



PROPOSED ANNUAL BUDGET

City of College Station

2025-2026



CITY OF COLLEGE STATION

Home of Texas A&M University®

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Additional Digital Resources (Links can also be found at www.cstx.gov/budget)



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FISCAL YEAR 2025-2026 PROPOSED BUDGET COVER PAGE AS PROPOSED ON JULY 7, 2025

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

This budget will raise more total property taxes than last year's budget by approximately \$5,680,000 or 7.7%, and of that amount an estimated \$2,000,000 is tax revenue to be raised from new property added to the tax roll this year.

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



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Proposed FY26 Budget Key Considerations

1. Budget Summary

\$390,078,560 Operations and Maintenance Budget

\$84,147,138 Capital Budget Appropriations

\$474,225,698 Net Budget Total

2. Strategic Direction Fiscal Discipline & Long-Term Planning

- FY26 budget crafted to be responsive to:
 - Federal legislative changes and executive orders including tariff and grant impacts.
 - State legislative funding changes and compliance mandates.
 - Slow down of growth from Texas A&M student population
 - Changes in consumer confidence
 - Increased cooperation from Texas A&M regarding public safety
 - Moderate regional development.
 - Service expectations in public safety, water resources, and quality of life and infrastructure.
 - Five-Year Forecasting Model actively used to evaluate the fiscal impact of recurring costs, capital investment, and potential changes in revenue assumptions.
 - General Fund balance closely managed.
-

3. Revenue Landscape and Forecasts

- Property Tax
 - ~(5.0%) decrease to the tax rate proposed to \$0.487430; O&M rate would decrease (\$0.0168832) and debt rate decrease (\$0.0087730). However, O&M revenue is still expected to increase ~\$3.0M from valuation growth and new values added to the tax rolls.
 - Each cent on the property tax rate equates to ~\$1.2M in recurring revenue.
 - Market Value Valuation increases by major classification year over year are:
 - Residential = 4.5%
 - Multi Family = 31.0%
 - Commercial = 21.9%
- Sales Tax
 - FY25 Year End Estimate Sales Tax YoY % increase is 0.67%
 - FY25 Budget to Actual Sales Tax increase is ~2%
 - FY26 Budgeted Sales tax assumes a 1% increase or \$417,000 increase over FY25 year-end estimate, after removing the impact of two 1-time events in FY25. This reflects steady consumer activity.

- Other General Fund Revenue
 - Includes public safety grants, reimbursements from Texas A&M, and permit fees. Interest income remains strong due to elevated interest rates and fund balances.
- Hotel Tax
 - FY25 Year End Estimate Hotel Tax YoY % increase is ~5.6%
 - FY25 Budget to Actual Hotel Tax increase is ~3%
 - However, FY26 Budgeted Hotel tax assumes ~0.5 % growth as football for the year does not include major named opponents.
- Utility Revenues
 - No rate increase for Electric, Water, or Wastewater;
 - CPI-U based increase of 3.0% for Drainage, and Roadway Maintenance
 - To maintain quality service Solid Waste has adjusted rates for Single-Family Multi-Family, and Roll-Off Services to the CPI-Garbage & Trash, which is a 5% increase, plus an additional 5% adjustment for certain services.
 - Commercial Services for Solid Waste have been increased to the CPI-Garbage & Trash which is a 5% increase.

○ **4. Expenditure Planning & Staffing Investments**

- Public Safety Staffing:
 - 12 SAFER-funded firefighters onboarded for Fire Station #7 in FY25.
 - 12 Additional proposed as SAFER-funded firefighters onboarded for Fire Station #7 in FY26.
 - 6 Police Officers (1 Patrol Lieutenant and 5 Officers with 4 vehicles), with equipment and support
 - An additional 6 Police Officer could be included via an overhire process. All 12 officers are included in the FY27 forecast
 - Pay & Benefits Strategy:
 - 3% across-the-board pay scale increase for all employees plus a 1% market adjustment for existing non-step employees.
 - Annual step increases for eligible public safety personnel.
 - Merit / other pay pool for top-performing non-step employees and specific adjustments.
 - Employee healthcare premiums remain flat for the sixth consecutive year.
 - No increase in City-paid healthcare premiums.
 - Operational Cost Management:
 - \$200K in fixed/contractual cost savings identified during FY26 planning cycle.
 - \$400K in cost savings identified by departments.
 - Department vacancy rates will be continuously reviewed in FY26.
-

5. General Fund Assigned and Unassigned Fund Balances.

- Of the ~\$92.3 M of General Fund Fund Balance, ~78% is assigned by policy, recommended reserved by staff or discretionarily assigned by Council

Assigned Fund Balances Required/Policy:	FY 26 Proposed Budget (000's)
Required 20% Reserve (Fiscal Policy)	25,647
Federal Opioid Abatement	168
Staff Recommendation:	
Future Operational Reserve (Public Safety)	1,100
Additional reserve for Bond Rating	6,964
State Highway 6 Relocation Costs	550,
Matching Grant Dollars Allocation	1,000
Additional Economic Incentives	2,000
Special Elections	100
Parks TPWD Grant	750
Grant Uncertainty	5,000
Discretionary:	
Future Vehicles	1,500
Baseball Field Capital Reserve	10,000
Future Projects	17,200
Assigned Fund Balance	\$ 71,979

- Remaining unassigned fund balance is ~\$20.3 million

6. Capital Projects & Infrastructure Delivery

- FY26 capital strategy leverages prior bond issuance to deliver:
 - Completion of Fire Station #7 in 2026.
 - Street, sidewalk, and signal enhancements including Rock Prairie Road Rehab from WD Fitch to City Limits and Capstone Realignment needing \$6.1M in appropriations.
 - Public Works Operations Center is included as a funded project from FY25 budget. Construction appropriations of ~\$35MM will be included in a future fiscal year.
 - Parks projects, including new City Baseball Fields, need \$8.4M in appropriations.
 - Electric continuing to fund capital program of \$21.6M with cash.
 - Appropriations for Water-Wastewater capital is \$44.7M including: State HWY 6 relocation of \$8.7M; and water well rehab projects of \$9.1 M; and Wastewater Treatment plant filter improvements of \$8.1M; and Carters Grove W-WW Rehab totaling \$11.5M.
 -
-

7. Debt Capacity & FY26 Planned Issuance

- Debt capacity closely managed
 - General Government debt was structured to maintain ~\$20M of debt capacity annually through FY31.
 - Each cent on the property tax rate funds ~15M-\$17M in capital projects.
 - \$9.7M in real estate gains preserved for future capital infrastructure.
 - FY26 bond issuance is \$96.9M planned with \$27.2M in voter approved General Obligation General Government debt and \$69.7M Certificates of Obligation for Water-Wastewater.
-

8. Key Budget Additions from Service Level Adjustments

- **GENERAL FUND \$6.1M (\$3.0M one time and \$3.1M recurring)**
 - **Fire** - 12 Firefighters for Station #7 including recurring costs, Laryngoscope replacement, Hazmat Equipment upgrades and peer fitness certification, totaling \$1.8M.
 - **Police** - 6 Police Officers (1 Patrol Lieutenant and 5 Officers with 4 vehicles); software to improve report documentation; large Bomb Robot; and various technology licenses totaling \$2.4M.
 - **Public Works** - additional pavement marking material, a drone and portable traffic counting cameras totaling \$215K.
 - **Parks** - cameras for recreation facilities, a pool sanitizer replacement and addition to the residential tree program totaling \$400K.
 - **Planning & Development** - 1 Engineering Construction Inspector with vehicle and funding for the comprehensive plan development totaling \$360K.
 - **Information Technology** - replacement for Planning & Development software totaling \$740K.
 - **General Government** - 1 Assistant City Attorney and community sponsorship funding totaling \$191K.
- **HOTEL TAX FUND \$2.0M (\$1.5M one time and \$510K recurring)**
 - **Tourism** - Signature leisure event, music sponsorship, sales event attraction, marketing and new business development totaling \$975K.
 - **Parks** - Games of Texas funding and wayfinding signage totaling \$1.0M.
- **ENTERPRISE FUND \$2.7M (\$1.6M one time and \$1.1M recurring)**
 - **Northgate Parking** - replacement of Garage Equipment and System Management totaling \$570K.
 - **Electric** - a fiber splicing van replacement upgrade totaling \$51,200.
 - **PEG Fund** - Channel 19 server and equipment totaling \$40,000.
 - **Water Services** - impact fee study and workorder supplies totaling \$500K.
 - **Drainage** - 2 Maintenance Equipment Operators and associated vehicle; and drone program totaling \$309,000

- **Fleet Maintenance** – a forklift totaling \$51,050.
- **Solid Waste** – 1 Commercial Equipment Operator, a Residential Sideload Collection Vehicle and increase to departmental overtime totaling \$1.2M.
- Additional detail regarding budget additions can be found in the budget document.

9. Community Partnerships & Outside Agency Support

- Funding requests reviewed from partner agencies included at requested amounts.
- Focus on alignment with Council strategic goals and measurable service outcomes.
- Arts Council and Veterans Memorial requests reviewed by the Tourism Advisory Committee.
- Agency representatives to present to Council in Workshop on July 10
- Recommendations on funding levels during the budget process may or may not represent the requested amounts.

10. Key Conclusions

- Budget lays the groundwork to address future challenges and needs both from residents and the broader community.
 - Budget addresses ongoing operational needs and demands.
 - The FY 26 Proposed Budget includes more detailed information on all these items.
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Timeline

- **Monday, July 7**
 - Proposed Budget submitted to Council, City Secretary, and posted to the website
 - Council to call Budget Public Hearing
- **Thursday, July 10**
 - Outside Agency Presentation
- **Wednesday, July 16**
 - Proposed Budget Workshop
- **Thursday, July 24**
 - Budget Public Hearing
- **Thursday, August 14**
 - Tentative Proposed Budget Workshop (if needed)
 - Voter-Approval Rate and No-New-Revenue Tax Rates formally submitted to City Council
 - Council to call Tax Rate Public Hearing
- **Thursday, August 28**
 - Council to hold Tax Rate Public Hearing, adopt tax rate, and adopt FY26 Budget

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 74% of operating expenses.

The FY26 Budget includes funding for 23 new positions.

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

The FY26 Budget reflects the impact of positions that were reclassified, reallocated or exchanged with other departments in order 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 Council may approve additional positions via Budget Amendments or when departments reorganize their divisions.

Temporary/seasonal and part-time non-benefitted (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 below requests 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	-
PARD	399,697	-	399,697	-
P&DS	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	1
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	2

FY26 Net Expenditure Budget

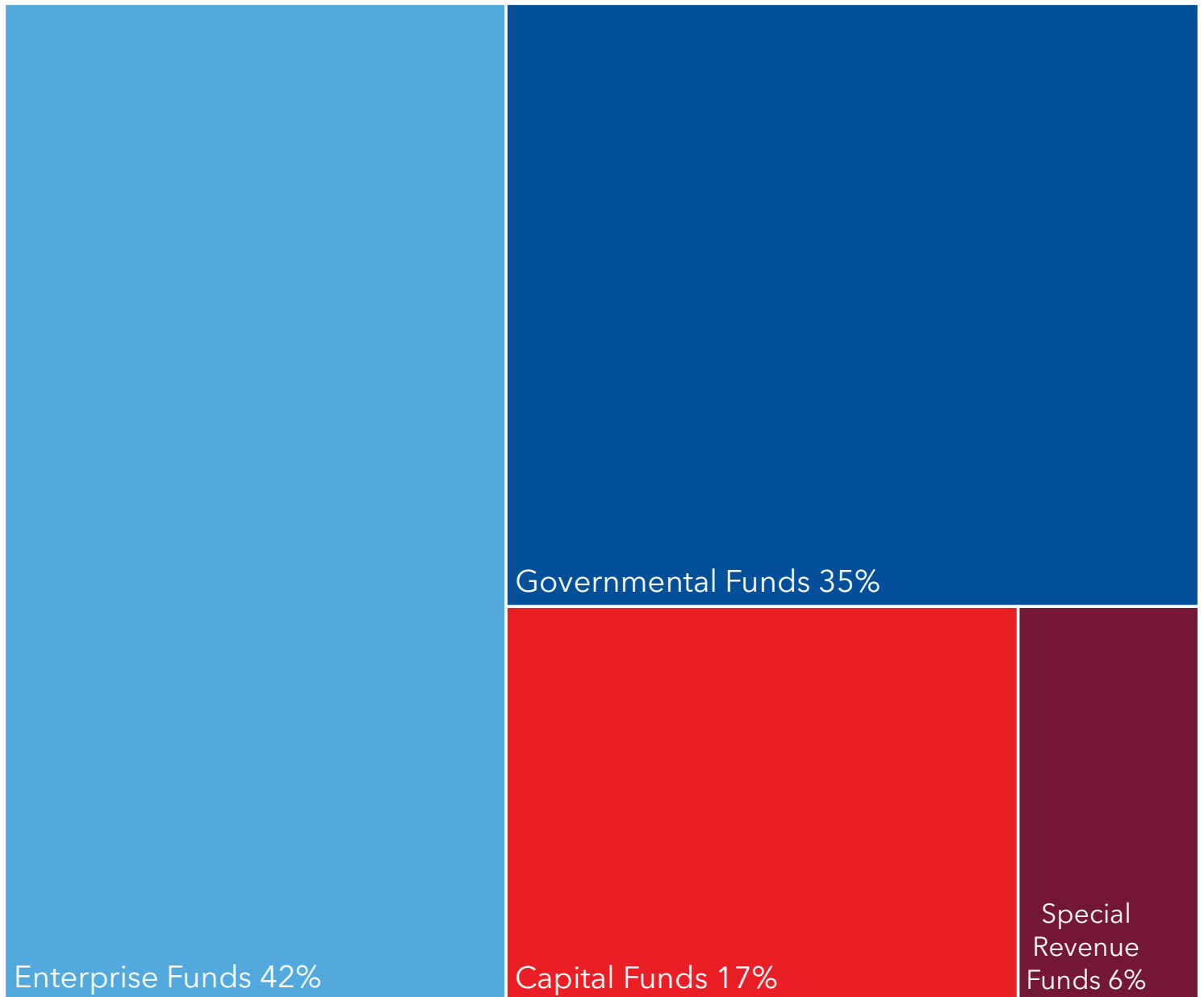
Net Budget Summary			
Fund Type	Net Budget		
Governmental Funds	\$165,545,044		
Enterprise Funds	195,015,464		
Special Revenue Funds	29,518,052		
	Subtotal O&M	\$390,078,560	
	Subtotal Net Capital	\$84,147,138	
Total Net Budget	\$474,225,698		

Fund	FY25 Budget	Prop. 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 Expenditures ¹	\$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 Estimated Values

	Estimate 2026
Assessed Valuation of Real and Exempt Property	\$ 21,271,478,696
LESS:	
Productivity Loss (Ag Market plus Ag Use)	(156,503,047)
Homestead, 23.231 and Lower of Value Caps	(591,839,427)
Total Exemptions (see other tab)	(3,166,553,560)
Net Taxable Value	<u>17,356,582,662</u>
Freeze Taxable	(1,640,198,202)
Transfer Adjustment	(706,054)
Total Exemptions	<u>(1,640,904,256)</u>
Freeze Adjusted Taxable Value	\$ 15,715,678,406
Reserve Estimate for Protests	\$ (550,048,744)
Total Freeze Adjusted Taxable Value	<u>\$ 15,165,629,662</u>
LESS CAPTURED PROPERTY VALUES:	
TIRZ 19 Captured Value	236,557,665
Synthetic TIRZ Dartmouth Captured Value	67,848,317
Estimated Freeze Adjusted Taxable Value	<u>\$ 14,861,223,680</u>
Freeze Actual Tax Levied	5,140,721
Total Tax Levy	<u>\$ 79,062,520</u>
Estimate @ 100% Collection	\$ 79,062,520

	2026
Debt Service Fund - Debt Levy	\$ 32,393,907
General Fund - O&M Tax Rate	\$ 45,322,355
TIRZ 19 - Total Tax Rate	\$ 1,153,053
Dartmouth Synthetic TIRZ - O&M Rate Only	\$ 193,206
Estimate Tax Revenue	<u>\$ 79,062,520</u>
1 cent generates x amt after 20% reserve	\$ 1,273,271

	2026
Debt Service	0.202668
General Fund	0.284762
Estimated Proposed Tax Rate	0.487430
	2026
Debt Service	42%
General Fund	58%
Allocation Percentages for Freeze Tax	100%

Property Tax Rate

Property or Ad Valorem Tax revenue accounts for approximately 36% of General Fund revenues. General Fund revenues pay governmental services, including public safety, public works, parks, and other community needs.

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 going out for an election. The proposed FY26 property tax rate is less than the rate approved with the FY25 Budget.

The increase in property valuations coupled with the tax rate will result in approximately \$5,680,000 of additional revenue. The estimated revenue raised from new property added to the tax roll this year is approximately \$2,000,000.

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

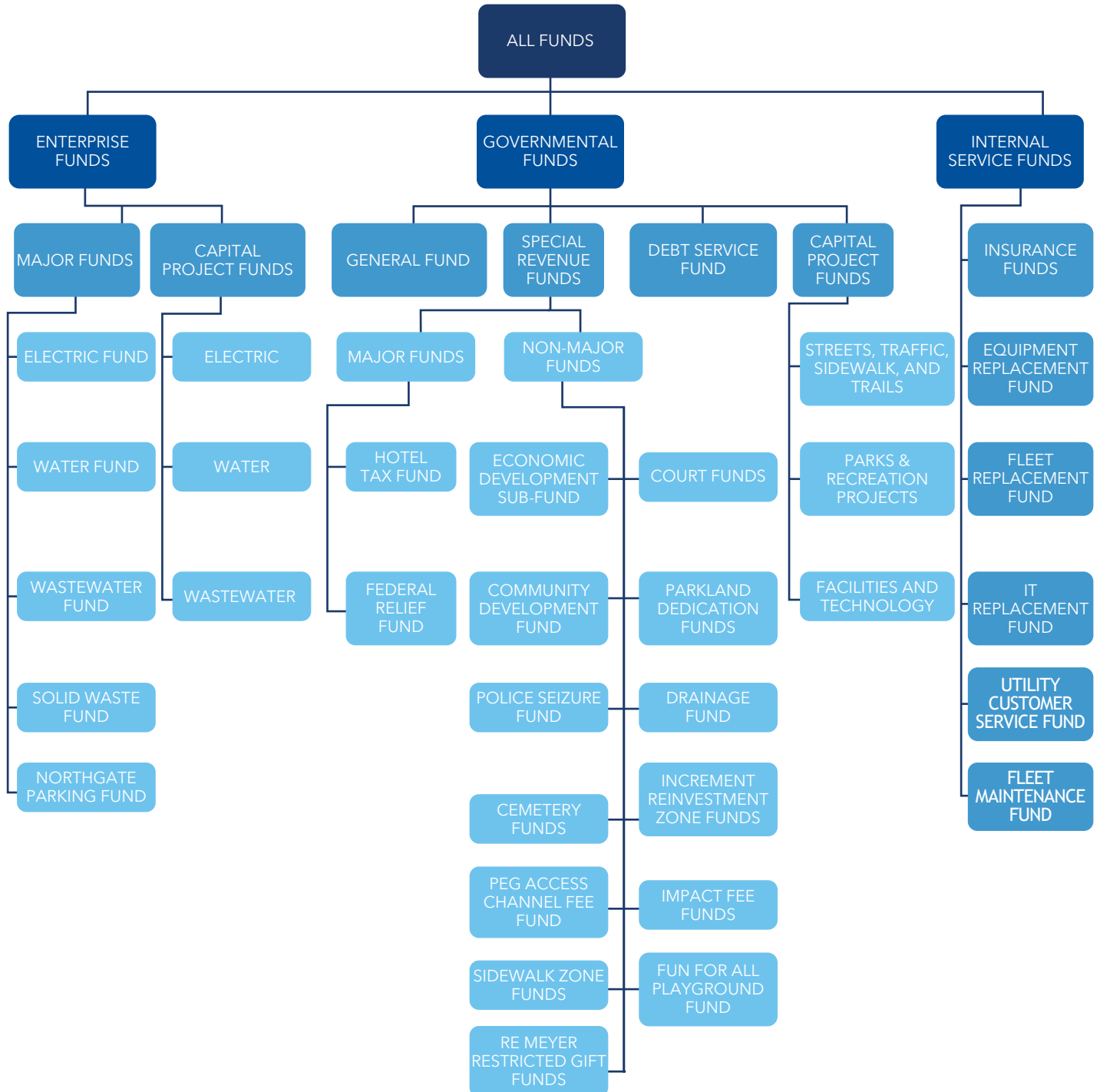
	Current Rate	Change	Proposed Rate
Debt Service Fund	21.1441	(0.8773)	20.2668
General Fund	30.1645	(1.6883)	28.4762
Total	51.3086	(2.5656)	48.7430
ESTIMATED No New Revenue Rate	49.9960		46.7434
ESTIMATED Voter Approval Rate	52.1442		48.8940
Rates above are in cents per \$100 assessed valuation			

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 cstx.gov, and the Brazos County Truth in Taxation website at brazos.countytaxrates.com.

FUND STRUCTURE

City of College Station



CITY OF COLLEGE STATION

ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
General Fund	\$ 116,604,736	\$ 130,090,615	\$ 122,947,321	\$ 130,431,769	\$ 5,620,778	\$ 136,052,547	4.58%
Economic Development Subfund	676,512	500,000	437,297	450,000	-	450,000	-10.00%
Efficiency Time Payment Fund	8,210	9,110	7,430	9,110	-	9,110	0.00%
Utility Customer Service Fund	3,819,414	4,482,074	3,674,980	4,525,502	-	4,525,502	0.97%
Fleet Maintenance Fund	3,560,791	3,893,792	3,876,347	4,377,532	51,050	4,428,582	13.73%
Court Technology Fee Fund	66,631	58,523	56,420	57,520	-	57,520	-1.71%
Court Security Fee Fund	64,397	70,620	65,489	4,020	-	4,020	-94.31%
Truancy Prevention Fee Fund	5,098	9,630	1,775	9,630	-	9,630	0.00%
Police Seizure Fund	28,729	283,080	20,000	283,080	-	283,080	0.00%
Hotel Tax Fund	4,069,407	6,256,463	6,089,265	5,169,291	2,000,000	7,169,291	14.59%
Community Development Fund	4,962,043	5,256,314	5,256,314	5,016,887	-	5,016,887	-4.56%
Memorial Cemetery Maintenance Fund	-	42,540	42,540	42,540	-	42,540	0.00%
PEG Fund	32,628	106,000	71,000	106,000	40,000	146,000	37.74%
R E Meyer Fund	8,202	10,000	4,307	4,000	-	4,000	-60.00%
Drainage Fund	2,059,608	3,961,565	3,818,850	2,662,871	308,526	2,971,397	-24.99%
Roadway Maintenance Fee Fund	6,177,311	6,400,000	6,400,000	6,700,000	-	6,700,000	4.69%
Northgate Parking Fund	1,034,625	1,535,340	1,496,893	1,264,120	570,879	1,834,999	19.52%
Electric Fund	90,344,868	99,752,257	97,385,984	101,778,021	11,200	101,789,221	2.04%
Water Fund	8,830,687	10,318,657	10,522,455	9,718,659	350,000	10,068,659	-2.42%
Wastewater Fund	7,710,538	9,398,808	8,294,190	8,831,526	150,000	8,981,526	-4.44%
Solid Waste Fund	11,931,880	12,412,085	11,756,572	11,042,684	1,209,919	12,252,603	-1.28%
TOTAL	\$ 261,996,315	\$ 294,847,473	\$ 282,225,429	\$ 292,484,762	\$10,312,352	\$ 302,797,114	2.70%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 98,798,743	\$ 108,743,374	\$ 103,838,093	\$ 113,795,495	\$ 2,601,805	\$ 116,397,300	7.04%
Health Insurance	14,749,864	16,050,426	14,845,468	16,136,240	351,503	16,487,743	2.72%
Supplies	11,482,611	13,370,751	13,033,858	12,019,205	2,094,841	14,114,046	5.56%
Maintenance	11,439,626	13,019,751	13,272,462	13,506,951	411,140	13,918,091	6.90%
Purchased Services	47,579,871	56,042,260	51,650,789	52,496,113	2,270,687	54,766,800	-2.28%
Legal Notices	20,138	39,340	47,860	38,140	1,200	39,340	0.00%
Purchased Power/Wheeling	73,215,005	81,000,000	79,516,201	82,650,000	-	82,650,000	2.04%
Capital Outlay	4,601,433	5,675,145	5,625,351	253,900	2,581,176	2,835,076	-50.04%
Direct Capital	109,024	400,000	140,430	400,000	-	400,000	0.00%
Pay Plan Contingency	-	506,426	254,917	1,188,718	-	1,188,718	
TOTAL	\$ 261,996,315	\$ 294,847,473	\$ 282,225,429	\$ 292,484,762	\$10,312,352	\$ 302,797,114	2.70%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
General Fund	737.00	763.00		762.50	20.00	782.50	2.56%
Utility Customer Service Fund	20.00	20.00		20.00	-	20.00	0.00%
Fleet Maintenance Fund	18.00	21.00		21.00	-	21.00	0.00%
Court Security Fund	0.50	0.50		-	-	-	-100.00%
Hotel Tax Fund	16.50	17.50		17.50	-	17.50	0.00%
Community Development Fund	3.50	3.50		2.50	-	2.50	-28.57%
Drainage Fund	18.00	20.00		20.00	2.00	22.00	10.00%
Northgate Fund	8.00	9.00		9.00	-	9.00	0.00%
Electric Fund	93.00	94.00		94.00	-	94.00	0.00%
Water Fund	45.00	46.00		46.00	-	46.00	0.00%
Wastewater Fund	43.00	45.00		45.00	-	45.00	0.00%
Solid Waste Fund	46.00	48.00		48.00	1.00	49.00	2.08%
TOTAL	1,048.50	1,087.50		1,085.50	23.00	1,108.50	1.93%



