjustment.

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

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 455,995	\$ 550,096	\$ 550,096	\$ 587,096	
Revenues					
Other Taxes	\$ 101,197	\$ 120,000	\$ 101,000	\$ 100,000	-16.67%
Investment Earnings	26,354	15,000	22,000	20,000	33.33%
Total Revenues	\$ 127,550	\$ 135,000	\$ 123,000	\$ 120,000	-11.11%
Total Funds Available	\$ 583,545	\$ 685,096	\$ 673,096	\$ 707,096	3.21%
Expenditures:					
Public Communications	\$ 32,628	\$ 106,000	\$ 71,000	\$ 146,000	37.74%
Total Operating Expenditures	\$ 32,628	\$ 106,000	\$ 71,000	\$ 146,000	37.74%
Other (Sources) Uses					
Capital Outlay	-	30,000	15,000	30,000	0.00%
Other	1,600	-	-	-	-
Total Other (Sources) Uses	1,600	30,000	15,000	30,000	0.00%
Total Expenditures & Transfers	\$ 34,228	\$ 136,000	\$ 86,000	\$ 176,000	29.41%
Total Increase (Decrease)	\$ 93,322	\$ (1,000)	\$ 37,000	\$ (56,000)	
Measurement Focus Increase (Decrease)	779				
Ending Fund Balance	\$ 550,096	\$ 549,096	\$ 587,096	\$ 531,096	

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Public Communications	\$ 32,628	\$ 106,000	\$ 71,000	\$ 146,000	37.74%
TOTAL	\$ 32,628	\$ 106,000	\$ 71,000	\$ 146,000	37.74%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Supplies	\$ -	\$ -	\$ -	\$ 40,000	-
Purchased Services	32,628	106,000	71,000	106,000	0.00%
TOTAL	\$ 32,628	\$ 106,000	\$ 71,000	\$ 146,000	37.74%

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

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 15,722	\$ 8,107	\$ 8,107	\$ 4,000	
Revenues					
Contributions	\$ 0	\$ -	\$ -	\$ -	-
Investment Earnings	575	-	200	-	-
Total Revenues	\$ 576	\$ -	\$ 200	\$ -	-
Total Funds Available	\$ 16,298	\$ 8,107	\$ 8,307	\$ 4,000	-50.66%
Expenditures:					
Parks & Recreation	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%
Total Operating Expenditures	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%
Total Expenditures & Transfers	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%
Total Increase (Decrease)	\$ (7,626)	\$ (10,000)	\$ (4,107)	\$ (4,000)	
Measurement Focus Increase (Decrease)	11				
Ending Fund Balance	\$ 8,107	\$ (1,893)	\$ 4,000	\$ -	

When the FY25 Budget was produced, the FY24 actuals were projected to have \$10,000 remaining in fund balance and the FY25 Budget was set accordingly to zero out the fund. However, the department was able to spend more than the projection causing the ending fund balance to display a negative in the FY25 Revised Budget. Please refer to the FY25 Year-End Estimate for the understanding of the ending fund balance.

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

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Parks and Recreation	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%	
TOTAL	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%	

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26	
Supplies	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%	
TOTAL	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	-60.00%	

CITY OF COLLEGE STATION

FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 489,626	\$ 483,004	\$ 483,004	\$ -	
Revenues					
Contributions	\$ -	\$ 242,418	\$ 242,418	\$ -	-100.00%
Investment Earnings	25,430	6,500	15,000	-	-100.00%
Total Revenues	\$ 25,430	\$ 248,918	\$ 257,418	\$ -	-100.00%
Total Funds Available	\$ 515,056	\$ 731,922	\$ 740,422	\$ -	-100.00%
Other (Sources) Uses					
Capital Outlay - CIP*	32,733	463,546	740,422	-	-100.00%
Total Other (Sources) Uses	32,733	463,546	740,422	-	-100.00%
Total Expenditures & Transfers	\$ 32,733	\$ 463,546	\$ 740,422	\$ -	-100.00%
Total Increase (Decrease)	\$ (7,303)	\$ (214,628)	\$ (483,004)	\$ -	
Measurement Focus Increase (Decrease)	681				
Ending Fund Balance	\$ 483,004	\$ 268,376	\$ -	\$ -	

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

CITY OF COLLEGE STATION

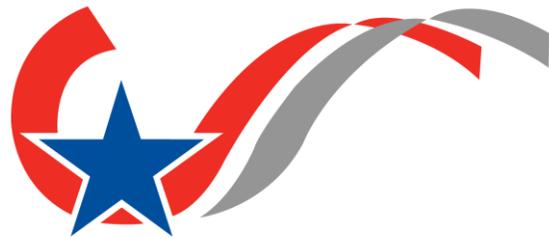
ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 107,919	\$ 268,541	\$ 268,541	\$ 339,441	
Revenues					
Residential	\$ 5,467,423	\$ 5,565,000	\$ 5,538,800	\$ 5,872,000	5.52%
Commercial	1,255,058	1,260,000	1,264,400	1,330,000	5.56%
Fines and Penalties	50,197	23,000	78,200	50,500	119.57%
Other Revenue	146,239	-	-	-	-
Investment Earnings	716	5,000	17,400	12,000	
Total Revenues	\$ 6,919,634	\$ 6,853,000	\$ 6,898,800	\$ 7,264,500	6.00%
Total Funds Available	7,027,553	7,121,541	7,167,341	7,603,941	6.77%
Expenditures:					
Public Works Dept	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	4.69%
Total Operating Expenditures	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	4.69%
Transfers:					
Interdept Exp - Utility Billing	73,330	103,000	103,000	138,593	34.56%
Shared Services Transfers Out	289,788	324,900	324,900	354,603	9.14%
Total Transfers (Sources) Uses	363,118	427,900	427,900	493,196	15.26%
Other (Sources) Uses					
Other	(6,246)	-	-	-	-
Contingency	-	50,000	-	50,000	0.00%
Total Other (Sources) Uses	(6,246)	50,000	-	50,000	0.00%
Total Expenditures & Transfers	\$ 6,534,183	\$ 6,877,900	\$ 6,827,900	\$ 7,243,196	5.31%
Total Increase (Decrease)	\$ 385,451	\$ (24,900)	\$ 70,900	\$ 21,304	
Measurement Focus Increase (Decrease)	(224,829)		-		
Ending Fund Balance	\$ 268,541	\$ 243,641	\$ 339,441	\$ 360,745	

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Public Works	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	4.69%
TOTAL	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	4.69%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Maintenance	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
Purchased Services	5,577,311	5,800,000	5,800,000	6,100,000	5.17%
TOTAL	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	4.69%



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

CAPITAL IMPROVEMENT PROJECTS

OVERVIEW

The CIP Budget includes Governmental, Utility, and Special Revenue projects. When projects involve the design or construction of multiple assets (e.g., streets and utilities), they are coordinated between the relevant departments.

Governmental CIP encompasses Streets, Parks, Facilities, and IT projects. These projects improve or add infrastructure (e.g., rehabilitated or expanded streets, railroad crossings, traffic signals, and fiber optic lines), amenities and attractions (e.g., parks and trails), and/or community facilities (e.g., senior centers, libraries, and City Hall) in existing or developing neighborhoods. These projects help lower operating costs (e.g., roadway maintenance) and improve community conditions (e.g., more efficient traffic flows). Additionally, projects expand amenities, leading to more events and visitors.

Enterprise CIP primarily encompasses Electric, Water, and Wastewater projects (e.g., rehabilitated or expanded utility lines) that improve or add infrastructure and service to existing or developing neighborhoods. These projects lower operating costs (e.g., maintenance and repairs) and improve community conditions (e.g., increased service areas/capacity and greater reliability). Additionally, some projects fulfill regulatory requirements, leading to reduced penalties and fines. Some projects, like Advanced Metering Infrastructure, result in more accurate and efficient utility management. Northgate is also included in Enterprise CIP.

Special Revenue CIP includes Hotel Tax, Cemetery, Fun for All Fund, Park Land Dedication, Sidewalk, and Drainage projects. In general, Special Revenue projects add or improve community amenities (e.g., parks, trails, and sidewalks) and infrastructure (e.g., culverts) in existing and developing neighborhoods. These projects lower City operating costs (e.g., maintenance) and improve community conditions. Additionally, some projects expand amenities at local parks leading to more events and visitors.

Every fiscal year, the City forecasts future debt issuances aligned with estimated project costs. Depending on the type of project, the forecasted debt is either supported by the property tax rate or utility rates. These forecasts, including funding source, timing, scope, and project expenses are subject to change.

In FY22, the City established a new Citizen Advisory Committee (2022 CAC) to determine future Governmental projects for a General Obligation bond election. The 2022 CAC consisted of community representatives who identified and prioritized new unfunded capital projects in collaboration with City staff. During the November 2022 election, citizens voted to approve three of the five bond propositions, with a total estimated cost of \$56.1 million. Most of these projects are under construction with estimated completion dates in FY25-FY26. After the election, the 2022 CAC is no longer active.

The City typically identifies unfunded capital needs in Winter/Spring. Departments with capital needs draft a prioritized unfunded capital list for consideration, with tentative project names, scopes, and estimated costs. The departments then coordinate with Finance to determine possible funding mechanisms. Departments use existing studies, internal metrics (e.g., time/costs spent on repair or rehabilitation), and/or regulatory requirements to prioritize their unfunded requests. Departments and Finance then present the unfunded requests to the City Manager's Office for review and direction. Departments also consider public input when prioritizing their unfunded list (e.g., citizen concerns about a specific road section, recurring water main issues etc.). In coordination with the City Manager's Office, Finance submits selected unfunded projects, their budget appropriations, and funding to City Council as part of the Budget process.

FY26 CONSIDERATIONS

The FY26 Budget includes additional construction appropriations for several road projects. The City also expects to finish design on the Rock Prairie Road expansion project approved by voters in November 2022. Additional road projects underway include the Jones Butler Roundabout and Expansion, Krenek Tap Rehabilitation, Lincoln Avenue Rehabilitation, and William D Fitch Rehabilitation Phase II.

We are also including construction budgets for projects that will accommodate the next 5+ years of community growth. The Electric utility expects to begin construction on a new operations building and begin construction on a new substation. The budget also includes increases for various water well and waterline rehabilitation projects. Water and Wastewater also received increases for utility relocations related to the State Highway 6 expansion project and for a significant rehabilitation project in the Carter's Grove neighborhood. The Wastewater utility also expects to continue designing filter improvements at the Carters Creek Wastewater Treatment Plant.

Public Works and Capital Projects Operations continue to coordinate with Union Pacific Railroad on multiple railroad crossing projects. Finally, the budget also includes IT security improvements, an increase for the construction of planned City baseball fields, and various drainage improvements.

The largest capital project currently underway is the design and construction of three new water wells and the associated collection lines. The construction costs are projected for FY26-FY27. When complete, the City expects that these new water wells will secure additional water supply for the broader community that will last beyond the forecasts presented in this document. As a result, the City is strategically planning not just for current consumption patterns, but also securing future resources that will benefit residents years from now. Additional well rehabilitation and reconstruction projects are also planned for future fiscal years. However, as these projects move forward, future rates increases will be necessary to offset rising interest rates and material costs.

CAPITAL BUDGETING

The City prepares a 5-year CIP Budget and a 10-year debt service projection, which Council reviews as part of the budget process. The CIP Budget presents all authorized anticipated capital expenses and includes project type, services provided, and funding source. As part of the CIP Budget process, staff also analyzes potential recurring operational costs, determines the appropriate ratio of debt and cash funding, and considers potential utility rate impacts for relevant projects.

The City initiates both major and minor capital projects. Minor projects cost between \$10,000 and \$50,000, while major projects cost more than \$50,000. Both project types provide a fixed asset or equipment with a useful life of three or more years.

The CIP Budget reflects significant non-routine (i.e., not operations or maintenance related) expenses for capital projects, which have substantial activity related to land acquisition, design and engineering, and/or construction. As a result, these projects represent most of the CIP Budget appropriations. The CIP Budget also includes projects from prior fiscal years. Previously approved appropriations roll forward each fiscal year, while additional appropriations may be needed as projects progress. As a result, current year appropriations may not equal projects' total expenditures.

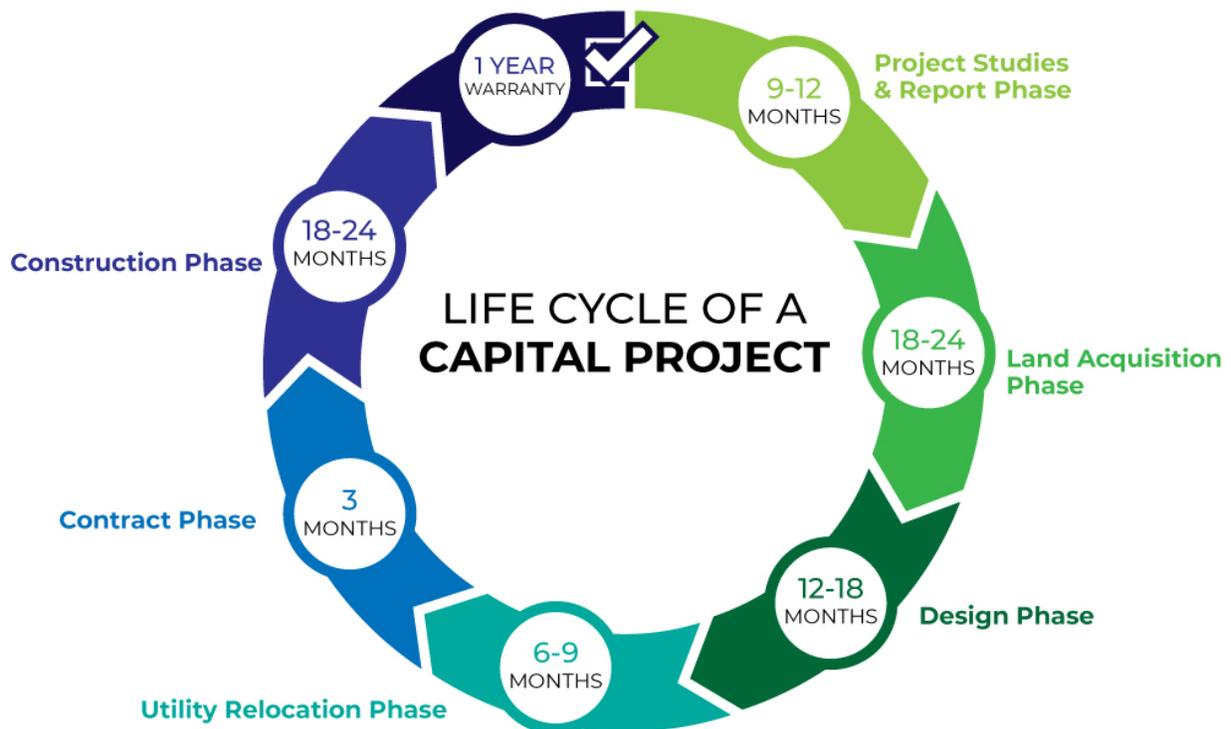
Capital budget appropriations are life-to-date, meaning they are available to spend over multiple years. As project costs are incurred, the appropriations available for future expenses will decrease. For example, a project with a \$5 million budget will incur a total of \$5 million over multiple years until the project is complete. This does not imply spending \$5 million annually as most projects will not expend their entire budget in a

single fiscal year. The City conservatively funds projects by only issuing the debt needed to cover the forecasted costs each fiscal year.

With each budget, projects may only have appropriations to cover engineering/design and land acquisition costs. Once design is complete, projected construction costs will be reviewed and revised. Subsequently, these projects will receive additional appropriations to cover upcoming construction contracts.

The CIP Budget Book presents workbooks with specific costs and timing. Projects with projected costs in future fiscal years not covered by the FY26 Budget (e.g., FY27 and beyond) are subject to change, depending on current economic conditions, City goals, and other factors. Changes may include project scope, timing, and/or expenses. Future projects shown on the schedule may not have current year budget appropriations as no immediate costs are expected.

A full discussion of the capital projects, funding mechanisms and planned capital activity can be found in the following pages. The City produces a Capital Project Budget Supplement that contains a complete list of approved and appropriated projects along with project-specific details and scope. The Supplement is available at <https://www.cstx.gov/your-government/budget-and-finance/financial-reports-and-audits/>.



GOVERNMENTAL CIP

Governmental projects are funded by the debt portion of the property tax rate.

STREETS PROJECTS

Street capital appropriations total \$6,250,346 with FY26 funding of \$19,722,000. Funding sources include forecasted Certificates of Obligation, impact fee transfers, and investment earnings. Projects with expected activity include:

- **Rehabilitation Projects**
 - William D Fitch Rehab Phase II
 - Krenek Tap Rehabilitation
 - Marion Pugh Rehabilitation - Luther to George Bush
 - Lincoln Avenue Rehabilitation
- **Extension/Capacity Projects**
 - Barron Realignment
 - Capstone Realignment
 - Jones Butler Road Extension and Roundabout
 - Rock Prairie Road East - Town Lake to William D Fitch (2022 Bond Election)
- **Traffic, Sidewalk, and Trails Projects**
 - Various Signals
 - City-wide Sidewalks and Trails

PARKS PROJECTS

Parks capital appropriations total \$8,466,985, with FY26 funding of \$11,935,488. Funding sources include General Obligation Bonds, Certificates of Obligation, transfers from the Hotel Occupancy Tax and General Funds, investment earnings, and Field Redevelopment Revenue. Projects with expected activity include:

- Field Redevelopment (Annual)
- Texas Independence Park at Midtown Development
- City Baseball Fields
- City-Wide Parks Improvements
- Mable Clare Thomas Park Redevelopment (2022 Bond Election)
- Central Park Operations Shop (2022 Bond Election)
- Bachmann Little and Senior League Buildings (2022 Bond Election)

FACILITIES & IT PROJECTS

Facilities & IT capital appropriations total \$1,245,780 with FY26 funding of \$3,871,100. Funding sources include forecasted General Obligation Bonds, Certificates of Obligation, and investment earnings. Projects with expected activity include:

- **Facilities Projects:**
 - Fire Station #7 (2022 Bond Election)
 - Facilities Improvements
 - New Public Works Operations Center
- **IT Projects:**
 - New City-wide Fiber Optic Infrastructure
 - City-wide Radio Replacement
 - Technology Security Improvements



ENTERPRISE CIP

Enterprise projects are funded by the revenues from utility rates charged to utility customers. The City uses utility revenue to fund projects directly or uses it to service debt.

ELECTRIC PROJECTS

Electric capital appropriations total \$21,640,457, with FY26 funding of \$12,412,700. Funding sources include utility revenue and investment earnings. Project categories with significant activity or appropriations include:

- **General Plant:** encompasses a storage bay extension and covered pad, mapping enhancements, plant tools, operational enhancements, and annual compliance and security enhancements.
- **Overhead System Improvements:** covers distribution automation enhancements, State Highway 6 (SH 6) distribution relocations, additional feeder replacements and relocations, and annual pole replacements.
- **Underground System Improvements:** includes construction of various feeder bores/exits (including those related to State Highway 6 and at Bush and Wellborn), and transformer rehabilitation.
- **New Services and System Extensions:** consists of new services for various customer classes including apartments, commercial, subdivisions, and their service meters and transformers.
- **Thoroughfare Street Lighting:** covers replacements and upgrades to existing streetlights.
- **Substations and Transmission:** encompasses Post Oak Substation ground grid and fence redesign and additional engineering, CSGP Substation capacitor bank engineering and long lead item purchases, reconducting lines along William D Fitch Parkway in coordination with BTU, installing a second transformer at the CSNW Substation, and SCADA system enhancements.

The largest changes to the Electric capital budget include State Highway 6 relocation costs, the Post Oak substation improvements, other transmission and reconducting costs, SCADA enhancements/improvements, and various underground improvements. Electric must also contend with significant increases in capital material costs, limited equipment availability, and rising labor costs.

WATER PROJECTS

Water capital appropriations total \$27,509,929, with FY26 funding of \$55,726,400. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- **Production Projects**
 - Three New Water Wells (10, 11, & 12) and Collection Line
 - Existing Well Rehabilitations
- **Transmission and Distribution Projects**
 - Jones Butler Water Line Rehabilitation
 - Marion Pugh Water Line Rehabilitation
- **Rehabilitation Projects**
 - State Highway 6 Water Line Relocations
 - Carter's Grove Water Line Rehabilitation

Due to the expected construction cost of the new water wells, collection line, and well rehabilitation projects, future budgets may include additional rate increases. We anticipate issuing Certificates of Obligation to pay for these projects, to secure our current and future water supply.

WASTEWATER PROJECTS

Wastewater capital appropriations total \$17,143,641, with FY26 funding of \$28,566,100. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- **Collection Projects**
 - Northeast Trunkline (various Phases)
 - Medical District Interceptor Phases II and III
 - Alum Creek Sewer Trunkline
- **Rehabilitation Projects**
 - Jones Butler Sewer Line Rehabilitation
 - Krenek Tap Sewer Line Rehabilitation
 - Carter’s Grove Sewer Line Rehabilitation
- **Treatment and Disposal Projects**
 - Carter Creek Wastewater Treatment Plant Filter Improvements

NORTHGATE PARKING GARAGE PROJECTS

Northgate capital appropriations total \$100,000 for minor projects funded by parking fees.



SPECIAL REVENUE CIP

HOTEL TAX FUND PROJECTS

For Hotel Tax Fund capital budgets and expenditures, please see the Hotel Tax Fund Summary and related text. The Hotel Tax Fund does not have any FY26 capital appropriations or projected expenses. The Hotel Tax Fund does have a budgeted FY26 transfer to Parks CIP.

CEMETERY FUND PROJECTS

For Cemetery capital budgets and expenditures, please see the Cemetery Fund Summaries and accompanying text. Debt for the Memorial Cemetery Shop is serviced via a transfer to the Debt Service Fund. There are no FY26 Cemetery capital appropriations.

FUN FOR ALL FUND PROJECTS

Please see the Fun for All Fund Summary and related text for budgeted capital expenses. There are no FY26 Fun for All capital appropriations.

PARK LAND DEDICATION PROJECTS

The City collects Park Land contributions in dedicated Zones and retains these funds until projects are identified. Contributions accumulate until projects are identified and built. As contributions are received, staff will identify possible projects and submit them to Council for consideration via Budget Amendment. Existing capital appropriations approved in prior fiscal years carry forward until the project is complete. There are no FY26 capital appropriations in any Park Land Zone.

SIDEWALK ZONE PROJECTS

In accordance with the City's Sidewalk ordinance, these projects are funded with fees paid by developers in lieu of constructing required sidewalks and/or multi-use paths. Sidewalk fees are restricted to the Zone they were received in. Additionally, collected revenue can only be used for sidewalk and non-vehicular multi-use path construction, reconstruction, and/or land acquisition.

Existing capital appropriations approved in prior fiscal years carry forward until projects are complete. Sidewalk Zone contributions remain highly variable. As contributions are received, staff identifies possible projects and submits them to Council for consideration via Budget Amendment. Unspent contributions remain in the Zone they were received and are available for future use. There are no FY26 capital appropriations in any Sidewalk Zone.

DRAINAGE UTILITY PROJECTS

Drainage projects are funded by residential and commercial drainage revenue. FY26 drainage capital appropriations total \$1,790,000 for the following projects:

- Minor Drainage Improvements for unscheduled/emergency projects
- Bee Creek Drainage Improvements
- Future Drainage Improvements (to be identified/scoped in FY26)

CIP O&M COSTS

Due to the nature of capital projects, additional on-going Operations and Maintenance (O&M) expenses may be incurred in various funds (e.g., Governmental projects affect the General Fund). As part of their 5-year Strategic Plan, departments include the O&M impact of current and future projects. The City covers these additional costs via (i) existing departmental budgets; (ii) increases to the base budget; (iii) or Budget Amendments. If additional personnel for new capital projects are required (e.g., staff for a new park or utility plant), departments will submit a relevant SLA for review and possible approval.

Estimated O&M expenses for projects near completion are summarized later in this section. The City anticipates limited future funding for these O&M expenses. As a result, departments continuously evaluate current operations before budget increases are requested. The City may also recommend delaying projects when recurring O&M expenses cannot be supported.

Historically, the City anticipated some operating expenses for certain Special Revenue projects. However, the City currently expects most operating costs for those projects to be incurred in departments' operating funds (e.g., in the General Fund for Special Revenue projects involving Parks). As a result, we no longer include a Special Revenue Projects O&M schedule.



GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS			
		PROJECT #	TOTAL BUDGET	THROUGH FY25	FY26
BEGINNING FUND BALANCE:					
	GENERAL OBLIGATION BONDS (22 GOB)			\$	-
	CERTIFICATES OF OBLIGATIONS				16,200,000
	INTRAGOVERNMENTAL TRANSFERS				-
	IMPACT FEE TRANSFERS				1,600,000
	INTERGOVERNMENTAL TRANSFERS				-
	INVESTMENT EARNINGS				1,841,000
	OTHER				81,000
	SUBTOTAL				<u>\$ 19,722,000</u>
TOTAL RESOURCES AVAILABLE					
STREET REHABILITATION PROJECTS					
	3 FRANCIS DRIVE REHABILITATION PH III	ST2100	2,900,000	2,700,000	200,000
W-WW	3 LINCOLN AVENUE REHABILITATION	ST1801	8,800,000	8,800,000	-
	3 WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	ST2000	7,650,000	7,650,000	-
	3 WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD to RPR	ST2001	7,300,000	7,300,000	-
	3 VICTORIA AVE ROUNDABOUT/SIDEWALKS	ST1901	4,300,000	4,300,000	-
W	3 LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	3,050,000	3,050,000	-
COUNCIL	3 JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	ST2003	3,950,000	3,800,000	150,000
WW	3 KRENEK TAP REHAB	ST2101	10,099,785	10,099,785	-
	3 SOUTHWEST PARKWAY DRAINAGE	SD2500	850,000	850,000	-
W-WW	3 MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	4,995,000	4,955,000	-
W-WW	3 SHADY DRIVE REHAB	TBD	0	0	-
	3 ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS	ST2400	4,400,000	2,800,000	1,600,000
	3 STREETS REVOLVER	ST2301	2,500,000	2,500,000	-
	COMMITTED SUBTOTAL			\$ 58,804,785	\$ 1,950,000
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS					
	3 OVERSIZE PARTICIPATION	ST1701	250,000	250,000	-
FY15 CAC	RR/3 CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	9,050,000	9,050,000	-
FY15 CAC	3 DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	-
FY15 CAC	IF/RR/3 ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,443,000	7,443,000	-
	IF/3 ROCK PRAIRIE RD - SH6 TO TOWN LAKE	ST2004	8,950,000	8,950,000	-
FY15 CAC	IF/RR/3 BARRON REALIGNMENT*	ST1605	10,000,000	10,000,000	-
FY15 CAC	IF/RR/3 CAPSTONE REALIGNMENT	ST2501	8,000,000	5,000,000	3,000,000
	RR/2 DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	677,900	677,900	-
FY15 CAC	IF/3 GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	10,657,200	10,657,200	-
	1 GREENS PRAIRIE RD - COUNTY PORTION	ST2300	11,300,000	11,200,000	100,000
	3 JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	-
2022 GOB	4 ROCK PRAIRIE RD EAST - TOWN LAKE TO W.D. FITCH	ST2303	26,600,000	26,600,000	-
	COMMITTED SUBTOTAL			\$ 97,250,100	\$ 3,100,000
TRAFFIC PROJECTS					
	3 BARRON RD/DECATUR SIGNAL	ST1704	750,000	750,000	-
	3 HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	1,200,000	1,200,000	-
	PEBBLE CREEK PKWY/WD FITCH SIGNAL	ST2401	750,000	750,000	-
	COMMITTED SUBTOTAL			\$ 2,700,000	\$ -
SIDEWALKS & TRAILS					
GRANT	GEORGE BUSH DRIVE SEPARATED BIKE LANES	GT2206	750,000	750,000	-
GRANT	FM2818 SHARED USE PATH	GT2205	137,000	137,000	-
	3 CITYWIDE SIDEWALKS	ST2502	2,650,000	2,650,000	-
	3 BEE CREEK TRIBUTARY B TRAIL	ST2503	1,000,000	1,000,000	-
	3 SPRING CREEK TRAIL PH IV	ST2504	470,000	470,000	-
	3 BEE CREEK TRAIL	ST2505	1,630,000	1,630,000	-
	COMMITTED SUBTOTAL			\$ 6,637,000	\$ -
CAPITAL PROJECTS SUBTOTAL				\$ 165,391,885	\$ 5,050,000
CLOSED PROJECTS					
	OTHER				600,000
	TRANSFERS OUT				-
	PROFESSIONAL SERVICES				100,000
	DEBT ISSUANCE COSTS				81,000
	SHARED SERVICES TRANSFER OUT				419,346
	TOTAL EXPENDITURES				<u>\$ 6,250,346</u>
MEASUREMENT FOCUS INCREASE (DECREASE)					
ENDING FUND BALANCE:					
ASSIGNED BALANCE: LAND SALE PROCEEDS (ST2302)					
ENDING UNASSIGNED FUND BALANCE:					
* Project previously titled Capstone and Barron Realignment					
IF Project is Roadway Impact Fee eligible.					
RR Project involves railroad crossing and/or coordination plus additional crossing maintenance.					
1 Partially funded via a payment from Brazos County.					
2 Funded from a variety of sources included transfers, remaining debt, and other contributions.					
3 Projects funded with Certificates of Obligation (CO) debt.					
4 Project funded via November 2022 GOB Authorization					

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
\$ 71,361,034	\$ 69,966,871	\$ 52,612,040	\$ 26,092,152	\$ 17,814,689	\$ 13,837,539	\$ 13,231,976	\$ 13,094,976	
\$ -	\$ -	\$ -	\$ 12,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
5,405,000	-	16,200,000	14,250,000	6,800,000	-	2,000,000	1,000,000	
-	7,361,770	-	-	-	-	-	-	
-	1,200,000	1,600,000	-	-	-	-	-	
-	-	-	-	-	-	-	-	
3,615,855	2,449,000	1,841,000	913,000	624,000	484,000	463,000	458,000	
160,557	-	81,000	131,250	44,000	-	10,000	5,000	
\$ 9,181,411	\$ 11,010,770	\$ 19,722,000	\$ 27,294,250	\$ 9,468,000	\$ 484,000	\$ 2,473,000	\$ 1,463,000	
\$ 80,542,445	\$ 80,977,641	\$ 72,334,040	\$ 53,386,402	\$ 27,282,689	\$ 14,321,539	\$ 15,704,976	\$ 14,557,976	
193,955	178	37,500	2,655,500	-	-	-	-	-
1,062,814	744,790	4,229,450	2,820,967	-	-	-	-	-
262,695	24,132	5,267,000	698,505	-	-	-	-	-
236,205	3,801	2,226,000	4,591,994	-	-	-	-	-
443,764	72,007	1,172,875	1,355,623	-	-	-	-	-
268,424	1,645,117	35,350	-	-	-	-	-	-
267,263	820	105,438	3,550,850	-	-	-	-	-
351,707	152,461	3,816,355	5,691,123	-	-	-	-	-
-	-	850,000	-	-	-	-	-	-
1,874	273,491	139,857	3,888,001	501,825	-	-	-	-
-	-	-	-	-	-	100,000	900,000	-
-	127	500	445,550	2,260,100	1,686,150	-	-	-
-	-	500,000	2,000,000	-	-	2,000,000	1,000,000	-
\$ 3,088,701	\$ 2,916,923	\$ 18,380,325	\$ 27,698,113	\$ 2,761,925	\$ 1,686,150	\$ -	\$ 2,100,000	\$ 1,900,000
-	-	-	100,000	100,000	50,000	-	-	-
6,533,555	1,601,025	915,000	-	-	-	-	-	-
1,419,405	4,055	102,000	-	-	-	-	-	-
7,200,468	174,818	3,800	-	-	-	-	-	-
213,971	3,995,632	4,630,330	-	-	-	-	-	-
1,832,800	34,374	405,000	6,675,000	325,500	-	-	-	-
-	-	15,000	1,010,000	7,025,000	-	-	-	-
674,007	282	300	-	-	-	-	-	-
9,983,945	395,461	99,000	-	-	-	-	-	-
3,431	22,044	565,000	4,000,000	6,700,000	-	-	-	-
493,147	98,903	261,000	4,397,000	287,500	-	-	-	-
25,361	517,780	410,691	748,000	13,220,000	11,165,000	589,563	-	-
\$ 28,380,090	\$ 6,844,375	\$ 7,407,121	\$ 16,930,000	\$ 27,658,000	\$ 11,215,000	\$ 589,563	\$ -	\$ -
-	2,175	747,000	-	-	-	-	-	-
179,675	20,981	827,841	-	-	-	-	-	-
-	2,189	90,000	50,000	-	-	-	-	-
\$ 179,675	\$ 25,345	\$ 1,664,841	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
198,717	367,228	33,000	-	-	-	-	-	-
126,051	-	-	-	-	-	-	-	-
-	-	165,100	172,130	2,096,457	-	-	-	-
-	-	98,420	80,428	751,820	-	-	-	-
-	-	36,200	13,750	381,500	-	-	-	-
-	-	117,300	97,121	1,290,761	-	-	-	-
\$ 324,768	\$ 367,228	\$ 450,020	\$ 363,429	\$ 4,520,538	\$ -	\$ -	\$ -	\$ -
\$ 31,973,233	\$ 10,153,871	\$ 27,902,307	\$ 45,041,542	\$ 34,940,463	\$ 12,901,150	\$ 589,563	\$ 2,100,000	\$ 1,900,000
	145,769	\$ 165,132						
	31,625	-	600,000	-	-	-	-	-
	29,039	-	-	-	-	-	-	-
	1,320	1,500	100,000	-	-	-	-	-
	65,557	-	81,000	131,250	44,000	-	10,000	5,000
	415,596	461,794	419,346	500,000	500,000	500,000	500,000	500,000
\$ 10,842,777	\$ 28,365,601	\$ 46,241,888	\$ 35,571,713	\$ 13,445,150	\$ 1,089,563	\$ 2,610,000	\$ 2,405,000	
	267,203							
\$ 69,966,871	\$ 52,612,040	\$ 26,092,152	\$ 17,814,689	\$ 13,837,539	\$ 13,231,976	\$ 13,094,976	\$ 12,152,976	
2,385,525	9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	
\$ 67,581,346	\$ 42,864,745	\$ 16,344,857	\$ 8,067,394	\$ 4,090,244	\$ 3,484,681	\$ 3,347,681	\$ 2,405,681	

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		
	PROJECT #	TOTAL BUDGET	THROUGH FY25	FY26
BEGINNING FUND BALANCE:				
			\$	-
				3,000,000
				6,000,000
				2,000,000
				774,700
				145,888
				15,000
				\$11,935,588
 TOTAL RESOURCES AVAILABLE				
PARK PROJECTS				
1	FIELD REDEVELOPMENT (ANNUAL)	PK2500	150,000	150,000
	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898
2	TEXAS INDEPENDENCE PARK AT MIDTOWN DEV.	PK2501	9,200,000	9,200,000
3	CITY BASEBALL FIELDS	PK2502	20,000,000	12,000,000
* / 2	MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	429,000	429,000
	AMERICAN PAVILION RENOVATION	PK1910	1,200,000	1,200,000
4	VPAC IMPROVEMENTS	PK2200	600,000	600,000
2	PARKS CITYWIDE REVOLVING PROJECT	PK2503	2,500,000	2,500,000
5	BACHMANN LITTLE AND SENIOR LEAGUE BLDGS.	PK2304	7,500,000	7,500,000
5	PICKLEBALL/FUTSAL COURTS	PK2305	1,700,000	1,700,000
5	BEE CREEK AND CENTRAL PARK TENNIS COURTS	PK2306	1,700,000	1,700,000
5	MABLE CLARE THOMAS PARK REDEVELOPMENT	PK2307	4,971,000	4,971,000
5	LINCOLN CENTER AREA IMPROVEMENTS	PK2308	1,200,000	1,200,000
5	CENTRAL PARK OPERATIONS SHOP	PK2309	7,700,000	7,700,000
	COMMITTED PARKS PROJECTS SUBTOTAL		\$ 52,546,898	\$ 8,150,000
 APPROVED PROJECTS WITH EXPECTED FUTURE DEBT				
2	FUTURE AMENITIES & IMPROVEMENTS	PK2003	1,000,000	1,000,000
	ASSIGNED SUBTOTAL		\$ 1,000,000	\$ -
	CAPITAL PROJECTS SUBTOTAL		\$ 53,546,898	\$ 8,150,000
 CLOSED PROJECTS				
	MISCELLANEOUS			-
	PARKS PROJECT TRANSFERS	PKXTRANSFR		-
	DEBT ISSUANCE COST			15,000
	SHARED SERVICES TRANSFER OUT			301,985
	TOTAL EXPENDITURES			\$ 8,466,985
 MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				
	ASSIGNED FIELD REDEVELOPMENT BALANCE			
 ENDING UNASSIGNED FUND BALANCE:				
1	Field Redevelopment includes PK2500, PK1011, PK1012, and PK1014. These are annual projects funded by fees.			
2	Indicates projects funded through Certificates of Obligation.			
3	Project funded via Certificates of Obligation, transfers from the HOT fund, and a General Fund Transfer.			
4	Project funded via transfers from the General Fund.			
5	Approved by voters during the November 2022 Bond Election.			
*	Project previously known as Thomas Park Rehab; combined with Streets project ST2003 and Parks project PK2307			

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
	\$ 19,361,507	\$ 38,958,510	\$ 22,133,200	\$ 2,125,197	\$ 1,228,597	\$ 1,325,597	\$ 1,415,997	\$ 1,509,597
	\$ 12,385,000	\$ 3,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6,910,000	-	3,000,000	-	-	-	-	-
	1,500,000	-	6,000,000	-	-	-	-	-
	-	-	2,000,000	-	-	-	-	-
	955,557	1,363,500	774,700	74,400	43,000	46,400	49,600	52,800
	148,305	105,000	145,888	105,000	105,000	105,000	105,000	100,000
	1,489,383	17,750	15,000	-	-	-	-	-
	<u>\$23,388,246</u>	<u>\$5,036,250</u>	<u>\$11,935,588</u>	<u>\$179,400</u>	<u>\$148,000</u>	<u>\$151,400</u>	<u>\$154,600</u>	<u>\$152,800</u>
	\$42,749,753	\$43,994,760	\$34,068,788	\$2,304,597	\$1,376,597	\$1,476,997	\$1,570,597	\$1,662,397
VARIES BY YEAR	-	100,000	50,000	65,000	50,000	60,000	60,000	20,000
716,783	-	980,115	-	-	-	-	-	-
-	381	1,870,250	7,250,000	-	-	-	-	-
-	214	1,332,252	18,667,534	-	-	-	-	-
369,303	2,193	13,750	93,750	-	-	-	-	-
28,905	60,977	240,950	-	-	-	-	-	-
56,738	11,852	54,409	474,000	-	-	-	-	-
-	-	1,259,421	1,040,000	-	-	-	-	-
161,970	665,660	6,672,370	-	-	-	-	-	-
107,519	54,745	1,467,626	-	-	-	-	-	-
59,218	93,263	1,543,500	-	-	-	-	-	-
8,850	64,525	802,500	4,032,323	-	-	-	-	-
3,219	95,130	1,067,500	18,999	-	-	-	-	-
118,374	293,542	4,204,500	-	-	-	-	-	-
\$ 1,630,878	\$ 1,342,482	\$ 21,609,143	\$ 31,626,606	\$ 65,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 20,000
-	-	-	-	1,000,000	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
\$ 1,630,878	\$ 1,342,482	\$ 21,609,143	\$ 31,626,606	\$ 1,065,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 20,000
	2,149,183	71,124						
	2,326	61,119	-	-	-	-	-	-
	32,407	-	-	-	-	-	-	-
	194,383	17,750	15,000	-	-	-	-	-
	175,152	173,547	301,985	11,000	1,000	1,000	1,000	-
	<u>\$ 3,895,933</u>	<u>\$ 21,861,560</u>	<u>\$ 31,943,591</u>	<u>\$ 1,076,000</u>	<u>\$ 51,000</u>	<u>\$ 61,000</u>	<u>\$ 61,000</u>	<u>\$ 20,000</u>
	104,690							
	\$ 38,958,510	\$ 22,133,200	\$ 2,125,197	\$ 1,228,597	\$ 1,325,597	\$ 1,415,997	\$ 1,509,597	\$ 1,642,397
	485,146	633,451	693,451	789,339	829,339	884,339	929,339	974,339
	<u>\$ 38,473,364</u>	<u>\$ 21,499,749</u>	<u>\$ 1,431,746</u>	<u>\$ 439,258</u>	<u>\$ 496,258</u>	<u>\$ 531,658</u>	<u>\$ 580,258</u>	<u>\$ 668,058</u>

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS		ACTUALS
		THROUGH FY25	FY26	
BEGINNING FUND BALANCE:				
GENERAL OBLIGATION BONDS			\$ 2,000,000	
CERTIFICATES OF OBLIGATIONS			1,000,000	
INTRAGOVERNMENTAL TRANSFERS			-	
INVESTMENT EARNINGS			871,100	
OTHER			-	
SUBTOTAL			<u>\$ 3,871,100</u>	
TOTAL RESOURCES AVAILABLE				
PUBLIC FACILITIES PROJECTS				
1 FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,325,000	2,325,000	2,090,321
1 FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	222,000	222,000	7,463
2 FIRE STATION #7	GG2306	18,000,000	18,000,000	54,162
1 FACILITIES DEFERRED MAINTENANCE	GG2401	5,000,000	5,000,000	-
FACILITIES IMPROVEMENTS	GG2500	4,598,000	4,598,000	-
PUBLIC WORKS BACKUP GENERATOR	GG2407	435,000	435,000	-
1 CITY GATEWAY SIGN #4 (EAST)	GG2400	400,000	400,000	-
1 CITY GATEWAY SIGN #3 (WEST)	GG1901	400,000	400,000	24,155
3 PUBLIC WORKS OPERATIONS CENTER	GG2505	40,000,000	5,000,000	-
COMMITTED FACILITIES SUBTOTAL			<u>\$ 36,380,000</u>	<u>\$ - \$ 2,176,101</u>
TECHNOLOGY/EQUIPMENT PROJECTS				
CAD/RMS REPLACEMENT	CO1301	2,703,900	2,703,900	2,667,864
1 PRIOR IT FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	499,869
1 UTILITY BILLING REPLACEMENT	CO2200	1,235,000	1,235,000	1,040,630
CAD/RMS SERVER	CO2401	205,000	205,000	-
PUBLIC WORKS TRAFFIC FIBER	CO2500	1,575,000	1,575,000	-
CITYWIDE RADIO REPLACEMENTS	CO2501	5,500,000	5,500,000	-
TRAFFIC SWITCH REPLACEMENT	CO2502	490,000	490,000	-
DOOR BADGE ACCESS REPLACEMENT	CO2503	400,000	400,000	-
NEW IT FIBER OPTIC INFRASTRUCTURE	CO2510	525,000	525,000	-
COMMITTED IT SUBTOTAL			<u>\$ 11,893,900</u>	<u>\$ - \$ 4,208,363</u>
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT				
1 TECHNOLOGY SECURITY IMPROVEMENTS	COTBD	2,000,000	-	1,000,000
ASSIGNED SUBTOTAL			<u>\$ -</u>	<u>\$ 1,000,000 \$ -</u>
CAPITAL PROJECTS SUBTOTAL				
			<u>\$ 48,273,900</u>	<u>\$ 1,000,000 \$ 6,384,464</u>
CLOSED PROJECTS				
DEBT ISSUANCE COSTS OTHER			15,000	
TRANSFERS			-	
SHARED SERVICES TRANSFER OUT			-	
TOTAL EXPENDITURES			230,780	
			<u>\$ 1,245,780</u>	
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				

- 1 Funded primarily with Certificates of Obligation (CO) debt
- 2 Funded via 2022 General Obligation Bond Authorization
- 3 Project currently has \$5,000,000 appropriated - the remaining budget will be appropriated once the project is closer to construction.

