

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



2011-2012 APPROVED ANNUAL BUDGET



City of College Station, Texas Approved Budget for Fiscal Year 2012

October 1, 2011 to September 30, 2012

Principal City Officials, October 2011

Elected Officials

Mayor	Nancy Berry
City Council Place 1	Blanche Brick
City Council Place 2	Jess Fields
City Council Place 3	Karl Mooney
City Council Place 4	Katy-Marie Lyles
City Council Place 5	Julie Schultz
City Council Place 6/Mayor Pro Tem.....	Dave Ruesink

City Administration

City Manager	David Neeley
Deputy City Manager	Kathy Merrill
Deputy City Manager	Frank Simpson
Executive Director, Business Services	Jeff Kersten
Executive Director, Planning and Development Services	Bob Cowell, Jr.
Director of Public Communications	Jay Socol
Director of Water Services Department	David Coleman
Director of Electric Utility.....	David Massey
Chief of Police	Jeffrey Capps
Fire Chief	Robert B. Alley
Director of Public Works	Charles Gilman
Director of Parks and Recreation	David Schmitz
Director of Information Technology	Ben Roper
Director of Human Resources	Alison Pond
City Attorney	Carla Robinson
City Secretary	Sherry Mashburn
Internal Auditor.....	Ty Elliott



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of College Station, Texas** for its annual budget for the fiscal year beginning **October 1, 2010**.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



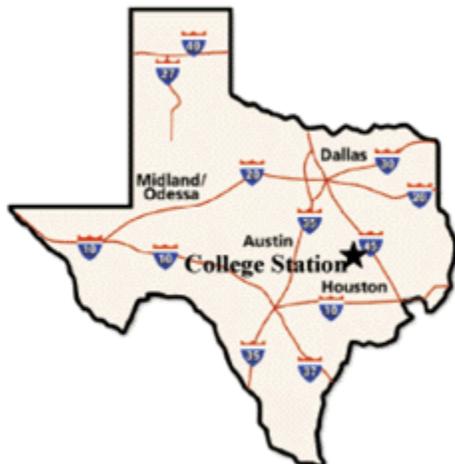
Community Profile

*City of College Station –
Home of Texas A&M University*

Global Crossroads in the Heart of Texas

Nothing defines a city better than its people. In College Station you will find some of the friendliest and most patriotic people in the nation. It is home to Texas A&M University, one of the largest research institutions and public universities in the nation. Texas A&M has also developed many military leaders over the years who have lead our nation in times of war. It is a Big XII Conference school, which makes college sports such as football, baseball, and basketball and many others highlights of the community.

College Station is the largest city in the metropolitan area, with a population of 96,666 in 2011. Due to the international influence of Texas A&M, there is a healthy diversity of race, culture and nationality to College Station that reflects much of the vibrancy, tradition and spirit that make it a special place.



College Station is in the "heart" of central Texas. Only 100 miles from Houston and Austin and 160 miles from Dallas and San Antonio, College Station is within three hours driving time of most major cities. A network of well-maintained highways and a nearby regional airport serviced by major airlines facilitates quick transportation between College Station and the rest of the country.

Quality Resources for Quality Living

Education is a major focus of the College Station community. College Station Independent School District has received many state and national awards and has been honored with numerous National Merit Finalists, National Merit Semi-Finalists, National Hispanic Recognition Program Finalists, and other State and National champions and finalists.

The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with approximately 700,000 visitors annually. Former President George H. W. Bush and Barbara are often seen on campus or around town as they make College Station their second home.

College Station is also one of the safest and most family-friendly places to live in all of Texas. The city consistently maintains one of the lowest crime rates in the state, giving peace of mind and a sense of security to residents and business owners.



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

The Wisdom of Simple Pleasures

Nature is an integral part of life in College Station, with over 1300 acres of beautifully maintained public parks and sports facilities enhancing the city. Recreational activities are plentiful, with numerous golf courses, lush nature trails, challenging bike paths and sports leagues of every kind, including national, state and local tournaments.



Wolf Pen Creek Park & Amphitheater

A Bright Business Future

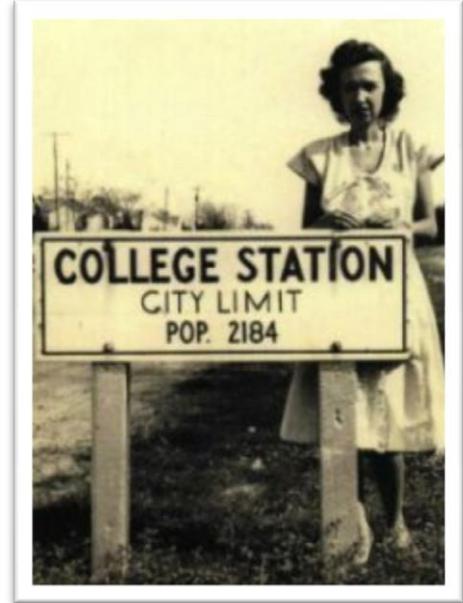
College Station...where business meets knowledge. Business and technology companies are maximizing their relationships with Texas A&M University, home to the nation's largest engineering school and some of the smartest students in the United States. Companies are taking advantage of this asset, finding energetic, quality employees among annual college graduates, and the city's economic future is as bright as the sky over Texas.

Brief College Station History

The City of College Station is a young municipality, with its beginnings in the founding of Texas A&M College. Texas' first state institution of higher education, the College was inaugurated in 1876.

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

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

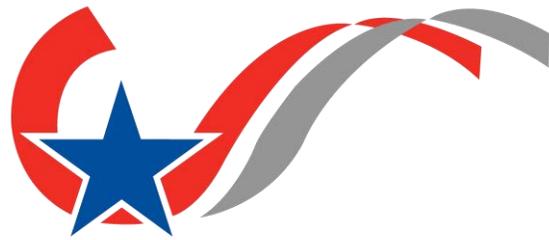


The first College Station City Council, 1938-1939

Citizens voted 217 to 39 on October 19, 1938 to incorporate the City of College Station. The first City Council meeting was held on February 25, 1939 in the Administration Building on the A&M campus.

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

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



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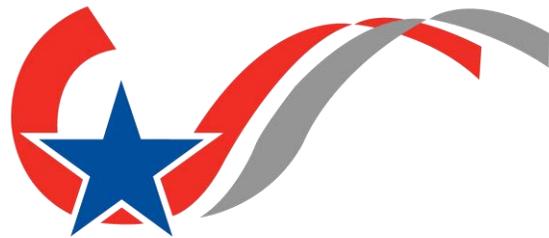
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Cover Page
City of College Station
Statement Required by Texas House Bill 3195

This budget will raise more total property taxes than last year's budget by \$738,343, or 3%, and of that amount \$646,832 is tax revenue to be raised from new property added to the tax roll this year.



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

October 1, 2011

Honorable Mayor and City Council:

I am pleased to present the Approved Annual Budget for Fiscal Year 2011 – 2012 for the City of College Station. The approved budget totals \$246,554,877 for all funds. Of this amount \$209,205,084 is for the operations and maintenance budget, and \$37,349,793 is for the capital budget. This budget results in a 5.62 percent increase from the FY11 approved budget. The majority of this increase is for Utility Capital projects. These projects include major infrastructure improvements in the Electric, Water, and Wastewater capital funds.

This budget was put together using policy parameters provided by the City Council through the Strategic Plan, the Fiscal and Budgetary Policies, and other policy direction provided by the City Council.

The 2011 – 2012 Approved Annual Budget is about planning for the future of College Station. The following key budget policy points have driven the preparation of this budget.

- Economic uncertainty
- Organization restructuring
- Utility transfer policy
- Tax rate
- Utility rates
- Public safety
- Pay and benefits

The following are the City Council strategic initiatives that provided direction in budget preparation. As the budget was prepared, resources were allocated to address these initiatives.

- Financially Sustainable City
- Core Services and Infrastructure
- Neighborhood Integrity
- Diverse Growing Economy
- Improved Mobility
- Sustainable City

Preparation of this year's budget has been especially challenging. The economic conditions that the City has faced over the last several years have resulted in slower revenue growth, which has impacted the long term financial condition of the City. Adding to this challenge is the uncertainty in State funding for education at all levels in Texas; increasing demands for services in a growing community, including the operating costs for Fire Station #6; and policy changes to reduce the Return on Investment transfer from the Electric Fund to the General Fund.

Economic Conditions Impact Budget Preparation

The past year continued to be a difficult one for the economy at all levels, including locally. This year the State Legislature ultimately passed a budget that reduced funding for education at all levels in the State. It is still not known what the ultimate impact of these reductions will be to the local economy, but higher education jobs are the primary driver of the local job market. The uncertainty in the economy results in lower spending levels, which impacts key revenue streams such as sales tax.

Reorganization Plan and Budget Reductions

After completing a thorough assessment of the City's organizational structure, taking into consideration the fiscal condition, as well as the 2012 budget proposals from the departments, the City Manager's Office implemented a reorganization plan. The reorganization has an impact on several departments that will result in considerable recurring cost saving to the City, and significantly improve efficiency by refocusing resources on core services. These reductions include the reorganization of the Department of Economic and Community Development by eliminating the Economic Development Division. This was accomplished by moving the economic development responsibilities to the City Manager's Office (CMO), and shifting some of the remaining resources to the CMO. The Community Development and Northgate divisions previously in the Economic and Community Development Department were moved to the Planning and Development Services Department. There was also a significant restructuring of the Parks and Recreation Department to better organize the management structure in the department. There were other restructuring and reductions throughout the organization as well.

In total, these reductions will save \$1,231,885 from the General Fund and \$284,489 from other funds. These reductions eliminated 27.25 budgeted Full Time Equivalent positions throughout the organization; 11 of those positions were filled. The decisions that were made in regards to the reductions and eliminations were exceptionally difficult. However, these changes are necessary to meet the City's current and anticipated fiscal challenges and opportunities; and will refocus the organization's service levels and delivery more appropriately on core services until some sustained economic recovery is seen.

Over the past several years, it has been necessary to reduce the budget due to lower than anticipated revenues. In FY09, the General Fund budget was reduced by a total of \$954,175. The FY10 budget was reduced by a total of \$3,393,098, and of this amount, \$2,193,338 was reduced from the General Fund. The FY11 budget included budget reductions of \$1,175,096. The General Fund portion of the FY11 budget reductions is \$993,096. The FY12 budget was reduced by \$1,624,696, the General Fund portion was \$1,333,207.

Over the last four years, a total of \$7,147,065 has been removed from the City of College Station operations and maintenance budget. This includes the elimination of 43.75 Full Time Equivalent positions in FY11 and FY12. This includes the reorganization reductions outlined earlier in this letter. It also includes the elimination of two Director level positions (Capital Projects Director and Economic and Community Development Director), as well as middle management and entry level positions. During this same timeframe 35 public safety positions have been added to the budget. City staff continues to look for efficiencies in the way services are provided.

Utility Transfer Policy Changes

The approved budget was prepared with changes to the Return on Investment (ROI) transfer from the Electric Fund to the General Fund. The existing policy caps this transfer at 10.5% of electric operating revenues. The electric portion of this transfer was budgeted at approximately \$8.81 million in FY11, and has increased in recent years as revenues in the Electric Fund have increased due to increases in purchased power costs. This new plan changes the Return on Investment transfer from the Electric Utility Fund from a 2 part transfer including an "in lieu of franchise fee" and a "return on investment" to the General Fund, to an "in lieu of franchise fee" capped at 6% of electric revenues. In the future the transfer will be adjusted as electric sales increase based on KWH usage figures.

The transfer will be reduced in FY12 by \$2.0 million and an additional \$1.0 million in FY13, for a total reduction of \$3 million over the next two year years. This reduction in transfer is necessary to ensure the long term financial health of the Electric Utility, which has seen rate increases in recent years due to increases in purchased power costs. While a 4% rate increase in the Electric Fund was forecast in FY12, no rate increase is included in the FY12 budget. With the reductions in the ROI transfer, and other approved transfers into the Electric Fund, a rate increase was not recommended in FY12, but is forecasted for FY13.

The challenging part of this reduction in transfer from the Electric Fund is it becomes necessary to reduce expenditures or increase revenues to make up this loss of revenue in the General Fund.

Pay Plan and Benefits

The FY12 approved budget also includes appropriations for some modest pay increases for City personnel. While the City has recently undergone an organizational restructuring and reduction in workforce to assist in reducing the overall budget, it is imperative that the City retain the best, most highly qualified and talented staff. Therefore, a 2.5% performance based increase in pay is included in this year's budget.

As the city has implemented several workforce reductions in recent years, we have asked our employees to be more innovative and do more work. During that same time, our employees have also seen an increase to their share of the cost for benefits, such as an 10% increase for health benefits in 2012 and more benefits becoming voluntary. Employees have not received a substantial base pay increase all while coping with rising inflation costs.

While there were performance increases on a sliding scale averaging 2.5% for lower paid employees and 1% lump sum increase for mid-level employees in FY11, the actual pay structure (minimums to maximums) has not moved for the past four years. This means that our competition most likely has hiring salaries higher than those at the City and have the ability to pay at a higher rate on the scale. This budget does not recommend moving the scale this year, however, the performance increase this year will help mitigate the current trend and improve employee morale until adjusting the scale can be made a priority in future years.

The approved budget also includes funding for the third phase of a step plan in the College Station Police Department. It is anticipated that continuing the implementation of the step pay plan will allow the Police Department to be more competitive in recruiting and retaining officers.

Since FY09 through what is included in the FY12 budget, the City of Bryan will have approved a total of 10.0% in merit increases while College Station has provided merit increases on the order of 8.0% within the same time span. Additionally, executive management has not received any increase in base pay since January 2009. It is important to recognize that College Station is not alone in its budget situation, nor is it alone in implementing strategies to retain and attract high performing personnel. According Mercer's *2011/2012 U.S. Compensation Planning Survey* report, 97 percent of U.S. organizations are planning to award base pay increases in 2012. Mercer expects the average increase in base pay for U.S. workers to be 3 percent in 2012, up slightly from 2.9 percent in 2011 and 2.7 percent in 2010. Of the organizations that project higher 2012 pay increases vs. 2011, half of them cited expected labor shortages and greater competition for workers as the main reason.

Capital Projects

The approved Capital Improvements Budget for FY12 totals \$37,349,793 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY12. The total projected to be spent on capital projects including both new appropriations as well as existing appropriations is approximately \$56 million.

The approved budget also reflects delaying some capital projects in order to avoid having to take on additional operations and maintenance costs.

Increased Service Levels

Public Safety - Fire Department – Fire Station #6 Operations and Maintenance

The approved Fire Department budget includes \$1,853,555 for the addition of 18 positions for the staffing of the new Fire Station #6 (9 were added in FY11 and 9 are included for FY12). The construction of Fire Station #6 was approved in the 2008 bond authorization. The project has been designed and construction

has recently begun. This is a significant increase in cost to get this new Fire Station operational. Also included in the FY12 budget is \$80,000 for maintenance and repairs to Fire Station #4.

Transportation - Public Works – Street Overlays

Funds in the amount of \$350,000 are included in the Public Works budget for thoroughfare street overlay projects. Street overlay projects proposed for next fiscal year with these funds include Rock Prairie West, Brothers Blvd, Post Oak Circle, Murifield Village, Jones Butler, and Hardwood. In FY11, \$200,000 was included for overlays. It is important to be able to continue to put funds aside for street rehabilitation projects. These funds are from one-time dollars available in the General Fund above the 15% Fund Balance policy.

The following are some of the other additions in the approved budget:

- \$50,000 for a small area plan in the recently annexed Wellborn area.
- \$25,000 for a structural study of the Conference Center on George Bush Drive.
- \$18,000 one-time and \$25,000 recurring for the replacement of Registration/Reservation software in the Parks and Recreation Department.
- \$22,200 for new athletic field equipment.
- \$13,275 for ongoing costs associated with the new codification service in the City Secretary's Office.
- \$54,431 for an additional employee in the City Auditor's Office.
- \$80,000 for additional security cameras in the Northgate Parking Garage.
- \$19,000 in Hotel Tax funds for the Texas Pool Council Annual Conference.
- \$23,661 in the Utility Customer Service Fund for the replacement of Hand Held Meter reading equipment.
- \$75,000 in the Economic Development Fund for an economic development plan.

A full listing of the budget additions can be found Appendix B of this document.

Tax Rate

The total certified value of property in the City of College Station for 2011 is \$5,738,615,002. This is an increase over last year of 5.2%. This increase was due in part to new property values from new construction of \$147,680,330 added to the tax rolls. Existing property values increased by approximately 2% in 2011.

Based on these final property value numbers received from the Brazos County Appraisal District – the effective tax rate for next year is calculated to be 43.7995 cents. The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

The FY12 budget was prepared using the effective tax rate of 43.7995 cents per \$100 assessed valuation. This is a net decrease of 0.9548 cents from the FY11 tax rate of 44.7543 cents. The tax rate is comprised of two components: the Debt Service component and the General Fund component. The FY12 approved tax rate reduces the Debt Service portion of the tax rate by 1.8658, and increases the General Fund portion of the tax rate by 0.9110 cents. This reallocation of the tax rate will help fund additional Fire Department resources. The resulting tax rate reflects a net decrease of 0.9548 cents.

The following chart shows the two components of the tax rate, and the impact of the approved tax rate for FY 2012 as compared to the FY 2011 tax rate.

	Approved FY11		Approved FY12
Debt Service Portion	22.0194	(1.8658)	20.1536
General Fund Portion	22.7349	0.9110	23.6459
	44.7543	(0.9548)	43.7995

Each cent on the tax rate will generate approximately \$533,000 in additional property tax revenue.

FY 2012 Utilities

Electric Fund

The approved budget does **not** include an increase in electric rates, although a 4% rate increase was originally forecast for this year. There have been rate increases over the last 6 years to address increases in purchased power costs, and staff understands the difficulty in having an additional rate increase this year. The rate increase originally forecast for FY12 is now forecast for FY13.

This future increase is needed to continue the planned increases in purchased power costs that have been phased in over the last several years. The planned increases in purchased power costs are included in the FY12 approved Electric Utility budget.

Wastewater Fund

The approved budget includes a 5% increase in wastewater utility rates. This rate increase is needed to fund the projected operating, debt service, and capital costs for the wastewater utility system.

The approved budget does not include any rate increases for the Water Fund, Sanitation Fund or Drainage Fund.

Conclusion

This FY12 Approved Annual Budget is about planning for the future of College Station. While this was a difficult budget to prepare and strides have been made to adjust the way services are provided, it will likely be necessary to make additional budget reductions in future years, especially if revenue growth continues to be slow to modest. These additional budget reductions will require policy decisions about what services the City will provide, how those services will be provided, and how those services will be paid for in the future. These are challenging times, but I am confident that the City will meet these challenges head on, and believe this budget makes the future of College Station a little more secure.

In closing, I would like to thank all of the staff who have worked hard to put this proposed budget together. I especially want to thank the budget team who have put many hours into the preparation of this document.

Sincerely,

David Neeley
City Manager



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

Executive Summary

City of College Station Mission Statement

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

The following is a summary of key elements included in the Fiscal Year 2011-2012 Approved Budget for the City of College Station. The 2012 fiscal year begins October 1, 2011 and ends September 30, 2012. This budget provides the framework to implement the mission and vision of the City as outlined by City Council.

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

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

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

Below is a summary of the Fiscal Year 2011-2012 Approved Net Budget.

FY12 Approved Net Budget Summary	
Fund Type	Approved Net Budget
Governmental Funds	\$ 69,178,447
Enterprise Funds	131,186,504
Special Revenue Funds	8,840,133
Subtotal O&M	\$ 209,205,084
Fund Balance/Working Cap Transfer to CIP	3,345,000
Capital Projects	34,004,793
Total Approved Net Budget	\$ 246,554,877

Budget Format

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

Budget Summary Section

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

Fund Sections

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

Performance expectations are shown in the form of service levels and performance measures for each major activity. The service levels show the services that different functions and programs in the organization provide. Performance measures are specific measures that illustrate how well levels of service are being met.

Also included in these sections are budget summaries that provide a brief description of the activity, the approved budget, and the number of personnel included in the activity. Fund summaries and department summaries include prior year (FY10) actual revenues and expenditures, revised FY11 budget revenues and expenditures, FY11 year-end estimates, FY12 base departmental requests, and the total FY12 approved budget.

Appendices

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

Budget Basis

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

Also included in the budget is a summary of the approved Capital Improvement Projects Budget for FY12. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects.

Budgetary Management

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

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

The Budget staff evaluated the FY11 budget prior to developing target budgets for FY12. Part of the analysis involved identifying and removal of all "one-time" expenditures (expenditures for capital, special studies and other like items) included in the current budget. Only one-time items not anticipated to be completed in FY11 are included in the FY12 base budget. The target budgets were distributed to the departments to determine any changes that were needed to reflect the department's ability to provide services at the same level as the prior year.

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

The base budgets were prepared by the departments and were designed to provide the resources needed to maintain current service levels. This year, the base budgets were reduced to reflect organizational restructuring needed to ensure a balanced budget. While it is recognized that these reductions will have an impact on the services provided by the City of College Station, the intent in developing these budgets was to minimize this impact as much as

possible. Any material changes in services were submitted as a Service Level Adjustment (SLA) and reviewed by Council during the budget workshops.

SLA's – for increases and reductions - are added to the budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies, and capital projects; b) items directly related to the strategic goals of Council; c) other items of general value to the City, either as additions or replacements of added efficiencies or improved services; d) items that maintain or reduce existing service levels in light of fluctuating demands for service. For FY12, due to limited available resources, minimal SLA's were prepared and submitted. The SLA list was reviewed with department directors and very few approved SLA's are included in the budget. The Approved SLA list is included in Appendix B.

Economic conditions made budget preparation challenging. In order to meet lower than anticipated revenues, expenditures were reduced in FY09, FY10, FY11 and for FY12. The FY09 budget was amended to reduce the budget by \$954,175. During FY10, the budget was further reduced by \$3,393,098, of which \$2,193,338 was from the General Fund. The FY11 budget reductions included 16.5 full time equivalent (FTE) vacant position eliminations along with other budget reductions totaling \$1,175,096 City-wide including \$993,093 from the General Fund budget. This Approved Budget includes an additional FTE reduction of 27.25 positions, 11 of which were filled. The budget was reduced by a net expenditure reduction of \$1,624,696, of which \$1,333,207 impacts the General Fund. The City will continue to monitor revenues and expenditures closely during FY12 to ensure the budget remains in balance.

Financial Fund Structure

The accounts of the City are organized by fund, each of which operates separately and independently of one another. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures.

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

Governmental Funds

Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. The City considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred, with the exception of several items. The full listing of these items can be found in the Financial Policies beginning on Appendix page F-1.

Major Governmental Funds

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

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

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

Non-Major (General) Governmental Funds

Non-major governmental funds include the Economic Development Fund, Efficiency Time Payment Fee Fund, Chimney Hill Fund, Business Park Fund and the College Station portion of the Brazos Valley Solid Waste Management Agency (BVSWMA) Fund.

For financial statement reporting purposes, the funds listed above are reported as a part of the Governmental Funds. They are combined into the Governmental Funds in the Summaries of Revenues and Other Financing Sources, and Expenditures and Other Financing Uses for the prior year actual, current year budget, estimated current year actual, and approved budget contained in the Executive Summary section of this budget document. The above listed funds are budgeted as distinct funds. They are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Non-Major Governmental Capital Projects Funds

Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition or construction of significant capital facilities. Funds include the Parks and Recreation Capital Projects Fund and the Facilities and Technology (General Government) Capital Projects Fund.

These funds, combined with the Special Revenue Funds, are reported as Non-Major Governmental Funds for financial statement purposes. They are displayed in this format in the Summaries of Revenues and Other Financing Sources, and Expenditures and Other Financing Uses for the prior year actual, current year budget, estimated current year actual and approved budget contained in the Executive Summary section of this budget document.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include the Hotel Tax Fund, Community Development Fund, American Recovery Reinvestment Act Fund (ARRA), Traffic Safety Fund, Wolf Pen Creek Tax Increment Financing District Fund, Court Technology Fee Fund, Court Security Fee Fund, Juvenile Case Manager Fee Fund, Police Seizure Fund, Recreation Fund, Parkland Dedication (Parks Escrow) Fund, the Memorial Cemetery Fund, the Memorial Cemetery Perpetual Care Fund, the Cemetery Perpetual Care Fund and the Drainage Fund. All special revenue funds are considered non-major and are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Enterprise Funds

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

Major Enterprise Funds

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

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

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

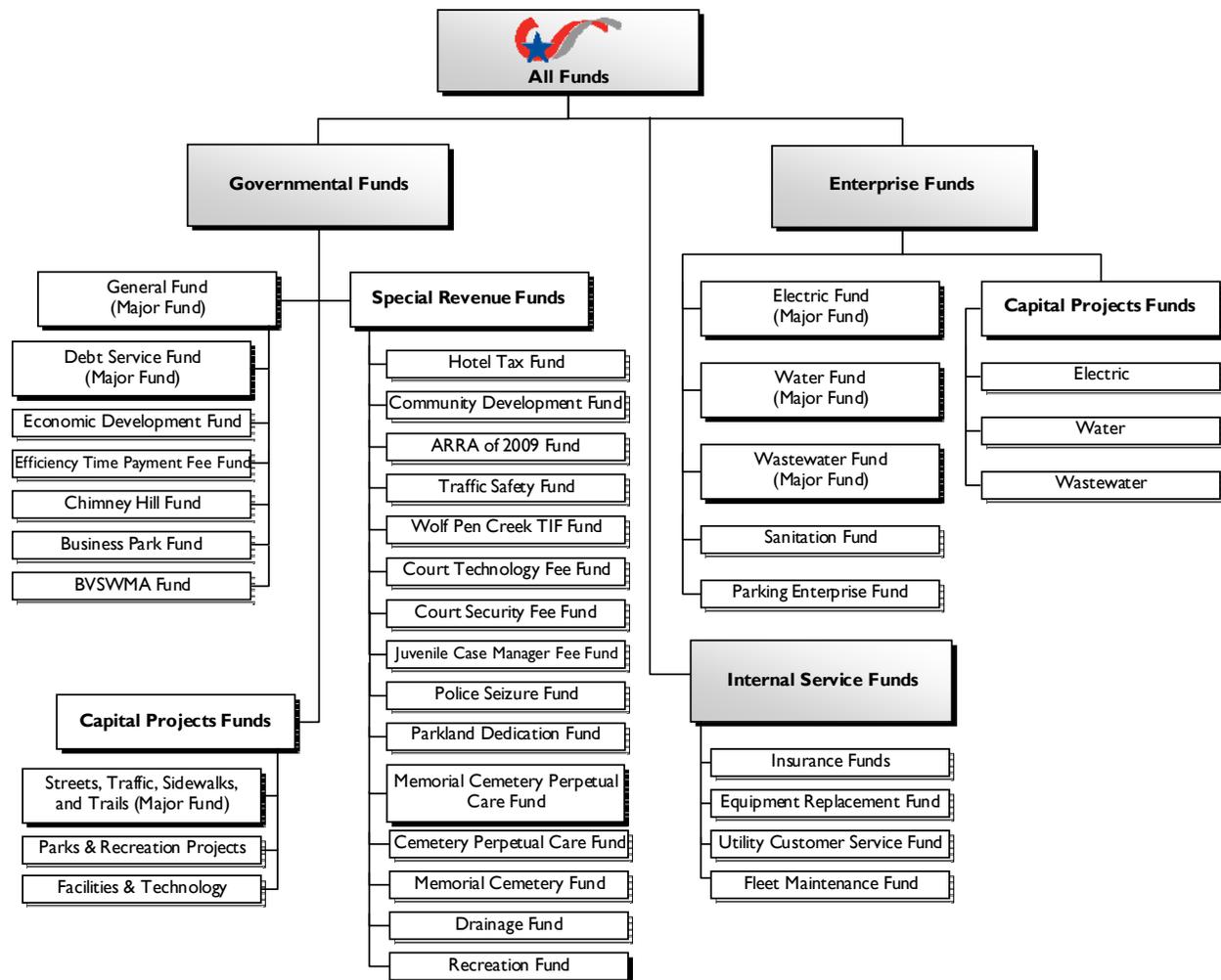
Non-Major Enterprise Funds

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

Internal Service Funds

Internal service funds account for services and/or commodities furnished by a designated program to other programs within the City. Funds include the Self-Insurance Funds (Property Casualty, Employee Benefits, Workers Compensation, and Unemployment), Equipment Replacement Fund, Utility Customer Service Fund, and the Fleet Maintenance Fund. The funds are considered non-major and are budgeted on the *modified accrual basis of accounting*.

City of College Station Fund Structure



Fiscal and Budgetary Policies

Each year as part of the budget process, Fiscal and Budgetary Policies are reviewed. These policies are included as Appendix F in this document. These policies serve as the framework for preparing the budget as well as for the financial management of the City. During the budget preparation process these policies are reviewed with Council.

Strategic Plan

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

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

The Strategic Plan is a collaboration of the City Council and the numerous City departments working together to create a cohesive forward direction for College Station in the upcoming years. Updates were made to the plan as a result of the City Council's annual strategic planning retreat. The following is an outline for the goals and practices we have set to achieve in the near future so that each citizen may enjoy a greater quality of life than ever before.

Mission Statement

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

Community Vision

College Station, the proud home of Texas A&M University and the heart of the Brazos Valley, will be a vibrant, progressive, knowledge-based community which promotes the highest quality of life by...

- ensuring safe, tranquil, clean, and healthy neighborhoods with enduring character;
- increasing and maintaining the mobility of College Station citizens through a well planned and constructed inter-modal transportation system;
- expecting sensitive development and management of the built and natural environment;
- supporting well planned, quality and sustainable growth;
- valuing and protecting our cultural and historical community resources;
- developing and maintaining quality cost-effective community facilities, infrastructure and services which ensure our city is cohesive and well connected; and
- pro-actively creating and maintaining economic and educational opportunities for all citizens

College Station will remain among the friendliest and most responsive of communities and a demonstrated partner in maintaining and enhancing all that is good and celebrated in the Brazos Valley. It will forever be a place where Texans and the world come to learn.

City of College Station Core Values

To promote:

- The health, safety, and general well being of the community
- Excellence in customer service
- Fiscal responsibility
- Involvement and participation of the citizenry
- Collaboration and cooperation
- Regionalism: active member of the Brazos Valley community and beyond
- Activities that promote municipal empowerment

Organizational Values:

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

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

I. Financially Sustainable City

Wise stewardship of the financial resources provided to the City resulting in its ability to meet current service demands and obligations without compromising the ability of future generations to do the same.

II. Providing Core Services and Infrastructure

Efficiently, effectively and strategically placed core services and infrastructure that maintains citizens' health, safety, and general welfare and enables the city's economic growth and physical development.

III. Neighborhood Integrity

Long-term viable and appealing neighborhoods.

IV. Diverse Growing Economy

Diversified economy generating quality, stable full-time jobs, bolstering the sales and property tax base and contributing to a high quality of life.

V. Improving Mobility

Safe, efficient and well-connected multi-modal transportation system designed to contribute to a high-quality of life and be sensitive to surrounding uses.

VI. Sustainable City

Wise stewardship of the natural resources and features needed to meet current demands without compromising the ability of future generations to do the same.

College Station Growth Trends

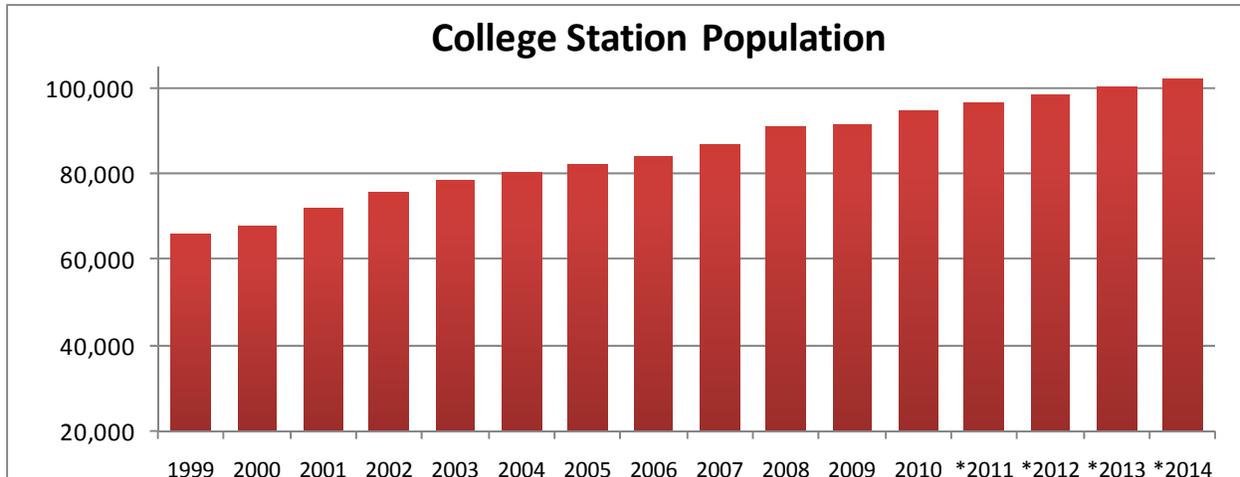
The following sections highlight some of the key factors used in the preparation of the FY12 budget. These include a summary of the City's key economic indicators and the financial forecast.

Economic Indicators

The past year continued to be a difficult one for the economy at all levels, including locally. This year the State Legislature ultimately passed a budget that reduced funding for education at all levels in the State. It is still not known what the ultimate impact of these reductions will be to the local economy, but higher education jobs are the primary driver of the local job market. The uncertainty in the economy results in lower spending levels impacting key revenue streams such as sales tax.

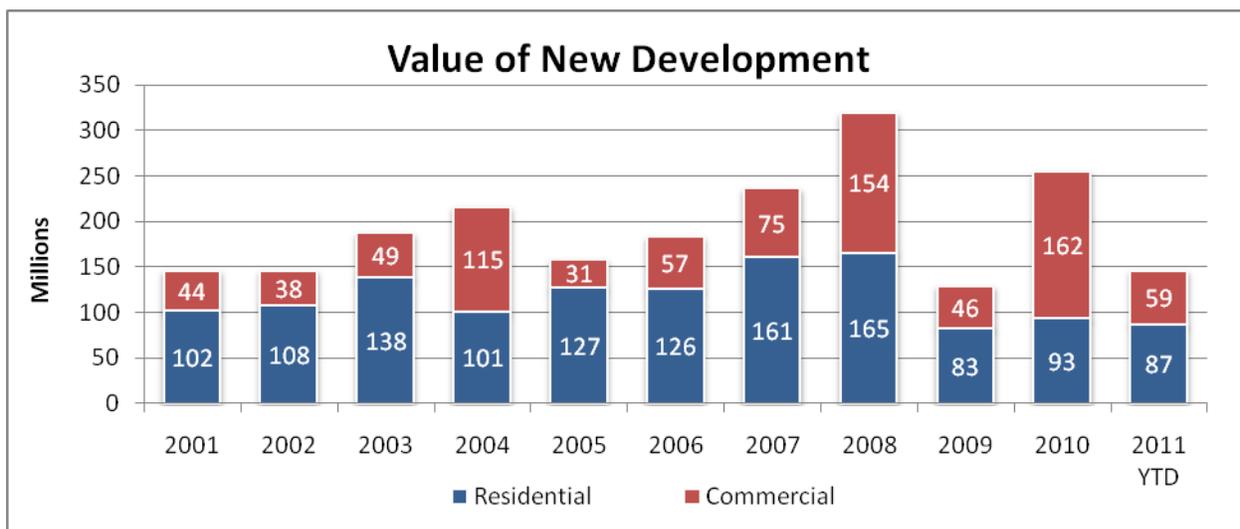
Historically, growth has provided some of the additional resources needed to maintain service levels to the citizens and visitors of College Station. Indicators of growth include population increases, building activity, unemployment rate, ad valorem tax revenues, and sales tax revenues. Economic conditions will continue to be closely monitored this next year, and if sales tax and other revenues do not perform as forecasted certain proposals in the budget will be delayed or will not occur.

The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,857. The current estimated population, provided by Planning & Development Services, through September 2011, is 96,666. This is a 42% increase in population since 2000, and an 84% increase since 1990. The population is projected to grow by approximately two percent per year over the next five years.



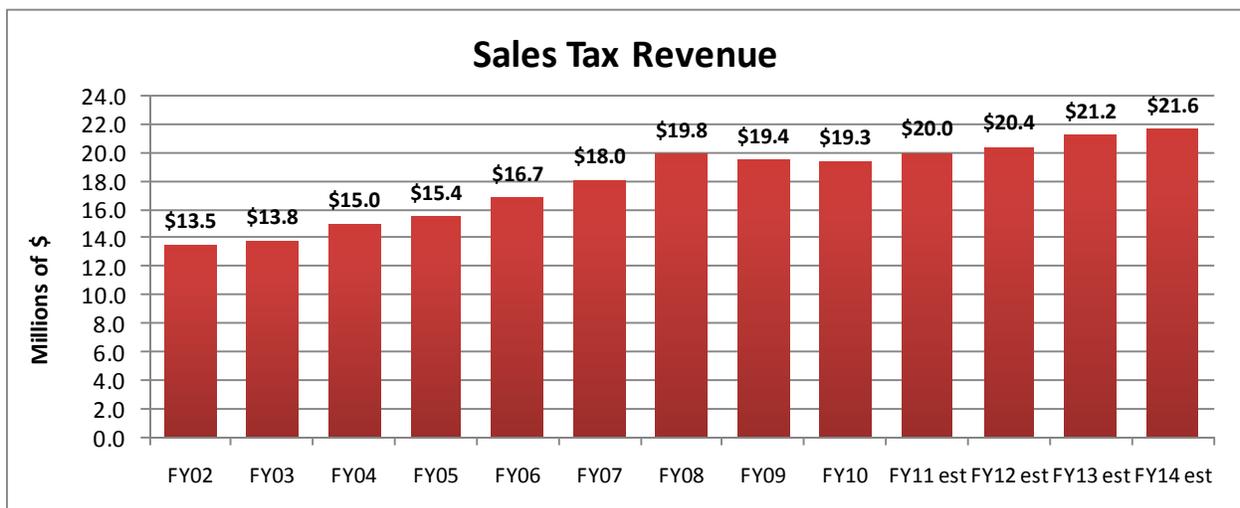
**The above graph shows population growth in College Station over the last several years and projects an average 2% growth from 2012 - 2014. 2011 reflects actual through September 2011 (source: Planning and Development Services Department).*

1. **Building Permits and Development:** In 2010, the value of building permits issued was approximately \$255 million. The new property value added to the ad valorem tax base in 2011 was approximately \$148 million. Single family residential permit activity has decreased so far this year from last year, while commercial and apartment permitting has increased. From January through September 2011, 348 single family home permits, 53 new commercial permits and 49 apartment permits were issued; whereas, 386 single family home permits, 46 new commercial permits and 9 apartment permits were issued for this period last year.
2. From January through September 2011, the City issued permits with a value of approximately \$146.1 million. Of this amount, \$59.4 million in commercial construction was permitted and \$86.6 million in residential construction was permitted. Much of this permitted value will likely turn into new taxable assessed value in the next 1-2 years.



The above chart gives an overview of development over the last 10 years as well as the year to date actual through September 2011.

2. **Unemployment Rate:** The most recent statistics available from the Texas Work Force Commission show an average unemployment rate of 6.3% through September of 2011.
3. **Ad Valorem Valuations:** Beginning in 1995, total taxable assessment rose from approximately \$1.5 billion to over \$5.5 billion in 2010. The certified values for 2011 are \$5,738,615,002. This represents an increase of \$280,921,622 or 5.2% over 2010. Of this increase, 53% or \$147,680,330 is due to new value being added to the tax rolls, and 47% or \$133,241,292 is due to increases in existing values. Increases in ad valorem value this year are directly related to new construction and increases in existing value in the City. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base in 2012. As taxable ad valorem value increases, particularly through growth, it provides additional resources for both capital projects and operating and maintenance costs of providing services for both the General Fund and the Debt Service Fund. This increase provides additional revenues needed to meet increasing service demands associated with growth in the City. The ad valorem tax rate approved for FY12 totals 43.7995 cents per \$100 valuation. The approved tax rate is equal to the effective tax rate which is the tax rate needed to generate the same revenues on the same properties this year as last year.
4. **Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 37% of General Fund revenues. College Station saw sales tax numbers decline in FY09 and FY10. FY11 estimated year end sales tax revenues are projected to increase approximately 3% over the sales tax received in FY10. In FY12, sales tax revenues are projected to grow by 2% over the FY11 estimate. Moderate growth is projected for future years.



This chart shows sales tax revenues received by the City of College Station.

5. **Total Utility Revenues:** Utility revenues continue to increase from year to year. Changes in revenues have been affected by increased purchased power costs, rate changes, and weather conditions.

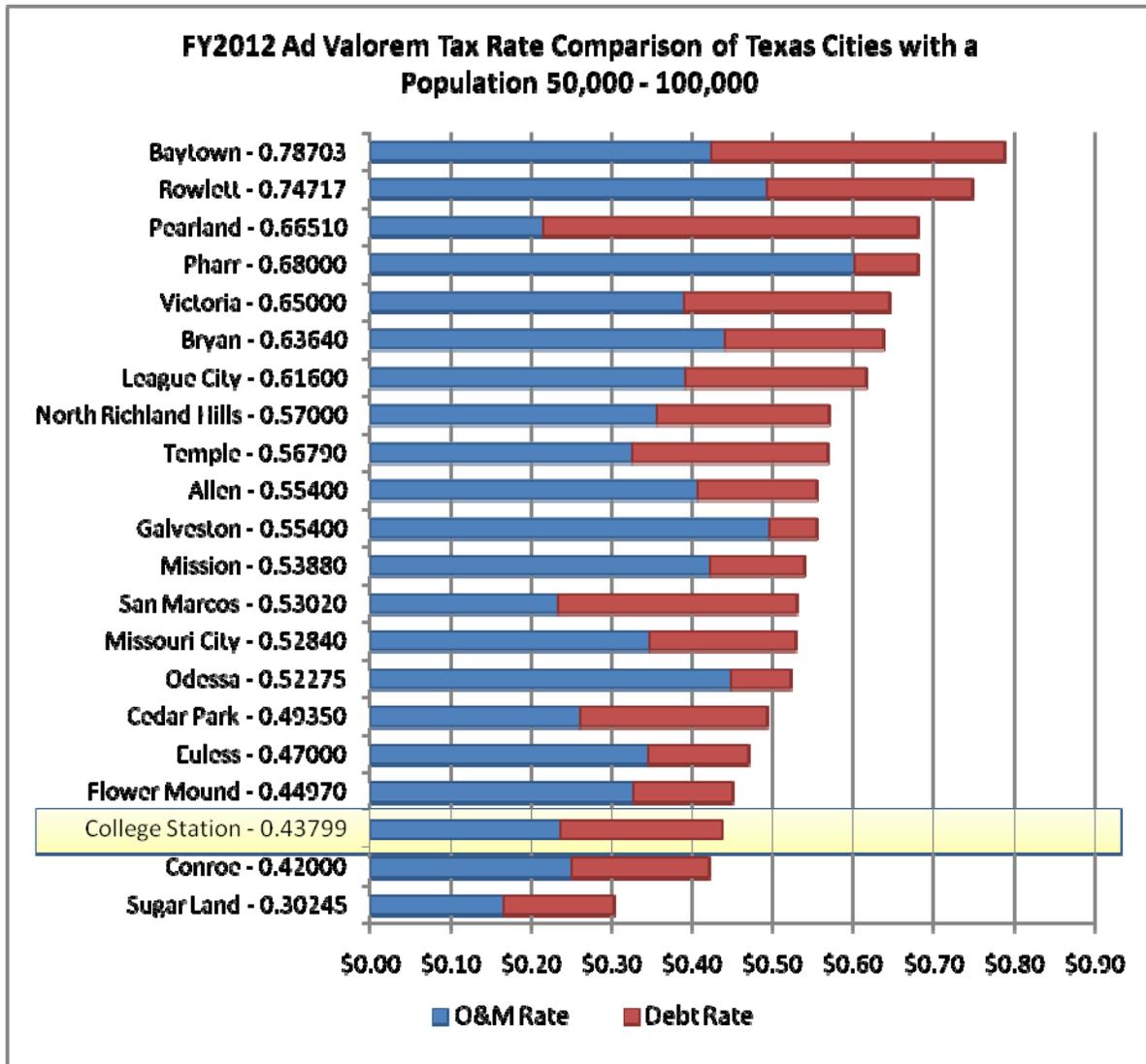
Financial Forecast

The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best ways to address growing service demand issues in the next several years. It also serves as the foundation for continued financial planning in the next 12 to 18 months. An overview of the financial forecast will be reviewed with Council as part of the budget review process, and Council will continue to be updated throughout FY12.

It will be critical to monitor revenues and expenditures closely in FY12 to ensure that any slowdown in revenues can be proactively addressed. If revenues flatten out or decline, it will be necessary to consider further budget reductions. In addition, alternatives on how services are delivered, as well as how some of these additional needs are funded in the future, are being reviewed. Efforts continue to examine new and different revenue streams.

Property Tax Rate

The approved tax rate of 43.7995 cents per \$100 of valuation allows the City to fund growing demands for service. This rate provides for a diversified revenue stream for the City of College Station, which continues to have one of the lowest tax rates among surveyed Texas cities. The chart below reflects the FY12 approved rates.



College Station continues to have one of the lowest tax rates among surveyed Texas cities with a population of 50,000 to 100,000.

Utility Rates

The approved budget includes a 5% increase in the Wastewater rates (effective January 1, 2012) to cover operating and capital costs. No rate increases are included for the Electric, Water, Drainage and Sanitation Funds.

Positions in the FY12 Budget

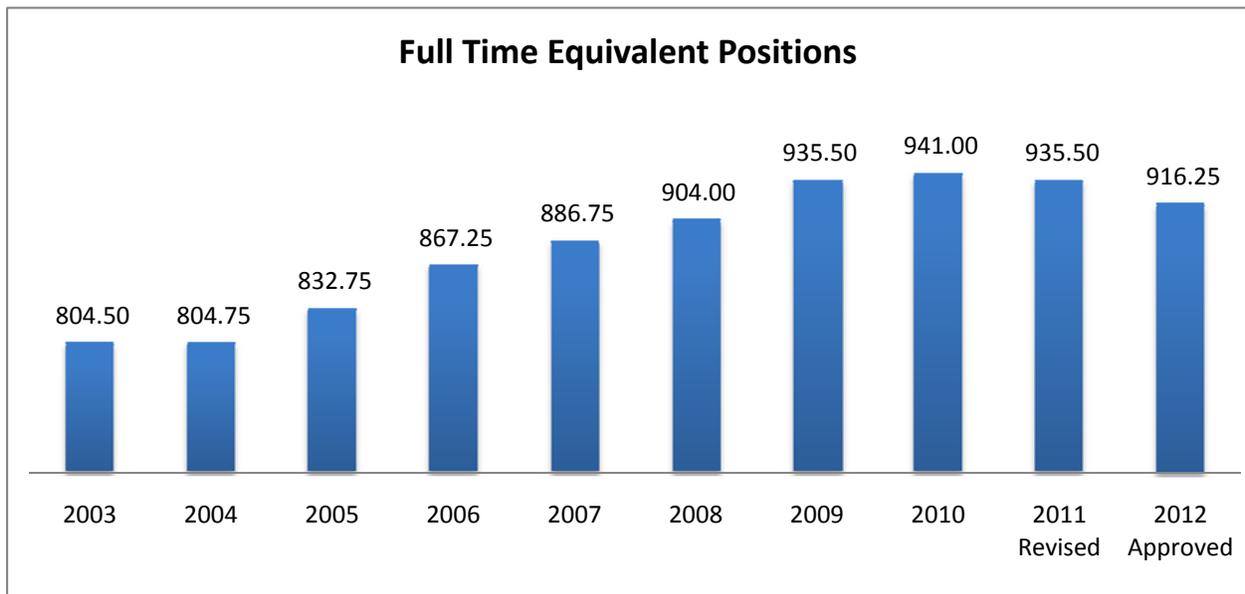
As a service providing organization, salaries and benefits account for the largest percentage of City operating expenses. College Station is similar to other cities in this respect. Human resources are also one of the primary assets of the City. When the cost of purchased power is excluded, personnel expenditures account for approximately 65% of total City operating and maintenance expenditures. The FY12 approved budget, including SLA's, funds 916.25 Full Time Equivalent (FTE) positions.

A result of the organizational restructuring implemented by the City Manager's Office was the elimination of 27.25 FTE positions throughout the organization. Eleven of the eliminated positions were filled. The eliminated positions

included two Director level positions, as well as middle management positions and entry-level positions. The decisions leading up to the elimination of these positions were exceptionally difficult, but will result in the refocusing of resources on core services. It is important to point out that eliminating these positions may have an impact on services that can be provided by the City of College Station, yet these reductions were necessary to address the current budget conditions.

The FY12 Approved Budget does, however, fund several new positions including the addition of an Assistant Internal Auditor, created through the SLA process, which will support the operations of the City’s Internal Auditor. Additionally, a total of \$1,853,555 has been included in the FY12 budget for the operations and maintenance associated with the opening of Fire Station #6. This includes the salary and benefits for the hiring of an ambulance crew (nine personnel) and an engine crew (nine personnel). Nine of these positions were approved as part of the FY11 Approved Budget, but the positions were not filled due to the delay in the construction of the fire station. The remaining nine positions were approved and added to the FY12 budget as part of the SLA process.

The City budgets for temporary/seasonal employees by calculating the number of hours worked and approximating the number of FTE positions. The approved budget includes approximately 57.75 FTE temporary/seasonal positions. The Parks and Recreation Department makes extensive use of these funds for seasonal programs and other departments also utilize these resources.



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

Approved Budget Changes (from Proposed)

The FY12 Approved Budget includes a number of changes from the original FY12 Proposed Budget. These changes were approved by the City Council to be incorporated into the FY12 Approved Budget and result in a net reduction of \$108,322 across all funds from the FY12 Proposed Budget to the FY12 Approved Budget.

Of this reduction, \$101,322 is included in the General Fund budget. Changes include the reallocation of \$100,000 from the General Fund to the Hotel Tax Fund for the funding of affiliate organizations that apply for funding through the Arts Council of the Brazos Valley, a reduction of \$14,000 from the Mayor and Council’s budget to reduce travel and training for one year, a \$21,753 reduction in funding for the Brazos Valley Animal Shelter, a \$25,000 reduction in funding for the Research Valley Partnership, an increase of \$5,000 to fund planning and organization of the City’s upcoming 75th Anniversary celebration, and a \$54,431 increase for the aforementioned addition of the Assistant Internal Auditor position.

As mentioned previously, the Hotel Tax Fund budget was increased by \$100,000 to fund affiliate organizations through the Arts Council of the Brazos Valley. In addition, funding in the Hotel Tax Fund was reduced by \$62,000 to reflect a reduction in funding to the Brazos Valley Convention and Visitors Bureau (CVB). This resulted in a net \$38,000 increase to the Hotel Tax Fund budget. Additionally, \$50,000 in Hotel Tax funding for the George Bush Library that was previously passed to the Library through the CVB will be funded directly from the Hotel Tax Fund in FY12. This last change will have no net impact on the fund.

Other changes reflected in the approved budget include the elimination of transfers totalling \$45,000 from Enterprise Funds to the Economic Development Fund. This includes a \$12,500 transfer from the Water Fund, a \$20,000 transfer from the Wastewater Fund and a \$12,500 transfer from the Sanitation Fund. Finally, the approved budget reflects a delay of three months in the 5% rate increase that was approved in the Wastewater Fund. The rate increase will be effective January 1, 2012.

Pay Changes

The FY12 Approved Budget includes \$1,228,580 in performance based pay increases. This represents an average 2.5% increase in pay and related benefits. It is imperative that we retain the best, most highly qualified and talented staff and these increases should help keep the city pay competitive. These pay increases are scheduled to go into effect beginning October 2011. ***These approved pay increases are only possible due to the other reductions that have been made in the approved budget.***

The approved budget also includes funding for the continuation of the step plan in the College Station Police Department. The first phase was implemented in FY10, with an additional phase in FY11. Funding for the final phase, which will impact Sergeants and Lieutenants, is included in the FY12 Approved Budget. It is anticipated that the full implementation of the step pay plan will allow the Police Department to be more competitive in recruiting and retaining officers.

Capital Improvement Projects

The approved Capital Improvements Program Budget for FY12 totals \$37,349,793 for all funds that include capital projects. This budget amount does not, however, reflect all projected capital expenditures for FY12. In the case of projects for which funds have already been approved and budgeted, the City may continue to spend money to complete these projects without including the projected FY12 expense as a new appropriation. The project budgets that have been appropriated carry forward until the project is complete. Only portions of the projects that have not been previously appropriated are included as new appropriations in the FY12 budget. The total projected to be spent on capital projects including both new appropriations as well as existing appropriations is approximately \$56 million.

In FY12, it is anticipated that capital project expenditures for both general government and utility capital projects will be significant. Infrastructure rehabilitation and improvement projects are also scheduled in FY12. Projects underway include a number of street projects from the 2003 and 2008 bond authorizations, such as street rehabilitation and extension projects, facility, park and fire station projects.

There are a number of Water and Wastewater capital projects that will incur expense in FY12. These projects are discussed in greater detail later in the budget overview and in the capital projects section of this document.

Net Budget Expenditure Comparison

The table to the right shows the approved net operating and maintenance expenditures for FY12. Expenditures are budgeted to be \$246,554,877, a 5.61% increase from the FY11 original budget. The majority of this increase is in the capital budget. Transfers from the fund balance for capital projects in FY12 are budgeted to be \$3,345,000, and the net approved capital budget is \$34,004,793. The latter two items will provide a total of \$37,349,793 of new budget appropriation for capital projects.

Fund	Approved FY11 Budget	Approved FY12 Budget	Percent Change
General Fund	54,617,067	54,898,894	0.52%
Combined Utilities	122,498,153	122,670,715	0.14%
Sanitation	7,014,768	7,430,014	5.92%
BVSWMA	1,457,339	1,393,401	-4.39%
Drainage	1,270,182	1,367,058	7.63%
General Debt Service	12,581,958	12,649,002	0.53%
Hotel Tax	2,200,335	2,123,142	-3.51%
Parking Fund	1,748,592	1,085,775	-37.91%
Parks Xtra Education	114,769	-	-100.00%
Recreation Fund	407,335	1,198,016	194.11%
Police Seizure	20,847	40,000	91.87%
Wolf Pen Creek TIF	-	-	N/A
Municipal Court Funds	310,426	296,820	-4.38%
Business Park Fund	250,000	112,150	-55.14%
Chimney Hill Fund	-	125,000	N/A
Community Development	3,558,960	3,667,138	3.04%
Traffic Safety Fund	60,000	72,959	21.60%
Internal Services Fund	44,416	-	-100.00%
Cemetery Perpetual Care	-	-	N/A
Memorial Cemetery Perpetual Care Fund	10,000	10,000	0.00%
Memorial Cemetery Fund	2,764	-	-100.00%
ARRA Fund	65,000	65,000	0.00%
Total O&M Expenditures	208,232,911	209,205,084	0.47%
Combined Utilities	6,075,000	3,070,000	-49.47%
Community Development	-	275,000	N/A
Fund Balance/Working Xfers to CIP	6,075,000	3,345,000	-44.94%
General Gov't CIP	9,752,561	10,707,214	9.79%
Utilities CIP	4,699,639	19,881,562	323.04%
Community Dev. CIP	561,500	1,070,634	90.67%
Special Revenue CIP	1,111,013	2,345,383	111.10%
Wolf Pen TIF CIP	3,033,313	-	-100.00%
Total Capital Expenditures	19,158,026	34,004,793	77.50%
TOTAL	\$ 233,465,937	\$ 246,554,877	5.61%

Budget Overview

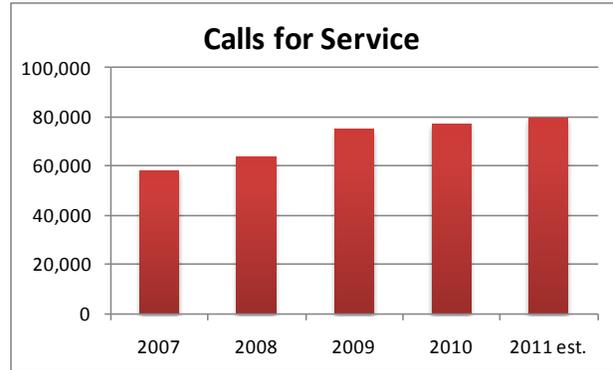
The text below focuses on the various City departments and functions provided by each department. The majority of the departmental budgets below reflect recurring reductions amounting to \$1.624 million in the FY12 budget.

Governmental Funds

Police Department

\$14,974,044

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



The above graph illustrates calls for service. A “call for service” is defined as any event or situation, reported by a citizen that requires a response from the Police Department.

The Police Department FY12 approved budget includes one service level adjustment (SLA). Fit Life Testing, in the amount of \$22,375, will provide employees with a cardio risk profile that has been found useful in identifying health risks. This SLA will be reimbursed by the Employee Benefits Fund by the end of the fiscal year. The approved budget also includes funding for the next phase of the step plan for the College Station Police Department. This phase will increase the pay levels for sergeants and lieutenants. The continuation of the step pay plan will allow the Police Department to be more competitive in recruiting and retaining officers.

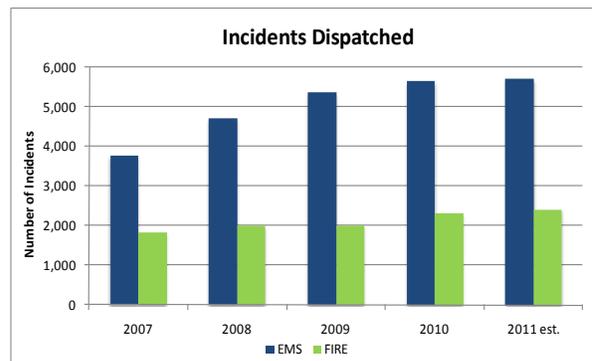
In order to address the ongoing budget conditions, the FY12 base budget for the Police Department included the removal of two full-time Parking Enforcement Officer positions.

Fire Department

\$13,555,824

The Fire Department provides services to College Station, City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements. The Fire Department operates out of five stations located throughout the City.

The basic services provided by the Fire Department include: 1) fire response; 2) emergency medical response; 3) fire prevention services, including commercial fire safety inspections and fire prevention training at local schools and various functions; and 4) hazardous material response.



The above graph illustrates incidents responded to by the Fire Department over the last several years.

There are four approved service level adjustments in the Fire Department. Three of these SLA’s are for anticipated O&M costs associated with the opening of Fire Station #6. A total of \$1,853,555 has been included in the FY12 budget for this purpose. This includes the salary and benefits for the hiring of an ambulance crew (nine personnel) and an engine crew (nine personnel). Nine of these positions were approved as part of the FY11 Approved Budget, but the positions were not filled due to the delay in the construction of the fire station. The remaining nine positions were approved in the FY12 budget as part of the SLA process. Other O&M costs related to Fire Station #6 that are

in the approved budget includes funding for various supplies and maintenance, as well as purchased services such as utility costs. The fourth SLA, in the amount of \$80,000, has been included in the approved budget for maintenance costs at Fire Station #4 (located at Easterwood Airport). This maintenance will include the replacement of flooring in high travel areas, the cleaning of HVAC system and a major overhaul of bay doors which is needed to address ongoing issues with delays to emergency response. Half of the cost of this SLA will be reimbursed by Texas A&M University.

Public Works Department

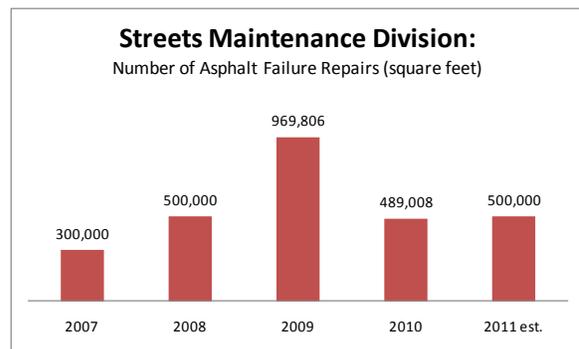
\$6,823,880

The Public Works Department maintains streets, drainage, and the City’s traffic control system. It is also responsible for refuse collection as well as fleet and facilities maintenance. The Drainage Maintenance Division, previously reimbursed by the Drainage Fund, will be funded directly out of the Drainage Fund beginning in FY12. In addition, the Capital Projects Department was moved into the Public Works Department for FY12. Public Works submitted the following ongoing reductions in FY12: \$2,059 for travel and training in Traffic Engineering; \$10,000 for office painting in Facilities Maintenance; \$17,000 in Streets Maintenance for charge back utility cut repair costs; and \$4,800 in savings by converting a take home vehicle to a pool vehicle.

The **Traffic Engineering Division** conducts and reviews traffic engineering studies & plans and evaluates on-street parking throughout the City. Additionally, the Traffic Engineering Division engages in public education, special programs, and project management of related capital projects.

The **Facilities Maintenance Division** provides support services to City departments through the maintenance of City facilities. This includes heating, ventilation and cooling systems. Additionally, Facilities Maintenance performs minor building construction and remodeling activities. The Division also repairs and/or replaces equipment in a timely manner. The Facilities Maintenance division submitted an SLA for \$25,000 to fund a structural evaluation of the College Station Conference Center which is included in the FY12 approved budget.

The **Streets Maintenance Division** of the Public Works Department strives to ensure that the street system within the City of College Station is properly maintained. This is done through a number of programs, including a street rehabilitation program that addresses street repair before more expensive reconstruction measures are needed. The Streets Division coordinates with the Engineering and Capital Projects Divisions to plan and develop major street projects. The Streets Division also provides routine pothole patching and other maintenance services. The Streets Division measures the effectiveness of this service by determining whether 95% of the streets in the City have a



grade of 85 or better using the Pavement Management System. Funds in the amount of \$350,000 are included in the approved budget for thoroughfare street overlay projects. Street overlay projects approved for next fiscal year with these funds include Rock Prairie Road West, Brothers Blvd, Post Oak Circle, Muirfield Village, Jones Butler, and Hardwood.

The **Traffic Signs & Markings** and **Traffic Signals Divisions** in College Station service and maintain integral traffic flow control mechanisms throughout the City. The system is critical to City operations, most notably during peak traffic times such as the very busy Texas A&M football season. These divisions are also responsible for maintaining and repairing traffic signals and school warning devices in order to provide safe and efficient movement of vehicles and pedestrians.

The **Capital Projects Division** is responsible for the administration of the City’s capital improvement plan. This includes the management of projects approved with bond elections such as streets, fire stations, libraries, and others. Some of the capital projects for public utilities such as Electric, Water, Wastewater, and Drainage are also handled in this division.

Parks and Recreation Department

General Fund: \$5,044,666

Recreation Fund: \$3,811,342

The Parks and Recreation Department (PARD) is responsible for College Station park facilities and recreational programs. The PARD budget is split between the Recreation Fund and the General Fund. The Recreation Fund includes Sports Programs, Aquatics, Xtra Education programs, Teen and Senior programs and Conference Center operations. The remaining Parks and Recreation activities, such as maintenance of park facilities, heritage programs, athletic tournaments, special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City, and cemetery maintenance and operations are budgeted in the General Fund. The Parks and Recreation Department recently underwent a management reorganization resulting in the net elimination of 6.5 FTEs.

Recreation Fund Divisions:

Each program within the Recreation Fund has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, General and Administrative transfers, as well as the subsidy provided by the General Fund.

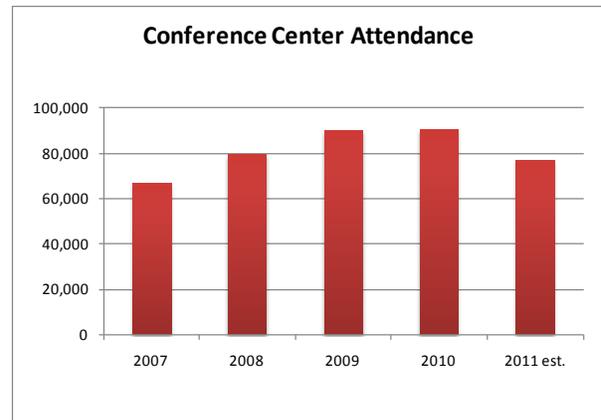
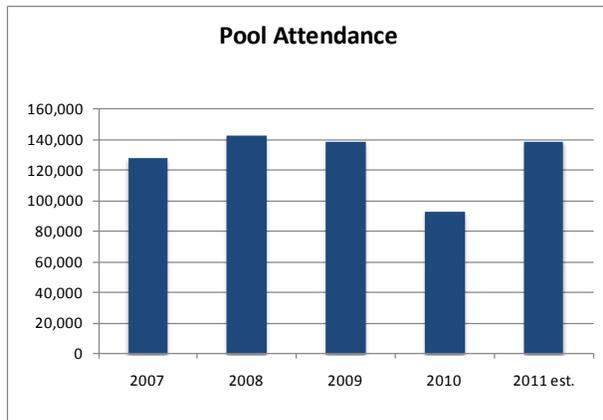
The **Sports Division** approved budget is \$1,365,850 and includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Girls Softball, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, and several non-fee programs.

The **Instruction Division** is comprised of the Xtra Education Program which has an approved budget of \$244,156 and provides citizens of all ages the opportunity to enhance their quality of life through various continuing education programs that are offered at various sites throughout the City.

The **Aquatics Division** approved budget of \$1,137,816 supports three City pools, programs at the CSISD Natatorium, the splash pad at the Lincoln Center, swim lessons, water fitness, the swim team and stroke clinic.

The budget for the **Southwood Center and Lincoln Center Division** totals \$704,846. Several teen and senior activities take place daily at the Southwood Center and the Lincoln Center is a community/recreation center that provides positive programming and serves as a satellite center for social services.

The **Conference Center Division** is operated to provide meeting space for various groups and organizations and the approved budget for FY12 is \$358,674.



The above graphs illustrate the fluctuations in attendance at pool facilities and the Conference Center.

The PARD Recreation Fund budget includes three approved service level adjustments which would reduce expenditures by a net of \$131,623. The first SLA is for the elimination of the Concessions as a separate cost center. The concessions will only be managed by the City for Adult Softball and at Adamson Lagoon. This is estimated to save \$12,000 in Temporary/Seasonal employee costs. The next SLA changes the programming at the CSISD

Natorium, which is estimated to save a net \$56,129. The final SLA discontinues and/or reduces the seasons for a few of the sports programs, including flag football, adult volleyball, and adult kickball for an additional reduction of \$63,494 and one (1) FTE. Also approved is to move the responsibility of the youth fastpitch softball program to the Brazos Valley Girls Softball Association, with whom the City already partners to facilitate the program.

General Fund Divisions:

The **Parks and Recreation Department (PAR) Administration Division** budget of \$498,060 serves as the primary point of contact for its customers and provides administrative support to the rest of the department. This division also provides coordination, design and administration of some of the parks and recreation capital improvement projects, graphics support, marketing development, emergency shelter operations and website administration.

The **PAR Recreation Division** budget of \$895,213 oversees Youth and Adult Athletics, Aquatics, Instruction programs, Tournament events and Kids Klub. The Kids Klub is an after school care program, operated in collaboration with the College Station Independent School District (CSISD).

The **PAR Special Facilities Division** budget of \$87,915 is responsible for the operations of the Lincoln Center, the Conference Center, the Southwood Center (Teens and Senior programs), Heritage Programs, and the Larry J. Ringer Library. Also, within this division, is the oversight of special events held at the Wolf Pen Creek Amphitheater as well as other locations throughout the City.

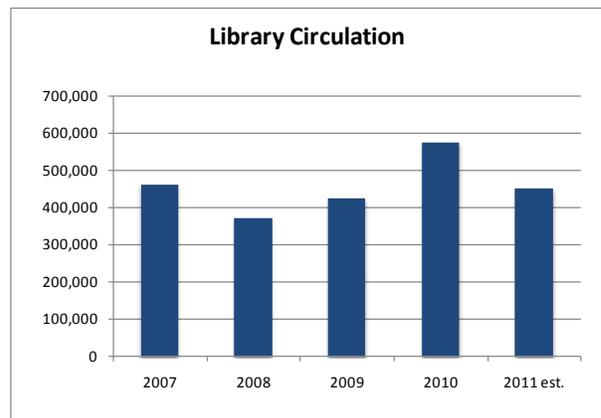
One of the changes resulting from the management reorganization was the combination of the **Operations Division and the Urban Landscapes Division**. This division is responsible for maintenance and operations of the City park facilities, athletic facilities, selected streetscape areas, the City Cemetery and the new Memorial Cemetery. This division also provides support for special events, programs and other City activities. The approved buget for the Operations and Urban Landscapes Divisions are \$2,408,518 and \$1,154,960, respectively.

The Parks and Recreation Department General Fund budget includes four approved service level adjustments in the amount of \$45,200. The first SLA in the amount of \$18,000 one-time funds and \$25,000 recurring costs will replace the current registration and reservation software that PAR uses. The second SLA, for \$22,200, will provide funding for athletic fields maintenance equipment. The third SLA provides for the reduction and relocation of Christmas in the Park for a savings of \$25,000 annually. The last SLA provides \$5,000 in one-time funds for the funding of the City of College Station 75th Birthday Celebration.

Larry J. Ringer Library

\$1,071,654

The Larry J. Ringer Library facility is overseen by the City’s Parks and Recreation Department. This facility is operated in collaboration with City of Bryan, which provides staffing for the College Station facility. The graph to the right illustrates the circulation of the College Station Library over the last several years.



Planning and Development Services Department

The Planning and Development Services Department provides oversight for development planning within the City of College Station. Planning and Development Services consists of the following components; Planning & Development Administration, Community Development, Engineering, Code Enforcement, Neighborhood Services, Northgate District, and Strategic Planning. Planning and Development Services reinforces compliance with zoning, subdivision, and drainage regulations as well as other City ordinances. This department works with citizens and other City departments to ensure City development in a manner consistent with policies established by Council.

As part of the ongoing reductions, Planning and Development Services FY12 base budget includes the permanent elimination of one full-time GIS Technician, one full-time Code Enforcement Officer, and one full-time Planning Administrator. In addition, grant funds from the Community Development Block Grant will be utilized to fund one half of a full-time Building Inspector position.

The FY12 budget includes a one-time SLA in the amount of \$50,000 for the Wellborn Small Area Plan. This project supports the creation of a district plan for the recently annexed area that respects and preserves the appeal of the area. The focus of this district plan should be working with the residents to identify and retain the elements of the community that contribute to its rural character.

Information Technology Department

\$3,975,499

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

The MIS division implements and supports computing platforms and applications for all City Departments, including Computer Aided Dispatch (911) for Public Safety, and connectivity to the Internet. The GIS division is responsible for the coordination of all geographic data and its presentation to the public. The E-Government division is responsible for the City website, interactive web service provision, and the City's Intranet. Communications provides connectivity within the city for cable and fiber.

Funding in the amount of \$196,876 is included in the approved budget for the Brazos Valley Wide Area Communications System (BVWACS) which provides a wide area communications system that promotes radio system interoperability for public safety and emergency management operations.

Due to an ongoing need for budget reductions, one full-time Systems Analyst, one half-time Mail Clerk, and one temporary / seasonal GIS Intern position have been permanently eliminated from Information Technology's approved base budget. The FY12 approved budget also includes a reduction of \$17,140 in overtime for the MIS division.

Fiscal Services Department

\$3,054,633

The Fiscal Services Department provides Fiscal Administration, Treasury, Accounting, Purchasing, and Budgeting services to the City. This department also oversees the operations of Municipal Court and Utility Customer Service.

Treasury handles cash and debt issues for the City while ensuring all funds are prudently invested. The Accounting and Purchasing Divisions work closely together to ensure that purchases are made and recorded according to mandates. Municipal Court collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. The Office of Budget and Strategic Planning prepares, monitors, and reviews the annual budget.

In order to address the ongoing budget conditions, the FY12 base budget for the Fiscal Services department includes removing one full-time Secretary position. No service level adjustments were submitted for Fiscal Services.

General Government Department

\$3,674,203

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

The **Mayor and Council Division** accounts for expenditures related to Council functions such as education and training. The approved budget for this division is \$30,276. Additional one time reductions in travel and training in the amount of \$14,000 were submitted as savings for the Mayor and Council division.

The **City Secretary Division** is responsible for elections, records management, City Council support and other activities. The FY12 approved budget is \$385,346. This includes one service level adjustment in the amount of \$13,275 for ongoing maintenance fees to provide codification services for the city.

The **Internal Auditor Division** conducts independent financial and performance audits to provide the Council and the Mayor with objective information to assist in determining whether governmental operations are adequately controlled and to assure that a high degree of public accountability is maintained. The Internal Audit approved FY12 budget is \$177,379, which includes an SLA with \$2,196 in one-time and \$52,235 in recurring costs for a new, Assistant Internal Auditor.

The **City Manager Division** is responsible for the day to day operations of the City, making recommendations to the City Council, and providing short and long-term direction to the organization. The FY12 City Manager's approved budget is \$901,097. The approved budget includes reductions in goodwill, food and ice, and supplies for an ongoing savings of \$2,460.

Economic Development is responsible for coordinating economic development activities in College Station. For FY12, the Economic Development division was restructured and will have one Economic Development Analyst position which will be moved to the City Manager's Office. One Assistant Director and one half of a Staff Assistant position will move to the Planning and Development Services Department, and one analyst will fill a vacant Budget/Management Analyst position. The Director position will be eliminated. Overall there will be a net budget reduction of \$324,170.

The **Legal Division** provides legal services and support to City Council and City staff. Among the services provided by this office are legal advice, contract writing, and litigation. The Legal Office budget is \$944,591 which includes the reclassification of one First Assistant City Attorney position to an Assistant City Attorney position which will provide ongoing salary and benefits savings.

The **Public Communications Division** provides for the dissemination of City information through various media outlets. The total FY12 approved budget is \$691,556, which includes the elimination of funds used for internships. The approved budget submission includes ongoing reductions in contract services, food and ice, and postage in the amount of \$3,750. Funds are included for Educational and Governmental (EG) franchise dollars in the amount of \$30,000. These funds can only be used to purchase, replace, or help produce the College Station educational television channel.

The **Human Resources Division** consists of Human Resources and **Risk Management** (which is funded by the Insurance Funds). The Human Resources Division is responsible for the strategy and implementation of the compensation & benefits program for all employees. The division also provides the recruiting and hiring of qualified candidates for City positions. In addition, policy interpretation and performance management programs are coordinated through Human Resources. The Risk Management function seeks to limit the exposure of the City to physical and financial losses through a number of programs that address worker safety. Included in the approved budget is the elimination of the Safety Officer position.

Other General Fund Expenditures **\$4,631,544**

There are a number of expenditures budgeted in the General Fund that do not fall under the purview of any one department. Miscellaneous expenditures within the General Fund include \$932,563 for public agency funding, \$271,098 for contingency transfers and \$3,427,883 for other various expenditures and transfers. These various expenditures and transfers include the General Fund Subsidy Transfer to the Recreation Fund, the transfer to the Economic Development Fund, and State Legislative Consulting services.

Debt Service Fund **\$12,649,002**

The Debt Service Fund is used to account for ad valorem tax revenue collected to pay for authorized general government debt. The approved debt service portion of the ad valorem tax totals 20.1536 cents per \$100 valuation, which accounts for approximately 46% of the tax levy. This is a reduction of nearly 2 cents from the FY11 debt service portion of the tax rate.

Economic Development Fund **\$728,454**

The City created an Economic Development Fund to account for resources and expenditures directed at providing incentives for businesses and industries that are planning to locate in College Station. Resources set aside for economic development purposes will be transferred into this fund and remain in the fund until expended. In FY12, \$398,900 is budgeted in this fund for economic development cash assistance incentives. The city's Economic

Development activities have been restructured and will be managed by the City Manager's Office. The FY12 Approved Budget includes an SLA in the amount of \$75,000 for the development of an Economic Development plan. A \$250,000 transfer to the Electric Fund is also scheduled in FY12.

Efficiency Time Payment Fee Fund **\$0**

The Efficiency Time Payment Fee can be used for the purpose of improving the efficiency of the administration of justice in College Station. Anticipated revenues in FY12 total \$7,962. There are no approved expenditures in FY12 for this fund.

Chimney Hill Fund **\$125,000**

The Chimney Hill Fund accounts for the receipt and expenditure of funds received by the City for the operation and maintenance of a convention center. In FY12, an expenditure of \$125,000 has been included for maintenance costs related to the Chimney Hill property on which a convention center is proposed to be built. These expenses will be offset by lease revenue received from existing tenants.

Business Park Fund **\$112,150**

Resources are included in the budget for economic development activities. In FY12, it is projected that \$112,150 will be transferred from the Business Park Fund to the Economic Development Fund for the Research Valley Partnership's Texas A&M Institute for Pre-Clinical Studies project. This transfer reflects the balance of the funds in the Business Park Fund with the intent that this fund will be closed at the end of FY12.

Brazos Valley Solid Waste Management Agency (BVSWMA) Fund **\$1,393,401**

The City of College Station and City of Bryan set up a corporation to take over the operations of the landfill. The Brazos Valley Solid Waste Management Agency Inc. was created last year. As part of this organization the City of College Station will continue to have landfill employees who will, through an agreement with BVSWMA Inc., provide landfill services. The BVSWMA portion of the budget accounted for in the City of College Station budget is the salary and benefit portion for the College Station landfill employees, which is reimbursed by BVSWMA Inc.

Enterprise Funds

Electric Fund **\$98,236,372**

College Station's Electric Utility provides the construction of new facilities needed to extend electrical service to new consumers, performs repairs and maintenance as needed to maintain the electric system, and installs and maintains street lights and rental lights. Electric Utility personnel maintain over 20 miles of electric transmission lines, 5 electrical substations, and over 400 miles of overhead and underground electric distribution lines.

Two Service Level Adjustments (SLA's) were included in the FY12 Approved Budget that will reduce expenditures. The first reduction SLA, in the amount of \$50,500, results in the elimination of the Goodwill Tree Program that has been included in the electric budget since FY08. Projects funded in the past by this program include trees planted following phase I of the W.D. Fitch Parkway Widening and partial funding of the trees planted at the University Drive/SH 6 interchange. The budget includes shifting these funds from the tree program to a padmount transformer and equipment maintenance program, which is described in more detail below. A second reduction SLA is for the reduction in the Sun Source Solar Photovoltaic Rebate Program. The previous budget for this program was \$75,000. The FY12 SLA reduces the budget for this program to \$37,500. The program previously paid on a per AC watt installation of \$3.00 per watt up to a maximum rebate of \$12,000 per customer. In FY12, the per AC watt payment be reduced by one half, or to \$1.50 per AC watt, with a maximum rebate of \$6,000 per customer.

Six SLA's are included in the Electric Fund's approved budget that will result in budget increases. The first SLA, in the amount of \$102,000, is for the transmission tree-trimming program. The North American Electric Reliability Corporation (NERC) regulations require the Electric Utility to have an ongoing vegetation management program in order to maintain access to the transmission system for system reliability. This program is on a three-year maintenance cycle and this is the second iteration of an ongoing maintenance plan to achieve the requirements. A second SLA is for the addition of training funds to the dispatch division in the amount of \$10,000. These funds are needed in order to comply with NERC regulations that require all Transmission Operators to have NERC-certified

operating personnel on shift in required positions at all times. The third SLA, in the amount of \$50,500, is for the implementation of a padmount transformer and equipment maintenance program. This pilot program will restore the exterior cabinets of padmount transformers and equipment that have been damaged by corrosion from exposure to weather, sprinkler systems and fertilizer. As mentioned above, the budget from the Goodwill Tree Program will be reallocated to fund this program. A fourth SLA is to provide funds for the contracting of services in order to meet Federal guidelines for regular and systematic testing of components comprising our electric system. The Electric Utility must demonstrate how and when the testing was performed and must keep records of such testing as prescribed by mandated protocols. This SLA will provide a budget of \$60,000 for the outsourcing of these services. The fifth SLA, in the amount of \$65,000, is for the outsourcing of a commercial meter testing program. The program will allow for the testing of 300 commercial meter installations per year. A final SLA will provide the budget needed for the operating costs associated with the new dispatch facility. Construction on the new dispatch facility should be complete in late 2011. This SLA will allocate \$14,500 for these costs.

In addition to the SLA's, reductions were made to the base budget as a result of restructuring how certain processes will be handled by the department. Funds for two temporary/seasonal positions were removed from the budget. One of these positions, within the Administration Division, has not been filled in several years. The second position, in the Warehouse Division, was a filled position.

Water Fund

\$14,476,402

The City of College Station has the capacity to produce approximately 30 million gallons per day of potable water. The Water Division has developed high standards of reliability that assures customers' needs are met with a water supply that meets or exceeds all federal and state mandated standards. As a City enterprise, the full cost of service for water production, transmission and distribution is recovered by charging customers for consumption on a per unit basis.

Two SLA's were included that reduced the FY12 Water Fund approved budget by \$45,480. The first SLA, which reduced the budget by \$41,480, is for the discontinuation of the addition of fluoride to the drinking water. The addition of fluoride to the drinking water is not legally required and discontinuing the program will result in O&M and capital savings and will improve employee safety by removing this hazardous chemical from the work place. The water supply naturally contains approximately one-half of the recommended level. In addition, a reduction SLA of \$4,000 is included to reduce the budget allocated for the conservation rebate program. The current budget for rebates is \$8,000. The remaining \$4,000 is consistent with rebate payments made in the past two fiscal years, but may limit the program in future years if popularity increases.

In addition to the SLA's, several reductions were made to the base budget as a result of restructuring how certain processes will be handled by the department. A net total of \$31,008 was reduced from the budget due to the elimination of the Water Auditor position. When this position became vacant in FY11, it was not filled and the water audit services were contracted out. It has been determined that this is a less costly way to handle the water audits and the results of the audits are comparable. Therefore, the position has been eliminated in FY12. \$15,000, however, has been included to offset the cost of contracting out the service. The FY11 budget included the addition of a 0.5 FTE Regulatory Compliance Assistant. This position was responsible for assisting Water Services with evaluating and meeting EPA/TCEQ requirements. The position was shared with the Public Works Department. In FY12, the 0.5 FTE position will be removed from the Water Fund and return at 1.0 FTE to the Public Works Department. A third reduction to the base budget will result in savings of \$658. This is for the formal discontinuation of the backflow program. The backflow program was one in which residential lawn irrigation systems were tested on a five year schedule to address potential backflow issues. This testing has not been done in several years. This reduction will result in the formal discontinuation of the program and will reduce the budget for the remaining costs associated with mailings that would need to be done if the program was still in place.

Base budget changes included three additions, two of which reflect mandated increases in costs. The first is the addition of \$55,000 for an increase in fees assessed by TCEQ that must be paid in order to maintain regulatory compliance. The second is for the addition of \$21,622 for an increase in fees assessed by the Brazos Valley Conservation District. These fees are assessed based on the amount of water used by the City. Finally, the base budget was increased by \$8,500 to cover the cost of charge-backs that are being proposed by the Public Works Department. Currently, when utility line repairs that are made as part of a streets maintenance O&M project, the cost is covered by the Public Works Department. This base budget was increased in the Water Fund so that the cost can be charged back.

Finally, a Council directed change was made to the FY12 Approved Budget that eliminated a transfer in the amount of \$12,500 from the Wastewater Fund to the Economic Development Fund.

Wastewater Fund

\$13,027,941

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

One SLA is included in the Wastewater Fund that results in an increase of \$132,000 to the approved budget. This SLA is for the implementation of a wastewater interceptor cleaning/evaluation program. There are six major wastewater interceptors that collect all of the City's wastewater and transport it to the treatment plants. Currently the City does not own the equipment and technology to perform analysis on pipe of this diameter. By outsourcing the cleaning, capacity analysis and visual construction evaluation of the interceptors, the City can better plan, design and construct infrastructure to meet the increasing development driven demand. The program will allow for this analysis to be performed on one interceptor per year.

In addition to the SLA, a reduction was made to the base budget as a result of restructuring how certain processes will be handled by the department. \$68,199 was reduced from the budget due to the elimination of the Utilities Analyst position. When this position became vacant in FY11, it was not filled. It has been determined that the functions performed by this position can be allocated to Budget staff in the Finance Department as well as to staff within the Water and Wastewater Departments. Therefore, the position has been eliminated in FY12.

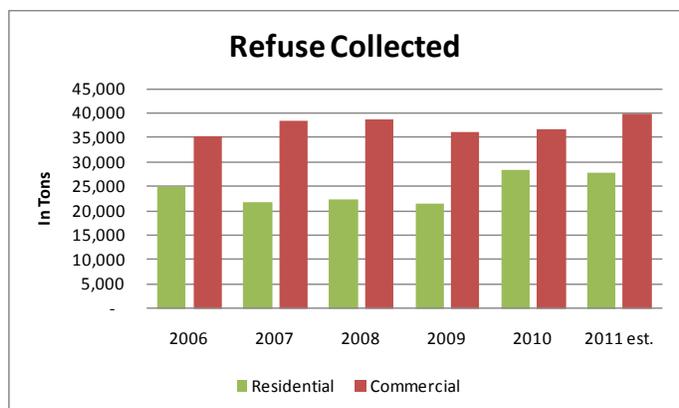
Base budget changes included an increase of \$8,500 to cover the cost of charge-backs that were approved by the Public Works Department. Currently, when utility line repairs that are made as part of a streets maintenance O&M project, the cost is covered by the Public Works Department. This base budget was increased in the Wastewater Fund so that the cost can be charged back.

Finally, a Council directed change was made to the FY12 Approved Budget that eliminated a transfer in the amount of \$12,500 from the Wastewater Fund to the Economic Development Fund.

Sanitation Fund

\$7,430,014

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



The operating portion of the Sanitation fund for residential and commercial operations is approved for FY12 to be \$6,720,027, or 6.67% higher than the FY11 Revised Budget. A portion of this increase is due to an increase in forecasted fuel costs as well as increased equipment replacement contribution amounts due to new EPA standards. Approved non-operating expenditures are \$709,987, and include the fund's Return on Investment to the General Fund. Revenues for FY12 in the fund are estimated to be \$7,242,423.

Northgate Parking Enterprise Fund

\$1,085,775

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

district. The approved FY12 budget for parking operations is \$448,597, which does not include \$220,633 in non-parking related expenditures that will be paid for by a transfer from the General Fund. One-time SLA funding for Capital expenditures in the amount of \$80,000 is included. This funding will be used to expand the use of security cameras in the parking garage to the upper parking levels. Northgate Parking Enterprise fund revenues are projected to be \$1,159,689 in FY12.

Special Revenue Funds

Hotel Tax Fund

\$2,123,142

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

The approved FY12 budget includes \$545,698 for City Operations including Wolf Pen Creek event operations and other PARD programs and events that are eligible for Hotel Tax Funds. This includes annual funding in the amount of \$200,000 for soliciting and hosting of sports tournaments in College Station. The FY12 debt service payment of \$224,444 for the land purchased by the City for a Convention Center project will be transferred to the Debt Service fund for payment. \$1,303,000 of Hotel Tax funding is included in the FY12 approved budget for the Bryan/College Station Convention and Visitors Bureau, the Arts Council of the Brazos Valley, the George Bush Presidential Library Foundation, the Brazos Valley Veterans Memorial, Northgate advertising through the Northgate District Association, and the Bryan-College Station Chamber of Commerce. For FY12, \$5,500,000 of the fund balance has been reserved for expansion of the City's Veteran's Park sports complex.

Community Development Fund

\$5,012,772

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

American Recovery Reinvestment Act Fund

\$65,000

The American Recovery and Reinvestment Act (ARRA) Fund accounts for revenue received and expenditures made by the City through the American Recovery and Reinvestment Act enacted in 2009. These funds are primarily for one-time equipment and other purchases. ARRA Fund expenditures are estimated to be \$65,000 in FY12. This represents the grant funded Sustainability Coordinator position in General Government. The grant will fund this position for a total of 3 years, from FY10 to FY12.

Traffic Safety Fund

\$72,959

The Texas Legislature passed SB 1119 which became effective on September 1, 2007. This bill authorizes and controls the municipal use of red light camera equipment and was codified in the Texas Transportation Code, Section 707.003. Revenue sharing provisions are mandatory: after accounting for program expenditures, one half of all revenues received must be remitted to the state. The state will be using their portion of the revenue received to fund regional trauma centers. The remaining revenue retained by the City must be spent on traffic safety programs, intersection improvements, pedestrian safety programs, public safety programs and/or traffic enforcement programs. The City implemented the red light camera program in calendar year 2008 with 4 monitored intersections. In FY10, cameras were added to 5 additional intersection approaches. On November 3, 2009, an election was held in which the majority of the voters voted to end the red light camera program. The FY12 approved budget of \$72,959 includes a 1-time SLA of \$50,000 to fund the City's participation in the B/CS Mobility Initiative. \$22,959 in approved expenditures will use the remaining funds for traffic safety programs and intersection improvements, which will close out the fund at the end of FY12.

Wolf Pen Creek TIF Fund

\$0

The Wolf Pen Creek Tax Increment Finance (TIF) Zone generates revenues that must be utilized within the Wolf Pen Creek District. The TIF expired December 31st, 2009. A balance of approximately \$3.2 million remains in the WPC TIF Fund. A determination will be made in FY12 as to how the remaining balance will be spent.

Court Technology Fee Fund **\$133,880**

The Court Technology Fee Fund can be used to fund technology projects at the Municipal Court Facility. Approved expenditures of \$133,880 will be used for technology related purchases such as computer hardware and software for court facilities.

Court Security Fee Fund **\$65,040**

The Court Security Fee Fund is used to fund security projects at the Municipal Court building. Approved expenditures of \$65,040 are included for court security personnel in this fund. To address the limited revenues in this fund, a full-time Marshal position was moved into the General Fund Municipal Court budget beginning in FY12.

Juvenile Case Manager Fee Fund **\$97,900**

The Juvenile Case Manager Fee Fund is used to fund the salary and benefits of a Juvenile Case Manager, as well as cover the salary and benefits of staff time spent administering Teen Court. The total approved budget of \$97,900 includes travel and training funds for the Juvenile Case Manager that were recently approved by legislation.

Police Seizure Fund **\$40,000**

The Police Seizure Fund accounts for revenues and expenditures related to property seized by College Station Police Department. Expenditures for FY12 are budgeted at \$40,000. These funds are used for one-time equipment and other purchases to assist in police activities.

Memorial Cemetery Fund **\$0**

This fund accounts for two thirds of cemetery lot sales as well as other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. The fund also accounts for expenditures on projects that take place at this location. No expenditures have been included in the FY12 approved budget for the Memorial Cemetery Fund. The maintenance and operations for this cemetery is budgeted in the General Fund in the Parks and Recreation Department.

Memorial Cemetery Perpetual Care Fund **\$10,000**

This fund accounts for the remaining one third of the sales of cemetery lots that are accrued through the Memorial Cemetery Fund, which includes the Aggie Field of Honor. FY12 expenditures include \$10,000 for the continued marketing efforts of the new cemetery.

Cemetery Perpetual Care Fund **\$0**

This fund accounts for the sale of cemetery lots and other revenues that are collected through the College Station cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. There are no expenditures anticipated in this fund in FY12. The maintenance and operations for this cemetery is budgeted in the General Fund in the Parks and Recreation Department.

Internal Service Funds

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

Insurance Funds

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

Property Casualty Fund

\$1,637,161

The Property Casualty Fund ensures that the City can adequately cover potential property and liability losses. The FY12 estimated revenues for the Property Casualty fund are \$1,492,910. Approved expenditures total \$1,637,161. Contributions to this fund have increased over prior years to offset prolonged legal expenses.

Employee Benefits Fund

\$9,138,943

The Employee Benefits Fund is self-funded and provides medical coverage to covered City employees and dependents. Estimated revenues for the employee benefits fund total \$9,003,244 for FY12, and budgeted expenditures total \$9,138,943. Funds for wellness programs have been included in the budget in an effort to mitigate future estimated claims costs. In addition, expanded choices for coverage, including a high deductible plan, continued to be offered in an effort to offset rising health care costs. One approved service level adjustment, totaling \$22,375, is included in the Benefits budget to provide Fit Life testing for police officers.

Workers Compensation Fund

\$747,874

The Workers Compensation Fund provides coverage against losses sustained through on the job injuries to employees. Revenues anticipated in the Workers Compensation fund are \$805,538; expenditures total \$747,874. Funds in the amount of \$22,500 are included to provide city workers with reimbursement for the purchase of safety boots. A one-time transfer in the amount of \$200,000 will be made to help offset anticipated claims in the Unemployment Compensation Fund in FY12. The ending fund balance is anticipated to be sufficient to meet worker's compensation needs.

Unemployment Compensation Fund

\$260,600

Revenues in the Unemployment Compensation Fund are estimated to be \$230,042. This includes a one-time transfer in from the Workers Compensation Fund to increase the fund balance. Expenditures in this fund are budgeted to be \$260,600. Claims costs are anticipated to increase in FY12.

Equipment Replacement Fund

\$4,084,826

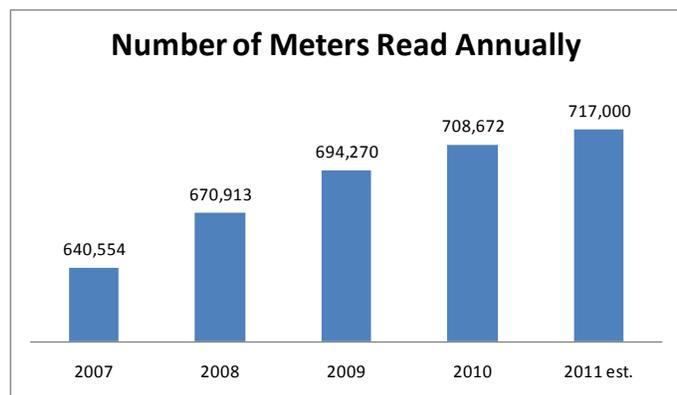
The City has a fund that serves to accumulate resources for the replacement of vehicles and large motorized equipment, the telephone and radio systems, to provide replacement assets for the existing major technological infrastructure, and the replacement of copiers. Anticipated revenues for FY12 total \$3,592,926; expenditures total \$4,084,826. \$3,933,000 is included for fleet replacement and new purchases. Funding is also included for replacement copiers, mobile data terminals, and uninterruptible power supplies.

Utility Customer Service Fund

\$2,342,713

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

FY12 approved expenses are \$2,342,713. There is one SLA included for Meter Services for the replacement of hand held meters in the division. The total cost of replacement is \$23,661. The chart to the right illustrates the number of meters read annually over the last several years.



Fleet Maintenance Fund

\$1,659,149

The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide

services to the citizens of College Station. Some of these services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations. In FY12, revenues in the Fleet Fund are projected to be \$1,577,410. FY12 budgeted expenditures are \$1,659,149.

Capital Project Funds

\$37,349,793

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

In addition to the general government projects, the City has bond funds for each of the utilities operated by the City. For FY12, operating funds from both the Water and Wastewater Funds in the amount of \$3,070,000 are projected to be used to fund capital projects in lieu of the issuance of additional debt.

Other resources to fund capital projects include the Wolf Pen Creek Tax Increment Financing District, the Drainage Utility and Parkland Dedication Funds. Each provides resources that will be used to complete a number of projects over the next five years.

General Government Capital Projects

The following is a brief summary of some of the key general government projects included in the FY12 Approved Budget. More details of these projects can be found in the capital project summaries preceding each capital projects section in the budget document. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY12, funds in the amount of \$145,384 are included for the **Tauber and Stasney Rehabilitation project**. These streets are located in the Northgate area. The project includes the rehabilitation of Tauber Street and Stasney Street from University Drive to Cherry Street as well as the design and construction of new sidewalks on College Main. The project also includes the water and wastewater line rehabilitation. The majority of the construction on these streets should be complete in FY11, but the FY12 estimate reflects remaining expenditures. Other rehabilitation projects estimated for FY12 include the **Bird Pond Rehabilitation project**. This project is for the rehabilitation of Bird Pond Road from the city limits to Rock Prairie Road. Funding for this project will come from the authorization related to the Barron Road Widening Phase II project. The Barron Road Widening Phase II project is under construction and is anticipated to come in well below the amount authorized through the GOB. An additional rehabilitation project included in the FY12 Approved Budget is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project may include concrete pavement, curb, gutter, storm drainage and sidewalks. The majority of the funding for the Streets component of this project will be from Community Development Block Grant (CDBG) funds. \$1,075,634 of the \$1,203,000 Streets budget will be funded with CDBG funds. The balance of the budget will come from Barron Road Widening Phase II authorization.

Street Extension Projects

\$5,302,598 is the estimated expenditure included for various street extension and widening projects. Included in this is \$572,611 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity into the streets that are being constructed by developers. Of this amount, \$472,611 is from OP funds authorized as part of the 2003 GOB. An additional \$100,000 of OP funds is budgeted and reflects assessments expected to be received as a result of the Holleman Extension project. It is estimated that \$500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Other street extension projects include the **extension of Victoria Avenue**. It is estimated that \$316,519 will be spent in FY12 to extend Victoria Avenue from Southern Plantation Drive to connect with William D. Fitch Parkway (SH40), aligning with the existing Victoria Avenue on the south side of William D. Fitch Parkway (SH40). The

roadway will be a major collector consisting of two travel lanes and a center turn lane with bike lanes, sidewalks, landscaping and storm drainage. Water and wastewater upgrades will also be made as part of this project. The project is being completed in advance of the new College Station ISD (CSISD) high school, which is expected to open in August of 2012. An estimated \$575,692 is projected for the **extension of Jones-Butler Drive**. This project includes the design and construction of a major collector from the intersection of Luther Street & Jones-Butler to the intersection of George Bush & Penberthy Road. The project will also include sidewalks, bike lanes and an equestrian crossing. \$500,000 is projected in FY12 for the design of the **Health Science Center Parkway**. This project is a component of the Bio-Medical Corridor agreement.

The budget also includes an estimated FY12 expenditure of \$931,684 for the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road. Construction funds are not included in the project budget. \$266,379 is the projected FY12 expenditure for the **Rock Prairie Road West right-of-way project**. This project includes the purchase of additional right-of-way from State Highway 6 to Normand Drive to provide for the future widening of that section of Rock Prairie Road. Funds have also been estimated for the design of the **Rock Prairie Road Bridge Widening project**. This project was added in late FY11. The City of College Station will design the bridge widening and TxDOT will construct the project. The bridge will be widened to six lanes with U-turn lanes constructed at the north and south ends of the existing bridge. The project will also include sidewalks and bike lanes or a multi-use path. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design will be paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses. Design began late FY11 with construction estimated to begin in FY13.

In addition, \$1,125,429 is the estimated FY12 expenditure for the **phase II of construction to Barron Road** from Decatur Drive to William D. Fitch Parkway (SH40). This project will widen Barron Road from Decatur Drive to Barron Cutoff Road on the southwest side of William D. Fitch Parkway (SH40). The existing Barron Road is a two lane rural road. Upon completion of this project, Barron Road will be expanded to a divided four lane minor arterial roadway with medians, bicycle lanes and sidewalks. In addition, new traffic signals will be installed at the intersection of Barron Road and Victoria Avenue and at Barron Road and William D. Fitch Parkway (SH40). This project is anticipated to be completed in advance of the opening of the new CSISD high school in August of 2012. Finally, \$710,000 is included for design work on the **Barron Road East/Lakeway extension project**. This project will extend Barron Road from State Highway 6 east at the existing Barron Road to a future intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Projected expenditures include \$91,562 for the **Wellborn Widening Reimbursement project**. As part of an AFA with TxDOT, the City is required to reimburse 10% of the right-of-way costs associated with the Wellborn Widening project. The majority of the reimbursement was paid in prior years, but it is anticipated that a final payment will need to be made in FY12.

Traffic Projects

The FY12 Approved Budget includes an estimated \$842,574 for traffic projects throughout the City. Funds are included for a **new traffic signal at the intersection of Wellborn and F&B** and a **signal at the intersection of State Highway 30 and Copperfield**. In addition, \$65,000 is included for the design of a **signal at FM 2818 and FM 60**. \$23,790 is included for **traffic system safety improvement projects** and \$32,536 is included for **traffic signal communication projects**. These projects support traffic signal connectivity as well as other City data and voice services.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. In FY12, \$200,000 is included for **sidewalk improvement projects** throughout the City. The specific projects on which these funds will be used are in the process of being identified. \$224,000 is estimated to be spent on **Phase II of the Hike and Bike Trail Completion project**. This project will continue the 10' wide multi-use trail from Welsh Avenue to the Campus Village trail to the west. The trail will also be extended from the northern connection of the Campus Village Trail through Southwest Park as part of the Southwest Park development, providing continuity of the hike &

bike trail system from Texas Avenue to Southwest Parkway. In addition, \$508,000 is projected to be used toward the design of the **Lick Creek Hike and Bike Trail**. This project is for the construction of approximately three miles of hike and bike trails along Lick Creek between Westfield Park and Lick Creek Park. The trails will connect residential neighborhoods and CSISD property. An estimated \$679,500 will be spent toward the design of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian travel in the Northgate area of College Station, especially to facilitate pedestrian movement across and along University Drive between Boyett Street and South College Avenue. Finally, funds in the amount of \$637,000 are estimated for the construction of the **College Main Plaza Improvements**. This project is for the construction of a pedestrian plaza with bike lane from University Drive to Patricia Street. In addition, intersection improvements will be made along Lodge Street and Patricia Street. Funding for this project will come from several sources. A portion will come from the balance of the Discovery Drive project, which is complete and came in under budget. The balance of the budget will come from Certificates of Obligation (CO's) issued in prior years for the Police Station Improvements project (\$208,707) and the completion of the 2nd floor of the Municipal Court building (\$18,376). Use of these funds is limited to certain types of projects, but they may be used for the College Main Plaza Improvements project.

PARKS AND RECREATION CAPITAL PROJECTS

In FY12, expenditures in the amount of \$2,271,230 are estimated for Parks and Recreation capital improvement projects. Included is \$68,384 for **field redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

\$81,696 is the estimated expenditure for improvements at **University Park**. This project will consist of the addition of 14 parking spaces to the existing parking lot. Also included in the project is the addition of a landscape island, sidewalks, curb and gutter, and relocation of the irrigation system, as needed. Funds in the amount of \$293,843 are estimated for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in advance of development. \$792,307 is included for **improvements at Stephen C. Beachy Central Park**. These include the construction of a new concession complex and restroom building. An estimated \$100,000 is included for the **Lick Creek Park Iron Bridge Trail Completion**. This project is for the construction of a compacted gravel trail over the existing dirt trail in Lick Creek Park. \$198,000 has been included for the design of the **East District Maintenance Shop Replacement**. These funds will be used to replace the existing shop. Finally, funds are included for the detailed design of the **Lick Creek Nature Center**. This center, proposed to be built at Lick Creek Park, will serve as a nature center for visitors who want to learn more about the park.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. Estimated expenditures for public facility projects in FY12 include \$6,349,265 for the construction of **Fire Station #6**. Fire Station #6 will serve the busy University Drive corridor. Construction is expected to be completed in FY12. In addition, \$599,000 is included in the budget for the purchase and installation of a **Fire Emergency Response Alerting System**. This system will replace the fire station alerting system and the PA systems in stations 1, 2 and 4. A portion of the funding for this system will come from the balance of budget remaining from the Fire Station #3 Relocation project. Certificates of Obligation in the amount of \$239,409 remain and may be used toward this project. The additional needed budget will come from the balance of the Radio System Replacement project, which is complete and came in under budget. The budget for the Radio System Replacement project was a combination of CO debt and Equipment Replacement Funds. Finally, \$20,000 is included for the **purchase of library books**. The funds for the purchase of these books come from donations collected for this purpose.

The FY12 Approved Budget also includes a projected expenditure of \$832,000 for technology projects. Included is \$300,000 for the **replacement of the City's Mobile Data Terminal system**. This project is for the replacement of the electronic equipment that provides the interface between the radio frequency system (800 MHz radio system) and the Internet Protocol system (Computer Aided Dispatch). The goal of the project is to provide a public safety radio system that meets current and anticipated needs. \$122,500 is projected for the **Fiber Optic Infrastructure**

project. This project will support the installation of fiber optic cable to continue expansion of the city's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. An estimated \$224,500 is included for the **E-mail and File System Migration project.** This project will migrate the city E-mail system from GroupWise to another e-mail system. The project will also implement a new e-mail archive system and will move file and print management. Finally, \$185,000 has been included for a **Network and Data Security Upgrade project.** This project will examine city wide data security standards, policies and procedures and will result in establishing guidelines and business practices that will bring the city more closely in alignment with industry best practices for information security. These latter two projects, as well as \$200,000 of the MDT System Replacement budget, will be funded using a portion of the balance of the Radio System Replacement project, which is complete and came in under budget.