CITY OF COLLEGE STATION GENERAL FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget FY25 to FY26	% Change Budget
Beginning Fund Balance	\$ 80,456,578	\$ 94,812,409	\$ 94,812,409	\$ 96,688,756		\$ 96,688,756	
Revenues							
Ad Valorem Taxes	\$ 41,020,509	\$ 42,553,707	\$ 42,224,707	\$ 45,421,355	\$ -	\$ 45,421,355	6.74%
Sales Tax	42,142,506	41,317,505	42,279,214	42,696,797	-	42,696,797	3.34%
Other Taxes	2,460,555	2,521,000	2,450,000	2,421,000	-	2,421,000	-3.97%
Charges for Services	5,194,613	5,387,000	5,523,264	5,389,000	-	5,389,000	0.04%
Fines and Penalties	2,873,041	2,844,000	3,120,260	3,020,000	-	3,020,000	6.19%
Licenses and Permits	2,952,908	2,986,500	3,457,715	3,170,000	-	3,170,000	6.14%
Rents, Royalties and Contributions	652,036	682,410	705,309	706,410	-	706,410	3.52%
Contributions	714	-	13,502	14,000	-	14,000	-
Other Revenue	329,746	388,000	408,117	424,300	-	424,300	9.36%
Nongovernmental Grants	4,084	-	33,754	-	-	-	-
Intergovernmental	3,164,405	2,973,336	3,813,943	4,341,000	-	4,341,000	46.00%
Utility Transfer	15,696,012	16,021,945	16,021,945	16,412,000	-	16,412,000	2.43%
Investment Earnings	4,784,821	3,421,000	4,613,085	3,510,000	-	3,510,000	2.60%
Misc Non-Operating	529,301	1,001,000	1,014,015	253,000	-	253,000	-74.73%
Gain (Loss) on Sale of Assets	3,269,950	-	3,186,513	-	-	-	-
Total Revenues	\$ 125,075,202	\$ 122,097,403	\$ 128,865,343	\$ 127,778,862	\$ -	\$ 127,778,862	4.65%
Total Funds Available	\$ 205,531,780	\$ 216,909,812	\$ 223,677,752	\$ 224,467,618		\$ 224,467,618	
Expenditures:							
Police Dept	\$ 33,040,566	\$ 35,964,515	\$ 34,064,650	\$ 37,352,388	\$ 2,384,300	\$ 39,736,688	10.49%
Fire Dept	29,698,792	29,655,699	29,318,878	31,236,802	1,793,203	33,030,005	11.38%
Public Works Dept	7,781,891	9,065,950	8,728,863	8,822,748	214,850	9,037,598	-0.31%
Parks and Recreation	10,717,210	12,948,954	12,467,941	12,108,901	399,697	12,508,598	-3.40%
Planning and Development	5,215,086	6,177,917	5,347,746	6,027,337	361,043	6,388,380	3.41%
IT	7,962,474	9,564,999	8,523,863	9,486,521	277,076	9,763,597	2.08%
Fiscal Services Dept	5,869,205	7,314,728	6,228,557	7,221,087	-	7,221,087	-1.28%
Capital Projects Operations	4,384,352	5,000,397	4,868,188	4,850,216	-	4,850,216	-3.00%
General Government Dept	10,513,913	12,257,030	11,462,078	10,759,884	190,609	10,950,493	-10.66%
Library	1,421,245	1,736,557	1,736,557	1,766,856	-	1,766,856	1.74%
Pay Plan Contingency	-	403,869	200,000	799,029	-	799,029	-
Total Operating Expenditures	\$ 116,604,736	\$ 130,090,615	\$ 122,947,321	\$ 130,431,769	\$ 5,620,778	\$ 136,052,547	4.58%
Transfers:							
Transfers In	(561,293)	(400,000)	(400,000)	(450,000)	-	(450,000)	12.50%
Transfers In - Replacements	(5,374,983)	(12,066,929)	(12,066,929)	(5,809,300)	-	(5,809,300)	-51.86%
Shared Services Transfers In	(8,704,740)	(9,789,740)	(9,789,740)	(11,120,309)	-	(11,120,309)	13.59%
Transfers Out	2,865,008	2,520,000	2,520,000	2,525,000	-	2,525,000	0.20%
Capital Transfers Out	-	7,513,346	7,513,346	2,000,000	-	2,000,000	-73.38%
Total Transfers (Sources) Uses	(11,776,008)	(12,223,323)	(12,223,323)	(12,854,609)	-	(12,854,609)	5.16%
Other (Sources) Uses							
Public Agency	1,891,732	2,390,487	2,390,487	2,631,806	-	2,631,806	10.09%
Consulting Services	4,000	56,000	56,000	15,000	-	15,000	-73.21%
Capital Outlay	4,475,131	12,326,904	12,228,904	4,462,000	463,300	4,925,300	-60.04%
Other	980,119	1,185,358	1,185,358	884,000	-	884,000	-25.42%
Contingency	-	404,249	404,249	500,000	-	500,000	23.69%
Total Other (Sources) Uses	7,350,981	16,362,998	16,264,998	8,492,806	463,300	8,956,106	-45.27%
Total Expenditures & Transfers**	\$ 112,179,710	\$ 134,230,290	\$ 126,988,996	\$ 126,069,966	\$ 6,084,078	\$ 132,154,044	-1.55%
Total Increase (Decrease)*	\$ 12,895,492	\$ (12,132,887)	\$ 1,876,347	\$ 1,708,896	\$ (6,084,078)	\$ (4,375,182)	
Measurement Focus Increase (Decrease)	1,460,339						
Ending Assigned & Unassigned Fund Balance	\$ 94,812,409	\$ 82,679,522	\$ 96,688,756	\$ 98,397,652	\$ (6,084,078)	\$ 92,313,574	

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

** FY26 total expenditures and transfers are projected to decrease 1.55% due to one-time capital transfers in FY25.

CITY OF COLLEGE STATION

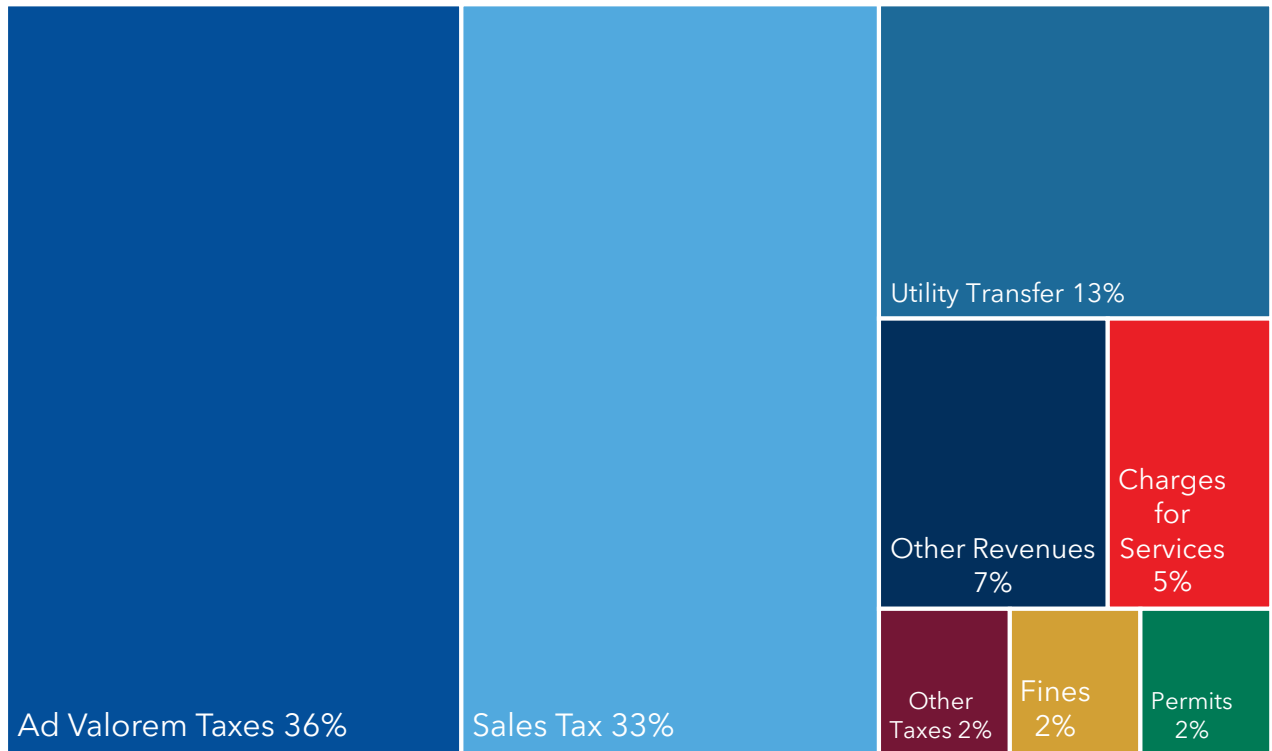
GENERAL FUND SUMMARY FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 94,812,409	\$ 96,688,756	\$ 92,313,574	\$ 93,387,422	\$ 94,251,157	\$ 95,838,712
Total Revenues	128,865,343	127,778,862	130,866,722	133,735,542	135,681,902	139,643,001
Total Funds Available	\$ 223,677,752	\$ 224,467,618	\$ 223,180,296	\$ 227,122,964	\$ 229,933,060	\$ 235,481,713
Total Operating Expenditures	122,947,321	136,052,547	138,362,510	140,992,146	144,454,971	148,029,103
Total Transfers (Sources) Uses	(12,223,323)	(12,854,609)	(14,896,137)	(14,477,039)	(16,801,123)	(18,134,859)
Total Other (Sources) Uses	16,264,998	8,956,106	6,326,500	6,356,700	6,440,500	6,474,000
Total Expenditures & Transfers	\$ 126,988,996	\$ 132,154,044	\$ 129,792,874	\$ 132,871,807	\$ 134,094,348	\$ 136,368,244
Total Increase (Decrease)*	\$ 1,876,347	\$ (4,375,182)	\$ 1,073,849	\$ 863,735	\$ 1,587,555	\$ 3,274,757
Measurement Focus Increase (Decrease)						
Ending Assigned & Unassigned Fund Balance	\$ 96,688,756	\$ 92,313,574	\$ 93,387,422	\$ 94,251,157	\$ 95,838,712	\$ 99,113,469
Assigned Fund Balances						
Required/Policy:						
Required 20% Reserve (Fiscal Policy)	25,054,322	25,647,449	25,878,575	26,494,361	26,738,870	27,193,649
Federal Opioid Abatement	167,715	167,715	167,715	167,715	167,715	167,715
Staff Recommendation:						
Future Operational Reserve (Public Safety) - FY21	1,731,656	1,100,000	-	-	-	-
Additional reserve for Bond Rating - FY21	6,706,335	6,964,128	7,039,451	7,172,442	7,349,774	7,530,155
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	\$ 55,210,028	\$ 71,979,291	\$ 66,135,740	\$ 67,384,519	\$ 68,306,358	\$ 70,441,519
Ending Fund Balance (net of assignments)	\$ 41,478,727	\$ 20,334,282	\$ 27,251,682	\$ 26,866,639	\$ 27,532,354	\$ 28,671,950

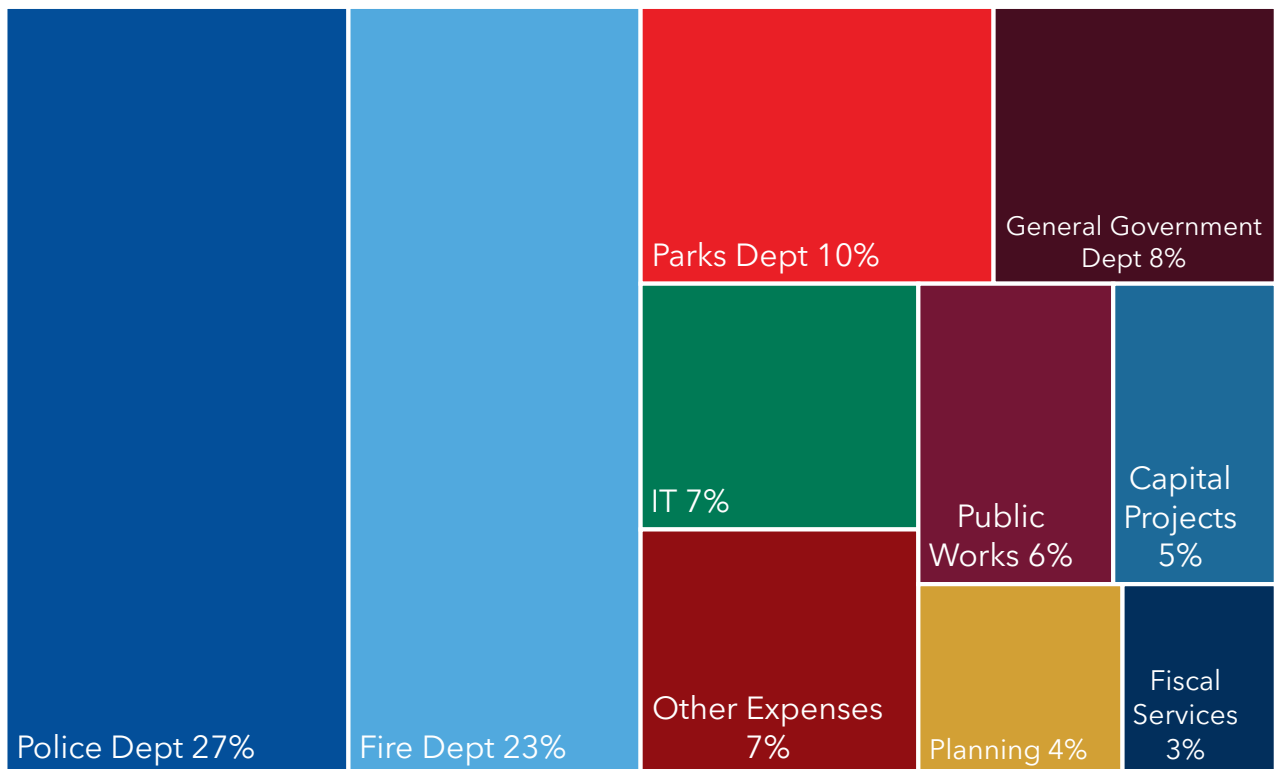
*FY26 includes 1-time expenses.

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 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Police	\$ 33,040,566	\$ 35,964,515	\$ 34,064,650	\$ 37,352,388	\$ 2,384,300	\$ 39,736,688	10.49%
Fire	29,698,792	29,655,699	29,318,878	31,236,802	1,793,203	33,030,005	11.38%
Public Works	7,781,891	9,065,950	8,728,863	8,822,748	214,850	9,037,598	-0.31%
Parks and Recreation	10,717,210	12,948,954	12,467,941	12,108,901	399,697	12,508,598	-3.40%
Planning and Dev Services	5,215,086	6,177,917	5,347,746	6,027,337	361,043	6,388,380	3.41%
Information Technology	7,962,474	9,564,999	8,523,863	9,486,521	277,076	9,763,597	2.08%
Fiscal Services	5,869,205	7,314,728	6,228,557	7,221,087	-	7,221,087	-1.28%
Capital Projects Operations	4,384,352	5,000,397	4,868,188	4,850,216	-	4,850,216	-3.00%
General Government	10,513,913	12,257,030	11,462,078	10,759,884	190,609	10,950,493	-10.66%
Library	1,421,245	1,736,557	1,736,557	1,766,856	-	1,766,856	1.74%
Pay Plan Contingency	-	403,869	200,000	799,029	-	799,029	
TOTAL	\$ 116,604,736	\$ 130,090,615	\$ 122,947,321	\$ 130,431,769	\$ 5,620,778	\$ 136,052,547	4.58%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 73,159,783	\$ 79,856,470	\$ 76,024,641	\$ 84,073,740	\$ 1,960,659	\$ 86,034,399	7.74%
Health Insurance	10,394,066	11,256,881	10,478,006	11,331,827	305,699	11,637,526	3.38%
Supplies	4,582,904	5,422,707	4,943,737	4,521,799	952,988	5,474,787	0.96%
Maintenance	7,948,286	8,984,772	8,732,739	9,201,939	346,500	9,548,439	6.27%
Purchased Services	18,280,260	21,591,199	20,172,083	20,373,035	969,204	21,342,239	-1.15%
Capital Outlay	2,239,437	2,574,717	2,396,115	130,400	1,085,728	1,216,128	-52.77%
Pay Plan Contingency	-	403,869	200,000	799,029	-	799,029	
TOTAL	\$ 116,604,736	\$ 130,090,615	\$ 122,947,321	\$ 130,431,769	\$ 5,620,778	\$ 136,052,547	4.58%

Cyber Security	PERSONNEL					
	FY24	FY25	FY26	FY26	FY26	% Change in
	Actual	Revised Budget	Proposed Base Budget	Proposed SLAs	Proposed Budget	Budget from FY25 to FY26
Police	232.00	238.00	238.00	6.00	244.00	2.52%
Fire	174.00	186.00	194.00	12.00	206.00	10.75%
Public Works	43.00	44.00	44.00	-	44.00	0.00%
Parks and Recreation	69.50	70.50	70.50	-	70.50	0.00%
Planning and Development Servic	46.00	46.00	47.50	1.00	48.50	5.43%
Information Technology	32.25	32.25	32.25	-	32.25	0.00%
Fiscal Services	49.25	54.25	54.75	-	54.75	0.92%
Capital Projects Operations	22.00	23.00	23.00	-	23.00	0.00%
Library	-	-	-	-	-	-
General Government*	69.00	69.00	58.50	1.00	59.50	-13.77%
TOTAL	737.00	763.00	762.50	20.00	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 Departments.

CITY OF COLLEGE STATION

POLICE

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Police Administration	\$ 2,739,274	\$ 2,935,590	\$ 2,902,350	\$ 3,114,385	\$ 168,980	\$ 3,283,365	11.85%
Uniform Patrol	15,049,259	16,016,037	15,731,010	16,685,169	744,531	17,429,700	8.83%
Criminal Investigation	4,382,385	4,815,313	4,342,720	5,042,094	56,900	5,098,994	5.89%
Recruiting & Training	1,456,391	1,609,858	1,480,420	1,650,426	45,312	1,695,738	5.33%
Support Services	4,880,483	5,484,007	5,040,170	4,645,212	769,843	5,415,055	-1.26%
Communications	2,029,007	2,429,134	2,383,250	3,422,897	250,000	3,672,897	51.20%
Special Operations	492,175	322,053	333,780	325,484	340,700	666,184	106.86%
Information Services	851,008	908,279	873,680	994,376	-	994,376	9.48%
Community Enhancement	862,015	1,009,812	689,600	1,021,138	-	1,021,138	1.12%
PD Technology	298,569	434,432	287,670	451,207	8,034	459,241	5.71%
TOTAL	\$ 33,040,566	\$ 35,964,515	\$ 34,064,650	\$ 37,352,388	\$ 2,384,300	\$39,736,688	10.49%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 23,332,808	\$ 25,278,032	\$ 24,184,960	\$ 27,773,881	\$ 626,108	\$28,399,989	12.35%
Health Insurance	3,205,868	3,531,652	3,221,690	3,516,454	91,767	3,608,221	2.17%
Supplies	1,415,489	1,339,663	1,143,260	1,075,531	499,724	1,575,255	17.59%
Maintenance	571,944	655,140	608,940	715,290	24,034	739,324	12.85%
Purchased Services	3,806,645	4,257,866	4,191,110	4,271,232	416,939	4,688,171	10.11%
Capital Outlay	707,811	902,162	714,690	-	725,728	725,728	-19.56%
TOTAL	\$ 33,040,566	\$ 35,964,515	\$ 34,064,650	\$ 37,352,388	\$ 2,384,300	\$39,736,688	10.49%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Police Administration	11.00	11.00		11.00	-	11.00	0.00%
Uniform Patrol	116.00	121.00		121.00	6.00	127.00	4.96%
Criminal Investigation	35.00	35.00		35.00	-	35.00	0.00%
Recruiting & Training	11.00	12.00		12.00	-	12.00	0.00%
Support Services	8.00	8.00		8.00	-	8.00	0.00%
Communications	28.00	28.00		28.00	-	28.00	0.00%
Special Operations	1.00	1.00		1.00	-	1.00	0.00%
Information Services	12.00	12.00		12.00	-	12.00	0.00%
Community Enhancement	7.00	7.00		7.00	-	7.00	0.00%
PD Technology	3.00	3.00		3.00	-	3.00	0.00%
TOTAL	232.00	238.00		238.00	6.00	244.00	2.52%

CITY OF COLLEGE STATION

FIRE

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Fire Administration	\$ 2,411,908	\$ 2,056,938	\$ 2,185,082	\$ 2,572,345	\$ -	\$ 2,572,345	25.06%
Emergency Mgmt	552,843	527,737	521,332	415,527	-	415,527	-21.26%
Emergency Operations	25,684,257	26,030,498	25,604,477	26,482,649	1,793,203	28,275,852	8.63%
Fire Prevention**	1,049,785	1,040,526	1,007,987	1,766,281	-	1,766,281	69.75%
TOTAL	\$ 29,698,792	\$ 29,655,699	\$ 29,318,878	\$ 31,236,802	\$ 1,793,203	\$33,030,005	11.38%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 21,629,117	\$ 22,258,191	\$ 21,983,080	\$ 23,416,628	\$ 1,136,225	\$24,552,853	10.31%
Health Insurance	2,604,400	2,673,147	2,577,604	2,877,912	183,348	3,061,260	14.52%
Supplies	1,356,455	1,135,471	1,169,216	1,079,471	323,102	1,402,573	23.52%
Maintenance	582,469	581,738	581,738	672,174	16,428	688,602	18.37%
Purchased Services	2,836,583	3,007,152	3,007,240	3,190,617	134,100	3,324,717	10.56%
Capital Outlay	689,769	-	-	-	-	-	-
TOTAL	\$ 29,698,792	\$ 29,655,699	\$ 29,318,878	\$ 31,236,802	\$ 1,793,203	\$33,030,005	11.38%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Fire Administration	11.00	11.00		11.00	-	11.00	0.00%
Emergency Mgmt	2.00	2.00		2.00	-	2.00	0.00%
Emergency Operations	154.00	166.00		166.00	12.00	178.00	7.23%
Fire Prevention**	7.00	7.00		15.00	-	15.00	114.29%
TOTAL	174.00	186.00		194.00	12.00	206.00	10.75%

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

CITY OF COLLEGE STATION

PUBLIC WORKS

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Public Works Administration	\$ 951,957	\$ 990,424	\$ 946,093	\$ 1,045,172	\$ 37,700	\$ 1,082,872	9.33%
Traffic Engineering	502,669	907,562	902,291	883,904	77,150	961,054	5.89%
Streets Maintenance	3,568,595	4,087,196	3,974,643	3,806,435	-	3,806,435	-6.87%
Traffic Signs and Markings	750,298	1,001,354	898,038	944,243	100,000	1,044,243	4.28%
Landscape and Irrigation Mgmt	698,843	963,842	924,082	956,774	-	956,774	-0.73%
Traffic Signals	1,309,528	1,115,572	1,083,716	1,186,220	-	1,186,220	6.33%
TOTAL	\$ 7,781,891	\$ 9,065,950	\$ 8,728,863	\$ 8,822,748	\$ 214,850	\$ 9,037,598	-0.31%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 2,792,548	\$ 3,304,824	\$ 3,020,553	\$ 3,450,614	\$ -	\$ 3,450,614	4.41%
Health Insurance	567,515	652,306	589,370	651,926	-	651,926	-0.06%
Supplies	146,939	232,393	242,259	206,693	69,400	276,093	18.80%
Maintenance	1,994,426	2,095,009	2,095,009	2,188,714	1,200	2,189,914	4.53%
Purchased Services	1,909,082	2,122,763	2,123,017	2,324,801	144,250	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	\$ 8,822,748	\$ 214,850	\$ 9,037,598	-0.31%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Streets Maintenance	6.00	6.00		6.00	-	6.00	0.00%
Traffic Engineering	3.00	3.00		3.00	-	3.00	0.00%
Traffic Signs and Markings	19.00	19.00		19.00	-	19.00	0.00%
Cyber Security	4.00	5.00		5.00	-	5.00	0.00%
Landscape and Irrigation Mgmt	5.00	5.00		5.00	-	5.00	0.00%
Traffic Signals	6.00	6.00		6.00	-	6.00	0.00%
TOTAL	43.00	44.00		44.00	-	44.00	0.00%

CITY OF COLLEGE STATION

PARKS AND RECREATION

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
PARD Administration	\$ 1,088,394	\$ 1,535,347	\$ 1,605,199	\$ 1,328,334	\$ -	\$ 1,328,334	-13.48%
Recreation Administration	610,491	729,549	631,333	718,997	-	718,997	-1.45%
Tourism - Special Events	554,496	541,622	516,928	560,443	-	560,443	3.47%
Tourism Athletics	2,007	-	-	-	-	-	-
Recreation Programs	2,103,282	2,413,034	2,339,818	2,427,282	105,000	2,532,282	4.94%
Parks Operations	5,801,866	7,176,107	6,856,810	6,494,059	294,697	6,788,756	-5.40%
Cemetery	556,675	553,295	517,853	579,786	-	579,786	4.79%
TOTAL	\$ 10,717,210	\$ 12,948,954	\$ 12,467,941	\$ 12,108,901	\$ 399,697	\$ 12,508,598	-3.40%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 4,988,699	\$ 5,743,830	\$ 5,409,337	\$ 5,869,941	\$ -	\$ 5,869,941	2.20%
Health Insurance	932,874	1,044,797	982,306	1,044,348	-	1,044,348	-0.04%
Supplies	791,231	1,152,082	1,122,284	849,424	44,697	894,121	-22.39%
Maintenance	1,082,658	1,334,745	1,329,361	1,218,895	65,000	1,283,895	-3.81%
Tourism Athletics	2,735,143	3,043,500	2,994,950	3,126,293	-	3,126,293	2.72%
Capital Outlay	186,605	630,000	629,703	-	290,000	290,000	-53.97%
TOTAL	\$ 10,717,210	\$ 12,948,954	\$ 12,467,941	\$ 12,108,901	\$ 399,697	\$ 12,508,598	-3.40%

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

CITY OF COLLEGE STATION

PLANNING AND DEVELOPMENT

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Administration	\$ 425,620	\$ 523,353	\$ 487,827	\$ 537,611	\$ -	\$ 537,611	2.72%
Civil Engineering	1,054,103	1,229,831	1,052,481	1,149,654	174,043	1,323,697	7.63%
Building	1,106,553	1,187,151	1,066,520	1,162,694	-	1,162,694	-2.06%
Development Coordination	631,474	776,253	748,543	674,142	-	674,142	-13.15%
Planning	329,615	524,033	476,416	432,255	187,000	619,255	18.17%
Transportation	477,237	579,170	370,940	507,719	-	507,719	-12.34%
Community Development*	673	927	-	211,288	-	211,288	22692.66%
GIS	224,349	235,630	230,823	244,016	-	244,016	3.56%
Land Development Review	965,462	1,121,569	914,196	1,107,958	-	1,107,958	-1.21%
TOTAL	\$ 5,215,086	\$ 6,177,917	\$ 5,347,746	\$ 6,027,337	\$ 361,043	\$ 6,388,380	3.41%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,843,062	\$ 4,287,729	\$ 3,951,800	\$ 4,539,715	\$ 64,670	\$ 4,604,385	7.39%
Health Insurance	654,361	682,146	640,554	689,212	15,272	704,484	3.27%
Supplies	75,750	128,385	75,140	121,715	7,525	129,240	0.67%
Maintenance	111,902	129,292	113,028	131,284	2,381	133,665	3.38%
Purchased Services	530,011	950,365	567,224	545,411	201,195	746,606	-21.44%
Capital Outlay	-	-	-	-	70,000	70,000	-
TOTAL	\$ 5,215,086	\$ 6,177,917	\$ 5,347,746	\$ 6,027,337	\$ 361,043	\$ 6,388,380	3.41%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Administration	2.00	2.00		2.00	-	2.00	0.00%
Civil Engineering	8.00	8.00		8.00	1.00	9.00	12.50%
Building	12.00	12.00		12.00	-	12.00	0.00%
Development Coordination	5.00	5.00		5.00	-	5.00	0.00%
Planning	3.00	3.00		3.00	-	3.00	0.00%
Transportation	4.00	4.00		4.00	-	4.00	0.00%
Community Development*	-	-		1.50	-	1.50	-
GIS	2.00	2.00		2.00	-	2.00	0.00%
Land Development Review	10.00	10.00		10.00	-	10.00	0.00%
TOTAL	46.00	46.00		47.50	1.00	48.50	5.43%

*Community Development staff moved to Planning and Development Services.