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES							
	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
\$ 6,855,437	\$ 19,170,881	\$ 24,888,812	\$ 1,385,439	\$ 453,939	\$ 207,339	\$ 214,639	\$ 222,139	
\$ -	\$ 13,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,091,457	5,000,000	1,000,000	18,200,000	17,500,000	-	-	-	-
-	-	-	-	-	-	-	-	-
310,986	671,000	871,100	48,500	15,900	7,300	7,500	7,800	7,800
975,442	-	-	-	-	-	-	-	-
\$ 14,377,885	\$ 19,171,000	\$ 3,871,100	\$ 18,248,500	\$ 17,515,900	\$ 7,300	\$ 7,500	\$ 7,800	
\$ 21,233,322	\$ 38,341,881	\$ 28,759,912	\$ 19,633,939	\$ 17,969,839	\$ 214,639	\$ 222,139	\$ 229,939	
141,838	9,150	-	-	-	-	-	-	-
16,851	92,222	-	-	-	-	-	-	-
1,139,585	6,538,036	10,264,215	-	-	-	-	-	-
634	2,499,366	2,500,000	-	-	-	-	-	-
-	1,600,000	3,000,000	-	-	-	-	-	-
7,761	160,800	157,500	-	-	-	-	-	-
-	-	-	400,000	-	-	-	-	-
4,349	296,600	-	-	-	-	-	-	-
2,371	345,000	3,101,313	17,500,000	17,500,000	-	-	-	-
\$ 1,313,387	\$ 11,541,174	\$ 19,023,028	\$ 17,900,000	\$ 17,500,000	\$ -	\$ -	\$ -	\$ -
-	21,000	-	-	-	-	-	-	-
58,286	110,000	-	-	-	-	-	-	-
132,365	55,000	-	-	-	-	-	-	-
-	50,000	155,000	-	-	-	-	-	-
2,243	470,000	1,025,665	-	-	-	-	-	-
-	-	5,500,000	-	-	-	-	-	-
-	490,000	-	-	-	-	-	-	-
-	400,000	-	-	-	-	-	-	-
-	100,000	425,000	-	-	-	-	-	-
\$ 192,894	\$ 1,696,000	\$ 7,105,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,000,000	1,000,000	-	-	-	-	-
\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,506,281	\$ 13,237,174	\$ 27,128,693	\$ 18,900,000	\$ 17,500,000	\$ -	\$ -	\$ -	\$ -
510,718								
140,442	92,500	15,000	91,000	87,500	-	-	-	-
1,261	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,308	123,395	230,780	189,000	175,000	-	-	-	-
\$ 2,202,010	\$ 13,453,069	\$ 27,374,473	\$ 19,180,000	\$ 17,762,500	\$ -	\$ -	\$ -	\$ -
\$ 139,569								
\$ 19,170,881	\$ 24,888,812	\$ 1,385,439	\$ 453,939	\$ 207,339	\$ 214,639	\$ 222,139	\$ 229,939	

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			FY24 ACTUALS
	FY24	FY25	FY26	
BEGINNING FUND BALANCE:				\$ 10,360,432
CERTIFICATES OF OBLIGATION				\$ 10,000,000
INTEREST ON INVESTMENTS				337,311
OTHER				-
INTRAGOVERNMENTAL TRANSFERS				<u>2,500,000</u>
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 12,837,311</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 23,197,743</u>
CAPITAL PROJECTS:				
GENERAL PLANT	250,000	5,150,000	450,000	360,363
OVERHEAD SYSTEM IMPROV.	3,775,000	3,750,000	3,550,000	2,261,028
UNDERGROUND SYSTEM IMPROV.	5,165,000	5,875,000	4,675,000	2,053,126
NEW SERVICES & SYSTEM EXT.	4,375,000	3,950,000	3,950,000	2,318,230
THOR. STREET LIGHTING	520,000	520,000	475,000	429,334
DISTRIBUTION	4,135,000	3,435,000	3,485,000	324,530
TRANSMISSION	5,800,000	9,050,000	4,900,000	2,144,215
SHARED SERVICES TRANSFER OUT	165,087	190,349	155,457	165,084
DEBT ISSUANCE COST/OTHER	80,000	75,000	-	-
TOTAL EXPENDITURES	<u>\$ 24,265,087</u>	<u>\$ 31,995,349</u>	<u>\$ 21,640,457</u>	<u>\$ 10,055,911</u>
MEASUREMENT FOCUS INCREASE (DECREASE)				\$ (38,309)
ENDING FUND BALANCE:				<u><u>\$ 13,103,523</u></u>

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY25	FY26	FY27	FY28	FY29	FY30
\$ 13,103,523	\$ 11,790,666	\$ 2,562,909	\$ 494,209	\$ 389,109	\$ 351,909
\$ -	\$ -	\$ -	\$ 2,000,000	\$ 5,000,000	\$ 1,500,000
458,600	412,700	51,300	9,900	7,800	7,000
-	-	-	10,000	25,000	7,500
25,000,000	12,000,000	17,000,000	20,500,000	13,000,000	13,000,000
\$ 25,458,600	\$ 12,412,700	\$ 17,051,300	\$ 22,519,900	\$ 18,032,800	\$ 14,514,500
\$ 38,562,123	\$ 24,203,366	\$ 19,614,209	\$ 23,014,109	\$ 18,421,909	\$ 14,866,409
5,399,063	450,000	450,000	275,000	450,000	2,050,000
3,155,546	3,550,000	4,450,000	3,550,000	2,650,000	2,350,000
6,951,014	4,675,000	4,875,000	4,175,000	2,775,000	2,775,000
1,369,121	3,950,000	3,500,000	3,300,000	2,900,000	2,900,000
459,400	475,000	450,000	500,000	2,450,000	425,000
2,764,698	3,485,000	3,635,000	5,225,000	3,225,000	1,700,000
6,482,265	4,900,000	1,600,000	5,425,000	3,425,000	1,825,000
190,349	155,457	160,000	165,000	170,000	175,000
-	-	-	10,000	25,000	7,500
\$ 26,771,457	\$ 21,640,457	\$ 19,120,000	\$ 22,625,000	\$ 18,070,000	\$ 14,207,500
\$ 11,790,666	\$ 2,562,909	\$ 494,209	\$ 389,109	\$ 351,909	\$ 658,909

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS			
		PROJECT #	TOTAL BUDGET	THROUGH FY25	FY26
BEGINNING FUND BALANCE:					
	CERTIFICATES OF OBLIGATION				\$ 50,200,000
	INTEREST ON INVESTMENTS				284,300
	TRANSFERS FROM OPERATIONS				5,000,000
	OTHER				251,000
	SUBTOTAL				<u>\$ 55,735,300</u>
TOTAL RESOURCES AVAILABLE					
PRODUCTION PROJECTS					
SOURCE AND SUPPLY PLANT - WSWOC					
	WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	1,400,000	1,400,000	-
	2818 TRANSMISSION LINE RELOCATION	WA1900003	3,500,000	3,500,000	-
*	3 NEW WATER WELLS AND COLLECTION LINE	WA2400	70,400,000	69,300,000	1,100,000
WATER PUMPING AND TREATMENT PLANT - WPWOC					
	REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	3,040,000	3,040,000	-
	WELLS 1 AND 2 PUMP DROP	WA2502	800,000	800,000	-
	WELL 3 REHAB	WA2503	2,200,000	2,200,000	-
	WELL 6 REHAB	WA2504	9,000,000	1,500,000	7,500,000
	WELL 9 REHAB	TBD	1,550,000	-	1,550,000
	WELL 3 REDRILLING	TBD	-	-	-
	WELL 7 REHAB	TBD	-	-	-
	WELL 5 REDRILLING	TBD	-	-	-
	GREENS PRAIRIE WATER TANK REHAB	WA1900004	2,319,000	2,319,000	-
WATER GENERAL PLANT - WGWOC					
	WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,700,000	1,700,000	-
	UTILITY ENTRANCE GATE REPLACEMENT	WA2500	185,000	185,000	-
COMMITTED SUBTOTAL					<u>\$ 10,150,000</u>
TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC					
	ANNUAL OVERSIZED PARTICIPATION	WA1700000	100,000	-	100,000
	SOUTHERN POINTE OP	WA1900007	80,537	80,537	-
	BRAZOS COUNTY MUD #1 - SOUTHERN POINTE	WA2507	89,000	89,000	-
	STERLING AND RICHARD OP	WA2508	166,000	166,000	-
IF	RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	7,979,000	7,979,000	-
	DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	80,000	80,000	-
IF	SH40 WATER LINE - GRAHAM to BARRON	WA2100	550,000	550,000	-
IF	SH40 WATER LINE - SONOMA to VICTORIA	WA2101	170,000	170,000	-
ST2006	JONES BUTLER WATER LINE REHAB	WA2001	10,700,000	9,700,000	1,000,000
ST1902	MARION PUGH WATER LINE REHAB	WA2301	4,100,000	3,450,000	650,000
	BUSH & WELLBORN UTILITY RELOCATIONS	WA2403	1,000,000	310,000	690,000
COMMITTED SUBTOTAL					<u>\$ 2,440,000</u>

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
\$ 24,143,666	\$ 22,471,549	\$ 8,123,065	\$ 7,996,786	\$ 2,026,418	\$ 329,985	\$ 434,485	\$ 695,685	
\$ 2,000,000	\$ 5,000,000	\$ 50,200,000	\$ 41,000,000	\$ 1,750,000	\$ 1,000,000	\$ 12,400,000	\$ 14,050,000	
1,174,117	1,000,000	284,300	279,900	70,900	11,500	15,200	24,300	
2,774,257	5,000,000	5,000,000	1,000,000	500,000	1,500,000	1,500,000	1,000,000	
-	25,000	251,000	205,000	8,750	5,000	62,000	70,250	
\$ 5,948,373	\$ 11,025,000	\$ 55,735,300	\$ 42,484,900	\$ 2,329,650	\$ 2,516,500	\$ 13,977,200	\$ 15,144,550	
\$ 30,092,039	\$ 33,496,549	\$ 63,858,365	\$ 50,481,686	\$ 4,356,068	\$ 2,846,485	\$ 14,411,685	\$ 15,840,235	
60,579	744,895	294,000	-	-	-	-	-	
2,123,420	1,529	1,095,782	-	-	-	-	-	
-	707,808	12,749,211	30,973,294	22,701,601	-	-	-	
1,275,526	945,958	240,539	-	-	-	-	-	
-	-	200,000	600,000	-	-	-	-	
-	-	950,000	-	-	-	-	-	
-	-	189,000	338,000	8,351,000	-	-	-	
-	-	-	1,550,000	7,747,000	-	-	-	
-	-	-	-	-	-	-	4,198,000	
-	-	-	-	-	1,802,000	9,009,000	-	
-	-	-	-	-	-	3,995,000	9,986,500	
166,625	1,673,375	300,000	-	-	-	-	-	
43,765	203,164	639,000	814,000	-	-	-	-	
-	-	185,000	-	-	-	-	-	
\$ 3,669,915	\$ 4,276,729	\$ 16,842,532	\$ 34,275,294	\$ 38,799,601	\$ -	\$ 1,802,000	\$ 13,004,000	
\$ 14,184,500								
-	109	-	100,000	100,000	100,000	100,000	100,000	
18,417	-	62,120	-	-	-	-	-	
-	-	-	89,000	-	-	-	-	
-	-	-	166,000	-	-	-	-	
7,770,880	104,747	15,000	-	-	-	-	-	
2,554	11,658	-	-	-	-	-	-	
233,379	54,257	225,000	-	-	-	-	-	
61,860	12,400	50,000	-	-	-	-	-	
545,382	86,078	969,000	6,084,500	3,015,000	-	-	-	
283	94,448	47,079	3,583,993	306,000	-	-	-	
-	541	89,500	377,500	349,000	-	-	-	
\$ 8,632,755	\$ 364,239	\$ 1,457,699	\$ 10,400,993	\$ 3,770,000	\$ 100,000	\$ 100,000	\$ 100,000	
\$ 100,000								

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS	
			THROUGH FY25	FY26
REHABILITATION PROJECTS - WTWOC				
COLLEGE HEIGHTS REHABILITATION PH I	WA2302	8,500,000	8,500,000	-
ARPA McCULLOCH UTILITY REHABILITATION	WA1900001	4,625,000	4,625,000	-
ST2002 LUTHER STREET REHAB	WA2000001	589,000	589,000	-
ST1801 LINCOLN AVENUE REHAB	WA1900002	2,991,500	2,991,500	-
ST2003 JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	400,000	350,000	50,000
SH6 WATER RELOCATES (N. CL TO SH6)	WA2205	10,500,000	1,800,000	8,700,000
SH6 WATER RELOCATES (SH6 to SH40)	WA2206	375,000	375,000	-
SD1604 WATER LINE @ MILLIFF-REDMOND	WA2304	198,650	198,650	-
ST2300 GREENS PRAIRIE ROAD - COUNTY PORTION	WA2501	700,000	700,000	-
STTBD SHADY DRIVE REHAB	TBD	-	-	-
CARTERS GROVE REHAB	TBD	4,500,000	-	4,500,000
COMMITTED SUBTOTAL			<u>\$ 13,250,000</u>	
CLOSED PROJECTS				
CAPITAL PROJECTS CONTINGENCY	WA1700001	145,000	145,000	350,000
CIP BUDGET TRANSFER	WAXTRANSFR		29,392	-
NEW WATER SERVICES	MONTHLY			150,000
METER REPLACEMENT PROGRAM	MONTHLY			350,000
HYDRANT/VALUE REPLACEMENT	YEARLY			150,000
CAPITAL PROJECTS SUBTOTAL			<u>\$ 26,840,000</u>	
SHARED SERVICES TRANSFER OUT				418,929
OTHER				-
DEBT ISSUANCE COST				251,000
TOTAL EXPENDITURES				<u>\$ 27,509,929</u>
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				

IF Impact Fee Eligible Capital Project

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

ARPA Project partially funded via American Rescue Plan Act funds.

* Was previously two separate projects for the wells and collection line

WATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
86,170	215,964	168,169	10,000	1,216,667	618,333	5,000	-	-
325,045	855,169	3,573,709	24,429	-	-	-	-	-
118	197,795	9,625	-	-	-	-	-	-
73,304	705,239	1,293,027	862,184	-	-	-	-	-
12,375	-	10,563	337,750	-	-	-	-	-
12,082	149,731	410,000	6,750,000	3,000,000	-	-	-	-
3,276	79,214	292,510	-	-	-	-	-	-
-	8,650	163,500	-	-	-	-	-	-
-	-	-	644,000	-	-	-	-	-
-	-	-	-	-	-	-	-	250,000
-	-	-	887,000	714,000	2,799,000	-	-	-
\$ 512,370	\$ 2,211,761	\$ 5,921,103	\$ 9,515,363	\$ 4,930,667	\$ 3,417,333	\$ 5,000	\$ -	\$ 250,000
	305,652							
	-	145,000	350,000	150,000	150,000	150,000	150,000	150,000
	-	29,392	-	-	-	-	-	-
	164,377	200,000	150,000	75,000	75,000	75,000	75,000	75,000
	385,690	350,000	350,000	75,000	75,000	75,000	75,000	75,000
	171,047	100,000	150,000	50,000	50,000	50,000	50,000	50,000
	<u>\$ 7,879,495</u>	<u>\$ 25,045,726</u>	<u>\$ 55,191,650</u>	<u>\$ 47,850,268</u>	<u>\$ 3,867,333</u>	<u>\$ 2,257,000</u>	<u>\$ 13,454,000</u>	<u>\$ 14,884,500</u>
	239,748	302,757	418,929	400,000	150,000	150,000	200,000	250,000
	-	-	-	-	-	-	-	-
	-	25,000	251,000	205,000	8,750	5,000	62,000	70,250
	<u>\$ 8,119,243</u>	<u>\$ 25,373,483</u>	<u>\$ 55,861,579</u>	<u>\$ 48,455,268</u>	<u>\$ 4,026,083</u>	<u>\$ 2,412,000</u>	<u>\$ 13,716,000</u>	<u>\$ 15,204,750</u>
	498,752							
	<u>\$ 22,471,549</u>	<u>\$ 8,123,065</u>	<u>\$ 7,996,786</u>	<u>\$ 2,026,418</u>	<u>\$ 329,985</u>	<u>\$ 434,485</u>	<u>\$ 695,685</u>	<u>\$ 635,485</u>

WASTEWATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS			
		PROJECT #	TOTAL BUDGET	THROUGH FY25	FY26
BEGINNING FUND BALANCE:					
	CERTIFICATES OF OBLIGATION			\$ 19,500,000	
	INTEREST ON INVESTMENTS			468,600	
	TRANSFERS FROM OPERATIONS			8,500,000	
	OTHER GOVERNMENTAL TRANSFERS			-	
	OTHER			97,500	
	SUBTOTAL			\$ 28,566,100	
 TOTAL RESOURCES AVAILABLE					
COLLECTION PLANT PROJECTS - SCWOC					
ANNUAL	OVERSIZE PARTICIPATION	WW1700000	100,000	100,000	100,000
	UP CAMPUS - WW OP	WW2402	300,000	300,000	-
IF	CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	15,550,000	15,550,000	-
IF/ARPA	BEE CREEK PARALLEL TRUNKLINE PH III	WW1900005	7,602,461	7,602,461	-
IF	NORTHEAST SEWER TRUNKLINE PH III	WW1700002	14,500,000	14,500,000	-
IF	NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	26,200,000	26,200,000	-
IF	MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	3,500,000	3,500,000	-
IF	MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	4,100,000	3,800,000	300,000
IF	SOUTHWOOD VALLEY TRUNKLINE PH II	WW2500	2,500,000	2,000,000	500,000
IF	ALUM CREEK SEWER TRUNKLINE	WW2301	11,600,000	11,600,000	-
	SUBTOTAL				\$ 900,000
 COLLECTION REHABILITATION PROJECTS - SCWOC					
W	COLLEGE HEIGHTS REHAB PH I	WW2300	4,150,000	4,150,000	-
W/ARPA	McCULLOCH UTILITY REHAB	WW1900001	4,902,000	4,902,000	-
ST1801	LINCOLN AVENUE REHAB	WW1900002	483,900	483,900	-
ST2006	JONES BUTLER SEWER LINE REHAB	WW2001	400,000	300,000	100,000
ST2003	JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	250,000	250,000	-
ST2101	KRENEK TAP REHAB	WW2203	900,000	900,000	-
W	SH6 SEWER RELOCATES (N. CL TO SH6)	WW2305	1,900,000	1,900,000	-
W	SH6 SEWER RELOCATES (SH6 to SH40)	WW2306	200,000	200,000	-
SD1604	SEWER LINE @ MILLIFF-REDMOND	WW2307	40,000	40,000	-
STTBD	SHADY DRIVE REHAB	WWTBD	-	-	-
ST1902	MARION PUGH (LUTHER TO GEORGE BUSH)	WW2502	100,000	100,000	-
ST2300	GREENS PRAIRIE ROAD - COUNTY PORTION	WW2501	400,000	400,000	-
W	CARTERS GROVE REHABILITATION	WWTBD	7,000,000	-	7,000,000
	SUBTOTAL				\$ 7,100,000
 TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC					
	CARTERS CREEK FUELING STATION	WW1869610	250,000	250,000	-
	CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,922,550	1,922,550	-
	CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,922,867	1,922,867	-
*	CCWWTP OUTFALL REHABILITATION	WW2202	5,500,000	5,500,000	-
	CCWWTP FILTER IMPROVEMENTS	WW2400	31,380,400	23,280,400	8,100,000
	CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	350,000	350,000	-
	DECOMMISSION CARTER LAKE WWTF	WW2002	1,790,000	1,790,000	-
	SUBTOTAL				\$ 8,100,000

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
\$ 28,742,740	\$ 28,477,714	\$ 13,389,070	\$ 8,199,080	\$ 6,490,555	\$ 869,992	\$ 847,392	\$ 827,092	
\$ 4,500,000	\$ 8,250,000	\$ 19,500,000	\$ 29,750,000	\$ 16,000,000	\$ -	\$ -	\$ -	
1,367,328	1,300,000	468,600	287,000	227,200	30,400	29,700	28,900	
6,958,614	9,000,000	8,500,000	5,000,000	2,500,000	500,000	500,000	600,000	
-	-	-	-	-	-	-	-	
-	41,250	97,500	148,750	80,000	-	-	-	
\$ 12,825,942	\$ 18,591,250	\$ 28,566,100	\$ 35,185,750	\$ 18,807,200	\$ 530,400	\$ 529,700	\$ 628,900	
\$ 41,568,682	\$ 47,068,964	\$ 41,955,170	\$ 43,384,830	\$ 25,297,755	\$ 1,400,392	\$ 1,377,092	\$ 1,455,992	

-	-	100,000	100,000	100,000	100,000	100,000	100,000	10,000
-	-	300,000						
2,377,102	3,427,328	8,935,813	64,581	-	-	-	-	-
1,195,226	2,784,904	3,640,242	-	-	-	-	-	-
924,457	7,858	1,367,500	12,119,925	-	-	-	-	-
717,642	237,228	964,385	2,935,000	14,052,000	6,100,000	-	-	-
142,683	135,654	848,453	1,131,270	848,453	-	-	-	-
91,130	11,621	1,172,419	1,189,227	1,546,418	-	-	-	-
-	-	360,000	1,658,750	415,014	-	-	-	-
3,417	308,543	557,331	3,659,056	5,656,528	1,576,317	-	-	-
\$ 5,451,657	\$ 6,913,136	\$ 18,246,143	\$ 22,857,809	\$ 22,618,413	\$ 7,776,317	\$ 100,000	\$ 100,000	\$ 10,000

86,201	211,884	166,169	8,000	1,159,333	581,667	3,000	-	-
350,995	117,108	4,140,886	24,083	-	-	-	-	-
42,509	224,795	129,827	86,485	-	-	-	-	-
7,644	36	2,000	329,900	-	-	-	-	-
12,375	-	7,250	223,250	-	-	-	-	-
-	-	431,463	293,521	-	-	-	-	-
9,112	41,087	1,849,801	-	-	-	-	-	-
1,998	35,876	162,125	-	-	-	-	-	-
-	4,450	30,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-	150,000
-	-	-	100,000	-	-	-	-	-
-	-	-	346,000	-	-	-	-	-
-	-	-	1,314,000	1,057,000	4,129,000	-	-	-
\$ 510,834	\$ 635,235	\$ 6,920,022	\$ 2,725,239	\$ 2,216,333	\$ 4,710,667	\$ 3,000	\$ -	\$ 150,000

22,961	5,144	221,895	-	-	-	-	-	-
197,628	1,426,060	104,629	-	-	-	-	-	-
225,745	724,167	908,315	-	-	-	-	-	-
250,536	477,550	3,556,345	203,000	-	-	-	-	-
-	-	1,126,167	6,377,547	11,260,779	11,260,779	-	-	-
-	-	350,000	-	-	-	-	-	-
5,903	961,926	528,856	-	-	-	-	-	-
\$ 702,773	\$ 3,594,847	\$ 6,796,207	\$ 6,580,547	\$ 11,260,779	\$ 11,260,779	\$ -	\$ -	\$ -

WASTEWATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	BUDGET APPROPRIATIONS	
			THROUGH FY25	FY26
TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC				
SCADA - NEW LIFT STATIONS	WW1800006	470,000	470,000	-
CC FIBER RING	WW2302	160,000	-	-
CARTER CREEK EQUIPMENT BUILDING	WW1800004	1,100,000	1,100,000	-
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	650,000	650,000	-
LICK CREEK LAND BUFFER	WW2103	551,188	551,188	-
UTILITY ENTRANCE GATE REPLACEMENT	WW2503	185,000	185,000	-
	SUBTOTAL			\$ -
CLOSED PROJECTS				
WW CONTINGENCY	WW1700001	450,000	450,000	500,000
MONTHLY WASTEWATER SERVICES	MONTHLY			150,000
	CAPITAL PROJECTS SUBTOTAL			\$ 16,750,000
SHARED SERVICES TRANSFER OUT				296,141
DEBT ISSUANCE COST				97,500
TOTAL EXPENDITURES				\$ 17,143,641

MEASUREMENT FOCUS INCREASE (DECREASE)

ENDING FUND BALANCE:

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

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
19,926	265,365	184,708	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,773	1,000,618	5,000	-	-	-	-	-	-
557	55,327	320,425	-	-	-	-	-	-
2,334	-	-	548,854	-	-	-	-	-
-	-	185,000	-	-	-	-	-	-
<u>\$ 76,590</u>	<u>\$ 1,321,310</u>	<u>\$ 695,133</u>	<u>\$ 548,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	461,371							
	-	450,000	500,000	150,000	150,000	150,000	150,000	150,000
	165,639	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	<u>\$ 13,091,540</u>	<u>\$ 33,257,505</u>	<u>\$ 33,362,449</u>	<u>\$ 36,395,525</u>	<u>\$ 24,047,763</u>	<u>\$ 403,000</u>	<u>\$ 400,000</u>	<u>\$ 460,000</u>
	327,840	381,139	296,141	350,000	300,000	150,000	150,000	150,000
	-	41,250	97,500	148,750	80,000	-	-	-
	<u>\$ 13,419,380</u>	<u>\$ 33,679,894</u>	<u>\$ 33,756,090</u>	<u>\$ 36,894,275</u>	<u>\$ 24,427,763</u>	<u>\$ 553,000</u>	<u>\$ 550,000</u>	<u>\$ 610,000</u>
	328,412							
	<u>\$ 28,477,714</u>	<u>\$ 13,389,070</u>	<u>\$ 8,199,080</u>	<u>\$ 6,490,555</u>	<u>\$ 869,992</u>	<u>\$ 847,392</u>	<u>\$ 827,092</u>	<u>\$ 845,992</u>

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	BUDGET APPROPRIATIONS		
		TOTAL BUDGET THROUGH FY25	FY26	
FUN FOR ALL FUND (4140)				
FUN FOR ALL PLAYGROUND IMPR.	PK2409	788,546	788,546	-
SIDEWALK ZONE FUNDS (3041-3044)				
ZONE A	SW2400	50,000	50,000	-
ZONE B	SW2401	40,000	40,000	-
ZONE C	SW2402	130,000	130,000	-
ZONE D	SW2403	19,000	19,000	-
DRAINAGE UTILITY FUND (3912)				
* MINOR DRAINAGE IMPROVEMENTS	SD1701	300,000	-	300,000
** CULVERT @ MILLIFF/REDMOND	SD1604	2,351,500	2,351,500	-
FUTURE DRAINAGE IMPROVEMENTS	SD2400	750,000	-	750,000
BEE CREEK DRAINAGE IMPROVEMENTS	SDTBD	740,000	-	740,000
CAPITAL PROJECTS SUBTOTAL			<u>\$ 3,379,046</u>	<u>\$ 1,790,000</u>

* This project is budgeted at \$300,000 annually.

** Approved appropriations carried over from a prior fiscal year.

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY24	PROJECTED EXPENDITURES						
	FY25	FY26	FY27	FY28	FY29	FY30	FY31
32,733	727,126	-	-	-	-	-	-
-	-	-	-	50,000	-	-	-
-	-	-	-	40,000	-	-	-
-	-	-	-	130,000	-	-	-
-	-	-	-	19,000	-	-	-
530,585	300,000	300,000	300,000	300,000	300,000	300,000	300,000
135,032	1,000,000	189,000	-	-	-	-	-
-	-	750,000	-	-	-	-	-
-	-	740,000	-	-	-	-	-
\$ 698,350	\$ 2,027,126	\$ 1,979,000	\$ 300,000	\$ 539,000	\$ 300,000	\$ 300,000	\$ 300,000

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

	BUDGET APPROPRIATIONS	
PROJECT #	TOTAL BUDGET THROUGH FY25	FY26
BEGINNING FUND BALANCE:		
* CONTRIBUTIONS		\$ 2,500,000
INVESTMENT EARNINGS		399,000
INTRAGOVERNMENTAL TRANSFERS		-
OTHER		-
SUBTOTAL		<u>\$ 2,899,000</u>

TOTAL RESOURCES AVAILABLE

PARK LAND DEDICATION FUNDS

ZONE I					
NORTHGATE PARK BASKETBALL COURT	PK2201	150,000	150,000		-
CROMPTON PARK TRAIL LIGHTS	PK2204	80,000	80,000		-
ADDTL. FUTSAL COURTS AT ANDERSON	PK2206	350,000	350,000		-
ZONE I	PK2401	225,000	225,000		-
BEE CREEK COVERED TENNIS COURTS	PK2408	100,000	100,000		-
ZONE II					
SUMMIT CROSSING PARK DESIGN	PK1908	50,300	50,300		-
ZONE II	PK2402	100,000	100,000		-
SUMMIT CROSSING PARK DEVELOPMENT	PK2405	313,700	313,700		-
SMITH TRACT DESIGN AND DEVELOPMENT	PK2406	250,000	250,000		-
CENTRAL PARK UTILITY RELOCATIONS	PK2309	75,000	75,000		-
ZONE III					
ZONE III	PK2403	125,000	125,000		-
CASTLEROCK TRAILS	PK2407	200,000	200,000		-
ZONE IV					
** FUTURE PROJECTS					
CAPITAL PROJECTS SUBTOTAL				\$	-
OTHER				-	-
TOTAL EXPENDITURES				\$	-
MEASUREMENT FOCUS INCREASE (DECREASE)					

ENDING FUND BALANCE:

* Future contributions are estimated and can vary depending on current development.
 ** Future projects expected once additional Zone balances are collected.

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY23	ACTUALS FY24	PROJECTED EXPENDITURES						
		FY25	FY26	FY27	FY28	FY29	FY30	FY31
	\$ 3,715,701	\$ 6,066,368	\$ 9,086,368	\$ 11,280,368	\$ 11,750,168	\$ 7,811,468	\$ 7,811,468	\$ 6,234,868
	\$ 2,115,604	\$ 3,500,000	\$ 2,500,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 500,000
	239,664	200,000	399,000	394,800	411,300	273,400	273,400	218,200
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	\$ 2,355,268	\$ 3,700,000	\$ 2,899,000	\$ 994,800	\$ 1,061,300	\$ 923,400	\$ 923,400	\$ 718,200
	\$ 6,070,969	\$ 9,766,368	\$ 11,985,368	\$ 12,275,168	\$ 12,811,468	\$ 8,734,868	\$ 8,734,868	\$ 6,953,068
	-	-	150,000	-	-	-	-	-
	-	-	80,000	-	-	-	-	-
	-	350,000	-	-	-	-	-	-
	-	-	100,000	125,000	-	-	-	-
	-	-	100,000	-	-	-	-	-
	49,649	723	-	-	-	-	-	-
	-	-	100,000	-	-	-	-	-
	-	13,150	281,000	-	-	-	-	-
	-	-	100,000	150,000	-	-	-	-
	-	49,000	-	-	-	-	-	-
	-	-	25,000	100,000	-	-	-	-
	-	-	50,000	150,000	-	-	-	-
					5,000,000	2,500,000	2,500,000	3,500,000
	\$ 13,873	\$ 680,000	\$ 705,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
	\$ 13,873	\$ 680,000	\$ 705,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
	\$ 9,272							
	\$ 6,066,368	\$ 9,086,368	\$ 11,280,368	\$ 11,750,168	\$ 7,811,468	\$ 6,234,868	\$ 6,234,868	\$ 3,453,068

CITY OF COLLEGE STATION SIDEWALK ZONES FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	FY25 to FY26 Budget	% Change
Beginning Fund Balance	\$ 277,799	\$ 367,409	\$ 367,409	\$ 395,009		
Revenues						
Contributions	\$ 72,216	\$ 45,000	\$ 10,000	\$ -		-100.00%
Investment Earnings	16,877	16,000	17,600	18,000		12.50%
Total Revenues	\$ 89,093	\$ 61,000	\$ 27,600	\$ 18,000		-70.49%
Total Funds Available	\$366,892	\$428,409	\$395,009	\$413,009		-3.59%
Other (Sources) Uses						
Capital Outlay - CIP	-	-	-	-		-
Total Other (Sources) Uses	-	-	-	-		-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -		-
Total Increase (Decrease)	\$ 89,093	\$ 61,000	\$ 27,600	\$ 18,000		
Measurement Focus Increase (Decrease)	517					
Ending Fund Balance	\$ 367,409	\$ 428,409	\$ 395,009	\$ 413,009		

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

	Projected					Comments
	FY26	FY27	FY28	FY29	FY30	
Street/Traffic Projects						
University @ VPAC Signal	1,750	2,000	2,250	2,500	2,750	Signal maintenance & utility costs
Future Signal Projects	5,000	5,250	5,500	5,750	6,000	Signal maintenance & utility costs
Lick Creek Trail Improvements	1,250	1,500	1,750	2,000	2,250	General maintenance
Jones Butler Extension and Roundabout	-	5,250	5,500	5,750	6,000	General maintenance
Street/Traffic Projects Subtotal	\$ 8,000	\$ 14,000	\$ 15,000	\$ 16,000	\$ 17,000	
Parks Projects						
Memorial Cemetery Shop	15,000	15,500	16,000	16,500	17,000	Utilities, supplies, and maintenance
Bachmann Little/Senior League	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
Texas Independence Park	-	200,000	205,000	210,000	215,000	Utilities, supplies, and maintenance
City Baseball Fields**	-	Approx. \$3,300 to \$3,600 per acre, depending on park amenities/size.				Utilities, supplies, and maintenance
Central Park Operations Shop	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
Parks Projects Subtotal	\$ 25,000	\$ 226,000	\$ 232,000	\$ 238,000		
Facility and Technology Projects						
Fire Station #7***	2,778,559	2,862,000	2,948,000	3,036,000	3,127,000	Staffing, utilities, supplies, and maint.
Fleet Fuel System Replacement	5,500	6,000	6,500	7,000	7,250	Licensing and support
Former Macy's Building	155,000	160,000	165,000	170,000	172,500	Utilities and maintenance
Facilities and Technology Projects Totals	\$ 2,939,059	\$ 3,028,000	\$ 3,119,500	\$ 3,213,000	\$ 3,306,750	
Total Estimated O&M Costs	\$ 2,972,059	\$ 3,268,000	\$ 3,366,500	\$ 3,467,000	\$ 3,323,750	

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

** The City does not track specific operating costs per field. The City tracks operating expenses on based on park location, ammenities, and overall acreage. The range presented here is a current estimate based on existing parks with fields. As the Baseball Field project progresses, this estimate will be further refined.

*** Primary recurring operational costs are those related to staffing (e.g., salaries and benefits). The FY26 amount was included in the Proposed Budget. Future year expenses for Fire Station #7 are included in the financial forecasts presented in this document.

Enterprise Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

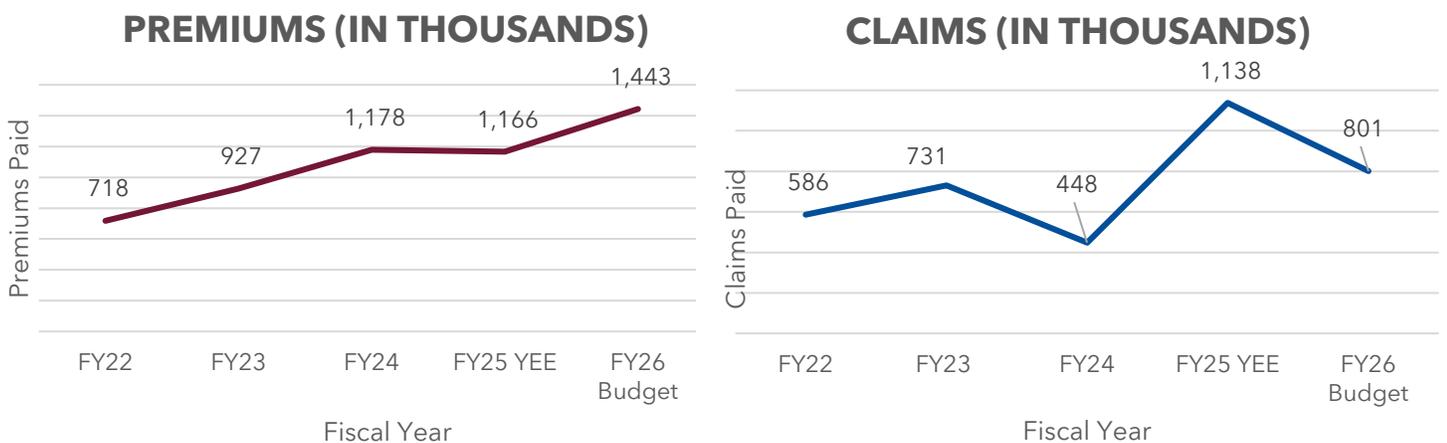
	Projected					Comments
	FY26	FY27	FY28	FY29	FY20	
Electric Projects						
Distribution Automation	28,000	29,000	30,000	31,000	32,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,000	\$ 44,000	
Water Projects						
Rock Prairie Road Elevated Storage Tower	11,000	11,500	12,000	12,000	12,500	Cleaning/inspection & maint.
Greens Prairie Water Tower Rehabilitation	10,500	11,000	11,500	12,000	12,500	Cleaning/inspection & maint.
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
New Water Wells	-	600,000	600,000	600,000	600,000	Utilities, maintenance
Water Project Totals	\$ 136,500	\$ 742,500	\$ 748,500	\$ 754,000	\$ 760,000	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	110,000	120,000	130,000	140,000	150,000	Utilities, maintenance
Carters Creek Dewatering Improvements	90,000	95,000	100,000	105,000	110,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	103,000	106,100	109,300	112,600	116,000	Maintenance and utilities
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
Northeast Sewer Trunkline Phase IV	-	-	TBD	TBD	TBD	Maintenance and utilities
CCWWTP Phased Improvements	-	-	TBD	TBD	TBD	Supplies, maintenance, utilities
Wastewater Project Totals	\$ 418,000	\$ 441,100	\$ 464,300	\$ 487,600	\$ 511,000	
Total Estimated O&M Costs	\$ 594,500	\$ 1,224,600	\$ 1,254,800	\$ 1,284,600	\$ 1,315,000	

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

PROPERTY & CASUALTY INSURANCE FUND

The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses.

Premiums charged to departments are based on their five-year average claims' history and the number of budgeted FTEs. Premiums are budgeted to increase 15% in FY26 to offset projected costs of claims and insurance premiums for City's fleet and buildings. The City's Risk personnel pursue subrogation claims to recover accident costs from at-fault parties for damages to City property.



Transfers Out in FY25 were for vehicles replacement of totaled vehicles that were totaled, and the replacement cost did not exceed the City's insurance policy deductible limits.

Five-year claim history shows a steady increase in claims paid primarily due to damages of City vehicles and facilities. An intense hailstorm hit College Station on Saturday March 15th, 2025. This severe weather event brought un-forecasted golf ball sized hail and strong winds, causing significant damage to City vehicles. FY25 Budget Amendment #3 approved the use of available working capital to cover these costs. City projects the FY26 claims paid will be \$801,000.

The growth of the City's fleet and the insured value of City facilities have caused premiums paid for insurance coverage to increase 95% since FY21. The FY26 budget is projecting an additional 9% increase over FY25 budget.

No SLAs were requested for FY26. Working capital is projected to maintain the minimum reserve balance for this fund.

CITY OF COLLEGE STATION

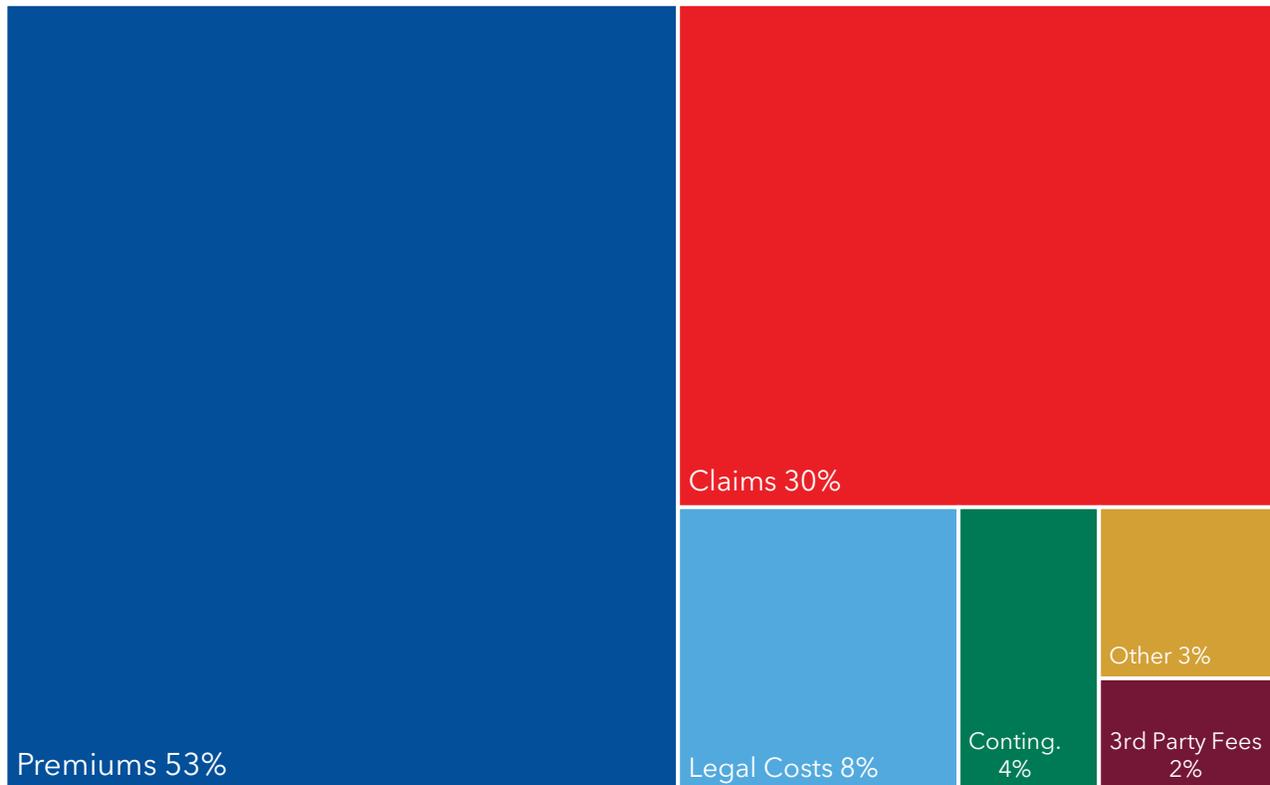
PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 860,032	\$ 998,654	\$ 998,654	\$ 877,379	
Revenues					
Premiums	\$ 1,925,112	\$ 2,121,400	\$ 2,121,400	\$ 2,444,675	15.24%
Other Revenue	147,526	228,000	457,937	228,000	0.00%
Intergovernmental	164,769	-	13,562	-	-
Investment Earnings	70,660	39,000	74,000	38,000	
Misc Non-Operating	345	-	456	-	-
Total Revenues	\$ 2,308,413	\$ 2,388,400	\$ 2,667,355	\$ 2,710,675	13.49%
Total Funds Available	\$ 3,168,445	\$ 3,387,054	\$ 3,666,009	\$ 3,588,054	5.93%
Transfers:					
Transfers Out	-	238,000	180,629	-	-100.00%
Total Transfers (Sources) Uses	-	238,000	180,629	-	-100.00%
Other (Sources) Uses					
Premiums	1,177,854	1,322,000	1,165,545	1,443,000	9.15%
Legal Costs	159,941	182,000	182,000	200,000	9.89%
Third Party Administration Fees	5,061	45,000	45,000	45,000	0.00%
Claims	448,296	932,000	1,138,456	801,000	-14.06%
Other	75,386	77,000	77,000	77,000	0.00%
Contingency	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	1,866,538	2,658,000	2,608,001	2,666,000	0.30%
Total Expenditures & Transfers	\$ 1,866,538	\$ 2,896,000	\$ 2,788,630	\$ 2,666,000	-7.94%
Total Increase (Decrease)	\$ 441,875	\$ (507,600)	\$ (121,275)	\$ 44,675	
Measurement Focus Increase (Decrease)	(303,253)				
Ending Working Capital	\$ 998,654	\$ 491,054	\$ 877,379	\$ 922,054	

PROPERTY AND CASUALTY FUND- SOURCES



PROPERTY AND CASUALTY FUND- USES



EMPLOYEE BENEFITS FUND

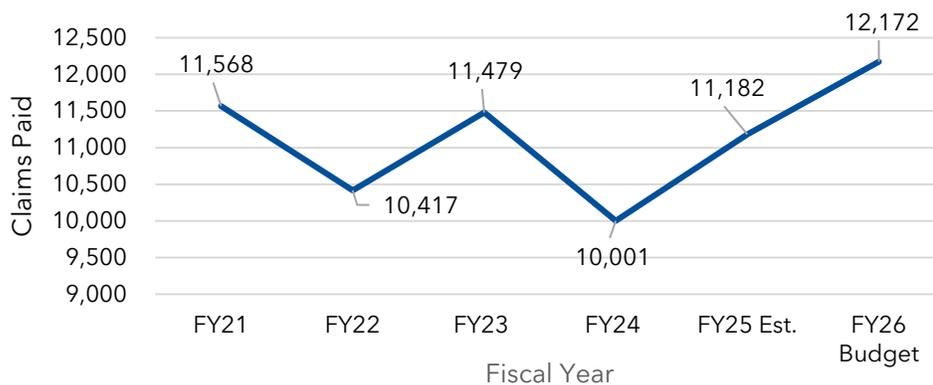
The City has been self-funded for employee benefits since 2004. The Employee Benefits Fund is used for:

- Both employer and employee paid contributions.
- Payment of claims and premiums for the City’s Health benefits including Medical, Dental, Prescription, and Stop-Loss coverage.
- Funding for the City’s Retirement Obligations.
- Employee Health Clinic funding.

FY26 will mark the sixth consecutive year the employee paid portion of health insurance premium will not increase. Funding for the City’s Retirement Obligations is calculated at the department level on a budgeted FTE basis. The amounts collected from the departments, and a processing fee are sent to TMRS on the employee's behalf.

Net claims (claims paid minus medical and pharmacy credits received) are projected to increase 9% above the FY25 year-end estimate. These claims growth projections were cited by the City’s third-party benefits consultant. The consultant provides estimates based on type of claim (medical, pharmacy and dental).

NET CLAIMS (IN THOUSANDS)



The Employee Health Clinic provides acute and preventive primary care, occupational medicine, workers’ compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents, and retirees to encourage wellness and proactive medical intervention and treatment.

FY26 budgeted expenditures increased primarily due to increased stop-loss premiums and anticipated health clinic costs. Stop-loss insurance protects employers like the City who self-fund their employees’ health benefit plans from unexpected medical costs.

Working capital is projected to meet the planned reserve balance.

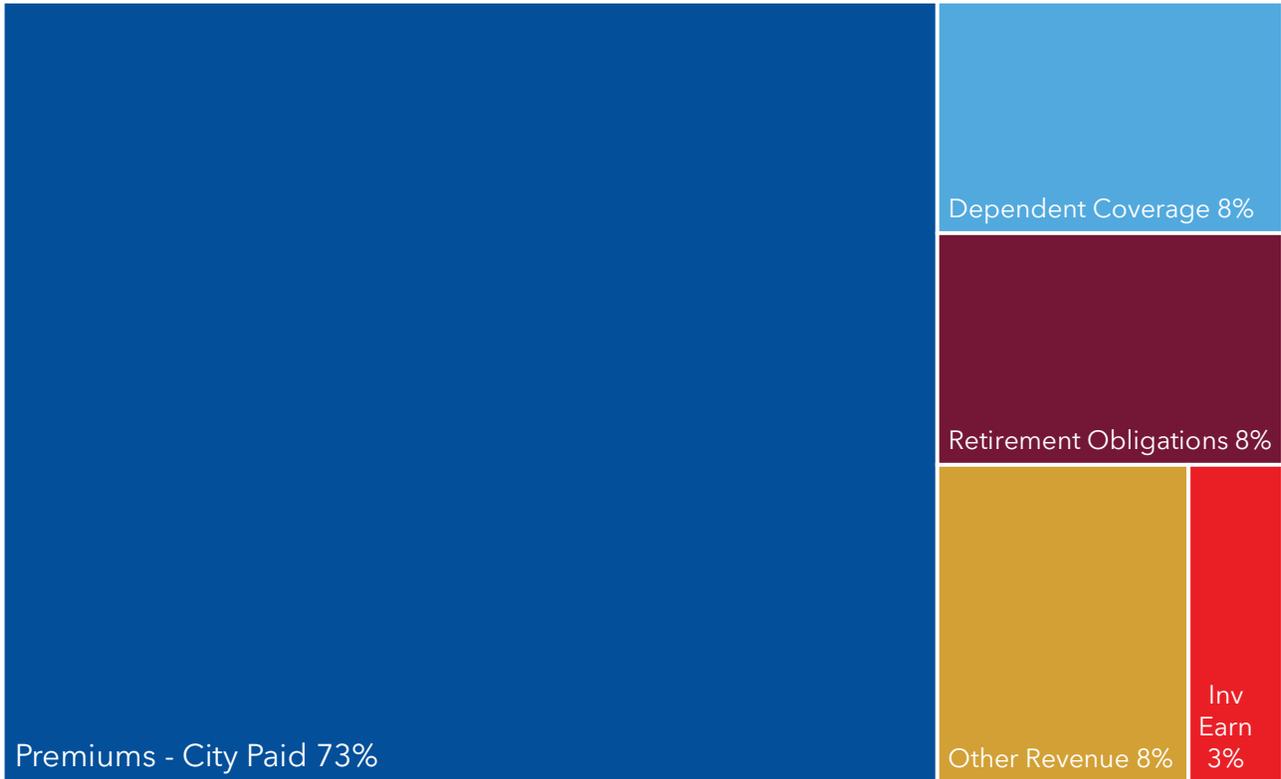


CITY OF COLLEGE STATION

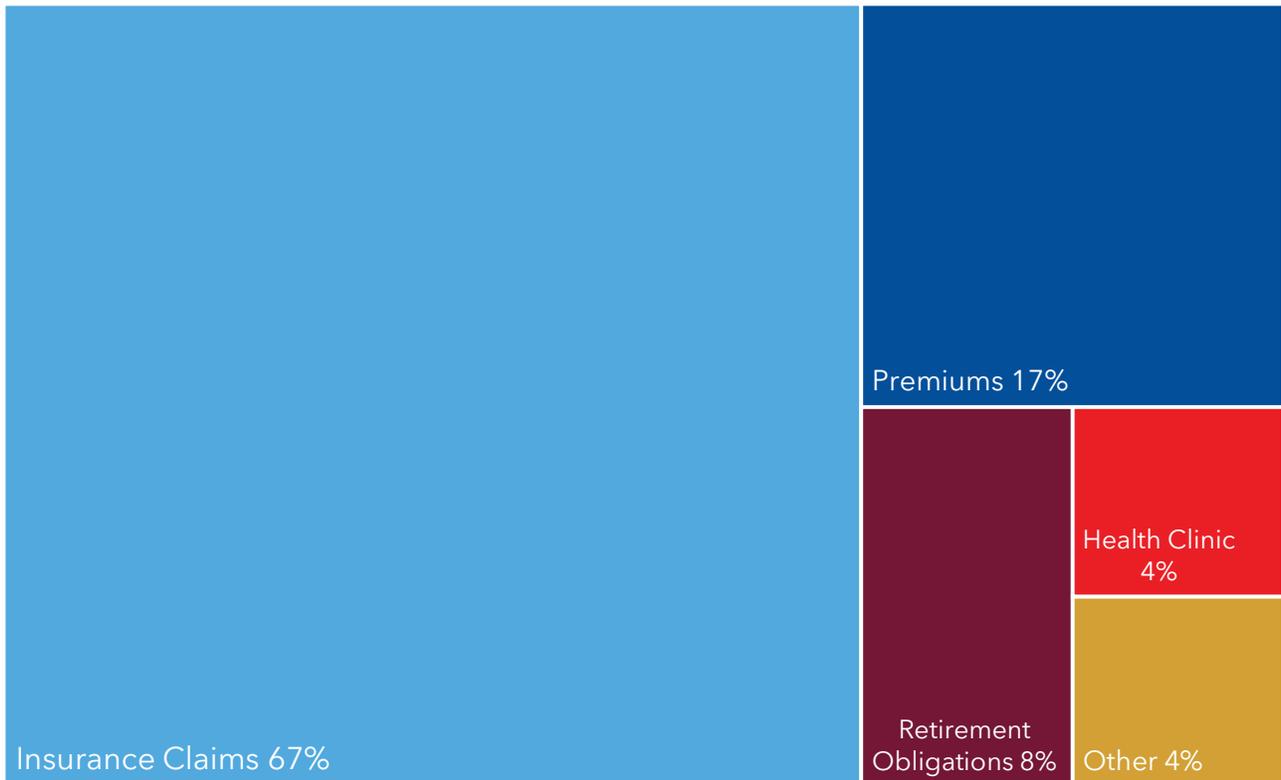
EMPLOYEE BENEFITS FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 11,186,669	\$ 15,740,908	\$ 15,740,908	\$ 18,207,545	
Revenues					
Premiums - City Paid	\$ 14,945,148	\$ 16,047,503	\$ 15,654,696	\$ 16,657,801	3.80%
Employee Contribution - Dependent Coverag	1,870,020	1,920,000	1,920,000	1,939,000	0.99%
Other Revenue	1,923,064	2,054,000	1,967,449	1,945,000	-5.31%
Retirement Obligations City Contribution	1,591,308	1,742,020	1,700,989	1,739,050	-0.17%
Investment Earnings	766,474	400,000	804,000	620,000	
Misc Non-Operating	40,008	43,000	43,000	43,000	0.00%
Total Revenues	\$ 21,136,023	\$ 22,206,523	\$ 22,090,134	\$ 22,943,851	3.32%
Total Funds Available	\$ 32,322,692	\$ 37,947,431	\$ 37,831,042	\$ 41,151,396	8.44%
Other (Sources) Uses					
Premiums	2,601,416	3,518,000	3,520,700	3,695,000	5.03%
Third Party Administration Fees	56,327	72,000	72,000	72,000	0.00%
Insurance Claims	11,924,188	14,000,000	13,149,700	14,117,000	0.84%
Other Non-Dept - Professional Services	189,446	206,000	206,000	212,000	2.91%
Retirement Obligations	1,661,268	1,735,097	1,735,097	1,702,572	-1.87%
Health Clinic	392,649	766,000	600,000	766,000	0.00%
Other	193,149	326,000	340,000	347,000	6.44%
Contingency	-	300,000	-	300,000	0.00%
Total Other (Sources) Uses	17,018,442	20,923,097	19,623,497	21,211,572	1.38%
Total Expenditures & Transfers	\$ 17,018,442	\$ 20,923,097	\$ 19,623,497	\$ 21,211,572	1.38%
Total Increase (Decrease)	\$ 4,117,581	\$ 1,283,426	\$ 2,466,637	\$ 1,732,279	
Measurement Focus Increase (Decrease)	436,658				
Ending Working Capital	\$ 15,740,908	\$ 17,024,334	\$ 18,207,545	\$ 19,939,824	

EMPLOYEE BENEFITS FUND- SOURCES



EMPLOYEE BENEFITS FUND- USES



OTHER INSURANCE FUNDS

These funds collect revenue from City departments and have restricted expense types and/or amounts for workers compensation and unemployment.

