

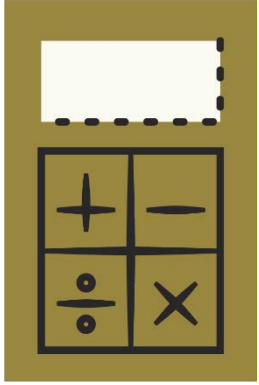


CITY OF COLLEGE STATION
Home of Texas A&M University®



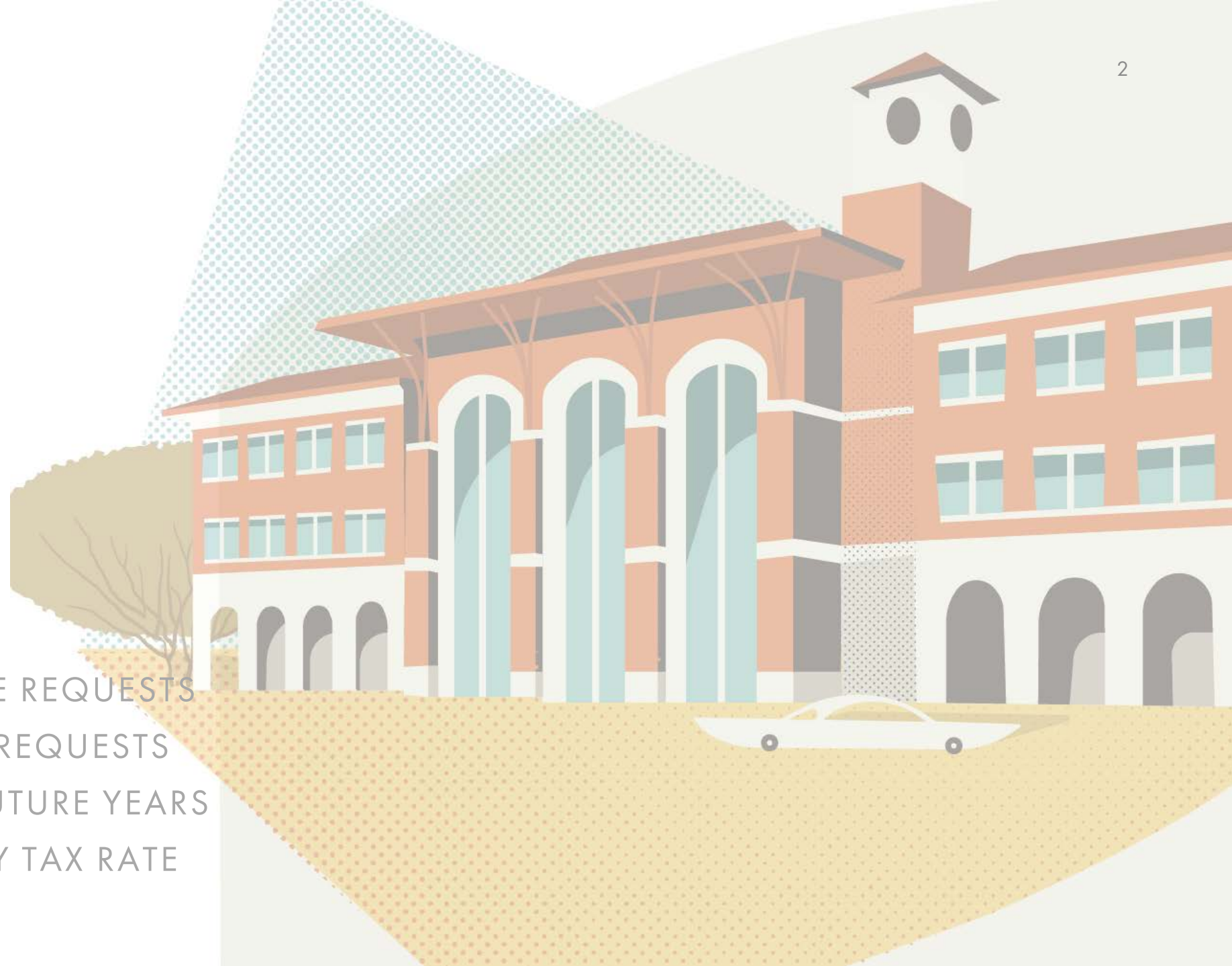
BUDGET WORKSHOPS

GENERAL FUND



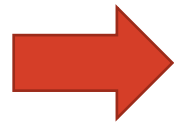
AGENDA — GENERAL FUND

- REVENUE OVERVIEW
- RECURRING EXPENSE REQUESTS
- ONE-TIME EXPENSE REQUESTS
- FUND BALANCE & FUTURE YEARS
- PROPOSED PROPERTY TAX RATE

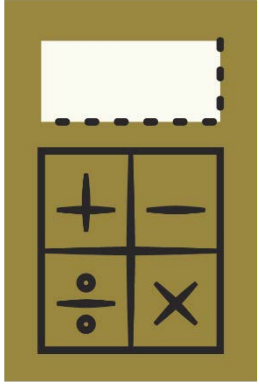


FY22 PROPOSED NET BUDGET SUMMARY

GOVERNMENTAL 15.4% INCREASE FROM FY21 APPROVED BUDGET

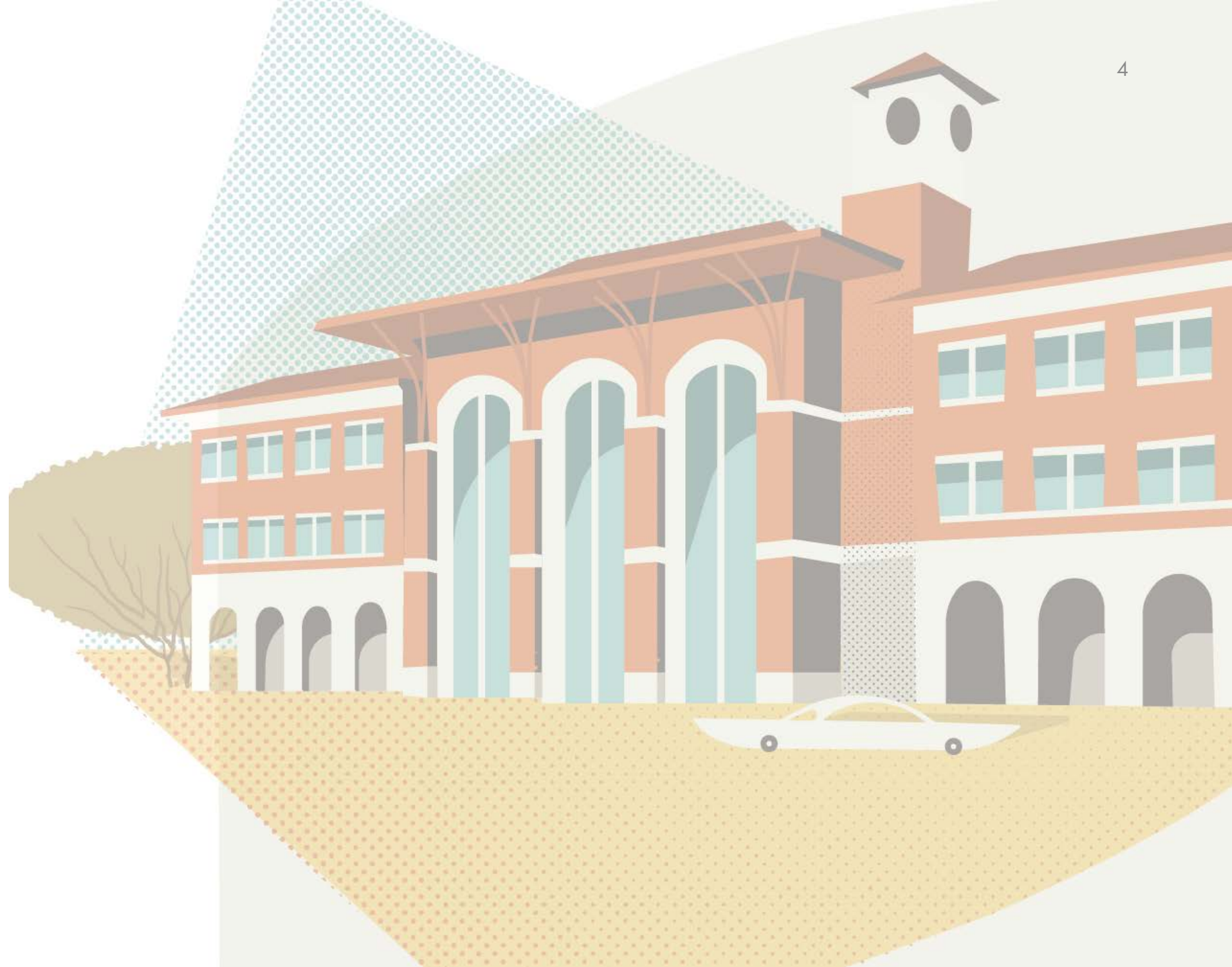


FUND TYPE	AMOUNT
GOVERNMENTAL FUNDS	\$ 116,059,735
ENTERPRISE FUNDS	146,587,462
SPECIAL REVENUE FUNDS	19,554,865
SUBTOTAL OPERATIONS & MAINTENANCE (O&M)	\$ 282,202,062
CASH FOR CAPITAL PROJECTS	8,985,525
CAPITAL PROJECTS	62,549,887
SUBTOTAL CAPITAL PROJECTS	\$ 71,535,412
TOTAL NET BUDGET	\$ 353,737,474