CITY OF COLLEGE STATION

INFORMATION TECHNOLOGY

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Information Technology Admin.	\$ 848,249	\$ 881,548	\$ 854,753	\$ 894,960	\$ -	\$ 894,960	1.52%
Project Management	224,135	275,765	278,840	270,127	-	270,127	-2.04%
Cyber Security	243,294	531,546	268,640	422,855	-	422,855	-20.45%
GIS	361,678	305,734	281,610	309,862	-	309,862	1.35%
Mail	114,670	141,961	85,640	144,890	-	144,890	2.06%
Technology Services	771,936	884,232	724,600	946,618	-	946,618	7.06%
Business Services	3,638,810	4,271,500	3,996,020	4,010,961	277,076	4,288,037	0.39%
Network Services	1,000,993	1,293,214	1,218,630	1,266,039	-	1,266,039	-2.10%
Communication Services	758,709	979,499	815,130	1,220,209	-	1,220,209	24.57%
TOTAL	\$ 7,962,474	\$ 9,564,999	\$ 8,523,863	\$ 9,486,521	\$ 277,076	\$ 9,763,597	2.08%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,003,759	\$ 3,384,986	\$ 2,928,460	\$ 3,386,595	\$ -	\$ 3,386,595	0.05%
Health Insurance	443,847	489,458	424,890	489,461	-	489,461	0.00%
Supplies	339,288	538,412	554,950	545,731	-	545,731	1.36%
Maintenance	3,042,767	3,462,684	3,346,500	3,533,087	237,076	3,770,163	8.88%
Purchased Services	1,119,741	1,656,059	1,234,683	1,511,647	40,000	1,551,647	-6.30%
Capital Outlay	13,072	33,400	34,380	20,000	-	20,000	-40.12%
TOTAL	\$ 7,962,474	\$ 9,564,999	\$ 8,523,863	\$ 9,486,521	\$ 277,076	\$ 9,763,597	2.08%

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

CITY OF COLLEGE STATION

FISCAL SERVICES

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Fiscal Services	\$ 3,550,760	\$ 4,413,498	\$ 3,675,978	\$ 4,210,926	\$ -	\$ 4,210,926	-4.59%
Municipal Court	2,035,336	2,608,204	2,278,523	2,710,130	-	2,710,130	3.91%
Judiciary	283,109	293,026	274,056	300,031	-	300,031	2.39%
TOTAL	\$ 5,869,205	\$ 7,314,728	\$ 6,228,557	\$ 7,221,087	\$ -	\$ 7,221,087	-1.28%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 4,250,994	\$ 4,848,145	\$ 4,406,906	\$ 5,198,922	\$ -	\$ 5,198,922	7.24%
Health Insurance	738,421	810,387	749,860	830,306	-	830,306	2.46%
Supplies	126,715	313,584	168,418	135,757	-	135,757	-56.71%
Maintenance	9,236	144,676	76,664	145,457	-	145,457	0.54%
Purchased Services	744,142	1,167,936	796,709	910,645	-	910,645	-22.03%
Capital Outlay	(302)	30,000	30,000	-	-	-	-100.00%
TOTAL	\$ 5,869,205	\$ 7,314,728	\$ 6,228,557	\$ 7,221,087	\$ -	\$ 7,221,087	-1.28%

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

CITY OF COLLEGE STATION

CAPITAL PROJECTS OPERATIONS

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Capital Projects Operations	\$ 4,384,352	\$ 5,000,397	\$ 4,868,188	\$ 4,850,216	\$ -	\$ 4,850,216	-3.00%
TOTAL	\$ 4,384,352	\$ 5,000,397	\$ 4,868,188	\$ 4,850,216	\$ -	\$ 4,850,216	-3.00%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,776,309	\$ 2,247,894	\$ 2,143,245	\$ 2,414,950	\$ -	\$ 2,414,950	7.43%
Health Insurance	278,068	341,472	312,738	341,132	-	341,132	-0.10%
Supplies	83,760	138,665	138,665	120,255	-	120,255	-13.28%
Maintenance	528,029	552,078	552,089	577,271	-	577,271	4.56%
Purchased Services	1,557,585	1,680,288	1,681,451	1,396,608	-	1,396,608	-16.88%
Capital Outlay	160,601	40,000	40,000	-	-	-	-100.00%
TOTAL	\$ 4,384,352	\$ 5,000,397	\$ 4,868,188	\$ 4,850,216	\$ -	\$ 4,850,216	-3.00%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Capital Projects Operations	22.00	23.00		23.00	-	23.00	0.00%
TOTAL	22.00	23.00		23.00	0.00	23.00	0.00%

CITY OF COLLEGE STATION GENERAL GOVERNMENT OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Mayor & Council	\$ 119,455	\$ 122,957	\$ 75,477	\$ 97,957	\$ 25,000	\$ 122,957	0.00%
City Secretary's Office	577,990	686,927	646,956	711,122	-	711,122	3.52%
Internal Auditor	357,346	370,729	370,729	384,106	-	384,106	3.61%
City Manager/Neighborhood Svcs	2,224,564	2,256,606	2,176,314	2,309,920	-	2,309,920	2.36%
Economic Development	673,363	1,517,604	1,505,140	1,410,011	-	1,410,011	-7.09%
City Attorney's Office	1,679,928	1,802,758	1,754,148	2,021,520	165,609	2,187,129	21.32%
Public Communications	1,050,510	1,236,719	1,245,008	1,182,627	-	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	-	2,642,621	-5.01%
TOTAL	\$ 10,513,913	\$ 12,257,030	\$ 11,462,078	\$ 10,759,884	\$ 190,609	\$ 10,950,493	-10.66%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 7,542,487	\$ 8,502,839	\$ 7,996,300	\$ 8,022,494	\$ 133,656	\$ 8,156,150	-4.08%
Health Insurance	968,711	1,031,516	978,994	891,076	15,312	906,388	-12.13%
Supplies	246,473	442,752	328,245	385,922	8,540	394,462	-10.91%
Maintenance	22,491	26,547	26,547	16,702	381	17,083	-35.65%
Purchased Services	1,733,750	2,083,376	1,953,805	1,443,690	32,720	1,476,410	-29.13%
Capital Outlay	-	170,000	178,187	-	-	-	-100.00%
TOTAL	\$ 10,513,913	\$ 12,257,030	\$ 11,462,078	\$ 10,759,884	\$ 190,609	\$ 10,950,493	-10.66%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
City Secretary's Office	5.50	5.50	-	5.50	-	5.50	0.00%
Internal Auditor	2.00	2.00	-	2.00	-	2.00	0.00%
City Manager's Office	10.00	10.00	-	10.00	-	10.00	0.00%
Economic Development	4.00	4.00	-	4.00	-	4.00	0.00%
City Attorney's Office	11.00	11.00	-	11.00	1.00	12.00	9.09%
Public Communications	8.00	8.00	-	8.00	-	8.00	0.00%
Community Services*	10.50	10.50	-	-	-	-	-100.00%
Human Resources	18.00	18.00	-	18.00	-	18.00	0.00%
TOTAL	69.00	69.00		58.50	1.00	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 Departments.

CITY OF COLLEGE STATION

LIBRARY

OPERATIONS EXPENDITURE SUMMARY

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

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

CITY OF COLLEGE STATION

ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,663,722	\$ 1,427,808	\$ 1,427,808	\$ 1,020,511		\$ 1,020,511	
Revenues							
Investment Earnings	\$ 88,452	\$ 30,000	\$ 30,000	\$ 21,000	\$ -	\$ 21,000	-30.00%
Misc Non-Operating	-	-	-	-	-	-	-
Total Revenues	\$ 88,452	\$ 30,000	\$ 30,000	\$ 21,000	\$ -	\$ 21,000	-30.00%
Total Funds Available	\$ 1,752,174	\$ 1,457,808	\$ 1,457,808	\$ 1,041,511		\$ 1,041,511	
Expenditures:							
General Government Dept	\$ 676,512	\$ 500,000	\$ 437,297	\$ 450,000	\$ -	\$ 450,000	-10.00%
Total Operating Expenditures	\$ 676,512	\$ 500,000	\$ 437,297	\$ 450,000	\$ -	\$ 450,000	-10.00%
Transfers:							
Transfers In	(350,004)	-	-	-	-	-	-
Total Transfers (Sources) Uses	(350,004)	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 326,508	\$ 500,000	\$ 437,297	\$ 450,000	\$ -	\$ 450,000	-10.00%
Total Increase (Decrease)	\$ (238,056)	\$ (470,000)	\$ (407,297)	\$ (429,000)	\$ -	\$ (429,000)	
Measurement Focus Increase (Decrease)	2,142						
Ending Fund Balance	\$ 1,427,808	\$ 957,808	\$ 1,020,511	\$ 591,511	\$ -	\$ 591,511	-38.24%

CITY OF COLLEGE STATION

ECONOMIC DEVELOPMENT SUBFUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Economic Development	\$ 676,512	\$ 500,000	\$ 437,297	\$ -	\$ 450,000	-10.00%
TOTAL	\$ 676,512	\$ 500,000	\$ 437,297	\$ -	\$ 450,000	-10.00%

EXPENDITURE BY CLASSIFICATION						
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Purchased Services	676,512	500,000	437,297	-	450,000	-10.00%
Capital Outlay	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-
TOTAL	\$ 676,512	\$ 500,000	\$ 437,297	\$ -	\$ 450,000	-10.00%

CITY OF COLLEGE STATION

EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 101,467	\$ 122,122	\$ 122,122	\$ 142,122		\$ 142,122	
Revenues							
Fines and Penalties	\$ 22,964	\$ 20,000	\$ 21,730	\$ 22,500	\$ -	\$ 22,500	12.50%
Investment Earnings	5,728	4,800	5,700	5,500	-	5,500	14.58%
Total Revenues	\$ 28,692	\$ 24,800	\$ 27,430	\$ 28,000	\$ -	\$ 28,000	12.90%
Total Funds Available	\$ 130,159	\$ 146,922	\$ 149,552	\$ 170,122		\$ 170,122	
Expenditures:							
Fiscal Services Dept	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%
Total Operating Expenditures	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%
Total Expenditures & Transfers	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%
Total Increase (Decrease)	\$ 20,483	\$ 15,690	\$ 20,000	\$ 18,890	\$ -	\$ 18,890	
Measurement Focus Increase (Decrease)	172						
Ending Fund Balance	\$ 122,122	\$ 137,812	\$ 142,122	\$ 161,012	\$ -	\$ 161,012	16.83%

CITY OF COLLEGE STATION
EFFICIENCY TIME PAYMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%
TOTAL	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	1,713	4,000	1,620	4,000	-	4,000	0.00%
Purchased Services	6,496	5,110	5,810	5,110	-	5,110	0.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 8,210	\$ 9,110	\$ 7,430	\$ 9,110	\$ -	\$ 9,110	0.00%

CITY OF COLLEGE STATION

DEBT SERVICE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 6,681,947	\$ 7,205,180	\$ 7,205,180	\$ 7,004,258		\$ 7,004,258	
Revenues							
Ad Valorem Taxes	\$ 28,872,818	\$ 29,812,323	\$ 29,812,323	\$ 32,387,196	\$ -	\$ 32,387,196	8.64%
Advanced Refunding	2,450,000	-	-	-	-	-	
Bond Premiums	211,803	-	-	-	-	-	
Investment Earnings	555,443	300,000	500,000	260,000	-	260,000	-13.33%
Misc Non-Operating	12,171	-	-	-	-	-	-
Total Revenues	\$ 32,102,234	\$ 30,112,323	\$ 30,312,323	\$ 32,647,196	\$ -	\$ 32,647,196	8.42%
Total Funds Available	\$ 38,784,181	\$ 37,317,503	\$ 37,517,503	\$ 39,651,454		\$ 39,651,454	
Transfers:							
Transfers In	-	(472,455)	(472,455)	(472,350)	-	(472,350)	-0.02%
Total Transfers (Sources) Uses	-	(472,455)	(472,455)	(472,350)	-	(472,350)	-0.02%
Other (Sources) Uses							
Debt Service	28,916,836	30,975,700	30,975,700	29,029,240	-	29,029,240	-6.28%
Refunded Bond Escrow, Agent Fees*	2,672,320	10,000	10,000	6,375,000	-	6,375,000	63650.00%
Total Other (Sources) Uses	31,589,155	30,985,700	30,985,700	35,404,240	-	35,404,240	14.26%
Total Expenditures & Transfers	\$ 31,589,155	\$ 30,513,245	\$ 30,513,245	\$ 34,931,890	\$ -	\$ 34,931,890	14.48%
Total Increase (Decrease)	\$ 513,079	\$ (400,922)	\$ (200,922)	\$ (2,284,694)	\$ -	\$ (2,284,694)	
Measurement Focus Increase (Decrease)	10,154						
Ending Fund Balance	\$ 7,205,180	\$ 6,804,258	\$ 7,004,258	\$ 4,719,564	\$ -	\$ 4,719,564	-30.64%

* Expenses in this category increased in FY26. The City is paying off a bond early, therefore these costs reflect that payment.

DEBT SERVICE FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 7,205,180	\$ 7,004,258	\$ 4,719,564	\$ 4,806,212	\$ 5,066,145	\$ 5,113,792
Revenues						
Current Revenues	30,312,323	32,647,196	33,359,876	34,192,798	35,052,468	35,925,404
Total Revenues	\$ 30,312,323	\$ 32,647,196	\$ 33,359,876	\$ 34,192,798	\$ 35,052,468	\$ 35,925,404
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	\$ 33,738,562	\$ 34,305,021	\$ 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	\$ 33,748,562	\$ 34,315,021	\$ 35,151,467	\$ 36,100,491
Total Expenditures & Transfers	\$ 30,513,245	\$ 34,931,890	\$ 33,273,228	\$ 33,932,865	\$ 35,004,821	\$ 35,927,266
Increase (Decrease)	\$ (200,922)	\$ (2,284,694)	\$ 86,648	\$ 259,933	\$ 47,647	\$ (1,861)
Ending Fund Balance	\$ 7,004,258	\$ 4,719,564	\$ 4,806,212	\$ 5,066,145	\$ 5,113,792	\$ 5,111,931

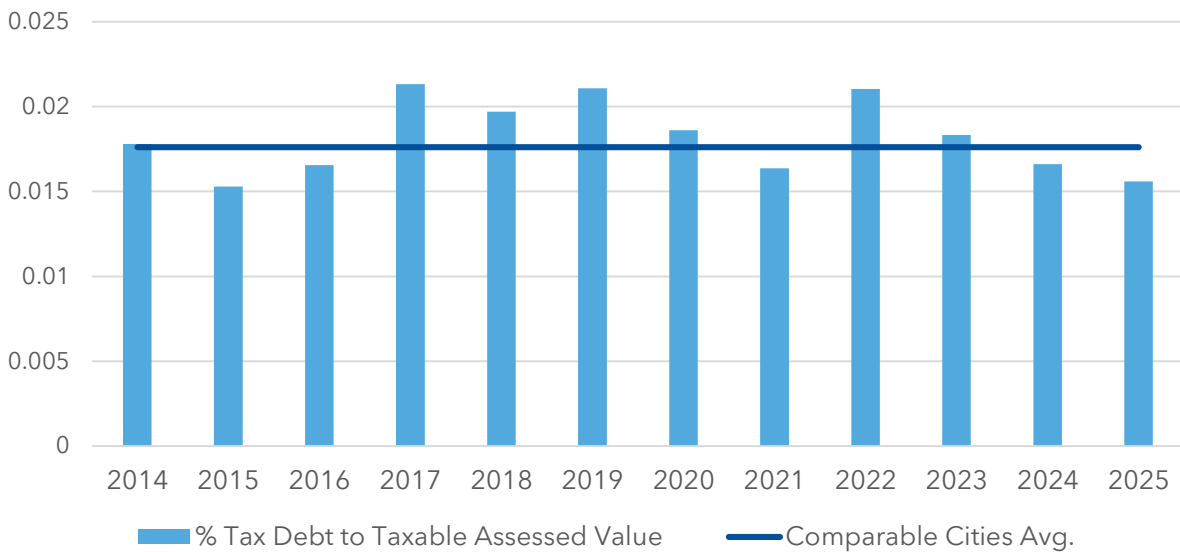
Forecast developed in 2025 - future years are subject to change based on the facts and circumstances at the time of analysis.

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



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

*estimate

TOTAL PRINCIPAL	\$ 7,981,238	\$ 3,087,580	\$ 2,495,750	\$ 1,692,100	\$ 255,652	\$ 290,000	\$ 15,802,320
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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

*estimate

TOTAL INTEREST	\$ 3,003,200	\$ 474,380	\$ 284,710	\$ 330,890	\$ 18,070	\$ 41,550	\$ 4,152,800
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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

*estimate

TOTAL PRINCIPAL	\$ 11,212,290	\$ 2,825,000	\$ 2,620,000	\$ 3,685,000	\$ 131,220	\$ 20,473,510
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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

*estimate

TOTAL INTEREST	\$ 6,360,162	\$ 1,974,970	\$ 2,000,820	\$ 2,940,910	\$ 67,408	\$ 13,344,270
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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.

CITY OF COLLEGE STATION

ELECTRIC FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 56,198,716	\$ 47,048,213	\$ 47,048,213	\$ 39,413,066		\$ 39,413,066	
Revenues							
Residential	\$ 64,721,369	\$ 63,945,000	\$ 67,000,000	\$ 65,000,000	\$ -	\$ 65,000,000	1.65%
Commercial	45,989,859	42,170,000	46,173,600	46,000,000	-	46,000,000	9.08%
Transmission Delivery Adjustment	16,492,099	15,537,900	17,000,000	15,382,521	-	15,382,521	-1.00%
Charges for Services	130,726	100,000	130,000	100,000	-	100,000	0.00%
Fines and Penalties	1,071,836	1,200,000	1,100,000	1,100,000	-	1,100,000	-8.33%
Rents, Royalties and Contributions	269,333	300,000	400,000	400,000	-	400,000	33.33%
Other Revenue	5,921,080	4,365,000	6,365,000	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	-	1,424,000	-49.14%
Misc Non-Operating	825,141	580,000	1,271,644	1,230,000	-	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	\$ -	\$ 137,001,521	4.58%
Total Funds Available	\$ 194,319,278	\$ 178,046,113	\$ 188,210,869	\$ 176,414,587	\$ -	\$ 176,414,587	
Expenditures:							
Electric Dept	\$ 90,235,844	\$ 99,352,257	\$ 97,245,554	\$ 101,159,416	\$ 11,200	\$ 101,170,616	1.83%
Direct Capital - Electric	109,024	400,000	140,430	400,000	-	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	-	218,605	-
Total Operating Expenditures	\$ 90,344,868	\$ 99,752,257	\$ 97,385,984	\$ 101,778,021	\$ 11,200	\$ 101,789,221	2.04%
Transfers:							
Transfers In - Street Lights	(515,004)	(520,000)	(520,000)	(525,000)	-	(525,000)	0.96%
Transfers In - CIP	(32,407)	-	-	-	-	-	-
Transfers In - Replacements	-	(1,451,000)	(1,451,000)	(1,160,000)	-	(1,160,000)	-20.06%
Transfers In - W/WW G&A	(909,624)	(1,664,477)	(1,664,477)	(1,782,011)	-	(1,782,011)	7.06%
Interdept Exp - Utility Billing*	819,170	1,150,000	1,150,000	2,191,075	-	2,191,075	90.53%
General Fund Transfer	9,863,004	10,010,945	10,010,945	10,111,000	-	10,111,000	1.00%
Debt Service Transfer	8,290,837	8,717,600	8,717,600	8,361,930	-	8,361,930	-4.08%
Transfers Out	6,000,000	6,000,000	6,000,000	10,000,000	-	10,000,000	66.67%
Shared Services Transfers Out	2,072,844	2,253,362	2,253,362	2,505,127	-	2,505,127	11.17%
Capital Transfers Out	2,500,000	25,000,000	25,000,000	12,000,000	-	12,000,000	-52.00%
Total Transfers (Sources) Uses	28,088,821	49,496,430	49,496,430	41,702,121	-	41,702,121	-15.75%
Other (Sources) Uses							
Vehicle Replacements/Purchases	-	1,809,316	1,809,316	1,160,000	40,000	1,200,000	-33.68%
Debt Issuance Costs	152,159	-	-	-	-	-	-
Other	27,007,553	-	-	-	-	-	-
Contingency	-	106,073	106,073	150,000	-	150,000	41.41%
Total Other (Sources) Uses	27,159,711	1,915,389	1,915,389	1,310,000	40,000	1,350,000	-29.52%
Total Expenditures & Transfers	\$ 145,593,400	\$ 151,164,076	\$ 148,797,803	\$ 144,790,142	\$ 51,200	\$ 144,841,342	-4.18%
Total Increase (Decrease)**	\$ (7,472,838)	\$ (20,166,176)	\$ (7,635,147)	\$ (7,788,621)	\$ (51,200)	\$ (7,839,821)	
Measurement Focus Increase (Decrease)	(1,677,665)						
Ending Working Capital	\$ 47,048,213	\$ 26,882,037	\$ 39,413,066	\$ 31,624,445	\$ (51,200)	\$ 31,573,245	17.45%

* This interfund transfer to Utility Customer Service increased in FY26 due to a revised allocation model (based on operating revenues).