WORKERS COMPENSATION INSURANCE FUND

The purpose of the Workers Compensation Fund is to provide benefits to injured workers. It ensures employees who are injured at work have access to medical care and receive compensation to cover a portion of their lost wages while they are out of work.

FY26 revenues are departmental charges (premiums) of expected cost per FTE. The City now uses rates indexed off the Texas Advisory Loss Costs provided by the benefits consultant.

FY26 expenditures increased primarily due to increased excess workers compensation premiums based on payroll increases. No SLAs were requested for FY26.

Working capital is projected to meet the planned reserve balance.

UNEMPLOYMENT INSURANCE FUND

The Unemployment Internal Service Fund provides self-insurance of unemployment claims.

FY26 revenues reflect a department premium of \$60 (annually) per FTE.

FY26 expenditure budget has no increase planned. No SLAs were requested for FY26.

Working capital is projected to meet the planned reserve balance.



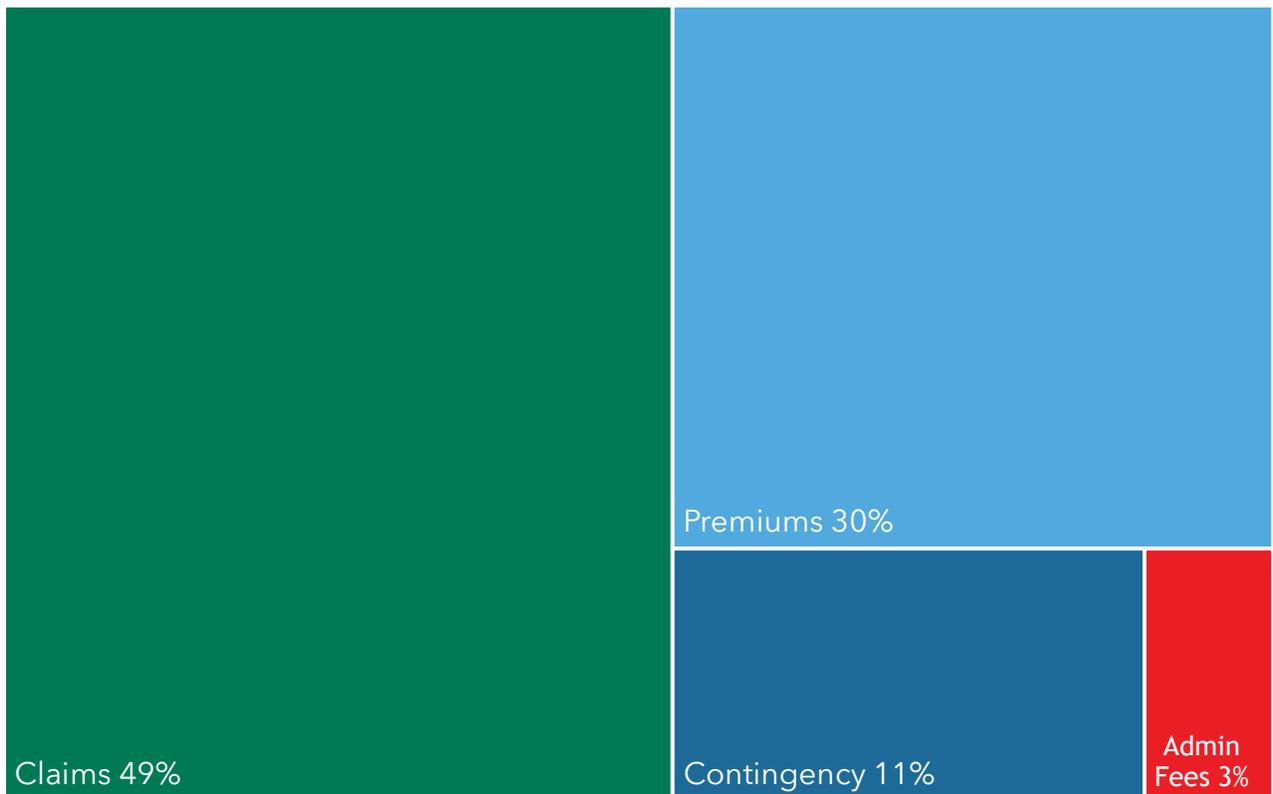
CITY OF COLLEGE STATION WORKERS COMPENSATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,431,099	\$ 1,393,620	\$ 1,393,620	\$ 1,322,596	
Revenues					
Premiums	\$ 508,377	\$ 585,186	\$ 569,000	\$ 614,215	4.96%
Investment Earnings	109,114	40,000	89,000	45,000	
Total Revenues	\$ 617,491	\$ 625,186	\$ 658,000	\$ 659,215	5.44%
Total Funds Available	\$2,048,590	\$2,018,806	\$2,051,620	\$1,981,811	-1.83%
Other (Sources) Uses					
Premiums	243,933	208,000	226,774	272,000	30.77%
Third Party Administration Fees	53,503	51,244	31,000	31,000	-39.51%
Claims	388,969	415,000	415,000	436,000	5.06%
Other	28,600	56,250	56,250	56,000	-0.44%
Contingency	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	715,006	830,494	729,024	895,000	7.77%
Total Expenditures & Transfers	\$ 715,006	\$ 830,494	\$ 729,024	\$ 895,000	7.77%
Total Increase (Decrease)	\$ (97,515)	\$ (205,308)	\$ (71,024)	\$ (235,785)	
Measurement Focus Increase (Decrease)	60,036				
Ending Working Capital	\$ 1,393,620	\$ 1,188,312	\$ 1,322,596	\$ 1,086,811	

WORKERS COMPENSATION FUND- SOURCES



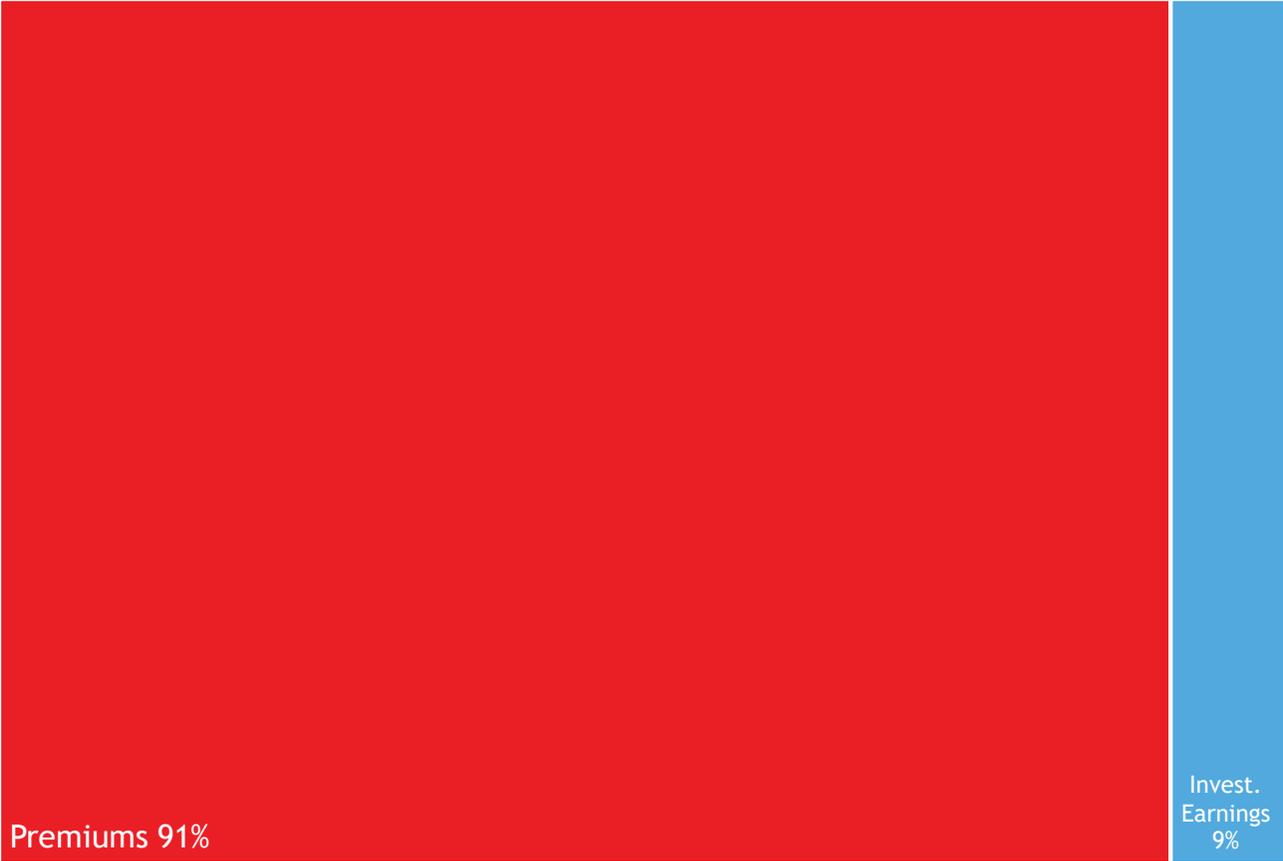
WORKERS COMPENSATION FUND- USES



CITY OF COLLEGE STATION UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 208,656	\$ 254,183	\$ 254,183	\$ 269,268	
Revenues					
Premiums	\$ 63,120	\$ 64,685	\$ 64,685	\$ 64,950	0.41%
Investment Earnings	12,371	8,000	10,400	9,000	
Total Revenues	\$ 75,491	\$ 72,685	\$ 75,085	\$ 73,950	
Total Funds Available	\$ 284,147	\$ 326,868	\$ 329,268	\$ 343,218	5.00%
Other (Sources) Uses					
Claims	30,342	60,000	60,000	60,000	0.00%
Total Other (Sources) Uses	30,342	60,000	60,000	60,000	0.00%
Total Expenditures & Transfers	\$ 30,342	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Total Increase (Decrease)	\$ 45,148	\$ 12,685	\$ 15,085	\$ 13,950	
Measurement Focus Increase (Decrease)	379				
Ending Working Capital	\$ 254,183	\$ 266,868	\$ 269,268	\$ 283,218	

UNEMPLOYMENT FUND- SOURCES



REPLACEMENT FUNDS

Maintaining reliable vehicles and equipment in proper working order is essential in providing timely and professional public services. A growing concern for the City's long-term financial forecasting is the volume and pace of assets added in response to continued population growth and citizen demand. Increased inventory requires additional maintenance and eventual replacement of these assets. The Replacement Funds are internal service funds used to collect and retain funds for replacement purchases of eligible vehicles and equipment. Replacement Funds receive contributions from departments and operational funds that maintain and control the assets.

FLEET REPLACEMENT FUND

The Fleet Replacement Fund covers a large array of vehicles and service equipment. Replacements are scheduled based on asset age, hours/miles used, and relevant repair history. An asset's useful life will vary due to level and frequency of use, and category type. Fleet Services will not automatically replace an asset upon reaching its scheduled replacement age. Vehicles may be replaced sooner due to extreme wear, or the replacement may be prolonged when deemed appropriate.

Fleet Services identifies all vehicles and equipment meeting the replacement criteria and prepares a vehicle inventory report. The Fleet Service Division Manager submits a list of vehicles and equipment considered for replacement to Fiscal Services for budgetary projections. The FY26 replacement list is included in the budget document for reference purposes.

FY26 replacement contributions are:

<i>Interdepartmental Charges</i>	<i>FY24 Actual</i>	<i>FY25 Revised Budget</i>	<i>FY25 Year End Estimate</i>	<i>FY26 Approved Budget</i>
Drainage Fund	\$334,680	\$427,600	\$427,600	\$447,585
Electric Fund	808,800	816,225	816,225	764,424
Fleet Maintenance Fund	24,444	24,400	24,400	29,693
General Fund	4,342,248	4,471,000	4,471,000	4,612,545
Northgate Parking Fund	17,856	17,900	17,900	17,853
Solid Waste Fund	2,059,152	2,214,950	2,214,950	2,317,502
Hotel Tax Fund	-	9,000	9,000	12,000
Wastewater Fund	398,532	430,300	430,300	470,260
Water Fund	282,204	282,200	282,200	242,198
Interdept Charges Total	\$8,267,916	\$8,693,575	\$8,693,575	\$8,914,060

INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND

The City covers technology related replacements via the IT Replacement Fund. Fiscal Services and IT jointly maintain the IT replacement schedule, updating it annually with projected replacement costs, estimated service life, and additional items eligible for replacement. Based on this annual analysis, departments throughout the city are charged for a portion of IT's replacement purchases. These contributions are retained in the IT Replacement Fund until (i) departments have made sufficient contributions; and (ii) IT purchases the replacement items. Replacement contributions are charged across all City departments because the infrastructure and operating systems benefit the City as a whole. The replacement schedule determines the contribution charged to each department.

Items included in the IT Replacement Fund are:

- Uninterruptable Power Source (UPS)
- Mobile Data Terminals (MDT)
- Servers
- Virtual Servers
- Storage Hardware
- Firewalls
- Laptops & Monitors
- iPad/Tablets
- Future Software Replacements
- Parks Security Cameras
- Water Department SCADA
- Public Works Department Traffic Switches

FY26 budgeted transfers from the IT Replacement Fund to the General Fund for anticipated replacements include (values rounded for display purposes):

- \$95,000 Traffic Systems UPS Batteries and Controllers
- \$44,000 City UPS Batteries and Controllers
- \$410,000 Laptops & Monitors
- \$439,000 Servers and Storage
- \$463,300 IT Department Software

EQUIPMENT REPLACEMENT FUND

Non-Fleet and non-IT related replacement items are allocated to the Equipment Replacement Fund. Every fiscal year, Fiscal Services will adjust a department's replacement contributions based on projected replacement costs, expected service life, and current economic conditions of the selected assets. Operating departments are charged a prorated portion of the estimated replacement cost in anticipation that the item will be fully funded upon its end of useful life. Funds are retained until (i) the department has made sufficient contributions; and (ii) the department makes the replacement purchase. Contributions are transferred from the Equipment Replacement Fund to the General Fund as scheduled replacement purchases occur.

Items in the Equipment Replacement Fund include:

Fire Department:

- Extrication Tools
- Thermal Imaging Cameras
- Self-Contained Breathing Apparatus (SCBA)
- Ballistic Vests

Police Department:

- Heavy Armor Plates
- K-9 Associated Equipment
- Bomb Squad Suits

FY26 budgeted transfers from the Equipment Replacement Fund to the General Fund for anticipated replacements include (values rounded for display purposes):

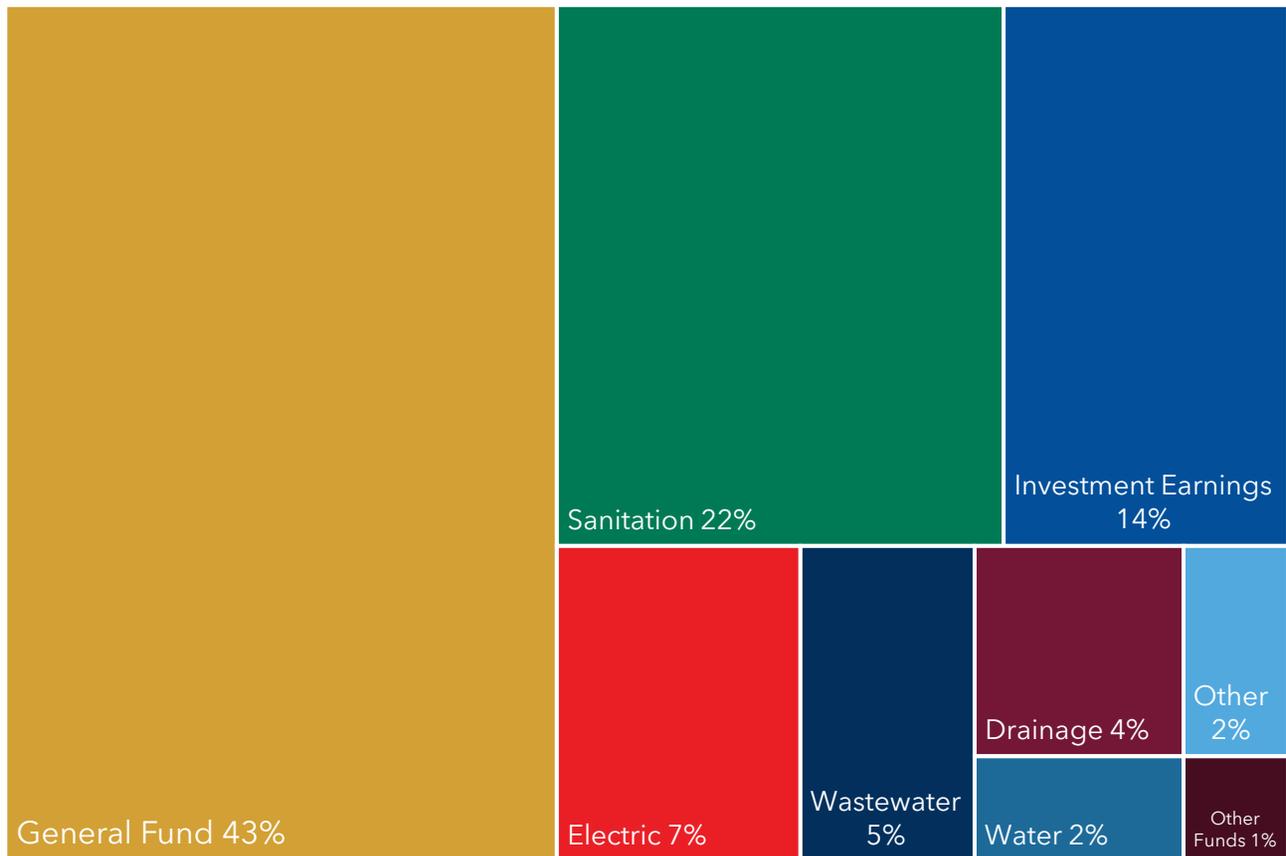
- \$50,000 K-9 Associated Equipment

CITY OF COLLEGE STATION FLEET REPLACEMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 31,838,928	\$ 34,155,651	\$ 34,155,651	\$ 28,668,520	
Revenues					
Interdepartmental Charges	\$ 8,267,916	\$ 8,693,575	\$ 8,693,575	\$ 8,914,060	2.54%
Investment Earnings	1,830,794	1,358,166	1,622,000	1,500,000	10.44%
Gain (Loss) on Sale of Assets	270,760	250,000	294,900	250,000	0.00%
Total Revenues	\$ 10,369,469	\$ 10,301,741	\$ 10,610,475	\$ 10,664,060	3.52%
Total Funds Available	\$ 42,208,397	\$ 44,457,392	\$ 44,766,126	\$ 39,332,580	-11.53%
Transfers:					
Transfers In	-	(238,000)	(180,630)	-	-100.00%
Transfers Out	8,052,747	16,376,236	16,278,236	8,678,000	-47.01%
Total Transfers (Sources) Uses	8,052,747	16,138,236	16,097,606	8,678,000	-46.23%
Total Expenditures & Transfers	\$ 8,052,747	\$ 16,138,236	\$ 16,097,606	\$ 8,678,000	-46.23%
Total Increase (Decrease)	\$ 2,316,722	\$ (5,836,495)	\$ (5,487,131)	\$ 1,986,060	
Measurement Focus Increase (Decrease)	1				
Ending Working Capital*	\$ 34,155,651	\$ 28,319,156	\$ 28,668,520	\$ 30,654,580	

*Funds are held for future planned vehicle replacements.

FLEET REPLACEMENT FUND- SOURCES



FY26 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
CAPITAL IMPROVEMENT PROJECTS	2015	CHEVY 2500 RC 2WD	80,000
CAPITAL IMPROVEMENT PROJECTS	2015	CHEVY 2500 RC 2WD	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	65,000
PUBLIC WORKS STREETS	2020	KUBOTA ZERO TURN	25,000
PUBLIC WORKS STREETS	2016	CHEVY 2500 RC 2WD	80,000
PUBLIC WORKS STREETS	2017	CAT MILLING MACHINE	800,000
PUBLIC WORKS STREETS	2014	CAT 303.5E EXCAVATOR	100,000
PUBLIC WORKS STREETS	2005	TRAILER KING	170,000
PUBLIC WORKS STREETS	2015	CHEVY 2500 RC 2WD	80,000
PUBLIC WORKS TRAFFIC	2016	F550 BUCKET TRUCK	300,000
PUBLIC WORKS TRAFFIC	2018	CHEVY 2500 CC 2WD UTILITY	80,000
PUBLIC WORKS LANDSCAPE	2015	CHEVY 2500 RC 2WD	80,000
POLICE	2016	CHEVY TAHOE	100,000
POLICE	2017	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2014	CHEVY 1500 CC 2WD	70,000
POLICE	2015	CHEVY 1500 CC 2WD	70,000
POLICE	2017	CHEVY 1500 CC 2WD	70,000
POLICE	2019	CHEVY 1500 CC 2WD	70,000
POLICE	2019	CHEVY 1500 CC 2WD	70,000
POLICE	2019	FORD EXPLORER XLT	70,000
FIRE	2019	F550 AMBULANCE	450,000
FIRE	2015	CHEVY 3500 AMBULANCE	450,000
CODE ENFORCEMENT	2019	CHEVY 1500 CC 2WD	65,000
PLANNING & DEVELOPMENT	2016	CHEVY 1500 CC 2WD	65,000
PLANNING & DEVELOPMENT	2017	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
COMMUNITY DEVELOPMENT	2011	CHEVY 1500 CC 2WD	70,000
SOLID WASTE	2013	CHEVY 2500 RC 2WD	80,000
SOLID WASTE	2021	AUTOCAR SL	500,000
SOLID WASTE	2022	AUTOCAR FEL	500,000
PARKS AND RECREATION	2015	CHEVY 2500 CC 2WD	65,000
PARKS AND RECREATION	2014	JOHN DEERE 3038E	54,000
PARKS AND RECREATION	2014	JOHN DEERE 5055E	80,000
PARKS AND RECREATION	2014	JOHN DEERE 3038E	54,000
PARKS AND RECREATION	2016	TORO SANDPRO 3040	20,000
PARKS AND RECREATION	2016	BOBCAT SKID STEER LOADER	150,000
PARKS AND RECREATION	2018	TORO WORKMAN MDX UTV	30,000
PARKS AND RECREATION	2020	TORO ZMASTER ZERO TURN	25,000
PARKS AND RECREATION	2020	TORO ZMASTER ZERO TURN	25,000
ELECTRIC	2017	CHEVY 3500 CC 4WD UTILTIY	160,000
ELECTRIC	2015	CHEVY TAHOE	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	80,000
ELECTRIC	2015	CHEVY 2500 CC 2WD UTILITY	95,000
ELECTRIC	2016	F550 BUCKET TRUCK	300,000
ELECTRIC	2016	F550 BUCKET TRUCK	300,000
WATER	2019	CHEVY 3500 CC 4WD UTILTIY	130,000
WATER	2017	CHEVY 1500 CC 2WD	65,000

FY26 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
WATER	2011	KUBOTA UTV	25,000
WATER	2018	CHEVY 3500 CC 4WD UTILTIY	130,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	65,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2018	CHEVY 1500 CC 2WD	65,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2013	BOBCAT MINI EXC	100,000
WASTEWATER	2015	CHEVY 2500 CC 2WD	80,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2016	CHEVY 2500 CC 2WD	80,000
WASTEWATER	2013	JOHN DEERE BACKHOE 310SK	250,000
WASTEWATER	2012	AUTOCAR SLINGER	380,000
WASTEWATER	2014	FREIGHLINER DUMP 12-14 YDS	200,000
			\$ 8,678,000

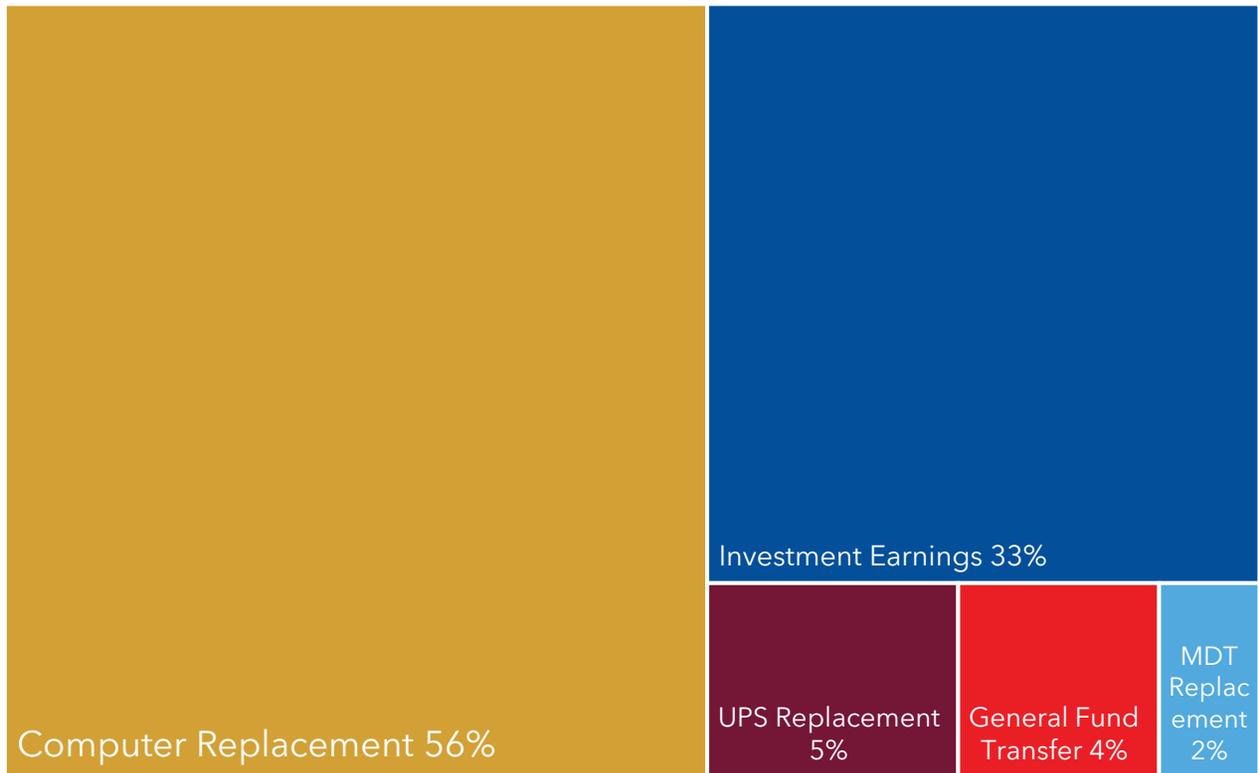
CITY OF COLLEGE STATION IT REPLACEMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 8,652,166	\$ 11,135,350	\$ 11,135,350	\$ 13,314,299	
Revenues					
Interdepartmental Charges	\$ 1,184,436	\$ 1,041,449	\$ 1,036,949	\$ 1,204,804	15.69%
Investment Earnings	484,426	400,000	512,500	480,000	20.00%
Gain (Loss) on Sale of Assets	28,334	-	29,500	-	-
Total Revenues	\$ 1,697,196	\$ 1,441,449	\$ 1,578,949	\$ 1,684,804	16.88%
Total Funds Available	\$ 10,349,362	\$ 12,576,799	\$ 12,714,299	\$ 14,999,103	19.26%
Transfers:					
Transfers In**	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	0.00%
Transfers In - CIP	-	-	-	-	-
Transfers Out	1,229,704	1,680,000	1,400,000	1,451,300	-13.61%
Total Transfers (Sources) Uses	(770,296)	(320,000)	(600,000)	(548,700)	71.47%
Total Expenditures & Transfers	\$ (770,296)	\$ (320,000)	\$ (600,000)	\$ (548,700)	71.47%
Total Increase (Decrease)	\$ 2,467,492	\$ 1,761,449	\$ 2,178,949	\$ 2,233,504	
Measurement Focus Increase (Decrease)	15,692				
Ending Working Capital*	\$ 11,135,350	\$ 12,896,799	\$ 13,314,299	\$ 15,547,803	

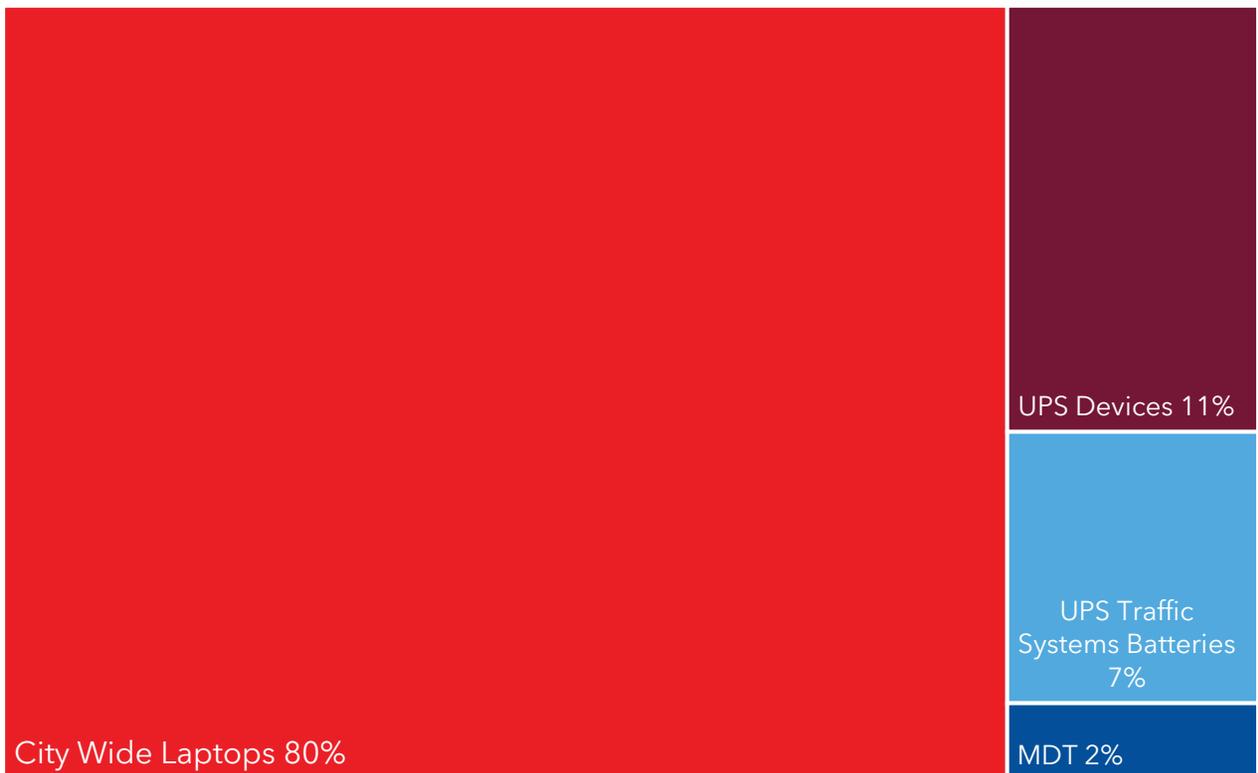
*Funds are held for future planned replacements.

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

IT REPLACEMENT FUND- SOURCES



IT REPLACEMENT FUND- USES



CITY OF COLLEGE STATION

EQUIPMENT REPLACEMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,544,358	\$ 1,876,860	\$ 1,876,860	\$ 2,211,371	
Revenues					
Interdepartmental Charges	\$ 241,836	\$ 245,161	\$ 245,161	\$ 289,547	18.10%
Investment Earnings	88,021	80,000	89,350	85,000	6.25%
Total Revenues	\$ 329,857	\$ 325,161	\$ 334,511	\$ 374,547	15.19%
Total Funds Available	\$ 1,874,215	\$ 2,202,021	\$ 2,211,371	\$ 2,585,918	17.43%
Transfers:					
Transfers Out for Replacements	-	-	-	50,000	-
Total Transfers (Sources) Uses	-	-	-	50,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 50,000	-
Total Increase (Decrease)	\$ 329,857	\$ 325,161	\$ 334,511	\$ 324,547	
Measurement Focus Increase (Decrease)	\$ 2,645				
Ending Working Capital	\$ 1,876,860	\$ 2,202,021	\$ 2,211,371	\$ 2,535,918	

UTILITY CUSTOMER SERVICE FUND

The Utility Customer Service (UCS) Fund is an Internal Service Fund that accumulates utility billing and collection revenues and expenses. The UCS Department provides the following services for the Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance Funds:

- Utility billing and collection
- Service connection and disconnection
- Customer account creation
- General customer service

The UCS division is a customer facing operation that communicates with utility customers concerning factors affecting their utility billing. This includes usage, energy conservation tips, rebate programs and organizing free energy and irrigation audits with the utility departments.

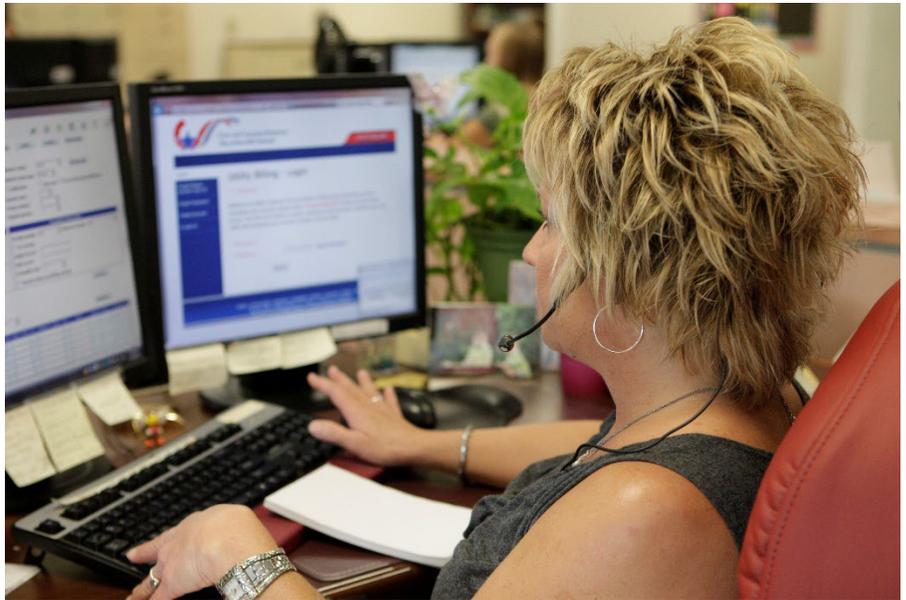
UCS revenue consists primarily of transfers from the utility funds to cover expenses UCS incurs on their behalf.

Strategic Plan goals for UCS are included with Fiscal Services in the General Fund section. The KPI associated with UCS is also included in the Fiscal Services' section.

Transfers from the utility funds increased for FY26 inflationary pressures. Staff reviews the transfer annually and adjusts it to align with projected expenses.

The FY26 operating budget increased due to salary adjustments. The primary costs in this fund are salary and benefits, credit card processing fees, and the water meter reading service contract. Maintenance budget was reduced by 23.2% due to decreased landscaping charges. The non-operating budget decreased due to Contingency decreases.

The ending working capital is expected to decrease as existing UCS resources, which were transferred in prior fiscal years, are utilized.



CITY OF COLLEGE STATION

UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 2,230,142	\$ 715,192	\$ 715,192	\$ 334,700	
Revenues					
Service Charges	\$ 2,337,500	\$ 3,281,000	\$ 3,007,580	\$ 4,134,060	26.00%
Other Revenue	74,091	154,000	109,720	77,000	-50.00%
Investment Earnings	106,474	115,000	54,775	70,000	-39.13%
Total Revenues	\$ 2,518,066	\$ 3,550,000	\$ 3,172,075	\$ 4,281,060	20.59%
Total Funds Available	\$ 4,748,208	\$ 4,265,192	\$ 3,887,267	\$ 4,615,760	8.22%
Expenditures:					
Fiscal Services Dept	\$ 3,819,414	\$ 4,474,758	\$ 3,552,567	\$ 4,517,811	0.96%
Pay Plan Contingency	-	7,316	-	7,691	
Total Operating Expenditures	\$ 3,819,414	\$ 4,482,074	\$ 3,552,567	\$ 4,525,502	0.97%
Other (Sources) Uses					
Misc Nonoperating Exp	(18,644)	-	-	-	-
Contingency	-	197,500	-	75,000	-62.03%
Total Other (Sources) Uses	(18,644)	197,500	-	75,000	-62.03%
Total Expenditures & Transfers	\$ 3,800,770	\$ 4,679,574	\$ 3,552,567	\$ 4,600,502	-1.69%
Total Increase (Decrease)	\$ (1,282,704)	\$ (1,129,574)	\$ (380,492)	\$ (319,442)	-71.72%
Measurement Focus Increase (Decrease)	(232,246)	448,305			
Ending Working Capital	\$ 715,192	\$ 33,923	\$ 334,700	\$ 15,258	

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

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Billing/Collections	\$ 3,819,414	\$ 4,474,758	\$ 3,552,567	\$ 4,517,811	0.96%
Pay Plan Contingency	-	7,316	-	7,691	
TOTAL	\$ 3,819,414	\$ 4,482,074	\$ 3,552,567	\$ 4,525,502	0.97%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,059,113	\$ 1,317,078	\$ 1,084,810	\$ 1,373,294	4.27%
Health Insurance	247,695	296,203	238,790	296,224	0.01%
Supplies	573,309	302,043	276,570	292,950	-3.01%
Maintenance	8,144	12,510	7,355	9,610	-23.18%
Purchased Services	1,931,153	2,546,924	1,945,042	2,545,733	-0.05%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	7,316	-	7,691	
TOTAL	\$ 3,819,414	\$ 4,482,074	\$ 3,552,567	\$ 4,525,502	0.97%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Billing/Collections	20.00	20.00	20.00	0.00%
TOTAL	20.00	20.00	20.00	0.00%

FLEET MAINTENANCE FUND

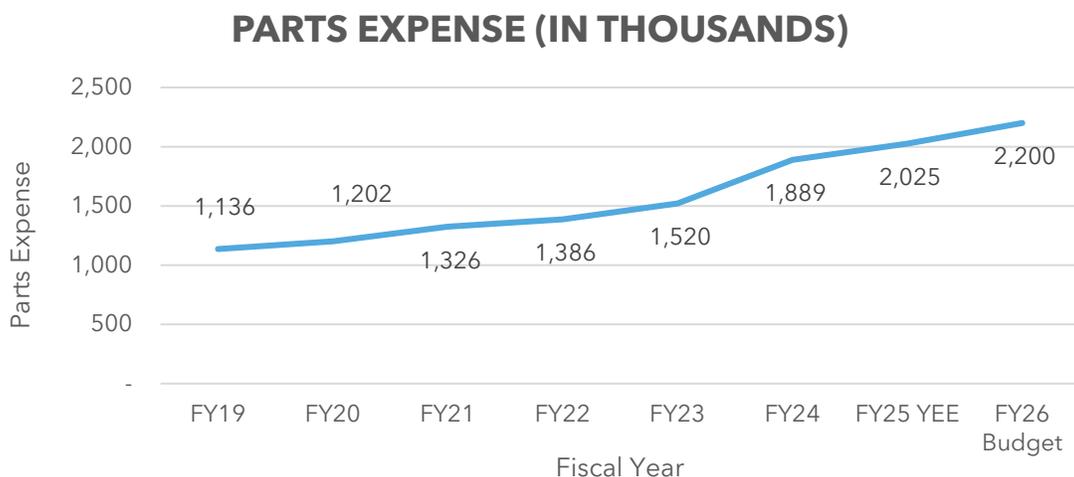
The Fleet Maintenance Fund is an Internal Service Fund that provides fleet management and services for the City's vehicles and motorized equipment and is supported by charges paid by the applicable City departments.

Fleet personnel facilitate the acquisition, disposal, maintenance, repair, fuel consumption needs (maintains three fuel stations) and historical data collection for all the City's 800+ vehicles and motorized equipment.

Estimates for annual funding levels have been calculated using several techniques that forecast fleet maintenance costs. Each department with assigned vehicles is charged an annual maintenance fee to cover inspections, maintenance, and repairs.

Revenues are transfers from departmental budgets to the Fleet Maintenance Fund. Fleet charges to the departments are projected to increase 10% due to escalating prices for parts and labor.

Expenditures are primarily parts and personnel (mechanics and other support staff). Parts expenditures have increased 94% from FY19 to FY26 approved budget primarily due to the increase in the City's fleet of vehicles and motorized equipment.



The budget for FY26 includes the following SLA:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Forklift	\$45,000	\$6,050	\$51,050	Goal 2	-
Fleet Maintenance SLAs Total	\$45,000	\$6,050	\$51,050		

SLA funding for a forklift due to the increased tire and parts inventory with limited storage space. Forklift will also be used to move heavy equipment, trailers and to assist technician in moving heavy parts during disassembling and reassembling.

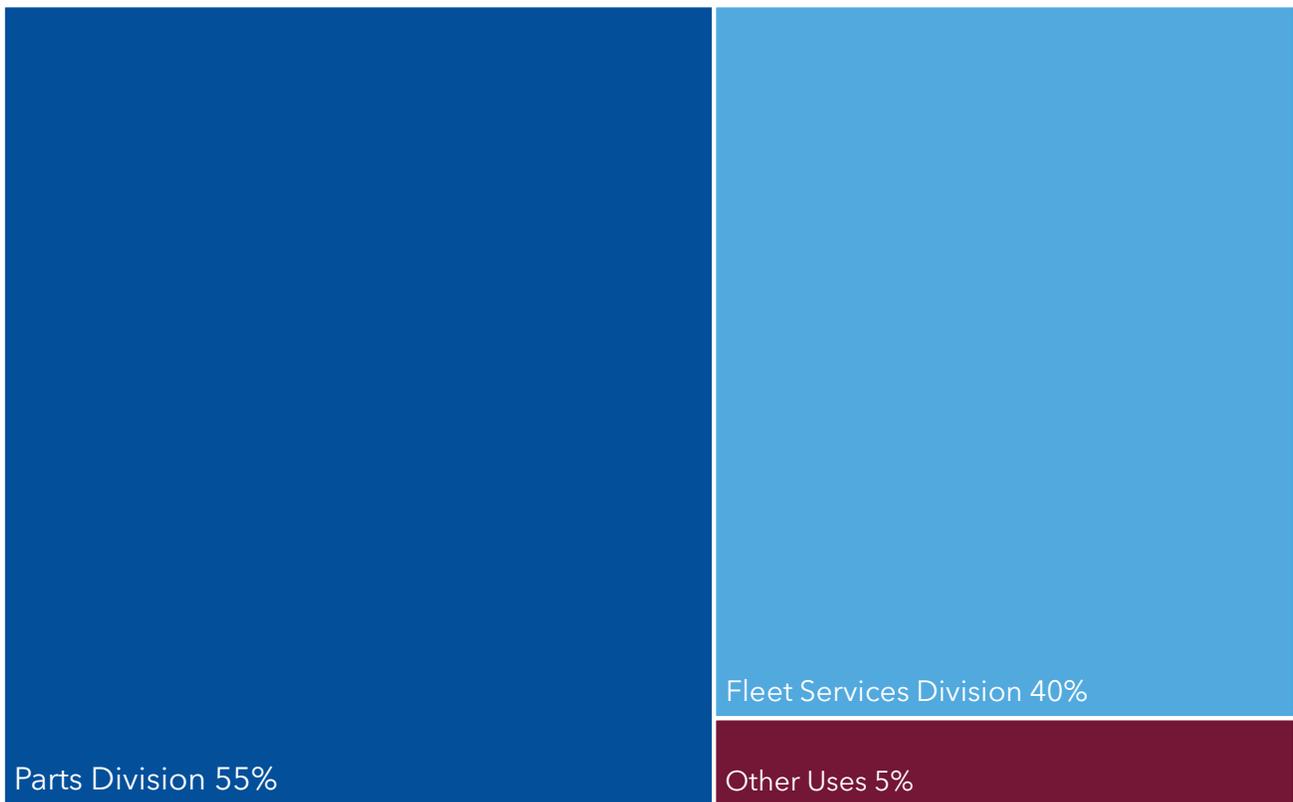
Working capital is projected to decrease in FY26 due to increasing contingency budget for potential effect of tariffs on parts costs.

