



Adopted
Annual
Budget

FY 2021

*The Good Life, Texas Style[™]
& the Home of Aggieland.*

CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020-2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,067,288 which is a 5.5% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,304,068.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows;

FOR: Mayor Nelson, Mayor Pro-Tem Owens, Councilmembers Marin, Madison, Hairston, and Simank

AGAINST: Councilmember Southerland

PRESENT and not voting: None

ABSENT: None

Tax Rate	Adopted FY 2020-21	Adopted FY 2019-20
Property Tax Rate	0.629000	0.629990
No-New Revenue Rate	0.616280	0.604994
No-New Revenue M&O Tax Rate	0.629778	0.457131
Voter Approval Tax Rate	0.698713	0.667572
Debt Rate	0.174999	0.153972

Comparison of Adopted and Current Tax Rate		
Tax Rate	Adopted FY 2020-21	Adopted FY 2019-20
M&O Tax Rate	0.454001	0.476018
Debt Tax Rate	0.174999	0.153972
Total	0.629000	0.629990

The total amount of municipal debt obligation secured by property taxes for the City of Bryan is \$109,995,817.



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**City of Bryan, Texas
Fiscal Year 2021
Adopted Annual Budget**

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October 1, 2020

Honorable Mayor and City Council:

Pursuant to provisions of the City Charter and on behalf of the staff, I am pleased to present the City of Bryan Adopted Budget for Fiscal Year 2021, beginning October 1, 2020. The City of Bryan Adopted Budget reflects Bryan's financial plan for meeting the citizens' needs for a thriving community in the growing Brazos Valley. Growth in Bryan has been and will be affected by:

- Economic recovery from the COVID-19 pandemic
- Further development of the Texas A&M University System's RELIS campus and the recently annexed surrounding area
- Continued construction and economic activity around Travis Bryan Midtown Park
- The Midtown Development
- Development of Downtown North
- Texas A&M University – enrollment continues to be at historically high levels
- Growth of the Bio-Corridor, including the Atlas development
- Continued residential and commercial development

The following are key assumptions used in the preparation of the Fiscal Year 2021 Budget:

- COVID-19 has impacted the economic environment of Bryan. Staff has assumed the economy will begin recovering in early spring of 2021.
- Sales tax growth will be impacted by COVID-19 and will result in lower than historical levels of growth in FY 2021.
- COVID-19 will result in a lower growth in taxable property values at the January 1, 2021 valuation date, but will not impact revenues until the FY 2022 budget year.
- The property tax rate was decreased from 62.999 cents per \$100 valuation to 62.900 cents per \$100 valuation for FY 2021.
- The City continues with Phase I of the Travis Bryan Midtown Park targeting a 2022 opening.
- Bryan continues to benefit from past economic development efforts, which include the sale of City-owned land at Traditions and the Bio-corridor. Proceeds from these periodic sales are invested in one-time projects.
- Bryan will maintain a structurally balanced budget to ensure projected ongoing revenues cover ongoing costs.
- The budget reflects efforts to provide the best value in City services to the citizens of Bryan.
- Key financial matrix of operating cash levels and debt service coverages are projected to be maintained.
- The City maintains a long-term high level of service through continued capital investment.
- Citizens' overall cost of City services remains competitive.



Revenue and expenditure assumptions in the Fiscal Year 2021 Adopted Budget reflect the key assumptions listed above. Overall, a less than 1% increase in General Fund revenues, transfers, and right-of-way payments is forecasted in Fiscal Year 2021 vs the Fiscal Year 2020 Adopted Budget. Sales taxes are expected to decrease by 4.0% compared to Fiscal Year 2020 budgeted revenues. General Fund property tax revenue will decrease by 0.7% from Fiscal Year 2020 projected totals.