GENERAL FUND REVENUE

- REVENUE OVERVIEW



FY22 ECONOMIC CONDITIONS

COVID-19, POPULATION, LOCAL ECONOMY, EMPLOYMENT, BUILDING PERMITS

UNEMPLOYMENT RATE

College Station has the third lowest unemployment rate in Texas at 5.5% as of March 2021.

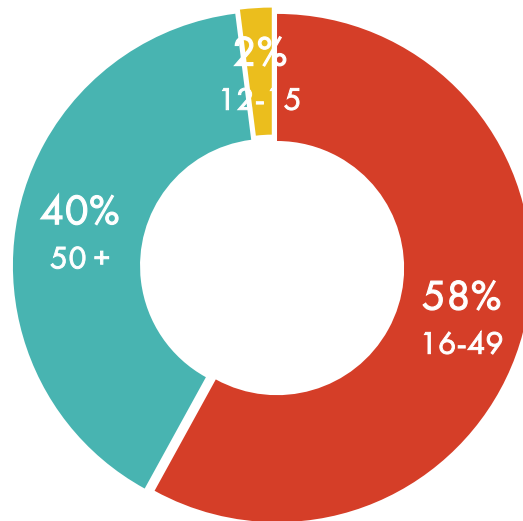
ENPLANEMENTS

Travelers to Easterwood Airport have increased 67% year over year for FY21, trending towards pre-pandemic levels.



COVID-19

According to the Texas Health & Human Services COVID-19 50.84% of the State over the age of 12 is considered fully vaccinated.



COVID-19 VACCINATION TO DATE
BRAZOS COUNTY

What's the Population?

125,881
Estimated
Population

71,109
Enrolled
Students

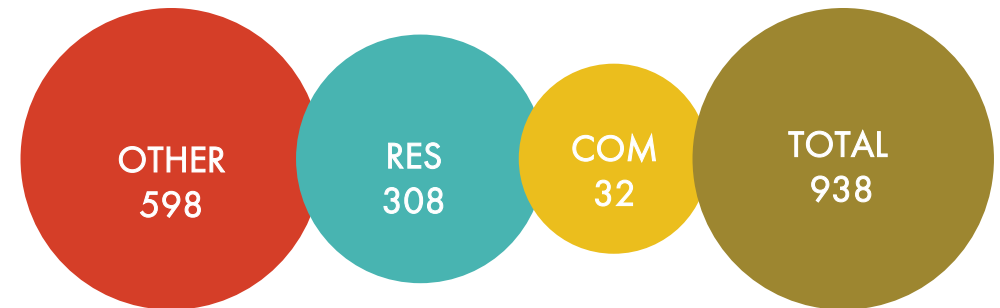


POPULATION ESTIMATE

The Planning department estimates population. Official 2020 census information is not yet available.

STUDENT ENROLLMENT

In 2019, Texas A&M indicated that ~18% of students could be housed on-campus with the remaining 82% housed off campus..



NUMBER OF BUILDING PERMITS – 5 MONTHS OF 2021

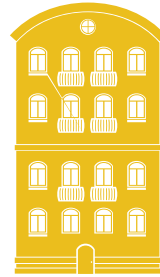
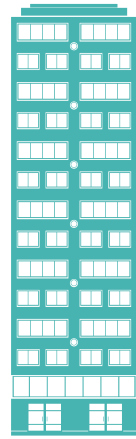
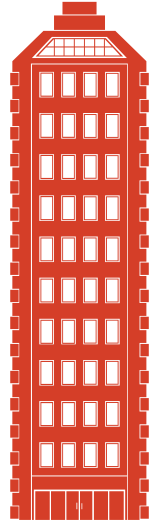
FY22 PROPERTY TAX REVENUE

VALUE ESTIMATE FROM BRAZOS CENTRAL APPRAISAL DISTRICT AS OF MAY 21, 2021.
WE WILL CONTINUE TO GET UPDATES UNTIL JULY 25, 2021

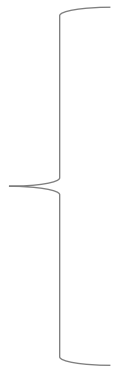


FY22 PROPERTY VALUE ESTIMATES

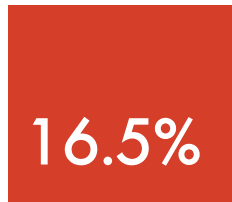
TOTAL ESTIMATED INCREASE 5.75%, EXISTING VALUE INCREASE 3.92%, NEW VALUE INCREASE 1.83%