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

CITY OF COLLEGE STATION

ELECTRIC FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$ 47,048,213	\$ 39,413,066	\$ 31,573,245	\$ 24,851,494	\$ 22,283,535	\$ 24,054,451
Total Revenues	141,162,656	137,001,521	138,782,521	140,656,521	141,657,521	140,599,521
Total Funds Available	\$ 188,210,869	\$ 176,414,587	\$ 170,355,766	\$ 165,508,015	\$ 163,941,056	\$ 164,653,972
Total Operating Expenditures	97,385,984	101,789,221	102,976,000	99,622,000	96,864,300	97,845,900
Total Transfers (Sources) Uses	49,496,430	41,702,121	42,378,272	43,452,479	42,872,306	40,562,651
Total Other (Sources) Uses	1,915,389	1,350,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$ 148,797,803	\$ 144,841,342	\$ 145,504,272	\$ 143,224,479	\$ 139,886,606	\$ 138,558,551
Total Increase (Decrease)*	\$ (7,635,147)	\$ (7,839,821)	\$ (6,721,751)	\$ (2,567,958)	\$ 1,770,915	\$ 2,040,970

Measurement Focus Increase (Decrease)

Ending Working Capital	\$ 39,413,066	\$ 31,573,245	\$ 24,851,494	\$ 22,283,535	\$ 24,054,451	\$ 26,095,421
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* 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.

CITY OF COLLEGE STATION

ELECTRIC FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Warehouse	\$ 339,351	\$ 418,792	\$ 358,758	\$ 432,092	\$ -	\$ 432,092	3.18%
Operations Administration	3,744,960	4,030,637	4,150,456	3,869,556	11,200	3,880,756	-3.72%
Substations	1,783,363	2,276,468	1,976,456	2,293,045	-	2,293,045	0.73%
Utility Dispatch	1,868,997	1,740,167	1,939,420	1,843,878	-	1,843,878	5.96%
Electric Compliance	459,342	529,284	417,021	543,930	-	543,930	2.77%
Engineering & Design (E&D)	1,353,506	1,699,879	1,402,298	1,670,978	-	1,670,978	-1.70%
Energy Conservation	465,658	654,232	478,078	663,954	-	663,954	1.49%
Transmission / Distribution	5,269,714	5,117,045	5,196,308	5,224,395	-	5,224,395	2.10%
SCADA	1,035,568	1,028,449	1,005,084	1,101,124	-	1,101,124	7.07%
AMI	700,380	857,304	805,474	866,464	-	866,464	1.07%
Purchased Power/Transmiss	73,215,005	81,000,000	79,516,201	82,650,000	-	82,650,000	2.04%
Direct Capital	109,024	400,000	140,430	400,000	-	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	-	218,605	
TOTAL	\$ 90,344,868	\$ 99,752,257	\$ 97,385,984	\$ 101,778,021	\$ 11,200	\$ 101,789,221	2.04%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 10,119,702	\$ 11,087,063	\$ 10,748,360	\$ 11,556,336	\$ -	\$ 11,556,336	4.23%
Health Insurance	1,322,106	1,395,386	1,246,326	1,395,173	-	1,395,173	-0.02%
Supplies	543,443	726,990	589,656	708,660	2,000	710,660	-2.25%
Maintenance	566,299	818,819	980,652	844,889	1,000	845,889	3.31%
Purchased Services	4,043,458	4,160,563	3,752,182	4,004,358	8,200	4,012,558	-3.56%
Purchased Power/Transmiss	73,215,005	81,000,000	79,516,201	82,650,000	-	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	-	400,000	0.00%
Pay Plan Contingency	-	-	-	218,605	-	218,605	
TOTAL	\$ 90,344,868	\$ 99,752,257	\$ 97,385,984	\$ 101,778,021	\$ 11,200	\$ 101,789,221	2.04%

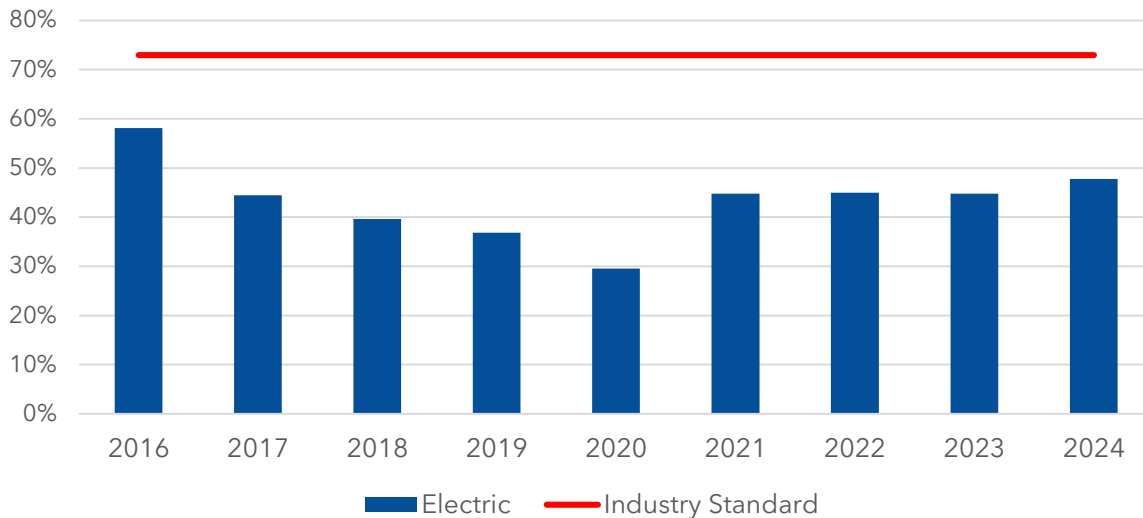
PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Warehouse / Operations Ad	14.00	14.00		14.00	-	14.00	0.00%
E&D / T&D / SCADA / AMI	79.00	80.00		80.00	-	80.00	0.00%
TOTAL	93.00	94.00		94.00	-	94.00	0.00%

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



CITY OF COLLEGE STATION

ELECTRIC RISK MITIGATION FUND SUMMARY

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

CITY OF COLLEGE STATION

WATER FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 11,747,920	\$ 11,228,110	\$ 11,228,110	\$ 9,807,273		\$ 9,807,273	
Revenues							
Residential	\$ 14,930,204	\$ 13,621,300	\$ 14,800,000	\$ 15,000,000	\$ -	\$ 15,000,000	10.12%
Commercial	7,200,147	10,390,800	10,891,799	10,516,000	-	10,516,000	1.20%
Charges for Services	349,734	204,000	350,000	300,000	-	300,000	47.06%
Fines and Penalties	150,525	200,000	228,777	150,000	-	150,000	-25.00%
Other Revenue	115,956	186,000	157,000	150,000	-	150,000	-19.35%
Investment Earnings	753,053	750,000	675,685	405,500	-	405,500	-45.93%
Misc Non-Operating	33,814	37,000	37,501	37,000	-	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	\$ -	\$ 26,558,500	4.61%
Total Funds Available	\$ 35,947,022	\$ 36,617,210	\$ 38,368,872	\$ 36,365,773	\$ -	\$ 36,365,773	
Expenditures:							
Water Dept	\$ 8,757,489	\$ 9,908,328	\$ 10,204,968	\$ 9,614,875	\$ 350,000	\$ 9,964,875	0.57%
Direct Capital - Water	73,198	388,100	295,258	68,000	-	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	-	35,784	
Total Operating Expenditures	\$ 8,830,687	\$ 10,318,657	\$ 10,522,455	\$ 9,718,659	\$ 350,000	\$ 10,068,659	-2.42%
Transfers:							
Transfers In	(500,000)	(600,000)	(600,000)	(750,000)	-	(750,000)	25.00%
Transfers In - Replacements	(51,372)	(422,441)	(422,441)	(350,000)	-	(350,000)	-17.15%
Interdept Exp - Utility Billing	710,830	998,000	998,000	710,074	-	710,074	-28.85%
General Fund Transfer	2,247,000	2,300,000	2,300,000	2,325,000	-	2,325,000	1.09%
Debt Service Transfer	7,240,746	7,416,700	7,371,530	7,401,280	-	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	-	3,120,308	10.44%
Capital Transfers Out	2,774,257	5,000,000	5,000,000	5,000,000	-	5,000,000	0.00%
Total Transfers (Sources) Uses	15,370,877	17,517,623	17,472,453	17,456,662	-	17,456,662	-0.35%
Other (Sources) Uses							
Vehicle Replacements/Purchases	51,372	422,441	422,441	350,000	-	350,000	-17.15%
Debt Service	52,112	-	-	-	-	-	-
Other	184,970	-	-	-	-	-	-
Contingency	-	144,250	144,250	150,000	-	150,000	3.99%
Total Other (Sources) Uses	288,453	566,691	566,691	500,000	-	500,000	-11.77%
Total Expenditures & Transfers	\$ 24,490,017	\$ 28,402,971	\$ 28,561,599	\$ 27,675,321	\$ 350,000	\$ 28,025,321	-1.33%
Total Increase (Decrease)*	\$ (290,915)	\$ (3,013,871)	\$ (1,420,837)	\$ (1,116,821)	\$ (350,000)	\$ (1,466,821)	
Measurement Focus Increase (Decrease)	(228,895)						
Ending Working Capital	\$ 11,228,110	\$ 8,214,239	\$ 9,807,273	\$ 8,690,452	\$ (350,000)	\$ 8,340,452	1.54%

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

CITY OF COLLEGE STATION

WATER FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$11,228,110	\$9,807,273	\$8,340,452	\$6,624,387	\$5,654,021	\$6,214,435
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	\$36,365,773	\$35,309,352	\$36,785,387	\$38,471,021	\$39,530,635
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	17,472,453	17,456,662	18,151,964	20,600,367	21,462,586	21,360,712
Total Other (Sources) Uses	566,691	500,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$28,561,599	\$28,025,321	\$28,684,964	\$31,131,367	\$32,256,586	\$32,424,712
Total Increase (Decrease)*	(\$1,420,837)	(\$1,466,821)	(1,716,064)	(970,367)	560,414	891,488
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$9,807,273	\$8,340,452	\$6,624,387	\$5,654,021	\$6,214,435	\$7,105,923

* 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.

CITY OF COLLEGE STATION

WATER FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Production	\$ 4,002,835	\$ 5,058,774	\$ 4,939,672	\$ 4,602,681	\$ 150,000	\$ 4,752,681	-6.05%
Distribution	4,754,654	4,849,554	5,265,296	5,012,194	200,000	5,212,194	7.48%
Direct Capital	73,198	388,100	295,258	68,000	-	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	-	35,784	
TOTAL	\$ 8,830,687	\$ 10,318,657	\$ 10,522,455	\$ 9,718,659	\$ 350,000	\$ 10,068,659	-2.42%

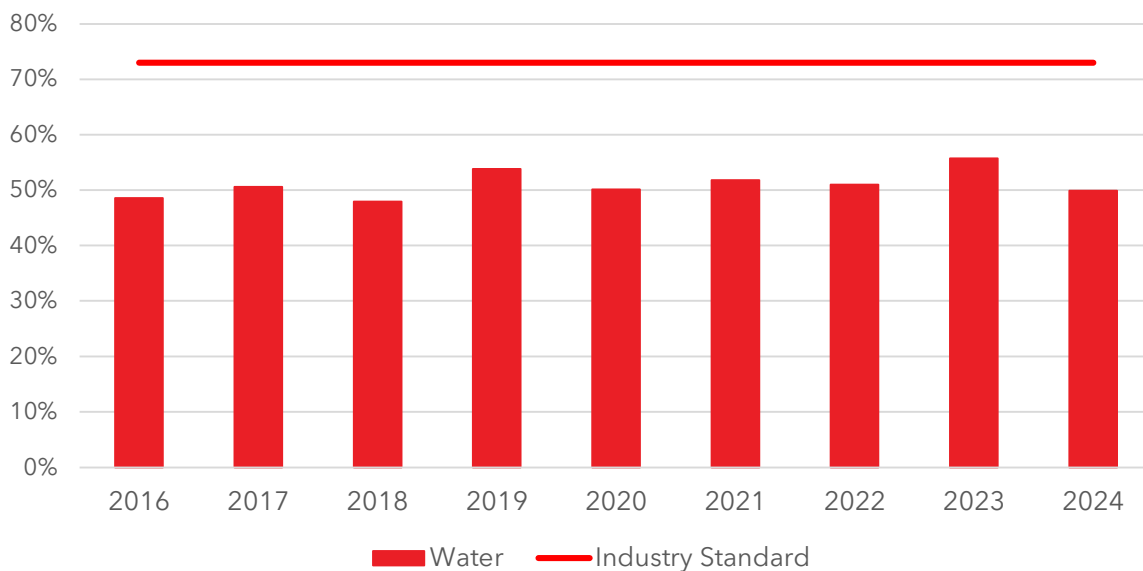
EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,431,861	\$ 3,716,549	\$ 3,819,789	\$ 3,927,934	\$ -	\$ 3,927,934	5.69%
Health Insurance	617,250	652,451	599,794	666,931	-	666,931	2.22%
Supplies	1,393,930	1,040,500	1,485,380	1,099,010	200,000	1,299,010	24.84%
Maintenance	434,099	472,330	517,390	442,439	-	442,439	-6.33%
Purchased Services	2,880,349	4,026,498	3,782,615	3,478,561	150,000	3,628,561	-9.88%
Capital Outlay	73,198	388,100	295,258	68,000	-	68,000	-82.48%
Pay Plan Contingency	-	22,229	22,229	35,784	-	35,784	
TOTAL	\$ 8,830,687	\$ 10,318,657	\$ 10,522,455	\$ 9,718,659	\$ 350,000	\$ 10,068,659	-2.42%

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

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

FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
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



CITY OF COLLEGE STATION

WATER RISK MITIGATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,711,970	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998		\$ 2,599,998	
Total Funds Available	\$ 1,709,998	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ -	\$ 2,599,998	-
Transfers:							
Transfers In	\$ (890,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Transfers (Sources) Uses	(890,000)	-	-	-	-	-	-
Total Expenditures & Transfers	\$ (890,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 888,028	\$ -	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)							
Ending Fund Balance	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ -	\$ 2,599,998	

CITY OF COLLEGE STATION WASTEWATER FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 15,485,716	\$ 17,768,237	\$ 17,768,237	\$ 15,184,592		\$ 15,184,592	
Revenues							
Residential	\$ 18,451,852	\$ 18,759,000	\$ 18,590,241	\$ 18,869,000	\$ -	\$ 18,869,000	0.59%
Commercial	4,656,003	3,527,000	4,950,000	5,024,000	-	5,024,000	42.44%
Charges for Services	215,000	125,000	200,000	125,000	-	125,000	0.00%
Fines and Penalties	191,504	205,000	250,000	205,000	-	205,000	0.00%
Intergovernmental	2,458,614	-	-	-	-	-	-
Investment Earnings	1,391,456	1,300,000	1,148,108	1,000,000	-	1,000,000	-23.08%
Misc Non-Operating	529	-	-	-	-	-	-
Total Revenues	\$ 27,356,836	\$ 23,916,000	\$ 25,138,349	\$ 25,223,000	\$ -	\$ 25,223,000	5.46%
Total Funds Available	\$ 42,842,552	\$ 41,684,237	\$ 42,906,586	\$ 40,407,592	\$ -	\$ 40,407,592	
Expenditures:							
Wastewater Dept	\$ 7,579,697	\$ 9,115,285	\$ 8,037,758	\$ 8,730,264	\$ 150,000	\$ 8,880,264	-2.58%
Direct Capital - Wastewater	130,841	255,500	228,409	55,500	-	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	-	45,762	-
Total Operating Expenditures	\$ 7,710,538	\$ 9,398,808	\$ 8,294,190	\$ 8,831,526	\$ 150,000	\$ 8,981,526	-4.44%
Transfers:							
Transfers In	(2,000,000)	(2,500,000)	(2,500,000)	(2,500,000)	-	(2,500,000)	0.00%
Transfers In - Replacements	(56,086)	(759,000)	(759,000)	(1,430,000)	-	(1,430,000)	88.41%
Interdept Exp - Utility Billing	497,500	698,000	698,000	710,074	-	710,074	1.73%
General Fund Transfer	2,186,004	2,250,000	2,250,000	2,412,000	-	2,412,000	7.20%
Debt Service Transfer	8,022,215	8,106,200	8,011,519	8,648,900	-	8,648,900	6.69%
Risk Mitigation Transfers Out	100,000	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	-	1,908,805	10.73%
Capital Transfers Out	6,958,614	9,000,000	9,000,000	8,500,000	-	8,500,000	-5.56%
Total Transfers (Sources) Uses	17,042,467	18,619,110	18,524,429	18,349,779	-	18,349,779	-1.45%
Other (Sources) Uses							
Vehicle Replacements/Purchases	56,086	759,000	759,000	1,430,000	-	1,430,000	88.41%
Debt Service	97,885	-	-	-	-	-	-
Other	77,488	-	-	-	-	-	-
Contingency	-	144,375	144,375	150,000	-	150,000	3.90%
Total Other (Sources) Uses	231,459	903,375	903,375	1,580,000	-	1,580,000	74.90%
Total Expenditures & Transfers	\$ 24,984,465	\$ 28,921,293	\$ 27,721,994	\$ 28,761,305	\$ 150,000	\$ 28,911,305	-0.03%
Total Increase (Decrease)*	\$ 2,372,371	\$ (5,005,293)	\$ (2,583,645)	\$ (3,538,305)	\$ (150,000)	\$ (3,688,305)	
Measurement Focus Increase (Decrease)	(89,850)						
Ending Working Capital	\$ 17,768,237	\$ 12,762,944	\$ 15,184,592	\$ 11,646,287	\$ (150,000)	\$ 11,496,287	-9.92%

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

CITY OF COLLEGE STATION

WASTEWATER FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Working Capital	\$17,768,237	\$15,184,592	\$11,496,287	\$9,362,026	\$7,514,105	\$5,713,821
Total Revenues	25,138,349	25,223,000	25,049,800	25,287,400	25,599,700	27,916,700
Total Funds Available	\$42,906,586	\$40,407,592	\$36,546,087	\$34,649,426	\$33,113,805	\$33,630,521
Total Operating Expenditures	8,294,190	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	903,375	1,580,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$27,721,994	\$28,911,305	\$27,184,061	\$27,135,321	\$27,399,984	\$27,650,180
Total Increase (Decrease)*	(\$2,583,645)	(\$3,688,305)	(2,134,261)	(1,847,921)	(1,800,284)	266,520
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$15,184,592	\$11,496,287	\$9,362,026	\$7,514,105	\$5,713,821	\$5,980,342

* 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.

CITY OF COLLEGE STATION

WASTEWATER FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Collection	\$ 1,996,117	\$ 2,805,905	\$ 2,206,002	\$ 2,432,376	\$ 150,000	\$ 2,582,376	-7.97%
Treatment	5,583,580	6,309,380	5,831,756	6,297,888	-	6,297,888	-0.18%
Direct Capital	130,841	255,500	228,409	55,500	-	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	-	45,762	
TOTAL	\$ 7,710,538	\$ 9,398,808	\$ 8,294,190	\$ 8,831,526	\$ 150,000	\$ 8,981,526	-4.44%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,154,844	\$ 3,859,033	\$ 3,368,935	\$ 3,864,857	\$ -	\$ 3,864,857	0.15%
Health Insurance	561,850	697,441	552,473	681,693	-	681,693	-2.26%
Supplies	1,059,960	989,425	1,140,612	1,032,585	-	1,032,585	4.36%
Maintenance	561,828	490,340	570,830	508,954	-	508,954	3.80%
Purchased Services	2,241,215	3,079,046	2,404,908	2,642,175	150,000	2,792,175	-9.32%
Capital Outlay	130,841	255,500	228,409	55,500	-	55,500	-78.28%
Pay Plan Contingency	-	28,023	28,023	45,762	-	45,762	
TOTAL	\$ 7,710,538	\$ 9,398,808	\$ 8,294,190	\$ 8,831,526	\$ 150,000	\$ 8,981,526	-4.44%

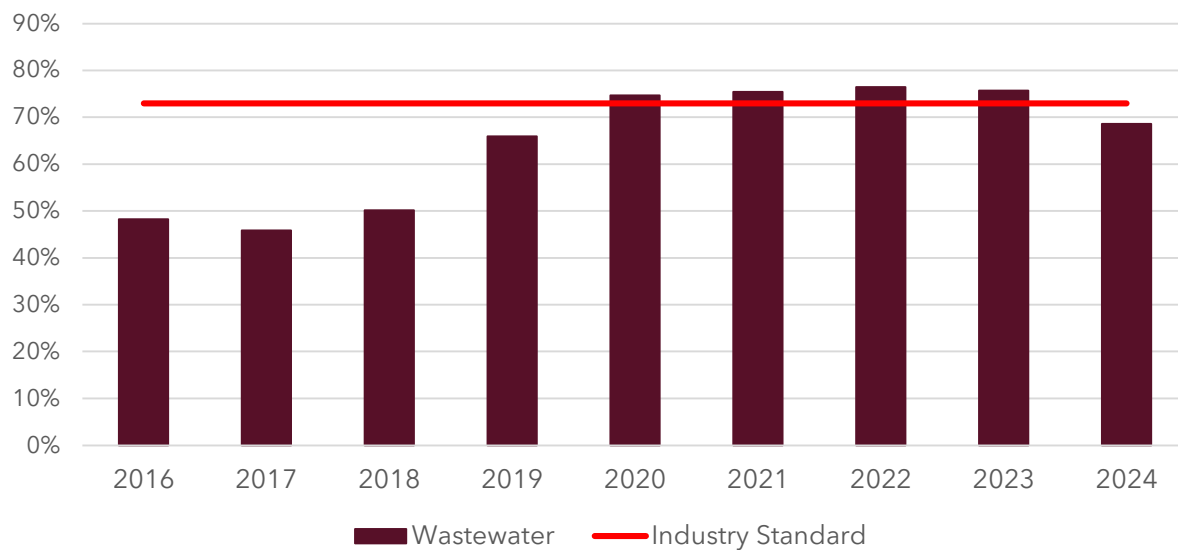
PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Collection	17.00	17.00		17.00	-	17.00	0.00%
Treatment	26.00	28.00		28.00	-	28.00	0.00%
TOTAL	43.00	45.00		45.00	-	45.00	0.00%

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



CITY OF COLLEGE STATION

WASTEWATER RISK MITIGATION FUND SUMMARY

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

CITY OF COLLEGE STATION

SOLID WASTE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 4,865,505	\$ 4,711,373	\$ 4,711,373	\$ 4,736,270		\$ 4,736,270	
Revenues							
Residential	\$ 9,507,082	\$ 9,435,000	\$ 9,435,000	\$ 10,520,000	\$ -	\$ 10,520,000	11.50%
Commercial	5,009,484	5,052,000	5,052,000	5,369,000	-	5,369,000	6.27%
Fines and Penalties	106,929	125,000	146,000	147,000	-	147,000	17.60%
Rents, Royalties and Contributions	229,054	15,000	15,000	16,000	-	16,000	6.67%
Other Revenue	384,077	385,700	385,700	389,550	-	389,550	1.00%
Investment Earnings	154,966	111,000	162,000	142,000	-	142,000	27.93%
Misc Non-Operating	11,676	4,000	7,032	4,000	-	4,000	0.00%
Total Revenues	\$ 15,397,425	\$ 15,127,700	\$ 15,202,732	\$ 16,587,550	\$ -	\$ 16,587,550	9.65%
Total Funds Available	\$ 20,262,930	\$ 19,839,073	\$ 19,914,105	\$ 21,323,820	\$ -	\$ 21,323,820	
Expenditures:							
Public Works Dept	\$ 11,931,880	\$ 12,392,750	\$ 11,756,572	\$ 11,010,539	\$ 1,209,919	\$ 12,220,458	-1.39%
Pay Plan Contingency	-	19,335	-	32,145	-	32,145	
Total Operating Expenditures	\$ 11,931,880	\$ 12,412,085	\$ 11,756,572	\$ 11,042,684	\$ 1,209,919	\$ 12,252,603	-1.28%
Transfers:							
Transfers In - Replacements	(3,746,411)	(1,927,991)	(1,927,991)	(1,080,000)	-	(1,080,000)	-43.98%
Interdept Exp - Utility Billing	161,670	227,000	227,000	298,442	-	298,442	31.47%
Transfer to General Fund	1,400,004	1,461,000	1,461,000	1,564,000	-	1,564,000	7.05%
G&A Transfers Out	1,200,168	1,354,333	1,354,333	1,485,431	-	1,485,431	9.68%
Total Transfers (Sources) Uses	(984,569)	1,114,342	1,114,342	2,267,873	-	2,267,873	103.52%
Other (Sources) Uses							
Public Agency	31,001	48,230	48,230	49,230	-	49,230	2.07%
Capital Outlay	3,746,411	1,927,991	1,927,991	1,080,000	-	1,080,000	-43.98%
Debt Service	329,050	330,700	330,700	331,550	-	331,550	0.26%
Other	(41,807)	-	-	-	-	-	-
Contingency	-	144,124	-	200,000	-	200,000	38.77%
Total Other (Sources) Uses	4,064,656	2,451,045	2,306,921	1,660,780	-	1,660,780	-32.24%
Total Expenditures & Transfers	\$ 15,011,966	\$ 15,977,472	\$ 15,177,835	\$ 14,971,337	\$ 1,209,919	\$ 16,181,256	1.28%
Total Increase (Decrease)*	\$ 385,459	\$ (849,772)	\$ 24,897	\$ 1,616,213	\$ (1,209,919)	\$ 406,294	
Measurement Focus Increase (Decrease)	(539,591)		-				
Ending Working Capital	\$ 4,711,373	\$ 3,861,601	\$ 4,736,270	\$ 6,352,483	\$ (1,209,919)	\$ 5,142,564	

* Total FY26 Budget change includes 1-time expenses.