This decrease in property tax revenue for the General Fund is primarily due to an increase in the debt service portion of the tax rate. Overall, assessed property values increased by 5.04%. The City Council voted to decrease the tax rate from 62.999 cents per \$100 valuation to 62.900 cents per \$100 valuation for FY 2021. Right-of-way payments are expected to decrease by 1.0% in FY 2021 compared to FY 2020 mainly due to the impacts of COVID-19 on BTU – City revenues. Transfers-in to the General Fund are projected to increase by \$2,315,000, or 358.9%, compared to FY 2020 Transfers-in. This increase is attributable to TIRZ 10 (Traditions) transfers to the General Fund for historical subsidies that are being repaid. General Fund operating expenditures are budgeted to decrease by \$816,927, or 1.0% compared to Fiscal Year 2020. The reduction in expenditures is due to planned “belt tightening” to offset the economic downturn effects related to COVID-19. Planned decreases are predominantly reflected in deferred cash-funded capital purchases and travel and training budget decreases. General Fund personnel will increase by 4.5 full-time-equivalent (FTE) positions. Fire and Emergency Operations added 5 firefighters. These positions were added during FY 2020 as a result of the City receiving a federal grant. Offsetting this increase, the Bryan Animal Center reduced staffing by eliminating a part-time position. BTU also added one new Line Design Inspector position. These personnel activities result in an overall increase in personnel for FY 2021 of 5.5 FTEs. While these budgeted positions have increased, because of the economic impacts of COVID – 19, several positions will remain vacant.

Overall, the General Fund ending fund balance is budgeted to produce an unassigned fund balance of 125 days at the end of Fiscal Year 2021. This amount is a decrease of seven (7) days from the actual Fiscal Year 2019 balance and represents the planned use of fund balances for one-time projects and expenditures, but remains well above the sixty day fund balance minimum set by policy and the 100-day fund balance target.

The Fiscal Year 2021 Adopted Budget, which includes the General Fund, the Debt Service Fund, Enterprise Funds, and the Internal Service and Special Revenue Funds, contains total expenditures of \$415.1 million, and is an increase of \$11.1 million, or 2.7%, compared to the Fiscal Year 2020 Adopted Budget. This increase is due to an increase in Travis Bryan Midtown Park construction expenditures, an increase in cash-funded capital for BTU – City, and increased debt service expenditures from the City's Debt Service Fund that represents repayment of the City's general obligation debt.

As outlined in the Fiscal Year 2021 Budget Calendar, the budget development process incorporated numerous meetings and discussions among staff starting in March and continuing throughout the year. City Council presentations and discussions began with City Council Workshops in July and continued into August and September.



The Fiscal Year 2021 Adopted Budget is a sound financial plan that continues to provide an outstanding level of service to the community. As is always the case, I am proud of the work of our employees who have spent much time preparing information for the budget presented to you, especially during these challenging times. My special thanks go to the managers and budget staff for their numerous hours of dedicated work preparing this document. Furthermore, my staff and I appreciate your leadership on priorities and initiatives that have helped shape this budget and thus the future of the City of Bryan. Please accept this Adopted Budget as the City's service plan for the citizens of Bryan for Fiscal Year 2021.

Sincerely,

Kean Register
City Manager



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City of Bryan, Texas
City Officials

Elected Officials:

Mayor	Andrew Nelson	979-209-5008
Single Member District 1	Reuben Marin	979-209-5008
Single Member District 2	Prentiss Madison	979-209-5008
Single Member District 3	Greg Owens	979-209-5008
Single Member District 4	Mike Southerland	979-209-5008
Single Member District 5	Brent Hairston	979-209-5008
At-Large	Buppy Simank	979-209-5008

Council Appointees:

City Manager	Kean Register	979-209-5100
City Secretary	Mary Lynne Stratta	979-209-5002
City Attorney	Janis Hampton	979-209-5151
Municipal Court Judge	Albert Navarro	979-209-5400
BTU Board		979-821-5750

Executive Management Team:

Deputy City Manager	Joey Dunn	979-209-5100
Deputy City Manager	Hugh R. Walker	979-209-5100
Chief Financial Officer	Joe Hegwood	979-209-5080
Chief Information Officer	Bernie Acre	979-209-5470
Development Services Director	Kevin Russell	979-209-5016
Public Works Director	Jayson Barfknecht	979-209-5929
Fire Chief	Randy McGregor	979-209-5971
Police Chief	Eric Buske	979-209-5387
BTU General Manager	Gary Miller	979-821-5750



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bryan
Texas**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director



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**City of Bryan, Texas
Budget Calendar
Fiscal Year 2021**

<u>Date</u>	<u>Activity</u>
February 24, 2020	HTE budget entry available to departments
March 9, 2020	Decision Package requests due to HR, Fleet, and/or IT for review
April 6, 2020	Decision Package requests due to Budget office
May 1, 2020	Budget entry, goals and objectives, accomplishments, and performance measures due from divisions
June 8, 2020	Summary of Decision Packages presented to the City Manager
July 27, 2020	Receive Certified estimate from Brazos Central Appraisal District
July 28, 2020 (rescheduled)	Council Workshop - FY2020 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 31, 2020	Notice of Public Hearing on Budget sent to City Secretary; The Proposed Budget is filed with City Secretary's office and posted on the City's website
August 11, 2020	Discuss proposed Tax Rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 13, 2020	Publish Notice of Public Hearing on Budget and post on the City website and Ch. 16
August 25, 2020	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 8, 2020	First public hearing on Tax Rate; First public reading on Tax Rate Ordinance; Second Reading of Ordinance to Adopt Budget
September 15, 2020	Second public reading on Tax Rate Ordinance; Ratification of Tax Rate
September 22, 2020	Approval of Tax Roll