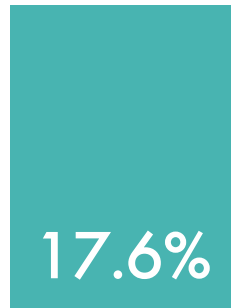
ESTIMATED TAXABLE VALUE \$10.73 BILLION



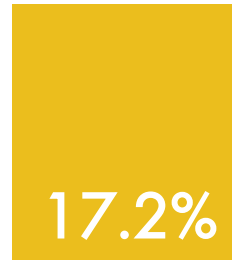
Percentage of Taxable Property by Type



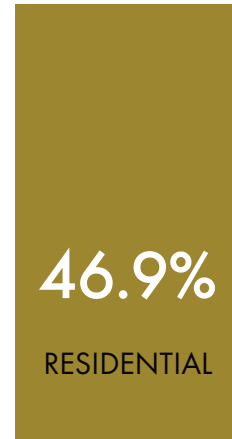
COMMERCIAL



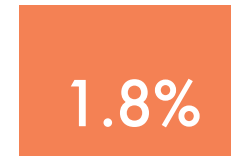
MULTI-FAMILY



ALL OTHER INCLUDING EXEMPT



RESIDENTIAL



1.8%

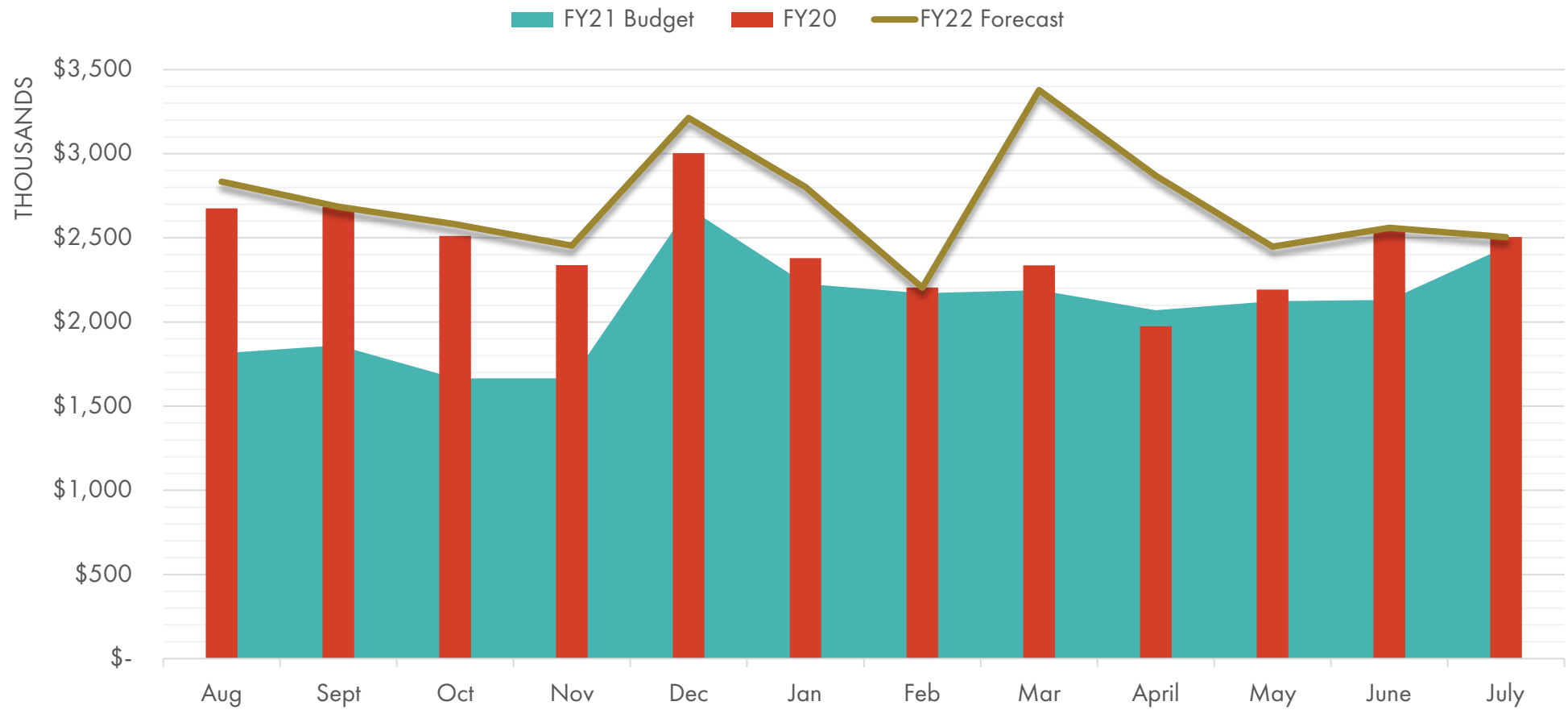


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FY22 SALES TAX REVENUE ESTIMATE

\$3.0 MILLION OVER ACTUAL FY20 RECEIPTS

FY20 ACTUAL, FY21 BUDGET & FY 22 ESTIMATE




* FY21 YEE amount reflects actual receipts through April 2021, with projected estimates for the remainder of the year.




FY22 OTHER REVENUE

DETAIL OF GENERAL FUND REVENUE ILLUSTRATED ON PAGE 32



TRANSFERS
\$4.3M, net


Primarily transfers into General Fund for Replacement Purchases and out of General Fund for shared departmental costs



UTILITY TRANSFER
\$14.5M

No change from prior year

- Electric 9%
- Water 10%
- Wastewater 10%
- Solid Waste 10%




ALL OTHER
\$15.3M

- Midtown Land Sale = \$3.2M
- Ambulance Charges = \$2.4M
- Court Fines = \$2.3M
- Licenses & Permits = \$1.6M
- All Other = \$5.8M

FY22 FEE ADJUSTMENTS

PROPOSED GENERAL FUND FEE CHANGES




CPI-U
Indexed

PLANNING


- Rate tied to CPI-U for all sections administered by Department
- Increase thru Dec 2020 of 1.7%
- Anticipating increase for FY23 of ~5% or more

PARKS

- Rates typically change in the late wintertime frame annually



Added Cemetery
Dual Columbaria
Niche



No FY22 Rate
Changes

FIRE

- Clarified 2 person minimum to standby special events
- Ambulance Billing contract is out for bid currently

FISCAL SERVICES

- Court Fees are primarily determined by the State Legislature
- Clarified Consolidated Court fee. No change in rate
- Clarified NSF and Notary fee. No Change in rate



No FY22 Rate
Changes

CORONAVIRUS GRANT RECEIPTS

TDEM, CARES AND ARPA FUNDS ARE INCLUDED IN A SPECIAL REVENUE FUND



ALLOCATIONS

\$6.4 million CARES received in FY20 and FY21
\$2.12 million CDBG received in FY20 and FY21
\$29.48 million ARPA allocated for FY21 to FY24



COMMUNITY GRANTS

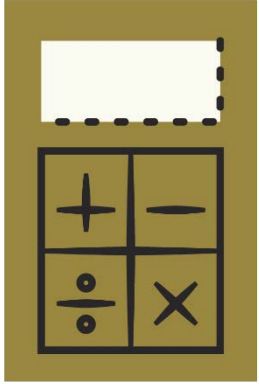
\$1.7 million sub-granted to the community Hospitals
\$1.52 million expended on CDBG community needs



ASSIGNED RESERVES

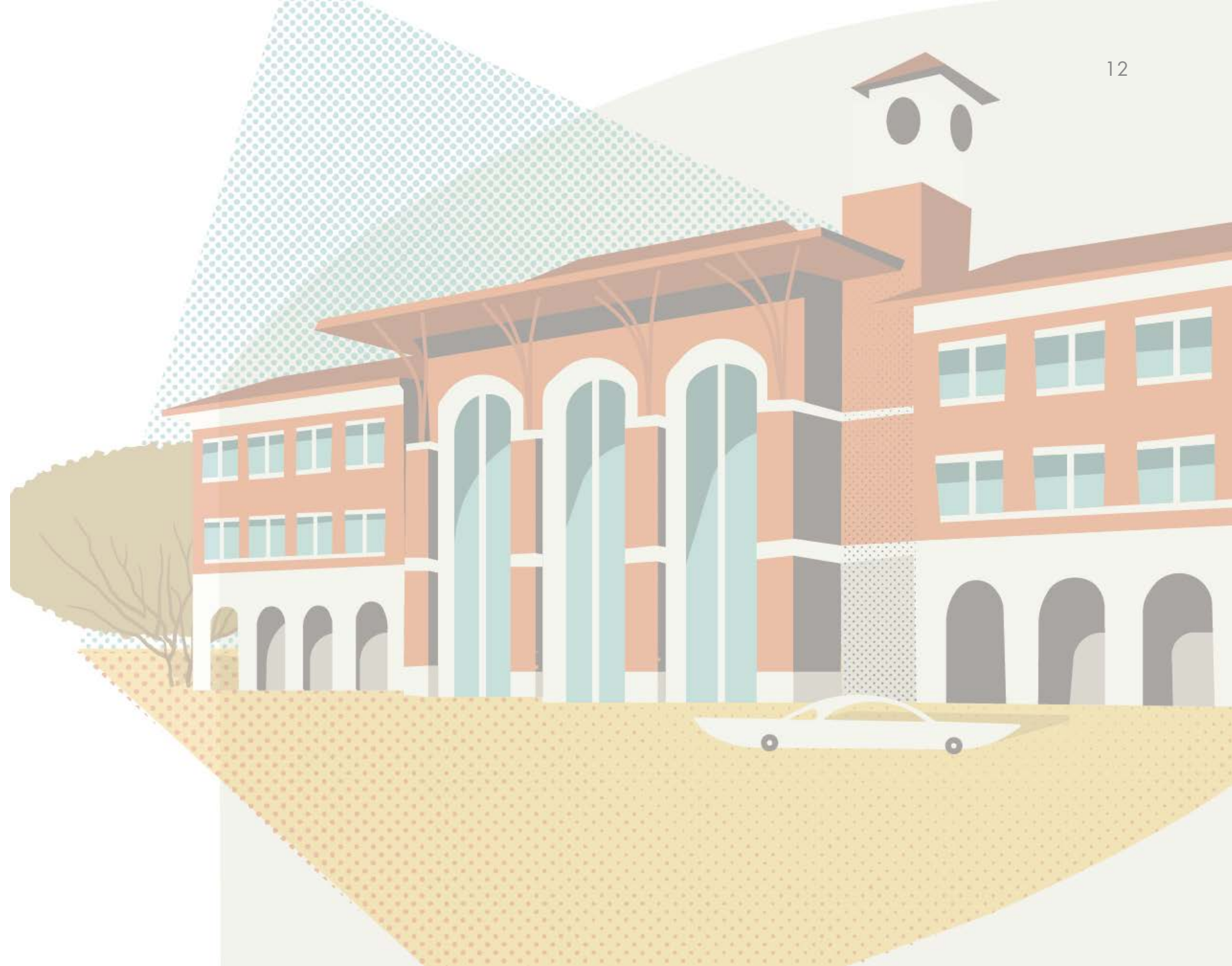
\$4.3 million of the funds are currently held in
Special Revenue Account for future needs

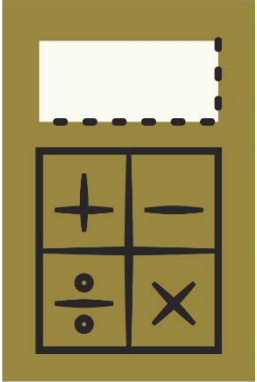




QUESTIONS?