CITY OF COLLEGE STATION

SOLID WASTE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Residential Collection	\$ 7,052,554	\$ 8,249,011	\$ 7,966,030	\$ 7,330,327	\$ 908,812	\$ 8,239,139	-0.12%
Commercial Collection	4,879,326	4,143,739	3,790,542	3,649,662	301,107	3,950,769	-4.66%
Pay Plan Contingency	-	19,335	-	62,867	-	62,867	
TOTAL	\$ 11,931,880	\$ 12,412,085	\$ 11,756,572	\$ 11,042,856	\$ 1,209,919	\$ 12,252,775	-1.28%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 3,317,790	\$ 3,171,276	\$ 3,548,098	\$ 3,291,187	\$ 526,056	\$ 3,817,243	20.37%
Health Insurance	663,969	696,638	673,638	711,470	15,268	726,738	4.32%
Supplies	739,895	971,434	971,434	954,824	6,593	961,417	-1.03%
Maintenance	1,061,860	1,246,086	1,246,086	1,357,606	38,219	1,395,825	12.02%
Purchased Services	4,684,083	5,104,445	4,114,445	4,664,902	110,783	4,775,685	-6.44%
Capital Outlay	1,464,283	1,202,871	1,202,871	-	513,000	513,000	-57.35%
Pay Plan Contingency	-	19,335	-	62,867	-	62,867	
TOTAL	\$ 11,931,880	\$ 12,412,085	\$ 11,756,572	\$ 11,042,856	\$ 1,209,919	\$ 12,252,775	-1.28%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Residential Collection	30.50	32.50		32.50	-	32.50	0.00%
Commercial Collection	15.50	15.50		15.50	1.00	16.50	6.45%
TOTAL	46.00	48.00		48.00	1.00	49.00	2.08%

CITY OF COLLEGE STATION

NORTHGATE PARKING FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,716,295	\$ 2,579,807	\$ 2,579,807	\$ 2,919,450		\$ 2,919,450	
Revenues							
Parking Fees	\$ 1,665,874	\$ 1,697,000	\$ 1,995,000	\$ 1,667,000	\$ -	\$ 1,667,000	-1.77%
Fines and Penalties	412,821	387,000	413,500	413,000	-	413,000	6.72%
Other Revenue	23,432	-	250	-	-	-	-
Investment Earnings	123,170	61,000	135,000	102,000	-	102,000	67.21%
Misc Non-Operating	6,577	7,000	7,263	7,000	-	7,000	0.00%
Total Revenues	\$ 2,231,873	\$ 2,152,000	\$ 2,551,013	\$ 2,189,000	\$ -	\$ 2,189,000	1.72%
Total Funds Available	\$ 3,948,168	\$ 4,731,807	\$ 5,130,820	\$ 5,108,450	\$ -	\$ 5,108,450	
Expenditures:							
Northgate Operations	\$ 1,034,625	\$ 1,531,558	\$ 1,493,111	\$ 1,257,031	\$ 570,879	\$ 1,827,910	19.35%
Pay Plan Contingency	-	3,782	3,782	7,089	-	7,089	
Total Operating Expenditures	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,264,120	\$ 570,879	\$ 1,834,999	19.52%
Transfers:							
Transfers In - Vehicle Replacements	(53,599)	-	-	-	-	-	-
Transfers Out	350,004	400,000	400,000	450,000	-	450,000	12.50%
Shared Services Transfers Out	158,256	165,477	165,477	221,241	-	221,241	33.70%
Total Transfers (Sources) Uses	454,661	565,477	565,477	671,241	-	671,241	18.70%
Other (Sources) Uses							
Vehicle Replacements	53,599	-	-	-	-	-	-
Capital Outlay - CIP	-	100,000	100,000	100,000	-	100,000	0.00%
Other	-	-	-	-	-	-	-
Contingency	-	49,000	49,000	50,000	-	50,000	2.04%
Total Other (Sources) Uses	53,599	149,000	149,000	150,000	-	150,000	0.67%
Total Expenditures & Transfers	\$ 1,542,885	\$ 2,249,817	\$ 2,211,370	\$ 2,085,361	\$ 570,879	\$ 2,656,240	18.06%
Total Increase (Decrease)	\$ 688,988	\$ (97,817)	\$ 339,643	\$ 103,639	\$ (570,879)	\$ (467,240)	
Measurement Focus Increase (Decrease)	174,524						
Ending Working Capital	\$ 2,579,807	\$ 2,481,990	\$ 2,919,450	\$ 3,023,089	\$ (570,879)	\$ 2,452,210	

CITY OF COLLEGE STATION

NORTHGATE PARKING FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Northgate Parking	\$ 1,034,625	\$ 1,531,558	\$ 1,493,111	\$ 1,257,031	\$ 570,879	\$ 1,827,910	19.35%
Pay Plan Contingency	-	3,782	3,782	7,089	-	7,089	
TOTAL	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,264,120	\$ 570,879	\$ 1,834,999	19.52%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 527,743	\$ 598,451	\$ 566,939	\$ 675,303	\$ -	\$ 675,303	12.84%
Health Insurance	115,470	126,126	122,420	133,785	-	133,785	6.07%
Supplies	13,406	28,695	31,477	23,130	7,010	30,140	5.04%
Maintenance	10,006	29,440	127,070	29,419	21,421	50,840	72.69%
Purchased Services	291,069	748,846	645,205	395,394	-	395,394	-47.20%
Capital Outlay	76,931	-	-	-	542,448	542,448	-
Pay Plan Contingency	-	3,782	3,782	7,089	-	7,089	
TOTAL	\$ 1,034,625	\$ 1,535,340	\$ 1,496,893	\$ 1,264,120	\$ 570,879	\$ 1,834,999	19.52%

PERSONNEL						
	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Northgate Parking	8.00	9.00	9.00	-	9.00	0.00%
TOTAL	8.00	9.00	9.00	-	9.00	0.00%



CITY OF COLLEGE STATION
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CITY OF COLLEGE STATION

HOTEL TAX FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 14,383,060	\$ 17,001,089	\$ 17,001,089	\$ 18,819,584		\$ 18,819,584	
Revenues							
Hotel Tax	\$ 8,199,301	\$ 8,400,000	\$ 8,600,000	\$ 8,700,000	\$ -	\$ 8,700,000	3.57%
Investment Earnings	833,552	700,000	755,000	660,000	-	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	\$ -	\$ 9,360,000	2.74%
Total Funds Available	\$ 23,417,989	\$ 26,111,089	\$ 26,358,089	\$ 28,179,584	\$ -	\$ 28,179,584	-
Expenditures:							
Parks & Recreation Dept	628,210	1,534,434	1,519,541	798,880	1,025,000	1,823,880	18.86%
Fiscal Services Dept	52,381	56,000	65,565	66,000	-	66,000	17.86%
General Govt Dept*	3,388,816	4,666,029	4,504,159	4,295,997	975,000	5,270,997	12.97%
Pay Plan Contingency	-	-	-	8,414	-	8,414	
Total Operating Expenditures	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 5,169,291	\$ 2,000,000	\$ 7,169,291	14.59%
Transfers:							
Transfers Out	-	-	-	-	-	-	-
Shared Services Transfers Out	520,464	574,907	574,907	666,601	-	666,601	15.95%
Capital Transfers Out	1,500,000	-	-	6,000,000	-	6,000,000	-
Total Transfers (Sources) Uses	2,020,464	574,907	574,907	6,666,601	-	6,666,601	1059.60%
Other (Sources) Uses							
Public Agency	811,445	726,653	689,533	779,172	-	779,172	7.23%
Capital Outlay - CIP	162,498	-	-	-	-	-	-
Other	-	1,000	1,000	25,000	-	25,000	2400.00%
Contingency	-	183,800	183,800	200,000	-	200,000	8.81%
Total Other (Sources) Uses	973,943	911,453	874,333	1,004,172	-	1,004,172	10.17%
Total Expenditures & Transfers	\$ 7,063,814	\$ 7,742,823	\$ 7,538,505	\$ 12,840,064	\$ 2,000,000	\$ 14,840,064	91.66%
Total Increase (Decrease)	\$ 1,971,115	\$ 1,367,177	\$ 1,818,495	\$ (3,480,064)	\$ (2,000,000)	\$ (5,480,064)	
Measurement Focus Increase (Decrease)	646,914						
Ending Assigned and Unassigned Fund Balance	\$ 17,001,089	\$ 18,368,266	\$ 18,819,584	\$ 15,339,520	\$ (2,000,000)	\$ 13,339,520	

*See Operational Expenditure Summary for Department Detail

CITY OF COLLEGE STATION

HOTEL TAX FUND FIVE YEAR FORECAST

	FY25 Year-End Estimate	FY26 Proposed Budget	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Fund Balance	\$ 17,001,089	\$ 18,819,584	\$ 13,339,520	\$ 15,670,300	\$ 17,617,544	\$ 19,868,416
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	\$ 28,179,584	\$ 22,737,472	\$ 25,231,287	\$ 27,482,652	\$ 29,951,811
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	574,907	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	\$ 7,538,505	\$ 14,840,064	\$ 7,067,172	\$ 7,613,743	\$ 7,614,235	\$ 7,836,050
Total Increase (Decrease)	\$ 1,818,495	\$ (5,480,064)	\$ 2,330,780	\$ 1,947,244	\$ 2,250,872	\$ 2,247,345
Measurement Focus Increase (Decrease)						
Ending Assigned and Unassigned Fund Balance	\$ 18,819,584	\$ 13,339,520	\$ 15,670,300	\$ 17,617,544	\$ 19,868,416	\$ 22,115,761
Add: Unassigned Fund Balances						
Unfunded CIP VPAC Projects		-	1,500,000	-	-	-
Special Events Bids	-	750,000	-	-	-	-
Unassigned Fund Balance	\$ -	\$ 750,000	1,500,000	-	-	-
Ending Unassigned Fund Balance	\$ 18,819,584	\$ 12,589,520	\$ 11,089,520	\$ 15,367,544	\$ 17,618,416	\$ 19,865,761

* 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.

CITY OF COLLEGE STATION

HOTEL TAX FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Public Communications	\$ 2,879	\$ 125,613	\$ 29,903	\$ 54,413	\$ -	\$ 54,413	-56.68%
Tourism	3,385,937	4,540,416	4,474,256	4,241,584	975,000	5,216,584	14.89%
Hotel Tax Collections/Audits Admin	52,381	56,000	65,565	66,000	-	66,000	17.86%
Parks & Recreation Dept	628,210	1,534,434	1,519,541	798,880	1,025,000	1,823,880	18.86%
Pay Plan Contingency	-	-	-	8,414	-	8,414	
TOTAL	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 5,169,291	\$ 2,000,000	\$ 7,169,291	14.59%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,521,512	\$ 1,989,508	\$ 1,808,133	\$ 1,900,614	\$ -	\$ 1,900,614	-4.47%
Health Insurance	265,286	260,381	294,605	274,822	-	274,822	5.55%
Supplies	511,550	1,431,367	1,393,702	628,557	870,000	1,498,557	4.69%
Maintenance	19,950	5,270	5,270	5,720	-	5,720	8.54%
Purchased Services	1,751,109	2,569,937	2,587,555	2,351,164	855,000	3,206,164	24.76%
Capital Outlay	-	-	-	-	275,000	275,000	-
Pay Plan Contingency	-	-	-	8,414	-	8,414	
TOTAL	\$ 4,069,407	\$ 6,256,463	\$ 6,089,265	\$ 5,169,291	\$ 2,000,000	\$ 7,169,291	14.59%

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

CITY OF COLLEGE STATION

COMMUNITY DEVELOPMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed 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	\$ -	\$ 5,016,887	5.00%
CD Loans	108,112	-	-	-	-	-	-
Direct Lending Issue	2,808,000	478,292	478,292	-	-	-	-100.00%
Loan Proceeds	-	-	-	-	-	-	-
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>	<u>\$ -</u>	<u>\$ 5,016,887</u>	<u>-4.56%</u>
Total Funds Available	\$ 5,325,522	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	\$ -	\$ 5,016,887	-
Expenditures:							
Planning and Development	4,962,043	5,256,314	5,256,314	5,003,911	-	5,003,911	-4.80%
Pay Plan Contingency	-	-	-	12,976	-	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>	<u>\$ -</u>	<u>\$ 5,016,887</u>	<u>-4.56%</u>
Transfers:							
Transfers Out	21,374	-	-	-	-	-	-
Total Transfers (Sources) Uses	<u>21,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other (Sources) Uses							
Capital Outlay - CIP	-	-	-	-	-	-	-
Other	431	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Other (Sources) Uses	<u>431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	\$ 4,983,848	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	\$ -	\$ 5,016,887	-4.56%
Total Increase (Decrease)	<u>\$ 341,674</u>	<u>\$ -</u>	<u>\$ -</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>	<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 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Community Development	\$ 4,962,043	\$ 5,256,314	\$ 5,256,314	\$ 5,003,911	\$ -	\$ 5,003,911	-4.80%
Pay Plan Contingency	-	-	-	12,976	-	12,976	
TOTAL	\$ 4,962,043	\$ 5,256,314	\$ 5,256,314	\$ 5,016,887	\$ -	\$ 5,016,887	-4.56%

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

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

CITY OF COLLEGE STATION

DRAINAGE UTILITY FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 5,695,987	\$ 5,862,423	\$ 5,862,423	\$ 3,495,560		\$ 3,495,560	
Revenues							
Residential	\$ 3,201,307	\$ 3,260,000	\$ 3,287,555	\$ 3,440,000	\$ -	\$ 3,440,000	5.52%
Commercial	773,827	730,000	743,600	780,000	-	780,000	6.85%
Fines and Penalties	30,051	29,000	49,600	51,000	-	51,000	75.86%
Investment Earnings	272,310	100,000	250,000	120,000	-	120,000	20.00%
Total Revenues	\$ 4,272,215	\$ 4,119,000	\$ 4,330,755	\$ 4,391,000	\$ -	\$ 4,391,000	6.60%
Total Funds Available	\$ 9,968,202	\$ 9,981,423	\$ 10,193,178	\$ 7,886,560	\$ -	\$ 7,886,560	-
Expenditures:							
Public Works Dept	\$ 1,971,834	\$ 3,562,006	\$ 3,426,302	\$ 2,531,296	\$ 308,526	\$ 2,839,822	-20.27%
Planning and Development	87,774	392,281	392,548	120,603	-	120,603	-69.26%
Pay Plan Contingency	-	7,278	-	10,972	-	10,972	
Total Operating Expenditures	\$ 2,059,608	\$ 3,961,565	\$ 3,818,850	\$ 2,662,871	\$ 308,526	\$ 2,971,397	-24.99%
Transfers:							
Transfers In - Replacements	-	(876,875)	(876,875)	(350,000)	-	(350,000)	-60.09%
Interdept Exp - Utility Billing	75,000	105,000	105,000	85,802	-	85,802	-18.28%
G&A Transfers Out	612,480	598,983	598,983	817,566	-	817,566	36.49%
Total Transfers (Sources) Uses	687,480	(172,892)	(172,892)	553,368	-	553,368	-420.07%
Other (Sources) Uses							
Capital Outlay	-	876,875	876,875	350,000	-	350,000	-60.09%
Capital Outlay - CIP	1,235,873	2,350,000	2,060,000	1,790,000	-	1,790,000	-23.83%
Contingency	-	197,625	97,625	200,000	-	200,000	1.20%
Total Other (Sources) Uses	1,231,756	3,427,200	3,051,660	2,340,000	-	2,340,000	-31.72%
Total Expenditures & Transfers	\$ 3,978,845	\$ 7,215,873	\$ 6,697,618	\$ 5,556,239	\$ 308,526	\$ 5,864,765	-18.72%
Total Increase (Decrease)*	\$ 293,370	\$ (3,096,873)	\$ (2,366,863)	\$ (1,165,239)	\$ (308,526)	\$ (1,473,765)	
Measurement Focus Increase (Decrease)	(126,934)						
Ending Fund Balance*	\$ 5,862,423	\$ 2,765,550	\$ 3,495,560	\$ 2,330,321	\$ (308,526)	\$ 2,021,795	-26.89%

* FY26 decrease due to timing of completion of capital projects.

CITY OF COLLEGE STATION

DRAINAGE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Drainage Engineering	\$ 87,774	\$ 392,281	\$ 392,548	\$ 120,603	\$ -	\$ 120,603	-69.26%
Drainage Maintenance	1,971,834	3,562,006	3,426,302	2,531,296	308,526	2,839,822	-20.27%
Pay Plan Contingency	-	7,278	-	10,972	-	10,972	
TOTAL	\$ 2,059,608	\$ 3,961,565	\$ 3,818,850	\$ 2,662,871	\$ 308,526	\$ 2,971,397	-24.99%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 980,191	\$ 1,252,661	\$ 1,149,345	\$ 1,317,733	\$ 115,090	\$ 1,432,823	14.38%
Health Insurance	246,243	297,096	264,895	296,170	30,536	326,706	9.97%
Supplies	55,630	147,625	147,625	136,625	15,950	152,575	3.35%
Maintenance	185,865	289,359	289,359	310,888	3,500	314,388	8.65%
Purchased Services	430,785	877,025	877,105	590,483	23,450	613,933	-30.00%
Capital Outlay	160,894	1,090,521	1,090,521	-	120,000	120,000	-89.00%
Pay Plan Contingency	-	7,278	-	10,972	-	10,972	
TOTAL	\$ 2,059,608	\$ 3,961,565	\$ 3,818,850	\$ 2,662,871	\$ 308,526	\$ 2,971,397	-24.99%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Drainage Engineering	1.00	1.00		1.00	-	1.00	0.00%
Drainage Maintenance	17.00	19.00		19.00	2.00	21.00	10.53%
TOTAL	18.00	20.00		20.00	2.00	22.00	10.00%

CITY OF COLLEGE STATION

SYSTEM-WIDE WATER IMPACT FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 159,759	\$ 246,580	\$ 246,580	\$ 564,580		\$ 564,580	
Revenues							
Charges for Services	\$ 570,640	\$ 487,000	\$ 900,000	\$ 750,000	\$ -	\$ 750,000	54.00%
Investment Earnings	15,834	10,000	18,000	15,000	-	15,000	50.00%
Total Revenues	\$ 586,474	\$ 497,000	\$ 918,000	\$ 765,000	\$ -	\$ 765,000	53.92%
Total Funds Available	\$ 746,233	\$ 743,580	\$ 1,164,580	\$ 1,329,580	\$ -	\$ 1,329,580	-
Transfers:							
Transfers Out	500,000	600,000	600,000	750,000	-	750,000	25.00%
Total Transfers (Sources) Uses	500,000	600,000	600,000	750,000	-	750,000	25.00%
Total Expenditures & Transfers	\$ 500,000	\$ 600,000	\$ 600,000	\$ 750,000	\$ -	\$ 750,000	25.00%
Total Increase (Decrease)	\$ 86,474	\$ (103,000)	\$ 318,000	\$ 15,000	\$ -	\$ 15,000	
Measurement Focus Increase (Decrease)	347						
Ending Fund Balance	\$ 246,580	\$ 143,580	\$ 564,580	\$ 579,580	\$ -	\$ 579,580	

CITY OF COLLEGE STATION

SYSTEM-WIDE WASTEWATER IMPACT FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,475,173	\$ 1,290,582	\$ 1,290,582	\$ 1,370,582		\$ 1,370,582	
Revenues							
Charges for Services	\$ 1,704,720	\$ 2,029,000	\$ 2,500,000	\$ 2,029,000	\$ -	\$ 2,029,000	0.00%
Investment Earnings	108,871	100,000	80,000	80,000	-	80,000	-20.00%
Total Revenues	\$ 1,813,591	\$ 2,129,000	\$ 2,580,000	\$ 2,109,000	\$ -	\$ 2,109,000	-0.94%
Total Funds Available	\$ 3,288,764	\$ 3,419,582	\$ 3,870,582	\$ 3,479,582	\$ -	\$ 3,479,582	-
Transfers:							
Transfers Out	\$ 2,000,000	\$ 2,500,000	\$ 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	-	2,500,000	0.00%
Total Expenditures & Transfers	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	0.00%
Total Increase (Decrease)	\$ (186,409)	\$ (371,000)	\$ 80,000	\$ (391,000)	\$ -	\$ (391,000)	
Measurement Focus Increase (Decrease)	1,818						
Ending Fund Balance	\$ 1,290,582	\$ 919,582	\$ 1,370,582	\$ 979,582	\$ -	\$ 979,582	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE A

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 221,714	\$ 326,678	\$ 326,678	\$ 481,678		\$ 481,678	
Revenues							
Charges for Services	\$ 90,148	\$ 134,600	\$ 140,000	\$ 135,000	\$ -	\$ 135,000	0.30%
Investment Earnings	14,356	12,000	15,000	14,000	-	14,000	16.67%
Total Revenues	\$ 104,504	\$ 146,600	\$ 155,000	\$ 149,000	\$ -	\$ 149,000	1.64%
Total Funds Available	\$ 326,218	\$ 473,278	\$ 481,678	\$ 630,678	\$ -	\$ 630,678	-
Transfers:							
Capital Transfers Out	-	-	-	25,000	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 104,504	\$ 146,600	\$ 155,000	\$ 124,000	\$ -	\$ 124,000	
Measurement Focus Increase (Decrease)	460						
Ending Fund Balance	\$ 326,678	\$ 473,278	\$ 481,678	\$ 605,678	\$ -	\$ 605,678	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE B

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,331,820	\$ 2,398,125	\$ 2,398,125	\$ 3,114,125		\$ 3,114,125	
Revenues							
Charges for Services	\$ 974,038	\$ 320,900	\$ 1,800,000	\$ 1,100,000	\$ -	\$ 1,100,000	242.79%
Investment Earnings	88,887	67,700	116,000	70,000	-	70,000	3.40%
Total Revenues	\$ 1,062,926	\$ 388,600	\$ 1,916,000	\$ 1,170,000	\$ -	\$ 1,170,000	201.08%
Total Funds Available	\$ 2,394,746	\$ 2,786,725	\$ 4,314,125	\$ 4,284,125	\$ -	\$ 4,284,125	-
Transfers:							
Capital Transfers Out	-	1,200,000	1,200,000	1,525,000	-	1,525,000	27.08%
Total Transfers (Sources) Uses	-	1,200,000	1,200,000	1,525,000	-	1,525,000	27.08%
Total Expenditures & Transfers	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,525,000	\$ -	\$ 1,525,000	27.08%
Total Increase (Decrease)	\$ 1,062,926	\$ (811,400)	\$ 716,000	\$ (355,000)	\$ -	\$ (355,000)	
Measurement Focus Increase (Decrease)	3,379						
Ending Fund Balance	\$ 2,398,125	\$ 1,586,725	\$ 3,114,125	\$ 2,759,125	\$ -	\$ 2,759,125	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE C

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 222,955	\$ 668,736	\$ 668,736	\$ 1,369,736		\$ 1,369,736	
Revenues							
Charges for Services	\$ 423,207	\$ 383,000	\$ 665,000	\$ 500,000	\$ -	\$ 500,000	30.55%
Investment Earnings	21,632	13,600	36,000	15,000	-	15,000	10.29%
Total Revenues	\$ 444,839	\$ 396,600	\$ 701,000	\$ 515,000	\$ -	\$ 515,000	29.85%
Total Funds Available	\$ 667,794	\$ 1,065,336	\$ 1,369,736	\$ 1,884,736	\$ -	\$ 1,884,736	-
Transfers:							
Capital Transfers Out	-	-	-	25,000	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 444,839	\$ 396,600	\$ 701,000	\$ 490,000	\$ -	\$ 490,000	
Measurement Focus Increase (Decrease)	942						
Ending Fund Balance	\$ 668,736	\$ 1,065,336	\$ 1,369,736	\$ 1,859,736	\$ -	\$ 1,859,736	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE D

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 120,682	\$ 175,786	\$ 175,786	\$ 549,786		\$ 549,786	
Revenues							
Charges for Services	\$ 47,212	\$ 20,700	\$ 365,000	\$ 200,000	\$ -	\$ 200,000	866.18%
Investment Earnings	7,644	6,700	9,000	7,000	-	7,000	4.48%
Total Revenues	\$ 54,856	\$ 27,400	\$ 374,000	\$ 207,000	\$ -	\$ 207,000	655.47%
Total Funds Available	\$ 175,538	\$ 203,186	\$ 549,786	\$ 756,786	\$ -	\$ 756,786	-
Transfers:							
Capital Transfers Out	-	-	-	25,000	-	25,000	-
Total Transfers (Sources) Uses	-	-	-	25,000	-	25,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	-
Total Increase (Decrease)	\$ 54,856	\$ 27,400	\$ 374,000	\$ 182,000	\$ -	\$ 182,000	
Measurement Focus Increase (Decrease)	248						
Ending Fund Balance	\$ 175,786	\$ 203,186	\$ 549,786	\$ 731,786	\$ -	\$ 731,786	

CITY OF COLLEGE STATION

EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 879,316	\$ 1,505,900	\$ 1,505,900	\$ 2,496,749		\$ 2,496,749	
Revenues							
Ad Valorem Taxes	\$ 578,278	\$ 945,849	\$ 945,849	\$ 1,156,677	\$ -	\$ 1,156,677	22.29%
Investment Earnings	46,183	45,000	45,000	-	-	-	-100.00%
Total Revenues	\$ 624,461	\$ 990,849	\$ 990,849	\$ 1,156,677	\$ -	\$ 1,156,677	16.74%
Total Funds Available	\$ 1,503,777	\$ 2,496,749	\$ 2,496,749	\$ 3,653,426	\$ -	\$ 3,653,426	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 624,461	\$ 990,849	\$ 990,849	\$ 1,156,677	\$ -	\$ 1,156,677	
Measurement Focus Increase (Decrease)	2,123						
Ending Fund Balance	\$ 1,505,900	\$ 2,496,749	\$ 2,496,749	\$ 3,653,426	\$ -	\$ 3,653,426	46.33%