Citizens

City Council

City Secretary
Mary Lynne Stratta

Municipal Court Judge
Albert Navarro

City Manager
Kean Register

City Attorney
Janis Hampton

BTU Board

Municipal Court
Administration
Chad Eikmann

Neighborhood/
Youth Services
Bubba Bean

Communications &
Marketing
Kristen Waggener

Legislative
Services

Chief Financial
Officer
Joe Hegwood

COBA Assistant Finance
Director
Will Smith

Purchasing
Karen Sonley

BTU Risk &
Planning
Doug Lyles

BTU Division
Manager
Gary Massey

Public Works
Jayson Barfknecht

Code Enforcement

Engineering
Paul Kaspar

Traffic Operations

Fleet Services
Bobby Walker

Solid Waste,
Streets & Drainage
Eric Zaragoza

Animal Services
Ashley Rodriguez

Water

Water Production
& Field Operations
Charles Rhodes

Wastewater Treatment
& Compliance
Mark Jurica

Warehouse
Scott Brooks

Environmental
Compliance

Fire & EMS
Randy McGregor

Administrative
Services
Hugh Walker

Human Resources
Karl French

Risk Management
Cindy Kirk

Parks & Recreation
Linda Cornelius

Facility Services
Billy Ebner

Community
Services
Joey Dunn

Library Services
Beatrice Saba

Strategic Projects
Lindsey Guindl

Community
Development
Alsie Bond

Development
Services
Kevin Russell

Coulter Field
Brandon Reid

Police Services
Eric Buske

Chief Info Officer
Bernie Acre

Operations (DM)
Cray Crouse

Systems (DM)
Bill Bullock

CISO (DM)
Scott Smith

Systems Support
Leann Jones

GIS
Dale Kubenka

Economic
Development
Kevin Russell

Development Liaison
& Special Projects
Frank Clark

General
Manager
Gary Miller

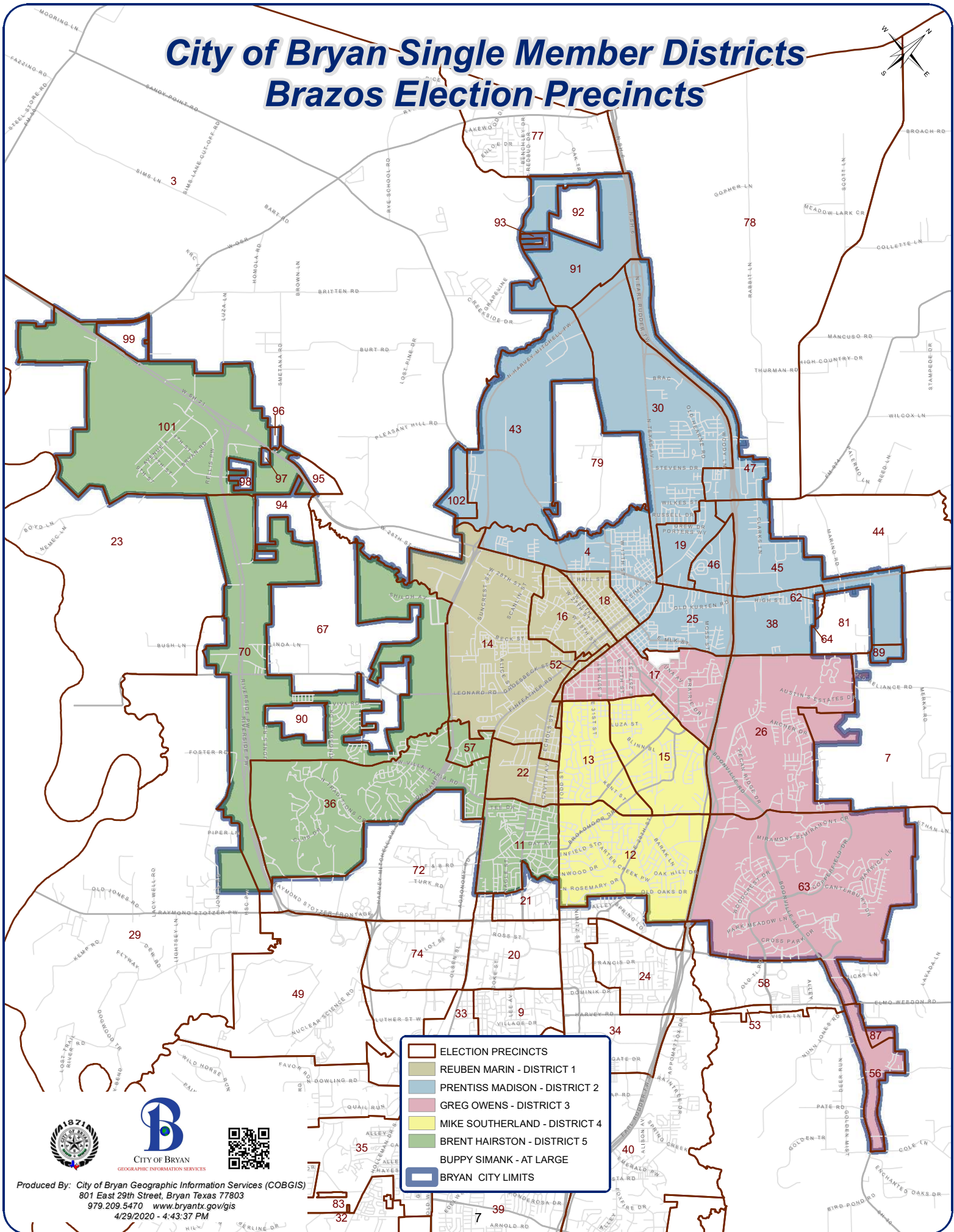
Production / QSE
Wes Williams

Transmission &
Distribution & Engineering
Randy Trimble

Business & Customer
Operations
David Werley



City of Bryan Single Member Districts Brazos Election Precincts



CITY OF BRYAN
GEOGRAPHIC INFORMATION SERVICES



Produced By: City of Bryan Geographic Information Services (COBGIS)
801 East 29th Street, Bryan Texas 77803
979.209.5470 www.bryantx.gov/gis
4/29/2020 - 4:43:37 PM