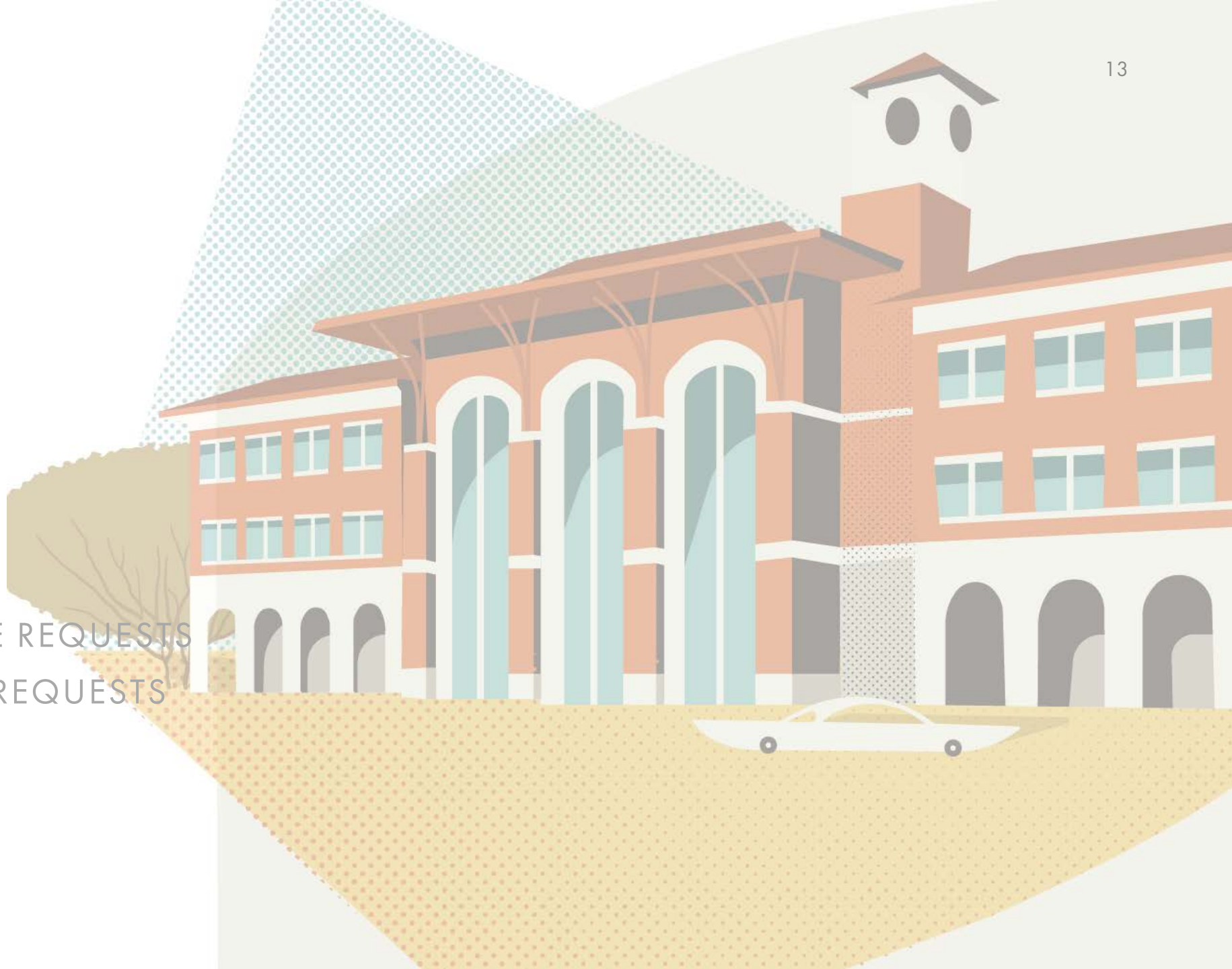
- DISCUSSION
- DIRECTION





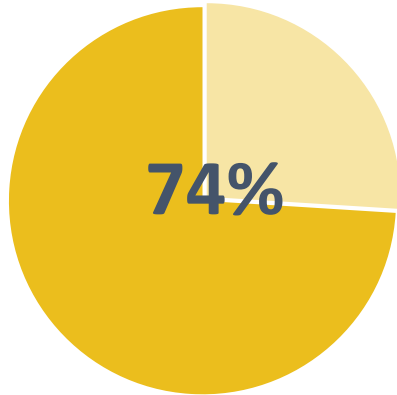
GENERAL FUND EXPENSES

- RECURRING EXPENSE REQUESTS
- ONE-TIME EXPENSE REQUESTS



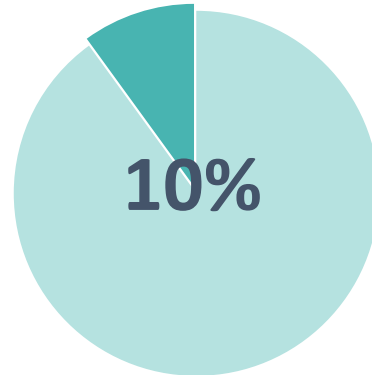
FY22 GENERAL FUND OPERATING EXPENSES

OVERVIEW OF EXPENSES BY FUNCTION



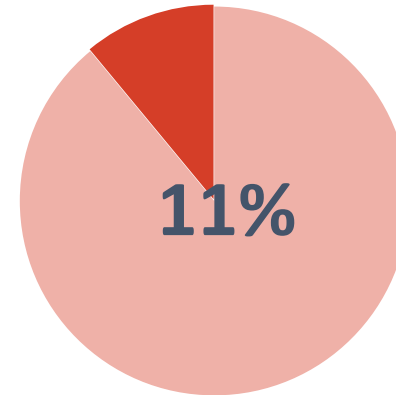
SALARIES & BENEFITS

Salaries, Overtime,
Health Insurance,
Retirement Costs, Life
Insurance, ADD, Workers'
Compensation



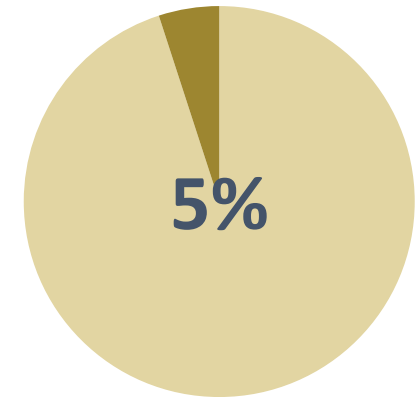
FIXED COSTS

Maintenance, Utilities,
Miscellaneous expenses
for City Facilities



PROFESSIONAL & PURCHASED SERVICES & SUPPLIES

Temporary Help, Contractual
Services for studies and
annual services, and
departmental supplies