Finally, funds in the amount of \$763,286 will be transferred to the Electric Fund. These funds reflect the balance of the Radio System Replacement project. In addition, as mentioned in the Sidewalks and Trails section of the Streets Capital overview, \$227,083 will be transferred to the Streets Capital Improvement Projects Fund for use on the College Main Plaza Improvements project.

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY12 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

\$9,571,100 is the approved budgeted appropriation for electric capital projects in FY12. Funds in the amount of \$3,000,000 are budgeted for **Production projects** in FY12. It is anticipated that these funds will be used for a methane gas production project at the Brazos Valley Solid Waste Management Agency (BVSWMA) landfill. \$650,000 is included for **General Plant projects.** These include the replacement of the mapping system, enhancements to the SCADA system and plant upgrades. Also included is \$250,000 for the design of renovations to the Utility Service Center Building. Funds in the amount of \$1,160,000 are estimated for **Overhead System Improvement projects.** These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of \$1,150,000 are estimated for **Underground System Improvement projects.** These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. \$1,380,000 is included in the approved budget for **New Service and System Extension projects.** These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). \$95,000 is included in the approved budget for **Residential Street Lighting projects.** These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of \$150,000 are estimated for **Thoroughfare Street Lighting projects.** These funds will be used are for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. \$759,000 is included in the approved budget for **Distribution projects** and \$1,175,000 is included for **Transmission projects.** These funds will be used for the construction of electric transmission and distribution projects to provide electric capacity to the City of College Station. Major substation replacement equipment is included in this funding.

The FY12 Approved Budget includes a projected debt issue of \$8,825,000 for Electric Utility capital projects.

Water Capital Projects

In FY12, \$8,456,117 is the approved new appropriation included for water capital projects. Appropriations from prior years carry forward on capital projects. In some cases, the total new appropriations exceed the total estimate for capital expenditures because the new appropriations may cover not only the current fiscal year, but future fiscal years as well. The new appropriations included for FY12 exceed the FY12 projected expenditures for this reason. Total expenditures in FY12 for Water capital projects are projected to be \$8,033,942. Water Production projects include an estimated FY12 expenditure of \$5,728,440. \$800,000 is included for the purchase of **land for future well sites.** As capacity needs grow, the City is preparing for the construction of new wells. A component of this is the land acquisition for new future wells. An estimated \$418,000 is included for the **Sandy Point Chemical System Replacement project.** The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety,

operating reliability and cost efficiency. \$3,116,645 is included for **high service water pump improvements**. This project will increase the pumping capacity of the Dowling Road Pump Station. This project is in response to analysis of the water system capacities in relation to Texas Commission on Environmental Quality (TCEQ) requirements. It is anticipated that these improvements will be completed in FY13. \$625,000 is included in the approved budget for the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. \$371,295 is included for the completion of the **3 Million Gallon Ground Storage Reservoir (MG GSR) Rehabilitation project**. As part of this project, the interior coating of the reservoir will be replaced and some structural upgrades will be made to ensure that it meets TCEQ guidelines. In addition, \$45,000 is included for the design of the same improvements at the **5 Million Gallon Ground Storage Reservoir (MG GSR)**. \$37,500 is included for the **design of renovations at the Utility Service Center**. The cost of the renovations is being shared by the Electric, Water and Wastewater utilities as all three are housed in this facility. It is anticipated that the renovations will occur in future fiscal years. \$25,000 is projected for the continuation of the **Supervisory Control and Data Acquisition (SCADA) man machine interface project**. This project is for the evaluation, procurement and implementation of software packages available to improve the SCADA man machine interface or graphical software. New servers are included to increase flexibility and reduce vulnerabilities and down time. An additional \$50,000 is included for Well #7 Fiber. This project is for the installation of fiber from Sandy Point pump station to Water Well #7 to create wireless access point for Water Wells #5, #6, #8 and future wells. Finally, \$240,000 is included for the **Water Redundant Communications project**. This project is for data communication improvements. These improvements will allow for built-in redundancy, wireless communications, mobile work force and unforeseen communication plans not related to construction projects. The main focus is to construct fiber loops which provide multiple paths to all facilities.

Funds in the amount of \$997,500 are projected to be expended on Water Distribution projects in FY12. This includes \$100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. \$557,000 is the projected FY12 expenditure for the **Wellborn Widening project**. This project was for the relocation of water lines outside of pavement areas in conjunction with Wellborn Widening. This final phase should be completed in FY12. A portion of the expenditures for this project will be reimbursed by TxDOT. It is estimated that approximately \$1,000,000 will be received in FY13 following the completion of the project. Approximately \$2,400,000 was received in FY10 for a portion of the project that has already been completed. \$108,500 is the estimated FY12 expenditure for the **Raymond Stotzer West Water Line project**. This project is for the design and construction of water infrastructure to provide service to an area that was annexed by the City of College Station in 1995. This area is near the intersection of Raymond Stotzer West and FM 2818. In addition, \$137,000 is included for the **City of Bryan Raymond Stotzer Phase I** water line. This project will consist of the construction of a 12" waterline along Health Science Center Parkway from FM 47 to Turkey Creek Road, and for the construction of a 16" waterline along F&B Road from Turkey Creek Road to FM 2818. This project will be designed and constructed by the City of Bryan, but will be paid for by the City of College Station. This project is a component of the Bio-Medical Corridor agreement. Finally, \$95,000 is estimated in FY12 for the construction of an 8-inch water distribution line to serve the necessary fire protection for the approved **Carter Creek Wastewater Treatment Plant (CCWWTP) Lab/SCADA building**.

Rehabilitation projects included in the FY12 Approved Budget include \$634,150 for the **South Knoll/The Glade project**. This project is for the replacement of water lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 water study as in need of replacement. In addition, \$78,534 has been included for the completion of the **Southwood 5-7 project**. Construction on this project began in FY11 and should be completed in FY12. This project is for the replacement of water lines in an area bounded by Southwest Parkway, Harvey Mitchell Parkway, Welsh and Shadowood. Other rehabilitation projects include the **Cooner Street Rehabilitation project** and the **Plantation Oaks Water Line Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. The FY12 estimate is for the design of the project. Funding for the majority of the cost of the project design will come from Community Development Block Grant funds. Construction of the water portion of the project, which will follow in FY13, will be paid for with water utility revenue. The Plantation Oaks Water Line Rehabilitation project is for the rehabilitation of a 12-inch water line along

Harvey Rd, between Scarlett O'Hara Drive and Munson Avenue. This segment of the line is being replaced due to continuing failures that are causing service disruptions to customers in this area.

Contingency in the amount of \$150,000 has been included in the FY12 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. Finally, \$150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water meters on a routine basis to ensure efficient water readings.

The FY12 Approved Budget includes an estimated \$1,950,000 in current revenues that will be transferred from operations to fund water capital projects. Additionally, a debt issue of \$6,100,000 is projected in FY12 for Water capital projects.

Wastewater Capital Projects

The FY12 Approved Budget includes \$4,815,757 in new appropriations for numerous wastewater capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the projected expenditures exceed the new appropriations included for FY12. Total expenditures in FY12 for Wastewater capital projects are projected to be \$9,144,828. Wastewater Collection projects include \$100,000 for **oversize participation and planning**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. An estimate of \$325,000 is included for the **East Side FM 158 Sewer Line project**. This project will construct gravity sewer lines, lift station and forced main to serve properties along FM 158 south of the intersection with FM 30 in service territory acquired from the City of Bryan and within the City of Bryan's corporate limits. This project is the result of a service territory swap coordinated as part of the Bio-Medical Corridor agreement. Design of the line is estimated to begin in FY12 with construction following in FY13 and FY14. \$44,965 has been estimated in FY12 for upgrades to the wastewater infrastructure that are being completed as part of the **Victoria Avenue Extension project**. In FY12, \$934,758 is the estimated expenditure for the **Scott and White Sewer Line/Lift Station project**. This project consists of the design, construction, and land acquisition required for a new lift station facility (on the Scott & White property) and a force main along State Highway 6 that will connect to the Spring Creek trunk line. Funding for this project will come from the Economic Development Fund, from Scott and White and from wastewater utility revenue. Funding is also included in the FY12 approved budget for the design of the **Bee Creek Parallel Trunkline**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is expected to span several years with construction being completed in FY14. \$225,000 is included in the approved budget for the design of the **FM 2154 Sewer Trunkline**. This project is for the design, easement acquisition and construction of a gravity sanitary sewer line along the east side of FM2154, a lift station in the proximity of the intersection of FM2154/Greens Prairie Trail and a force main along the south side of Greens Prairie Trail. This project is also expected to span several fiscal years, with completion estimated for FY15.

Rehabilitation projects included in the FY12 Approved Budget include **South Knoll/The Glade**. This project is for the replacement of wastewater lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 water study as in need of replacement. In addition, \$136,331 has been included for the completion of the **Southwood 5-7 project**. Construction on this project began in FY11 and should be completed in FY12. This project is for the replacement of wastewater lines in an area bounded by Southwest Parkway, Harvey Mitchell Parkway, Welsh and Shadowood. Also included in the FY12 Approved Budget is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. The FY12 estimate is for the design of the project. Funding for the majority of the cost of the project design will come from Community Development Block Grant funds. Construction of the wastewater portion of the project, which will follow in FY13, will be paid for with wastewater utility revenue. Finally, funds in the amount of \$309,029 are included in the approved budget for the **Northeast Trunkline Rehabilitation**. A study conducted in 2010 identified major defects within the Northeast Trunkline. The intent of this project is to repair/replace the most critical segments of this interceptor.

Funds in the amount of \$3,271,047 have been estimated for Treatment and Disposal projects. \$924,509 is included for the **Carter Creek Headworks Improvements project**. This project will replace or refurbish components of the

existing headworks that have become unserviceable. \$167,000 is the projected expenditure for the **construction of catwalks around the Lick Creek clarifiers**. The catwalks will provide safe access for the operators to operate and maintain the clarifiers. An estimated \$155,000 is included for **centrifuge improvements** at the Lick Creek Wastewater Treatment Plant (LCWWTP). Improvements include installing a larger sludge discharge hopper, a sludge conveyor and a work platform around the centrifuge. \$156,100 is included for completion of the **Lick Creek Sludge Holding Tank Improvements**. This project will ultimately expand the size of the waste sludge holding tank at the Lick Creek Wastewater Treatment Plant. An additional \$168,438 is estimated for the completion of the **Lick Creek Return Activated Sludge Modifications project**. The Return Activated Sludge Pumps are not consistently pumping return activated sludge at an appropriate rate. This is a critical function essential to meeting TCEQ mandated treatment requirements. This project will reconfigure the sludge piping so that the pumps will perform acceptably. \$200,000 is included for the **Lick Creek Sludge Blower Replacement project**. This project will replace the current blower units which are at the end of their service life. New blowers are needed to maintain quality of sludge during storage prior to dewatering. \$850,000 is included for the **Lick Creek Centrifuge Replacement project**. This project will replace the sludge dewatering centrifuge at the LCWWTP. The current centrifuge has exceeded its useful life. An estimated \$650,000 is included for the **Carter Creek Digested Sludge Aerator Replacement project**. This project will replace the current aeration diffusers in Digested Sludge Holding Tanks #1 and #2 at the CCWWTP. Continued failures of the existing diffusers make replacement essential.

Funds in the amount of \$34,768 are estimated for the **SCADA replacement project**. This project will replace the control equipment that has exceeded its useful life. \$592,808 is the projected expenditure for the completion of the **Carters Creek Lab and SCADA Building project**. The existing building no longer meets laboratory standards. In addition, \$99,006 is estimated for **Process Control Improvements at LCWWTP**. This project will be for the purchase and installation of improved process control instrumentation at the Plant. An additional \$117,259 has been included in FY12 for the **installation of SCADA at the new lift stations**. This will allow for monitoring and alarming of the new lift stations. \$120,000 is included for the **Carter Creek Fiber Ring project**. This project will provide for data communication improvements that will allow for built-in redundancy, wireless communications, mobile work force, and unforeseen communication plans not related to construction projects. The main focus is to construct fiber loops which provide multiple paths to all facilities. \$37,500 is included for the **design of renovations at the Utility Service Center**. The cost of the renovations is being shared by the Electric, Water and Wastewater utilities as all three are housed in the facility. It is anticipated that the renovations will occur in future fiscal years. Finally, \$111,172 is included for the **Aggie Acres Fiber Optic Conduit project**. This project will connect the Aggie Acres lift station in the ETJ to the City's sewer system.

Finally, contingency in the amount of \$150,000 has been included in the FY12 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

A total of \$1,120,000 in current revenues from operations is estimated to be used to fund Wastewater capital projects. Additionally, a debt issue of \$7,580,000 is projected in FY12 for wastewater capital projects.

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY12 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds.

Park Land dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY12, expenditures for Park Land Dedication projects are estimated at \$1,420,175 for projects that are anticipated to be completed in the various park zones. Funds in the amount of \$4,895 are included for **improvements at University Park**. These improvements will include additional parking and a retaining wall at the large dog pond. The Park Land Dedication funds for this project will be supplemented with Neighborhood Park Improvement bond funds. An estimated \$36,000 is included for **improvements at Carter Crossing Park**. The park will be constructed in phases as funds become available and is planned to ultimately include sidewalks, an entry

plaza, a tot playground, creek crossings, benches and trees with irrigation. \$208,280 is the FY12 estimated expenditure for improvements at Southwest Park. This phase of the project will be the construction of a 10 foot wide hike and bike trail through Southwest Park. The trail will connect with the north end of the Campus Village Trail and will continue to Southwest Parkway. The project will include a bridge crossing, retaining wall, and box culverts. The project will be designed in-house by Public Works staff. It is estimated that \$10,000 will be spent in FY12 for **phase III of John Crompton Park**. The total project budget for this phase is \$149,000. The FY12 expenditure reflects the estimate of what is needed to complete this phase of the project. Additional funds are projected in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected \$355,000 for **Greenways land acquisition** throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. The funds for this project were from prior years' debt issue. \$200,000 is included for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that arise throughout the fiscal year. \$286,000 is included for **Erosion Control in the Wolf Pen Creek trail area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. An estimated \$50,070 is included for **Stormwater Mapping projects**. These funds will be used for mapping of the City's stormwater infrastructure. Finally, \$500,000 is included for the completion of a **Drainage Master Plan**. The results of the study will be an inventory of existing infrastructure and a twenty (20) year maintenance and infrastructure improvement plan for those portions of the drainage basins that lie within the city limits. The plan will form the foundation for future infrastructure projects.

Wolf Pen Creek TIF Capital Projects

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the district. The TIF expired on December 31, 2009. A balance of approximately \$3.2 million remains in the WPC TIF Fund. A determination will be made in FY12 as to how the remaining balance will be spent.

ADDITIONAL O&M COSTS

The FY12 Approved Budget includes a number of capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come online. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process.

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

Conclusion

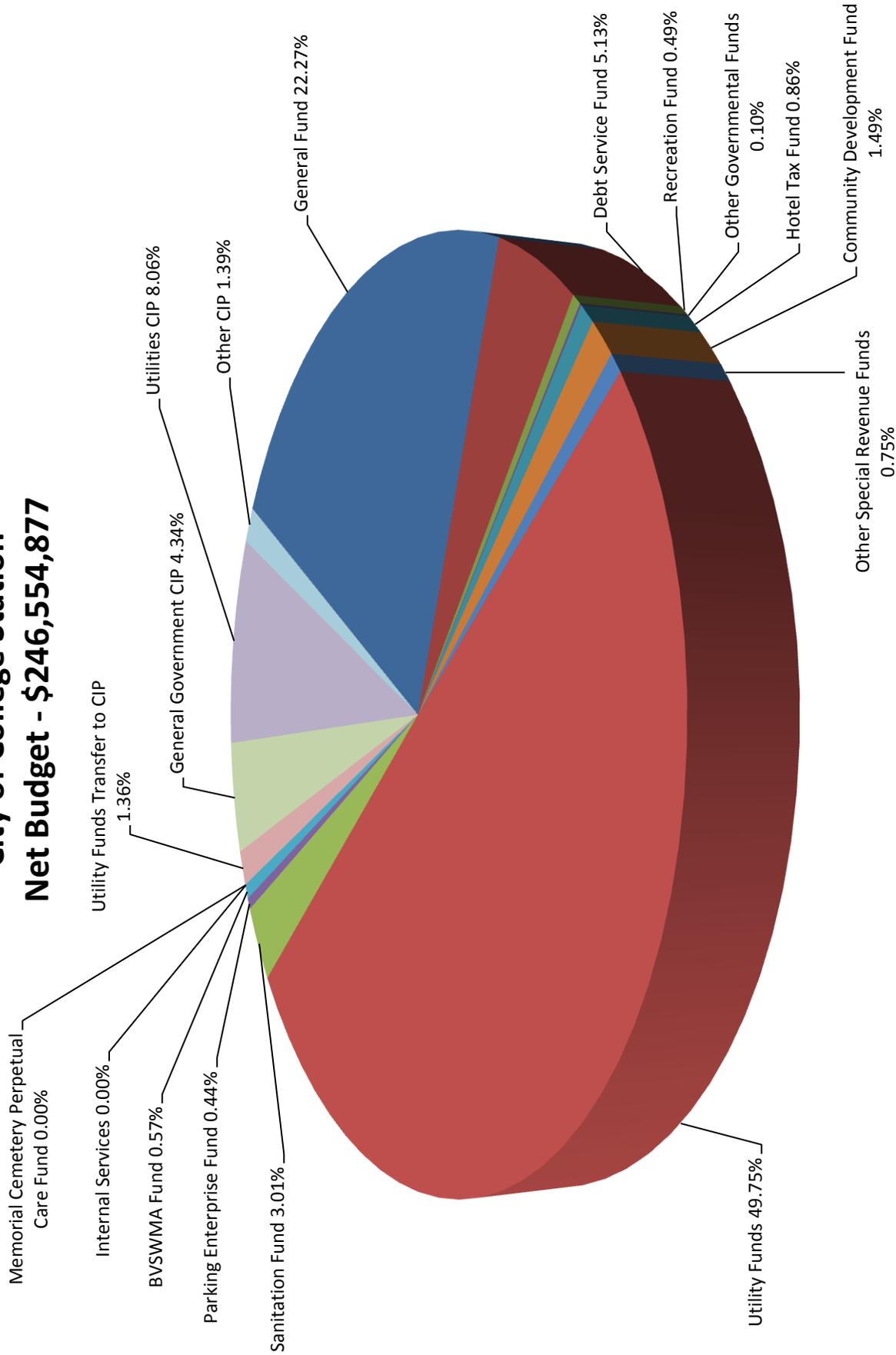
The previous discussion provided an overview of the FY12 budget and key changes from the FY11 budget. The following sections of the budget document provide additional discussion of the approved budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2011-2012 Approved Budget	FY12 Approved Total Funds Available	FY12 Approved Total Appropriation of Funds	Transfers in	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 64,170,592	\$ 60,567,249	\$ (5,668,355)	\$ 54,898,894	0.52%
Debt Service Fund	16,861,615	12,649,002	-	12,649,002	0.53%
Economic Development Fund	1,061,818	728,454	(728,454)	-	N/A
Parks Xtra Education Fund	-	-	-	-	N/A
Recreation Fund	1,198,016	3,811,342	(2,613,326)	1,198,016	194.11%
Municipal Court Funds	1,116,423	296,820	-	296,820	-4.38%
Police Seizure Fund	82,278	40,000	-	40,000	91.87%
Utility Funds	132,359,370	122,670,715	-	122,670,715	0.14%
Sanitation Fund	9,189,929	7,430,014	-	7,430,014	5.92%
Parking Enterprise Fund	1,469,188	1,085,775	-	1,085,775	-37.91%
BVSWMA Fund	1,393,401	1,393,401	-	1,393,401	-4.39%
Hotel Tax Fund	8,233,195	2,123,142	-	2,123,142	-3.51%
Community Development Fund	6,521,698	3,667,138	-	3,667,138	3.04%
Traffic Safety Fund	72,959	72,959	-	72,959	21.60%
Insurance Funds	16,579,857	11,784,578	(11,784,578)	-	N/A
Utility Customer Service Fund	2,475,366	2,342,713	(2,342,713)	-	N/A
Internal Services Funds	11,799,461	5,743,975	(5,743,975)	-	N/A
Drainage Fund	2,690,722	1,367,058	-	1,367,058	7.63%
Business Park Fund	112,150	112,150	-	112,150	-55.14%
Chimney Hill Fund	2,291,054	125,000	-	125,000	N/A
Cemetery Perpetual Care Fund	1,733,982	-	-	-	N/A
Memorial Cemetery Perpetual Care Fund	505,785	10,000	-	10,000	0.00%
Memorial Cemetery Fund	1,254,713	-	-	-	N/A
ARRA of 2009 Fund	66,999	65,000	-	65,000	0.00%
Subtotal of Operations & Maintenance	\$ 283,240,571	\$ 238,086,485	\$ (28,881,401)	\$ 209,205,084	0.47%
Utility Funds Transfer to CIP	3,070,000	3,070,000	-	3,070,000	-49.47%
Community Development Transfer to CIP	275,000	275,000	-	275,000	N/A
Hotel Tax Fund Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	\$ 3,345,000	\$ 3,345,000	\$ -	\$ 3,345,000	-44.94%
General Government Capital Imp. Proj.	\$ 27,735,901	\$ 10,862,214	\$ (155,000)	\$ 10,707,214	9.79%
Utility Capital Improvement Projects	27,064,909	23,071,562	(3,190,000)	19,881,562	323.04%
Community Development Capital Imp Proj.	1,070,634	1,070,634	-	1,070,634	90.67%
Special Revenue Capital Imp. Proj.	3,444,428	2,345,383	-	2,345,383	111.10%
Wolf Pen Creek TIF Capital Imp. Proj.	3,240,548	-	-	-	-100.00%
Subtotal of Capital Expenditures	\$ 62,556,420	\$ 37,349,793	\$ (3,345,000)	\$ 34,004,793	77.50%
Totals	\$ 349,141,991	\$ 278,781,278	\$ (32,226,401)	\$ 246,554,877	5.61%

Fiscal Year 2010-2011 Approved Budget	FY11 Approved Total Funds Available	FY11 Approved Total Appropriation of Funds	Transfers in	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 63,374,363	\$ 60,687,507	\$ (6,070,440)	\$ 54,617,067	1.10%
Debt Service Fund	17,932,018	12,581,958	-	12,581,958	2.94%
Economic Development Fund	1,853,604	658,825	(658,825)	-	N/A
Parks Xtra Education Fund	118,898	114,769	-	114,769	2.01%
Recreation Fund	407,335	935,459	(528,124)	407,335	N/A
Municipal Court Funds	1,041,948	310,426	-	310,426	-7.66%
Police Seizure Fund	88,690	20,847	-	20,847	0.25%
Utility Funds	131,326,847	122,498,153	-	122,498,153	6.73%
Sanitation Fund	8,655,550	7,014,768	-	7,014,768	3.52%
Parking Enterprise Fund	1,952,617	1,748,592	-	1,748,592	8.03%
BVSWMA Fund	1,457,339	1,457,339	-	1,457,339	-73.97%
Hotel Tax Fund	7,016,217	2,200,335	-	2,200,335	-50.63%
Community Development Fund	4,629,365	3,558,960	-	3,558,960	23.84%
Traffic Safety Fund	161,924	60,000	-	60,000	-96.82%
Insurance Funds	15,362,264	11,392,989	(11,392,989)	-	N/A
Utility Customer Service Fund	2,435,404	2,258,503	(2,258,503)	-	N/A
Internal Services Funds	12,528,883	6,823,868	(6,779,452)	44,416	N/A
Drainage Fund	3,652,598	1,270,182	-	1,270,182	2.96%
Business Park Fund	371,613	250,000	-	250,000	0.00%
Chimney Hill Fund	-	-	-	-	N/A
Cemetery Perpetual Care Fund	1,735,694	-	-	-	N/A
Memorial Cemetery Perpetual Care Fund	441,775	10,000	-	10,000	-86.67%
Memorial Cemetery Fund	1,137,490	2,764	-	2,764	N/A
ARRA of 2009 Fund	73,369	65,000	-	65,000	189.71%
Subtotal of Operations & Maintenance	\$ 277,755,805	\$ 235,921,244	\$ (27,688,333)	\$ 208,232,911	0.94%
Utility Funds Transfer to CIP	6,075,000	6,075,000	-	6,075,000	-37.37%
Community Development Transfer to CIP	-	-	-	-	N/A
Hotel Tax Fund Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	\$ 6,075,000	\$ 6,075,000	\$ -	\$ 6,075,000	-37.37%
General Government Capital Imp. Proj.	\$ 37,972,658	\$ 9,752,561	\$ -	\$ 9,752,561	-48.52%
Utility Capital Improvement Projects	24,189,330	10,774,639	(6,075,000)	4,699,639	-72.45%
Community Development Capital Imp Proj.	561,500	561,500	-	561,500	N/A
Special Revenue Capital Imp. Proj.	3,562,596	1,111,013	-	1,111,013	-31.04%
Wolf Pen Creek TIF Capital Imp. Proj.	3,331,634	3,033,313	-	3,033,313	-10.78%
Subtotal of Capital Expenditures	\$ 69,617,718	\$ 25,233,026	\$ (6,075,000)	\$ 19,158,026	-55.97%
Totals	\$ 353,448,523	\$ 267,229,270	\$ (33,763,333)	\$ 233,465,937	-10.03%

City of College Station Net Budget - \$246,554,877



2011-2012 Approved Annual Budget
Combined Summary of Revenues & Expenditures
With Comparisons to 2010-11 Budget

	Governmental Funds			Enterprise Funds					Special Revenue Funds					
	General Fund	Debt Service	(1) Other	(2) Utilities	Sanitation	Parking Enterprise	Hotel Tax	Community Development	Recreation Fund	ARRA of 2009	Traffic Safety Fund	(3) Court Funds	Police Seizure	Parkland Dedication
BEGINNING BALANCE	\$ 9,909,630	\$ 4,569,410	\$ 2,794,102	\$ 8,250,733	\$ 1,947,506	\$ 309,499	\$ 4,832,515	\$ 2,477,060	\$ -	\$ 1,749	\$ 71,559	\$ 777,152	\$ 61,753	\$ 1,587,848
REVENUES:														
Ad Valorem Tax	13,627,371	11,623,526	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	20,350,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	2,422,300	-	-	-	-	-	3,372,680	-	-	-	-	-	-	-
Licenses & Permits	968,866	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	241,305	-	-	-	-	-	-	5,390,272	-	65,250	-	-	-	-
Charges for Services	2,759,510	-	-	123,525,851	7,229,423	999,394	-	-	1,198,016	-	-	-	-	-
Fines, Forfeits & Penalties	3,401,529	-	7,750	-	-	144,949	-	-	-	-	286,000	20,000	-	-
Investment Earnings	67,016	45,000	26,212	217,500	12,000	11,346	28,000	-	-	1,400	4,189	525	5,000	-
Other	362,795	-	1,817,291	3,355,286	1,000	4,000	-	-	-	-	-	-	-	300,000
Return on Investment	10,060,270	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	623,679	262,150	80,000	-	-	-	-	-	-	-	-	-	-
Long Term Debt Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 54,260,962	\$ 12,292,205	\$ 2,113,403	\$ 127,178,637	\$ 7,242,423	\$ 1,159,689	\$ 3,400,680	\$ 5,390,272	\$ 1,198,016	\$ 65,250	\$ 1,400	\$ 290,189	\$ 20,525	\$ 305,000
TOTAL AVAILABLE RESOURCES	64,170,592	16,861,615	4,907,505	135,429,370	9,189,929	1,469,188	8,233,195	7,867,332	1,198,016	66,999	72,959	1,067,341	82,278	1,892,848
EXPENDITURES:														
General Government	3,674,203	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiscal Services	3,054,633	-	-	-	-	-	-	-	-	-	-	-	-	-
Police	14,974,044	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire	13,555,824	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Development Services	3,761,302	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	6,823,880	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks & Recreation	5,044,666	-	-	-	-	-	-	-	3,640,283	-	-	-	-	-
Information Services	3,975,499	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	1,071,654	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	94,275,494	-	-	-	-	-	-	-	-	-	-
CIP Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projects/Direct Capital	-	-	-	575,735	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	5,962,610	-	-	-	-	-	-	-	-	-
Parking Enterprise	-	-	-	-	-	749,230	-	-	-	-	-	-	-	-
BVSWMA	-	-	1,393,401	-	-	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	2,877,123	-	-	-	-	-	-
Outside Agency Funding	932,563	-	-	-	50,240	-	1,303,000	121,795	-	-	-	-	-	-
Debt Service	-	12,629,002	-	13,758,325	-	464,000	224,444	-	-	-	-	-	-	-
Return on Investment	-	-	-	9,350,283	709,987	-	-	-	-	-	-	-	-	-
Contingency	271,098	-	-	150,000	80,000	1,649	50,000	-	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self-Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other/Other Transfers	2,753,575	20,000	965,604	1,918,849	152,077	(220,633)	219,000	-	(2,613,326)	65,000	72,959	296,820	40,000	(26,373)
General & Administrative Transfers	(4,994,047)	-	-	2,642,029	475,100	91,529	326,698	121,808	171,059	-	-	-	-	26,373
CIP Expenditures Less G&A Xfers*	-	-	-	-	-	-	-	1,617,046	-	-	-	-	-	1,223,373
Transfers to CIP Funds	-	-	-	3,070,000	-	-	-	275,000	-	-	-	-	-	-
Total Expenditures	\$ 54,898,894	\$ 12,649,002	\$ 2,359,005	\$ 125,740,715	\$ 7,430,014	\$ 1,085,775	\$ 2,123,142	\$ 5,012,772	\$ 1,198,016	\$ 65,000	\$ 72,959	\$ 296,820	\$ 40,000	\$ 1,223,373
Change in Fund Balance	(637,932)	(356,797)	(245,602)	1,437,922	(187,591)	73,914	1,277,538	377,500	-	250	(71,559)	(6,631)	(19,475)	(918,373)
ENDING FUND BALANCE	\$ 9,271,698	\$ 4,212,613	\$ 2,548,500	\$ 9,688,655	\$ 1,759,915	\$ 383,413	\$ 6,110,053	\$ 2,854,560	\$ -	\$ 1,999	\$ -	\$ 770,521	\$ 42,278	\$ 669,475

- (1) Other Governmental Funds comprised of the BVSWMA, Economic Development, Business Park, Chimney Hill, and Efficiency Time Payment Funds.
- (2) Utilities comprised of the Electric, Water and Wastewater Funds
- (3) Court Funds comprised of Court Technology, Court Security and Juvenile Case Manager Funds
- (4) Governmental Capital Funds comprised of Streets, Parks, Facilities & Technology Funds
- (5) Internal Services Funds comprised of Fleet Maintenance, Utility Customer Service, and Equipment Replacement
- (6) Self-Insurance Funds comprised of Workers Compensation, Employee Benefits, Property Casualty and Unemployment Funds

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

						FY 2011-2012			FY 2010-2011		FY 2009-2010				
						Capital Projects Funds	Internal Services Funds		Total	Less Transfers	Net Total	Adopted	Amended	Actual	
Memorial Cemetery	Drainage	Wolf Pen Creek TIF	Cemetery Perpetual	Mem Cemetery Endowment		(4) Governmental Funds	(2) Utility Funds	(5) Internal Services	(6) Self Insurance	All Funds	All Funds	2011-2012	2010-2011	2010-2011	2009-2010
\$ 1,022,420	\$ 2,244,529	\$ 3,230,548	\$ 1,710,982	\$ 391,834		\$ 18,661,770	\$ 1,358,909	\$ 6,761,378	\$ 5,048,123	\$ 78,021,009	\$ (11,809,501)	\$ 66,211,508		\$ -	\$ 275,383,701
										25,250,897		25,250,897	24,511,840	24,511,840	24,523,183
										20,350,000		20,350,000	19,077,164	19,077,164	19,328,577
										5,794,980		5,794,980	5,914,000	5,914,000	6,050,043
										968,866		968,866	843,285	843,285	964,344
						555,000				6,251,827		6,251,827	4,492,285	4,683,307	5,078,273
	1,976,200					81,600		195,000		137,964,994		137,964,994	134,827,807	135,003,949	134,309,622
										3,860,228		3,860,228	3,898,704	3,898,704	4,500,447
	5,000	8,100	10,000	8,000	2,000	65,000	26,000	43,950	25,255	611,493		611,493	1,233,943	1,233,543	716,447
227,293	13,473		15,000	111,951				75,000	1,646,644	7,929,733		7,929,733	7,276,092	7,133,350	4,104,808
										10,060,270		10,060,270	11,979,347	11,979,347	12,254,762
						227,083	3,190,000	7,199,099	9,859,835	21,441,846	(21,441,846)		24,216,543	25,750,388	20,665,290
						8,145,000	22,505,000			30,650,000		30,650,000	23,745,000	24,745,000	20,740,736
\$ 232,293	\$ 1,997,773	\$ 10,000	\$ 23,000	\$ 113,951		\$ 9,073,683	\$ 25,721,000	\$ 7,513,049	\$ 11,531,734	\$ 271,135,134	\$ (21,441,846)	\$ 249,693,288	\$ 262,016,010	\$ 264,773,877	\$ 253,236,532
1,254,713	4,242,302	3,240,548	1,733,982	505,785		27,735,453	27,079,909	14,274,427	16,579,857	349,156,143	(33,251,347)	315,904,796	262,016,010	264,773,877	528,620,233
										3,674,203		3,674,203	4,264,204	4,408,362	4,098,364
										3,054,633		3,054,633	3,113,654	3,113,654	3,086,275
										14,974,044		14,974,044	14,626,374	14,742,851	13,724,355
										13,555,824		13,555,824	11,899,890	12,043,131	11,414,188
										3,761,302		3,761,302	3,513,042	3,513,042	2,456,322
										6,823,880		6,823,880	6,821,413	6,913,690	6,099,189
										8,684,949		8,684,949	9,284,486	9,099,992	8,295,138
										3,975,499		3,975,499	3,946,682	4,012,060	3,886,102
										1,071,654		1,071,654	1,049,801	1,059,173	1,080,030
										94,275,494		94,275,494	92,388,636	95,246,900	103,053,825
													911,632	911,632	129,005
										575,735		575,735	670,660	713,255	5,904,740
										5,962,610		5,962,610	5,617,694	5,617,694	6,081,577
										749,230		749,230	785,504	1,147,980	790,085
										1,393,401		1,393,401	1,442,276	1,442,276	4,532,799
										2,877,123		2,877,123	3,292,340	3,292,340	3,062,903
										2,407,598		2,407,598	1,951,276	1,951,276	-
										27,075,771		27,075,771	27,351,496	27,351,496	18,897,184
										10,060,270		10,060,270	11,978,499	11,978,499	12,254,762
										552,747		552,747	806,598	820,378	-
								8,086,688		8,086,688	(8,086,688)		9,082,371	9,250,020	9,269,947
									11,722,203	11,722,203	(11,722,203)		11,352,989	11,352,989	10,335,903
	696,934			10,000		(501,071)	(160,688)			3,688,727	(790,829)	2,897,898	3,457,088	7,032,305	(25,282,731)
	415,317					501,071	160,688		62,375						
	1,376,817					10,862,214	23,071,562			38,151,012	(3,345,000)	34,806,012	24,947,101	30,092,101	27,821,126
										3,345,000		3,345,000	6,075,000	6,075,000	-
\$ -	\$ 2,489,068	\$ -	\$ -	\$ 10,000		\$ 10,862,214	\$ 23,071,562	\$ 8,086,688	\$ 11,784,578	\$ 270,499,597	\$ (23,944,720)	\$ 246,554,877	\$ 260,630,706	\$ 273,182,096	\$ 230,991,088
232,293	(491,295)	10,000	23,000	103,951		(1,788,531)	2,649,438	(573,639)	(252,844)	635,537	2,502,874	3,138,411	1,385,304	(8,408,219)	22,245,444
\$ 1,254,713	\$ 1,753,234	\$ 3,240,548	\$ 1,733,982	\$ 495,785		\$ 16,873,239	\$ 4,008,347	\$ 6,187,739	\$ 4,795,279	\$ 78,656,546	\$ (9,306,627)	\$ 69,349,919	\$ 1,385,304	\$ (8,408,219)	\$ 297,629,145

Total Revenues	\$ 219,043,288	\$ -	\$ 219,043,288
Transfers In	21,441,846	(21,441,846)	-
Long Term Debt Issuance	30,650,000	-	30,650,000
Decrease in Fund Balance	(635,537)	(2,502,874)	(3,138,411)
Total Appropriations	\$ 270,499,597	\$ (23,944,720)	\$ 246,554,877

City of College Station
All Funds Operations & Maintenance
Summary

EXPENDITURE BY FUND						
FUND	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
General Fund	56,612,853	56,082,928	55,007,530	53,805,869	55,935,705	-0.26%
Court Security Fund	118,807	118,298	122,701	65,040	65,040	-45.02%
Juvenile Case Mgr Fund	80,084	91,566	82,055	97,900	97,900	6.92%
Recreation Fund	-	3,935,961	4,024,856	3,978,090	3,811,342	-3.17%
ARRA Fund	617,108	443,488	389,180	65,000	65,000	-85.34%
Traffic Safety Fund	358,008	80,540	80,540	72,959	72,959	-9.41%
Community Development	271,797	319,740	319,740	293,263	288,263	-9.84%
Parking Enterprise Fund	619,033	1,147,980	1,039,724	448,596	528,596	-53.95%
Electric Fund	81,151,646	83,449,285	85,565,298	84,723,170	84,937,170	1.78%
Water Fund	3,981,406	4,518,557	4,404,378	4,573,356	4,527,876	0.21%
Wastewater Fund	5,155,696	5,207,057	5,172,557	5,254,183	5,386,183	3.44%
Sanitation Fund	5,363,758	5,617,694	5,635,203	5,962,610	5,962,610	6.14%
Property Casualty	96,155	120,353	127,362	91,161	91,161	-24.26%
Employee Benefits	71,238	71,841	74,340	74,808	74,808	4.13%
Workers Comp	127,070	151,553	149,858	114,185	114,185	-24.66%
Utility Customer Service Fund	2,114,091	2,260,593	2,290,925	2,319,052	2,342,713	3.63%
Fleet Fund	1,589,074	1,665,548	1,695,726	1,638,940	1,638,940	-1.60%
Drainage Fund	-	-	-	1,016,013	1,016,013	N/A
BVSWMA Fund	-	1,442,276	1,442,276	1,380,635	1,380,635	-4.27%
COMBINED FUND TOTAL	\$ 158,327,824	166,725,258	167,624,249	\$ 165,974,830	\$ 168,337,099	0.97%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 55,974,904	59,231,327	58,384,030	\$ 59,104,245	\$ 60,148,359	1.55%
Supplies	5,650,004	5,730,850	5,631,887	5,607,697	6,024,511	5.12%
Maintenance	4,498,887	5,058,190	4,954,827	5,113,710	5,149,810	1.81%
Purchased Services	17,732,299	19,387,396	19,003,085	18,995,900	19,666,441	1.44%
Capital Outlay	776,409	1,933,623	2,050,420	701,785	896,485	-53.64%
Purchased Power	73,695,321	75,383,872	77,600,000	76,451,493	76,451,493	1.42%
COMBINED FUND TOTAL	\$ 158,327,824	\$ 166,725,258	\$ 167,624,249	\$ 165,974,830	\$ 168,337,099	0.97%

PERSONNEL SUMMARY BY FUND						
FUND	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
General Fund	652.75	664.75	611.55	577.80	587.80	-3.88%
Court Security Fund	2.50	2.50	2.00	1.00	1.00	-50.00%
Juvenile Case Mgr Fund	1.75	1.75	1.75	1.75	1.75	0.00%
Recreation Fund	-	-	51.70	50.70	49.70	-3.87%
ARRA Fund	-	1.00	1.00	1.00	1.00	0.00%
Traffic Safety Fund	1.00	1.00	-	-	-	0.00%
Community Development	4.50	4.50	4.50	4.50	4.50	0.00%
Parking Enterprise Fund	8.00	8.00	8.00	8.00	8.00	0.00%
Electric Fund	68.50	68.50	68.50	67.50	67.50	-1.46%
Water Fund	29.00	29.00	29.50	28.00	28.00	-5.08%
Wastewater Fund	49.00	49.00	50.00	49.00	49.00	-2.00%
Sanitation Fund	35.25	35.25	35.50	35.50	35.50	0.00%
Property Casualty	1.50	1.50	1.50	1.00	1.00	-33.33%
Employee Benefits	1.00	1.00	1.00	1.00	1.00	0.00%
Workers Comp	1.50	1.50	1.50	1.00	1.00	-33.33%
Utility Customer Service Fund	29.50	29.50	28.50	28.50	28.50	0.00%
Fleet Fund	15.00	15.00	15.00	15.00	15.00	0.00%
Communications Fund	7.00	0.00	0.00	0.00	0.00	0.00%
Drainage Fund	0.00	0.00	0.00	14.00	14.00	0.00%
BVSWMA Fund	27.25	27.25	24.00	22.00	22.00	-8.33%
COMBINED FUND TOTAL	935.00	941.00	935.50	907.25	916.25	-2.06%

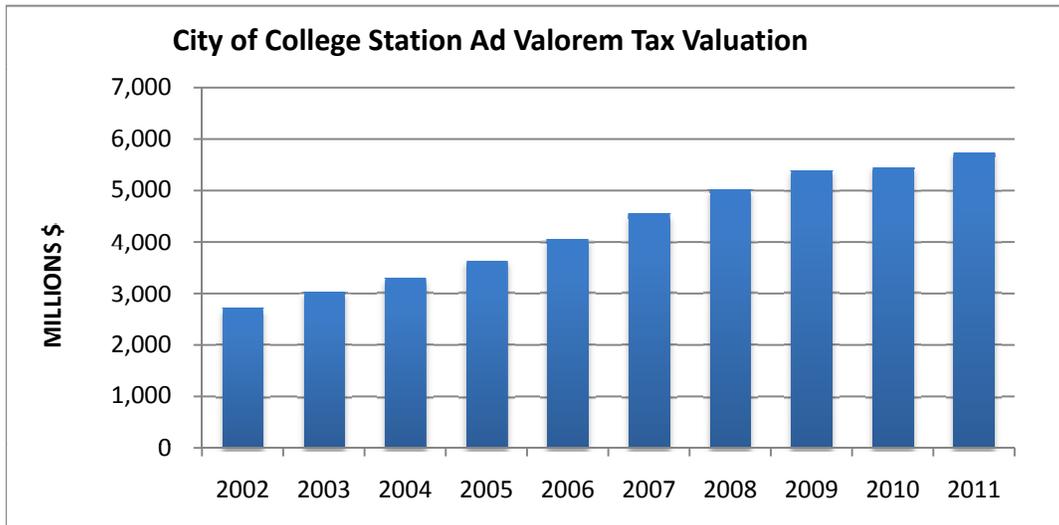
**Analysis of Tax Rate
Fiscal Year 2011-2012**

	Approved FY 11	Approved FY 12
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	\$6,325,818,517	\$6,645,750,780
Less: Exempt Property	\$682,997,015	\$710,703,184
Less: Agricultural Loss	\$99,032,310	\$108,313,840
Less: Over 65 and Veterans Exemptions	\$73,949,425	\$79,342,785
Less: House Bill 366	\$141,432	\$167,256
Less: Abatements	\$7,918,958	\$0
Less: Proration	\$394,577	\$236,525
Less: CHODO	\$0	\$127,100
Less: Freeport	\$5,952,339	\$8,245,088
Taxable Assessed Value	\$5,455,432,461	\$5,738,615,002
Freeze Taxable	\$370,846,447	\$404,589,120
Freeze Adjusted Taxable	\$5,084,586,014	\$5,334,025,882
O&M and Debt Service Portion	\$5,455,432,461	\$5,738,615,002
TIF Captured Value	\$0	\$0
Total	\$5,455,432,461	\$5,738,615,002
Apply Tax Rate per/\$100 Valuation	0.447543/\$100	0.437995/\$100
Freeze Actual Tax	\$1,549,131	\$1,680,416
Amount lost to Tax Freeze	\$80,368	\$91,664
Total Tax Levy	\$24,304,840	\$25,043,183
Estimate 100% Collection	\$24,304,840	\$25,043,183

	Tax Rate Per \$100 Valuation	Percent Of Levy	Estimated Collections	
Debt Service	0.201536	46.0%	\$11,523,198	Estimate
General Fund	0.236459	54.0%	\$13,519,985	Estimate
Approved Tax Rate	0.437995	100%	\$25,043,183	Estimate

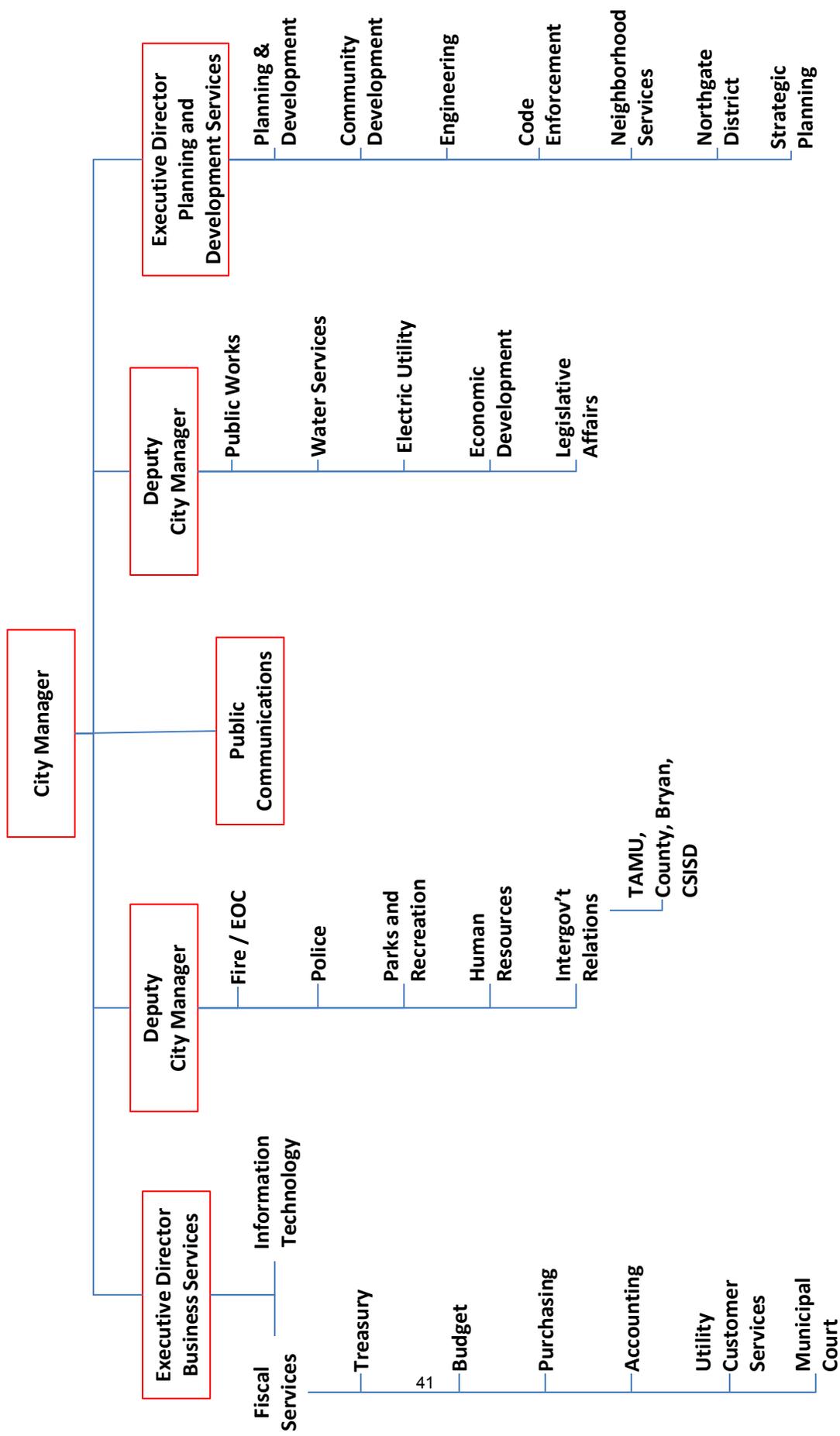
Analysis of Property Valuations

Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2002	3,151,961,166	428,395,713	2,723,565,453
2003	3,522,272,128	493,364,734	3,028,907,394
2004	3,847,854,578	556,723,136	3,291,131,442
2005	4,260,094,126	614,609,545	3,645,484,581
2006	4,698,557,824	643,387,278	4,055,170,546
2007	5,223,363,290	677,645,842	4,545,717,448
2008	5,726,153,143	701,998,930	5,024,154,213
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	6,537,436,940	798,821,938	5,738,615,002



* Assessed value is 100% of the estimated value.

CITY ORGANIZATION



Strategic Planning and Budget Process – FY 2011-2012

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

General Fund

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

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

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

Total projected FY12 General Fund revenues are \$54,260,962. This is a 1.7% increase from the FY11 revised budget. This increase is primarily due to an increase in Ad Valorem Tax revenue, which is the result of a shift in the debt service portion of the effective tax rate to the operation and maintenance portion of the tax rate. The shift of 0.9110 cents per \$100 valuation increases the estimated revenue for the General Fund by just over \$1 million. Also, in anticipation of a very slight upturn in the economy, projected sales tax revenue has been budgeted as a 2% increase over the FY11 year end estimate.

Revenue projections are realistic estimates relative to historical trends and consider economic variables that affect the City's revenue stream. Revenue streams such as Sales Tax, which historically, have been steady with consistent growth, are flat or very slightly increased in some cases. Appendix D provides historic data on all General Fund revenue categories. Major revenue estimates and assumptions are explained below.

1. **Property Taxes** in FY12 are projected to be \$13,627,371. The anticipated revenues are based on the approved operations and maintenance (O&M) tax rate of 23.6459 cents per \$100 valuation. The O&M portion of the tax rate reflects a 0.9110 cent increase over the FY11 O&M portion of the tax rate, due to a shift from the debt portion of the tax rate in FY12. The additional revenue generated by this increase will be used to fund additional Fire personnel.
2. **Sales Tax** is projected to be \$20,350,000 in FY12; this projection reflects a 2% increase over the FY11 year end estimate. Sales Tax revenue estimates are based on analysis of historic revenues and expected future retail sales and employment. Sales tax is the largest revenue stream in the General Fund, and makes up approximately 37% of overall General Fund revenues.
3. **Mixed Drink and Franchise Taxes** are projected to be \$2,422,300, which is 3.9% below the FY11 revised budget. Mixed Drink Tax revenue decreased due to recent state budget changes which reduce the City portion of the state's mixed drink tax. Franchise taxes include phone, cable, and natural gas.
4. **Permit Revenue** for FY12 is estimated to be \$968,866. This is a decrease in projected permit revenue by 2% from FY 2011 year end estimate. This slight decrease is based on recent trends in single-family construction through June, 2011.
5. **Intergovernmental Revenues** for FY12 are anticipated to be \$241,305, or 48% lower than the FY11 year end estimate. The FY11 year end estimate includes grant funds received in FY11 - grant funds are not budgeted until they are approved or received. Among the intergovernmental revenues the City anticipates receiving in FY12 are reimbursement from TAMU for staffing Fire Station #4, and reimbursement from City of Bryan, TAMU, and Brazos County for a portion of the staff assistant position for the Joint Emergency Operations Center.

6. **Parks and Recreation** revenues are estimated to be \$80,500 in FY12. This is a 6.9% decrease from the FY11 revised budget. Most of the Parks and Recreation revenue is recorded in the Recreation Fund.
7. **Other Service Charges** include miscellaneous charges and fees from various departments within the general fund, including Development Services, Police, Fire, and Municipal Court. These revenues are projected to be \$2,679,010 in FY12. This is an increase over the prior year's budget due primarily to the increase in EMS transport fees based on recent trends.
8. **Fines, Forfeits, and Penalties** are principally ticket and court fines from Municipal Court. These fines are generated primarily through traffic citations. Fines, forfeits, and penalties are projected to be \$3,401,529 in FY12, which is in line with the FY11 year-end estimate.
9. **Investment earnings** are projected to be \$67,016 in FY12. Investment earnings in FY11 were adjusted down to reflect the economic downturn and very low interest rates. FY12 projected earnings are anticipated to be even lower based on the timing of the maturity of some of the higher earning investments.
10. **Miscellaneous Revenues** include such items as rents and royalties, various donations, collection service fees, sale of abandoned property, sale of fixed assets, etc. FY12 estimated revenue is \$362,795.
11. **Return on Investment (ROI)** transfers from the enterprise funds are projected to be \$10,060,270 for FY12. The approved budget includes a reduction in the Electric ROI of \$2M.

Approved Net Expenditures for FY12 are \$54,898,894 or 1.8% lower than the FY11 revised budget.

The approved General Fund budget includes additional funds for public safety, street maintenance, and minimal salary increases.

The final step in changing the Police Department pay structure to a step pay program is for sergeants and lieutenants increases, which is included in the FY12 approved budget at \$206,155. Also included in the approved budget for the Police Department is funding for Fitlife testing of \$22,375 to help ensure the health and fitness of the police force.

Funds in the amount of \$1,214,485 recurring and \$639,070 one-time are included for the addition of nine firefighters and their related equipment purchases to the Fire Department for the operations of Fire Station #6. Also, budgeted is \$80,000 in one-time expenditures for upgrades needed at Fire Station #4 – one-half of the cost of these upgrades will be reimbursed by Texas A&M University.

\$350,000 is budgeted in Public Works for thoroughfare street rehabilitation projects, and \$25,000 for a structural study of the Conference Center.

One-time funds in the amount of \$50,000 are included in the Planning and Development Department for a Wellborn Small Area Plan. Also approved is one-time funding for Parks and Recreation registration software of \$18,000 along with recurring costs of \$25,000. Athletic Fields equipment one-time costs are included \$22,200, and savings of \$25,000 for reduction and relocation of Christmas in the Park. \$13,275 in recurring funding is included for the City Secretary Office for codification maintenance costs. Finally, \$54,431 in recurring funding is budgeted for the addition of one position to the City's Internal Audit department.

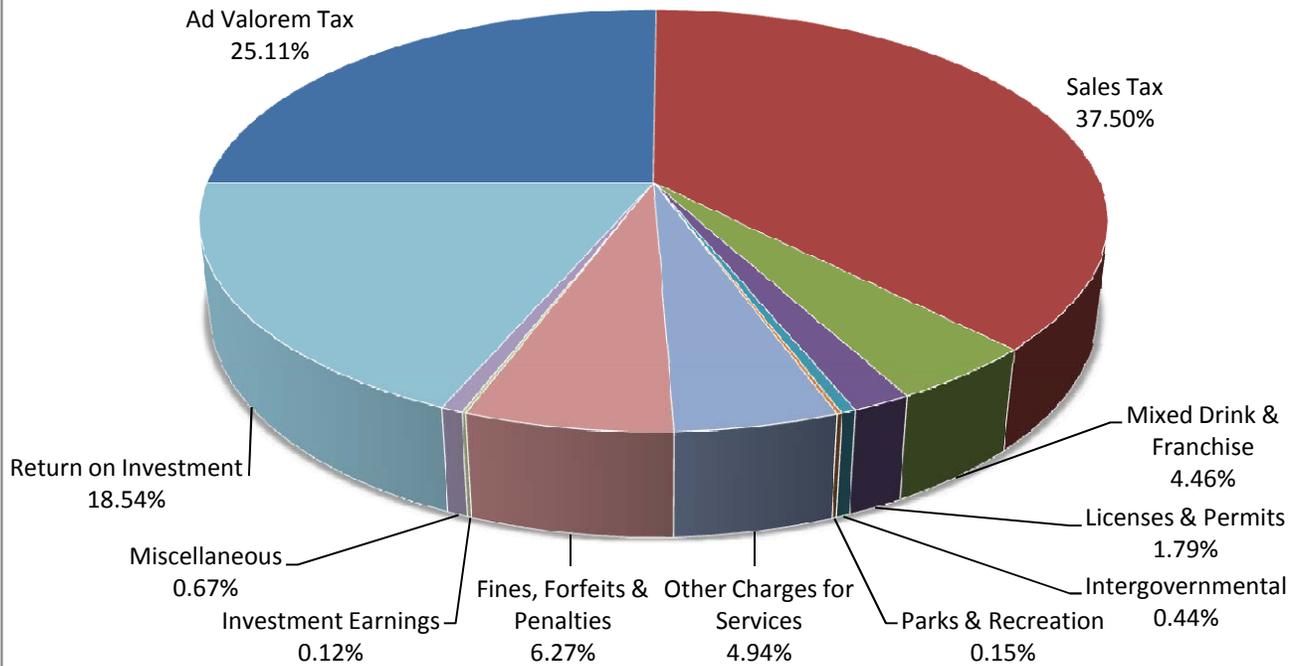
In addition to the \$206,155 for the police pay increases mentioned above, funds in the amount of \$699,093 are included in the FY12 approved General Fund budget for a pay plan. The total approved pay plan funding for the General Fund is \$905,248.

A total of 587.80 positions are included in the approved General Fund budget. A total of 21.25 full-time equivalent positions were permanently reduced from the FY12 budget. An additional 9.0 Firefighters have been added in the FY12 approved budget. Also, a signal tech position was added in the Public Works Department and an Internal Audit position was added to General Government. Through the restructuring process, 13.5 net positions were transferred to various departments in the City. This results in an overall decrease of 23.75 positions in the General Fund from the FY11 Revised Budget. A full listing of personnel can be found in Appendix C.

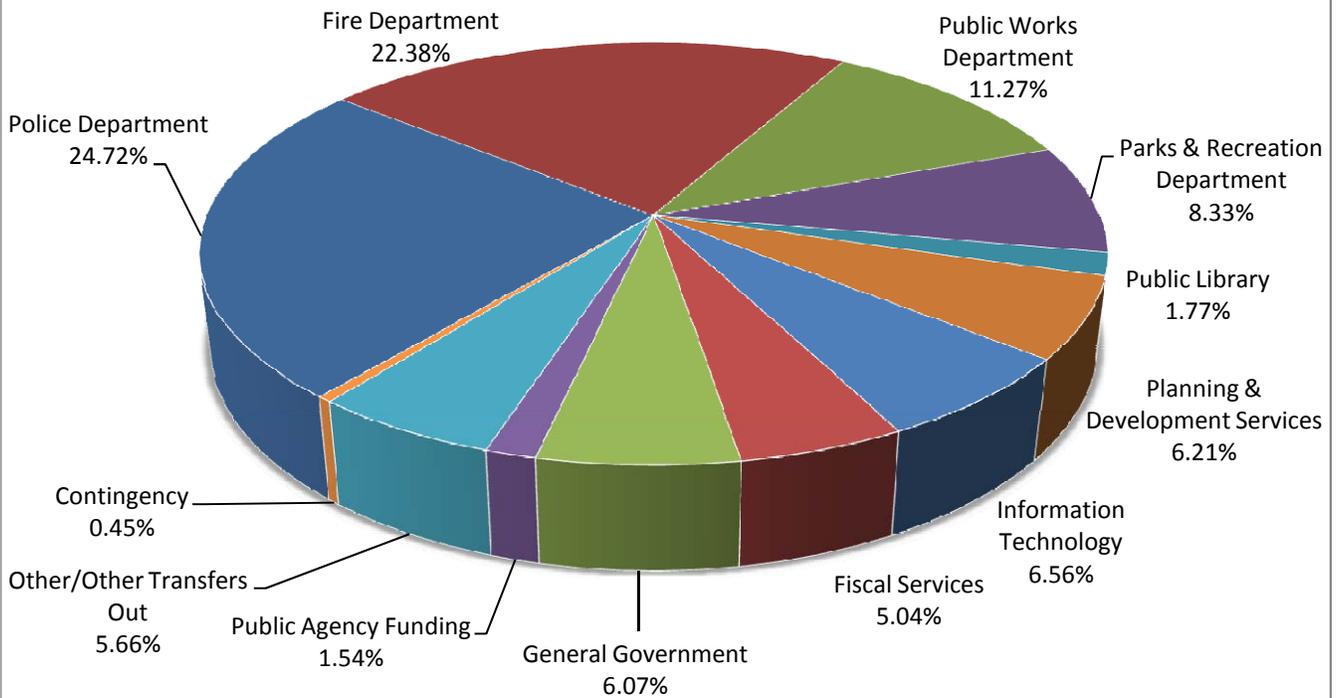
**City of College Station
General Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget FY11-FY12
Beginning Fund Balance	\$ 8,192,824	\$ 11,651,288	\$ 11,651,288	\$ 9,909,630	\$ 9,909,630	
REVENUES:						
Ad Valorem Tax	\$ 11,172,907	\$ 12,453,704	\$ 12,444,704	\$ 13,627,371	\$ 13,627,371	9.4%
Sales Tax	19,328,577	19,077,164	19,950,000	20,350,000	20,350,000	6.7%
Mixed Drink & Franchise	2,633,328	2,520,000	2,506,000	2,422,300	2,422,300	-3.9%
Licenses & Permits	964,345	843,285	988,635	968,866	968,866	14.9%
Intergovernmental	692,354	176,305	465,005	241,305	241,305	36.9%
Parks & Recreation	1,143,076	86,500	85,000	80,500	80,500	-6.9%
Other Charges for Services	2,749,982	2,285,087	2,683,500	2,639,010	2,679,010	17.2%
Fines, Forfeits & Penalties	3,445,152	3,436,065	3,334,950	3,401,529	3,401,529	-1.0%
Investment Earnings	55,089	115,000	66,352	67,016	67,016	-41.7%
Miscellaneous	675,790	367,745	372,075	362,795	362,795	-1.3%
Return on Investment	12,254,762	11,979,347	10,479,347	10,060,270	10,060,270	-16.0%
Other	-	-	-	-	-	
TOTAL REVENUES	\$ 55,115,362	\$ 53,340,202	\$ 53,375,568	\$ 54,220,962	\$ 54,260,962	1.7%
TOTAL FUNDS AVAILABLE	\$ 63,308,186	\$ 64,991,490	\$ 65,026,856	\$ 64,130,592	\$ 64,170,592	-1.3%
EXPENDITURES:						
Police Department	\$ 13,733,023	\$ 14,742,851	\$ 14,894,279	\$ 14,951,669	\$ 14,974,044	1.6%
Fire Department	11,487,939	12,043,131	11,441,598	11,622,269	13,555,824	12.6%
Public Works Department	7,922,794	7,825,322	7,538,748	6,798,880	6,823,880	-12.8%
Parks & Recreation Department	8,760,312	5,350,883	5,314,491	4,999,466	5,044,666	-5.7%
Public Library	1,079,973	1,059,173	1,047,475	1,071,654	1,071,654	1.2%
Planning & Development Services	2,539,478	3,513,042	3,469,595	3,711,302	3,761,302	7.1%
Information Technology	3,948,754	4,012,060	3,995,222	3,975,499	3,975,499	-0.9%
Fiscal Services	3,078,934	3,113,654	3,051,854	3,054,633	3,054,633	-1.9%
General Government	4,061,646	4,422,812	4,254,268	3,620,497	3,674,203	-16.9%
Pay Plan	-	-	-	-	-	
Total Operating Expenditures	\$ 56,612,853	\$ 56,082,928	\$ 55,007,530	\$ 53,805,869	\$ 55,935,705	-0.3%
General & Administrative Transfers	\$ (6,219,706)	\$ (6,238,087)	\$ (6,070,440)	\$ (5,645,980)	\$ (5,668,355)	-9.1%
Public Agency Funding	\$ 779,883	\$ 742,442	\$ 742,442	\$ 932,563	\$ 932,563	25.6%
Other/Other Transfers Out	422,000	4,880,583	5,014,805	3,427,883	3,427,883	-29.8%
Contingency	50,000	451,393	422,889	271,098	271,098	-39.9%
Total Other Financing (Sources) Uses	\$ 1,251,883	\$ 6,074,418	\$ 6,180,136	\$ 4,631,544	\$ 4,631,544	-23.8%
TOTAL EXPENDITURES	\$ 51,645,030	\$ 55,919,259	\$ 55,117,226	\$ 52,791,433	\$ 54,898,894	-1.8%
Increase (Decrease) In Fund Balance	3,470,332	(2,579,057)	(1,741,658)	1,429,529	(637,932)	
Adjust to tie to CAFR		(11,868)				
Ending Fund Balance	\$ 11,651,288	\$ 9,072,231	\$ 9,909,630	\$ 11,339,159	\$ 9,271,698	

General Fund - Sources



General Fund - Uses



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

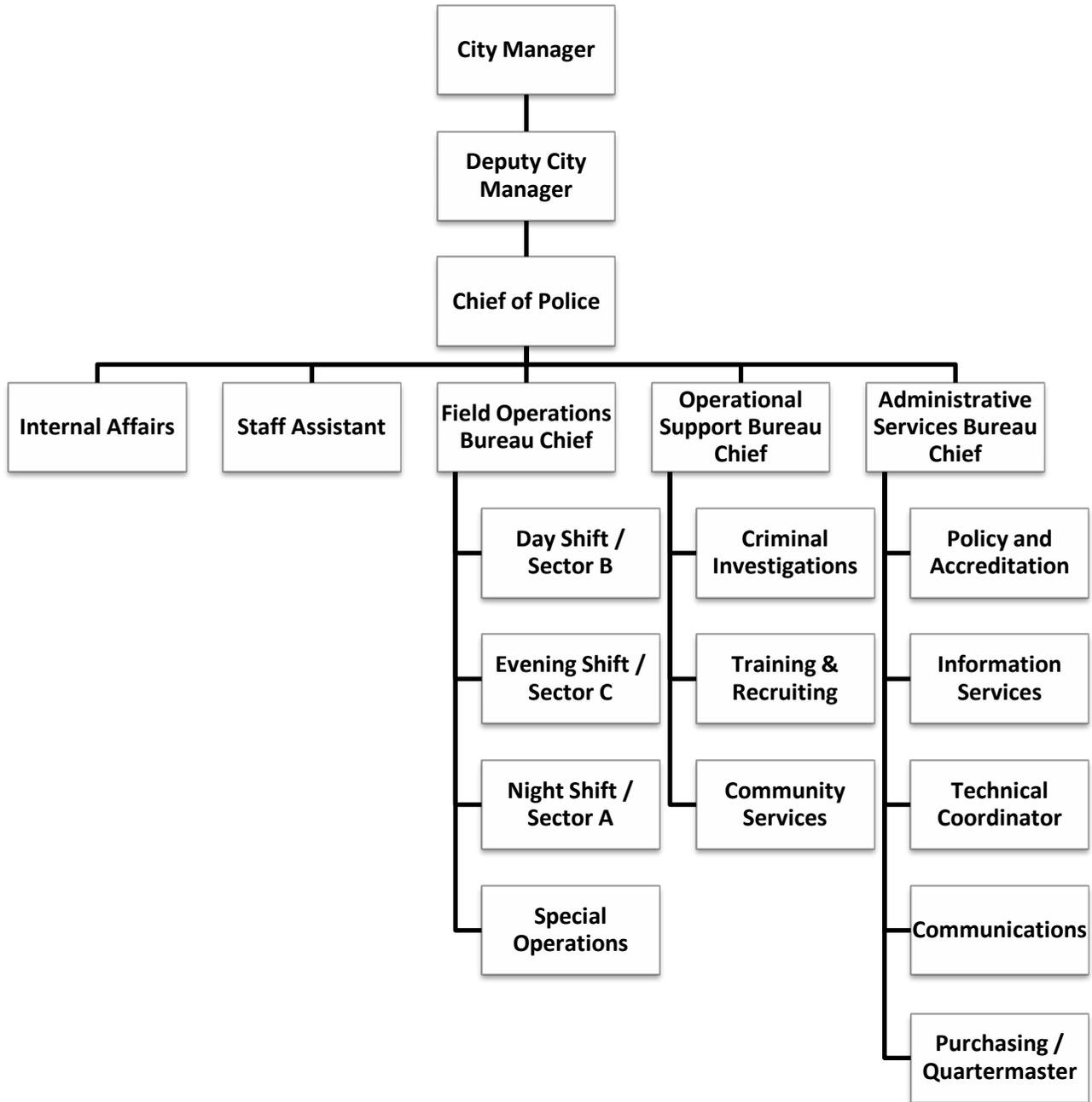
EXPENDITURE BY DEPARTMENT						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Police	\$ 13,733,023	\$ 14,742,851	\$ 14,894,279	\$ 14,951,669	\$ 14,974,044	1.57%
Fire	11,487,939	12,043,131	11,441,598	11,622,269	13,555,824	12.56%
Public Works	7,021,372	6,913,690	6,740,917	6,798,880	6,823,880	-1.30%
CIP	901,422	911,632	797,831	-	-	-100.00%
Parks and Recreation	8,760,312	5,350,883	5,314,491	4,999,466	5,044,666	-5.72%
Library	1,079,973	1,059,173	1,047,475	1,071,654	1,071,654	1.18%
Planning and Development Services	2,539,478	3,513,042	3,469,595	3,711,302	3,761,302	7.07%
Information Technology	3,948,754	4,012,060	3,995,222	3,975,499	3,975,499	-0.91%
Fiscal Services	3,078,934	3,113,654	3,051,854	3,054,633	3,054,633	-1.90%
General Government	4,061,646	4,422,812	4,254,268	3,620,497	3,674,203	-16.93%
TOTAL	\$ 56,612,853	\$ 56,082,928	\$ 55,007,530	\$ 53,805,869	\$ 55,935,705	-0.26%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 41,761,810	\$ 41,231,473	\$ 40,447,636	\$ 40,403,492	\$ 41,585,026	0.86%
Supplies	2,854,441	2,504,529	2,507,492	2,305,984	2,748,635	9.75%
Maintenance	3,534,693	3,964,737	3,852,490	3,968,634	4,004,734	1.01%
Purchased Services	8,290,716	7,889,188	7,704,988	7,001,709	7,356,560	-6.75%
Capital Outlay	171,193	493,001	494,924	126,050	240,750	-51.17%
TOTAL	\$ 56,612,853	\$ 56,082,928	\$ 55,007,530	\$ 53,805,869	\$ 55,935,705	-0.26%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Police	177.50	181.50	184.50	182.50	182.50	-1.08%
Fire	122.00	122.00	130.00	130.00	139.00	6.92%
Public Works	64.00	64.00	57.00	49.50	49.50	-13.16%
CIP	10.00	10.00	10.00	-	-	-100.00%
Parks and Recreation	133.00	133.00	72.30	67.80	67.80	-6.22%
Library	-	-	-	-	-	N/A
Planning and Development Services	39.50	39.50	47.50	46.00	46.00	-3.16%
Information Technology	26.25	33.25	32.25	30.50	30.50	-5.43%
Fiscal Services	40.50	40.50	38.50	38.50	38.50	0.00%
General Government	40.00	41.00	39.50	33.00	34.00	-13.92%
TOTAL	652.75	664.75	611.55	577.80	587.80	-3.88%

POLICE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Police
Department Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Police Administration	\$ 873,108	\$ 950,795	\$ 988,045	\$ 1,003,779	\$ 1,003,779	5.57%
Uniform Patrol*	6,324,392	6,849,358	7,065,335	6,977,193	6,977,193	1.87%
Criminal Investigation	1,681,846	1,605,240	1,628,032	1,717,632	1,717,632	7.00%
Recruiting and Training	473,619	437,852	477,818	471,880	494,255	12.88%
Quartermaster Division	1,671,812	1,940,284	1,997,267	1,814,848	1,814,848	-6.46%
Communication / Jail	1,688,614	1,772,356	1,645,231	1,811,699	1,811,699	2.22%
Special Services	697,907	754,540	736,677	792,596	792,596	5.04%
Information Services	321,725	432,426	355,874	362,042	362,042	-16.28%
TOTAL	\$ 13,733,023	\$ 14,742,851	\$ 14,894,279	\$ 14,951,669	\$ 14,974,044	1.57%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 11,577,541	\$ 12,213,081	\$ 12,301,686	\$ 12,701,650	\$ 12,701,650	4.00%
Supplies	500,829	513,790	593,923	601,469	601,469	17.07%
Maintenance	265,479	244,860	235,333	241,609	241,609	-1.33%
Purchased Services*	1,324,747	1,657,659	1,650,017	1,406,941	1,429,316	-13.78%
Capital Outlay	64,427	113,461	113,320	-	-	-100.00%
TOTAL	\$ 13,733,023	\$ 14,742,851	\$ 14,894,279	\$ 14,951,669	\$ 14,974,044	1.57%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Police Administration	11.00	10.00	10.00	10.00	10.00	0.00%
Uniform Patrol	90.50	97.50	96.50	96.50	96.50	0.00%
Criminal Investigation	21.00	19.00	20.00	20.00	20.00	0.00%
Recruiting and Training	4.00	4.00	4.00	4.00	4.00	0.00%
Quartermaster Division	1.00	1.00	1.00	1.00	1.00	0.00%
Communication / Jail	32.00	33.00	35.00	35.00	35.00	0.00%
Special Services	9.00	9.00	9.00	9.00	9.00	0.00%
Information Services	9.00	8.00	9.00	7.00	7.00	-22.22%
TOTAL	177.50	181.50	184.50	182.50	182.50	-1.08%

* Funding for Brazos Valley Animal Shelter moved from Police Department to Other Expenditures in the General Fund in FY12

Service Level Adjustments	One-Time	Recurring	Total
Fit Life Testing	\$ -	\$ 22,375	\$ 22,375
Police SLA TOTAL	\$ -	\$ 22,375	\$ 22,375

**POLICE DEPARTMENT
ADMINISTRATION**

Description & Budget Explanation

The Administration Division is responsible for the administrative support of all divisions in the Police Department.

Program Name: Administration

Service Level: To ensure that Departmental programs and activities are in line with the department mission statement and accomplished within budgetary limitations.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Complaints are investigated within 30 days of assignment.	73%	85%	65%	85%
Efficiency				
- The Department stays within budget overall.	100%	100%	100%	100%
Output				
- Percent chapters of policy reviewed annually per CALEA.	100%	100%	100%	100%

**POLICE DEPARTMENT
UNIFORM PATROL**

Description & Budget Explanation:

The Uniform Patrol Division is responsible for providing/coordinating police patrol, special operations, special events, traffic enforcement, animal control and parking enforcement duties.

Program Name: Uniform Patrol

Service Level: Provide timely initial police services on a 24 hour basis incorporating a geographical accountability model of policing with an emphasis on community engagement and problem solving

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of citizens satisfied with service provided.	*	90%	90%	90%
* The measurement tool used did not allow for compilation of this data.				
Efficiency				
- Percent of Patrol Officers' time that is Unobligated	55%	50%	45%	50%
- Obligated	45%	50%	55%	50%
- Average response time on high priority calls.	6:52	7:00	6:35	6:15
- Average response time on low priority calls.	9:00	10:00	9:00	9:00
Output				
- No. of high priority calls handled	6,258	6,600	6,600	6,800
- No. of low priority calls handled	52,398	54,000	54,000	55,620
- No. of Total calls handled.	58,656	60,000	60,600	62,420
- No. of Community Oriented Projects addressed.	41	60	40	45

Program Name: Special Enforcement Section

Service Level: Provide traffic safety through various means in a professional manner.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of citizens satisfied with service provided.	*	85%	85%	85%
* The measurement tool used did not allow for compilation of this data.				
Efficiency				
- Avg. number of hours spent in School Enforcement zones.	584	525 hrs.	585	600
- Avg. number of hours spent in High Crash locations.	1634	575 hrs.	1475	1200
Output				
- No. of school zone enforcement calls.	852	650	650	650
- No. of school zone enforcement contacts.	1727	1350	1350	1,350
- No. of directed traffic patrols worked.	2141	850	1610	1600
- No. of directed traffic patrols contacts.	4,120	1,400	2,700	2,700

Program Name : Animal Control

Service Level: To provide adequate and professional animal control services to the citizens and visitors to the City of College Station.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of citizens satisfied with service.	98%	85%	85%	85%
* The measurement tool used does not allow for compilation of this data.				
Efficiency				
- Percent of on-duty, animal calls responded to within 15 minutes.	80%	80%	80%	82%
Output				
- Calls for service per year	7,127	6,800	7,000	7,000
- No. of animals handled per year	2,247	2,300	2,000	2,000
- No. of special events participated per year.	3	4	4	4

**POLICE DEPARTMENT
CRIMINAL INVESTIGATION**

Description & Budget Explanation:

The Criminal Investigation Division is responsible for the investigation of serious criminal offenses within the City of College Station.

Program Name: Criminal Investigations

Service Level: 1) To provide effective and efficient investigation of serious criminal offenses within a reasonable amount of time.
2) To provide critical event counseling and advocacy to crime victims and witnesses.
3) To review all offense and arrest reports for thoroughness and accuracy.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey:	83%	80%	83%	80%
- Percent cleared on follow-up cases:	79%	75%	65%	75%
- Percent cleared cases that are cleared by arrest:	28%	30%	38%	30%
Efficiency				
- Percent of assigned cases disposed of within 60 days:	73%	75%	75%	75%
- Percent of serious crime victims who receive personal contact from Crime Victims' Advocate:	100%	100%	100%	100%
Output				
- Number of cases reviewed:	17,638	19,000	18,700	19,000
- Number of cases assigned:	2,098	2,500	2,500	2,500
- Number of cases cleared:	1,631	1,900	1,600	1,900
- Number of cases cleared by arrest:	529	550	610	550

**POLICE DEPARTMENT
RECRUITING AND TRAINING**

Description & Budget Explanation:

The Recruiting and Training Division recruits, selects and trains sworn and civilian employees. Additionally, the Division provides continuing training to employees.

Program Name: Recruiting & Training

Service Level: To provide continuing education and training for the enhancement of the professional skills of employees.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage of employees that receive that receive 40 hours of in-house training. FY 12 propose removing in-house	100%	100%	40%	100%
- Percentage of civilian employees that receive of 10 hours of in-house training. FY 12 propose removing in-house	100%	100%	42%	100%
Efficiency				
- Avg. number of training hours provided per employee not including orientation/field training	161	180	140	180
- Avg. number of training hours provided per employee not including orientation/field training	99	126	16	20
Output				
- No. of in-house training hours	17,765	20,000	11,200	15,000
- No. of outside training hours	5,269	7,500	5,669	6,000
- No. of sworn applications processed	543	500	364	400
- No. of volunteer hours worked	*	*	*	1,200
- No. of media inquiries answered	*	*	*	500
- No. of news releases written	*	*	*	20
- No. of media appearances	*	*	*	100
- No. of civilian applications processed	*	*	*	400
- No. of sworn personnel hired	*	*	*	10
- No. of civilian personnel hired	*	*	*	10
- No. of recruiting trips	12	10	4	2
- Orientation/Training hours Sworn	10,646	5,000	16,315	6,400
- Orientation/Training hours Civilian	3,789	3,000	7,991	3,000

* New performance measures for FY12

**POLICE DEPARTMENT
QUARTERMASTER**

Description & Budget Explanation:

The Quartermaster Division is responsible for maintenance, equipment, and supplies purchased for the Police Department. The duties include the ordering and dispersal of supply and equipment items for use by all Department employees, and coordinating repairs for all the Department's facility and equipment needs.

Program Name: Quartermaster

Service Level: Provide equipment, supplies and maintenance for the Department.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- % satisfied on employee survey.	No survey sent out	95%	95%	93%
Efficiency				
- % of Supply requests filled within 5 working days.	99%	95%	99%	93%
Output				
- No. of supply requests filled within 5 working days.	1270	850	1800	1900

**POLICE DEPARTMENT
COMMUNICATIONS/JAIL**

Description & Budget Explanation:

The Communications/Jail Division is responsible for police communications and dispatch, provides safe and secure detention operations, and provides report taking capabilities for low priority calls.

Program Name: Public Safety Communications

Service Level: Processing of Police, Fire, and EMS calls for service.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- % satisfied on Citizen Survey.	92%	90%	90%	90%
- Number of Citizen Complaints	n/a	n/a	n/a	3
- Attrition Rate	n/a	n/a	n/a	20%
Efficiency				
- Percent of priority 1 police calls dispatched within 3 minutes.	96%	95%	95%	95%
- Percent of priority 1 fire calls* dispatched within 60 seconds	93%	95%	50%	90%
- Percent of priority 1 fire calls dispatched within 90 seconds	n/a	n/a	n/a	99%
- Percent of 911 calls answered within 10 seconds.	99%	95%	99%	95%
- Percentage EMD compliance	n/a	n/a	n/a	90%
Output				
- Phone calls processed monthly.	21,936	22,500	22,030	22,500
- Phone calls processed monthly (8am-5pm).	11,187	11,475	10,909	11,250
- 911 phone calls monthly	2,491	2,689	2,303	2,500
- Total police incidents monthly.	11,473	11,703	11,759	11,800
- Total fire incidents monthly.	562	607	545	550
- No. of reports taken by Communication Personnel monthly.	n/a	n/a	n/a	100

Program Name: Jail

Service Level: Processing of prisoners allowing patrol officers to reduce transport and processing time of prisoners; keeping an officer in service by taking low priority calls for service over the phone or in person.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Attrition Rate	n/a	n/a	n/a	30%
- Number of Citizen Complaints	n/a	n/a	n/a	3
Efficiency				
- No. of reports taken by Jail Personnel monthly.**	249	119	250	60
- Average booking time (minutes)	n/a	n/a	n/a	30
Output				
- No. of meals served per month***	4,808	3,466	5,076	495
- Average number of hours detainees held per month	12	9	12	12
- No. of prisoners booked monthly.****	629	578	700	375

*Processing time has increased due to implementation of call-handling software. We are splitting out the fire stats to better represent the information NFPA is looking for in standard compliance.

**Department is recalculating monthly reports and looking at hard copy reports written only by Jail personnel. Previously this included incidents handled in dispatch and reports done by communication operators.

***Updated from 'per year' to 'per month' to match other output indicators.

****This number was reduced by half to eliminate previous years' double counting (admission and discharge). This measure now prevents duplicate booking data.

POLICE DEPARTMENT**COMMUNITY SERVICES****Description & Budget Explanation:**

The Community Services Division is responsible for the coordination of the School Resource Officer Program at A&M Consolidated High School and both Middle Schools. The Division is also responsible for a number of programs that involve the community and the public school system, in crime prevention and safety education for our children.

Program Name: School Resource Officer Program

Service Level: Coordinate the School Resource Officer Program at A&M Consolidated High and Middle Schools while establishing positive relationships with students, faculty, staff and mentoring At-Risk Students.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Annual faculty and staff survey approval rate.	93%	90%	94%	90%
Efficiency				
- No. of requests for assistance by teachers and administrators	347	80	600	400
Output				
- No. of hours monitoring school campuses	1,856	400	1,800	1,500
- No. of at-risk students helped with mentoring sessions.	672	700	500	300

Program Name: Taxi and Wrecker Permits

Service Level: To assist wrecker and taxi company owners with the permitting of their drivers and vehicles according to state laws and city ordinances.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- No. of citizens, officers and businesses receiving assistance	165	160	190	160
Efficiency				
- % of complaints completed within 30 days	N/A	N/A	N/A	90%
Output				
- No. of taxis and wreckers receiving permits	166	120	150	120

Program Name: Crime Prevention and Community Safety

Service Level: To facilitate the exchange of expertise and experience; to promote good practice; and to help identify successful strategies for addressing issues of crime, crime prevention and reduction, and overall community safety and security.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage of citizens satisfied with Crime Prevention presentations given to businesses and community groups	N/A	N/A	N/A	90%
Efficiency				
- Percentage of follow-up action conducted by division personnel within three business days of a request by a citizen or business.	N/A	N/A	N/A	90%
Output				
- No. of Programs and Presentations made	140	150	120	120
- No. of citizens attending.	4,259	2,500	5,000	4,000

**POLICE DEPARTMENT
INFORMATION SERVICES**

Description & Budget Services
The Information Services Division is responsible for processing and maintaining police records and evidence.

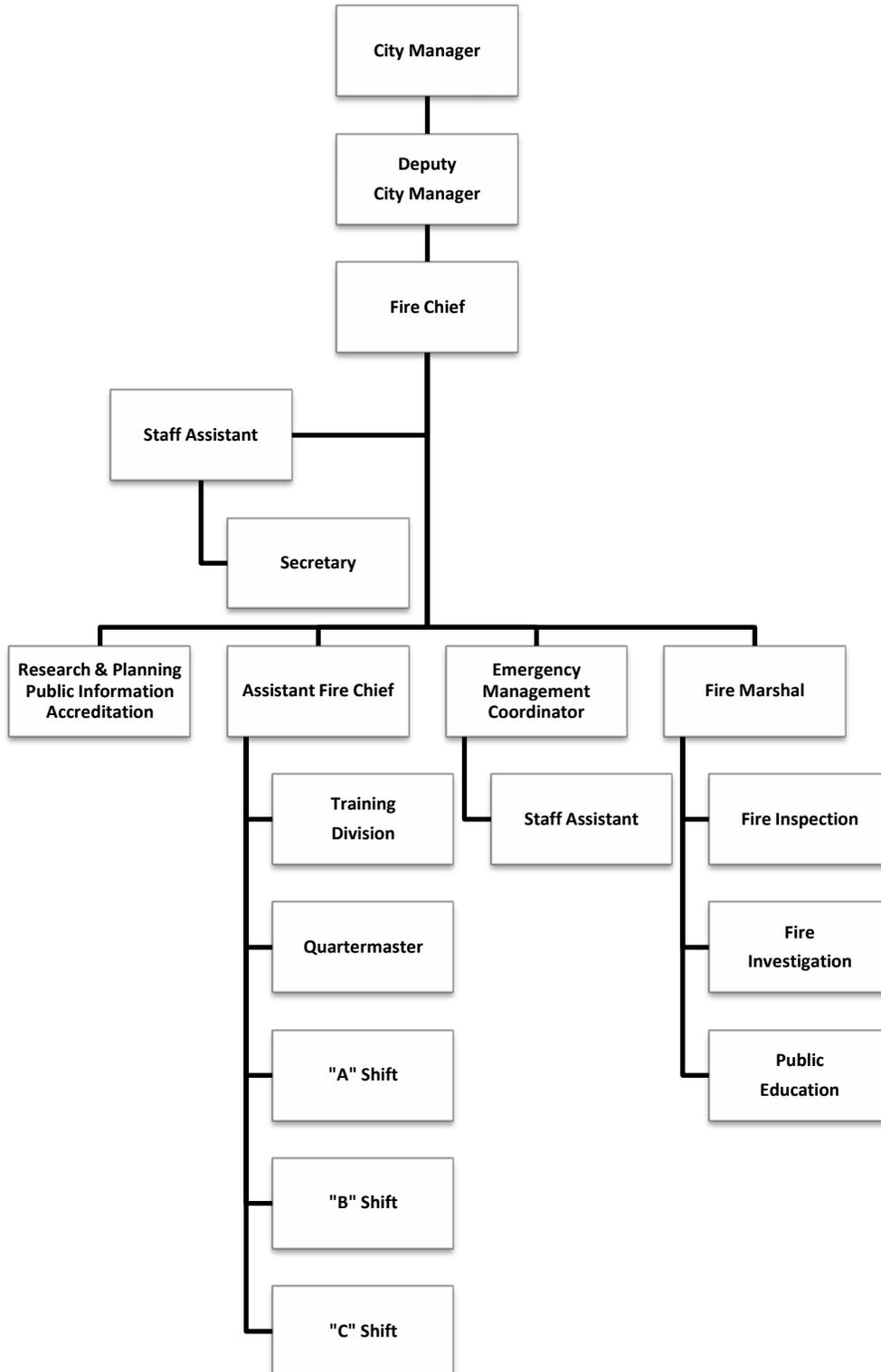
Program Name: Information Services

Service Level: Process and maintain accurate police records and evidence and provide for the effective and efficient retrieval, distribution, and storage of departmental records and evidence so that information requested by other divisions of the department, prosecutors, and the citizens is readily available.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on annual customer survey.	74%	90%	90%	85%
- Percent of time that all incoming records/evidence are processed correctly.	99%	99%	99%	99%
Efficiency				
- Percent of time reports and supplements rec'd by 8 a.m. are processed by 2 p.m. (noon)	69%	90%	90%	90%
- Percent of time mail requests are answered within 48 hours of receipt	80%	95%	90%	90%
Output				
- No. of reports processed annually.	15,401	17,059	16,563	16,894
- No. of Record Technicians used to process reports.	3	3	4	4
- No. of boxes scanned (avg. 5000 pages per box)	8	12	11	12
- No. of evidence/property items processed annually.	10,504	12,274	11,305	11,531
- No. of evidence/property items disposed	7,067	6,200	8,100	10,500

FIRE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Fire
Department Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Fire Administration	\$ 464,603	\$ 486,281	\$ 493,720	\$ 504,590	\$ 504,590	3.77%
Emergency Management	263,119	252,270	247,616	246,899	246,899	-2.13%
Fire Suppression	7,354,631	7,177,835	7,194,824	7,326,868	8,400,201	17.03%
Fire Prevention	638,417	708,125	709,249	686,170	686,170	-3.10%
Emergency Medical Services	2,767,169	3,418,620	2,796,189	2,857,742	3,717,964	8.76%
TOTAL	\$ 11,487,939	\$ 12,043,131	\$ 11,441,598	\$ 11,622,269	\$ 13,555,824	12.56%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 9,590,120	\$ 10,005,468	\$ 9,601,589	\$ 9,891,017	\$ 11,032,772	10.27%
Supplies	848,973	653,858	512,442	493,071	935,526	43.08%
Maintenance	162,090	178,738	171,748	189,431	225,531	26.18%
Purchased Services	879,940	1,157,669	1,108,421	1,048,750	1,269,495	9.66%
Capital Outlay	6,816	47,398	47,398	-	92,500	95.16%
TOTAL	\$ 11,487,939	\$ 12,043,131	\$ 11,441,598	\$ 11,622,269	\$ 13,555,824	12.56%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Fire Administration	5.00	5.00	5.00	5.00	5.00	0.00%
Emergency Management	3.00	3.00	2.00	2.00	2.00	0.00%
Fire Suppression	77.00	78.00	78.00	78.00	87.00	11.54%
Fire Prevention	6.00	6.00	6.00	6.00	6.00	0.00%
Emergency Medical Services	31.00	30.00	39.00	39.00	39.00	0.00%
TOTAL	122.00	122.00	130.00	130.00	139.00	6.92%

Service Level Adjustments	One-Time	Recurring	Total
Fire Station #6 Ambulance Crew	\$ 281,630	\$ 578,592	\$ 860,222
Fire Station #6 Engine Crew & O&M	250,790	591,523	842,313
Fire Station #6 O&M	106,650	44,370	151,020
Station #4 Capital Maintenance	80,000	-	80,000
Fire SLA TOTAL	\$ 719,070	\$ 1,214,485	\$ 1,933,555

**FIRE DEPARTMENT
ADMINISTRATION**

Description & Budget Explanation:

The Administration Division is responsible for the administrative oversight and administrative support of all divisions and operating units within the Fire Department.

Program Name: Administration

Service Level: Provide comprehensive planning, operational oversight, interdepartment communication, and budget preparation and monitoring for all divisions and functions within the Fire Department.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Ensure other divisions within the department regularly monitor and report their performance measures.	100%	98%	100%	98%
Efficiency				
- The department operates within Approved budget.	100%	97%	97%	97%
Output				
- Percent of policies annually reviewed and revised as needed.	100%	100%	100%	100%
- Quarterly company officers meetings conducted.	100%	100%	100%	100%
- Monthly battalion chiefs meetings conducted.	92%	90%	90%	90%
- Monthly operations division meetings conducted	100%	100%	100%	100%
- Weekly department management team meeting conducted	94%	90%	90%	90%

**FIRE DEPARTMENT
HOMELAND SECURITY & EMERGENCY MANAGEMENT**

Description & Budget Explanation:

The Division of Homeland Security & Emergency Management is responsible for protecting the city from all hazards through coordinating emergency and/or disaster training, mitigation, preparedness, planning, response and recovery.

Program Name: Homeland Security and Emergency Management

Service Level: Coordinate Homeland Security and Emergency Management efforts to provide for disaster training, mitigation, preparedness, planning, response and recovery for all hazards in the City.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- State Rating for Planning Preparedness	Advanced	Advanced	Advanced	Advanced
- State Rating for Training Preparedness	Advanced	Intermediate	Advanced	Intermediate
- State Rating for Exercise Preparedness	Advanced	Intermediate	Advanced	Intermediate
- Homeland Security grant management IAW State & Federal Guidelines	Advanced	Advanced	Advanced	Advanced
Efficiency				
- Percentage of Annexes Updated	100%	100%	100%	100%
- Number of Exercises participated in	10	3	3	3
Output				
- Number of Public Information & Education Hours	37	30	30	30
- Number of Attendees of Public Information & Education	2471	1500	350	300
- Staff complete 2 State/Federal Approved Courses	12	6	6	6
- Conduct Emergency Operations Related Training Events	26	6	20	20
- Conduct annual Emergency Management Academy.	1	1	1	1

FIRE DEPARTMENT

FIRE SUPPRESSION

Description & Budget Explanation:

The Fire Suppression Division provides emergency response to fire, aircraft, EMS, rescue and hazardous materials incidents. Training is another major portion of the Fire Operations function, this includes training with neighboring agencies to allow a more integrated emergency response to the community. Additionally, Fire Suppression assists Fire Prevention with the majority of public education programs.

Program Name: Fire Department Suppression

Service Level: Provide prompt, effective, and efficient response and mitigation for fire, rescue, and Haz-Mat emergencies.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of response time, which consists of dispatch to first arriving unit on scene (Response time consist of dispatch time*, turnout time, and drive time)				
>6	30%	27%	30%	30%
<6	69%	70%	68%	68%
<5	43%	45%	44%	44%
<4	25%	25%	24%	23%
<3	6%	6%	5%	5%
- Percent of time fire damage is confined to the room/structure of origin.	97%	96%	96%	96%
- Percent of time a stop loss*** on Haz-Mat incidents are achieved within 1 hour of on scene time.	98%	98%	98%	98%
Output				
- Total number of unit responses.	3,059	3,800	3,395	3,735
- Total number of Fire incidents.	2,301	2,600	2,054	2,450

*Dispatch time is tracked in Police Department's Communication Service Level

***Stop loss is the point in time in which the spread of a material has been contained

Service Level: Provide non emergency services to enhance the survivability of citizens, visitors and emergency response personnel in our community.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Output				
- Total no. of station tours	145	150	160	150
- Total no. of station tour visitors	1,230	1,500	1,650	1,500
- Staff hours committed to station tours	480	500	600	500
- Total no. of public education appearances	160	150	175	150
- Staff hours committed to public education appearances	2,350	2,000	2,100	2,000
- Staff hours committed to reviewing SOP'S / SOG'S	600	750	780	750
- Total no. of EMS riders	450	200	250	200
- Staff hours committed to EMS riders.	3,650	2,400	3,450	2,500

Program Name: Training

Service Level: Coordinate training, testing, and support necessary to provide prompt, effective and efficient response and mitigation for fire, rescue and Haz-Mat emergencies.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Required/actual continuing education hours:				
Fire	2200/2604	2200/2200	2200 / 2200	2200 / 2200
ARFF (Aircraft Rescue Fire Fighting)	120/370	120/120	120 / 120	120 / 120
Haz-Mat (Hazardous Materials)	270/425	216/216	216 / 216	216 / 216
- No. of required/actual certifications maintained.	257/340	222/323	222 / 323	222 / 323
- No. of joint training hours with outside agencies	110	100	150	100
Output				
- No. of TXFIRS reports generated by CSFD*	6,688	7,500	7,315	8,045
- No. of total fire training hours	3,399	5,600	5,670	5,600
*TXFIRS reports now generated on every response				

FIRE DEPARTMENT

FIRE PREVENTION

Description & Budget Explanation:

The Fire Prevention Division does a number of things related to safety to prevent fires as well as investigative services to determine the cause and origin of fires. Fire Prevention is involved in the development process including attendance in PAC meetings, site plans reviews, Fire sprinkler, alarm systems plan reviews and testing. Inspection of new buildings to ensure compliance with the fire code for certificates of occupancy. Public safety and education programs are provided to the citizens of College Station.

Program Name: Fire Prevention

Service Level: Provide prompt and thorough system acceptance tests and conduct building fire safety inspections to ensure code compliance.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of time acceptance tests are conducted within 1 working day of requests.	100%	98%	100%	98%
- Percent of time new business final inspections are held within one working day of requests.	100%	100%	100%	100%
Efficiency				
- No. of inspections per month per officer.	49	30	44	35
- Per capita operating expenditures (for all Fire Prevention/Code Enforcement activities).*	\$6.79	\$7.05	\$7.18	\$7.06
Output				
- Total # of new construction-and redevelopment sites.	865	400	400	400
- No. of systems tests conducted per year.	207	100	100	100
- No. of fire safety inspections of businesses.	1,364	600	800	800
- Major violation complaint to response time.	1 day	1day	1 day	1 day
- Minor violation complaint to response time.	1 day	1day	1 day	1 day

* Major violations are any problems that pose an immediate threat to life, property or the environment.
(Locked exits, sprinkler systems out of service, dumping of hazardous materials, unauthorized burning)

Service Level: Determine fire cause and origin of all fires responses and location by occupancy of fire injuries/deaths.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of time fire cause and origin are determined when an investigator is called	89%	92%	80%	80%

Service Level: Provide public safety education programs.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of class participants satisfied or very satisfied with public safety education programs.	98%	98%	98%	98%
- Percent of College Station Citizens receiving public safety education programs	25%	20%	22%	22%
Output				
- No. of fire safety classes.	193	170	170	170
- No. of participants in fire safety classes.	23,995	20,000	21,000	20,000

**FIRE DEPARTMENT
EMERGENCY MEDICAL SERVICE**

Description & Budget Explanation:

The Emergency Medical Service division provides emergency response to medically related emergency calls for assistance in College Station and South Brazos County. Automatic and mutual aid agreements with neighboring entities allow more integrated EMS response to the community. Training and quality assurance are also a major function of the division.

Program Name: Emergency Medical Services

Service Level: Provide timely response, prompt patient assessment, quality treatment, and transport.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of ALS response time, which consists of dispatch to first arriving unit on scene (Response time consist of dispatch time*, turnout time, and drive time)				
>6	42%	45%	50%	50%
<6	58%	55%	50%	50%
<5	39%	39%	39%	39%
<4	15%	16%	16%	15%
<3	5%	5%	3%	3%
- Percent of time patient's condition remained the same or improved during transport.	96%	96%	97%	96%
Output				
- No. of ALS/BLS responses.**	2325/2814	2800/3500	1921/ 3784	2100 / 4160
- Total no. of unit responses.	5,646	6,600	5,485	6,700
- Total no. of incidents.	5,414	6,000	6,600	7,620

*Dispatch time is tracked in Police Department's Communication Service Level.

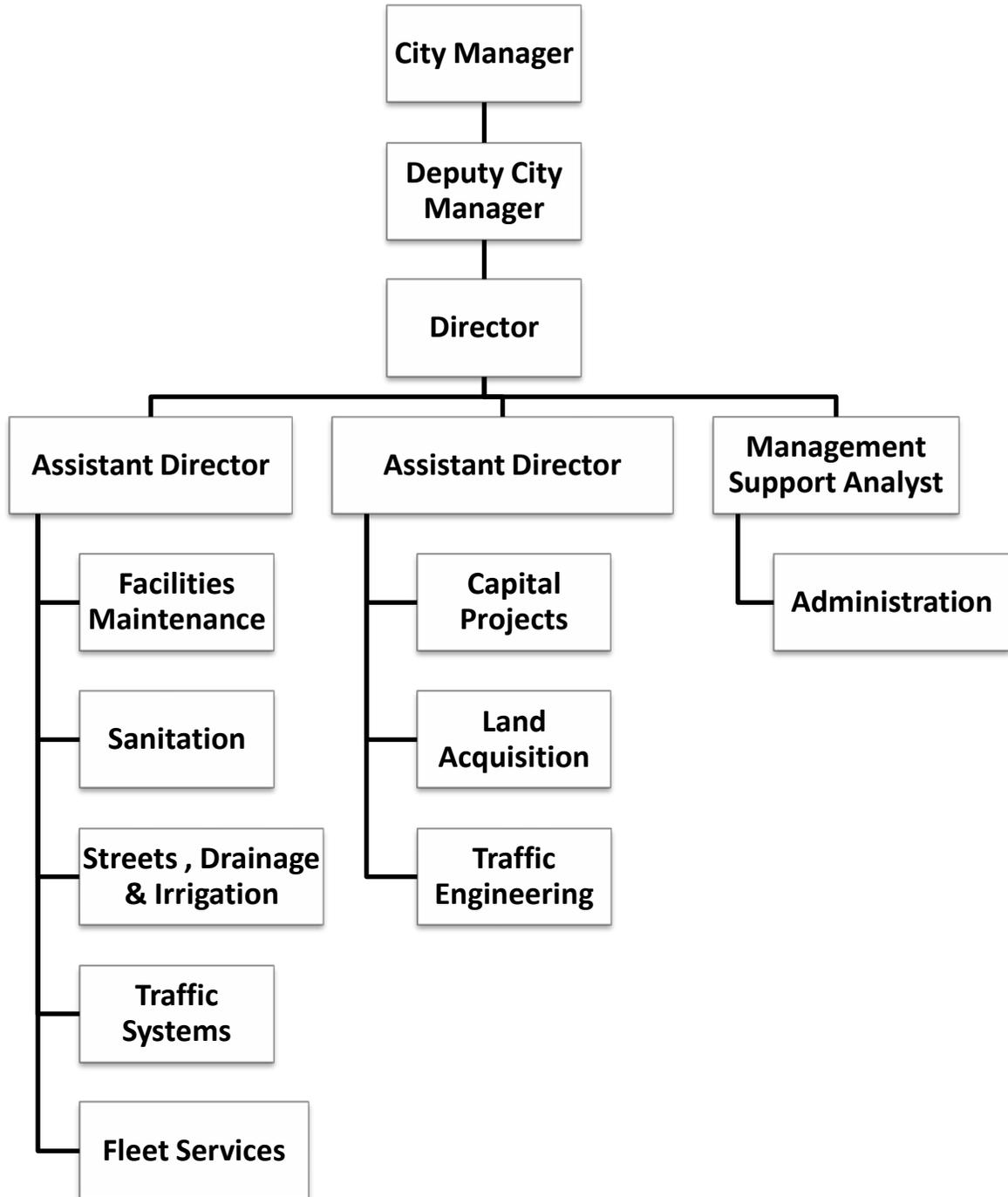
**Advanced life support (ALS) treatment including the administration of medications, defibrillation/cardio version (electric shocks to the heart), intravenous (IV) fluid therapy, advanced airway management, such as intubation, and blood pressure control with MAST (military anti-shock trousers). Basic life support (BLS) treatment including CPR, splitting, bandaging, spinal immobilization, and oxygen therapy.

Service Level: Coordinate training, medical direction, and support necessary to provide timely response, prompt patient assessment, quality treatment and transport.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Required/actual continuing education hours:				
EMT-Basic	20/35	20/20	20 / 20	20 / 20
EMT-Intermediate	28/35	28/28	28 / 28	28 / 28
EMT-Paramedic	36/36	36/36	36 / 36	36 / 36
- No. of required/actual certifications maintained.	297/337	258/310	258 / 310	258 / 310
- No. of staff hours committed to protocol review	1,200	1,000	1,250	1,000
Output				
- No. of EMS patient reports generated by CSFD.	5,414	6,000	6,600	6,700
- No. of EMS training hours.	3,708	4,200	3,500	3,600

PUBLIC WORKS

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Public Works Administration	\$ 458,183	\$ 437,484	\$ 462,578	\$ 414,103	\$ 414,103	-5.34%
Traffic Engineering	104,660	127,721	113,760	111,157	111,157	-12.97%
Facilities Maintenance	1,224,790	1,358,918	1,268,713	1,272,454	1,297,454	-4.52%
Capital Projects	-	-	-	804,573	804,573	N/A
Streets Maintenance	2,790,829	2,965,913	2,976,952	3,063,888	3,063,888	3.30%
Drainage Maintenance	817,634	937,879	820,288	-	-	-100.00%
Traffic Signs and Markings	327,656	354,852	356,592	341,102	341,102	-3.87%
Irrigation Maintenance	-	63,951	70,863	106,842	106,842	67.07%
Public Works Engineering	709,926	-	-	-	-	N/A
Traffic Signals	587,694	666,972	671,171	684,761	684,761	2.67%
TOTAL	\$ 7,021,372	\$ 6,913,690	\$ 6,740,917	\$ 6,798,880	\$ 6,823,880	-1.30%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 3,582,992	\$ 3,064,092	\$ 2,922,108	\$ 3,179,637	\$ 3,179,637	3.77%
Supplies	385,028	385,501	439,609	307,565	307,565	-20.22%
Maintenance	1,823,019	1,999,502	1,882,240	1,886,636	1,886,636	-5.64%
Purchased Services	1,230,333	1,414,595	1,446,960	1,425,042	1,450,042	2.51%
Capital Outlay	-	50,000	50,000	-	-	-100.00%
TOTAL	\$ 7,021,372	\$ 6,913,690	\$ 6,740,917	\$ 6,798,880	\$ 6,823,880	-1.30%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Public Works Administration	5.00	4.00	4.00	3.50	3.50	-12.50%
Traffic Engineering	-	2.00	2.00	1.00	1.00	-50.00%
Facilities Maintenance	7.00	7.00	7.00	7.00	7.00	0.00%
Capital Projects*	-	-	-	9.00	9.00	N/A
Streets Maintenance	22.00	22.00	19.00	18.00	18.00	-5.26%
Drainage Maintenance**	12.00	12.00	15.00	-	-	-100.00%
Traffic Signs and Markings	3.00	3.00	3.00	3.00	3.00	0.00%
Irrigation Maintenance	-	-	2.00	2.00	2.00	0.00%
Public Works Engineering***	10.00	9.00	-	-	-	N/A
Traffic Signals	5.00	5.00	5.00	6.00	6.00	20.00%
TOTAL	64.00	64.00	57.00	49.50	49.50	-13.16%

* The Capital Projects Department moved into the Public Works Department in FY12.