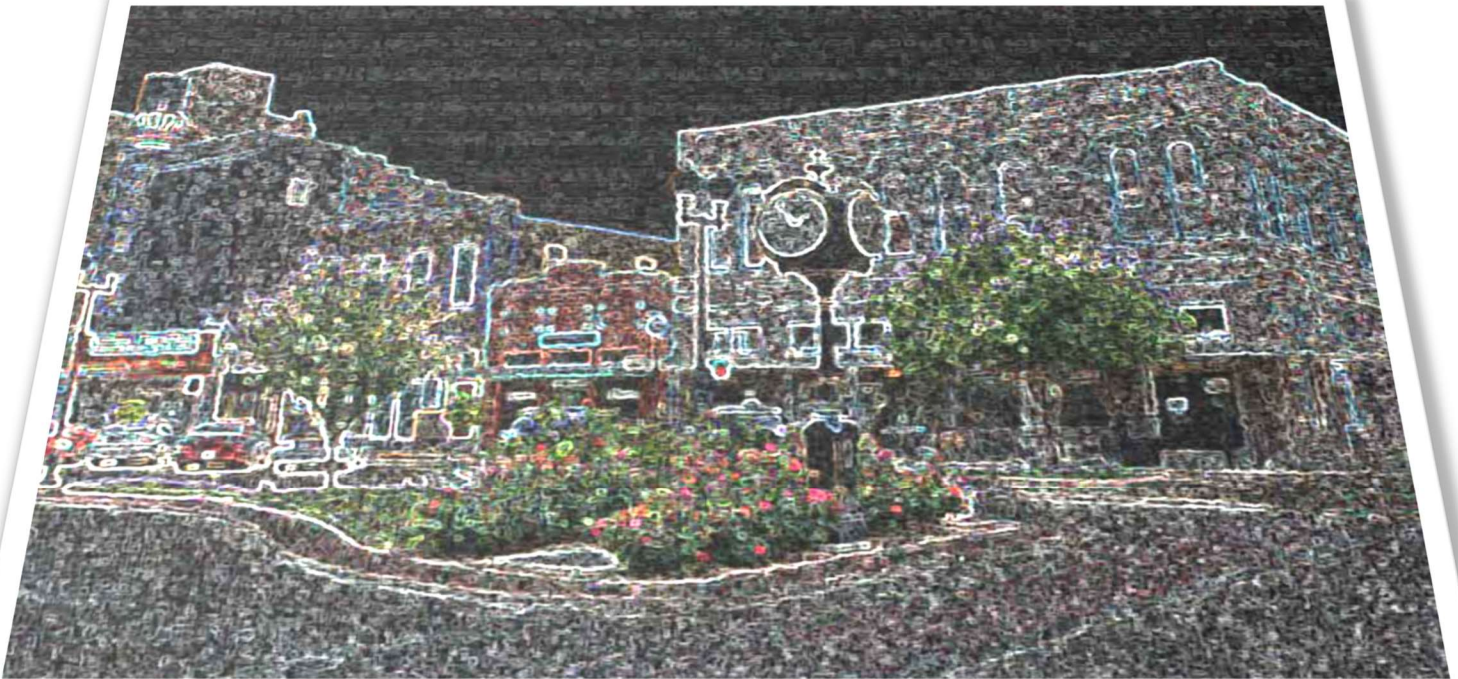


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Strategic Plan

CREATING BRYAN'S FUTURE



Each department strives to achieve the Council's strategic areas of emphasis because those strategic initiatives represent the goals of the citizens of Bryan. As stewards of public resources, it is important that City staff work diligently to accomplish the goals of the community and do so in a fiscally sound manner.

Vision Statement

Bryan is a thriving, diverse, historic city where people are proud of their heritage, compassionate to one another, and enjoy their family-oriented community to the fullest.

Mission Statement

The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live.