CITY OF COLLEGE STATION

DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 176,094	\$ 365,365	\$ 365,365	\$ 545,545		\$ 545,545	
Revenues							
Ad Valorem Taxes	\$ 179,497	\$ 180,180	\$ 180,180	\$ 194,246	\$ -	\$ 194,246	7.81%
Investment Earnings	9,259	-	-	-	-	-	-
Total Revenues	\$ 188,755	\$ 180,180	\$ 180,180	\$ 194,246	\$ -	\$ 194,246	7.81%
Total Funds Available	\$ 364,849	\$ 545,545	\$ 545,545	\$ 739,791	\$ -	\$ 739,791	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 188,755	\$ 180,180	\$ 180,180	\$ 194,246	\$ -	\$ 194,246	
Measurement Focus Increase (Decrease)	516						
Ending Fund Balance	\$ 365,365	\$ 545,545	\$ 545,545	\$ 739,791	\$ -	\$ 739,791	35.61%

CITY OF COLLEGE STATION

COURT TECHNOLOGY FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 176,974	\$ 171,780	\$ 171,780	\$ 178,240		\$ 178,240	
Revenues							
Fines and Penalties	\$ 52,267	\$ 49,000	\$ 54,390	\$ 52,000	\$ -	\$ 52,000	6.12%
Investment Earnings	8,928	9,000	8,490	9,000	-	9,000	0.00%
Total Revenues	\$ 61,195	\$ 58,000	\$ 62,880	\$ 61,000	\$ -	\$ 61,000	5.17%
Total Funds Available	\$ 238,169	\$ 229,780	\$ 234,660	\$ 239,240	\$ -	\$ 239,240	-
Expenditures:							
Municipal Court	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%
Total Operating Expenditures	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%
Transfers:							
Transfers Out	-	-	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%
Total Increase (Decrease)	\$ (5,436)	\$ (523)	\$ 6,460	\$ 3,480	\$ -	\$ 3,480	
Measurement Focus Increase (Decrease)	242						
Ending Fund Balance	\$ 171,780	\$ 171,257	\$ 178,240	\$ 181,720	\$ -	\$ 181,720	6.11%

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

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%
TOTAL	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	39,477	18,060	16,960	18,060	-	18,060	0.00%
Maintenance	-	35,420	35,420	35,420	-	35,420	0.00%
Purchased Services	27,154	5,043	4,040	4,040	-	4,040	-19.89%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 66,631	\$ 58,523	\$ 56,420	\$ 57,520	\$ -	\$ 57,520	-1.71%

CITY OF COLLEGE STATION

COURT SECURITY FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$18,311	\$18,468	\$18,468	\$17,879		\$17,879	
Revenues							
Fines and Penalties	\$ 63,490	\$ 57,000	\$ 64,000	\$ 63,000	\$ -	\$ 63,000	10.53%
Investment Earnings	1,037	1,000	900	1,000	-	1,000	0.00%
Total Revenues	\$ 64,526	\$ 58,000	\$ 64,900	\$ 64,000	\$ -	\$ 64,000	10.34%
Total Funds Available	\$ 82,837	\$ 76,468	\$ 83,368	\$ 81,879	\$ -	\$ 81,879	-
Expenditures:							
Municipal Court	\$ 64,397	\$ 69,737	\$ 64,606	\$ 4,020	\$ -	\$ 4,020	-94.24%
Pay Plan Contingency	-	883	883	-	-	-	-100.00%
Total Operating Expenditures	\$ 64,397	\$ 70,620	\$ 65,489	\$ 4,020	\$ -	\$ 4,020	-94.31%
Total Expenditures & Transfers	\$ 64,397	\$ 70,620	\$ 65,489	\$ 4,020	\$ -	\$ 4,020	-94.31%
Total Increase (Decrease)	\$ 129	\$ (12,620)	\$ (589)	\$ 59,980	\$ -	\$ 59,980	
Measurement Focus Increase (Decrease)	28						
Ending Fund Balance	\$ 18,468	\$ 5,848	\$ 17,879	\$ 77,859	\$ -	\$ 77,859	1231.29%

CITY OF COLLEGE STATION COURT SECURITY FEE FUND OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$ 64,397	\$ 69,737	\$ 64,606	\$ 4,020	\$ -	\$ 4,020	-94.24%
Pay Plan Contingency	-	883	883	-	-	-	-100.00%
TOTAL	\$ 64,397	\$ 70,620	\$ 65,489	\$ 4,020	\$ -	\$ 4,020	-94.31%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 55,252	\$ 58,295	\$ 55,990	\$ -	\$ -	\$ -	-100.00%
Health Insurance	7,689	7,422	7,160	-	-	-	-100.00%
Supplies	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	1,456	4,020	1,456	4,020	-	4,020	0.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	883	883	-	-	-	-100.00%
TOTAL	\$ 64,397	\$ 70,620	\$ 65,489	\$ 4,020	\$ -	\$ 4,020	-94.31%

PERSONNEL						
	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed 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%

CITY OF COLLEGE STATION

TRUANCY PREVENTION FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 286,639	\$ 364,174	\$ 364,174	\$ 448,569		\$ 448,569	
Revenues							
Fines and Penalties	\$ 65,551	\$ 60,000	\$ 68,880	\$ 65,000	\$ -	\$ 65,000	8.33%
Investment Earnings	16,570	14,000	17,290	14,000	-	14,000	0.00%
Total Revenues	\$ 82,120	\$ 74,000	\$ 86,170	\$ 79,000	\$ -	\$ 79,000	6.76%
Total Funds Available	\$ 368,759	\$ 438,174	\$ 450,344	\$ 527,569	\$ -	\$ 527,569	20.40%
Expenditures:							
Municipal Court	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 9,630	0.00%
Total Operating Expenditures	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 9,630	0.00%
Total Expenditures & Transfers	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 9,630	0.00%
Total Increase (Decrease)	\$ 77,022	\$ 64,370	\$ 84,395	\$ 69,370	\$ -	\$ 69,370	7.77%
Measurement Focus Increase (Decrease)	512						
Ending Fund Balance	\$ 364,174	\$ 428,544	\$ 448,569	\$ 517,939	\$ -	\$ 517,939	20.86%

CITY OF COLLEGE STATION
TRUANCY PREVENTION FEE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Municipal Court	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 9,630	0.00%
TOTAL	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 9,630	0.00%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	266	1,100	400	1,100	-	1,100	0.00%
Maintenance	-	-	-	-	-	-	-
Purchased Services	4,832	8,530	1,375	8,530	-	8,530	0.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 5,098	\$ 9,630	\$ 1,775	\$ 9,630	\$ -	\$ 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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$0	\$0	\$0	\$310		\$310	
Revenues							
Fines and Penalties	\$ -	\$ -	\$ 300	\$ 600	\$ -	\$ 600	-
Investment Earnings	-	-	10	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 310	\$ 600	\$ -	\$ 600	-
Total Funds Available	\$ -	\$ -	\$ 310	\$ 910	\$ -	\$ 910	-
Expenditures: *							
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ -	\$ -	\$ 310	\$ 600	\$ -	\$ 600	-
Measurement Focus Increase (Decrease)	-						
Ending Fund Balance	\$ -	\$ -	\$ 310	\$ 910	\$ -	\$ 910	-

* 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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 300,792	\$ 296,743	\$ 296,743	\$ 325,743		\$ 325,743	
Revenues							
Intergovernmental	\$ 9,770	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	0.00%
Investment Earnings	14,909	14,000	14,000	14,000	-	14,000	0.00%
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Total Revenues	\$ 24,680	\$ 49,000	\$ 49,000	\$ 49,000	\$ -	\$ 49,000	0.00%
Total Funds Available	\$ 325,472	\$ 345,743	\$ 345,743	\$ 374,743	\$ -	\$ 374,743	8.39%
Expenditures:							
Police Dept	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%
Total Operating Expenditures	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%
Total Expenditures & Transfers	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%
Total Increase (Decrease)	\$ (4,049)	\$ (234,080)	\$ 29,000	\$ (234,080)	\$ -	\$ (234,080)	0.00%
Measurement Focus Increase (Decrease)							
Ending Fund Balance	\$ 296,743	\$ 62,663	\$ 325,743	\$ 91,663	\$ -	\$ 91,663	46.28%

CITY OF COLLEGE STATION

POLICE SEIZURE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Police Dept	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%
TOTAL	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	13,652	283,080	20,000	283,080	-	283,080	0.00%
Maintenance	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Capital Outlay	15,077	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 28,729	\$ 283,080	\$ 20,000	\$ 283,080	\$ -	\$ 283,080	0.00%

CITY OF COLLEGE STATION

MEMORIAL CEMETERY FUND SUMMARY

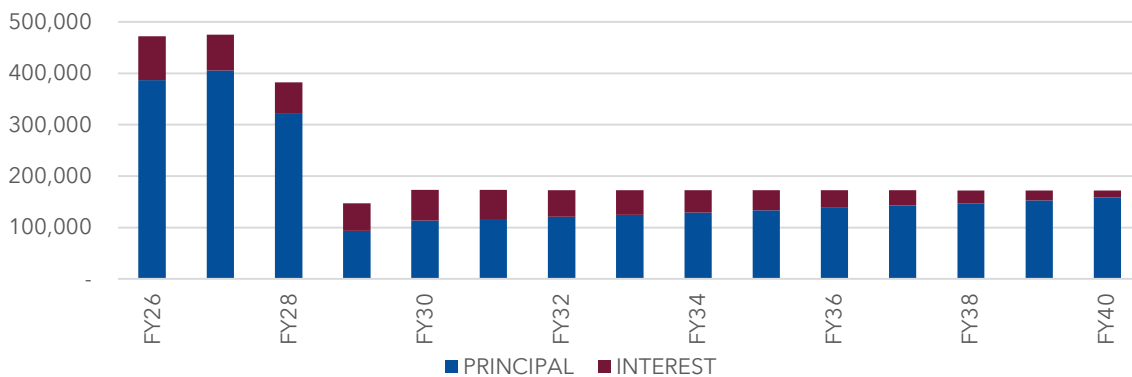
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 1,443,344	\$ 1,902,263	\$ 1,902,263	\$ 1,945,557		\$ 1,945,557	
Revenues							
Charges for Services	\$ 398,223	\$ 500,000	\$ 458,749	\$ 317,000	\$ -	\$ 317,000	-36.60%
Investment Earnings	83,602	50,000	100,000	145,000	-	145,000	190.00%
Total Revenues	\$ 481,825	\$ 550,000	\$ 558,749	\$ 462,000	\$ -	\$ 462,000	-16.00%
Total Funds Available	\$ 1,925,169	\$ 2,452,263	\$ 2,461,012	\$ 2,407,557	\$ -	\$ 2,407,557	-
Expenditures:							
Transfers:							
Transfers Out	-	472,455	472,455	472,350	-	472,350	-0.02%
Total Transfers (Sources) Uses	-	472,455	472,455	472,350	-	472,350	-0.02%
Other (Sources) Uses							
Other	25,587	43,000	43,000	43,000	-	43,000	0.00%
Total Other (Sources) Uses	25,587	43,000	43,000	43,000	-	43,000	0.00%
Total Expenditures & Transfers	\$ 25,587	\$ 515,455	\$ 515,455	\$ 515,350	\$ -	\$ 515,350	-0.02%
Total Increase (Decrease)	\$ 456,238	\$ 34,545	\$ 43,294	\$ (53,350)	\$ -	\$ (53,350)	
Measurement Focus Increase (Decrease)	2,681						
Ending Fund Balance	\$ 1,902,263	\$ 1,936,808	\$ 1,945,557	\$ 1,892,207	\$ -	\$ 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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 2,190,809	\$ 2,501,611	\$ 2,501,611	\$ 2,757,022		\$ 2,757,022	
Revenues							
Charges for Services	\$ 196,140	\$ 250,000	\$ 225,951	\$ 156,000	\$ -	\$ 156,000	-37.60%
Investment Earnings	118,831	72,000	72,000	98,000	-	98,000	
Total Revenues	\$ 314,971	\$ 322,000	\$ 297,951	\$ 254,000	\$ -	\$ 254,000	-21.12%
Total Funds Available	\$ 2,505,780	\$ 2,823,611	\$ 2,799,562	\$ 3,011,022	\$ -	\$ 3,011,022	-
Expenditures:							
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	\$ -	\$ 42,540	0.00%
Total Operating Expenditures	\$ -	\$ 42,540	\$ 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	\$ -	\$ 42,540	0.00%
Total Increase (Decrease)	\$ 307,278	\$ 279,460	\$ 255,411	\$ 211,460	\$ -	\$ 211,460	
Measurement Focus Increase (Decrease)	3,524						
Ending Fund Balance	\$ 2,501,611	\$ 2,781,071	\$ 2,757,022	\$ 2,968,482	\$ -	\$ 2,968,482	6.74%

CITY OF COLLEGE STATION
MEMORIAL CEMETERY MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT									
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26		
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	\$ -	\$ 42,540	0.00%		
TOTAL	\$ -	\$ 42,540	\$ 42,540	\$ 42,540	\$ -	\$ 42,540	0.00%		

EXPENDITURE BY CLASSIFICATION									
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26		
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Health Insurance	-	-	-	-	-	-	-		
Supplies	-	31,500	31,500	31,500	-	31,500	0.00%		
Maintenance	-	-	-	-	-	-	-		
Purchased Services	-	11,040	11,040	11,040	-	11,040	0.00%		
Capital Outlay	-	-	-	-	-	-	-		
Pay Plan Contingency	-	-	-	-	-	-	-		
TOTAL	\$ -	\$ 42,540	\$ 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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 2,081,464	\$ 2,198,429	\$ 2,198,429	\$ 2,260,869		\$ 2,260,869	
Revenues							
Charges for Services	\$ 5,250	\$ -	\$ 440	\$ -	\$ -	\$ -	-
Investment Earnings	109,216	65,000	65,000	80,000	-	80,000	23.08%
Total Revenues	\$ 114,466	\$ 65,000	\$ 65,440	\$ 80,000	\$ -	\$ 80,000	23.08%
Total Funds Available	\$ 2,195,930	\$ 2,263,429	\$ 2,263,869	\$ 2,340,869	\$ -	\$ 2,340,869	-
Other (Sources) Uses							
Other	600	3,000	3,000	1,000	-	1,000	-66.67%
Total Other (Sources) Uses	600	3,000	3,000	1,000	-	1,000	-66.67%
Total Expenditures & Transfers	\$ 600	\$ 3,000	\$ 3,000	\$ 1,000	\$ -	\$ 1,000	-66.67%
Total Increase (Decrease)	\$ 113,866	\$ 62,000	\$ 62,440	\$ 79,000	\$ -	\$ 79,000	
Measurement Focus Increase (Decrease)	3,099						
Ending Fund Balance	\$ 2,198,429	\$ 2,260,429	\$ 2,260,869	\$ 2,339,869	\$ -	\$ 2,339,869	3.51%

CITY OF COLLEGE STATION

PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG)

FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 455,995	\$ 550,096	\$ 550,096	\$ 587,096		\$ 587,096	
Revenues							
Other Taxes	\$ 101,197	\$ 120,000	\$ 101,000	\$ 100,000	\$ -	\$ 100,000	-16.67%
Investment Earnings	26,354	15,000	22,000	20,000	-	20,000	
Total Revenues	\$ 127,550	\$ 135,000	\$ 123,000	\$ 120,000	\$ -	\$ 120,000	-11.11%
Total Funds Available	\$ 583,545	\$ 685,096	\$ 673,096	\$ 707,096	\$ -	\$ 707,096	-
Expenditures:							
Public Communications	\$ 32,628	\$ 106,000	\$ 71,000	\$ 106,000	\$ 40,000	\$ 146,000	37.74%
Total Operating Expenditures	\$ 32,628	\$ 106,000	\$ 71,000	\$ 106,000	\$ 40,000	\$ 146,000	37.74%
Other (Sources) Uses							
Capital Outlay	-	30,000	15,000	30,000	-	30,000	0.00%
Other	1,600	-	-	-	-	-	-
Total Other (Sources) Uses	1,600	30,000	15,000	30,000	-	30,000	0.00%
Total Expenditures & Transfers	\$ 34,228	\$ 136,000	\$ 86,000	\$ 136,000	\$ 40,000	\$ 176,000	29.41%
Total Increase (Decrease)	\$ 93,322	\$ (1,000)	\$ 37,000	\$ (16,000)	\$ (40,000)	\$ (56,000)	
Measurement Focus Increase (Decrease)	779						
Ending Fund Balance	\$ 550,096	\$ 549,096	\$ 587,096	\$ 571,096	\$ (40,000)	\$ 531,096	-3.28%

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 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Public Communications	\$ 32,628	\$ 106,000	\$ 71,000	\$ 106,000	\$ 40,000	\$ 146,000	37.74%
TOTAL	\$ 32,628	\$ 106,000	\$ 71,000	\$ 106,000	\$ 40,000	\$ 146,000	37.74%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	40,000	40,000	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	32,628	106,000	71,000	106,000	-	106,000	0.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 32,628	\$ 106,000	\$ 71,000	\$ 106,000	\$ 40,000	\$ 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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 15,722	\$ 8,107	\$ 8,107	\$ 4,000		\$ 4,000	
Revenues							
Contributions	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	575	-	200	-	-	-	-
Total Revenues	\$ 576	\$ -	\$ 200	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 16,298	\$ 8,107	\$ 8,307	\$ 4,000	\$ -	\$ 4,000	-
Expenditures:							
Parks & Recreation	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%
Total Operating Expenditures	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%
Total Expenditures & Transfers	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%
Total Increase (Decrease)	\$ (7,626)	\$ (10,000)	\$ (4,107)	\$ (4,000)	\$ -	\$ (4,000)	
Measurement Focus Increase (Decrease)	11						
Ending Fund Balance	\$ 8,107	\$ (1,893)	\$ 4,000	\$ -	\$ -	\$ -	

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 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26	
Parks and Recreation	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%	
TOTAL	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%	

EXPENDITURE BY CLASSIFICATION								
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26	
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Health Insurance	-	-	-	-	-	-	-	
Supplies	8,202	10,000	4,307	4,000	-	4,000	-60.00%	
Maintenance	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	-	-	-	-	-	-	
TOTAL	\$ 8,202	\$ 10,000	\$ 4,307	\$ 4,000	\$ -	\$ 4,000	-60.00%	

CITY OF COLLEGE STATION

FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed 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	\$ -	\$ -	\$ -	-
Other (Sources) Uses							
Capital Outlay - CIP	32,733	463,546	463,546	-	-	-	-100.00%
Capital Engineering*	-	-	276,876	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	-100.00%

*Capital Construction is budgeted on a CIP project but charged directly to this fund.

CITY OF COLLEGE STATION

ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 107,919	\$ 268,541	\$ 268,541	\$ 402,641		\$ 402,641	
Revenues							
Residential	\$ 5,467,423	\$ 5,565,000	\$ 5,624,000	\$ 5,872,000	\$ -	\$ 5,872,000	5.52%
Commercial	1,255,058	1,260,000	1,276,000	1,330,000	-	1,330,000	5.56%
Fines and Penalties	50,197	23,000	50,000	50,500	-	50,500	119.57%
Investment Earnings	716	5,000	12,000	12,000	-	12,000	140.00%
Total Revenues	\$ 6,919,634	\$ 6,853,000	\$ 6,962,000	\$ 7,264,500	\$ -	\$ 7,264,500	6.00%
Total Funds Available	7,027,553	7,121,541	7,230,541	7,667,141	-	7,667,141	-
Expenditures:							
Public Works Dept	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	\$ -	\$ 6,700,000	4.69%
Total Operating Expenditures	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	\$ -	\$ 6,700,000	4.69%
Transfers:							
Interdept Exp - Utility Billing	73,330	103,000	103,000	138,593	-	138,593	34.56%
G&A Transfers Out	289,788	324,900	324,900	354,603	-	354,603	9.14%
Total Transfers (Sources) Uses	363,118	427,900	427,900	493,196	-	493,196	15.26%
Other (Sources) Uses							
Contingency	-	50,000	-	50,000	-	50,000	0.00%
Total Other (Sources) Uses	(6,246)	50,000	-	50,000	-	50,000	0.00%
Total Expenditures & Transfers	\$ 6,534,183	\$ 6,877,900	\$ 6,827,900	\$ 7,243,196	\$ -	\$ 7,243,196	5.31%
Total Increase (Decrease)	\$ 385,451	\$ (24,900)	\$ 134,100	\$ 21,304	\$ -	\$ 21,304	
Measurement Focus Increase (Decrease)	(224,829)		-				
Ending Fund Balance	\$ 268,541	\$ 243,641	\$ 402,641	\$ 423,945	\$ -	\$ 423,945	74.00%

CITY OF COLLEGE STATION

ROADWAY MAINTENANCE FEE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Public Works	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	\$ -	\$ 6,700,000	4.69%
TOTAL	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	\$ -	\$ 6,700,000	4.69%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	600,000	600,000	600,000	600,000	-	600,000	0.00%
Purchased Services	5,577,311	5,800,000	5,800,000	6,100,000	-	6,100,000	5.17%
Capital Outlay	-	-	-	-	-	-	-
TOTAL	\$ 6,177,311	\$ 6,400,000	\$ 6,400,000	\$ 6,700,000	\$ -	\$ 6,700,000	4.69%



CITY OF COLLEGE STATION
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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	9,800,000	9,800,000	-
	3	PATRICIA STREET REHAB	NG2100	300,000	300,000	-
	3	SOUTHWEST PARKWAY DRAINAGE	SD2500	850,000	850,000	-
	3	JANE STREET REHABILITATION	ST2201	955,000	955,000	-
W-WW	3	MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	4,000,000	4,000,000	-
W-WW	3	SHADY DRIVE REHAB	TBD	-	-	-
	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					<u>\$ 58,805,000</u>	<u>\$ 1,950,000</u>
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					<u>\$ 97,250,100</u>	<u>\$ 3,100,000</u>

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	-	-	-	-	-
214	-	-	-	-	-	-	-	-
-	-	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
\$ 3,088,915	\$ 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	\$ -	\$ -

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

			BUDGET APPROPRIATIONS		
			THROUGH FY25	FY26	
PROJECT # TOTAL BUDGET					
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			\$ 165,392,100	\$	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					\$ 6,250,346
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	
-	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	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 31,973,447	\$ 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	\$ 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:					
	GENERAL OBLIGATION BONDS				\$ -
	CERTIFICATES OF OBLIGATIONS				3,000,000
	HOT FUND TRANSFERS				6,000,000
	GENERAL FUND TRANSFERS				2,000,000
	INVESTMENT EARNINGS				774,600
	FIELD REDEVELOPMENT FEE REVENUE				145,888
	OTHER				15,000
	SUBTOTAL				<u>\$11,935,488</u>
TOTAL RESOURCES AVAILABLE					
PARK PROJECTS					
1	FIELD REDEVELOPMENT (ANNUAL)	PK2500	150,000	150,000	150,000
	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-
* / 2	FORMER TEXAS INDEPENDENCE PARK PROJECT	HM1607	12,100,000	12,100,000	-
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	8,000,000
** / 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				\$ 64,646,898	\$ 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				\$ 65,646,898	\$ 8,150,000
CLOSED PROJECTS					
	MISCELLANEOUS				-
	PARKS PROJECT TRANSFERS	PKXTRANSFR			-
	DEBT ISSUANCE COST				15,000
	SHARED SERVICES TRANSFER OUT				301,985
TOTAL EXPENDITURES					<u>\$ 8,466,985</u>

- 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 scope is currently under review.
- ** 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	\$ 22,131,700	\$ 2,123,597	\$ 1,226,897	\$ 1,323,797	\$ 1,414,097	\$ 1,507,597
	\$ 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	774,600	74,300	42,900	46,300	49,500	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	-	-	-	-	-
	\$23,388,246	\$5,036,250	\$11,935,488	\$179,300	\$147,900	\$151,300	\$154,500	\$152,800
	\$42,749,753	\$43,994,760	\$34,067,188	\$2,302,897	\$1,374,797	\$1,475,097	\$1,568,597	\$1,660,397
VARIES BY YEAR	-	100,000	50,000	65,000	50,000	60,000	60,000	20,000
716,783	-	980,115	-	-	-	-	-	-
4,842,087	2,149,183	1,500	-	-	-	-	-	-
-	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	-	-	-	-	-	-
\$ 6,472,965	\$ 3,491,665	\$ 21,610,643	\$ 31,626,606	\$ 65,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 20,000
-	-	-	-	1,000,000	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
\$ 6,472,965	\$ 3,491,665	\$ 21,610,643	\$ 31,626,606	\$ 1,065,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 20,000
	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	-
\$ 3,895,933	\$ 21,863,060	\$ 31,943,591	\$ 1,076,000	\$ 51,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 20,000
104,690								
\$ 38,958,510	\$ 22,131,700	\$ 2,123,597	\$ 1,226,897	\$ 1,323,797	\$ 1,414,097	\$ 1,507,597	\$ 1,640,397	
485,146	633,451	693,451	789,339	829,339	884,339	929,339	974,339	
\$ 38,473,364	\$ 21,498,249	\$ 1,430,146	\$ 437,558	\$ 494,458	\$ 529,758	\$ 578,258	\$ 666,058	