** The Drainage Maintenance Division moved into the Drainage Fund in FY12

*** The Public Works Engineering Division moved to the Planning & Development Services Department in FY11.

Service Level Adjustments	One-Time	Recurring	Total
Facilities - Conference Center A/E Structural Evaluation	\$ 25,000	\$ -	\$ 25,000
Public Works SLA TOTAL	\$ 25,000	\$ -	\$ 25,000

PUBLIC WORKS

ADMINISTRATION

Description & Budget Explanation:

The Administration Division serves as the primary customer contact point, and provides administrative support for the nine divisions of the Public Works Department.

Program Name: Administration

Service Level: Provide prompt and reliable service to our customers both internal and external.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Dashboard Indicator				
- % variance of expenditure to budget	1.00%	5.00%	5.00%	5.00%
Effectiveness				
- Percent of internal customers satisfied on customer survey.	95%	95%	95%	95%
Efficiency				
- % of reports submitted on time	100%	100%	100%	100%
Output				
- No. of quarterly reports annually.	4	4	4	4

PUBLIC WORKS

TRAFFIC ENGINEERING

Description & Budget Explanation:

The Traffic Engineering Division serves as the primary contact point for citizens, staff and outside agencies.

Program Name: Traffic Engineering

Service Level: Provide prompt and reliable service to our customers.

Performance Measures	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Dashboard Indicator				
- # transportation issues studied per year	N/A	4	4	4
Effectiveness				
- % studied per year	N/A	1	100%	100%
Efficiency				
- % studied before complaint received	N/A	0.5	50%	50%
Output				
- No. of reports submitted	N/A	4	3	2

PUBLIC WORKS

FACILITIES MAINTENANCE

Description & Budget Explanation:

The Facilities Maintenance Division is responsible for the maintenance of the City's office spaces and buildings.

Program Name: Facilities Maintenance

Service Level: Maintain clean, safe, and comfortable working environment for City employees, customers, and citizens.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey.	90%	85%	85%	85%
Efficiency				
- Average response time to emergency repairs.	1 Day	1 Day	1 Day	1 Day
- Ratio of emergency repair hours to total of all maintenance hours.	2%	4%	3%	3%
- Work orders per employee.		425	400	425
- Total direct dollar cost/square foot of all maintained facilities	\$2.75	\$2.75	\$2.75	\$2.75
- Custodial cost per square foot.	\$1.20	\$1.20	\$1.20	\$1.20
Output				
- No. of Work orders annually.	1,950	2,200	1,900	2,000
- Total No. of labor hours to Work orders.	8,848	8,900	8,800	9,000
- Labor hrs to preventative maintenance.	1,880	2,000	1,800	1,800
- No of labor hrs to maintenance projects.	1,884	2,000	1,800	1,800
- No of labor hours to emergency repairs.	190	250	200	250

PUBLIC WORKS

CAPITAL PROJECTS DEPARTMENT

Description & Budget Explanation:

The Capital Projects Department is responsible for managing a significant portion of the capital projects that are included in the City's capital improvement plan (CIP). Capital projects managed by this department include Street, Park, Facility, Utility and Drainage projects.

Program Name: Capital Project Management

Service Level: Deliver quality projects to the citizens of College Station within the defined scope, timeline and budget.

Performance Measures	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness†				
Change order percentage relative to construction contract amount:				
- Construction contract of \$249,000 or less	2.0%	5.0%	4.5%	5.0%
- Construction contract of \$250,000 - \$999,000	0.9%	4.0%	3.0%	4.0%
- Construction contract of \$1 million or greater	3.1%	3.0%	2.0%	3.0%
range of the construction bids:				
- Conceptual Phase Budget:				
±30% of Lowest Responsive Bidder	66.7%	85.0%	80.0%	85.0%
- Detailed Design Phase Budget:				
Efficiency†				
Number of projects that will reach industry accepted milestone completion levels:				
- Preliminary Engineering	N/A	2	1	4
-30% Detailed Design	N/A	3	2	4
-60% Detailed Design	N/A	5	4	6
-90% Detailed Design	N/A	6	5	8
-Final Design	N/A	11	12	11
-Bidding Advertisement	N/A	14	12	15
-30% Construction	N/A	17	15	18
-60% Construction	N/A	15	12	14
-90% Construction	N/A	12	12	14
- Completion	N/A	12	10	14

Program Name: Land Acquisition

Service Level: Acquire real property, easements and right-of-way in a timely manner .

Performance Measures	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness†				
Amount of time spent on land acquisition:				
- Land acquisition on small assignments (1 - 5 parcels)	8.2	w/in 9 months	8.5	w/in 9 months
- Land acquisition on medium assignments (6-15 parcels)	14.5	w/in 16 months	14.5	w/in 16 months
- Land acquisition on large assignments (16-25 parcels)	N/A	w/in 24 months	24.0	w/in 24 months

† Assumes the CMO, City Council, and Client Department (PW, Elec, WS, etc) do not initiate a change that alters the scope, schedule, or budget of the project or assignment. Performance measure does not apply to projects in Northgate or involve the acquisition of land or easements owned by private utility companies (entities other than CSU or Water Services).

PUBLIC WORKS

STREET MAINTENANCE

Description & Budget Explanation:

This Division is responsible for the repair and maintenance of City streets and the annual residential street rehabilitation program. The Streets Maintenance Division also provides barricades for special events such as football games, parades, etc. and emergencies such as flooding, fires, ice storms and hazardous materials spills.

Program Name: Street Maintenance

Service Level: Provide regular maintenance and care of city streets.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- Asphalt Failure Repairs: Square Feet	489,008	5,000,000	2,000,000	3,000,000
- Pothole Operations: # of square feet repaired	68,548	60,000	60,000	30,000
- Street Sweeping: # of curb miles	5,595	6,500	6,000	6,000
- Seal Coat Pavement: # of lane miles	1	20	5	10
- Overlay Program: # of lane miles	2	10	10	10
Efficiency Indicators				
- Sq. Ft. of Asphalt per Man Hour	65	65	65	65.00
Effectiveness Indicators				
- Percentage of Planned Seal Coat Program	100%	100%	100%	100%
- Percentage of Planned Overlay Program	100%	100%	100%	100%

PUBLIC WORKS

DRAINAGE MAINTENANCE

Description & Budget Explanation:

The Drainage Maintenance Division is responsible for the care and maintenance of the drainage ways throughout the City.

Program Name: Drainage Maintenance

Service Level: Provide a drainage maintenance program that keeps the storm carrying capacity of the system adequate in College Station.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- Drainage Maintenance: # of linear feet cleaned	10,465	3,000	15,000	15,000
- Drainage Maintenance: # of linear feet improved	5,254	1,000	1,000	1,000
- ROW Mowing: # of curb miles	5,788	5,000	5,000	5,000
- Finish Mowing: # of curb miles	5,179	3,000	2,500	3,000
- Herbicide Spraying: # of curb miles	983	1,000	1,000	500
- Mosquito Control: # of dunks / # of gallons applied	36,861	350/10	20/0	35/0
Efficiency Indicators				
- Curb Miles per man hour of mowed ROW	2.5	3	2	2.00
Effectiveness Indicators				
- Percentage of Creeks Cleaned during year	50%	50%	50%	50%

PUBLIC WORKS

TRAFFIC SIGNS AND MARKINGS

Description & Budget Explanation:

This division is responsible for the installation and maintenance of traffic signs and pavement markings.

Program Name: Traffic Signs and Markings

Service Level: Maintain, repair, and install street signs and pavement markings to provide safe and efficient movement of motorists, bicyclists, and pedestrians.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Missing stop sign replacement time	1 hr	1 hr	1 hr	1 hr
- Replacement time for all other regulatory signs	72 hrs	72 hrs	72 hrs	72 hrs
Efficiency				
- Cost per work order	\$270	\$380	\$300	\$350
- No. of work orders per employee	384	375	508	500
Output				
- Total No. of work orders per year	1,154	1,125	1,525	1,500
- No. of stop signs replaced	213	200	200	180

PUBLIC WORKS**TRAFFIC SIGNALS****Description & Budget Explanation:**

The Traffic Division is responsible for the repair and maintenance of traffic signals.

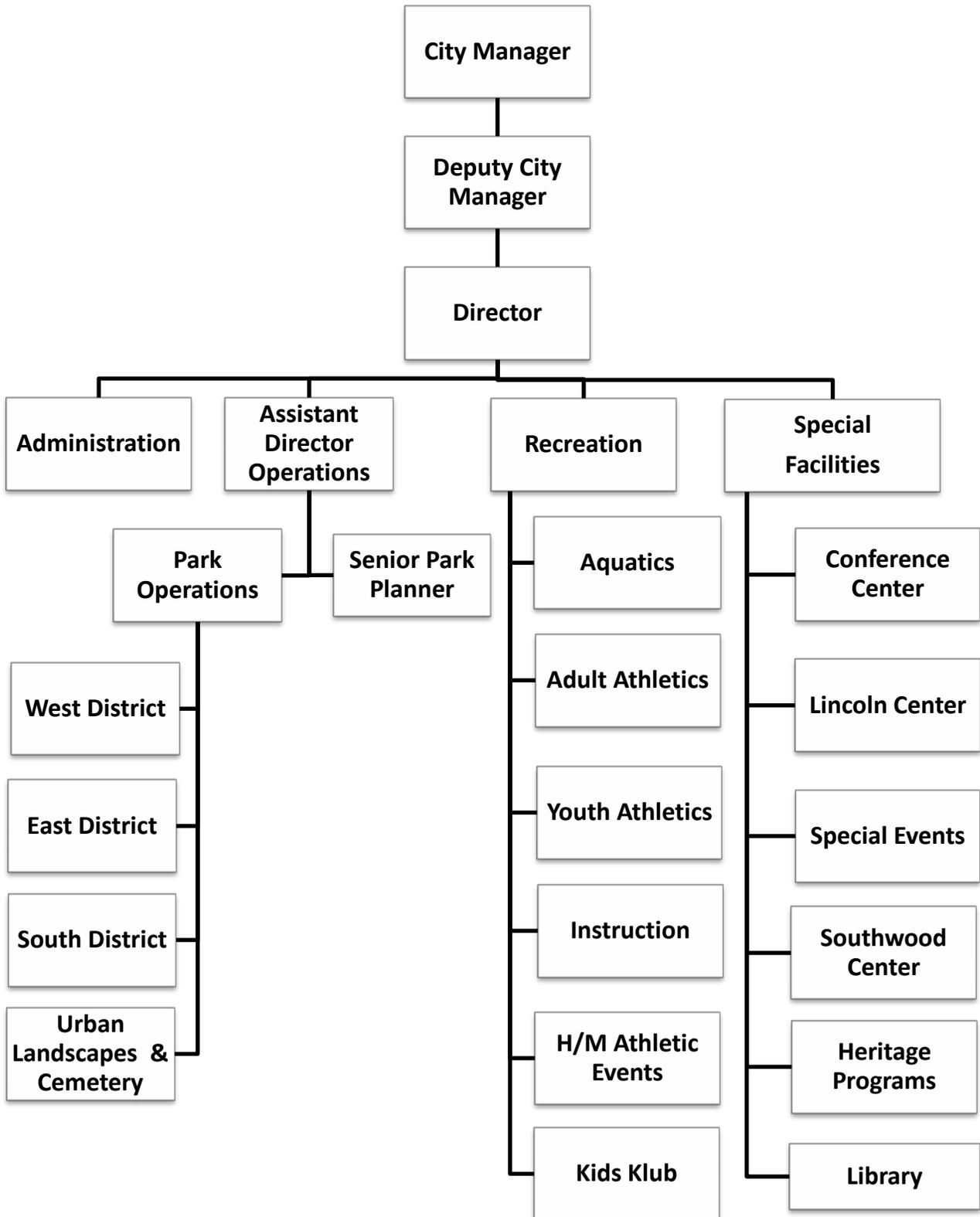
Program Name: Traffic Signals

Service Level: Maintain and repair traffic signals and school warning devices to provide safe and efficient movement of vehicles and pedestrians.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage of system available	100%	100%	100%	100%
Efficiency				
- Cost per work order	\$367	\$425	\$425	\$475
- Cost per intersection	\$6,500	\$6,500	\$7,500	\$8,000
- Total system downtime per year	0 hrs	0 hr	0	0
- Response time to after-hours calls	1 hr	1 hr	1 hr	1 hr
Output				
- No. of maintenance and repair work orders	1,417	1,350	1,375	1,395
- No. of signal heads replaced & repaired	25	20	10	15
- No. of operation hours per year	585,680	604,440	604,440	638,480

PARKS AND RECREATION

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Administration	\$ 795,514	\$ 589,540	\$ 531,997	\$ 455,060	\$ 498,060	-15.52%
Recreation	2,034,871	990,784	998,719	920,213	895,213	-9.65%
Special Facilities	2,153,332	113,026	116,851	82,915	87,915	-22.22%
Parks Operations	2,361,120	2,258,051	2,257,049	2,386,318	2,408,518	6.66%
Urban Forestry	1,415,475	1,399,482	1,409,875	1,154,960	1,154,960	-17.47%
TOTAL	\$ 8,760,312	\$ 5,350,883	\$ 5,314,491	\$ 4,999,466	\$ 5,044,666	-5.72%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits*	\$ 5,731,929	\$ 3,804,919	\$ 3,780,819	\$ 3,517,900	\$ 3,511,105	-7.72%
Supplies	607,720	364,940	390,565	367,184	361,184	-1.03%
Maintenance	322,935	531,772	542,693	653,093	653,093	22.81%
Purchased Services	2,097,728	539,252	490,414	461,289	497,084	-7.82%
Capital Outlay	-	110,000	110,000	-	22,200	-79.82%
TOTAL	\$ 8,760,312	\$ 5,350,883	\$ 5,314,491	\$ 4,999,466	\$ 5,044,666	-5.72%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Administration	10.50	10.50	10.50	9.50	9.50	-9.52%
Recreation*	17.50	17.50	9.30	9.30	9.30	0.00%
Special Facilities	45.50	45.50	2.00	1.50	1.50	-25.00%
Parks Operations	40.00	40.00	35.00	34.00	34.00	-2.86%
Urban Landscapes	19.50	19.50	15.50	13.50	13.50	-12.90%
TOTAL	133.00	133.00	72.30	67.80	67.80	-6.22%

* In both FY11 and FY12, certain PARD positions were moved from the General Fund to the Recreation Fund

Service Level Adjustments	One-Time	Recurring	Total
Replace Registration / Reservation Software	\$ 18,000	\$ 25,000	\$ 43,000
Athletic Field Maintenance	22,200	-	22,200
Reduction & Relocation of Christmas in the Park	-	(25,000)	(25,000)
City of College Station 75th Birthday Funding	5,000	-	5,000
Parks and Recreation SLA TOTAL	\$ 45,200	\$ -	\$ 45,200

PARKS AND RECREATION

ADMINISTRATION

Description & Budget Explanation:

The Administration Division provides design and administration for all approved Parks capital improvement projects and provides graphics support. The Division serves as a primary customer contact point, and provides administrative assistance to other Departments and Divisions.

Program Name: Administration

Service Level: Provide departmental administration, customer service, facility rentals, cemetery sales and records administration, all program registration and support, design and administration for all approved capital projects and graphic support. Administration of Parks and Recreation Advisory Board, Cemetery Advisory Committee and Mayor's Council on Physical Fitness meetings.

<u>Performance Measures:</u>	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
- Ongoing compliance with requirements for Agency Accreditation	98%	98%	98%	98
- Number of Capital Projects and Park Land Dedication Projects over \$50,000 - In Progress	14	6	10	3
- Number of construction projects under \$50,000 - In Progress	12	6	6	3
- Percentage of drafting work orders completed satisfactorily	97%	97%	97%	97%
- Number of acres of neighborhood and mini park land per 1,000 citizens*	3.56	3.6	3.6	3.62
- Number of acres of community park land per 1,000 citizens*	3.2	3.2	3.2	3.13
Workload & Efficiency Indicators				
- Number of CIP and Park Land Dedication projects completed.	8	12	16	6
- Number of CIP assistance projects (landscape irrigation design)	17	2	2	2
- Number of pavilion and athletic field rental transactions administered	1431	1375	1375	1375
- Number of program registration transactions administered	10,610	8,400	8,400	8400
- Total revenue generated from pavilion rentals**	\$57,340	\$34,000	\$34,000	\$55,400
- Number of Cemetery transactions administered***	826	4,450	3,000	3,000

* Population estimates received from Office of Planning and Development Services - 95,579 as of June 2011. (Formula: Current population is divided by 1,000 = X. Park acreage divided by X = Acres per 1,000)

**Revenue is based on approved amounts from performance measures.

***Cemetery transaction administered total = the number of paperwork generated for: space sales, transfers, and interments, the number of documents scanned, data input into the cemetery database, monument permits scanned, and the number of documents scanned, data input into the cemetery database, monument permits scanned, and all above QA'd by a second person. Other transactions include all registration, pavilion rentals, refunds, transfers and cancellations processed.

**PARKS AND RECREATION
RECREATION ADMINISTRATION**

Description & Budget Explanation:

The Recreation Administration Division has several programs that are all directly related to providing recreational, leisure and educational programs and opportunities.

Program Name: Athletics

Service Level: Provide athletic programs to meet the needs and desires of citizens of all ages, interests and skill levels; host high quality athletic events that will attract out-of-town visitors to our community & increase the economic prosperity of the local community through athletic events that will generate tourist dollars, assist organizations with planning and conducting athletic events that also attract tourists and generate economic growth in our community.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey:	97%	98%	98%	98%
Swim Team**	100%	98%	98%	to Rec Fund
Swim Clinic**	100%	98%	98%	to Rec Fund
Challenger Sports Program**	100%	98%	98%	to Rec Fund
Efficiency				
- No. of participants for sponsored tournaments	3,690	7,000	7,000	7,000
Output				
- No of City Sponsored & Serviced Events	47	15	15	15
- No of Hotel Room nights generated from City Sponsored and Supported Events*	21,711	5,000	5,000	5,000

*Will not have 160 team ASA tournament in FY 11

**Moved to Recreation Fund

Program Name: Programs and Special Events

Service Levels: Provide a variety of special events for the enjoyment of local citizens, and sponsor, co-sponsor and facilitate special events that will enhance local tourism, promote community pride, increase business revenues and increase hotel/motel sales tax revenues. Finally, provide and assist with programs that enhance the arts through encouragement, promotion, improvement, and application of the arts, including, but not limited to instrumental and vocal music, dance, drama, and other arts related, to the presentation, performance, execution and exhibition of these major art forms.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percentage satisfied on promoter survey.	99%	95%	95%	95%
Efficiency				
- No. of participants at WPC events.	58,091	20,000	20,000	20,000
- No. of participants, non WPC events.	141,000	15,000	15,000	15,000
Output				
- Total programs and special events revenue.*	N/A	\$38,200	\$38,200	\$30,000
- No. of events at WPC amphitheater.	32	15	15	15
- No. of City programs offered (non WPC).	5	5	5	5
- No. of assisted non city programs/events.	5	5	5	5

* Reduced per Duck Jam Sponsorship Agreement.

Program Name: Kids Klub

Service Levels: Utilizing school district facilities to make after-school recreation program for children available for the citizens of College Station and provide the opportunity for the participants to experience activities that will result in positive cognitive, physical, social and emotional youth development.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey (parents and Kids Klub participants).	96%	95%	95%	95%
Efficiency				
- No. of CSISD students served by Kids Klub.	1,020	1,025	1,025	1,025
- Maintain a counselor to student ratio of 1:12 Number of Counselors. (Months Met)	9	9	9	9

**PARKS AND RECREATION
SPECIAL FACILITIES - HISTORIC PRESERVATION**

Description & Budget Explanation:

The Historic Preservation programs include the Historic Preservation Committee work products: Project HOLD, Exploring History Lunch Lecture series, and the Historic Marker program.

Program Name: Heritage Programs

Service Level: To aid in the collection and preservation of the history of the City of College Station and its environs, and to provide for education of citizens on the

<u>Performance Measures:</u>	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Total no. of Exploring History Lunch Lectures	12	11	11	11
- Total no. of persons attending Historic Lunch Lectures	1296	1,100	1,100	1,100
- Total no. of pages scanned for Project Hold	6493	2,000	2,000	5,000
- Total no. of historic markers awarded	0	3	3	3
- Total no. of awards granted	0	1	1	1
- Total no. of volunteer hours worked	616.75	2,000	2,000	2,000
Efficiency				
- Average estimated cost per person for lunch lectures	1.59	1.00* \$	1.00 \$	1.00
- Total estimated dollars contributed for lunch lectures	4305 \$	5,500 \$	5,500 \$	5,500
Output				
- Total no. of Exploring History Lunch Lectures	12	11	11	11
- Total no. of oral history interviews	4	5	5	5
- Total no. of community presentations	43	32	32	32
- Total no. of exhibits	3	2	2	2
- Total no. of persons in attendance at community presentations	2361	2,500	2,500	2,500

*Lunch sponsors are secured for the lectures.

**PARKS AND RECREATION
OPERATIONS**

Description & Budget Explanation:

The Operations Division is responsible for park grounds maintenance, facilities repairs and replacements, and recreation programs support.

Program Name: Parks Operations

Service Level: Provide clean, safe and well-maintained leisure facilities and provide support for recreation programs and special events.

<u>Performance Measures</u>	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percent of overall park maintenance standards met.	87.0%	90.0%	90.0%	90.0%
Efficiency				
- Number of parks maintained through contract.	N/A	N/A	43	43
Output				
- No. of pavilions regularly maintained.	7	7	7	7
- No. of play courts regularly maintained.	39	41.5	41.5	41.5
- No. of athletic fields regularly maintained.	46	46	46	46
- No. of park lights regularly maintained.	2,379	2,404	2,404	2,404
- No. of parks mowed and trimmed.	42	48	48	48
- No. of play units inspected and maintained.	63	66	66	66
- No. of special event ceremonies supported.	81	90	90	90

Program Name: Cemetery

Service Level: Provide grounds maintenance and customer service for the municipal cemetery system.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY 12 Approved
Workload Indicators				
- Revenue generated by space sales				
College Station Municipal Cemetery:	\$26,150	\$11,250	\$11,250	\$11,250
Memorial Cemetery of College Station:	\$312,276	\$827,625	\$243,250	\$243,250
- Number of burials (all types)				
College Station Municipal Cemetery:	82	45	80	80
Memorial Cemetery of College Station:	39	50	50	50
Effectiveness Indicators				
- Number of spaces sold per year				
College Station Municipal Cemetery:				
Standard:	22	10	10	10
Cremate:	2	0	5	5
Infant:	4	0	1	1
Memorial Cemetery of College Station				
Municipal:				
Standard:	86	109	70	70
Niche:	0	0	16	16
Infant:	1	0	1	1
AFOH:				
Standard:	88	300	70	70
Niche:	36	0	16	16

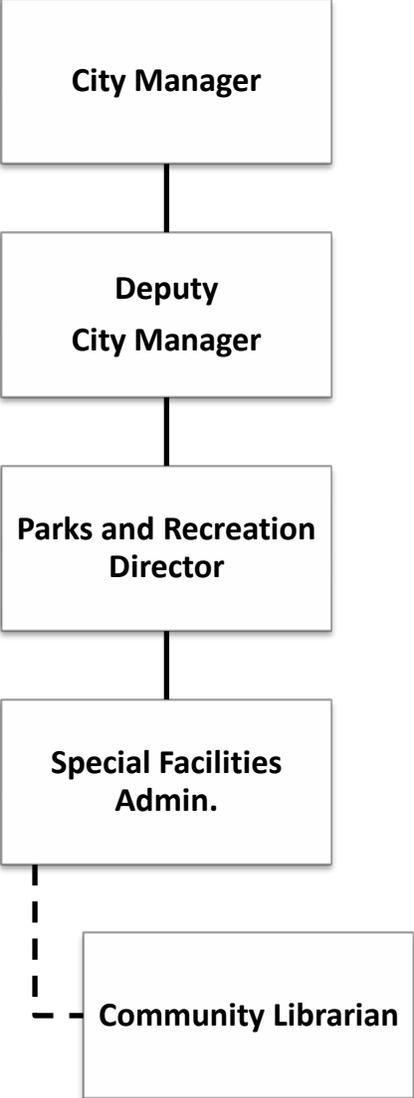
Program Name: Urban Landscapes

Service Level: Provide landscape and grounds maintenance operations throughout the park system, and provide support for special events, programs, and activities.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY 12 Approved
Workload Indicators				
- No. of labor-hours on Urban Forest Management:	3,000	4,000	4,000	4,000
- No. of labor-hours on horticultural maintenance:	4,579	4,300	3,000	3,000
- No. of labor-hours on irrigation system checks, repairs, and improvements:	3,914	4,000	4,000	4,000
- No. of labor-hours on special events:	5,352	1,500	3,000	3,000
Effectiveness Indicators				
- On-going compliance with the requirements for agency accreditation	Yes	Yes	Yes	Yes

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



**City of College Station
Library
Department Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Library	\$ 1,079,973	\$ 1,059,173	\$ 1,047,475	\$ 1,071,654	\$ 1,071,654	1.18%
TOTAL	\$ 1,079,973	\$ 1,059,173	\$ 1,047,475	\$ 1,071,654	\$ 1,071,654	1.18%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	2,568	1,026	1,845	1,152	1,152	12.28%
Maintenance	1,708	1,875	750	1,900	1,900	1.33%
Purchased Services	1,035,697	1,026,900	1,024,880	1,028,602	1,028,602	0.17%
Capital Outlay	40,000	29,372	20,000	40,000	40,000	36.18%
TOTAL	\$ 1,079,973	\$ 1,059,173	\$ 1,047,475	\$ 1,071,654	\$ 1,071,654	1.18%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Library	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	N/A

PARKS AND RECREATION

LIBRARY SERVICES

Description & Budget Explanation:

The Community Library System is responsible for library services in Brazos County. The Larry J. Ringer Library serves as the College Station component of that system.

*The Library is operated through a contract with the City of Bryan, all Library staff are employed by the City of Bryan.

These positions are presented only in conjunction with these performance measures and are not reflected in any other portion of this budget document.

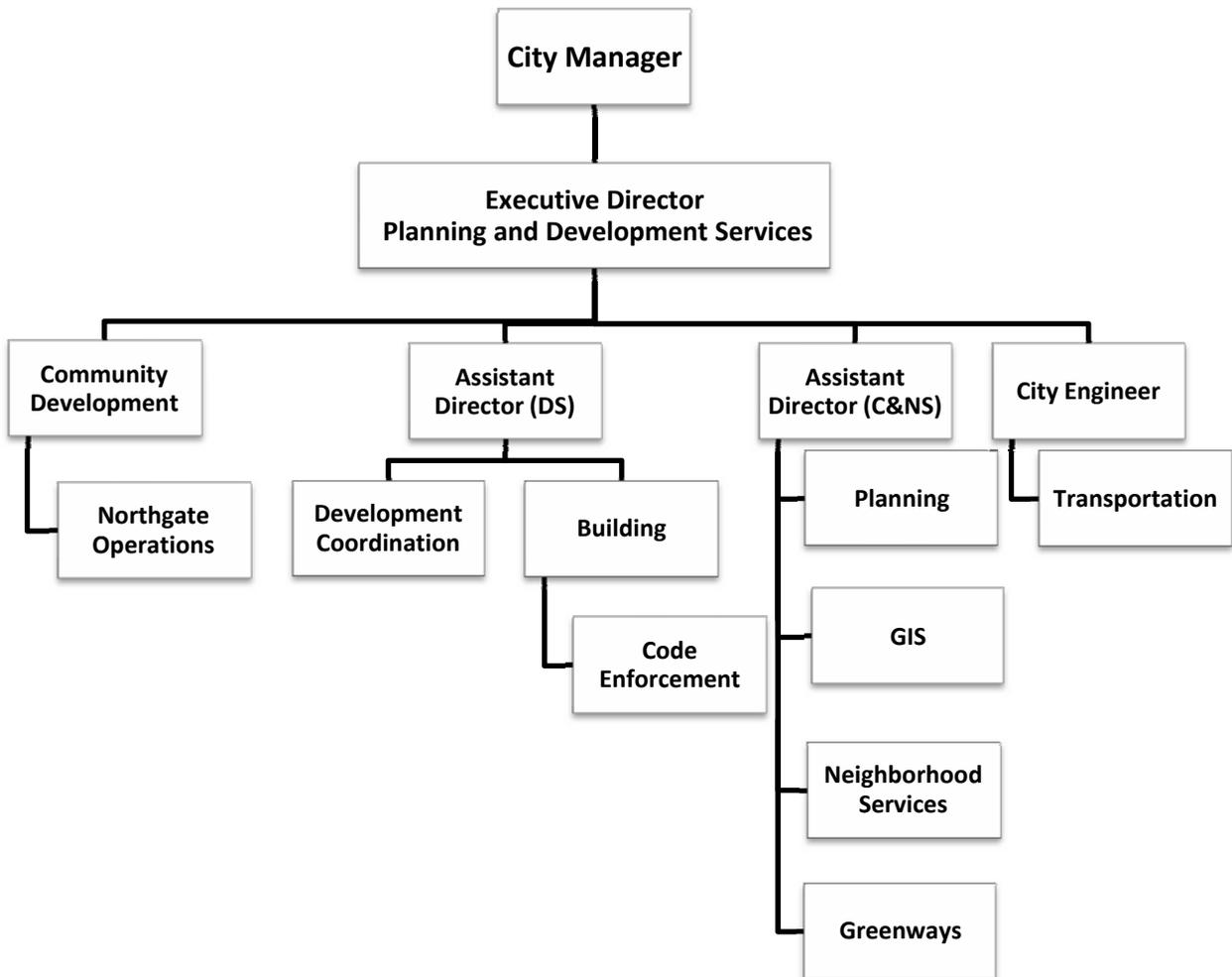
Program Name: Library Services

Service Level: Provide a helpful, friendly, customer oriented library service to Brazos County residents as a part of the Community Library System.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfaction level of high or very high on citizen survey.	90.0%	90%	90%	90%
- Collection Turnover Rate.	6.52	5	5	5
Efficiency				
- Collection per staff (21 staff)	4,900	4,900	4,900	4,900
- Library cost per capita (95,337 in Apr. 2011)	\$11.45	\$12.54	\$12.54	\$12.54
- Circulation per capita (95,337 in Apr. 2011)	6.09	4.95	4.95	4.95
Output				
- Circulation.	574,454	450	450	450
- Collection size.	88,000	88,000	88,000	88,000
- Reference transactions.	14,057	15,000	15,000	15,000
- Number of Library visits.	249,378	233,900	234,000	234,000

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Administration	\$ 320,897	\$ 305,176	\$ 339,646	\$ 556,741	\$ 556,741	82.43%
Civil Engineering	-	763,921	749,354	777,037	777,037	1.72%
Building	467,852	511,324	489,096	527,780	527,780	3.22%
Development Coordination	435,766	495,314	492,947	546,804	546,804	10.40%
Code Enforcement	391,620	366,464	348,145	333,390	333,390	-9.03%
Planning	607,691	638,346	634,274	584,312	634,312	-0.63%
Neighborhood Services	69,933	99,486	94,433	86,727	86,727	-12.82%
Transportation	95,907	124,096	125,955	113,170	113,170	-8.80%
Greenways	82,855	111,933	111,737	115,502	115,502	3.19%
Geographic Info. Services	66,957	96,982	84,008	69,839	69,839	-27.99%
TOTAL	\$ 2,539,478	\$ 3,513,042	\$ 3,469,595	\$ 3,711,302	\$ 3,761,302	7.07%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 2,261,480	\$ 3,029,874	\$ 2,973,702	\$ 3,222,028	\$ 3,222,028	6.34%
Supplies	49,423	106,345	97,023	86,838	89,838	-15.52%
Maintenance	20,108	40,046	39,458	41,067	41,067	2.55%
Purchased Services	208,467	336,777	359,412	361,369	408,369	21.26%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 2,539,478	\$ 3,513,042	\$ 3,469,595	\$ 3,711,302	\$ 3,761,302	7.07%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Administration	3.00	3.00	3.00	4.50	4.50	50.00%
Civil Engineering*	-	-	9.00	9.00	9.00	0.00%
Building	7.00	7.00	7.00	7.00	7.00	0.00%
Development Coordination	8.00	9.00	9.00	9.00	9.00	0.00%
Code Enforcement	8.00	7.00	6.00	5.00	5.00	-16.67%
Planning	8.50	8.50	8.25	7.50	7.50	-9.09%
Neighborhood Services	1.00	1.00	1.00	1.00	1.00	0.00%
Transportation	1.00	1.00	1.00	1.00	1.00	0.00%
Greenways	1.00	1.00	1.00	1.00	1.00	0.00%
Geographic Info. Services	2.00	2.00	2.25	1.00	1.00	-55.56%
TOTAL	39.50	39.50	47.50	46.00	46.00	-3.16%

* In FY11, the Civil Engineering Division moved from the Public Works Department to the Planning & Development Services Department.

Service Level Adjustments	One-Time	Recurring	Total
Wellborn Small Area Plan	\$ 50,000	\$ -	\$ 50,000
Planning and Development Services SLA Total	\$ 50,000	\$ -	\$ 50,000

PLANNING & DEVELOPMENT SERVICES

ADMINISTRATION

Description & Budget Explanation:

Administration is responsible for providing support and leadership to the Planning, Building, Development Coordination, Transportation, Greenways, and GIS functions. Many of the implementation plans within the City Council's strategic plan are overseen by this division. Administration establishes and monitors the successful application of the Department's budget, engages in educational outreach opportunities, as well as disseminates important development information to the community.

Program Name: Administration

Service Provide effective leadership for the Department. Efficiently manage all Department activities.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- No. of staff supervised	42	46	43	57
- \$ of operating budget	\$2.8 mil	\$3.5 mil	\$3.5 mil	\$4.48 mil
Efficiency Indicators				
- Percent of operating budget recovered through fees	73%	66%	50%	40%
- No. of staff supervised	42	46	43	57
Effectiveness Indicators				
- No. of newsletter articles prepared annually	9	10	10	10
- Percent of staff participating in professional training	100%	100%	100%	100%

PLANNING AND DEVELOPMENT SERVICES

ENGINEERING

Description & Budget Explanation:

Engineering is responsible for the administration of the applicable engineering regulations specifically involving the engineering review and permitting of development projects as well as oversight of the inspection of construction of all public infrastructure with Development and CIP projects. Also manage FEMA floodplains, ROW Abandonments, Oversized Participation, Oil and Gas Permits, Impact Fees, TxDOT permits, driveway permits, surety documents, TCEQ permits, etc.

Program Name: Engineering

Service Level: Provide excellent customer service protecting the public interest thorough, efficient engineering standards, processes, and review of permitting of development projects including ensuring quality construction through inspection of public infrastructure.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Valuation of Development Permits INSPECTED / Inspector ¹	\$2,149,683	\$2,275,128	\$3,000,000	\$3,200,000
- Valuation of Capital Improvement Projects requiring Inspection / Inspector ²	\$2,622,261	\$4,927,301	\$3,000,000	\$6,000,000
- Combined Valuation of Permits and Projects requiring Inspection / Inspector ³	\$4,771,945	\$7,199,429	\$6,000,000	\$9,200,000
Efficiency				
- Number of Development Permits Issued per review Engineer ⁴	36.0	35.0	35.0	36.0
- Valuation of Development Permits Issued per review Engineer ⁵	\$4,102,012	\$4,865,819	\$7,500,000	\$6,400,000
Output				
- Number of Development Permits Issued ⁶	71	70	70	72.0
- Valuation of Development Permits INSPECTED ⁷	\$9,167,707	\$11,522,870	\$12,000,000	\$12,800,000
- Valuation of Capital Improvement requiring Inspection ⁸	\$10,770,907	\$19,697,203	\$12,000,000	\$24,000,000
- Total Valuation of Permits and Projects requiring Inspection ⁹	\$19,938,614	\$31,220,073	\$24,000,000	\$36,800,000

¹ Portion of valuation of development project completed within period divided by 4 inspectors

² Portion of valuation of CIP completed within period divided by 4 inspectors

³ Sum of portions of valuation of development projects and CIP completed within period divided by 4 inspectors

⁴ Number of Development permits approved and issued within period divided by 2 engineers

⁵ Total valuation of development permits approved and issued within period divided by 2 engineers

⁶ Number of Development permits approved and issued within period

⁷ Total valuation of development permits approved and issued within period

⁸ Portion of valuation of CIP completed within period

⁹ Sum of portion of valuation of development projects and CIP completed within period

* Valuation of CIP being inspected by Capital Project Engineers within period per Engineer (5)

\$4,800,000

Actual number of CIP projects inspected during period

20

PLANNING & DEVELOPMENT SERVICES

DEVELOPMENT SERVICES

Description & Budget Explanation:

The Development Services Division is responsible for providing support and leadership to the planning, building, and development coordination functions. Building and Development Coordination are included within the Development Services Division which is responsible for processing, reviewing, and coordinating all new public and private development within the City.

Program Name: Building

Service Level: Perform thorough and efficient building plan review, inspection services and permit administration. Perform efficient administration of property maintenance code.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY 12 Approved
Effectiveness Indicators				
- % of commercial plans reviewed within 5 days.	94%	90%	94%	90%
- % of buildings inspected within one half day of request.	99%	98%	98%	98%
- Update and adopt new codes within 18 months of publication	N/A	N/A	100	100
- % of complaints regarding unsafe structures responded to within one week	98%	95%	98%	95%
- Periodic minor amendments	1	2	1	2
Efficiency Indicators				
- % of single family permits reviewed within 24 hrs.	94%	90%	94%	90%
- No. of inspections per day per inspector.	17	14	12	12
Output				
- Multi-family and commercial plans reviewed.	260	225	175	200
- Annual inspections performed.	11,926	13,000	11,500	11,500
- No. of building inspections per inspector.	2,865	3,250	2,875	2,875
- % of building department personnel maintaining minimum established educational training hours	100%	100%	100%	100%
- No. of construction board meetings	1	2	5	6
- No. of presentations	4	10	6	6
- No. of articles prepared	13	20	10	10

Program Name: Development Coordination

Service Level: Provide comprehensive administrative support to all department staff, including Public Works Engineering staff, as well as the P&Z Commission and all other Boards and Committees. Process all permits and inspection requests, as well as all development submittals in a timely manner. Coordinate with various entities to secure appropriate addresses for all developing

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- No. of customer contacts	36,642	26,000	30,000	32,000
- No. of development and engr. projects processed	452	400	380	N/A
- No. of submittals processed	1,330	1,200	1,100	1,150
- No. of building permits processed	5,972	5,500	5,500	5,600
- No. of inspections processed	12,379	12,000	12,000	12,100
- No. of rental registrations	11,552	7,200	8,850	8,850
- No. of comm., board, and special meetings	174	150	65	85
- No. of easements	50	60	50	N/A
- No. of public notifications (ads)	110	80	85	85
- No. of public notices (letters)	1,187	650	650	675
- No. of code enforcement letters	3,504	4,000	1,000	N/A
- No. of public hearing signs posted	57	40	38	N/A
- No. of open records requests	160	175	125	N/A
- No. of minor building permits reviewed	508	500	350	375
- No. of PACs	114	120	80	N/A
- Amount of fees processed	\$2,069,099	1.8 mil	2.1 mil	2.2 mil
Efficiency Indicators				
- No. of customer contacts per support staff	4,580	3,250	3,750	3,555
- No. of development submittals processed per CSR	615	400	370	383
- No. of building permits processed per CSR	2,915	1,833	1,833	1,865
- No. of inspections processed per CSR	5,644	4,000	4,000	4,000
- No. of commission, board, and special meetings coordinated per Staff Asst	44	30	13	17
- No. of public notifications processed per Staff Assistant	594	400	325	338
- Amount of fees processed per CSR	\$689,700	\$600,000	\$700,000	\$733,333
Effectiveness Indicators				
- % of CSRs certified as Permit Technicians	66%	66%	66%	N/A
- % of notifications processed within deadlines	100%	100%	100%	100%
- % of meeting minutes prepared within two meeting cycles	100%	100%	100%	100%
- % of inspections input within one hour	N/A	95%	95%	95%
- % of staff participating in professional development	100%	100%	100%	100%
Input				
- No. of staff	8	8	8	9

Program Name: Code Enforcement

Service Level: Ensure a healthy and safe community through the timely, proactive, and reactive enforcement of property standards, codes and ordinances.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- Percent of staff time spent on proactive code enforcement.	96%	97%	94%	92%
- Percent of cases resolved within 30 days.	96%	96%	98%	98%
- Percent of cases resolved by voluntary compliance.	99%	99%	99%	99%
- % of cases requiring administrative action.	1%	1%	1%	1%
Efficiency Indicators				
- No. of cases resolved per code officer	1,920	1,729	1,284	1,200
- No. of Citizen Complaint investigations**	**	700	482	500
- No. of Loud Party contacts**	**	540	9	20
- No. of Good Job contacts**	**	600	0	0
- No. of New Business' Welcomed**	**	100	69	55
- No. of HOA Events attended**	**	30	30	30
- No. of Multi-Family contacts**	**	40	42	20
- No. of Personal Contacts	**	2,752	2,828	2,500
Output				
- Total no. of cases.	11,408	10,586	8,965	8,900
- No. of cases resolved.	11,525	10,374	6,420	6,400
- No. of proactive cases.	10,948	10,286	8,212	8,188
- No. of cases taking 30 days or more.	468	423	144	140
- No. of cases resolved by voluntary compliance.	11,476	10,480	6,356	6,336
- No. of cases requiring administrative action.	49	105	64	64
- No. of Weeds & Grass cases.	2,955	1,190	1,214	1,200
- No. of Open storage cases.	721	851	265	250
- No. of sanitation related cases.	1,617	2,800	2,611	2,500
- No. of Junk/abandoned vehicle cases.	190	182	109	100
- No. of landscape and land-use zoning cases*	2,590	N/A	N/A	
- No. of Rental Registration/UDO cases**	NA	1,500	2,925	2,925
- No. of signs-handbills cases.	1,081	745	387	350
- No. of parking tickets issued.	162	229	94	90
- No. of other code enforcement cases.	2,254	3,318	1,184	1,575
- No. of inter-departmental (joint) cases.	143	110	126	120

Note: * Indicates a performance measure that will be discontinued beginning FY '11

** Indicates a new performance measure effective FY '11

PLANNING & DEVELOPMENT SERVICES

PLANNING

Description & Budget Explanation:

Planning is responsible for providing expertise in the field of urban planning to City leadership, citizens, developers, and City staff. Planning will provide current and long-range planning services through the Development Services Division and Community and Neighborhood Planning Division functions to help create a community that enhances and protects the quality of life in College Station.

Program Name: Planning

Service Level: The Planning function is multifaceted and responsible for maintaining, monitoring and implementing the City's Comprehensive Plan, as well as having project management functions for the thorough and efficient review of platting, zoning and other development cases.

Development Review Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Workload Indicators				
- No. of development review projects	265	222	202	206
- No. of board and commission meetings	64	58	68	65
- No. of staff reports / coversheets produced	175	130	148	151
- No. of presentations to boards and commissions	131	97	104	101
- No. of code amendments*	10	6	7	*
- No. of Planner on Call contacts	1379	1405	1133	1156
- No. of administrative permits	411	361	175	193
- No. presentations in the community*	30	19	21	*
- No. of meetings with other community orgs.*	17	12	16	*
- No. of outreach articles, brochures, etc.*	29	33	38	*
- No. of educational training hours*	240	305	152	*
- No. of CO inspections	**	**	**	127
Efficiency Indicators				
- No. of development review projects reviewed per Planner*	44	37	34	*
- No. of staff reports per planner*	29	22	11	*
- No. of board and commission presentations per planner*	22	16	25	*
- % City Council appointees participating in prof. training*	28%	43%	43%	*
- No. of planner-on-call contacts per planner*	197	201	162	*
- Number of development review submittals	**	**	**	618
- Percentage of staff with over two years of tenure	**	**	**	57%
Effectiveness Indicators				
- % of development review cases reviewed within five (5) working days.*	89%	89%	92%	*
- No. of collaborative projects with other community organizations*	4	3	4	*
- % of professional staff maintaining minimum educational training hours*	100%	100%	100%	*
- Percentage of development review projects approved within three months	**	**	**	75%
- % of non-exempt staff AICP	57%	100%	57%	57%

Community & Neighborhood Planning Performance Measures:	FY 10 Actual	FY 11 Approved	FY11 Estimate	FY12 Approved
Workload Indicators				
- Number of neighborhood, district, and corridor plans initiated	**	**	**	2
- Number of plan implementation programs being managed	**	**	**	3
- Number of prioritized code amendments	**	**	**	4
Efficiency Indicators				
- Percentage of plan deadlines met	**	**	**	80%
- Percentage of prioritized amendments actively being pursued	**	**	**	25%
- Percentage of demographic updates distributed within the first week of the month	**	**	**	90%
- Percentage of staff with over two years of tenure	**	**	**	90%
Effectiveness Indicators				
- Completion of Comprehensive Plan Annual Report	**	**	**	Yes
- Completion of UDO Annual Report	**	**	**	Yes
- Number of plans adopted	**	**	**	2
- Number of prioritized code amendments adopted	**	**	**	4
- Number of demographic reports distributed	**	**	**	12
- % of non-exempt staff AICP	**	**	**	57%
- No. of staff	8	8.5	8	7

** New measure beginning in FY12

* Measures removed for FY12

PLANNING & DEVELOPMENT SERVICES
COMMUNITY & NEIGHBORHOOD PLANNING

Description & Budget Explanation:

Community & Neighborhood Planning evaluates current conditions, identifies trends, projects future issues and opportunities and aids the community in planning to achieve its goals for the future.

Program Name: Neighborhood Services

Service Level: Develop and administer a neighborhood services program that includes association support, Historic Preservation Committee support, planning, hosting related events.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Number of neighborhoods using Mosquito Abatement Program	7	15	5	15
- Number of NEW neighborhood associations registered	2	10	8	15
Efficiency				
- Average estimated cost per person for sponsored events	\$7.50	6.00	7.50	\$6.50
- Dollars reimbursed for Mosquito Abatement	\$800.00	0.00	158.00	\$1,200
- Dollars disbursed for Gateway Grants	\$6,724.00	15,000.00	13,500.00	\$15,000
Output				
- Number of Neighborhood Events sponsored	8	12	12	8
- Total number of registered Neighborhood Associations	67	85	70	80

Program Name: Transportation

Service Level: Plans and implements a multi-modal transportation system that provides a high degree of mobility for citizens and visitors to the City of College Station. To lead long-range planning efforts related to transportation and to provide support as different aspects of the transportation

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- No. of TxDOT permits processed annually	14	15	15	15
- No. of TIAs reviewed annually	14	15	15	15
- No. of newsletter articles written annually	4	6	6	6
- No. of Comp Plan updates supported annually	3	2	2	3
Efficiency Indicators				
- Percent of staff participating in professional training	100%	100%	100%	100%
- Percent of thoroughfares counted annually thru TIA review	20%	20%	20%	20%
Input				
- No. of staff	1	1	1	1

Program Name: Greenways

Service Level: Maintain, update, and implement the Greenways Master Plan. Preserve greenways and park land through the development process and processing of targeted greenway acquisitions.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- No. of acres/year acquired for greenways	117	10	10	10
Input				
- No. of staff	1	1	1	1

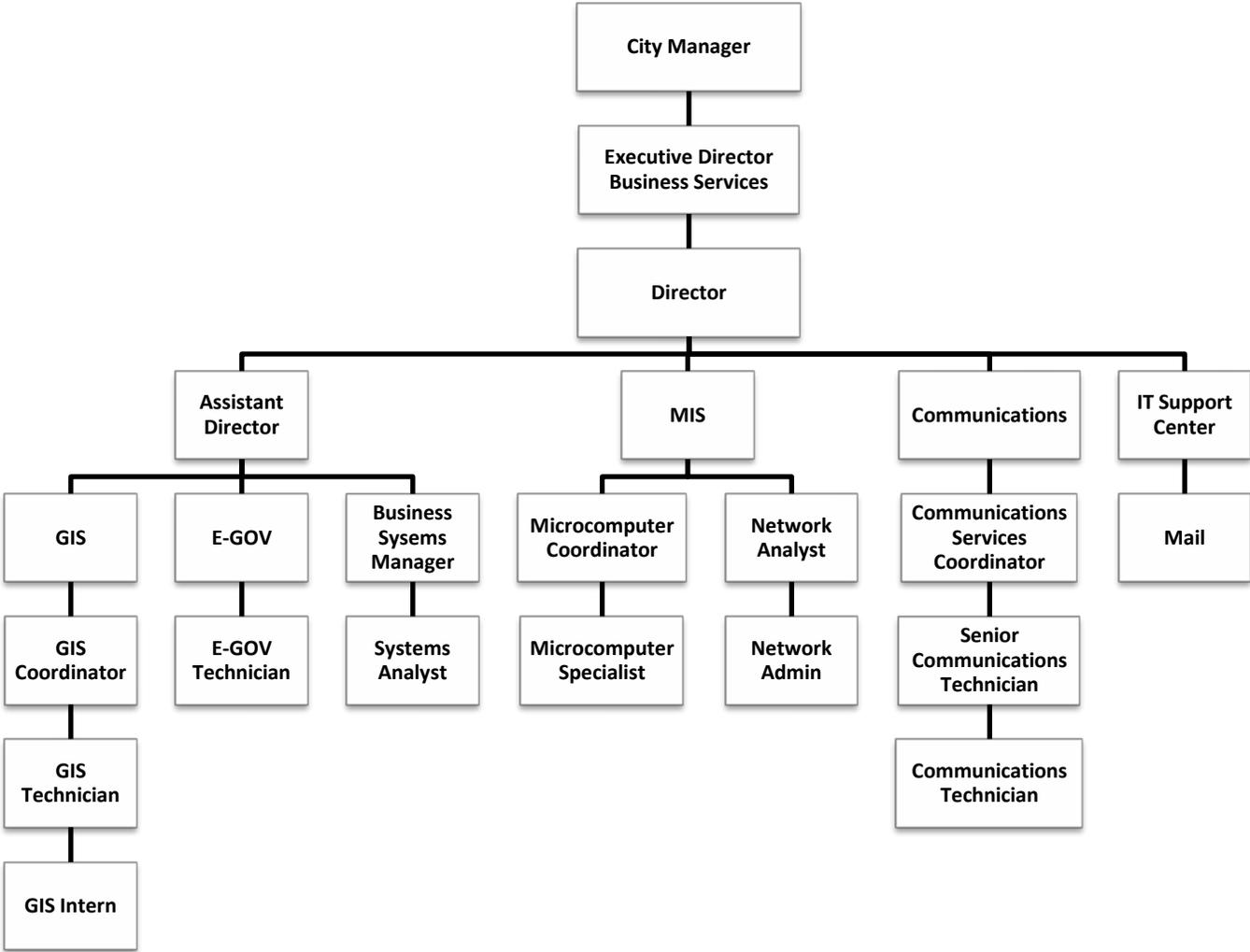
Program Name: GIS Mapping

Service Level: Produce professional, accurate, high-quality data, maps, programs and analyses in a responsive, timely and efficient manner.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Workload Indicators				
- No of SAMS and aerials produced for development cases annually	274	220	220	210
- No. of plans, studies, updates, and special projects supported	6	5	6	6
Efficiency Indicators				
- Percent of routine map requests produced W/I 24 hours	90%	90%	90%	90%
- Percent of GIS database updates completed W/I 5 days of approval	90%	90%	90%	90%
Effectiveness Indicators				
- Percent of staff participating in GIS or other professional training	100%	100%	100%	100%
- Number of GISP certified staff	0	0	0	0
Input				
- No. of staff	1	2	1	1

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



**City of College Station
Information Technology
Department Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Information Technology Administration	\$ 446,198	\$ 457,625	\$ 460,636	\$ 465,154	\$ 465,154	1.65%
E-Government	150,232	80,568	80,987	79,871	79,871	-0.87%
Geographic Information Services	159,730	185,554	179,690	184,384	184,384	-0.63%
Mail	106,920	111,321	105,841	91,144	91,144	-18.13%
Management Information Services	2,377,613	2,464,894	2,453,208	2,349,310	2,349,310	-4.69%
Communication Services*	708,061	712,098	714,860	805,636	805,636	13.14%
TOTAL	\$ 3,948,754	\$ 4,012,060	\$ 3,995,222	\$ 3,975,499	\$ 3,975,499	-0.91%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 2,347,784	\$ 2,310,809	\$ 2,303,781	\$ 2,246,460	\$ 2,246,460	-2.78%
Supplies	222,131	260,457	257,429	263,934	263,934	1.33%
Maintenance	925,570	939,380	936,571	945,751	945,751	0.68%
Purchased Services	405,071	377,208	373,235	463,304	463,304	22.82%
Capital Outlay	48,198	124,206	124,206	56,050	56,050	-54.87%
TOTAL	\$ 3,948,754	\$ 4,012,060	\$ 3,995,222	\$ 3,975,499	\$ 3,975,499	-0.91%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Information Technology Administration	5.00	5.00	5.00	5.00	5.00	0.00%
E-Government	2.00	2.00	1.00	1.00	1.00	0.00%
Geographic Information Services	2.50	2.50	2.50	2.25	2.25	-10.00%
Mail	1.75	1.75	1.75	1.25	1.25	-28.57%
Management Information Services	15.00	16.00	16.00	15.00	15.00	-6.25%
Communication Services*	-	6.00	6.00	6.00	6.00	0.00%
TOTAL	26.25	33.25	32.25	30.50	30.50	-5.43%

* In FY10 the Communications Services Department moved from the Communication Fund to the Information Technology Department in the General Fund.

INFORMATION TECHNOLOGY

Description & Budget Explanation:

The Information Technology department provides services in the following divisions. Administration / Support Center provides a help desk and City-wide technology support. E-Government maintains and updates the City Internet and Intranet sites. Geographic Information Services creates and maintains the City's Geographic Information System (GIS). Management Information Services (MIS) manages all of the computers, networks, operating systems and applications for all City users.

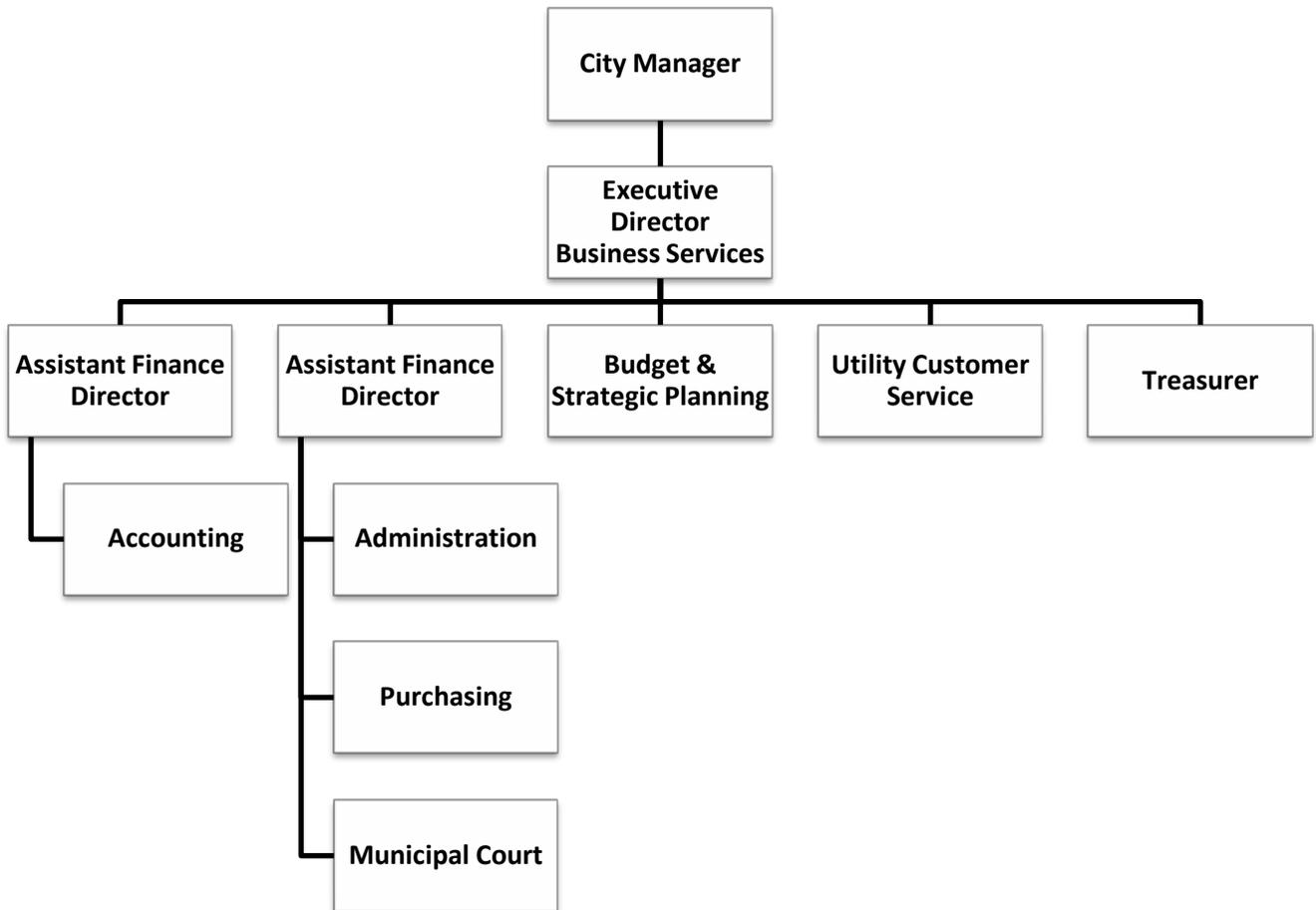
Performance Measures*	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Admin/Support Center				
- Percent Satisfied on IT Customer Satisfaction Survey	85%	85%	85%	85%
- Percent total help calls closed by Support Center	35%	33%	33%	33%
GIS				
- Percent Satisfied on IT Customer Satisfaction Survey	85%	85%	85%	85%
- Percent GIS system availability	99%	99%	99%	99%
E-Government				
- Percent Satisfied on IT Customer Satisfaction Survey	85%	85%	85%	99%
- Percent Web site maintenance requests responded to within 1 business day	100%	100%	99%	100%
Communications				
- Percent satisfied on IT Customer Satisfaction Survey	85%	85%	85.0%	85%
- Percent Tier 1 Server and equipment uptime (*As identified in the IT Business Continuity and Recovery Plan)	99.9%	99.9%	99.0%	100%
- Percent critical system* availability connectivity, paging system). (*800 MHz radio system, fiber optic network, telephone system, network)	99.9%	99.9%	99.0%	100%
MIS				
- Percent Satisfied on IT Customer Satisfaction Survey	85%	85%	85%	85%
- Percent Completion of E-Help work order projects, including Capital projects, by established completion date (Sys Analysts)	99%	99%	99%	99%
- Percent support calls responded to within established criteria (Micros)	99%	99%	99%	99%
- Cost per Call (Micros)	\$175	\$175	\$200	\$175
- Percent Tier 1 Server and equipment* uptime (Network Analysts) [*As identified in the IT Business Continuity and Recovery Plan]	99.9%	99.9%	99.0%	99.0%
- Percent Virtual Server CPU Utilization Rate (Network Analysts)	40-55%	40-55%	40-55%	40-55%
- Achieve designated Percent per year server environment cost reduction for 5 years - base cost \$7,020 (Network Analysts)	5%	5%	5%	5%
Mail				
- Percent Satisfied on IT Customer Satisfaction Survey	85%	85%	85%	85%
- Daily mail pickup and delivery	99%	99%	99%	99%

* Information Technology has realigned their performance measures to better reflect the Strategic Plan.

The level of customer service, as judged by our customers, should be the overarching performance measurement for all Department Divisions. The additional performance measures deal primarily with our response time to customer service requests and server/critical system uptimes.

FISCAL SERVICES

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Fiscal Administration*	\$ 560,541	\$ 576,967	\$ 561,613	\$ 310,624	\$ 310,624	-46.16%
Accounting	674,346	683,972	673,093	749,599	749,599	9.59%
Purchasing	324,735	331,685	330,222	339,637	339,637	2.40%
Budget and Strategic Planning	385,217	395,405	355,513	411,212	411,212	4.00%
Municipal Court	989,019	977,582	982,196	1,090,851	1,090,851	11.59%
Judiciary	145,076	148,043	149,217	152,710	152,710	3.15%
TOTAL	\$ 3,078,934	\$ 3,113,654	\$ 3,051,854	\$ 3,054,633	\$ 3,054,633	-1.90%

EXPENDITURES BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 2,351,777	\$ 2,405,069	\$ 2,361,608	\$ 2,584,334	\$ 2,584,334	7.45%
Supplies	43,410	35,300	37,033	35,003	35,003	-0.84%
Maintenance	5,709	7,224	6,416	6,212	6,212	-14.01%
Purchased Services*	678,038	666,061	646,797	429,084	429,084	-35.58%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 3,078,934	\$ 3,113,654	\$ 3,051,854	\$ 3,054,633	\$ 3,054,633	-1.90%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Fiscal Administration	3.50	4.50	4.00	3.00	3.00	-25.00%
Accounting	10.00	9.00	8.00	8.00	8.00	0.00%
Purchasing	4.00	4.00	4.00	4.00	4.00	0.00%
Budget and Strategic Planning	5.00	5.00	5.00	5.00	5.00	0.00%
Municipal Court	16.50	16.50	16.00	17.00	17.00	6.25%
Judiciary	1.50	1.50	1.50	1.50	1.50	0.00%
TOTAL	40.50	40.50	38.50	38.50	38.50	0.00%

*Beginning in FY12, Appraisal District fees will be budgeted and paid for by General Fund Non-Departmental funds.

**FISCAL SERVICES
ADMINISTRATION**

Description & Budget Explanation

The Fiscal Services Administration Division assists departments in delivering services through effective financial management. This activity is accomplished through the review of financial aspects of contracts, and administration of the finance, accounting, purchasing, risk management, and municipal court functions. Cash and debt management is also performed by this office.

Program Name: Fiscal Services - Information

Service Level: Provide accurate and timely information to the council and staff for use in planning, setting goals, and monitoring programs.

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Annual internal survey of satisfaction rate.	N/A	N/A	N/A	N/A
Efficiency				
- Percent of all contracts reviewed within 2 working days of receipt.	95%	95%	95%	95%
- Percent of reports completed within 20 working days of the end of the period.	100%	100%	100%	100%
Output				
- No. of contracts reviewed annually.	288	380	340	350
- No. of quarterly investment reports.	4	4	4	4

Program Name: Treasury

Service Level: Administer cash and debt operations of City through management of cash flows, investments, and payments.

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Portfolio rate of return as a percentage of similarly weighted average maturity treasury notes.	100%	100%	100%	100%
Efficiency				
- Percent of available cash invested.	77%	76%	75%	75%
Output				
- Annual dollar amount of investment income earned.	\$1,146,000	\$700,000	\$730,000	\$500,000
- Provide monthly investment market-to-market report.	12	12	12	12

FISCAL SERVICES

ACCOUNTING

Description & Budget Explanation:

The Accounting Division is responsible for processing, recording, and reporting all financial transactions of the City.

Program Name: Accounting

Service Level: Provide accurate and timely information to customers.

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Receive the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Comprehensive Annual Financial Report.	Yes	Yes	Yes	Yes
- Receive an unqualified audit opinion from external auditors.	Yes	Yes	Yes	Yes
Efficiency				
- Percent of month-end transactions recorded by the 10th business day of each month.	100%	100%	100%	100%
- Complete and submit CAFR to GFOA by March 31	No(a)	Yes	No(a)	Yes
- Complete financial statements by January 31	No(a)	Yes	No(a)	Yes
Output				
- No. of month-end transactions recorded by the 10th business day of each month.	47	45	47	45
(a) We were granted a 30 day extension.				

Service Level: Process and record all financial transactions for the City in an accurate, efficient, and timely manner.

Performance Measures:	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percent of vendor invoices paid within 30 days of invoice date.	99%	99%	99%	99%
- Receive an unqualified audit opinion from external auditors.	Yes	Yes	Yes	Yes
- Clearing account reconciled by the 15th working day after the period close	Yes	Yes	Yes	Yes
- Contributed capital properly captured and recorded quarterly	Yes	Yes	Yes	Yes
- Capital asset inventory properly updated and maintained	Yes	Yes	Yes	Yes
- Annual physical inventory	No	Yes	No	Yes
- Intergovernmental reports submitted on time	Yes	Yes	Yes	Yes
Efficiency				
- Hours spent keying in other's time sheets	240	240	130	130
- Hours spent stuffing paper pay stubs for direct deposit payroll	240	240	60	60
Output				
- No. of p-card transactions processed	14,014	16,000	12,134	32,000
- No. of EFT's processed for vendor invoices	2,052	2,125	2,070	2,125
- No. of wire transactions.	236	15	12	10
- No. of A/P checks.	9,770	10,808	8,416	8,000
- No. of Manual Payroll Checks including Gainsharing	119	475	384	400
- No. of payroll direct deposit "checks"	26,313	29,440	20,354	30,000
- Amounts billed.	6,977,893	6,000,000	6,430,884	6,500,000
- No. of credit card/ACH deposits processed	308,775	300,000	377,304	450,000
- No. of cash receipt transactions.	27,083	20,000	9,404	9500
- No. of general ledger reconciliations completed within 30 days.	510	450	132	450
- No. of year end journal entries	257	250	250	200

FISCAL SERVICES

PURCHASING

Description & Budget Explanation:

The Purchasing Division assists City departments in acquiring quality products and services in an efficient manner and at favorable prices. Purchasing also maintains open communication with City departments and vendors

Program Name: Purchasing

Service Level: Acquire quality goods and services in a timely and efficient manner within legal parameters for continued City operations.

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Satisfaction percentage on annual survey of departments.	N/A	90%	90%	90%
- Satisfaction percentage on annual vendor survey.	N/A	90%	90%	90%
- Percent of total expenditures done through cooperative purchasing agreements.	11%	10%	10%	10%
- Percent of City's purchase transactions processed through field purchase orders and procurement cards.	94%	95%	94%	95%
- Percent of City's dollars handled through the purchasing department for commodities and services.	92%	91%	93%	92%
- Percent of total dollars utilizing blanket contracts.	25%	22%	22%	23%
Efficiency				
- Average cost per purchase order.	\$275	\$262	\$257	\$266
Output				
- Total dollar value of all City purchases.	\$71,037,053	\$81,500,000	\$81,000,000	\$80,000,000
- No. of cooperative agreements in which the City participates.	24	24	24	25
- No. of FPO's and procurement card transactions processed by departments.	19,699	25,560	25,000	23,500
- Dollar value of P.O.'s processed by Purchasing staff.	\$65,572,267	\$75,000,000	\$78,500,000	\$77,000,000
- No. of the following purchasing activities:				
one-time bids	73	80	75	73
annual bids	21	25	20	23
formal contracts/agreements	340	325	325	330

¹ External Vendor Survey conducted December 2009

Service Level: Effectively and efficiently manage and dispose of surplus assets to obtain the greatest value for the City.

Performance Measures:	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Percentage of all surplus disposed within 6 months of being identified as surplus.	100%	100%	100%	100%
Efficiency				
- Asset recovery percentage on surplus property.	unknown	22%	20%	23%
Output				
- Net amount received after expenses of disposition.	\$359,398	\$300,000	\$250,000	\$350,000

FISCAL SERVICES

OFFICE OF BUDGET AND STRATEGIC PLANNING

Description & Budget Explanation:

The Office of Budget and Strategic Planning is responsible for preparing, monitoring and reviewing the City's annual budget. The office works to ensure the overall policy goals of the City are reflected in fund allocation and spending. The office facilitates City Strategic Planning efforts, which involves working with City Council and departments to actively plan for future growth. Ongoing organizational reviews are also conducted to strive towards continuous improvement of city processes.

Program Name: Budget Preparation, Monitoring and Review

Service Level: Prepare, monitor and review all aspects of the annual budget.

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimate	FY12 Approved
Effectiveness				
- Annual budget document meets requirements for GFOA reporting excellence?	Yes	Yes	Yes	Yes
Output				
- Prepare & analyze 5 year revenue & expenditure forecasts monthly	27	27	25	25
- Prepare and distribute operations financial reports to management	monthly	monthly	quarterly	monthly
- Prepare & analyze CIP financial reports for distribution to management annually	11	11	11	11
- No. of Approved Budget Reports prepared and distributed within 90 day of Council approval	35	35	35	35
- No. Budget analysis and reports to City Council and Dept. Directors through annual Budget workshops	4	4	4	4
- No. of Outside Agency contracts Managed	15	15	12	11
- No. of Outside Agency reports submitted and reviewed	15	15	48	44

**FISCAL SERVICES
MUNICIPAL COURT**

Description & Budget Explanation:

Municipal Court provides a competent court system with quality service through the utilization of effective and efficient operating procedures.

Program Name: Case Maintenance

Service Level: Provide quality service while providing the City with administration for cases filed for enforcement of Class C misdemeanors.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Input				
- Total Number of Citations Issued	n/a	27,000	27,305	28,000
Effectiveness				
- Percent of citizen survey respondents rating Court personnel as somewhat or very courteous	n/a	80%	80%	80%
- Percent of citizens survey respondents rating Court personnel as somewhat or very	n/a	80%	80%	80%
Output				
- No. of cases disposed.	n/a	26,000	25,500	27,000

Program Name: Court Collections

Service Level: Provide quick and efficient collection of funds from citations issued by public safety officials.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- Amount collected by Court Collections Staff	n/a	\$2,700,000	\$2,636,008	\$2,700,000
- Amount collected by walk-ins	n/a	\$3,100,000	\$2,855,676	\$3,100,000
- Amount collected per citation	n/a	\$175	\$175	\$175
Output				
- Total Amount Collected	n/a	\$5,368,016	\$5,107,266	\$5,800,000

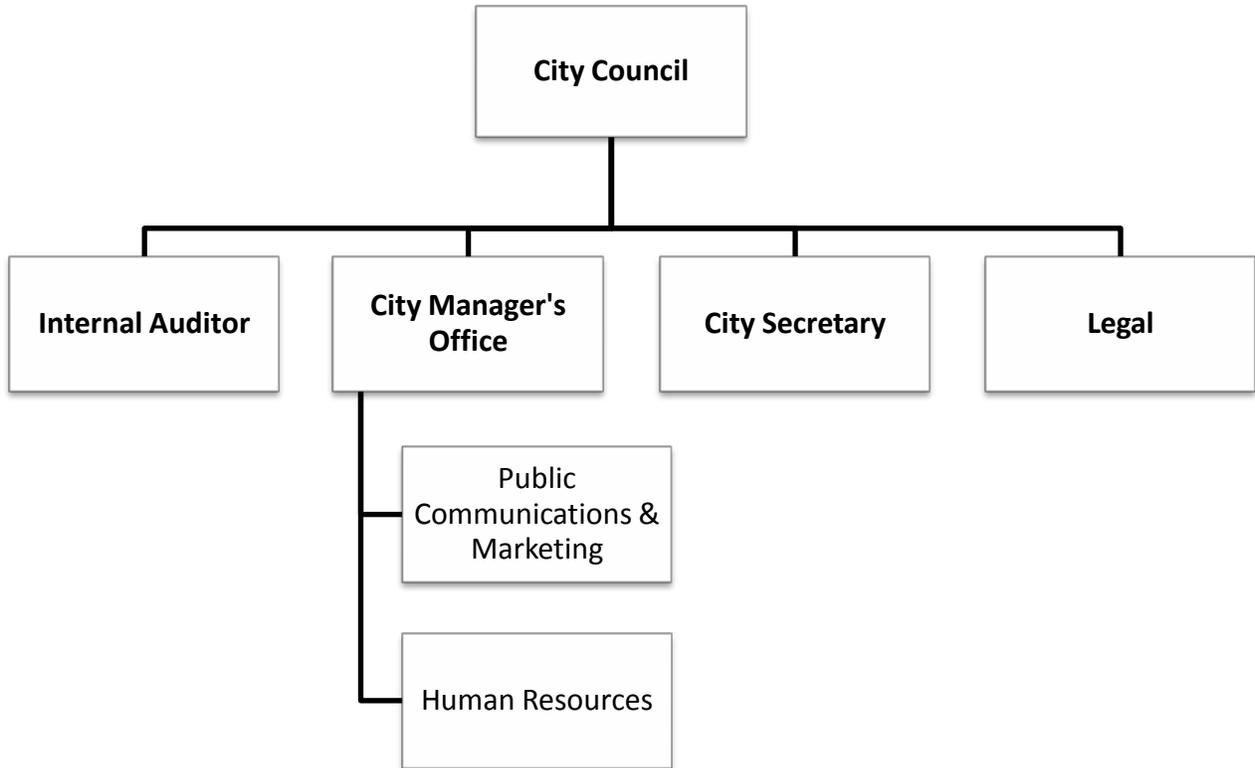
Program Name: Hearing Process

Service Level: Maintain effective and efficient court procedures in order to earn a high level of public confidence.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of case paperwork prepared with notification to all parties ready at least 3 weeks prior to trial.	n/a	98%	98%	98%
Output				
- No. of contested cases set.	n/a	1,800	1,500	1,700
- No. of summons issued.	n/a	400	450	500
- No. of subpoenas issued.	n/a	250	300	350

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Mayor & Council	\$ 46,229	\$ 49,374	\$ 48,237	\$ 44,276	\$ 30,276	-38.68%
City Secretary's Office	417,406	419,543	453,871	372,071	385,346	-8.15%
Internal Auditor	115,995	118,725	118,864	122,948	177,379	49.40%
City Manager's Office	799,380	858,146	827,767	901,097	901,097	5.01%
Legal	967,920	987,321	933,472	944,591	944,591	-4.33%
Economic Development	517,623	556,913	542,048	-	-	-100.00%
Public Communications	673,230	716,455	707,223	691,556	691,556	-3.48%
Human Resources	523,863	716,335	622,786	543,958	543,958	-24.06%
TOTAL	\$ 4,061,646	\$ 4,422,812	\$ 4,254,268	\$ 3,620,497	\$ 3,674,203	-16.93%

EXPENDITURES BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 3,450,988	\$ 3,528,140	\$ 3,445,460	\$ 3,060,466	\$ 3,107,040	-11.94%
Supplies	190,985	178,716	173,261	149,768	152,964	-14.41%
Maintenance	6,480	19,865	35,775	2,935	2,935	-85.23%
Purchased Services	401,441	677,527	569,772	377,328	381,264	-43.73%
Capital Outlay	11,752	18,564	30,000	30,000	30,000	61.60%
TOTAL	\$ 4,061,646	\$ 4,422,812	\$ 4,254,268	\$ 3,620,497	\$ 3,674,203	-16.93%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Mayor & Council	-	-	-	-	-	N/A
City Secretary's Office	5.00	5.00	5.00	5.00	5.00	0.00%
Internal Auditor	1.00	1.00	1.00	1.00	2.00	100.00%
City Manager's Office	5.50	5.50	5.50	6.00	6.00	9.09%
Legal	10.00	10.00	9.00	9.00	9.00	0.00%
Economic Development**	7.00	7.00	6.50	-	-	-100.00%
Community Programs*	1.00	-	-	-	-	N/A
Public Communications	4.50	6.50	6.50	6.00	6.00	-7.69%
Human Resources	6.00	6.00	6.00	6.00	6.00	0.00%
TOTAL	40.00	41.00	39.50	33.00	34.00	-13.92%

* The Community Programs Division merged with the Public Communications Division in FY10.

** The Economic Development Division was eliminated in FY12 and the function was reassigned to the City Manager's Division as part of a restructuring of the City's department

Service Level Adjustments		One-Time	Recurring	Total
Mayor / Council	One Year Removal of Travel / Training and Professional Services	\$ (14,000)	\$ -	\$ (14,000)
City Secretary	Codification Maintenance Costs	-	13,275	13,275
Internal Auditor	Internal Auditor Assistant	2,196	52,235	54,431
General Government SLA TOTAL		\$ (11,804)	\$ 65,510	\$ 53,706

GENERAL GOVERNMENT
CITY SECRETARY

Description & Budget Explanation:

The City Secretary Department provides services to the citizens of College Station and administrative support to the City Council in fulfilling its duties and responsibilities.

Program Name: Council Services

Service Level: Provide coordination and timely administrative support to the Council and Mayor.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- No. of City-Wide Committee agendas	287	265	260	275
- No. of Council public activities	278	290	150	215
- No. of Mayor appointments & presentations	1,022	720	745	820
- No. of Council minutes prepared	58	50	60	60

Program Name: Public Records and Information

Service Level: To maintain and provide public information in an efficient manner.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- No. of birth and death records reported to State Health Dept.	1,862	2,055	1,950	2,050
- No. of birth certificate request processed	942	1,125	950	965
- No. of death certificate request processed.	2,290	2,455	2,250	2,200
- Median No. of days for open records request to be completed.	6	6	6	6
- No. of open records request received.	175	115	215	180
- No. of Legal Notices Published	52	60	55	50

**GENERAL GOVERNMENT
PUBLIC COMMUNICATIONS**

Description & Budget Explanation:

The Public Communications Division is responsible for the city's website, TV19, marketing, media relations and all external communications.

Program Name: Public Information Function

Service Level: Provide timely and accurate city information to residents, media and general public through all available delivery methods.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Department Efficiency				
Internal satisfaction rate via annual survey	N/A	N/A	N/A	N/A
Media Effectiveness				
Media satisfaction rate via annual survey	94.45%	N/A	93%	93%
Percentage of positive news coverage	23%	27%	30%	28%
Percentage of neutral news coverage	67%	68%	57%	60%
Percentage of negative news coverage	10%	5%	13%	12%
Web Effectiveness				
Total page views	2,798,470	2,900,000	2,300,000	2,300,000
Total visitors	923,350	950,000	800,000	800,000
Returning visitors (loyalty)	486,573	500,000	406,000	400,000
New visitors	436,777	450,000	394,000	400,000
Video Services				
Number of video elements produced	107	115	120	115
Value of produced video products	\$250,000	\$115,000	\$148,000	\$150,000
Number of CDs/DVDs reproduced	500	500	360	400

Debt Service Fund

The City's basic debt management policies are explained in the Financial Policy Statements included in the appendix to this document. The City continues to review its debt management policies and to address the particular concerns and needs of the citizens. The City strives to issue debt only to meet capital needs.

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

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the city, for a home rule city, such as College Station, at \$2.50 per \$100 valuation. The approved FY12 tax rate to finance general governmental services, including debt service, is 43.7995 cents per \$100 of valuation. Current policy is to maintain at least 8.33% of annual appropriated expenditures and any associated fees as the Debt Service Fund balance at fiscal year end. The fund is in compliance with that policy.

The most recent debt issued by the City of College Station has earned ratings* from Moody's and Standard & Poor's as shown below:

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

Revenues in the Debt Service Fund are anticipated to decrease in FY12 by 3.8% from the FY11 revised budget. Ad valorem taxes are projected to decrease by 3.6% due to a reduction in the debt service portion of the tax rate. The transfers in from other funds are budgeted at \$623,679. These transfers reflect debt that is paid for out of the debt service fund, but that is funded using resources from another source. Funds from the BVSWMMA, Inc. (for the BVSWMMA landfill debt) and the Hotel Tax Fund (for the convention center debt) will be transferred in to the Debt Service Fund for payment of the applicable debt service. The payment of this debt service is reflected as part of the Certificates of Obligation expenditures. The approved FY12 debt service portion of the tax rate is 20.1536 cents per \$100 of valuation.

Total revenues projected to pay on the City's existing debt in FY12 are estimated to be \$12,292,205. Total expenditures out of the Debt Service Fund are estimated to be \$12,649,002. Of that total, expenditures on General Obligation Bonds are estimated at \$9,176,313 and Certificates of Obligation at \$3,452,689. An additional \$20,000 is included for agent fees associated with issuing debt.

In November 2003, the citizens of College Station approved \$38,405,000 in future General Obligation Bond (GOB) authorization for streets, traffic, police and fire station projects, the City Center project, and parks projects including the second phase of Veterans Park. A small amount of the 03 GOB debt remains to be issued. In November of 2008, voters approved \$76,950,000 in future GOB authorization for streets, traffic, a new fire station, the Library expansion project, and parks and recreation projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. In FY11, \$1,960,000 in General Obligation debt was issued. In FY12, it is projected that \$8,045,000 in General Obligation Bonds will be issued. These funds are estimated be used as follows:

- \$4,730,000 for Street and Transportation projects
- \$600,000 for Traffic Signals projects
- \$2,715,000 for Parks and Recreation projects

It is also anticipated that the City will issue \$100,000 in Certificates of Obligation for General Government Capital projects. This amount is for the Fiber Optic Infrastructure project.

Each year, an analysis is done to determine what resources are needed and if refunding and call options are available and in the best interest of the City. It is not known at this time whether refunding will be done in FY12.

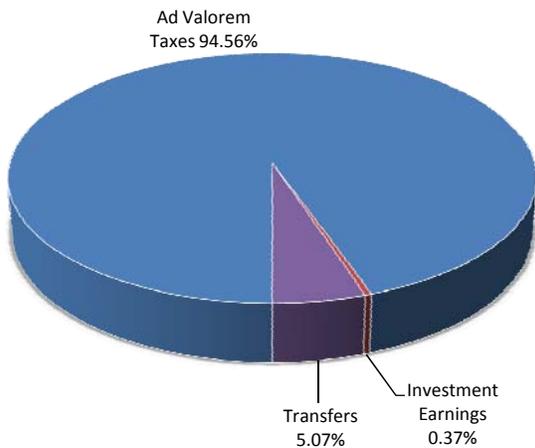
The following section contains a schedule of requirements and a summary of requirements for all General Obligation Bonds and Certificates of Obligation. The detailed information for each individual GOB and CO is found in *Appendix H*. The schedule of requirements and the individual detailed information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

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

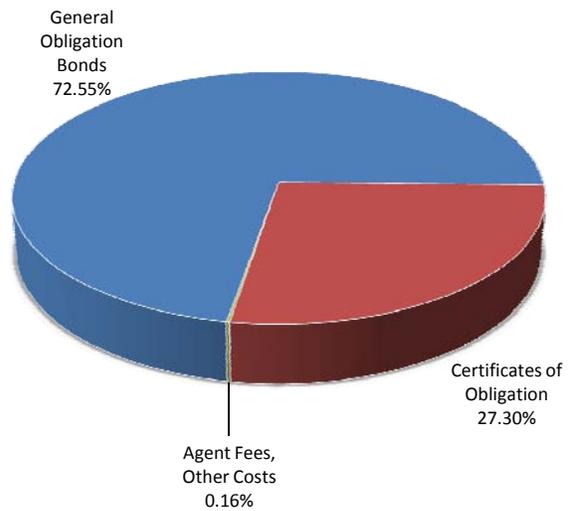
**City of College Station
Debt Service
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11-FY12
Beginning Fund Balance	\$ 3,901,210	\$ 4,119,966	\$ 4,119,966	\$ 4,569,410	\$ 4,569,410	
REVENUES						
Ad Valorem Taxes	\$12,191,613	\$12,058,136	\$12,058,136	\$11,623,526	\$11,623,526	-3.60%
Investment Earnings	51,826	100,000	40,000	45,000	45,000	-55.00%
Other	30	-	-	-	-	N/A
Transfers	223,615	617,938	222,519	623,679	623,679	0.93%
Proceeds/Long Term Debt	4,340,183	-	12,372,070	-	-	N/A
Total Revenues	<u>\$16,807,267</u>	<u>\$12,776,074</u>	<u>\$24,692,725</u>	<u>\$12,292,205</u>	<u>\$12,292,205</u>	-3.79%
Total Funds Available	<u>\$20,708,477</u>	<u>\$16,896,040</u>	<u>\$28,812,691</u>	<u>\$16,861,615</u>	<u>\$16,861,615</u>	-0.20%
EXPENDITURES & TRANSFERS						
General Obligation Bonds	\$ 6,629,105	\$ 8,142,338	\$ 8,142,338	\$ 9,176,313	\$ 9,176,313	12.70%
Certificates of Obligation	5,554,528	4,036,928	3,641,512	3,452,689	3,452,689	-14.47%
Agent Fees, Other Costs	104,757	25,900	55,672	20,000	20,000	-22.78%
Advance Refunding	4,283,647	376,792	12,403,760	-	-	-100.00%
Total Operating Expenses/Transfers	<u>\$16,572,037</u>	<u>\$12,581,958</u>	<u>\$24,243,281</u>	<u>\$12,649,002</u>	<u>\$12,649,002</u>	0.53%
Increase in Fund Balance	<u>\$ 235,230</u>	<u>\$ 194,116</u>	<u>\$ 449,444</u>	<u>\$ (356,797)</u>	<u>\$ (356,797)</u>	
Measurement Focus Adjustment	(16,474)					
Ending Fund Balance	<u>\$ 4,119,966</u>	<u>\$ 4,314,082</u>	<u>\$ 4,569,410</u>	<u>\$ 4,212,613</u>	<u>\$ 4,212,613</u>	

Debt Service Fund - Sources



Debt Service Fund - Uses



DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2011-2012

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	TOTAL
G.O. Series 2002	300,000	-	-	-	-	300,000
G.O. Series 2003	225,000	-	-	-	-	225,000
G.O. Series 2004	1,135,000	-	-	-	-	1,135,000
G.O. Series 2005	205,000	-	-	-	-	205,000
G.O. Series 2006	250,000	-	-	-	-	250,000
G.O. Series 2006 Refunding	1,370,000	-	-	-	-	1,370,000
G.O. Series 2007	100,000	-	-	-	-	100,000
G.O. Series 2008	290,000	-	-	-	-	290,000
G.O. Series 2009	110,000	-	-	-	-	110,000
G.O. Series 2009 Refunding	420,000	380,000	-	-	-	800,000
G.O. Series 2010	635,000	-	-	-	-	635,000
G.O. Series 2010 Refunding	445,000	-	75,000	760,000	730,000	2,010,000
G.O. Series 2011 (estimated)	750,000	-	-	-	-	750,000
TOTAL PRINCIPAL	\$ 6,235,000	\$ 380,000	\$ 75,000	\$ 760,000	\$ 730,000	\$ 8,180,000
ISSUE - INTEREST						
G.O. Series 2002	6,750	-	-	-	-	6,750
G.O. Series 2003	122,475	-	-	-	-	122,475
G.O. Series 2004	274,108	-	-	-	-	274,108
G.O. Series 2005	174,563	-	-	-	-	174,563
G.O. Series 2006	254,294	-	-	-	-	254,294
G.O. Series 2006 Refunding	383,450	-	-	-	-	383,450
G.O. Series 2007	112,331	-	-	-	-	112,331
G.O. Series 2008	324,069	-	-	-	-	324,069
G.O. Series 2009	125,283	-	-	-	-	125,283
G.O. Series 2009 Refunding	93,650	84,000	-	-	-	177,650
G.O. Series 2010	535,656	-	-	-	-	535,656
G.O. Series 2010 Refunding	472,425	-	119,875	504,400	436,650	1,533,350
G.O. Series 2011 (estimated)	62,260	-	-	-	-	62,260
TOTAL INTEREST	\$ 2,941,313	\$ 84,000	\$ 119,875	\$ 504,400	\$ 436,650	\$ 4,086,238
TOTAL PAYMENT	\$ 9,176,313	\$ 464,000¹	\$ 194,875¹	\$ 1,264,400¹	\$ 1,166,650¹	\$ 12,266,238

1. The bonds for the projects in these funds were originally issued as Certificates of Obligation (CO's). When the CO's were refunded, all refunded bonds were reissued as General Obligation Bonds as a cost saving measure. To have reissued as both General Obligation Bonds and CO bonds would have resulted in increased debt issuance costs.

CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTE WATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	CONVENTION CENTER ASSOCIATED	BVSWMA ASSOCIATED	TOTAL
C.O. Series 2002	600,000	-	-	-	-	-	-	600,000
C.O. Series 2003A	35,000	-	-	-	-	-	-	35,000
C.O. Series 2004	-	215,000	-	185,000	-	-	-	400,000
C.O. Series 2005	135,000	-	-	-	60,000	-	-	195,000
C.O. Series 2006	245,000	-	-	-	100,000	-	-	345,000
C.O. Series 2007	85,000	-	-	-	20,000	-	-	105,000
C.O. Series 2008	115,000	235,000	240,000	75,000	235,000	-	-	900,000
C.O. Series 2009	150,000	485,000	290,000	-	20,000	105,000	215,000	1,265,000
C.O. Series 2010	70,000	85,000	-	10,000	-	-	-	165,000
C.O. Series 2011 (estimated)	15,000	170,000	-	110,000	-	-	-	295,000
TOTAL PRINCIPAL	\$ 1,450,000	\$ 1,190,000	\$ 530,000	\$ 380,000	\$ 435,000	\$ 105,000	\$ 215,000	\$ 4,305,000
ISSUE - INTEREST								
C.O. Series 2002	13,500	-	-	-	-	-	-	13,500
C.O. Series 2003A	20,828	-	-	-	-	-	-	20,828
C.O. Series 2004	-	158,776	-	134,875	-	-	-	293,651
C.O. Series 2005	109,049	-	-	-	9,276	-	-	118,325
C.O. Series 2006	248,219	-	-	-	22,812	-	-	271,031
C.O. Series 2007	88,505	-	-	-	24,626	-	-	113,131
C.O. Series 2008	97,836	256,339	263,704	84,166	258,063	-	-	960,108
C.O. Series 2009	21,600	439,074	274,391	-	20,215	119,444	184,235	1,058,959
C.O. Series 2010	9,213	70,481	-	8,300	-	-	-	87,994
C.O. Series 2011 (estimated)	268	189,571	-	123,899	-	-	-	313,738
TOTAL INTEREST	\$ 609,018	\$ 1,114,241	\$ 538,095	\$ 351,240	\$ 334,992	\$ 119,444	\$ 184,235	\$ 3,251,264
TOTAL PAYMENT	\$ 2,059,018¹	\$ 2,304,241²	\$ 1,068,095²	\$ 731,240²	\$ 769,992¹	\$ 224,444³	\$ 399,235⁴	\$ 7,556,264

1. This portion of the CO debt will be paid out of the Debt Service Fund.

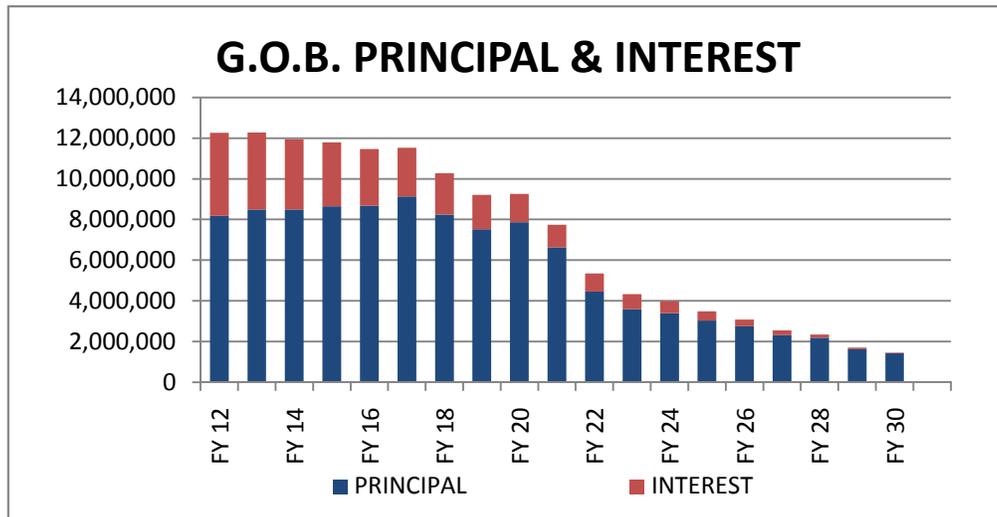
2. The Utility portion of the CO debt will be paid directly out of the Utility fund with which the debt is associated.

3. Convention Center associated debt will be paid out of the Debt Service Fund, but funds for the debt service payment will be transferred into the Debt Service Fund from the Hotel Tax Fund.

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

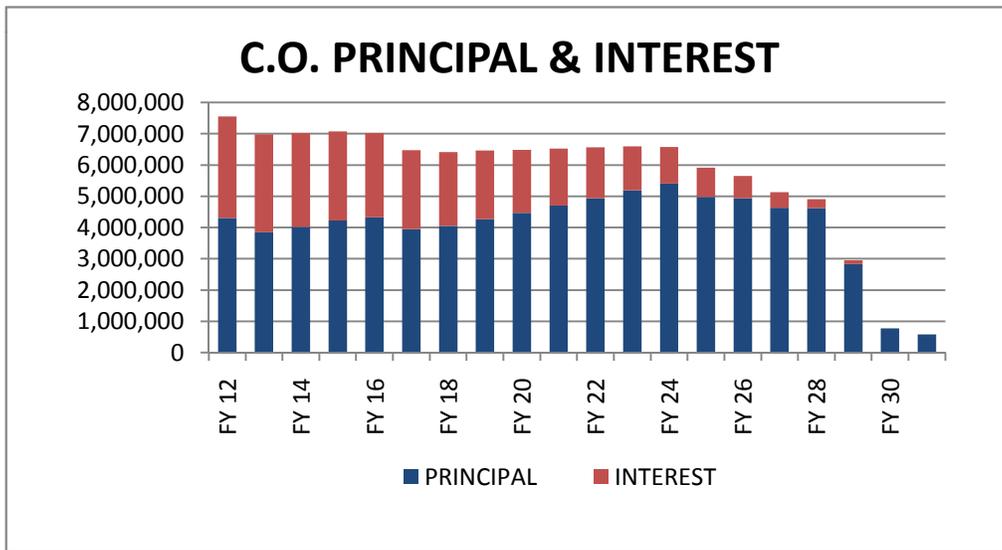
**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
ALL SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE EACH YEAR	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 12	8,180,000	4,086,237	12,266,237	106,710,000
FY 13	8,495,000	3,785,137	12,280,137	98,530,000
FY 14	8,495,000	3,459,953	11,954,953	90,035,000
FY 15	8,655,000	3,129,421	11,784,421	81,540,000
FY 16	8,685,000	2,777,656	11,462,656	72,885,000
FY 17	9,135,000	2,398,039	11,533,039	64,200,000
FY 18	8,245,000	2,025,204	10,270,204	55,065,000
FY 19	7,520,000	1,697,643	9,217,643	46,820,000
FY 20	7,860,000	1,395,265	9,255,265	39,300,000
FY 21	6,635,000	1,108,354	7,743,354	31,440,000
FY 22	4,465,000	887,891	5,352,891	24,805,000
FY 23	3,605,000	726,563	4,331,563	20,340,000
FY 24	3,400,000	584,986	3,984,986	16,735,000
FY 25	3,035,000	454,708	3,489,708	13,335,000
FY 26	2,750,000	338,678	3,088,678	10,300,000
FY 27	2,310,000	239,231	2,549,231	7,550,000
FY 28	2,195,000	152,231	2,347,231	5,240,000
FY 29	1,620,000	79,720	1,699,720	3,045,000
FY 30	1,425,000	24,938	1,449,938	1,425,000
FY 31	0	0	0	0



DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION
ALL SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 12	4,305,000	3,251,264	7,556,264	80,450,000
FY 13	3,845,000	3,141,143	6,986,143	76,145,000
FY 14	4,025,000	3,001,679	7,026,679	72,300,000
FY 15	4,225,000	2,852,091	7,077,091	68,275,000
FY 16	4,330,000	2,689,478	7,019,478	64,050,000
FY 17	3,945,000	2,523,751	6,468,751	59,720,000
FY 18	4,050,000	2,363,051	6,413,051	55,775,000
FY 19	4,265,000	2,197,166	6,462,166	51,725,000
FY 20	4,470,000	2,017,994	6,487,994	47,460,000
FY 21	4,700,000	1,826,431	6,526,431	42,990,000
FY 22	4,940,000	1,622,757	6,562,757	38,290,000
FY 23	5,190,000	1,405,939	6,595,939	33,350,000
FY 24	5,400,000	1,174,994	6,574,994	28,160,000
FY 25	4,975,000	940,041	5,915,041	22,760,000
FY 26	4,935,000	713,741	5,648,741	17,785,000
FY 27	4,635,000	498,819	5,133,819	12,850,000
FY 28	4,620,000	290,299	4,910,299	8,215,000
FY 29	2,825,000	122,483	2,947,483	3,595,000
FY 30	770,000	42,600	812,600	770,000
FY 31	585,000	13,163	598,163	0



Economic Development Fund

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

This fund is prepared on the *modified accrual basis of accounting*. Using this method, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies in the Appendix. Revenues for the Economic Development Fund are collected from the General Fund and the Business Park Fund. Due to current economic conditions affecting the City’s General Fund, the transfer from the General Fund to the Economic Development Fund for FY12 has been reduced from \$200,000 to \$150,000. FY12 approved total transfers in to the fund total \$307,150. Investment earnings of approximately \$16,000 are also included for FY12.

The Economic Development Fund expenditures are comprised of “Cash Assistance” payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations. \$398,900 is available in the FY12 Approved Budget for cash assistance.

Expenditures of \$250,000 will be used for Research Valley Partnership Texas A&M Institute for Pre-Clinical Studies (TIPS), \$93,900 will be available for Northgate Radakor, and \$55,000 will be available for other economic development prospects. If uncommitted at year-end, these funds will contribute to the fund balance carried over from year to year. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy.

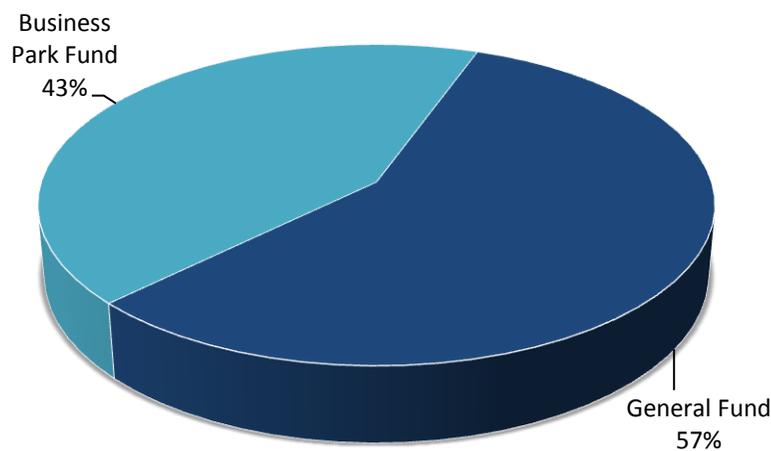
Also included in the FY12 approved expenditure budget is \$4,554 is included for maintenance expenditures related to the First Street property in the Northgate District, a \$250,000 transfer to the Electric Fund, and \$75,000 in SLA funding for an economic development plan study. Total approved expenditures for FY12 are \$728,454. The FY12 estimated ending working capital is anticipated to decrease 53% when compared to the FY11 estimated ending working capital. This is due, in part, to the \$250,000 one-time transfer to the Electric Fund to repay the utility for contributions that have been made to the Economic Development fund in prior years. Additionally, fund balance is decreased by the removal of \$45,000 in transfers from the various utilities in FY12.

Economic Development Cash Assistance		
Organization	FY11 Year End Est	FY12 Approved
RVP TIPS	250,000	250,000
Northgate Radakor	300,000	93,900
Other	55,000	55,000
Total	\$605,000	\$398,900

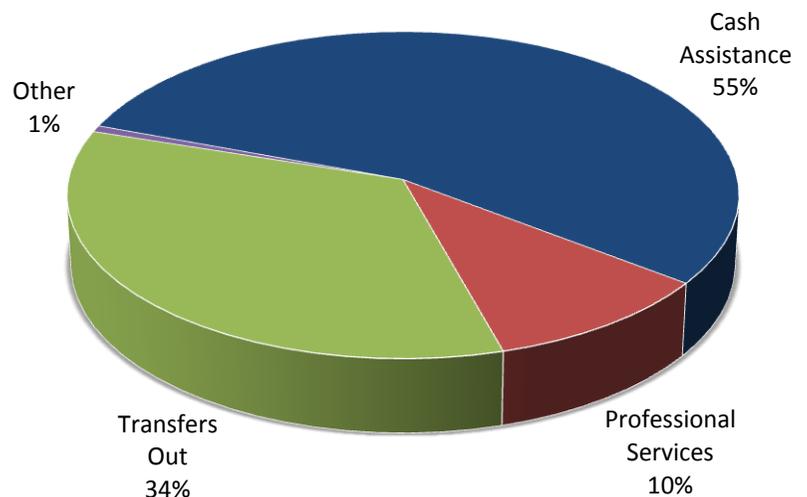
**City of College Station
Economic Development Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
BEGINNING BALANCE	\$ 1,133,823	\$ 1,754,418	\$ 1,754,418	\$ 783,668	\$ 783,668	
REVENUES						
Operating transfers						
General Fund	\$ 315,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000	-25.00%
Water Fund	12,500	12,500	12,500	-	-	-100.00%
Wastewater Fund	20,000	20,000	20,000	-	-	-100.00%
Sanitation Fund	12,500	12,500	12,500	-	-	-100.00%
Business Park Fund	250,000	250,000	250,000	112,150	112,150	-55.14%
Investment Earnings	16,773	20,000	16,000	16,000	16,000	-20.00%
Other Revenues	50,000	-	-	-	-	N/A
Total Revenues	\$ 676,773	\$ 515,000	\$ 511,000	\$ 278,150	\$ 278,150	-45.99%
Total Funds Available	\$ 1,810,596	\$ 2,269,418	\$ 2,265,418	\$ 1,061,818	\$ 1,061,818	-53.21%
EXPENDITURES & TRANSFERS						
Cash Assistance	\$ 40,000	\$ 605,000	\$ 605,000	\$ 398,900	\$ 398,900	-34.07%
Professional Services	-	245,539	245,539	-	75,000	-69.45%
Transfers Out	-	-	-	250,000	250,000	N/A
Other	7,242	631,211	631,211	4,554	4,554	-99.28%
Total Operating Expenses & Xfers	47,242	1,481,750	\$ 1,481,750	\$ 653,454	\$ 728,454	-50.84%
Increase/Decrease in Fund Balance	\$ 629,531	\$ (966,750)	\$ (970,750)	\$ (375,304)	\$ (450,304)	-53.42%
Measurement Focus Adjustment	(8,936)					
Ending Fund Balance	\$ 1,754,418	\$ 787,668	\$ 783,668	\$ 408,364	\$ 333,364	

Economic Development Fund - Sources



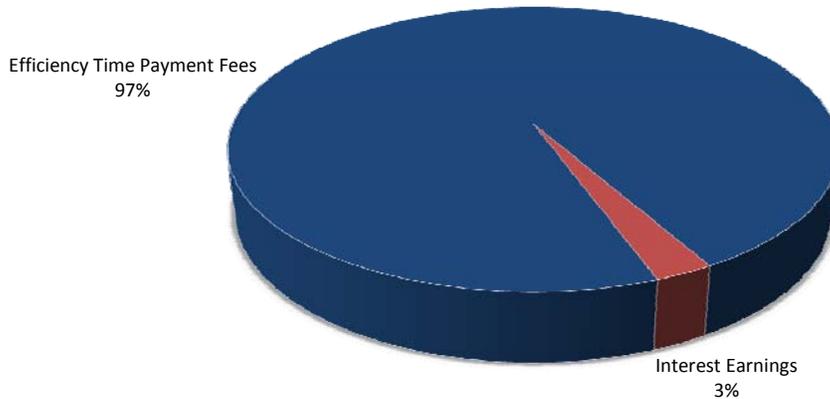
Economic Development Fund - Uses



**City of College Station
Efficiency Time Payment Fee
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 34,519	\$ 33,136	\$ 33,136	\$ 41,120	\$ 41,120	
REVENUES						
Efficiency Time Payment Fees	\$ 8,142	\$ 8,000	\$ 7,782	\$ 7,750	\$ 7,750	-3.13%
Interest Earnings	293	363	202	212	212	-41.57%
Total Revenues	<u>\$ 8,435</u>	<u>\$ 8,363</u>	<u>\$ 7,984</u>	<u>\$ 7,962</u>	<u>\$ 7,962</u>	-4.79%
Total Funds Available	\$ 42,954	\$ 41,499	\$ 41,120	\$ 49,082	\$ 49,082	
EXPENDITURES						
General & Administrative Transfer	\$ 9,685	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	<u>\$ 9,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ (1,250)</u>	<u>\$ 8,363</u>	<u>\$ 7,984</u>	<u>\$ 7,962</u>	<u>\$ 7,962</u>	-4.79%
Measurement Focus Adjustment	\$ (133)					
Ending Fund Balance	<u><u>\$ 33,136</u></u>	<u><u>\$ 41,499</u></u>	<u><u>\$ 41,120</u></u>	<u><u>\$ 49,082</u></u>	<u><u>\$ 49,082</u></u>	

Efficiency Time Payment Fund - Sources



The Efficiency Time Payment Fee can be used for the purpose of improving the efficiency of the administration of justice in College Station. Approved revenues in FY12 total \$7,962. There are no approved expenditures in FY12 for this fund. The FY12 estimated ending fund balance is anticipated to increase 19% when compared to the FY11 estimated ending fund balance. The expected increase in fund balance is due to the fee collection and investment earning revenue estimated to be received in the fund in FY12.