Organizational Values

- ❖ Integrity at all levels
- ❖ Commitment to quality services
- ❖ Treating citizens equally
- ❖ Consistency across the board
- ❖ Open-minded
- ❖ Visionary
- ❖ Innovative

Strategic Initiatives

Public Safety

Bryan residents enjoy a safe and healthy community.

Service

Bryan is a business-friendly city that provides exceptional public and customer services.

Infrastructure

Bryan has adequate and well-maintained infrastructure to support a developing community.

Economic Development

Bryan is an economically diverse and developing community.

Quality of Life

Bryan is an attractive community where residents and visitors enjoy diversity, history, parks, recreation, educational and cultural opportunities.

PUBLIC SAFETY – KEY RESULT AREAS

- ❖ Police
- ❖ Fire
- ❖ EMS
- ❖ Emergency Management

Police

Objectives

- Proactively attack crime and the fear of crime
- Partner with our community in order to effectively problem solve
- Provide prompt, fair and equal treatment to all
- Ensure we have a professional, well-trained, diverse police department

Criteria

- Reduce crime and the fear of crime throughout the city.
- Practice Community Policing
- Ensure we meet high State and National standards
- Continue to be a regional leader in training and professionalism.

Performance Measures

- Track and assess UCR crime statistics weekly, monthly, and annually through Compstat
- Track and record our Community Policing projects conducted by NET and all areas of the Department.
- Maintain national accreditation through CALEA
- Maintain staff training that meets or exceeds State requirements.

Fire

Objectives

- Plan for future fire station locations and relocations to sustain or improve acceptable response times
- Prevent fires by active code enforcement, public education, and effective fire investigation
- Provide excellent customer service
- Ensure competent and safe employees
- Reduce average property loss by fire damage

Criteria

- Monitor growth of city and forecast new fire stations needed
- Work proactively with business owners to maintain safe structures for the public
- Provide effective tools and processes for delivering quality services
- Provide quality training and promote wellness and fitness initiatives
- Analyze firefighting strategies to ensure most effective methods

Performance Measures

- Analyze response data in order to improve response times
- Review annually the frequency of fire inspections, with priorities on high risk commercial buildings
- Review after action reports
- Track and review all physicals and job performance testing to ensure safe and healthy firefighters
- Analyze fire control times and methods

Emergency Medical Services

Objectives

- Ensure our personnel are well-trained and provide the best possible pre-hospital patient care
- Provide excellent customer service
- Ensure rapid transport on all major trauma calls
- Provide most effective patient care protocols
- Collaborate with other community medical partners

Criteria

- Improve patient outcomes through updated equipment and protocols.
- Focus on new paramedic field training
- Work with local medical director to review latest advancements in pre-hospital care
- Remain active in Regional Advisory Council (RAC)

Performance Measures

- Track and assess STEMI interpretation monthly
- Monthly review of all transmitted 12 lead ECG
- 100% retrospective review of calls.
- Focused review of all CPR, helicopter activation, and >20 min. scene time calls
- Analyze feedback on all operations from receiving physicians

Emergency Management

Objectives

- Protect the community from natural and man-made disasters through progressive leadership.
- Provide for public communication during weather concerns and other emergencies
- Work with regional emergency management agencies to improve training and communications
- Maintain Emergency Operations Center in state of readiness

Criteria

- Annual updates on all annexes of the Brazos County Inter-jurisdictional Emergency Management plan
- Develop and maintain current public alerting systems for emergency communications
- Continue to assist and provide training classes across region
- Work with other Brazos County Emergency Management Coordinators to improve EOC activations

Performance Measures

- Compare mitigation, preparedness, response, and recovery efforts against state and national standards
- Review all emergency communication messages that are sent for timeliness and effectiveness
- Review annually number of training hours provided and assess need for different or new training topics
- Conduct in-house exercises to determine effectiveness of EOC staff and protocols