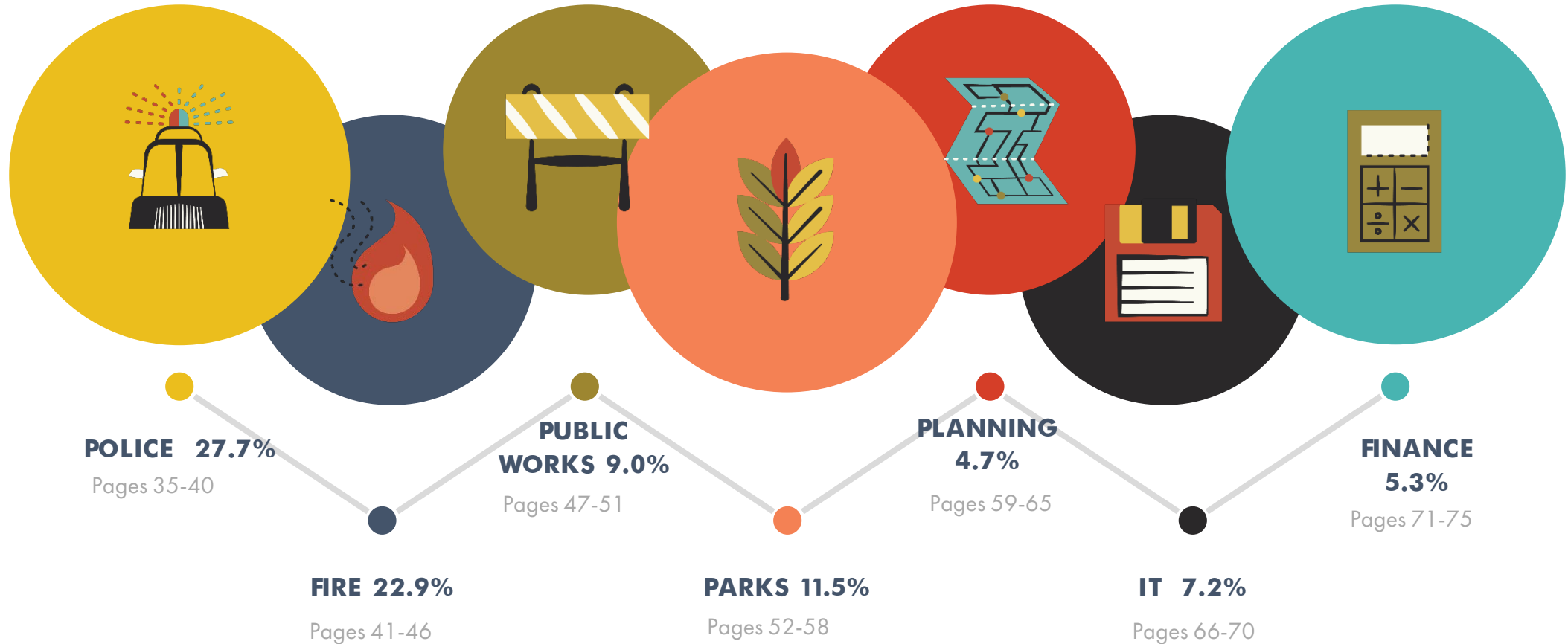


REPLACEMENT COSTS

Charges to the
departments for future
equipment and expenses
for current equipment

FY22 GENERAL FUND EXPENSES

OVERVIEW OF EXPENSES BY DEPARTMENT



FY22 GENERAL FUND EXPENSES

GENERAL GOVERNMENT AND CONTINGENCY- 11.7 % OF EXPENSES

ECONOMIC DEVELOPMENT & TOURISM
Pages 87-88

PUBLIC COMMUNICATIONS
Pages 93-94

COMMUNITY SERVICES & CODE ENFORCEMENT
Pages 95-97

HUMAN RESOURCES
Pages 98-100



MAYOR, CITY SECRETARY, INTERNAL AUDIT
Pages 80-84

CITY ATTORNEY
Pages 91-92

CITY MANAGER / NEIGHBORHOOD SERVICES
Pages 85-86

CIP
Pages 89-90

FY22 RECURRING ADDITIONS

ALL DEPARTMENTS RECEIVED 75% OF THE REDUCTION OF EXPENSES FROM COVID-19



Police

- 2 Detectives with Vehicles for CID
- 1 Sergeant with Vehicle for CID
- Upgrade to Patrol Fleet

Pages 35-40



Fire

- 5th Ambulance Overtime Staffing

Pages 41-46



Fleet Maintenance

- Fleet Service Technician

Pages 247-250



Community Services

- 1 Code Enforcement Officer

Pages 95-97



City Hall

- Overtime for PD to staff Security at City Hall
- 2 Custodians for City Hall

Pages 76-79

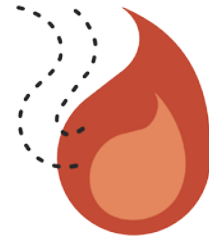
FY22 ONE-TIME ADDITIONS

PAID FROM FUND BALANCE



Police
CSTEP Ticket Writers
Extended Range Impact Weapons

Pages 35-40



Fire
5th Ambulance
Diesel Exhaust Removal System

Pages 41-46



Public Works
Facility Maintenance Corrective
Increase
Traffic Calming
Tree Spade
Signal Camera Replacement

Pages 47-51



Parks
Reaccreditation
Library Materials
Cemetery Software

Pages 52-58



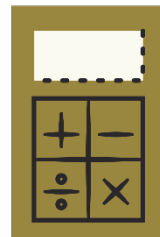
Planning
Comprehensive Plan Implementation
Redevelopment Area Planning
Computer Upgrades

Pages 59-65



IT
Beyond Trust Password Safe
System Center Configuration
Manager (SCCM) Reconfiguration
Camera Maintenance

Pages 66-70



Fiscal
Temporary Help for Court
Software Upgrade

Pages 71-75



General Government
HR Compensation Survey

Pages 98-100



Fleet
2 Laptops

Pages 247-250

FY 22 COMPENSATION

ALL FY21 FROZEN POSITIONS ADDED BACK IN FY21 BUDGET AMENDMENT #3



NON-STEP COST OF LIVING ADJUSTMENT

A 3% scale adjustment has been allotted for all employees that are not uniformed



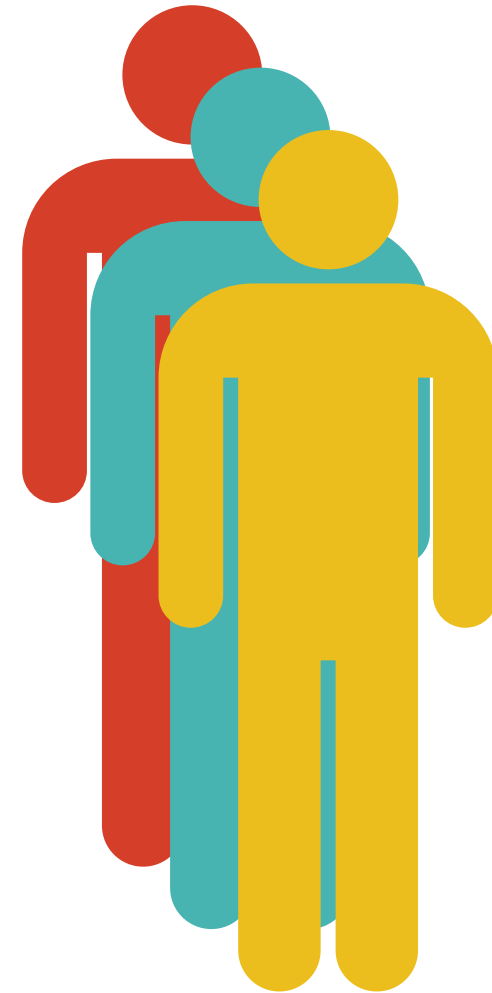
PUBLIC SAFETY (STEP) EMPLOYEES COST OF LIVING ADJUSTMENTS

A 3% scale adjustment has been allotted for all step-plan based, (primarily uniformed) employees. Step increases are included as earned.



NON-STEP ONE-TIME MERIT BASED BONUS POOL

A one-time expense of 3% has been allotted for a merit-based bonus pool for non-step employees.