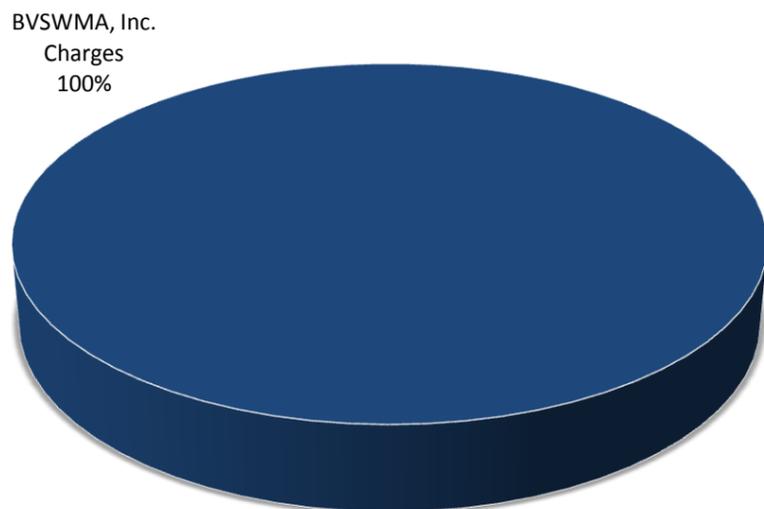
Brazos Valley Solid Waste Management Agency Fund

In FY10, the City of College Station and City of Bryan set up a corporation, Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.), to take over the operations of the landfill. As part of this organization the City of College Station will continue to have landfill employees who will, through an agreement with BVSWMA, Inc., provide landfill services. The BVSWMA, Inc. portion of the budget accounted for in the City of College Station budget is the salary and benefits of the College Station landfill employees. These expenses will be reimbursed by BVSWMA, Inc. each year. As vacancies in these positions occur, the positions will become employees of BVSWMA, Inc. FY12 approved expenditures total \$1,393,401.

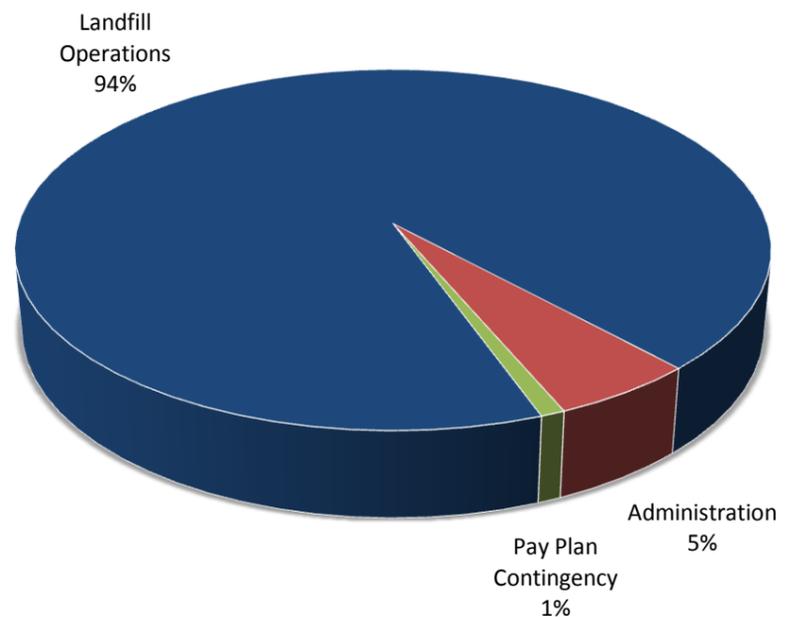
City of College Station
Brazos Valley Solid Waste Management Agency (BVSWMA) Fund
Fund Summary

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 To FY12
REVENUES						
BVSWMA, Inc. Charges	\$ -	\$ 1,442,276	\$ 1,442,276	\$ 1,393,401	\$ 1,393,401	-3.39%
Landfill Charges	6,752,565	-	-	-	-	N/A
Other Sales - Methane Gas	705	-	-	-	-	N/A
Investment Earnings	30,787	-	-	-	-	N/A
Intergovernmental	55,451	-	-	-	-	N/A
Other	(77,367)	-	-	-	-	N/A
Total Revenues	\$ 6,762,141	\$ 1,442,276	\$ 1,442,276	\$ 1,393,401	\$ 1,393,401	-3.39%
EXPENDITURES AND TRANSFERS						
Landfill Operations	\$ 4,068,746	\$ 1,354,258	\$ 1,354,258	\$ 1,304,698	\$ 1,304,698	-3.66%
Administration	318,918	88,018	88,018	75,937	75,937	-13.73%
Pay Plan Contingency	-	-	-	12,766	12,766	N/A
Total Operating Expenditures & Transfers	\$ 4,387,664	\$ 1,442,276	\$ 1,442,276	\$ 1,393,401	\$ 1,393,401	
NONOPERATING EXPENDITURES						
General Capital	5,904,740	-	-	-	-	
Host Fees	145,135	-	-	-	-	N/A
Intergovernmental	199,065	-	-	-	-	N/A
Debt Service	249,768	-	-	-	-	N/A
Other	1,210	-	-	-	-	N/A
General & Administrative Transfers	260,370	-	-	-	-	N/A
Total Non-Operating Expenditures	\$ 6,760,288	\$ -	\$ -	\$ -	\$ -	N/A
Total Operating & Non Operating Expenditures	11,147,952	1,442,276	1,442,276	1,393,401	1,393,401	
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	\$ (4,385,811)	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Adjustment	\$ (765,053)					
Beginning Working Capital, Accrual Basis of Accounting	\$ 5,150,864	\$ -	\$ -	\$ -	\$ -	
Ending Working Capital, Accrual Basis of Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	

BVSWMA Fund - Sources



BVSWMA Fund - Uses



City of College Station
Brazos Valley Solid Waste Management Agency (BVSWMA) Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Landfill Operations	\$ -	\$1,354,258	\$1,354,258	\$ 1,304,698	\$ 1,304,698	-3.66%
Administration	-	88,018	88,018	75,937	75,937	-13.73%
TOTAL	\$ -	\$ 1,442,276	\$ 1,442,276	\$ 1,380,635	\$ 1,380,635	-4.27%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ -	\$1,442,276	\$1,442,276	\$ 1,380,635	\$1,380,635	-4.27%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	N/A
General Capital	-	-	-	-	-	N/A
TOTAL	\$ -	\$ 1,442,276	\$ 1,442,276	\$ 1,380,635	\$ 1,380,635	-4.27%

PERSONNEL SUMMARY BY ACTIVITY						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Landfill Operations	24.50	24.50	24.00	21.00	21.00	-12.50%
Administration	2.75	2.75	2.50	1.00	1.00	-60.00%
TOTAL	27.25	27.25	24.00	22.00	22.00	-8.33%

Governmental Capital Improvement Project Budgets

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

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

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

The most recent General Obligation bond election was held in November of 2008. Voters approved \$76,950,000 in General Obligation Bond (GOB) authorization to be issued over 7 years for streets, traffic, and fire station projects, the Library expansion project, and parks projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. In November 2003, the citizens of College Station approved \$38,405,000 in GOB authorization for street, traffic, police and fire station projects, the City Center project, and parks projects including the second phase of Veterans Park. A small amount of the 03 GOB debt remains to be issued.

In FY11, the City issued \$1,960,000 in GOB debt for various General Government capital projects. Of this, \$700,000 was issued for street, traffic and sidewalk projects. This includes \$100,000 for sidewalk improvements. It is anticipated that these funds will be used for the construction of sidewalks along Lincoln Avenue. \$400,000 was included for the Barron Road East/Lakeway project. \$50,000 was issued for the Rock Prairie Road West right-of-way project. In addition, \$150,000 was issued for the Lick Creek Hike and Bike Trail project. \$1,260,000 was issued for Parks and Recreation projects. This includes \$100,000 for the master planning related to the Lick Creek Nature Center and \$380,000 for various neighborhood park improvements. Also included was \$780,000 for the replacement of the concession and restroom complex at Central Park.

The FY12 Approved Budget includes the projected issuance of \$8,045,000 in GO's. Included is \$5,330,000 for street, sidewalk, traffic and transportation projects. This includes \$440,000 for street oversize participation projects. These funds will be used toward building increased capacity into the streets that are being constructed by developers. \$500,000 is projected to be used toward the construction of the Jones Butler extension. This project includes the design and construction of a major collector from the intersection of Luther Street & Jones-Butler to the intersection of George Bush & Penberthy Road. An additional \$600,000 has been included for new traffic signal projects throughout the City. An estimated \$500,000 is projected to be issued for the design of the Health Science Center Parkway. These funds will come from the authorization related to the Barron Road Widening Phase II project. The Barron Road Widening Phase II project is under construction and is anticipated to come in well below the amount authorized through the GOB. The remaining Barron Road Widening Phase II authorization in the amount of \$990,000 has been projected to be issued in FY12 for other street improvement projects. Included in this is \$567,000 for the Rock Prairie Road Bridge Widening project that was added in FY11. \$700,000 is projected for the Barron Road East/Lakeway project which will extend Barron Road from State Highway 6 east at the existing Barron Road to a future intersection with the extension of Lakeway Drive. An estimated \$200,000 is projected to be issued for sidewalk projects to be constructed in FY12. The specific projects on which these funds will be used are in the process of being identified. \$250,000 is estimated to be issued for the Rock Prairie Road West right-of-way project. This project is for the purchase of additional right-of-way from State Highway 6 to Normand Drive to provide for the future widening of that section of Rock Prairie Road. It is estimated that \$450,000 will be issued for the design work related to the Lick Creek Hike and Bike Trail. Finally, \$700,000 is projected for the University Drive Pedestrian Improvement Phase II-IV project. This project consists of implementing the remaining phases (2 through 5) of the pedestrian improvements on University Drive. The project is to improve pedestrian travel in the Northgate area of College Station, especially to facilitate pedestrian movement across and along University Drive between Boyett Street and South College Avenue.

GOB debt in the amount of \$2,715,000 is projected for Parks and Recreation projects. \$220,000 is included for the purchase of land for neighborhood parks. \$100,000 is estimated to be issued for the completion of the Lick Creek Trail. This park

project is for construction of a compacted gravel trail over the existing dirt trail in Lick Creek Park. \$1,645,000 has been projected for the East District Maintenance Shop Replacement. These funds will be used to replace the existing shop. Finally, \$750,000 is included for design and construction work on the Lick Creek Nature Center.

The City has statutory authority, and City Council policy allows for the use of non-voter authorized debt instruments such as certificates of obligation and contract obligations (generally referred to as CO's). City Council policy allows the City to use such instruments for capital items such as the following:

- The purchase and replacement of major computer systems and other technology-based items that have useful lives of not more than ten years.
- The purchase and replacement of major equipment items such as fire-fighting equipment. The City has, however, developed policies and procedures to provide almost all of this equipment without issuing debt.
- The purchase of land and development of land for economic development uses.
- Over the past 4 years, at the recommendation of the City's financial advisors, the City has issued CO's in lieu of Utility Revenue Bonds, for the Electric, Water and Wastewater utilities.

In FY11, the City did not issue any CO debt for General Government projects. \$7,835,000 in CO debt was issued in FY11 for Utility projects. Prior to FY08, Utility Revenue Bond debt had been used for the Utility projects. However, based on the recommendations from the City's financial advisors, and due to the marketability of the bonds as well as the volatility of the bond market, CO debt has been issued for utility projects from FY08 forward. \$4,735,000 was issued for Electric projects and \$3,100,000 for Wastewater projects. In addition, \$100,000 was issued to cover debt issuance costs.

The FY12 Approved Budget includes the issuance of \$100,000 in CO debt for General Government projects. This amount will be used for the Fiber Optic Infrastructure project. This project will support the installation of fiber optic cable to continue expansion of the city's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network.

It is anticipated that Certificates of Obligation will be issued in FY12 for Utility capital projects. Funds in the amount of \$6,100,000 are estimated for Water capital projects and funds in the amount of \$7,580,000 are estimated for Wastewater capital projects, and funds in the amount of \$8,825,000 are estimated for Electric capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY12 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

In FY12, funds in the amount of \$145,384 are included for the **Tauber and Stasney Rehabilitation project**. These streets are located in the Northgate area. The project includes the rehabilitation of Tauber Street and Stasney Street from University Drive to Cherry Street as well as the design and construction of new sidewalks on College Main. The project also includes the water and wastewater line rehabilitation. The majority of the construction on these streets should be complete in FY11, but the FY12 estimate reflects remaining expenditures. Other rehabilitation projects estimated for FY12 include the **Bird Pond Rehabilitation project**. This project is for the rehabilitation of Bird Pond Road from the city limits to Rock Prairie Road. Funding for this project will come from the authorization related to the Barron Road Widening Phase II project. The Barron Road Widening Phase II project is under construction and is anticipated to come in well below the amount authorized through the GOB. An additional rehabilitation project included in the FY12 Approved Budget is the **Cooner Street Rehabilitation project**. This project includes the rehabilitation of paving and water and wastewater lines along Cooner Street. The project may include concrete pavement, curb, gutter, storm drainage and sidewalks. The majority of the funding for the Streets component of this project will be from Community Development Block Grant (CDBG) funds. \$1,075,634 of the \$1,203,000 Streets budget will be funded with CDBG funds. The balance of the budget will come from Barron Road Widening Phase II authorization.

Street Extension Projects

\$5,302,598 is the estimated expenditure included for various street extension and widening projects. Included in this is \$572,611 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity into the streets that are being constructed by developers. Of this amount, \$472,611 is from OP

funds authorized as part of the 2003 GOB. An additional \$100,000 of OP funds is budgeted and reflects assessments expected to be received as a result of the Holleman Extension project. It is estimated that \$500,000 in assessments will be received over the next five years as the area adjacent to Holleman Drive develops. As a significant portion of the Holleman Extension project budget was funded using OP funds, the received assessments will be earmarked for future OP projects. These funds will not be available for expenditure until they are received.

Other street extension projects include the **extension of Victoria Avenue**. It is estimated that \$316,519 will be spent in FY12 to extend Victoria Avenue from Southern Plantation Drive to connect with William D. Fitch Parkway (SH40), aligning with the existing Victoria Avenue on the south side of William D. Fitch Parkway (SH40). The roadway will be a major collector consisting of two travel lanes and a center turn lane with bike lanes, sidewalks, landscaping and storm drainage. Water and wastewater upgrades will also be made as part of this project. The project is being completed in advance of the new College Station ISD (CSISD) high school, which is expected to open in August of 2012. An estimated \$575,692 is projected for the **extension of Jones-Butler Drive**. This project includes the design and construction of a major collector from the intersection of Luther Street & Jones-Butler to the intersection of George Bush & Penberthy Road. The project will also include sidewalks, bike lanes and an equestrian crossing. \$500,000 is projected in FY12 for the design of the **Health Science Center Parkway**. This project is a component of the Bio-Medical Corridor agreement.

The budget also includes an estimated FY12 expenditure of \$931,684 for the **Rock Prairie Road East Widening project**. These funds will be used for design and right-of-way acquisition costs related to the future widening of Rock Prairie Road. Construction funds are not included in the project budget. \$266,379 is the projected FY12 expenditure for the **Rock Prairie Road West right-of-way project**. This project includes the purchase of additional right-of-way from State Highway 6 to Normand Drive to provide for the future widening of that section of Rock Prairie Road. Funds have also been estimated for the design of the **Rock Prairie Road Bridge Widening project**. This project was added in late FY11. The City of College Station will design the bridge widening and TxDOT will construct the project. The bridge will be widened to six lanes with U-turn lanes constructed at the north and south ends of the existing bridge. The project will also include sidewalks and bike lanes or a multi-use path. In addition, acceleration/deceleration lanes will be added along the frontage roads. The design will be paid for by the City of College Station using the remaining unallocated Barron Road Widening Phase II authorization (2008 GOB). The construction will be paid for by TxDOT using Proposition 12 funds received from the State that must be used on bridges and overpasses. Design began late FY11 with construction estimated to begin in FY13.

In addition, \$1,125,429 is the estimated FY12 expenditure for the **phase II of construction to Barron Road** from Decatur Drive to William D. Fitch Parkway (SH40). This project will widen Barron Road from Decatur Drive to Barron Cutoff Road on the southwest side of William D. Fitch Parkway (SH40). The existing Barron Road is a two lane rural road. Upon completion of this project, Barron Road will be expanded to a divided four lane minor arterial roadway with medians, bicycle lanes and sidewalks. In addition, new traffic signals will be installed at the intersection of Barron Road and Victoria Avenue and at Barron Road and William D. Fitch Parkway (SH40). This project is anticipated to be completed in advance of the opening of the new CSISD high school in August of 2012. Finally, \$710,000 is included for design work on the **Barron Road East/Lakeway extension project**. This project will extend Barron Road from State Highway 6 east at the existing Barron Road to a future intersection with the extension of Lakeway Drive. The Barron Road extension will be combined with the Lakeway Drive extension.

Street TxDOT Projects

Projected expenditures include \$91,562 for the **Wellborn Widening Reimbursement project**. As part of an AFA with TxDOT, the City is required to reimburse 10% of the right-of-way costs associated with the Wellborn Widening project. The majority of the reimbursement was paid in prior years, but it is anticipated that a final payment will need to be made in FY12.

Traffic Projects

The FY12 Approved Budget includes an estimated \$842,574 for traffic projects throughout the City. Funds are included for a **new traffic signal at the intersection of Wellborn and F&B** and a **signal at the intersection of State Highway 30 and Copperfield**. In addition, \$65,000 is included for the design of a **signal at FM 2818 and FM 60**. \$23,790 is included for **traffic system safety improvement projects** and \$32,536 is included for **traffic signal communication projects**. These projects support traffic signal connectivity as well as other City data and voice services.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. In FY12, \$200,000 is included for **sidewalk improvement projects** throughout the City. The specific projects on which these funds will be used are in the process of being identified. \$224,000 is estimated to be spent on **Phase II of the Hike and Bike Trail Completion**

project. This project will continue the 10' wide multi-use trail from Welsh Avenue to the Campus Village trail to the west. The trail will also be extended from the northern connection of the Campus Village Trail through Southwest Park as part of the Southwest Park development, providing continuity of the hike & bike trail system from Texas Avenue to Southwest Parkway. In addition, \$508,000 is projected to be used toward the design of the **Lick Creek Hike and Bike Trail**. This project is for the construction of approximately three miles of hike and bike trails along Lick Creek between Westfield Park and Lick Creek Park. The trails will connect residential neighborhoods and CSISD property. An estimated \$679,500 will be spent toward the design of **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian travel in the Northgate area of College Station, especially to facilitate pedestrian movement across and along University Drive between Boyett Street and South College Avenue. Finally, funds in the amount of \$637,000 are estimated for the construction of the **College Main Plaza Improvements**. This project is for the construction of a pedestrian plaza with bike lane from University Drive to Patricia Street. In addition, intersection improvements will be made along Lodge Street and Patricia Street. Funding for this project will come from several sources. A portion will come from the balance of the Discovery Drive project, which is complete and came in under budget. The balance of the budget will come from Certificates of Obligation (CO's) issued in prior years for the Police Station Improvements project (\$208,707) and the completion of the 2nd floor of the Municipal Court building (\$18,376). Use of these funds is limited to certain types of projects, but they may be used for the College Main Plaza Improvements project.

PARKS AND RECREATION CAPITAL PROJECTS

In FY12, expenditures in the amount of \$2,271,230 are estimated for Parks and Recreation capital improvement projects. Included is \$68,384 for **field redevelopment projects**. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City. The funds for these projects are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used to pay for replacement items and facility upgrades at City athletic facilities.

\$81,696 is the estimated expenditure for improvements at **University Park**. This project will consist of the addition of 14 parking spaces to the existing parking lot. Also included in the project is the addition of a landscape island, sidewalks, curb and gutter, and relocation of the irrigation system, as needed. Funds in the amount of \$293,843 are estimated for the purchase of park land throughout the City as part of the **Neighborhood Parks Revolving Fund** project. These funds are used for acquiring properties for neighborhood parks in advance of development. \$792,307 is included for **improvements at Stephen C. Beachy Central Park**. These include the construction of a new concession complex and restroom building. An estimated \$100,000 is included for the **Lick Creek Park Iron Bridge Trail Completion**. This project is for the construction of a compacted gravel trail over the existing dirt trail in Lick Creek Park. \$198,000 has been included for the design of the **East District Maintenance Shop Replacement**. These funds will be used to replace the existing shop. Finally, funds are included for the detailed design of the **Lick Creek Nature Center**. This center, proposed to be built at Lick Creek Park, will serve as a nature center for visitors who want to learn more about the park.

GENERAL GOVERNMENT AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology projects. Estimated expenditures for public facility projects in FY12 include \$6,349,265 for the construction of **Fire Station #6**. Fire Station #6 will serve the busy University Drive corridor. Construction is expected to be completed in FY12. In addition, \$599,000 is included in the budget for the purchase and installation of a **Fire Emergency Response Alerting System**. This system will replace the fire station alerting system and the PA systems in stations 1, 2 and 4. A portion of the funding for this system will come from the balance of budget remaining from the Fire Station #3 Relocation project. Certificates of Obligation in the amount of \$239,409 remain and may be used toward this project. The additional needed budget will come from the balance of the Radio System Replacement project, which is complete and came in under budget. The budget for the Radio System Replacement project was a combination of CO debt and Equipment Replacement Funds. Finally, \$20,000 is included for the **purchase of library books**. The funds for the purchase of these books come from donations collected for this purpose.

The FY12 Approved Budget also includes a projected expenditure of \$832,000 for technology projects. Included is \$300,000 for the **replacement of the City's Mobile Data Terminal system**. This project is for the replacement of the electronic equipment that provides the interface between the radio frequency system (800 MHz radio system) and the Internet Protocol system (Computer Aided Dispatch). The goal of the project is to provide a public safety radio system that meets current and anticipated needs. \$122,500 is projected for the **Fiber Optic Infrastructure project**. This project will support the installation of fiber optic cable to continue expansion of the city's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. An estimated \$224,500 is included for the **E-mail and File System Migration project**. This project will migrate the city E-mail system from GroupWise to another e-mail system. The project will also implement a new e-mail archive system and will move file and print management. Finally, \$185,000 has

been included for a **Network and Data Security Upgrade project**. This project will examine city wide data security standards, policies and procedures and will result in establishing guidelines and business practices that will bring the city more closely in alignment with industry best practices for information security. These latter two projects, as well as \$200,000 of the MDT System Replacement budget, will be funded using a portion of the balance of the Radio System Replacement project, which is complete and came in under budget.

Finally, funds in the amount of \$763,286 will be transferred to the Electric Fund. These funds reflect the balance of the Radio System Replacement project. In addition, as mentioned in the Sidewalks and Trails section of the Streets Capital overview, \$227,083 will be transferred to the Streets Capital Improvement Projects Fund for use on the College Main Plaza Improvements project.

ADDITIONAL O&M COSTS

The FY12 Approved Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come on line. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

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

The FY12 Approved Budget includes funds that will be used toward the anticipated O&M costs associated with the opening of Fire Station #6. A total of \$1,853,555 has been included in the FY12 budget for this purpose. This includes the salary and benefits for the hiring of an ambulance crew (nine personnel) and an engine crew (nine personnel). Nine of these positions were approved as part of the FY11 Approved Budget, but the positions were not filled due to the delay in the construction of the fire station. The remaining nine positions will be added to the FY12 budget as part of the SLA process. Other O&M costs related to Fire Station #6 that are in the budget include budget for various supplies and maintenance, as well as purchased services such as utility costs.

The FY12 Approved Budget also includes budget for O&M costs associated with several street projects. Budget for street sweeping, landscaping and irrigation has been included in the Public Works base budget for the Tauber and Stasney Rehabilitation project, the Holleman Extension project, the Victoria Avenue Extension project and the Royder Road project. In addition, budget for the utility costs associated with several new traffic signals, as well as budget for maintenance of several hike and bike trails, is also included in the Public Works base budget.

Finally, included in the approved Parks and Recreation base budget are funds for the O&M costs associated with the Skate Park, as well as budget for the maintenance costs associated with the improvements at Emerald Forest Park.

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

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY 10 - 11 APPROPRIATIONS	APPROVED FY 11 - 12 APPROPRIATIONS
BEGINNING FUND BALANCE:				17,758,173	7,431,751
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS (03 GOB)				440,000	440,000
GENERAL OBLIGATION BONDS (08 GOB)				2,960,000	4,890,000
CERTIFICATES OF OBLIGATIONS				-	-
INTERGOVERNMENTAL TRANSFERS				-	227,083
INTRAGOVERNMENTAL TRANSFERS				-	555,000
INVESTMENT EARNINGS				160,000	25,000
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 3,560,000	\$ 6,137,083
TOTAL RESOURCES AVAILABLE				\$ 21,318,173	\$ 13,568,834
STREET REHABILITATION PROJECTS					
1/2	TAUBER AND STASNEY REHAB/NG SIDEWALKS	ST0505	2,760,523	2,760,523	-
3	BIRD POND ROAD REHABILITATION	ST1112	1,800,000	1,800,000	-
1/3	COONER STREET REHAB	ST1201	1,203,000	-	164,000
CLOSED PROJECTS					
SUBTOTAL			\$ 4,560,523	\$ -	\$ 164,000
STREET EXTENSION PROJECTS					
2	OVERSIZE PARTICIPATION (OP)	ST0519	472,611	-	472,611
*	OP (HOLLEMAN ASSESSMENT)	ST1204	500,000	-	100,000
2	HOLLEMAN EXTENSION	ST0913	2,125,000	2,125,000	-
3	VICTORIA AVENUE EXT	ST0903	2,455,000	2,455,000	-
3	JONES BUTLER (PENBERTHY) EXTENSION	ST0905	3,283,500	369,365	2,914,135
3	ROYDER ROAD IMPROVEMENTS	ST1037	1,000,000	1,000,000	-
3	HEALTH SCIENCE CENTER PARKWAY	ST1205	2,500,000	-	2,500,000
ROCK PRAIRIE ROAD PROJECTS					
2	ROCK PRAIRIE RD WIDENING - DESIGN & ROW	ST0417	2,969,000	2,969,000	-
3	ROCK PRAIRIE RD WEST ROW	ST1025	740,000	115,000	250,000
**	ROCK PRAIRIE RD BRIDGE WIDENING DESIGN	ST1118	567,000	567,000	-
BARRON ROAD PROJECTS					
3	BARRON ROAD WIDENING PHASE II	ST1026	5,363,779	7,801,145	-
3	BARRON ROAD EAST/LAKEWAY	ST1101	15,135,000	190,000	210,000
*** CLOSED PROJECTS					
SUBTOTAL			\$ 17,591,510	\$ 3,596,746	\$ 3,950,000
STREET TXDOT PROJECTS					
	WELLBORN WIDENING REIMBURSEMENT	ST0510	780,633	780,633	-
	NORTHGATE PEDESTRIAN IMPROVEMENTS AFA	ST1117	274,570	274,570	-
CLOSED TXDOT PROJECTS				-	-
SUBTOTAL				\$ 1,055,203	\$ -

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	13,747,959	21,886,547	7,431,751	2,751,417	1,138,832	537,252	286,252	155,512
	1,080,000	-	440,000	-	-	-	-	-
	11,445,000	700,000	4,890,000	14,355,000	15,800,000	600,000	600,000	-
	-	-	-	-	-	-	-	-
	5,500	291,290	227,083	-	-	-	-	-
	-	55,790	555,000	1,020,634	100,000	100,000	44,210	-
	21,033	72,000	25,000	25,000	10,000	5,000	4,000	2,000
	6,415	-	-	-	-	-	-	-
	\$ 12,557,948	\$ 1,119,081	\$ 6,137,083	\$ 15,400,634	\$ 15,910,000	\$ 705,000	\$ 648,210	\$ 2,000
	\$ 26,305,907	\$ 23,005,628	\$ 13,568,834	\$ 18,152,051	\$ 17,048,832	\$ 1,242,252	\$ 934,462	\$ 157,512
	477,846	146,103	1,991,190	145,384	-	-	-	-
	-	-	175,000	1,625,000	-	-	-	-
	-	-	154,000	1,049,000	-	-	-	-
	-	118,209	-	-	-	-	-	-
	\$ 477,846	\$ 264,311	\$ 1,924,384	\$ 1,049,000	\$ -	\$ -	\$ -	\$ -
	-	-	472,611	-	-	-	-	-
	-	-	100,000	100,000	100,000	100,000	100,000	-
	77,364	910,186	1,137,450	-	-	-	-	-
	78,105	122,709	1,937,667	316,519	-	-	-	-
	7,769	58,689	214,205	575,692	2,427,145	-	-	-
	-	44,278	955,722	-	-	-	-	-
	-	-	500,000	2,000,000	-	-	-	-
	747,026	4,607	354,000	931,684	931,683	-	-	-
	-	34,721	54,629	266,379	384,271	-	-	-
	-	-	500	226,300	226,800	113,400	-	-
	-	104,350	4,134,000	1,125,429	-	-	-	-
	-	-	330,000	710,000	4,614,320	9,480,680	-	-
	724,975	1,557,749	269,007	77,984	-	-	-	-
	\$ 1,635,238	\$ 2,837,289	\$ 9,387,180	\$ 5,302,598	\$ 10,684,219	\$ 9,694,080	\$ 100,000	\$ 100,000
	453,680	-	235,391	91,562	-	-	-	-
	-	-	274,570	-	-	-	-	-
	978,193	160,858	99,247	3,875	-	-	-	-
	\$ 1,431,872	\$ 160,858	\$ 609,208	\$ 95,437	\$ -	\$ -	\$ -	\$ -

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY 10 - 11 APPROPRIATIONS	APPROVED FY 11 - 12 APPROPRIATIONS
TRAFFIC PROJECTS					
2	TRAFFIC SYSTEM SAFETY IMPR.	ST0511	43,203	43,203	-
2	SIGNAL @ BARRON/SH40	ST1029	75,000	75,000	-
2/3	SIGNAL @ TEXAS/KRENEK TAP	ST1105	200,000	200,000	-
	SIGNAL @ GB DRIVE EAST & DOMINIK	ST0205	170,000	170,000	-
3	NEW TRAFFIC SIGNAL PROJECTS (2008 GOB)	ST1027	1,904,198	-	292,698
3	SIGNAL @ WELLBORN/F&B	ST1031	250,000	250,000	-
2/3	SIGNAL @ SH30/COPPERFIELD	ST1106	525,000	286,248	238,752
2/3	SIGNAL WARRANT STUDY	ST1107	42,000	28,450	13,550
3	SIGNAL @2818/FM 60	ST1207	380,000	-	-
3	SIGNAL @ UNIVERSITY DR/UNIVERSITY TOWN CTR	TBD	100,000	-	-
2	TRAFFIC SIGNAL COMMUNICATIONS	ST0411	90,091	90,091	-
CLOSED PROJECTS					
SUBTOTAL			\$ 1,142,992	\$ 545,000	\$ -
SIDEWALKS & TRAILS					
	2005 BIKE LOOP - BIKE LOOP COMPLETION	ST0530	327,202	327,202	-
	MISC. BIKE TRAILS - BIKE LOOP COMPLETION	ST9803	169,000	169,000	-
2	HIKE AND BIKE TRAILS - LONGMIRE IMPROVEMENTS	ST0521	1,033,624	1,033,624	-
3	SIDEWALK IMPROVEMENTS (2008 GOB)	ST1028	200,000	-	200,000
2/3	LINCOLN SIDEWALKS	ST0910	249,167	249,167	-
3	HIKE AND BIKE TRAIL COMPLETION	ST0904	749,000	749,000	-
3	HIKE AND BIKE TRAIL COMPLETION PHASE II	ST1103	251,000	251,000	-
3	LICK CREEK HIKE AND BIKE TRAIL	ST1104	4,410,000	-	100,000
3	UNIVERSITY DR PEDESTRIAN IMP Ph II	ST1206	7,055,000	-	829,500
	COLLEGE MAIN PLAZA IMPROVEMENTS	ST1113	692,000	692,000	-
CLOSED PROJECTS					
SUBTOTAL			\$ 3,470,993	\$ 100,000	\$ 1,592,500
CAPITAL PROJECTS SUBTOTAL			\$ 27,821,221	\$ 4,241,746	\$ 5,706,500
OTHER				779,228	-
DEBT ISSUANCE COSTS				12,000	35,000
GENERAL & ADMIN. CHARGES				377,517	368,924
TOTAL EXPENDITURES				\$ 5,410,491	\$ 6,110,424
CAFR Adjustment					
ENDING FUND BALANCE:				\$ 15,907,682	\$ 7,458,410

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

**Project added to FY11 Revised Budget. Budget transferred from Barron Rd Widening Phase II.

***FY12 closed Projects includes balance of ST0804 (\$73,984) - Discovery Drive Extension.

1 - Funded through CDBG Funds.

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

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

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
-	-	19,413	23,790	-	-	-	-	-
138	40,524	34,338	-	-	-	-	-	-
-	-	200,000	-	-	-	-	-	-
33,373	-	136,627	-	-	-	-	-	-
-	-	-	11,248	120,000	600,000	600,000	572,950	-
-	-	-	250,000	-	-	-	-	-
-	-	65,000	460,000	-	-	-	-	-
-	-	42,000	-	-	-	-	-	-
-	-	-	65,000	315,000	-	-	-	-
-	-	-	-	100,000	-	-	-	-
27,555	-	30,000	32,536	-	-	-	-	-
6,713	304,422	111,832	-	-	-	-	-	-
\$ 67,778	\$ 344,946	\$ 639,210	\$ 842,574	\$ 535,000	\$ 600,000	\$ 600,000	\$ 572,950	\$ -
-	-	327,202	-	-	-	-	-	-
59,063	-	109,937	-	-	-	-	-	-
820,519	39,770	173,335	-	-	-	-	-	-
-	-	-	200,000	-	-	-	-	-
82	254	248,831	-	-	-	-	-	-
41,392	126,501	581,107	-	-	-	-	-	-
-	-	27,000	224,000	-	-	-	-	-
-	-	50,000	508,000	1,151,000	2,701,000	-	-	-
-	-	-	679,500	3,194,000	3,181,500	-	-	-
-	-	55,000	637,000	-	-	-	-	-
14,112	230,544	34,932	-	-	-	-	-	-
\$ 935,168	\$ 397,069	\$ 1,607,344	\$ 2,248,500	\$ 4,345,000	\$ 5,882,500	\$ -	\$ -	\$ -
\$ 4,547,903	\$ 4,004,473	\$ 14,409,132	\$ 10,413,493	\$ 16,613,219	\$ 16,176,580	\$ 700,000	\$ 672,950	\$ -
	20,585	779,228	-	-	-	-	-	-
	11,846	8,000	35,000	50,000	60,000	6,000	6,000	-
	566,845	377,517	368,924	350,000	275,000	250,000	100,000	100,000
	\$ 4,603,749	\$ 15,573,877	\$ 10,817,417	\$ 17,013,219	\$ 16,511,580	\$ 956,000	\$ 778,950	\$ 100,000
	184,389							
	\$ 21,886,547	\$ 7,431,751	\$ 2,751,417	\$ 1,138,832	\$ 537,252	\$ 286,252	\$ 155,512	\$ 57,512

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY 10 - 11 APPROPRIATIONS	APPROVED FY 11 - 12 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$904,245	\$1,448,747
ADDITIONAL RESOURCES:					
GENERAL OBLIGATION BONDS (2003 GOB)					
				-	-
GENERAL OBLIGATION BONDS (2008 GOB)					
				2,180,000	2,715,000
CERTIFICATES OF OBLIGATIONS					
				-	-
INTERGOVERNMENTAL TRANSFERS					
				-	-
INTRAGOVERNMENTAL TRANSFERS					
				235,910	
INVESTMENT EARNINGS					
				7,000	15,000
OTHER					
				81,600	81,600
SUBTOTAL ADDITIONAL RESOURCES				<u>\$2,504,510</u>	<u>\$2,811,600</u>
TOTAL RESOURCES AVAILABLE				<u>\$3,408,755</u>	<u>\$4,260,347</u>
PARK PROJECTS					
	FIELD REDEVELOPMENT	PK0300	ANNUAL	-	68,384
1	CREEK VIEW NEIGHBORHOOD PARK	PK0906	515,000	515,000	-
1	NEIGHBORHOOD PARK IMP PROJECTS	PK0910	10,907	4,868	6,039
1	EMERALD FOREST PARK IMPROVEMENTS	PK0713	106,000	106,000	-
1	UNIVERSITY PARK IMPROVEMENTS	PK0410	93,000	-	93,000
1	SANDSTONE SHADE COVER	PK1108	27,750	3,192	24,558
1	THOMAS PARK SHADE COVER	PK1112	30,000	16,850	13,150
1	WOODCREEK PARK SITE IMPROVEMENTS	PK1114	72,850	-	72,850
1	SKATE PARK	PK0911	924,451	924,451	-
1	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,000,000	1,000,000	-
1	BEACHY CENTRAL PARK IMPROVEMENTS	PK1001	930,000	150,000	780,000
1	LICK CREEK PK IRON BRIDGE TRAIL COMPL	PK1201	100,000	-	100,000
1	LINCOLN CENTER ADDITION	TBD	4,285,000	-	-
1	EAST DISTRICT MAINTENANCE SHOP REP	PK1101	1,645,000	-	1,645,000
1	LICK CREEK NATURE CENTER	PK1102	2,495,000	-	100,000
	CLOSED PROJECTS			5,227	100,403
CAPITAL PROJECTS SUBTOTAL			<u>\$2,725,588</u>	<u>\$2,835,000</u>	<u>\$2,563,384</u>
MISCELLANEOUS					
				-	-
DEBT ISSUANCE COST					
				10,000	20,000
GENERAL & ADMIN. CHARGES					
				52,759	43,029
TOTAL EXPENDITURES				<u>\$2,897,759</u>	<u>\$2,626,413</u>
CAFR Adjustment					
ENDING FUND BALANCE:				<u>\$510,996</u>	<u>\$1,633,934</u>

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

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$1,335,947	\$1,796,539	\$1,448,747	\$1,926,088	\$401,474	\$184,953	\$137,245	\$123,050
	-	-	-	-	-	-	-	-
	870,000	1,260,000	2,715,000	2,175,000	395,000	3,840,000	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
		235,910						
	3,731	14,000	15,000	15,000	9,000	5,000	2,500	2,500
	82,232	80,000	81,600	83,200	84,900	86,600	88,300	90,100
	<u>\$955,963</u>	<u>\$1,589,910</u>	<u>\$2,811,600</u>	<u>\$2,273,200</u>	<u>\$488,900</u>	<u>\$3,931,600</u>	<u>\$90,800</u>	<u>\$92,600</u>
	<u>\$2,291,910</u>	<u>\$3,386,449</u>	<u>\$4,260,347</u>	<u>\$4,199,288</u>	<u>\$890,374</u>	<u>\$4,116,553</u>	<u>\$228,045</u>	<u>\$215,650</u>
	344,108	10,315	83,115	68,384	86,772	265,421	64,308	126,322
	3,289	15,669	8,000	-	488,042	-	-	-
	-	-	10,907	-	-	-	-	-
	-	4,539	101,461	-	-	-	-	-
	-	2,304	9,000	81,696	-	-	-	-
	-	-	27,750	-	-	-	-	-
	-	-	30,000	-	-	-	-	-
	-	-	72,850	-	-	-	-	-
	28,709	112,725	783,017	-	-	-	-	-
	417,400	12,534	276,223	293,843	-	-	-	-
	-	70,193	67,500	792,307	-	-	-	-
	-	-	-	100,000	-	-	-	-
	-	-	-	-	50,000	395,000	3,840,000	-
	-	-	2,000	198,000	1,445,000	-	-	-
	-	-	100,000	737,000	1,658,000	-	-	-
	202,241	298,120	-	-	-	-	-	-
	<u>\$793,506</u>	<u>\$430,520</u>	<u>\$1,869,943</u>	<u>\$2,271,230</u>	<u>\$3,727,814</u>	<u>\$660,421</u>	<u>\$3,904,308</u>	<u>\$84,995</u>
	-	-	-	-	-	-	-	-
	787	15,000	20,000	20,000	5,000	35,000	-	-
	93,578	52,759	43,029	50,000	40,000	40,000	20,000	10,000
	<u>\$524,885</u>	<u>\$1,937,702</u>	<u>\$2,334,259</u>	<u>\$3,797,814</u>	<u>\$705,421</u>	<u>\$3,979,308</u>	<u>\$104,995</u>	<u>\$136,322</u>
	29,514							
	<u>\$1,796,539</u>	<u>\$1,448,747</u>	<u>\$1,926,088</u>	<u>\$401,474</u>	<u>\$184,953</u>	<u>\$137,245</u>	<u>\$123,050</u>	<u>\$79,328</u>

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	<u>PROJECT BUDGET AMOUNT</u>	<u>APPROPRIATIONS THROUGH FY10</u>	<u>REVISED FY10-11 APPROPRIATIONS</u>	<u>APPROVED FY11-12 APPROPRIATIONS</u>
BEGINNING FUND BALANCE:			\$ 11,507,268	\$ 9,781,490
ADDITIONAL RESOURCES:				
GENERAL OBLIGATION BONDS (03 GOB)			\$ 500,000	\$ -
GENERAL OBLIGATION BONDS (08 GOB)			-	-
CERTIFICATES OF OBLIGATIONS			380,000	100,000
INTERGOVERNMENTAL TRANSFERS			-	-
INTRAGOVERNMENTAL TRANSFERS			231,040	-
INVESTMENT EARNINGS			133,000	25,000
OTHER			-	-
			<u> </u>	<u> </u>
SUBTOTAL ADDITIONAL RESOURCES			\$ 1,244,040	\$ 125,000
			<u> </u>	<u> </u>
TOTAL RESOURCES AVAILABLE			\$ 12,751,308	\$ 9,906,490
			<u> </u>	<u> </u>
PUBLIC FACILITIES				
LIBRARY BOOK DONATIONS	GG9901	291,348	291,348	-
NORTHGATE IMPROVEMENTS	GG0803	180,495	180,495	-
2 FIRE STATION #6	GG0903	6,990,000	6,990,000	-
FIRE EMERGENCY RESPONSE ALERTING	GG1201	599,000	-	599,000
2 LIBRARY EXPANSION	GG1010	8,385,000	932,000	-
* CLOSED PROJECTS		-	-	-
			<u> </u>	<u> </u>
FACILITY PROJECTS SUBTOTAL		\$ -	\$ -	\$ 599,000
			<u> </u>	<u> </u>
TECHNOLOGY PROJECTS			0	
MDT SYSTEM REPLACEMENT	CO0701	300,000	300,000	-
WIRELESS INFRASTRUCTURE	CO0704	200,000	200,000	-
FIBER OPTIC INFRASTRUCTURE	CO0902	1,000,000	375,390	25,534
E-MAIL AND FILE SYSTEM MIGRATION	CO1201	224,500	-	224,500
NETWORK & DATA SECURITY UPGRADE	CO1202	185,000	-	185,000
* CLOSED PROJECTS			431,040	
			<u> </u>	<u> </u>
IT PROJECTS SUBTOTAL		\$ 875,390	\$ 456,574	\$ 445,890
			<u> </u>	<u> </u>
CAPITAL PROJECTS SUBTOTAL		\$ 875,390	\$ 456,574	\$ 1,044,890
			<u> </u>	<u> </u>
DEBT ISSUANCE COSTS			\$ 5,000	\$ 1,000
TRANSFERS			1,331,832	990,369
OTHER			-	-
GENERAL & ADMIN. CHARGES			92,942	89,118
			<u> </u>	<u> </u>
TOTAL EXPENDITURES			\$ 1,886,348	\$ 2,125,377
			<u> </u>	<u> </u>
CAFR Adjustment				
ENDING FUND BALANCE:			\$ 10,864,960	\$ 7,781,113
			<u> </u>	<u> </u>

1 - Indicates projects funded through 2003 G.O. Bond Authorization
2 - Indicates projects funded through 2008 G.O. Bond Authorization

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY16-17
	\$ 9,118,722	\$ 13,351,649	\$ 9,781,490	\$ 594,972	\$ 571,823	\$ 592,767	\$ 344,031	\$ 209,031
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6,240,000	-	-	400,000	4,000,000	3,985,000	-	-
	1,050,000	-	100,000	100,000	100,000	225,000	-	-
	-	-	-	-	-	-	-	-
	7,111	108,500	-	-	-	-	-	-
	14,704	58,000	25,000	5,000	5,000	5,000	2,500	2,500
	82,512	-	-	-	-	-	-	-
	\$ 7,394,327	\$ 166,500	\$ 125,000	\$ 505,000	\$ 4,105,000	\$ 4,215,000	\$ 2,500	\$ 2,500
	\$ 16,513,049	\$ 13,518,149	\$ 9,906,490	\$ 1,099,972	\$ 4,676,823	\$ 4,807,767	\$ 346,531	\$ 211,531
	178,722	18,766	40,000	20,000	20,000	13,860	-	-
	79,497	9,301	91,697	-	-	-	-	-
	9,715	226,020	405,000	6,349,265	-	-	-	-
	-	-	-	599,000	-	-	-	-
	-	6,919	-	-	315,149	3,819,696	4,243,236	-
		788,496	567,525	430,766	-	-	-	-
\$	267,934	\$ 1,049,502	\$ 1,104,222	\$ 7,399,031	\$ 335,149	\$ 3,833,556	\$ 4,243,236	\$ -
	-	-	-	300,000	-	-	-	-
	76,114	4,866	99,020	-	-	-	-	-
	33,093	58,986	186,345	122,500	113,000	134,500	103,500	135,000
	-	-	-	224,500	-	-	-	-
	-	-	-	185,000	-	-	-	-
		1,859,760	917,298	-	-	-	-	-
\$	109,207	\$ 1,923,612	\$ 1,202,663	\$ 832,000	\$ 113,000	\$ 134,500	\$ 103,500	\$ 135,000
	\$ 2,973,114	\$ 2,306,885	\$ 8,231,031	\$ 448,149	\$ 3,968,056	\$ 4,346,736	\$ 135,000	\$ 113,076
	\$ 109,565	\$ 5,000	\$ 1,000	\$ 5,000	\$ 41,000	\$ 42,000	\$ -	\$ -
	-	1,331,832	990,369	-	-	-	-	-
	2,857	-	-	-	-	-	-	-
	113,708	92,942	89,118	75,000	75,000	75,000	2,500	2,500
\$	3,199,244	\$ 3,736,659	\$ 9,311,518	\$ 528,149	\$ 4,084,056	\$ 4,463,736	\$ 137,500	\$ 115,576
	\$ 37,844							
\$	13,351,649	\$ 9,781,490	\$ 594,972	\$ 571,823	\$ 592,767	\$ 344,031	\$ 209,031	\$ 95,955

**GENERAL GOVERNMENT
BUSINESS PARK
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY 10-11 APPROPRIATIONS	APPROVED FY 11-12 APPROPRIATIONS
<i>BEGINNING FUND BALANCE:</i>			\$ 366,613	\$ 111,150
ADDITIONAL RESOURCES:				
CERTIFICATES OF OBLIGATIONS			\$ -	\$ -
INTRAGOVERNMENTAL TRANSFERS			-	-
INVESTMENT EARNINGS			5,000	1,000
OTHER			-	-
SUBTOTAL ADDITIONAL RESOURCES			<u>\$ 5,000</u>	<u>\$ 1,000</u>
TOTAL RESOURCES AVAILABLE			<u>\$ 371,613</u>	<u>\$ 112,150</u>
<i>BUSINESS PARK FUND</i>				
CLOSED PROJECTS			-	-
CAPITAL PROJECTS SUBTOTAL			<u>\$ -</u>	<u>\$ -</u>
OTHER			-	-
DEBT ISSUANCE COST			-	-
TRANSFER OUT			250,000	112,150
GENERAL & ADMIN CHARGES			-	-
TOTAL EXPENDITURES			<u>\$ 250,000</u>	<u>\$ 112,150</u>
<i>ENDING FUND BALANCE:</i>			<u>\$ 121,613</u>	<u>\$ -</u>

**GENERAL GOVERNMENT
BUSINESS PARK
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 609,113	\$ 359,650	\$ 111,150	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-	-
	2,587	1,500	1,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>\$ 2,587</u>	<u>\$ 1,500</u>	<u>\$ 1,000</u>	<u>\$ -</u>				
	<u>\$ 611,700</u>	<u>\$ 361,150</u>	<u>\$ 112,150</u>	<u>\$ -</u>				
	-	-	-	-	-	-	-	-
	1,884	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 1,884</u>	<u>\$ -</u>					
	166	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	250,000	250,000	112,150	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>\$ 252,050</u>	<u>\$ 250,000</u>	<u>\$ 112,150</u>	<u>\$ -</u>				
	<u>\$ 359,650</u>	<u>\$ 111,150</u>	<u>\$ -</u>					

**GENERAL GOVERNMENT
CHIMNEY HILL
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	<u>PROJECT NUMBER</u>	<u>PROJECT BUDGET AMOUNT</u>	<u>APPROPRIATIONS THROUGH FY10</u>	<u>REVISED FY10-11 APPROPRIATIONS</u>	<u>APPROVED FY11-12 APPROPRIATIONS</u>
BEGINNING FUND BALANCE:				\$ 1,502,929	\$ 1,858,164
ADDITIONAL RESOURCES:					
CERTIFICATES OF OBLIGATION				\$ -	\$ -
INTERGOVERNMENTAL				-	-
INTRAGOVERNMENTAL TRANSFERS				-	-
INVESTMENT EARNINGS				24,600	9,000
OTHER				<u>400,000</u>	<u>423,890</u>
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 424,600</u>	<u>\$ 432,890</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 1,927,529</u>	<u>\$ 2,291,054</u>
PUBLIC FACILITIES					
CONVENTION CNTR	GG0907	TBD	\$ 9,600,000	\$ -	\$ -
CLOSED PROJECTS					
CAPITAL PROJECTS SUBTOTAL				<u>\$ -</u>	<u>\$ -</u>
OTHER				138,179	125,000
TRANSFER OUT				-	-
DEBT ISSUANCE COSTS				-	-
GENERAL & ADMIN CHARGES				<u>-</u>	<u>-</u>
TOTAL EXPENDITURES				<u>\$ 138,179</u>	<u>\$ 125,000</u>
ENDING FUND BALANCE:				<u>\$ 1,789,350</u>	<u>\$ 2,166,054</u>

**GENERAL GOVERNMENT
CHIMNEY HILL
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	PROJECTED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 1,286,665	\$ 1,563,332	\$ 1,858,164	\$ 2,166,054	\$ 2,456,054	\$ 2,751,054	\$ 3,046,054	\$ 3,346,054
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	6,152	8,000	9,000	15,000	20,000	20,000	25,000	25,000
	<u>437,161</u>	<u>436,832</u>	<u>423,890</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
	\$ 443,313	\$ 444,832	\$ 432,890	\$ 415,000	\$ 420,000	\$ 420,000	\$ 425,000	\$ 425,000
	\$ 1,729,978	\$ 2,008,164	\$ 2,291,054	\$ 2,581,054	\$ 2,876,054	\$ 3,171,054	\$ 3,471,054	\$ 3,771,054
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	166,646	150,000	125,000	125,000	125,000	125,000	125,000	125,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>166,646</u>	<u>150,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
	\$ 1,563,332	\$ 1,858,164	\$ 2,166,054	\$ 2,456,054	\$ 2,751,054	\$ 3,046,054	\$ 3,346,054	\$ 3,646,054

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

	Projected FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Comments
Street/Traffic Projects							
Tauber and Stasney Rehab	8,112	8,355	8,606	8,864	9,130	9,404	Sweeping, landscaping, irrigation
Bird Pond Rehab	-	5,000	5,150	5,305	5,464	5,628	Sweeping, landscaping, irrigation
Cooner Street Rehab	-	-	1,800	1,854	1,910	1,967	Sweeping, landscaping, irrigation
Holleman Extension	4,810	4,954	5,103	5,256	5,414	5,576	Sweeping, landscaping, irrigation
Victoria Avenue Extension	4,425	4,558	4,694	4,835	4,980	5,130	Sweeping, landscaping, irrigation
Jones Butler Extension	-	-	4,233	4,360	4,491	4,626	Sweeping, landscaping, irrigation
Royder Road	2,886	2,973	3,062	3,154	3,248	3,346	Sweeping, landscaping, irrigation
Health Science Center Parkway	-	-	TBD	TBD	TBD	TBD	TBD
Barron Road Widening Phase II	-	20,054	20,656	21,275	21,914	22,571	Sweeping, landscaping, irrigation
Barron Road East/Lakeway Drive	-	-	-	11,543	11,889	12,246	Sweeping, landscaping, irrigation
Signal at SH40/Barron	2,045	2,106	2,170	2,235	2,302	2,371	Supply, maintenance and utility costs
Signal at Barron/Victoria	2,045	2,106	2,170	2,235	2,302	2,371	Utility costs
Traffic Signal at George Bush/Dominik	2,045	2,106	2,170	2,235	2,302	2,371	Utility costs
New Traffic Signals (2008 GOB)	-	2,045	8,548	14,744	20,937	21,565	Utility costs
Signal at Wellborn/F&B	-	2,045	2,106	2,170	2,235	2,302	Utility costs
Signal at Texas/Krenek Tap	2,045	2,106	2,170	2,235	2,302	2,371	Utility costs
Signal at SH30/Copperfield	-	2,045	2,106	2,170	2,235	2,302	Utility costs
Signal at 2818/FM 60	-	-	2,045	2,106	2,170	2,235	Utility costs
Signal at University Dr/University Town Center	-	-	2,045	2,106	2,170	2,235	Utility costs
Bike Loop - 2005	1,450	1,494	1,538	1,584	1,632	1,681	Maintenance costs
Hike and Bike Trails - Longmire Improvements	200	206	212	219	225	232	Maintenance costs
Hike and Bike Trail Completion	1,000	1,030	1,061	1,093	1,126	1,159	Trail Maintenance costs
Hike and Bike Trail Completion - Phase 2	2,000	2,060	2,122	2,185	2,251	2,319	Trail Maintenance costs
Lick Creek Hike and Bike Trail	-	-	-	8,000	8,240	8,487	Trail Maintenance costs
University Drive Pedestrian Improvements Ph II	-	-	-	-	-	-	TBD - O&M estimated to begin FY15
Street/Traffic Project Totals	\$ 33,063	\$ 65,244	\$ 83,766	\$ 111,762	\$ 120,865	\$ 124,491	
Parks Projects							
Creek View Neighborhood Park	-	-	23,140	23,834	24,549	25,286	Personnel, supplies, maintenance, landscaping and utility costs
Emerald Forest Park	775	798	822	847	872	898	Maintenance costs
University Park	-	200	206	212	219	225	Maintenance costs
Skate Park	7,400	7,622	7,851	8,086	8,329	8,579	Maintenance and utility costs
Lick Creek Park Iron Bridge Trail Completion	-	2,700	2,781	2,864	2,950	3,039	Trail Maintenance costs
Lincoln Center Addition	-	-	-	-	98,050	100,992	Personnel, supplies, utility costs and facilities maintenance
Lick Creek Nature Center	-	-	247,650	255,080	262,732	270,614	Personnel (2 FT + temp/seasonal); supplies; utility costs; facilities maintenance; and other services
Parks Project Totals	\$ 8,175	\$ 11,320	\$ 282,450	\$ 290,923	\$ 397,701	\$ 409,632	
Facility and Technology Projects							
Fire Station #6	1,853,555	1,348,130	1,382,470	1,417,837	1,454,265	1,491,783	Personnel: ambulance company (9 FTE), engine company (9 FTE); vehicle maintenance and replacement; utility and landscaping service costs; and supplies.
Library Expansion	-	-	-	-	206,000	212,180	Personnel (3 positions), supplies, utility costs, book replacement and facilities maintenance
MDT System Replacement	-	11,000	11,330	11,670	12,020	12,381	Maintenance Agreement
E-mail and File System Migration	-	61,391	57,233	58,950	60,718	62,540	Licensing Agreement and server cost
Network and Data Security Upgrade	-	10,000	10,300	10,609	10,927	11,255	Network and Application Security Testing
Facilities and Technology Project Totals	\$ 1,853,555	\$ 1,430,521	\$ 1,461,333	\$ 1,499,066	\$ 1,743,930	\$ 1,790,138	
Total Estimated O&M Costs	\$ 1,894,793	\$ 1,507,085	\$ 1,827,549	\$ 1,901,751	\$ 2,262,497	\$ 2,324,262	

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

Utility Funds

The utility funds account for revenues and expenditures in the Electric, Water and Wastewater funds. The Electric, Water and Wastewater Funds' budgets are prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2010 Working Capital is necessary because the proprietary funds' financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

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

Electric Fund

The FY12 Electric Fund revenue is estimated to be \$100,623,786. This is a 1.1% increase from the FY11 year end estimate of \$99,535,667. The FY11 year end estimate reflects the unusually hot temperatures that occurred in the spring and summer. The FY12 revenue estimate reflects more typical weather patterns. Included as part of the other nonoperating revenue is a transfer in the amount of \$763,286 to the Electric Fund from the General Government Capital Improvement Projects Fund. This reflects the balance of the Radio System Replacement project. Also included is a transfer in the amount of \$250,000 to the Electric Fund from the Economic Development Fund. No rate increase is included in the Electric Fund in FY12.

FY12 operating expenditures in the Electric Fund are projected to be \$86,529,268. This reflects a 1.37% decrease from the FY11 revised budget. Two Service Level Adjustments (SLA's) were included in the FY12 Approved Budget that will reduce expenditures. The first reduction SLA, in the amount of \$50,500, results in the elimination of the Goodwill Tree Program that has been included in the electric budget since FY08. Projects funded in the past by this program include trees planted following phase I of the W.D. Fitch Parkway Widening and partial funding of the trees planted at the University Drive/SH 6 interchange. The budget includes shifting these funds from the tree program to a padmount transformer and equipment maintenance program, which is described in more detail below. A second reduction SLA is for the reduction in the Sun Source Solar Photovoltaic Rebate Program. The previous budget for this program was \$75,000. The FY12 SLA reduces the budget for this program to \$37,500. The program previously paid on a per AC watt installation of \$3.00 per watt up to a maximum rebate of \$12,000 per customer. In FY12, the per AC watt payment be reduced by one half, or to \$1.50 per AC watt, with a maximum rebate of \$6,000 per customer.

Six SLA's are included in the Electric Fund's approved budget that will result in budget increases. The first SLA, in the amount of \$102,000, is for the transmission tree-trimming program. The North American Electric Reliability Corporation (NERC) regulations require the Electric Utility to have an ongoing vegetation management program in order to maintain access to the transmission system for system reliability. This program is on a three-year maintenance cycle and this is the second iteration of an ongoing maintenance plan to achieve the requirements. A second SLA is for the addition of training funds to the dispatch division in the amount of \$10,000. These funds are needed in order to comply with NERC regulations that require all Transmission Operators to have NERC-certified operating personnel on shift in required positions at all times. The third SLA, in the amount of \$50,500, is for the implementation of a padmount transformer and equipment maintenance program. This pilot program will restore the exterior cabinets of padmount transformers and equipment that have been damaged by corrosion from exposure to weather, sprinkler systems and fertilizer. As mentioned above, the budget from the Goodwill Tree Program will be reallocated to fund this program. A fourth SLA is to provide funds for the contracting of services in order to meet Federal guidelines for regular and systematic testing of components comprising our electric system. The Electric Utility must demonstrate how and when the testing was performed and must keep records of such testing as prescribed by mandated protocols. This SLA will provide a budget of \$60,000 for the outsourcing of these services. The fifth SLA, in the amount of \$65,000, is for the outsourcing of a commercial meter testing program. The program will allow for the testing of 300 commercial meter installations per year. A final SLA will provide the budget needed for the operating costs associated with the new dispatch facility. Construction on the new dispatch facility should be complete in late 2011. This SLA will allocate \$14,500 for these costs.

In addition to the SLA's, reductions were made to the base budget as a result of restructuring how certain processes will be handled by the department. Funds for two temporary/seasonal positions were removed from the budget. One of these positions, within the Administration Division, has not been filled in several years. The second position, in the Warehouse Division, was a filled position.

The FY12 non-operating expenditures are \$11,707,104 or 12.9% below the FY11 revised non-operating budget. This is primarily due to a decrease in the Return-on-Investment (ROI) transfer that is made from the Electric Fund to the General Fund. For FY12, the ROI has been reduced by \$2,000,000. It is anticipated that the ROI will be reduced a further \$1,000,000 in FY13, for a total reduction of \$3,000,000. The FY12 estimated ending working capital is anticipated to increase 65% when

compared to the FY11 estimated ending working capital. This is due, in part, to the reduction of the ROI. In addition, the working capital is projected to increase over the next several years in order to meet the 15% reserve policy.

Water Fund

Water Fund revenue for FY12 is estimated to be \$13,780,000. This is an 8.98% decrease from the FY11 year end estimate of \$15,140,260. The FY11 year end estimate reflects extreme drought conditions and resultant record high water usage. The FY12 revenue estimate reflects more typical water usage patterns. Revenue received in FY11 above what was originally forecasted will be used to fund capital projects and will mitigate future rate increases. Customer growth in FY12 is projected to be 3% based on historical trends, overall economic indicators and population projections; however, as mentioned above, weather conditions impact water consumption. No rate increase is included for residential and commercial users the Water Fund in FY12.

FY12 operating expenditures in the Water Fund are projected to be \$6,345,907 or 2.53% above the FY11 revised budget. A component of this is due to an increase in the General and Administrative (G&A) transfer. A portion of the increase is attributable to an increase in the transfer to the Electric Fund. The facility operating costs of the buildings occupied by the Water, Wastewater and Electric utilities are budgeted in the Electric budget. In addition, costs for support staff and warehouse staff that are shared by the three utilities is also budgeted in the Electric budget. A transfer is made from the Water Fund to cover the Water Department's cost of these services. An increase in costs occurred in FY12, which resulted in an increase in this transfer. The G&A also includes a transfer to the General Fund to cover administrative costs that are centralized in the General Fund, i.e. HR, finance, legal, etc. This portion of the transfer also increased in FY12.

Two SLA's were included that reduced the FY12 Water Fund approved budget by \$45,480. The first SLA, which reduced the budget by \$41,480, is for the discontinuation of the addition of fluoride to the drinking water. The addition of fluoride to the drinking water is not legally required and discontinuing the program will result in O&M and capital savings and will improve employee safety by removing this hazardous chemical from the work place. The water supply naturally contains approximately one-half of the recommended level. In addition, a reduction SLA of \$4,000 is included to reduce the budget allocated for the conservation rebate program. The current budget for rebates is \$8,000. The remaining \$4,000 is consistent with rebate payments made in the past two fiscal years, but may limit the program in future years if popularity increases.

In addition to the SLA's, several reductions were made to the base budget as a result of restructuring how certain processes will be handled by the department. A net total of \$31,008 was reduced from the budget due to the elimination of the Water Auditor position. When this position became vacant in FY11, it was not filled and the water audit services were contracted out. It has been determined that this is a less costly way to handle the water audits and the results of the audits are comparable. Therefore, the position has been eliminated in FY12. \$15,000, however, has been included to offset the cost of contracting out the service. The FY11 budget included the addition of a 0.5 FTE Regulatory Compliance Assistant. This position was responsible for assisting Water Services with evaluating and meeting EPA/TCEQ requirements. The position was shared with the Public Works Department. In FY12, the 0.5 FTE position will be removed from the Water Fund and return at 1.0 FTE to the Public Works Department. A third reduction to the base budget will result in savings of \$658. This is for the formal discontinuation of the backflow program. The backflow program was one in which residential lawn irrigation systems were tested on a five year schedule to address potential backflow issues. This testing has not been done in several years. This reduction will result in the formal discontinuation of the program and will reduce the budget for the remaining costs associated with mailings that would need to be done if the program was still in place.

Base budget changes included three additions, two of which reflect mandated increases in costs. The first is the addition of \$55,000 for an increase in fees assessed by TCEQ that must be paid in order to maintain regulatory compliance. The second is for the addition of \$21,622 for an increase in fees assessed by the Brazos Valley Conservation District. These fees are assessed based on the amount of water used by the City. Finally, the base budget was increased by \$8,500 to cover the cost of charge-backs that are being proposed by the Public Works Department. Currently, when utility line repairs that are made as part of a streets maintenance O&M project, the cost is covered by the Public Works Department. This base budget was increased in the Water Fund so that the cost can be charged back.

Finally, a Council directed change was made to the FY12 Approved Budget that eliminated a transfer in the amount of \$12,500 from the Wastewater Fund to the Economic Development Fund.

The FY12 non-operating expenditures are \$8,130,495 or 30% below the FY11 revised non-operating budget. This is primarily due to a decrease from \$5,250,000 to \$1,950,000 in the amount budgeted to be transferred in FY12 to the capital budget for capital projects. These funds are transferred in lieu of additional debt issuance. The reduction also reflects a decrease in the debt service costs which is a result of the refunding done in FY11. The FY12 estimated ending working capital is anticipated to decrease 26.4% when compared to the FY11 estimated ending working capital. This is due primarily to the anticipated \$1,950,000 transfer to the Water capital projects fund. Fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Water capital projects.

Wastewater Fund

The total Wastewater Fund revenue for FY12 is estimated to be \$12,774,851. This is a 2.79% increase over the FY11 year end estimate of \$12,428,380. A rate increase of 5% is included for the Wastewater Fund in the FY12 Approved Budget to meet the operating, non-operating, capital and debt service coverage requirements in the Fund. This rate increase will be effective January 1, 2012.

Wastewater Fund operating expenditures in FY12 are \$6,536,932 or 3.96% greater than the FY11 revised budget of \$6,287,843. A portion of this is due to an increase in the General and Administrative (G&A) transfer. A portion of this is attributable to an increase in the transfer to the Electric Fund. The facility operating costs of the buildings occupied by the Water, Wastewater and Electric utilities are budgeted in the Electric budget. In addition, costs for support staff and warehouse staff that are shared by the three utilities is also budgeted in the Electric budget. A transfer is made from the Wastewater Fund to cover the Wastewater Department's cost of these services. An increase in costs occurred in FY12, which resulted in an increase in this transfer. The G&A also includes a transfer to the General Fund to cover administrative costs that are centralized in the General Fund, i.e. HR, finance, legal, etc. This portion of the transfer also increased in FY12.

One SLA is included in the Wastewater Fund that results in an increase of \$132,000 to the approved budget. This SLA is for the implementation of a wastewater interceptor cleaning/evaluation program. There are six major wastewater interceptors that collect all of the City's wastewater and transport it to the treatment plants. Currently the City does not own the equipment and technology to perform analysis on pipe of this diameter. By outsourcing the cleaning, capacity analysis and visual construction evaluation of the interceptors, the City can better plan, design and construct infrastructure to meet the increasing development driven demand. The program will allow for this analysis to be performed on one interceptor per year.

In addition to the SLA, a reduction was made to the base budget as a result of restructuring how certain processes will be handled by the department. \$68,199 was reduced from the budget due to the elimination of the Utilities Analyst position. When this position became vacant in FY11, it was not filled. It has been determined that the functions performed by this position can be allocated to Budget staff in the Finance Department as well as to staff within the Water and Wastewater Departments. Therefore, the position has been eliminated in FY12.

Base budget changes included an increase of \$8,500 to cover the cost of charge-backs that are being proposed by the Public Works Department. Currently, when utility line repairs that are made as part of a streets maintenance O&M project, the cost is covered by the Public Works Department. This base budget was increased in the Wastewater Fund so that the cost can be charged back.

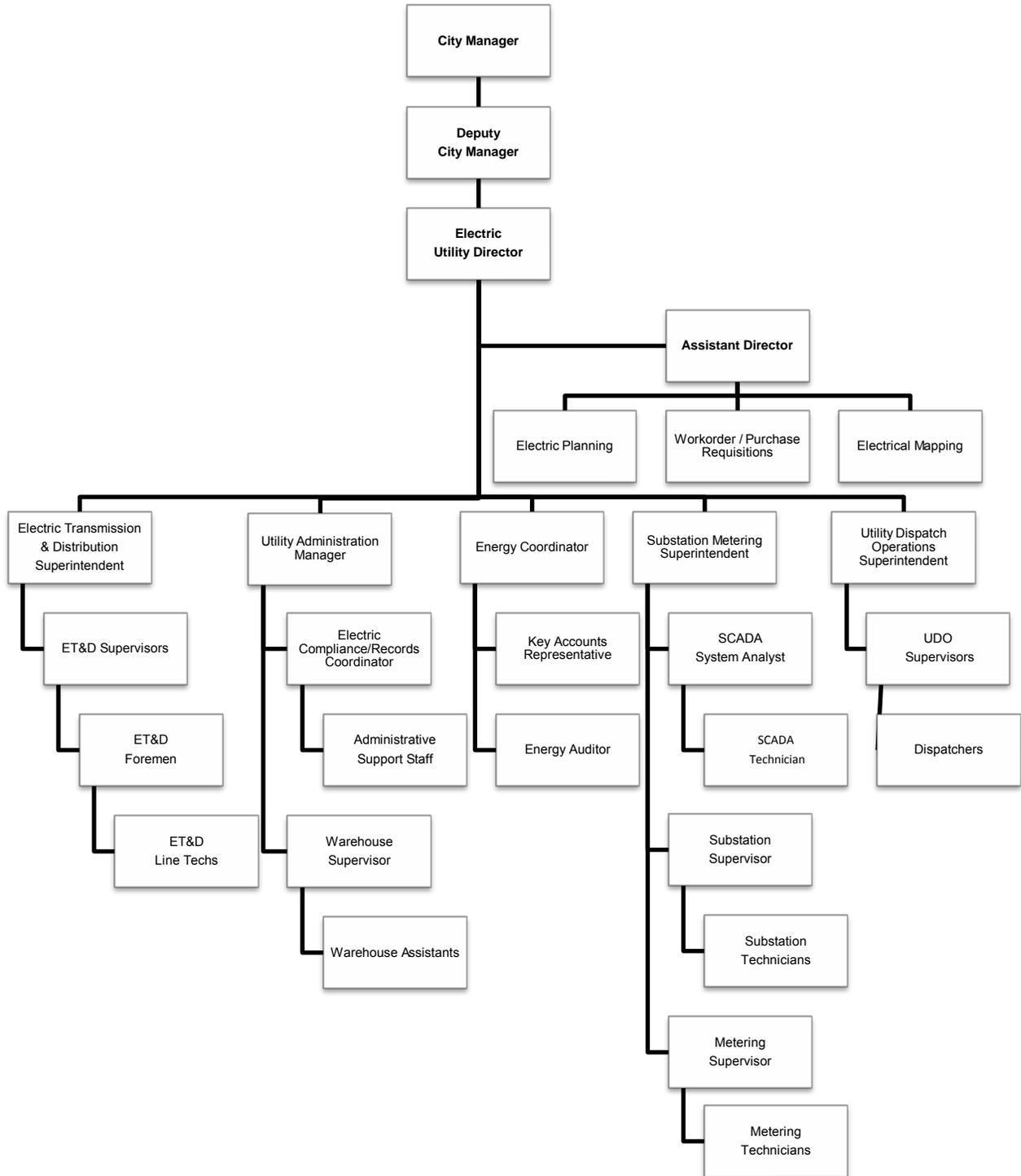
Finally, a Council directed change was made to the FY12 Approved Budget that eliminated a transfer in the amount of \$12,500 from the Wastewater Fund to the Economic Development Fund.

FY12 Approved Wastewater Fund non-operating expenditures are budgeted at \$6,491,009 or 4.36% above the FY11 revised non-operating budget. This is primarily due to an increase from \$825,000 to \$1,120,000 in the amount budgeted to be transferred in FY12 to the capital budget for capital projects. These funds are transferred in lieu of additional debt issuance. The FY12 estimated ending working capital is anticipated to decrease 12.84% when compared to the FY11 estimated ending working capital. This is due primarily to the anticipated \$1,120,000 transfer to the Wastewater capital projects fund. Fund balance above the required 15% reserve is transferred to the capital fund to be used in lieu of the issuance of additional debt for Water capital projects.

Utility Revenue Bonds are traditionally issued to provide for capital expansion and replacements for the various utility services. In FY11, Certificates of Obligation are projected to be issued in lieu of utility revenue bonds. In FY12, either Utility Revenue Bonds or Certificates of Obligation will be issued for Utility capital projects. Funds in the amount of \$8,825,000 are projected to be issued for Electric capital projects, \$6,100,000 is projected for Water capital projects and \$7,580,000 is projected for Wastewater capital projects.

ELECTRIC UTILITY

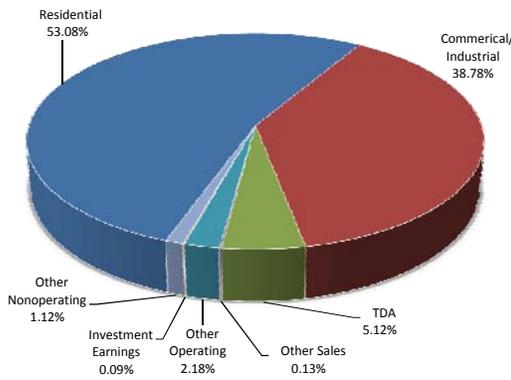
CITY OF COLLEGE STATION



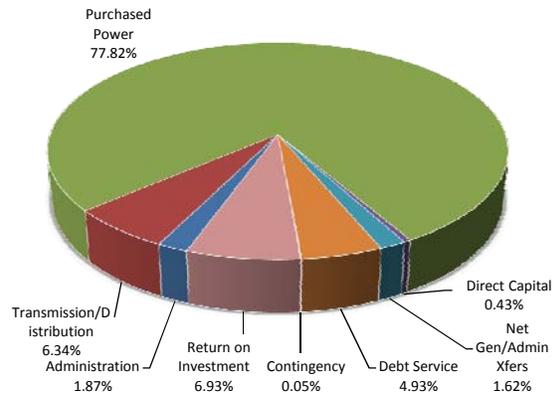
**City of College Station
Electric Fund
Fund Summary**

	<u>FY10 Actual</u>	<u>FY11 Revised Budget</u>	<u>FY11 Year-End Estimate</u>	<u>FY12 Approved Base Budget</u>	<u>FY12 Approved Budget</u>	<u>% Change in Budget from FY11-FY12</u>
REVENUES						
Residential	\$ 49,807,196	53,484,840	\$ 52,993,967	\$ 53,410,000	\$ 53,410,000	-0.14%
Commerical/Industrial	35,080,749	38,308,860	37,885,888	38,527,000	38,527,000	0.57%
TDA	3,883,994	3,999,235	5,216,694	5,156,000	5,156,000	28.92%
Other Sales	126,791	142,000	118,165	126,000	126,000	-11.27%
Other Operating	2,036,612	2,110,000	2,230,000	2,190,000	2,190,000	3.79%
Investment Earnings	90,254	120,000	90,000	90,500	90,500	-24.58%
Other Nonoperating	219,248	241,686	1,000,953	1,124,286	1,124,286	365.18%
Total Revenues	\$ 91,244,844	\$ 98,406,621	\$ 99,535,667	\$ 100,623,786	\$ 100,623,786	2.25%
EXPENDITURES AND TRANSFERS						
Administration	\$ 1,812,058	\$ 1,816,021	\$ 1,740,759	\$ 1,822,794	\$ 1,837,294	1.17%
Transmission/Distribution	5,343,752	5,835,797	5,633,707	6,026,883	6,226,383	6.69%
Purchased Power	73,695,320	78,100,945	78,100,945	76,451,493	76,451,493	-2.11%
Pay Plan Contingency	-	3,541	-	-	-	-100.00%
Direct Capital	300,516	413,595	590,832	422,000	422,000	2.03%
Net Gen/Admin Transfers	1,505,862	1,481,899	1,481,899	1,592,098	1,592,098	7.44%
Other	(34,693)	77,386	-	-	-	-100.00%
Total Operating, Expenditures and Transfers	\$ 82,622,815	\$ 87,729,184	\$ 87,548,142	\$ 86,315,268	\$ 86,529,268	-1.37%
NONOPERATING EXPENDITURES						
Debt Service - URB	\$ 2,517,198	\$ 2,395,456	\$ 2,379,631	\$ 2,348,097	\$ 2,348,097	-1.98%
Debt Service - CO's	1,714,933	1,960,116	1,923,726	2,304,241	2,304,241	17.56%
Debt Service - Refunded GO's	-	126,013	126,013	194,875	194,875	54.65%
Contingency	-	150,000	-	50,000	50,000	-66.67%
Return on Investment	8,909,890	8,809,891	7,309,891	6,809,891	6,809,891	-22.70%
Other	-	-	-	-	-	N/A
Capital Projects Funding	-	-	886,953	-	-	-
Total Non Operating Expenditures	\$ 13,142,022	\$ 13,441,476	\$ 12,626,214	\$ 11,707,104	\$ 11,707,104	-12.90%
Total Expenditures and Transfers	\$ 95,764,837	\$ 101,170,660	\$ 100,174,356	\$ 98,022,372	\$ 98,236,372	-2.90%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (4,519,993)	\$ (2,764,039)	\$ (638,689)	\$ 2,601,414	\$ 2,387,414	
Measurement Focus Adjustment	\$ (718,132)					
Beginning Working Capital, accrual basis of accounting	\$ 9,522,549	\$ 4,284,424	\$ 4,284,424	\$ 3,645,735	\$ 3,645,735	
Ending Working Capital, accrual basis of accounting	\$ 4,284,424	\$ 1,520,385	\$ 3,645,735	\$ 6,247,149	\$ 6,033,149	

Electric Fund - Sources



Electric Fund - Uses



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Warehouse	\$ 239,064	\$ 245,343	\$ 247,972	\$ 251,759	\$ 251,759	2.62%
Operations Administration	1,572,993	1,570,678	1,492,787	1,571,035	1,585,535	0.95%
Substations	78,075	106,374	85,266	206,072	331,072	211.23%
Utility Dispatch	13,067	23,273	18,727	23,273	33,273	42.97%
Engineering & Design	50,856	208,591	166,919	208,591	208,591	0.00%
Energy Conservation	253,171	369,871	305,586	369,871	332,371	-10.14%
Transmission / Distribution	4,948,583	5,127,688	5,057,209	5,219,076	5,321,076	3.77%
Purchased Power	73,695,321	75,383,872	77,600,000	76,451,493	76,451,493	1.42%
Direct Capital	300,516	413,595	590,832	422,000	422,000	2.03%
TOTAL	\$ 81,151,646	\$ 83,449,285	\$ 85,565,298	\$ 84,723,170	\$ 84,937,170	1.78%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 4,863,680	\$ 4,942,408	\$ 4,949,634	\$ 5,143,129	\$ 5,143,129	4.06%
Supplies	462,054	529,424	461,933	541,561	541,561	2.29%
Maintenance	184,652	218,007	181,809	185,038	185,038	-15.12%
Purchased Services	1,413,609	1,636,391	1,506,090	1,654,361	1,905,861	16.47%
Direct Capital	300,516	413,595	590,832	422,000	422,000	0.00%
Purchased Power	73,695,321	75,383,872	77,600,000	76,451,493	76,451,493	1.42%
Other Purchased Services	231,814	325,588	275,000	325,588	288,088	-11.52%
TOTAL	\$ 81,151,646	\$ 83,449,285	\$ 85,565,298	\$ 84,723,170	\$ 84,937,170	1.78%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Warehouse / Operations Administration	11.50	10.50	10.50	9.50	9.50	-9.52%
Transmission / Distribution Administration	57.00	58.00	58.00	58.00	58.00	0.00%
TOTAL	68.50	68.50	68.50	67.50	67.50	-1.46%

	One- Time	Recurring	Total
Service Level Adjustments			
Tree Trimming - Transmission	\$ 102,000	\$ -	\$ 102,000
NERC Certification Pay	-	10,000	10,000
Goodwill Tree Program	-	(50,500)	(50,500)
Transformer Maintenance	-	50,500	50,500
Sun Source Solar Program	-	(37,500)	(37,500)
Electric Substations General Labor Program	-	60,000	60,000
Meter Testing	-	65,000	65,000
Dispatch Center Operating Costs	-	14,500	14,500
Electric Total	\$ 102,000	\$ 112,000	\$ 214,000

ELECTRIC FUND OPERATIONS

Description & Budget Explanation:

The Operations Division is responsible for the warehousing of supplies used in City operations, and the purchase and distribution of electric power to the customers of the electric utility.

Program Name: Electrical Division

Service Level: Provide reliable electric service to the citizens of College Station.

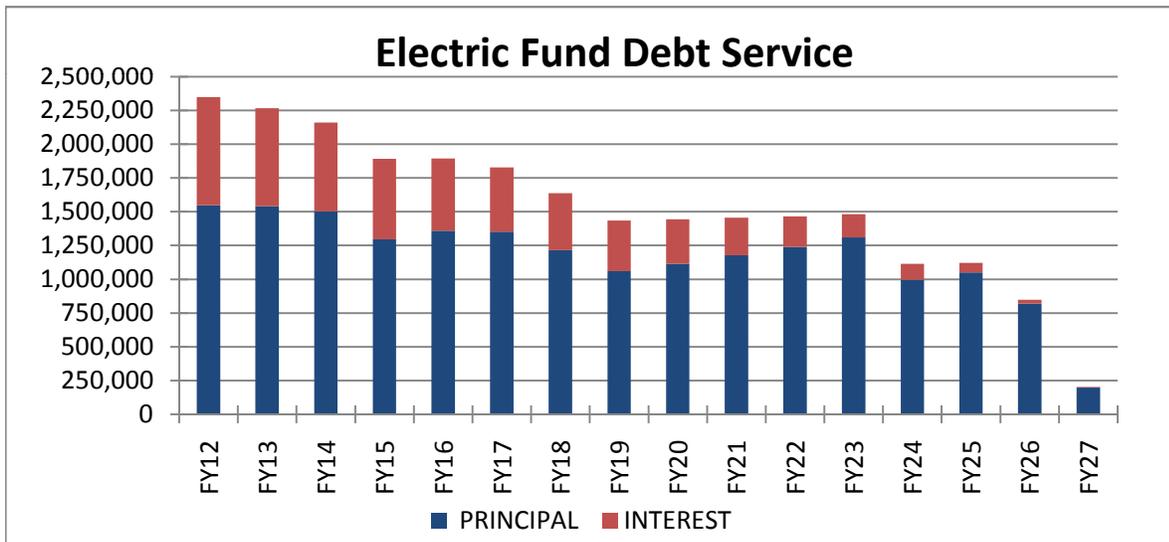
Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Total % of time customer will be with power for the previous 12 months	99.99%	99.99%	99.99%	99.99%
- Avg. outage time in min. experienced per interruption (CAIDI -Customer Average Interruption Duration Index)	44	30	50	30
- Avg. number of outages experienced per customer (SAIFI - System Average Interruption Frequency Index)	0.04	0.48	0.12	0.48
Output				
- Number of residential job orders consisting of temporary services installed and removed, conduit installation and service conductor	1,627	1,500	1,100	1,300
- Number of primary conductor in ft. installed	118,665	90,000	70,000	90,000
- Number of customer service job orders consisting of trouble calls, street and security light repairs, and customer concerns	1,428	2,000	1,100	1,200
- Number of commercial electric revenue meters tested	585	1,650	900	1,650
- Number of residential electric revenue meters tested	957	1,000	898	1,000
- Estimated average revenue savings	\$18,504	\$20,000	\$24,630	\$25,000

Service Level: Provide education and incentives to increase existing and new home efficiencies in College Station

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Number of certified Good Cents homes and high efficiency air conditioner replacements for fiscal year	342	204	428	176
- Annual kW. Avoided/reduced	887	510	1,070	380
- Cumulative avoided/reduced kW based on 10 yr. equipment lifespan	58,051	48,149	64,803	67,463
- Number of on-site energy audits performed on commercial and residential	257	213	226	150
- Annual estimated savings to customer	\$285.29	\$286.41	\$359.94	\$236.67

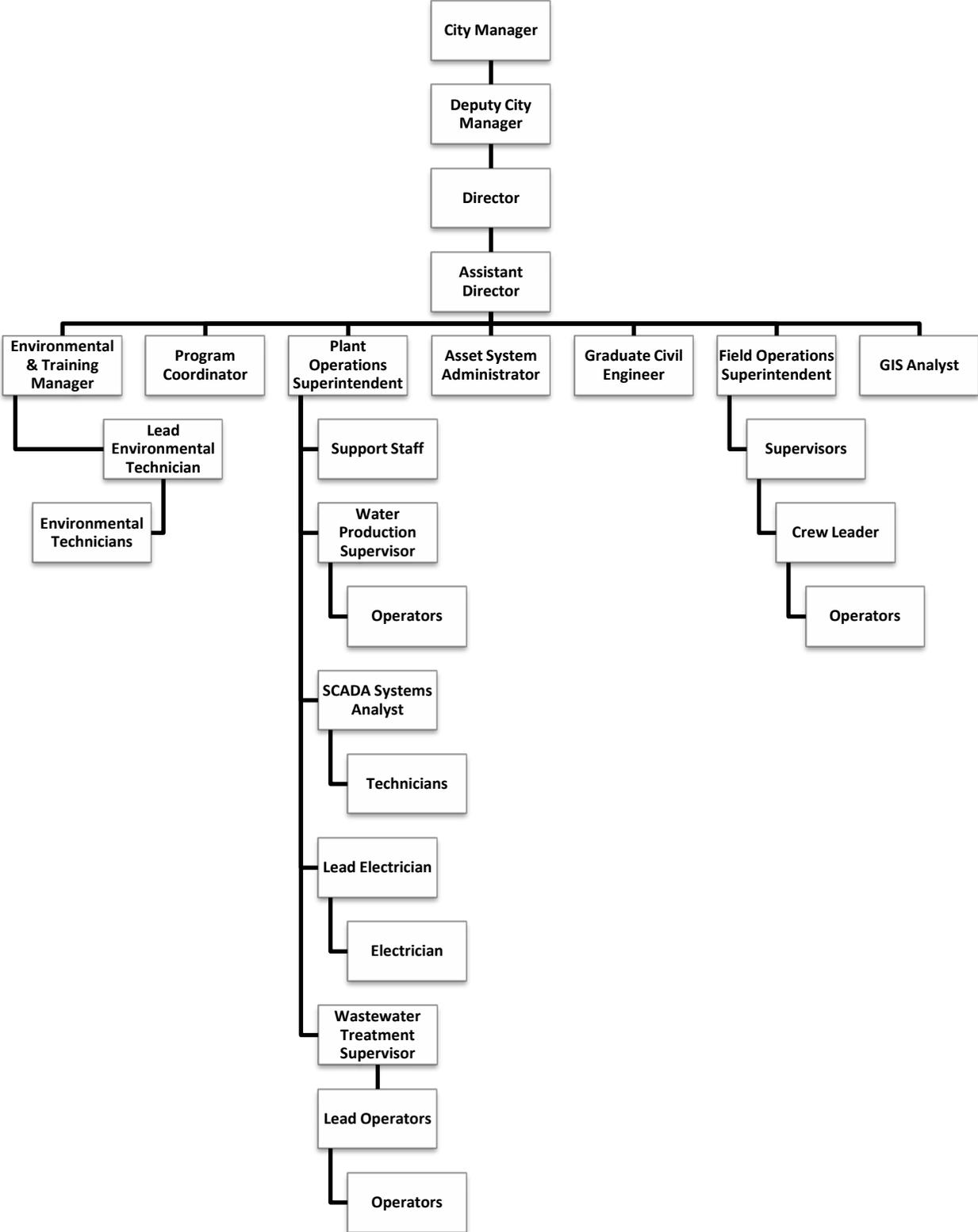
Debt Service Requirements Electric Fund ALL URB SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY12	1,547,368	800,729	2,348,097	18,779,542
FY13	1,540,546	726,652	2,267,198	17,232,174
FY14	1,503,817	656,869	2,160,686	15,691,628
FY15	1,296,972	593,975	1,890,947	14,187,811
FY16	1,358,550	535,278	1,893,828	12,890,840
FY17	1,352,552	476,527	1,829,079	11,532,289
FY18	1,215,141	422,139	1,637,280	10,179,737
FY19	1,059,069	374,666	1,433,736	8,964,597
FY20	1,114,638	328,512	1,443,150	7,905,527
FY21	1,177,646	279,425	1,457,071	6,790,889
FY22	1,238,325	227,108	1,465,433	5,613,243
FY23	1,310,011	170,913	1,480,924	4,374,918
FY24	996,023	118,946	1,114,969	3,064,907
FY25	1,050,489	71,796	1,122,285	2,068,884
FY26	820,956	28,148	849,104	1,018,395
FY27	197,439	4,442	201,882	197,439



WATER SERVICES

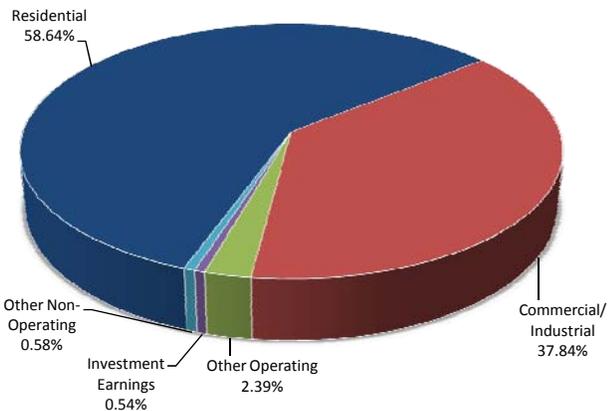
CITY OF COLLEGE STATION



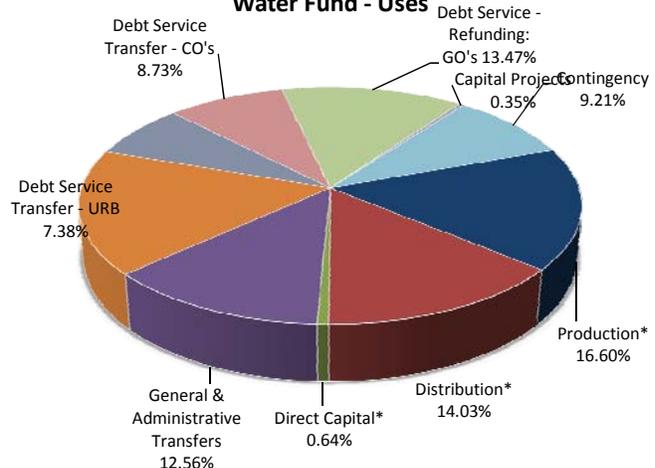
**City of College Station
Water Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
REVENUES						
Residential	\$ 9,361,705 *	\$ 7,765,280 *	\$ 8,888,660	\$ 8,081,000	\$ 8,081,000	4.07%
Commercial/ Industrial	2,950,130 *	5,104,128 *	5,769,400	5,214,000	5,214,000	2.15%
Other Operating	321,035	325,433	306,000	330,000	330,000	1.40%
Investment Earnings	73,569	100,000	75,000	75,000	75,000	-25.00%
Other Non-Operating	86,204	73,000	101,200	80,000	80,000	9.59%
Total Revenues	<u>\$ 12,792,643</u>	<u>\$ 13,367,841</u>	<u>\$ 15,140,260</u>	<u>\$ 13,780,000</u>	<u>\$ 13,780,000</u>	3.08%
EXPENDITURES AND TRANSFERS						
Production**	\$ 1,947,871	\$ 2,274,416	\$ 2,347,528	\$ 2,445,248	\$ 2,403,768	5.69%
Distribution**	1,977,831	2,121,846	1,984,850	2,035,083	2,031,083	-4.28%
Direct Capital**	55,704	127,950	72,000	93,025	93,025	-27.30%
General & Administrative Transfers	1,735,923	1,664,893	1,664,893	1,818,031	1,818,031	9.20%
Other	(618)	-	-	-	-	N/A
Total Operating Expenditures & Transfers	<u>\$ 5,716,711</u>	<u>\$ 6,189,105</u>	<u>\$ 6,069,271</u>	<u>\$ 6,391,387</u>	<u>\$ 6,345,907</u>	2.53%
NONOPERATING EXPENDITURES						
Economic Development	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	-100.00%
Debt Service - URB	3,923,216	3,427,408	3,337,690	2,464,150	2,464,150	-28.10%
Debt Service - CO's	1,008,315	1,059,514	1,059,514	1,068,095	1,068,095	0.81%
Debt Service - Refunding: GO's	-	537,975	537,975	1,264,400	1,264,400	135.03%
Capital Projects	4,000,000	5,250,000	5,750,000	1,950,000	1,950,000	-62.86%
Contingency	-	32,588	5,655	50,000	50,000	53.43%
Return on Investment	1,408,505	1,295,000	1,295,000	1,333,850	1,333,850	3.00%
Total Nonoperating Expenditures	<u>\$ 10,352,536</u>	<u>\$ 11,614,985</u>	<u>\$ 11,998,334</u>	<u>\$ 8,142,995</u>	<u>\$ 8,130,495</u>	-30.00%
Total Expenditures & Transfers	<u>\$ 16,069,247</u>	<u>\$ 17,804,090</u>	<u>\$ 18,067,605</u>	<u>\$ 14,534,382</u>	<u>\$ 14,476,402</u>	-18.69%
Increase/Decrease in Working Capital, <i>modified accrual budgetary basis</i>	<u>\$ (3,276,604)</u>	<u>\$ (4,436,249)</u>	<u>\$ (2,927,345)</u>	<u>\$ (754,382)</u>	<u>\$ (696,402)</u>	
Measurement Focus Adjustment	\$ (2,550,901)					
Beginning Working Capital, <i>accrual basis of accounting</i>	\$ 11,388,792	\$ 5,561,287	\$ 5,561,287	\$ 2,633,942	\$ 2,633,942	
Ending Working Capital, <i>accrual basis of accounting</i>	<u>\$ 5,561,287</u>	<u>\$ 1,125,038</u>	<u>\$ 2,633,942</u>	<u>\$ 1,879,560</u>	<u>\$ 1,937,540</u>	

Water Fund - Sources



Water Fund - Uses



*In FY11, the account coding for multi-family customers was changed from residential to commercial/industrial, which resulted in a shift from residential to commercial/industrial in the categorization of the revenue.

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

City of College Station
Water Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Production	\$ 1,947,871	\$ 2,268,761	\$ 2,347,528	\$ 2,445,248	\$2,403,768	5.95%
Distribution	1,977,831	2,121,846	1,984,850	2,035,083	2,031,083	-4.28%
Direct Capital	55,704	127,950	72,000	93,025	93,025	-27.30%
TOTAL	\$ 3,981,406	\$ 4,518,557	\$ 4,404,378	\$ 4,573,356	\$4,527,876	0.21%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 1,715,746	\$ 1,832,140	\$ 1,726,924	\$ 1,773,534	\$1,773,534	-3.20%
Supplies	473,328	469,375	488,836	534,122	492,642	4.96%
Maintenance	87,423	88,788	85,301	85,419	85,419	-3.79%
Purchased Services	1,457,750	1,813,926	1,839,468	1,879,256	1,879,256	3.60%
Other Purchased Services	191,455	186,378	191,849	208,000	204,000	0.00%
Direct Capital	55,704	127,950	72,000	93,025	93,025	-27.30%
TOTAL	\$ 3,981,406	\$ 4,518,557	\$ 4,404,378	\$ 4,573,356	\$4,527,876	0.21%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Production	5.00	5.00	5.00	5.00	5.00	0.00%
Distribution	24.00	24.00	24.50	23.00	23.00	0.00%
TOTAL	29.00	29.00	29.50	28.00	28.00	-5.08%

Service Level Adjustments	One -Time	Recurring	Total
Discontinuation of Fluoridation	\$ -	\$ (41,480)	\$ (41,480)
Reduction of Conservation Rebate Program	-	(4,000)	(4,000)
Water Services Total	\$ -	\$ (45,480)	\$ (45,480)

WATER FUND**WATER OPERATIONS****Description & Budget Explanation:**

The Water Operations Division is responsible for the supply and delivery of water.

Program Name: Water Production & Distribution

Service Level: Provide reliable water service to the citizens of College Station.

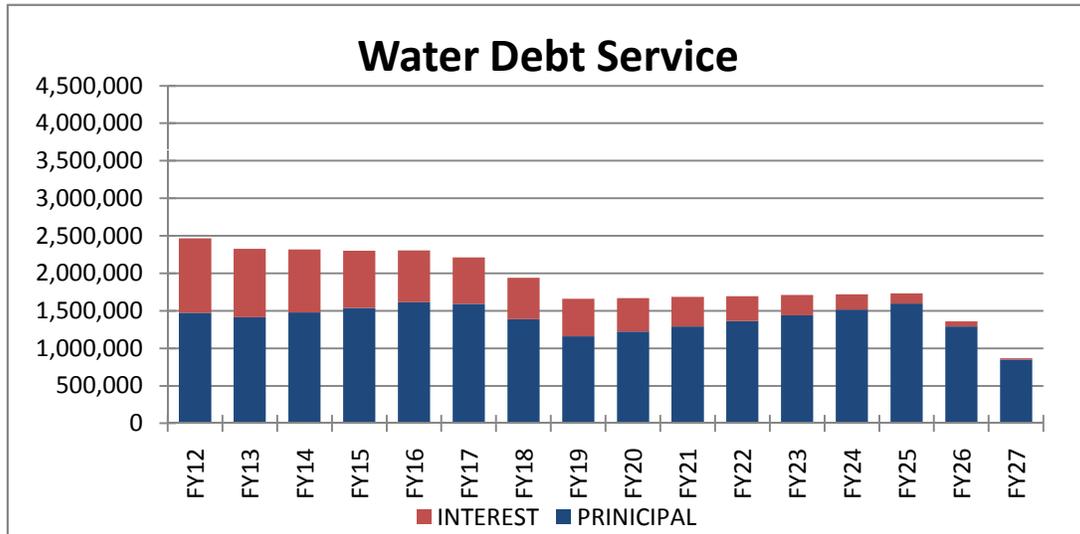
Performance Measures:	FY 10	FY 11	FY 11	FY12
	Actual	Approved	Estimate	Approved
Effectiveness				
- Average customer outage duration in minutes for the previous 12 months.	5.96	8.00	8.00	8.00
- Average outage time in hours experienced per interruption.	1.26	1.00	1.00	1.00
- Average number of outages experienced per customer.	0.0019	0.03	0.03	0.03
- Compliance with all regulatory requirements.	100%	100%	100%	100%
- Compliance with all water quality monitoring requirements.	100%	100%	100%	100%
Efficiency				
- Maintain O & M cost within +/- 10% of \$1.27 per 1,000 gal.	\$0.96	\$1.43	\$1.43	\$1.43
- Percent of unaccounted water	5%	10%	10%	10%
Output				
- Number of new services completed.	396	1,230	1,230	1,230
- Number of water meters tested.	2,009	1,600	1,600	1,600

Service Level: Provide education and incentives to increase awareness of water and wastewater system, and reduce overall per capita consumption.

Performance Measures:	FY 10	FY 11	FY 11	FY12
	Actual	Approved	Estimate	Approved
Effectiveness				
- Annual per person (capita) water use per day.	131	140	140	140
- Avoided water and wastewater consumption through direct conservation programs (million gallons)	N/A	3.0	3.0	3.0
Output				
- Total number of customers contacted through all outreach and training programs.	1,768	7,000	7,000	7,000
- Total number of customers trained on water and wastewater resource issues	260	1,000	1,000	1,000

Debt Service Requirements Water Fund All URB Series

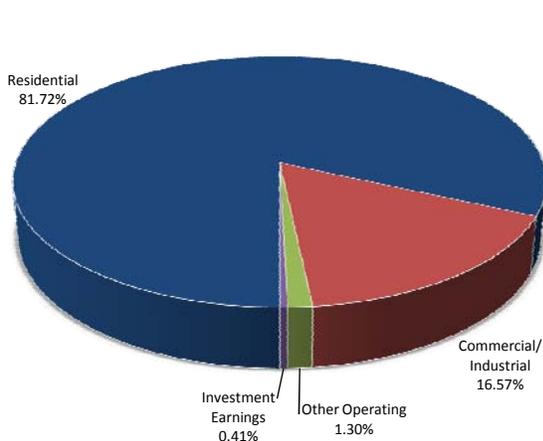
FISCAL YEAR	PRINICIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY12	1,475,068	989,082	2,464,151	22,226,519
FY13	1,414,163	913,694	2,327,857	20,751,450
FY14	1,477,170	840,439	2,317,609	19,337,287
FY15	1,536,607	763,794	2,300,401	17,860,116
FY16	1,614,241	688,896	2,303,137	16,323,509
FY17	1,594,123	617,488	2,211,611	14,709,268
FY18	1,387,609	552,968	1,940,576	13,115,145
FY19	1,160,566	498,863	1,659,429	11,727,536
FY20	1,221,812	447,454	1,669,266	10,566,970
FY21	1,292,409	392,699	1,685,108	9,345,158
FY22	1,361,226	334,208	1,695,434	8,052,748
FY23	1,439,399	271,675	1,711,074	6,691,522
FY24	1,514,675	204,892	1,719,566	5,252,123
FY25	1,598,638	133,999	1,732,637	3,737,449
FY26	1,289,822	67,831	1,357,652	2,138,810
FY27	848,989	19,102	868,091	848,989



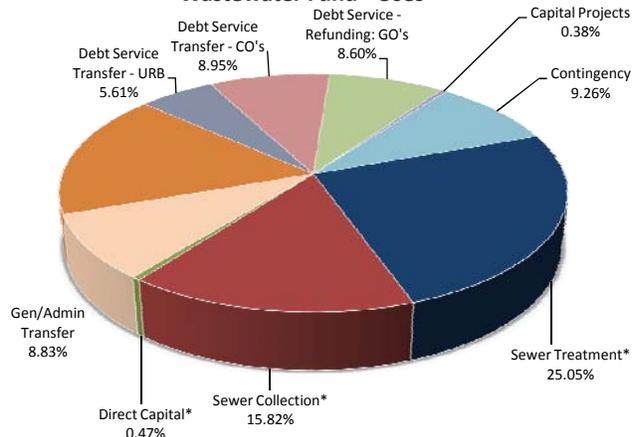
**City of College Station
Wastewater Fund
Fund Summary**

	<u>FY10 Actual</u>	<u>FY11 Revised Budget</u>	<u>FY11 Year-End Estimate</u>	<u>FY12 Approved Base Budget</u>	<u>FY12 Approved Budget</u>	<u>% Change in Budget from FY11 to FY12</u>
REVENUES						
Residential	\$ 9,424,604	\$ 9,801,697	\$ 10,177,590	\$ 10,038,000	\$ 10,406,594	6.17%
Commercial/ Industrial	1,892,613	2,040,350	2,000,790	2,036,000	2,110,257	3.43%
Other Operating	173,560	207,143	150,000	165,000	165,000	-20.34%
Investment Earnings	65,025	114,000	60,000	52,000	52,000	-54.39%
Other Non-Operating	30,551	40,000	40,000	41,000	41,000	2.50%
Total Revenues	\$ 11,586,353	\$ 12,203,190	\$ 12,428,380	\$ 12,332,000	\$ 12,774,851	4.68%
EXPENDITURES AND TRANSFERS						
Sewer Treatment*	\$ 3,049,734	\$ 3,175,690	\$ 3,205,753	\$ 3,263,994	\$ 3,263,994	2.78%
Sewer Collection*	2,052,323	1,950,930	1,866,804	1,929,479	2,061,479	5.67%
Direct Capital*	53,639	134,710	100,000	60,710	60,710	-54.93%
Gen/Admin Transfer	978,555	1,026,513	1,026,513	1,150,749	1,150,749	12.10%
Other	-	-	120,000	-	-	N/A
Total Operating Expenditures and Transfers	\$ 6,134,251	\$ 6,287,843	\$ 6,319,070	\$ 6,404,932	\$ 6,536,932	3.96%
NONOPERATING EXPENDITURES						
Economic Development	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	-100.00%
Debt Service - URB	3,852,722	3,234,796	3,153,981	2,216,577	2,216,577	-31.48%
Debt Service - CO's	477,193	496,928	491,064	731,240	731,240	47.15%
Debt Service - Refunding: GO's	-	471,713	471,713	1,166,650	1,166,650	147.32%
Capital Projects	2,700,000	825,000	2,625,000	1,120,000	1,120,000	35.76%
Other	(486)	-	-	-	-	N/A
Contingency	-	-	25,528	50,000	50,000	N/A
Return on Investment	1,219,722	1,171,400	1,171,400	1,206,542	1,206,542	3.00%
Total Nonoperating Expenditures	\$ 8,269,151	\$ 6,219,837	\$ 7,958,686	\$ 6,511,009	\$ 6,491,009	4.36%
Total Expenditures and Transfers	\$ 14,403,402	\$ 12,507,680	\$ 14,277,756	\$ 12,915,941	\$ 13,027,941	4.16%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (2,817,049)	\$ (304,490)	\$ (1,849,376)	\$ (583,941)	\$ (253,090)	
Measurement Focus Adjustment	\$ (482,626)					
Beginning Working Capital, accrual basis of accounting	\$ 7,120,107	\$ 3,820,432	\$ 3,820,432	\$ 1,971,056	\$ 1,971,056	
Ending Working Capital, accrual basis of accounting	\$ 3,820,432	\$ 3,515,942	\$ 1,971,056	\$ 1,387,115	\$ 1,717,966	

Wastewater Fund - Sources



Wastewater Fund - Uses



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

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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Sewer Treatment	\$ 3,049,734	\$ 3,141,290	\$ 3,205,753	\$ 3,263,994	\$ 3,263,994	3.91%
Sewer Collection	2,052,323	1,931,057	1,866,804	1,929,479	2,061,479	6.75%
Direct Capital	53,639	134,710	100,000	60,710	60,710	-54.93%
TOTAL	\$ 5,155,696	\$ 5,207,057	\$ 5,172,557	\$ 5,254,183	\$ 5,386,183	3.44%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 2,670,317	\$ 2,809,161	\$ 2,770,719	\$ 2,840,775	\$ 2,840,775	1.13%
Supplies	566,931	599,236	643,073	643,143	643,143	7.33%
Maintenance	159,506	158,492	158,749	156,978	156,978	-0.96%
Purchased Services	1,705,303	1,505,458	1,500,016	1,552,577	1,684,577	11.90%
Direct Capital	53,639	134,710	100,000	60,710	60,710	-54.93%
TOTAL	\$ 5,155,696	\$ 5,207,057	\$ 5,172,557	\$ 5,254,183	\$ 5,386,183	3.44%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Sewer Treatment	25.00	25.00	26.00	26.00	26.00	0.00%
Sewer Collection	24.00	24.00	24.00	23.00	23.00	-4.17%
TOTAL	49.00	49.00	50.00	49.00	49.00	-2.00%

Service Level Adjustments	One -Time	Recurring	Total
Interceptor Cleaning/Evaluation Program	\$ -	\$ 132,000	\$ 132,000
Wastewater Total	\$ -	\$ 132,000	\$ 132,000

WASTEWATER FUND
WASTEWATER OPERATIONS

Description & Budget Explanation:

The Wastewater Operations Division is responsible for the collection and treatment of wastewater in the City.