CITY OF COLLEGE STATION

FLEET MAINTENANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget FY25 to FY26	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 566,267	\$ 615,524	\$ 615,524	\$ 499,815	
Revenues					
Fleet Charges	\$ 3,602,112	\$ 3,961,376	\$ 3,961,376	\$ 4,415,000	11.45%
Investment Earnings	40,576	22,000	45,000	25,000	13.64%
Gain (Loss) on Sale of Assets	2	-	-	-	-
Total Revenues	\$ 3,642,690	\$ 3,983,376	\$ 4,006,376	\$ 4,440,000	11.46%
Total Funds Available	\$ 4,208,957	\$ 4,598,900	\$ 4,621,900	\$ 4,939,815	7.41%
Expenditures:					
Public Works Dept	\$ 3,560,791	\$ 4,141,167	\$ 4,118,505	\$ 4,418,331	6.69%
Pay Plan Contingency	-	-	-	10,251	
Total Operating Expenditures	\$ 3,560,791	\$ 4,141,167	\$ 4,118,505	\$ 4,428,582	6.94%
Transfers:					
Transfers In - Replacements	-	(5,000)	(5,000)	-	-100.00%
Other (Sources) Uses					
Other	(8,987)	13,196	8,580	-	-100.00%
Contingency	-	-	-	220,000	-
Total Other (Sources) Uses	(8,987)	13,196	8,580	220,000	1567.17%
Total Expenditures & Transfers	\$ 3,551,804	\$ 4,149,363	\$ 4,122,085	\$ 4,648,582	12.03%
Total Increase (Decrease)	\$ 90,886	\$ (165,987)	\$ (115,709)	\$ (208,582)	
Measurement Focus Increase (Decrease)	(41,629)				
Ending Working Capital	\$ 615,524	\$ 449,537	\$ 499,815	\$ 291,233	

FLEET MAINTENANCE FUND- USES

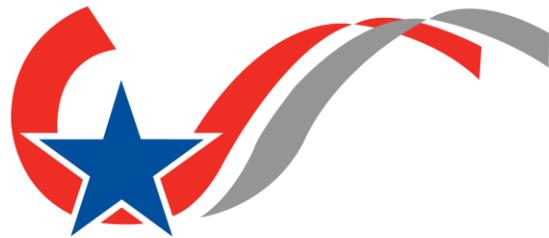


**CITY OF COLLEGE STATION
FLEET MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Parts	\$ 2,182,816	\$ 2,469,227	\$ 2,315,843	\$ 2,546,391	3.13%
Fleet Services	1,377,975	1,671,940	1,802,662	1,871,940	11.96%
Pay Plan Contingency	-	-	-	10,251	
TOTAL	\$ 3,560,791	\$ 4,141,167	\$ 4,118,505	\$ 4,428,582	6.94%

EXPENDITURE BY CLASSIFICATION					
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,167,592	\$ 1,470,415	\$ 1,218,803	\$ 1,506,381	2.45%
Health Insurance	254,354	312,476	312,476	311,051	-0.46%
Supplies	1,946,275	2,223,561	2,128,069	2,280,075	2.54%
Maintenance	41,576	31,195	289,993	156,357	401.22%
Purchased Services	136,054	103,520	169,164	119,467	15.40%
Capital Outlay	14,939	-	-	45,000	-
Pay Plan Contingency	-	-	-	10,251	
TOTAL	\$ 3,560,791	\$ 4,141,167	\$ 4,118,505	\$ 4,428,582	6.94%

PERSONNEL				
	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Parts	3.00	4.00	4.00	0.00%
Fleet Services	15.00	17.00	17.00	0.00%
TOTAL	18.00	21.00	21.00	0.00%



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

APPENDIX A
CITY COUNCIL BUDGET ORDINANCE

ORDINANCE NO. 2025-4612

AN ORDINANCE ADOPTING A BUDGET FOR THE 2025-2026 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2025 to September 30, 2026, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

WHEREAS, the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

PART 1: That the proposed budget as amended by the City Council of the City of College Station, which is made a part hereof to the same extent as if set forth at length herein, is hereby adopted and approved, a copy of which is on file in the Office of the City Secretary in College Station, Texas.

PART 2: That authorization is hereby granted for the expenditure of the same under the respective items contained in said budget with the approved fiscal and budgetary policy statements of the City.

PART 3: The governing body, the City Council, has authorized the City Manager, through the budget ordinance, to assign fund balance. Assignments, unlike commitments, are not permanent and a formal action is not required for the removal of an assignment. Finally, assignments may not result in a deficit in Unassigned Fund Balance. *Assigned Fund Balance* includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$100,000 or less; to exercise, approve and execute all contract renewal options for approved contracts, subject to and contingent upon appropriation of sufficient budgeted funds by the City, to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document or in accordance with the applicable Finance administrative procedure. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 5: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments and within any other fund of the City.

PART 6: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to approve and execute contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget for new and replacement equipment as set out in the 2025-26 Fiscal Year Fleet and Equipment Replacement Funds and Technology Related Hardware and Software as described in **Attachment "A"** to this Ordinance.

PART 7: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 28th DAY OF AUGUST 2025.

ATTEST:



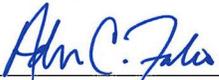
City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

**ATTACHMENT A
 2025-26 FISCAL YEAR FLEET AND EQUIPMENT REPLACEMENT FUNDS**

FY26 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
CAPITAL IMPROVEMENT PROJECTS	2015	CHEVY 2500 RC 2WD	80,000
CAPITAL IMPROVEMENT PROJECTS	2015	CHEVY 2500 RC 2WD	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	65,000
PUBLIC WORKS STREETS	2020	KUBOTA ZERO TURN	25,000
PUBLIC WORKS STREETS	2016	CHEVY 2500 RC 2WD	80,000
PUBLIC WORKS STREETS	2017	CAT MILLING MACHINE	800,000
PUBLIC WORKS STREETS	2014	CAT 303.5E EXCAVATOR	100,000
PUBLIC WORKS STREETS	2005	TRAILER KING	170,000
PUBLIC WORKS STREETS	2015	CHEVY 2500 RC 2WD	80,000
PUBLIC WORKS TRAFFIC	2016	F550 BUCKET TRUCK	300,000
PUBLIC WORKS TRAFFIC	2018	CHEVY 2500 CC 2WD UTILITY	80,000
PUBLIC WORKS LANDSCAPE	2015	CHEVY 2500 RC 2WD	80,000
POLICE	2016	CHEVY TAHOE	100,000
POLICE	2017	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2022	CHEVY TAHOE	100,000
POLICE	2014	CHEVY 1500 CC 2WD	70,000
POLICE	2015	CHEVY 1500 CC 2WD	70,000
POLICE	2017	CHEVY 1500 CC 2WD	70,000
POLICE	2019	CHEVY 1500 CC 2WD	70,000
POLICE	2019	CHEVY 1500 CC 2WD	70,000
POLICE	2019	FORD EXPLORER XLT	70,000
FIRE	2019	F550 AMBULANCE	450,000
FIRE	2015	CHEVY 3500 AMBULANCE	450,000
CODE ENFORCEMENT	2019	CHEVY 1500 CC 2WD	65,000
PLANNING & DEVELOPMENT	2016	CHEVY 1500 CC 2WD	65,000
PLANNING & DEVELOPMENT	2017	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
CODE ENFORCEMENT	2014	CHEVY 1500 CC 2WD	65,000
COMMUNITY DEVELOPMENT	2011	CHEVY 1500 CC 2WD	70,000
SOLID WASTE	2013	CHEVY 2500 RC 2WD	80,000
SOLID WASTE	2021	AUTOCAR SL	500,000
SOLID WASTE	2022	AUTOCAR FEL	500,000
PARKS AND RECREATION	2015	CHEVY 2500 CC 2WD	65,000
PARKS AND RECREATION	2014	JOHN DEERE 3038E	54,000
PARKS AND RECREATION	2014	JOHN DEERE 5055E	80,000
PARKS AND RECREATION	2014	JOHN DEERE 3038E	54,000
PARKS AND RECREATION	2016	TORO SANDPRO 3040	20,000
PARKS AND RECREATION	2016	BOBCAT SKID STEER LOADER	150,000
PARKS AND RECREATION	2018	TORO WORKMAN MDX UTV	30,000
PARKS AND RECREATION	2020	TORO ZMASTER ZERO TURN	25,000
PARKS AND RECREATION	2020	TORO ZMASTER ZERO TURN	25,000
ELECTRIC	2017	CHEVY 3500 CC 4WD UTILTY	160,000
ELECTRIC	2015	CHEVY TAHOE	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	80,000
ELECTRIC	2014	CHEVY 1500 CC 2WD	80,000
ELECTRIC	2015	CHEVY 2500 CC 2WD UTILITY	95,000
ELECTRIC	2016	F550 BUCKET TRUCK	300,000
ELECTRIC	2016	F550 BUCKET TRUCK	300,000
WATER	2019	CHEVY 3500 CC 4WD UTILTY	130,000
WATER	2017	CHEVY 1500 CC 2WD	65,000

FY26 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
WATER	2011	KUBOTA UTV	25,000
WATER	2018	CHEVY 3500 CC 4WD UTILTIY	130,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	65,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2018	CHEVY 1500 CC 2WD	65,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2013	BOBCAT MINI EXC	100,000
WASTEWATER	2015	CHEVY 2500 CC 2WD	80,000
WASTEWATER	2013	CHEVY 1500 CC 2WD	70,000
WASTEWATER	2016	CHEVY 2500 CC 2WD	80,000
WASTEWATER	2013	JOHN DEERE BACKHOE 310SK	250,000
WASTEWATER	2012	AUTOCAR SLINGER	380,000
WASTEWATER	2014	FREIGHLINER DUMP 12-14 YDS	200,000
			\$ 8,678,000

ATTACHMENT "A"
2025-26 FISCAL YEAR TECHNOLOGY RELATED HARDWARE AND SOFTWARE

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement Computers	200	2,200	440,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replacement Public Safety Mobile Data Terminals	5	6,000	30,000
Replace single server	3	15,000	45,000
Server replacement parts			10,000
Server OS replacement/upgrade			40,000
SQL Std	8	8,500	68,000
Replacement UPS battery/units			109,400
Estimated Additional Desktop Software			35,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw			
Computer Network Maint. and Equipment Replacement			40,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			20,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			1,120,400
Service Level Adjustments			
Rubrik			200,117
Host Servers (2)			108,000
Aerial Imagery			162,500
Subtotal - Service Level Adjustments			470,617
Unscheduled Replacements/Additions			
Estimated Additional Computer setups	75	1,800	135,000
not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory			
Estimated Standard Desktop Software			30,000
not identified specifically in budget includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks and other subscriptions			
Estimated Additional Desktop Software			20,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop.Illustrator, Premier, Audition Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw, Cognos			
Estimated Additional Printers/Plotters			12,000
Estimated Computer misc. parts			10,000
includes: hard drives, network cards, network cables			
Estimated Monitor upgrades			12,500
includes: larger than standard			
Estimated Additional Scanners	20	800	16,000
Estimated Additional Laptops/Toughbooks	65	1,800	117,000
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			10,000
Sub-Total Unscheduled Replacement/Additions			382,500
Phone System Maintenance			
Cisco_SmartNet Maintenance			68,000

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (E) of the Texas Local Government Code.

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Subtotal - Phone System Maintenance			68,000
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			455,000
Added M365 additional licenses and services			51,000
Solarwinds			15,000
Rubrik			130,606
VMWARE support through VMWare			187,000
Vcenter Support	2	1,499	2,998
City Works Premium License			110,250
Faster Maintenance			18,000
CTWP Copiers			52,300
UBEO Plotters			17,300
Subtotal - Network Software on MLA			1,039,454
PC Hardware and Software Maintenance/Subscriptions			
HP Printer/Plotter Maintenance			1,500
AutoCAD			17,000
Adobe Creative Suite			15,000
Adobe Pro			10,000
Mimecast			93,000
Firewall Maintenance			97,000
Aruba Maintenance			7,000
Jira HelpDesk system			51,000
Siemens Access Control System			32,000
Subtotal - PC Software Maintenance			323,500
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			-
Power 7 Software Subscription and Support	2	9,000	-
Subtotal - IBM Hardware and Software Maintenance			-
Grand Total			3,404,471

ORDINANCE NO. 2025-4613

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 2025-26 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

SECTION I. 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 **2025-26 fiscal year** upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of **fifty-one and eighteen hundredths and seventy-two thousand cents (\$0.511872) 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), **thirty and ninety-two hundred and four thousand cents (\$0.309204) on each one-hundred-dollar (\$100.00)** valuation of property; and
2. For the general obligation debt service (Debt Service Fund), is **twenty and twenty-six hundred and sixty-eight thousand cents (\$0.202668) 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 28th DAY OF AUGUST 2025.

ATTEST:



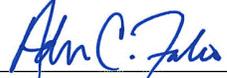
City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

**APPENDIX B
FY26 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)**

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Police	5 Patrol Officers & 3 Vehicles	455,718	744,082	1,199,800	-	1,199,800	5.00	3.00
Police	AXS Radio Consoles	250,000	-	250,000	-	250,000	-	-
Police	Large Bomb Robot	340,700	-	340,700	-	340,700	-	-
Police	Animal Control Officer Truck Upgrade	40,000	-	40,000	-	40,000	-	-
Police	Lieutenant & Vehicle	138,099	223,801	361,900	-	361,900	1.00	1.00
Police	GreyKey Software	-	56,900	56,900	-	56,900	-	-
Police	Axon Draft One	-	135,000	135,000	-	135,000	-	-
TOTAL POLICE		\$ 1,224,517	\$ 1,159,783	\$ 2,384,300	\$ -	\$ 2,384,300	6.00	4.00
Fire	12 Firefighters (Station 7)	197,347	1,250,972	1,448,319	-	1,448,319	12.00	-
Fire	EMS Video Laryngoscope Replacement	50,000	-	50,000	-	50,000	-	-
Fire	Hazmat Equipment Cache Upgrade	133,238	7,600	140,838	-	140,838	-	-
Fire	Peer Fitness	11,000	3,300	14,300	-	14,300	-	-
Fire	Phase 1 Firefighters (Station 7) recurring costs	-	139,746	139,746	-	139,746	-	-
TOTAL FIRE DEPARTMENT		\$ 391,585	\$ 1,401,618	\$ 1,793,203	\$ -	\$ 1,793,203	12.00	-
Public Works	Drone Program	36,000	1,700	37,700	-	37,700	-	-
Public Works	Pavement Markings	100,000	-	100,000	-	100,000	-	-
Public Works	Portable AI Traffic & Pedestrian Counting Cameras	77,150	-	77,150	-	77,150	-	-
TOTAL PUBLIC WORKS		\$ 213,150	\$ 1,700	\$ 214,850	\$ -	\$ 214,850	-	-
Parks	Adamson UV Replacement	65,000	-	65,000	-	65,000	-	-
Parks	Cooling College Station Residential Tree Planting	44,697	-	44,697	-	44,697	-	-
Parks	Lincoln Center Scoreboard Replacement	40,000	-	40,000	-	40,000	-	-
Parks	Rec Facility Cameras	250,000	-	250,000	-	250,000	-	-
TOTAL PARKS AND RECREATION		\$ 399,697	\$ -	\$ 399,697	\$ -	\$ 399,697	-	-
Planning & Development	Comprehensive Plan	187,000	-	187,000	-	187,000	-	-
Planning & Development	Engineering Construction Inspector	74,125	99,918	174,043	-	174,043	1.00	-
TOTAL PLANNING AND DEVELOPMENT		\$ 261,125	\$ 99,918	\$ 361,043	\$ -	\$ 361,043	1.00	-
IT	Software Replacement	-	277,076	277,076	-	277,076	-	-
IT - Non Departmental	Software Replacement	463,300	-	463,300	-	463,300	-	-
TOTAL IT		\$ 463,300	\$ 277,076	\$ 740,376	\$ -	\$ 740,376	-	-
Mayor & Council	Community Sponsorships	25,000	-	25,000	-	25,000	-	-
City Attorney	Assistant City Attorney	7,455	158,154	165,609	-	165,609	1.00	-
TOTAL GENERAL GOVERNMENT		\$ 32,455	\$ 158,154	\$ 190,609	\$ -	\$ 190,609	1.00	-
TOTAL GENERAL FUND		\$ 2,985,829	\$ 3,098,249	\$ 6,084,078	\$ -	\$ 6,084,078	20.00	4.00
Fleet Maintenance	Forklift	45,000	6,050	51,050	-	51,050	-	-
TOTAL FLEET MAINTENANCE FUND		\$ 45,000	\$ 6,050	\$ 51,050	\$ -	\$ 51,050	-	-
Tourism	1207 Event Space Supplies	15,000	10,000	25,000	-	25,000	-	-
Tourism	Experiential Marketing	25,000	-	25,000	-	25,000	-	-
Tourism	Holiday Kickoff	100,000	-	100,000	-	100,000	-	-
Tourism	Marketing and Info Resources	-	70,000	70,000	-	70,000	-	-
Tourism	Music Sponsorship	100,000	-	100,000	-	100,000	-	-
Tourism	New Business Development	-	25,000	25,000	-	25,000	-	-
Tourism	PR and Influencer Marketing	-	55,000	55,000	-	55,000	-	-
Tourism	Sales Event Attraction	-	100,000	100,000	-	100,000	-	-
Tourism	Signature Leisure Event Attraction	225,000	-	225,000	-	225,000	-	-
Tourism	Tourism HOT Grant	-	250,000	250,000	-	250,000	-	-
Parks	Games of Texas	750,000	-	750,000	-	750,000	-	-
Parks	VPAC Wayfinding Signage	275,000	-	275,000	-	275,000	-	-
TOTAL HOT FUND		\$ 1,490,000	\$ 510,000	\$ 2,000,000	\$ -	\$ 2,000,000	-	-
PEG	Pub Comm. Ch.19 Equipment Upgrades	40,000	-	40,000	-	40,000	-	-
TOTAL PEG FUND		\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	-	-

**APPENDIX B
FY26 APPROVED SERVICE LEVEL ADJUSTMENTS (SLAs)**

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Drainage	2 Drainage Maintenance Equipment Operators & Vehicle	125,000	178,526	303,526	-	303,526	2.00	1.00
Drainage	Drone Program	4,000	1,000	5,000	-	5,000	-	-
TOTAL DRAINAGE FUND		\$ 129,000	\$ 179,526	\$ 308,526	\$ -	\$ 308,526	2.00	1.00
Streets	Roadway Impact Fee Study	100,000	-	100,000	-	100,000	-	-
TOTAL STREETS CIP FUND		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	-	-
Northgate Parking	Handheld Radios	7,010	-	7,010	-	7,010	-	-
Northgate Parking	PARCS Replacement	542,448	21,421	563,869	-	563,869	-	-
TOTAL NORTHGATE PARKING FUND		\$ 549,458	\$ 21,421	\$ 570,879	\$ -	\$ 570,879	-	-
Electric	Electric Fiber Slice Van Upgrade	2,000	9,200	11,200	-	11,200	-	-
Electric - Non Departmental	Electric Fiber Slice Van Upgrade	40,000	-	40,000	-	40,000	-	-
TOTAL ELECTRIC FUND		\$ 42,000	\$ 9,200	\$ 51,200	\$ -	\$ 51,200	-	-
Water	Impact Fee Study	150,000	-	150,000	-	150,000	-	-
Water	Workorder Supply	-	200,000	200,000	-	200,000	-	-
TOTAL WATER FUND		\$ 150,000	\$ 200,000	\$ 350,000	\$ -	\$ 350,000	-	-
Wastewater	Impact Fee Study	150,000	-	150,000	-	150,000	-	-
TOTAL WASTEWATER FUND		\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	-	-
Solid Waste	Commercial Equipment Operator	2,743	79,788	82,531	-	82,531	1.00	-
Solid Waste	Residential Automated Sideload Collection Vehicle	518,627	140,385	659,012	-	659,012	-	1.00
Solid Waste	Solid Waste OT Commercial	-	218,576	218,576	-	218,576	-	-
Solid Waste	Solid Waste OT Residential	-	249,800	249,800	-	249,800	-	-
TOTAL SOLID WASTE FUND		\$ 521,370	\$ 688,549	\$ 1,209,919	\$ -	\$ 1,209,919	1.00	1.00
TOTAL ALL FUNDS		\$ 6,202,657	\$ 4,712,995	\$ 10,915,652	\$ -	\$ 10,915,652	23.00	6.00

APPENDIX B
FY26 NOT RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
GENERAL FUND									
Police		Volunteer Coordinator	481	121,219	121,700	-	121,700	1.00	-
Police		AXON AI Era Plan	-	302,300	302,300	-	302,300	-	-
Police		Two Patrol Sergeants	276,262	390,938	667,200	-	667,200	2.00	2.00
Police		Mobile Operations Command Vehicle	423,400	-	423,400	-	423,400	-	1.00
Police		Cell Phone Download Server	46,900	-	46,900	-	46,900	-	-
Police		One IA Sergeant & Equipment	27,772	152,028	179,800	-	179,800	1.00	-
Police		Field Ops Application	-	19,500	19,500	-	19,500	-	-
Police		Lease Vehicle	-	8,400	8,400	-	8,400	-	-
Police		Two Lease Vehicles	-	16,800	16,800	-	16,800	-	-
Police		Crime Victim Liaison	100	115,300	115,400	-	115,400	1.00	-
Police		Covered Parking Spaces	460,000	-	460,000	-	460,000	-	-
TOTAL POLICE			\$ 1,234,915	\$ 1,126,485	\$ 2,361,400	\$ -	\$ 2,361,400	5.00	3.00
Fire		Code Enforcement Night Shift	9,252	157,882	167,134	-	167,134	2.00	-
TOTAL FIRE			\$ 9,252	\$ 157,882	\$ 167,134	\$ -	\$ 167,134	2.00	-
Parks		Wolf Pen Creek Special Events Programming	-	120,000	120,000	-	120,000	-	-
Parks		Park Ranger Half Ton Truck	70,000	12,500	82,500	-	82,500	-	1.00
Parks		Lincoln Center Recreation Van	90,000	22,000	112,000	-	112,000	-	1.00
Parks		Asst. Operations Manager Half Ton Truck	70,000	12,500	82,500	-	82,500	-	1.00
Parks		Cooling College Station Tree Planting	200,875	-	200,875	-	200,875	-	-
Parks		Wolf Pen Creek Marquee Sign	150,000	-	150,000	-	150,000	-	-
Parks		I Heart America Fireworks	-	4,000	4,000	-	4,000	-	-
TOTAL PARKS AND RECREATION			\$ 580,875	\$ 171,000	\$ 751,875	\$ -	\$ 751,875	-	3.00
Planning & Development		GIS Technician	-	53,362	53,362	-	53,362	1.00	-
TOTAL PLANNING AND DEVELOPMENT			\$ -	\$ 53,362	\$ 53,362	\$ -	\$ 53,362	1.00	-
Public Communication		Professional Services Adjustment	-	5,000	5,000	-	5,000	-	-
TOTAL PUBLIC COMMUNICATIONS			\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	-	-
Information Technology		Crowdstrike Security	-	100,000	100,000	-	100,000	-	-
Information Technology		Information Security Analyst	3,800	132,772	136,572	-	136,572	1.00	-
Information Technology		Media Storage & Digital Asset Management Solution	150,000	25,000	175,000	-	175,000	-	-
TOTAL INFORMATION TECHNOLOGY			\$ 153,800	\$ 257,772	\$ 411,572	\$ -	\$ 411,572	1.00	-
Human Resources		E3 Internship Program Funding	-	78,383	78,383	-	78,383	-	-
Human Resources		Employee Relations Professional	600	123,417	124,017	-	124,017	1.00	-
Human Resources		Policy/Document Management Software	6,000	35,000	41,000	-	41,000	-	-
Human Resources		Recruiting Assistant	600	75,648	76,248	-	76,248	1.00	-
Human Resources		HR PTNB Funding	-	26,923	26,923	-	26,923	-	-
TOTAL HUMAN RESOURCES			\$ 7,200	\$ 339,371	\$ 346,571	\$ -	\$ 346,571	2.00	-
Capital Improvement Projects		Bucket Truck	300,000	61,000	361,000	-	361,000	-	1.00
TOTAL CAPITAL IMPROVEMENT PROJECTS			\$ 300,000	\$ 61,000	\$ 361,000	\$ -	\$ 361,000	-	1.00
TOTAL GENERAL FUND			\$ 2,286,042	\$ 2,171,872	\$ 4,457,914	\$ -	\$ 4,457,914	11.00	7.00
CONTINGENT ON GRANT AWARD									
Planning & Development		Safe Street Grant	25,000,000	-	25,000,000	-	25,000,000	-	-
Tourism		Summer Music Series	40,000	-	40,000	-	40,000	-	-
TOTAL CONTINGENT ON GRANT			\$ 25,040,000	\$ -	\$ 25,040,000	\$ -	\$ 25,040,000	-	-

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
General Fund			
Police	232.00	238.00	244.00
Fire	174.00	186.00	206.00
Public Works	43.00	44.00	44.00
Parks and Recreation	69.50	70.50	70.50
Planning and Development Services	46.00	46.00	48.50
Information Technology	32.25	32.25	32.25
Fiscal Services	49.25	54.25	54.75
Capital Projects Operations	22.00	23.00	23.00
General Government	69.00	69.00	59.50
TOTAL General Fund	737.00	763.00	782.50
Electric Fund	93.00	94.00	94.00
Water Fund	45.00	46.00	46.00
Wastewater Fund	43.00	45.00	45.00
Solid Waste Fund	46.00	48.00	49.00
Northgate Fund	8.00	9.00	9.00
Hotel Tax Fund	16.50	17.50	17.50
Community Development Fund	3.50	3.50	2.50
Drainage Fund	18.00	20.00	22.00
Court Security Fund	0.50	0.50	-
Utility Customer Service Fund	20.00	20.00	20.00
Fleet Maintenance Fund	18.00	21.00	21.00
GRAND TOTAL ALL FUNDS	1,048.50	1,087.50	1,108.50

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
GENERAL FUND			
POLICE DEPARTMENT			
Administration	11.00	11.00	11.00
Uniform Patrol	116.00	121.00	127.00
Criminal Investigation	35.00	35.00	35.00
Recruiting & Training	11.00	12.00	12.00
Support Services	8.00	8.00	8.00
Communications	28.00	28.00	28.00
Special Operations	1.00	1.00	1.00
Information Services	12.00	12.00	12.00
Community Enhancement	7.00	7.00	7.00
Technology Services	3.00	3.00	3.00
Police Department Total	232.00	238.00	244.00
FIRE DEPARTMENT			
Administration	11.00	11.00	11.00
Emergency Management	2.00	2.00	2.00
Emergency Operations	154.00	166.00	178.00
Prevention	7.00	7.00	15.00
Fire Department Total	174.00	186.00	206.00
PUBLIC WORKS DEPARTMENT			
Administration	6.00	6.00	6.00
Traffic Engineering	3.00	3.00	3.00
Streets Maintenance	19.00	19.00	19.00
Traffic Signs/Markings	4.00	5.00	5.00
Irrigation Maintenance	5.00	5.00	5.00
Traffic Signals	6.00	6.00	6.00
Public Works Department Total	43.00	44.00	44.00

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
PARKS AND RECREATION DEPARTMENT			
Administration	6.00	7.00	7.00
Recreation - Administration	1.20	1.00	1.00
Tourism and Athletics	-	-	-
Recreation -Community Events	2.40	2.00	2.00
Recreation -Tourism Events	0.50	-	-
Tourism - Athletics & Special Events	2.90	2.00	2.00
Recreation Programs	7.40	8.50	8.50
Parks Operations - Administration	6.00	6.00	6.00
Parks Operations - East District	21.00	21.00	21.00
Parks Operations - South District	11.00	11.00	11.00
Parks Operations - West District	9.00	9.00	9.00
Parks Operations	47.00	47.00	47.00
Cemetery	5.00	5.00	5.00
Parks and Recreation Department Total	69.50	70.50	70.50
PLANNING AND DEVELOPMENT SERVICES DEPARTMENT			
Administration	2.00	2.00	2.00
Engineering	8.00	8.00	9.00
Building Inspection	12.00	12.00	12.00
Development Coordination	5.00	5.00	5.00
Planning	3.00	3.00	3.00
Transportation	4.00	4.00	4.00
Community Development	-	-	1.50
GIS	2.00	2.00	2.00
Land Development Review	10.00	10.00	10.00
Planning and Development Services Total	46.00	46.00	48.50
INFORMATION TECHNOLOGY DEPARTMENT			
Administration	4.00	4.00	4.00
IT Project Management	2.00	2.00	2.00
Cyber Security	1.00	1.00	1.00
Geographic Information Services	2.00	2.00	2.00
Mail	1.25	1.25	1.25
Technology Services	8.00	8.00	8.00
Business Services	6.00	6.00	6.00
Network Services	4.00	4.00	4.00
Communication Services	4.00	4.00	4.00
Information Technology Total	32.25	32.25	32.25

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
FISCAL SERVICES DEPARTMENT			
Fiscal Administration	29.00	32.00	32.00
Municipal Court	19.25	21.25	21.75
Judiciary	1.00	1.00	1.00
Fiscal Services Total	49.25	54.25	54.75
CAPITAL PROJECTS OPERATIONS DEPARTMENT			
Capital Projects Operations	22.00	23.00	23.00
GENERAL GOVERNMENT DEPARTMENT			
City Secretary	5.50	5.50	5.50
Internal Audit	2.00	2.00	2.00
City Manager	10.00	10.00	10.00
Economic Development & Tourism	4.00	4.00	4.00
City Attorney	11.00	11.00	12.00
Public Communications	8.00	8.00	8.00
Community Services Admin.	3.50	3.50	-
Community Services Code Enforcement	7.00	7.00	-
Community Services	10.50	10.50	-
Human Resources	18.00	18.00	18.00
	69.00	69.00	59.50
GENERAL FUND TOTAL	737.00	763.00	782.50
ELECTRIC FUND			
Warehouse Operations	5.00	5.00	5.00
Administration	9.00	9.00	9.00
Substations	13.00	13.00	13.00
Utility Dispatch Operations	12.00	12.00	12.00
Electric Compliance	2.00	2.00	2.00
Engineering and Design	9.00	10.00	10.00
Energy Management Service	2.00	2.00	2.00
Transmission & Distribution	29.00	29.00	29.00
SCADA	5.00	5.00	5.00
AMI	7.00	7.00	7.00
ELECTRIC FUND TOTAL	93.00	94.00	94.00
WATER FUND			
Water Production	6.00	6.00	6.00
Water Distribution	39.00	40.00	40.00
WATER FUND TOTAL	45.00	46.00	46.00

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
WASTEWATER FUND			
Wastewater Collection	17.00	17.00	17.00
Wastewater Treatment	26.00	28.00	28.00
WASTEWATER FUND TOTAL	43.00	45.00	45.00
WATER SERVICES TOTAL	88.00	91.00	91.00
SOLID WASTE FUND			
Residential Collection	30.50	32.50	32.50
Commercial Collection	15.50	15.50	16.50
SOLID WASTE FUND TOTAL	46.00	48.00	49.00
NORTHGATE FUND			
Parking	8.00	9.00	9.00
NORTHGATE FUND TOTAL	8.00	9.00	9.00
HOTEL TAX FUND			
Parks & Rec	2.50	2.50	2.50
Public Communications	-	-	-
Hotel Tax-Tourism Admin	5.00	5.00	5.00
Hotel Tax-Conventions Tourism	2.00	2.00	2.00
Hotel Tax-Events Tourism	3.00	4.00	4.00
Hotel Tax-Leisure Tourism	-	-	-
Hotel Tax-Sports Tourism	4.00	4.00	4.00
HOTEL TAX FUND TOTAL	16.50	17.50	17.50
COMMUNITY DEVELOPMENT FUND			
Community Development	3.50	3.50	2.50
COMMUNITY DEVELOPMENT FUND TOTAL	3.50	3.50	2.50
DRAINAGE FUND			
Engineering	1.00	1.00	1.00
Maintenance	17.00	19.00	21.00
DRAINAGE FUND TOTAL	18.00	20.00	22.00
COURT SECURITY FUND			
Municipal Court	0.50	0.50	-
COURT SECURITY FUND TOTAL	0.50	0.50	-

APPENDIX C
PERSONNEL DETAIL

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget
UTILITY CUSTOMER SERVICE FUND			
Utility Customer Service	20.00	20.00	20.00
UTILITY CUSTOMER SERVICE FUND TOTAL	20.00	20.00	20.00

FLEET MAINTENANCE FUND			
Parts	3.00	4.00	4.00
Administration	15.00	17.00	17.00
FLEET MAINTENANCE FUND TOTAL	18.00	21.00	21.00

FULL TIME	1,046.00	1,085.00	1,106.00
PART TIME	2.50	2.50	2.50
ALL FUNDS TOTAL	1,048.50	1,087.50	1,108.50

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
GENERAL				
POLICE				
ADMINISTRATION				
Police Chief	1.00	1.00	1.00	EX
Assistant Chief	3.00	3.00	3.00	AD
Lieutenant	2.00	2.00	2.00	PDTA
Police Officer	1.00	1.00	1.00	PDO
Accreditation Manager	1.00	1.00	1.00	G22
Business Services Specialist	1.00	1.00	1.00	G18
Public Relations Coordinator	1.00	1.00	1.00	G19
Staff Assistant II	1.00	1.00	1.00	G13
UNIFORM PATROL				
Lieutenant	3.00	3.00	4.00	PDTA
Sergeant	13.00	13.00	13.00	PDS
Police Officer	96.00	101.00	106.00	PDO
Police Assistant	4.00	4.00	4.00	G13
CRIMINAL INVESTIGATION				
Lieutenant	1.00	1.00	1.00	PDTA
Sergeant	4.00	4.00	4.00	PDS
Police Officer	21.00	21.00	21.00	PDO
Criminal Intelligence Analyst	1.00	1.00	1.00	G20
Forensic Supervisor	1.00	1.00	1.00	G18
Forensic Technician	2.00	2.00	2.00	G16/G17
Victim Advocate	2.00	2.00	2.00	G19
Police Assistant	2.00	2.00	2.00	G13
Staff Assistant II	1.00	1.00	1.00	G13
RECRUITING & TRAINING				
Lieutenant	1.00	1.00	1.00	PDTA
Sergeant	2.00	2.00	2.00	PDS
Police Officer	4.00	4.00	4.00	PDO
Civilian Training Coordinator	1.00	1.00	1.00	G14
Staff Assistant II	1.00	1.00	1.00	G13
Police Assistant	2.00	3.00	3.00	G13
SUPPORT SERVICES				
Support Services Manager	1.00	1.00	1.00	G22
Animal Control Supervisor	1.00	1.00	1.00	G17
Sr. Animal Control Officer	1.00	1.00	1.00	G15
Animal Control Officer	2.00	2.00	2.00	G14
Assistant Buyer / Quartermaster	1.00	1.00	1.00	G14
Custodian	2.00	2.00	2.00	G11
COMMUNICATIONS				
Communication Manager	1.00	1.00	1.00	G23
Public Safety Telecommunications Supervisor	4.00	4.00	4.00	CSUP-0-4
Sr. Public Safety Telecommunicator	6.00	6.00	6.00	COSR-0-2
Public Safety Telecommunicator	17.00	17.00	17.00	CO-0-5
SPECIAL OPERATIONS				
Lieutenant	1.00	1.00	1.00	PDTA
INFORMATION SERVICES				
Information Services Manager	1.00	1.00	1.00	G22
Records Supervisor	1.00	1.00	1.00	G17
Evidence Technician	3.00	3.00	3.00	G13/G14
Police Assistant	2.00	2.00	2.00	G13
Records Technician I - III	5.00	5.00	5.00	G12

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
COMMUNITY ENHANCEMENT				
Sergeant	1.00	1.00	1.00	PDS
Police Officer	6.00	6.00	6.00	PDO
TECHNOLOGY SERVICES				
Public Safety Technology Manager	1.00	1.00	1.00	G22
Technology Services Specialist	1.00	1.00	1.00	G16
Public Safety GIS Analyst	1.00	1.00	1.00	G20
FIRE				
ADMINISTRATION				
Fire Chief	1.00	1.00	1.00	EX
Asst. Fire Chief	2.00	3.00	3.00	AD
Battalion Chief	3.00	2.00	2.00	FD4
Accreditation Manager	1.00	1.00	1.00	FD3
EMS Compliance Educator	1.00	1.00	1.00	G19
Fire Services Inventory Management Specialist	1.00	1.00	1.00	G16
Business Services Specialist	1.00	1.00	1.00	G18
Fire Services Inventory Control Technician	1.00	1.00	1.00	G13
EMERGENCY MANAGEMENT				
Battalion Chief -EMC	1.00	-	-	FD4
Emergency Management Coordinator	-	1.00	1.00	G22
Staff Assistant II	1.00	1.00	1.00	G13
EMERGENCY OPERATIONS				
Battalion Chief	3.00	3.00	3.00	FD4
Captain	27.00	27.00	27.00	FD3
Apparatus Operator	30.00	30.00	30.00	FD2
Paramedic II	12.00	12.00	12.00	FD2
Firefighter	82.00	94.00	106.00	FD1
PREVENTION				
Fire Marshal/Division Chief	1.00	1.00	1.00	SM
Deputy Fire Marshal	4.00	3.00	3.00	FD3
Community Risk Reduction Specialist	1.00	1.00	1.00	G19
Fire Inspector	1.00	2.00	2.00	G16
Staff Assistant II	-	-	2.00	G11
Code Enforcement Supervisor	-	-	1.00	G19
Code Enforcement Officer	-	-	5.00	G14
PUBLIC WORKS				
ADMINISTRATION				
Director Public Works	1.00	1.00	1.00	EX
Assistant Public Works Director	1.00	1.00	1.00	AD
Public Works Business Services Manager	1.00	1.00	1.00	G22
Asset Management Program Manager	1.00	1.00	1.00	G21
GIS Analyst	1.00	1.00	1.00	G20
Staff Assistant II	1.00	1.00	1.00	G13
TRAFFIC ENGINEERING				
Engineer II	1.00	1.00	1.00	L22
Senior Engineer II	1.00	1.00	1.00	L26
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
STREETS MAINTENANCE				
Division Manager - PW Operations(ST/DR/IRR)	1.00	1.00	1.00	G22
Crew Leader	1.00	1.00	1.00	G15
Equipment Operator I/II	14.00	14.00	14.00	G13/G14
Light Equipment Operator	3.00	3.00	3.00	G11

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
TRAFFIC SIGNS/MARKINGS				
Signs and Markings Supervisor	1.00	1.00	1.00	G16
Crew Leader - Signs and Markings	1.00	1.00	1.00	G15
Signs Technician	2.00	3.00	3.00	G14
IRRIGATION MAINTENANCE				
Landscape Supervisor	1.00	1.00	1.00	G16
Crew Leader	1.00	1.00	1.00	G15
Irrigation Specialist I/II	3.00	3.00	3.00	G13/G14
TRAFFIC SIGNALS				
Division Manager - Traffic Systems	1.00	1.00	1.00	G23
Intelligent Traffic Systems Supervisor	1.00	1.00	1.00	G19
Crew Leader - Traffic Signals	1.00	1.00	1.00	G15
Traffic Signal Technician	3.00	3.00	3.00	G15
PARKS AND RECREATION				
ADMINISTRATION				
Director Parks and Recreation	1.00	1.00	1.00	EX
Administrative Support Specialist	1.00	1.00	1.00	G15
Business Services Manager	1.00	1.00	1.00	G22
Marketing Coordinator	1.00	1.00	1.00	G19
Volunteer and Community Engagement Coordinator	-	1.00	1.00	G20
Staff Assistant I/ II	2.00	2.00	2.00	G13
TOURISM AND ATHLETICS				
Tourism Manager (Parks and Recreation Manager)	-	-	-	G23
RECREATION - ADMINISTRATION				
Recreation Manager	1.00	1.00	1.00	G23
Assistant Recreation Supervisor - School Age Care	0.20	-	-	G12
RECREATION -COMMUNITY EVENTS				
Recreation Supervisor	1.40	1.00	1.00	G20
Activities Assistant - Special Events (WPC)	1.00	1.00	1.00	G12
RECREATION -TOURISM EVENTS				
Event Specialist	0.50	-	-	G12
PARKS OPERATIONS - ADMINISTRATION				
Assistant Director of Parks and Recreation	1.00	1.00	1.00	AD
Parks Manager	1.00	1.00	1.00	G23
Assistant Manager - Parks Operations	1.00	1.00	1.00	G21
Park Ranger	2.00	2.00	2.00	G14
GIS Analyst	1.00	1.00	1.00	G20
PARKS OPERATIONS - EAST DISTRICT				
Parks Operations Supervisor - East District	1.50	1.50	1.50	G16
Parks Crew Leader - East District	3.00	3.00	3.00	G14
Light Equipment Operator - East District	4.00	4.00	4.00	G11
Irrigation Specialist I/II - East District	3.00	3.00	3.00	G12/G13
Grounds Worker - East District	9.50	9.50	9.50	G11
PARKS OPERATIONS - SOUTH DISTRICT				
Parks Operations Supervisor - South District	1.00	1.00	1.00	G16
Forestry Crew Leader - South District	1.00	1.00	1.00	G15
Parks Crew Leader - South District	1.00	1.00	1.00	G14
Forestry/Horticulture Worker - South District	3.00	3.00	3.00	G13
Grounds Worker - South District	5.00	5.00	5.00	G11

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
PARKS OPERATIONS - WEST DISTRICT				
Parks Operations Supervisor -West District	1.00	1.00	1.00	G16
Parks Crew Leader - West District	2.00	2.00	2.00	G14
Light Equipment Operator - West District	2.00	2.00	2.00	G11
Grounds Worker - West District	4.00	4.00	4.00	G11
CEMETERY				
Cemetery Sexton	1.00	1.00	1.00	G16
Horticulture Crew Leader	1.00	1.00	1.00	G14
Forestry/Horticulture Worker	2.00	2.00	2.00	G11
Light Equipment Operator	1.00	1.00	1.00	G11
RECREATION PROGRAMS				
Recreation Sports Admin - Recreation Supervisor	1.00	1.00	1.00	G20
Event Specialist	-	0.50	0.50	G12
Activities Assistant	1.00	1.00	1.00	G12
Recreation Supervisor - Aquatics/Special Events	1.00	1.00	1.00	G20
Activities Assistant	0.40	1.00	1.00	G14
Lincoln Center - Recreation Supervisor	1.00	1.00	1.00	G20
Lincoln Center - Assistant Recreation Supervisor	1.00	1.00	1.00	G14
Staff Assistant	1.00	1.00	1.00	G11
Assistant Recreation Supervisor - Senior Svc.	1.00	1.00	1.00	G14
PLANNING AND DEVELOPMENT SERVICES				
ADMINISTRATION				
Director Planning and Development Services	1.00	1.00	1.00	EX
Asst. Dir. Planning and Development Services	1.00	1.00	1.00	AD
ENGINEERING				
City Engineer	1.00	1.00	1.00	L27
Assistant City Engineer	1.00	1.00	1.00	L26
Graduate Engineer I/II	-	-	-	L20-L21
Construction Inspector I/II/III	5.00	5.00	6.00	G15-G17
Engineering Program Specialist	1.00	1.00	1.00	G16
BUILDING INSPECTION				
Building Official	1.00	1.00	1.00	G24
Assistant Building Official	1.00	1.00	1.00	G21
Plans Examiner	2.00	2.00	2.00	G17
Combination Building Inspector	5.00	5.00	5.00	G16/G17
Permit Tech II	1.00	1.00	1.00	G12
Permit Tech I/II	2.00	2.00	2.00	G11
DEVELOPMENT COORDINATION				
Development Svcs Admin Manager	1.00	1.00	1.00	G23
Staff Assistant I/II	3.00	3.00	3.00	G11/G13
Administrative Support Specialist	1.00	1.00	1.00	G15
Permit Technician II	-	-	-	G12
Permit Tech I	-	-	-	G11
PLANNING				
Long Range Planning Administrator	-	-	-	G24
Principal Planner	1.00	1.00	1.00	G23
Sr. Planner	1.00	1.00	1.00	G21
Staff Planner	1.00	1.00	1.00	G19
Planning Technician	-	-	-	G15

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
TRANSPORTATION				
Transportation Planning Coordinator	1.00	-	-	L23
Transportation Planning Administrator	-	1.00	1.00	G24
Greenways Planning Administrator	-	-	-	G24
Graduate Engineer II	1.00	1.00	1.00	L20/L21
Staff Planner	2.00	2.00	2.00	G19
COMMUNITY DEVELOPMENT				
Community Development Administrator	-	-	1.00	G24
Community Development Analyst	-	-	0.50	G20
GIS				
GIS Analyst	2.00	2.00	2.00	G20
LAND DEVELOPMENT REVIEW				
Land Development Review Administrator	1.00	1.00	1.00	G24
Graduate Engineer I/II	3.00	3.00	3.00	L20/L21
Engineer I	1.00	1.00	1.00	L26
Staff Planner	4.00	4.00	4.00	G19
Planning Technician	1.00	1.00	1.00	G15
INFORMATION TECHNOLOGY				
ADMINISTRATION				
Chief Information Officer	1.00	1.00	1.00	EX
Asst. Director of Information Technology	1.00	1.00	1.00	AD
Information Security Officer	1.00	1.00	1.00	AD
Administrative Support Specialist	1.00	1.00	1.00	G15
IT PROJECT MANAGEMENT				
Enterprise Technology Project Management Officer	1.00	1.00	1.00	SM
Assistant IT Project Manager	1.00	1.00	1.00	G20
CYBER SECURITY				
Cyber Security Analyst	1.00	1.00	1.00	G22
GEOGRAPHIC INFORMATION SERVICES				
GIS Coordinator	1.00	1.00	1.00	G23
GIS Analyst	1.00	1.00	1.00	G21
MAIL				
Postal Services Assistant - PT	0.75	0.75	0.75	G11
Mail Clerk - PT	0.50	0.50	0.50	G11
TECHNOLOGY SERVICES				
Technology Services Coordinator	1.00	1.00	1.00	G22
Lead Technology Services Specialist	1.00	1.00	1.00	G17
Technology Services Specialist	4.00	4.00	4.00	G16
Technology Services Representative	2.00	2.00	2.00	G11
BUSINESS SERVICES				
Business Systems Manager	1.00	1.00	1.00	G24
Database Administrator	1.00	-	-	G22
Systems Analyst	4.00	5.00	5.00	G22
NETWORK SERVICES				
Network Systems Analyst	2.00	2.00	2.00	G22
Network Systems Coordinator	1.00	1.00	1.00	G23
Network Engineer - Entry	1.00	1.00	1.00	G19
COMMUNICATION SERVICES				
Communication Services Coordinator	1.00	1.00	1.00	G22
Sr. Communications Technician	1.00	1.00	1.00	G17
Communications Technician	2.00	2.00	2.00	G16

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Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
FISCAL SERVICES				
FISCAL ADMINISTRATION				
Director Fiscal Services	1.00	1.00	1.00	EX
Assistant Director Finance	1.00	1.00	1.00	AD
Controller	1.00	1.00	1.00	G23
Finance Support Specialist	3.00	3.00	3.00	G15
Accounting Manager	1.00	1.00	1.00	G22
Accountant/Systems Accountant/Accountant II	5.00	5.00	5.00	G20/G21
Accounting Ops Spec	1.00	1.00	1.00	G13
Accounts Payable Clerk	2.00	3.00	3.00	G12
Payroll Administrator	1.00	1.00	1.00	G16
Payroll Specialist	1.00	2.00	2.00	G13
Purchasing Manager	1.00	1.00	1.00	G22
Buyer I/II	4.00	5.00	5.00	G20/G21
Associate Buyer	1.00	1.00	1.00	G15
Purchasing Assistant	1.00	1.00	1.00	G15
Budget Manager	1.00	1.00	1.00	G23
Budget Supervisor	1.00	1.00	1.00	G22
Budget Analyst/Budget Analyst II	3.00	3.00	3.00	G20/G21
MUNICIPAL COURT				
Municipal Court Administrator	1.00	1.00	1.00	G22
Court Operations Supervisor	1.00	1.00	1.00	G20
Collections Services Coordinator	1.00	1.00	1.00	G16
Customer Services Coordinator	1.00	1.00	1.00	G16
Asst. Collections Coordinator	1.00	1.00	1.00	G12
Docket Coordinator	1.00	1.00	1.00	G12
Payment Compliance Representative	3.00	3.00	3.00	G11
Deputy Court Clerk	5.00	7.00	7.00	G11
Juvenile Case Manager	1.00	1.00	1.00	G16
Teen Court Coordinator	0.75	0.75	0.75	G12
City Marshal	1.00	1.00	1.00	MOC
Deputy City Marshal	2.50	2.50	3.00	MO
JUDICIARY				
Municipal Court Judge	1.00	1.00	1.00	EX
GENERAL GOVERNMENT				
CITY SECRETARY				
City Secretary	1.00	1.00	1.00	EX
Deputy City Secretary	1.00	1.00	1.00	G20
Deputy Local Registrar	1.00	1.00	1.00	G13
Records Management Administrator	1.00	1.00	1.00	G19
Staff Assistant	1.00	1.00	1.00	G11
Historical Records Coordinator - PT	0.50	0.50	0.50	G11
INTERNAL AUDIT				
Internal Auditor	1.00	1.00	1.00	EX
Program Auditor	1.00	1.00	1.00	G20