FY 22 BENEFITS / INSURANCE FUNDS

EMPLOYEE BENEFITS, WORKMAN'S COMP, UNEMPLOYMENT AND PROPERTY & CASUALTY

EMPLOYEE BENEFITS

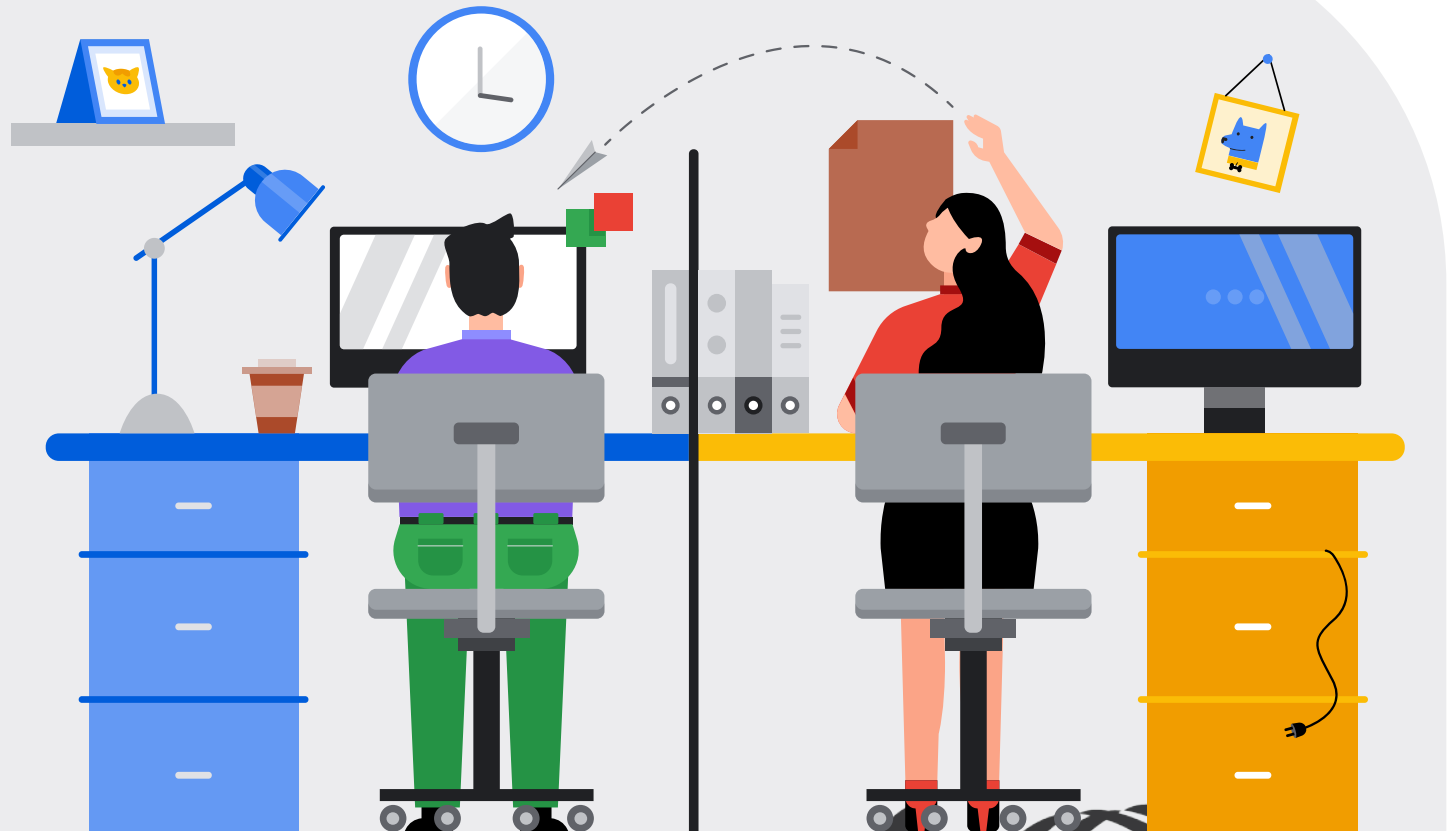
- 10% Healthcare estimate
- Contract currently out for bid to try and lower