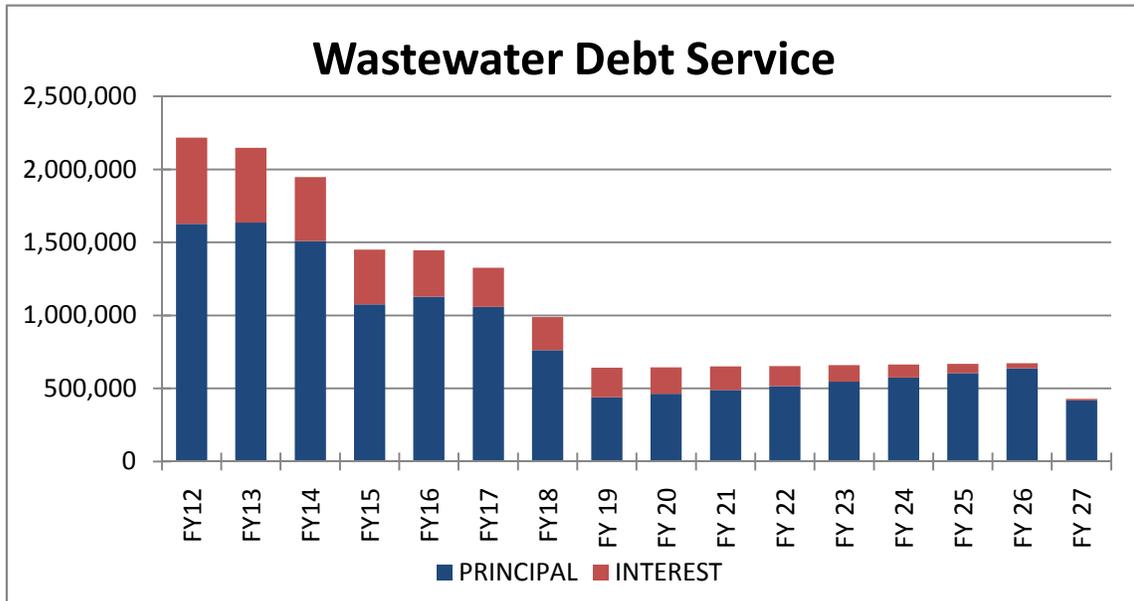
Program Name: Wastewater Collection & Treatment

Service Level: Provide reliable wastewater service to the citizens of College Station.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimated	FY12 Approved
Effectiveness				
- Average customer stoppage duration in minutes.	23.15	40.00	40.00	40.00
- Average number of stoppages experienced per customer.	0.00029	0.003	0.003	0.003
- Compliance with all Regulatory requirements.	100%	100%	100%	100%
- Compliance with all water quality monitoring requirements.	100%	100%	100%	100%
- Compliance with all permit reporting requirements.	100%	100%	100%	100%
Efficiency				
- Maintain O & M cost (within +/- 10% of \$1.85 /1,000 gal.)	\$2.09	\$2.09	\$2.09	\$2.09
Output				
- Number of new services completed.	377	1,140	1,140	1,140

Debt Service Requirements Wastewater All URB Series

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY12	1,627,564	589,013	2,216,577	13,488,939
FY13	1,635,291	513,097	2,148,388	11,861,375
FY14	1,509,013	438,601	1,947,613	10,226,085
FY15	1,076,421	374,049	1,450,470	8,717,072
FY16	1,127,208	319,251	1,446,459	7,640,651
FY17	1,058,325	267,802	1,326,127	6,513,443
FY18	762,251	227,022	989,272	5,455,118
FY 19	440,364	201,493	641,858	4,692,867
FY 20	463,550	181,721	645,271	4,252,503
FY 21	489,944	160,710	650,655	3,788,953
FY 22	515,449	138,403	653,851	3,299,009
FY 23	545,590	114,561	660,151	2,783,560
FY 24	574,303	89,100	663,402	2,237,970
FY 25	605,873	62,124	667,997	1,663,667
FY 26	639,223	33,521	672,744	1,057,795
FY 27	418,571	9,418	427,989	418,572



Sanitation Fund

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

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2010 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

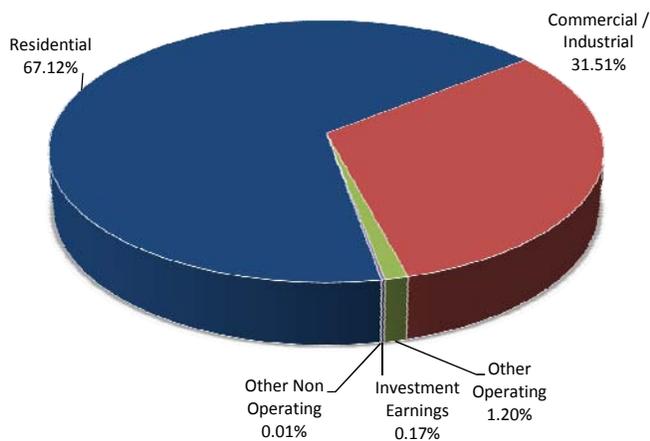
Revenues for the Sanitation Fund are forecasted to be \$7,242,423 in FY12. This is a increase of 1.90% from the FY11 revised budget and is due to minor growth projections for Residential and Commercial collections. Operating expenditures for FY12 are expected to increase by 6.67% from the FY11 revised budget. A portion of this increase is due to an increase in forecasted fuel costs as well as increased equipment replacement contribution amounts due to new EPA standards. The approved Return on Investment for FY12 is \$709,987.

The total FY12 approved expenditures for the Sanitation Fund are \$7,430,014. Historically, the Sanitation Fund has provided funding for Keep Brazos Beautiful, an Outside Agency dedicated to beautification and litter abatement. Keep Brazos Beautiful funding in the amount of \$50,240 is included in the FY12 Sanitation approved budget.

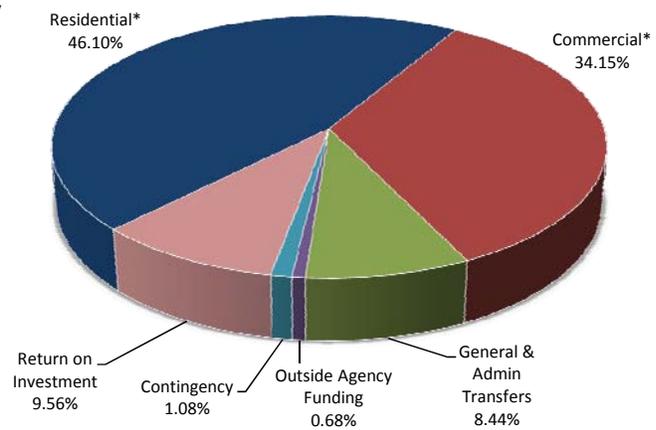
**City of College Station
Sanitation Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
REVENUES						
Residential	\$ 4,693,295	\$ 4,748,404	\$ 4,789,004	\$ 4,860,839	\$ 4,860,839	2.37%
Commercial / Industrial	2,172,126	2,259,390	2,259,390	2,281,984	2,281,984	1.00%
Other Operating	92,163	86,600	46,000	86,600	86,600	0.00%
Investment Earnings	276,593	12,000	305,325	12,000	12,000	0.00%
Other Non Operating	151,078	1,000	1,300	1,000	1,000	0.00%
Total Revenues	\$ 7,385,255	\$ 7,107,394	\$ 7,401,019	\$ 7,242,423	\$ 7,242,423	1.90%
EXPENDITURES AND TRANSFERS						
Residential*	\$ 3,104,372	\$ 3,215,025	\$ 3,274,584	\$ 3,425,430	\$ 3,425,430	6.54%
Commercial*	2,259,386	2,402,669	2,360,619	2,537,180	2,537,180	5.60%
General & Admin Transfers	535,425	561,716	561,716	627,177	627,177	11.65%
Outside Agency Funding	53,240	50,240	50,240	50,240	50,240	0.00%
Contingency	-	70,410	-	80,000	80,000	13.62%
Inventory Loss	647	-	-	-	-	N/A
Total Operating Expenditures & Transfers	\$ 5,953,070	\$ 6,300,060	\$ 6,247,159	\$ 6,720,027	\$ 6,720,027	6.67%
NONOPERATING EXPENDITURES						
Economic Development	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ -	-100.00%
Return on Investment	716,644	702,208	702,208	709,987	709,987	1.11%
Debt Service	376,207	-	-	-	-	N/A
Total Non Operating Expenditures	\$ 1,105,351	\$ 714,708	\$ 714,708	\$ 709,987	\$ 709,987	-0.66%
Total Operating & Non Operating Expenditures	\$ 7,058,421	\$ 7,014,768	\$ 6,961,867	\$ 7,430,014	\$ 7,430,014	5.92%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 326,834	\$ 92,626	\$ 439,152	\$ (187,591)	\$ (187,591)	
Measurement Focus Adjustment	\$ (9,889,203)					
Beginning Working Capital, accrual basis of accounting	\$ 11,070,723	\$ 1,508,354	\$ 1,508,354	\$ 1,947,506	\$ 1,947,506	
Ending Working Capital, accrual basis of accounting	\$ 1,508,354	\$ 1,600,980	\$ 1,947,506	\$ 1,759,915	\$ 1,759,915	

Sanitation Fund - Sources



Sanitation Fund - Uses



*Residential and Commercial Operations make up the O&M portion of the Sanitation Fund budget

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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Residential Collection	\$ 3,104,372	\$ 3,215,025	\$ 3,274,584	\$ 3,425,430	\$ 3,425,430	6.54%
Commercial Collection	2,259,386	2,402,669	2,360,619	2,537,180	2,537,180	5.60%
TOTAL	\$ 5,363,758	\$ 5,617,694	\$ 5,635,203	\$ 5,962,610	\$ 5,962,610	6.14%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$1,810,782	\$1,847,668	\$1,929,228	\$ 1,948,677	\$1,948,677	5.47%
Supplies	329,197	360,856	416,726	433,442	433,442	20.11%
Maintenance	441,937	459,701	458,888	479,725	479,725	4.36%
Purchased Services	2,781,842	2,949,469	2,830,361	3,100,766	3,100,766	5.13%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 5,363,758	\$ 5,617,694	\$ 5,635,203	\$ 5,962,610	\$ 5,962,610	6.14%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Residential Collection	24.15	24.15	23.25	23.25	23.25	0.00%
Commercial Collection	11.10	11.10	12.25	12.25	12.25	0.00%
TOTAL	35.25	35.25	35.50	35.50	35.50	0.00%

PUBLIC WORKS**SANITATION****Description & Budget Explanation:**

The Sanitation Division is responsible for the collection of all municipal refuse, recycling and commercial refuse.

Program Name: Residential Collection

Service Level: Provide residential solid waste collection to College Station citizens.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of missed collection reports per week	0.08%	1.00%	1.00%	1.00%
Efficiency				
- No. of labor hours per ton of household garbage	0.83	1.7	1.7	1.7
- No. of labor hours per ton of bulky waste	2.72	4.9	4.9	4.9
- No. of labor hours per ton of Clean Green	3.29	6.5	6.5	6.5
- Cost per ton of household garbage	\$59.52	\$80.00	\$80.00	\$80.00
- Cost per ton of bulky waste	\$194.65	\$240.00	\$240.00	\$240.00
- Cost per ton of Clean Green	\$235.73	\$320.00	\$320.00	\$320.00
- Residential monthly rate	\$14.40	\$14.40	\$14.40	\$14.40
Output				
- No. of household tons collected	19,238	18,564	20,628	21,041
- No. of bulky tons collected	6,257	6,222	7,502	7,652
- No. of Clean Green tons collected	2,956	2,856	2,360	2,407

Program Name: Residential Recycling

Service Level: Provide residential recycling collection to College Station citizens.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of missed collection reports per week	0.00%	1.00%	1.00%	1.00%
- Percent of Residential Municipal Solid Waste (MSW) diverted annually	16.77%	22.00%	22.00%	22.00%
- Lbs. Collected per household	7.2	15	15	15
Efficiency				
- Cost per ton, recycling	\$277.14	\$220.00	\$220.00	\$220.00
- Revenue per ton, recycling	\$45.76	\$40.00	\$40.00	\$40.00
- Net cost per ton, recycling (cost-revenues-avoided disposal costs)	\$208	\$180	\$180	\$180
Output				
- No. of tons collected, recycling	1,053	1,159	1,182	1,206
- Avoided landfill costs	\$24,746	\$29,808	\$30,404	\$31,012

Program Name: Commercial Collection

Service Level: Provide sanitation to College Station businesses and apartments.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent of missed collection reports	0.012%	1.000%	1.000%	1.000%
Efficiency				
- Labor-hours per ton	0.71	1.00	1.00	1.00
- Cost per ton	\$50.87	\$40.00	\$40.00	\$40.00
Output				
- No. of tons collected	36,558	39,735	35,880	36,598

Northgate Parking Enterprise Fund

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

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2010 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

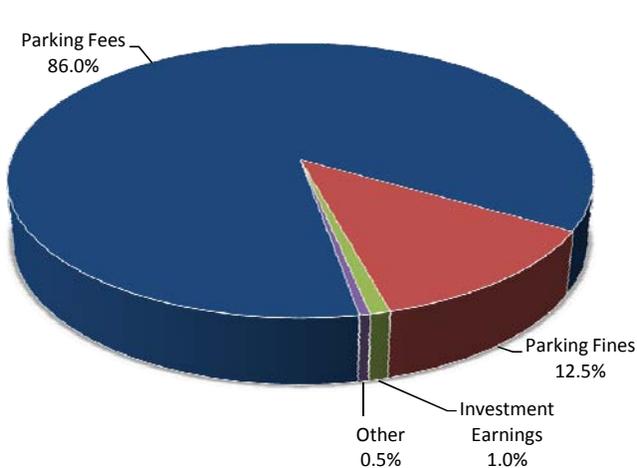
Revenues from all parking fees and fines are estimated to be \$1,142,343 in FY12. Total revenues in FY12 are estimated to be \$1,159,689. Approved expenditures related to the parking operations performed by Northgate District Management staff are \$448,597. This amount does not include estimated expenditures related to non-parking activities of \$220,633, which will be covered by a transfer from the General Fund. Additionally, an \$80,000 approved Service Level Adjustment (SLA) is included in the FY12 budget for the expansion of the video surveillance system located in the College Main Parking Garage. Currently, only the first level and stairwells of the parking garage are equipped with security cameras. This SLA will expand surveillance coverage to the remaining levels of the parking structure. Beginning in FY10, the Northgate Parking Enterprise Fund began to fully cover the debt service related to the College Main Parking Garage. The original Certificates of Obligation, issued in 2000, were refunded in FY10. The FY12 debt service payment after the debt refunding is \$464,000. Total approved fund expenditures are \$1,085,775.

The FY12 estimated ending working capital is anticipated to increase 24% when compared to the FY11 estimated ending working capital. This is due, in part, the \$220,633 transfer that will occur from the General Fund in FY12 to cover non-parking activities that occur in the fund.

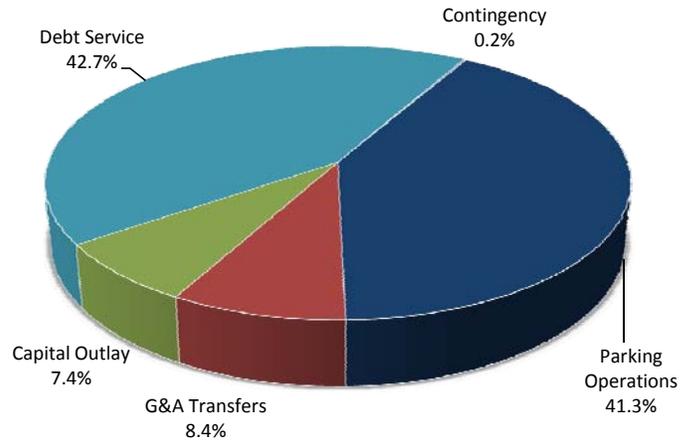
**City of College Station
Northgate Parking Enterprise Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
REVENUES						
Parking Fees	\$ 977,902	\$ 1,014,692	\$ 965,084	\$ 997,394	\$ 997,394	(1.70%)
Parking Fines	162,932	160,000	144,949	144,949	144,949	(9.41%)
Investment Earnings	11,381	17,529	17,529	11,346	11,346	(35.27%)
Other	14,553	6,000	6,000	6,000	6,000	0.00%
Total Revenues	\$ 1,166,768	\$ 1,198,221	\$ 1,133,562	\$ 1,159,689	\$ 1,159,689	(3.22%)
EXPENDITURES						
Parking Operations	\$ 581,749	\$ 642,391	\$ 611,371	\$ 448,597	\$ 448,597	(30.17%)
General & Administrative Transfers	103,067	98,736	98,736	91,529	91,529	(7.30%)
Capital Outlay	37,286	508,383	428,353	-	80,000	(84.26%)
Transfers	1,243	-	-	-	-	N/A
Debt Service	518,864	863,000	863,000	464,000	464,000	(46.23%)
Other	1,341	-	-	-	-	N/A
Contingency	-	1,352	-	1,649	1,649	21.97%
Total Expenditures	\$ 1,243,550	\$ 2,113,862	\$ 2,001,460	\$ 1,005,775	\$ 1,085,775	(48.64%)
Increase/Decrease in Working Capital	\$ (76,782)	\$ (915,641)	\$ (867,898)	\$ 153,914	\$ 73,914	
Measurement focus adjustment	\$ 327,893					
Beginning Working Capital	\$ 926,286	\$ 1,177,397	\$ 1,177,397	\$ 309,499	\$ 309,499	
Ending Working Capital	<u>\$ 1,177,397</u>	<u>\$ 261,756</u>	<u>\$ 309,499</u>	<u>\$ 463,413</u>	<u>\$ 383,413</u>	

Northgate Parking Enterprise Fund - Sources



Northgate Parking Enterprise Fund - Uses



**City of College Station
Northgate Parking Enterprise Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Parking	\$ 619,033	\$ 1,147,980	\$ 1,039,724	\$ 448,596	\$ 528,596	(53.95%)
TOTAL	\$ 619,033	\$ 1,147,980	\$ 1,039,724	\$ 448,596	\$ 528,596	(53.95%)

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 271,739	\$ 306,119	\$ 282,773	181,938	\$ 181,938	(40.57%)
Supplies	12,530	18,171	20,595	10,866	10,866	(40.20%)
Maintenance	34,743	50,444	40,641	18,239	18,239	(63.84%)
Purchased Services	262,735	264,893	267,362	237,553	237,553	(10.32%)
General Capital	37,286	508,353	428,353	-	80,000	(84.26%)
TOTAL	\$ 619,033	\$ 1,147,980	\$ 1,039,724	\$ 448,596	\$ 528,596	(53.95%)

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Parking	8.00	8.00	8.00	8.00	8.00	0.00%
TOTAL	8.00	8.00	8.00	8.00	8.00	0.00%

		One-Time	Recurring	Total
Service Level Adjustments				
Parking	Parking Garage Camera Expansion	\$ 80,000	\$ -	\$ 80,000
Parking SLA TOTAL		\$ 80,000	\$ -	\$ 80,000

**NORTHGATE PARKING ENTERPRISE FUND
NORTHGATE DISTRICT MANAGEMENT**

Description & Budget Explanation:

The Northgate District Management Division is responsible for the operations of and coordinating efforts to promote the Northgate District to citizens and visitors alike. The Northgate District has been one of the key City Council issues in recent years.

Line of Business: Asset Management, Protection and Maintenance

- Service Levels:**
- 1) Manage twenty-four (24) hour operations of revenue producing parking assets
 - 2) Clean public parking facilities daily
 - 3) Manage third-party contracts involving maintaining City assets in Northgate
 - 4) Maintain aesthetic condition of entire District daily
 - 5) Deploy directional traffic devices effectively and efficiently

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimated	FY12 Approved
Effectiveness				
- Percent of Revenue-Producing Assets in excellent condition	60%	80%	80%	95%
- Percent of Non-Parking Assets in excellent condition	90%	90%	90%	95%
- Percent Barricades deployed on-time and without incident	N/A	90%	90%	93%
Output				
- Dollars spent improving assets	-	\$364,500	\$345,353.00	\$250,000
- Dollars spent maintaining assets	\$50,000.00	\$45,000	40,000	\$30,000

Line of Business: District Administration

- Service Levels:**
- 1) Administration of Division budgets and fiscal reporting documents
 - 2) Provide assistance to stakeholders pursuing assorted projects in the District per year
 - 3) Manage approximately fifty (50) community service workers per year

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimated	FY12 Approved
Efficiency				
- Expenditure to revenue ratio (dollars spent : dollars returned)	-	\$1.35 : \$1.00	\$1.26 : \$1.00	\$1.13 : \$1.00
- Percentage of hours spent on non-parking related operations	-	30%	43%	45%
Output				
- Number of community service work hours supervised	N/A	240	400	480
- Value of community service worker hours	N/A	-	\$5,516.00	\$6,620.00

Line of Business: Parking Services and Enforcement

- Service Levels:**
- 1) Manage transient and contracted parking patron's needs
 - 2) Administer parking enforcement activities throughout the District
 - 3) Respond to parking facility questions and complaints
 - 4) Maintain all equipment related to parking services

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimated	FY12 Approved
Effectiveness				
- Percentage dispatched parking complaints responded within 30 minutes	N/A	85%	85%	90%
- Percentage of parking citations paid	N/A	74%	59%	75%
- Ratio of transactions to number of citations issued	42 : 1	48 : 1	67 : 1	68 : 1
- Ratio of total transactions to pre-paid transactions	N/A	-	-	10 : 1
- Ratio of citations issued vs. dismissed	55 : 1	58 : 1	63 : 1	65 : 1
- Ratio of online purchases : other contract purchases	N/A	N/A	15 : 1	25 : 1
Output				
- Number of long-term parking passes purchased	N/A	325	385	400
- Number of online contract purchases	N/A	N/A	N/A	100
- Number of updated public communications efforts	N/A	2	2	4
- Number of pre-paid parking passes purchased	N/A	N/A	1,500	3,500

Line of Business: Organization and Management of Special Events

- Service Levels:**
- 1) Support the planning and coordination of special events in the District

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimated	FY12 Approved
Output				
- No. of special events organized	-	-	3	2
- No. in attendance annually at special events	-	-	200	1,500

Line of Business: Creation of a Quality Customer Experience

- Service Levels:**
- 1) Administers necessary resources to contract security services for College Main Garage
 - 2) Manage and execute the safe and timely clearing of the Parking Garage
 - 3) Facilitate effective surveillance and assist other Departments in preventing and/or solving crime
 - 4) Coordinate the monitoring and reporting of various code violations to the appropriate Department

Performance Measures	FY10 Actual	FY11 Approved	FY11 Estimated	FY12 Approved
Efficiency				
- Ratio of Total Parking Transactions to number of Significant Activity Reports generated by the Police	-	-	-	10,000 : 1
- Percent of time in which garage is cleared within 1 hour of bars closing	-	75%	80%	90%
Output				
- No. of proposed customer service enhancements identified by District.	-	-	3	5
- No. of work incident reports	-	-	10	8

Utilities

Capital Projects Budget

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

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

Traditionally, utility revenue bonds are issued when there is a need for financing capital construction or acquisition and when the asset will reside in one or more of the City's enterprise funds. The City's enterprise funds include Electric, Water, Wastewater and Sanitation. In FY11, based on the recommendations from the City's financial advisors, Certificates of Obligation were issued in lieu of utility revenue bonds. In FY12, either Utility Revenue Bonds or Certificates of Obligation will be issued for Utility capital projects. Generally, Certificates of Obligation and Utility Revenue Bonds do not require voter approval. The debt will be repaid from revenues generated by the utilities. Funds in the amount of \$8,825,000 are estimated to be issued for Electric capital projects in FY12, \$6,100,000 is estimated to be issued for Water capital projects in FY12 and \$7,580,000 is estimated to be issued for Wastewater capital projects in FY12.

Among the decisions and proposals that accompany capital project recommendations is an analysis of potential ongoing costs and any potential impact on utility rates that a project may have.

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY12 Approved Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

\$9,571,100 is the approved budgeted appropriation for electric capital projects in FY12. Funds in the amount of \$3,000,000 are budgeted for **Production projects** in FY12. It is anticipated that these funds will be used for a methane gas production project at the Brazos Valley Solid Waste Management Agency (BVSWMA) landfill. \$650,000 is included for **General Plant projects**. These include the replacement of the mapping system, enhancements to the SCADA system and plant upgrades. Also included is \$250,000 for the design of renovations to the Utility Service Center Building. Funds in the amount of \$1,160,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program. Funds in the amount of \$1,150,000 are estimated for **Underground System Improvement projects**. These funds will be used for the construction of new underground electric projects and for conversion of overhead power lines to underground. \$1,380,000 is included in the approved budget for **New Service and System Extension projects**. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). \$95,000 is included in the approved budget for **Residential Street Lighting projects**. These funds are used for new residential street lighting projects and improvement to existing residential street lighting. Funds in the amount of \$150,000 are estimated for **Thoroughfare Street Lighting projects**. These funds will be used are for new thoroughfare street lighting projects and improvements to existing thoroughfare street lights. \$759,000 is included in the approved budget for **Distribution projects** and \$1,175,000 is included for **Transmission projects**. These funds will be used for the construction of electric transmission and distribution projects to provide electric capacity to the City of College Station. Major substation replacement equipment is included in this funding.

The FY12 Approved Budget includes a projected debt issue of \$8,825,000 for Electric Utility capital projects.

Water Capital Projects

In FY12, \$8,456,117 is the approved new appropriation included for water capital projects. Appropriations from prior years carry forward on capital projects. In some cases, the total new appropriations exceed the total estimate for capital expenditures because the new appropriations may cover not only the current fiscal year, but future fiscal years as well. The new appropriations included for FY12 exceed the FY12 projected expenditures for this reason. Total expenditures in FY12 for Water capital projects are projected to be \$8,033,942. Water Production projects include an estimated FY12 expenditure

of \$5,728,440. \$800,000 is included for the purchase of **land for future well sites**. As capacity needs grow, the City is preparing for the construction of new wells. A component of this is the land acquisition for new future wells. An estimated \$418,000 is included for the **Sandy Point Chemical System Replacement project**. The chemical feed and storage facilities at Sandy Point Pump Station require upgrading to accommodate current expansion of the water production infrastructure and to be in compliance with current fire codes. As part of the project, the existing chlorine disinfection system will be replaced to improve personnel safety, operating reliability and cost efficiency. \$3,116,645 is included for **high service water pump improvements**. This project will increase the pumping capacity of the Dowling Road Pump Station. This project is in response to analysis of the water system capacities in relation to Texas Commission on Environmental Quality (TCEQ) requirements. It is anticipated that these improvements will be completed in FY13. \$625,000 is included in the approved budget for the **Cooling Tower Expansion project**. This project is for the design and construction of an additional water cooling tower and all of the associated appurtenances to connect this new equipment into the existing system. The additional tower is needed to meet the increased production capacity of the water system. \$371,295 is included for the completion of the **3 Million Gallon Ground Storage Reservoir (MG GSR) Rehabilitation project**. As part of this project, the interior coating of the reservoir will be replaced and some structural upgrades will be made to ensure that it meets TCEQ guidelines. In addition, \$45,000 is included for the design of the same improvements at the **5 Million Gallon Ground Storage Reservoir (MG GSR)**. \$37,500 is included for the **design of renovations at the Utility Service Center**. The cost of the renovations is being shared by the Electric, Water and Wastewater utilities as all three are housed in this facility. It is anticipated that the renovations will occur in future fiscal years. \$25,000 is projected for the continuation of the **Supervisory Control and Data Acquisition (SCADA) man machine interface project**. This project is for the evaluation, procurement and implementation of software packages available to improve the SCADA man machine interface or graphical software. New servers are included to increase flexibility and reduce vulnerabilities and down time. An additional \$50,000 is included for Well #7 Fiber. This project is for the installation of fiber from Sandy Point pump station to Water Well #7 to create wireless access point for Water Wells #5, #6, #8 and future wells. Finally, \$240,000 is included for the **Water Redundant Communications project**. This project is for data communication improvements. These improvements will allow for built-in redundancy, wireless communications, mobile work force and unforeseen communication plans not related to construction projects. The main focus is to construct fiber loops which provide multiple paths to all facilities.

Funds in the amount of \$997,500 are projected to be expended on Water Distribution projects in FY12. This includes \$100,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. \$557,000 is the projected FY12 expenditure for the **Wellborn Widening project**. This project was for the relocation of water lines outside of pavement areas in conjunction with Wellborn Widening. This final phase should be completed in FY12. A portion of the expenditures for this project will be reimbursed by TxDOT. It is estimated that approximately \$1,000,000 will be received in FY13 following the completion of the project. Approximately \$2,400,000 was received in FY10 for a portion of the project that has already been completed. \$108,500 is the estimated FY12 expenditure for the **Raymond Stotzer West Water Line project**. This project is for the design and construction of water infrastructure to provide service to an area that was annexed by the City of College Station in 1995. This area is near the intersection of Raymond Stotzer West and FM 2818. In addition, \$137,000 is included for the **City of Bryan Raymond Stotzer Phase I water line**. This project will consist of the construction of a 12" waterline along Health Science Center Parkway from FM 47 to Turkey Creek Road, and for the construction of a 16" waterline along F&B Road from Turkey Creek Road to FM 2818. This project will be designed and constructed by the City of Bryan, but will be paid for by the City of College Station. This project is a component of the Bio-Medical Corridor agreement. Finally, \$95,000 is estimated in FY12 for the construction of an 8-inch water distribution line to serve the necessary fire protection for the approved **Carter Creek Wastewater Treatment Plant (CCWWTP) Lab/SCADA building**.

Rehabilitation projects included in the FY12 Approved Budget include \$634,150 for the **South Knoll/The Glade project**. This project is for the replacement of water lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 water study as in need of replacement. In addition, \$78,534 has been included for the completion of the **Southwood 5-7 project**. Construction on this project began in FY11 and should be completed in FY12. This project is for the replacement of water lines in an area bounded by Southwest Parkway, Harvey Mitchell Parkway, Welsh and Shadowood. Other rehabilitation projects include the **Cooner Street Rehabilitation project** and the **Plantation Oaks Water Line Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street from Texas Avenue to the street terminus. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. The FY12 estimate is for the design of the project. Funding for the majority of the cost of the project design will come from Community Development Block Grant funds. Construction of the water portion of the project, which will follow in FY13, will be paid for with water utility revenue. The Plantation Oaks Water Line Rehabilitation project is for the rehabilitation of a 12-inch water line along

Harvey Rd, between Scarlett O'Hara Drive and Munson Avenue. This segment of the line is being replaced due to continuing failures that are causing service disruptions to customers in this area.

Contingency in the amount of \$150,000 has been included in the FY12 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns. Finally, \$150,000 has been included for the meter replacement program that was implemented in FY08. This program is for the replacement of water meters on a routine basis to ensure efficient water readings.

The FY12 Approved Budget includes an estimated \$1,950,000 in current revenues that will be transferred from operations to fund water capital projects. Additionally, a debt issue of \$6,100,000 is projected in FY12 for Water capital projects.

Wastewater Capital Projects

The FY12 Approved Budget includes \$4,815,757 in new appropriations for numerous wastewater capital projects. Appropriations from prior years carry forward on capital projects. Therefore, the projected expenditures exceed the new appropriations included for FY12. Total expenditures in FY12 for Wastewater capital projects are projected to be \$9,144,828. Wastewater Collection projects include \$100,000 for **oversize participation and planning**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. An estimate of \$325,000 is included for the **East Side FM 158 Sewer Line project**. This project will construct gravity sewer lines, lift station and forced main to serve properties along FM 158 south of the intersection with FM 30 in service territory acquired from the City of Bryan and within the City of Bryan's corporate limits. This project is the result of a service territory swap coordinated as part of the Bio-Medical Corridor agreement. Design of the line is estimated to begin in FY12 with construction following in FY13 and FY14. \$44,965 has been estimated in FY12 for upgrades to the wastewater infrastructure that are being completed as part of the **Victoria Avenue Extension project**. In FY12, \$934,758 is the estimated expenditure for the **Scott and White Sewer Line/Lift Station project**. This project consists of the design, construction, and land acquisition required for a new lift station facility (on the Scott & White property) and a force main along State Highway 6 that will connect to the Spring Creek trunk line. Funding for this project will come from the Economic Development Fund, from Scott and White and from wastewater utility revenue. Funding is also included in the FY12 approved budget for the design of the **Bee Creek Parallel Trunkline**. The existing Bee Creek Trunkline sub-basin currently serves areas along FM2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is expected to span several years with construction being completed in FY14. \$225,000 is included in the approved budget for the design of the **FM 2154 Sewer Trunkline**. This project is for the design, easement acquisition and construction of a gravity sanitary sewer line along the east side of FM2154, a lift station in the proximity of the intersection of FM2154/Greens Prairie Trail and a force main along the south side of Greens Prairie Trail. This project is also expected to span several fiscal years, with completion estimated for FY15.

Rehabilitation projects included in the FY12 Approved Budget include **South Knoll/The Glade**. This project is for the replacement of wastewater lines in the area bounded by Haines, Southwest Parkway, Glade and Langford. These aging lines were identified in a 2003 water study as in need of replacement. In addition, \$136,331 has been included for the completion of the **Southwood 5-7 project**. Construction on this project began in FY11 and should be completed in FY12. This project is for the replacement of wastewater lines in an area bounded by Southwest Parkway, Harvey Mitchell Parkway, Welsh and Shadowood. Also included in the FY12 Approved Budget is the **Cooner Street Rehabilitation project**. The Cooner Street Rehabilitation project includes the rehabilitation of water and wastewater lines and paving along Cooner Street. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. The FY12 estimate is for the design of the project. Funding for the majority of the cost of the project design will come from Community Development Block Grant funds. Construction of the wastewater portion of the project, which will follow in FY13, will be paid for with wastewater utility revenue. Finally, funds in the amount of \$309,029 are included in the approved budget for the **Northeast Trunkline Rehabilitation**. A study conducted in 2010 identified major defects within the Northeast Trunkline. The intent of this project is to repair/replace the most critical segments of this interceptor.

Funds in the amount of \$3,271,047 have been estimated for Treatment and Disposal projects. \$924,509 is included for the **Carter Creek Headworks Improvements project**. This project will replace or refurbish components of the existing headworks that have become unserviceable. \$167,000 is the projected expenditure for the **construction of catwalks around the Lick Creek clarifiers**. The catwalks will provide safe access for the operators to operate and maintain the clarifiers. An estimated \$155,000 is included for **centrifuge improvements** at the Lick Creek Wastewater Treatment Plant (LCWWTP). Improvements include installing a larger sludge discharge hopper, a sludge conveyor and a work platform around the

centrifuge. \$156,100 is included for completion of the **Lick Creek Sludge Holding Tank Improvements**. This project will ultimately expand the size of the waste sludge holding tank at the Lick Creek Wastewater Treatment Plant. An additional \$168,438 is estimated for the completion of the **Lick Creek Return Activated Sludge Modifications project**. The Return Activated Sludge Pumps are not consistently pumping return activated sludge at an appropriate rate. This is a critical function essential to meeting TCEQ mandated treatment requirements. This project will reconfigure the sludge piping so that the pumps will perform acceptably. \$200,000 is included for the **Lick Creek Sludge Blower Replacement project**. This project will replace the current blower units which are at the end of their service life. New blowers are needed to maintain quality of sludge during storage prior to dewatering. \$850,000 is included for the **Lick Creek Centrifuge Replacement project**. This project will replace the sludge dewatering centrifuge at the LCWWTP. The current centrifuge has exceeded its useful life. An estimated \$650,000 is included for the **Carter Creek Digested Sludge Aerator Replacement project**. This project will replace the current aeration diffusers in Digested Sludge Holding Tanks #1 and #2 at the CCWWTP. Continued failures of the existing diffusers make replacement essential.

Funds in the amount of \$34,768 are estimated for the **SCADA replacement project**. This project will replace the control equipment that has exceeded its useful life. \$592,808 is the projected expenditure for the completion of the **Carters Creek Lab and SCADA Building project**. The existing building no longer meets laboratory standards. In addition, \$99,006 is estimated for **Process Control Improvements at LCWWTP**. This project will be for the purchase and installation of improved process control instrumentation at the Plant. An additional \$117,259 has been included in FY12 for the **installation of SCADA at the new lift stations**. This will allow for monitoring and alarming of the new lift stations. \$120,000 is included for the **Carter Creek Fiber Ring project**. This project will provide for data communication improvements that will allow for built-in redundancy, wireless communications, mobile work force, and unforeseen communication plans not related to construction projects. The main focus is to construct fiber loops which provide multiple paths to all facilities. \$37,500 is included for the **design of renovations at the Utility Service Center**. The cost of the renovations is being shared by the Electric, Water and Wastewater utilities as all three are housed in the facility. It is anticipated that the renovations will occur in future fiscal years. Finally, \$111,172 is included for the **Aggie Acres Fiber Optic Conduit project**. This project will connect the Aggie Acres lift station in the ETJ to the City's sewer system.

Finally, contingency in the amount of \$150,000 has been included in the FY12 Approved Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

A total of \$1,120,000 in current revenues from operations is estimated to be used to fund Wastewater capital projects. Additionally, a debt issue of \$7,580,000 is projected in FY12 for wastewater capital projects.

ADDITIONAL O&M COSTS

The City of College Station strives to provide superior electric, water, and wastewater services to its citizens. Part of this effort includes investment in the capital that makes up the infrastructure. These investments take place in the form of capital improvement projects. Some of these improvements require additional operating and maintenance (O&M) costs. These costs are identified and ultimately become part of the cost of providing these utility services. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Several increases were made to the FY12 base budget for additional O&M costs related to new capital projects. Funds in the amount of \$20,000 were included in the Water Production O&M budget for the electric utility costs related to phase I of the Water Reclamation project. This project should be completed in FY11. Budget was also included in the Water Production O&M budget for electric utility costs related to Well #8. Finally, budget was included in the Wastewater Treatment O&M budget for electric utility costs related to the Carters Creek Service Water Improvements project.

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

A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the utility capital projects. The departments will continue to evaluate current operations before increases in budget will be approved.



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

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2015-2016**

	FY 09-10 ACTUAL	FY10-11 REVISED BUDGET	FY 10-11 ESTIMATE
BEGINNING FUND BALANCE:	\$994,199	\$535,220	\$831,557
UTILITY REVENUE BONDS/CO's	\$7,655,377	\$5,410,000	\$4,735,000
INTEREST ON INVESTMENTS	(1,671)	6,000	6,000
OTHER	-	-	-
INTERGOVERNMENTAL TRANSFERS	-	-	886,953
INTRAGOVERNMENTAL TRANSFERS	-	-	-
 SUBTOTAL ADDITIONAL RESOURCES	<u>\$7,653,706</u>	<u>\$5,416,000</u>	<u>\$5,627,953</u>
 TOTAL RESOURCES AVAILABLE	<u>\$8,647,905</u>	<u>\$5,951,220</u>	<u>\$6,459,510</u>
 CAPITAL PROJECTS:			
PRODUCTION	-	-	-
GENERAL PLANT	168,398	1,050,000	1,050,000
OVERHEAD SYSTEM IMPROV.	1,194,338	1,100,000	1,060,000
UNDERGROUND SYSTEM IMPROV.	910,036	1,200,000	993,000
NEW SERVICES & SYSTEM EXT.	1,038,215	1,294,000	1,056,168
RES. STREET LIGHTING	365,040	85,000	86,000
THOR. STREET LIGHTING	589,541	250,000	247,000
DISTRIBUTION	2,460,530	523,000	690,000
TRANSMISSION	2,098,919	373,000	483,068
 GENERAL AND ADMINISTRATIVE	26,210	23,215	23,215
DEBT ISSUANCE COST	3,950	25,000	15,000
TOTAL EXPENDITURES	<u>\$ 8,855,177</u>	<u>\$ 5,923,215</u>	<u>\$ 5,703,451</u>
 MEASUREMENT FOCUS ADJUSTMENT	\$ 1,038,829		
 ENDING FUND BALANCE:	<u><u>\$831,557</u></u>	<u><u>\$28,005</u></u>	<u><u>\$756,059</u></u>

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2015-2016**

FY11-12 APPROVED BUDGET	PROJECTED FY12-13	PROJECTED FY13-14	PROJECTED FY14-15	PROJECTED FY15-16
\$756,059	\$15,959	\$9,959	\$28,959	\$3,959
\$8,825,000	\$9,115,000	\$4,160,000	\$4,200,000	\$1,900,000
6,000	4,000	4,000	6,000	6,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	3,500,000
<u>\$8,831,000</u>	<u>\$9,119,000</u>	<u>\$4,164,000</u>	<u>\$4,206,000</u>	<u>\$5,406,000</u>
<u>\$9,587,059</u>	<u>\$9,134,959</u>	<u>\$4,173,959</u>	<u>\$4,234,959</u>	<u>\$5,409,959</u>
3,000,000	-	-	-	-
650,000	1,050,000	50,000	50,000	50,000
1,160,000	1,100,000	950,000	950,000	950,000
1,150,000	1,300,000	1,100,000	1,100,000	1,050,000
1,380,000	1,294,000	1,380,000	1,466,000	1,553,000
95,000	95,000	95,000	95,000	95,000
150,000	150,000	450,000	450,000	570,000
759,000	1,981,000	75,000	75,000	1,075,000
1,175,000	2,100,000	-	-	-
22,100	25,000	25,000	25,000	25,000
30,000	30,000	20,000	20,000	10,000
<u>\$ 9,571,100</u>	<u>\$ 9,125,000</u>	<u>\$ 4,145,000</u>	<u>\$ 4,231,000</u>	<u>\$ 5,378,000</u>
<u>\$15,959</u>	<u>\$9,959</u>	<u>\$28,959</u>	<u>\$3,959</u>	<u>\$31,959</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	WORK REQUEST NUMBER	FY12 APPROVED BUDGET	APPROPRIATIONS THROUGH FY10	BUDGET APPROPRIATIONS	
					REVISED FY10 - 11 APPROPRIATIONS	APPROVED FY11 - 12 APPROPRIATIONS
BEGINNING FUND BALANCE:					\$ 74,998	\$ 74,998
ADDITIONAL RESOURCES:						
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION					\$ 5,450,000	\$ 6,100,000
INTEREST ON INVESTMENTS					7,200	10,000
TRANSFERS FROM OPERATIONS					5,250,000	1,950,000
OTHER					130,000	48,000
					<u>10,837,200</u>	<u>8,108,000</u>
SUBTOTAL ADDITIONAL RESOURCES					\$ 10,837,200	\$ 8,108,000
TOTAL RESOURCES AVAILABLE					<u>\$ 10,912,198</u>	<u>\$ 8,182,998</u>

PRODUCTION PROJECTS

SOURCE AND SUPPLY PLANT - WSWOC						
LAND ACQUISITION - WELLS	WT0206	WF0377324	5,862,507	6,667,217	-	-
WELL #9		TBD	3,846,000	-	-	-
WELL #9 COLLECTION LINE		WF1249597	1,875,000	25,000	-	-
WELL FIELD COLLECTION SYSTEM LOOP		TBD	900,000	-	-	-
WATER PUMPING AND TREATMENT PLANT - WPWOC						
SANDY POINT CHEMICAL SYS REPLACEMENT	-	WF1440357	1,733,400	-	-	1,733,400
HIGH SERVICE WATER PUMP IMPROVEMENTS	-	WF1223117	3,553,000	500,000	2,000,000	1,053,000
2010 WELL REHABILITATION	-	WF1241047	238,215	400,000	-	-
COOLING TOWER EXPANSION	-	WF1440344	3,182,000	-	-	3,182,000
COOLING TOWER MEDIA REPLACEMENT	-	WF1343612	300,000	-	300,000	-
WELLS 1,2,3, & 5 CONTROLS UPGRADE		WF1337893	80,000	-	80,000	-
3 MG GSR REHAB		WF1330166	408,745	-	400,000	8,745
5 MG GSR REHAB		WF1440668	560,000	-	-	80,000
WATER WELL SOFT STARTERS		TBD	272,000	-	-	-
WATER GENERAL PLANT - WGWOC						
UTILITY SERVICE CENTER RENOVATIONS	-	WF1441516	348,000	-	37,500	-
SCADA MAN MACHINE INTERFACE		WF1442533	205,000	-	205,000	-
WELL #7 FIBER		WF1440359	50,000	-	-	50,000
WATER REDUNDANT COMMUNICATIONS		WF1440364	500,000	-	-	500,000
CLOSED PROJECTS						
SUBTOTAL						

DISTRIBUTION PROJECTS

TRANSMISSION AND DISTRIBUTION PLANT - WTWOC						
OVERSIZED PARTICIPATION	-	WF1366201	ANNUAL	-	70,270	100,000
CASTLEGATE II, SECTION 200	-	WF1366201/001	29,730	-	29,730	-
WATER RECLAMATION PHASE I	WT0110	WF0995711	3,362,000	3,606,730	-	-
WELLBORN WIDENING	-	WF0613546	4,540,115	4,250,000	600,194	-
BARRON ROAD WATER SERVICE EXT	-	WF1325560	1,413,531	1,584,940	-	-
RAYMOND STOTZER WEST WATER LINE	-	WF1111167	890,000	1,000,000	-	-
COB RAYMOND STOTZER PH I WATER LINE		WF1440674	1,125,200	-	-	1,125,200
VICTORIA AVENUE EXTENSION	-	WF1158553	228,375	228,375	-	-
BARRON ROAD WIDENING PHASE II	-	WF1332871	50,000	50,000	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 6,812,804	\$ 2,658,750	\$ 74,998	\$ 29,762	\$ 20,835	\$ 40,785	\$ 24,550	\$ 34,950
	\$ -	\$ -	\$ 6,100,000	\$ 7,275,000	\$ 900,000	\$ 5,750,000	\$ 3,900,000	\$ 2,475,000
	12,413	10,000	10,000	10,000	5,000	10,000	10,000	10,000
	4,000,000	5,750,000	1,950,000	775,000	1,200,000	1,550,000	1,375,000	1,525,000
	(92,484)	-	48,000	1,039,369	-	-	-	-
	<u>\$ 3,919,929</u>	<u>\$ 5,760,000</u>	<u>\$ 8,108,000</u>	<u>\$ 9,099,369</u>	<u>\$ 2,105,000</u>	<u>\$ 7,310,000</u>	<u>\$ 5,285,000</u>	<u>\$ 4,010,000</u>
	<u>\$ 10,732,733</u>	<u>\$ 8,418,750</u>	<u>\$ 8,182,998</u>	<u>\$ 9,129,130</u>	<u>\$ 2,125,835</u>	<u>\$ 7,350,785</u>	<u>\$ 5,309,550</u>	<u>\$ 4,044,950</u>
	4,835,713	26,794	200,000	800,000	-	-	-	-
	-	-	-	-	-	939,000	2,907,000	-
	-	2,612	14,100	-	-	245,688	1,612,600	-
	-	-	-	-	-	-	-	900,000
	-	-	-	418,000	1,315,400	-	-	-
	-	98,355	290,000	3,116,645	48,000	-	-	-
	-	100,715	137,500	-	-	-	-	-
	-	-	625,000	2,557,000	-	-	-	-
	-	-	300,000	-	-	-	-	-
	-	-	80,000	-	-	-	-	-
	-	-	37,450	371,295	-	-	-	-
	-	-	45,000	515,000	-	-	-	-
	-	-	-	-	272,000	-	-	-
	-	-	-	37,500	50,000	260,500	-	-
	-	-	150,000	25,000	30,000	-	-	-
	-	-	50,000	-	-	-	-	-
	-	-	240,000	260,000	-	-	-	-
	966,632	6,546,037	261,304	-	-	-	-	-
	<u>\$ 5,802,345</u>	<u>\$ 6,774,513</u>	<u>\$ 1,470,354</u>	<u>\$ 5,728,440</u>	<u>\$ 4,775,400</u>	<u>\$ 532,500</u>	<u>\$ 1,184,688</u>	<u>\$ 4,519,600</u>
	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
	-	-	70,270	100,000	100,000	100,000	100,000	100,000
	-	-	29,730	-	-	-	-	-
	293,942	232,460	2,835,598	-	-	-	-	-
	3,320,194	102,921	560,000	557,000	-	-	-	-
	1,201,863	-	211,668	-	-	-	-	-
	9,557	15,348	16,500	108,500	740,095	-	-	-
	-	-	-	137,000	988,200	-	-	-
	6,270	2,130	219,975	-	-	-	-	-
	-	-	50,000	-	-	-	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	WORK REQUEST NUMBER	FY12 APPROVED BUDGET	APPROPRIATIONS THROUGH FY10	REVISED FY10 - 11 APPROPRIATIONS	APPROVED FY11 - 12 APPROPRIATIONS
SH 40 WATER LINE - GRAHAM TO BARRON	-	TBD	2,535,000	25,000	-	-
SH 40 WATER LINE - Sonoma Subdivision to Victoria	-	TBD	643,000	-	-	-
PATRICIA STREET WATER LINE	-	WF1246445	115,000	150,000	-	-
FM2818/JONES BUTLER WATER LINE CONFLICT	-	WF1272122	225,000	225,000	-	-
VILLA MARIA/FM 2818 WATER LINE CONFLUCT	-	WF1344704	251,429	251,429	-	-
AREA 2 WATER LINE EXTENSION	-	TBD	1,112,568	-	-	-
CCWWTP LAB & SCADA BUILDING - WATER LINE	-	WF1352985	127,000	106,923	20,077	-
DONATED WATER	-	NA	-	-	-	-
CLOSED PROJECTS	-	-	-	-	-	-
SUBTOTAL						
REHABILITATION PROJECTS:						
TAUBER & STASNEY	-	WF0625888	296,403	415,044	-	-
SOUTH KNOLL/THE GLADE	-	WF1044480	2,265,192	2,246,738	-	18,454
SOUTHWOOD 5-7	-	WF1105425	1,966,311	2,197,663	-	-
EASTGATE REHAB	-	TBD	2,642,029	-	-	-
COLLEGE HEIGHTS REHAB	-	TBD	2,423,844	-	-	-
McCULLOCH UTILITY REHAB	-	TBD	2,789,947	-	-	-
COONER UTILITY REHAB	-	WF1440709	446,000	-	-	65,000
PLANTATION OAKS WATER LINE	-	WF1433732	240,318	-	-	240,318
CLOSED PROJECTS	-	-	-	-	-	-
SUBTOTAL						
CAPITAL PROJECTS CONTINGENCY	-	TBD	-	-	129,923	150,000
METER REPLACEMENT PROGRAM	-	WF1128579	150,000	140,000	10,000	150,000
CAPITAL PROJECTS SUBTOTAL			53,781,859		\$ 3,882,694	\$ 8,456,117
GENERAL AND ADMINISTRATIVE					70,269	69,294
DEBT ISSUANCE COST					15,000	50,000
TOTAL EXPENDITURES					\$ 3,967,963	\$ 8,575,411
MEASUREMENT FOCUS ADJUSTMENT						
ENDING FUND BALANCE:					\$ 6,944,235	\$ (392,413)

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
-	-	-	-	148,500	470,700	1,915,800	-	-
-	-	-	-	100,000	100,000	443,000	-	-
-	43	114,957	-	-	-	-	-	-
-	-	225,000	-	-	-	-	-	-
-	-	251,429	-	-	-	-	-	-
-	-	-	-	-	221,850	890,718	-	-
-	-	32,000	95,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
188,310	361,246	40,334	-	-	-	-	-	-
\$ 5,020,136	\$ 714,148	\$ 4,657,461	\$ 997,500	\$ 2,076,795	\$ 892,550	\$ 3,349,518	\$ 100,000	\$ 100,000
21,403	-	275,000	-	-	-	-	-	-
100,525	79,167	21,250	634,150	1,430,100	-	-	-	-
124,088	74,488	1,689,201	78,534	-	-	-	-	-
-	-	-	-	-	275,000	2,367,029	-	-
-	-	-	-	-	-	-	250,000	2,173,844
-	-	-	-	-	-	-	-	449,799
-	-	-	55,000	391,000	-	-	-	-
-	-	-	240,318	-	-	-	-	-
179,047	-	-	-	-	-	-	-	-
\$ 246,016	\$ 332,702	\$ 1,985,451	\$ 1,008,002	\$ 1,821,100	\$ 275,000	\$ 2,367,029	\$ 250,000	\$ 2,623,643
-	-	-	150,000	150,000	150,000	150,000	150,000	150,000
-	214,313	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$ 11,068,497	\$ 8,035,677	\$ 8,263,266	\$ 8,033,942	\$ 8,973,295	\$ 2,000,050	\$ 7,201,235	\$ 5,169,600	\$ 3,923,643
83,757	80,487	69,294	75,000	75,000	75,000	75,000	75,000	75,000
2,280	-	50,000	60,000	10,000	50,000	30,000	15,000	
\$ 8,121,714	\$ 8,343,753	\$ 8,153,236	\$ 9,108,295	\$ 2,085,050	\$ 7,326,235	\$ 5,274,600	\$ 4,013,643	
\$ 47,731								
\$ 2,658,750	\$ 74,998	\$ 29,762	\$ 20,835	\$ 40,785	\$ 24,550	\$ 34,950	\$ 31,307	

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

PROJECT NUMBER	WORK REQUEST NUMBER	FY12	APPROPRIATIONS THROUGH FY10	REVISED	APPROVED
		APPROVED BUDGET		FY10-11 APPROPRIATIONS	FY11-12 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 512,852	\$ 512,852
ADDITIONAL RESOURCES:					
UTILITY REVENUE BONDS/CERTIFICATES OF OBLIGATION				\$ 6,425,000	\$ 7,580,000
INTEREST ON INVESTMENTS				7,900	10,000
TRANSFERS FROM OPERATIONS				825,000	1,120,000
INTERGOVERNMENTAL				-	-
OTHER				500,000	72,000
SUBTOTAL ADDITIONAL RESOURCES				\$ 7,757,900	\$ 8,782,000
TOTAL RESOURCES AVAILABLE				\$ 8,270,752	\$ 9,294,852

COLLECTION PROJECTS

COLLECTION PLANT - SCWOC

OVERSIZE PARTICIPATION	-	TBD	100,000	-	100,000	100,000
RAYMOND STOTZER WEST	-	WF1111168	45,952	631,130	-	-
EAST SIDE FM 158 SEWER LINE		WF1382208	1,538,000	-	-	735,000
NANTUCKET GRAVITY SEWER		WF1094676	432,938	516,000	15,000	-
LICK CREEK PARALLEL TRUNK LINE - PHASE I		WF0912284	2,825,000	395,496	-	-
VICTORIA AVENUE EXTENSION	-	WF1158560	47,000	47,000	-	-
SCOTT AND WHITE SEWER LINE/LIFT STATION		WF1338390	1,207,758	-	1,500,000	-
BEE CREEK PARALLEL TRUNKLINE		WF1369909	14,703,625	-	2,000,000	106,997
FM 2154 SEWER SERVICE		WF1369908	3,332,836	-	500,000	-

SUBTOTAL

REHABILITATION PROJECTS

EMERALD PKWY / BENT OAK	-	WF0626151	297,064	297,064	-	-
TAUBER & STASNEY REHAB	-	WF0625893	450,626	594,109	-	-
SOUTH KNOLL / THE GLADE	-	WF1044485	3,005,683	2,052,223	-	953,460
SOUTHWOOD 5-7	-	WF1105424	2,983,734	2,983,734	-	-
EASTGATE REHAB	-	TBD	2,805,830	-	-	-
COLLEGE HEIGHTS REHAB	-	TBD	1,302,844	-	-	-
COONER UTILITY REHAB	-	WF1440708	657,000	-	-	92,000
McCULLOCH UTILITY REHAB		TBD	2,381,515	-	-	-
NORTHEAST TRUNK LINE REHAB		WF1440716	309,029	-	-	309,029

CLOSED PROJECTS

SUBTOTAL

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 929,734	\$ 1,184,795	\$ 512,852	\$ 40,730	\$ 31,311	\$ 38,332	\$ 5,869	\$ 27,122
	\$ 300,468	\$ 3,130,000	\$ 7,580,000	\$ 13,175,000	\$ 3,860,000	\$ 5,300,000	\$ 3,145,000	\$ 5,575,000
	3,342	7,900	10,000	15,000	10,000	10,000	5,000	7,500
	2,700,000	2,625,000	1,120,000	775,000	940,000	1,610,000	1,175,000	1,240,000
	-	-	-	-	-	-	-	-
	-	500,000	72,000	250,000	-	-	-	-
	\$ 3,003,810	\$ 6,262,900	\$ 8,782,000	\$ 14,215,000	\$ 4,810,000	\$ 6,920,000	\$ 4,325,000	\$ 6,822,500
	\$ 3,933,544	\$ 7,447,695	\$ 9,294,852	\$ 14,255,730	\$ 4,841,311	\$ 6,958,332	\$ 4,330,869	\$ 6,849,622
	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	18,241	22,569	5,142	-	-	-	-	-
	-	-	325,000	831,000	382,000	-	-	-
	33,938	239,825	159,175	-	-	-	-	-
	10,422	-	-	-	-	-	1,683,747	1,130,831
	2,035	-	44,965	-	-	-	-	-
	-	273,000	934,758	-	-	-	-	-
	-	100,000	1,606,997	9,671,149	3,325,479	-	-	-
	-	75,000	225,000	370,000	210,000	2,452,836	-	-
	\$ 64,636	\$ 262,394	\$ 712,317	\$ 3,236,720	\$ 4,017,479	\$ 2,552,836	\$ 1,783,747	\$ 1,230,831
	6,006	39	291,019	-	-	-	-	-
	85,626	-	365,000	-	-	-	-	-
	66,995	52,796	110,000	847,188	1,928,704	-	-	-
	110,940	113,303	2,623,160	136,331	-	-	-	-
	-	-	-	-	275,000	2,530,830	-	-
	-	-	-	-	-	-	250,000	1,052,844
	-	-	82,000	575,000	-	-	-	-
	-	-	-	-	-	-	-	449,799
	-	-	309,029	-	-	-	-	-
	224,277	884,994	2,281	-	-	-	-	-
	\$ 493,844	\$ 1,051,132	\$ 3,391,460	\$ 1,374,548	\$ 2,503,704	\$ 275,000	\$ 2,530,830	\$ 250,000
								\$ 1,502,643

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

PROJECT NUMBER	WORK REQUEST NUMBER	FY12	APPROPRIATIONS THROUGH FY10	REVISED	APPROVED
		APPROVED BUDGET		FY10-11 APPROPRIATIONS	FY11-12 APPROPRIATIONS
TREATMENT & DISPOSAL PROJECTS					
TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC					
CARTERS CREEK HEADWORKS IMP	WF1223116	1,508,550	500,000	-	1,008,550
LICK CREEK CLARIFIER CATWALKS	WF1042497	413,470	387,500	-	25,970
SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC					
LICK CREEK CENTRIFUGE IMPROVEMENTS	WF1142617	405,571	400,000	85,575	-
LICK CREEK SLUDGE HOLDING TANK IMP	WF1142618	452,739	500,000	-	-
CARTERS CREEK ATAD IMPROVEMENTS	WF1104547	238,593	914,000	-	-
LICK CREEK RETURN ACTIVATED SLUDGE MODIFICATIONS	WF1142623	433,144	250,000	-	183,144
CC CENTRIFUGE IMPROVEMENTS	TBD	2,182,000	-	-	-
LICK CREEK SLUDGE BLOWER REPLACEMENT	WF1440712	200,000	-	-	200,000
CC TREATMENT STRUCTURE COATINGS REPLACEMENT	TBD	366,000	-	-	-
LICK CREEK DIGESTION FACILITY	TBD	4,097,000	-	-	-
LICK CREEK CAPACITY EXPANSION	TBD	7,127,000	-	-	-
LICK CREEK CENTRIFUGE REPLACEMENT	WF1433858	1,000,000	-	1,000,000	-
CC DIGESTED SLUDGE AERATOR REPLACEMENT	WF1441829	650,000	-	-	650,000
LIFT STATION FORCE MAIN REHAB	TBD	71,797	-	-	-
CLOSED PROJECTS					
SEWER GENERAL PLANT - SGWOC					
SCADA REPLACEMENT	WF0742950	545,340	445,340	100,000	-
CARTERS CREEK LAB AND SCADA BUILDING	WF1129844	1,267,000	838,087	327,000	-
LICK CREEK PROCESS CONTROL IMPROVEMENTS	WF1142624	278,435	203,000	-	75,435
SCADA - NEW LIFT STATIONS	WF1359125	275,000	80,000	80,000	115,000
REMOTE PLANT SECURITY	WF1219655	300,000	300,000	-	-
CC FIBER RING	WF1440366	450,000	120,000	-	-
CC ELECTRICAL IMPROVEMENTS	TBD	1,323,000	-	-	-
UTILITY SERVICE CENTER RENOVATIONS	WF1441517	348,000	-	37,500	-
AGGIE ACRES FIBER OPTIC CONDUIT	WF1440367	111,172	-	-	111,172
CLOSED PROJECTS					
SUBTOTAL					
CAPITAL PROJECTS CONTINGENCY	TBD	-	-	33,087	150,000
CAPITAL PROJECTS SUBTOTAL		62,470,245		<u>\$ 5,778,162</u>	<u>\$ 4,815,757</u>
GENERAL AND ADMINISTRATIVE				70,299	69,294
DEBT ISSUANCE COST				<u>35,000</u>	<u>40,000</u>
TOTAL EXPENDITURES				<u>\$ 5,883,461</u>	<u>\$ 4,925,051</u>
MEASUREMENT FOCUS ADJUSTMENT					
ENDING FUND BALANCE:				<u>\$ 2,387,291</u>	<u>\$ 4,369,801</u>

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECT EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
-	52,402	227,223	924,509	304,416	-	-	-	-
8,374	17,877	220,219	167,000	-	-	-	-	-
4,575	50,469	195,527	155,000	-	-	-	-	-
4,893	33,776	257,970	156,100	-	-	-	-	-
10,641	88,675	139,277	-	-	-	-	-	-
676	31,080	232,950	168,438	-	-	-	-	-
-	-	-	-	-	-	475,000	1,068,000	639,000
-	-	-	200,000	-	-	-	-	-
-	-	-	-	-	-	366,000	-	-
-	-	-	-	-	-	-	-	2,635,000
-	-	-	-	-	-	-	-	540,000
-	-	150,000	850,000	-	-	-	-	-
-	-	-	650,000	-	-	-	-	-
-	-	-	-	-	-	71,797	-	-
77,152	721,248	47,056	-	-	-	-	-	-
149,038	48,626	312,908	34,768	-	-	-	-	-
19,087	110,857	544,248	592,808	-	-	-	-	-
2,811	24,553	152,065	99,006	-	-	-	-	-
-	-	63,591	117,259	94,150	-	-	-	-
-	137,693	162,307	-	-	-	-	-	-
-	-	-	120,000	-	-	-	330,000	-
-	-	-	-	-	-	696,000	627,000	-
-	-	-	37,500	50,000	260,500	-	-	-
-	-	-	111,172	-	-	-	-	-
85,957	400,906	45,426	-	-	-	-	-	-
<u>\$ 363,204</u>	<u>\$ 1,718,162</u>	<u>\$ 2,750,767</u>	<u>\$ 4,383,560</u>	<u>\$ 448,566</u>	<u>\$ 260,500</u>	<u>\$ 1,608,797</u>	<u>\$ 2,025,000</u>	<u>\$ 3,814,000</u>
			150,000	150,000	150,000	150,000	150,000	150,000
<u>\$ 921,684</u>	<u>\$ 3,031,688</u>	<u>\$ 6,854,544</u>	<u>\$ 9,144,828</u>	<u>\$ 14,074,419</u>	<u>\$ 4,702,979</u>	<u>\$ 6,842,463</u>	<u>\$ 4,208,747</u>	<u>\$ 6,697,474</u>
	77,890	70,299	69,294	70,000	70,000	70,000	70,000	70,000
	103	10,000	40,000	80,000	30,000	40,000	25,000	40,000
	<u>\$ 3,109,681</u>	<u>\$ 6,934,843</u>	<u>\$ 9,254,122</u>	<u>\$ 14,224,419</u>	<u>\$ 4,802,979</u>	<u>\$ 6,952,463</u>	<u>\$ 4,303,747</u>	<u>\$ 6,807,474</u>
	\$ 360,931							
	<u>\$ 1,184,795</u>	<u>\$ 512,852</u>	<u>\$ 40,730</u>	<u>\$ 31,311</u>	<u>\$ 38,332</u>	<u>\$ 5,869</u>	<u>\$ 27,122</u>	<u>\$ 42,148</u>

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

	Projected FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Comments
Water Projects							
Well #9	-	-	-	-	-	92,800	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	-	-	-	-	-	1,600	Line Maintenance
Wellfield Collection System Loop	-	-	-	-	-	-	Maintenance - estimated to begin in FY18
Dowling Road 10 MG Storage Tank	-	-	-	-	-	-	TBD - O&M estimated to begin FY17
SPPS Chemical System Replacement	-	-	41,200	42,436	43,709	45,020	Supplies and maintenance
High Service Water Pump Improvements	-	-	67,000	69,010	71,080	73,213	Maintenance, utility costs and instrument calibration
Cooling Tower Expansion	-	-	61,000	62,830	64,715	66,656	Supplies and utility costs
Distribution SCADA	-	-	-	5,000	5,150	5,305	Supply costs
Reclaimed Water - Irrigation Phase I	46,000	47,380	48,801	50,265	51,773	53,327	Supplies, maintenance and utility costs
Water Project Totals	\$ 46,000	\$ 47,380	\$ 218,001	\$ 229,541	\$ 236,428	\$ 337,921	
Wastewater Projects							
East Side FM 158 Sewer Service	-	-	-	12,800	13,184	13,580	Supplies and maintenance costs
FM 2154 Sewer Line	-	-	-	-	200	206	Utility costs
Emerald Parkway/Bent Oak	3,125	3,219	3,315	3,415	3,517	3,623	Line Maintenance
Carters Creek Centrifuge Improvements	-	-	-	-	10,500	10,815	Supplies and maintenance
Lick Creek Digestion Facility	-	-	-	-	-	60,750	Personnel, maintenance and utility costs
Wastewater Project Totals	\$ 3,125	\$ 3,219	\$ 3,315	\$ 16,215	\$ 27,401	\$ 88,973	
Total Estimated O&M Costs	\$ 49,125	\$ 50,599	\$ 221,317	\$ 245,756	\$ 263,829	\$ 426,894	

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

Hotel Tax Fund

The primary funding source for the Hotel Tax Fund is the Hotel tax, a consumption type tax authorized under state statute. This tax allows the City to collect up to its current tax rate of 7% on rental income of hotels and motels within the city limits.

Funds derived from the Hotel Tax Fund can only be spent if the following two-part test is met:

- I. Every expenditure must directly enhance and promote tourism and the convention and hotel industry.
- II. Every expenditure must clearly fit into one of eight statutorily provided categories for expenditure of local hotel occupancy tax revenues.
 1. Funding the establishment, improvement, or maintenance of a convention or visitor information center.
 2. Paying for the administrative costs for facilitating convention registration.
 3. Paying for tourism related advertising, and promotion of the city or its vicinity.
 4. Funding programs that enhance the arts.
 5. Funding historical restoration or preservation projects.
 6. Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.
 7. Enhancing and upgrading existing sport facilities or fields for certain municipalities
 8. Funding transportation systems for tourists

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

Hotel Tax revenue is projected to increase 1% from the FY11 year-end estimate to \$3,372,680. Investment earnings are in line with the FY11 revised budget. Revenues are forecasted to be relatively flat due to the recent downturn in the economy.

Total approved expenditures and transfers out of the Hotel Tax Fund are \$2,123,142. This is a 3.51% decrease from the FY11 revised budget due to the the removal of \$89,000 in budgeted expenditures for the Arts Council of Brazos Valley that are being shifted to the General Fund in FY12. In FY09, the city purchased 7 acres of land on University Dr. for the anticipated future construction of a Convention Center. A transfer of \$224,444 to the Debt Service Fund for the Convention Center land purchase is scheduled to be made from the Hotel Tax Fund in FY12.

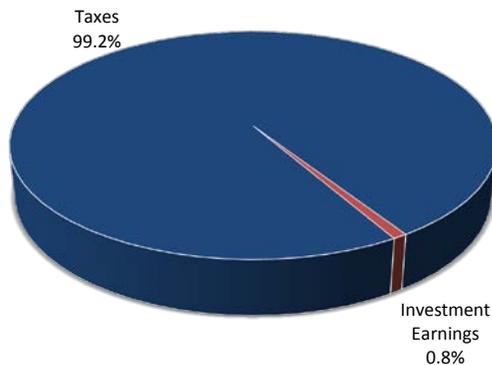
\$326,698 in approved expenditures related to Parks and Recreation Programs & Events are included in the FY12 budget. Programs in the budget include items such as the Starlight Music Series, National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds. \$19,000 in SLA funding is included for hosting the annual TPPC Annual Aquatic Conference and \$200,000 is included for soliciting and hosting of sports tournaments in College Station.

The Hotel Tax Fund also includes \$1,303,000 in approved Outside Agency funding expenditures. Outside Agencies receiving funding from the Hotel Tax Fund include the Bryan/College Station Convention & Visitors Bureau, the Arts Council of Brazos Valley, the George Bush Presidential Library Foundation, the Bryan-College Station Chamber of Commerce, the Northgate District Association, and the Brazos Valley Veterans Memorial. SLA Funding in the amount of \$50,000 is included for Outside Agency expenditures. Funding for the George Bush Library will increase by \$25,000 to \$50,000 for increased marketing in the Houston metro area as well as the American Airlines in-flight magazine. Additionally, \$3,000 is included for Northgate advertising to attract visitors to the district during the annual fire school at the TEEX Brayton Fire Training Field. Finally, \$25,000 in SLA funding is approved for funding design and construction of additional war memorials along the Lynn Stuart Pathway at Veterans Park. For FY12, \$5,500,000 of the fund balance has been reserved for capital projects that meet the requirements for use of Hotel Tax Funds.

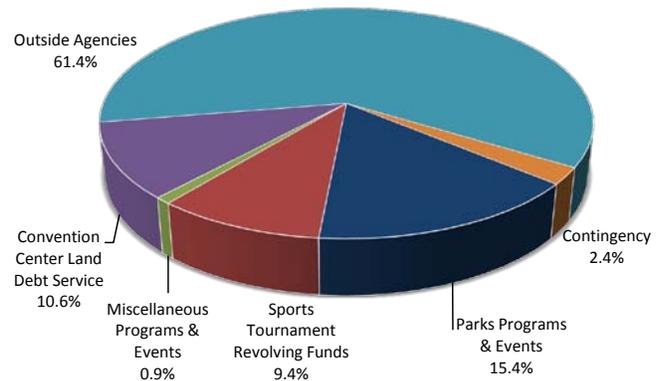
**City of College Station
Hotel Tax Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 1,939,266	\$ 3,241,580	\$ 3,241,580	\$ 4,832,515	\$ 4,832,515	
REVENUES						
Taxes	\$ 3,416,713	\$ 3,394,000	\$ 3,339,287	\$ 3,372,680	\$ 3,372,680	-0.63%
Investment Earnings	24,973	28,000	28,000	28,000	28,000	0.00%
Other	-	-	249,243	-	-	N/A
Total Revenues	<u>\$ 3,441,686</u>	<u>\$ 3,422,000</u>	<u>\$ 3,616,530</u>	<u>\$ 3,400,680</u>	<u>\$ 3,400,680</u>	-0.62%
Total Funds Available	<u>\$ 5,380,952</u>	<u>\$ 6,663,580</u>	<u>\$ 6,858,110</u>	<u>\$ 8,233,195</u>	<u>\$ 8,233,195</u>	23.56%
EXPENDITURES & TRANSFERS						
City Operations:						
Parks Programs & Events	\$ 422,092	\$ 347,816	\$ 314,576	\$ 326,698	\$ 326,698	-6.07%
Sports Tournament Revolving Funds	-	200,000	113,000	200,000	200,000	0.00%
Miscellaneous Programs & Events	9,398	10,000	4,500	-	19,000	90.00%
Convention Center Land Debt Service	223,615	222,519	222,519	224,444	224,444	0.86%
Credit Card Fees	18,773	24,000	25,000	-	-	-100.00%
Total City Operations Expenditures	<u>\$ 673,878</u>	<u>\$ 804,335</u>	<u>\$ 679,595</u>	<u>\$ 751,142</u>	<u>\$ 770,142</u>	-4.25%
Outside Agency Funding Expenditures:						
B/CS Convention & Visitors Bureau	\$ 1,107,000	\$ 1,057,000	\$ 1,057,000	\$ 1,000,000	\$ 1,000,000	-5.39%
Arts Council of Brazos Valley	286,635	289,000	289,000	200,000	200,000	-30.80%
George Bush Presidential Library Foundation	50,000	-	-	25,000	50,000	N/A
Veterans Memorial	10,000	-	-	-	25,000	N/A
Northgate Advertising	-	-	-	3,000	3,000	N/A
B/CS Chamber of Commerce	-	-	-	25,000	25,000	N/A
Total Outside Agency Funding Expenditure:	<u>\$ 1,453,635</u>	<u>\$ 1,346,000</u>	<u>\$ 1,346,000</u>	<u>\$ 1,253,000</u>	<u>\$ 1,303,000</u>	-3.19%
Contingency	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	0.00%
Total Operating Expenses & Transfers	<u>\$ 2,127,513</u>	<u>\$ 2,200,335</u>	<u>\$ 2,025,595</u>	<u>\$ 2,054,142</u>	<u>\$ 2,123,142</u>	-3.51%
Measurement Focus Adjustment	(11,859)					
Increase (Decrease) in Fund Balance	\$ 1,314,173	\$ 1,221,665	\$ 1,590,935	\$ 1,346,538	\$ 1,277,538	
Reserve for Capital Projects	\$ -	\$ -	\$ -	\$ 5,500,000	\$ 5,500,000	
Unreserved Fund Balance	3,241,580	4,463,245	4,832,515	679,053	610,053	
Ending Fund Balance	<u>\$ 3,241,580</u>	<u>\$ 4,463,245</u>	<u>\$ 4,832,515</u>	<u>\$ 6,179,053</u>	<u>\$ 6,110,053</u>	

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



Community Development Fund

The Community Development Fund is used to account for grants received by the City for use in revitalizing low-income areas and addressing the needs of low and moderate income citizens.

The City has submitted an action plan to HUD for FY12 to receive the Community Development Block Grant (CDBG) and the Home Grant. The CDBG program is a federal entitlement program that provides basic funding for general programs and administration. The grant allows administrators flexibility in the use of funds for a wide variety of eligible activities. The Home Grant is a yearly entitlement grant that can only be used for housing programs that assist Low/Moderate Income (LMI) individuals.

Community Development Block Grant funds are allocated to projects including housing assistance and rehabilitation, demolition projects and acquisitions. Other eligible expenditures include interim assistance, public service agency funding, and Code Enforcement activities.

The City currently uses Home Grant funds for owner-occupied rehabilitation assistance and down payment assistance. Funds are also approved for Community Housing Development Organizations (CHDO) activities, new construction, and Tenant Based Rental Assistance (TBRA).

Community Development funds are also used for capital projects in areas that qualify for these funds. Both CDBG and HOME allocations are based on a formula that includes criteria such as the age and condition of a community's housing stock, incidents of overcrowding, and the demographic characteristics of the city.

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

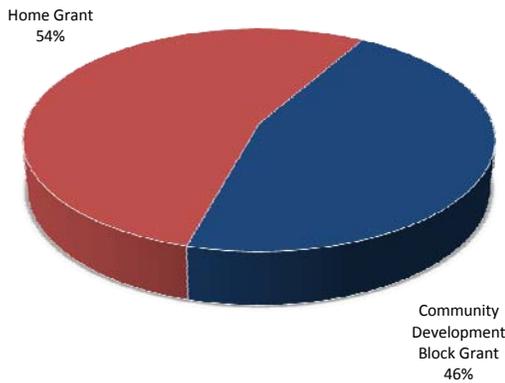
For FY12, the City anticipates receiving \$5,390,272 in total authorizations from the federal government. This amount is comprised of new and unspent authorizations from the prior fiscal year. The City anticipates receiving \$2,303,828 in CDBG funds and an additional \$377,500 in recaptured funds. Approved FY12 HOME authorizations total \$2,708,944. Total appropriations for FY12 are \$5,012,772. Of this total, \$2,303,828 is allocated for CDBG eligible expenditures and \$2,708,944 is allocated for HOME grant expenditures. One reduction SLA of \$5,000 is included in the FY12 Approved Budget that will reduce the amount of funding to Project Unity from \$10,000 to \$5,000.

Approved CDBG appropriations include Public Facility projects that are intended to expand, improve and/or add public facilities and infrastructure when and where needed for designated low to moderate income areas of the city. Improvements include streets, parks, neighborhood centers, community centers, and sidewalk projects. Approved FY12 expenditures for ongoing Public Facility projects include the **College Main Rehab project** (\$348,890), which will rehabilitate approximately 230 feet of existing roadway, sidewalks, and drainage facilities along College Main between the College Station & Bryan city limits and Spruce Street. **Georgie K. Fitch Park Improvements** (\$103,629) include the addition of a lighted concrete jogging loop and associated landscaping in Georgie K. Fitch Park. FY12 appropriations include \$1,345,634 for new Public Facility Projects. The **Cooner Street Rehab and Reconstruction** project (\$1,195,634) includes the rehabilitation of water lines, wastewater lines, and pavement along Cooner street. Additional funds for this project will come from the Streets Capital Improvements Fund, Water Capital Improvements Fund, and Wastewater Capital Improvement Fund. **FM 2154 Sidewalk Improvements** (\$75,000) include the design of a sidewalk along one side of FM 2154 from Luther Street to Southwest Parkway. **University Drive Sidewalk Improvements** (\$75,000) include the design of a sidewalk on the south side of University Drive from Texas Avenue to Lions Park. Construction of these sidewalk projects is not currently funded. Approved FY12 Public Facility appropriations total \$1,798,153.

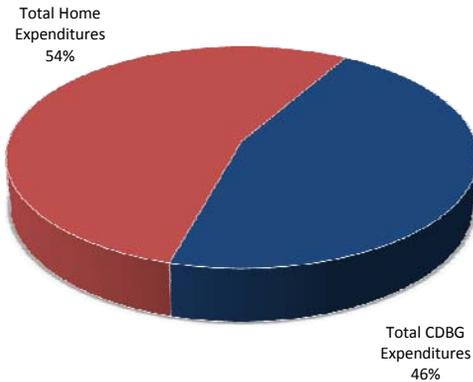
**City of College Station
Community Development Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
BEGINNING FUND BALANCE	\$ 1,589,299	\$ 2,204,560	\$ 2,204,560	\$ 2,477,060	\$ 2,477,060	
REVENUES						
Grants						
Community Development Block Grant	\$ 2,834,136	\$ 1,681,406	\$ 577,695	2,303,828	\$ 2,303,828	37.02%
Home Grant	804,300	1,789,054	442,581	2,708,944	2,708,944	51.42%
Other Revenue	9,850	-	-	-	-	N/A
Recaptured Funds	21,330	650,000	272,500	377,500	377,500	-41.92%
Total Revenues	<u>\$ 3,669,616</u>	<u>\$ 4,120,460</u>	<u>\$ 1,292,776</u>	<u>\$ 5,390,272</u>	<u>\$ 5,390,272</u>	30.82%
TOTAL FUNDS AVAILABLE	<u>\$ 5,258,915</u>	<u>\$ 6,325,020</u>	<u>\$ 3,497,336</u>	<u>\$ 7,867,332</u>	<u>\$ 7,867,332</u>	24.38%
EXPENDITURES AND TRANSFERS						
Community Development Block Grant						
Housing Assistance/Rehab	\$ 9,156	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	0.00%
Clearance/Demolition	-	10,000	-	10,000	10,000	0.00%
Acquisitions	2,388,039	350,410	-	-	-	-100.00%
Interim Assistance	-	5,000	-	5,000	5,000	0.00%
Housing Services	-	-	12,761	30,000	30,000	N/A
Public Service Agency Funding	138,663	164,094	205,844	154,395	154,395	-5.91%
Code Enforcement - Planning & Dev.	83,298	88,684	75,696	85,416	85,416	-3.68%
Code Enforcement - Econ. & Comm. Dev.	-	36,899	-	-	-	-100.00%
Administrative Fees	160,081	196,651	169,413	210,864	205,864	4.68%
Public Facilities Projects	-	253,168	-	-	-	-100.00%
College Main Rehab	-	398,000	50,777	348,890	348,890	-12.34%
George K Fitch Park Improvements	-	103,500	1,538	103,629	103,629	0.12%
W.A. Tarrow Park Improvements	-	60,000	61,666	-	-	-100.00%
Cooner Street Rehab	-	-	-	1,195,634	1,195,634	N/A
Wellborn Road Sidewalks	-	-	-	75,000	75,000	N/A
University Drive Sidewalks	-	-	-	75,000	75,000	N/A
Total CDBG Expenditures	<u>\$ 2,779,237</u>	<u>\$ 1,681,406</u>	<u>\$ 577,695</u>	<u>\$ 2,308,828</u>	<u>\$ 2,303,828</u>	37.02%
Home Grant						
Housing Assistance/Rehab	\$ -	\$ 107,159	\$ -	\$ 107,159	\$ 107,159	0.00%
Homebuyer's Assistance	67,233	203,818	112,245	200,000	200,000	-1.87%
CHDO	147,526	555,577	185,782	454,802	454,802	-18.14%
New Construction	420,131	1,291,986	41,067	1,726,720	1,726,720	33.65%
Tenant Based Rental Assistance	9,649	91,566	9,150	88,016	88,016	-3.88%
CHDO Operating Expenses	7,899	87,585	35,615	69,071	69,071	-21.14%
Administrative Fees	71,648	71,363	58,722	63,176	63,176	-11.47%
Housing Services	-	30,000	-	-	-	-100.00%
Total Home Expenditures	<u>\$ 724,086</u>	<u>\$ 2,439,054</u>	<u>\$ 442,581</u>	<u>\$ 2,708,944</u>	<u>\$ 2,708,944</u>	11.07%
Total Operating Expenses & Transfers	<u>\$ 3,503,323</u>	<u>\$ 4,120,460</u>	<u>\$ 1,020,276</u>	<u>\$ 5,017,772</u>	<u>\$ 5,012,772</u>	21.66%
Expenditures Under (Over) Revenues	<u>\$ 166,293</u>	<u>\$ -</u>	<u>\$ 272,500</u>	<u>\$ 372,500</u>	<u>\$ 377,500</u>	
Measurement Focus Adjustment	448,968	-	-	-	-	
ENDING FUND BALANCE	<u>\$ 2,204,560</u>	<u>\$ 2,204,560</u>	<u>\$ 2,477,060</u>	<u>\$ 2,849,560</u>	<u>\$ 2,854,560</u>	

Community Development Fund - Sources



Community Development Fund - Uses



**City of College Station
Community Development Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Community Development	\$ 271,797	\$ 319,740	\$ 319,740	\$ 293,263	\$ 288,263	-9.84%	
TOTAL	\$ 271,797	\$ 319,740	\$ 319,740	\$ 293,263	\$ 288,263	-9.84%	

EXPENDITURE BY CLASSIFICATION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Salaries & Benefits	\$ 235,313	\$ 278,175	\$ 278,175	251,375	\$ 251,375	-9.63%	
Supplies	3,926	4,544	4,544	4,792	4,792	5.46%	
Maintenance	-	-	-	-	-	N/A	
Purchased Services	32,558	37,021	37,021	37,096	32,096	-13.30%	
Capital Outlay	-	-	-	-	-	N/A	
TOTAL	\$ 271,797	\$ 319,740	\$ 319,740	\$ 293,263	\$ 288,263	-9.84%	

PERSONNEL							
	Actual FY09*	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Community Development	4.50	4.50	4.50	4.50	4.50	0.00%	
TOTAL	4.50	4.50	4.50	4.50	4.50	0.00%	

*Community Development personnel was accounted for in the General Fund until FY10

Service Level Adjustments		One-Time	Recurring	Total
Community Development	Reduction in Project Unity Funding	\$ -	\$ (5,000)	\$ (5,000)
Community Development SLA TOTAL		\$ -	\$ (5,000)	\$ (5,000)

COMMUNITY DEVELOPMENT

Description & Budget Explanation:

The Community Development Division is responsible for providing affordable housing and public assistance to benefit low/moderate Income individuals through the Community Development Block Grant (CDBG) and HOME Investment Partnership grants from the U. S. Department of Housing and Urban Development. Programs include housing rehabilitation, down payment assistance, public facility improvements, public service agency assistance, and general administrative oversight. Community Development was moved to the Community Development Fund in FY 08.

Line of Business: Facilitate Strong and Effective Partnerships with Public Service Agencies

- Service Levels:**
- 1) Funding and oversight of health and human service programs
 - 2) Provide technical assistance
 - 3) Attend and participate in stakeholder meetings
 - 4) Assess program efficacy

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- Number of desk / on-site monitorings*	24	30	41	34
Output				
- Number of programs provided technical assistance **	22	10	16	10
- Number of social service programs funded **	10	7	8	5
- Total clients assisted **	572	5,000	4,775	1,265

* Includes technical assistance provided to both agencies funded by the City and those seeking funding and receiving assistance in program assessment and development

** As level or reduced CDBG funding is expected, the number of public service agency programs funded is likely to remain the same. Ultimately, the number of programs funded and monitored and number of clients served is recommended by the JRFRC and approved by City Council based on local need. Client numbers reported following the 1st quarter.

Line of Business: Provide Affordable Housing

- Service Levels:**
- 1) Promote new affordable housing
 - 2) Renovate or replace existing sub-standard housing
 - 3) Demolish dilapidated housing
 - 4) Facilitate the provision of Tenant-Based Rental Assistance

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- Percentage of available HOME funds disbursed	53%	80%	18%	80%
- Percentage of available CDBG funds disbursed	NA	70%	53%	75%
Output				
- Home buyers assisted /	2	12	5	12
- Homeownership Counseling Sessions	8	30	20	55
- TBRA Applications processed	20	65	28	60
- Affordable units replaced, renovated, or constructed *	4	5	3	6
- Dilapidated structures demolished	0	1	1	1

* Affordable units include owner-occupied repaired and replaced units, as well as newly constructed affordable units built by: the City, CHDO, Habitat for Humanity and other affordable housing developers, to include Housing Tax Credit prospects.

Program Name: Development of Public Facilities and Infrastructure

- Service Levels:**
- 1) Identify and assess public facility projects
 - 2) Prioritize projects
 - 3) Perform environmental reviews and other clearance approvals
 - 4) Monitor bid process and provide project oversight

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Output				
- Number of projects identified and funded	0	3	3	3
- Number of citizen input opportunities facilitated *	0	2	10	2
- Number of compliance procedures initiated / completed **	0	16	18	28
- Number of infrastructure projects completed ***	0	2	0	3

No Public Facility activities funded with CDBG in FY 2010.

* Number of public hearings, neighborhood meetings and website and published notices are examples of citizen input opportunities

** Number of environmental reviews, labor relations reviews and bidding processes completed .

*** Number of projects may include those currently approved and underway from previous budget years

Program Name: Neighborhood Reinvestment and Development

- Service Levels:**
- 1) Identify and provide funding for code enforcement and reinvestment efforts
 - 2) Engage and educate citizens and neighborhood groups
 - 3) Encourage sustainable development / redevelopment
 - 4) Facilitate inter-departmental cooperation

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Output				
- Number of code enforcement cases processed	1,977	4,000	4,000	5,000
- Technical Assistance Provided	2	12	8	12
- Contact with neighborhood groups *	3	2	2	2
- Contact with other City departments and stakeholders **	10	2	10	2

* Contact include public hearing in low-income neighborhoods, and meetings with neighborhood representative/organizations via telephone, email, regular mail and/or personal meetings

** Stakeholders include involved City departments, neighborhood representatives and developers

Program Name: Grant Planning, Implementation and Administration

- Service Levels:**
- 1) Perform budget, payroll and payment reconciliation and processing
 - 2) Provide effective interdepartmental and external communication
 - 3) Perform and publish mandatory reviews, reports and publications

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Resources Secured	\$161,814	\$1,711,404	\$1,032,392	\$2,037,688
CDBG / HOME	\$371,779	\$2,409,053	\$442,581	\$2,708,974
Efficiency				
- Major plans and reports completed and submitted on time *	8	10	10	37
- Percentage of grant resources allocated for administration **	5.0%	10.0%	6.0%	5.00%
Output				
- Pre-bid / pre-construction meetings ***	3	4	6	7
- Project-based stakeholders engaged	5	3	5	10

* Includes Annual Action Plan and Budget, CAPER, Labor Relations Reports and Environmental Reviews

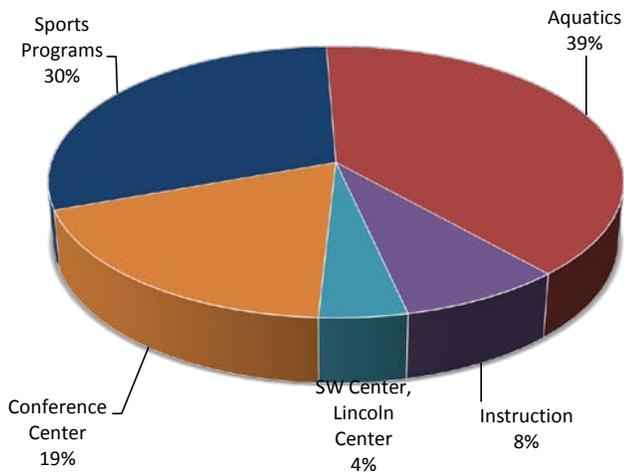
** Administrative expenses are projected to drop slightly due to increased staffing efficiencies and anticipated reductions in future grant allocations

*** Includes pre-bid and pre-construction meetings for both public facility projects, housing and demolitions projects

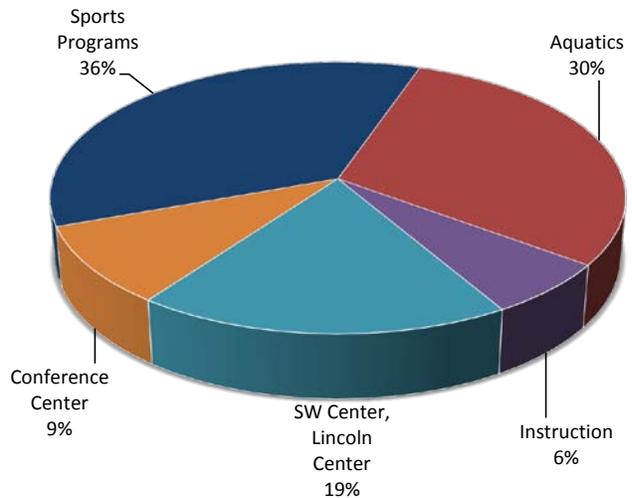
**City of College Station
Recreation Fund
Fund Summary**

	<u>FY10 Actual</u>	<u>FY11 Revised Budget</u>	<u>FY11 Year-End Estimate</u>	<u>FY12 Approved Base Budget</u>	<u>FY12 Approved Budget</u>	<u>% Change in Budget from FY11 to FY12</u>
REVENUES						
Sports Programs	\$ -	\$ 300,000	\$ 293,477	\$ 387,288	\$ 358,663	19.55%
Aquatics	-	306,550	320,760	474,169	467,669	52.56%
Concessions	-	114,000	123,500	-	-	(100.00%)
Instruction	-	234,759	249,142	96,654	96,654	(58.83%)
SW Center, Lincoln Center	-	41,755	62,694	51,780	51,780	24.01%
Conference Center	-	156,247	168,411	222,850	222,850	42.63%
Investment Earnings	-	400	400	400	400	0.00%
Other	-	-	-	-	-	N/A
Total Revenues	\$ -	\$ 1,153,711	\$ 1,218,384	\$ 1,233,141	\$ 1,198,016	3.84%
EXPENDITURES						
Sports Programs	\$ -	\$ 1,336,185	\$ 1,412,057	\$ 1,457,969	\$ 1,365,850	2.22%
Aquatics	-	933,725	1,005,726	1,200,445	1,137,816	21.86%
Concessions	-	114,000	126,557	12,000	-	(100.00%)
Instruction	-	463,598	427,911	244,156	244,156	(47.33%)
SW Center, Lincoln Center	-	738,985	734,901	704,846	704,846	(4.62%)
Conference Center	-	349,468	317,704	358,674	358,674	2.63%
Total Expenditures	\$ -	\$ 3,935,961	\$ 4,024,856	\$ 3,978,090	\$ 3,811,342	(3.17%)
GENERAL FUND SUBSIDY	\$ -	\$ (2,782,250)	\$ (2,806,472)	\$ (2,744,949)	\$ (2,613,326)	(6.07%)
Increase/Decrease in Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Beginning Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Ending Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

Recreation Fund Sources



Recreation Fund Uses



Established in FY11, the Recreation Fund is designed to help the city identify costs and revenues associated with various recreational sports, concessions, Senior/Teen Centers, Lincoln Center, Conference Center, and various instruction programs. Ultimately the fund will help identify how much the General Fund is subsidizing these programs. For FY12, some programs have been categorized differently than they were in FY11, resulting in the year-over-year budget differences. These changes are reflected in the Program Budget Report on the next page.

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

**CITY OF COLLEGE STATION
FY12 APPROVED BUDGET - RECREATION PROGRAMS**

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	\$ 198,840	\$ 159,653	\$ 99,900	\$ 45,468	\$ 11,176	\$ 316,197	62.88%	\$ (117,357)
Adult Volleyball	14,000	17,192	23,185	-	1,203	41,580	33.67%	(27,580)
Youth Basketball	51,600	62,635	16,383	-	4,384	83,402	61.87%	(31,802)
Youth Football	25,250	39,801	28,894	14,603	2,786	86,084	29.33%	(60,834)
Girls Softball	9,000	30,716	62,722	12,125	2,150	107,713	8.36%	(98,713)
Youth Volleyball	22,980	36,338	16,383	-	2,544	55,265	41.58%	(32,285)
Adult Kickball	4,853	4,934	33,611	5,389	345	44,279	10.96%	(39,426)
Challenger Sports	1,540	17,901	20,289	-	1,253	39,443	3.90%	(37,903)
Tennis	30,600	28,296	15,178	-	1,981	45,455	67.32%	(14,855)
No-Fee Programs	-	19,110	324,234	201,750	1,338	546,432	0.00%	(546,432)
TOTAL SPORTS	\$ 358,663	\$ 416,576	\$ 640,779	\$ 279,335	\$ 29,160	\$ 1,365,850	26.26%	\$ (1,007,187)
Xtra Ed	\$ 96,654	\$ 184,274	\$ 46,983	-	\$ 12,899	\$ 244,156	39.59%	\$ (147,502)
TOTAL INSTRUCT	\$ 96,654	\$ 184,274	\$ 46,983	-	\$ 12,899	\$ 244,156	39.59%	\$ (147,502)
SW Pool	\$ 91,800	\$ 220,589	\$ 13,788	-	\$ 15,441	\$ 249,818	36.75%	\$ (158,018)
Thomas Pool	30,600	153,881	11,378	-	10,772	176,031	17.38%	(145,431)
Adamson Lagoon	196,156	326,723	19,813	-	22,871	369,407	53.10%	(173,251)
CSISD Natatorium	10,000	35,512	8,968	-	2,486	46,966	21.29%	(36,966)
Splash Pads	-	26,380	8,968	-	1,847	37,195	0.00%	(37,195)
Swim Lessons	112,200	145,550	19,813	-	10,188	175,551	63.91%	(63,351)
Water Fitness	-	17,113	8,968	-	1,198	27,279	0.00%	(27,279)
Swim Team	22,644	24,030	10,173	-	1,682	35,885	63.10%	(13,241)
Stroke Clinic	4,269	10,015	8,968	-	701	19,684	21.69%	(15,415)
TOTAL AQUATICS	\$ 467,669	\$ 959,793	\$ 110,837	-	\$ 67,186	\$ 1,137,816	41.10%	\$ (670,147)
SW Center-Teen	\$ 10,000	\$ 176,706	\$ 23,265	-	\$ 12,369	\$ 212,340	4.71%	\$ (202,340)
SW Center-Senior	2,000	60,135	23,265	-	4,209	87,609	2.28%	(85,609)
Lincoln Center	39,780	345,806	34,885	-	24,206	404,897	9.82%	(365,117)
TOTAL CENTERS	\$ 51,780	\$ 582,647	\$ 81,415	-	\$ 40,784	\$ 704,846	7.35%	\$ (653,066)
Conference Center	\$ 222,850	\$ 300,430	\$ 37,214	-	\$ 21,030	\$ 358,674	62.13%	\$ (135,824)
TOTAL CONF CTR	\$ 222,850	\$ 300,430	\$ 37,214	-	\$ 21,030	\$ 358,674	62.13%	\$ (135,824)
TOTAL	\$ 1,197,616	\$ 2,443,720	\$ 917,228	\$ 279,335	\$ 171,059	\$ 3,811,342	31.42%	\$ (2,613,726)

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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Sports Programs	-	1,336,185	1,412,057	\$ 1,457,969	\$ 1,365,850	2.22%
Aquatics	-	933,725	1,005,726	1,200,445	1,137,816	21.86%
Concessions	-	114,000	126,557	12,000	-	-100.00%
Instruction	-	463,598	427,911	244,156	244,156	-47.33%
SW Center, Lincoln Center	-	738,985	734,901	704,846	704,846	-4.62%
Conference Center	-	349,468	317,704	358,674	358,674	2.63%
TOTAL	-	3,935,961	4,024,856	\$ 3,978,090	\$ 3,811,342	-3.17%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	-	1,781,226	1,757,301	\$ 1,746,216	\$ 1,608,796	-9.68%
Supplies	-	281,668	299,662	289,219	281,201	-0.17%
Maintenance	-	60,679	124,231	60,745	60,745	0.11%
Purchased Services	-	1,812,388	1,843,662	1,881,910	1,860,600	2.66%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	-	3,935,961	4,024,856	\$ 3,978,090	\$ 3,811,342	-3.17%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Sports Programs	-	-	2.00	2.00	1.00	N/A
Aquatics	-	-	2.00	2.00	2.00	N/A
Concessions	-	-	0.20	0.20	0.20	N/A
Instruction	-	-	2.00	2.00	2.00	N/A
SW Center, Lincoln Center	-	-	4.50	3.50	3.50	N/A
Conference Center	-	-	3.00	3.00	3.00	N/A
Temp/Seasonal	-	-	38.00	38.00	38.00	N/A
TOTAL	-	-	51.70	50.70	49.70	N/A

NOTE: The following programs were moved from Sports Programs to Aquatics for FY12: Swim Team, Stroke Clinic.

The following programs were moved from Instruction to Aquatics for FY12: Swim Lessons, Water Fitness.

The following programs were moved from Instruction to Sports Programs for FY12: Tennis Lessons.

Service Level Adjustments	One-Time	Recurring	Total
Eliminate Concessions Cost Center	\$ -	\$ (12,000)	\$ (12,000)
Discontinue Programming Elements at Natatorium	-	(62,629)	(62,629)
Discontinue/Reduce Recreation Programming	-	(92,119)	(92,119)
Recreation Fund SLA TOTAL	\$ -	\$ (166,748)	\$ (166,748)

RECREATION FUND

Description & Budget Explanation:

The Recreation Fund is designed to help the city identify costs and revenues associated with sports, concessions, Southwood Community Center, and instruction programs.

Program Name: Sports Programs

Service Level: Provide athletic programs to meet the needs and desires of citizens of all ages, interests and skill levels; host high quality athletic events that will attract out-of-town visitors to our community & increase the economic prosperity of the local community through athletic events that will generate tourist dollars, assist organizations with planning and conducting athletic events that also attract tourist and generate economic growth in our community.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey:	97%	98%	98%	98%
Adult Softball	94%	98%	98%	98%
Adult Flag Football	100%	98%	98%	98%
Girls Fast pitch Softball	99%	98%	98%	98%
Youth Basketball	98%	98%	98%	98%
Adult Kickball	N/A	98%	98%	98%
Youth Flag Football	100%	98%	98%	98%
Adult Volleyball	In session	98%	98%	98%
Youth Volleyball	In session	98%	98%	98%
Tennis	N/A	98%	98%	98%
Efficiency				
- No. of adult teams City Leagues	571	581	581	581
- No. of youth participants City Leagues	4,096	1,370	1,370	1,370
- No. of participants for sponsored tournaments	3,690	N/A	3,690	3,690
Output				
- General Fund Subsidy amount by program				
Adult Softball	N/A	\$115,295	\$124,037	\$117,357
Adult Flag Football	N/A	\$34,198	\$36,353	Elim.
Girls Fast pitch Softball	N/A	\$106,328	\$121,717	\$98,713
Youth Basketball	N/A	\$19,745	\$14,137	\$31,082
Adult Kickball	N/A	\$45,336	\$41,219	\$39,426
Youth Flag Football	N/A	\$46,333	\$51,891	\$60,834
Adult Volleyball	N/A	\$26,361	\$30,479	\$27,580
Youth Volleyball	N/A	\$20,227	\$21,352	\$32,285
Tennis	N/A	\$23,359	\$16,266	\$14,855
Output				
- % of Revenue Recovery Per Program				
Adult Softball	N/A	49.6%	46.3%	62.9%
Adult Flag Football	N/A	19.2%	0.0%	Elim.
Girls Fast pitch Softball	N/A	17.5%	12.9%	8.4%
Youth Basketball	N/A	27.7%	79.0%	61.9%
Adult Kickball	N/A	13.8%	24.3%	11.0%
Youth Flag Football	N/A	35.3%	31.6%	29.3%
Adult Volleyball	N/A	44.3%	36.9%	33.7%
Youth Volleyball	N/A	53.2%	54.0%	41.6%
Tennis	N/A	55.1%	48.0%	67.3%

Program Name: Instruction

Service Level: To meet the needs and desires of the youth, adult and senior populations in our community through continuing education programs, instructional and leisure activities that encourage positive mental physical and social development of citizens.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage of satisfied customers on survey.	98%	98%	98%	98%
Efficiency				
- Total No. of Instructional Classes Offered	376	370	370	370
- Percent expenditure covered by revenue in Xtra Ed.	100%	49%	69%	40%
- Total No. of Xtra Ed. Classes Offered.	356	340	340	340
Output				
- Revenues from Xtra Education Classes	\$89,000	\$95,159	\$113,797	\$96,654
- Total no. of Instructional participants.	3,112	3,000	3,000	3,000
- No. of Xtra Ed Catalogs distributed.	100,000	100,000	100,000	100,000
- Total no. of Xtra Ed Participants.	2,775	2,500	2,500	2,500

Program Name: Aquatics

Service Level: Provide the public with safe, clean, attractive, professional operation of three city owned pools and one school owned pool for a reasonable fee. Activities include open swim, adult lap swim, pool parties, rentals, as well as support of the swim instruction program, competitive swim program, and Texas Public Pool Council.