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		ACTUALS	
		PROJECT #	TOTAL BUDGET THROUGH FY25	FY26	THROUGH FY23
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			\$ 36,380,000	\$ -	\$ 2,176,101
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			\$ 11,893,900	\$ -	\$ 4,208,363
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT					
1	TECHNOLOGY SECURITY IMPROVEMENTS	COTBD	2,000,000	- 1,000,000	- -
ASSIGNED SUBTOTAL			\$ -	\$ 1,000,000	\$ -
CAPITAL PROJECTS SUBTOTAL			\$ 48,273,900	\$ 1,000,000	\$ 6,384,464
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
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				2,500,000
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				275,400
TRANSFERS FROM OPERATIONS				5,000,000
OTHER				251,000
SUBTOTAL				<u>\$ 55,726,400</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	100,000
SOUTHERN POINTE OP	WA1900007	80,537	80,537	-
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	\$ 7,868,065	\$ 7,987,886	\$ 2,017,218	\$ 320,485	\$ 424,685	\$ 685,585
	\$ 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	275,400	279,600	70,600	11,200	14,900	24,000
	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	\$ 55,726,400	\$ 42,484,600	\$ 2,329,350	\$ 2,516,200	\$ 13,976,900	\$ 15,144,250
	\$ 30,092,039	\$ 33,496,549	\$ 63,594,465	\$ 50,472,486	\$ 4,346,568	\$ 2,836,685	\$ 14,401,585	\$ 15,829,835
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	100,000	100,000
18,417	-	62,120	-	-	-	-	-	-
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	\$ 1,557,699	\$ 10,145,993	\$ 3,770,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		
	PROJECT #	TOTAL BUDGET	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				\$ 13,250,000
CLOSED PROJECTS				
CAPITAL PROJECTS CONTINGENCY	WA1700001	300,000	300,000	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				\$ 26,840,000
SHARED SERVICES TRANSFER OUT				418,929
OTHER				-
DEBT ISSUANCE COST				251,000
TOTAL EXPENDITURES				\$ 27,509,929
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							
	-	300,000	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
\$ 7,879,495	\$ 25,300,726	\$ 54,936,650	\$ 47,850,268	\$ 3,867,333	\$ 2,257,000	\$ 13,454,000	\$ 14,884,500	
	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
\$ 8,119,243	\$ 25,628,483	\$ 55,606,579	\$ 48,455,268	\$ 4,026,083	\$ 2,412,000	\$ 13,716,000	\$ 15,204,750	
	498,752							
\$ 22,471,549	\$ 7,868,065	\$ 7,987,886	\$ 2,017,218	\$ 320,485	\$ 424,685	\$ 685,585	\$ 625,085	

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			<u>\$ 28,566,100</u>
TOTAL RESOURCES AVAILABLE				
COLLECTION PLANT PROJECTS - SCWOC				
ANNUAL	OVERSIZE PARTICIPATION	WW1700000	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 TRUNK LINE 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			<u>\$ 900,000</u>
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			<u>\$ 7,100,000</u>
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			<u>\$ 8,100,000</u>

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

			BUDGET APPROPRIATIONS	
	PROJECT #	TOTAL BUDGET	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				<u>\$ 17,143,641</u>

MEASUREMENT FOCUS INCREASE (DECREASE)

ENDING FUND BALANCE:

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

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS 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	-	-	-	-	-	-
\$ 76,590	\$ 1,321,310	\$ 695,133	\$ 548,854	\$ -	\$ -	\$ -	\$ -	\$ -
	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
\$ 13,091,540	\$ 33,257,505	\$ 33,362,449	\$ 36,395,525	\$ 24,047,763	\$ 403,000	\$ 400,000	\$ 460,000	
	327,840	381,139	296,141	350,000	300,000	150,000	150,000	150,000
	-	41,250	97,500	148,750	80,000	-	-	-
\$ 13,419,380	\$ 33,679,894	\$ 33,756,090	\$ 36,894,275	\$ 24,427,763	\$ 553,000	\$ 550,000	\$ 610,000	
	328,412							
\$ 28,477,714	\$ 13,389,070	\$ 8,199,080	\$ 6,490,555	\$ 869,992	\$ 847,392	\$ 827,092	\$ 845,992	

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		
		PROJECT #	TOTAL BUDGET THROUGH FY25	FY26
FUN FOR ALL FUND (4140)				
FUN FOR ALL PLAYGROUND IMPR.	PK2409	788,546	325,000	463,546
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	SDBD	740,000	-	740,000
CAPITAL PROJECTS SUBTOTAL			<u>\$ 2,915,500</u>	<u>\$ 2,253,546</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	40,000	1,250,000	-	-	-	-	-
-	-	750,000	-	-	-	-	-
-	-	740,000	-	-	-	-	-
\$ 698,350	\$ 1,067,126	\$ 3,040,000	\$ 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	<u>\$</u>	-
OTHER		-
TOTAL EXPENDITURES	<u>\$</u>	-

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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Fund Balance	\$ 277,799	\$ 367,409	\$ 367,409	\$ 395,009		\$ 395,009	
Revenues							
Contributions	\$ 72,216	\$ 45,000	\$ 10,000	\$ -	\$ -	\$ -	-100.00%
Investment Earnings	16,877	16,000	17,600	18,000	-	18,000	12.50%
Total Revenues	\$ 89,093	\$ 61,000	\$ 27,600	\$ 18,000	\$ -	\$ 18,000	-70.49%
Total Funds Available	\$366,892	\$428,409	\$395,009	\$413,009	\$ -	\$413,009	-
Other (Sources) Uses							
Capital Outlay - CIP	-	-	-	-	-	-	-
Total Other (Sources) Uses	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 89,093	\$ 61,000	\$ 27,600	\$ 18,000	\$ -	\$ 18,000	
Measurement Focus Increase (Decrease)	517						
Ending Fund Balance	\$ 367,409	\$ 428,409	\$ 395,009	\$ 413,009	\$ -	\$ 413,009	

Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs*

	Projected					
	FY26	FY27	FY28	FY29	FY30	Comments
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 Buildings	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, based on park				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, amenities, 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					
	FY26	FY27	FY28	FY29	FY20	Comments
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.

CITY OF COLLEGE STATION

PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 860,032	\$ 998,654	\$ 998,654	\$ 978,681		\$ 978,681	
Revenues							
Premiums	\$ 1,925,112	\$ 2,121,400	\$ 2,121,400	\$ 2,444,675	\$ -	\$ 2,444,675	15.24%
Other Revenue	147,526	228,000	401,565	228,000	-	228,000	0.00%
Investment Earnings	70,660	39,000	69,800	38,000	-	38,000	-2.56%
Misc Non-Operating	345	-	-	-	-	-	-
Total Revenues	\$ 2,308,413	\$ 2,388,400	\$ 2,606,327	\$ 2,710,675	\$ -	\$ 2,710,675	13.49%
Total Funds Available	\$ 3,168,445	\$ 3,387,054	\$ 3,604,981	\$ 3,689,356		\$ 3,689,356	
Transfers:							
Transfers Out	-	238,000	336,000	-	-	-	-100.00%
Total Transfers (Sources) Uses	-	238,000	336,000	-	-	-	-100.00%
Other (Sources) Uses							
Premiums	1,177,854	1,322,000	1,254,300	1,443,000	-	1,443,000	9.15%
Legal Costs	159,941	182,000	182,000	200,000	-	200,000	9.89%
Third Party Administration Fees	5,061	45,000	45,000	45,000	-	45,000	0.00%
Claims	448,296	732,000	732,000	801,000	-	801,000	9.43%
Other	75,386	77,000	77,000	77,000	-	77,000	0.00%
Contingency	-	100,000	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	1,866,538	2,458,000	2,290,300	2,666,000	-	2,666,000	8.46%
Total Expenditures & Transfers	\$ 1,866,538	\$ 2,696,000	\$ 2,626,300	\$ 2,666,000	\$ -	\$ 2,666,000	-1.11%
Total Increase (Decrease)	\$ 441,875	\$ (307,600)	\$ (19,973)	\$ 44,675	\$ -	\$ 44,675	
Measurement Focus Increase (Decrease)	(303,253)						
Ending Working Capital	\$ 998,654	\$ 691,054	\$ 978,681	\$ 1,023,356	\$ -	\$ 1,023,356	

CITY OF COLLEGE STATION

EMPLOYEE BENEFITS FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 11,186,669	\$ 15,740,908	\$ 15,740,908	\$ 17,802,709		\$ 17,802,709	
Revenues							
Premiums - City Paid	\$ 14,945,148	\$ 16,047,503	\$ 15,296,585	\$ 16,657,801	\$ -	\$ 16,657,801	3.80%
Employee Contribution - Dependent Coverage	1,870,020	1,920,000	1,920,000	1,939,000	-	1,939,000	0.99%
Other Revenue	1,923,064	2,054,000	1,944,724	1,945,000	-	1,945,000	-5.31%
Retirement Obligations City Contribution	1,591,308	1,742,020	1,700,989	1,739,050	-	1,739,050	-0.17%
Investment Earnings	766,474	400,000	780,000	620,000	-	620,000	55.00%
Misc Non-Operating	40,008	43,000	43,000	43,000	-	43,000	0.00%
Total Revenues	\$ 21,136,023	\$ 22,206,523	\$ 21,685,298	\$ 22,943,851	\$ -	\$ 22,943,851	3.32%
Total Funds Available	\$ 32,322,692	\$ 37,947,431	\$ 37,426,206	\$ 40,746,560		\$ 40,746,560	
Other (Sources) Uses							
Premiums	2,601,416	3,518,000	3,520,700	3,695,000	-	3,695,000	5.03%
Third Party Administration Fees	56,327	72,000	72,000	72,000	-	72,000	0.00%
Insurance Claims	11,924,188	14,000,000	13,149,700	14,117,000	-	14,117,000	0.84%
Other Non-Dept - Professional Services	189,446	206,000	206,000	212,000	-	212,000	2.91%
Retirement Obligations	1,661,268	1,735,097	1,735,097	1,702,572	-	1,702,572	-1.87%
Health Clinic	392,649	766,000	600,000	766,000	-	766,000	0.00%
Other	193,149	326,000	340,000	347,000	-	347,000	6.44%
Contingency	-	300,000	-	300,000	-	300,000	0.00%
Total Other (Sources) Uses	17,018,442	20,923,097	19,623,497	21,211,572	-	21,211,572	1.38%
Total Expenditures & Transfers	\$ 17,018,442	\$ 20,923,097	\$ 19,623,497	\$ 21,211,572	\$ -	\$ 21,211,572	1.38%
Total Increase (Decrease)	\$ 4,117,581	\$ 1,283,426	\$ 2,061,801	\$ 1,732,279	\$ -	\$ 1,732,279	
Measurement Focus Increase (Decrease)	436,658						
Ending Working Capital	\$ 15,740,908	\$ 17,024,334	\$ 17,802,709	\$ 19,534,988	\$ -	\$ 19,534,988	

CITY OF COLLEGE STATION

WORKERS COMPENSATION FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,431,099	\$ 1,393,620	\$ 1,393,620	\$ 1,309,934		\$ 1,309,934	
Revenues							
Premiums	\$ 508,377	\$ 585,186	\$ 556,088	\$ 614,215	\$ -	\$ 614,215	4.96%
Investment Earnings	109,114	40,000	89,000	45,000	-	45,000	12.50%
Total Revenues	\$ 617,491	\$ 625,186	\$ 645,088	\$ 659,215	\$ -	\$ 659,215	5.44%
Total Funds Available	\$2,048,590	\$2,018,806	\$2,038,708	\$1,969,149		\$1,969,149	
Other (Sources) Uses							
Premiums	243,933	208,000	226,774	272,000	-	272,000	30.77%
Third Party Administration Fees	53,503	51,244	31,000	31,000	-	31,000	-39.51%
Claims	388,969	415,000	415,000	436,000	-	436,000	5.06%
Other	28,600	56,250	56,000	56,000	-	56,000	-0.44%
Contingency	-	100,000	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	715,006	830,494	728,774	895,000	-	895,000	7.77%
Total Expenditures & Transfers	\$ 715,006	\$ 830,494	\$ 728,774	\$ 895,000	\$ -	\$ 895,000	7.77%
Total Increase (Decrease)	\$ (97,515)	\$ (205,308)	\$ (83,686)	\$ (235,785)	\$ -	\$ (235,785)	
Measurement Focus Increase (Decrease)	60,036						
Ending Working Capital	\$ 1,393,620	\$ 1,188,312	\$ 1,309,934	\$ 1,074,149	\$ -	\$ 1,074,149	

CITY OF COLLEGE STATION

UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 208,656	\$ 254,183	\$ 254,183	\$ 266,868		\$ 266,868	
Revenues							
Premiums	\$ 63,120	\$ 64,685	\$ 64,685	\$ 64,950	\$ -	\$ 64,950	0.41%
Investment Earnings	12,371	8,000	8,000	9,000	-	9,000	12.50%
Total Revenues	\$ 75,491	\$ 72,685	\$ 72,685	\$ 73,950	\$ -	\$ 73,950	
Total Funds Available	\$ 284,147	\$ 326,868	\$ 326,868	\$ 340,818	\$ -	\$ 340,818	
Other (Sources) Uses							
Claims	30,342	60,000	60,000	60,000	-	60,000	0.00%
Total Other (Sources) Uses	30,342	60,000	60,000	60,000	-	60,000	0.00%
Total Expenditures & Transfers	\$ 30,342	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	0.00%
Total Increase (Decrease)	\$ 45,148	\$ 12,685	\$ 12,685	\$ 13,950	\$ -	\$ 13,950	
Measurement Focus Increase (Decrease)	379						
Ending Working Capital	\$ 254,183	\$ 266,868	\$ 266,868	\$ 280,818	\$ -	\$ 280,818	

CITY OF COLLEGE STATION

FLEET REPLACEMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 31,838,928	\$ 34,155,651	\$ 34,155,651	\$ 28,442,990		\$ 28,442,990	
Revenues							
Interdepartmental Charges	\$ 8,267,916	\$ 8,693,575	\$ 8,693,575	\$ 8,914,060	\$ -	\$ 8,914,060	2.54%
Investment Earnings	1,830,794	1,358,166	1,622,000	1,500,000	-	1,500,000	10.44%
Gain (Loss) on Sale of Assets	270,760	250,000	250,000	250,000	-	250,000	0.00%
Total Revenues	\$ 10,369,469	\$ 10,301,741	\$ 10,565,575	\$ 10,664,060	\$ -	\$ 10,664,060	3.52%
Total Funds Available	\$ 42,208,397	\$ 44,457,392	\$ 44,721,226	\$ 39,107,050	\$ -	\$ 39,107,050	
Transfers:							
Transfers In	-	(238,000)	-	-	-	-	-100.00%
Transfers Out	8,052,747	16,376,236	16,278,236	8,678,000	-	8,678,000	-47.01%
Total Transfers (Sources) Uses	8,052,747	16,138,236	16,278,236	8,678,000	-	8,678,000	-46.23%
Total Expenditures & Transfers	\$ 8,052,747	\$ 16,138,236	\$ 16,278,236	\$ 8,678,000	\$ -	\$ 8,678,000	-46.23%
Total Increase (Decrease)	\$ 2,316,722	\$ (5,836,495)	\$ (5,712,661)	\$ 1,986,060	\$ -	\$ 1,986,060	
Measurement Focus Increase (Decrease)	1						
Ending Working Capital*	\$ 34,155,651	\$ 28,319,156	\$ 28,442,990	\$ 30,429,050	\$ -	\$ 30,429,050	7.45%

*Funds are held for future planned vehicle replacements.

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 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 8,652,166	\$ 11,135,350	\$ 11,135,350	\$ 13,562,449		\$ 13,562,449	
Revenues							
Interdepartmental Charges	\$ 1,184,436	\$ 1,041,449	\$ 1,041,449	\$ 1,204,804	\$ -	\$ 1,204,804	15.69%
Investment Earnings	484,426	400,000	504,000	480,000	-	480,000	20.00%
Gain (Loss) on Sale of Assets	28,334	-	9,650	-	-	-	-
Total Revenues	\$ 1,697,196	\$ 1,441,449	\$ 1,555,099	\$ 1,684,804	\$ -	\$ 1,684,804	16.88%
Total Funds Available	\$ 10,349,362	\$ 12,576,799	\$ 12,690,449	\$ 15,247,253	\$ -	\$ 15,247,253	
Transfers:							
Transfers In**	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	-	(2,000,000)	0.00%
Transfers In - CIP	-	-	-	-	-	-	-
Transfers Out	1,229,704	1,128,000	1,128,000	1,451,300	-	1,451,300	28.66%
Total Transfers (Sources) Uses	(770,296)	(872,000)	(872,000)	(548,700)	-	(548,700)	-37.08%
Total Expenditures & Transfers	\$ (770,296)	\$ (872,000)	\$ (872,000)	\$ (548,700)	\$ -	\$ (548,700)	-37.08%
Total Increase (Decrease)	\$ 2,467,492	\$ 2,313,449	\$ 2,427,099	\$ 2,233,504	\$ -	\$ 2,233,504	
Measurement Focus Increase (Decrease)	15,692						
Ending Working Capital*	\$ 11,135,350	\$ 13,448,799	\$ 13,562,449	\$ 15,795,953	\$ -	\$ 15,795,953	17.45%

*Funds are held for future planned replacements.

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

CITY OF COLLEGE STATION

EQUIPMENT REPLACEMENT FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 1,544,358	\$ 1,876,860	\$ 1,876,860	\$ 2,209,821		\$ 2,209,821	
Revenues							
Interdepartmental Charges	\$ 241,836	\$ 245,161	\$ 245,161	\$ 289,547	\$ -	\$ 289,547	18.10%
Investment Earnings	88,021	80,000	87,800	85,000	-	85,000	6.25%
Total Revenues	\$ 329,857	\$ 325,161	\$ 332,961	\$ 374,547	\$ -	\$ 374,547	15.19%
Total Funds Available	\$ 1,874,215	\$ 2,202,021	\$ 2,209,821	\$ 2,584,368	\$ -	\$ 2,584,368	
Transfers:							
Transfers Out for Replacements	-	-	-	50,000	-	50,000	-
Total Transfers (Sources) Uses	-	-	-	50,000	-	50,000	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	-
Total Increase (Decrease)	\$ 329,857	\$ 325,161	\$ 332,961	\$ 324,547	\$ -	\$ 324,547	
Measurement Focus Increase (Decrease)	\$ 2,645						
Ending Working Capital	\$ 1,876,860	\$ 2,202,021	\$ 2,209,821	\$ 2,534,368	\$ -	\$ 2,534,368	15.09%

CITY OF COLLEGE STATION

FLEET MAINTENANCE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 566,267	\$ 615,524	\$ 615,524	\$ 735,357		\$ 735,357	
Revenues							
Fleet Charges	\$ 3,602,112	\$ 3,961,376	\$ 3,961,376	\$ 4,415,000	\$ -	\$ 4,415,000	11.45%
Investment Earnings	40,576	22,000	43,000	25,000	-	25,000	13.64%
Misc Non-Operating	-	-	-	-	-	-	-
Total Revenues	\$ 3,642,690	\$ 3,983,376	\$ 4,004,376	\$ 4,440,000	\$ -	\$ 4,440,000	11.46%
Total Funds Available	\$ 4,208,957	\$ 4,598,900	\$ 4,619,900	\$ 5,175,357	\$ -	\$ 5,175,357	
Expenditures:							
Public Works Dept	\$ 3,560,791	\$ 3,880,081	\$ 3,876,347	\$ 4,367,281	\$ 51,050	\$ 4,418,331	13.87%
Pay Plan Contingency	-	13,711	-	10,251	-	10,251	
Total Operating Expenditures	\$ 3,560,791	\$ 3,893,792	\$ 3,876,347	\$ 4,377,532	\$ 51,050	\$ 4,428,582	13.73%
Transfers:							
Transfers In - Replacements	-	-	-	-	-	-	-
Other (Sources) Uses							
Capital Outlay	-	-	-	-	-	-	-
Other	(8,987)	8,196	8,196	-	-	-	-100.00%
Contingency	-	97,375	-	220,000	-	220,000	125.93%
Total Other (Sources) Uses	(8,987)	105,571	8,196	220,000	-	220,000	108.39%
Total Expenditures & Transfers	\$ 3,551,804	\$ 3,999,363	\$ 3,884,543	\$ 4,597,532	\$ 51,050	\$ 4,648,582	16.23%
Total Increase (Decrease)	\$ 90,886	\$ (15,987)	\$ 119,833	\$ (157,532)	\$ (51,050)	\$ (208,582)	
Measurement Focus Increase (Decrease)	(41,629)						
Ending Working Capital	\$ 615,524	\$ 599,537	\$ 735,357	\$ 577,825	\$ (51,050)	\$ 526,775	

CITY OF COLLEGE STATION

FLEET MAINTENANCE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Parts	\$ 2,182,816	\$ 2,208,141	\$ 2,179,867	\$ 2,546,391	\$ -	\$ 2,546,391	15.32%
Fleet Services	1,377,975	1,671,940	1,696,480	1,820,890	51,050	1,871,940	11.96%
Pay Plan Contingency	-	13,711	-	10,251	-	10,251	
TOTAL	\$ 3,560,791	\$ 3,893,792	\$ 3,876,347	\$ 4,377,532	\$ 51,050	\$ 4,428,582	13.73%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,167,592	\$ 1,470,415	\$ 1,286,038	\$ 1,506,381	\$ -	\$ 1,506,381	2.45%
Health Insurance	254,354	312,476	312,476	311,051	-	311,051	-0.46%
Supplies	1,946,275	1,962,475	1,969,358	2,279,775	300	2,280,075	16.18%
Maintenance	41,576	31,195	154,626	155,857	500	156,357	401.22%
Purchased Services	136,054	103,520	153,849	114,217	5,250	119,467	15.40%
Capital Outlay	14,939	-	-	-	45,000	45,000	-
Pay Plan Contingency	-	13,711	-	10,251	-	10,251	
TOTAL	\$ 3,560,791	\$ 3,893,792	\$ 3,876,347	\$ 4,377,532	\$ 51,050	\$ 4,428,582	13.73%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Parts	3.00	4.00		4.00	-	4.00	0.00%
Fleet Services	15.00	17.00		17.00	-	17.00	0.00%
TOTAL	18.00	21.00		21.00	-	21.00	0.00%

CITY OF COLLEGE STATION

UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change Budget FY25 to FY26
Beginning Working Capital	\$ 2,230,142	\$ 715,192	\$ 715,192	\$ 451,312		\$ 451,312	
Revenues							
Service Charges	\$ 2,337,500	\$ 3,281,000	\$ 3,281,000	\$ 4,134,060	\$ -	\$ 4,134,060	26.00%
Other Revenue	74,091	154,000	77,500	77,000	-	77,000	-50.00%
Investment Earnings	106,474	115,000	52,600	70,000	-	70,000	-39.13%
Total Revenues	\$ 2,518,066	\$ 3,550,000	\$ 3,411,100	\$ 4,281,060	\$ -	\$ 4,281,060	20.59%
Total Funds Available	\$ 4,748,208	\$ 4,265,192	\$ 4,126,292	\$ 4,732,372	\$ -	\$ 4,732,372	
Expenditures:							
Fiscal Services Dept	\$ 3,819,414	\$ 4,474,758	\$ 3,674,980	\$ 4,517,811	\$ -	\$ 4,517,811	0.96%
Pay Plan Contingency	-	7,316	-	7,691	-	7,691	5.13%
Total Operating Expenditures	\$ 3,819,414	\$ 4,482,074	\$ 3,674,980	\$ 4,525,502	\$ -	\$ 4,525,502	0.97%
Transfers:							
Total Transfers (Sources) Uses	-	-	-	-	-	-	-
Other (Sources) Uses							
Misc Nonoperating Exp	(18,644)	-	-	-	-	-	-
Contingency	-	197,500	-	75,000	-	75,000	-62.03%
Total Other (Sources) Uses	(18,644)	197,500	-	75,000	-	75,000	-62.03%
Total Expenditures & Transfers	\$ 3,800,770	\$ 4,679,574	\$ 3,674,980	\$ 4,600,502	\$ -	\$ 4,600,502	-1.69%
Total Increase (Decrease)	\$ (1,282,704)	\$ (1,129,574)	\$ (263,880)	\$ (319,442)	\$ -	\$ (319,442)	
Measurement Focus Increase (Decrease)	(232,246)	448,305					
Ending Working Capital	\$ 715,192	\$ 33,923	\$ 451,312	\$ 131,870	\$ -	\$ 131,870	288.74%

CITY OF COLLEGE STATION

UTILITY CUSTOMER SERVICE FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Billing/Collections	\$ 3,819,414	\$ 4,474,758	\$ 3,674,980	\$ 4,517,811	\$ -	\$ 4,517,811	0.96%
Pay Plan Contingency	-	7,316	-	7,691	-	7,691	
TOTAL	\$ 3,819,414	\$ 4,482,074	\$ 3,674,980	\$ 4,525,502	\$ -	\$ 4,525,502	0.97%

EXPENDITURE BY CLASSIFICATION							
	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Salaries and Benefits	\$ 1,059,113	\$ 1,317,078	\$ 1,095,250	\$ 1,373,294	\$ -	\$ 1,373,294	4.27%
Health Insurance	247,695	296,203	241,750	296,224	-	296,224	0.01%
Supplies	573,309	302,043	283,960	292,950	-	292,950	-3.01%
Maintenance	8,144	12,510	11,190	9,610	-	9,610	-23.18%
Purchased Services	1,931,153	2,546,924	2,042,830	2,545,733	-	2,545,733	-0.05%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	7,316	-	7,691	-	7,691	
TOTAL	\$ 3,819,414	\$ 4,482,074	\$ 3,674,980	\$ 4,525,502	\$ -	\$ 4,525,502	0.97%