WORKMANS COMP & UNEMPLOYMENT

- No significant changes

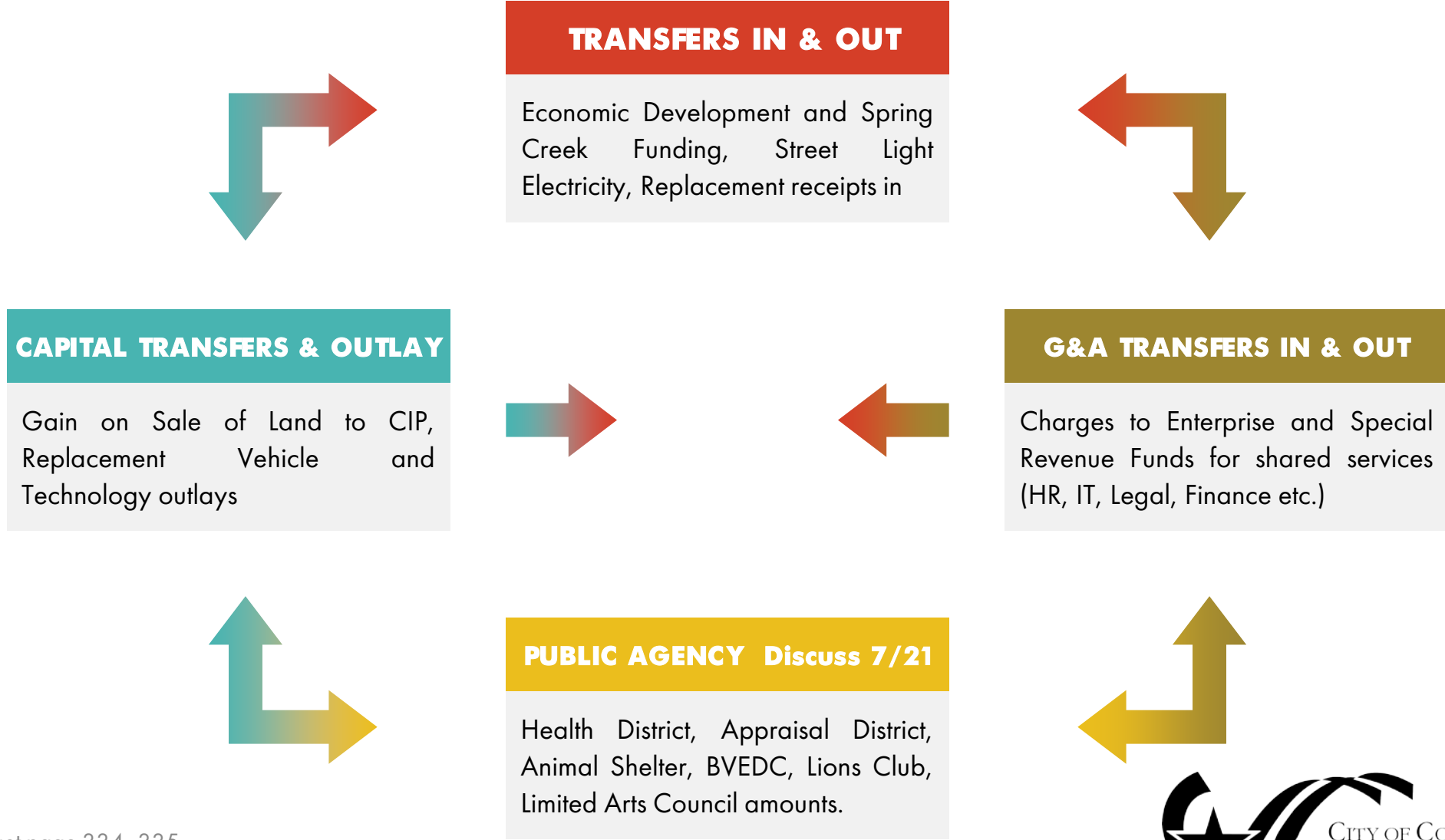
PROPERTY & CASUALTY

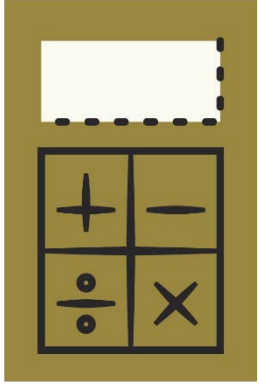
- Currently, no significant changes



FY22 TRANSFERS / OTHER (SOURCES) USES

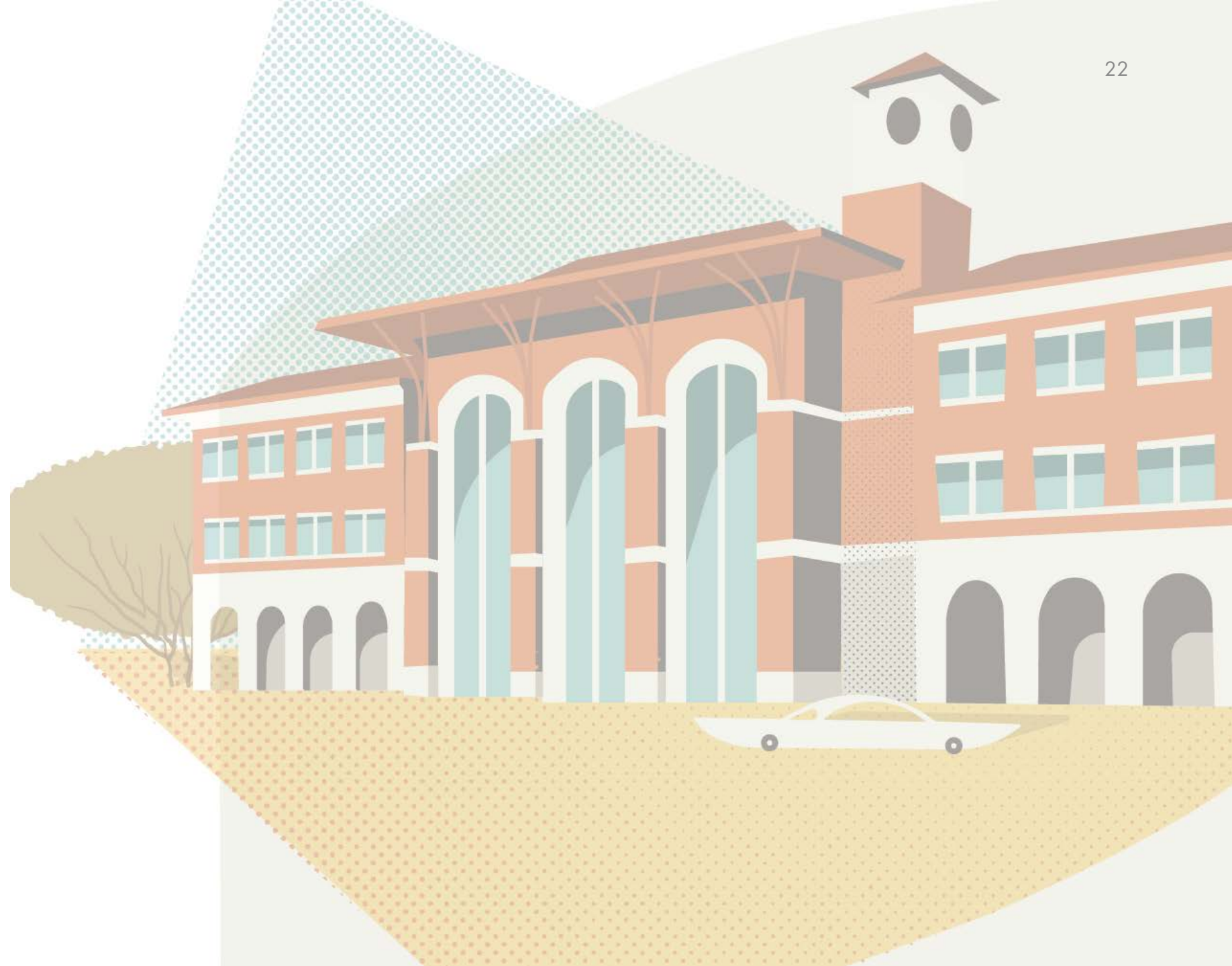
ACCOUNTING ENTRIES TO GET MONEY IN THE CORRECT FUND EXCEPT FOR PUBLIC AGENCY

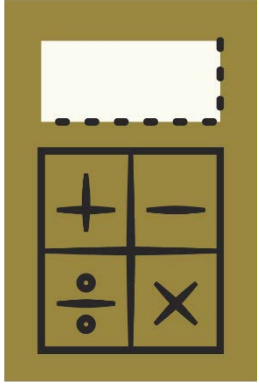




QUESTIONS?