Performance Measure:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percent satisfied on customer survey.	98%	98%	98%	98%
- Meet standards on all International Pool & Waterpark life guard audits.	Exceeds Standards	Exceeds Standards	Exceeds Standards	Exceeds Standards
Efficiency				
- Percentage of expenditures covered by revenues.	40.0%	32.8%	31.9%	41.1%
- Average annual cost per participant	\$8.93	\$6.27	\$6.27	\$6.27
Output				
- Revenue.	\$336,380	\$306,550	\$320,760	\$467,669
- No. of customers.	93,302	138,885	138,885	138,885
- National Pool & Waterpark audits.	3	3	3	3
- Conduct a minimum of 4 hours/ month/ guard staff safety training .	3,000	3,000	3,000	3,000
- Guard staff licensed through Ellis & Assoc.	1	1	1	1
- No. of rentals:	378	265	265	265
Theme Parties	4	6	6	6
After Hours Parties	174	159	159	159
Catered Pizza Parties	17	48	48	48
Pavilion Parties	183	52	52	52
- Number of seasonal employees supervised	80	89	89	89

NOTE: Bad weather has a huge effect on these outputs and should be considered during review of such. Southwood Hallaran has required some major renovations that were not part of the original budget. Problems with the Adamson slide complex have also resulted in our expenditure level being higher than last year.

Program Name: Southwood Community Center-Teen

Service Level: Utilizing city-owned and operated teen center, park facilities and resources, as well as school and privately owned facilities and resources, to provide and make easily accessible programs and activities for College Station's youth population that will create positive mental, physical and social youth development.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage satisfied on customer survey.	NA	95%	95%	95%
Efficiency				
- No. of Teen Center members.	NA	250	250	250
- No. of participants served through leisure/rec. activities.	NA	15,500	15,500	15,500
- No. of participants served through educational activities.	NA	1,400	1,400	1,400
- Staff to youth ratio.	NA	1 to 8	1 to 8	1 to 8
Output				
- No. of leisure/rec. activities provided.	NA	300	300	300
- No. of educational programs provided.	NA	30	30	30
- Revenue generated through fees to participants (youth and rentals).	NA	\$5,000	\$5,000	\$5,000
- No. of memberships retained	NA	0.00%	0.00%	0%
- No. of participants.	NA	17,000	17,000	17,000
- No. of memberships sold.	NA	250	250	250
- No. of days Southwood Center open.	NA	246	246	246
- No. of rentals for external adult groups	NA	75	75	75
- No. of rentals for external youth groups / Individuals	NA	75	75	75
- Number of seasonal employees supervised	NA	20	20	20
Output				
- General Fund Subsidy amount by program Southwood Community Center	NA	202,621	\$190,577	\$202,340
Output				
- % of Revenue Recovery Per Program	NA	1.3%	9.5%	4.7%

Program Name: Southwood Community Center-Senior

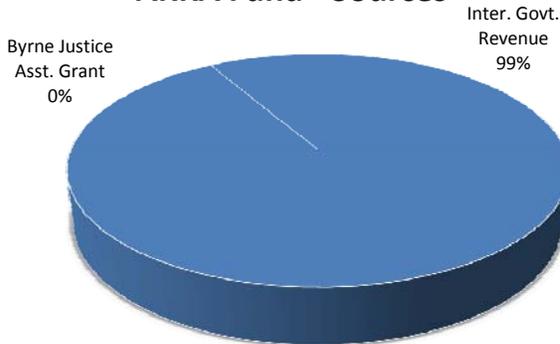
Service Level: To meet the needs and desires of the adult and senior populations in our community through continuing education programs, instructional and leisure activities that encourage positive mental, physical and social development of citizens.

Performance Measures:	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Percentage of satisfied customers on survey.	98%	98%	98%	98%
Efficiency				
- Total No. of Senior Citizen Programs Offered.	130	70	70	70
- Total No. of Senior Special Events Offered.	20	7	7	7
- Total No. of Senior Participants Served.	11,092	5,000	5,000	5,000
* Reduced due to new way of counting programs				
Output				
- General Fund Subsidy amount by program Southwood Center	NA	\$81,096	\$107,181	\$85,609
Output				
- % of Revenue Recovery Per Program	NA	0.2%	3.4%	2.3%

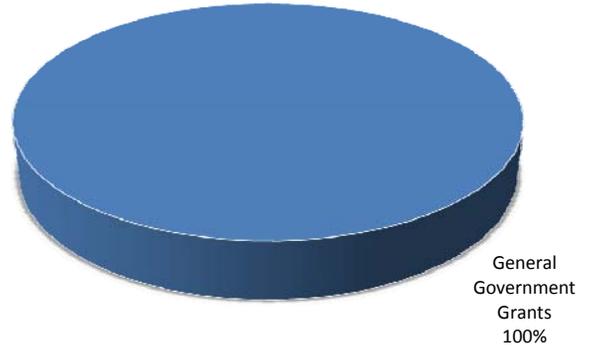
City of College Station
ARRA Fund
Fund Summary

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 149	\$ 1,229	\$ 1,229	\$ 12	\$ 12	
REVENUES						
Stimulus Grant	\$ 529,442	\$ 196,658	\$ 351,469	\$ 65,000	\$ 65,000	-66.95%
Byrne Justice Asst. Grant	50,644	41,491	17,415	-	-	-100.00%
Investment Earnings	1,080	520	224	250	250	-51.92%
Transfers In	37,022	17,773	18,855	-	-	-100.00%
Total Revenues	<u>\$ 618,188</u>	<u>\$ 256,442</u>	<u>\$ 387,963</u>	<u>\$ 65,250</u>	<u>\$ 65,250</u>	-74.56%
Total Funds Available	<u>\$ 618,337</u>	<u>\$ 257,671</u>	<u>\$ 389,192</u>	<u>\$ 65,262</u>	<u>\$ 65,262</u>	-74.67%
EXPENDITURES						
General Government Grants	\$ 566,464	\$ 401,897	\$ 372,134	\$ 65,000	\$ 65,000	-83.83%
Police Grants	50,644	41,591	17,046	-	-	-100.00%
Total Expenditures	<u>\$ 617,108</u>	<u>\$ 443,488</u>	<u>\$ 389,180</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	-85.34%
Increase (Decrease) in Fund Balance	<u>\$ 1,080</u>	<u>\$ (187,046)</u>	<u>\$ (1,217)</u>	<u>\$ 250</u>	<u>\$ 250</u>	
Ending Fund Balance	<u>\$ 1,229</u>	<u>\$ (185,817)</u>	<u>\$ 12</u>	<u>\$ 262</u>	<u>\$ 262</u>	

ARRA Fund - Sources



ARRA Fund - Uses



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

The American Recovery and Reinvestment Act (ARRA) Fund accounts for revenue received and expenditures made by the City through the American Recovery and Reinvestment Act enacted in 2009. These funds are primarily for one-time equipment and other purchases.

Approved ARRA Fund revenues and expenditures are \$65,000 in FY12. This represents the grant funded Sustainability Coordinator position in General Government. The grant will fund this position in ARRA for 3 years, from FY10 to FY12.

City of College Station
ARRA Operations and Maintenance
Summary

EXPENDITURE BY DIVISION						
DIVISION	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
ARRA Fund	\$ 617,108	\$ 443,488	\$ 389,180	\$ 65,000	\$ 65,000	-83.30%
ARRA Fund Total	\$ 617,108	\$ 443,488	\$ 389,180	\$ 65,000	\$ 65,000	-85.34%

EXPENDITURE BY CLASSIFICATION						
CLASSIFICATION	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 27,573	\$ 65,000	\$ 65,544	\$ 65,000	\$ 65,000	-0.83%
Supplies	134,092	191,022	4,116	-	-	-100.00%
Maintenance	-	-	-	-	-	N/A
Purchased Services	300,972	-	5,209	-	-	-100.00%
Capital Outlay	154,471	187,466	314,311	-	-	-100.00%
ARRA Fund Total	\$ 617,108	\$ 443,488	\$ 389,180	\$ 65,000	\$ 65,000	-85.34%

PERSONNEL SUMMARY BY DIVISION						
DIVISION	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
General Government Grants	-	1.00	1.00	1.00	1.00	0.00%
ARRA Fund Total	-	1.00	1.00	1.00	1.00	0.00%

Traffic Safety Fund

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

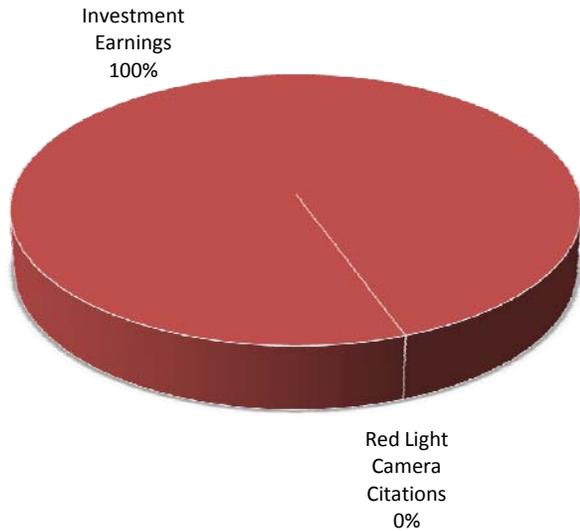
The Texas Legislature passed SB 1119 which became effective on September 1, 2007. This bill authorizes and controls the municipal use of red light camera equipment and was codified in the Texas Transportation Code, Section 707.003. Revenue sharing provisions are mandatory: after accounting for program expenditures, one half of all revenues received must be remitted to the state. The state will be using their portion of the revenue received to fund regional trauma centers. The remaining revenue retained by the City must be spent on traffic safety programs, intersection improvements, pedestrian safety programs, public safety programs and/or traffic enforcement programs. The City implemented the red light camera program in calendar year 2008 with 4 monitored intersections. In FY09, cameras were added to 5 additional intersection approaches. On November 3, 2009, an election was held in which the majority of the voters voted to end the red light camera program.

The FY12 approved budget includes the expenditure of \$50,000 for the City of College Station's participation in the B/CS Mobility Initiative. The B/CS Mobility Initiative is a collaboration between the cities of College Station and Bryan, Brazos County, Texas A&M University, the Bryan district of the Texas Department of Transportation, the Bryan/College Station Metropolitan Planning Organization, and the Texas Transportation Institute to improve the quality of transportation in the region through the coordination of traffic signals, data collection, and special events planning. This expenditure will use a portion of the remaining funds from the red light camera program. The remaining funds are proposed to be spent on miscellaneous traffic safety initiatives and improvements under the direction of the Public Works department and the fund will be closed out during FY12. Total FY12 approved expenditures total \$72,959.

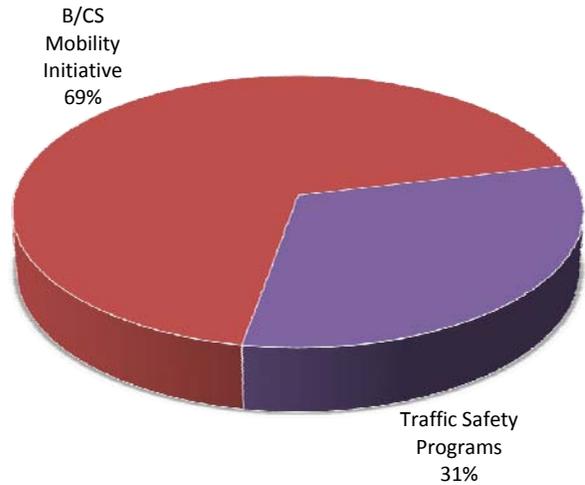
**City of College Station
Traffic Safety Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 170,470	\$ 149,764	\$ 149,764	\$ 71,559	\$ 71,559	
REVENUES						
Red Light Camera Citations	\$ 347,671	\$ -	\$ 1,035	\$ -	\$ -	N/A
Investment Earnings	3,959	1,603	1,300	1,400	1,400	-12.66%
Total Revenues	<u>\$ 351,630</u>	<u>\$ 1,603</u>	<u>\$ 2,335</u>	<u>\$ 1,400</u>	<u>\$ 1,400</u>	-12.66%
Total Funds Available	<u>\$ 522,100</u>	<u>\$ 151,367</u>	<u>\$ 152,099</u>	<u>\$ 72,959</u>	<u>\$ 72,959</u>	-51.80%
EXPENDITURES & TRANSFERS						
Vendor Service Fees	\$ 170,148	\$ -	\$ -	\$ -	\$ -	N/A
B/CS Mobility Initiative	-	50,000	50,000	50,000	50,000	0.00%
General & Administrative Transfers	10,052	-	-	-	-	N/A
Traffic Safety Programs	187,860	30,540	30,540	22,959	22,959	-24.82%
Total Operating Expenditures and Transfers	<u>\$ 368,060</u>	<u>\$ 80,540</u>	<u>\$ 80,540</u>	<u>\$ 72,959</u>	<u>\$ 72,959</u>	-9.41%
Increase/Decrease in Fund Balance	<u>\$ (16,430)</u>	<u>\$ (78,937)</u>	<u>\$ (78,205)</u>	<u>\$ (71,559)</u>	<u>\$ (71,559)</u>	-9.35%
Measurement Focus Adjustment	(4,276)					
Ending Fund Balance	<u><u>\$ 149,764</u></u>	<u><u>\$ 70,827</u></u>	<u><u>\$ 71,559</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Traffic Safety Fund - Sources



Traffic Safety Fund - Uses



**City of College Station
Wolf Pen Creek TIF Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11-FY12
BEGINNING BALANCE	\$2,587,367	\$ 3,256,768	\$ 3,256,768	\$ 3,230,548	\$ 3,230,548	
REVENUES						
Ad Valorem Taxes COCS	\$ 301,674	\$ -	\$ -	\$ -	\$ -	N/A
Ad Valorem Taxes CSISD	585,180	-	-	-	-	N/A
Ad Valorem Taxes Brazos County	271,809	-	-	-	-	N/A
Investment Earnings	9,928	15,000	10,000	10,000	10,000	-33.33%
Total Revenues	<u>\$1,168,592</u>	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	-33.33%
TOTAL FUNDS AVAILABLE	<u>\$3,755,959</u>	<u>\$ 3,271,768</u>	<u>\$ 3,266,768</u>	<u>\$ 3,240,548</u>	<u>\$ 3,240,548</u>	-0.95%
EXPENDITURES & TRANSFERS						
WPC Festival Site/Water Feature	\$ 431,141	\$ 3,033,313	\$ 35,934	\$ -	\$ -	-100.00%
Other	619	-	285	-	-	N/A
Total Expenditures & Transfers	<u>\$ 431,760</u>	<u>\$ 3,033,313</u>	<u>\$ 36,219</u>	<u>\$ -</u>	<u>\$ -</u>	-100.00%
Increase (Decrease) in Fund Balance	<u>\$ 736,832</u>	<u>\$(3,018,313)</u>	<u>\$ (26,219)</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	-100.33%
Measurement Focus Adjustment	(67,431)					
Reserved for Capital Projects	\$ -	\$ -	\$ -	\$ 3,026,177	\$ 3,026,177	
Unreserved Fund Balance	3,256,768	238,455	3,230,548	214,371	214,371	
ENDING FUND BALANCE	<u>\$3,256,768</u>	<u>\$ 238,455</u>	<u>\$ 3,230,548</u>	<u>\$ 3,240,548</u>	<u>\$ 3,240,548</u>	

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the district.

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

The TIF expired on December 31, 2009. Therefore, no ad valorem revenue is estimated to be received in FY11 or FY12. In years past, the TIF received ad valorem taxes from the City of College Station, College Station Independent School District and Brazos County on the incremental increase in assessed valuation (captured value) over the base year (1989).

The FY11 year end estimate includes expenditures of \$35,934 for engineering work related to the construction of a Festival Site and Water Feature in the Wolf Pen Creek area. A total of \$3,500,000 was budgeted in prior years for this project. Appropriations for capital projects carry forward from year to year until the project is complete. The balance of the total budget is estimated to be expended in FY12.

Municipal Court Fee Funds

The College Station Municipal Court collects a number of special fees that are authorized by the Texas State Legislature. These fees are the Court Technology Fee, Court Security Fee, Efficiency Time Payment Fee, and Juvenile Case Manager Fee. Other fees collected specifically for child safety are collected in the General Fund and are used to pay for school crossing guards. These fees are paid by those who pay tickets at College Station Municipal Court.

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

Court Technology Fee Fund

The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Projects can include enhancements and improvements to the Municipal Court computer system and other improvements that involve technology. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of \$4.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

The Court Technology Fee Fund generates revenues from Court Technology fees. Total approved revenues are \$101,750 in FY12. Revenues in this fund are anticipated to increase slightly in FY12 due to a shift in how credit card fees are being collected. Approved expenditures in the amount of \$133,880 will be used for technology related purchases such as computer hardware and software for court facilities.

Court Security Fee Fund

The Court Security Fee Fund revenues can be used to fund security personnel, security devices and security services for any building housing a municipal court of the city. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court building security fee of \$3.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

Approved revenues in the fund are \$58,750 in FY12. The total approved expenditures are \$65,040 for court security personnel. Due to less than anticipated revenues, funding for one full-time Marshal position moved to the General Fund.

Efficiency Time Payment Fund

The Efficiency Time Payment Fee can be used for the purpose of improving the efficiency of the administration of justice in College Station. Approved revenues in FY12 total \$7,962. There are no approved expenditures in FY12 for this fund. For Financial Statement purposes, this fund is located in the Governmental Funds section of this book.

Juvenile Case Manager Fee Fund

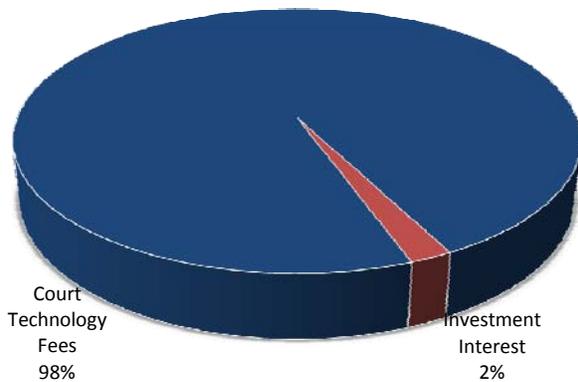
The Juvenile Case Manager Fee revenues are used to fund the salary and benefits of a Juvenile Case Manager, as well as cover the salary and benefits of staff time spent administering the Teen Court program. As of June 2011, legislature has approved the use of these funds for training, travel, office supplies, and other necessary expenses relating to the position of the juvenile case manager to be paid from the Juvenile Case Manager fund. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of \$5.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

Revenues in the Juvenile Case Manager Fund are \$129,689 in FY12. FY12 expenditures in the amount of \$97,900 will provide funding for the salary and benefits of the Juvenile Case Manager and the Community Programs Assistant positions.

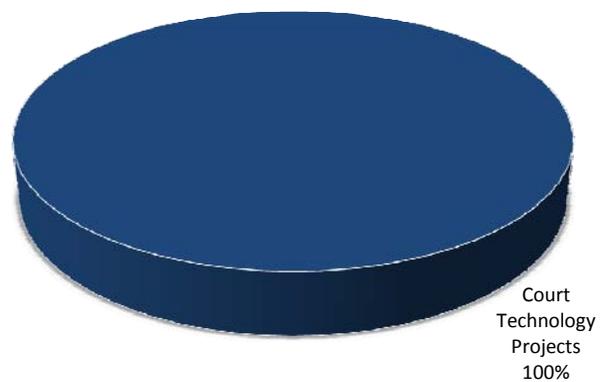
**City of College Station
Court Technology Fee Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 320,305	\$ 332,433	\$ 332,433	\$ 346,080	\$ 346,080	
REVENUES						
Court Technology Fees	\$ 86,178	\$ 82,000	\$ 77,934	\$ 82,000	\$ 82,000	0.00%
Investment Interest	2,995	3,220	1,860	1,750	1,750	-45.65%
Other	-	-	9,413	18,000	18,000	N/A
Total Revenues	<u>\$ 89,173</u>	<u>\$ 85,220</u>	<u>\$ 89,207</u>	<u>\$ 101,750</u>	<u>\$ 101,750</u>	19.40%
Total Funds Available	<u>\$ 409,478</u>	<u>\$ 417,653</u>	<u>\$ 421,640</u>	<u>\$ 447,830</u>	<u>\$ 447,830</u>	
EXPENDITURES						
Court Technology Projects	\$ 75,710	\$ 101,980	\$ 75,560	\$ 133,880	\$ 133,880	31.28%
Total Expenditures	<u>\$ 75,710</u>	<u>\$ 101,980</u>	<u>\$ 75,560</u>	<u>\$ 133,880</u>	<u>\$ 133,880</u>	31.28%
Increase (Decrease) in Fund Balance	\$ 13,463	\$ (16,760)	\$ 13,647	\$ (32,130)	\$ (32,130)	
Measurement Focus Adjustment	\$ (1,335)					
Ending Fund Balance	<u>\$ 332,433</u>	<u>\$ 315,673</u>	<u>\$ 346,080</u>	<u>\$ 313,950</u>	<u>\$ 313,950</u>	

Court Technology Fund - Sources



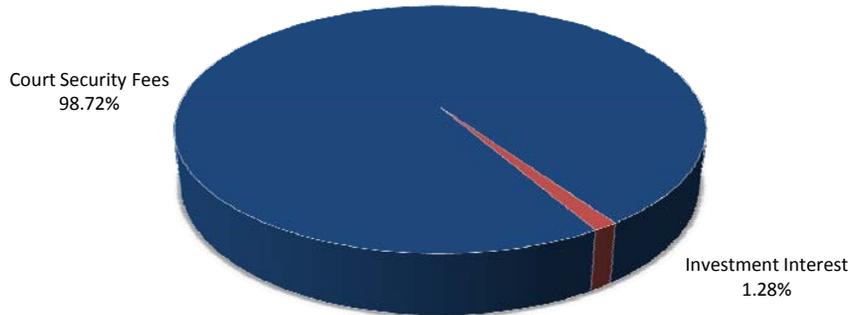
Court Technology Fund - Uses



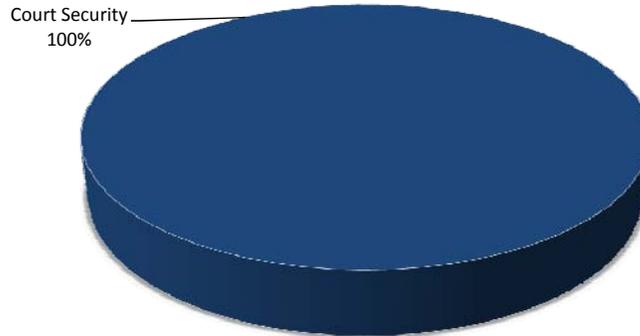
**City of College Station
Court Security Fee Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
BEGINNING FUND BALANCE	\$ 209,889	\$ 156,611	\$ 156,611	\$ 93,188	\$ 93,188	
REVENUES						
Court Security Fees	\$ 64,628	\$ 64,640	\$ 58,441	\$ 58,000	\$ 58,000	-10.27%
Investment Interest	1,526	2,368	837	750	750	-68.33%
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ 66,154</u>	<u>\$ 67,008</u>	<u>\$ 59,278</u>	<u>\$ 58,750</u>	<u>\$ 58,750</u>	-12.32%
Total Funds Available	<u>\$ 276,043</u>	<u>\$ 223,619</u>	<u>\$ 215,889</u>	<u>\$ 151,938</u>	<u>\$ 151,938</u>	
EXPENDITURES						
Court Security	<u>\$ 118,806</u>	<u>\$ 118,298</u>	<u>\$ 122,701</u>	<u>\$ 65,040</u>	<u>\$ 65,040</u>	-45.02%
Total Expenditures	<u>\$ 118,806</u>	<u>\$ 118,298</u>	<u>\$ 122,701</u>	<u>\$ 65,040</u>	<u>\$ 65,040</u>	-45.02%
Increase (Decrease) in Fund Balance	<u>\$ (52,652)</u>	<u>\$ (51,290)</u>	<u>\$ (63,423)</u>	<u>\$ (6,290)</u>	<u>\$ (6,290)</u>	
Measurement Focus Adjustment	\$ (626)					
Ending Fund Balance	<u><u>\$ 156,611</u></u>	<u><u>\$ 105,321</u></u>	<u><u>\$ 93,188</u></u>	<u><u>\$ 86,898</u></u>	<u><u>\$ 86,898</u></u>	

Court Security Fund - Sources



Court Security Fund - Uses



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Court Security	\$ 118,807	\$ 118,298	\$ 122,701	\$ 65,040	\$ 65,040	-45.02%
TOTAL	\$118,807	\$ 118,298	\$122,701	\$ 65,040	\$ 65,040	-45.02%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 118,202	\$ 118,298	\$ 122,551	\$ 64,836	\$ 64,836	-45.19%
Supplies	605	-	150	204	204	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$118,807	\$ 118,298	\$122,701	\$ 65,040	\$ 65,040	-45.02%

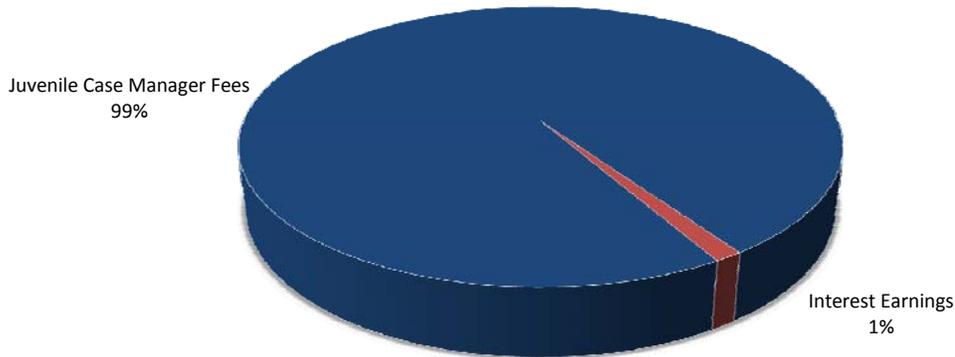
PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Court Security	2.50	2.50	2.00	1.00	1.00	-50.00%
TOTAL	2.50	2.50	2.00	1.00	1.00	-50.00%

* One full-time Marshal position was moved into the General Fund Court budget beginning in FY12.

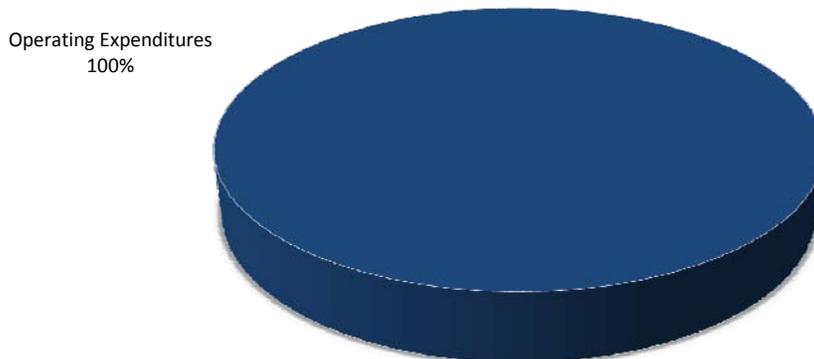
City of College Station Juvenile Case Manager Fee Fund

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 240,331	\$ 290,800	\$ 290,800	\$ 337,884	\$ 337,884	
REVENUES						
Juvenile Case Manager Fees	\$ 129,387	\$ 128,000	\$ 126,495	\$ 128,000	\$ 128,000	0.00%
Interest Earnings	2,329	2,776	2,644	1,689	1,689	-39.16%
Total Revenues	<u>\$ 131,716</u>	<u>\$ 130,776</u>	<u>\$ 129,139</u>	<u>\$ 129,689</u>	<u>\$ 129,689</u>	-0.83%
Total Funds Available	\$ 372,047	\$ 421,576	\$ 419,939	\$ 467,573	\$ 467,573	
EXPENDITURES						
Operating Expenditures	\$ 80,084	\$ 90,148	\$ 82,055	\$ 97,900	\$ 97,900	8.60%
Total Expenditures	<u>\$ 80,084</u>	<u>\$ 90,148</u>	<u>\$ 82,055</u>	<u>\$ 97,900</u>	<u>\$ 97,900</u>	8.60%
Increase (Decrease) in Fund Balance	<u>\$ 51,632</u>	<u>\$ 40,628</u>	<u>\$ 47,084</u>	<u>\$ 31,789</u>	<u>\$ 31,789</u>	
Measurement Focus Adjustment	\$ (1,163)					
Ending Fund Balance	<u><u>\$ 290,800</u></u>	<u><u>\$ 331,428</u></u>	<u><u>\$ 337,884</u></u>	<u><u>\$ 369,673</u></u>	<u><u>\$ 369,673</u></u>	

Juvenile Case Manager Fund - Sources



Juvenile Case Manager Fund - Uses



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Juvenile Case Manager	\$ 80,084	\$91,566	\$ 82,055	\$ 97,900	\$ 97,900	6.92%
TOTAL	\$ 80,084	\$91,566	\$ 82,055	\$ 97,900	\$ 97,900	6.92%

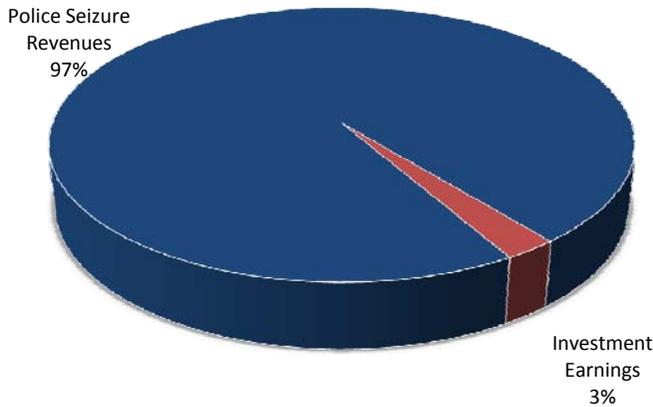
EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 80,084	\$91,566	\$ 82,055	\$ 92,995	\$ 92,995	1.56%
Supplies	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Purchased Services	-	-	-	4,905	4,905	N/A
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 80,084	\$91,566	\$ 82,055	\$ 97,900	\$ 97,900	6.92%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Juvenile Case Manager	1.75	1.75	1.75	1.75	1.75	0.00%
TOTAL	1.75	1.75	1.75	1.75	1.75	0.00%

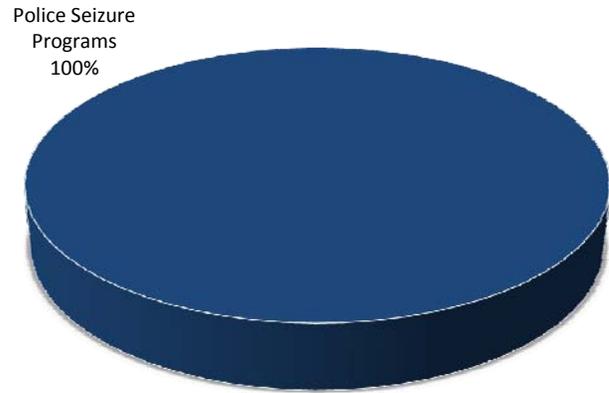
**City of College Station
Police Seizure
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 52,723	\$ 62,100	\$ 62,100	\$ 61,753	\$ 61,753	
REVENUES						
Police Seizure Revenues	\$ 54,889	\$ 20,000	\$ 12,000	\$ 20,000	\$ 20,000	0.00%
Investment Earnings	648	735	500	525	525	-28.57%
Other	-	-	-	-	-	N/A
Total Revenues	<u>\$ 55,537</u>	<u>\$ 20,735</u>	<u>\$ 12,500</u>	<u>\$ 20,525</u>	<u>\$ 20,525</u>	-1.01%
Total Funds Available	<u>108,260</u>	<u>\$ 82,835</u>	<u>\$ 74,600</u>	<u>\$ 82,278</u>	<u>\$ 82,278</u>	-0.67%
EXPENDITURES						
Police Seizure Programs	\$ 46,382	\$ 20,000	\$ 12,000	\$ 40,000	\$ 40,000	100.00%
Contingency	-	-	-	-	-	N/A
General & Administrative Transfer	796	847	847	-	-	-100.00%
Total Expenditures	<u>\$ 47,178</u>	<u>\$ 20,847</u>	<u>\$ 12,847</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	91.87%
Increase (Decrease) in Fund Balance	<u>\$ 8,359</u>	<u>\$ (112)</u>	<u>\$ (347)</u>	<u>\$ (19,475)</u>	<u>\$ (19,475)</u>	
Measurement Focus Adjustment	\$ 1,018					
Ending Fund Balance	<u>\$ 62,100</u>	<u>\$ 61,988</u>	<u>\$ 61,753</u>	<u>\$ 42,278</u>	<u>\$ 42,278</u>	

Police Seizure Fund - Sources



Police Seizure Fund - Uses



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

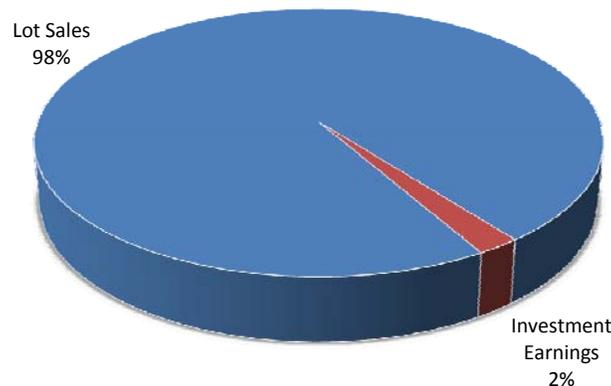
The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities.

Police Seizure Fund revenues are estimated to be \$20,525 in FY12. Expenditures of \$40,000 are budgeted in FY12. The FY12 ending fund balance is anticipated to decrease 31.5% when compared to the FY11 estimated ending fund balance. The expected decrease in fund balance is due appropriations being increased from \$20,000 to \$40,000 in FY12 for the one-time purchase of additional equipment.

**City of College Station
Memorial Cemetery Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget From FY11-FY12
REVENUES						
Lot Sales	\$ 212,583	\$ 250,547	\$ 218,172	\$ 227,293	\$ 227,293	(9.28%)
Investment Earnings	3,082	15,700	5,000	5,000	5,000	(68.15%)
Other	-	-	-	-	-	N/A
Total Revenues	\$ 215,665	\$ 266,247	\$ 223,172	\$ 232,293	\$ 232,293	(12.75%)
EXPENDITURES						
General & Administrative Transfers	\$ -	\$ 2,764	\$ 2,764	\$ -	\$ -	(100.00%)
Total Expenditures	\$ -	\$ 2,764	\$ 2,764	\$ -	\$ -	(100.00%)
Increase/Decrease in Fund Balance	\$ 215,665	\$ 263,483	\$ 220,408	\$ 232,293	232,293	
Beginning Fund Balance	\$ 586,347	\$ 802,012	\$ 802,012	\$ 1,022,420	\$ 1,022,420	
Ending Fund Balance	<u>\$ 802,012</u>	<u>\$1,065,495</u>	<u>\$1,022,420</u>	<u>\$ 1,254,713</u>	<u>\$ 1,254,713</u>	

Memorial Cemetery Fund - Sources



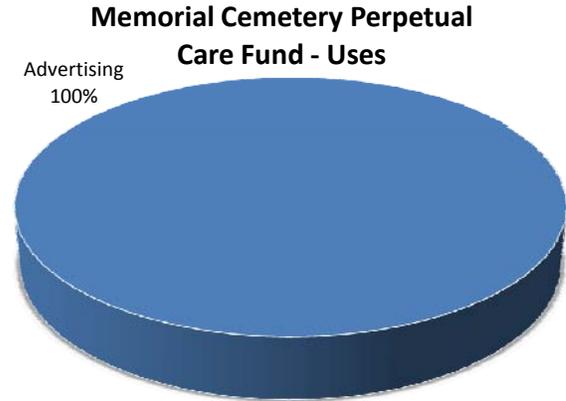
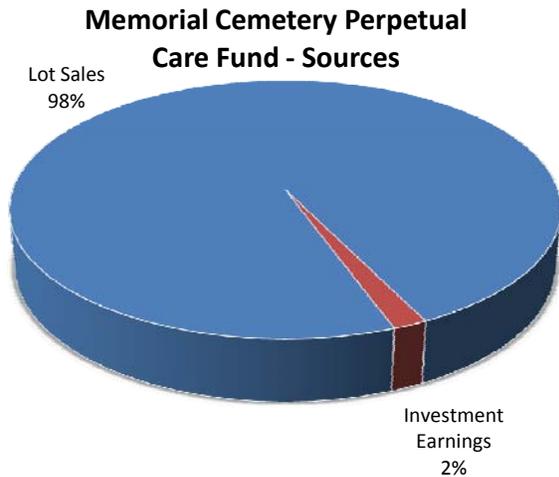
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several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

The Memorial Cemetery Fund is a Special Revenue Fund that accounts for two thirds of the sales of cemetery lots and other revenues that are accrued through the new Memorial Cemetery, which includes the Aggie Field of Honor. For FY12, estimated revenue earnings are included at \$232,293. Revenues are anticipated from the sale of lots at the new site and from investment earnings. No expenditures are included in the FY12 approved budget in the Memorial Cemetery Fund. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

The FY12 estimated ending fund balance is anticipated to increase 22.72% when compared to the FY11 estimated ending fund balance. The expected increase in fund balance is due to the lot sale and investment earning revenue estimated to be received in the fund in FY12.

City of College Station
Memorial Cemetery Perpetual Care Fund
Fund Summary

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget From FY11-FY12
REVENUES						
Lot Sales	\$ 100,419	\$ 123,404	\$ 107,458	\$ 111,951	\$ 111,951	(9.28%)
Investment Earnings	1,227	5,400	2,000	2,000	2,000	(62.96%)
Other	-	-	-	-	-	N/A
Total Revenues	\$ 101,646	\$ 128,804	\$ 109,458	\$ 113,951	\$ 113,951	(11.53%)
EXPENDITURES						
Advertising	\$ 50,696	\$ 13,395	\$ 13,395	\$ 10,000	\$ 10,000	(25.35%)
Other	-	-	24	-	-	N/A
Total Expenditures	\$ 50,696	\$ 13,395	\$ 13,419	\$ 10,000	\$ 10,000	(25.35%)
 Increase/Decrease in Fund Balance	 \$ 50,950	 \$ 115,409	 \$ 96,039	 \$ 103,951	 \$ 103,951	
Beginning Fund Balance	\$ 244,845	\$ 295,795	\$ 295,795	\$ 391,834	\$ 391,834	
Ending Fund Balance	<u>\$ 295,795</u>	<u>\$ 411,204</u>	<u>\$ 391,834</u>	<u>\$ 495,785</u>	<u>\$ 495,785</u>	



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

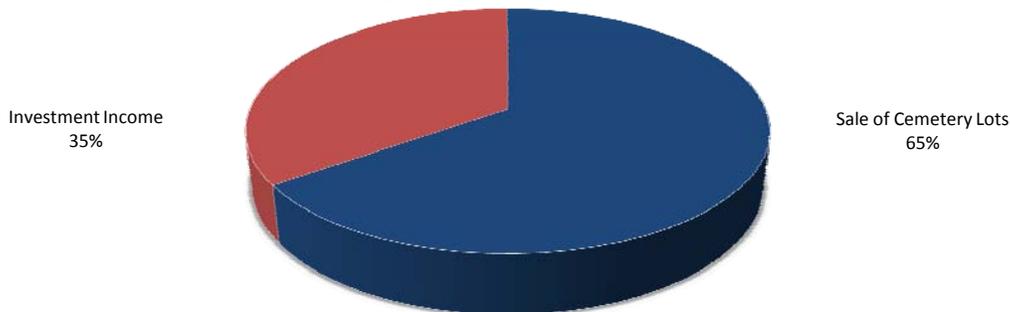
The Memorial Cemetery Perpetual Care Fund is Special Revenue Fund that accounts for one third of cemetery lot sales that are accrued through the Memorial Cemetery. For FY12, revenues are projected at \$113,951. Revenues are projected to come from the sale of lots at the new site and from interest earnings. FY12 expenditures are estimated to be \$10,000 for additional marketing efforts of the cemetery.

The FY12 estimated ending fund balance is anticipated to increase approximately 27% when compared to the FY11 estimated ending fund balance. The expected increase in fund balance is due to the lot sale and investment earnings revenue estimated to be received in the fund in FY12.

**City of College Station
Cemetery Perpetual Care Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Fund Balance	\$ 1,654,570	\$ 1,683,022	\$ 1,683,022	\$ 1,710,982	\$ 1,710,982	
REVENUES						
Sale of Cemetery Lots	\$ 24,725	\$ 15,000	\$ 20,000	\$ 15,000	\$ 15,000	0.00%
Investment Income	7,640	20,000	8,000	8,000	8,000	(60.00%)
Other	(800)	-	-	-	-	N/A
Total Revenues	<u>\$ 31,565</u>	<u>\$ 35,000</u>	<u>\$ 28,000</u>	<u>\$ -</u>	<u>\$ 23,000</u>	(34.29%)
Total Funds Available	<u>\$ 1,686,135</u>	<u>\$ 1,718,022</u>	<u>\$ 1,711,022</u>	<u>\$ 1,710,982</u>	<u>\$ 1,733,982</u>	0.93%
EXPENDITURES & TRANSFERS						
Other	\$ 3,113	\$ -	\$ 40	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ 3,113</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase in Fund Balance	<u>\$ 28,452</u>	<u>\$ 35,000</u>	<u>\$ 27,960</u>	<u>\$ -</u>	<u>\$ 23,000</u>	
Ending Fund Balance	<u>\$ 1,683,022</u>	<u>\$ 1,718,022</u>	<u>\$ 1,710,982</u>	<u>\$ 1,710,982</u>	<u>\$ 1,733,982</u>	

Cemetery Perpetual Care Fund - Sources



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

The Cemetery Perpetual Care Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery. No expenditures are budgeted in this fund for FY12. The Operations and Maintenance costs associated with the Cemetery Perpetual Care Fund are included in the General Fund Parks and Recreation Department budget.

For FY12, revenues are budgeted at \$23,000. The College Station Cemetery has a limited number of lots remaining for sale and, therefore, revenues are projected to decrease.

Special Revenue

Capital Improvement Projects

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

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY12 Approved Budget. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from residential land developers who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds.

Park Land dedication funds must be used for the development of parks within the zone to which the funds are dedicated. In FY12, expenditures for Park Land Dedication projects are estimated at \$1,420,175 for projects that are anticipated to be completed in the various park zones. Funds in the amount of \$4,895 are included for **improvements at University Park**. These improvements will include additional parking and a retaining wall at the large dog pond. The Park Land Dedication funds for this project will be supplemented with Neighborhood Park Improvement bond funds. An estimated \$36,000 is included for **improvements at Carter Crossing Park**. The park will be constructed in phases as funds become available and is planned to ultimately include sidewalks, an entry plaza, a tot playground, creek crossings, benches and trees with irrigation. \$208,280 is the FY12 estimated expenditure for improvements at Southwest Park. This phase of the project will be the construction of a 10 foot wide hike and bike trail through Southwest Park. The trail will connect with the north end of the Campus Village Trail and will continue to Southwest Parkway. The project will include a bridge crossing, retaining wall, and box culverts. The project will be designed in-house by Public Works staff. It is estimated that \$10,000 will be spent in FY12 for **phase III of John Crompton Park**. The total project budget for this phase is \$149,000. The FY12 expenditure reflects the estimate of what is needed to complete this phase of the project. Additional funds are projected in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. Significant projects include a projected \$355,000 for **Greenways land acquisition** throughout the City. The City's Greenways Master Plan calls for future trail development in urban and suburban greenways. The funds for this project were from prior years' debt issue. \$200,000 is included for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that arise throughout the fiscal year. \$286,000 is included for **Erosion Control in the Wolf Pen Creek trail area**. Bank stabilization measures will be designed and constructed to protect the trails, irrigation, benches and other improvements in the upper trails area from erosion. An estimated \$50,070 is included for **Stormwater Mapping projects**. These funds will be used for mapping of the City's stormwater infrastructure. Finally, \$500,000 is included for the completion of a **Drainage Master Plan**. The results of the study will be an inventory of existing infrastructure and a twenty (20) year maintenance and infrastructure improvement plan for those portions of the drainage basins that lie within the city limits. The plan will form the foundation for future infrastructure projects.

Wolf Pen Creek TIF Capital Projects

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the district. The TIF expired on December 31, 2009. A balance of approximately \$3.2 million remains in the WPC TIF Fund. A determination will be made in FY12 as to how the remaining balance will be spent.

Additional O&M Costs

The FY12 Approved Budget includes a number of special revenue capital projects that have been recently completed and

have added operations and maintenance (O&M) expense. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Funds have been included in the FY12 Approved Parks and Recreation base budget for estimated O&M costs associated with several Special Revenue capital projects. \$15,000 has been included to cover estimated supply and landscaping costs in Southwest Park. In addition, \$150 has been included for electric utility costs related to the Rain Water Harvesting project that is anticipated will be completed in FY11. Finally, \$92,000 has been for estimated O&M costs associated with capital projects in the WPC TIF area. Estimated costs include funds for temporary/seasonal personnel, supplies, contract labor and utility costs.

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

A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the special revenue capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY 10-11 APPROPRIATIONS	APPROVED FY 11-12 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 1,319,067	\$ 1,587,848
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				\$ 300,000	\$ 300,000
INVESTMENT EARNINGS				16,000	5,000
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 316,000</u>	<u>\$ 305,000</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 1,635,067</u>	<u>\$ 1,892,848</u>
PARKLAND DEDICATION FUND					
ZONE 1 PARK	PK0051	15,000	-	18,000	15,000
ZONE 2 PARK	PK0052	20,000	-	-	20,000
UNIVERSITY PARK	PK0410	12,000	-	12,000	-
ZONE 3 PARK	PK0053	85,000	-	70,000	85,000
CENTRAL PK RAINWATER HARVESTING	PK1013	50,000	50,000	-	-
ZONE 4 PARK	PK0054	-	-	37,000	-
CARTER CROSSING PARK	PK1202	36,000	-	-	36,000
ZONE 5 PARK	PK0055	-	-	-	-
ZONE 6 PARK	PK0056	95,000	-	95,000	95,000
SOUTHWEST PARK DEVELOPMENT	PK0806	268,000	258,000	10,000	-
ZONE 7 PARK	PK0057	10,000	-	-	10,000
JOHN CROMPTON PARK PHASE III	PK0904	149,000	114,000	35,000	-
ZONE 8 PARK	PK0058	-	-	-	-
EMERALD FOREST PARK IMP.	PK0713	63,000	48,000	15,000	-
ZONE 9 PARK	PK0059	20,000	-	-	20,000
ZONE 10 PARK	PK0060	285,000	-	170,000	285,000
ZONE 11 PARK	PK0061	-	-	32,000	-
ZONE 12 PARK	PK0824	24,000	-	24,000	24,000
ZONE 13 PARK	PK0807	-	-	-	-
ZONE 14 PARK	PK0717	77,000	-	77,000	77,000
ZONE 15 PARK	PK0808	325,000	-	268,000	325,000
COMMUNITY PARK ZONE B	PK1203	155,000	-	-	155,000
SOUTHWOOD VALLEY IMP	PK1117	60,000	-	60,000	-
COMMUNITY PARK ZONE C	PK1204	35,000	-	-	35,000
NEIGHBORHOOD PARK ZONE 24	PK1205	15,000	-	-	15,000
CLOSED PROJECTS				103,500	-
CAPITAL PROJECTS SUBTOTAL			<u>\$ 470,000</u>	<u>\$ 1,026,500</u>	<u>\$ 1,197,000</u>
OTHER				-	-
GENERAL & ADMIN. CHARGES				19,513	26,373
TOTAL EXPENDITURES				<u>\$ 1,046,013</u>	<u>\$ 1,223,373</u>
CAFR Adjustment					
ENDING FUND BALANCE:				<u>\$ 589,054</u>	<u>\$ 669,475</u>

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATE FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 1,489,259	\$ 1,669,186	\$ 1,587,848	\$ 453,160	\$ 431,787	\$ 416,787	\$ 401,787	\$ 386,787
	\$ 590,487	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
	5,879	8,000	5,000	5,000	5,000	5,000	5,000	5,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>\$ 596,366</u>	<u>\$ 308,000</u>	<u>\$ 305,000</u>	<u>\$ 5,000</u>				
	<u>\$ 2,085,625</u>	<u>\$ 1,977,186</u>	<u>\$ 1,892,848</u>	<u>\$ 458,160</u>	<u>\$ 436,787</u>	<u>\$ 421,787</u>	<u>\$ 406,787</u>	<u>\$ 391,787</u>
	-	-	15,000	-	-	-	-	-
	-	-	20,000	-	-	-	-	-
	1,785	5,320	4,895	-	-	-	-	-
	-	-	85,000	-	-	-	-	-
	-	50,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	36,000	-	-	-	-	-
	650	-	-	-	-	-	-	-
	502	-	95,000	-	-	-	-	-
	220	59,500	208,280	-	-	-	-	-
	-	-	10,000	-	-	-	-	-
	54,957	27,956	56,087	10,000	-	-	-	-
	-	-	-	-	-	-	-	-
	-	63,000	-	-	-	-	-	-
	-	-	20,000	-	-	-	-	-
	-	-	285,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	24,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	77,000	-	-	-	-	-
	6	-	325,000	-	-	-	-	-
	-	-	155,000	-	-	-	-	-
	-	60,000	-	-	-	-	-	-
	-	-	35,000	-	-	-	-	-
	-	-	15,000	-	-	-	-	-
	372,767	82,000	-	-	-	-	-	-
	<u>\$ 55,177</u>	<u>\$ 403,666</u>	<u>\$ 375,907</u>	<u>\$ 1,420,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	-	-	-	-	-	-	-	-
	13,431	19,513	26,373	20,000	20,000	20,000	20,000	20,000
	<u>\$ 417,097</u>	<u>\$ 389,338</u>	<u>\$ 1,439,688</u>	<u>\$ 26,373</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
	\$ 658	-	-	-	-	-	-	-
	<u>\$ 1,669,186</u>	<u>\$ 1,587,848</u>	<u>\$ 453,160</u>	<u>\$ 431,787</u>	<u>\$ 416,787</u>	<u>\$ 401,787</u>	<u>\$ 386,787</u>	<u>\$ 371,787</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

BUDGET APPROPRIATIONS

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY10	REVISED FY10-11 APPROPRIATIONS	APPROVED FY11-12 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 2,216,320	\$ 2,244,529
ADDITIONAL RESOURCES:					
UTILITY REVENUES				\$ 1,886,800	\$ 1,976,200
INTEREST ON INVESTMENTS				29,900	8,100
BOND PROCEEDS				-	-
INTERGOVERNMENTAL TRANSFERS				-	-
INTRAGOVERNMENTAL TRANSFERS				14,000	13,473
TRANSFERS OUT				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 1,930,700</u>	<u>\$ 1,997,773</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 4,147,020</u>	<u>\$ 4,242,302</u>
DRAINAGE CAPITAL					
GREENWAYS PROJECTS	SD9903	\$ 3,640,000	3,640,000	-	-
MINOR DRAINAGE IMPROVEMENTS	SD1201	ANNUAL	70,407	123,851	200,000
EMERALD FOREST DRAINAGE IMP	SD1006	\$ 257,120	237,120	20,000	-
SOUTHWOOD 5-7	SD1103	\$ 56,149	-	56,149	-
WOLF PEN CREEK EROSION CONTROL	SD1102	\$ 312,000	-	50,500	261,500
STORMWATER MAPPING	SD0523	\$ 67,070	34,070	16,000	-
MITIGATION FENCING - ARRINGTON/DECATUR	SD0901	\$ 100,000	100,000	-	-
DRAINAGE MASTER PLAN	SD1202	\$ 500,000	-	-	500,000
CLOSED PROJECTS			-	-	-
CAPITAL G&A				212,922	160,510
CAPITAL PROJECTS SUBTOTAL				<u>\$ 479,422</u>	<u>\$ 1,122,010</u>
DRAINAGE OPERATIONS					
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL		-	74,300
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL		869,531	941,713
PAY PLAN CONTINGENCY				-	-
MOSQUITO ABATEMENT				7,200	7,200
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)				28,000	13,000
TRANSFERS OUT				65,000	-
GENERAL & ADMIN.				<u>315,451</u>	<u>330,845</u>
TOTAL EXPENDITURES				<u>\$ 1,764,604</u>	<u>\$ 2,489,068</u>
Measurement Focus Adjustment					
ENDING FUND BALANCE:				<u>\$ 2,382,416</u>	<u>\$ 1,753,234</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2011-2012 THROUGH FISCAL YEAR 2016-2017**

PROJECTED EXPENDITURES

PROJECT EXPENDITURES THROUGH FY09	ACTUAL FY 09-10	ESTIMATED FY 10-11	PROJECTED FY 11-12	PROJECTED FY 12-13	PROJECTED FY 13-14	PROJECTED FY 14-15	PROJECTED FY 15-16	PROJECTED FY 16-17
	\$ 2,932,126	\$ 2,505,270	\$ 2,244,529	\$ 1,323,664	\$ 1,276,382	\$ 1,568,615	\$ 1,883,773	\$ 2,216,317
	\$ 1,895,263	\$ 1,918,632	\$ 1,976,200	\$ 2,035,500	\$ 2,096,600	\$ 2,159,500	\$ 2,224,300	\$ 2,291,000
	14,915	12,000	8,100	10,000	10,000	10,000	12,000	14,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	13,473	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>\$ 1,910,178</u>	<u>\$ 1,930,632</u>	<u>\$ 1,997,773</u>	<u>\$ 2,045,500</u>	<u>\$ 2,106,600</u>	<u>\$ 2,169,500</u>	<u>\$ 2,236,300</u>	<u>\$ 2,305,000</u>
	<u>\$ 4,842,304</u>	<u>\$ 4,435,902</u>	<u>\$ 4,242,302</u>	<u>\$ 3,369,164</u>	<u>\$ 3,382,982</u>	<u>\$ 3,738,115</u>	<u>\$ 4,120,073</u>	<u>\$ 4,521,317</u>
2,356,401	493,106	127,500	355,000	307,993	-	-	-	-
-	-	194,258	200,000	200,000	200,000	200,000	200,000	200,000
-	41,192	215,928	-	-	-	-	-	-
-	-	56,149	-	-	-	-	-	-
-	-	26,000	286,000	-	-	-	-	-
-	-	-	50,070	17,000	-	-	-	-
2,944	15,764	40,800	-	-	-	-	-	-
-	-	-	500,000	-	-	-	-	-
	409,121	81,877						
		212,922	160,510	165,325	170,285	175,394	180,655	186,075
	<u>\$ 959,182</u>	<u>\$ 955,434</u>	<u>\$ 1,551,580</u>	<u>\$ 690,318</u>	<u>\$ 370,285</u>	<u>\$ 375,394</u>	<u>\$ 380,655</u>	<u>\$ 386,075</u>
	-	-	74,300	76,529	78,825	81,190	83,625	86,134
	817,631	820,288	941,713	969,964	999,063	1,029,035	1,059,906	1,091,703
	-	-	-	-	-	-	-	-
	17,760	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	-	28,000	13,000	8,000	8,000	-	-	-
	-	65,000	-	-	-	-	-	-
	555,426	315,451	330,845	340,770	350,993	361,523	372,369	383,540
	<u>\$ 2,349,999</u>	<u>\$ 2,191,373</u>	<u>\$ 2,918,638</u>	<u>\$ 2,092,782</u>	<u>\$ 1,814,367</u>	<u>\$ 1,854,342</u>	<u>\$ 1,903,756</u>	<u>\$ 1,954,653</u>
	12,965							
	<u>\$ 2,505,270</u>	<u>\$ 2,244,529</u>	<u>\$ 1,323,664</u>	<u>\$ 1,276,382</u>	<u>\$ 1,568,615</u>	<u>\$ 1,883,773</u>	<u>\$ 2,216,317</u>	<u>\$ 2,566,665</u>

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

	Projected FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17	Comments
Parkland Dedication							
Southwest Park Development	15,000	15,450	15,914	16,391	16,883	17,389	Supplies and landscaping contract
Rain Water Harvesting	150	155	159	164	169	174	Electric utility costs
Parkland Projects Totals	\$ 15,150	\$ 15,605	\$ 16,073	\$ 16,555	\$ 17,051	\$ 17,563	
Wolf Pen Creek (WPC) TIF Projects							
WPC TIF Capital Projects	92,000	94,760	97,603	100,531	103,547	106,653	Temporary/seasonal personnel, supplies, chemicals, contract labor and utility costs
WPC Projects Totals	\$ 92,000	\$ 94,760	\$ 97,603	\$ 100,531	\$ 103,547	\$ 106,653	
Total Estimated O&M Costs	\$ 107,150	\$ 110,365	\$ 113,675	\$ 117,086	\$ 120,598	\$ 124,216	

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

Insurance Funds

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

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

For financial statement reporting, Insurance Funds (Internal Service Funds) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Insurance Funds (Internal Service Funds) are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2010 Working Capital is necessary because the insurance funds' (internal service funds') working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Property and Casualty Fund

Property casualty costs are anticipated to increase in the future as the cost of insurance and litigation rises. Changes that have occurred in the last several years include increasing the deductibles for the City and implementing risk management and safety programs that better controls claims and costs.

FY12 revenue premiums are based on the actual amounts assigned to the various operating activity centers. Approved investment earnings are \$1,000 and other revenues \$30,000. The total approved revenues for the Property Casualty Fund are \$1,492,910. Approved expenditures in this fund are \$1,637,161. Legal expenses due to ongoing litigation have resulted in higher costs in recent years. Claim costs are projected to be higher this year and premiums are anticipated to remain fairly flat. The FY12 estimated ending working capital is anticipated to decrease 73% when compared to the FY11 estimated ending working capital. Contributions to this fund were increased in FY11 to increase the fund balance. The contribution level has been brought back down in FY12.

Employee Benefits Fund

The City has developed several health care plans for city employees to help meet the needs of rising health care costs. Approved revenues in this fund are \$9,003,244. Efforts over the last several years to increase the balance in this fund have been successful.

Through education and training programs, efforts are being made to reduce claims incurred. Plan changes are being put in place to help control costs. These changes include increasing deductibles and copayments. City contributions and employee contributions will increase by 10% this fiscal year. FY12 expenditures are based on estimates of future claims, premiums, and other miscellaneous costs. The total approved expenditures for the Benefits Fund is \$9,138,943.

Workers Compensation Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. Approved FY12 revenues in this fund are \$805,538. In FY11, premiums were reduced in this fund to provide for a one-time contribution to the Property Casualty Fund. For FY12, the premiums have been restored to FY10 contribution levels. The total approved expenditures in this fund for FY12 are \$747,874. There are adequate resources in the working capital of the fund to absorb these expenditures.

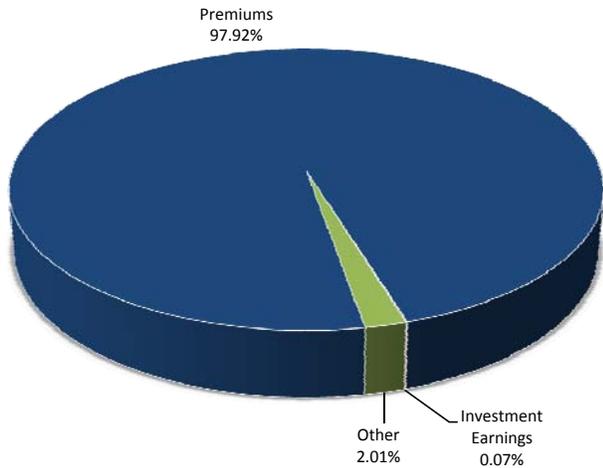
Unemployment Fund

Revenues in this fund are collected based as a percentage of each employee's salary. The total revenues for FY12 are \$230,042. Claims costs are anticipated to rise in FY12, approved expenditures in this fund are \$260,600. The FY12 estimated ending working capital is anticipated to decrease 15% compared to the FY11 estimated ending working capital. This is a result of FY12 claims cost being higher than in FY11.

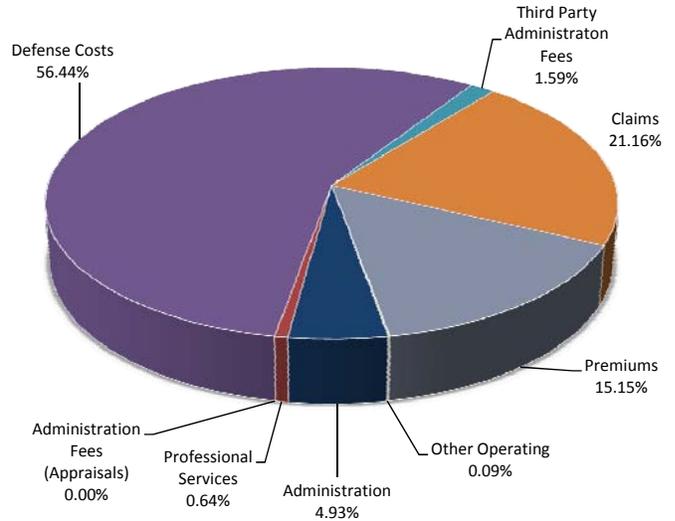
**City of College Station
Property Casualty
Fund Summary**

	<u>FY10 Actual</u>	<u>FY11 Revised Budget</u>	<u>FY11 Year-End Estimate</u>	<u>FY12 Approved Base Budget</u>	<u>FY12 Approved Budget</u>	<u>% Change in Budget from FY11 to FY12</u>
Beginning Working Capital, accrual basis of accounting	\$ 180,072	\$ (224,418)	\$ (224,418)	\$ 197,037	\$ 197,037	
REVENUES						
Premiums	\$ 944,618	\$ 1,721,200	\$ 1,721,200	\$ 1,461,910	\$ 1,461,910	-15.06%
Investment Earnings	2,344	3,400	3,400	1,000	1,000	-70.59%
Other	114,604	30,000	30,000	30,000	30,000	0.00%
Total Revenues	<u>\$ 1,061,567</u>	<u>\$ 1,754,600</u>	<u>\$ 1,754,600</u>	<u>\$ 1,492,910</u>	<u>\$ 1,492,910</u>	-14.91%
EXPENDITURES AND TRANSFERS						
Administration	\$ 90,155	\$ 114,353	\$ 116,862	\$ 80,661	\$ 80,661	-29.46%
Professional Services	6,000	6,000	10,500	10,500	10,500	75.00%
Administration Fees (Appraisals)	-	22,880	-	-	-	-100.00%
Defense Costs	899,685	615,000	600,000	924,000	924,000	50.24%
Third Party Administration Fees	-	-	26,000	26,000	26,000	N/A
Claims	196,164	300,000	330,000	346,500	346,500	15.50%
Premiums	265,758	284,000	236,283	248,000	248,000	-12.68%
Reimbursed Administration	-	-	12,000	-	-	N/A
Other Operating	2,208	-	1,500	1,500	1,500	N/A
Pay Plan	-	542	-	-	-	-100.00%
Total Operating Expenses & Xfers	<u>\$ 1,459,969</u>	<u>\$ 1,342,775</u>	<u>\$ 1,333,145</u>	<u>\$ 1,637,161</u>	<u>\$ 1,637,161</u>	21.92%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ (398,401)</u>	<u>\$ 411,825</u>	<u>\$ 421,455</u>	<u>\$ (144,251)</u>	<u>\$ (144,251)</u>	
Measurement Focus Adjustment	\$ (6,089)					
Ending Working Capital, accrual basis of accounting	<u>\$ (224,418)</u>	<u>\$ 187,407</u>	<u>\$ 197,037</u>	<u>\$ 52,786</u>	<u>\$ 52,786</u>	

Property Casualty Fund - Sources



Property Casualty Fund - Uses



Year-End Estimate: premiums based on once yearly payment to 3rd party insurance (Malpractice EMS & EM Advisor, special event coverage (parks) and prop/casualty premiums).

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

EXPENDITURE BY DIVISION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Property Casualty	\$ 96,155	\$ 120,353	\$ 127,362	\$ 91,161	\$ 91,161	-24.26%	
TOTAL	\$ 96,155	\$ 120,353	\$ 127,362	\$ 91,161	\$ 91,161	-24.26%	

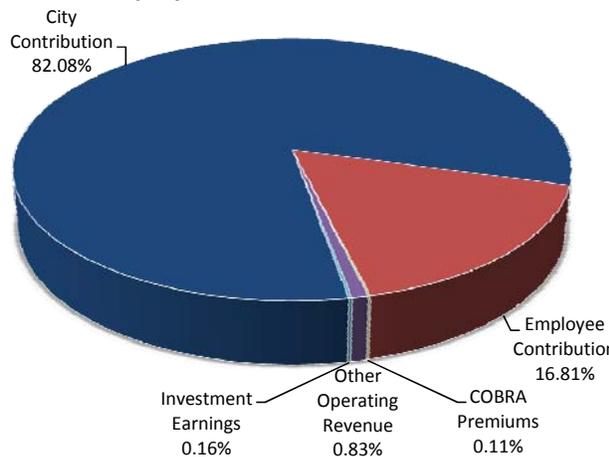
EXPENDITURE BY CLASSIFICATION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Salaries & Benefits	\$ 90,155	\$ 114,353	\$ 116,862	\$ 80,661	\$ 80,661	-29.46%	
Supplies	-	-	-	-	-	N/A	
Maintenance	-	-	-	-	-	N/A	
Purchased Services	6,000	6,000	10,500	10,500	10,500	75.00%	
Capital Outlay	-	-	-	-	-	N/A	
TOTAL	\$ 96,155	\$ 120,353	\$ 127,362	\$ 91,161	\$ 91,161	-24.26%	

PERSONNEL							
	Actual FY10	Actual FY11	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Property Casualty	1.5	1.5	1.5	1.0	1.0	-33.33%	
TOTAL	1.5	1.5	1.5	1.0	1.0	0.00%	

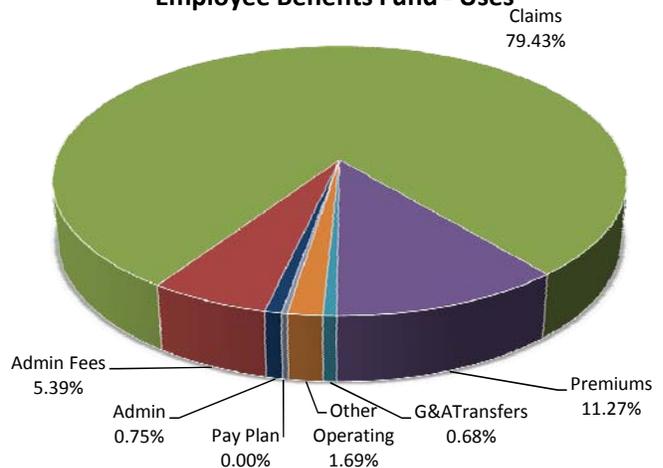
City of College Station Employee Benefits Fund Summary

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Working Capital, accrual basis of accounting	\$ 4,332,763	\$ 3,352,789	\$ 3,352,789	\$ 2,918,176	\$ 2,918,176	
REVENUES						
City Contribution	\$ 5,571,809	\$ 6,528,909	\$ 6,404,833	\$ 7,390,188	\$ 7,390,188	13.19%
Employee Contribution	1,574,933	1,588,000	1,378,200	1,513,800	1,513,800	-4.67%
COBRA Premiums	25,069	10,000	10,000	10,100	10,100	1.00%
Other Operating Revenues	66,559	71,015	71,015	74,566	74,566	5.00%
Investment Earnings	44,289	29,583	29,583	14,590	14,590	-50.68%
Intergovernmental	13,914	-	5,000	-	-	N/A
Total Revenues	<u>\$ 7,296,573</u>	<u>\$ 8,227,507</u>	<u>\$ 7,898,631</u>	<u>\$ 9,003,244</u>	<u>\$ 9,003,244</u>	9.43%
Total Funds Available	<u>\$ 11,629,336</u>	<u>\$ 11,580,296</u>	<u>\$ 11,251,420</u>	<u>\$ 11,921,420</u>	<u>\$ 11,921,420</u>	2.95%
EXPENDITURES & TRANSFERS						
Administration	\$ 71,238	\$ 71,841	\$ 74,340	\$ 74,808	\$ 74,808	4.13%
Administration Fees	484,467	504,711	508,067	533,038	533,038	5.61%
Claims	6,712,577	7,627,890	6,570,713	7,259,389	7,259,389	-4.83%
Premiums	789,566	922,381	987,613	1,029,863	1,029,863	11.65%
General & Administrative Transfers	29,248	40,000	40,000	40,000	62,375	55.94%
Other Operating	91,377	168,617	152,511	154,470	154,470	-8.39%
Contingency	-	25,000	-	25,000	25,000	0.00%
Pay Plan	-	533	-	-	-	-100.00%
Total Operating Expenses & Transfers	<u>\$ 8,178,473</u>	<u>\$ 9,360,973</u>	<u>\$ 8,333,244</u>	<u>\$ 9,116,568</u>	<u>\$ 9,138,943</u>	-2.37%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ (881,900)</u>	<u>\$ (1,133,466)</u>	<u>\$ (434,613)</u>	<u>\$ (113,324)</u>	<u>\$ (135,699)</u>	
Measurement Focus Adjustment	\$ (98,074)					
Ending Working Capital, accrual basis of accounting	<u>\$ 3,352,789</u>	<u>\$ 2,219,323</u>	<u>\$ 2,918,176</u>	<u>\$ 2,804,852</u>	<u>\$ 2,782,477</u>	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



**City of College Station
Employee Benefits Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Employee Benefits	\$ 71,238	\$ 71,841	\$ 74,340	\$ 74,808	\$ 74,808	4.13%	
TOTAL	\$ 71,238	\$ 71,841	\$ 74,340	\$ 74,808	\$ 74,808	4.13%	

EXPENDITURE BY CLASSIFICATION							
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Salaries & Benefits	\$ 71,031	\$ 71,841	\$ 74,067	\$ 74,376	\$ 74,376	3.53%	
Supplies	-	-	-	-	-	N/A	
Maintenance	-	-	-	-	-	N/A	
Purchased Services	207	-	273	432	432	N/A	
Capital Outlay	-	-	-	-	-	N/A	
TOTAL	\$ 71,238	\$ 71,841	\$ 74,340	\$ 74,808	\$ 74,808	4.13%	

PERSONNEL							
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12	
Employee Benefits	1.0	1.0	1.0	1.0	1.0	0.00%	
TOTAL	1.0	1.0	1.0	1.0	1.0	0.00%	

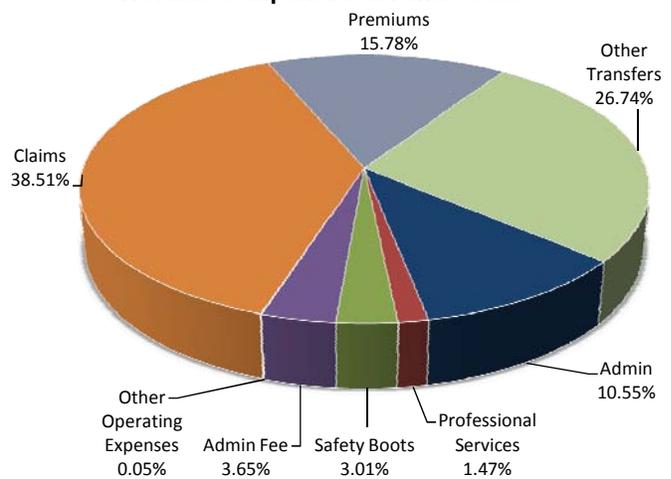
**City of College Station
Workers Compensation
Fund Summary**

	<u>FY10 Actual</u>	<u>FY11 Revised Budget</u>	<u>FY11 Year End Estimate</u>	<u>FY12 Approved Base Budget</u>	<u>FY12 Approved Budget</u>	<u>% Change in Budget from FY11 to FY12</u>
Beginning Working Capital, accrual basis of accounting	\$ 1,741,901	\$ 1,895,642	\$ 1,895,642	\$ 1,724,322	\$ 1,724,322	
REVENUES						
Premiums	\$ 775,244	\$ 420,845	\$ 386,149	\$ 794,416	\$ 794,416	88.77%
Other Operating Revenues	1,464	1,000	2,000	2,000	2,000	100.00%
Investment Earnings	18,639	20,530	10,857	8,622	8,622	-58.00%
Reimbursed Expenses	-	-	20,000	500	500	N/A
Total Revenues	<u>\$ 795,347</u>	<u>\$ 442,375</u>	<u>\$ 419,006</u>	<u>\$ 805,538</u>	<u>\$ 805,538</u>	82.09%
EXPENDITURES AND TRANSFERS						
Administration	\$ 127,070	\$ 114,353	\$ 116,858	80,660	80,660	-29.46%
Professional Services	-	14,700	10,500	11,025	11,025	-25.00%
Safety Boots	-	22,500	22,500	22,500	22,500	0.00%
Administration Fee	52,000	96,800	26,000	27,300	27,300	-71.80%
Other Operating Expenses	426	-	400	404	404	N/A
Claims	305,028	225,000	301,701	288,000	288,000	28.00%
Premiums	144,900	181,016	112,367	117,985	117,985	-34.82%
Pay Plan	-	542	-	-	-	-100.00%
Other Transfers	-	-	-	200,000	200,000	N/A
Total Operating Expenses & Xfers	<u>\$ 629,424</u>	<u>\$ 654,911</u>	<u>\$ 590,326</u>	<u>\$ 747,874</u>	<u>\$ 747,874</u>	14.19%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ 165,923</u>	<u>\$ (212,536)</u>	<u>\$ (171,320)</u>	<u>\$ 57,664</u>	<u>\$ 57,664</u>	
Measurement Focus Adjustment	\$ (12,182)					
Ending Working Capital, accrual basis of accounting	<u>\$ 1,895,642</u>	<u>\$ 1,683,106</u>	<u>\$ 1,724,322</u>	<u>\$ 1,781,986</u>	<u>\$ 1,781,986</u>	

Workers Compensation Fund - Sources



Workers Compensation Fund - Uses



**City of College Station
Workers Compensation Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Workers Compensation	\$ 127,070	\$ 151,553	\$ 149,858	\$ 114,185	\$ 114,185	-24.66%
TOTAL	\$ 127,070	\$151,553	\$149,858	\$ 114,185	\$114,185	-24.66%

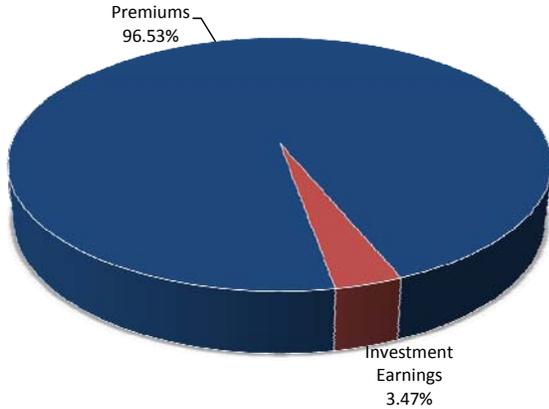
EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 90,563	\$ 114,353	\$ 116,858	\$ 80,660	\$ 80,660	-29.46%
Supplies	21,807	22,500	22,500	22,500	22,500	0.00%
Maintenance	-	-	-	-	-	N/A
Purchased Services	14,700	14,700	10,500	11,025	11,025	-25.00%
Capital Outlay	-	-	-	-	-	N/A
TOTAL	\$ 127,070	\$151,553	\$149,858	\$ 114,185	\$114,185	-24.66%

PERSONNEL						
	Actual FY09	Actual FY10	Proposed Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Workers Compensation	1.50	1.50	1.50	1.00	1.00	-33.33%
TOTAL	1.50	1.50	1.50	1.00	1.00	0.00%

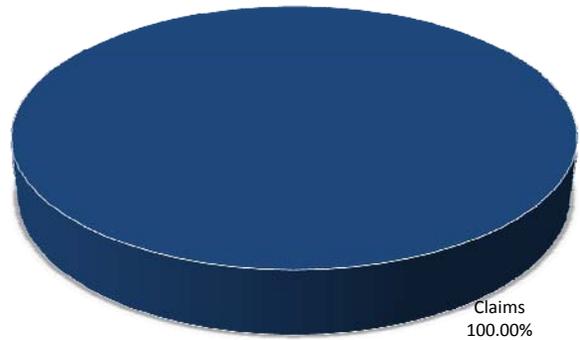
**City of College Station
Unemployment Compensation
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
Beginning Working Capital, accrual basis of accounting	\$ 207,008	\$ 234,020	\$ 234,020	\$ 208,588	\$ 208,588	
REVENUES						
Premiums	\$ 55,211	\$ 32,568	\$ 32,568	\$ 28,999	\$ 28,999	-10.96%
Investment Earnings	1,977	4,188	2,000	1,043	1,043	-75.10%
Other Transfers In	-	-	-	200,000	200,000	N/A
Total Revenues	<u>\$ 57,188</u>	<u>\$ 36,756</u>	<u>\$ 34,568</u>	<u>\$ 230,042</u>	<u>\$ 230,042</u>	525.86%
EXPENDITURES						
Claims	\$ 29,240	\$ 34,330	\$ 60,000	\$ 260,600	\$ 260,600	659.10%
Total Operating Expenses & Transfers	<u>\$ 29,240</u>	<u>\$ 34,330</u>	<u>\$ 60,000</u>	<u>\$ 260,600</u>	<u>\$ 260,600</u>	659.10%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	<u>\$ 27,948</u>	<u>\$ 2,426</u>	<u>\$ (25,432)</u>	<u>\$ (30,558)</u>	<u>\$ (30,558)</u>	
Measurement Focus Adjustment	\$ (936)					
Ending Working Capital, accrual basis of accounting	<u>\$ 234,020</u>	<u>\$ 236,446</u>	<u>\$ 208,588</u>	<u>\$ 178,030</u>	<u>\$ 178,030</u>	

Unemployment Compensation Fund - Sources



Unemployment Compensation Fund - Uses



Equipment Replacement Fund

The Equipment Replacement Fund is an internal service fund that provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The fund then purchases replacements as scheduled and/or as conditions warrant.

This fund is prepared on the modified accrual basis where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital.

Specific rental charges are based upon the estimated replacement price of the individual items. Approved replacement policies include the following:

1. All qualified existing fleet equipment will be replaced through the equipment replacement fund. Other equipment will be replaced through the budget process.
2. Each department will be charged an annual replacement fee based on the useful life and anticipated replacement cost of each vehicle assigned to that department. Each year, the fleet superintendent meets with various departments and determines what items need to be replaced and if funds are available to replace needed equipment. The list is then submitted to the Budget Office for inclusion in the annual budget after it has been approved by the director of each department.
3. Each department has been charged for the phone system based on the number of phone lines assigned. Charges for the 800 MHz radio system were charged based on the number of radio units (portable and mobile combined) assigned to the department.
4. Police, Fire, and Emergency Management are charged for Mobile Data Terminals (MDTs). The Information Technology department evaluates the hardware and software required to operate the system each year to determine what hardware may need to be replaced. The anticipated life of the MDT units is approximately five years.
5. Each department will be charged an annual copier replacement rental fee based upon the number of authorized copiers. Each year, the company that has the contract to maintain copiers evaluates each copier and determines which copiers need to be replaced. The list is provided to Fiscal Services and Information Technology representatives who further evaluate the approved replacement list based on funds available. New (additions to the inventory) copiers are funded through individual department's operating budget.
6. Uninterruptible Power Supplies (UPS) provide temporary battery power to run critical equipment in the event of a power interruption. These units generally serve equipment that supports all departments. The UPS at approved locations are funded from the equipment replacement fund and each department contributes to their replacement and maintenance.
7. Other equipment, not specifically detailed above, will be handled in a similar manner. Representatives of affected departments will be responsible for meeting with Fiscal Services to determine if inclusion in the Equipment Replacement Fund is warranted.

The revenues are automatically transferred from departmental budgets on a monthly basis to ensure that sufficient funds will be available to fund expenses related to the specific functions. Budgeted revenues for the fund reflect the Equipment Replacement policies, with the exception of item number three. Due to economic conditions, charges for phone system and radio system replacement have not been included in the fund since FY11.

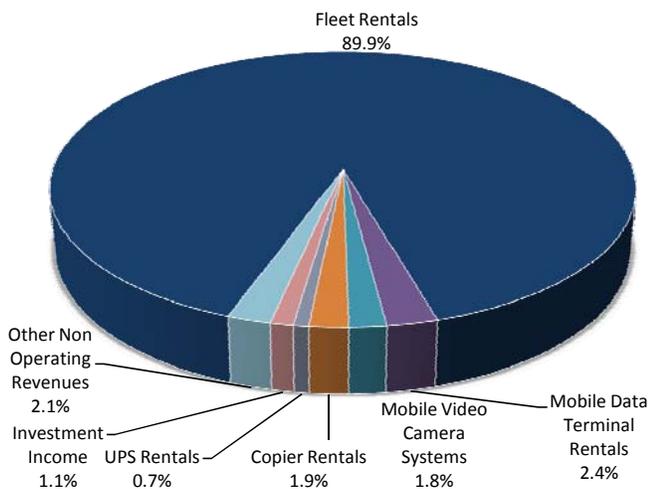
The management restructuring that occurred in FY11 has allowed the City to reduce the number of replacement vehicles that will need to be purchased in FY12. The elimination of 2 parking officer positions in the Police Department allowed one vehicle to be transferred to Fiscal Services for use by the Meter Services division. Additionally, the restructuring of the Parks and Recreation Operations activities allowed a vacated vehicle to replace another PARD vehicle that was eligible for replacement in FY12. These changes will save the city \$58,000 in equipment replacement expenditures in FY12.

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

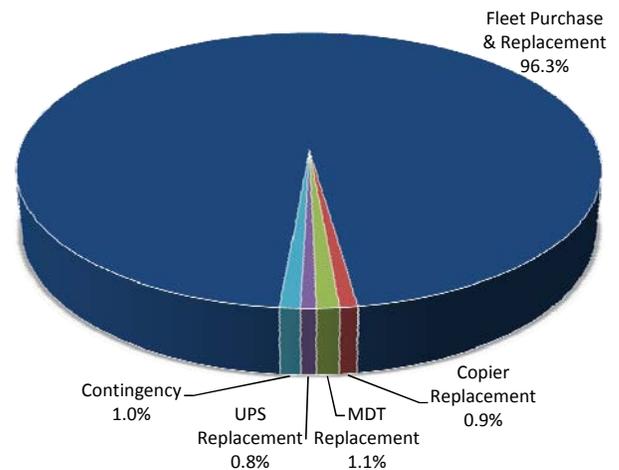
**City of College Station
Equipment Replacement Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
REVENUES						
Fleet Rentals	\$ 2,986,632	\$ 2,987,265	\$ 2,987,265	\$ 3,230,844	\$ 3,230,844	8.15%
Phone System Rentals	29,930	-	-	-	-	N/A
Radio System Rentals	63,446	-	-	-	-	N/A
Mobile Data Terminal Rentals	118,244	62,018	62,018	87,945	87,945	41.81%
Mobile Video Camera Systems	65,000	65,000	65,000	65,000	65,000	0.00%
Copier Rentals	66,387	66,328	66,328	67,382	67,382	1.59%
Uninterruptible Power Supply Rentals	24,875	26,732	26,732	26,755	26,755	0.09%
Investment Income	44,440	83,110	45,000	40,000	40,000	-51.87%
Certificates of Obligation Income	-	1,000,000	-	-	-	-100.00%
Transfers In	-	1,038,691	2,038,691	-	-	-100.00%
Other Non Operating Revenues	84,315	200,000	200,000	75,000	75,000	-62.50%
Total Revenues	\$ 3,483,269	\$ 5,529,144	\$ 5,491,034	\$ 3,592,926	\$ 3,592,926	-35.02%
EXPENDITURES						
Fleet Purchase & Replacement	\$ 3,017,044	\$ 5,047,895	\$ 4,747,478	\$ 3,933,000	\$ 3,933,000	-22.09%
Copier Replacement	13,345	68,523	68,523	35,445	35,445	-48.27%
Mobile Data Terminal Replacement	295,103	66,459	4,075	45,461	45,461	-31.60%
Mobile Video Camera Systems	50,103	-	-	-	-	N/A
Uninterruptible Power Supply Replacement	7,111	31,455	27,380	30,920	30,920	-1.70%
Contingency	-	40,000	-	40,000	40,000	0.00%
Other	1,181,461	-	-	-	-	N/A
Total Expenditures	\$ 4,564,167	\$ 5,254,332	\$ 4,847,456	\$ 4,084,826	\$ 4,084,826	-22.26%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (1,080,898)	\$ 274,812	\$ 643,578	\$ (491,900)	\$ (491,900)	
Measurement Focus Adjustment	\$ 1,328,512					
Beginning Working Capital, accrual basis of accounting	\$ 5,390,420	\$ 5,638,034	\$ 5,638,034	\$ 6,281,612	\$ 6,281,612	
Ending Working Capital, accrual basis of accounting	\$ 5,638,034	\$ 5,912,846	\$ 6,281,612	\$ 5,789,712	\$ 5,789,712	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY12 Approved Fleet Replacement Schedule

<u>Department</u>	<u>Ref #</u>	<u>Year</u>	<u>Description</u>	<u>Replacement Cost</u>
Police	4167	2008	Ford Police Interceptor	\$ 42,000
Police	4168	2008	Ford Police Interceptor	42,000
Police	4169	2008	Ford Police Interceptor	42,000
Police	4170	2008	Ford Police Interceptor	42,000
Police	4171	2008	Ford Police Interceptor	42,000
Police	4172	2008	Ford Police Interceptor	42,000
Police	4809	2006	Ford F150 Truck	29,000
Police Department Total				\$ 281,000
Public Works	1910	1999	Ford F250 Truck	\$ 35,000
Public Works	3175	2002	Wirtgen Milling Machine	400,000
Public Works	3109	2003	Ford F250 Truck	29,000
Public Works	3170	1998	Woods D80 Shredder	6,000
Public Works Total				\$ 470,000
Parks and Recreation	8207	2003	Ford E350 Bus	\$ 43,000
Parks and Recreation	8208	2003	Ford E350 Bus	43,000
Parks and Recreation	8318	1998	Trim Trailer	3,000
Parks and Recreation	8322	2001	Ford Crew Cab 1 Ton w/ Utility	40,000
Parks and Recreation	8346	2001	Ford Crew Cab 1 Ton w/ Utility	40,000
Parks and Recreation	8353	2002	Chevrolet Crew Cab 1 Ton	40,000
Parks and Recreation	8365	2006	Toro 4100	33,000
Parks and Recreation	8424	2000	Ford F450 Truck	40,000
Parks and Recreation	8426	2004	Grasshopper Mower	15,000
Parks and Recreation Total				\$ 297,000
General Fund Total				\$ 1,048,000
Electric	9269	2002	Ford F350 Utility Truck	\$ 40,000
Electric Fund Total				\$ 40,000
Water	9424	2003	Ford F350 Crew Cab Truck	40,000
Water Fund Total				\$ 40,000
Wastewater	9529	1995	Ford Flatbed Truck	\$ 29,000
Wastewater	9536	2003	GMC G3500 Van with Camera	210,000
Wastewater	9537	2005	Ford F350 Crew Cab w/ Utility	40,000
Wastewater Fund Total				\$ 279,000
Sanitation	7115	2005	GMC Manual Side Loader	\$ 138,000
Sanitation	7136	2005	Autocar Automated Side Loader	285,000
Sanitation	7137	2005	Autocar Automated Side Loader	285,000
Sanitation	7138	2005	Sterling Rear Loader	222,000
Sanitation	7139	2005	Sterling Rear Loader	222,000
Sanitation	7202	2004	Volvo Roll Off	230,000
Sanitation	7218	2007	Autocar Front Loader	290,000
Sanitation	7219	2007	Autocar Front Loader	290,000
Sanitation	7222	2002	Ford 1/2 Ton Truck	29,000
Sanitation	7228	2004	Autocar Side Loader	285,000
Sanitation Total				\$ 2,276,000
Total Vehicle Replacement Costs (All Funds)				\$ 3,683,000

FY12 Approved New Fleet Purchases

<u>Department</u>	<u>Description</u>	<u>Replacement Cost</u>
Fire	Ambulance for FS #6	\$ 250,000
Total New Fleet Purchases		\$ 250,000
Total Vehicle Replacement Costs and New Fleet Purchases		\$ 3,933,000

FY12 Approved Copier Replacement Schedule

<u>Department</u>	<u>Description</u>	<u>Replacement Cost</u>
Planning & Development Services	IR5020/10503760	\$ 13,085
Parks & Recreation	IR7200/10504019	22,360
Total Copier Replacement Costs		\$ 35,445

FY12 Approved Mobile Data Terminal (MDT) Replacement Schedule

<u>Department</u>	<u>Description</u>	<u>Replacement Cost</u>
Fire	Panasonic Toughbook 19 (13)	\$ 45,461
Total MDT Replacement Costs		\$ 45,461

Utility Customer Service Fund

The Utility Customer Service Fund is an Internal Service Fund used to account for expenses associated with reading electric and water meters within the city limits of College Station, completing connect and disconnect work requests, and providing Customer Service activities including billing and collections for Electric, Water, Wastewater, Sanitation, and Drainage utilities. For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The Utility Customer Service Fund (Internal Service Fund) is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2010 Working Capital is necessary because the (internal service) fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

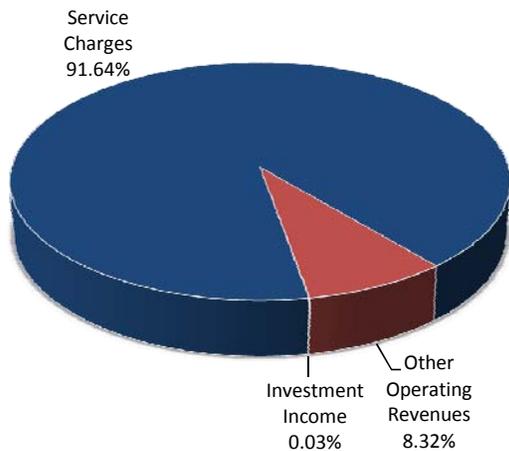
Revenues in the Utility Customer Service Fund are received as service charges from the various enterprise funds and the Drainage Fund. Revenues of \$2,342,713 are approved for fiscal year 2012.

FY12 approved expenses are \$2,342,713. One service level adjustment totaling \$23,661 was approved in FY12 for the replacement of hand held meters in the Meter Services division.

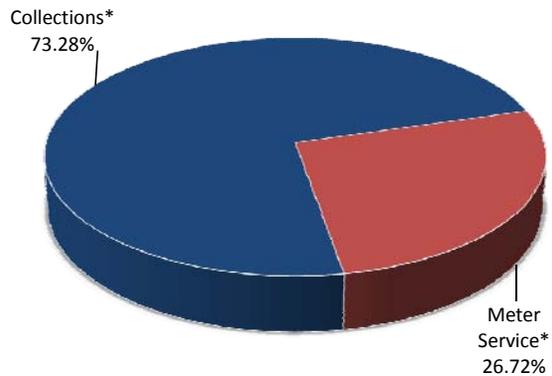
**City of College Station
Utility Customer Service Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 to FY12
BEGINNING WORKING CAPITAL	\$ 33,745	\$ 192,414	\$ 192,414	\$ 132,253	\$ 132,253	
REVENUES & SERVICE CHARGES						
Service Charges	\$2,081,929	\$2,037,889	\$2,037,889	\$ 2,123,302	\$2,146,963	5.35%
Other Operating Revenues	188,875	220,198	191,900	195,000	195,000	(11.44%)
Investment Income	316	416	975	750	750	80.29%
Reimbursed Expenses	12,360	-	-	-	-	N/A
Non Operating	6,894	-	-	-	-	N/A
Total Revenues	<u>\$2,290,374</u>	<u>\$2,258,503</u>	<u>\$2,230,764</u>	<u>\$ 2,319,052</u>	<u>\$2,342,713</u>	3.73%
Total Funds Available	<u>\$2,324,119</u>	<u>\$2,450,917</u>	<u>\$2,423,178</u>	<u>\$ 2,451,305</u>	<u>\$2,474,966</u>	0.98%
EXPENDITURES						
Collections*	\$1,558,114	\$1,642,399	\$1,665,848	\$ 1,716,676	\$1,716,676	4.52%
Meter Service*	555,977	618,194	625,077	602,376	626,037	1.27%
Contingency	-	(2,090)	-	-	-	(100.00%)
Other	-	33,000	-	-	-	(100.00%)
Total Expenditures	<u>\$2,114,091</u>	<u>\$2,291,503</u>	<u>\$2,290,925</u>	<u>\$ 2,319,052</u>	<u>\$2,342,713</u>	2.23%
Increase/Decrease in Working Capital	<u>\$ 176,283</u>	<u>\$ (33,000)</u>	<u>\$ (60,161)</u>	<u>\$ -</u>	<u>\$ -</u>	
Measurement Focus Adjustment	\$ (17,614)					
ENDING WORKING CAPITAL	<u>\$ 192,414</u>	<u>\$ 159,414</u>	<u>\$ 132,253</u>	<u>\$ 132,253</u>	<u>\$ 132,253</u>	

**Utility Customer Service Fund -
Sources**



Utility Customer Service Fund - Uses



* Collections and Meter services make up the Operations & Maintenance portion of the Utility Customer Service Budget.

City of College Station
Utility Customer Service Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Billing/Collections	\$1,558,114	\$1,642,399	\$1,665,848	\$ 1,716,676	\$1,716,676	4.52%
Meter Services	555,977	618,194	625,077	602,376	626,037	1.27%
TOTAL	\$2,114,091	\$2,260,593	\$2,290,925	\$ 2,319,052	\$2,342,713	3.63%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$1,316,958	\$1,377,422	\$1,396,583	\$ 1,409,188	\$1,409,188	2.31%
Supplies	54,158	60,535	58,033	64,965	88,626	46.40%
Maintenance	19,376	24,420	20,220	24,455	24,455	0.14%
Purchased Services	719,999	779,668	816,089	820,444	820,444	5.23%
Capital Outlay	3,600	18,548	-	-	-	-100.00%
TOTAL	\$2,114,091	\$2,260,593	\$2,290,925	\$ 2,319,052	\$2,342,713	3.63%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Billing Collections	19.00	19.00	18.00	18.00	18.00	-5.26%
Meter Services	10.50	10.50	10.50	10.50	10.50	0.00%
TOTAL	29.50	29.50	28.50	28.50	28.50	-3.39%

Service Level Adjustments	One-Time	Recurring	Total
Hand Held Meter Replacement (Meter Services)	\$ 23,661	\$ -	\$ 23,661
Utility Customer Service SLA Totals	\$ 23,661	\$ -	\$ 23,661

FISCAL SERVICES

UTILITY CUSTOMER SERVICE

Description & Budget Explanation:

The Utility Customer Service Division is responsible for connecting and disconnecting water and electric meters reading those meters and provide billing and collection services for the city to all customers of electric, water, sewer, sanitation and drainage services.

Program Name: Utility Customer Service

Service Level: Provide exceptional customer service to support the delivery of electric, water, sewer, sanitation and drainage services to the citizens of College Station.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Efficiency				
- No. of customers per day per walk-up employee.	69	70	70	80
- Annual number of processed bills per employee.	24,266	27,900		
- Cost per bill.	\$4.43	\$4.15	\$5.35	\$5.40
- Percent of bad debt expense annually.	0.40%	1.00%	0.45%	0.45%
Output				
- No. of incoming calls.	85,212	93,000	85,000	85,000
- No. of bills annually.	461,058	530,250	430,000	430,000
- No. of payments.	467,262	540,000	432,000	432,000
- No. of walk-up customers.	51,596	54,000	51,380	68,000
- No. of service orders.	91,097	96,900	91,266	92,000

Program Name: Meter Service

Service Level: Provide timely connection and disconnection of electric and water services.
Maintain service installations to ensure accurate recording of utility consumption.
Obtain accurate and timely readings for all electric and water meters.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- Same day service percentage.	99.99%	99.99%	99.99%	99.99%
- Read accuracy percentage.	99.97%	99.90%	99.98%	99.95%
Efficiency				
- No. of completed service orders per person.	40,436	44,500	40,500	40,500
- No. of completed routine checks of electric meters per person annually.	1,449	1,800	1,300	1,400
- No. of meters read daily, per person.	471	478	450	450
- Cost per meter read	\$0.34	\$0.33	\$0.39	\$0.40
Output				
- No. of service orders completed.	80,872	88,000	81,000	82,000
- No. of meters/readings checked out.	2,898	3,400	2,500	2,500
- No. of theft/tampering incidents discovered.	46	55	65	65
- No. of meters read annually.	708,672	717,000	719,000	720,000
Input				
- No. of full-time technicians/commercial meter reader.	3.0	3.0	3.0	3.0
- No. of full-time meter readers	3.5	6.5	6.5	6.5

Fleet Maintenance Fund

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

Internal Service Funds are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities) to arrive at Actual 2010 Working Capital. This is necessary because the internal service fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

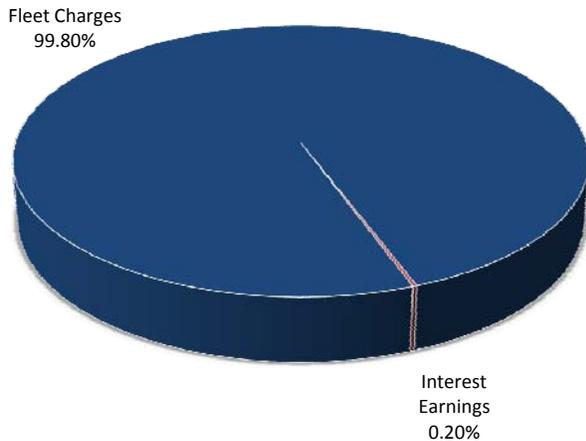
Estimates for annual funding levels have been developed using a number of techniques that forecast fleet maintenance costs. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections and maintenance problems. The revenues are transferred from departmental budgets on a monthly basis to ensure that sufficient funds will be available to fund all expenses related to the specific functions.

In FY12, estimated Fleet Maintenance revenues in the Fleet Maintenance Fund are \$1,574,210. Total revenues are forecasted to total \$1,577,410, which is slightly higher than the FY11 revised budget. The approved appropriations for Fleet Maintenance expenditures in FY12 are \$1,659,149.

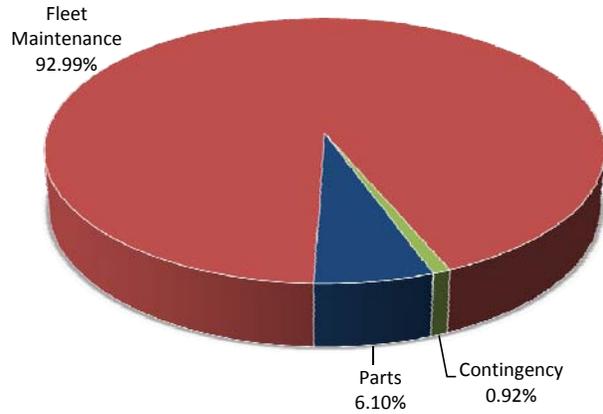
**City of College Station
Fleet Maintenance Fund
Fund Summary**

	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Base Budget	FY12 Approved Budget	% Change in Budget from FY11 To FY12
REVENUES						
Fleet Charges	\$ 1,665,602	\$ 1,574,210	\$ 1,574,210	\$ 1,574,210	\$ 1,574,210	0.00%
Interest Earnings	3,166	2,022	3,200	3,200	3,200	58.26%
Other	407	-	-	-	-	N/A
Total Revenues	\$ 1,669,175	\$ 1,576,232	\$ 1,577,410	\$ 1,577,410	\$ 1,577,410	0.07%
EXPENDITURES						
Parts	\$ 106,027	\$ 145,860	\$ 146,244	99,951	\$ 99,951	-31.47%
Fleet Maintenance	1,483,047	1,519,688	\$ 1,549,482	1,523,989	1,523,989	0.28%
Contingency	-	20,864	-	15,000	15,000	-28.11%
Pay Plan	-	-	-	20,209	20,209	
Other	2,657	-	-	-	-	N/A
Total Expenditures	\$ 1,591,731	\$ 1,686,412	\$ 1,695,726	\$ 1,659,149	\$ 1,659,149	-1.62%
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	\$ 77,444	\$ (110,180)	\$ (118,316)	\$ (81,739)	\$ (81,739)	
Measurement Focus Adjustment	\$ (147)					
Beginning Working Capital, Accrual Basis of Accounting	\$ 388,532	\$ 465,829	\$ 465,829	\$ 347,513	\$ 347,513	
Ending Working Capital, Accrual Basis of Accounting	\$ 465,829	\$ 355,649	\$ 347,513	\$ 265,774	\$ 265,774	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

EXPENDITURE BY DIVISION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Parts	\$ 106,027	\$ 145,860	\$ 146,244	\$ 99,951	\$ 99,951	-31.47%
Administration	1,483,047	1,519,688	1,549,482	1,538,989	1,538,989	1.27%
TOTAL	\$ 1,589,074	\$ 1,665,548	\$ 1,695,726	\$ 1,638,940	\$ 1,638,940	-1.60%

EXPENDITURE BY CLASSIFICATION						
	Actual FY10	Revised Budget FY11	Estimated Year-End FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Salaries & Benefits	\$ 794,620	\$ 807,848	\$ 824,844	845,610	\$ 845,610	4.67%
Supplies	712,247	688,990	704,227	686,379	686,379	-0.38%
Maintenance	14,219	12,382	11,958	13,788	13,788	11.36%
Purchased Services	67,988	106,328	104,697	93,163	93,163	-12.38%
General Capital	-	50,000	50,000	-	-	N/A
TOTAL	\$ 1,589,074	\$ 1,665,548	\$ 1,695,726	\$ 1,638,940	\$ 1,638,940	-1.60%

PERSONNEL						
	Actual FY09	Actual FY10	Revised Budget FY11	Approved Base Budget FY12	Approved Budget FY12	% Change in Budget from FY11 to FY12
Parts	2.00	2.00	2.00	2.00	2.00	0.00%
Administration	13.00	13.00	13.00	13.00	13.00	0.00%
TOTAL	15.00	15.00	15.00	15.00	15.00	0.00%

PUBLIC WORKS

FLEET

Description & Budget Explanation:

The Fleet Services Division is responsible for the care and maintenance of all vehicles and equipment in the City fleet.

Program Name: Fleet Services

Service Level: Provide prompt, reliable maintenance service at cost effective rates.

Performance Measures	FY 10 Actual	FY 11 Approved	FY 11 Estimate	FY12 Approved
Effectiveness				
- % of satisfaction with service provided	94%	92%	93%	92%
- % of rework on work orders	2%	3%	3%	3%
Efficiency				
- % of road side assistance within 1 hour.	98%	95%	96%	95%
- % of PMs completed on time	93%	92%	94%	93%
- % of PM turn around within 24 hours	95%	95%	96%	95%
Output				
- No. of vehicles per mechanic.	64	60	64	60
- No. of PMs per day- heavy duty	2	2	2	2
- No. of PMs per day- light duty	5	4	5	4

ORDINANCE NO. 2011-3371

AN ORDINANCE ADOPTING A BUDGET FOR THE 2011-12 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2011, to September 30, 2012, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

WHEREAS, the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

PART 1: That the proposed budget as amended by the City Council of the City of College Station, which is made a part hereof to the same extent as if set forth at length herein, is hereby adopted and approved, a copy of which is on file in the Office of the City Secretary in College Station, Texas.

PART 2: That authorization is hereby granted for the expenditure of the same under the respective items contained in said budget with the approved fiscal procedures of the City.