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
CITY MANAGER				
City Manager	1.00	1.00	1.00	EX
Deputy City Manager	1.00	1.00	1.00	EX
Assistant City Manager	2.00	2.00	2.00	EX
Assistant to the City Manager - Special Projects	-	-	-	G21
University & Community Relations Manager	1.00	1.00	1.00	G23
Chief of Staff	1.00	1.00	1.00	G23
Neighborhood and Community Relations Coordinator	1.00	1.00	1.00	G20
Executive Assistant to the City Manager	1.00	1.00	1.00	G19A
Custodian	2.00	2.00	2.00	G11
ECONOMIC DEVELOPMENT & TOURISM				
Chief Development Officer	1.00	1.00	1.00	EX
Assistant Director Economic Development & Tourism	1.00	1.00	1.00	AD
Business Development Manager	1.00	1.00	1.00	G24
Economic Development Coordinator	1.00	1.00	1.00	G21
CITY ATTORNEY				
City Attorney	1.00	1.00	1.00	EX
Deputy City Attorney	1.00	1.00	1.00	EX
Senior Assistant City Attorney	2.00	2.00	3.00	L25
Assistant City Attorney I/II	2.00	2.00	2.00	L22/L24
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	G17
Legal Assistant I/II	4.00	4.00	4.00	G14/G15
Staff Assistant I	-	-	-	G11
PUBLIC COMMUNICATIONS				
Director Public Communications	1.00	1.00	1.00	EX
Assistant Director Public Communications	1.00	1.00	1.00	AD
Broadcast Media Specialist	1.00	1.00	1.00	G19
Multi-Media Coordinator	2.00	2.00	2.00	G19
Website Coordinator	1.00	1.00	1.00	G19
Multi-Media Manager	1.00	1.00	1.00	G22
Marketing Coordinator	1.00	1.00	1.00	G19
COMMUNITY SERVICES ADMIN.				
Director Community Services	1.00	1.00	-	EX
Community Services Assistant Director	1.00	1.00	-	AD
Staff Assistant II	1.00	1.00	-	G13
Community Dev Analyst	0.50	0.50	-	G20
COMMUNITY SERVICES CODE ENFORCEMENT				
Code Enforcement Supervisor	1.00	1.00	-	G19
Code Enforcement Officer	5.00	5.00	-	G14
Staff Assistant II	1.00	1.00	-	G13

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
HUMAN RESOURCES				
Director Human Resources	1.00	1.00	1.00	EX
Human Resources Assistant Director	1.00	1.00	1.00	AD
Benefits, Wellness & Leave Manager	1.00	1.00	1.00	G22
Compensation and Benefits Manager	1.00	1.00	1.00	G22
Compensation Analyst	2.00	2.00	2.00	G20
HR Manager - Employee Relations & Experiences	1.00	1.00	1.00	G22
Human Resources Recruiter	1.00	1.00	1.00	G19
Risk Manager	1.00	1.00	1.00	G22
Safety Program Specialist	1.00	1.00	1.00	G19
CDL Program Specialist	1.00	1.00	1.00	G19
Risk Mgmt Specialist	1.00	1.00	1.00	G19
Staff Assistant III	1.00	-	-	G14
Wellness Coordinator	1.00	1.00	1.00	G19
Benefits & Leave Coordinator	1.00	1.00	1.00	G19
Benefits Specialist	-	1.00	1.00	G18
Human Resources Generalist I	1.00	1.00	1.00	G19
Human Resources Services Specialist	1.00	1.00	1.00	G18
Staff Assistant II	1.00	1.00	1.00	G13
CAPITAL PROJECTS OPERATIONS				
Director Capital Projects	1.00	1.00	1.00	EX
Assistant Director Capital Projects	-	1.00	1.00	AD
Sr. Project Manager	1.00	1.00	1.00	L24
Project Manager I/II/Asst Project Manager	7.00	6.00	6.00	L20-L23
Senior Land Agent	1.00	1.00	1.00	G23
Land Agent I/II	1.00	1.00	1.00	G21/G22
Division Manager - Facility Maintenance	1.00	1.00	1.00	G22
Facilities Maintenance Supervisor	1.00	1.00	1.00	G16
Facility Maint. Technician I/II	8.00	8.00	8.00	G14/G15
Facilities Asset Project Manager	-	1.00	1.00	G21
Staff Assistant II	1.00	1.00	1.00	G13
UTILITY CUSTOMER SERVICE				
Utilities Office Manager	1.00	1.00	1.00	G22
Customer Service Supervisor	1.00	1.00	1.00	G20
Systems Accountant	1.00	1.00	1.00	G20
Customer Service Coordinator	3.00	2.00	2.00	G16
Finance Support Specialist	-	1.00	1.00	G15
Customer Service Rep. I/II/III	14.00	14.00	14.00	G10-G13
FLEET MAINTENANCE				
PARTS				
Assistant Buyer	1.00	1.00	1.00	G14
Runner/Porter	1.00	1.00	1.00	G11
Warehouse Assistant	1.00	2.00	2.00	G11
ADMINISTRATION				
Division Manager - Fleet Services	1.00	1.00	1.00	G23
Fleet Svcs Supervisor	1.00	1.00	1.00	G17
Fleet Equip Tech I/III	12.00	14.00	14.00	G14/G16
Staff Assistant I	1.00	1.00	1.00	G11
COURT SECURITY				
MUNICIPAL COURT				
Deputy City Marshal	0.50	0.50	-	MO

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
HOTEL TAX				
PARKS & RECREATION				
PARKS & RECREATION TOURISM				
Tourism Manager (Parks and Recreation Manager)	-	-	-	G23
Recreation Supervisor	1.00	1.00	1.00	G20
Event Specialist	0.50	0.50	0.50	G12
Groundswoker	0.50	0.50	0.50	G10
Parks Operations Supervisor	0.50	0.50	0.50	G16
TOURISM				
TOURISM ADMIN				
Sports and Conventions Servicing Coordinator	-	-	-	G20
Marketing Manager	-	-	-	G22
Conventions Manager	1.00	1.00	1.00	G23
Marketing Coordinator	-	-	-	G19
Visitor Engagement Manager	1.00	1.00	1.00	G22
Administrative Support Specialist	2.00	1.00	1.00	G15
Visitor Engagement Assistant	-	1.00	1.00	G13
Assistant Director Tourism	-	1.00	1.00	AD
Tourism Manager	1.00	-	-	SM
CONVENTIONS				
Servicing Coordinator - Conventions	2.00	2.00	2.00	G20
Conventions Manager	-	-	-	G23
HOTEL TAX-LEISURE TOURISM				
Events Coordinator	1.00	2.00	2.00	G20
Marketing Coordinator	1.00	1.00	1.00	G19
Marketing Manager	1.00	1.00	1.00	G22
SPORTS TOURISM				
Sports Sales Coordinator	2.00	2.00	2.00	G20
Servicing Coordinator - Sports	1.00	1.00	1.00	G20
Sports Manager	1.00	1.00	1.00	G23
COMMUNITY DEVELOPMENT				
CD Analyst - Housing	1.00	1.00	-	G20
CD Analyst	2.50	2.50	2.50	G20
DRAINAGE				
ENGINEERING				
Environmental Inspector	1.00	1.00	1.00	G15
MAINTENANCE				
Supervisor	2.00	2.00	2.00	G16
Crew Leader	1.00	2.00	2.00	G15
Equipment Operator I/II	9.00	10.00	12.00	G13/G14
GIS Technician	-	-	-	G14
GIS Analyst	1.00	1.00	1.00	G20
Administrative Support Specialist	1.00	1.00	1.00	G15
Light Equipment Operator	3.00	3.00	3.00	G11
NORTHGATE PARKING				
District Supervisor	1.00	1.00	1.00	G19
District Manager	-	1.00	1.00	
District Enforcement Officer Crew Leader	2.00	2.00	2.00	G15
District Enforcement Officer	5.00	5.00	5.00	G13/G14

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
ELECTRIC				
WAREHOUSE OPERATIONS				
Warehouse Supervisor	1.00	1.00	1.00	X4
Assistant Warehouse Supervisor	1.00	1.00	1.00	X3B
Warehouse Assistant	3.00	3.00	3.00	X1
Director of Electric Utility	1.00	1.00	1.00	EX
Deputy Director	1.00	1.00	1.00	EX
Assistant Director of Electric Utility	1.00	1.00	1.00	EX
Utilities Admin. Mgr.	1.00	1.00	1.00	X8
Electric System Data Analyst	2.00	2.00	2.00	X5
Accounting Assistant	1.00	1.00	1.00	G13
Staff Assistant II	2.00	2.00	2.00	G13
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	U9
Substation Supervisor	1.00	1.00	1.00	U6
Metering Foreman	1.00	1.00	1.00	XU5
Metering and Relay Supervisor	1.00	1.00	1.00	U8
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
Electrical Meters Technician	3.00	3.00	3.00	XU2
Electrical Relay Technician	1.00	1.00	1.00	XU3
Electrical Substation Technician	4.00	4.00	4.00	XU2
Electric Operations Superintendent	1.00	1.00	1.00	U9
Tand D Superintendent	1.00	1.00	1.00	U9
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	U3
Electric System Operator	8.00	8.00	8.00	U1A
Electric Utilities Compliance Officer	1.00	1.00	1.00	U9
Electric Compliance/Records Coordinator	1.00	1.00	1.00	U6
Engineering & Design Superintendent	-	1.00	1.00	
Senior Electric Designer	1.00	1.00	1.00	X18
Electric Designer	3.00	3.00	3.00	X16
Electric Proj Coord Supervisor	1.00	1.00	1.00	U6
Electrical Inspector Lead	1.00	1.00	1.00	X4
Line Locator	-	-	-	X3
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
GIS Technician	2.00	2.00	2.00	X3/X6
Energy Programs Advisor	1.00	1.00	1.00	X3
Energy Coordinator	1.00	1.00	1.00	U6
Elect Trans/Dist Foreman	7.00	7.00	7.00	XU4
Elect Trans/Dist Supervisor	3.00	3.00	3.00	U9
Planning Project Coordinator	1.00	1.00	1.00	U6
Troubleman/Line Technician	-	-	-	XU4
Line Technician	18.00	18.00	18.00	XU1
SCADA Systems Analyst - Lead	1.00	1.00	1.00	U8
SCADA System Analyst	4.00	4.00	4.00	U7
AMI Superintendent	1.00	1.00	1.00	U9
AMI Supervisor	1.00	1.00	1.00	U6
SCADA Analyst	1.00	1.00	1.00	U7
SCADA Technician	1.00	1.00	1.00	X4
AMI Meter Technician - Lead	1.00	1.00	1.00	X4
AMI Meter Technician I/II	2.00	2.00	2.00	X2/X3

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
WASTEWATER				
WASTEWATER COLLECTION				
Regulatory Compliance Technician	1.00	1.00	1.00	G15
Environmental Compliance Coordinator	1.00	1.00	1.00	G19
Maintenance Supervisor	1.00	1.00	1.00	G20
Crew Leader	3.00	3.00	3.00	G16
W/WW Systems Operator	11.00	11.00	11.00	G13
WASTEWATER TREATMENT				
Assistant Director - Water/Wastewater Utility	1.00	1.00	1.00	AD
Assistant Director - Technical and Support Services	1.00	1.00	1.00	AD
Asset Management Coordinator	1.00	1.00	1.00	G20
Plant Operations Manager	-	-	-	G23
Plant Operations Superintendent	1.00	1.00	1.00	G23
Plant Operations Maintenance Supervisor	1.00	1.00	1.00	G20
WWTP Supervisor	2.00	2.00	2.00	G20
SCADA and Control Systems Supervisor	-	-	-	G22
Lead WWTP Operator	2.00	2.00	2.00	G16
Plant Maintenance Lead Operator	1.00	1.00	1.00	G16
W/W Plant Operator	12.00	14.00	14.00	G15
Lead Power and Control Supervisor	1.00	1.00	1.00	G20
Power and Control Specialist	2.00	2.00	2.00	G19
Staff Assistant II	1.00	1.00	1.00	G13
WATER				
WATER PRODUCTION				
Water Production Supervisor	1.00	1.00	1.00	G19
Lead Water Production Operator	1.00	1.00	1.00	G16
Water Production Operator I/II	4.00	4.00	4.00	G14/G15
WATER DISTRIBUTION				
Director Water Services	1.00	1.00	1.00	EX
Field Operations Manager	1.00	1.00	1.00	G22
Regulatory Compliance Superintendent	-	1.00	1.00	G23
Regulatory Compliance Coordinator	1.00	1.00	1.00	G20
Water Services Program Coordinator	1.00	1.00	1.00	G19
Engineering Operation Manager	1.00	1.00	1.00	L26
Plant Operations Superintendent	1.00	1.00	1.00	G23
Graduate Engineer I/II	2.00	2.00	2.00	L20/L21
Maintenance Supervisor	3.00	3.00	3.00	G20
GIS Analyst	2.00	2.00	2.00	G20
Crew Leader	9.00	9.00	9.00	G16
Power and Control Specialist	1.00	1.00	1.00	G19
Regulatory Compliance Supervisor	1.00	1.00	1.00	G20
Regulatory Compliance Technician	2.00	2.00	2.00	G15
W/WW Systems Laborer	12.00	12.00	12.00	G13
Staff Assistant II	1.00	1.00	1.00	G13

APPENDIX C
PERSONNEL DETAIL

Position	FY24 Actual	FY25 Revised Budget	FY26 Approved Budget	Pay Grade
SOLID WASTE				
RESIDENTIAL COLLECTION				
Division Manager - Solid Waste	0.50	0.50	0.50	G22
Solid Waste Supervisor	2.00	2.00	2.00	G16
Crew Leader	1.00	1.00	1.00	G15
Solid Waste Equipment Operator	21.00	23.00	23.00	G13
Equipment Operator	3.00	3.00	3.00	G13
Laborer	-	-	-	G13
Recycling and Env Compliance Mgr.	1.00	1.00	1.00	G21
Recycling and Env Compliance Tech	1.00	1.00	1.00	G13
Staff Assistant II	0.50	0.50	0.50	G13
Staff Assistant	0.50	0.50	0.50	G11
Division Manager - Solid Waste	0.50	0.50	0.50	G22
COMMERCIAL COLLECTION				
Solid Waste Supervisor	1.00	1.00	1.00	G16
Crew Leader	1.00	1.00	1.00	G15
Staff Assistant II	0.50	0.50	0.50	G13
Staff Assistant	0.50	0.50	0.50	G11
Solid Waste Equipment Operator	12.00	12.00	13.00	G13
GRAND TOTAL	1,049	1,088	1,109	

PART TIME NOT BENEFITTED/TEMP-SEASONAL POSITIONS:

The City has the following positions that recur around the same time each year. These positions have duties during specific seasons and are added to assist during the busiest times of the year.

Parks and Recreation

Facility/Program Supervisor
Recreation Assistant
Aquatics Seasonal Worker
Athletics Instructor
Parks and Recreation Intern

Planning & Development Services

GIS Technician

Information Technology

GIS Intern
IT Service Desk Intern

Municipal Court Judges Division

Associate Judge
Deputy Court Clerk

Human Resources

HR Intern

City Attorney Division

Summer Law Clerk

Economic Development and Tourism Division

Economic Development Intern
Tourism Intern

Northgate Parking Division

District Enforcement Specialist

Electric Department

Warehouse Clerk
Electric Utility Assistant

Solid Waste

Public Works Intern

Fleet Maintenance

Warehouse Assistant

APPENDIX C

CITY OF COLLEGE STATION PAY SCALES FISCAL YEAR 2026

DEPARTMENT	POSITION	PAY GRADE	MINIMUM BASE SALARY	MAXIMUM BASE SALARY
Police	Police Officer	PD00-PD04	\$ 65,416	\$ 75,733
Police	Sergeant	PDS -1 - PDSM-4	90,189	111,883
Police	Lieutenant	PDTA-1 - PDTN-4	111,218	133,058
Police	Police Telecommunicator	CO-0 - CSUP-4	49,275	78,728
Fire	Firefighter	FD1A-0 - FD1-15	59,821	80,138
Fire	Apparatus Operator/Paramedic II	FD2-0 - FD2-9	84,157	94,087
Fire	Fire Captain	FD3-0 - FD3-10	98,804	117,499
Fire	Captain/Deputy Fire Marshall	FD3B-0 - FD3B-10	98,800	117,499
Fire	Battalion Chief	FD4 - FD4B	111,180	144,726
City Marshal - Court	Deputy City Marshal	MO-0 - MO-9	73,050	95,389
City Marshal - Court	City Marshal	MOC-1 - MOC-6	109,262	126,651
City Wide	Graduate Engineer I /Assistant Project Manager I	L20	66,266	99,398
City Wide	Graduate Engineer II/Assistant Project Manager II	L21	70,904	106,359
City Wide	Assistant City Attorney I (Including Prosecutor)/Engineer I/Project Manager I	L22	75,868	113,802
City Wide	Engineer I Supervisory/Engineer II /Transportation Planning Coordinator/Project Manager II	L23	81,177	121,768
City Wide	Assistant City Attorney II (Including Prosecutor)/Senior Engineer I/Senior Project Manager	L24	86,861	130,291
City Wide	Assistant Sr. City Attorney I	L25	92,941	139,412
City Wide	Assistant Sr. City Attorney II/Senior Engineer II/Asst. City Engineer	L26	99,447	149,172
City Wide	City Engineer	L27	106,409	159,611
City Wide	PTNB	PT11 - PT18	17,940	43,181
City Wide	PTNB/Seasonal - Parks	PT1N	12,480	31,200
City Wide	General Pay Scale	G11 - G18	35,880	86,362
City Wide	General Pay Scale	G19 -G24	61,614	129,603
City Wide	General Pay Scale	G19A	61,610	92,415
City Wide	General Pay Scale	SM/AD	102,931	190,217
Electric	Administration Positions	X10 - X22	38,355	127,905
Electric	Lineman	XU1 - XU1A	45,490	103,251
Electric	Substation Tech/Metering Tech	XU2 - XU2A	64,189	103,251
Electric	Relay Tech	XU3	69,306	111,509
Electric	Elect Trans/Dist Foreman/Troubleman/Line Technician/Metering Foreman	XU4 - XU5	90,418	129,792
Electric	ESO/Uncertified (maximum 1 year)	UX1A	55,848	64,418
Electric	Elec. Systems Operator/ Certified	UX1B	83,762	126,589
Electric	Utility Ops Supervisor	U6NE	97,885	141,939
Electric	Electric Pay Scale	U6 - U9	97,890	175,798

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
GENERAL FUND REVENUES						
Investment Earnings						
	Investment Income	4,784,821	3,421,000	4,613,085	3,510,000	2.60%
	Investment Earnings Total	4,784,821	3,421,000	4,613,085	3,510,000	2.60%
Ad Valorem Taxes						
	Tax - Current Ad Valorem	40,777,644	42,454,707	42,104,707	47,447,545	11.76%
	Tax - Delinquent Ad Valorem	109,737	-	-	-	-
	Tax - Penal/Interest Ad Valorem	133,128	99,000	120,000	99,000	0.00%
	Ad Valorem Taxes Total	41,020,509	42,553,707	42,224,707	47,546,545	11.73%
Sales Tax						
	Tax - Local Sales Tax	41,005,304	40,402,505	41,279,214	41,696,797	3.20%
	Tax - Mixed Drink	1,137,202	915,000	1,000,000	1,000,000	9.29%
	Sales Tax Total	42,142,506	41,317,505	42,279,214	42,696,797	3.34%
Other Taxes						
	Tax - Natural Gas Franchise	869,050	800,000	850,000	850,000	6.25%
	Tax - Telecable Franchise	505,984	500,000	500,000	500,000	0.00%
	Tax - Telephone Franchise	466,833	500,000	450,000	500,000	0.00%
	Tax - Use of Streets	102,152	71,000	150,000	71,000	0.00%
	Tax - BTU Franchise	516,536	650,000	500,000	500,000	-23.08%
	Other Taxes Total	2,460,555	2,521,000	2,450,000	2,421,000	-3.97%
Charges for Services - General Government						
	CSO -Certificate Searches	101,752	90,000	100,000	101,000	12.22%
	CSO - Notary Fee	30	-	24	-	-
	CSO - Postage/Certificate Mail	4,485	4,000	4,500	5,000	25.00%
	CSO - Xerox/Repro Charges	208	-	148	-	-
	GG - Tourism Fees	12,391	165,000	8,525	9,000	-94.55%
	General Government Total	118,866	259,000	113,197	115,000	-55.60%
Charges for Services - Police Department						
	Police - Arrest Fees	67,043	76,000	69,300	76,000	0.00%
	Police- Escort Services	850	2,000	4,985	2,000	0.00%
	Police - Police Reports	7,757	6,000	7,090	6,000	0.00%
	Police - Records Check	196	-	200	-	-
	Police - Unclaimed Money	2,825	-	3,000	3,000	100.00%
	Police Department Total	78,672	84,000	84,575	87,000	3.57%
Charges for Services - Fire Department						
	Fire - EMS Athletic Standbys	46,088	50,000	65,000	66,000	32.00%
	Fire - EMS Transport - Emergicon	2,844,581	3,030,000	3,000,000	3,100,000	2.31%
	Fire - EMS Transport (County)	332,775	320,000	300,000	303,000	-5.31%
	Fire - Auto Fire Alarm	31,967	30,000	30,000	30,000	0.00%
	Fire - Auto Hood Test	2,100	2,000	2,000	2,000	0.00%
	Fire - Daycare Centers	1,300	1,500	1,300	1,000	-33.33%
	Fire - Fire Sprinkler/Standpipe	17,476	15,500	17,000	17,000	9.68%
	Fire - Foster Homes	60	-	30	-	-
	Fire - Fuel Line Leak	5,700	8,000	5,500	6,000	-25.00%
	Fire - Fuel Tank Leak	-	-	100	-	-
	Fire - Access Control	-	-	400	-	-
	Fire - Health Care Facilities	1,850	1,000	1,100	1,000	0.00%
	Fire - Nursing Homes	900	500	500	1,000	100.00%
	Fire Department Total	3,284,797	3,458,500	3,422,930	3,527,000	1.98%
Charges for Services - Planning and Development Dept						
	P&DS - Misc Fees	1,010,769	758,000	1,050,000	900,000	18.73%
	Planning and Development Total	1,010,769	758,000	1,050,000	900,000	18.73%
Charges for Services - Community Services						
	CS - Administration Fees	840	1,000	1,000	1,000	0.00%
	CS - Mowing Charges	957	3,500	1,000	1,000	-71.43%
	Community Services Total	1,797	4,500	2,000	2,000	-55.56%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Charges for Services - Parks and Recreation						
	PARD - Recreation Programs	770	35,000	35,000	35,000	0.00%
	PARD - Tournament Fees	-	95,000	95,000	-	-100.00%
	PARD - Grave Open/Close Fee	125	-	125	-	-
	PARD - Post Burial Fees	16,100	20,000	18,000	20,000	0.00%
	PARD - Rec Prgms-Linc	32	70,000	70,000	71,000	1.43%
	PARD - REM Ctr Rec Pgms	81	21,000	21,000	21,000	0.00%
	PARD - Lincoln Ctr Conc	50	9,000	13,000	13,000	44.44%
	PARD - Rec Prgms-Lick	-	11,000	25,000	25,000	127.27%
	PARD - Rec Prgms-Athl	-	222,000	222,000	224,000	0.90%
	PARD - Rec Prgms-Aqua	-	334,000	334,000	337,000	0.90%
	PARD - Aqua-Jr Lifegrd	-	1,000	1,000	1,000	0.00%
	PARD - Aqua-LG Trn	-	5,000	10,812	11,000	120.00%
	PARD - Aquatics-Jr Lifeguard	360	-	-	-	-
	PARD - Aquatics-Lifeguard Train	5,615	-	-	-	-
	PARD - Southwood Pool Rec Programs	35,210	-	-	-	-
	PARD - Adamson Lagoon Rec Programs	216,982	-	-	-	-
	PARD - Concessions-Adamson Pool	-	-	-	-	-
	PARD - Swim Lessons Rec Programs	53,873	-	-	-	-
	PARD - Water Fitness Rec Programs	6,930	-	-	-	-
	PARD - Swim Team Rec Programs	31,141	-	-	-	-
	PARD - Lincoln Center Rec Programs	81,422	-	-	-	-
	PARD - National Center Rec Programs	31,190	-	-	-	-
	PARD - SW Ctr Comm Rec Programs	11,396	-	-	-	-
	PARD - RE Meyer Ctr Rec Programs	16,764	-	-	-	-
	PARD - Adult Softball Rec Programs	73,181	-	-	-	-
	PARD - Adult Volleyball Rec Programs	20,060	-	-	-	-
	PARD - Youth Basketball Rec Programs	36,116	-	-	-	-
	PARD - Youth Flag Football Rec Programs	-	-	-	-	-
	PARD - Adult Kickball Rec Programs	10,998	-	-	-	-
	PARD - Challenger Sports Rec Programs	388	-	-	-	-
	PARD - Tennis Instruction Rec Programs	11,496	-	-	-	-
	PARD - Ultimate Frisbee Rec Programs	1,224	-	-	-	-
	PARD - Adult Basketball Rec Programs	2,450	-	-	-	-
	PARD - Camps & Clinics	11,438	-	-	-	-
	PARD - Youth Tennis	24,322	-	-	-	-
	PARD - Xtra Education Rec Programs	-	-	-	-	-
	Parks and Recreation Total	699,714	823,000	844,937	758,000	-7.90%
	Charges for Services Total	5,194,613	5,387,000	5,517,639	5,389,000	0.04%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Fines and Penalties						
	Court - City Omni	10,244	10,000	10,000	10,000	0.00%
	Court - Court Dismissal Fees	8,990	10,000	10,000	10,000	0.00%
	Court - Expungement Fee	14,750	12,000	15,000	15,000	25.00%
	Court - General Admin Fees	29,738	35,000	30,000	30,000	-14.29%
	Court - Notary Fees	70	-	60	-	-
	Court - Teen Court Admin Fees	200	-	200	-	-
	Court - Time Pmt Fee/Unreserved	1,193	2,000	1,000	1,000	-50.00%
	Court - Warrant Service Fee	33,621	30,000	35,000	35,000	16.67%
	Court - Fines/Penalties-Bond Forfeits	-	-	-	-	-
	Court - Fines/Penalties-Chld Safety Fd	46,290	46,000	46,000	46,000	0.00%
	Court - Fines/Penalties-ChldSafeT Seat	33,043	36,000	35,000	35,000	-2.78%
	Court - Fines/Penalties-CityPrkg Fines	3,105	3,000	3,000	3,000	0.00%
	Court - Fines/Penalties-CivilPrkg Fine	2,385	3,000	10,000	10,000	233.33%
	Court - Fines/Penalties-Miscellaneous	2,668,042	2,632,000	2,900,000	2,800,000	6.38%
	Court - Fines/Penalties-Traffic Fines	21,370	25,000	25,000	25,000	0.00%
	Fines & Penalties Total	2,873,041	2,844,000	3,120,260	3,020,000	6.19%
Licenses and Permits						
	Gen Gov't - License/Permit-Mixed Drink	-	-	-	-	-
	Gen Gov't - Lic/Permit-Cr Acc Bus Reg	150	-	-	-	-
	PD - License/Permit-Child Safe Prog	122,379	121,000	126,025	121,000	0.00%
	PD - License/Permit-Taxi	1,200	500	1,075	1,000	100.00%
	PD - License/Permit-Itinerant Vend	3,270	3,000	3,750	4,000	33.33%
	PD - License/Permit-Livestock Per	875	1,000	1,080	1,000	0.00%
	Fire - License/Permit-Ambulance Lic	2,400	2,000	2,300	2,000	0.00%
	Fire - License/Permit-Fire Burn	6,550	5,000	5,000	5,000	0.00%
	P&DS - Contractor Reg	33,735	31,000	35,000	35,000	12.90%
	P&DS - Permits	2,692,904	2,712,000	3,200,000	2,900,000	6.93%
	CS - Rental Registration	89,095	111,000	100,000	101,000	-9.01%
	PARD-Lic/Per-Vendor	349	-	-	-	-
	Licenses & Permits Total	2,952,908	2,986,500	3,474,320	3,170,000	6.14%
Rents, Royalties and Contributions						
	GF-GG-Rev-City Hall Rental	-	-	375	-	-
	ED-Rev-VCS 1207 Rental	15,000	-	17,000	17,000	100.00%
	PARD - Rentals-Ball fields	126,832	136,000	135,000	136,000	0.00%
	PARD - Rentals-Park Pavilions	34,256	45,000	45,000	45,000	0.00%
	PARD - Rentals-WPC Amphitheater	16,257	10,000	15,000	15,000	50.00%
	GF-Prk-Rev- Lincoln Ctr Rental	252	25,000	30,000	30,000	20.00%
	GF-Pk-Myr Ctr-Rentals	-	-	1,024	1,000	100.00%
	GF-Prk-Rev-REM Ctr Rental	-	5,000	5,000	5,000	0.00%
	FD-PK-Rev-SWCtr-Rentals	-	-	4,000	4,000	100.00%
	GF-Prk-Rev- SW Ctr Rental	-	35,000	30,000	30,000	-14.29%
	GF-Prk-Rev- Lick Creek Rental	-	10,000	5,500	6,000	-40.00%
	GF-Pk-Rev-PARD-Rentals-Aqua	-	29,000	30,000	30,000	3.45%
	GF-ND-Rev-Lease Revenue	368,962	387,410	387,410	387,410	0.00%
	PARD - SW Pool-Rental	3,364	-	-	-	-
	PARD - Rentals-Adamson Lagoon	22,489	-	-	-	-
	PARD - Rentals-Lincoln Center	33,051	-	-	-	-
	PARD - Lick Creek Nature Center	8,474	-	-	-	-
	PARD - Rentals-SW Center-Community	18,276	-	-	-	-
	PARD - Rentals-R.E.Meyer Center	4,824	-	-	-	-
	Rents, Royalties & Contributions Total	652,036	682,410	705,309	706,410	3.52%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Contributions						
	GG-Rev-Contr/Donate-Misc	14	-	-	-	-
	GF-PD-Rev-Contr/Donate-Misc	200	-	-	-	-
	GF-PD-Rev-Contrib/Sponsor	500	-	-	-	-
	GF-Pk-Rev-PARD-Cont/Donate-Mis	-	-	13,502	14,000	100.00%
	Contributions Total	714	-	13,502	14,000	100.00%
Other Revenue						
	GF-GG-Rev-Restitution	6,411	7,000	5,000	5,000	-28.57%
	Gen Gov't - Misc Operating Revenues	3,012	3,000	2,500	3,000	0.00%
	GF-ED-Rev-Sls-Other-Goods/Serv	2,980	-	3,000	3,000	100.00%
	Fiscal - Other Fees-Credit Card Conven	72,281	76,000	76,000	77,000	1.32%
	Police - Other CSISD Reimbursement	3,599	6,000	4,980	6,000	0.00%
	PD - Restitution	5,287	8,000	6,830	9,000	12.50%
	PD - Misc Operating Revenues	204,989	253,000	342,825	290,300	14.74%
	Fire - Misc Operating Revenues	1,000	-	1,100	1,000	100.00%
	PARD-Sls-Goods/Svcs	-	-	17	-	-
	PARD - Misc Operating Revenues	30,188	35,000	30,000	30,000	-14.29%
	Other Revenue Total	329,746	388,000	472,252	424,300	9.36%
Nongovernmental Grants						
	GF-FD-Grants-Non Govt	4,084	-	33,754	-	-
	GF-P&D-Rev-Grants-Non Govt	-	-	-	-	-
	Nongovernmental Grants Total	4,084	-	33,754	-	-
Intergovernmental						
	GF-PD-Rev-Intergov-Reimb Trng	9,423	-	21,073	21,000	100.00%
	PD - Grants-Federal	305,980	375,703	372,120	250,000	-33.46%
	PD - Grants-State	503,772	854,730	500,000	300,000	-64.90%
	PD - Other Intergovt-Reimb Costs	-	31,625	51,520	11,000	-65.22%
	Fire - Grants-Federal	1,152,202	1,218,784	1,218,784	2,215,000	81.74%
	Fire - Grants-State	238,300	169,000	169,000	169,000	0.00%
	Fire - Other Intergovt-Reimb Costs	758,144	423,000	1,164,044	1,273,000	200.95%
	Fire - Training Reimbursement	1,866	2,000	943	1,000	-50.00%
	Fire - Task Force Reimbursement	149,667	42,000	100,000	101,000	140.48%
	GF-P&D-Rev-Grants-State	43,303	-	-	-	-
	PARD-Intergov-Reimb	1,750	-	-	-	-
	Intergovernmental Total	3,164,405	3,116,842	3,597,484	4,341,000	39.28%
Utility Transfer						
	Utility Transfer-Electric	9,863,004	10,010,945	10,010,945	10,111,000	1.00%
	Utility Transfer-Solid Waste	1,400,004	1,461,000	1,461,000	1,564,000	7.05%
	Utility Transfer-Wastewater	2,186,004	2,250,000	2,250,000	2,412,000	7.20%
	Utility Transfer-Water	2,247,000	2,300,000	2,300,000	2,325,000	1.09%
	Utility Transfer Total	15,696,012	16,021,945	16,021,945	16,412,000	2.43%
Misc Non-Operating						
	Gen Gov't - Cash Over/Short	25,885	-	3,533	-	-
	Gen Gov't - Fiber Lease Income	-	5,000	10,000	5,000	0.00%
	Gen Gov't - Sale of Scrap Metal	17,354	30,000	21,175	30,000	0.00%
	Gen Gov't - Misc Nonoperating Rev	136,463	200,000	227,008	200,000	0.00%
	Gen Gov't - Econ Dev. Misc Nonop	187,575	750,000	750,000	2,000	-99.73%
	Fiscal - Collection Service Fees	312	1,000	108	1,000	0.00%
	Fire - Reimbursed Expenses	213	15,000	2,191	15,000	0.00%
	Misc Non-Operating Total	529,301	1,001,000	1,014,015	253,000	-74.73%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
Gain (loss) on sale of assets						
	Non-Dept - Proceeds from Sale of Property	3,269,950	-	3,186,513	-	-
	Gain (loss) on sale of assets Total	3,269,950	-	3,186,513	-	-
Transfers In						
	Transfer In-Community Dev Fd	21,374	-	-	-	-
	Transfer In - ARA Fund	189,914	-	-	-	-
	Transfer In-NG Parking Fd	350,004	400,000	400,000	450,000	12.50%
	Transfers In Total	561,293	535,742	535,742	450,000	-16.00%
Transfer In - Replacement						
	Transfer In-Fleet Repl Fd	4,145,279	10,938,929	10,938,929	4,308,000	-60.62%
	Transfer In-IT Repl Fund	1,229,704	1,400,000	1,400,000	1,451,300	3.66%
	Transfers In Replacements Total	5,374,983	12,338,929	12,338,929	5,809,300	-52.92%
Shared Services - Transfers In						
	Shared Services Transfer In-Hotel Tax Fd	520,464	574,907	574,907	666,601	15.95%
	Shared Services Transfer In-Electric Fd	2,072,844	2,253,362	2,253,362	2,505,127	11.17%
	Shared Services Transfer In-Water Fd	1,481,268	1,738,542	1,738,542	1,957,178	12.58%
	Shared Services Transfer In-Wastewater Fd	1,002,744	1,146,255	1,146,255	1,289,924	12.53%
	Shared Services Transfer In-Solid Waste Fd	1,200,168	1,354,333	1,354,333	1,485,431	9.68%
	Shared Services Transfer In-NG Parking Fd	158,256	165,477	165,477	221,241	33.70%
	Shared Services Transfer In-Gen Gov CIP Fd	43,308	123,395	123,395	230,780	87.03%
	Shared Services Transfer In-Parks CIP Fd	175,152	173,547	173,547	301,985	74.01%
	Shared Services Transfer In-Streets CIP Fd	415,596	461,794	461,794	419,346	-9.19%
	Shared Services Transfer In-Elec CIP Fd	165,084	190,349	190,349	155,457	-18.33%
	Shared Services Transfer In-Water CIP Fd	239,748	302,757	302,757	418,929	38.37%
	Shared Services Transfer In-WW CIP Fd	327,840	381,139	381,139	296,141	-22.30%
	Shared Services Transfer In-Drainage Fd	612,480	598,983	598,983	817,566	36.49%
	Shared Services Transfer In-Rdway Mnt Fd	289,788	324,900	324,900	354,603	9.14%
	G&A Transfers In Total	8,704,740	9,789,740	9,789,740	11,120,309	13.59%
General Fund Total						
		139,716,217	144,905,320	151,388,410	147,283,661	1.64%
DEBT SERVICE FUND REVENUES						
	Tax - Current Ad Valorem	28,700,364	29,812,323	29,812,323	31,236,996	4.78%
	Tax - Delinquent Ad Valorem	76,140	-	-	-	-
	Tax - Penal/Interest Ad Valorem	96,315	-	-	-	-
	Investment Income	555,443	300,000	500,000	260,000	-
	Misc Non-Operating Revenue	12,171	-	-	-	-
	* Memorial Cemetery Fund	-	472,455	472,455	472,350	-0.02%
	Debt Service Fund Total	32,102,234	30,584,778	30,784,778	31,969,346	4.53%
<i>* Transfers in from other funds</i>						
HOTEL TAX FUND REVENUES						
	Hotel/Motel Tax Revenue	8,199,863	8,400,000	8,600,000	8,700,000	3.57%
	Investment Income	833,552	700,000	755,000	660,000	-5.71%
	Tax-Penalty/Interest-Hotel Tax	(562)	-	-	-	-
	Misc Non-Operating Revenue	2,075	10,000	2,000	-	-100.00%
	Hotel Tax Fund Total	9,034,929	9,110,000	9,357,000	9,360,000	2.74%
DRAINAGE FUND REVENUES						
	Investment Income	272,310	100,000	242,000	120,000	-
	Sales-Resident-Nontax	3,201,307	3,260,000	3,251,600	3,440,000	5.52%
	Sales-Commer-Nontax	773,827	730,000	733,800	780,000	6.85%
	Other Fees-Taxable	(5,281)	-	-	-	-
	Forfeitures-Discounts-Penalty	30,051	29,000	49,600	51,000	75.86%
	Transfer In-Fleet Repl Fd	-	876,875	876,875	350,000	-60.09%
	Drainage Fund Total	4,272,215	5,015,875	5,173,875	4,741,000	-5.48%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
ROADWAY MAINTENANCE FUND REVENUES						
	Sales - Residential/Non-Taxable	2,814,906	2,835,000	2,844,600	2,992,000	5.54%
	Sales - Residential-Multi	2,652,518	2,730,000	2,694,200	2,880,000	5.49%
	Sales - Commercial/Taxable	1,255,058	1,260,000	1,264,400	1,330,000	5.56%
	Investment Income	716	5,000	17,400	12,000	
	Forfeiture/Discounts/Penalties	50,197	23,000	78,200	50,500	119.57%
	Roadway Maintenance Fund Total	6,919,634	6,853,000	6,898,800	7,264,500	6.00%
ELECTRIC FUND REVENUES						
	Sales - Residential/Taxable	64,721,369	63,945,000	67,000,000	65,000,000	1.65%
	Sales - Commercial/Taxable	32,193,021	28,420,000	32,800,000	32,500,000	14.36%
	Sales - Commercial/Non-Taxable	13,796,839	13,750,000	13,373,600	13,500,000	-1.82%
	Sales-Res/Comm Power Chrg Adj	16,492,099	15,537,900	17,000,000	15,382,521	-1.00%
	Sales - Security Lights	130,726	100,000	130,000	100,000	0.00%
	Sales - Other	14,048	15,000	15,000	15,000	0.00%
	Other Fees - Pole Contact and Use	269,333	300,000	400,000	400,000	33.33%
	Forfeiture/Discounts/Penalties	1,071,836	1,200,000	1,100,000	1,100,000	-8.33%
	Other Fees - Connect Fees	313,256	350,000	350,000	350,000	0.00%
	Investment Income	3,030,439	2,800,000	1,722,412	1,424,000	
	Reimbursed Expenses	710,942	550,000	1,237,608	1,200,000	118.18%
	Collection Service Fees	11,957	10,000	10,000	10,000	0.00%
	Sale of Property	(331,320)	-	-	-	-
	Sale of Scrap Metal	6,526	20,000	23,289	20,000	0.00%
	Misc Operating Revenue	5,595,023	4,000,000	6,000,000	6,000,000	50.00%
	Misc Non-Operating Revenue	40,462	-	747	-	-
	Other Non-Operating Street Lights Xfr	515,004	520,000	520,000	525,000	0.96%
	Transfer In-Parks CIP Fd	32,407	-	-	-	-
	Transfer In-Fleet Repl Fd	-	1,451,000	1,451,000	1,160,000	-20.06%
	Transfer In-IT Repl Fd	-	75,000	75,000	-	-100.00%
	G&A Tr In-Water Fd	578,148	1,086,822	1,086,822	1,163,130	7.02%
	G&A Tr In-WW Fd	331,476	577,655	577,655	618,881	7.14%
	Electric Fund Total	139,577,596	134,708,377	144,873,133	140,468,532	4.28%
WATER FUND REVENUES						
	Sales - Residential/Non-Taxable	14,930,204	13,621,300	14,800,000	15,000,000	10.12%
	Sales - Commercial/Non-Taxable	5,773,036	9,490,800	9,473,903	9,616,000	1.32%
	Sales-Commercial-Effluent	530,737	-	410,063	-	-
	Sales - Commercial_Industrial	896,374	900,000	1,007,833	900,000	0.00%
	Other Fees - Connect Fees	149,873	181,000	150,000	150,000	-17.13%
	Sales-Water Taps	349,734	204,000	350,000	300,000	47.06%
	Other Fees-Fire Flow	5,800	5,000	7,000	-	-100.00%
	Forfeiture/Discounts/Penalties	150,525	200,000	228,777	150,000	-25.00%
	Other Fees-Misc Operating Rev	(39,717)	-	-	-	-
	Investment Income	753,053	750,000	675,685	405,500	
	Collection Service Fees	2	-	1	-	-
	Sale of Property	(108,590)	-	-	-	-
	Sale of Scrap Metal	6,312	10,000	10,000	10,000	0.00%
	Misc Non-Operating Revenue	27,500	27,000	27,500	27,000	0.00%
	Grants-Federal	774,257	-	-	-	-
	Transfer In-W Imp Fee Fd	500,000	600,000	600,000	750,000	25.00%
	Transfer In-Fleet Repl Fd	51,372	422,441	422,441	350,000	-17.15%
	Transfer In-IT Repl Fd	-	180,000	180,000	-	-100.00%
	Water Fund Total	24,750,474	26,591,541	28,343,203	27,658,500	4.01%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget	% Change in Budget from FY25 to FY26
WASTEWATER FUND REVENUES						
	Sales - Residential/Non-Taxable	18,451,852	18,759,000	18,590,241	18,869,000	0.59%
	Sales - Commercial/Non-Taxable	4,656,003	3,527,000	4,950,000	5,024,000	42.44%
	Sales-Sewer Taps	215,000	125,000	200,000	125,000	0.00%
	Investment Income	1,391,456	1,300,000	1,148,108	1,000,000	
	Forfeiture/Discounts/Penalties	191,504	205,000	250,000	205,000	0.00%
	Misc Operating Rev	(6,023)	-	-	-	
	Federal Grant	2,458,614	-	-	-	
	Sale of Property	(2,100)	-	-	-	
	Sale of Scrap Metal	529	-	-	-	
	Transfer In-WW Imp Fee Fd	2,000,000	2,500,000	2,500,000	2,500,000	0.00%
	Transfer In-Fleet Repl Fd	56,086	759,000	759,000	1,430,000	88.41%
	Transfer In-IT Repl Fd	-	-	-	-	
	Wastewater Fund Total	29,412,922	27,175,000	28,397,349	29,153,000	7.28%
SOLID WASTE FUND REVENUES						
	Sales - Residential/Taxable	9,483,600	9,388,000	9,388,000	10,468,000	11.50%
	Sales - Residential/Non-Taxable	23,483	47,000	47,000	52,000	10.64%
	Sales - Commercial/Taxable	4,315,243	4,270,000	4,270,000	4,548,000	6.51%
	Sales - Commercial/Non-Taxable	694,240	782,000	782,000	821,000	4.99%
	Sales - State Surcharge	701	1,000	1,000	1,000	0.00%
	Rent-Rolloff Ctr-Nt	39,304	7,000	7,397	7,000	0.00%
	Rent-Rolloff Ctr-Tx	189,750	8,000	21,043	9,000	12.50%
	Forfeiture/Discounts/Penalties	106,929	125,000	158,000	147,000	17.60%
	Other Fees-Taxable	40,699	47,000	47,000	50,000	6.38%
	Other Fees-Nontaxable	13,627	7,000	11,510	7,000	0.00%
	Invest Income-BVSWMA	329,050	330,700	330,700	331,550	0.26%
	Investment Income	154,966	111,000	166,000	142,000	
	Collection Svc Fees	4,532	4,000	4,000	4,000	0.00%
	Sale of Property	(5,841)	-	-	-	
	Sale of Scrap Metal	7,171	-	-	-	
	Transfer In-Fleet Repl Fd	3,746,411	1,927,991	1,927,991	1,080,000	-43.98%
	Solid Waste Fund Total	19,143,837	17,055,691	17,167,755	17,667,550	3.59%
	Funds Revenue Total	404,930,057	401,999,582	422,384,303	415,566,089	

Each fiscal year, in conjunction with the adoption of the budget, the City reviews its service fees and adjusts them as necessary. The fee ordinance can be found on the City website.

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



APPENDIX E BUDGET CHARTER

ARTICLE V THE BUDGET

**City Charter, 14th Edition
Amended November 2nd, 2021**

Fiscal Year

Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget

Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years

Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record

Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget

Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget

Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget after Public Hearing Amending or Supplementing Budget

City Charter as amended Nov 6, 2018 Page 13 Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

APPENDIX E BUDGET CHARTER

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The City Charter as amended Nov 6, 2018 Page 14 proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund. The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

APPENDIX E BUDGET CHARTER

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.

2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

Appendix F
FISCAL AND BUDGETARY
POLICY STATEMENTS – UPDATED SUMMER 2025

1. STATEMENT OF PURPOSE

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

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

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

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

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

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

2. OPERATING BUDGET

2.1. PREPARATION.

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

recognized when the obligations are expected to be liquidated with expendable resources.

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

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

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

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

2.2. BALANCED BUDGET.

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

2.3. DEVELOPMENT OF AN APPROVED BUDGET.

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

2.4. ADOPTION.

Upon the presentation of a proposed budget document to the Council, the Council shall call and publicize a budget public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.

2.5. BUDGET AWARD.

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

2.6. BUDGET REPORTING.

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

2.7. CONTROL.

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

2.8. CONTINGENT APPROPRIATION.

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

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

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

3. REVENUE MANAGEMENT.

3.1. OPTIMUM CHARACTERISTICS.

1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.
2. **CERTAINTY.** The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

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

3.2. OTHER CONSIDERATIONS.

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

3.3. INVESTMENT INCOME.

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

3.4. USER-BASED FEES AND SERVICE CHARGES.

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

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

3.5. PARKS AND RECREATION COST RECOVERY CONTINUUM

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

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

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

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

3.6. ENTERPRISE FUND RATES.

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

3.7. SHARED SERVICES CHARGES.

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

3.8. UNMETERED CITY OF COLLEGE STATION STREET LIGHT COSTS.

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

3.9. UTILITY GENERAL FUND TRANSFERS.

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

1. Electric General Fund Transfer – The transfer from the Electric Fund to the City's General Fund will not exceed 9.0% of total budgeted operating revenues.