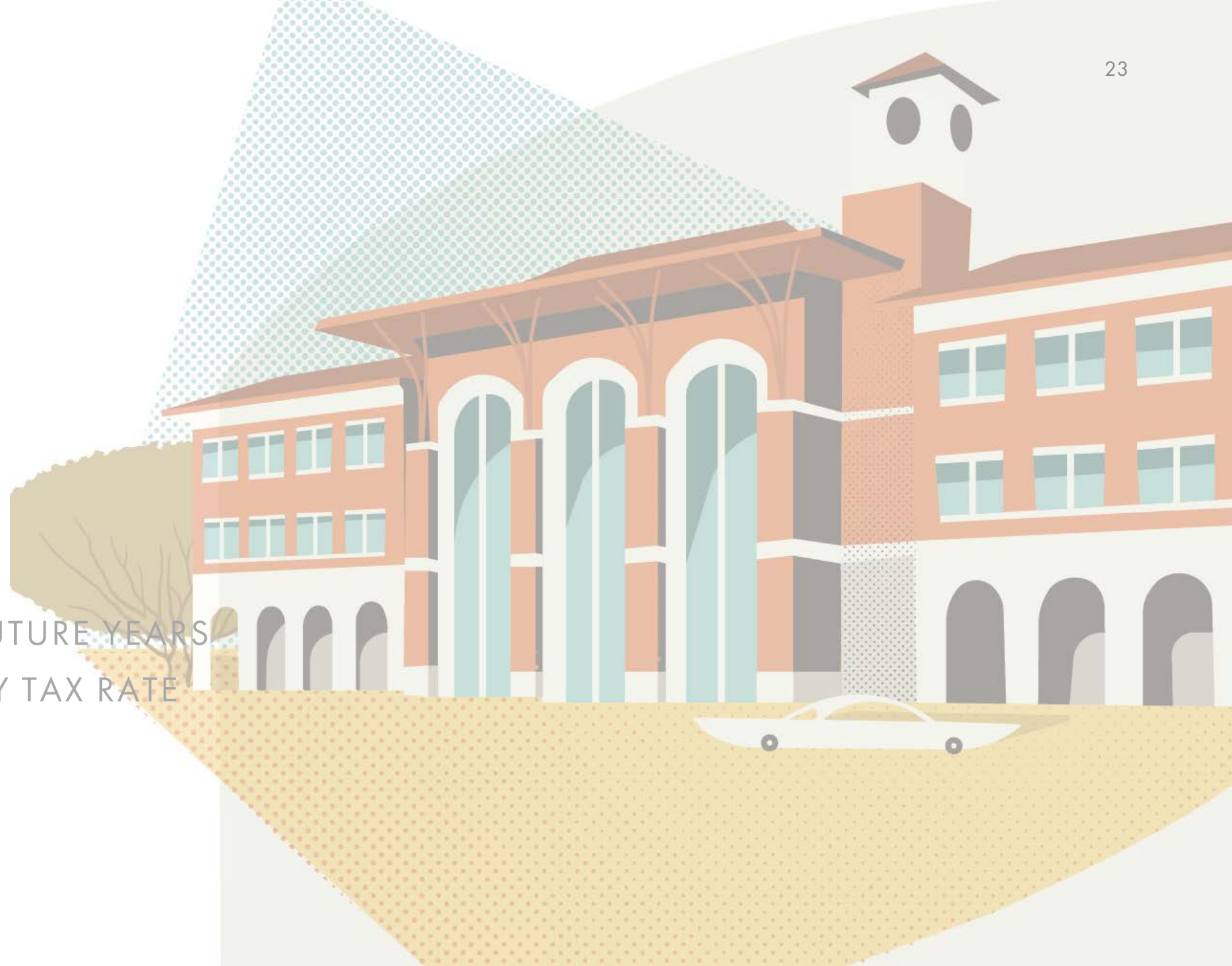
- DISCUSSION
- DIRECTION





GENERAL FUND FUND BALANCE

- FUND BALANCE & FUTURE YEARS
- PROPOSED PROPERTY TAX RATE



FY22 GENERAL FUND ASSIGNED BALANCES

TOTAL ASSIGNED BALANCE = \$13.2M

IT REPLACEMENT \$2.0M

Reserve for operational software replacement

MISC COUNCIL REQUESTS \$575K

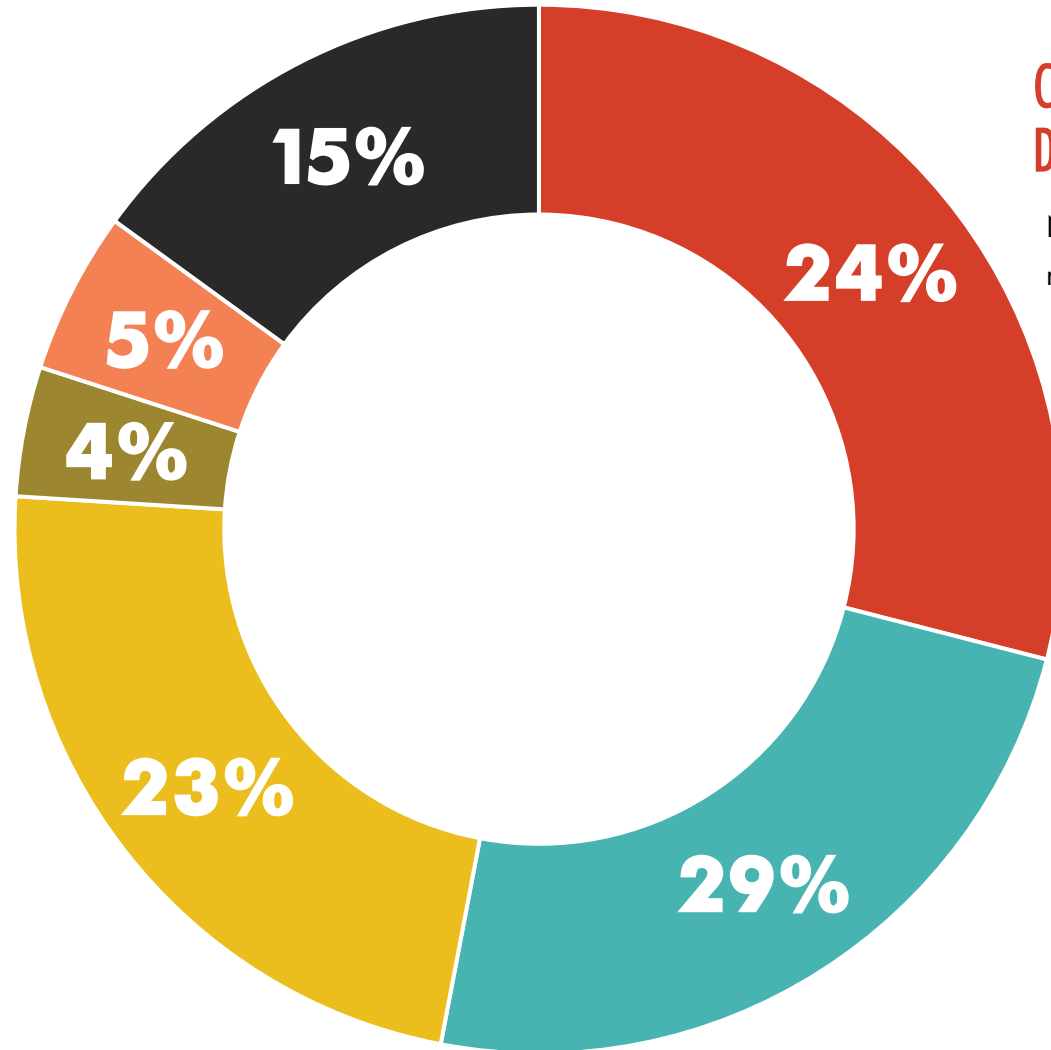
Reserve for Council Capital requests

ACCOUNTING NON-CASH ITEMS \$575K

Misc credits and transfers in process

RESERVE FOR BOND RATING \$3.0M

Reserve to maintain AA+ and Aa1 Bond ratings



CIP – MIDTOWN & ECONOMIC DEVELOPMENT \$3.1M

Net gain on sale of land in Midtown to be reserved for Midtown capital improvements

RESERVE FOR FUTURE OPS \$3.8M

O&M tax rate reserved and not spent in prior years

FY22 GENERAL FUND FIVE YEAR FORECAST

OVERVIEW OF FUND BALANCE PROJECTION THRU FY27

	FY22 Proposed	FY23	FY24	FY25	FY26	FY27
Reserve for Future Operational Needs	\$3,810	\$5,320	\$6,830	\$8,350	\$9,880	\$11,410
Additional reserve for Bond Rating	3,070	3,110	3,190	3,270	3,350	3,440
Technology / Accounting Items	2,580	2,200	2,000	2,000	-	-
Future Economic Development	150	150	150	150	150	150
Misc Council Requests	580	-	-	-	-	-
Total Assigned Fund Balance	10,190	10,780	12,170	13,770	13,380	15,000
ENDING UNASSIGNED FUND BALANCE	\$26,930	\$26,890	\$26,270	\$26,190	\$28,570	\$29,060
<i>Total Reserve %</i>	<i>38.62%</i>	<i>38.95%</i>	<i>38.82%</i>	<i>39.37%</i>	<i>40.33%</i>	<i>41.66%</i>
<i>Unassigned Reserve %</i>	<i>28.02%</i>	<i>27.81%</i>	<i>26.53%</i>	<i>25.80%</i>	<i>27.47%</i>	<i>27.24%</i>

FY22 PROPOSED TAX RATE

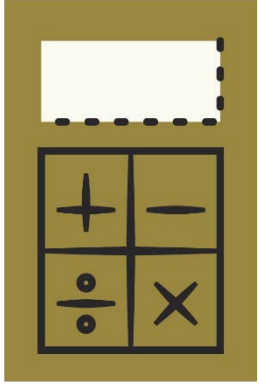
NO-NEW-REVENUE AND VOTER APPROVAL RATES NOT AVAILABLE FROM TAX ASSESSOR/COLLECTOR UNTIL JULY 25, 2021

	Current Rate	Change	Proposed FY22
Debt Service Fund	21.6443	(0.0000)	21.6443
General Fund	31.8175	0.0000	31.8175
<i>Total</i>	53.4618	0.0000	53.4618
Estimated No New Revenue Rate	54.1991		51.5979
Estimated Voter Approval Rate	56.9888		59.0287

*** Estimated** Rates above are stated cents per \$100 assessed valuation

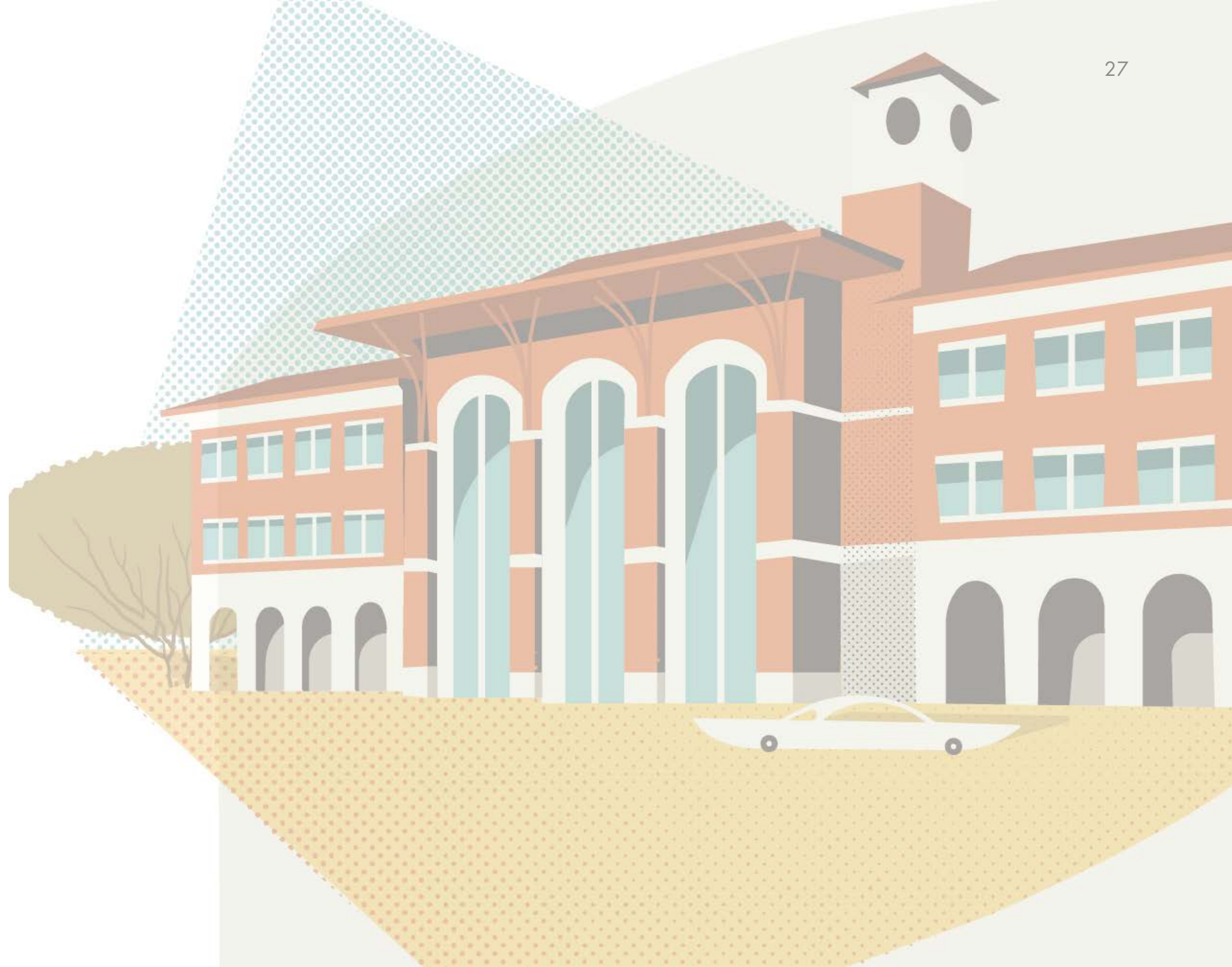
Estimated tax rate bank available until FY23 = .090939

Estimated tax rate bank available until FY24 = .055669



QUESTIONS?

- DISCUSSION
- DIRECTION



FY22 PROPOSED BUDGET NEXT STEPS

ADOPTION DATES ARE TENTATIVE