PART 3: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to sign or release utility easements; to negotiate and sign documents related to the settlement of disputed assessments for paving, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating circumstances; to sign contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$50,000 or less; to sign change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of Contingent Appropriations within a fund up to an amount equal to expenditures that are \$15,000 or less.

ORDINANCE NO. _____

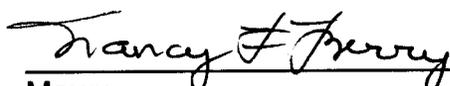
PART 5: That the City Council hereby approves the funding for the outside agencies and organizations in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign contracts and documents authorizing the payment of funds, and to expend public funds for expenditures that are \$50,000 or less that have been expressly approved and appropriated in this budget, as set out in Appendix J of the 2011-12 Fiscal Year Budget.

PART 6: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE, in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget, as set out in the 2011-12 Fiscal Year Equipment Replacement Fund, and Attachment "A" to this Ordinance.

PART 7: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 22 DAY OF SEPTEMBER, 2011.

APPROVED:



Mayor

ATTEST:



City Secretary

APPROVED:



City Attorney

ORDINANCE NO.

**Potential FY10 Technology Purchases through GSA Schedule 70,
HGAC, TXMAS, Texas Department of Information Resources, TCPN or Buy Board Purchases**

ITEM	Quantity	Estimated Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement PCs	74	1,000	74,000
Replacement Monitors	50	160	8,000
Replacement Printers	8	2,200	17,600
Replacement Laptops	20	1,200	24,000
Replacement Copiers			65,000
Replacement Scanners			15,000
Printer replacement Parts			20,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			25,000
Replace 3servers	3	7,500	22,500
Server replacement parts			20,000
Server OS replacement/upgrade			10,000
Replacement UPS battery/units			35,000
Estimated Additional Desktop Software			60,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Microsoft Publisher, Windows XP, Frontpage, Project, Visio, Vstudio.net, AutoCAD, ESRI ArcGIS, Crystal, Corel Draw, Cognos, Novell			
Replace Fire ESO Toughbooks			45,461
Exchange and Windows File Server Licenses			41,500
Computer Network Maint and Equipment Replacement			30,000
Motorola Radio Repair/Replacement			20,000
Telephone Repair/Replacement			25,000
Fiber ring expansion			50,000
SCADA Man Machine Upgrade - Wastewater			89,000
Communications Infrastructure Improvements - Wastewater			30,000
Fiber to Lift Stations and Well 7 -Wastewater			64,000
Dowling Road High Service Improvements - Wastewater			388,250
Sandy Point Cooling Tower Expansion - Wastewater			76,000
Professional Services - Wastewater			14,400
Carters Creek Lab SCADA Building - Wastewater			40,600
Subtotal - Scheduled Replacement			1,310,311

Service Level Adjustments

SLA - new position equipment
includes desktop pc, extended warranty,
network card, added memory, monitor,
laptop, printer, standard software, additional
phones and radios

Subtotal - Service Level Adjustments -

ORDINANCE NO.

**Potential FY10 Technology Purchases through GSA Schedule 70,
HGAC, TXMAS, Texas Department of Information Resources, TCPN or Buy Board Purchases**

ITEM	Quantity	Estimated Unit Cost	Projected Total
Unscheduled Replacements/Additions			
Estimated Additional PC setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	10	2,100	21,000
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office 2010, Vipre, Microsoft Windows client access license, Novell	10	604	6,040
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition Microsoft Publisher, Windows 7 Frontpage, Project, Visio, Vstudio.net AutoCAD, ESRI ArcGIS, Crystal Corel Draw, Cognos, Novell			45,000
Estimated Additional Printers/Plotters			20,000
Estimated Memory upgrades includes: desktop pcs, printers laptops	350	100	35,000
Estimated PC misc parts includes: CD Burners, harddrives modems, network cards, DVD Burner mice, network cables			10,000
Estimated Monitor upgrades includes: Flat Panel and larger than 19" monitor			20,000
Estimated Additional Scanners	5	1,200	6,000
Estimated Additional Laptops/Toughbooks	10	4,000	40,000
Estimated Network Upgrades			40,000
Sub-Total Unscheduled Replacement/Additions			243,040
Phone System Maintenance			
Cisco_Datavox			45,000
Subtotal - Phone System Maintenance			45,000

ORDINANCE NO.

**Potential FY10 Technology Purchases through GSA Schedule 70,
HGAC, TXMAS, Texas Department of Information Resources, TCPN or Buy Board Purchases**

ITEM	Quantity	Estimated Unit Cost	Projected Total
Network Software on Master License Agreement (MLA)			
Novell Open Workgroup Suite (1Zen/1Groupwise/1 ODS) -927			65,000
CommVault			16,000
Novell Sentinel			10,060
ZenWorks Asset Management -904 nodes			4,500
ZenWorks Patch Management - 904 nodes			8,000
Subtotal - Network Software on MLA			103,560
PC Hardware and Software Maintenance			
HP Printer Maintenance			2,818
AutoCAD			15,225
Barracuda Spam/Spyware			4,275
Subtotal - PC Software Maintenance			22,318
IBM Hardware and Software Maintenance			
Hardware Maintenance (2 power 7's)			-
Power 7 Software Subscription and Support	2		2,000
Subtotal - IBM Hardware and Software Maintenance			2,000
GIS Software Maintenance			
Enterprise Maintenance for ESRI software			
Subtotal - GIS Software Maintenance			44,000
		Grand Total	1,770,229

ORDINANCE NO. 2011-3372

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2011-12 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of College Station, Texas, and to provide General Debt Service for the 2011-12 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of forty three and seventy nine hundredths and ninety five thousandths cents (\$0.437995) on each one hundred dollar (\$100.00) valuation of property, and said tax being so levied and apportioned to the specific purpose herein set forth:

1. For the maintenance and support of the general government (General Fund), twenty three and sixty four hundredths and fifty nine thousandths cents (\$0.236459) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), twenty and fifteen hundredths and thirty six thousandths cents (\$0.201536) on each one hundred dollars (\$100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

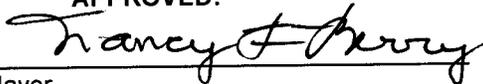
SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

Section III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

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

PASSED AND APPROVED THIS 22nd DAY OF SEPTEMBER, 2011.

APPROVED:



Mayor

ATTEST:



City Secretary

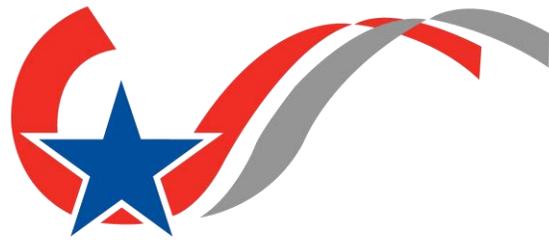
APPROVED:



City Attorney

FY2012 SERVICE LEVEL ADJUSTMENT (SLA) RECOMMENDED LISTING

<u>Fund</u>	<u>Department</u>	<u>Description</u>	<u>One-Time Cost</u>	<u>Recurring Cost</u>	<u>Total</u>	<u>Revenue</u>	<u>Net Total</u>	<u>Increase FTE</u>	<u>Increase Vehicle</u>
GENERAL FUND									
	Police	Fit Life Testing	-	22,375	22,375	-	22,375	-	-
	TOTAL POLICE		-	22,375	22,375	-	22,375	-	-
	Fire	Fire Station #6 Ambulance Crew	281,630	578,592	860,222	-	860,222	-	-
	Fire	Fire Station #6 Engine Crew	250,790	591,523	842,313	-	842,313	9.00	-
	Fire	Fire Station #6 O&M	106,650	44,370	151,020	-	151,020	-	-
	Fire	Station #4 Capital Maintenance	80,000	-	80,000	-	80,000	-	-
	TOTAL FIRE		719,070	1,214,485	1,933,555	-	1,933,555	9.00	-
	Public Works	Facilities - Conference Center A/E Structural Evaluation	25,000	-	25,000	-	25,000	-	-
	TOTAL PUBLIC WORKS		25,000	-	25,000	-	25,000	-	-
	PARD	Replace Registration / Reservation Software	18,000	25,000	43,000	-	43,000	-	-
	PARD	Athletic Fields Maintenance Equipment	22,200	-	22,200	-	22,200	-	-
	PARD	Reduction and Relocation of Christmas in the Park	-	(25,000)	(25,000)	-	(25,000)	-	-
	PARD	City of College Station 75th Birthday Funding	5,000	-	5,000	-	5,000	-	-
	TOTAL PARKS & RECREATION		45,200	-	45,200	-	45,200	-	-
	Planning & Dev	Wellborn Small Area Plan	50,000	-	50,000	-	50,000	-	-
	TOTAL PLANNING & DEVELOPMENT SERVICES		50,000	-	50,000	-	50,000	-	-
	Mayor / Council	One Year Removal of Travel / Training and Professional Srv	(14,000)	-	(14,000)	-	(14,000)	-	-
	City Secretary	Codification Maintenance Costs	-	13,275	13,275	-	13,275	-	-
	City Auditor	Assistant City Auditor	2,196	52,235	54,431	-	54,431	1.00	-
	TOTAL GENERAL GOVERNMENT		(11,804)	65,510	53,706	-	53,706	1.00	-
	TOTAL GENERAL FUND		827,466	1,302,370	2,129,836	-	2,129,836	10.00	-
ECONOMIC DEVELOPMENT FUND									
	ED	Economic Development Plan	75,000	-	75,000	-	75,000	-	-
	TOTAL ECONOMIC DEVELOPMENT FUND		75,000	-	75,000	-	75,000	-	-
RECREATION FUND									
	Concessions	Eliminate Concessions Cost Center (Temp / Seasonal)	-	(12,000)	(12,000)	-	(12,000)	-	-
	Aquatics	Change Programming at Natatorium	-	(62,629)	(62,629)	(6,500)	(56,129)	-	-
	Recreation	Discontinue / Reduce Recreation Programming	-	(92,119)	(92,119)	(28,625)	(63,494)	(1.00)	-
	TOTAL RECREATION FUND		-	(166,748)	(166,748)	(35,125)	(131,623)	(1.00)	-
HOTEL TAX FUND									
	Hotel Tax	Texas Pool Council Annual Conference	19,000	-	19,000	-	19,000	-	-
	Hotel Tax	CVB Increase for Bush Library	-	25,000	25,000	-	25,000	-	-
	Hotel Tax	CVB Medical and Biomedical Programs	-	30,000	30,000	-	30,000	-	-
	Hotel Tax	Veteran's Memorial Funding	25,000	-	25,000	-	25,000	-	-
	TOTAL HOTEL TAX FUND		44,000	55,000	99,000	-	99,000	-	-
COMMUNITY DEVELOPMENT FUND									
	Community Dev	Reduction in Funding to Project Unity	-	(5,000)	(5,000)	-	(5,000)	-	-
	TOTAL COMMUNITY DEVELOPMENT FUND		-	(5,000)	(5,000)	-	(5,000)	-	-
NORTHGATE PARKING ENTERPRISE FUND									
	Parking	Garage Security Camera Expansion	80,000	-	80,000	-	80,000	-	-
	TOTAL NORTHGATE PARKING ENTERPRISE FUND		80,000	-	80,000	-	80,000	-	-
ELECTRIC FUND									
	Electric	Tree Trimming - Transmission	102,000	-	102,000	-	102,000	-	-
	Electric	NERC Certification Pay	-	10,000	10,000	-	10,000	-	-
	Electric	Goodwill Tree Program	-	(50,500)	(50,500)	-	(50,500)	-	-
	Electric	Transformer Maintenance	-	50,500	50,500	-	50,500	-	-
	Electric	Sun Source Solar Program	-	(37,500)	(37,500)	-	(37,500)	-	-
	Electric	Electric Substations General Labor Program	-	60,000	60,000	-	60,000	-	-
	Electric	Meter Testing	-	65,000	65,000	-	65,000	-	-
	Electric	Dispatch Center Operating Costs	-	14,500	14,500	-	14,500	-	-
	TOTAL ELECTRIC FUND		102,000	112,000	214,000	-	214,000	-	-
WATER FUND									
	Water	Discontinue Fluoridation	-	(41,480)	(41,480)	-	(41,480)	-	-
	Water	Eliminate Conservation Rebate Program	-	(4,000)	(4,000)	-	(4,000)	-	-
	TOTAL WATER FUND		-	(45,480)	(45,480)	-	(45,480)	-	-
WASTEWATER FUND									
	WasteWater	Interceptor Cleaning / Evaluation	-	132,000	132,000	-	132,000	-	-
	TOTAL WASTEWATER FUND		-	132,000	132,000	-	132,000	-	-
INSURANCE FUNDS									
	Employee Benefits	Reimburse Police Department for Fit Life Testing	-	22,375	22,375	-	22,375	-	-
	TOTAL INSURANCE FUNDS		-	22,375	22,375	-	22,375	-	-
UTILITY CUSTOMER SERVICE FUND									
	Meter Services	Hand Held Meter Replacement	23,661	-	23,661	-	23,661	-	-
	TOTAL UTILITY CUSTOMER SERVICE FUND		23,661	-	23,661	-	23,661	-	-
	TOTAL ALL FUNDS		1,152,127	1,406,517	2,558,644	(35,125)	2,593,769	9.00	-



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

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Police Department									
Administration Division									
Police Chief	1.00	1.00		1.00	\$ 135,872	\$ 123,337	\$ 123,337	\$ -	\$ 123,337
Assistant Chief	3.00	3.00		3.00	285,033	285,033	284,253	-	284,253
Lieutenant	1.00	1.00		1.00	71,540	71,540	71,540	-	71,540
Tech. Svcs. Coordinator	1.00	1.00		1.00	65,116	65,116	65,116	-	65,116
Accreditation Manager	1.00	1.00		1.00	55,689	62,000	63,000	-	63,000
Staff Assistant	1.00	1.00		1.00	38,481	38,481	38,481	-	38,481
Secretary	2.00	2.00		2.00	47,200	53,959	54,517	-	54,517
Total	10.00	10.00	0.00	10.00	\$ 698,931	\$ 699,466	\$ 700,244	\$ -	\$ 700,244
Uniform Patrol Division									
Lieutenant	4.00	4.00		4.00	\$ 276,335	\$ 276,335	\$ 266,074	\$ -	\$ 266,074
Sergeant	12.00	12.00		12.00	729,291	785,291	659,443	-	659,443
Master Officer	18.00	0.00		0.00	952,501	-	-	-	-
Senior Officer	13.00	0.00		0.00	593,469	-	-	-	-
Police Officer	42.00	72.00		72.00	1,553,359	3,240,329	3,251,206	-	3,251,206
Animal Control Supervisor	1.00	1.00		1.00	39,900	39,900	41,392	-	41,392
Animal Control Officer	3.00	3.00		3.00	78,736	78,736	78,166	-	78,166
Parking Enforcement Officer	2.00	2.00		0.00	30,853	30,853	-	-	-
Police Assistant	0.00	0.00		2.00	-	-	60,445	-	60,445
* School Crossing Guard (temp/seasonal)	2.50	2.50		2.50	42,106	42,222	42,338	-	42,338
Total	97.50	96.50	0.00	96.50	\$ 4,296,550	\$ 4,493,666	\$ 4,399,064	\$ -	\$ 4,399,064
Criminal Investigation Division									
Lieutenant	1.00	1.00		1.00	\$ 84,012	\$ 84,012	\$ 72,696	\$ -	\$ 72,696
Sergeant	2.00	2.00		2.00	128,334	85,556	133,432	-	133,432
Master Officer	11.00	0.00		0.00	597,683	-	-	-	-
Senior Officer	2.00	0.00		0.00	90,394	-	-	-	-
Police Officer	0.00	13.00		13.00	-	688,077	664,518	-	664,518
Criminal Intelligence Analyst	1.00	1.00		1.00	52,706	52,706	54,138	-	54,138
Victim Advocate	1.00	1.00		1.00	52,433	52,433	53,875	-	53,875
Civilian Forensic Tech	0.00	1.00		1.00	-	76,057	47,199	-	47,199
Secretary	1.00	1.00		1.00	22,693	22,693	23,317	-	23,317
Total	19.00	20.00	0.00	20.00	\$ 1,028,255	\$ 1,061,534	\$ 1,049,175	\$ -	\$ 1,049,175
Recruiting and Training Division									
Lieutenant	1.00	1.00		1.00	\$ 72,812	\$ 72,812	\$ 74,069	\$ -	\$ 74,069
Sergeant	1.00	1.00		1.00	67,765	67,765	60,715	-	60,715
Master Officer	2.00	0.00		0.00	111,127	-	-	-	-
Police Officer	0.00	2.00		2.00	-	111,127	111,613	-	111,613
Total	4.00	4.00	0.00	4.00	\$ 251,704	\$ 251,704	\$ 246,397	\$ -	\$ 246,397
Quartermaster Division									
Quartermaster	1.00	1.00		1.00	\$ 27,010	\$ 27,010	\$ 29,931	\$ -	\$ 29,931
Total	1.00	1.00	0.00	1.00	\$ 27,010	\$ 27,010	\$ 29,931	\$ -	\$ 29,931
Communication/Jail Division									
Communication Manager	1.00	1.00		1.00	\$ 72,023	\$ 72,023	\$ 71,228	\$ -	\$ 71,228
Communication Supervisor	3.00	3.00		3.00	167,691	167,691	153,379	-	153,379
Sr. Communications Operator	4.00	4.00		4.00	148,983	148,983	146,460	-	146,460
Communications Operator	16.00	16.00		16.00	473,979	473,979	470,112	-	470,112
Detention Officer	7.00	9.00		9.00	199,749	281,117	264,627	-	264,627
Holding Facility Supervisor	1.00	1.00		1.00	39,900	39,900	41,392	-	41,392
Dispatch Assistant	1.00	1.00		1.00	30,577	30,577	22,692	-	22,692
Total	33.00	35.00	0.00	35.00	\$ 1,132,902	\$ 1,214,270	\$ 1,169,890	\$ -	\$ 1,169,890
Special Services Division									
Lieutenant	1.00	1.00		1.00	\$ 67,223	\$ 67,223	\$ 68,370	\$ -	\$ 68,370
Master Officer	3.00	0.00		0.00	166,732	-	-	-	-
Senior Officer	3.00	0.00		0.00	140,035	-	-	-	-
Sergeant	1.00	1.00		1.00	65,053	65,053	67,475	-	67,475
Police Officer	0.00	6.00		6.00	-	306,676	333,516	-	333,516
Police Assistant	1.00	1.00		1.00	27,511	27,511	28,267	-	28,267
Total	9.00	9.00	0.00	9.00	\$ 466,554	\$ 466,463	\$ 497,628	\$ -	\$ 497,628
Information Services Division									
Information Services Manager	1.00	1.00		1.00	\$ 62,489	\$ 62,489	\$ 63,564	\$ -	\$ 63,564
Evidence Technician	1.00	2.00		2.00	33,392	78,856	69,264	-	69,264
Records Technician	3.00	3.00		3.00	71,352	71,352	68,806	-	68,806
Sr. Records Technician	1.00	1.00		1.00	33,392	33,392	34,632	-	34,632
Police Assistant	2.00	2.00		0.00	59,339	59,339	-	-	-
Total	8.00	9.00	0.00	7.00	\$ 259,964	\$ 305,428	\$ 236,266	\$ -	\$ 236,266
Police									
Full Time Total	179.00	182.00	0.00	180.00	\$ 8,119,764	\$ 8,477,319	\$ 8,286,257	\$ -	\$ 8,286,257
* Temp/Seasonal Total	2.50	2.50	0.00	2.50	\$ 42,106	\$ 42,222	\$ 42,338	\$ -	\$ 42,338
Police Department Totals	181.50	184.50	0.00	182.50	\$ 8,161,870	\$ 8,519,541	\$ 8,328,595	\$ -	\$ 8,328,595
Fire Department									
Fire Administration									
Fire Chief	1.00	1.00		1.00	\$ 134,870	\$ 134,870	\$ 134,500	\$ -	\$ 134,500
Planning and Research Coordinator	1.00	1.00		1.00	67,684	67,684	69,514	-	69,514
Staff Assistant	2.00	2.00		2.00	73,250	73,250	74,443	-	74,443
Secretary	1.00	1.00		1.00	25,529	25,529	26,728	-	26,728
Total	5.00	5.00	0.00	5.00	\$ 301,333	\$ 301,333	\$ 305,185	\$ -	\$ 305,185

C-1 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Emergency Management									
Emergency Management Coordinator	1.00	1.00		1.00	\$ 58,124	\$ 58,124	\$ 59,704	\$ -	\$ 59,704
Asst. Emergency Management Coordinator	1.00	0.00		0.00	32,871	-	-	-	-
Staff Assistant	1.00	1.00		1.00	31,745	31,745	32,926	-	32,926
Total	3.00	2.00	0.00	2.00	\$ 122,740	\$ 89,869	\$ 92,630	\$ -	\$ 92,630
Fire Suppression Division									
Asst. Fire Chief	1.00	1.00		1.00	\$ 100,120	\$ 100,120	\$ 100,120	\$ -	\$ 100,120
Battalion Chief	3.00	3.00		3.00	238,780	238,780	243,556	-	243,556
Captain	4.00	4.00		4.00	273,378	273,378	281,988	-	281,988
Lieutenant	11.00	11.00		11.00	669,585	669,585	669,612	-	669,612
Apparatus Operator	18.00	18.00		18.00	982,171	982,171	943,160	-	943,160
Firefighter I	29.00	29.00		29.00	1,358,764	1,358,764	1,383,258	-	1,383,258
Firefighter II	8.00	8.00		8.00	320,032	320,032	320,032	-	320,032
Firefighter III	4.00	4.00	9.00	13.00	152,774	152,774	152,772	370,078	522,850
Total	78.00	78.00	9.00	87.00	\$ 4,095,604	\$ 4,095,604	\$ 4,094,498	\$ 370,078	\$ 4,464,576
Fire Prevention Division									
Fire Marshal	1.00	1.00		1.00	\$ 103,570	\$ 103,570	\$ 103,569	\$ -	\$ 103,569
Deputy Fire Marshal	4.00	4.00		4.00	245,091	245,091	252,809	-	252,809
Public Education Officer	1.00	1.00		1.00	58,500	58,500	60,255	-	60,255
Total	6.00	6.00	0.00	6.00	\$ 407,161	\$ 407,161	\$ 416,633	\$ -	\$ 416,633
EMS Division									
Fire/EMS Training Coordinator	1.00	1.00		1.00	\$ 70,831	\$ 70,831	\$ 72,958	\$ -	\$ 72,958
Lieutenant - Fire	3.00	3.00		4.00	177,586	177,586	245,717	-	245,717
Apparatus Operator	6.00	6.00		6.00	323,770	323,770	330,222	-	330,222
Firefighter I	14.00	14.00		16.00	650,138	650,138	754,029	-	754,029
Firefighter II	5.00	14.00		11.00	200,020	688,512	80,008	-	80,008
Firefighter III	1.00	1.00		1.00	38,194	38,194	36,471	359,882	396,353
Total	30.00	39.00	0.00	39.00	\$ 1,460,539	\$ 1,949,031	\$ 1,519,405	\$ 359,882	\$ 1,879,287
Fire									
Full Time Total	122.00	130.00	9.00	139.00	\$ 6,387,377	\$ 6,842,998	\$ 6,428,351	\$ 729,960	\$ 7,158,311
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department Totals	122.00	130.00	9.00	139.00	\$ 6,387,377	\$ 6,842,998	\$ 6,428,351	\$ 729,960	\$ 7,158,311
Public Works Department									
Public Works Admin. Division									
Director of Public Works/Special Projects	1.00	1.00		1.00	\$ 129,856	\$ 129,856	\$ 121,332	\$ -	\$ 121,332
Asst. Public Works Director***	1.00	1.00		0.75	92,494	92,494	67,203	-	67,203
Public Works Analyst***	0.00	0.00		0.75	-	-	27,281	-	27,281
Customer Service Representative	2.00	2.00		1.00	53,269	53,269	26,979	-	26,979
Total	4.00	4.00	0.00	3.50	\$ 275,619	\$ 275,619	\$ 242,795	\$ -	\$ 242,795
Traffic Engineering									
Assistant City Engineer	1.00	1.00		1.00	\$ 71,982	\$ 71,982	\$ 73,422	\$ -	\$ 73,422
* Public Works Intern	0.50	0.50		0.00	8,089	8,112	-	-	-
* Engineering Intern (temp/seasonal)	0.50	0.50		0.00	8,089	8,112	-	-	-
Total	2.00	2.00	0.00	1.00	\$ 88,160	\$ 88,205	\$ 73,422	\$ -	\$ 73,422
Facilities Maintenance Division									
Facility Maint. Superintendent	1.00	1.00		1.00	\$ 73,209	\$ 73,209	\$ 73,429	\$ -	\$ 73,429
Sr. Facility Maint. Technician	1.00	1.00		1.00	50,399	50,399	50,391	-	50,391
Facility Maint. Technician	5.00	5.00		5.00	198,289	198,289	191,405	-	191,405
Total	7.00	7.00	0.00	7.00	\$ 321,897	\$ 321,897	\$ 315,225	\$ -	\$ 315,225
Capital Projects									
Assistant Director of Capital Projects	0.00	0.00		1.00	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
Assistant City Engineer	0.00	0.00		4.00	-	-	257,799	-	257,799
Graduate Civil Engineer	0.00	0.00		1.00	-	-	60,270	-	60,270
Land Agent	0.00	0.00		1.00	-	-	67,000	-	67,000
Assistant Land Agent	0.00	0.00		1.00	-	-	39,522	-	39,522
Staff Assistant	0.00	0.00		1.00	-	-	38,376	-	38,376
Total	0.00	0.00	0.00	9.00	\$ -	\$ -	\$ 552,967	\$ -	\$ 552,967
Streets Maintenance Division									
Street Superintendent	1.00	1.00		1.00	\$ 69,110	\$ 69,110	\$ 70,492	\$ -	\$ 70,492
Crew Leader	2.00	2.00		2.00	78,486	78,486	74,251	-	74,251
Equipment Operator	15.00	15.00		13.00	430,699	430,699	373,087	-	373,087
Light Equipment Operator	4.00	1.00		2.00	100,657	25,164	19,957	-	19,957
Total	22.00	19.00	0.00	18.00	\$ 678,952	\$ 603,459	\$ 537,787	\$ -	\$ 537,787
Drainage Division									
Foreman	1.00	1.00		0.00	\$ 50,495	\$ 50,495	\$ -	\$ -	\$ -
Crew Leader	1.00	1.00		0.00	36,041	36,041	-	-	-
Equipment Operator	7.00	8.00		0.00	197,976	195,139	-	-	-
Drainage Inspector	1.00	1.00		0.00	45,823	45,823	-	-	-
GIS Technician	1.00	1.00		0.00	34,769	34,769	-	-	-
Light Equipment Operator	1.00	3.00		0.00	23,673	83,919	-	-	-
Total	12.00	15.00	0.00	0.00	\$ 388,777	\$ 446,186	\$ -	\$ -	\$ -
Traffic Signs/ Markings Division									
Signs Technician	3.00	3.00		3.00	\$ 105,203	\$ 105,203	\$ 95,713	\$ -	\$ 95,713
Total	3.00	3.00	0.00	3.00	\$ 105,203	\$ 105,203	\$ 95,713	\$ -	\$ 95,713

C-2 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Irrigation Maintenance									
Irrigation Specialist	0.00	2.00		2.00	\$ -	\$ -	54,228	\$ -	54,228
Total	0.00	2.00	0.00	2.00	\$ -	\$ -	54,228	\$ -	54,228
Public Works Engineering									
City Engineer	1.00	0.00		0.00	\$ 92,494	\$ -	\$ -	\$ -	-
Senior Asst. City Engineer	1.00	0.00		0.00	75,952	-	-	-	-
Assistant City Engineer	1.00	0.00		0.00	65,798	-	-	-	-
Graduate Civil Engineer	1.00	0.00		0.00	51,642	-	-	-	-
Construction Inspector	5.00	0.00		0.00	215,954	-	-	-	-
Total	9.00	0.00	0.00	0.00	\$ 501,840	\$ -	\$ -	\$ -	-
Traffic Signal Systems									
Traffic Systems Superintendent	1.00	1.00		1.00	\$ 73,429	\$ 73,429	\$ 73,429	\$ -	73,429
Traffic Systems Foreman	1.00	1.00		1.00	57,816	57,816	53,269	-	53,269
Traffic Signal Technician	3.00	3.00		4.00	146,646	191,646	160,381	-	160,381
Total	5.00	5.00	0.00	6.00	\$ 277,891	\$ 322,891	\$ 287,079	\$ -	287,079
Public Works									
Full Time Total	63.00	56.00	0.00	49.50	\$ 2,622,161	\$ 2,147,237	\$ 2,159,216	\$ -	2,159,216
* Temp/Seasonal Total	1.00	1.00	0.00	0.00	\$ 16,178	\$ 16,223	\$ -	\$ -	-
Public Works Department Totals	64.00	57.00	0.00	49.50	\$ 2,638,339	\$ 2,163,460	\$ 2,159,216	\$ -	2,159,216
*** Public Works Assistant Director funded from Oct - Jan, PW Analyst funded from Jan - Oct for FY12									
Capital Projects Department									
Director of Capital Projects	1.00	1.00		0.00	\$ 115,316	\$ 115,316	\$ -	\$ -	-
Assistant Director of Capital Projects	1.00	1.00		0.00	90,247	90,247	-	-	-
Assistant City Engineer	2.00	2.00		0.00	128,860	128,860	-	-	-
Graduate Civil Engineer	3.00	3.00		0.00	174,055	174,055	-	-	-
Land Agent	1.00	1.00		0.00	65,866	65,866	-	-	-
Assistant Land Agent	1.00	1.00		0.00	36,860	36,860	-	-	-
Staff Assistant	1.00	1.00		0.00	38,481	38,481	-	-	-
Total	10.00	10.00	0.00	0.00	\$ 649,685	\$ 649,685	\$ -	\$ -	-
Capital Projects Department									
Full Time Total	10.00	10.00	0.00	0.00	\$ 649,685	\$ 649,685	\$ -	\$ -	-
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	-
Capital Projects Department Totals	10.00	10.00	0.00	0.00	\$ 649,685	\$ 649,685	\$ -	\$ -	-
Parks & Recreation Department									
Parks & Recreation Administration Division									
Director of Parks & Rec.	1.00	1.00		1.00	\$ 126,346	\$ 126,346	\$ 113,000	\$ -	113,000
Asst. Director of Parks & Rec.	1.00	1.00		1.00	82,225	82,225	86,100	-	86,100
Sr. Parks Planner	1.00	1.00		1.00	66,439	66,439	67,582	-	67,582
Parks Planner	2.00	2.00		0.00	117,451	117,451	-	-	-
Marketing Coordinator	0.00	0.00		1.00	-	-	43,500	-	43,500
Administrative Support Supervisor	1.00	1.00		1.00	44,437	44,437	45,645	-	45,645
Staff Assistant	2.00	2.00		2.00	60,841	60,841	62,774	-	62,774
Secretary	2.00	2.00		2.00	53,289	53,289	53,082	-	53,082
* Secretary (temp/seasonal)	0.50	0.50		0.50	1,835	1,840	1,845	-	1,845
Total	10.50	10.50	0.00	9.50	\$ 552,863	\$ 670,319	\$ 473,528	\$ -	473,528
Hotel Tax Fund Programs Activity Center									
Recreation Supervisor	0.00	1.00		1.00	\$ -	\$ 60,003	\$ 61,209	\$ -	61,209
* Special Events Workers (temp/seasonal)	0.50	0.50		0.50	9,123	9,148	9,173	-	9,173
Total	0.50	1.50	0.00	1.50	\$ 9,123	\$ 69,151	\$ 70,382	\$ -	70,382
Recreation Administration Activity Center									
Recreation Superintendent	1.00	1.00		1.00	\$ 71,914	\$ 71,914	\$ 73,151	\$ -	73,151
Recreation Supervisor	1.00	1.00		1.00	60,079	60,079	61,209	-	61,209
Event Marketing & Development Supervisor	0.00	0.80		0.80	-	-	39,038	-	39,038
Assistant Recreation Supervisor - School Age Care	1.00	1.00		1.00	39,775	39,775	41,246	-	41,246
* Custodian (temp/seasonal)	0.50	0.50		0.50	3,316	825	827	-	827
Total	3.50	4.30	0.00	4.30	\$ 175,084	\$ 172,593	\$ 215,471	\$ -	215,471
Recreation Athletics Activity Center									
Recreation Supervisor	2.00	0.00		0.00	\$ 121,380	\$ 61,377	\$ -	\$ -	-
Asst. Recreation Supervisor	1.00	0.00		0.00	41,860	41,860	-	-	-
* Special Events Worker (temp/seasonal)	3.00	0.00		0.00	66,576	33,278	-	-	-
Total	6.00	0.00	0.00	0.00	\$ 229,816	\$ 136,515	\$ -	\$ -	-
Recreation Concession Activity Center									
Concession Supervisor	1.00	0.00		0.00	\$ 48,151	\$ -	\$ -	\$ -	-
* Concession Worker (temp/seasonal)	2.00	0.00		0.00	43,495	-	-	-	-
Total	3.00	0.00	0.00	0.00	\$ 91,646	\$ -	\$ -	\$ -	-
Special Events Activity Center									
Recreation Supervisor	1.00	1.00		1.00	\$ 61,377	\$ 61,377	\$ 61,209	\$ -	61,209
* Recreation Assistant/ Special Events (temp/seasonal)	1.50	1.50		1.50	33,230	28,406	62,908	-	62,908
* Special Events Workers (temp/seasonal)	1.00	1.00		1.00	54,356	52,753	41,938	(5,028)	36,910
Total	3.50	3.50	0.00	3.50	\$ 148,963	\$ 142,536	\$ 166,055	\$ (5,028)	161,027
Senior Services Activity Center									
Senior Services Coordinator (PT Regular)	0.50	0.00		0.00	\$ 25,039	\$ -	\$ -	\$ -	-
* Program Assistant (temp/seasonal)	0.50	0.00		0.00	9,135	-	-	-	-

C-3 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Total	1.00	0.00	0.00	0.00	\$ 34,174	\$ -	\$ -	\$ -	\$ -
Instruction Activity Center									
Recreation Supervisor	1.00	0.00		0.00	\$ 61,377	\$ 61,377	\$ -	\$ -	\$ -
Asst. Recreation Supervisor	1.00	0.00		0.00	42,068	42,068	-	-	-
* Tennis Leaders (temp/seasonal)	0.50	0.00		0.00	16,308	-	-	-	-
* Water Safety Instructor (temp/seasonal)	4.00	0.00		0.00	65,233	65,412	-	-	-
Total	6.50	0.00	0.00	0.00	\$ 184,986	\$ 168,857	\$ -	\$ -	\$ -
Hotel Tax Programs - Heritage Programs									
Heritage Programs Staff Assistant	1.00	1.00		0.50	\$ 27,494	\$ 27,495	\$ 14,560	\$ -	\$ 14,560
Total	1.00	1.00	0.00	0.50	\$ 27,494	\$ 27,495	\$ 14,560	\$ -	\$ 14,560
Special Facilities Administration Activity Center									
Recreation Superintendent	1.00	1.00		1.00	\$ 69,615	\$ 69,615	\$ 70,813	\$ -	\$ 70,813
Total	1.00	1.00	0.00	1.00	\$ 69,615	\$ 69,615	\$ 70,813	\$ -	\$ 70,813
Special Facilities Aquatic Activity Center									
Pools Supervisor	1.00	0.00		0.00	\$ 61,377	\$ 61,377	\$ -	\$ -	\$ -
Asst. Pools Supervisor	1.00	0.00		0.00	40,421	40,421	-	-	-
* Pool Manager/ Asst. Manager (temp/seasonal)	6.00	0.00		0.00	110,661	110,696	-	-	-
* Lifeguards (temp/seasonal)	12.00	0.00		0.00	330,909	332,087	-	-	-
Total	20.00	0.00	0.00	0.00	\$ 543,368	\$ 544,581	\$ -	\$ -	\$ -
Special Facilities Conference Center Activity Center									
Conference Center Supervisor	1.00	0.00		0.00	\$ 61,377	\$ 61,377	\$ -	\$ -	\$ -
Assist. Conference Center Supervisor	1.00	0.00		0.00	34,831	34,831	-	-	-
Secretary	1.00	0.00		0.00	24,799	24,799	-	-	-
* Part-time Receptionist (temp/seasonal)	1.00	0.00		0.00	14,338	14,941	-	-	-
* Building Attendant (temp/seasonal)	2.50	0.00		0.00	35,328	34,861	-	-	-
Total	6.50	0.00	0.00	0.00	\$ 170,673	\$ 170,809	\$ -	\$ -	\$ -
Special Facilities Lincoln Center Activity Center									
Center Supervisor	1.00	0.00		0.00	\$ 60,053	\$ 60,053	\$ -	\$ -	\$ -
Center Assistant Supervisor	2.00	0.00		0.00	78,819	78,819	-	-	-
* Recreation Assistant (temp/seasonal)	3.50	0.00		0.00	75,944	76,153	-	-	-
Total	6.50	0.00	0.00	0.00	\$ 214,816	\$ 215,025	\$ -	\$ -	\$ -
Youth Recreation									
Recreation Supervisor	1.00	0.00		0.00	\$ 58,836	\$ -	\$ -	\$ -	\$ -
* Teen Center Staff Attendant (temp/seasonal)	3.00	0.00		0.00	69,933	-	-	-	-
Total	4.00	0.00	0.00	0.00	\$ 128,769	\$ -	\$ -	\$ -	\$ -
Parks Administration Activity Center									
Parks Superintendent	1.00	1.00		0.00	\$ 70,480	\$ 70,480	\$ -	\$ -	\$ -
Total	1.00	1.00	0.00	0.00	\$ 70,480	\$ 70,480	\$ -	\$ -	\$ -
East District Operations Activity Center									
Parks Operations Supervisor	1.00	1.00		1.00	\$ 44,467	\$ 44,467	\$ 46,114	\$ -	\$ 46,114
Parks Crew Leader	3.00	3.00		3.00	109,916	109,916	111,842	-	111,842
Light Equipment Operator	4.00	4.00		4.00	109,978	109,978	111,634	-	111,634
Grounds Worker	5.00	4.00		4.00	136,571	115,109	93,122	-	93,122
* Part-time Groundswoker (temp/seasonal)	2.00	2.00		2.00	39,425	39,533	26,042	-	26,042
Total	15.00	14.00	0.00	14.00	\$ 440,357	\$ 419,003	\$ 388,754	\$ -	\$ 388,754
South District Operations Activity Center									
Parks Operations Supervisor	1.00	1.00		1.00	\$ 41,735	\$ 41,735	\$ 41,787	\$ -	\$ 41,787
Parks Crew Leader	2.00	2.00		2.00	76,191	76,191	76,752	-	76,752
Light Equipment Operator	2.00	2.00		2.00	54,083	54,083	56,638	-	56,638
Grounds Worker	6.00	5.00		5.00	138,531	117,069	115,856	-	115,856
* Part-time Groundswoker (temp/seasonal)	1.00	1.00		1.00	15,022	15,043	20,007	-	20,007
Total	12.00	11.00	0.00	11.00	\$ 325,562	\$ 304,121	\$ 311,040	\$ -	\$ 311,040
West District Parks Operations Activity Center									
Parks Operations Supervisor	1.00	1.00		1.00	\$ 43,175	\$ 43,175	\$ 43,285	\$ -	\$ 43,285
Parks Crew Leader	2.00	1.00		1.00	71,728	71,728	35,776	-	35,776
Light Equipment Operator	2.00	2.00		2.00	55,209	55,209	57,803	-	57,803
Grounds Worker	6.00	4.00		4.00	146,124	124,662	104,749	-	104,749
* Part-time Groundswoker (temp/seasonal)	1.00	1.00		1.00	15,015	15,056	15,097	-	15,097
Total	12.00	9.00	0.00	9.00	\$ 331,251	\$ 309,830	\$ 256,710	\$ -	\$ 256,710
Cemetery Activity Center									
Cemetery Sexton	1.00	1.00		1.00	\$ 43,174	\$ 43,174	\$ 44,782	\$ -	\$ 44,782
Cemetery Crew Leader	1.00	1.00		1.00	30,806	30,806	31,949	-	31,949
Groundswoker	3.00	3.00		3.00	69,476	69,476	71,011	-	71,011
Total	5.00	5.00	0.00	5.00	\$ 143,456	\$ 143,456	\$ 147,742	\$ -	\$ 147,742
Urban Landscape Activity Center									
Urban Landscape Manager	1.00	1.00		0.00	\$ 76,425	\$ 76,425	\$ -	\$ -	\$ -
Urban Landscape Supervisor	1.00	1.00		0.00	49,536	49,536	-	-	-
Horticulture Crew Leader	2.00	2.00		2.00	68,182	68,182	71,469	-	71,469
Urban Landscape Crew Leader	1.00	1.00		1.00	31,911	31,911	33,092	-	33,092
Urban Landscape / Horticulture Worker	6.00	4.00		4.00	161,225	136,968	117,228	-	117,228
Irrigation Specialist	3.00	1.00		1.00	90,040	90,040	28,392	-	28,392
* Urban Landscape / Horticulture Worker (temp/seasonal)	0.50	0.50		0.50	11,763	-	-	-	-
Total	14.50	10.50	0.00	8.50	\$ 489,082	\$ 453,062	\$ 250,181	\$ -	\$ 250,181

C-4 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Parks & Recreation									
Full Time Total	86.50	63.80	0.00	59.30	\$ 3,360,633	\$ 3,257,416	\$ 2,187,399	\$ -	\$ 2,187,399
* Temp/Seasonal Total	46.50	8.50	0.00	8.50	\$ 1,020,945	\$ 830,032	\$ 177,837	\$ (5,028)	\$ 172,809
Parks & Recreation Department Totals	133.00	72.30	0.00	67.80	\$ 4,381,578	\$ 4,087,448	\$ 2,365,236	\$ (5,028)	\$ 2,360,208
Planning & Development Services Department									
Administration									
Executive Director of Development Services	1.00	1.00		1.00	\$ 117,321	\$ 117,321	\$ 122,850	\$ -	\$ 122,850
Asst. Dir. Planning & Development Services	2.00	2.00		2.00	182,741	182,741	184,986	-	184,986
Community Development Manager	0.00	0.00		1.00	-	-	70,989	-	70,989
Total	3.00	3.00	0.00	4.00	\$ 300,062	\$ 300,062	\$ 378,825	\$ -	\$ 378,825
Engineering									
City Engineer	0.00	1.00		1.00	\$ -	\$ 92,494	\$ 92,494	\$ -	\$ 92,494
Senior Asst. City Engineer	0.00	1.00		1.00	-	75,952	75,951	-	75,951
Assistant City Engineer	0.00	1.00		1.00	-	65,798	67,113	-	67,113
Graduate Civil Engineer	0.00	1.00		1.00	-	51,642	53,191	-	53,191
Construction Inspector	0.00	5.00		5.00	-	215,954	211,094	-	211,094
Total	0.00	9.00	0.00	9.00	\$ -	\$ 501,840	\$ 499,843	\$ -	\$ 499,843
Building Inspection									
Building Official	1.00	1.00		1.00	\$ 76,957	\$ 76,957	\$ 76,957	\$ -	\$ 76,957
Plans Examiner	2.00	2.00		2.00	98,904	98,904	100,782	-	100,782
Combination Building Inspector	4.00	4.00		4.00	143,788	143,788	150,920	-	150,920
Total	7.00	7.00	0.00	7.00	\$ 319,649	\$ 319,649	\$ 328,659	\$ -	\$ 328,659
Development Coordination									
Development Coordinator	1.00	1.00		1.00	\$ 68,916	\$ 68,916	\$ 70,294	\$ -	\$ 70,294
Staff Assistant	5.00	4.00		4.50	160,119	128,937	155,627	-	155,627
Administrative Support Specialist	0.00	1.00		1.00	-	34,289	35,666	-	35,666
CSR/Permit Technician	0.00	1.00		2.00	-	28,574	59,401	-	59,401
Customer Service Representative	3.00	2.00		1.00	79,278	49,201	24,966	-	24,966
Total	9.00	9.00	0.00	9.50	\$ 308,313	\$ 309,917	\$ 345,954	\$ -	\$ 345,954
Code Enforcement									
Code Enforcement Supervisor	1.00	1.00		1.00	\$ 46,887	\$ 46,887	\$ 47,824	\$ -	\$ 47,824
Code Enforcement Officer	6.00	5.00		4.00	190,425	160,391	132,755	-	132,755
Total	7.00	6.00	0.00	5.00	\$ 237,312	\$ 207,278	\$ 180,579	\$ -	\$ 180,579
Planning Division									
Planning Administrator	1.00	1.00		0.00	\$ 75,438	\$ 75,438	\$ -	\$ -	\$ -
Sr. Planner	2.00	3.00		4.00	120,068	120,068	223,449	-	223,449
Staff Planner	4.00	3.00		2.00	182,901	182,901	91,037	-	91,037
Planning Technician	1.00	1.00		1.00	28,538	28,538	35,457	-	35,457
* Development Review-Intern (temp/seasonal)	0.50	0.25		0.50	11,565	1,597	1,601	-	1,601
Total	8.50	8.25	0.00	7.50	\$ 418,510	\$ 408,542	\$ 351,544	\$ -	\$ 351,544
Neighborhood Services									
Neighborhood & Community Relations Coord.	1.00	1.00		1.00	\$ 49,467	\$ 49,467	\$ 50,951	\$ -	\$ 50,951
* Neighborhood Intern (temp/seasonal)	0.00	0.00		0.00	-	-	-	-	-
Total	1.00	1.00	0.00	1.00	\$ 49,467	\$ 49,467	\$ 50,951	\$ -	\$ 50,951
Transportation									
Transportation Planning Coordinator	1.00	1.00		1.00	\$ 69,704	\$ 69,716	\$ 71,110	\$ -	\$ 71,110
Total	1.00	1.00	0.00	1.00	\$ 69,704	\$ 69,716	\$ 71,110	\$ -	\$ 71,110
Greenways									
Greenways Program Manager	1.00	1.00		1.00	\$ 57,467	\$ 57,467	\$ 58,616	\$ -	\$ 58,616
Total	1.00	1.00	0.00	1.00	\$ 57,467	\$ 57,467	\$ 58,616	\$ -	\$ 58,616
Geographic Information Services									
GIS Technician	2.00	2.00		1.00	\$ 70,351	\$ 57,467	\$ 34,946	\$ -	\$ 34,946
* GIS Intern	0.00	0.25		0.00	-	20,000	-	-	-
Total	2.00	2.25	0.00	1.00	\$ 70,351	\$ 77,467	\$ 34,946	\$ -	\$ 34,946
Planning & Development Services									
Full Time Total	39.00	47.00	0.00	45.50	\$ 1,819,270	\$ 2,279,808	\$ 2,299,426	\$ -	\$ 2,299,426
* Temp/Seasonal Total	0.50	0.50	0.00	0.50	\$ 11,565	\$ 21,597	\$ 1,601	\$ -	\$ 1,601
Planning & Development Services Dept. Totals	39.50	47.50	0.00	46.00	\$ 1,830,835	\$ 2,301,405	\$ 2,301,027	\$ -	\$ 2,301,027
Information Technology									
IT Administration Division									
Director of Information Technology	1.00	1.00		1.00	\$ 108,297	\$ 108,297	\$ 108,297	\$ -	\$ 108,297
Asst. Director of Information Technology	1.00	1.00		1.00	82,420	82,420	82,420	-	82,420
IT Support Supervisor	1.00	1.00		1.00	50,391	50,391	50,391	-	50,391
IT Support Representative	2.00	2.00		2.00	59,402	59,402	61,612	-	61,612
Total	5.00	5.00	0.00	5.00	\$ 300,510	\$ 300,510	\$ 302,720	\$ -	\$ 302,720
E-Government									
E-Government Coordinator	1.00	0.00		0.00	\$ 56,419	\$ -	\$ -	\$ -	\$ -
E-Government Technician	1.00	1.00		1.00	33,976	33,976	35,165	-	35,165
Total	2.00	1.00	0.00	1.00	\$ 90,395	\$ 33,976	\$ 35,165	\$ -	\$ 35,165
Geographic Information Services									
GIS Coordinator	1.00	1.00		1.00	\$ 61,669	\$ 61,669	\$ 62,902	\$ -	\$ 62,902

C-5 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
GIS Technician	1.00	1.00		1.00	37,751	37,751	38,002	-	38,002
* GIS Intern (temp/seasonal)	0.50	0.50		0.25	17,927	17,976	11,716	-	11,716
Total	2.50	2.50	0.00	2.25	\$ 117,347	\$ 117,396	\$ 112,620	\$ -	\$ 112,620
Mail									
Postal Clerk (Part time regular)	0.75	0.75		0.75	\$ 17,207	\$ 17,207	\$ 17,160	\$ -	\$ 17,160
Mail Clerk (Part time regular)	1.00	1.00		0.50	24,830	24,830	13,536	-	13,536
Total	1.75	1.75	0.00	1.25	\$ 42,037	\$ 42,037	\$ 30,696	\$ -	\$ 30,696
Management Information Systems Division									
Business Systems Manager	1.00	1.00		1.00	\$ 65,801	\$ 65,801	\$ 66,788	\$ -	\$ 66,788
Systems Analyst	6.00	6.00		5.00	357,721	357,721	301,092	-	301,092
Network Systems Analyst	2.00	2.00		2.00	129,398	129,398	130,232	-	130,232
Network Systems Administrator	1.00	1.00		1.00	50,391	50,391	50,391	-	50,391
MicroComputer Coord.	1.00	1.00		1.00	59,359	59,359	61,132	-	61,132
MicroComputer Specialist	5.00	5.00		5.00	168,379	210,114	212,888	-	212,888
Total	16.00	16.00	0.00	15.00	\$ 831,049	\$ 872,784	\$ 822,523	\$ -	\$ 822,523
Communication Services Division									
Communication Services Coord.	1.00	1.00		1.00	\$ 56,690	\$ 56,690	\$ 49,431	\$ -	\$ 49,431
Sr. Communications Technician	1.00	1.00		1.00	49,077	49,077	51,037	-	51,037
Communications Technician	4.00	4.00		4.00	166,335	166,335	167,149	-	167,149
Total	6.00	6.00	0.00	6.00	\$ 272,102	\$ 272,102	\$ 267,617	\$ -	\$ 267,617
Information Technology									
Full Time Total	32.75	31.75	0.00	30.25	\$ 1,635,513	\$ 1,620,829	\$ 1,559,625	\$ -	\$ 1,559,625
* Temp/Seasonal Total	0.50	0.50	0.00	0.25	\$ 17,927	\$ 17,976	\$ 11,716	\$ -	\$ 11,716
Information Technology Department Totals	33.25	32.25	0.00	30.50	\$ 1,653,440	\$ 1,638,805	\$ 1,571,341	\$ -	\$ 1,571,341
Fiscal Services Department									
Fiscal Administration Division									
Executive Director of Business Services	1.00	1.00		1.00	\$ 115,316	\$ 115,316	\$ 122,850	\$ -	\$ 122,850
Treasurer	1.00	1.00		1.00	58,400	58,400	59,276	-	59,276
Staff Assistant	1.00	1.00		1.00	31,160	31,160	29,012	-	29,012
Secretary	1.00	1.00		0.00	26,322	26,322	-	-	-
* Quality Document Reader (temp/seasonal)	0.50	0.00		0.00	10,000	-	-	-	-
Total	4.50	4.00	0.00	3.00	\$ 241,198	\$ 231,198	\$ 211,138	\$ -	\$ 211,138
Accounting Division									
Asst. Fiscal Services Director	1.00	1.00		1.00	\$ 77,044	\$ 77,044	\$ 79,740	\$ -	\$ 79,740
Staff Accountant	2.00	2.00		2.00	101,784	101,784	102,328	-	102,328
Acct. Customer Service Supervisor	1.00	1.00		1.00	49,674	49,674	51,164	-	51,164
Payroll Assistant	1.00	1.00		1.00	38,481	38,481	38,481	-	38,481
Accounting Assistant	1.00	1.00		1.00	35,457	35,457	36,875	-	36,875
Payment Compliance Rep.	1.00	0.00		0.00	33,997	-	-	-	-
Acct. Customer Service Rep.	2.00	2.00		2.00	49,389	49,389	51,371	-	51,371
Total	9.00	8.00	0.00	8.00	\$ 385,826	\$ 351,829	\$ 359,959	\$ -	\$ 359,959
Purchasing Division									
Asst. Fiscal Services Director	1.00	1.00		1.00	\$ 81,235	\$ 81,235	\$ 81,235	\$ -	\$ 81,235
Buyer	2.00	2.00		2.00	111,231	111,231	112,780	-	112,780
Assistant Buyer	1.00	1.00		1.00	33,705	33,705	34,039	-	34,039
Total	4.00	4.00	0.00	4.00	\$ 226,171	\$ 226,171	\$ 228,054	\$ -	\$ 228,054
Office of Budget & Strategic Planning									
Budget & Strategic Planning Manager	1.00	1.00		1.00	\$ 64,195	\$ 64,195	\$ 65,157	\$ -	\$ 65,157
Budget & Management Analyst	4.00	4.00		4.00	211,612	211,612	215,511	-	215,511
Total	5.00	5.00	0.00	5.00	\$ 275,807	\$ 275,807	\$ 280,668	\$ -	\$ 280,668
Municipal Court Division									
Municipal Court Administrator	1.00	1.00		1.00	\$ 73,239	\$ 73,239	\$ 73,239	\$ -	\$ 73,239
Court Operations Supervisor	1.00	1.00		1.00	54,406	54,406	56,038	-	56,038
Collections Coordinator	1.00	1.00		1.00	43,174	43,174	44,905	-	44,905
Customer Service Coordinator	1.00	1.00		1.00	33,914	33,914	35,269	-	35,269
Asst. Collections Coordinator	1.00	1.00		1.00	34,060	34,060	35,248	-	35,248
Docket Coordinator	1.00	1.00		1.00	30,723	30,723	31,807	-	31,807
Payment Compliance Representative	2.00	2.00		2.00	55,146	55,146	57,503	-	57,503
Deputy Court Clerk	6.00	6.00		6.00	150,273	150,273	156,574	-	156,574
City Marshal	1.00	1.00		1.00	57,733	57,733	51,100	-	51,100
Deputy City Marshal	1.00	1.00		2.00	47,241	47,241	91,134	-	91,134
* Court Customer Service Rep. (temp/seasonal)	0.50	0.00		0.00	10,083	-	-	-	-
Total	16.50	16.00	0.00	17.00	\$ 589,992	\$ 579,909	\$ 632,817	\$ -	\$ 632,817
Municipal Court Judges Division									
Municipal Court Judge	1.00	1.00		1.00	\$ 99,597	\$ 99,597	\$ 99,597	\$ -	\$ 99,597
* Part-time Municipal Court Judge (temp/seasonal)	0.50	0.50		0.50	10,175	6,195	6,212	-	6,212
Total	1.50	1.50	0.00	1.50	\$ 109,772	\$ 105,792	\$ 105,809	\$ -	\$ 105,809
Fiscal Services									
Full Time Total	39.00	38.00	0.00	38.00	\$ 1,798,508	\$ 1,764,511	\$ 1,812,233	\$ -	\$ 1,812,233
* Temp/Seasonal Total	1.50	0.50	0.00	0.50	\$ 30,258	\$ 6,195	\$ 6,212	\$ -	\$ 6,212
Fiscal Services Department Totals	40.50	38.50	0.00	38.50	\$ 1,828,766	\$ 1,770,706	\$ 1,818,445	\$ -	\$ 1,818,445
General Government									
City Secretary Division									
City Secretary	1.00	1.00		1.00	\$ 77,445	\$ 77,445	\$ 77,713	\$ -	\$ 77,713

C-6 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Deputy City Secretary	1.00	1.00		1.00	39,733	39,733	40,922	-	40,922
Council Administrative Services Coordinator	1.00	1.00		1.00	32,224	32,224	33,517	-	33,517
Deputy Local Registrar	1.00	1.00		1.00	28,887	28,887	30,264	-	30,264
Secretary	1.00	1.00		1.00	27,135	27,135	24,966	-	24,966
Total	5.00	5.00	0.00	5.00	\$ 205,425	\$ 205,425	\$ 207,382	\$ -	\$ 207,382
Internal Audit Division									
Internal Auditor	1.00	1.00		1.00	\$ 79,779	\$ 79,779	\$ 79,779	\$ -	\$ 79,779
Internal Auditor Assistant	0.00	0.00	1.00	1.00	-	-	-	45,000	45,000
Total	1.00	1.00	1.00	2.00	\$ 79,779	\$ -	\$ 79,779	\$ 45,000	\$ 124,779
City Manager Division									
City Manager	1.00	1.00		1.00	\$ 172,927	\$ 172,927	\$ 165,453	\$ -	\$ 165,453
Deputy City Manager	0.00	0.00		2.00	-	-	287,794	-	287,794
Assistant City Manager	2.00	2.00		0.00	289,500	289,500	-	-	-
Assistant to CM	1.00	1.00		1.00	46,739	46,739	50,137	-	50,137
Executive Assistant to the City Manager	1.00	1.00		1.00	43,133	43,133	44,864	-	44,864
Economic Development Analyst	0.00	0.00		1.00	-	-	44,902	-	44,902
* Internship (temp/seasonal)	0.50	0.50		0.00	9,386	-	-	-	-
Total	5.50	5.50	0.00	6.00	\$ 561,684	\$ 552,298	\$ 593,150	\$ -	\$ 593,150
Legal Division									
City Attorney	1.00	1.00		1.00	\$ 142,350	\$ 142,350	\$ 137,877	\$ -	\$ 137,877
First Asst. City Attorney	2.00	2.00		1.00	236,100	236,100	117,296	-	117,296
Senior Asst. City Attorney	1.00	1.00		1.00	62,217	62,217	72,189	-	72,189
Asst. City Attorney	2.00	1.00		2.00	118,185	62,518	106,372	-	106,372
Legal Assistant/Office Manager	1.00	1.00		1.00	48,910	48,910	49,390	-	49,390
Legal Assistant	2.00	2.00		2.00	75,086	75,086	77,004	-	77,004
Legal Secretary	1.00	1.00		1.00	27,406	27,406	29,012	-	29,012
Total	10.00	9.00	0.00	9.00	\$ 710,254	\$ 654,586	\$ 589,140	\$ -	\$ 589,140
Economic Development Division									
Director of Economic Dev.	1.00	1.00		0.00	\$ 113,801	\$ 113,801	\$ -	\$ -	\$ -
Asst. Dir. Economic and Community Dev	1.00	1.00		0.00	68,860	68,860	-	-	-
Economic Development Analyst	3.00	3.00		0.00	133,629	133,629	-	-	-
Staff Assistant	0.50	0.50		0.00	27,992	27,992	-	-	-
* Economic Development Specialist	1.50	1.00		0.00	35,447	22,211	-	-	-
Total	7.00	6.50	0.00	0.00	\$ 379,729	\$ 366,493	\$ -	\$ -	\$ -
Public Communications									
Public Communications Director	1.00	1.00		1.00	\$ 97,768	\$ 97,768	\$ 103,283	\$ -	\$ 103,283
Communications & Marketing Specialist	1.00	1.00		1.00	70,365	70,000	73,642	-	73,642
Broadcast Media Specialist	2.00	2.00		2.00	112,665	112,665	114,394	-	114,394
Multi-Media Coordinator	1.00	1.00		1.00	55,007	55,007	56,657	-	56,657
Public Communications Assistant	1.00	1.00		1.00	-	23,000	33,100	-	33,100
* College Intern	0.50	0.50		0.00	11,138	8,681	-	-	-
Total	6.50	6.50	0.00	6.00	\$ 346,943	\$ 367,121	\$ 381,076	\$ -	\$ 381,076
Human Resources Division									
Human Resources Director	1.00	1.00		1.00	\$ 113,609	\$ 113,609	\$ 110,302	\$ -	\$ 110,302
Human Resources Analyst	1.00	1.00		1.00	52,242	52,242	53,810	-	53,810
Human Resources Advisor	1.00	1.00		1.00	-	49,441	50,639	-	50,639
Recruiter	1.00	1.00		1.00	53,707	53,707	43,026	-	43,026
Staff Assistant	1.00	1.00		1.00	33,809	33,809	34,831	-	34,831
Secretary	1.00	1.00		1.00	27,511	27,511	27,510	-	27,510
Total	6.00	6.00	0.00	6.00	\$ 367,665	\$ 330,319	\$ 320,118	\$ -	\$ 320,118
General Government									
Full Time Total	38.50	37.50	1.00	34.00	\$ 2,595,508	\$ 2,445,351	\$ 2,170,645	\$ 45,000	\$ 2,215,645
* Temp/Seasonal Total	2.50	2.00	0.00	0.00	55,970	30,892	-	-	-
General Government Department Totals	41.00	39.50	1.00	34.00	\$ 2,651,478	\$ 2,476,243	\$ 2,170,645	\$ 45,000	\$ 2,215,645
General Fund Position Totals									
Full Time Total	609.75	596.05	10.00	575.55	\$ 28,988,417	\$ 29,485,152	\$ 26,903,152	\$ 774,960	\$ 27,678,112
* Temp/Seasonal Total	55.00	15.50	0.00	12.25	\$ 1,194,949	\$ 965,137	\$ 239,704	\$ (5,028)	\$ 234,676
GENERAL FUND TOTALS	664.75	611.55	10.00	587.80	\$ 30,183,367	\$ 30,450,289	\$ 27,142,856	\$ 769,932	\$ 27,912,788
Court Security Division									
Deputy City Marshal	2.00	2.00		1.00	\$ 85,535	\$ 85,535	\$ 41,205	\$ -	\$ 41,205
Bailiff	0.50	0.00		0.00	28,950	-	-	-	-
Total	2.50	2.00	0.00	1.00	\$ 114,484	\$ 85,535	\$ 41,205	\$ -	\$ 41,205
Court Security Fee Fund Position Totals									
Full Time Total	2.50	2.00	0.00	1.00	\$ 114,484	\$ 85,535	\$ 41,205	\$ -	\$ 41,205
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
COURT SECURITY FEE FUND TOTALS	2.50	2.00	0.00	1.00	\$ 114,484	\$ 85,535	\$ 41,205	\$ -	\$ 41,205
Juvenile Case Manager Division									
Juvenile Case Manager	1.00	1.00		1.00	\$ 34,039	\$ 34,039	\$ 35,394	\$ -	\$ 35,394
Community Programs Assistant	0.75	0.75		0.75	38,481	38,481	28,861	-	28,861
Total	1.75	1.75	0.00	1.75	\$ 72,520	\$ 72,520	\$ 64,255	\$ -	\$ 64,255
Juvenile Case Manager Fee Fund Position Totals									
Full Time Total	1.75	1.75	0.00	1.75	\$ 72,520	\$ 72,520	\$ 64,255	\$ -	\$ 64,255
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -

C-7 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	0.00	1.75	\$ 72,520	\$ 72,520	\$ 64,255	\$ -	\$ 64,255
Recreation Fund									
Recreation - Supervisor	0.00	1.00		1.00	\$ 121,380	\$ 61,377	\$ 61,377	\$ -	\$ 61,377
Recreation - Asst. Supervisor	0.00	1.00	-1.00	0.00	41,860	41,860	42,069	(42,069)	-
Concessions - Supervisor	0.00	0.20		0.20	-	48,151	39,291	-	39,291
Senior Services Coord. (PT Regular)	0.00	0.50		0.50	-	25,039	25,790	-	25,790
Aquatics - Pools Supervisor	0.00	1.00		1.00	-	-	61,377	-	61,377
Aquatics - Asst. Pools Supervisor	0.00	1.00		1.00	-	-	42,048	-	42,048
Instruction - Recreation Supervisor	0.00	1.00		1.00	-	-	61,377	-	61,377
Instruction - Asst. Recreation Supervisor	0.00	1.00		1.00	-	-	42,069	-	42,069
SW Center (Teen) - Rec. Supervisor	0.00	1.00		1.00	-	25,039	60,602	-	60,602
Lincoln Center - Supervisor	0.00	1.00		1.00	-	-	61,377	-	61,377
Lincoln Center - Assistant Supervisor	0.00	2.00		1.00	-	-	21,035	-	21,035
Conference Center - Supervisor	0.00	1.00		1.00	-	-	61,377	-	61,377
Conference Center - Asst. Supervisor	0.00	1.00		1.00	-	-	34,831	-	34,831
Conference Center - Secretary	0.00	1.00		1.00	-	-	26,030	-	26,030
* Temp / Seasonal	0.00	38.00		38.00	66,576	142,088	759,899	(11,012)	748,887
Total	0.00	51.70	-1.00	49.70	\$ 229,816	\$ 343,554	\$ 1,400,549	\$ (53,081)	\$ 1,347,468
Recreation Fund Totals									
Full Time Total	0.00	13.70	-1.00	11.70	\$ -	\$ 201,466	\$ 640,650	\$ (42,069)	\$ 598,581
* Temp/Seasonal Total	0.00	38.00	0.00	38.00	\$ 66,576	\$ 142,088	\$ 759,899	\$ (11,012)	\$ 748,887
RECREATION FUND TOTALS	0.00	51.70	-1.00	49.70	\$ 229,816	\$ 343,554	\$ 1,400,549	\$ (53,081)	\$ 1,347,468
American Recovery & Reinvestment Act of 2009 (ARRA) Division									
Sustainability Coordinator**	1.00	1.00		1.00	\$ -	\$ 46,359	\$ 47,793	\$ -	\$ 47,793
Total	1.00	1.00	0.00	1.00	\$ -	\$ 46,359	\$ 47,793	\$ -	\$ 47,793
American Recovery & Reinvestment Act of 2009 (ARRA) Fund Totals									
Full Time Total	1.00	1.00	0.00	1.00	\$ -	\$ 46,359	\$ 47,793	\$ -	\$ 47,793
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA FUND TOTALS	1.00	1.00	0.00	1.00	\$ -	\$ 46,359	\$ 47,793	\$ -	\$ 47,793
* Sustainability Coordinator funded from FY10 - FY12.									
Traffic Safety Fund									
Traffic Signal Technician	1.00	0.00		0.00	\$ 39,316	\$ -	\$ -	\$ -	\$ -
Total	1.00	0.00	0.00	0.00	\$ 39,316	\$ -	\$ -	\$ -	\$ -
Traffic Safety Fund Totals									
Full Time Total	1.00	0.00	0.00	0.00	\$ 39,316	\$ -	\$ -	\$ -	\$ -
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRAFFIC SAFETY FUND TOTALS	1.00	0.00	0.00	0.00	\$ 39,316	\$ -	\$ -	\$ -	\$ -
Community Development Division									
CD Housing Analyst	1.00	1.00		1.00	\$ 46,303	\$ 45,616	\$ 42,788	\$ -	\$ 42,788
Community Development Analyst	2.00	2.00		2.00	91,918	89,884	93,275	-	93,275
Staff Assistant	0.50	0.50		0.50	24,048	24,048	23,983	-	23,983
CD Project Specialist	1.00	1.00		1.00	23,350	42,224	23,349	(7,063)	16,286
Total	4.50	4.50	0.00	4.50	\$ 185,619	\$ 201,772	\$ 183,395	\$ (7,063)	\$ 176,332
Community Development Fund Position Totals									
Full Time Total	4.50	4.50	0.00	4.50	\$ 185,619	\$ 201,772	\$ 183,395	\$ (7,063)	\$ 176,332
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT FUND TOTALS	4.50	4.50	0.00	4.50	\$ 185,619	\$ 201,772	\$ 183,395	\$ (7,063)	\$ 176,332
Northgate Parking Enterprise Fund									
District Supervisor	1.00	1.00		1.00	\$ 44,014	\$ 44,014	\$ 45,334	\$ -	\$ 45,334
District Sr. Coordinator	1.00	1.00		1.00	33,809	33,809	34,654	-	34,654
District Coordinator	2.00	2.00		2.00	39,865	39,865	51,913	-	51,913
* District Specialist (temp/seasonal)	4.00	4.00		4.00	101,004	101,281	101,559	-	101,559
Total	8.00	8.00	0.00	8.00	\$ 218,692	\$ 218,969	\$ 233,460	\$ -	\$ 233,460
Northgate Parking Enterprise Fund Position Totals									
Full Time Total	4.00	4.00	0.00	4.00	\$ 117,688	\$ 117,688	\$ 131,901	\$ -	\$ 131,901
* Temp/Seasonal Total	4.00	4.00	0.00	4.00	\$ 101,004	\$ 101,281	\$ 101,559	\$ -	\$ 101,559
NORTHGATE PARKING ENTERPRISE FUND TOTALS	8.00	8.00	0.00	8.00	\$ 218,692	\$ 218,969	\$ 233,460	\$ -	\$ 233,460
Electric Fund									
Operations Administration Division									
Warehouse Operations Activity Center									
Warehouse Supervisor	1.00	1.00		1.00	\$ 58,004	\$ 58,004	\$ 60,319	\$ -	\$ 60,319
Warehouse Assistant	3.00	3.00		3.00	99,804	99,804	105,912	-	105,912
* Warehouse Clerk (temp/seasonal)	0.50	0.50		0.50	6,457	6,475	6,493	-	6,493
* Facility Attendant (temp/seasonal)	0.50	0.50		0.00	6,457	6,475	-	-	-
Total	5.00	5.00	0.00	4.50	\$ 170,722	\$ 170,758	\$ 172,724	\$ -	\$ 172,724
Administration Activity Center									
Utilities Admin. Mgr.	1.00	1.00		1.00	\$ 76,211	\$ 76,211	\$ 77,735	\$ -	\$ 77,735
Electric Compliance/Records Coordinator	1.00	1.00		1.00	51,278	51,278	52,817	-	52,817
Customer Service Rep	1.00	1.00		1.00	30,285	30,285	30,576	-	30,576
Secretary	2.00	2.00		2.00	52,602	52,602	54,854	-	54,854
* PUD Intern (temp/seasonal)	0.50	0.50		0.00	7,088	7,108	-	-	-
Total	5.50	5.50	0.00	5.00	\$ 217,464	\$ 217,484	\$ 215,982	\$ -	\$ 215,982

C-8 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Operations Adm. Division Totals	10.50	10.50	0.00	9.50	\$ 388,186	\$ 388,242	\$ 388,706	\$ -	\$ 388,706
Electrical Transmission & Distribution Division									
Director of Electric Utility	1.00	1.00		1.00	\$ 136,875	\$ 136,875	\$ 136,875	\$ -	\$ 136,875
Assistant Director of Electric Utility	1.00	1.00		1.00	110,553	110,553	110,553	-	110,553
Elect Trans/Dist Foreman	6.00	6.00		6.00	316,097	316,097	367,992	-	367,992
Elect Trans/Dist Supervisor	3.00	3.00		3.00	196,262	196,262	201,882	-	201,882
Electric Projects Coordinator	4.00	4.00		4.00	206,924	206,924	207,465	-	207,465
* Electric Utility Asst (temp/seasonal)	1.00	1.00		1.00	9,162	9,187	9,212	-	9,212
Electrical Inspector Lead	1.00	1.00		1.00	51,329	51,329	52,748	-	52,748
Electrical Meters Technician	3.00	3.00		3.00	294,670	294,670	164,750	-	164,750
Elec. Sub/ Metering Superintendent	1.00	1.00		1.00	69,725	69,725	71,110	-	71,110
Electrical Substation Technician	3.00	3.00		3.00	294,670	294,670	154,947	-	154,947
Electrical Systems Operator	4.00	4.00		4.00	172,885	172,885	188,193	-	188,193
Electrical Trans/Dist Superintendent	1.00	1.00		1.00	85,234	85,234	86,938	-	86,938
Energy Auditor	1.00	1.00		1.00	52,769	52,769	54,875	-	52,769
Energy Coordinator	1.00	1.00		1.00	66,181	66,181	68,167	-	68,167
Key Accounts Rep	1.00	1.00		1.00	36,141	36,141	56,544	-	56,544
Line Locator	1.00	1.00		1.00	37,543	37,543	38,627	-	38,627
Line Technician	13.00	13.00		13.00	557,178	557,178	592,320	-	592,320
Metering Supervisor	1.00	1.00		1.00	127,450	127,450	65,584	-	65,584
SCADA System Analyst	1.00	1.00		1.00	71,436	71,436	72,666	-	72,666
SCADA Systems Technician	1.00	1.00		1.00	57,169	57,169	46,240	-	46,240
Substation Supervisor	1.00	1.00		1.00	127,450	127,450	65,689	-	65,689
Utility Dispatch Operator	4.00	4.00		4.00	156,512	156,512	160,808	-	160,808
Utility Dispatch Ops Supervisor	2.00	2.00		2.00	101,574	101,574	98,821	-	98,821
Utility Dispatch Ops Superint.	1.00	1.00		1.00	79,720	79,720	80,000	-	80,000
Work Order/Prop. Rec. Coord.	1.00	1.00		1.00	50,203	50,203	51,913	-	51,913
Total	58.00	58.00	0.00	58.00	\$ 3,465,711	\$ 3,465,736	\$ 3,204,919	\$ -	\$ 3,204,919
Full Time Total	66.00	66.00	0.00	66.00	\$ 3,824,734	\$ 3,824,734	\$ 3,577,920	\$ -	\$ 3,577,920
* Temp/Seasonal Total	2.50	2.50	0.00	1.50	\$ 29,164	\$ 29,245	\$ 15,705	\$ -	\$ 15,705
ELECTRIC FUND TOTALS	68.50	68.50	0.00	67.50	\$ 3,853,897	\$ 3,853,979	\$ 3,593,625	\$ -	\$ 3,593,625
Water Fund									
Water Production Activity Center									
Water Production Supervisor	1.00	1.00		1.00	\$ 51,851	\$ 51,851	\$ 42,319	\$ -	\$ 42,319
Lead Water Production Operator	1.00	1.00		1.00	36,625	36,625	36,625	-	36,625
Water Production Operator	3.00	3.00		3.00	102,283	102,283	104,369	-	104,369
Total	5.00	5.00	0.00	5.00	\$ 190,759	\$ 190,759	\$ 183,313	\$ -	\$ 183,313
Water Distribution Activity Center									
Director of Water/Wastewater Utility	1.00	1.00		1.00	\$ 116,820	\$ 116,820	\$ 116,820	\$ -	\$ 116,820
Regulatory Compliance Assistant	0.00	0.50		0.00	-	42,875	-	-	-
Field Operations Superintendent	1.00	1.00		1.00	70,155	70,155	71,557	-	71,557
Water Services Program Coordinator	1.00	1.00		1.00	59,376	59,376	61,157	-	61,157
Graduate Civil Engineer	1.00	1.00		1.00	56,293	56,293	57,978	-	57,978
Maintenance Supervisor	2.00	2.00		2.00	100,573	100,573	103,576	-	103,576
GIS Analyst	1.00	1.00		1.00	48,701	48,701	50,162	-	50,162
Water Auditor	1.00	1.00		0.00	37,126	37,126	-	-	-
Crew Leader	6.00	6.00		6.00	220,668	220,668	221,127	-	221,127
Environmental Technician	1.00	1.00		1.00	36,041	36,041	37,480	-	37,480
W/WW Systems Operator	8.00	8.00		8.00	241,129	241,129	239,982	-	239,982
* Part-time Environmental Technician (temp/seasonal)	0.50	0.50		0.50	5,170	5,185	5,199	-	5,199
* Part-time GIS Technician (temp/seasonal)	0.50	0.50		0.50	5,170	5,185	5,199	-	5,199
Total	24.00	24.50	0.00	23.00	\$ 997,222	\$ 1,040,126	\$ 970,237	\$ -	\$ 970,237
Water Fund Position Totals									
Full Time Total	28.00	28.50	0.00	27.00	\$ 1,177,641	\$ 1,220,516	\$ 1,143,152	\$ -	\$ 1,143,152
* Temp/Seasonal Total	1.00	1.00	0.00	1.00	\$ 10,340	\$ 10,369	\$ 10,398	\$ -	\$ 10,398
WATER FUND TOTALS	29.00	29.50	0.00	28.00	\$ 1,187,981	\$ 1,230,885	\$ 1,153,550	\$ -	\$ 1,153,550
Wastewater Fund									
Wastewater Collection Activity Center									
Asst Director of Water/Wastewater Utility	1.00	1.00		1.00	\$ 80,896	\$ 80,896	\$ 80,896	\$ -	\$ 80,896
Environmental Compliance Manager	1.00	1.00		1.00	73,423	73,423	73,429	-	73,429
Utilities Analyst	1.00	1.00		0.00	49,100	49,100	-	-	-
Lead Environmental Technician	1.00	1.00		1.00	45,030	45,030	45,823	-	45,823
Environmental Technician	1.00	1.00		1.00	36,041	36,041	36,229	-	36,229
Asset System Administrator	1.00	1.00		1.00	43,758	43,758	43,758	-	43,758
Maintenance Supervisor	1.00	1.00		1.00	54,437	54,437	56,064	-	56,064
Crew Leader	5.00	5.00		5.00	196,140	196,140	158,681	-	158,681
W/WW Systems Operator	12.00	12.00		12.00	342,349	342,349	334,536	-	334,536
Total	24.00	24.00	0.00	23.00	\$ 921,174	\$ 921,174	\$ 829,416	\$ -	\$ 829,416
Wastewater Treatment Activity Center									
Plant Operations Superintendent	1.00	1.00		1.00	\$ 63,518	\$ 63,518	\$ 64,789	\$ -	\$ 64,789
WWTP Supervisor	1.00	1.00		1.00	54,437	54,437	56,064	-	56,064
SCADA Systems Analyst	1.00	1.00		1.00	60,694	60,694	62,509	-	62,509
SCADA Systems Technician	1.00	2.00		2.00	47,721	95,145	96,944	-	96,944
Lead WWTP Operator	3.00	3.00		3.00	127,333	127,333	132,171	-	132,171
W/W Plant Operator	12.00	12.00		12.00	379,328	379,328	384,732	-	384,732
Lead Plant Operations Electrician	1.00	1.00		1.00	42,423	42,423	43,696	-	43,696
Plant Operations Electrician	1.00	1.00		1.00	33,037	33,037	33,288	-	33,288
Staff Assistant	1.00	1.00		1.00	32,913	32,913	28,678	-	28,678

C-9 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Lead Lab Technician	1.00	1.00		1.00	36,625	36,625	38,085	-	38,085
Lab Technician	2.00	2.00		2.00	58,692	58,692	62,196	-	62,196
Total	25.00	26.00	0.00	26.00	\$ 936,721	\$ 984,145	\$ 1,003,152	\$ -	\$ 1,003,152
Wastewater Fund Position Totals									
Full Time Total	49.00	50.00	0.00	49.00	\$ 1,857,895	\$ 1,905,319	\$ 1,832,568	\$ -	\$ 1,832,568
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER FUND TOTALS	49.00	50.00	0.00	49.00	\$ 1,857,895	\$ 1,905,319	\$ 1,832,568	\$ -	\$ 1,832,568
Water Services									
Full Time Total	77.00	78.50	0.00	76.00	\$ 3,035,536	\$ 3,125,835	\$ 2,975,720	\$ -	\$ 2,975,720
* Temp/Seasonal Total	1.00	1.00	0.00	1.00	10,340	10,369	10,398	-	10,398
Water Services Department Total	78.00	79.50	0.00	77.00	\$ 3,045,876	\$ 3,136,204	\$ 2,986,118	\$ -	\$ 2,986,118
Sanitation Fund									
Residential Collection Activity Center									
Assistant Director of Public Works	0.15	0.25		0.25	\$ 15,028	\$ 21,438	\$ 22,100	\$ -	\$ 22,100
Sanitation Superintendent	1.00	1.00		1.00	63,908	63,908	65,185	-	65,185
Sanitation Foreman	1.00	1.00		1.00	50,391	50,391	50,391	-	50,391
Route Manager	16.00	15.00		15.00	515,401	515,401	475,333	-	475,333
Light Equipment Operator	1.00	1.00		1.00	28,679	28,679	29,826	-	29,826
Equipment Operator	2.00	2.00		2.00	64,157	64,157	65,658	-	65,658
Recycling Coordinator	1.00	1.00		1.00	44,014	44,014	45,334	-	45,334
Customer Service Representative	1.00	1.00		1.00	30,577	30,577	30,576	-	30,576
* Part-time Public Works Intern (temp/seasonal)	1.00	1.00		1.00	9,380	9,406	9,406	-	9,406
Total	24.15	23.25	0.00	23.25	\$ 821,535	\$ 827,970	\$ 793,809	\$ -	\$ 793,809
Commercial Collection Activity Center									
Assistant Director of Public Works	0.10	0.25		0.25	\$ 10,608	\$ 21,438	\$ 22,100	\$ -	\$ 22,100
Sanitation Foreman	1.00	1.00		1.00	48,117	48,117	50,036	-	50,036
Container Coordinator	2.00	2.00		2.00	65,992	65,992	68,870	-	68,870
Route Manager	8.00	9.00		9.00	250,995	250,995	271,413	-	271,413
Total	11.10	12.25	0.00	12.25	\$ 375,712	\$ 386,542	\$ 412,419	\$ -	\$ 412,419
Sanitation Fund Position Totals									
Full Time Total	34.25	34.50	0.00	34.50	\$ 1,187,867	\$ 1,205,106	\$ 1,196,823	\$ -	\$ 1,196,823
* Temp/Seasonal Total	1.00	1.00	0.00	1.00	\$ 9,380	\$ 9,406	\$ 9,406	\$ -	\$ 9,406
SANITATION FUND TOTALS	35.25	35.50	0.00	35.50	\$ 1,197,247	\$ 1,214,512	\$ 1,206,229	\$ -	\$ 1,206,229
Property Casualty Division									
Risk Manager	0.50	0.50		0.50	\$ 27,844	\$ 27,844	\$ 35,798	\$ -	\$ 35,798
Risk Claims Coordinator	0.50	0.50		0.50	23,141	23,141	23,830	-	23,830
Safety Officer	0.50	0.50		0.00	25,216	25,216	-	-	-
Total	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
Property Casualty Fund Position Totals									
Full Time Total	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY CASUALTY FUND TOTALS	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
Employee Benefits Division									
Employee Benefits Coordinator	1.00	1.00		1.00	\$ 53,842	\$ 53,842	\$ 55,458	\$ -	\$ 55,458
Total	1.00	1.00	0.00	1.00	\$ 53,842	\$ 53,842	\$ 55,458	\$ -	\$ 55,458
Employee Benefits Fund Position Totals									
Full Time Total	1.00	1.00	0.00	1.00	\$ 53,842	\$ 53,842	\$ 55,458	\$ -	\$ 55,458
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS FUND TOTALS	1.00	1.00	0.00	1.00	\$ 53,842	\$ 53,842	\$ 55,458	\$ -	\$ 55,458
Worker's Compensation Division									
Risk Manager	0.50	0.50		0.50	\$ 27,844	\$ 27,844	\$ 35,798	\$ -	\$ 35,798
Risk Claims Coordinator	0.50	0.50		0.50	23,141	23,141	23,830	-	23,830
Safety Officer	0.50	0.50		0.00	25,216	25,216	-	-	-
Total	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
Worker's Compensation Fund Position Totals									
Full Time Total	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
WORKER'S COMPENSATION FUND TOTALS	1.50	1.50	0.00	1.00	\$ 76,202	\$ 76,202	\$ 59,628	\$ -	\$ 59,628
Utility Customer Service Fund									
Utility Customer Service Activity Center									
Utilities Office Manager	1.00	1.00		1.00	\$ 71,828	\$ 71,828	\$ 72,905	\$ -	\$ 72,905
Customer Service Supervisor	1.00	1.00		1.00	46,214	46,214	47,601	-	47,601
Utilities Analyst	1.00	0.00		0.00	61,841	-	-	-	-
Senior Customer Serv. Rep.	3.00	3.00		3.00	115,443	115,443	115,444	-	115,444
Customer Service Rep.	12.00	12.00		12.00	349,478	326,098	348,376	-	348,376
Part-time Cust. Serv. Rep. (PT Regular)	1.00	1.00		1.00	24,621	24,621	25,487	-	25,487
Total	19.00	18.00	0.00	18.00	\$ 669,425	\$ 584,204	\$ 609,813	\$ -	\$ 609,813
Meter Services Activity Center									
Meter Services Supervisor	1.00	1.00		1.00	\$ 52,852	\$ 52,852	\$ 54,958	\$ -	\$ 54,958
Meter Tech Crew Leader	1.00	1.00		1.00	38,210	38,210	61,654	-	61,654
Meter Services Technician	2.00	2.00		2.00	71,789	71,789	73,104	-	73,104
Meter Services Crew Leader	2.00	2.00		2.00	59,421	59,421	38,481	-	38,481

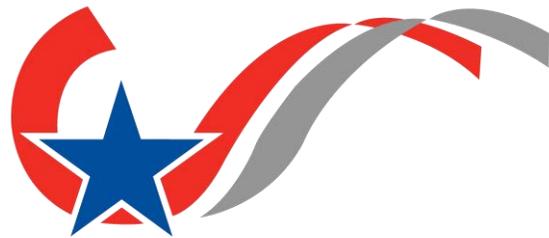
C-10 Personnel

* Temporary / Seasonal Position

Personnel List

	Revised Budget FTE FY10	Revised Budget FTE FY11	Revisions & SLAs FTE FY12	Approved Budget FTE FY12	Revised Budget FY10	Revised Budget FY11	Base Budget FY12	Revisions & SLAs FY12	Approved Budget FY12
Meter Services Field Rep.	4.00	4.00		4.00	88,559	88,559	92,021	-	92,021
Meter Services Field Rep- (PT Regular)	0.50	0.50		0.50	10,293	10,293	10,606	-	10,606
Total	10.50	10.50	0.00	10.50	\$ 321,124	\$ 321,124	\$ 330,824	\$ -	\$ 330,824
Utility Customer Service Position Totals									
Full Time Total	29.50	28.50	0.00	28.50	\$ 990,549	\$ 905,328	\$ 940,637	\$ -	\$ 940,637
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITY CUSTOMER SERVICE FUND TOTALS	29.50	28.50	0.00	28.50	\$ 990,549	\$ 905,328	\$ 940,637	\$ -	\$ 940,637
Fleet Maintenance Fund									
Fleet Services Parts Activity Center									
Assistant Buyer	1.00	1.00		1.00	\$ 34,831	\$ 34,831	\$ 36,229	\$ -	\$ 36,229
Warehouse Assistant	1.00	1.00		1.00	28,699	28,699	30,138	-	30,138
Total	2.00	2.00	0.00	2.00	\$ 63,530	\$ 63,530	\$ 66,367	\$ -	\$ 66,367
Fleet Services Admin. Activity Center									
Fleet Services Superintendent	1.00	1.00		1.00	\$ 71,832	\$ 71,832	\$ 73,268	\$ -	\$ 73,268
Customer Service Rep.	1.00	1.00		1.00	28,136	28,136	29,534	-	29,534
Shop Foreman	1.00	1.00		1.00	44,676	44,676	46,470	-	46,470
Mechanic	10.00	10.00		10.00	349,732	349,732	358,804	-	358,804
Total	13.00	13.00	0.00	13.00	\$ 494,376	\$ 494,376	\$ 508,076	\$ -	\$ 508,076
Fleet Fund Full-time Position Totals									
Full Time Total	15.00	15.00	0.00	15.00	\$ 557,906	\$ 557,906	\$ 574,443	\$ -	\$ 574,443
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
FLEET FUND TOTALS	15.00	15.00	0.00	15.00	\$ 557,906	\$ 557,906	\$ 574,443	\$ -	\$ 574,443
Drainage Fund									
Engineering Division									
Drainage Inspector	0.00	0.00		1.00	\$ -	\$ -	\$ 45,823	\$ -	\$ 45,823
Total	0.00	0.00	0.00	1.00	\$ -	\$ -	\$ 45,823	\$ -	\$ 45,823
Drainage Division									
Foreman	0.00	0.00		1.00	\$ -	\$ -	\$ 50,495	\$ -	\$ 50,495
Crew Leader	0.00	0.00		1.00	-	-	37,480	-	37,480
Equipment Operator	0.00	0.00		7.00	-	-	188,011	-	188,011
GIS Technician	0.00	0.00		1.00	-	-	35,812	-	35,812
Light Equipment Operator	0.00	0.00		3.00	-	-	74,668	-	74,668
Total	0.00	0.00	0.00	13.00	\$ -	\$ -	\$ 386,466	\$ -	\$ 386,466
Drainage Full-time Position Totals									
Full Time Total	0.00	0.00	0.00	14.00	\$ -	\$ -	\$ 432,289	\$ -	\$ 432,289
* Temp/Seasonal Total	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
DRAINAGE FUND TOTALS	0.00	0.00	0.00	14.00	\$ -	\$ -	\$ 432,289	\$ -	\$ 432,289
Brazos Valley Solid Waste Management Agency Fund									
Operations Activity Center									
Sanitary Landfill Manager	1.00	1.00		1.00	\$ 73,429	\$ 73,429	\$ 73,429	\$ -	\$ 73,429
Landfill Operations Supervisor	1.00	1.00		1.00	50,390	50,390	50,391	-	50,391
Landfill Crew Leader	2.00	2.00		2.00	82,406	82,406	83,428	-	83,428
Equipment Operator	10.00	10.00		8.00	312,978	312,978	255,624	-	255,624
Environmental Compliance Officer	1.00	1.00		1.00	50,408	50,408	58,174	-	58,174
Spotter	1.00	1.00		1.00	26,634	26,634	25,320	-	25,320
Secretary/Office Asst./Scale Operator	3.00	3.00		3.00	74,563	74,563	83,324	-	83,324
Mechanic	2.00	2.00		2.00	63,259	63,259	71,373	-	71,373
Landfill Groundswoker	1.00	1.00		1.00	23,568	23,568	24,757	-	24,757
* Temp. Landfill Groundswoker (temp/seasonal)	0.50	0.00		0.00	14,759	14,799	-	-	-
* Part-time Equip. Operator (temp/seasonal)	0.50	0.00		0.00	14,759	14,799	-	-	-
* Field Service Person (temp/seasonal)	0.50	0.00		0.00	14,759	14,799	-	-	-
Waste Screener	1.00	1.00		1.00	31,431	31,431	32,683	-	32,683
Total	24.50	23.00	0.00	21.00	\$ 833,343	\$ 833,463	\$ 758,503	\$ -	\$ 758,503
Administration Activity Center									
Asst Dir Public Works/BVSWMA	0.75	0.00		0.00	62,765	-	-	-	-
BVSWMA Program Coordinator	1.00	1.00		1.00	54,048	54,048	55,128	-	55,128
* BVSWMA Intern (temp/seasonal)	1.00	0.00		0.00	14,533	14,573	-	-	-
Total	2.75	1.00	0.00	1.00	\$ 131,346	\$ 68,621	\$ 55,128	\$ -	\$ 55,128
BVSWMA Fund Full-time Position Totals									
Full Time Total	24.75	24.00	0.00	22.00	\$ 905,879	\$ 843,114	\$ 813,631	\$ -	\$ 813,631
* Temp/Seasonal Total	2.50	0.00	0.00	0.00	\$ 58,810	\$ 58,970	\$ -	\$ -	\$ -
BVSWMA FUND TOTALS	27.25	24.00	0.00	22.00	\$ 964,688	\$ 902,084	\$ 813,631	\$ -	\$ 813,631
All Funds Full-time Total	875.00	873.50	9.00	858.50	\$ 40,226,760	\$ 40,878,760	\$ 38,698,525	\$ 725,828	\$ 39,424,353
ALL FUNDS TOTAL	941.00	935.50	9.00	916.25	\$ 41,630,407	\$ 42,195,256	\$ 39,835,196	\$ 709,788	\$ 40,544,984

* Temporary / Seasonal Position



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

Revenue for Major Funds

Description	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Budget
General Fund Revenues								
Current taxes	6,798,030	7,580,859	8,554,331	9,459,010	11,068,594	12,346,704	12,346,704	13,520,371
Delinquent taxes	37,079	70,432	51,408	68,757	58,032	65,000	56,000	65,000
Penalty and interest	29,848	46,649	46,250	43,843	46,281	42,000	42,000	42,000
Ad Valorem Taxes	\$ 6,864,957	\$ 7,697,940	\$ 8,651,989	\$ 9,571,610	\$ 11,172,907	\$ 12,453,704	\$ 12,444,704	\$ 13,627,371
Local Sales Tax	16,748,283	18,068,595	19,824,512	19,436,672	19,328,577	19,077,164	19,950,000	20,350,000
Local Sales Tax	\$ 16,748,283	\$ 18,068,595	\$ 19,824,512	\$ 19,436,672	\$ 19,328,577	\$ 19,077,164	\$ 19,950,000	\$ 20,350,000
Mixed drink tax	330,762	371,758	419,067	435,034	422,426	420,000	420,000	315,000
Natural gas franchise taxes	414,171	396,620	442,205	477,833	475,280	475,000	380,000	383,800
Telecable franchise taxes	680,995	724,901	830,216	1,003,111	1,100,979	1,050,000	1,050,000	1,050,000
Telephone franchise taxes	973,635	796,149	756,412	661,884	584,159	520,000	570,000	541,500
Oil & gas franchise taxes	53,370	-	41,567	43,755	35,131	35,000	34,000	34,000
Use of streets	10,170	13,525	20,379	31,035	15,353	20,000	18,000	18,000
BTU Franchise Taxes	-	-	-	-	-	-	34,000	80,000
Mixed Drink & Franchise	\$ 2,463,103	\$ 2,302,954	\$ 2,509,846	\$ 2,652,652	\$ 2,633,328	\$ 2,520,000	\$ 2,506,000	\$ 2,422,300
Mixed drink	24,090	28,035	27,682	34,055	32,923	33,000	33,000	33,000
Bldg contractors license	17,858	19,830	17,933	18,194	17,076	16,500	16,500	16,500
Electrical licenses	3,974	3,750	2,550	2,650	3,386	2,500	5,000	5,000
Taxi licenses	-	-	-	-	-	-	-	-
Itinerant vendor licenses	414	115	312	462	613	350	500	500
Irrigation licenses	1,012	700	950	1,000	1,112	800	900	900
Mechanical licenses	2,512	2,950	2,250	2,346	3,328	2,500	3,600	3,600
Plumbing licenses	1,762	2,200	2,050	2,150	100	-	-	-
Grave Openers	-	-	-	-	-	-	100	100
Ambulance licenses	1,400	1,550	830	825	1,775	1,600	1,000	1,000
Wrecker licenses	6,355	5,875	7,280	8,585	7,705	7,000	7,000	7,000
Builders permits	588,141	771,350	716,576	578,988	543,352	475,000	580,000	550,000
Electrical permits	59,294	81,276	93,905	55,454	58,743	47,500	47,500	48,925
Plumbing permits	89,246	119,941	124,355	92,542	82,411	69,000	75,000	77,250
Mechanical permits	55,972	61,229	65,980	56,220	58,066	43,000	60,000	61,800
Rental Registration Fees	-	-	-	63,194	60,525	55,000	70,000	72,100
Street cut permits	-	-	-	-	-	-	-	-
Irrigation permits	11,520	10,320	10,320	8,800	11,060	8,500	7,500	7,725
Child safety programs	82,043	81,954	81,805	81,511	82,136	81,000	81,000	83,430
Bicycle permits	-	-	-	-	-	-	-	-
Livestock	-	30	125	175	35	35	35	36
Licenses and Permits	\$ 945,593	\$ 1,191,105	\$ 1,154,903	\$ 1,007,151	\$ 964,345	\$ 843,285	\$ 988,635	\$ 968,866
General government grants	110,432	350,229	136,689	182	147,366	-	131,226	-
Fiscal Grants	-	-	-	3,860	-	-	-	-
Public Works Grants	-	-	-	7,792	-	-	-	-
Federal Parks grants	-	-	-	-	7,000	-	2,917	-
Federal Police grants	44,626	28,899	69,731	6,089	33,835	-	24,372	-
Planning grants	-	-	-	-	-	-	3,000	-
Federal Fire grants	-	-	-	80,676	257,367	-	54,633	-
State Parks grants	-	-	-	278,417	(914)	-	-	-
State Police grants	-	-	-	-	-	-	-	-
State Fire department	179,687	185,077	251,894	319,936	176,305	176,305	176,305	176,305
Police grants	2,000	-	-	-	-	-	-	-
Reimbursed costs	272,499	23,147	39,386	106,926	71,395	-	47,552	40,000
Fiscal Reimb Costs	-	-	-	-	-	-	25,000	25,000
Other	-	17,000	-	-	-	-	-	-
Intergovernmental Revenue	\$ 609,244	\$ 604,352	\$ 497,700	\$ 803,878	\$ 692,354	\$ 176,305	\$ 465,005	\$ 241,305
Concessions	21,533	70,834	100,933	118,110	119,991	-	-	-
Non-taxable	-	-	-	-	6,503	-	-	-
Adamson pool revenues	148,167	159,315	171,601	154,253	198,830	-	-	-
Cs jr high natatorium	5,401	7,364	4,628	7,409	6,635	-	-	-
Southwood pool revenues	92,156	79,874	91,140	88,254	84,192	-	-	-
Thomas pool revenues	24,578	21,781	30,787	36,720	31,514	-	-	-
Swimming	104,827	91,456	116,651	116,429	105,669	-	-	-
Tennis program	24,707	34,637	39,099	30,796	19,954	-	-	-
Misc sports instruction	7,133	5,333	6,404	4,886	6,124	-	-	-
Sports programs	294,307	284,209	286,683	306,231	313,396	-	-	-
Tournament Fees	-	141,420	70,796	64,307	204,164	55,000	60,000	55,000
WPC ticket sales (nt)	2,375	3,820	-	1,367	7,562	2,000	2,000	2,000
Reimbursed expenses	13,562	17,637	7,365	27,575	5,094	18,000	18,000	18,000
Senior services programs	273	220	285	240	160	-	-	-
Heritage programs	-	-	-	-	4,305	3,500	2,500	2,500
Teen center admissions	79	320	-	-	374	-	-	-

Revenue for Major Funds

Description	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Budget
Teen center memberships	1,310	1,360	1,860	2,410	1,884	-	-	-
Miscellaneous	297	-	-	-	-	-	-	-
Lincoln center passes	16,677	21,525	17,583	21,758	15,480	-	-	-
Other parks revenue (nt)	15,019	23,576	4,777	7,341	9,085	-	-	-
Misc parks revenue	4,254	12,344	12,036	18,019	2,160	8,000	2,500	3,000
Parks and Recreation	\$ 776,655	\$ 977,024	\$ 962,628	\$ 1,006,105	\$ 1,143,076	\$ 86,500	\$ 85,000	\$ 80,500
Fingerprinting	8,678	6,684	6,362	7,924	6,822	6,900	5,500	5,610
Police reports	13,573	9,706	10,114	12,673	9,681	11,000	14,500	14,790
Records checks	359	354	382	320	344	300	500	510
Arrest fees	104,849	104,030	110,185	107,323	128,999	111,100	115,000	117,300
Warrant service fees	-	-	-	-	-	-	-	-
Escort services	25,262	27,725	28,316	28,394	28,846	28,000	30,000	30,600
False alarms	9,975	14,235	15,925	11,325	11,025	11,300	7,500	7,650
Credit Card Convenience	-	-	-	-	-	-	150	150
Restitution	1,761	7,808	810	-	28	100	1,400	1,428
Other	266,401	320,677	337,143	302,448	305,353	300,000	233,389	131,869
Police Department	\$ 430,858	\$ 491,217	\$ 509,237	\$ 470,407	\$ 491,098	\$ 468,700	\$ 407,939	\$ 309,907
EMS transport (ambulance)	618,084	421,894	198,070	306,946	283,949	222,200	250,000	255,000
EMS transport - NRS	-	405,704	602,521	580,492	38,483	-	1,500	1,530
EMS Transport - Emergicon	-	-	-	3,712	1,356,971	1,040,000	1,400,000	1,428,000
EMS Athletic Standbys	-	-	500	400	2,800	2,800	675	689
Other EMS standbys	1,238	713	-	-	-	-	-	-
EMS reports	377	269	82	54	39	100	10	10
Hazard materials response	7,027	4,231	-	31,011	-	-	-	-
Fire inspection fees	-	-	-	-	-	-	-	-
Auto hood test	720	630	1,050	800	550	500	1,450	1,479
Auto fire alarm	1,273	431	4,246	7,890	3,113	2,000	5,000	5,100
Day care centers	360	360	640	927	850	800	800	816
Foster homes	120	300	300	405	630	400	500	510
Health care facilities	150	200	100	300	600	450	1,200	1,224
Nursing homes	50	100	550	300	150	150	150	153
Fire sprinkler/standpipe	2,240	8,557	8,262	11,585	4,236	5,000	8,000	8,160
Natural gas system	-	4	-	-	-	-	-	-
Fuel line leak	-	-	100	-	600	-	1,200	1,224
Fuel tank leak	-	-	-	-	-	-	-	-
Administration fee	1,440	1,320	960	720	360	-	250	255
Mowing charges	5,145	3,126	2,036	1,703	535	-	5,000	5,100
Restitution	-	-	388	202,121	5,222	4,000	6,000	6,120
Fire Reports	-	4	-	-	44	44	-	-
Other	-	-	885	-	-	-	-	48,400
Fire Department	\$ 638,224	\$ 847,842	\$ 820,690	\$ 1,149,366	\$ 1,699,132	\$ 1,278,444	\$ 1,681,735	\$ 1,763,770
Accident Fees	-	3	-	(5)	(5)	-	-	-
General admin fees	56,331	55,714	44,875	46,510	65,200	61,200	52,000	53,040
Notary Fees	-	-	-	-	-	-	125	125
Expungement Fee	-	-	-	-	-	-	30	30
Court dismissal fees	6,620	7,730	12,410	17,680	26,100	25,500	20,000	20,400
Time pmt fee/unreserved	37,135	34,993	34,158	29,491	32,270	33,757	30,000	30,600
City omni	24,994	22,335	22,989	22,994	23,663	26,447	19,000	19,380
Warrant service fees	157,472	157,306	146,367	131,625	146,372	148,292	120,000	122,400
FTA Warrant service fees	-	-	-	-	-	-	1,200	1,200
General admin fees	1,788	1,627	1,278	1,210	1,320	1,224	1,300	1,326
Credit Card Convenience	-	-	-	-	-	-	8,000	8,000
Judicial/Courts	\$ 284,340	\$ 279,707	\$ 262,077	\$ 249,505	\$ 294,921	\$ 296,420	\$ 251,655	\$ 256,501
Lot mowing	-	-	-	-	-	-	-	-
Miscellaneous charges	15,766	25,175	19,773	17,576	12,945	15,300	9,000	9,180
Filing fees	125,255	134,977	135,856	78,973	199,966	174,000	290,000	295,800
Zoning letters	760	1,711	1,198	640	1,200	714	-	-
Misc planning charges	4,521	2,828	6,097	3,985	2,235	2,550	2,750	2,805
O & G pipeline admin fees	102,760	4,880	42,312	5,725	9,202	9,384	8,600	8,600
Maps/plans/ordinances	557	490	330	279	244	306	20	20
Misc engineering charges	2,768	2,177	1,679	6,747	1,757	2,040	0	0
Miscellaneous	-	-	-	-	-	-	501	500
Development Services	\$ 252,387	\$ 172,238	\$ 207,245	\$ 113,925	\$ 227,549	\$ 204,294	\$ 310,871	\$ 316,905
Certificate searches	26,517	31,344	30,599	34,245	34,957	35,700	30,000	30,600
Preservation fee	2	-	-	-	-	-	-	-
Xerox/repro charges	685	222	520	1,712	2,217	1,530	900	918
Postage/Certificate Mail	-	-	-	-	109	-	200	205
Notary Fees	-	-	-	-	-	-	50	51