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

3.10. INTERGOVERNMENTAL REVENUES.

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

3.11. REVENUE MONITORING.

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

4. EXPENDITURE CONTROL

4.1. APPROPRIATIONS.

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

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

4.2. AMENDMENTS TO THE BUDGET.

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

1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
2. The City Council holds a public hearing on the supplemental appropriation.
3. The City Council approves the supplemental appropriation.
4. Supplemental appropriations generally fall under the following categories:
 - a. Budget Amendment items are those that increase expenditure appropriations and the overall net expenditure budget.
 - b. Internal Service Fund items are those that increase expenditure appropriations in funds with existing resources; Internal Service Funds are not included in the net expenditure budget, therefore there is no impact.
 - c. Interfund Transfers do not change overall appropriations; these items require Council approval as they move resources between funds.

4.3. CENTRAL CONTROL.

Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) are detailed in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*

4.4. PURCHASING.

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

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

4.5. PROMPT PAYMENT.

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

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

5. RISK MANAGEMENT.

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

6. REPORTING.

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

7. CAPITAL BUDGET AND PROGRAM

7.1. PREPARATION.

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

7.2. CONTROL.

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

7.3. PROGRAM PLANNING.

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

7.4. FINANCING PROGRAMS.

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

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

7.5. REPORTING.

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

8. CAPITAL MAINTENANCE & REPLACEMENT

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

8.1. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.

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

8.2. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT

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

8.3. PARKING LOTS AND INTERNAL ROADWAYS.

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

9. REPLACEMENT FUNDS.

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

9.1. INFORMATION TECHNOLOGY REPLACEMENT (IT).

The City will maintain a replacement schedule for IT equipment and will charge departments replacement costs in accordance with the IT Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*. Due to the useful

service life of various IT assets and length of time needed to procure replacements, funds may accumulate in the IT Replacement Fund. The balance will be held for future replacements.

9.2. FLEET REPLACEMENT.

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

9.3. EQUIPMENT REPLACEMENT.

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

10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

10.1. ACCOUNTING

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

10.2. AUDITING.

1. QUALIFICATIONS OF THE AUDITOR.

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

2. In conjunction with their review, the Chief Financial Officer or his designee shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report

upon the resolution of any issues resulting from the joint review.

3. **RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.**

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

4. **SELECTION OF AUDITOR.**

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

5. **CITY INTERNAL AUDITOR.**

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

11. FINANCIAL REPORTING.

11.1. EXTERNAL REPORTING

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

11.2. INTERNAL REPORTING.

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

12. ASSET MANAGEMENT

12.1. INVESTMENTS.

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

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

12.2. CASH MANAGEMENT.

The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail

the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

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

13. FIXED ASSETS AND INVENTORY.

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

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

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

14. COMPUTER SYSTEM/DATA SECURITY.

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

15. DEBT MANAGEMENT

15.1. DEBT ISSUANCE.

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

15.2. GENERAL OBLIGATION BONDS (GO's).

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

15.3. REVENUE BONDS (RB's).

RB'S may be issued to provide for the capital needs of any activities where the capital requirements are necessary

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

15.4. CERTIFICATES OF OBLIGATION,

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

15.5. SHORT TERM OBLIGATIONS

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

15.6. METHOD OF ISSUANCE.

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

15.7. BIDDING PARAMETERS.

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

15.8. ANALYSIS OF FINANCING ALTERNATIVES

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

15.9. DISCLOSURE.

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

15.10. FEDERAL REQUIREMENTS.

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

15.11. DEBT STRUCTURING.

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

The structure should approximate level annual debt service unless operational matters dictate otherwise or if

market conditions indicate potential savings could result from modifying the level payment stream. Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

16. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

16.1. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS).

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

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

17. OPERATING RESERVES/FUND BALANCES

17.1. GENERAL FUND

The unobligated fund balance in the General Fund should be at least 20% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 65 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.

17.2. ENTERPRISE FUNDS

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

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

17.3. HOTEL TAX FUND

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

17.4. INTERNAL SERVICE FUNDS

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

17.5. FLEET MAINTENANCE AND UTILITY CUSTOMER SERVICE

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

17.6. INSURANCE FUNDS

Insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under

the insurance program.

17.7. REPLACEMENT FUNDS

The Replacement Funds will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment. Replacement funds shall retain a working capital balance sufficient to replace a portion of the relevant assets in any given fiscal year.

17.8. LIABILITIES AND RECEIVABLES.

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

18. CAPITAL PROJECT AND DEBT SERVICE FUNDS.

18.1. CAPITAL PROJECTS FUNDS

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

18.2. DEBT SERVICE FUND

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

19. INTERNAL CONTROLS

19.1. WRITTEN PROCEDURES.

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

19.2. DEPARTMENT DIRECTORS' RESPONSIBILITIES.

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

19.3. INTERNAL REVIEWS/AUDITS.

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

Appendix G-1

Land Area and General Statistics (as of September 2025)

Date incorporated:	October, 1938
Date first charter adopted:	January, 1952
Date present charter adopted:	November, 2021
Date of last charter amendment:	November, 2021
Form of government:	Council-Manager

Elections:

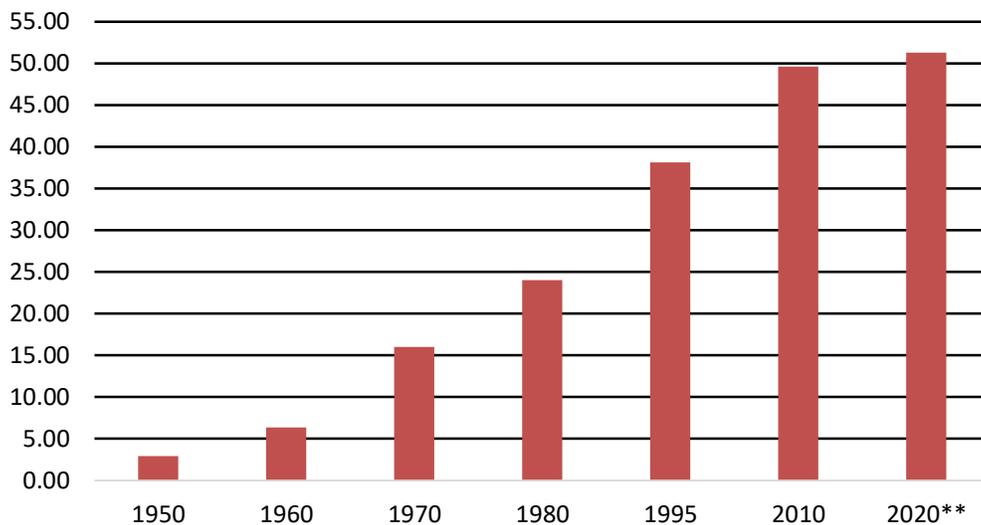
Total registered voters* (November 2024):	61,793
Registered voters voting in last municipal election (November 2024):	39,442
% of registered voters voting in last municipal election (November 2024):	63.83%

* Number of registered voters may include college students, active military personnel, etc.

Miles of streets

Centerline Miles (CoCS, TxDOT, TAMU, Private & County)	617.61
Centerline Miles maintained by City	370.97

Area in Square Miles



** The City's area of 51.28 square miles has remained the same since 2020.

Appendix G-2

Population and Demographic Estimates

City of College Station Population Estimate

2025*	132,175
2024	129,714
2023	127,299
2022	125,954
2021	124,207
2020	121,861
2015	106,581
2010	93,857
2000	67,890
1990	52,456
1980	37,272
1970	17,676

* Source: City of College Station, Department of Planning and Development Services, as of Sept. 2025
All other values estimates through September of that year or official Census totals.

Sex and Age

Male	51.2%
Female	48.8%

Under 5 years	5.5%
5 to 9 years	4.8%
10 to 14 years	6.2%
15 to 19 years	14.3%
20 to 24 years	25.4%
25 to 34 years	14.3%
35 to 44 years	9.8%
45 to 54 years	7.0%
55 to 59 years	2.8%
60 to 64 years	3.7%
65 to 74 years	4.7%
75 to 84 years	1.7%
85 years and older	0.3%
Median Age	22.9

Race

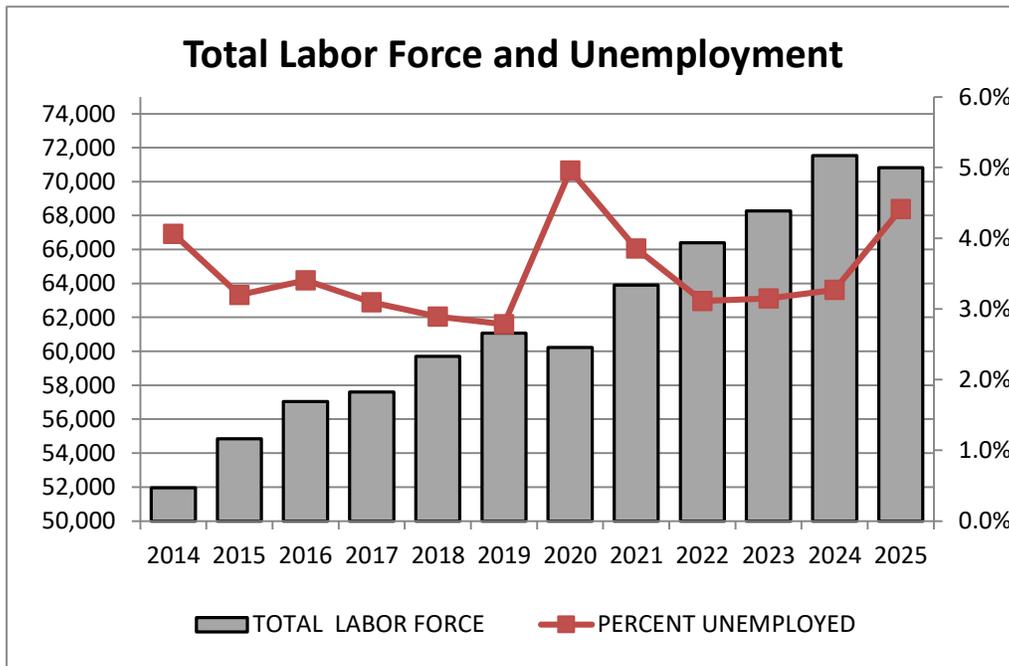
White	68.2%
Black or African American	8.1%
Hispanic or Latino	17.5%
American Indian and Alaska Native	0.6%
Asian	8.9%
Native Hawaiian and Other Pacific I	0.4%
Some other race	0.1%
Two or more races	2.7%

Source: U.S. Census Bureau, 2024 American Community Survey 1-Year Estimate

Appendix G-3

Primary Labor Force for College Station 2014 - 2025

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2014	51,950	49,841	2,109	4.1%
2015	54,842	53,088	1,754	3.2%
2016	57,042	55,100	1,942	3.4%
2017	57,603	55,820	1,783	3.1%
2018	59,711	57,985	1,726	2.9%
2019	61,075	59,375	1,700	2.8%
2020	60,226	57,240	2,986	5.0%
2021	63,908	61,446	2,462	3.9%
2022	66,405	64,339	2,066	3.1%
2023	68,270	66,120	2,150	3.1%
2024	71,542	69,202	2,340	3.3%
2025	70,823	67,697	3,126	4.4%



Source: Texas Workforce Commission

* Data reflects labor force, employment, and unemployment through August 2025.

Later data not available at time of publishing due to federal government shutdown.

Appendix G-4

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	50.0%
Service occupations	16.8%
Sales and office occupations	20.9%
Construction, extraction, maintenance and repair occupations	4.3%
Production, transportation, and material moving occupations	8.1%

Source: U.S. Census Bureau, 2022 American Community Survey 5-year Estimate
 Later data not available at time of publishing due to federal government shutdown.

Income and Benefits for College Station (in 2022 Inflation-Adjusted Dollars)

Total Households

Less than \$10,000	13.4%
\$10,000 to \$14,999	4.5%
\$15,000 to \$24,999	9.9%
\$25,000 to \$34,999	9.7%
\$35,000 to \$49,999	12.2%
\$50,000 to \$74,999	11.3%
\$75,000 to \$99,999	9.6%
\$100,000 to \$149,999	13.5%
\$150,000 to \$199,999	4.0%
\$200,000 or more	11.9%
Median household income (dollars)	\$50,089
Mean household income (dollars)	\$76,307

Families

Less than \$10,000	1.8%
\$10,000 to \$14,999	1.8%
\$15,000 to \$24,999	5.9%
\$25,000 to \$34,999	4.8%
\$35,000 to \$49,999	7.7%
\$50,000 to \$74,999	10.9%
\$75,000 to \$99,999	13.4%
\$100,000 to \$149,999	22.4%
\$150,000 to \$199,999	7.6%
\$200,000 or more	23.6%
Median family income (dollars)	\$86,323
Mean family income (dollars)	\$113,960

Non-family Households

Median nonfamily income (dollars)	\$28,020
Mean nonfamily income (dollars)	\$40,223

Mean travel time to work (minutes)	17
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Households: All people who occupy a housing unit.
 Families: Householder and one or more related persons by birth, marriage, or adoption.
 Non-Family: Households that consist of people living alone or with non-relatives.

Source: U.S. Census Bureau, 2022 American Community Survey 5-year Estimate
 Later data not available at time of publishing due to federal government shutdown.

Appendix G-5

Texas A&M University Enrollment

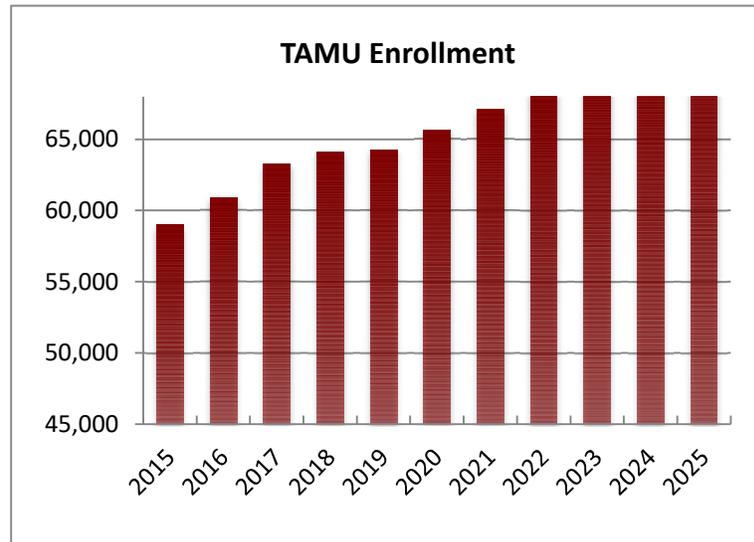


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2023 enrollment of 71,127; remaining the largest university in Texas and among national leaders.

Students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

YEAR	UNIVERSITY ENROLLMENT
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300
2020	65,684
2021	67,133
2022	68,461
2023	71,127
2024	72,560
2025	74,406



Source: Texas A&M University DARS Enrollment Profile database. As of September Fall 2025.

In Fall 2025, Texas A&M University enrolled 81,353 students across several locations including Bryan-College Station, Galveston, Houston and Qatar. Of the total enrollment, 74,406 students are located in and around College Station.

Appendix G-6

City of College Station Principal Property Taxpayers

College Station - Top 10 Taxpayers	Type of Business	2025 Taxable Assessed Valuation	Percent of Total Assessed Valuation
FUJIFILM DIOSYNTH BIOTECH TX LLC	Pharmaceutical Manufacturing	\$297,368,138	1.83%
SO COLLEGE STATION APARTMENTS LP	Apartment/ Student Living	\$109,000,000	0.67%
COLLEGE STATION PROPERTIES KP6 LLC	Apartment/ Student Living	109,000,000	0.67%
COLLEGE STATION PROPERTIES II KP6 LLC	Apartment/ Student Living	106,000,000	0.65%
SHP-THE CALLAWAY HOUSE LP	Apartment/ Student Living	92,058,045	0.57%
THE STANDARD AT COLLEGE STATION LLC	Apartment/ Student Living	88,000,000	0.54%
CLPF COTTAGES LP	Apartment/ Student Living	82,795,216	0.51%
SZ NORTHPOINT APARTMENTS LP	Apartment/ Student Living	71,553,311	0.44%
NORTHPOINT CROSSING RESIDENTIAL II OWNER LLC	Apartment/ Student Living	70,359,496	0.43%
WEINBERG ISRAEL	Apartment/ Student Living	69,248,477	0.43%
		\$1,095,382,683	6.74%

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
BRIXMOR HOLDINGS 1 SPE LLC	Commercial Retail	\$46,603,787	0.29%
CENTURY SQUARE COMMERCIAL VENTURE LLC	Mix-Use Retail, Office, Living	46,350,000	0.29%
H-E-B;H E BUTT STORE PROP CO # 1	Grocery Store	42,285,589	0.26%
JONES COMPANY	General	36,770,077	0.23%
CALGARY SQUARE EAT LLC	Hotels & Restraunts	35,829,883	0.22%
		\$207,839,336	1.28%

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
FUJIFILM DIOSYNTH BIOTECH TX LLC	Pharmaceutical Manufacturing	\$297,368,138	1.83%
DEALER COMPUTER SERVICES INC	Automotive Retailing Computer Software	21,381,526	0.13%
BSFI COLLEGE STATION LLC	Mix-Use Retail & Office	17,017,143	0.10%
AT&T MOBILITY LLC	Cell Service & Equipment Towers	5,903,797	0.04%
LAWSON PROPERTIES II LLC	Commercial & Residential Property Mgmt	5,236,100	0.03%
		\$346,906,704	2.13%

Source: Brazos County Appraisal District

*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

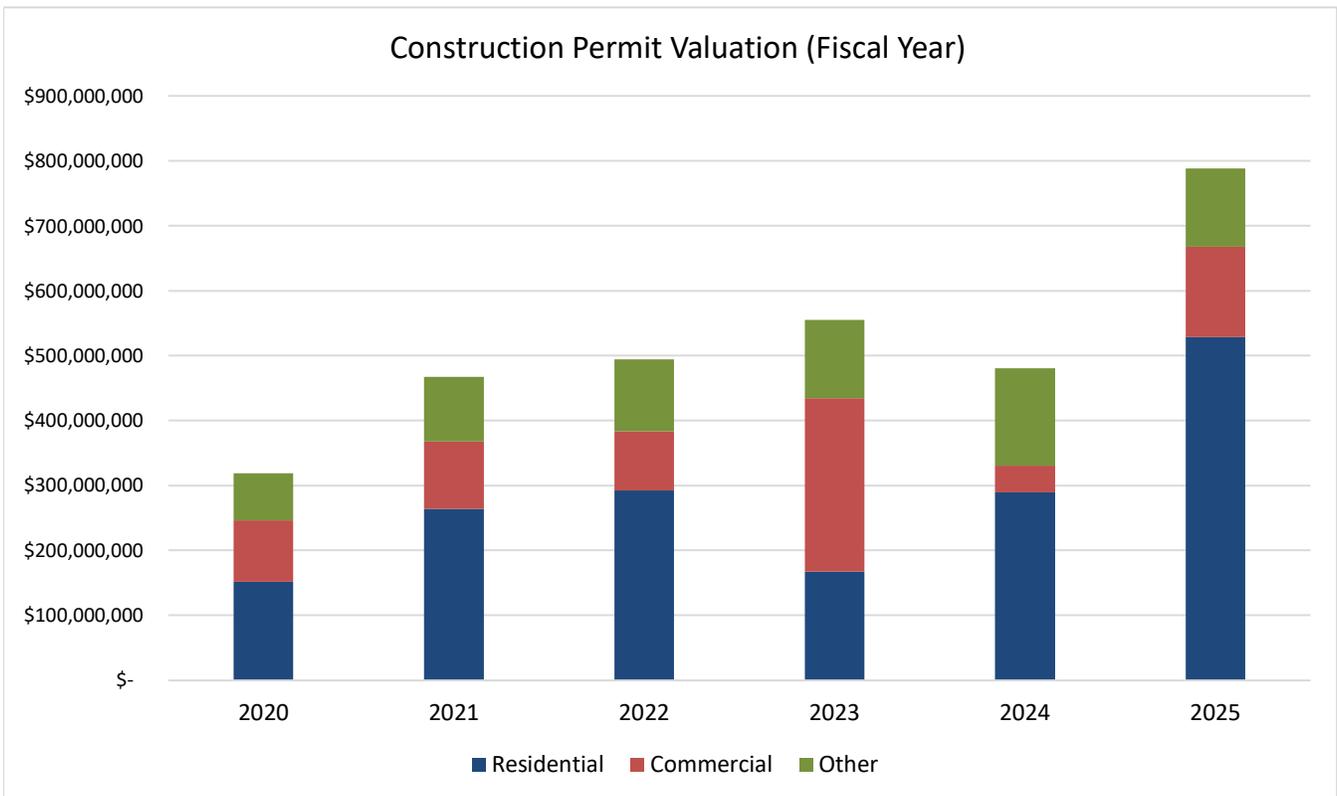
Appendix G-7

City of College Station Construction Permits Last Five Fiscal Years

Year	Residential Construction		Commercial Construction		Other Construction*		Total	
	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost
2019	427	\$134,715,615	75	\$ 84,836,106	6,051	\$ 66,089,005	6,553	\$ 285,640,726
2020	450	\$151,628,182	88	\$ 94,770,625	5,539	\$ 72,250,434	6,077	\$ 318,649,241
2021	679	\$264,032,324	70	\$103,655,771	7,232	\$ 99,886,990	7,981	\$ 467,575,085
2022	703	\$292,403,023	72	\$ 91,275,353	7,252	\$110,913,171	8,027	\$ 494,591,547
2023	495	\$167,345,964	40	\$267,273,307	6,020	\$120,650,212	6,555	\$ 555,269,483
2024	595	\$289,501,364	35	\$ 41,075,822	5,509	\$149,961,934	6,139	\$ 480,539,120
2025	799	\$528,414,140	52	\$139,454,650	6,041	\$120,125,352	6,892	\$ 787,994,142

Due to revised reporting methodology, the data presented here differs from prior year Budget documents.

*Other Construction includes all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements.



Source: The City of College Station, Planning and Development Services

Appendix G-8

Parks System Inventory

PARK NAME	TYPE	STATUS	ACREAGE	PARK ZONE	PARKING SPACES	PLAY UNITS	EXERCISE STATION	PAVED TRAIL	UNPAVED TRAIL	OPEN SPACE	PAVILION	PICNIC UNIT	POND	RESTROOM	SHELTER	SOCCER FIELD	SOFTBALL FIELD	BASEBALL FIELD	BASKETBALL COURT	SWIMMING POOL	PICKLEBALL COURT	TENNIS COURT	VOLLEYBALL COURT	SPLASH PAD
Anderson	Neighborhood	Developed	8.96	6	33	1	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes	No	No	No	No	No
Art & Myra Bright	Neighborhood	Developed	69.75	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Barracks II	Neighborhood	Developed	8.39	15	6	0	Yes	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	Yes	No
Bee Creek	Community	Developed	44.6	6	263	4	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	No
Billie Madely	Neighborhood	Developed	5.07	2	2	0	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Brian Bachmann	Community	Developed	42.44	5	566	1	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No
Bridgewood	Neighborhood	Developed	1.35	13	0	0	No	Yes	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Brison	Neighborhood	Developed	8.08	6	12	0	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Brothers Pond	Neighborhood	Developed	16.28	5	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	No	No	No
Carter's Crossing	Neighborhood	Developed	8.54	4	0	0	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Castlegate	Neighborhood	Developed	8.26	13	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	Yes	No	No
Castlerock	Neighborhood	Developed	76.7	10	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
College Station Cemetery	Cemetery	Developed	19.42	6	0	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Cove of Nantucket	Neighborhood	Developed	3.32	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Creek View	Neighborhood	Developed	6.94	10	0	1	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Crescent Pointe	Neighborhood	Developed	5.07	4	0	0	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Cy Miller	Neighborhood	Developed	2.76	3	0	0	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Eastgate	Neighborhood	Developed	2.28	2	0	0	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Edelweiss	Neighborhood	Developed	10.89	5	11	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	Yes	No
Edelweiss Gardens	Neighborhood	Developed	14.09	10	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Emerald Forest	Neighborhood	Developed	4.84	8	0	1	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Etonbury	Neighborhood	Developed	1.13	13	0	0	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No
First Down	Neighborhood	Developed	0.97	16	0	0	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Gabbard	Neighborhood	Developed	10.73	6	0	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Georgie K Fitch	Neighborhood	Developed	11.12	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Greens Prairie Reserve	Neighborhood	Developed	7.38	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Headlake (Former Greenway)	Neighborhood	Undeveloped	11.94	8	0																			
Huntington Trail	Neighborhood	Undeveloped	18.08	9	0																			
Jack & Dorothy Miller	Neighborhood	Developed	9.96	5	0	4	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
John Crompton	Community	Developed	14.48	7	47	1	No	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	No	No	No	No
Lemontree	Community	Developed	17.3	6	38	1	No	Yes	No	Yes	No	Yes	No	Yes	No	No	Yes	No	Yes	No	No	No	No	No
Lick Creek	Community	Developed	523.46	11	64	0	No	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No	No	No
Lions	Neighborhood	Developed	1.42	2	8	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No
Longmire	Neighborhood	Developed	3.24	5	0	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No
Luther Jones	Neighborhood	Developed	1.56	6	0	0	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
MD Wheeler Ph2	Neighborhood	Undeveloped	2.69	9	0																			
Memorial Cemetery	Cemetery	Developed	56.58	16	23	0	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Merry Oaks	Neighborhood	Developed	4.5	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No
Midtown Reserve	Neighborhood	Developed	10.65	9	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No
Northgate	Neighborhood	Developed	1.87	1	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Oaks	Community	Developed	7.94	2	0	1	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	No	No	Yes	No
Parkway	Neighborhood	Developed	2.34	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No
Pebble Creek	Neighborhood	Developed	10.74	11	0	5	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Phillips	Neighborhood	Developed	3.97	13	0	0	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Reatta Meadows	Neighborhood	Developed	3	10	0	4	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Richard Carter	Neighborhood	Developed	7.31	2	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Sandstone	Neighborhood	Developed	15.65	8	48	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Smith Tract	Neighborhood	Undeveloped	78.48	4	0																			
Sonoma	Neighborhood	Undeveloped	6.79	10	0																			
Southern Oaks	Neighborhood	Developed	14.89	10	0	2	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Southland (Former Greenway)	Neighborhood	Undeveloped	1.45	6	0																			
Southwest	Neighborhood	Developed	8.5	6	0	0	Yes	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Steeplechase	Community	Developed	11.61	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Stephen C Beachy Central	Community	Developed	106.71	3	328	16	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes
Summit Crossing	Neighborhood	Undeveloped	9.19	4	0																			
Texas Independence Ballpark	Community	Undeveloped	69.12	9	0																			
Thomas	Neighborhood	Developed	11.2	2	19	5	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No	No
University	Community	Developed	21.04	2	40	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Veterans Park & Athletic Comp.	Community	Developed	148.75	4	1419	13	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
W A Tarrow	Community	Developed	23.94	6	315	6	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	No	No	No	No	Yes
Wallace Lake	Neighborhood	Developed	1.84	13	20	0	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Westside	Community	Undeveloped	102.25	1	0																			
Wildwood	Neighborhood	Developed	30.23	11	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Windwood	Neighborhood	Developed	1.43	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Wolf Pen Creek	Community	Developed	63.74	3	177	3	No	Yes	No	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No
Woodcreek	Neighborhood	Developed	6.57	8	0	1	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	Yes	No
Woodland Hills	Neighborhood	Developed	125.56	9	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
Total (Neighborhood)	51		697.95	Acreege per 1,000 residents				5.28																
Total (Community)	14		1,197.38	Acreege per 1,000 residents				9.06																
Total (Cemetery)	2		76.00																					
Total (Developed)				58																				
Total (Undeveloped)				9																				
Grand Total	67	65*	1,895.33	14.34																				

* Cemeteries are not included in totals
 * Acreege per 1,000 residents is based on the September 2025 Population Estimate of 132,175

Appendix G-9

City of College Station Fund/Dept Relationship Matrix*

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Dept	Public Works Dept	Comm Services Dept	Capital Projects Operations	Parks & Rec Dept	IT Dept	Electric Dept	Water Dept	Waste-water Dept
Governmental Funds													
Major Governmental Funds													
General Fund	X	X	X	X	X	X	X	X	X	X			
Debt Service Fund		X											
Non-Major Governmental Funds													
Economic Development Fund	X	X											
Efficiency Time Payment Fund		X											
Capital Projects Funds													
General Gov't Projects Fund						X		X					
Parks Projects Fund								X					
Streets Projects Fund						X		X					
Special Revenue Funds													
Hotel Tax Fund	X	X							X				
Community Development Fund							X						
Roadway Maintenance Fund						X							
System-wide Water Impact Fee Fund					X							X	
System-wide WW Impact Fee Fund					X								X
Court Technology Fee Fund		X											
Court Security Fee Fund		X											
Truancy Prevention Fee Fund		X											
Local Youth Diversion Admin Fee Fund		X											
Police Seizure Fund			X										
Parkland Dedication Funds								X	X				
Sidewalk Zone Funds					X								
Memorial Cemetery Fund									X				
TX Ave Cemetery Maint. Fund									X				
Memorial Cem Maint. Fund									X				
Public, Ed & Gov't Fee Fund	X												
East Med Dist TIRZ #19	X	X											
Dartmouth Synthetic TIRZ	X	X											
R E Meyer Fund									X				
Drainage Utility Fund					X	X							
Roadway Impact Fee Funds					X	X							
Fun For All Playground Fund									X				
Enterprise Funds													
Major Enterprise Funds**													
Electric Fund											X		
Water Fund												X	
Wastewater Fund													X
Non-Major Enterprise Funds													
Solid Waste Fund						X							
Northgate Parking Fund							X						
Capital Projects Funds													
Electric Projects Fund											X		
Water Projects Fund								X				X	
Wastewater Projects Fund								X					X
Internal Service Funds													
Insurance Funds	X												
Fleet Replacement Fund	X					X							
IT Replacement Fund	X									X			
Equipment Replacement Fund	X					X							
Fleet Maintenance Fund						X							
Utility Customer Service Fund		X											

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are primarily responsible for the majority of the activity within the Fund.

** Included with the Major Enterprise Funds are each utilities' respective Risk Mitigation Fund.

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2013 PRINCIPAL - \$9,020,000* TRUE INTEREST COST (TIC): 3.387%

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.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						4,055,000
2-15-26	440,000	4.000%	84,509	524,509		.
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	

Interest 723,841

*Denotes bifurcated maturity.

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2014 PRINCIPAL - \$12,695,000* TRUE INTEREST COST (TIC): 2.589%

Streets Capital Projects: \$7,610,000, Facility Capital Projects: \$500,000 and
Parks Capital Projects: \$5,580,000

*Due to the premium and discount received on this debt issue, a total of \$12,695,000 in bonds was issued. Total debt proceeds received were \$13,690,000. A premium of \$995,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						7,030,000
2-15-26	665,000	5.000%	135,938	800,938		
8-15-26			119,313	119,313	920,250	6,365,000
2-15-27	695,000	4.000%	119,313	814,313		
8-15-27			105,413	105,413	919,725	5,670,000
2-15-28	720,000	4.000%	105,413	825,413		
8-18-28			91,013	91,013	916,425	4,950,000
2-15-29	750,000	4.000%	91,013	841,013		
8-15-29			76,013	76,013	917,025	4,200,000
2-15-30	780,000	4.000%	76,013	856,013		
8-15-30			60,413	60,413	916,425	3,420,000
2-15-31	810,000	3.500%	60,413	870,413		
8-15-31			46,238	46,238	916,650	2,610,000
2-15-32	840,000	3.500%	46,238	886,238		
8-15-32			31,538	31,538	917,775	1,770,000
2-15-33	870,000	3.500%	31,538	901,538		
8-15-33			16,313	16,313	917,850	900,000
2-15-34	900,000	3.625%	16,313	916,313	916,313	
Interest	1,228,438					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2014 REFUNDING PRINCIPAL - \$23,170,000 TRUE INTEREST COST (TIC): 2.589%

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						2,175,000
2-15-26	2,175,000	5.000%	54,375	2,229,375	2,229,375	
Interest	54,375					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2016 PRINCIPAL - \$8,265,000* TRUE INTEREST COST (TIC): 1.934%

Street Projects - \$4,600,000 and Library Expansion - \$4,185,000

*Due to the premium and discount received on this debt issue, a total of \$8,265,000 in bonds was issued. Total debt proceeds received were \$8,785,000. A premium of \$520,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						5,295,000
2-15-26	420,000	5.000%	74,238	494,238		
8-15-26			63,738	63,738	557,975	4,875,000
2-15-27	435,000	2.000%	63,738	498,738		
8-15-27			59,388	59,388	558,125	4,440,000
2-15-28	445,000	2.125%	59,388	504,388		
8-15-28			54,659	54,659	559,047	3,995,000
2-15-29	455,000	2.250%	54,659	509,659		
8-15-29			49,541	49,541	559,200	3,540,000
2-15-30	465,000	2.375%	49,541	514,541		
8-15-30			44,019	44,019	558,559	3,075,000
2-15-31	475,000	2.500%	44,019	519,019		
8-15-31			38,081	38,081	557,100	2,600,000
2-15-32	490,000	2.625%	38,081	528,081		
8-15-32			31,650	31,650	559,731	2,110,000
2-15-33	505,000	3.000%	31,650	536,650		
8-15-33			24,075	24,075	560,725	1,605,000
2-15-34	520,000	3.000%	24,075	544,075		
8-15-34			16,275	16,275	560,350	1,085,000
2-15-35	535,000	3.000%	16,275	551,275		
8-15-35			8,250	8,250	559,525	550,000
2-15-36	550,000	3.000%	8,250	558,250	558,250	
Interest	853,588					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2016 REFUNDING PRINCIPAL - \$32,625,000 TRUE INTEREST COST (TIC): 1.934%

Refunding of Series 2006 (GOB), Series 2007 (GOB, CO and URB), and portions of Series 2008 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						10,140,000
2-15-26	3,830,000	5.000%	160,300	3,990,300		
8-15-26			64,550	64,550	4,054,850	6,310,000
2-15-27	3,990,000	2.000%	64,550	4,054,550		
8-15-27			24,650	24,650	4,079,200	2,320,000
2-15-28	2,320,000	2.125%	24,650	2,344,650	2,344,650	
Interest	338,700					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2017 PRINCIPAL - \$17,390,000* TRUE INTEREST COST (TIC): 2.489%

Street Projects - \$13,690,000 and Library Expansion - \$3,700,000

*Due to the premium and discount received on this debt issue, a total of \$16,505,000 in bonds was issued. Total debt proceeds received were \$17,390,000. A premium of \$885,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						11,440,000
2-15-26	780,000	5.000%	188,353	968,353		
8-15-26			168,853	168,853	1,137,206	10,660,000
2-15-27	825,000	5.000%	168,853	993,853		
8-15-27			148,228	148,228	1,142,081	9,835,000
2-15-28	855,000	3.000%	148,228	1,003,228		
8-15-28			135,403	135,403	1,138,631	8,980,000
2-15-29	880,000	3.000%	135,403	1,015,403		
8-15-29			122,203	122,203	1,137,606	8,100,000
2-15-30	910,000	3.000%	122,203	1,032,203		
8-15-30			108,553	108,553	1,140,756	7,190,000
2-15-31	940,000	3.000%	108,553	1,048,553		
8-15-31			94,453	94,453	1,143,006	6,250,000
2-15-32	965,000	3.000%	94,453	1,059,453		
8-15-32			79,978	79,978	1,139,431	5,285,000
2-15-33	995,000	3.000%	79,978	1,074,978		
8-15-33			65,053	65,053	1,140,031	4,290,000
2-15-34	1,025,000	3.000%	65,053	1,090,053		
8-15-34			49,678	49,678	1,139,731	3,265,000
2-15-35	1,055,000	3.000%	49,678	1,104,678		
8-15-35			33,853	33,853	1,138,531	2,210,000
2-15-36	1,085,000	3.000%	33,853	1,118,853		
8-15-36			17,578	17,578	1,136,431	1,125,000
2-15-37	1,125,000	3.125%	17,578	1,142,578	1,142,578	
Interest	2,236,022					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2017 REFUNDING PRINCIPAL - \$13,295,000 TRUE INTEREST COST (TIC): 2.489%

Refunding of Series 2009 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						7,350,000
2-15-26	1,705,000	5.000%	145,250	1,850,250		
8-15-26			102,625	102,625	1,952,875	5,645,000
2-15-27	1,795,000	5.000%	102,625	1,897,625		
8-15-27			57,750	57,750	1,955,375	3,850,000
2-15-28	1,890,000	3.000%	57,750	1,947,750		
8-15-28			29,400	29,400	1,977,150	1,960,000
2-15-29	1,960,000	3.000%	29,400	1,989,400	1,989,400	
Interest	524,800					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2020 REFUNDING PRINCIPAL - \$15,355,000 TRUE INTEREST COST (TIC): 0.946%

Refunding of Series 2010 (GOB and CO); Series 2011 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,155,000
2-15-26	1,515,000	5.000%	228,875	1,743,875		
8-15-26			191,000	191,000	1,934,875	7,640,000
2-15-27	1,615,000	5.000%	191,000	1,806,000		
8-15-27			150,625	150,625	1,956,625	6,025,000
2-15-28	1,720,000	5.000%	150,625	1,870,625		
8-15-28			107,625	107,625	1,978,250	4,305,000
2-15-29	1,830,000	5.000%	107,625	1,937,625		
8-15-29			61,875	61,875	1,999,500	2,475,000
2-15-30	1,955,000	5.000%	61,875	2,016,875		
8-15-30			13,000	13,000	2,029,875	520,000
2-15-31	520,000	5.000%	13,000	533,000	533,000	
Interest	1,277,125					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2020-A REFUNDING PRINCIPAL - \$16,930,000 TRUE INTEREST COST (TIC): 1.290%

Refunding of Series 2012 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						8,060,000
2-15-26	1,105,000	1.290%	51,987	1,156,987		
8-15-26			44,860	44,860	1,201,847	6,955,000
2-15-27	1,120,000	1.290%	44,860	1,164,860		
8-15-27			37,636	37,636	1,202,496	5,835,000
2-15-28	1,130,000	1.290%	37,636	1,167,636		
8-15-28			30,347	30,347	1,197,983	4,705,000
2-15-29	1,155,000	1.290%	30,347	1,185,347		
8-15-29			22,898	22,898	1,208,245	3,550,000
2-15-30	1,170,000	1.290%	22,898	1,192,898		
8-15-30			15,351	15,351	1,208,249	2,380,000
2-15-31	1,180,000	1.290%	15,351	1,195,351		
8-15-31			7,740	7,740	1,203,091	1,200,000
2-15-32	1,200,000		7,740	1,207,740	1,207,740	
Interest	369,650					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2023 PRINCIPAL - \$6,570,000* TRUE INTEREST COST (TIC): 3.697%

Street Projects: \$2,000,000; Parks Projects: \$2,400,000; General Government Projects: \$2,500,000

*Due to the premium and discount received on this debt issue, \$6,570,000 in bonds were issued. Total proceeds received were \$7,060,015. A premium of \$490,015 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
						6,010,000
2-15-26	315,000	5.000%	138,875	453,875		
8-15-26			131,000	131,000	584,875	5,695,000
2-15-27	335,000	5.000%	131,000	466,000		
8-15-27			122,625	122,625	588,625	5,360,000
2-15-28	345,000	5.000%	122,625	467,625		
8-15-28			114,000	114,000	581,625	5,015,000
2-15-29	365,000	5.000%	114,000	479,000		
8-15-29			104,875	104,875	583,875	4,650,000
2-15-30	380,000	5.000%	104,875	484,875		
8-15-30			95,375	95,375	580,250	4,270,000
2-15-31	245,000	5.000%	95,375	340,375		
8-15-31			89,250	89,250	429,625	4,025,000
2-15-32	255,000	5.000%	89,250	344,250		
8-15-32			82,875	82,875	427,125	3,770,000
2-15-33	270,000	5.000%	82,875	352,875		
8-15-33			76,125	76,125	429,000	3,500,000
2-15-34	285,000	5.000%	76,125	361,125		
8-15-34			69,000	69,000	430,125	3,215,000
2-15-35	300,000	5.000%	69,000	369,000		
8-15-35			61,500	61,500	430,500	2,915,000
2-15-36	310,000	5.000%	61,500	371,500		
8-15-36			53,750	53,750	425,250	2,605,000
2-15-37	330,000	5.000%	53,750	383,750		
8-15-37			45,500	45,500	429,250	2,275,000
2-15-38	345,000	4.000%	45,500	390,500		
8-15-38			38,600	38,600	429,100	1,930,000
2-15-39	355,000	4.000%	38,600	393,600		
8-15-39			31,500	31,500	425,100	1,575,000
2-15-40	370,000	4.000%	31,500	401,500		
8-15-40			24,100	24,100	425,600	1,205,000
2-15-41	390,000	4.000%	24,100	414,100		
8-15-41			16,300	16,300	430,400	815,000
2-15-42	400,000	4.000%	16,300	416,300		
8-15-42			8,300	8,300	424,600	415,000
2-15-43	415,000	4.000%	8,300	423,300		
8-15-43						
Interest	2,468,225					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS

G.O.B. SERIES 2024

PRINCIPAL - \$28,235,000*

AGGREGATE TRUE INTEREST COST (TIC): 3.236%

Parks Projects (7yr): \$2,950,000; Parks Projects (20yr): \$10,250,000; Refunding of 2014 CO: \$17,089,108

*Due to the premium and discount received on this debt issue, \$28,235,000 in bonds were issued. Total proceeds received were \$30,526,249. A premium of \$2,291,249 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
						26,205,000
2-15-26	2,035,000	4.000%	583,550	2,618,550		
8-15-26			542,850	542,850	3,161,400	24,170,000
2-15-27	2,115,000	4.000%	542,850	2,657,850		
8-15-27			500,550	500,550	3,158,400	22,055,000
2-15-28	2,210,000	4.000%	500,550	2,710,550		
8-15-28			456,350	456,350	3,166,900	19,845,000
2-15-29	2,300,000	4.000%	456,350	2,756,350		
8-15-29			410,350	410,350	3,166,700	17,545,000
2-15-30	2,400,000	4.000%	410,350	2,810,350		
8-15-30			362,350	362,350	3,172,700	15,145,000
2-15-31	2,505,000	5.000%	362,350	2,867,350		
8-15-31			299,725	299,725	3,167,075	12,640,000
2-15-32	2,150,000	5.000%	299,725	2,449,725		
8-15-32			245,975	245,975	2,695,700	10,490,000
2-15-33	2,255,000	5.000%	245,975	2,500,975		
8-15-33			189,600	189,600	2,690,575	8,235,000
2-15-34	2,375,000	5.000%	189,600	2,564,600		
8-15-34			130,225	130,225	2,694,825	5,860,000
2-15-35	470,000	5.000%	130,225	600,225		
8-15-35			118,475	118,475	718,700	5,390,000
2-15-36	495,000	5.000%	118,475	613,475		
8-15-36			106,100	106,100	719,575	4,895,000
2-15-37	520,000	5.000%	106,100	626,100		
8-15-37			93,100	93,100	719,200	4,375,000
2-15-38	545,000	5.000%	93,100	638,100		
8-15-38			79,475	79,475	717,575	3,830,000
2-15-39	575,000	5.000%	79,475	654,475		
8-15-39			65,100	65,100	719,575	3,255,000
2-15-40	600,000	4.000%	65,100	665,100		
8-15-40			53,100	53,100	718,200	2,655,000
2-15-41	625,000	4.000%	53,100	678,100		
8-15-41			40,600	40,600	718,700	2,030,000
2-15-42	650,000	4.000%	40,600	690,600		
8-15-42			27,600	27,600	718,200	1,380,000
2-15-43	675,000	4.000%	27,600	702,600		
8-15-43			14,100	14,100	716,700	705,000
2-15-44	705,000	4.000%	14,100	719,100		
8-15-44						
Interest	8,054,800					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2025 PRINCIPAL - \$16,285,000* TRUE INTEREST COST (TIC): 4.181%

General Government Projects: \$13,500,000; Parks Projects: \$3,550,000

*Due to the premium and discount received on this debt issue, \$16,285,000 in bonds were issued. Total proceeds received were \$17,236,268. A premium of \$951,268 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						16,285,000
2-15-26	800,000	5.000%	343,998	1,143,998		
8-15-26			382,075	382,075	1,526,073	15,485,000
2-15-27	780,000	5.000%	382,075	1,162,075		
8-15-27			362,575	362,575	1,524,650	14,705,000
2-15-28	820,000	5.000%	362,575	1,182,575		
8-15-28			342,075	342,075	1,524,650	13,885,000
2-15-29	865,000	5.000%	342,075	1,207,075		
8-15-29			320,450	320,450	1,527,525	13,020,000
2-15-30	900,000	5.000%	320,450	1,220,450		
8-15-30			297,950	297,950	1,518,400	12,120,000
2-15-31	950,000	5.000%	297,950	1,247,950		
8-15-31			274,200	274,200	1,522,150	11,170,000
2-15-32	1,000,000	5.000%	274,200	1,274,200		
8-15-32			249,200	249,200	1,523,400	10,170,000
2-15-33	570,000	5.000%	249,200	819,200		
8-15-33			234,950	234,950	1,054,150	9,600,000
2-15-34	600,000	5.000%	234,950	834,950		
8-15-34			219,950	219,950	1,054,900	9,000,000
2-15-35	630,000	5.000%	219,950	849,950		
8-15-35			204,200	204,200	1,054,150	8,370,000
2-15-36	665,000	5.000%	204,200	869,200		
8-15-36			187,575	187,575	1,056,775	7,705,000
2-15-37	695,000	5.000%	187,575	882,575		
8-15-37			170,200	170,200	1,052,775	7,010,000
2-15-38	730,000	5.000%	170,200	900,200		
8-15-38			151,950	151,950	1,052,150	6,280,000
2-15-39	765,000	5.000%	151,950	916,950		
8-15-39			132,825	132,825	1,049,775	5,515,000
2-15-40	810,000	5.000%	132,825	942,825		
8-15-40			112,575	112,575	1,055,400	4,705,000
2-15-41	850,000	5.000%	112,575	962,575		
8-15-41			91,325	91,325	1,053,900	3,855,000
2-15-42	895,000	5.000%	91,325	986,325		
8-15-42			68,950	68,950	1,055,275	2,960,000
2-15-43	940,000	5.000%	68,950	1,008,950		
8-15-43			45,450	45,450	1,054,400	2,020,000
2-15-44	985,000	4.500%	45,450	1,030,450		
8-15-44			23,288	23,288	1,053,738	1,035,000
2-15-45	1,035,000	4.500%	23,288	1,058,288		
8-15-45						
Interest	8,087,523					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2013 PRINCIPAL - \$10,230,000* TRUE INTEREST COST (TIC): 3.900%

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
						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	
Interest	907,016					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2014 PRINCIPAL - \$34,005,000* TRUE INTEREST COST (TIC): 3.900%

IT Projects: \$5,105,000; Street Projects: \$6,940,000; Electric Projects: \$8,750,000; Water Projects: \$6,500,000;
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
						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	3,780,375					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2016 PRINCIPAL - \$25,720,000* TRUE INTEREST COST (TIC): 2.401%

Street Projects: \$17,050,000; Police Station Design: \$3,000,000; Water Projects: \$7,900,000