PERSONNEL							
	FY24 Actual	FY25 Revised Budget		FY26 Proposed Base Budget	FY26 Proposed SLAs	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Billing/Collections	20.00	20.00		20.00	-	20.00	0.00%
TOTAL	20.00	20.00		20.00	-	20.00	0.00%



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

APPENDIX B
FY26 PROPOSED 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)	-	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 Camera	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 Recources	-	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 PROPOSED 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 Department	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	-	-
IT - Non Departmental		Software Replacement	-	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 - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 SLAs	FY26 Proposed Budget
General Fund					
Police	232.00	238.00	238.00	6.00	244.00
Fire	174.00	186.00	194.00	12.00	206.00
Public Works	43.00	44.00	44.00	-	44.00
Parks and Recreation	69.50	70.50	70.50	-	70.50
Planning and Development Services	46.00	46.00	47.50	1.00	48.50
Information Technology	32.25	32.25	32.25	-	32.25
Fiscal Services	49.25	54.25	54.75	-	54.75
Capital Projects Operations	22.00	23.00	23.00	-	23.00
General Government	69.00	69.00	58.50	1.00	59.50
TOTAL General Fund	737.00	763.00	762.50	20.00	782.50
Electric Fund	93.00	94.00	94.00	-	94.00
Water Fund	45.00	46.00	46.00	-	46.00
Wastewater Fund	43.00	45.00	45.00	-	45.00
Solid Waste Fund	46.00	48.00	48.00	1.00	49.00
Northgate Fund	8.00	9.00	9.00	-	9.00
Hotel Tax Fund	16.50	17.50	17.50	-	17.50
Community Development Fund	3.50	3.50	2.50	-	2.50
Drainage Fund	18.00	20.00	20.00	2.00	22.00
Court Security Fund	0.50	0.50	-	-	-
Utility Customer Service Fund	20.00	20.00	20.00	-	20.00
Fleet Maintenance Fund	18.00	21.00	21.00	-	21.00
GRAND TOTAL ALL FUNDS	1,048.50	1,087.50	1,085.50	23.00	1,108.50

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 SLAs	FY26 Proposed Budget
GENERAL FUND					
POLICE DEPARTMENT					
Administration	11.00	11.00	11.00	-	11.00
Uniform Patrol	116.00	121.00	121.00	6.00	127.00
Criminal Investigation	35.00	35.00	35.00	-	35.00
Recruiting & Training	11.00	12.00	12.00	-	12.00
Support Services	8.00	8.00	8.00	-	8.00
Communications	28.00	28.00	28.00	-	28.00
Special Operations	1.00	1.00	1.00	-	1.00
Information Services	12.00	12.00	12.00	-	12.00
Community Enhancement	7.00	7.00	7.00	-	7.00
Technology Services	3.00	3.00	3.00	-	3.00
Police Department Total	232.00	238.00	238.00	6.00	244.00
FIRE DEPARTMENT					
Administration	11.00	11.00	11.00	-	11.00
Emergency Management	2.00	2.00	2.00	-	2.00
Emergency Operations	154.00	166.00	166.00	12.00	178.00
Prevention	7.00	7.00	15.00	-	15.00
Fire Department Total	174.00	186.00	194.00	12.00	206.00
PUBLIC WORKS DEPARTMENT					
Administration	6.00	6.00	6.00	-	6.00
Traffic Engineering	3.00	3.00	3.00	-	3.00
Streets Maintenance	19.00	19.00	19.00	-	19.00
Traffic Signs/Markings	4.00	5.00	5.00	-	5.00
Irrigation Maintenance	5.00	5.00	5.00	-	5.00
Traffic Signals	6.00	6.00	6.00	-	6.00
Public Works Department Total	43.00	44.00	44.00	-	44.00
PARKS AND RECREATION DEPARTMENT					
Administration	6.00	7.00	7.00	-	7.00
Recreation - Administration	1.20	1.00	1.00	-	1.00
Tourism and Athletics	-	-	-	-	-
Recreation -Community Events	2.40	2.00	2.00	-	2.00
Recreation -Tourism Events	0.50	-	-	-	-
Tourism - Athletics & Special Events	2.90	2.00	2.00	-	2.00
Recreation Programs	7.40	8.50	8.50	-	8.50
Parks Operations - Administration	6.00	6.00	6.00	-	6.00
Parks Operations - East District	21.00	21.00	21.00	-	21.00
Parks Operations - South District	11.00	11.00	11.00	-	11.00
Parks Operations - West District	9.00	9.00	9.00	-	9.00
Parks Operations	47.00	47.00	47.00	-	47.00
Cemetery	5.00	5.00	5.00	-	5.00
Parks and Recreation Department Total	69.50	70.50	70.50	-	70.50

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 SLAs	FY26 Proposed Budget
PLANNING AND DEVELOPMENT SERVICES DEPARTMENT					
Administration	2.00	2.00	2.00	-	2.00
Engineering	8.00	8.00	8.00	1.00	9.00
Building Inspection	12.00	12.00	12.00	-	12.00
Development Coordination	5.00	5.00	5.00	-	5.00
Planning	3.00	3.00	3.00	-	3.00
Transportation	4.00	4.00	4.00	-	4.00
Community Development	-	-	1.50	-	1.50
GIS	2.00	2.00	2.00	-	2.00
Land Development Review	10.00	10.00	10.00	-	10.00
Planning and Development Services Total	46.00	46.00	47.50	1.00	48.50
INFORMATION TECHNOLOGY DEPARTMENT					
Administration	4.00	4.00	4.00	-	4.00
IT Project Management	2.00	2.00	2.00	-	2.00
Cyber Security	1.00	1.00	1.00	-	1.00
Geographic Information Services	2.00	2.00	2.00	-	2.00
Mail	1.25	1.25	1.25	-	1.25
Technology Services	8.00	8.00	8.00	-	8.00
Business Services	6.00	6.00	6.00	-	6.00
Network Services	4.00	4.00	4.00	-	4.00
Communication Services	4.00	4.00	4.00	-	4.00
Information Technology Total	32.25	32.25	32.25	-	32.25
FISCAL SERVICES DEPARTMENT					
Fiscal Administration	29.00	32.00	32.00	-	32.00
Municipal Court	19.25	21.25	21.75	-	21.75
Judiciary	1.00	1.00	1.00	-	1.00
Fiscal Services Total	49.25	54.25	54.75	-	54.75
CAPITAL PROJECTS OPERATIONS DEPARTMENT					
Capital Projects Operations	22.00	23.00	23.00	-	23.00
GENERAL GOVERNMENT DEPARTMENT					
City Secretary	5.50	5.50	5.50	-	5.50
Internal Audit	2.00	2.00	2.00	-	2.00
City Manager	10.00	10.00	10.00	-	10.00
Economic Development & Tourism	4.00	4.00	4.00	-	4.00
City Attorney	11.00	11.00	11.00	1.00	12.00
Public Communications	8.00	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	-	18.00
	69.00	69.00	58.50	1.00	59.50
GENERAL FUND TOTAL	737.00	763.00	762.50	20.00	782.50

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 SLAs	FY26 Proposed Budget
ELECTRIC FUND					
Warehouse Operations	5.00	5.00	5.00	-	5.00
Administration	9.00	9.00	9.00	-	9.00
Substations	13.00	13.00	13.00	-	13.00
Utility Dispatch Operations	12.00	12.00	12.00	-	12.00
Electric Compliance	2.00	2.00	2.00	-	2.00
Engineering and Design	9.00	10.00	10.00	-	10.00
Energy Management Service	2.00	2.00	2.00	-	2.00
Transmission & Distribution	29.00	29.00	29.00	-	29.00
SCADA	5.00	5.00	5.00	-	5.00
AMI	7.00	7.00	7.00	-	7.00
ELECTRIC FUND TOTAL	93.00	94.00	94.00	-	94.00
WATER FUND					
Water Production	6.00	6.00	6.00	-	6.00
Water Distribution	39.00	40.00	40.00	-	40.00
WATER FUND TOTAL	45.00	46.00	46.00	-	46.00
WASTEWATER FUND					
Wastewater Collection	17.00	17.00	17.00	-	17.00
Wastewater Treatment	26.00	28.00	28.00	-	28.00
WASTEWATER FUND TOTAL	43.00	45.00	45.00	-	45.00
WATER SERVICES TOTAL	88.00	91.00	91.00	-	91.00
SOLID WASTE FUND					
Residential Collection	30.50	32.50	32.50	-	32.50
Commercial Collection	15.50	15.50	15.50	1.00	16.50
SOLID WASTE FUND TOTAL	46.00	48.00	48.00	1.00	49.00
NORTHGATE FUND					
Parking	8.00	9.00	9.00	-	9.00
NORTHGATE FUND TOTAL	8.00	9.00	9.00	-	9.00
HOTEL TAX FUND					
Parks & Rec	2.50	2.50	2.50	-	2.50
Public Communications	-	-	-	-	-
Hotel Tax-Tourism Admin	5.00	5.00	5.00	-	5.00
Hotel Tax-Conventions Tourism	2.00	2.00	2.00	-	2.00
Hotel Tax-Events Tourism	3.00	4.00	4.00	-	4.00
Hotel Tax-Sports Tourism	4.00	4.00	4.00	-	4.00
HOTEL TAX FUND TOTAL	16.50	17.50	17.50	-	17.50
COMMUNITY DEVELOPMENT FUND					
Community Development	3.50	3.50	2.50	-	2.50
COMMUNITY DEVELOPMENT FUND TOTAL	3.50	3.50	2.50	-	2.50

APPENDIX C

PERSONNEL - FUND /DEPARTMENT TOTALS

FUND/DEPARTMENT	FY24 Actual	FY25 Revised Budget	FY26 Proposed Base Budget	FY26 SLAs	FY26 Proposed Budget
DRAINAGE FUND					
Engineering	1.00	1.00	1.00	-	1.00
Maintenance	17.00	19.00	19.00	2.00	21.00
DRAINAGE FUND TOTAL	18.00	20.00	20.00	2.00	22.00
COURT SECURITY FUND					
Municipal Court	0.50	0.50	-	-	-
COURT SECURITY FUND TOTAL	0.50	0.50	-	-	-
UTILITY CUSTOMER SERVICE FUND					
Utility Customer Service	20.00	20.00	20.00	-	20.00
UTILITY CUSTOMER SERVICE FUND TOTAL	20.00	20.00	20.00	-	20.00
FLEET MAINTENANCE FUND					
Parts	3.00	4.00	4.00	-	4.00
Administration	15.00	17.00	17.00	-	17.00
FLEET MAINTENANCE FUND TOTAL	18.00	21.00	21.00	-	21.00
FULL TIME	1,046.00	1,085.00	1,083.00	23.00	1,106.00
PART TIME	2.50	2.50	2.50	-	2.50
ALL FUNDS TOTAL	1,048.50	1,087.50	1,085.50	23.00	1,108.50

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed 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	45,322,355	6.75%
	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	45,421,355	6.74%
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	76,000	76,000	0.00%
	Police - Escort Services	850	2,000	4,000	2,000	0.00%
	Police - Police Reports	7,757	6,000	7,000	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	90,200	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	80.34%
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%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
Charges for Services - Community Services						
	CS - Administration Fees	840	1,000	1,000	1,000	
	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%
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 Program	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 Progra	-	-	-	-	-
	PARD - Adult Kickball Rec Programs	10,998	-	-	-	-
	PARD - Challenger Sports Rec Prograrr	388	-	-	-	-
	PARD - Tennis Instruction Rec Program	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	5,523,264	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 Proposed 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 Drin	-	-	-	-	-
	Gen Gov't - Lic/Permit-Cr Acc Bus Reg	150	-	-	-	-
	PD - License/Permit-Child Safe Prog	122,379	121,000	110,000	121,000	0.00%
	PD - License/Permit-Taxi	1,200	500	1,500	1,000	100.00%
	PD - License/Permit-Itinerant Vend	3,270	3,000	3,300	4,000	33.33%
	PD - License/Permit-Livestock Per	875	1,000	525	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	3,457,715	3,170,000	1
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-ND-Rev-Lease Revenue	368,962	387,410	387,410	387,410	0.00%
	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%
	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 Proposed 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%
	Linc Ctr-Contrib/Sponsor	-	-	-	-	-
	Contributions Total	714	-	13,502	14,000	0.00%
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 Conver	72,281	76,000	76,000	77,000	1.32%
	Police - Other CSISD Reimbursement	3,599	6,000	5,000	6,000	0.00%
	PD - Restitution	5,287	8,000	5,500	9,000	12.50%
	PD - Misc Operating Revenues	204,989	253,000	280,000	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	408,117	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	330,000	330,000	250,000	-24.24%
	PD - Grants-State	503,772	777,552	765,000	300,000	-61.42%
	PD - Other Intergovtal-Reimb Costs	-	11,000	45,099	11,000	0.00%
	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 Intergovtal-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	2,973,336	3,813,943	4,341,000	46.00%
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%
	Fire - Misc Nonop Rev	-	-	-	-	-
	PW - Reimbursed Expenses	-	-	-	-	-
	PARD - Reimbursed Expenses	-	-	-	-	-
	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 Proposed Budget	% Change in Budget from FY25 to FY26
Gain (loss) on sale of assets						
	Non-Dept - Proceeds from Sale of Prop	3,269,950	-	3,186,513	-	-
	Gain (loss) on sale of assets Total	3,269,950	-	3,186,513	-	-
Transfers In						
	Transfer In-Spring Creek Fd	-	-	-	-	-
	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	400,000	400,000	450,000	12.50%
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	1,128,000	1,128,000	1,451,300	28.66%
	Transfers In Replacements Total	5,374,983	12,066,929	12,066,929	5,809,300	-51.86%
Shared Services - Transfers In						
	G&A Transfer In-Hotel Tax Fd	520,464	574,907	574,907	666,601	15.95%
	G&A Transfer In-Electric Fd	2,072,844	2,253,362	2,253,362	2,505,127	11.17%
	G&A Transfer In-Water Fd	1,481,268	1,738,542	1,738,542	1,957,178	12.58%
	G&A Transfer In-Wastewater Fd	1,002,744	1,146,255	1,146,255	1,289,924	12.53%
	G&A Transfer In-Solid Waste Fd	1,200,168	1,354,333	1,354,333	1,485,431	9.68%
	G&A Transfer In-NG Parking Fd	158,256	165,477	165,477	221,241	33.70%
	G&A Transfer In-Gen Gov CIP Fd	43,308	123,395	123,395	230,780	87.03%
	G&A Transfer In-Parks CIP Fd	175,152	173,547	173,547	301,985	74.01%
	G&A Transfer In-Streets CIP Fd	415,596	461,794	461,794	419,346	-9.19%
	G&A Transfer In-Elec CIP Fd	165,084	190,349	190,349	155,457	-18.33%
	G&A Transfer In-Water CIP Fd	239,748	302,757	302,757	418,929	38.37%
	G&A Transfer In-WW CIP Fd	327,840	381,139	381,139	296,141	-22.30%
	G&A Transfer In-Drainage Fd	612,480	598,983	598,983	817,566	36.49%
	G&A 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	144,354,072	151,122,012	145,158,471	0.56%
DEBT SERVICE FUND REVENUES						
	Tax - Current Ad Valorem	28,700,364	29,812,323	29,812,323	32,387,196	8.64%
	Tax - Delinquent Ad Valorem	76,140	-	-	-	-
	Tax - Penal/Interest Ad Valorem	96,315	-	-	-	-
	Investment Income	555,443	300,000	500,000	260,000	-13.33%
	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	33,119,546	8.29%
<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	250,000	120,000	20.00%
	Sales-Resident-Nontax	3,201,307	3,260,000	3,287,555	3,440,000	5.52%
	Sales-Commer-Nontax	773,827	730,000	743,600	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	4,995,875	5,207,630	4,741,000	-5.10%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Budget	% Change in Budget from FY25 to FY26
ROADWAY MAINTENANCE FUND REVENUES						
	Sales - Residential/Non-Taxable	2,814,906	2,835,000	2,859,000	2,992,000	5.54%
	Sales - Residential-Multi	2,652,518	2,730,000	2,765,000	2,880,000	5.49%
	Sales - Commercial/Taxable	1,255,058	1,260,000	1,276,000	1,330,000	5.56%
	Investment Income	716	5,000	12,000	12,000	140.00%
	Forfeiture/Discounts/Penalties	50,197	23,000	50,000	50,500	119.57%
	Other	146,239	-	-	-	-
	Roadway Maintenance Fund Total	6,919,634	6,853,000	6,962,000	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	-49.14%
	Grants - NonGov	-	-	-	-	-
	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-Streets CIP Fd	-	-	-	-	-
	Transfer In - Water CIP Fd	-	-	-	-	-
	Transfer In - WW CIP Fd	-	-	-	-	-
	Transfer In-Fleet Repl Fd	-	1,451,000	1,451,000	1,160,000	-20.06%
	Transfer In-IT Repl Fd	-	-	-	-	-
	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	134,633,377	144,798,133	140,468,532	4.33%
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	-45.93%
	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	-	-	-	-	-
	Water Fund Total	24,750,474	26,411,541	28,163,203	27,658,500	4.72%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed 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	-23.08%
	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	7,000	7,000	0.00%
	Rent-Rolloff Ctr-Tx	189,750	8,000	8,000	9,000	12.50%
	Forfeiture/Discounts/Penalties	106,929	125,000	146,000	147,000	17.60%
	Other Fees-Taxable	40,699	47,000	47,000	50,000	6.38%
	Other Fees-Nontaxable	13,627	7,000	7,000	7,000	0.00%
	Invest Income-BVSWMA	329,050	330,700	330,700	331,550	0.26%
	Investment Income	154,966	111,000	162,000	142,000	27.93%
	Collection Svc Fees	4,532	4,000	4,000	4,000	0.00%
	Sale of Property	(5,841)	-	-	-	-
	Sale of Scrap Metal	7,171	-	3,032	-	-
	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	17,130,723	17,667,550	3.59%
	Funds Revenue Total	404,930,057	401,173,334	421,922,828	414,591,099	3.34%

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 F
FISCAL AND BUDGETARY
POLICY STATEMENTS – UPDATED ~~SUMMER~~ 2025

Deleted: SPRING

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.

Commented [EW1]: This is the same language included in the Executive Summary/Strategic Financial Planning sections of the Budget document. It was previously not included in the Fiscal and Budgetary Policy.

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.

Deleted: GENERAL AND ADMINISTRATIVE (G&A)

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.~~

Deleted: are operationally one fund

Deleted: transfers between these two funds are considered administrative in nature as long as they are net budget neutral.

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.

4.3. 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 Officers' 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 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 general and administrative services 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 Proposed Base Budget	FY26 Proposed Changes	FY26 Proposed Budget
TRANSFERS IN						
Transfer In-Community Dev Fd	\$ (21,374)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In-ARA Fund	(189,914)	-	-	-	-	-
Transfer In-Northgate Parking	(350,004)	(400,000)	(400,000)	(450,000)	-	(450,000)
TOTAL	(561,293)	(400,000)	(400,000)	(450,000)	-	(450,000)
TRANSFER IN - REPLACEMENTS						
Transfer In-Fleet Replacement	(4,145,279)	(10,938,929)	(10,938,929)	(4,308,000)	-	(4,308,000)
Transfer In-IT Replacement	(1,229,704)	(1,128,000)	(1,128,000)	(1,451,300)	-	(1,451,300)
Transfer In-Equipment Replacement	-	-	-	(50,000)	-	(50,000)
TOTAL	(5,374,983)	(12,066,929)	(12,066,929)	(5,809,300)	-	(5,809,300)
SHARED SERVICES TRANSFERS IN						
G&A Transfer In-HOT Fd	(520,464)	(574,907)	(574,907)	(666,601)	-	(666,601)
G&A Transfer In-Electric Fd	(2,072,844)	(2,253,362)	(2,253,362)	(2,505,127)	-	(2,505,127)
G&A Transfer In-Water Fd	(1,481,268)	(1,738,542)	(1,738,542)	(1,957,178)	-	(1,957,178)
G&A Transfer In-Wastewater Fd	(1,002,744)	(1,146,255)	(1,146,255)	(1,289,924)	-	(1,289,924)
G&A Transfer In-Solid Waste Fd	(1,200,168)	(1,354,333)	(1,354,333)	(1,485,431)	-	(1,485,431)
G&A Transfer In-NG Parking Fd	(158,256)	(165,477)	(165,477)	(221,241)	-	(221,241)
G&A Transfer In-Gen Gov CIP Fd	(43,308)	(123,395)	(123,395)	(230,780)	-	(230,780)
G&A Transfer In-Parks CIP Fd	(175,152)	(173,547)	(173,547)	(301,985)	-	(301,985)
G&A Transfer In-Streets CIP Fd	(415,596)	(461,794)	(461,794)	(419,346)	-	(419,346)
G&A Transfer In-Elec CIP Fd	(165,084)	(190,349)	(190,349)	(155,457)	-	(155,457)
G&A Transfer In-Water CIP Fd	(239,748)	(302,757)	(302,757)	(418,929)	-	(418,929)
G&A Transfer In-WW CIP Fd	(327,840)	(381,139)	(381,139)	(296,141)	-	(296,141)
G&A Transfer In-Drainage Fd	(612,480)	(598,983)	(598,983)	(817,566)	-	(817,566)
G&A Transfer In-Roadway Maintenance Fd	(289,788)	(324,900)	(324,900)	(354,603)	-	(354,603)
TOTAL	(8,704,740)	(9,789,740)	(9,789,740)	(11,120,309)	-	(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	-	525,000
Transfer Out-IT Replacement	2,000,000	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	-	2,525,000
CAPITAL TRANSFERS						
Transfer Out-Parks CIP Fd	-	-	-	2,000,000	-	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	-	2,000,000
TOTAL TRANSFERS (SOURCES) USES	\$ (11,776,008)	\$ (12,223,323)	\$ (12,223,323)	\$ (12,854,609)	\$ -	\$ (12,854,609)

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY24 Actual	FY25 Revised Budget	FY25 Year-End Estimate	FY26 Proposed Base Budget	FY26 Proposed Changes	FY26 Proposed Budget
PUBLIC AGENCY FUNDING						
Aggieland Humane Society	276,000	303,600	303,600	349,140	-	349,140
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000	-	5,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000	-	35,000
Brazos Central Appraisal District	747,703	859,858	859,858	988,837	-	988,837
Brazos County Health District	478,029	478,029	478,029	478,029	-	478,029
Brazos Valley Economic Develop. Corp.	350,000	350,000	350,000	350,000	-	350,000
Bryan College Station Chamber of Commerce	-	25,000	25,000	25,000	-	25,000
Brazos Transit District	-	334,000	334,000	400,800	-	400,800
TOTAL	1,891,732	2,390,487	2,390,487	2,631,806	-	2,631,806
CONSULTING SERVICES						
Deep East TX COG	-	6,000	6,000	-	-	-
Legislative Consulting	4,000	40,000	40,000	10,000	-	10,000
Eight20 Consulting	-	10,000	10,000	-	-	-
Gulf Coast Strategic Highway Coalition	-	-	-	5,000	-	5,000
TOTAL	4,000	56,000	56,000	15,000	-	15,000
CAPITAL OUTLAY - REPLACEMENTS						
Replacement Purchases - Comp Hardware	323,351	39,000	39,000	104,000	463,300	567,300
Replacement Purchases - Vehicles	4,145,279	12,287,904	12,189,904	4,308,000	-	4,308,000
Replacement Purchases - Mobile Video Cameras	-	-	-	50,000	-	50,000
Capital-Miscellaneous	6,501	-	-	-	-	-
TOTAL	4,475,131	12,326,904	12,228,904	4,462,000	463,300	4,925,300
OTHER						
Replacement Purchases - IT Non-Capital	818,019	1,185,358	1,185,358	884,000	-	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	-	884,000
CONTINGENCY						
Contingency	-	404,249	404,249	500,000	-	500,000
TOTAL	-	404,249	404,249	500,000	-	500,000
TOTAL OTHER (SOURCES) USES	\$ 7,350,981	\$ 16,362,998	\$ 16,264,998	\$ 8,492,806	\$ 463,300	\$ 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 Funding	FY26 Proposed
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	478,029
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	2,631,806
Arts Center of the Brazos Valley	Hotel Tax	Affiliate Grant Funding/Marketing	375,000	375,000	453,750
Arts Center of the Brazos Valley	Hotel Tax	Operations & Maintenance	79,033	79,033	95,629
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	708,752
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	\$ 3,389,788

Funding proposed 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 \$78,750 additional pass-through grants; \$16,596 increased operations & maintenance; \$22,453 for future growth in arts tourism marketing and public art support.

APPENDIX J

FY26 OUTSIDE AGENCY FUNDING

	FY24 Actuals Funding	FY25 Revised Budget	FY26 Base Budget	FY26 Proposed Inc/(Dec)	FY26 Proposed 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	-	478,029
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>\$ 241,319</u>	<u>\$ 2,631,806</u>
HOTEL TAX FUND					
Arts Center Affiliate Fund	\$ 375,000	\$ 375,000	\$ 375,000	\$ 78,750	\$ 453,750
Arts Center Operations and Maintenance	79,033	79,033	79,033	16,596	95,629
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>\$ 117,799</u>	<u>\$ 708,752</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>\$ 360,118</u>	<u>\$ 3,574,238</u>

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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