Revenue for Major Funds

Description	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Budget
CSO Miscellaneous						-	150	153
General Government	\$ 27,204	\$ 31,566	\$ 31,119	\$ 35,957	\$ 37,283	\$ 37,230	\$ 31,300	\$ 31,927
Charges for Services	\$ 1,633,013	\$ 1,822,571	\$ 1,830,368	\$ 2,019,160	\$ 2,749,983	\$ 2,285,088	\$ 2,683,500	\$ 2,679,010
Child safety seat	45,854	43,906	44,626	30,600	41,778	40,000	40,000	40,800
Child Safety Fund						-	6,000	6,000
City parking fines	1,347	1,038	316	1,194	3,364	3,570	750	765
Civil parking fines	3,828	2,917	4,612	3,267	2,073	2,315	1,200	1,224
City pedestrian fines	-	-	-	-	-	-	-	-
Traffic fines	44,874	39,974	41,243	35,676	44,672	40,000	37,000	37,740
Other mun court fines	3,190,004	3,168,653	3,322,030	3,204,096	3,353,090	3,350,000	3,250,000	3,315,000
Misc fines and penalties	-	-	-	-	175	179	-	-
Forfeited deposits	-	-	-	-	-	-	-	-
Fines and Forfeits	\$ 3,285,907	\$ 3,256,488	\$ 3,412,827	\$ 3,274,833	\$ 3,445,152	\$ 3,436,064	\$ 3,334,950	\$ 3,401,529
Bank account interest	432	-	-	-	-	-	-	-
Interest on investments	456,832	604,901	458,641	208,072	98,191	115,000	65,200	65,852
Realized gain/loss	(628)	398	25,269	74	696	-	1,152	1,164
Net Inc/Dec in FMV	-	92,113	10,939	-	(43,798)	-	-	-
Other	-	-	753	-	-	-	-	-
Investment Income	\$ 456,636	\$ 697,412	\$ 495,602	\$ 208,146	\$ 55,089	\$ 115,000	\$ 66,352	\$ 67,016
Capital imprvmnts assmnts	131,823	-	914	-	-	-	-	-
Ballfield rentals	30,040	32,583	29,153	35,480	38,255	35,800	45,000	45,900
Lincoln rentals	12,050	13,148	16,382	14,572	16,783	-	-	-
Park pavilion rentals	22,210	23,460	27,703	32,558	35,500	34,000	34,000	34,680
Teen center rentals	1,935	938	725	350	2,765	-	-	-
Mineral royalty interests	3,231	3,700	1,836	513	-	-	1,800	1,800
Conference center rentals	197	-	-	-	-	-	-	-
Conf ctr rent (taxable)	9,059	9,494	10,691	5,228	4,225	-	-	-
Conf Ctr rent (nontaxable)	109,795	128,165	132,539	134,590	151,209	-	-	-
WPC amphitheatre	3,050	3,000	5,096	16,320	10,346	7,575	12,000	12,240
Equip rental (nontaxable)	-	-	-	-	-	-	-	-
Misc rents and royalties	53,298	46,738	54,880	53,049	53,392	53,631	45,000	45,900
Police	1,832	7,199	5,001	4,841	3,326	1,520	275	275
Fire	-	-	2,000	70	-	-	5,000	5,000
Parks and recreation	5,449	7,906	1,545	1,254	540	758	12,000	-
Library	-	16,500	16,500	16,500	11,500	11,615	10,000	10,000
Miscellaneous	5,000	-	-	60	-	-	-	-
Damage reimbursement	1,099	266	426	-	-	-	-	-
Animal control services	26,153	11,400	-	-	-	-	-	-
Fire	13,362	20,231	23,789	24,424	103,396	21,210	15,000	15,000
Other reimbursed expenses	14,765	(13,824)	-	-	-	-	1,100	1,100
Other misc revenue	-	215	817	6	-	-	15,000	15,000
Cash over/short	446	400	(297)	1,105	(2,511)	-	-	-
Collection service fees	1,117	1,401	889	615	445	404	400	400
Municipal court	124,087	120,749	116,082	105,486	135,494	121,200	100,000	100,000
Sale of abandoned proprty	-	-	-	-	-	-	-	-
Sale of scrap	2,426	13,851	2,455	3,090	7,928	4,545	2,500	2,500
Other	57,714	72,411	32,555	58,722	63,784	52,520	30,000	30,000
Other misc rev/taxable	-	-	-	-	-	-	-	-
Other misc rev/nontaxable	9,053	7,000	7,000	21,429	20,000	20,200	43,000	43,000
Thoroughfare rehab fund	-	-	-	-	-	-	-	-
Police Seizure fund	5,968	-	-	-	-	-	-	-
General fund (contra)	-	-	-	-	-	-	-	-
Community development	3,947	9,868	8,200	16,624	13,800	-	-	-
Red Light Camera Fund	-	-	28,233	-	-	-	-	-
General Govt. Proj. fund	24,421	32,000	-	-	-	-	-	-
Sale of gen fixed assets	17,500	11,080	13,621	5,606	5,615	2,767	-	-
Miscellaneous	\$ 691,025	\$ 579,879	\$ 538,735	\$ 552,492	\$ 675,792	\$ 367,745	\$ 372,075	\$ 362,795
Electric	5,417,000	6,556,620	7,641,082	8,244,343	8,909,891	8,809,891	7,309,891	6,809,891
Water	925,000	1,039,600	1,107,238	1,109,573	1,408,505	1,295,000	1,295,000	1,333,850
Sewer	982,000	1,021,900	1,092,115	1,125,885	1,219,722	1,171,400	1,171,400	1,206,542
Solid Waste collection	369,000	409,000	463,000	487,000	716,644	703,056	703,056	709,987
Return on Investment	\$ 7,693,000	\$ 9,027,120	\$ 10,303,435	\$ 10,966,801	\$ 12,254,762	\$ 11,979,347	\$ 10,479,347	\$ 10,060,270
General Fund Total	\$ 42,167,415	\$ 46,225,440	\$ 50,182,545	\$ 51,499,500	\$ 55,115,362	\$ 53,340,202	\$ 53,375,568	\$ 54,260,962
Recreation Fund Revenues								
Sports	-	-	-	-	-	300,000	308,477	358,663
Aquatics	-	-	-	-	-	306,550	320,760	467,669

Revenue for Major Funds

Description	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Budget
Concessions	-	-	-	-	-	114,000	123,500	-
Instruction	-	-	-	-	-	234,759	234,142	96,654
SW Center/Lincoln Center	-	-	-	-	-	41,755	62,694	51,780
Conference Center	-	-	-	-	-	156,247	168,411	222,850
Interest	-	-	-	-	-	400	200	400
Rec Rund Total	\$ -	\$ 1,153,711	\$ 1,218,184	\$ 1,198,016				

Hotel Tax Fund Revenues

Hotel/motel tax revenue	2,671,417	2,980,250	3,585,512	3,574,649	3,416,685	3,394,000	3,339,287	3,372,680
Penalty and interest	-	-	-	-	28	-	-	-
Interest on investments	153,589	246,468	263,489	12,683	24,767	28,000	28,000	28,000
Realized gain/loss	(159)	136	13,111	16	206	-	-	-
Net Inc/Dec in FMV	-	46,487	7,454	-	-	-	-	-
Hist pres proj revenue	88	500	2,025	-	-	-	-	-
Other	-	-	-	-	-	-	249,243	-
Hotel Tax Fund Total	\$ 2,824,935	\$ 3,273,841	\$ 3,871,591	\$ 3,587,348	\$ 3,441,686	\$ 3,422,000	\$ 3,616,530	\$ 3,400,680

Debt Service Fund Revenues

Current taxes	8,941,462	9,896,134	10,917,976	12,001,683	12,064,837	11,958,136	11,958,136	11,523,526
Delinquent taxes	40,208	78,354	46,365	85,729	73,859	62,551	62,551	58,260
Penalty and interest	34,614	56,265	48,099	51,325	52,917	37,449	37,449	41,740
Interest on investments	155,870	246,286	284,105	111,370	50,259	100,000	40,000	45,000
Realized gain/loss	(160)	305	9,344	1,102	250	-	-	-
Net Inc/Dec in FMV	-	27,757	3,658	-	-	-	-	-
Accrued bond interest	52,369	39,503	53,637	-	1,317	-	-	-
Proceeds/Long Term Debt	-	-	-	-	4,265,000	-	-	-
Premiums on Bonds Sold	-	-	-	-	75,183	-	-	-
Wolf Pen Creek TIF Fund *	1,108,452	1,078,776	1,042,475	-	-	-	-	-
Electric Fund *	375,026	376,014	-	-	-	-	-	-
Wastewater Fund *	317,819	318,656	-	-	-	-	-	-
Ngate Parking Garage Fund *	-	-	-	(285,548)	-	-	-	-
Equipment replacement *	587,123	551,625	379,688	180,350	-	-	-	-
Convention Center Fund*	-	-	-	-	-	222,519	222,519	224,444
Hotel Tax Fund*	-	-	-	-	223,615	-	-	-
BVSWMA, Inc*	-	-	-	-	-	395,419	-	399,235
Other	17,567	10,628,648	-	-	30	-	12,372,070	-
Debt Service Fund Total	\$ 11,630,350	\$ 23,298,321	\$ 12,785,347	\$ 12,146,011	\$ 16,807,267	\$ 12,776,074	\$ 24,692,725	\$ 12,292,205

* Transfers in from other funds

Electric Fund Revenues

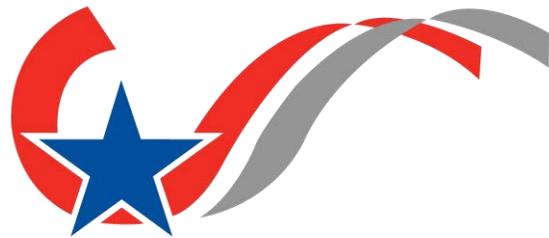
Residential/taxable	33,689,254	36,779,268	42,727,931	46,465,656	51,954,211	55,724,838	55,719,843	56,400,500
Commer-industrial/taxable	18,496,501	21,468,912	24,374,504	25,289,099	27,280,846	30,247,342	30,079,121	30,308,370
Comm-ind sales/nontaxable	5,913,587	6,783,500	7,909,696	8,628,692	9,536,882	9,820,755	10,297,585	10,384,130
Security lights	73,875	82,774	92,328	90,758	98,581	110,000	95,665	98,000
Other electric sales	37,915	40,100	30,830	25,500	28,210	32,000	22,500	28,000
Electric property rental	45,888	20,783	20,783	-	-	-	-	-
Pole Contact and Use	-	9,110	-	189,926	193,146	200,000	212,000	212,000
Forf/discounts/penalties	984,154	1,177,828	1,296,292	1,386,323	1,440,802	1,500,000	1,590,000	1,545,000
Connect fees	227,720	235,765	248,215	231,690	220,540	235,000	235,000	243,000
Misc operating revenues	66,891	38,388	72,520	126,060	182,124	175,000	193,000	190,000
Interest on investments	416,984	653,687	451,283	278,399	89,484	120,000	90,000	90,500
Realized gain/(loss)	(372)	305	25,152	124	770	-	-	-
Net Incr/Decr in FMV	-	98,917	14,921	-	-	-	-	-
Reimbursed Exp/UG Const	-	-	-	-	-	-	886,953	-
Street lighting	-	-	-	-	-	-	-	-
Damage reimbursement	24,454	15,186	17,953	20,478	5,765	10,300	5,000	5,000
Other reimbursed expenses	200,505	132,331	156,125	255,153	26,434	20,000	4,000	4,000
Customers/taxable	-	-	-	-	-	-	-	-
Cash over/short	57	(353)	(254)	(357)	(0)	-	-	-
Collection service fees	5,670	7,151	7,988	8,276	9,644	9,000	10,000	10,000
Mineral royalty interest	272	473	199	43	-	-	-	-
Sale of scrap	19,882	11,030	3,404	25,036	41,922	30,000	35,000	32,000
Gain on sale of property	4,399	-	-	-	127,440	-	-	-
Misc nonoperating revenue	20,428	30,104	40,892	10,740	7,907	55,000	20,000	20,000
Other revenue	(616)	-	-	-	-	-	-	-
General Fund	-	-	-	40,000	-	40,000	40,000	40,000
Other Misc Revenue	256	-	55	-	136	-	-	-
Transfers In: Equipment Replacement	-	-	-	164,408	-	-	-	-
Transfers In General Gov't Fund	-	-	-	-	-	-	-	763,286
Transfers In: Economic Development Fun	-	-	-	-	-	77,386	-	250,000
Intergovernmental Revenue: Grants	-	-	-	18,941	-	-	-	-
Electric Fund Total	\$ 60,227,704	\$ 67,585,260	\$ 77,490,817	\$ 83,254,945	\$ 91,244,844	\$ 98,406,621	\$ 99,535,667	\$ 100,623,786

Water Fund Revenues

Residential	8,131,832	7,240,159	8,667,800	10,473,028	9,361,705	7,765,280	8,888,660	8,131,000
Commercial	2,192,864	2,017,945	2,593,545	3,408,045	2,950,130	5,104,128	5,769,400	5,164,000

Revenue for Major Funds

Description	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Revised Budget	FY11 Year-End Estimate	FY12 Approved Budget
Connect fees	72,870	83,996	82,490	74,130	71,680	72,048	73,000	75,000
Water taps	380,339	577,798	412,900	242,472	247,140	251,885	230,000	253,000
Misc operating revenues	1,750	134,702	2,610	1,700	2,215	1,500	3,000	2,000
Interest on investments	339,266	150,007	230,729	162,528	73,182	100,000	75,000	75,000
Realized gain/(loss)	(376)	88	11,705	86	387	-	-	-
Net Incr/Decr in FMV	-	-	7,414	-	-	-	-	-
Damage reimbursement	-	40,801	28,859	-	-	-	-	-
Subrogation recovered	4,711	-	3,287	27,582	(163)	-	-	-
Other reimbursed expenses	2,175	-	55,607	13,084	-	-	-	-
Developers	-	-	-	-	-	-	-	-
Land Rentals/Leases	-	-	20,000	28,269	31,269	25,000	22,000	25,000
Sale of Scrap	-	-	34,795	8,090	28,486	8,000	20,000	15,000
Gain on sale of property	1,000	-	-	-	15,763	-	-	-
Misc nonoperating revenue	34,783	10,778	294	-	10,800	-	19,200	-
Other revenue	-	-	-	-	49	-	-	-
General Fund	-	-	-	40,000	-	40,000	40,000	40,000
Other Transfers In / Equipment Replacer	-	-	-	127,880	-	-	-	-
Water Fund Total	\$ 11,161,214	\$ 10,256,274	\$ 12,152,034	\$ 14,606,894	\$ 12,792,643	\$ 13,367,841	\$ 15,140,260	\$ 13,780,000
Wastewater Fund Revenues								
Residential	8,050,560	8,370,414	8,966,761	9,515,950	9,424,604	9,801,697	10,177,590	10,406,594
Commercial	1,802,108	1,913,339	2,004,960	1,962,868	1,892,613	2,040,350	2,000,790	2,110,257
Sewer taps	228,400	237,080	197,965	203,055	173,560	202,143	143,000	160,000
Misc operating revenues	17,942	(17,738)	6,719	7,152	-	5,000	7,000	5,000
Interest on investments	214,545	239,756	248,558	156,881	64,686	114,000	60,000	52,000
Realized gain/(loss)	(236)	118	12,575	80	339	-	-	-
Net Incr/Decr in FMV	-	63,292	7,554	-	-	-	-	-
Subrogation recovered	-	2,986	-	-	-	-	-	-
Other reimbursed expenses	2,948	-	-	-	-	-	-	-
Developers	-	-	-	-	-	-	-	-
Sale of scrap	3,543	-	-	128	1,550	-	-	-
Gain on sale of property	7,700	-	-	-	23,183	-	-	-
Misc nonoperating revenue	6,786	18,804	7,711	80	5,818	-	-	-
Other revenue	-	6,968	-	-	-	-	-	1,000
General Fund	-	-	-	40,000	-	40,000	40,000	40,000
Other Transfers In / Equipment Replacer	-	-	-	605,314	-	-	-	-
Wastewater Fund Total	\$ 10,334,296	\$ 10,835,019	\$ 11,452,803	\$ 12,491,508	\$ 11,586,353	\$ 12,203,190	\$ 12,428,380	\$ 12,774,851
Sanitation Fund Revenues								
Residential/taxable	3,623,173	4,094,400	4,312,679	4,549,527	4,671,826	4,728,634	4,757,911	4,829,280
Residential sales/nontax	16,137	17,930	18,592	20,806	21,469	19,770	31,093	31,559
Commercial/taxable	1,695,480	1,930,969	2,010,993	1,961,770	1,858,658	1,928,232	1,939,903	1,967,496
Commercial/nontaxable	261,732	300,923	314,591	323,801	311,689	331,158	319,487	314,488
State surcharge/taxable	1,385	3,505	2,797	1,667	1,771	1,600	1,000	1,600
State surcharge/nontax	-	4	3	-	7	-	-	-
Dead animal pickup	552	-	-	-	-	-	-	-
Rolloff rental/taxable	15,773	21,379	20,534	18,628	17,355	14,000	14,000	14,000
Rolloff rental/nontaxable	1,669	1,796	1,554	1,966	1,275	1,600	-	1,600
Misc fees for servcs/tax	12,399	11,304	12,341	17,489	23,448	21,000	16,000	21,000
Misc fees for servcs/ntax	807	498	999	1,094	1,904	2,400	-	2,400
Dumpster sales	80	74	30	-	-	-	-	-
Other operating: recycling	50,238	64,584	86,452	46,462	48,182	46,000	15,000	46,000
Misc operating revenues	6,344	-	-	-	-	-	-	-
Interest on investments	18,929	9,427	15,315	59,450	276,404	12,000	305,325	12,000
Realized gain/(loss)	(27)	1	846	99	189	-	-	-
Net Incr/Decr in FMV	-	1,353	349	-	-	-	-	-
Other reimbursed expenses	2,655	2,280	85	-	-	-	-	-
State Grants	-	-	-	17,792	-	-	-	-
Collection service fees	1,636	2,061	2,184	2,065	1,472	1,000	1,300	1,000
Sale of scrap	-	-	-	6,657	-	-	-	-
Gain on Sale of Property	-	-	(632)	-	(25,394)	-	-	-
Misc nonoperating revenue	-	4,509	(27)	3,940	175,000	-	-	-
Other revenue	370	-	-	-	-	-	-	-
Other Misc Revenue	-	(37,737)	-	-	-	-	-	-
Sanitation Fund Total	\$ 5,709,332	\$ 6,429,259	\$ 6,799,685	\$ 7,033,213	\$ 7,385,255	\$ 7,107,394	\$ 7,401,019	\$ 7,242,423
Drainage Fund Revenues								
Other reimbursed expenses	-	-	6,680	-	-	14,000	-	13,473
Residential	922,539	956,378	1,001,871	1,480,027	1,529,287	1,558,957	1,537,922	1,584,060
Commercial	236,573	243,187	251,370	313,147	365,976	327,843	380,710	392,140
Interest on investments	258,976	227,207	120,152	58,652	24,372	29,900	12,000	8,100
Realized gain/loss	-	-	6,025	25	159	-	-	-
Net Incr/Decr in FMV	-	-	2,895	(1,850)	(9,616)	-	-	-
Other	15,009	-	648	-	-	-	-	-
Drainage Fund Total	\$ 1,433,097	\$ 1,426,772	\$ 1,389,641	\$ 1,850,002	\$ 1,910,178	\$ 1,930,700	\$ 1,930,632	\$ 1,997,773
Major Funds Revenue Total	\$ 145,488,346	\$ 169,330,186	\$ 176,124,462	\$ 186,469,421	\$ 200,283,588	\$ 258,201,646	\$ 320,092,816	\$ 309,392,498



CITY OF COLLEGE STATION
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ARTICLE V THE BUDGET

Fiscal Year

Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget

Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years

Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record

Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget

Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget

Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget After Public Hearing Amending or Supplementing Budget

Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of the City Manager and distributed by him, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund.

The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

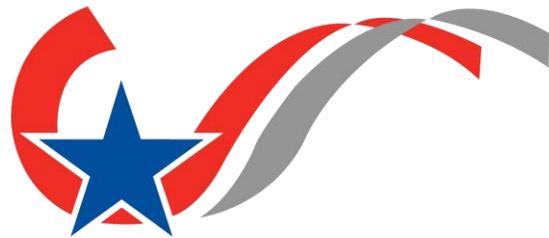
1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on

the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) working days before the date of the hearing.

2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.
3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, he shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.



CITY OF COLLEGE STATION
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FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

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

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

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

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

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due, and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

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

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

1. **APPROVED BUDGET.** An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

- b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
 - c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
 - d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.
2. **ADOPTION.** Upon the presentation of an approved budget document to the Council, the Council shall call and publicize a public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.
 3. **BUDGET AWARD.** The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.
- B. BALANCED BUDGET.** The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.
- C. PLANNING.** The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.
- D. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.
- E. CONTROL.** Operating expense control is addressed in Section IV. of these Policies.
- F. CONTINGENT APPROPRIATION.** Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding \$15,000. Any transfer involving more than such amounts must be expressly approved in advance by the City Council.

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

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

III. REVENUE MANAGEMENT.

- A. OPTIMUM CHARACTERISTICS.** The City will strive for the following optimum characteristics in its revenue system:
1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. **CERTAINTY.** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
6. **DIVERSIFICATION AND STABILITY.** A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District. Reappraisal and reassessment shall be done at a minimum of once every three years.

A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. This policy will require that the City Manager justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from voter authorized bonds, or other extraordinary conditions as may arise from time to time.

4. **INVESTMENT INCOME.** Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "full cost recovery," "partial cost recovery," and "minimal cost recovery," based upon City Council policy.

- a. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, sanitation service, landfill, cemetery and licenses and permits.
- b. Partial fee support (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
- c. Minimum fee support (0-50%) will be obtained from other parks, recreational, cultural, and youth programs and activities.

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

Additionally, enterprise activity rates will include transfers to and receive credits from other funds as follows:

- a. General and Administrative (G&A) Charges. G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.
- b. Payment for Return on Investment. The intent of this transfer is to provide a benefit to the citizens for the ownership of the various utility operations they own. This transfer will be made in accordance with the following two methods, not to exceed 10% of the total estimated operating revenues for the Water and Wastewater Funds, 10.5% for the Electric fund, and 10% for the Sanitation Fund:

(1) *In-Lieu-of-Franchise-Fee.* In-lieu-of-franchise fee will be included as a part of the rate computation at 4% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(2) *Return on Investment.* The Return on Investment will be calculated at 8% of total Fund Equity.

7. INTERGOVERNMENTAL REVENUES. Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

8. REVENUE MONITORING. Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

A. APPROPRIATIONS. The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, the budget may be amended after the following conditions are met:

- 1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
- 2. The City Council holds a public hearing on the supplemental appropriation.
- 3. The City Council approves the supplemental appropriation.

C. CENTRAL CONTROL. Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done only by City Council consent with formal briefing and council action.

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

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

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

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

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

G. REPORTING. Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

A. PREPARATION. The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.

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

C. PROGRAM PLANNING. The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.

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

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

- E. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

- A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.
- B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.
- C. PARKING LOTS AND INTERNAL ROADWAYS.** It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.
- D. TECHNOLOGY.** It is the policy of the City to fund the maintenance and replacement of its personal computers and network servers. The funding is 10% of the original cost of the equipment and the software. Additionally, funding for integration solutions and upgrades to the mid-range systems is \$90,000 annually.

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

- E. FLEET REPLACEMENT.** The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.
- F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES.** The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on going infrastructure maintenance and replacement, the City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

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

B. AUDITING.

- 1. QUALIFICATIONS OF THE AUDITOR.** In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate

that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

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

- 2. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.** The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
- 3. SELECTION OF AUDITOR.** The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.
- 4. CITY INTERNAL AUDITOR.** Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

- 1. EXTERNAL REPORTING.** The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.
- 2. INTERNAL REPORTING.** The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

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

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

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

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

C. FIXED ASSETS AND INVENTORY. These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least \$5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. The Fiscal Services Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

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

IX. DEBT MANAGEMENT

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

1. GENERAL OBLIGATION BONDS (GO's). GO's will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City, to the extent allowed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

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

3. CERTIFICATES OF OBLIGATION, Contract Obligations, etc. (CO's). CO's will be used in order to fund capital requirements that are not otherwise covered under either revenue bonds or general obligation bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets when GO's and RB's are not appropriate

and when authorized under law. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years, but may extend to twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

B. METHOD OF ISSUANCE AND BIDDING PARAMETERS.

- 1. METHOD OF SALE.** The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.
- 2. BIDDING PARAMETERS.** The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

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

D. DISCLOSURE. Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released.

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

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

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

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

B. OPERATING RESERVES/FUND BALANCES

1. The unobligated fund balance in the General Fund should be at least 15% of the annual budgeted General Fund expenses. This percentage is the equivalent of 55 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.
2. The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 15% of total operating expenses or the equivalent of 55 days. Cash and Investments alone should be equivalent to 30 days of operations.

3. The Hotel Tax Fund fund balance should be at least 15% of the annual budgeted expenditures. -Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.
4. The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.
 - (a) Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund.
 - (b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
 - (c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

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

D. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.
2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below $8\frac{1}{3}\%$ (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES.** Wherever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS' RESPONSIBILITIES.** Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- C. INTERNAL REVIEWS/AUDITS.** The Accounting Division will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

City of College Station
Land Area and Public Safety Statistics
(as of October 2011)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	May, 1992
Date of last charter amendment:	November, 2008
Form of government:	Council-Manager
Elections:	
Number of registered voters in last municipal election:	43,371
Number of votes cast in last municipal election:	6,013
Percentage of registered voters voting in last municipal election:	13.86%
Miles of streets	
Lane Miles	958.41
Centerline Miles	463
Miles of Sanitary Sewer Line:	313 linear miles
Fire Protection	
Number of stations:	5
Number of full-time employees:	139
Police Protection	
Number of full-time employees:	182
Number of patrol units:	30
One jail facility with a capacity of:	17

Area in Square Miles	
Year	Square Miles
1938	2.00
1940	2.51
1950	2.91
1960	6.34
1970	16.00
1980	24.01
1984	28.47
1994	32.55
1995	38.14
1996	40.69
2003	47.22
2004	47.23
2008	49.60
2009	49.60
2010	49.60
2011	50.60

City of College Station Population and Demographic Estimates

Census Count	2011 +	96,666
	2010	93,857
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396
	1950	7,925

Sex and Age

Male	50.8%
Female	49.2%

Under 5 years	4.8%
5 to 9 years	4.2%
10 to 14 years	3.6%
15 to 19 years	16.6%
20 to 24 years	32.9%
25 to 34 years	14.8%
35 to 44 years	7.6%
45 to 54 years	6.2%
55 to 59 years	2.6%
60 to 64 years	2.0%
65 to 74 years	2.7%
75 to 84 years	1.5%
85 years and older	0.5%
Median Age	22.3

Race

White	77.2%
Black or African American	6.8%
Hispanic or Latino	14.0%
American Indian and Alaska Native	0.4%
Asian	9.1%
Native Hawaiian and Other Pacific Islander	0.1%
Some other race	4.0%
Two or more races	2.4%

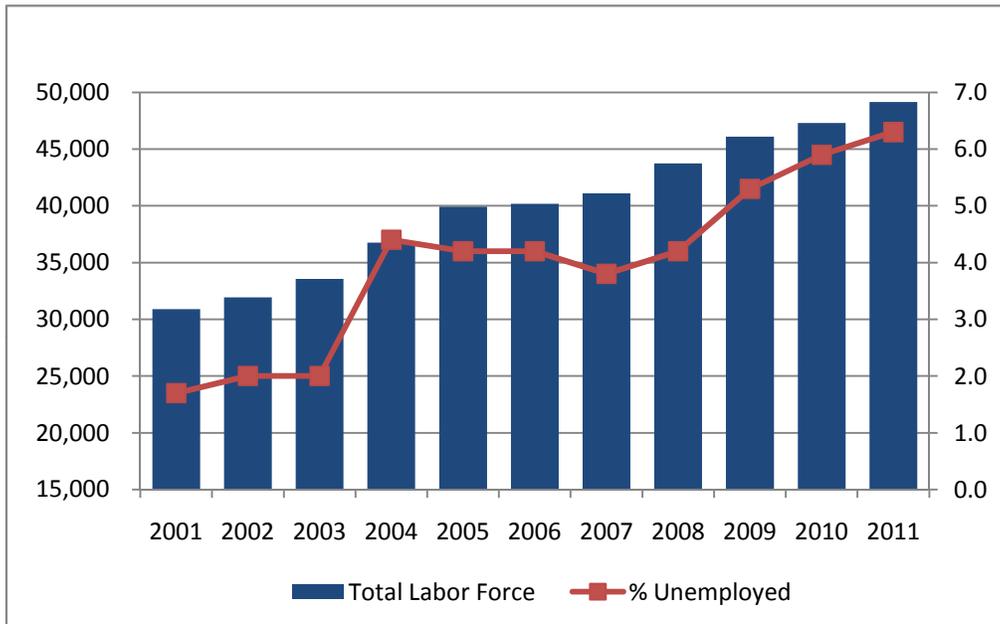
+ Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services.

Source for Above: Source: 2010 U.S. Census Bureau

Primary Labor Force for College Station

2001 - 2011
(as of September 2011)

<u>YEAR</u>	<u>TOTAL LABOR FORCE</u>	<u>NUMBER EMPLOYED</u>	<u>NUMBER UNEMPLOYED</u>	<u>PERCENT UNEMPLOYED</u>
2001	30,881	30,349	532	1.7
2002	31,941	31,315	626	2.0
2003	33,566	32,906	660	2.0
2004	36,745	35,116	1,629	4.4
2005	39,927	38,233	1,694	4.2
2006	40,182	38,490	1,692	4.2
2007	41,099	39,521	1,578	3.8
2008	43,729	41,888	1,841	4.2
2009	46,102	43,648	2,454	5.3
2010	47,301	44,488	2,813	5.9
*2011	49,136	46,048	3,088	6.3



Source: Texas Workforce Commission

* 2011 represents labor force and employment through September.

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

City of College Station

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:	
Management, professional, and related occupations	45.1%
Service occupations	17.2%
Sales and office occupations	24.6%
Farming, fishing, and forestry occupations	0.1%
Construction, extraction, maintenance and repair occupations	6.2%
Production, transportation, and material moving occupations	6.9%

Source: U.S. Census Bureau, 2007-2009 American Community Survey 3-year Estimate

Income and Benefits for College Station (in 2009 Inflation-Adjusted Dollars)

Households

Less than \$10,000	27.6%
\$10,000 to \$14,999	7.8%
\$15,000 to \$24,999	11.2%
\$25,000 to \$34,999	8.2%
\$35,000 to \$49,999	9.8%
\$50,000 to \$74,999	13.2%
\$75,000 to \$99,999	7.5%
\$100,000 to \$149,999	7.1%
\$150,000 to \$199,999	4.0%
\$200,000 or more	3.6%
Median household income (dollars)	\$29,414
Mean household income (dollars)	\$51,401

Families

Less than \$10,000	13.0%
\$10,000 to \$14,999	4.8%
\$15,000 to \$24,999	6.7%
\$25,000 to \$34,999	8.2%
\$35,000 to \$49,999	9.7%
\$50,000 to \$74,999	15.8%
\$75,000 to \$99,999	13.1%
\$100,000 to \$149,999	13.2%
\$150,000 to \$199,999	8.2%
\$200,000 or more	7.2%
Median household income (dollars)	\$63,461
Mean household income (dollars)	\$81,034

Non-family Households

Median household income (dollars)	\$13,647
Mean household income (dollars)	\$24,132

Mean travel time to work 16.5 minutes

Source: U.S. Census Bureau, 2007-2009 American Community Survey 3-year Estimate

Texas A&M University Enrollment

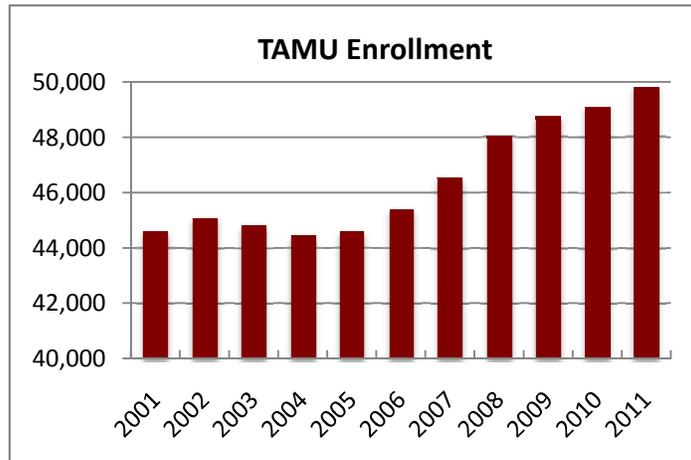
2000 - 2011



Established in 1876, Texas A&M University became the first public higher education institution in Texas. Today, more than 49,000 students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

Research spending at the University recently topped \$600 million per year. With such a unique past, Texas A&M University gives College Station great tradition.

YEAR	UNIVERSITY ENROLLMENT
2001	44,618
2002	45,083
2003	44,813
2004	44,435
2005	44,578
2006	45,380
2007	46,542
2008	48,036
2009	48,787
2010	49,129
2011	49,861



Source: Texas A&M News & Information, TAMU OISP

City of College Station
Principal Taxpayers
(as of September 2011)

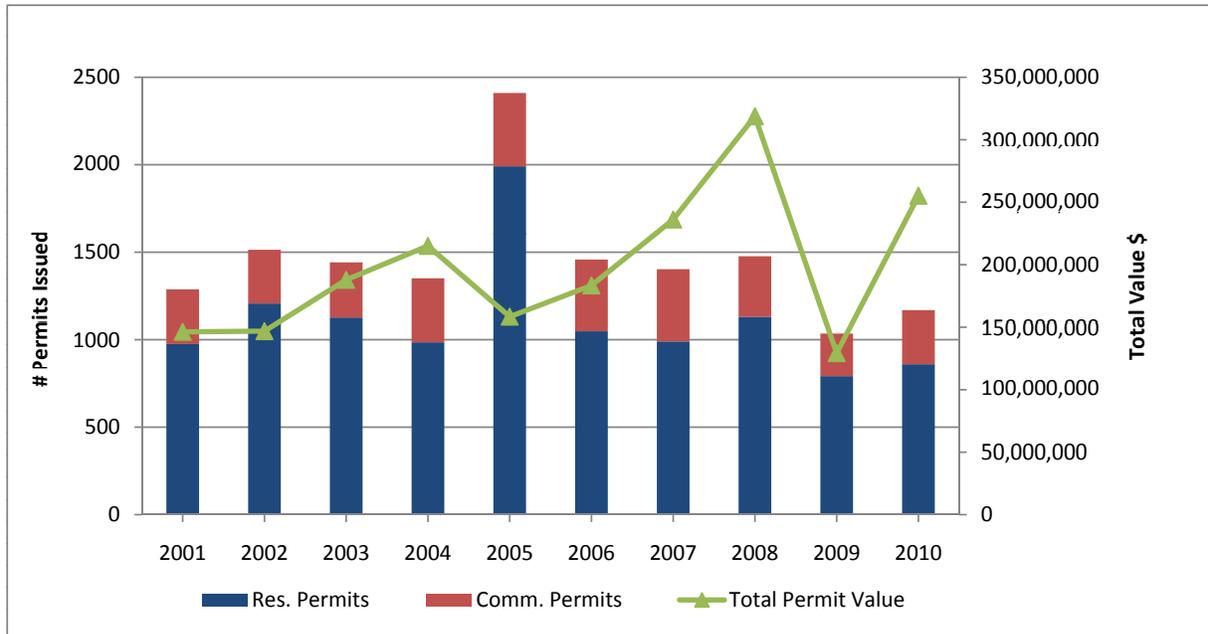
College Station - Top 10 Taxpayers	Type of Business	2011 Assessed Valuation	Percent of Total Assessed Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$55,414,060	1.02%
College Station Hospital LP	Medical	54,541,320	1.00%
SHP - The Callaway House	Apartments	46,305,230	0.85%
Woodlands of College Station	Apartments	40,940,710	0.75%
JamesPoint Management	Housing	39,938,660	0.73%
BVP 2818 Place LP	Apartments	39,710,800	0.73%
SW Meadows Point LP	Apartments	37,998,415	0.70%
Weinberg, Isreal & David Alkosser	Housing	37,820,430	0.69%
Jefferson Enclave LP	Apartments	37,581,280	0.69%
Wal-Mart Real Estate Business Trust	Retail	37,218,030	0.68%
		\$427,468,935	7.84%
Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$55,195,720	1.01%
College Station Hospital LP	Medical	53,351,260	0.98%
Wal-Mart Real Estate Business Trust	Retail	37,218,030	0.68%
H-E-B	Retail	29,009,330	0.53%
Adam Development Properties LP	Retail	23,453,200	0.43%
		\$198,227,540	3.63%
Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Dealer Computer Services Inc	Retail	\$22,059,220	0.40%
O I Corporation	Retail	8,384,070	0.15%
AT&T Mobility LLC	Telecommunications	4,553,490	0.08%
Dallas MTA LP	Telecommunications	3,035,840	0.06%
Lawson Properties II LLC	Retail	2,145,050	0.04%
		\$40,177,670	0.74%

Source: Brazos County Appraisal District

*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

City of College Station Construction Permits Last Ten Calendar Years

Year	Residential Construction		Commercial Construction		Total	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
2001	975	101,703,574	313	44,592,967	1288	146,296,541
2002	1207	107,907,265	307	38,926,808	1514	146,834,073
2003	1127	138,484,780	315	49,408,634	1442	187,893,414
2004	985	100,504,006	366	114,543,138	1351	215,047,144
2005 *	1991	127,265,816	419	31,169,195	2410	158,435,011
2006	1048	126,249,768	410	57,162,203	1458	183,411,971
2007	990	161,466,990	413	74,683,795	1403	236,150,785
2008	1131	164,494,779	346	154,313,994	1477	318,808,773
2009	792	82,316,558	243	46,947,099	1035	129,263,657
2010	860	93,158,066	309	162,053,510	1169	255,211,576



*** NOTE:**

Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels, slabs, roofs, storage/accessory, and swimming pools.

Commercial Construction includes: Commercial new construction, slab, remodel, and addition, as well as Hotel/Motel/Inn, demolition and sign permits.

* Overall in 2005, residential and commercial construction permits are higher than other years due to an increase in roofing permits because of a hailstorm in CS.

Source: The City of College Station, Planning and Development Services

City of College Station
Parks and Recreation Facilities
(as of October 2011)

Recreation:	Number of amphitheaters	1
	Number of playground units	57
	Number of basketball courts	26
	Number of swimming pools <i>(Includes one CSISD-owned Natatorium)</i>	4
	Number of teen centers	1
	Number of spray parks	1
	Number of soccer fields <i>(Includes practice fields)</i>	30
	Number of recreation centers	1
	Number of softball/baseball fields <i>(Includes practice fields)</i>	36
	Number of conference centers	1
	Number of dog parks	2
	Number of picnic units	76
	Number of outdoor plazas	1
	Number of green rooms	1
	Number of batting cages	3
	Number of cricket fields	1
	Number of arboretums	1
	Number of exercise stations along park trails	5
	Number of parks with State of Texas Historic Markers	4
	Number of history walks/miles	1
	Number of regional athletic parks	1
	Number of regional nature parks	1
	Number of cemeteries	2
	Number of libraries	1
	Number of memorials/memorial sites within parks	6
	Number of gyms	1
	Number of volleyball courts	8
	Number of nature trails	10
	Number of open play areas	34
	Number of picnic shelters, pavilions, & gazebos	36
	Number of jogging/walking trails	34
	Number of water features or ponds	12
	Number of disc golf courses	4
	Number of tennis courts	27
	<i>(Includes 9 courts at A&M Consolidated HS and 4 at Willowbranch Middle School)</i>	

Parks:	52 Total		
<u>Facility</u>	<u>Acres</u>	<u>Facility</u>	<u>Acres</u>
Anderson	8.94	Merry Oaks	4.60
Arboretum/Bee Creek	43.50	Northgate	1.59
Billie Madeley	5.14	Oaks	7.50
Brison	9.20	Parkway	1.90
Brother's Pond	16.12	Pebble Creek	10.20
Carter's Crossing	7.34	Raintree	13.00
Castlegate	8.26	Reatta Meadows	3.00
Castlerock	5.86	Richard Carter	7.14
Cemetery	18.50	Sandstone	15.21
Cemetery - Memorial & AFOH	56.50	Smith Tract	11.80
Conference Center	2.30	Sonoma	7.16
Cove of Nantucket	3.92	Southeast	66.68
Creekview	14.01	Southern Oaks	14.49
Crescent Pointe	5.00	Southwest	9.42
Cy Miller	2.50	Southwood Athletic Complex	44.70
Eastgate	1.80	Steeplechase	9.00
Edelweiss	12.30	Stephen C. Beachy Central	47.20
Edelweiss Gartens	13.60	Summit Crossing	8.81
Emerald Forest	4.59	Thomas	16.10
Gabbard	10.67	University	10.20
Georgie K. Fitch	11.30	Veterans Park & Athletic Complex	150.00
Hensel (TAMU)	29.70	W.A. Tarrow (includes Lincoln)	21.26
Jack and Dorothy Miller	10.00	Windwood	1.37
John Crompton	15.26	Wolf Pen Creek	47.17
Lemontree	15.40	Woodcreek	6.60
Lick Creek	515.54	Woodland Hills	14.40
Lions	1.50		
Longmire	4.16		
Luther Jones	1.80		
		Total Park Acreage Maintained:	1,405.21
		(Includes both Cemeteries and Conference Center)	

City of College Station
College Station Utilities Statistics
(as of October 2011)

Utility Funds:

Electric Users (Units Served)		38,255
Average Electrical Consumption:	65,049,732	kwh/mo.
Water Users (Units Served)		37,596
Average Water Consumption:	301,399	mgw/mo.

Number of Employees:

Electric		68.5
Water		29.5
Sewer		49

Water Capacity:

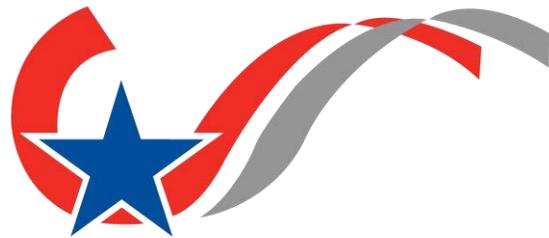
Number of Wells		9
Water Production Capacity		27,000,000
Number of Ground Storage Tanks		2
Total capacity (gallons)		8,000,000
Number of Elevated Storage Tanks		2
Total capacity (gallons)		5,000,000
Miles of Water Lines		395
Average Daily Water Use		11.4 Million Gallons

Electric System:

Maximum Demand		200 megawatts
Number of Stations		6
Miles of Distribution Lines		440

Sanitation Fund:

Number of Residential Tons Collected		13,223
Number of Commercial Tons Collected		35,133
Recycling Tonnage		1,168
Clean/Green Tonnage		2,252
Landfill size		20 acres at Twin Oaks Landfill



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

**DEBT SERVICE
 SCHEDULE OF REQUIREMENTS
 G.O.B. SERIES 2002
 MARCH 1, 2002 - PRINCIPAL \$6,445,000**

Streets - \$3,781,000; Traffic Management/Signals - \$720,000; Fire Station 5 - \$250,000
 Parks - \$129,000; Drainage - \$785,000; and City Center Land - \$780,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	300,000	4.500%	6,750	306,750		
8-15-12			-	0	306,750	3,540,000
Net Interest	616,128					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2003 - JULY 9, 2003
PRINCIPAL - \$4,790,000 AT 3.75% INTEREST**

Streets - \$973,000; Traffic Management - \$720,000; City Facilities - \$780,000
Fire Station 5 - \$1,317,000; and Drainage - \$1,000,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	225,000	3.000%	62,925	287,925		
8-15-12			59,550	59,550	347,475	3,190,000
2-15-13	230,000	3.000%	59,550	289,550		
8-15-13			56,100	56,100	345,650	2,960,000
2-15-14	240,000	3.125%	56,100	296,100		
8-15-14			52,350	52,350	348,450	2,720,000
2-15-15	250,000	3.375%	52,350	302,350		
8-15-15			48,131	48,131	350,481	2,470,000
2-15-16	260,000	3.500%	48,131	308,131		
8-15-16			43,581	43,581	351,713	2,210,000
2-15-17	275,000	3.625%	43,581	318,581		
8-15-17			38,597	38,597	357,178	1,935,000
2-15-18	285,000	3.750%	38,597	323,597		
8-15-18			33,253	33,253	356,850	1,650,000
2-15-19	300,000	3.875%	33,253	333,253		
8-15-19			27,441	27,441	360,694	1,350,000
2-15-20	315,000	4.000%	27,441	342,441		
8-15-20			21,141	21,141	363,581	1,035,000
2-15-21	330,000	4.000%	21,141	351,141		
8-15-21			14,541	14,541	365,681	705,000
2-15-22	345,000	4.125%	14,541	359,541		
8-15-22			7,425	7,425	366,966	360,000
2-15-23	360,000	4.125%	7,425	367,425	367,425	
Total Interest:		\$	2,130,580			

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2004 AND REFUNDING
PRINCIPAL - \$12,940,000**

Streets - \$1,050,000; Traffic Signals and Safety System Improvements - \$550,000;
Police Station New additon/Renovations - \$3,310,000; City Centre Building \$645,000
Park Facility Upgrades - \$150,000; Fire Station #3 Relocation - \$400,000
Drainage - \$855,000; Refund Series 1991 - \$750,000; Refund Series 1994 - \$2,750,000; Refund Series 1995 - \$2,650,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	1,135,000	5.00%	151,241	1,286,241		
8-15-12			122,866	122,866	1,409,108	5,575,000
2-15-13	895,000	4.00%	122,866	1,017,866		
8-15-13			104,966	104,966	1,122,833	4,680,000
2-15-14	550,000	4.00%	104,966	654,966		
8-15-14			93,966	93,966	748,933	4,130,000
2-15-15	335,000	4.13%	93,966	428,966		
8-15-15			87,057	87,057	516,023	3,795,000
2-15-16	350,000	4.25%	87,057	437,057		
8-15-16			79,619	79,619	516,676	3,445,000
2-15-17	365,000	4.30%	79,619	444,619		
8-15-17			71,772	71,772	516,391	3,080,000
2-15-18	380,000	4.38%	71,772	451,772		
8-15-18			63,459	63,459	515,231	2,700,000
2-15-19	400,000	4.50%	63,459	463,459		
8-15-19			54,459	54,459	517,919	2,300,000
2-15-20	420,000	4.50%	54,459	474,459		
8-15-20			45,009	45,009	519,469	1,880,000
2-15-21	435,000	4.63%	45,009	480,009		
8-15-21			34,950	34,950	514,959	1,445,000
2-15-22	460,000	4.75%	34,950	494,950		
8-15-22			24,025	24,025	518,975	985,000
2-15-23	480,000	4.75%	24,025	504,025		
8-15-23			12,625	12,625	516,650	505,000
2-15-24	505,000	5.00%	12,625	517,625		
8-15-24			0	0	517,625	0
	Total Interest:	5,015,056				

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2005
PRINCIPAL - \$5,710,000**

Streets - \$2,997,000; Traffic Signals and Safety System Improvements - \$553,000;
Veteran's Park Phase II Development - \$690,000; Park Facility Upgrades - \$160,000;
Fire Station #3 Relocation - \$1,310,000

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-12	205,000	4.00%	89,331	294,331		
8-15-12			85,231	85,231	379,563	4,030,000
2-15-13	220,000	4.00%	85,231	305,231		
8-15-13			80,831	80,831	386,063	3,810,000
2-15-14	230,000	4.00%	80,831	310,831		
8-15-14			76,231	76,231	387,063	3,580,000
2-15-15	245,000	4.00%	76,231	321,231		
8-15-15			71,331	71,331	392,563	3,335,000
2-15-16	255,000	4.00%	71,331	326,331		
8-15-16			66,231	66,231	392,563	3,080,000
2-15-17	270,000	4.00%	66,231	336,231		
8-15-17			60,831	60,831	397,063	2,810,000
2-15-18	285,000	4.13%	60,831	345,831		
8-15-18			54,953	54,953	400,784	2,525,000
2-15-19	305,000	4.13%	54,953	359,953		
8-15-19			48,663	48,663	408,616	2,220,000
2-15-20	320,000	4.25%	48,663	368,663		
8-15-20			41,863	41,863	410,525	1,900,000
2-15-21	340,000	4.25%	41,863	381,863		
8-15-21			34,638	34,638	416,500	1,560,000
2-15-22	360,000	4.38%	34,638	394,638		
8-15-22			26,763	26,763	421,400	1,200,000
2-15-23	380,000	4.38%	26,763	406,763		
8-15-23			18,450	18,450	425,213	820,000
2-15-24	400,000	4.50%	18,450	418,450		
8-15-24			9,450	9,450	427,900	420,000
2-15-25	420,000	4.50%	9,450	429,450	429,450	0
Total Interest:	2,778,135					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2006
PRINCIPAL - \$7,375,000**

Streets - \$1,300,000; Traffic Signals and Safety System Improvements - \$240,000;
Veteran's Park Phase II Development - \$5,735,000; Park Facility Upgrades - \$100,000;

DATE	PRINCIPAL AMOUNT	ESTIMATED INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						7,375,000
2-15-12	250,000	6.375%	131,131	381,131		
8-15-12			123,163	123,163	504,294	5,440,000
2-15-13	265,000	4.375%	123,163	388,163		
8-15-13			117,366	117,366	505,528	5,175,000
2-15-14	280,000	4.375%	117,366	397,366		
8-15-14			111,241	111,241	508,606	4,895,000
2-15-15	295,000	4.375%	111,241	406,241		
8-15-15			104,788	104,788	511,028	4,600,000
2-15-16	315,000	4.375%	104,788	419,788		
8-15-16			97,897	97,897	517,684	4,285,000
2-15-17	330,000	4.375%	97,897	427,897		
8-15-17			90,678	90,678	518,575	3,955,000
2-15-18	350,000	4.375%	90,678	440,678		
8-15-18			83,022	83,022	523,700	3,605,000
2-15-19	370,000	4.500%	83,022	453,022		
8-15-19			74,697	74,697	527,719	3,235,000
2-15-20	390,000	4.500%	74,697	464,697		
8-15-20			65,922	65,922	530,619	2,845,000
2-15-21	410,000	4.500%	65,922	475,922		
8-15-21			56,697	56,697	532,619	2,435,000
2-15-22	435,000	4.500%	56,697	491,697		
8-15-22			46,909	46,909	538,606	2,000,000
2-15-23	460,000	4.625%	46,909	506,909		
8-15-23			36,272	36,272	543,181	1,540,000
2-15-24	485,000	4.625%	36,272	521,272		
8-15-24			25,056	25,056	546,328	1,055,000
2-15-25	515,000	4.750%	25,056	540,056		
8-15-25			12,825	12,825	552,881	540,000
2-15-26	540,000	4.750%	12,825	552,825	552,825	0
Interest	3,778,792					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. 2006 Refunding
PRINCIPAL - \$10,255,000**

<u>DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						10,255,000
2-15-12	1,370,000	4.000%	205,425	1,575,425		
8-15-12			178,025	178,025	1,753,450	8,005,000
2-15-13	1,430,000	4.280%	178,025	1,608,025		
8-15-13			147,425	147,425	1,755,450	6,575,000
2-15-14	1,505,000	5.000%	147,425	1,652,425		
8-15-14			109,800	109,800	1,762,225	5,070,000
2-15-15	1,580,000	4.250%	109,800	1,689,800		
8-15-15			76,225	76,225	1,766,025	3,490,000
2-15-16	1,285,000	5.000%	76,225	1,361,225		
8-15-16			44,100	44,100	1,405,325	2,205,000
2-15-17	1,340,000	4.000%	44,100	1,384,100		
8-15-17			17,300	17,300	1,401,400	865,000
2-15-18	865,000	4.000%	17,300	882,300		
8-15-18			0	0	882,300	0
Interest	3,412,086					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. Series 2007
PRINCIPAL - \$3,930,000
Streets Projects: \$2,700,000; Parks Projects: \$1,230,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						3,930,000
2-15-12	100,000	5.500%	57,541	157,541		
8-15-12			54,791	54,791	212,331	2,405,000
2-15-13	110,000	5.500%	54,791	164,791		
8-15-13			51,766	51,766	216,556	2,295,000
2-15-14	115,000	5.500%	51,766	166,766		
8-15-14			48,603	48,603	215,369	2,180,000
2-15-15	120,000	5.000%	48,603	168,603		
8-15-15			45,603	45,603	214,206	2,060,000
2-15-16	125,000	4.250%	45,603	170,603		
8-15-16			42,947	42,947	213,550	1,935,000
2-15-17	135,000	4.250%	42,947	177,947		
8-15-17			40,078	40,078	218,025	1,800,000
2-15-18	140,000	4.250%	40,078	180,078		
8-15-18			37,103	37,103	217,181	1,660,000
2-15-19	150,000	4.250%	37,103	187,103		
8-15-19			33,916	33,916	221,019	1,510,000
2-15-20	155,000	4.375%	33,916	188,916		
8-15-20			30,525	30,525	219,441	1,355,000
2-15-21	165,000	4.375%	30,525	195,525		
8-15-21			26,916	26,916	222,441	1,190,000
2-15-22	175,000	4.500%	26,916	201,916		
8-15-22			22,978	22,978	224,894	1,015,000
2-15-23	185,000	4.500%	22,978	207,978		
8-15-23			18,816	18,816	226,794	830,000
2-15-24	190,000	4.500%	18,816	208,816		
8-15-24			14,541	14,541	223,356	640,000
2-15-25	200,000	4.500%	14,541	214,541		
8-15-25			10,041	10,041	224,581	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	
Interest	1,554,288					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2008
PRINCIPAL - \$9,455,000**

Streets - \$8,813,000; Traffic Signals and Safety System Improvements - \$602,000;
Park Projects \$40,000;

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,455,000
2-15-12	290,000	5.000%	165,659	455,659		
8-15-12			158,409	158,409	614,069	7,305,000
2-15-13	305,000	5.000%	158,409	463,409		
8-15-13			150,784	150,784	614,194	7,000,000
2-15-14	320,000	5.000%	150,784	470,784		
8-15-14			142,784	142,784	613,569	6,680,000
2-15-15	340,000	4.000%	142,784	482,784		
8-15-15			135,984	135,984	618,769	6,340,000
2-15-16	355,000	4.000%	135,984	490,984		
8-15-16			128,884	128,884	619,869	5,985,000
2-15-17	375,000	4.000%	128,884	503,884		
8-15-17			121,384	121,384	625,269	5,610,000
2-15-18	395,000	4.000%	121,384	516,384		
8-15-18			113,484	113,484	629,869	5,215,000
2-15-19	410,000	4.000%	113,484	523,484		
8-15-19			105,284	105,284	628,769	4,805,000
2-15-20	435,000	4.125%	105,284	540,284		
8-15-20			96,313	96,313	636,597	4,370,000
2-15-21	455,000	4.125%	96,313	551,313		
8-15-21			86,928	86,928	638,241	3,915,000
2-15-22	480,000	4.250%	86,928	566,928		
8-15-22			76,728	76,728	643,656	3,435,000
2-15-23	505,000	4.250%	76,728	581,728		
8-15-23			65,997	65,997	647,725	2,930,000
2-15-24	530,000	4.375%	65,997	595,997		
8-15-24			54,403	54,403	650,400	2,400,000
2-15-25	555,000	4.500%	54,403	609,403		
8-15-25			41,916	41,916	651,319	1,845,000
2-15-26	585,000	4.500%	41,916	626,916		
8-15-26			28,753	28,753	655,669	1,260,000
2-15-27	615,000	4.500%	28,753	643,753		
8-15-27			14,916	14,916	658,669	645,000
2-15-28	645,000	4.625%	14,916	659,916	659,916	0
Interest	4,273,914					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009
PRINCIPAL - \$3,335,000**

Streets - \$595,000; Traffic Signals and Safety System Improvements - \$455,000;
Park Projects \$1,535,000; Fire Station #6 - \$750,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						3,335,000
2-15-12	110,000	3.500%	63,604	173,604		
8-15-12			61,679	61,679	235,283	3,025,000
2-15-13	120,000	3.500%	61,679	181,679		
8-15-13			59,579	59,579	241,258	2,905,000
2-15-14	120,000	3.500%	59,579	179,579		
8-15-14			57,479	57,479	237,058	2,785,000
2-15-15	130,000	3.500%	57,479	187,479		
8-15-15			55,204	55,204	242,683	2,655,000
2-15-16	130,000	3.500%	55,204	185,204		
8-15-16			52,929	52,929	238,133	2,525,000
2-15-17	140,000	3.500%	52,929	192,929		
8-15-17			50,479	50,479	243,408	2,385,000
2-15-18	155,000	3.500%	50,479	205,479		
8-15-18			47,766	47,766	253,245	2,230,000
2-15-19	155,000	3.700%	47,766	202,766		
8-15-19			44,899	44,899	247,665	2,075,000
2-15-20	160,000	3.900%	44,899	204,899		
8-15-20			41,779	41,779	246,678	1,915,000
2-15-21	175,000	4.000%	41,779	216,779		
8-15-21			38,279	38,279	255,058	1,740,000
2-15-22	180,000	4.050%	38,279	218,279		
8-15-22			34,634	34,634	252,913	1,560,000
2-15-23	195,000	4.050%	34,634	229,634		
8-15-23			30,685	30,685	260,319	1,365,000
2-15-24	200,000	4.300%	30,685	230,685		
8-15-24			26,385	26,385	257,070	1,165,000
2-15-25	210,000	4.300%	26,385	236,385		
8-15-25			21,870	21,870	258,255	955,000
2-15-26	220,000	4.500%	21,870	241,870		
8-15-26			16,920	16,920	258,790	735,000
2-15-27	225,000	4.500%	16,920	241,920		
8-15-27			11,858	11,858	253,778	510,000
2-15-28	250,000	4.650%	11,858	261,858		
8-18-28			6,045	6,045	267,903	260,000
2-15-29	260,000	4.650%	6,045	266,045	266,045	0
Interest	1,646,531					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009 (Refunding)
PRINCIPAL - \$8,095,000**

Refunding of Series 1998 (GOB), 1999 (GOB), 2000 (GOB and CO) and 2000A (CO)

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						8,095,000
2-15-12	800,000	2.000%	92,825	892,825		
8-15-12			84,825	84,825	977,650	5,690,000
2-15-13	820,000	2.000%	84,825	904,825		
8-15-13			76,625	76,625	981,450	4,870,000
2-15-14	840,000	2.500%	76,625	916,625		
8-15-14			66,125	66,125	982,750	4,030,000
2-15-15	865,000	3.000%	66,125	931,125		
8-15-15			53,150	53,150	984,275	3,165,000
2-15-16	895,000	3.000%	53,150	948,150		
8-15-16			39,725	39,725	987,875	2,270,000
2-15-17	930,000	3.250%	39,725	969,725		
8-15-17			24,613	24,613	994,338	1,340,000
2-15-18	430,000	3.500%	24,613	454,613		
8-15-18			17,088	17,088	471,700	910,000
2-15-19	445,000	3.500%	17,088	462,088		
8-15-19			9,300	9,300	471,388	465,000
2-15-20	465,000	4.000%	9,300	474,300	474,300	
Interest	1,053,475					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010
PRINCIPAL - \$19,635,000**

Streets - \$12,525,000; Park Projects \$870,000; Fire Station #6 - \$6,240,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						19,635,000
2-15-12	635,000	2.000%	271,003	906,003		
8-15-12			264,653	264,653	1,170,656	17,980,000
2-15-13	665,000	2.000%	264,653	929,653		
8-15-13			258,003	258,003	1,187,656	17,315,000
2-15-14	695,000	2.000%	258,003	953,003		
8-15-14			251,053	251,053	1,204,056	16,620,000
2-15-15	725,000	2.000%	251,053	976,053		
8-15-15			243,803	243,803	1,219,856	15,895,000
2-15-16	760,000	2.000%	243,803	1,003,803		
8-15-16			236,203	236,203	1,240,006	15,135,000
2-15-17	795,000	2.000%	236,203	1,031,203		
8-15-17			228,253	228,253	1,259,456	14,340,000
2-15-18	830,000	3.000%	228,253	1,058,253		
8-15-18			215,803	215,803	1,274,056	13,510,000
2-15-19	870,000	3.000%	215,803	1,085,803		
8-15-19			202,753	202,753	1,288,556	12,640,000
2-15-20	910,000	3.000%	202,753	1,112,753		
8-15-20			189,103	189,103	1,301,856	11,730,000
2-15-21	950,000	3.000%	189,103	1,139,103		
8-15-21			174,853	174,853	1,313,956	10,780,000
2-15-22	995,000	3.000%	174,853	1,169,853		
8-15-22			159,928	159,928	1,329,781	9,785,000
2-15-23	1,040,000	3.000%	159,928	1,199,928		
8-15-23			144,328	144,328	1,344,256	8,745,000
2-15-24	1,090,000	3.000%	144,328	1,234,328		
8-15-24			127,978	127,978	1,362,306	7,655,000
2-15-25	1,135,000	3.125%	127,978	1,262,978		
8-15-25			110,244	110,244	1,373,222	6,520,000
2-15-26	1,190,000	3.250%	110,244	1,300,244		
8-15-26			90,906	90,906	1,391,150	5,330,000
2-15-27	1,245,000	3.250%	90,906	1,335,906		
8-15-27			70,675	70,675	1,406,581	4,085,000
2-15-28	1,300,000	3.375%	70,675	1,370,675		
8-18-28			48,738	48,738	1,419,413	2,785,000
2-15-29	1,360,000	3.500%	48,738	1,408,738		
8-15-29			24,938	24,938	1,433,675	1,425,000
2-15-30	1,425,000	3.500%	24,938	1,449,938	1,449,938	0
Interest	6,848,276					

*Principal and interest payment amounts estimated prior to debt issue. Actuals received after proposed budget was submitted to Council.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - \$37,150,000**

Refunding of Series

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						37,150,000
2-15-12	2,010,000	3.000%	781,750	2,791,750		
8-15-12			751,600	751,600	3,543,350	34,675,000
2-15-13	3,255,000	4.000%	751,600	4,006,600		
8-15-13			686,500	686,500	4,693,100	31,420,000
2-15-14	3,410,000	4.000%	686,500	4,096,500		
8-15-14			618,300	618,300	4,714,800	28,010,000
2-15-15	3,575,000	4.000%	618,300	4,193,300		
8-15-15			546,800	546,800	4,740,100	24,435,000
2-15-16	3,750,000	5.000%	546,800	4,296,800		
8-15-16			453,050	453,050	4,749,850	20,685,000
2-15-17	3,965,000	5.000%	453,050	4,418,050		
8-15-17			353,925	353,925	4,771,975	16,720,000
2-15-18	3,905,000	5.000%	353,925	4,258,925		
8-15-18			256,300	256,300	4,515,225	12,815,000
2-15-19	4,115,000	4.000%	256,300	4,371,300		
8-15-19			174,000	174,000	4,545,300	8,700,000
2-15-20	4,290,000	4.000%	174,000	4,464,000		
8-15-20			88,200	88,200	4,552,200	4,410,000
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	
Interest	9,856,613					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2011 (Estimate)*
PRINCIPAL - \$1,960,000**

Streets/Transportation Projects - \$700,000; Parks and Recreation Projects - \$1,260,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						1,960,000
2-15-12	750,000	4.500%	35,035	785,035		
8-15-12			27,225	27,225	812,260	1,210,000
2-15-13	180,000	4.500%	27,225	207,225		
8-15-13			23,175	23,175	230,400	1,030,000
2-15-14	190,000	4.500%	23,175	213,175		
8-15-14			18,900	18,900	232,075	840,000
2-15-15	195,000	4.500%	18,900	213,900		
8-15-15			14,513	14,513	228,413	645,000
2-15-16	205,000	4.500%	14,513	219,513		
8-15-16			9,900	9,900	229,413	440,000
2-15-17	215,000	4.500%	9,900	224,900		
8-15-17			5,063	5,063	229,963	225,000
2-15-18	225,000	4.500%	5,063	230,063		
8-15-18			0	0	230,063	0
Interest	232,585					

*Reflects principal and interest payment amounts estimated prior to debt issue.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2002
March 1, 2002 - Principal \$14,480,000**

Equipment and Technology - \$967,000;
City Facilities - \$2,255,000; Wolf Pen Creek - \$2,300,000
Street Projects - \$8,891,000
Debt Issuance Cost \$67,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	600,000	4.50%	13,500	613,500		
8-15-12			0	0	613,500	0
Net Interest:	\$ 1,571,194					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2003 A**

July 9, 2003 - Principal \$780,000

Streets Project \$750,000

Debt Issuance Cost \$30,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	35,000	3.000%	10,676	45,676		
8-15-12			10,151	10,151	55,828	520,000
2-15-13	40,000	3.200%	10,151	50,151		
8-15-13			9,511	9,511	59,663	480,000
2-15-14	40,000	3.400%	9,511	49,511		
8-15-14			8,831	8,831	58,343	440,000
2-15-15	40,000	3.600%	8,831	48,831		
8-15-15			8,111	8,111	56,943	400,000
2-15-16	40,000	3.700%	8,111	48,111		
8-15-16			7,371	7,371	55,483	360,000
2-15-17	45,000	3.900%	7,371	52,371		
8-15-17			6,494	6,494	58,865	315,000
2-15-18	45,000	4.000%	6,494	51,494		
8-15-18			5,594	5,594	57,088	270,000
2-15-19	50,000	4.000%	5,594	55,594		
8-15-19			4,594	4,594	60,188	220,000
2-15-20	50,000	4.150%	4,594	54,594		
8-15-20			3,556	3,556	58,150	170,000
2-15-21	55,000	4.150%	3,556	58,556		
8-15-21			2,415	2,415	60,971	115,000
2-15-22	55,000	4.200%	2,415	57,415		
8-15-22			1,260	1,260	58,675	60,000
2-15-23	60,000	4.200%	1,260	61,260	61,260	

Net Interest: \$ 355,196

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
CERTIFICATES OF OBLIGATION SERIES 2004
PRINCIPAL - \$9,415,000**

Electric Projects \$4,720,000; Wastewater Projects \$4,000,000 Business Park \$500,000, Debt Issuance \$195,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	400,000	4.00%	150,826	550,826		
8-15-12			142,826	142,826	693,651	6,380,000
2-15-13	415,000	4.00%	142,826	557,826		
8-15-13			134,526	134,526	692,351	5,965,000
2-15-14	430,000	4.00%	134,526	564,526		
8-15-14			125,926	125,926	690,451	5,535,000
2-15-15	450,000	4.13%	125,926	575,926		
8-15-15			116,644	116,644	692,570	5,085,000
2-15-16	470,000	4.25%	116,644	586,644		
8-15-16			106,657	106,657	693,301	4,615,000
2-15-17	490,000	4.30%	106,657	596,657		
8-15-17			96,122	96,122	692,779	4,125,000
2-15-18	510,000	4.38%	96,122	606,122		
8-15-18			84,966	84,966	691,088	3,615,000
2-15-19	535,000	4.50%	84,966	619,966		
8-15-19			72,928	72,928	692,894	3,080,000
2-15-20	560,000	4.50%	72,928	632,928		
8-15-20			60,328	60,328	693,256	2,520,000
2-15-21	585,000	4.63%	60,328	645,328		
8-15-21			46,800	46,800	692,128	1,935,000
2-15-22	615,000	4.75%	46,800	661,800		
8-15-22			32,194	32,194	693,994	1,320,000
2-15-23	645,000	4.75%	32,194	677,194		
8-15-23			16,875	16,875	694,069	675,000
2-15-24	675,000	5.00%	16,875	691,875	691,875	0
Interest:	4,733,745					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2005**

Principal- \$7,595,000

Street Projects \$1,150,000; Park Projects \$975,000; Northgate Projects \$625,000
Technology Projects \$950,000; Fire Ladder Truck \$850,000; Business Park \$500,000
Wolf Pen Creek Projects \$1,860,000; Cemetery Projects \$600,000; Issuance Costs \$85,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH FISCAL YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	195,000	3.50%	60,869	255,869		
8-15-12			57,456	57,456	313,325	2,740,000
2-15-13	205,000	3.50%	57,456	262,456		
8-15-13			53,869	53,869	316,325	2,535,000
2-15-14	215,000	4.25%	53,869	268,869		
8-15-14			49,300	49,300	318,169	2,320,000
2-15-15	230,000	4.00%	49,300	279,300		
8-15-15			44,700	44,700	324,000	2,090,000
2-15-16	160,000	4.00%	44,700	204,700		
8-15-16			41,500	41,500	246,200	1,930,000
2-15-17	170,000	4.00%	41,500	211,500		
8-15-17			38,100	38,100	249,600	1,760,000
2-15-18	180,000	4.13%	38,100	218,100		
8-15-18			34,388	34,388	252,488	1,580,000
2-15-19	190,000	4.13%	34,388	224,388		
8-15-19			30,469	30,469	254,856	1,390,000
2-15-20	200,000	4.25%	30,469	230,469		
8-15-20			26,219	26,219	256,688	1,190,000
2-15-21	215,000	4.25%	26,219	241,219		
8-15-21			21,650	21,650	262,869	975,000
2-15-22	225,000	4.38%	21,650	246,650		
8-15-22			16,728	16,728	263,378	750,000
2-15-23	235,000	4.38%	16,728	251,728		
8-15-23			11,588	11,588	263,316	515,000
2-15-24	250,000	4.50%	11,588	261,588		
8-15-24			5,963	5,963	267,550	265,000
2-15-25	265,000	4.50%	5,963	270,963	270,963	0

7,595,000

Net Interest: \$ 2,129,607

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2006
PRINCIPAL - \$8,325,000**

Street Projects \$6,200,000; Park Projects \$400,000; Wolf Pen Creek Projects \$300,000;
Cemetery Projects \$1,000,000; Police Station Addition/Renovation \$300,000; Issuance Costs \$125,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-12	345,000	4.500%	139,397	484,397		
8-15-12			131,634	131,634	616,031	5,830,000
2-15-13	370,000	4.375%	131,634	501,634		
8-15-13			123,541	123,541	625,175	5,460,000
2-15-14	390,000	4.375%	123,541	513,541		
8-15-14			115,009	115,009	628,550	5,070,000
2-15-15	410,000	4.375%	115,009	525,009		
8-15-15			106,041	106,041	631,050	4,660,000
2-15-16	435,000	4.375%	106,041	541,041		
8-15-16			96,525	96,525	637,566	4,225,000
2-15-17	325,000	4.375%	96,525	421,525		
8-15-17			89,416	89,416	510,941	3,900,000
2-15-18	345,000	4.375%	89,416	434,416		
8-15-18			81,869	81,869	516,284	3,555,000
2-15-19	365,000	4.500%	81,869	446,869		
8-15-19			73,656	73,656	520,525	3,190,000
2-15-20	385,000	4.500%	73,656	458,656		
8-15-20			64,994	64,994	523,650	2,805,000
2-15-21	405,000	4.500%	64,994	469,994		
8-15-21			55,881	55,881	525,875	2,400,000
2-15-22	430,000	4.500%	55,881	485,881		
8-15-22			46,206	46,206	532,088	1,970,000
2-15-23	450,000	4.625%	46,206	496,206		
8-15-23			35,800	35,800	532,006	1,520,000
2-15-24	480,000	4.625%	35,800	515,800		
8-15-24			24,700	24,700	540,500	1,040,000
2-15-25	505,000	4.750%	24,700	529,700		
8-15-25			12,706	12,706	542,406	535,000
2-15-26	535,000	4.750%	12,706	547,706	547,706	0
Interest	3,967,899					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
C.O. Series 2007
PRINCIPAL - \$3,960,000**

General Government Projects: \$3,466,000; Parks Projects: \$405,000; debt issuance costs: \$89,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						3,960,000
2-15-12	105,000	5.500%	58,009	163,009		
8-15-12			55,122	55,122	218,131	2,420,000
2-15-13	110,000	5.500%	55,122	165,122		
8-15-13			52,097	52,097	217,219	2,310,000
2-15-14	115,000	5.500%	52,097	167,097		
8-15-14			48,934	48,934	216,031	2,195,000
2-15-15	120,000	5.000%	48,934	168,934		
8-15-15			45,934	45,934	214,869	2,075,000
2-15-16	130,000	4.250%	45,934	175,934		
8-15-16			43,172	43,172	219,106	1,945,000
2-15-17	135,000	4.250%	43,172	178,172		
8-15-17			40,303	40,303	218,475	1,810,000
2-15-18	140,000	4.250%	40,303	180,303		
8-15-18			37,328	37,328	217,631	1,670,000
2-15-19	150,000	4.250%	37,328	187,328		
8-15-19			34,141	34,141	221,469	1,520,000
2-15-20	155,000	4.375%	34,141	189,141		
8-15-20			30,750	30,750	219,891	1,365,000
2-15-21	165,000	4.375%	30,750	195,750		
8-15-21			27,141	27,141	222,891	1,200,000
2-15-22	175,000	4.500%	27,141	202,141		
8-15-22			23,203	23,203	225,344	1,025,000
2-15-23	185,000	4.500%	23,203	208,203		
8-15-23			19,041	19,041	227,244	840,000
2-15-24	195,000	4.500%	19,041	214,041		
8-15-24			14,653	14,653	228,694	645,000
2-15-25	205,000	4.500%	14,653	219,653		
8-15-25			10,041	10,041	229,694	440,000
2-15-26	215,000	4.500%	10,041	225,041		
8-15-26			5,203	5,203	230,244	225,000
2-15-27	225,000	4.625%	5,203	230,203	230,203	
Interest	1,566,714					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2008
PRINCIPAL - \$26,440,000

Street Projects \$1,800,000; Park Projects \$1,427,000; Cemetery Project \$6,748,000; Municipal Facility Improvements \$250,000; Wireless Infrastructure \$200,000; Electric Projects \$6,700,000; Water Projects \$6,900,000; WW Projects \$2,200,000; Issuance Costs \$215,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						26,440,000
2-15-12	900,000	3.500%	487,929	1,387,929		
8-15-12			472,179	472,179	1,860,108	21,955,000
2-15-13	945,000	3.500%	472,179	1,417,179		
8-15-13			455,641	455,641	1,872,820	21,010,000
2-15-14	995,000	3.500%	455,641	1,450,641		
8-15-14			438,229	438,229	1,888,870	20,015,000
2-15-15	1,045,000	4.000%	438,229	1,483,229		
8-15-15			417,329	417,329	1,900,558	18,970,000
2-15-16	1,060,000	5.000%	417,329	1,477,329		
8-15-16			390,829	390,829	1,868,158	17,910,000
2-15-17	1,115,000	4.750%	390,829	1,505,829		
8-15-17			364,348	364,348	1,870,176	16,795,000
2-15-18	1,170,000	4.000%	364,348	1,534,348		
8-15-18			340,948	340,948	1,875,295	15,625,000
2-15-19	1,235,000	4.000%	340,948	1,575,948		
8-15-19			316,248	316,248	1,892,195	14,390,000
2-15-20	1,300,000	4.125%	316,248	1,616,248		
8-15-20			289,435	289,435	1,905,683	13,090,000
2-15-21	1,360,000	4.125%	289,435	1,649,435		
8-15-21			261,385	261,385	1,910,820	11,730,000
2-15-22	1,435,000	4.250%	261,385	1,696,385		
8-15-22			230,891	230,891	1,927,276	10,295,000
2-15-23	1,510,000	4.250%	230,891	1,740,891		
8-15-23			198,804	198,804	1,939,695	8,785,000
2-15-24	1,585,000	4.375%	198,804	1,783,804		
8-15-24			164,132	164,132	1,947,936	7,200,000
2-15-25	1,670,000	4.500%	164,132	1,834,132		
8-15-25			126,557	126,557	1,960,689	5,530,000
2-15-26	1,750,000	4.500%	126,557	1,876,557		
8-15-26			87,182	87,182	1,963,739	3,780,000
2-15-27	1,845,000	4.600%	87,182	1,932,182		
8-15-27			44,747	44,747	1,976,929	1,935,000
2-15-28	1,935,000	4.625%	44,747	1,979,747	1,979,747	0
Interest	12,741,094					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009
PRINCIPAL - \$31,315,000**

Cemetery Project - \$540,000; Technology Projects - \$2,710,000; Convention Center - \$3,200,000;
Landfill - \$10,240,000; Electric Projects - \$6,975,000; Water Projects - \$7,500,000; Debt Issuance Cost - \$150,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						31,315,000
2-15-12	1,265,000	3.000%	538,967	1,803,967		
8-15-12			519,992	519,992	2,323,959	26,205,000
2-15-13	1,325,000	3.000%	519,992	1,844,992		
8-15-13			500,117	500,117	2,345,109	24,880,000
2-15-14	1,390,000	3.000%	500,117	1,890,117		
8-15-14			479,267	479,267	2,369,384	23,490,000
2-15-15	1,470,000	3.000%	479,267	1,949,267		
8-15-15			457,217	457,217	2,406,484	22,020,000
2-15-16	1,545,000	3.000%	457,217	2,002,217		
8-15-16			434,042	434,042	2,436,259	20,475,000
2-15-17	1,145,000	3.500%	434,042	1,579,042		
8-15-17			414,004	414,004	1,993,046	19,330,000
2-15-18	1,210,000	3.500%	414,004	1,624,004		
8-15-18			392,829	392,829	2,016,834	18,120,000
2-15-19	1,270,000	3.750%	392,829	1,662,829		
8-15-19			369,017	369,017	2,031,846	16,850,000
2-15-20	1,330,000	4.000%	369,017	1,699,017		
8-15-20			342,417	342,417	2,041,434	15,520,000
2-15-21	1,405,000	4.000%	342,417	1,747,417		
8-15-21			314,317	314,317	2,061,734	14,115,000
2-15-22	1,470,000	4.000%	314,317	1,784,317		
8-15-22			284,917	284,917	2,069,234	12,645,000
2-15-23	1,545,000	4.125%	284,917	1,829,917		
8-15-23			253,051	253,051	2,082,968	11,100,000
2-15-24	1,625,000	4.250%	253,051	1,878,051		
8-15-24			218,520	218,520	2,096,571	9,475,000
2-15-25	1,715,000	5.000%	218,520	1,933,520		
8-15-25			175,645	175,645	2,109,165	7,760,000
2-15-26	1,795,000	4.500%	175,645	1,970,645		
8-15-26			135,258	135,258	2,105,903	5,965,000
2-15-27	1,890,000	4.500%	135,258	2,025,258		
8-15-27			92,733	92,733	2,117,990	4,075,000
2-15-28	1,985,000	4.500%	92,733	2,077,733		
8-15-28			48,070	48,070	2,125,803	2,090,000
2-15-29	2,090,000	4.600%	48,070	2,138,070	2,138,070	0
Interest	13,681,015					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2010
PRINCIPAL - \$3,900,000**

Arts Council of Brazos Valley Building - \$520,000; Electric Projects - \$2,530,000;
Information Technology Projects - \$410,000; Wastewater Projects - \$300,000; Debt Issuance Cost - \$140,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						3,900,000
2-15-12	165,000	2.000%	44,822	209,822		
8-15-12			43,172	43,172	252,994	3,040,000
2-15-13	170,000	2.000%	43,172	213,172		
8-15-13			41,472	41,472	254,644	2,870,000
2-15-14	175,000	2.000%	41,472	216,472		
8-15-14			39,722	39,722	256,194	2,695,000
2-15-15	180,000	2.250%	39,722	219,722		
8-15-15			37,697	37,697	257,419	2,515,000
2-15-16	190,000	2.250%	37,697	227,697		
8-15-16			35,559	35,559	263,256	2,325,000
2-15-17	205,000	2.500%	35,559	240,559		
8-15-17			32,997	32,997	273,556	2,120,000
2-15-18	125,000	2.500%	32,997	157,997		
8-15-18			31,434	31,434	189,431	1,995,000
2-15-19	130,000	2.500%	31,434	161,434		
8-15-19			29,809	29,809	191,244	1,865,000
2-15-20	135,000	2.500%	29,809	164,809		
8-15-20			28,122	28,122	192,931	1,730,000
2-15-21	140,000	3.000%	28,122	168,122		
8-15-21			26,022	26,022	194,144	1,590,000
2-15-22	145,000	3.000%	26,022	171,022		
8-15-22			23,847	23,847	194,869	1,445,000
2-15-23	155,000	3.000%	23,847	178,847		
8-15-23			21,522	21,522	200,369	1,290,000
2-15-24	160,000	3.000%	21,522	181,522		
8-15-24			19,122	19,122	200,644	1,130,000
2-15-25	170,000	3.125%	19,122	189,122		
8-15-25			16,466	16,466	205,588	960,000
2-15-26	175,000	3.250%	16,466	191,466		
8-15-26			13,622	13,622	205,088	785,000
2-15-27	185,000	3.375%	13,622	198,622		
8-15-27			10,500	10,500	209,122	600,000
2-15-28	190,000	3.500%	10,500	200,500		
8-15-28			7,175	7,175	207,675	410,000
2-15-29	200,000	3.500%	7,175	207,175		
8-15-29			3,675	3,675	210,850	210,000
2-15-30	210,000	3.500%	3,675	213,675	213,675	0
Interest	1,054,355					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2011 estimate*
PRINCIPAL - \$7,935,000

Electric Projects - \$4,790,000; Wastewater Projects - \$3,130,000; Gen'l Gov't Debt Issuance Costs - \$15,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						7,935,000
2-15-12	295,000	4.500%	141,838	436,838		
8-15-12			171,900	171,900	608,738	7,640,000
2-15-13	265,000	4.500%	171,900	436,900		
8-15-13			165,938	165,938	602,838	7,375,000
2-15-14	275,000	4.500%	165,938	440,938		
8-15-14			159,750	159,750	600,688	7,100,000
2-15-15	280,000	4.500%	159,750	439,750		
8-15-15			153,450	153,450	593,200	6,820,000
2-15-16	300,000	4.500%	153,450	453,450		
8-15-16			146,700	146,700	600,150	6,520,000
2-15-17	315,000	4.500%	146,700	461,700		
8-15-17			139,613	139,613	601,313	6,205,000
2-15-18	325,000	4.500%	139,613	464,613		
8-15-18			132,300	132,300	596,913	5,880,000
2-15-19	340,000	4.500%	132,300	472,300		
8-15-19			124,650	124,650	596,950	5,540,000
2-15-20	355,000	4.500%	124,650	479,650		
8-15-20			116,663	116,663	596,313	5,185,000
2-15-21	370,000	4.500%	116,663	486,663		
8-15-21			108,338	108,338	595,000	4,815,000
2-15-22	390,000	4.500%	108,338	498,338		
8-15-22			99,563	99,563	597,900	4,425,000
2-15-23	405,000	4.500%	99,563	504,563		
8-15-23			90,450	90,450	595,013	4,020,000
2-15-24	430,000	4.500%	90,450	520,450		
8-15-24			80,775	80,775	601,225	3,590,000
2-15-25	445,000	4.500%	80,775	525,775		
8-15-25			70,763	70,763	596,538	3,145,000
2-15-26	465,000	4.500%	70,763	535,763		
8-15-26			60,300	60,300	596,063	2,680,000
2-15-27	490,000	4.500%	60,300	550,300		
8-15-27			49,275	49,275	599,575	2,190,000
2-15-28	510,000	4.500%	49,275	559,275		
8-15-28			37,800	37,800	597,075	1,680,000
2-15-29	535,000	4.500%	37,800	572,800		
8-15-29			25,763	25,763	598,563	1,145,000
2-15-30	560,000	4.500%	25,763	585,763		
8-15-30			13,163	13,163	598,925	585,000
2-15-31	585,000	4.500%	13,163	598,163	598,163	0

Interest 4,036,138

*Reflects principal and interest payment amounts estimated prior to debt issue.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2002
March 1, 2002 - PRINCIPAL \$18,215,000**

Electric Projects \$4,440,000; Water Projects \$6,300,000, Wastewater Projects \$10,000,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	850,000	6.00%	25,500	875,500		
8-15-12			0	0	875,500	0
Total Interest	1,890,591					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2003 REFUNDING
December 5, 2002 - PRINCIPAL \$11,160,000
REFUNDING URB SERIES 1993 YEARS 2004-2013, AND URB SERIES 1994 YEARS 2005-2014
 Electric Projects; Water Projects, Wastewater Projects

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	1,055,000	4.00%	58,703	1,113,703		
8-15-12			37,603	37,603	1,151,306	1,800,000
2-15-13	1,035,000	4.13%	37,603	1,072,603		
8-15-13			16,256	16,256	1,088,859	765,000
2-15-14	765,000	4.25%	16,256	781,256	781,256	
Total Interest	2,799,655					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2003 A
JULY 9, 2003 - PRINCIPAL \$4,850,000**

Electric Projects \$4,850,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	225,000	4.000%	65,816	290,816		
8-15-12			61,316	61,316	352,131	3,220,000
2-15-13	235,000	4.000%	61,316	296,316		
8-15-13			56,616	56,616	352,931	2,985,000
2-15-14	245,000	3.125%	56,616	301,616		
8-15-14			52,788	52,788	354,403	2,740,000
2-15-15	255,000	3.250%	52,788	307,788		
8-15-15			48,644	48,644	356,431	2,485,000
2-15-16	265,000	3.500%	48,644	313,644		
8-15-16			44,006	44,006	357,650	2,220,000
2-15-17	275,000	3.625%	44,006	319,006		
8-15-17			39,022	39,022	358,028	1,945,000
2-15-18	290,000	3.750%	39,022	329,022		
8-15-18			33,584	33,584	362,606	1,655,000
2-15-19	300,000	3.875%	33,584	333,584		
8-15-19			27,772	27,772	361,356	1,355,000
2-15-20	315,000	4.000%	27,772	342,772		
8-15-20			21,472	21,472	364,244	1,040,000
2-15-21	330,000	4.000%	21,472	351,472		
8-15-21			14,872	14,872	366,344	710,000
2-15-22	345,000	4.125%	14,872	359,872		
8-15-22			7,756	7,756	367,628	365,000
2-15-23	365,000	4.250%	7,756	372,756	372,756	0
Interest:	2,169,066					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2005
PRINCIPAL - \$8,035,000**

Electric Projects 3,350,000; Water Projects \$4,600,000, Issuance Costs \$85,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-12	320,000	5.50%	143,209	463,209		
8-15-12			134,409	134,409	597,619	6,220,000
2-15-13	335,000	5.00%	134,409	469,409		
8-15-13			126,034	126,034	595,444	5,885,000
2-15-14	355,000	5.00%	126,034	481,034		
8-15-14			117,159	117,159	598,194	5,530,000
2-15-15	375,000	4.00%	117,159	492,159		
8-15-15			109,659	109,659	601,819	5,155,000
2-15-16	395,000	4.00%	109,659	504,659		
8-15-16			101,759	101,759	606,419	4,760,000
2-15-17	420,000	4.00%	101,759	521,759		
8-15-17			93,359	93,359	615,119	4,340,000
2-15-18	445,000	4.00%	93,359	538,359		
8-15-18			84,459	84,459	622,819	3,895,000
2-15-19	470,000	4.13%	84,459	554,459		
8-15-19			74,766	74,766	629,225	3,425,000
2-15-20	495,000	4.13%	74,766	569,766		
8-15-20			64,556	64,556	634,322	2,930,000
2-15-21	525,000	4.25%	64,556	589,556		
8-15-21			53,400	53,400	642,956	2,405,000
2-15-22	555,000	4.38%	53,400	608,400		
8-15-22			41,259	41,259	649,659	1,850,000
2-15-23	585,000	4.38%	41,259	626,259		
8-15-23			28,463	28,463	654,722	1,265,000
2-15-24	615,000	4.50%	28,463	643,463		
8-15-24			14,625	14,625	658,088	650,000
2-15-25	650,000	4.50%	14,625	664,625	664,625	0
	Total Interest:	4,303,414				

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. REFUNDING SERIES 2005 A
PRINCIPAL - \$12,995,000**

Electric Projects \$3,196,770; Water Projects \$4,459,884; Wastewater Projects \$5,338,346

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-12	905,000	3.63%	247,772	1,152,772		
8-15-12			231,369	231,369	1,384,141	9,335,000
2-15-13	1,615,000	5.00%	231,369	1,846,369		
8-15-13			190,994	190,994	2,037,363	7,720,000
2-15-14	1,680,000	5.00%	190,994	1,870,994		
8-15-14			148,994	148,994	2,019,988	6,040,000
2-15-15	1,755,000	5.25%	148,994	1,903,994		
8-15-15			102,925	102,925	2,006,919	4,285,000
2-15-16	1,830,000	5.00%	102,925	1,932,925		
8-15-16			57,175	57,175	1,990,100	2,455,000
2-15-17	1,615,000	5.00%	57,175	1,672,175		
8-15-17			16,800	16,800	1,688,975	840,000
2-15-18	840,000	4.00%	16,800	856,800		
8-15-18			0	0	856,800	0

Total Interest: 5,100,609

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2006
PRINCIPAL - \$16,950,000**

Electric Projects \$7,850,000; Water Projects \$6,000,000;
Wastewater Projects \$3,000,000; debt issuance costs \$100,000

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-12	630,000	6.375%	332,575	962,575		
8-15-12			312,494	312,494	1,275,069	13,650,000
2-15-13	665,000	5.250%	312,494	977,494		
8-15-13			295,038	295,038	1,272,531	12,985,000
2-15-14	705,000	4.375%	295,038	1,000,038		
8-15-14			279,616	279,616	1,279,653	12,280,000
2-15-15	745,000	4.375%	279,616	1,024,616		
8-15-15			263,319	263,319	1,287,934	11,535,000
2-15-16	785,000	4.375%	263,319	1,048,319		
8-15-16			246,147	246,147	1,294,466	10,750,000
2-15-17	830,000	4.375%	246,147	1,076,147		
8-15-17			227,991	227,991	1,304,138	9,920,000
2-15-18	875,000	4.500%	227,991	1,102,991		
8-15-18			208,303	208,303	1,311,294	9,045,000
2-15-19	925,000	4.500%	208,303	1,133,303		
8-15-19			187,491	187,491	1,320,794	8,120,000
2-15-20	975,000	4.500%	187,491	1,162,491		
8-15-20			165,553	165,553	1,328,044	7,145,000
2-15-21	1,035,000	4.500%	165,553	1,200,553		
8-15-21			142,266	142,266	1,342,819	6,110,000
2-15-22	1,090,000	4.500%	142,266	1,232,266		
8-15-22			117,741	117,741	1,350,006	5,020,000
2-15-23	1,155,000	4.625%	117,741	1,272,741		
8-15-23			91,031	91,031	1,363,772	3,865,000
2-15-24	1,220,000	4.625%	91,031	1,311,031		
8-15-24			62,819	62,819	1,373,850	2,645,000
2-15-25	1,285,000	4.750%	62,819	1,347,819		
8-15-25			32,300	32,300	1,380,119	1,360,000
2-15-26	1,360,000	4.750%	32,300	1,392,300	1,392,300	0
Total Interest:	9,437,445					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
U.R.B. SERIES 2007
PRINCIPAL - \$18,665,000**

Water Projects \$10,750,000; Electric \$2,500,000; WW \$5,300,000; issuance costs: \$115,000

DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						18,665,000
2-15-12	665,000	5.75%	373,589	1,038,589		
8-15-12			354,470	354,470	1,393,059	15,620,000
2-15-13	705,000	5.00%	354,470	1,059,470		
8-15-13			336,845	336,845	1,396,315	14,915,000
2-15-14	740,000	5.75%	336,845	1,076,845		
8-15-14			315,570	315,570	1,392,415	14,175,000
2-15-15	780,000	5.75%	315,570	1,095,570		
8-15-15			293,145	293,145	1,388,715	13,395,000
2-15-16	825,000	4.00%	293,145	1,118,145		
8-15-16			276,645	276,645	1,394,790	12,570,000
2-15-17	865,000	4.10%	276,645	1,141,645		
8-15-17			258,913	258,913	1,400,558	11,705,000
2-15-18	915,000	4.20%	258,913	1,173,913		
8-15-18			239,698	239,698	1,413,610	10,790,000
2-15-19	965,000	4.30%	239,698	1,204,698		
8-15-19			218,950	218,950	1,423,648	9,825,000
2-15-20	1,015,000	4.30%	218,950	1,233,950		
8-15-20			197,128	197,128	1,431,078	8,810,000
2-15-21	1,070,000	4.40%	197,128	1,267,128		
8-15-21			173,588	173,588	1,440,715	7,740,000
2-15-22	1,125,000	4.40%	173,588	1,298,588		
8-15-22			148,838	148,838	1,447,425	6,615,000
2-15-23	1,190,000	4.50%	148,838	1,338,838		
8-15-23			122,063	122,063	1,460,900	5,425,000
2-15-24	1,250,000	4.50%	122,063	1,372,063		
8-15-24			93,938	93,938	1,466,000	4,175,000
2-15-25	1,320,000	4.50%	93,938	1,413,938		
8-15-25			64,238	64,238	1,478,175	2,855,000
2-15-26	1,390,000	4.50%	64,238	1,454,238		
8-15-26			32,963	32,963	1,487,200	1,465,000
2-15-27	1,465,000	4.50%	32,963	1,497,963	1,497,963	0
Interest	9,822,342					

General and Administrative Transfers

The General and Administrative (G&A) transfers are used to reflect the cost of two types of activities, reimbursed administration costs and cost recovery.

The first is to recover the costs of administrative services to the areas which are using those services. For example, transfers are used to reflect the cost of services received from administrative activities in the General Fund, such as accounting, purchasing, technology, and human resources services.

Costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process.

The transfers are also used as a mechanism to recover the cost of projects that may be budgeted in an operating fund, but are being funded from a different source. For example, the Parks and Recreation Department budgets for a number of activities that are funded from the Hotel Tax Fund through the General and Administrative transfer. The following page includes the schedule for the General and Administrative transfers for FY12. Most of the transfers come into the General Fund from other operating funds receiving General Fund services.

Approximately \$5.67 million is budgeted to be allocated to the General Fund from various other funds. This includes \$121,808 for Community Development and \$326,698 for parks related projects and special events funded out of the Hotel Tax Fund.

Approximately \$2.15 million is budgeted to be allocated to the Utility Customer Service Fund from the five utility funds. Funds are also transferred from the Water and Wastewater Funds to the Electric Fund for administrative services provided by the Electric Fund.

FY12 Approved General and Administrative Transfer Worksheet

	FY11 Revised Budget	FY12 Base Budget	FY12 Approved Budget
To General Fund:			
Community Development	\$ 102,484	\$ 121,808	\$ 121,808
Hotel Tax	347,816	326,698	326,698
Drainage Operations	1,113,676	254,807	254,807
Electric	1,092,346	1,245,677	1,245,677
Water	675,286	743,491	743,491
Wastewater	581,702	652,861	652,861
Sanitation	419,104	475,100	475,100
Parking Enterprise	98,736	91,529	91,529
Police Seizure Fund	847	-	-
Memorial Cemetery Fund	2,764	-	-
Recreation Fund	186,861	171,059	171,059
<i>Insurance Funds</i>			
Employee Benefits	40,000	40,000	62,375
<i>General Capital Projects</i>			
Street Projects	377,517	368,924	368,924
Parks Projects	52,759	43,029	43,029
General Government	92,942	89,118	89,118
Parks Escrow Projects	19,513	26,373	26,373
Project Management	657,029	674,308	674,308
<i>Utility Capital Projects</i>			
Electric Projects	23,215	22,100	22,100
Water Projects	70,269	69,294	69,294
Wastewater Projects	70,299	69,294	69,294
Drainage	212,922	160,510	160,510
General Fund Total	\$ 6,238,087	\$ 5,645,980	\$ 5,668,355
To Utility Customer Service:			
Electric	\$ 1,014,933	\$ 1,066,325	\$ 1,066,325
Water	666,426	700,447	700,447
Wastewater	142,612	152,077	152,077
Drainage	71,306	76,038	76,038
Sanitation	142,612	152,077	152,077
Utility Customer Service	\$ 2,037,889	\$ 2,146,963	\$ 2,146,963
To Electric Fund:			
Water	\$ 323,181	\$ 374,093	\$ 374,093
Wastewater	302,199	345,811	345,811
Electric Fund Total	\$ 625,380	\$ 719,904	\$ 719,904
Total All Funds	\$ 8,901,356	\$ 8,512,847	\$ 8,535,222

Outside Agency Funding

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

City Council approved a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Contract Partners are agencies that have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are: the Convention and Visitors Bureau (CVB), The Research Valley Partnership (RVP), the Arts Council of Brazos Valley (ACBV), and the Brazos Valley Animal Shelter (BVAS).

Department Budget Agencies are Agencies whose work directly supports the goals of a City Department. The Department Budget Agencies are: College Station Noon Lions Club, George Bush Presidential Library Foundation, Brazos Valley Veterans Memorial, and Keep Brazos Beautiful.

During the preparation of the FY09 budget, agencies that were not eligible for CDBG funding went through an application process. These applications were reviewed by the Outside Agency Funding Review Committee (OAFRC) and the Committee's recommendations were presented to Council for consideration. Since then, the City has not funded any new non-CDBG eligible agencies through the OAFRC process, and no OAFRC agency funding is included in the FY12 approved budget.

Community Development Block Grant (CDBG) eligible agencies go through a selection process through the Joint Relief Funding Review Committee (JRFRC). This committee is made up of members from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities on which agencies should receive funding. A total of \$121,795 is included for CDBG eligible organizations listed on the following page.

The RVP is an organization established to promote economic development in the area and is funded by the Cities of College Station and Bryan, and Brazos County. Funding for the RVP in the amount of \$325,000 is budgeted for FY12 from the General Fund. Additionally, \$100,550 is included for ACBV operations and maintenance funding. \$10,000 is budgeted for agency funding from the General Fund for the Noon Lions Club. This \$10,000 will be provided to the Noon Lions Club for the costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes \$326,500 for the Brazos County Health District, \$191,266 for the Brazos Valley Animal Shelter, and \$1,000 for the Brazos Valley Council of Governments.

Outside Agency funding from the Hotel Tax Fund is approved in the amount of \$1,303,000. Outside Agencies receiving funding from the Hotel Tax Fund include the Bryan/College Station Convention & Visitors Bureau, the Arts Council of Brazos Valley, the George Bush Presidential Library Foundation, the Bryan-College Station Chamber of Commerce, and the Brazos Valley Veterans Memorial. SLA Funding in the amount of \$50,000 is included for Outside Agency expenditures. Funding for the George Bush Library will increase by \$25,000 to \$50,000 for increased marketing in the Houston metro area as well as the American Airlines in-flight magazine. Finally, \$25,000 in SLA funding is included for funding design and construction of additional war memorials along the Lynn Stuart Pathway at Veterans Park.

Keep Brazos Beautiful funding is approved for \$50,240 from the Sanitation Fund. This funding includes \$33,240 for operations and maintenance and \$17,000 for beautification grants and sponsorships. Keep Brazos Beautiful promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Sanitation Department's objectives.

Total outside agency funding by the City of College Station is \$2,407,598 in FY12.

**City of College Station
FY12 Approved Outside Agency Funding**

	FY10 Total Approved	FY11 Total Approved	FY12 Base Approved	FY12 Total Approved
GENERAL FUND				
DISPUTE RESOLUTION CENTER	** \$ 5,000	** \$ 2,500	** \$ -	\$ -
RESEARCH VALLEY PARTNERSHIP	300,000	300,000	325,000	325,000
TEXAS COOPERATIVE WILDLIFE COLLECTION	** 2,383	** 1,192	-	-
ARTS COUNCIL OPERATIONS AND MAINTENANCE	100,000	75,000	100,550	100,550
CHILDREN'S MUSEUM OF THE BRAZOS VALLEY	** 7,500	** -	** -	-
NOON LIONS CLUB - 4TH OF JULY	10,000	10,000	10,000	10,000
BRAZOS ANIMAL SHELTER	71,214	169,513	169,513	169,513
SISTER CITIES	** 2,500	** 1,250	** -	-
BRAZOS CO. HEALTH DISTRICT	351,500	351,500	326,500	326,500
BRAZOS VALLEY COUNCIL OF GOVERNMENTS	-	1,000	1,000	1,000
	<u>\$ 850,097</u>	<u>\$ 911,955</u>	<u>\$ 932,563</u>	<u>\$ 932,563</u>
HOTEL TAX FUND				
ARTS COUNCIL OPERATIONS AND MAINTENANCE	\$ 108,000	\$ 89,000	\$ -	\$ -
ARTS COUNCIL AFFILIATE FUNDING	181,000	200,000	200,000	200,000
CONVENTION AND VISITORS BUREAU (CVB)	1,107,000	1,057,000	1,000,000	1,000,000
BUSH PRESIDENTIAL LIBRARY FOUNDATION	50,000	-	25,000	50,000
B/CS CHAMBER OF COMMERCE	-	-	25,000	25,000
NORTHGATE DISTRICT ASSOCIATION	-	-	3,000	3,000
VETERANS MEMORIAL	10,000	-	-	25,000
	<u>\$ 1,456,000</u>	<u>\$ 1,346,000</u>	<u>\$ 1,253,000</u>	<u>\$ 1,303,000</u>
SANITATION FUND				
KEEP BRAZOS BEAUTIFUL	\$ 60,240	\$ 50,240	\$ 50,240	\$ 50,240
	<u>\$ 60,240</u>	<u>\$ 50,240</u>	<u>\$ 50,240</u>	<u>\$ 50,240</u>
COMMUNITY DEVELOPMENT				
BIG BROTHERS BIG SISTERS OF CENTRAL TEXAS	\$ 12,000	\$ 12,000	\$ -	\$ -
BRAZOS FOOD BANK	-	22,325	-	-
BRAZOS VALLEY REHABILITATION CENTER	14,000	-	26,891	26,891
BRAZOS MATERNAL & CHILD HEALTH CLINIC	22,000	25,000	-	-
CITY OF COLLEGE STATION DEPARTMENT PROGRAMS	34,800	38,800	-	-
HEALTH FOR ALL	17,220	-	-	-
JUNCTION FIVE-O-FIVE	-	-	-	-
MHMR AUTHORITY OF BRAZOS VALLEY	2,773	29,873	25,961	25,961
PROJECT UNITY	-	-	9,583	9,583
RAPE CRISIS CENTER	18,500	12,380	-	-
SCOTTY'S HOUSE	17,224	-	-	-
TCM - THE BRIDGE	30,896	-	29,934	29,934
VOICES FOR CHILDREN	-	23,716	29,426	29,426
	<u>\$ 169,413</u>	<u>\$ 164,094</u>	<u>\$ 121,795</u>	<u>\$ 121,795</u>
TOTAL AGENCY FUNDING	<u>\$ 2,535,750</u>	<u>\$ 2,472,289</u>	<u>\$ 2,357,598</u>	<u>\$ 2,407,598</u>

* estimate from BCAD

** Recommendations from FY09 Outside Agency Funding Review Committee (OAFRC)

Glossary of Terms

CAFR: Comprehensive Annual Financial Report

CDBG: Community Development Block Grant

CIP: Capital Improvement Program

CO: Certificates of Obligation

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association of the United States and Canada.

GIS: Geographical Information System

GASB: Governmental Accounting Standards Board

GOB: General Obligation Bonds

ARRA: American Recovery and Reinvestment Act of 2009

SLA: Service Level Adjustment

O&M: Operations and Maintenance

A

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

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

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

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

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

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

B

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

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

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

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

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

Budget Calendar: A timetable showing when particular tasks must be completed in order for the council to approve the spending plan before the beginning of the next fiscal year.

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

C

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

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

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

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

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

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

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

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

City Council: The current elected officials of the City as set forth in the City's Charter.

City Manager: The individual appointed by City Council who is responsible for the administration of City affairs.

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

Competitive bidding process: The process following Until August 31, 2007, state law requiring that for purchases of \$15,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder. Effective September 1, 2007, the statutory limit increased to \$50,000.

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

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

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

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

D

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

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

Department: Separate branch of operation in the organization structure.

Division: Unit of a department.

E

Effective Tax Rate: The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

Effectiveness Measure: Measure that demonstrates whether a program is accomplishing its intended results. These should show the impact of the program.

Efficiency Measure: This is a ratio of inputs to outputs. For example: cost per inspection, calls for service per officer.

Emergency: An unexpected occurrence, i.e., damaging weather conditions that require the unplanned use of City funds.

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

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

Equity: See Fund Balance.

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

F

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

Fixed Assets: Asset of a long-term nature which is intended to continue to be held or used, such as land, building, 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: Costs associated with the administration of City services.

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

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

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

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

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

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

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

I

Interfund Borrowing: A transfer of money from a fund that has a surplus to a fund that has a temporary revenue shortfall.

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

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

Implementation Plan: The specific actions that will be taken to implement a strategy within the City's strategic plan.

Investments: Securities held for the production of income, generally in the form of interest.

L

Line Item Budget: The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

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

M

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

Mission Statement: Purpose of the organization; why the organization exists and whom it benefits.

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 Working Capital: Current Assets less Current Liabilities in an enterprise or internal service fund.

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

O

Official Budget: The budget as adopted by Council.

One-Time Revenues: See Non-Recurring Revenues.

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

Output Measure: This is the quantity of work produced or generated.

P

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

Proprietary Funds: See Enterprise Funds.

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

R

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

Retained Earnings: The equity account reflecting the accumulated earnings of the Utility Funds.

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

Risk: The liability, either realized or potential, related to the City's daily operations.

Rollback rate: The rollback rate is the highest rate that can be adopted before citizens can initiate a petition to rollback the tax rate to the rollback rate.

S

Service Level: The current outcomes and services provided to citizens and customers by the City as approved in the annual budget.

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

Sinking Fund: A fund which is accumulated through periodic contributions which must be placed in the sinking fund so that the total contributions plus their compounded earnings will be sufficient to redeem the sinking fund bonds when they mature.

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

Strategy: A policy choice that identifies purposes, policies, programs, actions, decisions, or resource allocations that define what path the City will take to move toward the visions and why that path has been chosen.

T

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

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

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

U

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

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

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

W

Working Capital: $\text{Current Assets} - \text{Current Liabilities} = \text{Working Capital}$.