*Due to the premium and discount received on this debt issue, \$25,720,000 in bonds were issued. Total debt proceeds received were \$27,950,000. A premium of \$2,230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						13,805,000
2-15-26	1,535,000	2.000%	214,359	1,749,359		
8-15-26			175,984	175,984	1,925,344	12,270,000
2-15-27	1,085,000	2.250%	175,984	1,260,984		
8-15-27			154,284	154,284	1,415,269	11,185,000
2-15-28	1,115,000	2.375%	154,284	1,269,284		
8-15-28			143,134	143,134	1,412,419	10,070,000
2-15-29	1,140,000	3.000%	143,134	1,283,134		
8-15-29			130,309	130,309	1,413,444	8,930,000
2-15-30	1,165,000	3.000%	130,309	1,295,309		
8-15-30			116,475	116,475	1,411,784	7,765,000
2-15-31	1,200,000	3.000%	116,475	1,316,475		
8-15-31			98,475	98,475	1,414,950	6,565,000
2-15-32	1,235,000	3.000%	98,475	1,333,475		
8-15-32			79,950	79,950	1,413,425	5,330,000
2-15-33	1,275,000	3.000%	79,950	1,354,950		
8-15-33			60,825	60,825	1,415,775	4,055,000
2-15-34	1,310,000	3.000%	60,825	1,370,825		
8-15-34			41,175	41,175	1,412,000	2,745,000
2-15-35	1,350,000	3.000%	41,175	1,391,175		
8-15-35			20,925	20,925	1,412,100	1,395,000
2-15-36	1,395,000	3.000%	20,925	1,415,925		
Interest	2,257,434					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2017 PRINCIPAL - \$57,725,000* TRUE INTEREST COST (TIC): 2.777%

Street Projects: \$21,135,000; Parks Projects: \$1,025,000; Police Station Construction: \$25,000,000; Technology Projects: \$550,000; Public Safety Projects: \$2,535,000; City Gateway Project: \$175,000; Water Projects- \$8,420,000; Wastewater Projects (LCWWTP Expansion): \$5,000,000

*Due to the premium and discount received on this debt issue, \$57,725,000 in bonds were issued. Total debt proceeds received were \$63,840,000. A premium of \$6,115,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						37,540,000
2-15-26	2,675,000	5.000%	749,447	3,424,447		
8-15-26			682,572	682,572	4,107,019	34,865,000
2-15-27	2,810,000	5.000%	682,572	3,492,572		
8-15-27			612,322	612,322	4,104,894	32,055,000
2-15-28	2,620,000	5.000%	612,322	3,232,322		
8-15-28			546,822	546,822	3,779,144	29,435,000
2-15-29	2,760,000	5.000%	546,822	3,306,822		
8-15-29			477,822	477,822	3,784,644	26,675,000
2-15-30	2,900,000	5.000%	477,822	3,377,822		
8-15-30			405,322	405,322	3,783,144	23,775,000
2-15-31	3,045,000	5.000%	405,322	3,450,322		
8-15-31			329,197	329,197	3,779,519	20,730,000
2-15-32	3,185,000	4.000%	329,197	3,514,197		
8-15-32			265,497	265,497	3,779,694	17,545,000
2-15-33	3,300,000	3.000%	265,497	3,565,497		
8-15-33			215,997	215,997	3,781,494	14,245,000
2-15-34	3,405,000	3.000%	215,997	3,620,997		
8-15-34			164,922	164,922	3,785,919	10,840,000
2-15-35	3,510,000	3.000%	164,922	3,674,922		
8-15-35			112,272	112,272	3,787,194	7,330,000
2-15-36	3,615,000	3.000%	112,272	3,727,272		
8-15-36			58,047	58,047	3,785,319	3,715,000
2-15-37	3,715,000	3.125%	58,047	3,773,047		
Interest	8,491,029					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2018 PRINCIPAL - \$37,380,000* TRUE INTEREST COST (TIC): 3.259%

Street Projects: \$10,625,000; Parks Projects: \$5,210,000; Technology Projects: \$3,050,000; Water Projects: \$3,570,000; Wastewater Projects: \$10,000,000; Electric Projects: \$6,300,000

*Due to the premium and discount received on this debt issue, \$37,380,000 in bonds were issued. Total debt proceeds received were \$38,755,000. A premium of \$1,375,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						25,720,000
2-15-26	1,610,000	5.000%	472,704	2,082,704		
8-15-26			432,454	432,454	2,515,158	24,110,000
2-15-27	1,695,000	5.000%	432,454	2,127,454		
8-15-27			390,079	390,079	2,517,533	22,415,000
2-15-28	1,770,000	5.000%	390,079	2,160,079		
8-15-28			345,829	345,829	2,505,908	20,645,000
2-15-29	1,780,000	2.950%	345,829	2,125,829		
8-15-29			319,574	319,574	2,445,403	18,865,000
2-15-30	1,835,000	3.050%	319,574	2,154,574		
8-15-30			291,590	291,590	2,446,164	17,030,000
2-15-31	1,885,000	3.200%	291,590	2,176,590		
8-15-31			261,430	261,430	2,438,020	15,145,000
2-15-32	1,950,000	3.250%	261,430	2,211,430		
8-15-32			229,743	229,743	2,441,173	13,195,000
2-15-33	2,020,000	3.300%	229,743	2,249,743		
8-15-33			196,413	196,413	2,446,155	11,175,000
2-15-34	2,085,000	3.350%	196,413	2,281,413		
8-15-34			161,489	161,489	2,442,901	9,090,000
2-15-35	2,150,000	3.450%	161,489	2,311,489		
8-15-35			124,401	124,401	2,435,890	6,940,000
2-15-36	2,235,000	3.500%	124,401	2,359,401		
8-15-36			85,289	85,289	2,444,690	4,705,000
2-15-37	2,310,000	3.600%	85,289	2,395,289		
8-15-37			43,709	43,709	2,438,998	2,395,000
2-15-38	2,395,000	3.650%	43,709	2,438,709		
Interest	6,236,699					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2019 PRINCIPAL - \$74,510,000* TRUE INTEREST COST (TIC): 2.677%

Street Projects: \$7,711,000; Parks Projects: \$8,464,000; General Government Projects: \$22,925,000; Water Projects: \$13,006,000; Wastewater Projects: \$24,994,000; Electric Projects: \$4,200,000

*Due to the premium and discount received on this debt issue, \$74,510,000 in bonds were issued. Total debt proceeds received were \$81,300,000. A premium of \$6,790,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						54,575,000
2-15-26	4,030,000	5.000%	1,031,050	5,061,050		
8-15-26			930,300	930,300	5,991,350	50,545,000
2-15-27	3,015,000	5.000%	930,300	3,945,300		
8-15-27			854,925	854,925	4,800,225	47,530,000
2-15-28	3,175,000	5.000%	854,925	4,029,925		
8-15-28			775,550	775,550	4,805,475	44,355,000
2-15-29	3,320,000	4.000%	775,550	4,095,550		
8-15-29			709,150	709,150	4,804,700	41,035,000
2-15-30	3,455,000	4.000%	709,150	4,164,150		
8-15-30			640,050	640,050	4,804,200	37,580,000
2-15-31	3,590,000	4.000%	640,050	4,230,050		
8-15-31			568,250	568,250	4,798,300	33,990,000
2-15-32	3,730,000	4.000%	568,250	4,298,250		
8-15-32			493,650	493,650	4,791,900	30,260,000
2-15-33	3,895,000	4.000%	493,650	4,388,650		
8-15-33			415,750	415,750	4,804,400	26,365,000
2-15-34	4,055,000	4.000%	415,750	4,470,750		
8-15-34			334,650	334,650	4,805,400	22,310,000
2-15-35	4,195,000	3.000%	334,650	4,529,650		
8-15-35			271,725	271,725	4,801,375	18,115,000
2-15-36	4,325,000	3.000%	271,725	4,596,725		
8-15-36			206,850	206,850	4,803,575	13,790,000
2-15-37	4,465,000	3.000%	206,850	4,671,850		
8-15-37			139,875	139,875	4,811,725	9,325,000
2-15-38	4,590,000	3.000%	139,875	4,729,875		
8-15-38			71,025	71,025	4,800,900	4,735,000
2-15-39	4,735,000	3.000%	71,025	4,806,025		
Interest	13,854,550					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2020 PRINCIPAL - \$21,055,000* TRUE INTEREST COST (TIC): 1.859%

Street Projects: \$380,000; Parks Projects: \$660,000; General Government Projects: \$1,170,000; Water Projects: \$2,960,000; Wastewater Projects: \$18,115,000

*Due to the premium and discount received on this debt issue, \$21,055,000 in bonds were issued. Total debt proceeds received were \$23,285,000. A premium of \$2,544,210,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						16,590,000
2-15-26	1,050,000	5.000%	273,466	1,323,466		
8-15-26			247,216	247,216	1,570,681	15,540,000
2-15-27	1,105,000	5.000%	247,216	1,352,216		
8-15-27			219,591	219,591	1,571,806	14,435,000
2-15-28	880,000	5.000%	219,591	1,099,591		
8-15-28			197,591	197,591	1,297,181	13,555,000
2-15-29	930,000	5.000%	197,591	1,127,591		
8-15-29			174,341	174,341	1,301,931	12,625,000
2-15-30	975,000	5.000%	174,341	1,149,341		
8-15-30			149,966	149,966	1,299,306	11,650,000
2-15-31	1,025,000	5.000%	149,966	1,174,966		
8-15-31			124,341	124,341	1,299,306	10,625,000
2-15-32	1,070,000	3.000%	124,341	1,194,341		
8-15-32			108,291	108,291	1,302,631	9,555,000
2-15-33	1,100,000	3.000%	108,291	1,208,291		
8-15-33			91,791	91,791	1,300,081	8,455,000
2-15-34	1,130,000	3.000%	91,791	1,221,791		
8-15-34			74,841	74,841	1,296,631	7,325,000
2-15-35	1,160,000	2.000%	74,841	1,234,841		
8-15-35			63,241	63,241	1,298,081	6,165,000
2-15-36	1,185,000	2.000%	63,241	1,248,241		
8-15-36			51,391	51,391	1,299,631	4,980,000
2-15-37	1,205,000	2.000%	51,391	1,256,391		
8-15-37			39,341	39,341	1,295,731	3,775,000
2-15-38	1,230,000	2.000%	39,341	1,269,341		
8-15-38			27,041	27,041	1,296,381	2,545,000
2-15-39	1,260,000	2.125%	27,041	1,287,041		
8-15-39			13,653	13,653	1,300,694	1,285,000
2-15-40	1,285,000	2.125%	13,653	1,298,653		
Interest	3,438,728					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2021 PRINCIPAL - \$55,395,000* TRUE INTEREST COST (TIC): 1.875%

Street Projects: \$21,140,000; General Government Projects and Fleet Replacement: \$3,813,000; Electric Projects: \$16,000,000; Water Projects: \$8,840,000; Wastewater Projects: \$11,650,000

*Due to the premium and discount received on this debt issue, \$55,395,000 in bonds were issued. Total debt proceeds received were \$61,957,205. A premium of \$6,562,205 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
						45,050,000
2-15-26	2,330,000	5.000%	775,134	3,105,134		
8-15-26			716,884	716,884	3,822,019	42,720,000
2-15-27	2,445,000	5.000%	716,884	3,161,884		
8-15-27			655,759	655,759	3,817,644	40,275,000
2-15-28	2,580,000	5.000%	655,759	3,235,759		
8-15-28			591,259	591,259	3,827,019	37,695,000
2-15-29	2,280,000	5.000%	591,259	2,871,259		
8-15-29			534,259	534,259	3,405,519	35,415,000
2-15-30	2,400,000	5.000%	534,259	2,934,259		
8-15-30			474,259	474,259	3,408,519	33,015,000
2-15-31	2,520,000	5.000%	474,259	2,994,259		
8-15-31			411,259	411,259	3,405,519	30,495,000
2-15-32	2,650,000	5.000%	411,259	3,061,259		
8-15-32			345,009	345,009	3,406,269	27,845,000
2-15-33	2,785,000	5.000%	345,009	3,130,009		
8-15-33			275,384	275,384	3,405,394	25,060,000
2-15-34	2,905,000	3.000%	275,384	3,180,384		
8-15-34			231,809	231,809	3,412,194	22,155,000
2-15-35	2,975,000	2.000%	231,809	3,206,809		
8-15-35			202,059	202,059	3,408,869	19,180,000
2-15-36	3,035,000	2.000%	202,059	3,237,059		
8-15-36			171,709	171,709	3,408,769	16,145,000
2-15-37	3,100,000	2.000%	171,709	3,271,709		
8-15-37			140,709	140,709	3,412,419	13,045,000
2-15-38	3,160,000	2.125%	140,709	3,300,709		
8-15-38			107,134	107,134	3,407,844	9,885,000
2-15-39	3,220,000	2.125%	107,134	3,327,134		
8-15-39			72,922	72,922	3,400,056	6,665,000
2-15-40	3,295,000	2.125%	72,922	3,367,922		
8-15-40			37,913	37,913	3,405,834	3,370,000
2-15-41	3,370,000	2.250%	37,913	3,407,913		
Interest	10,711,797					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2022 PRINCIPAL - \$69,500,000* TRUE INTEREST COST (TIC): 3.650%

Street Projects: \$33,110,000; Parks Projects: \$10,000,000; General Government Projects: \$2,565,000; Electric Projects: \$10,000,000; Water Projects: \$8,430,000; Wastewater Projects: \$13,150,000

*Due to the premium and discount received on this debt issue, \$69,500,000 in bonds were issued. Total debt proceeds received were \$77,915,486. A premium of \$8,415,486 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
						60,715,000
2-15-26	2,535,000	5.000%	1,517,875	4,052,875		
8-15-26			1,454,500	1,454,500	5,507,375	58,180,000
2-15-27	2,660,000	5.000%	1,454,500	4,114,500		
8-15-27			1,388,000	1,388,000	5,502,500	55,520,000
2-15-28	2,800,000	5.000%	1,388,000	4,188,000		
8-15-28			1,318,000	1,318,000	5,506,000	52,720,000
2-15-29	2,940,000	5.000%	1,318,000	4,258,000		
8-15-29			1,244,500	1,244,500	5,502,500	49,780,000
2-15-30	2,790,000	5.000%	1,244,500	4,034,500		
8-15-30			1,174,750	1,174,750	5,209,250	46,990,000
2-15-31	2,930,000	5.000%	1,174,750	4,104,750		
8-15-31			1,101,500	1,101,500	5,206,250	44,060,000
2-15-32	3,075,000	5.000%	1,101,500	4,176,500		
8-15-32			1,024,625	1,024,625	5,201,125	40,985,000
2-15-33	3,235,000	5.000%	1,024,625	4,259,625		
8-15-33			943,750	943,750	5,203,375	37,750,000
2-15-34	3,405,000	5.000%	943,750	4,348,750		
8-15-34			858,625	858,625	5,207,375	34,345,000
2-15-35	3,580,000	5.000%	858,625	4,438,625		
8-15-35			769,125	769,125	5,207,750	30,765,000
2-15-36	3,765,000	5.000%	769,125	4,534,125		
8-15-36			675,000	675,000	5,209,125	27,000,000
2-15-37	3,960,000	5.000%	675,000	4,635,000		
8-15-37			576,000	576,000	5,211,000	23,040,000
2-15-38	4,155,000	5.000%	576,000	4,731,000		
8-15-38			472,125	472,125	5,203,125	18,885,000
2-15-39	4,370,000	5.000%	472,125	4,842,125		
8-15-39			362,875	362,875	5,205,000	14,515,000
2-15-40	4,595,000	5.000%	362,875	4,957,875		
8-15-40			248,000	248,000	5,205,875	9,920,000
2-15-41	4,835,000	5.000%	248,000	5,083,000		
8-15-41			127,125	127,125	5,210,125	5,085,000
2-15-42	5,085,000	5.000%	127,125	5,212,125		
Interest	28,994,875					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2023 PRINCIPAL - \$28,585,000* TRUE INTEREST COST (TIC): 3.749%

Street Projects: \$8,800,000; General Government Projects: \$1,000,000; Electric Projects: \$10,500,000; Water
Projects: \$7,800,000; Wastewater Projects: \$2,000,000

*Due to the premium and discount received on this debt issue, \$28,585,000 in bonds were issued. Total proceeds
received were \$30,584,060. A premium of \$1,999,060 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
						22,985,000
2-15-26	925,000	5.000%	533,850	1,458,850		
8-15-26			510,725	510,725	1,969,575	22,060,000
2-15-27	965,000	5.000%	510,725	1,475,725		
8-15-27			486,600	486,600	1,962,325	21,095,000
2-15-28	1,010,000	5.000%	486,600	1,496,600		
8-15-28			461,350	461,350	1,957,950	20,085,000
2-15-29	1,070,000	5.000%	461,350	1,531,350		
8-15-29			434,600	434,600	1,965,950	19,015,000
2-15-30	1,120,000	5.000%	434,600	1,554,600		
8-15-30			406,600	406,600	1,961,200	17,895,000
2-15-31	1,020,000	5.000%	406,600	1,426,600		
8-15-31			381,100	381,100	1,807,700	16,875,000
2-15-32	1,065,000	5.000%	381,100	1,446,100		
8-15-32			354,475	354,475	1,800,575	15,810,000
2-15-33	1,125,000	5.000%	354,475	1,479,475		
8-15-33			326,350	326,350	1,805,825	14,685,000
2-15-34	1,180,000	5.000%	326,350	1,506,350		
8-15-34			296,850	296,850	1,803,200	13,505,000
2-15-35	1,240,000	5.000%	296,850	1,536,850		
8-15-35			265,850	265,850	1,802,700	12,265,000
2-15-36	1,305,000	5.000%	265,850	1,570,850		
8-15-36			233,225	233,225	1,804,075	10,960,000
2-15-37	1,365,000	5.000%	233,225	1,598,225		
8-15-37			199,100	199,100	1,797,325	9,595,000
2-15-38	1,440,000	5.000%	199,100	1,639,100		
8-15-38			163,100	163,100	1,802,200	8,155,000
2-15-39	1,510,000	4.000%	163,100	1,673,100		
8-15-39			132,900	132,900	1,806,000	6,645,000
2-15-40	1,565,000	4.000%	132,900	1,697,900		
8-15-40			101,600	101,600	1,799,500	5,080,000
2-15-41	1,625,000	4.000%	101,600	1,726,600		
8-15-41			69,100	69,100	1,795,700	3,455,000
2-15-42	1,695,000	4.000%	69,100	1,764,100		
8-15-42			35,200	35,200	1,799,300	1,760,000
2-15-43	1,760,000	4.000%	35,200	1,795,200		
8-15-43						
Interest	10,251,300					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2024 PRINCIPAL - \$40,850,000* TRUE INTEREST COST (TIC): 3.538%

Street Projects: \$5,500,000; General Government Projects: \$13,600,000; Parks Projects: \$7,700,000; Electric
Projects: \$10,000,000; Water Projects: \$2,000,000; Wastewater Projects: \$4,500,000

*Due to the premium and discount received on this debt issue, \$40,850,000 in bonds were issued. Total proceeds
received were \$43,802,123. A premium of \$2,952,123 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
						34,815,000
2-15-26	2,180,000	5.000%	817,100	2,997,100		
8-15-26			762,600	762,600	3,759,700	32,635,000
2-15-27	2,280,000	5.000%	762,600	3,042,600		
8-15-27			705,600	705,600	3,748,200	30,355,000
2-15-28	2,410,000	5.000%	705,600	3,115,600		
8-15-28			645,350	645,350	3,760,950	27,945,000
2-15-29	2,535,000	5.000%	645,350	3,180,350		
8-15-29			581,975	581,975	3,762,325	25,410,000
2-15-30	2,665,000	5.000%	581,975	3,246,975		
8-15-30			515,350	515,350	3,762,325	22,745,000
2-15-31	2,795,000	5.000%	515,350	3,310,350		
8-15-31			445,475	445,475	3,755,825	19,950,000
2-15-32	1,135,000	5.000%	445,475	1,580,475		
8-15-32			417,100	417,100	1,997,575	18,815,000
2-15-33	1,195,000	5.000%	417,100	1,612,100		
8-15-33			387,225	387,225	1,999,325	17,620,000
2-15-34	1,260,000	5.000%	387,225	1,647,225		
8-15-34			355,725	355,725	2,002,950	16,360,000
2-15-35	1,320,000	5.000%	355,725	1,675,725		
8-15-35			322,725	322,725	1,998,450	15,040,000
2-15-36	1,390,000	5.000%	322,725	1,712,725		
8-15-36			287,975	287,975	2,000,700	13,650,000
2-15-37	1,460,000	5.000%	287,975	1,747,975		
8-15-37			251,475	251,475	1,999,450	12,190,000
2-15-38	1,535,000	5.000%	251,475	1,786,475		
8-15-38			213,100	213,100	1,999,575	10,655,000
2-15-39	1,610,000	4.000%	213,100	1,823,100		
8-15-39			180,900	180,900	2,004,000	9,045,000
2-15-40	1,670,000	4.000%	180,900	1,850,900		
8-15-40			147,500	147,500	1,998,400	7,375,000
2-15-41	1,735,000	4.000%	147,500	1,882,500		
8-15-41			112,800	112,800	1,995,300	5,640,000
2-15-42	1,805,000	4.000%	112,800	1,917,800		
8-15-42			76,700	76,700	1,994,500	3,835,000
2-15-43	1,880,000	4.000%	76,700	1,956,700		
8-15-43			39,100	39,100	1,995,800	1,955,000
2-15-44	1,955,000	4.000%	39,100	1,994,100		
8-15-44						
Interest	13,714,450					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2025 PRINCIPAL - \$16,560,000* TRUE INTEREST COST (TIC): 4.163%

General Government Projects: \$4,000,000; Water Projects: \$5,000,000; Wastewater Projects: \$8,250,000

*Due to the premium and discount received on this debt issue, \$16,560,000 in bonds were issued. Total proceeds received were \$17,598,503. A premium of \$1,038,503 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						16,560,000
2-15-26	900,000	5.000%	347,460	1,247,460		
8-15-26			383,622	383,622	1,631,082	15,660,000
2-15-27	885,000	5.000%	383,622	1,268,622		
8-15-27			361,497	361,497	1,630,119	14,775,000
2-15-28	935,000	5.000%	361,497	1,296,497		
8-15-28			338,122	338,122	1,634,619	13,840,000
2-15-29	975,000	5.000%	338,122	1,313,122		
8-15-29			313,747	313,747	1,626,869	12,865,000
2-15-30	1,030,000	5.000%	313,747	1,343,747		
8-15-30			287,997	287,997	1,631,744	11,835,000
2-15-31	1,085,000	5.000%	287,997	1,372,997		
8-15-31			260,872	260,872	1,633,869	10,750,000
2-15-32	1,140,000	5.000%	260,872	1,400,872		
8-15-32			232,372	232,372	1,633,244	9,610,000
2-15-33	540,000	5.000%	232,372	772,372		
8-15-33			218,872	218,872	991,244	9,070,000
2-15-34	570,000	5.000%	218,872	788,872		
8-15-34			204,622	204,622	993,494	8,500,000
2-15-35	595,000	5.000%	204,622	799,622		
8-15-35			189,747	189,747	989,369	7,905,000
2-15-36	625,000	5.000%	189,747	814,747		
8-15-36			174,122	174,122	988,869	7,280,000
2-15-37	660,000	5.000%	174,122	834,122		
8-15-37			157,622	157,622	991,744	6,620,000
2-15-38	690,000	5.000%	157,622	847,622		
8-15-38			140,372	140,372	987,994	5,930,000
2-15-39	730,000	5.000%	140,372	870,372		
8-15-39			122,122	122,122	992,494	5,200,000
2-15-40	770,000	5.000%	122,122	892,122		
8-15-40			102,872	102,872	994,994	4,430,000
2-15-41	805,000	5.000%	102,872	907,872		
8-15-41			82,747	82,747	990,619	3,625,000
2-15-42	845,000	4.500%	82,747	927,747		
8-15-42			63,734	63,734	991,481	2,780,000
2-15-43	885,000	4.500%	63,734	948,734		
8-15-43			43,822	43,822	992,556	1,895,000
2-15-44	925,000	4.625%	43,822	968,822		
8-15-44			22,431	22,431	991,253	970,000
2-15-45	970,000	4.625%	22,431	992,431		
8-15-45						
Interest	7,750,085					

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

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

Transfers In

Transfers In from other City funds are primarily for planned replacements and/or debt issued for replacements. In general, these transfers reimburse operating expenses incurred by the General Fund that the City can fund from a different revenue source. FY26 transfers include a Northgate Fund transfer for prior years debt service paid by General Fund.

Shared Services Transfers In

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

Transfers Out

Transfers Out to other City funds are primarily for repayment of street light expenses, and other administrative items. There is a planned transfer to the IT Replacement Fund to set aside funds for a future ERP system replacement.

Capital Transfers Out

These are transfers to various capital project funds. In general, these transfers include cash contributions for specific projects. FY26 budget includes a transfer to Parks Capital Project Fund.

Public Agency Funding

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

Consulting Services

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

Capital Outlay

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

Other/Contingency

Other miscellaneous costs not detailed above generally related to inventory and accounting adjustments. This category includes replacement laptops for multiple departments that do not meet the City's capitalization threshold. Contingency funding cover potential events not specifically accounted for in the departmental budgets.

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget
TRANSFERS IN				
Transfer In-Community Dev Fd	\$ (21,374)	\$ -	\$ -	-
Transfer In-Hotel Tax Fd	-	(135,742)	(135,742)	-
Transfer In-ARA Fund	(189,914)	-	-	-
Transfer In-Northgate Parking	(350,004)	(400,000)	(400,000)	(450,000)
TOTAL	(561,293)	(535,742)	(535,742)	(450,000)
TRANSFER IN - REPLACEMENTS				
Transfer In-Fleet Replacement	(4,145,279)	(10,938,929)	(10,938,929)	(4,308,000)
Transfer In-IT Replacement	(1,229,704)	(1,400,000)	(1,400,000)	(1,451,300)
Transfer In-Equipment Replacement	-	-	-	(50,000)
TOTAL	(5,374,983)	(12,338,929)	(12,338,929)	(5,809,300)
SHARED SERVICES TRANSFERS IN				
Shared Services Transfer In-HOT Fd	(520,464)	(574,907)	(574,907)	(666,601)
Shared Services Transfer In-Electric Fd	(2,072,844)	(2,253,362)	(2,253,362)	(2,505,127)
Shared Services Transfer In-Water Fd	(1,481,268)	(1,738,542)	(1,738,542)	(1,957,178)
Shared Services Transfer In-Wastewater Fd	(1,002,744)	(1,146,255)	(1,146,255)	(1,289,924)
Shared Services Transfer In-Solid Waste Fd	(1,200,168)	(1,354,333)	(1,354,333)	(1,485,431)
Shared Services Transfer In-NG Parking Fd	(158,256)	(165,477)	(165,477)	(221,241)
Shared Services Transfer In-Gen Gov CIP Fd	(43,308)	(123,395)	(123,395)	(230,780)
Shared Services Transfer In-Parks CIP Fd	(175,152)	(173,547)	(173,547)	(301,985)
Shared Services Transfer In-Streets CIP Fd	(415,596)	(461,794)	(461,794)	(419,346)
Shared Services Transfer In-Elec CIP Fd	(165,084)	(190,349)	(190,349)	(155,457)
Shared Services Transfer In-Water CIP Fd	(239,748)	(302,757)	(302,757)	(418,929)
Shared Services Transfer In-WW CIP Fd	(327,840)	(381,139)	(381,139)	(296,141)
Shared Services Transfer In-Drainage Fd	(612,480)	(598,983)	(598,983)	(817,566)
Shared Services Transfer In-Roadway Maintenance Fd	(289,788)	(324,900)	(324,900)	(354,603)
TOTAL	(8,704,740)	(9,789,740)	(9,789,740)	(11,120,309)
TRANSFERS OUT				
Transfer Out-Econ Dev Fd	350,004	-	-	-
Transfer Out - Electric - Street Lights	515,004	520,000	520,000	525,000
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	2,865,008	2,520,000	2,520,000	2,525,000
CAPITAL TRANSFERS				
Transfer Out-Parks CIP Fd	-	-	-	2,000,000
Transfer Out - Streets CIP	-	7,513,346	7,513,346	-
Transfer Out - Wastewater CIP	-	-	-	-
TOTAL	-	7,513,346	7,513,346	2,000,000
TOTAL TRANSFERS (SOURCES) USES	\$ (11,776,008)	\$ (12,631,065)	\$ (12,631,065)	\$ (12,854,609)

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Approved Budget
PUBLIC AGENCY FUNDING				
Aggieland Humane Society	276,000	303,600	303,600	349,140
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000
Brazos Central Appraisal District	747,703	859,858	736,760	988,837
Brazos County Health District	478,029	478,029	478,029	578,029
Brazos Valley Economic Develop. Corp.	350,000	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	-	25,000	25,000	25,000
Brazos Transit District	-	334,000	334,000	400,800
TOTAL	1,891,732	2,390,487	2,267,389	2,731,806
CONSULTING SERVICES				
Deep East TX COG	-	6,000	6,000	-
Legislative Consulting	4,000	40,000	40,000	10,000
Eight20 Consulting	-	10,000	10,000	-
Gulf Coast Strategic Highway Coalition	-	-	-	5,000
TOTAL	4,000	56,000	56,000	15,000
CAPITAL OUTLAY - REPLACEMENTS				
Replacement Purchases - Comp Hardware	323,351	311,000	311,000	567,300
Replacement Purchases - Vehicles	4,145,279	12,287,904	12,189,904	4,308,000
Replacement Purchases - Mobile Video Cameras	-	-	-	50,000
Capital-Miscellaneous	6,501	-	-	-
TOTAL	4,475,131	12,598,904	12,500,904	4,925,300
OTHER				
Replacement Purchases - IT Non-Capital	818,019	1,185,358	1,185,358	884,000
Other Op-Bad Debt Exp.	(3,206)	-	-	-
Nonoper Exp-Inventory Loss	434	-	-	-
Other Operating - Miscellaneous	85,573	-	-	-
Nonoper Exp-Miscellaneous	79,299	-	-	-
TOTAL	980,119	1,185,358	1,185,358	884,000
CONTINGENCY				
Contingency	-	206,548	206,548	400,000
TOTAL	-	206,548	206,548	400,000
TOTAL OTHER (SOURCES) USES	\$ 7,350,981	\$ 16,437,297	\$ 16,216,199	\$ 8,956,106

APPENDIX J OUTSIDE AGENCY FUNDING

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

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

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

FY25 approved funding is:

AGENCY	FUNDED BY	USE OF FUNDS	FY24	FY25	FY26 Approved
Aggieland Humane Society	General	Operations & Maintenance	\$ 276,000	\$ 303,600	\$ 349,140
Amber Alert Network Brazos Valley	General	Operations & Maintenance	5,000	5,000	5,000
Arts Center of the Brazos Valley	General	Operations & Maintenance	35,000	35,000	35,000
Brazos Central Appraisal District	General	Operations & Maintenance	747,703	859,858	988,837
Brazos County Health District	General	Operations & Maintenance	478,029	478,029	578,029
Greater Brazos Valley Partnership	General	Operations & Maintenance	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	General	Annual Banquet, Outlook Conference	-	25,000	25,000
Brazos Transit District	General	Operations & Maintenance	-	334,000	400,800
	General Total		1,891,732	2,390,487	2,731,806
Arts Center of the Brazos Valley	Hotel Tax	Affiliate Grant Funding/Marketing	375,000	375,000	375,000
Arts Center of the Brazos Valley	Hotel Tax	Operations & Maintenance	79,033	79,033	79,033
Arts Center of the Brazos Valley	Hotel Tax	Arts Tourism Marketing	44,000	44,000	53,240
Arts Center of the Brazos Valley	Hotel Tax	Public Art Support	62,920	62,920	76,133
Bryan College Station Chamber of Commerce	Hotel Tax	Annual Banquet, Outlook Conference	25,000	-	-
Veterans Memorial	Hotel Tax	America 250 Celebration Revolutionary War/War of 1812 site enhancements	30,000	30,000	30,000
	Hotel Tax Total		615,953	590,953	613,406
Keep Brazos Beautiful	Solid Waste	Operations & Maintenance, Community Enhancement Projects	31,001	48,230	49,230
	Solid Waste Total		31,001	48,230	49,230
	Grand Total		\$ 2,538,686	\$ 3,029,670	\$ 3,394,442

Funding increases are: Aggieland Humane Society \$45,540 for increased operations and maintenance cost at the shelter. Brazos Central Appraisal District \$128,979 for City's share of anticipated increases in operating expenditures for the Appraisal District. Brazos Transit District \$66,800 increased operations and maintenance costs. Arts Center \$22,453 for future growth in arts tourism marketing and public art support. Keep Brazos Beautiful \$1,000 for scholarships.

APPENDIX J

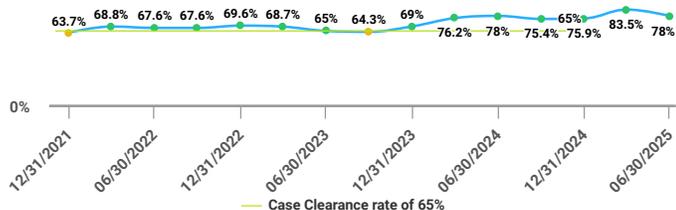
FY26 OUTSIDE AGENCY FUNDING

	FY24 Actuals Funding	FY25 Revised Budget	FY26 Base Budget	FY26 Approved Inc/(Dec)	FY26 Approved Budget
GENERAL FUND					
Aggieland Humane Society	\$ 276,000	\$ 303,600	\$ 303,600	\$ 45,540	\$ 349,140
Amber Alert Network Brazos Valley	5,000	5,000	5,000	-	5,000
Arts Center of the Brazos Valley	35,000	35,000	35,000	-	35,000
Brazos Central Appraisal District	747,703	859,858	859,858	128,979	988,837
Brazos County Health District	478,029	478,029	478,029	100,000	578,029
Greater Brazos Valley Partnership	350,000	350,000	350,000	-	350,000
Bryan College Station Chamber of Commerce	-	25,000	25,000	-	25,000
Brazos Transit District	-	334,000	334,000	66,800	400,800
	<u>\$ 1,891,732</u>	<u>\$ 2,390,487</u>	<u>\$ 2,390,487</u>	<u>\$ 341,319</u>	<u>\$ 2,731,806</u>
HOTEL TAX FUND					
Arts Center Affiliate Fund	\$ 375,000	\$ 375,000	\$ 375,000	\$ -	\$ 375,000
Arts Center Operations and Maintenance	79,033	79,033	79,033	-	79,033
Arts Center - Arts Tourism Marketing	44,000	44,000	44,000	9,240	53,240
Arts Center - Public Art Support	62,920	62,920	62,920	13,213	76,133
Bryan College Station Chamber of Commerce	25,000	-	-	-	-
Veterans Memorial	30,000	30,000	30,000	-	30,000
	<u>\$ 615,953</u>	<u>\$ 590,953</u>	<u>\$ 590,953</u>	<u>\$ 22,453</u>	<u>\$ 613,406</u>
SOLID WASTE FUND					
Keep Brazos Beautiful	\$ 31,001	\$ 48,230	\$ 48,230	\$ 1,000	\$ 49,230
	<u>\$ 31,001</u>	<u>\$ 48,230</u>	<u>\$ 48,230</u>	<u>\$ 1,000</u>	<u>\$ 49,230</u>
COMMUNITY DEVELOPMENT FUND					
Big Brothers Big Sisters	\$ 9,596	\$ 39,568	\$ 40,000	\$ -	\$ 40,000
Brazos County Health District	-	-	21,094	-	21,094
Brazos Maternal & Child Health Clinic	19,374	39,568	16,495	-	16,495
A Home Base for Transitioning Youth dba Unlimited Potential	-	29,676	28,495	-	28,495
The Salvation Army	-	24,730	25,000	-	25,000
United Way of the Brazos Valley	-	-	40,000	-	40,000
Catholic Charities Central Tx - BV Financial Stability Program	17,091	41,668	13,366	-	13,366
	<u>\$ 46,061</u>	<u>\$ 175,210</u>	<u>\$ 184,450</u>	<u>\$ -</u>	<u>\$ 184,450</u>
TOTAL OUTSIDE AGENCY FUNDING	<u>\$ 2,584,747</u>	<u>\$ 3,204,880</u>	<u>\$ 3,214,120</u>	<u>\$ 364,772</u>	<u>\$ 3,578,892</u>

APPENDIX K - KEY PERFORMANCE INDICATORS

POLICE DEPARTMENT- Key Performance Indicators

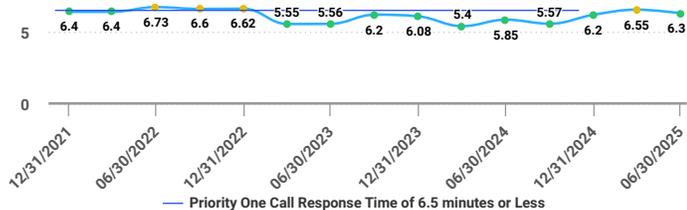
Criminal Investigations Case Clearance Rates



KPI #1: Criminal Investigation Case Clearance Rate

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

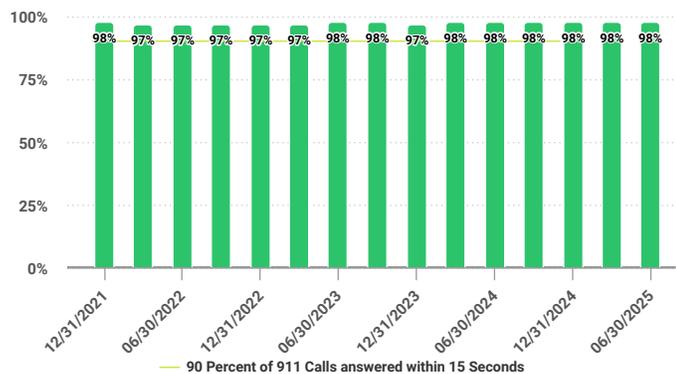
Officer Response Times to Priority One Calls



KPI #2: Officer Response Times to Priority One Calls

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

Percent of 911 calls answered within 15 Seconds



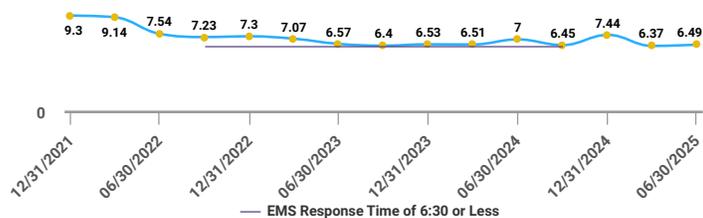
KPI #3: Percent of 911 Calls Answered Within 15 Seconds

The police communications center is the primary public safety answering point for all emergency calls in the city of College Station and non-emergency calls that come into the police and fire department. On average, the communications center answers approximately 21,362 telephone calls per month. Of these calls, approximately 3,972 are received through the 911 emergency line. The communications center maintains a goal of answering 90% of these emergency calls within 15 seconds. This standard has been updated from 10 seconds to 15 seconds to reflect the National Emergency Number Association's 9-1-1 Call Processing Standard, which was revised in April 2020. Use of this update standardizes the method of call handling across jurisdictional boundaries and aligns with the metrics used by the National Fire Protection Association. Factors that can impact call wait times are demands at the time of the call and staffing limitations in the communications center.

APPENDIX K - KEY PERFORMANCE INDICATORS

FIRE DEPARTMENT - Key Performance Indicators

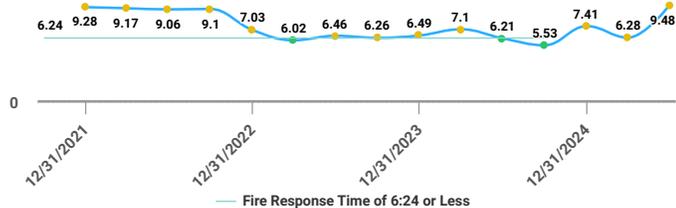
EMS Response Time



KPI #1: EMS Response Time

Total response time is a measure of time elapsed between the 9-1-1 call getting answered at the Emergency Communications Center, and the fire department arriving at the scene. Total response time is a calculation of 1) call processing time, 2) turnout time, and 3) travel time. This KPI measures the fire department's total response time to moderate risk EMS and moderate risk fire calls. Times are reported at the 90th percentile. Benchmarks reflect national standards.

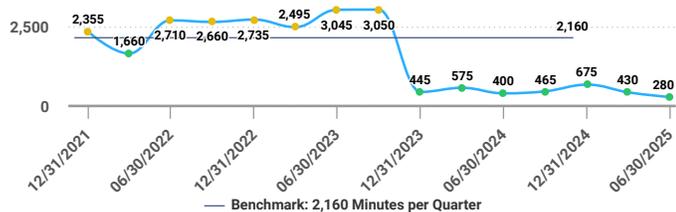
Fire Response Time



KPI #2: Fire Response Time

Total response time is a measure of time elapsed between the 9-1-1 call getting answered at the Emergency Communications Center, and the fire department arriving at the scene. Total response time is a calculation of 1) call processing time, 2) turnout time, and 3) travel time. This KPI measures the fire department's total response time to moderate risk EMS and moderate risk fire calls. Times are reported at the 90th percentile. Benchmarks reflect national standards.

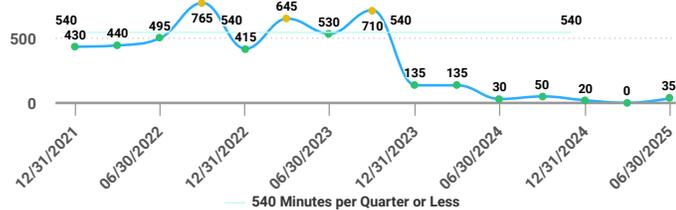
Alert 1. Only 1 Ambulance Available



KPI #3: Alert 1 Only One Ambulance Available

Ambulance Unavailability is a measure of the amount of time the fire department has one (Alert 1) or zero (Alert Zero) ambulances available for the next emergency call. The benchmark for Alert 1 is 2,160 minutes, or 36 hours per quarter (12 hours per month). In FY22Qtr1 the department began staffing a 5th ambulance during peak times and adjusted its EMS automatic aid agreement with the City of Bryan.

Alert 0. No Ambulances Available



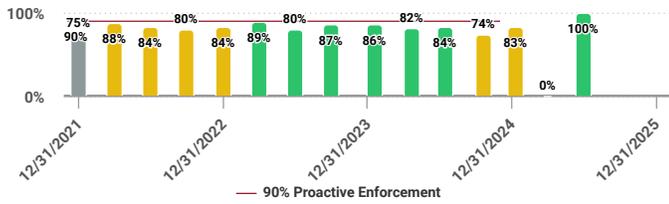
KPI #4: Alert 0 No Ambulances Available

Ambulance Unavailability is a measure of the amount of time the fire department has one (Alert 1) or zero (Alert Zero) ambulances available for the next emergency call. The benchmark for Alert Zero is 540 minutes, or 9 hours per quarter (3 hours per month). In FY22Qtr1 the department began staffing a 5th ambulance during peak times and adjusted its EMS automatic aid agreement with the City of Bryan.

APPENDIX K - KEY PERFORMANCE INDICATORS

FIRE DEPARTMENT - Key Performance Indicators

Code Enforcement - Proactive versus Reactive

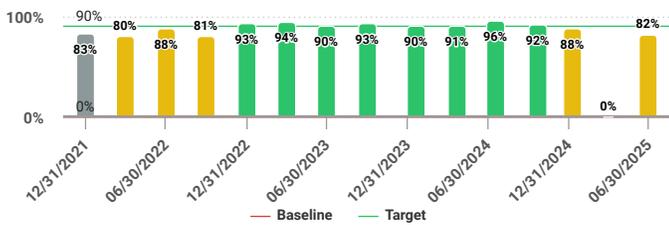


Showing data for: Dec 31, 2021 – Dec 31, 2025

KPI #5: Code Enforcement - Proactive versus Reactive

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

Code Enforcement Case Clearance



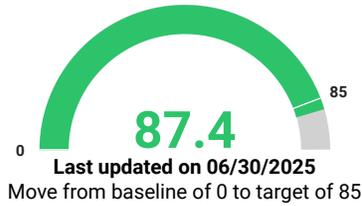
KPI #6: Code Enforcement - Case Clearance

Code Enforcement Officers are responsible protecting the health and safety of citizens by ensuring compliance with health, safety, nuisance, traffic, and zoning ordinances. Officer acts both proactively and reactively to ensure the safety and integrity of their assigned neighborhoods. In order to ensure that officers are diligently working through non-compliance cases, it is the goal of Code Enforcement to maintain high clearance rates and reduce the percentage of cases that remain open for a prolonged period of time. Code Enforcement defines a high clearance rate as 90% of cases are closed within 30 days.

APPENDIX K - KEY PERFORMANCE INDICATORS

PUBLIC WORKS DEPARTMENT - Key Performance Indicators

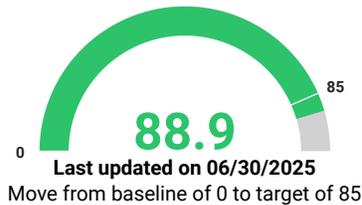
Roadway Pavement Condition Index - Residential



KPI #1: Roadway Pavement Condition Index - Residential

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

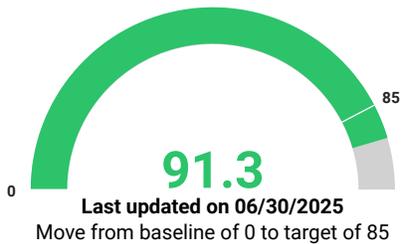
Roadway Pavement Condition Index - Collector



KPI #2.1: Roadway Pavement Condition Index - Collector

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

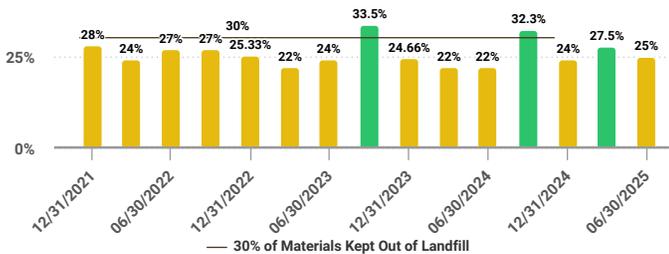
Roadway Pavement Condition Index - Arterial



KPI #2.2: Roadway Pavement Condition Index - Arterial

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

Single Stream Residential Recycling Diversion Rate

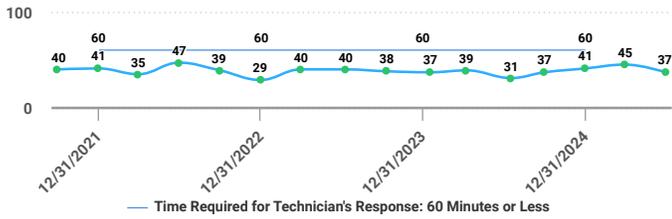


KPI #3: Single Stream Residential Recycling Diversion Rate

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

APPENDIX K - KEY PERFORMANCE INDICATORS

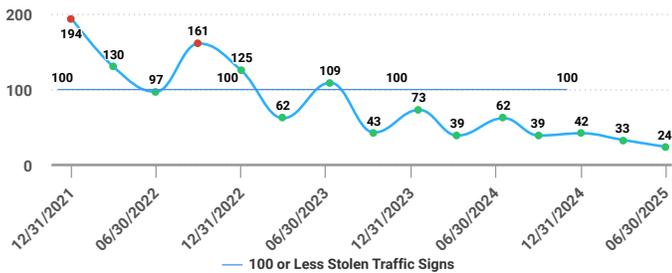
Time To Respond To Traffic Signal Error



KPI #4: Time to Respond to a Traffic Signal Error

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

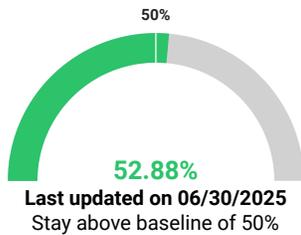
Number of Stolen Traffic Signs



KPI #5: Number of Stolen Traffic Signs

The City of College Station maintains approximately 15,000 signs in the city limits. As new development occurs, the sign inventory is increased. Quarterly total of all missing or stolen traffic signs. This includes guide, warning, and regulatory signs

Fleet Services Turn Around - 0-24 hr



KPI #5: Fleet Services Turn Around - 24-48 hours

Fleet maintenance is responsible for preventive maintenance and corrective repairs on 700+ vehicles and ancillary equipment. This graph represents the percentage of work orders completed within 24 hours. The goal is to have 50% or more of all work orders completed within 24 hours.

APPENDIX K - KEY PERFORMANCE INDICATORS

PARKS AND RECREATION DEPARTMENT - Key Performance Indicators

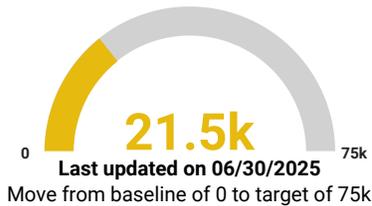
Support and Operate Sporting Destinations



KPI #1: Support and Operate Sporting Destinations

Many events hosted at parks facilities bring out of town consumers into our community generating revenue for local hotels, restaurants, retailers, and others. Coordinating and synergizing efforts with Economic Development, Parks & Recreation will support and operate sporting venues. Measuring the direct economic impact, utilizing the Tourism Event Evaluation form, aids in future planning for College Station facilities.

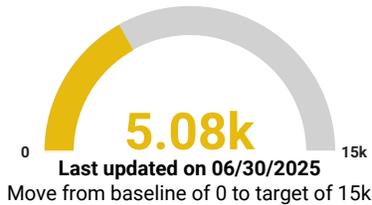
Attendance at Community-Based Events



KPI #2: Attendance at Community Based Events

The City of College Station hosts and sponsors a variety of special events for the community. Tracking total attendance at events held within City of College Station facilities will aid data-based decisions regarding usage and capacity.

Participation in Programs and Leagues



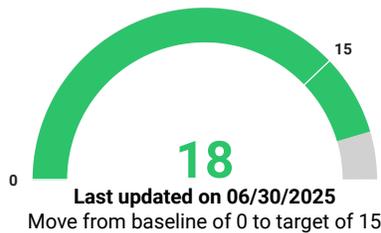
KPI #3: Participation in Programs and Leagues

Participation in most City of College Station memberships, programs & leagues requires registration by the team or individual. This registration is tracked through Rectrac, a comprehensive recreation management system. This metric will present total individual registrants.

APPENDIX K - KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT - Key Performance Indicators

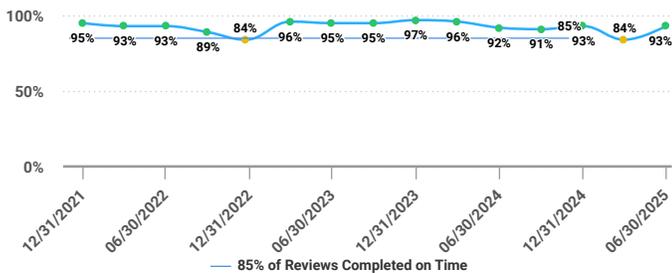
Number of Community Engagement and/or Educational Activities



KPI #1: Number of Community Engagement and/or Educational Activities

Planning & Development Services (PDS) is responsible for planning for integrated and thoughtful land use and transportation patterns, alternative modes of transportation, and natural corridors. PDS engages the community to discover desired direction and long range vision of the community through various public outreach and educational efforts, including community meetings, workshops, focus groups, surveys, blog posts, podcasts, targeted newsletters, presentations, and public hearings. PDS reports annual progress on long range initiatives to various boards and commissions. PDS manages the Planning & Zoning Commission, Zoning Board of Adjustments, Bicycle, Pedestrian & Greenways Advisory Board, Design Review Board, BioCorridor Board, Construction Board of Adjustments, and Comprehensive Plan Evaluation Committee. PDS is also responsible for education related to State mandated environmental programs, Census outreach, and presentation of demographic data. The goal is 15 community engagement activities per quarter.

Percentage of Reviews Completed on Time



KPI #2: Percentage of Reviews Completed on Time

Planning & Development Services (PDS) facilitates the growth and development of College Station through professional project management, including quality and timely review of the built environment. Responsiveness from City staff is key in the continued economic development of the City because it insures the design and installation of well-planned, efficient, and economical public infrastructure and that buildings and sites are safe and accessible for the public. On-time is defined as providing review within two weeks for land development applications, two weeks for commercial building plans, and three days for one and two-family residential building plans. The goal is 85% of reviews will be completed on time.

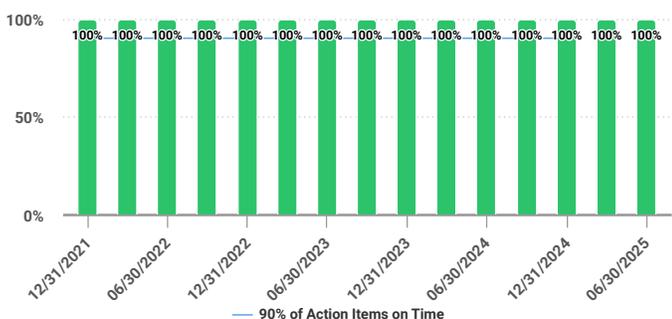
Percentage of Inspections Completed on Time



KPI #3: Percentage of Inspections Completed on Time

This measure illustrates the effectiveness of retail business engagement with target prospects. For this KPI, a "target prospect" includes: 1) retail entertainment, 2) destination/specialty retailer, or 3) a restaurant not presently in Brazos County. "Engagement" is defined as a touchpoint with a commercial broker, The Retail Coach (or applicable City consultant), and/or target business prospect. Any contact during the quarter would be equal to one record.

Percentage of Comprehensive Plan Action Items On Time

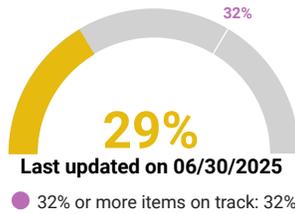


KPI #4: Percentage of Comprehensive Plan Action Items On Time

The Planning & Development Services (PDS) Department is the lead department to ensure the implementation of the City's Comprehensive Plan. The Comprehensive Plan serves as the City's guiding document for the planning and development of the city. Implementing the plan is critical to achieving the stated goals and objectives. Actions within the plan often require significant planning, programming, and resources. In order to ensure the plan is implemented accordingly, the completion of actions within the plan need to be on time. The PDS Department strives to implement its Comprehensive Plan action items on time, where PDS is the "City - Responsible Party". The goal is 90% of action items will be on time.

APPENDIX K - KEY PERFORMANCE INDICATORS

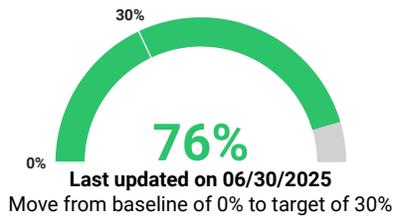
Percentage of Master Plan Items On Track



KPI #5: Percentage of Master Plan Items on Track

This measure shows the actual progress of implementing project oriented action items outlined in the City's Comprehensive Plan. It focuses on the tangible outcomes, such as how many of the identified actions have been completed or are actively being worked on, rather than just whether they were done within a set timeframe. This measurement provides insight into actual progress being made towards achieving the future envisioned for College Station.

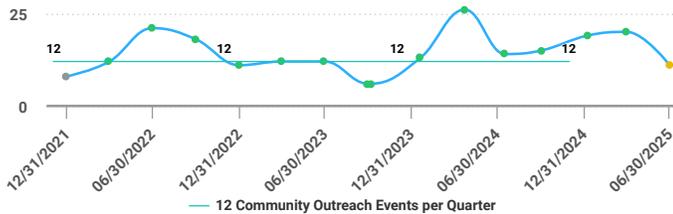
Affordable Housing Development



KPI #6: Affordable Housing Development

Community Development utilizes federal funds to increase safe and affordable housing for low- to- moderate income homebuyers and renters, including special needs populations. The City has established partnerships with non-profit housing providers such as Habitat for Humanity and Elder Aid, who work to provide housing units that do not create financial burdens to eligible households. The City will expend 30% of the annual federal grant allocation of the development of affordable housing units.

Community Outreach



KPI #7: Community Outreach

Community Development provides opportunities for public input, education, and outreach throughout the year. Activities include from public meeting, Homebuyer Education Classes, and to outreach events, such as fair housing, financial education, or health. It is the goal of Community Development to host or participate in twelve (12) events per year. Events mark the efforts of Community Development to foster equal opportunity by providing an avenue through which the public learns about their rights, Community Development programs, and how to address other needs to improve their quality of life.

Percent of Federal Grant Funds Expended on Eligible Activitie...



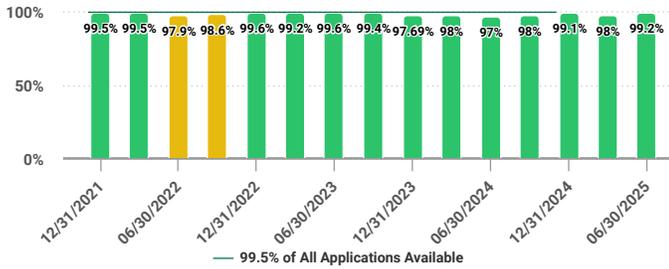
KPI #8: Percent of Federal Grant Funds Expended on Eligible ...

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

APPENDIX K - KEY PERFORMANCE INDICATORS

INFORMATION TECHNOLOGY DEPARTMENT - Key Performance Indicators

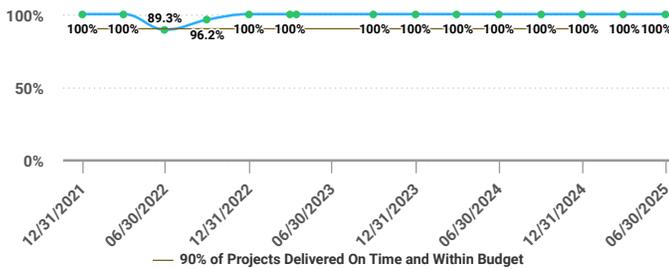
Availability of all Applications Throughout the Year



KPI #1: Availability of all Applications Throughout the Year

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

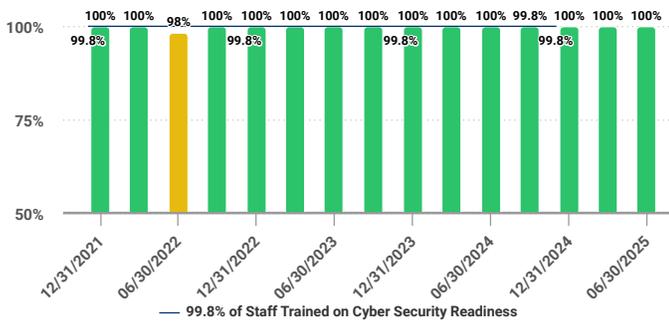
Projects Delivered on time and within Budget



KPI #2: Projects Delivered on Time and Within Budget

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

Percent of Staff Trained on Annual Cyber Security Readiness



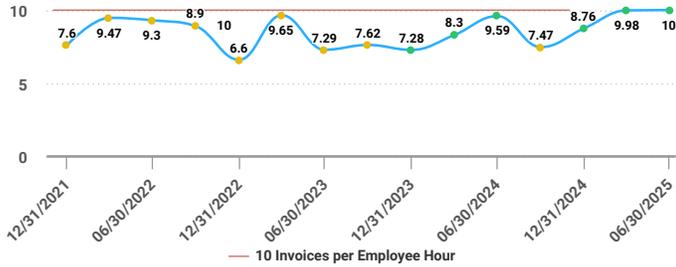
KPI #3: Percent of Staff Trained on Annual Cyber Security Readiness

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

APPENDIX K - KEY PERFORMANCE INDICATORS

FISCAL SERVICES - Key Performance Indicators

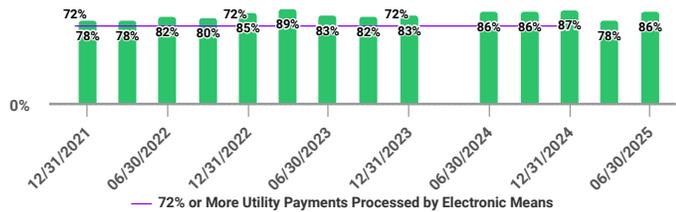
Invoices per Employee Hour



KPI #1: Invoices per Employee Hour

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

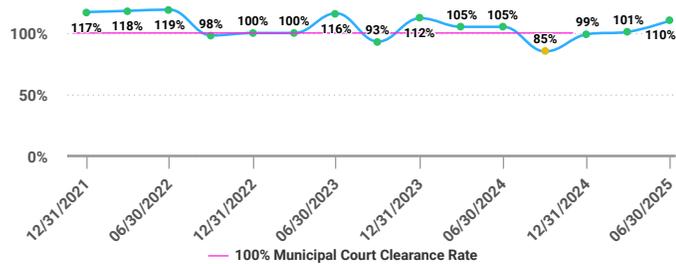
Utility Payments Processed by Electronic Means



KPI #2: Utility Payments Processed by Electronic Means

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

Municipal Court Clearance Rate



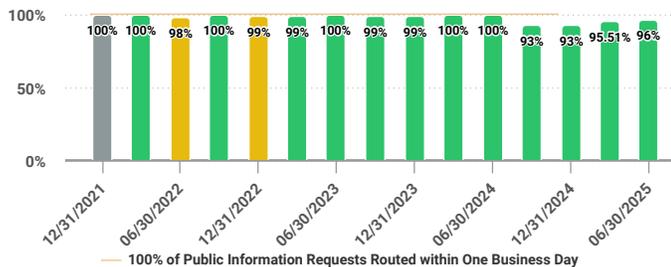
KPI #3: Municipal Court Clearance Rate

The clearance rate is the number of outgoing cases as a percentage of the number of incoming cases. Clearance rate measures whether the court is keeping up with caseload. If cases are not disposed in a timely manner a backlog of cases will grow. Knowledge of clearance rates by case type can help a court pinpoint emerging problems and indicate where improvements may be made. Courts aspire to be clear of at least as many cases as have been filed/reopened/reactivated in any given period.

APPENDIX K - KEY PERFORMANCE INDICATORS

CITY SECRETARY'S OFFICE - Key Performance Indicators

Timely Routing of Public Information Requests



KPI #1: Timely Routing of Public Information Requests

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

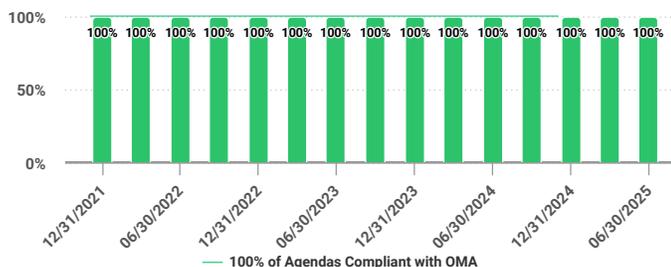
Timely Entry of Records to Laserfiche



KPI #2: Timely Entry of Records to Laserfiche

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

Publication of Agendas



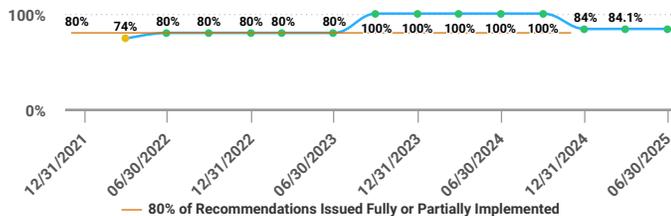
KPI #3: Publication of Agendas

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

APPENDIX K - KEY PERFORMANCE INDICATORS

INTERNAL AUDITOR'S OFFICE - Key Performance Indicators

Audit Recommendation Implementation Rate

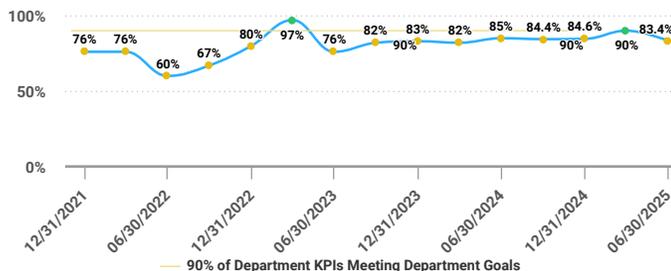


KPI #1: Audit Recommendation Implementation Rate

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

CITY MANAGER'S OFFICE - Key Performance Indicators

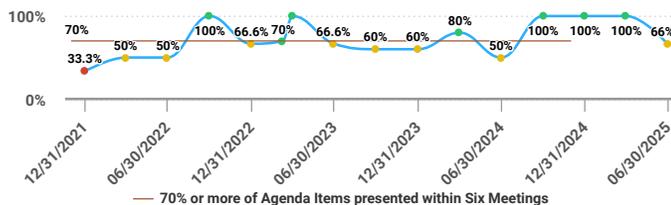
Percentage of Department KPI Compliance



KPI #1: Percentage of Department KPI Compliance

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

Percentage of Future Agenda Items Presented within Six Meetings



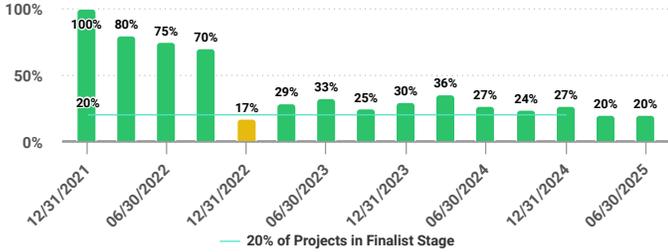
KPI #2: Percentage of Future Agenda Items Presented within Six Meetings

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

APPENDIX K - KEY PERFORMANCE INDICATORS

ECONOMIC DEVELOPMENT AND TOURISM - Key Performance Indicators

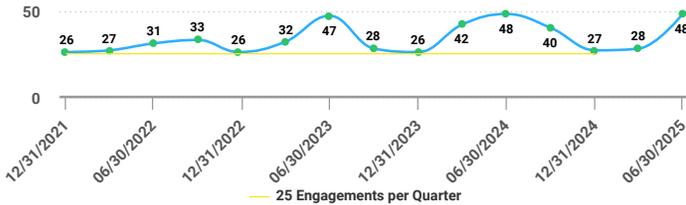
Percentage of Targeted Industry Prospects in Final Stage of Consideration



KPI #1: Percentage of Targeted Industry Prospects in Final Stage of Consideration

This measure determines appropriate targeting of industry prospects in College Station, particularly those for Midtown Business Park or the College Station Business Center. The list of projects would include any active projects the City pursues, as well as those by BVEDC on the City's behalf. For this KPI, the "Final Stage of Consideration" means the City is one of no more than three final project sites being considered by a prospect. The goal assumes that for every five projects staff submit for, one of those will make the finalist stage. It is anticipated that, due to focused targeting, manufacturing requirements, and potential utility demands, a limited pool of qualifying projects will be available for this KPI.

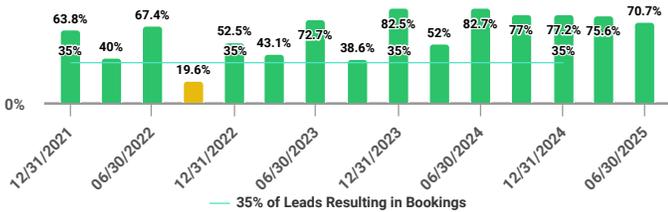
Number of Retail Recruitment Engagements for Target Prospects



KPI #2: Number of Retail Recruitment Engagements for Target Prospects

This measure illustrates the effectiveness of retail business engagement with target prospects. For this KPI, a "target prospect" includes: 1) retail entertainment, 2) destination/specialty retailer, or 3) a restaurant not presently in Brazos County. "Engagement" is defined as a touchpoint with a commercial broker, The Retail Coach (or applicable City consultant), and/or target business prospect. Any contact during the quarter would be equal to one record.

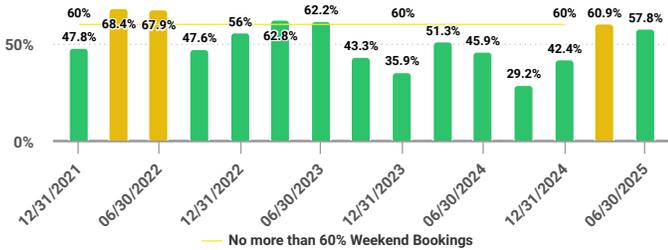
Percentage of Leads that Result in Bookings



KPI #3: Percentage of Leads Resulting in Bookings

This measure includes both meetings/conventions and sports events. A "lead" is defined as any group or organization being pursued by Visit/Compete staff and verified through the record in our customer relationship management (CRM) software. Some seasonality is assumed, as bookings more often occur in the early part of the calendar year. Potential threats impacting the overall percentage include times in which hotels are booked (peak times, such as home football games, graduation, or other large university events), other cities/CVBs, and field status (sports events).

Ratio of Weekday Event Bookings to Weekend Event Bookings

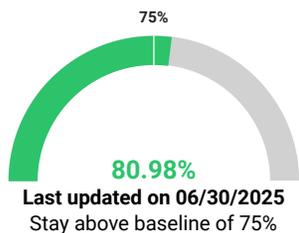


KPI #4: Ratio of Weekday Event Bookings to Weekend Event Bookings

Data shows that the weekend market is more saturated in College Station due to university events and other tourism-related activities. Therefore, the most practical approach to raise hotel occupancy levels and their average daily rates (ADR) is through focused attention on weekday business. This measure assesses how effective Visit/Compete staff are in bringing in weekday business. The goal assumes an appropriate ratio as 60% of events occurring over the weekend, and 40% of events occurring during the week. For this KPI, any business conducted on Saturday or Sunday is considered "weekend". Any other combination, excluding Saturday or Sunday, is considered "weekday".

APPENDIX K - KEY PERFORMANCE INDICATORS

Northgate District Staff Activity

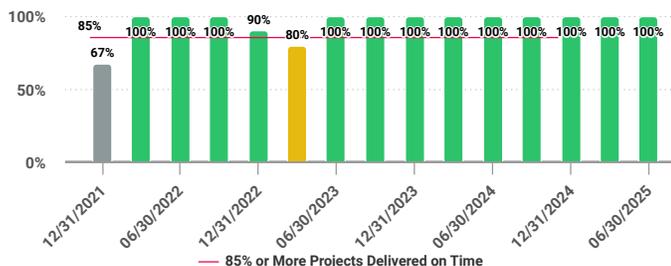


KPI #5: Northgate District Staff Activity

Northgate District strives to address code/safety/health concerns in the Northgate District and the City. By monitoring NG Staff Activity, it assures that we are efficiently leveraging NG Staff to achieve this goal. These activities are divided into 3 categories. 1) Northgate Operations Parking (NOP): Activities related to the City's Parking Assets - CM Garage, Street Meters, and Surface Lot and related parking enforcement efforts in the Northgate District. 2) City Parking Operations (CPO): Activities related to Parking/Code Enforcement efforts in areas of the City outside of the Northgate District. 3) Northgate Non-Parking Operations (NNO): Activities within the Northgate District not directly related to City parking assets or parking enforcement. The optimum allocation of staff time is: NPO - 75%, CPO - 5%, NNO, 20%.

CAPITAL PROJECTS AND FACILITIES - Key Performance Indicators

On-Time Project Delivery



KPI #1: On-Time Project Delivery

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

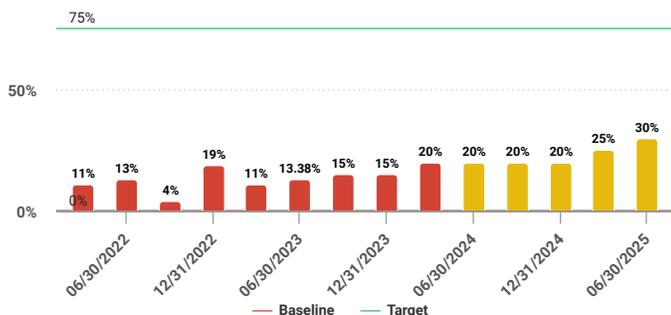
On-Budget Project Delivery



KPI #2: On-Budget Project Delivery

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

Facility Maintenance Reactive vs Proactive Work Orders - Preventative



KPI #3: Facility Maintenance Reactive vs Proactive Work Orders - Preventive

Quarterly percentage of reactive corrective repairs versus proactive preventative maintenance. Facility Maintenance is responsible for the maintenance and repair of over 2.0M total and over 1.0M conditioned square footage in city facilities. This includes corrective maintenance repairs and routine preventative maintenance.

APPENDIX K - KEY PERFORMANCE INDICATORS

CITY ATTORNEY'S OFFICE - Key Performance Indicators

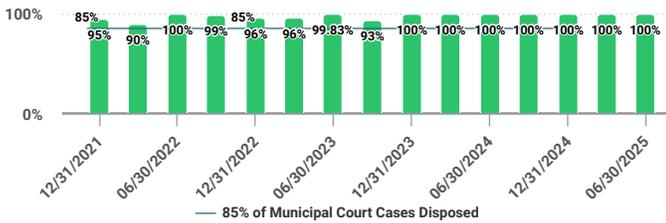
Percentage of Easement/Right-of-Way Dedications Timely Completed



KPI #1: Percentage of Easement/Right-of-Way Dedications Timely Completed

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

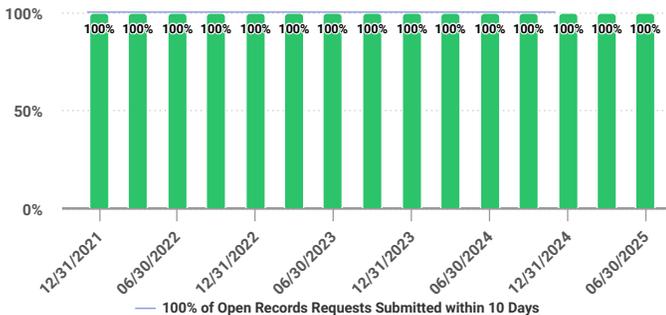
Percentage of Municipal Court Cases Disposed



KPI #2: Percentage of Municipal Court Cases Disposed

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

Timely Processing of Open Records Requests



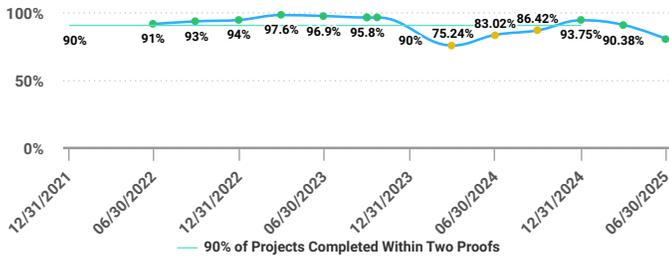
KPI #3: Timely Processing of Open Records Requests

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

APPENDIX K - KEY PERFORMANCE INDICATORS

PUBLIC COMMUNICATIONS - Key Performance Indicators

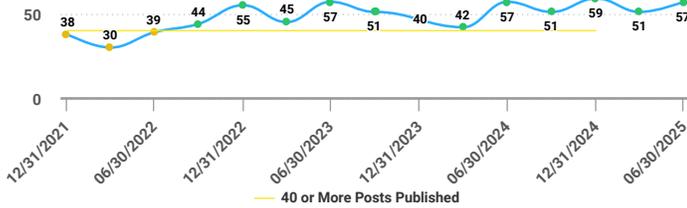
Percentage of Artwork Projects Completed within Two Proofs



KPI #1: Percentage of Artwork Completed Within Two Proofs

As a key support department, Public Communications annually completes hundreds of projects for internal clients – the majority of which involve graphic design. One key metric that gauges project efficiency – how clearly a request is made so the designer's initial work is accurate – is the percentage of design jobs meeting the client's satisfaction after just one proof. An excessive number of proofs could indicate a breakdown has occurred in the request/completion process, which effects the efficiency of both PubCom and the requesting department.

Number of Informational Blog Posts Published

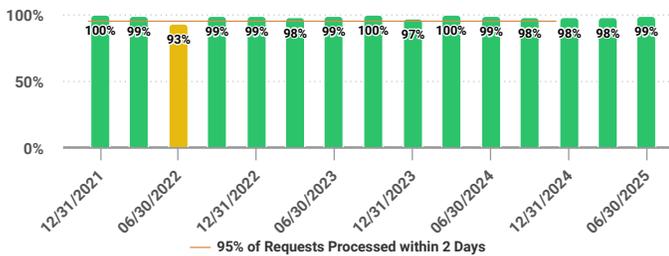


KPI #2: Number of Informational Blog Posts Published

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

HUMAN RESOURCES DEPARTMENT - Key Performance Indicators

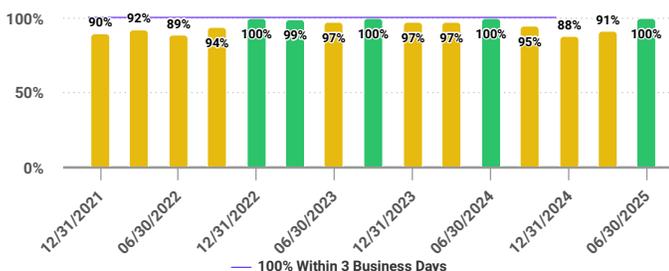
Processing Time for Employee Pay and Other Data Changes



KPI #1: Processing Time for Employee Pay and Other Data Changes

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

Time for Recruiting Strategy Establishment



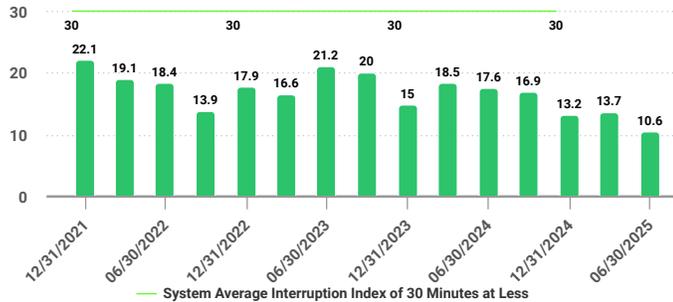
KPI #2: Time for Recruiting Strategy Establishment

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

APPENDIX K - KEY PERFORMANCE INDICATORS

ELECTRIC DEPARTMENT - Key Performance Indicators

System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less



KPI #1: System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less

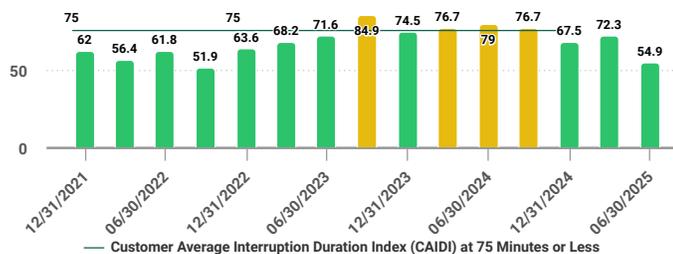
System Average Interruption Duration Index – This is defined as the average interruption duration for customers served during a specified time period. This index enables the utility to report how many minutes customers would have been out of service if all customers were out at one time. It is determined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

Major events and scheduled outages have been removed.

This KPI is calculated on a rolling 12 month average.

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

Customer Average Interruption Duration Index (CAIDI) at 75 Minutes or Less



KPI #2: Customer Average Interruption Duration Index (CAIDI) at 75 Minutes or Less

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

Major events and scheduled outages have been removed.

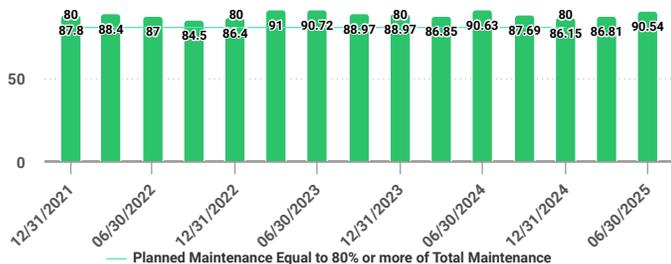
This KPI is calculated on a rolling 12 month average.

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

APPENDIX K - KEY PERFORMANCE INDICATORS

WATER SERVICES DEPARTMENT - Key Performance Indicators

Planned Preventive Maintenance Activities



KPI #1: Planned Preventive Maintenance Activities as a Percentage of Total Maintenance

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

Notices of Violations (NOV) Received From the TCEQ



Last updated 06/30/2025

KPI #2: Notices of Violation (NOV) Received from TCEQ

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

High Priority Work Orders

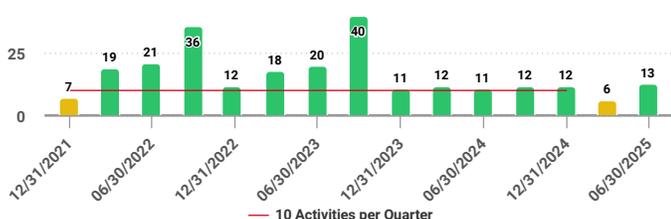


KPI #3: High Priority Work Orders Completed within a Two Week Period

High priority work orders data originates from Water Service's work management system, Cityworks. Work orders qualify as High Priority (Level 1) for emergency repairs that result in customer service or process outages, safety issues, or W/WW compliance concerns. WSD's goal is to complete all high priority work orders within a two week period.

To obtain the percentage of High Priority Work Orders for the quarter, high priority work orders extending past two weeks from start to finish for the quarter are searched for and then divided by the total number of work orders generated during the quarter. The quotient is then subtracted from 100 and the difference is then multiplied by 100.

Water Conservation Related Education & Outreach



KPI #4: Water Conservation Related Education and Outreach

Education and outreach provides heightened community awareness by promoting and expanding existing water/wastewater education programs, including water conservation. Numerous outreach programs/products are provided on a regular basis to targeted stakeholders through the media, mailers, and newsletters. Additionally, numerous channels and interactions (two-way) with stakeholders through offered tours, irrigation check-ups, speaking engagements, and actively managed booths/kiosks. This KPI includes total stakeholder education and outreach activities related to water conservation.

APPENDIX L - RECREATION PROGRAM REVENUE AND FEE RECOVERY OVERVIEW

In FY24, City Council approved new service categories and a continuum model for the Parks and Recreation Department. This new framework establishes fees based on the level of public benefit provided—the greater the public benefit, the higher the City's subsidy for the program. These new service categories required realignment of corresponding cost centers to track program expenses and revenue. Over the past year, staff has worked to align these cost centers with actual data, refining the Department's cost-of-service calculations.

Note: The cost-of-service model data won't be available until the FY27 budget book, as we are waiting to close FY25 to ensure accurate alignment between the new cost centers and operational data.

PARKS AND RECREATION SERVICE CATEGORIES

The College Station Parks and Recreation Department provides many services to the community. The following service categories represent the department's service menu and include service category definitions as well as example services.

Open Access: Parks, trails, park amenities and facilities to which the public has access and are not under the supervision or oversight of staff or volunteers. Activity is self-directed. *[Examples: parks, playgrounds, skate parks, trails, dog park, disc golf, splash pads]*

Community Events: Events and designed experiences open to anyone in the community regardless of age, ability/skill, or family composition. Tickets or preregistration is not typically required. *[Examples: Movies in the Park, Christmas in the Park, Starlight Music Series, Fall Fest, Keeping the Dream Alive MLK Ceremony, Easter Egg-Stravaganza, Nature Center Star Party]*

Drop-in Access: Activities to which the public has limited access and are under the supervision or oversight of staff. A reservation or registration is not typical but may be required. Activity is self-directed. *[Daily admission to Lincoln Recreation Center, Adamson Lagoon Pool, Cindy Hallaran Pool]*

Community Services: Classes, camps and programs designed to connect youth by providing resources to enhance quality of life to those in need. *[LRC Afterschool Programs, LRC Full Day Camp]*

Education, Enrichment and Inclusion: Classes, clinics, workshops, and other staff led and/or instructed activities designed to develop and/or enhance life skills, provide life-long-learning, and promote socialization for all populations. *[Junior Master Naturalist, school field trips, Whales Tales water safety, swim lessons, Challenger Bowling Program, Exploring History Luncheon]*

Senior Programs: Classes and programs designed for seniors to promote socialization through membership. *[Examples: Senior membership programs, water fitness membership]*

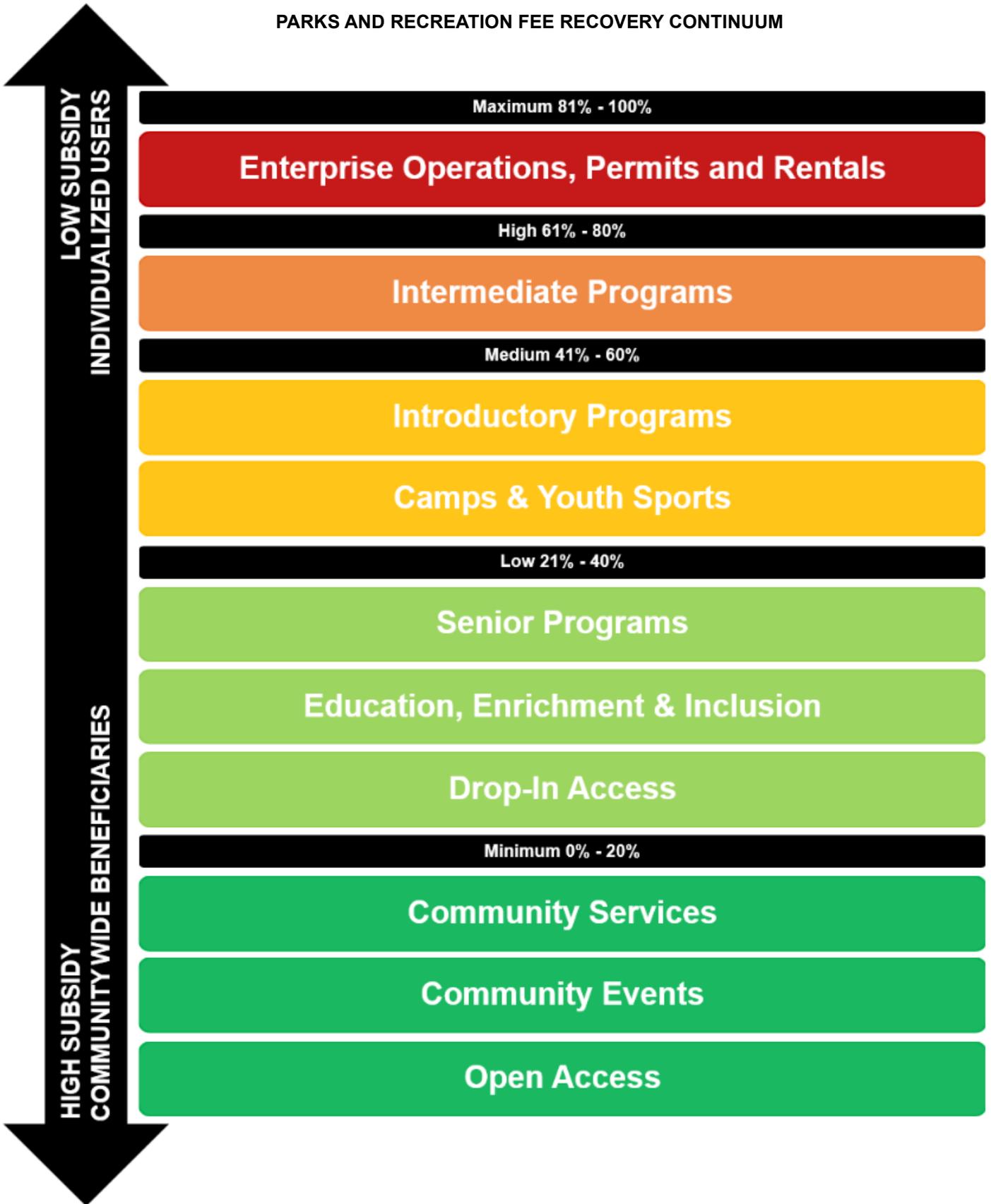
Camps and Youth Sports: Specialty themed camps and youth sport leagues designed to develop and promote socialization through physical activity aiming to express or improve physical fitness and mental well-being. *[Specialty camps, youth basketball and football, facility use agreements with tier one youth sport partners: College Station Little League, College Station Soccer Club, Brazos Valley Softball, etc.]*

Introductory Programs: Classes, clinics, workshops and other staff led and/or instructed activities in which the primary intent is to introduce a new skill and/or activity. *[Junior Beginner Tennis, Hunter Education, Fundamental Field Hockey, Beginner Karate, Introduction to Rugby, Fly Fishing, Birding 101]*

Intermediate Programs: Classes, clinics, workshops and other staff led and/or instructed activities in which the primary intent is to enhance a skill and/or activity. *[Adult Sport Leagues, Junior Intermediate Tennis, Round Robin Tennis League, High Performance Tennis Academy, Tsunami Swim Team, Master Swim, facility use agreements with tier two youth sport partners: Challenge, Calvary, Twelve, etc.]*

Enterprise Operations, Permits and Rentals: Services that are commercial in nature and whose operations align most with those offered by the private sector. Exclusive use of public spaces and facilities by an individual or group. *[Cemetery Operations, RV Permits, Boot Camp, Food, Vendors, Facility Rentals, Pavilion Rentals, Field Rentals]*

PARKS AND RECREATION FEE RECOVERY CONTINUUM



APPENDIX M - TAX CERTIFICATION

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of College Station

979-764-3500

Taxing Unit Name

Phone (area code and number)

1101 Texas Ave., College Station, TX 77840

www.cstx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 13,843,819,488
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,558,561,969
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 12,285,257,519
4.	Prior year total adopted tax rate.	\$ 0.513086 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 1,232,501,806	
	B. Prior year values resulting from final court decisions: - \$ 1,117,911,074	
	C. Prior year value loss. Subtract B from A. ³	\$ 114,590,732
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 993,190,038	
	B. Prior year disputed value: - \$ 79,455,203	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 913,734,835
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,028,325,567

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 13,313,583,086
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 114,789
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 770,183</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,701,892</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 11,472,075
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 11,586,864
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 165,045,579
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 13,136,950,643
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 67,403,854
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 1,084,308
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 68,488,162
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values: \$ 15,659,973,780</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 198,237,928</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 15,461,735,852

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>536,825,490</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>536,825,490</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>1,632,633,778</u>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ <u>0</u>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ <u>14,365,927,564</u>
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ <u>0</u>
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ <u>403,310,333</u>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ <u>403,310,333</u>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ <u>13,962,617,231</u>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ <u>0.490510</u> /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.301645 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 13,313,583,086
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 40,159,757
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 638,936</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 945,848</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -306,912</p> <p>E. Add Line 31 to 32D.</p>	\$ 39,852,845
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 13,962,617,231
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.285425 /\$100
35.	<p>Rate adjustment for state criminal justice mandate.²⁶</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
36.	<p>Rate adjustment for indigent health care expenditures.²⁷</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation.²⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for county hospital expenditures.²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ <u>0.285425</u> /\$100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>13,299,926</u></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100..... \$ <u>0.095253</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ <u>0.380678</u> /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ <u>0.394001</u> /\$100

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ <u>53,603,098</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>1,138,530</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>23,419,263</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>29,045,305</u></p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>29,045,305</u>
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ <u>99.76</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>97.39</u> %</p> <p>C. Enter the 2023 actual collection rate. <u>99.76</u> %</p> <p>D. Enter the 2022 actual collection rate. <u>99.68</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p> <p style="text-align: right;"><u>99.76</u> %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>29,115,181</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>14,365,927,564</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.202668</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.596669</u> /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ <u>0.000000</u> /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 13,299,926
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,365,927,564
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.092579 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.490510 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.490510 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.596669 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.504090 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,365,927,564
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.504090 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.521442 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.521442 /\$100
	D. Adopted Tax Rate.....	\$ 0.513086 /\$100
	E. Subtract D from C.....	\$ 0.008356 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 13,380,538,330
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,118,077
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.513086 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.013383 /\$100
	C. Subtract B from A.....	\$ 0.499703 /\$100
	D. Adopted Tax Rate.....	\$ 0.513086 /\$100
	E. Subtract D from C.....	\$ -0.013383 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 12,598,228,790
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.537996 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.025317 /\$100
	C. Subtract B from A.....	\$ 0.512679 /\$100
	D. Adopted Tax Rate.....	\$ 0.524613 /\$100
	E. Subtract D from C.....	\$ -0.011934 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 10,880,332,435
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,118,077 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.007782 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.511872 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

APPENDIX M - TAX CERTIFICATION

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.285425 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,365,927,564
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.003480 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.202668 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.491573 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.513086 /\$100
76.	<p>Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.⁵²</p> <p>If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i>.</p> <p style="text-align: center;">- or -</p> <p>If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet.</p> <p style="text-align: center;">- or -</p> <p>If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 13,136,950,643
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 13,962,617,231
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

APPENDIX M - TAX CERTIFICATION

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.511872 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.490510 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.511872 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.491573 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

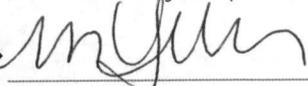
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here → Melissa Leonard, PCAC
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8.6.25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

APPENDIX N

History of City Supported Community Activities

City Supported Community Activities

The city recognizes, as a community engaged with its citizenry, it is sometimes necessary to participate in community events which support local organizations, events, and projects which are key to providing the sense of place valued in College Station. To this end the City Council adopted an Event, Program, and Activity Sponsorship Policy. This policy describes the City’s approach to sponsorships and defines community sponsorships, which demonstrate goodwill towards organizations benefiting the community; and marketing sponsorships, which promote the City at public events.

Below is a listing of City supported events, programs, and activities in which the City participated in the past fiscal year (FY 2025). These include funding for events supporting local organizations.

	Organization	Public Purpose	Total
FY25			
	Junction 505 Harvest Moon	Community Sponsorship	\$ 1,000
	Junior League of Bryan College Station Casino Night	Community Sponsorship	\$ 1,500
	Leadership Brazos Alumni Association Christmas Party	Community Sponsorship	\$ 500
	BV Museum of Natural History Tribute Dinner	Community Sponsorship	\$ 2,500
	CSISD 50 Men Who Can Cook	Community Sponsorship	\$ 500
	Reach Project Beacons of Light Awards Luncheon	Community Sponsorship	\$ 1,000
	Brazos Valley African American Museum Annual Banquet	Community Sponsorship	\$ 1,500
	Brazos Valley Symphony Orchestra Derby Days	Community Sponsorship	\$ 2,100
	Salvation Army Doing the Most Good Luncheon	Community Sponsorship	\$ 1,000
	Scotty's House Great American Steak Out	Community Sponsorship	\$ 2,000
	Operation Safe Shield	Community Sponsorship	\$ 2,500
	Brazos Valley Community Foundation Tribute Luncheon	Community Sponsorship	\$ 1,500
	College Station Noon Lions Club Honoring our Heroes Luncheon	Community Sponsorship	\$ 1,000
	Brazos County A&M Club Coaches' Night	Community Sponsorship	\$ 1,200
	Brazos Valley Food Bank Pantry to Plate Chef Challenge	Community Sponsorship	\$ 2,000
	Brazos Valley Cares Steak Your Support	Community Sponsorship	\$ 3,000
	Wreaths Across America Geens on the Green	Community Sponsorship	\$ 750
	Sexual Assault Resource Center (SARC) Evening Under the Stars	Community Sponsorship	\$ 2,000
	United Way Campaign Kickoff Tailgate	Community Sponsorship	\$ 2,500
	Chamber of Commerce Community Softball Classic	Marketing Sponsorship	\$ 500
	Prenatal Clinic You're the Tops	Community Sponsorship	\$ 600

The city will participate in similar activities in FY 2026.

APPENDIX O- GLOSSARY OF TERMS

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

A

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

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

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

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

Amortization: The repayment of a loan by installment.

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

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

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

B

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

E

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

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

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

Equity: See Fund Balance.

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

F

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

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

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

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

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

G

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

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

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

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

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

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

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

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

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

I

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

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

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

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

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

L

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

M

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

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

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

N

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

No-New-Revenue Rate: A benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year after accounting for changes in the appraised values.

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

O

Official Budget: The budget as adopted by Council.

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

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

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

P

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

Proprietary Funds: See Enterprise Funds.

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

R

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

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

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

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

S

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

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

T

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

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

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

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

U

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

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

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

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

V

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

W

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



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