SERVICE – KEY RESULT AREAS

- ❖ City Wide
- ❖ Organizational-wide

Objectives

- Citizens feel welcomed and invited to communicate and participate with the City
- Feedback from citizens indicate they are well-served
- Complaints regarding City services are handled courteously, promptly, and professionally
- Citizens are treated equally and solutions are provided without being special interest based
- Clear communication exists between the City Council/City Manager/City staff and citizens
- Cooperation and teamwork are key components within the City organization
- A positive environment exists whereby City employees consider customer service paramount to success
- The City of Bryan is perceived to be a proponent to citizen's needs

Criteria

- Expect and require superior customer service from all City staff

- Hold one another accountable throughout the City organization
- Use common sense and good judgment (i.e., do unto others...The Golden Rule)
- Provide appropriate training and employ other methods to encourage exceptional customer service
- Empower employees to make decisions that positively affect customer service

Performance Measures

- Feedback, comments, surveys, etc. from citizens and visitors
- Citizen comments provided to City Council, boards, committees, commissions, and management
- All employees attended customer service training

INFRASTRUCTURE-KEY RESULT AREAS

- ❖ City-wide
- ❖ Organizational-wide

Objectives:

- Has the necessary infrastructure to provide a safe community to promote growth and improve the quality of life for its residents
- Has long range plans for infrastructure: Water, Sewer, Electric, Streets, Traffic Signals, Sidewalks, Drainage Facilities, Information Technology, Coulter Field, City Buildings, and Parks
- Maintains an active Capital Improvement Program (CIP) that is based on community needs
- Coordinates with regional entities involved in infrastructure (MPO, TXDOT, Brazos County, College Station)
- Leverages and maximizes financial resources for all infrastructure
- Ensures and enforces strong standards for new development to maximize infrastructure longevity
- Provides organizational training, development, succession planning and structure to meet the needs of the City
- Citizens feel welcomed and invited to communicate and participate in the Capital Improvement Plan process
- Clear communication exists between the City Council/City Manager/City staff and citizens

Criteria:

- Continue to follow the CIP process and update Council annually
- Coordination between City Departments on infrastructure needs and timelines
- Continue coordination efforts with County, TXDOT, College Station and the MPO
- Seek and apply for grant programs that provide significant leverage of limited local dollars
- Improve multi-modal transportation by improving walkability / pedestrian access and bicycle mobility
- Provide necessary training, technology and equipment for staff to execute their job duties efficiently
- Develop and support utility / fee / tax rates to provide funding for strategic objectives
- Utilize local resources when available, qualified, and appropriate

Performance Measures:

- Feedback, comments, surveys, etc. from citizens and Council
- The CIP process is appropriately reviewed, updated, and followed
- Evaluation of projects for completion time and budget
- Evaluation of a project's effectiveness after implementation
- Evaluation of infrastructure conditions (i.e. grade infrastructure conditions)
- Evaluation of training hours completed by City employees
- Evaluation of competitive pay and retention rate of City employees
- Evaluation of infrastructure grade to determine if sufficient funds are being spent to upgrade the infrastructure

ECONOMIC DEVELOPMENT – KEY RESULT AREAS

- ❖ City Wide
- ❖ Bryan Business Council
- ❖ The Research Valley Partnership

Objectives

- Encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Brazos County, Research Valley Partnership, Bryan Business Council, and St. Joseph Hospital.
- Continue to promote the development of the Biomedical Corridor.
- Continue to promote development in downtown Bryan.
- Assist in the creation of new jobs.
- Aid in the expansion of current business.
- Encourage residential development.
- Assist in the improvement of the City's gateways.

Criteria

- Maintain membership in the Home Builders Association
- Continued involvement in the Research Valley Partnership and the Bryan Business Council.
- Aid in streamlining development process.

Performance Measures

- New businesses and industry locating in Bryan/Texas Triangle Park.
- Brazos County Appraisal District appraisal values.
- Economic indicators – permitting statistics, Hotel/Motel Tax, and sales tax.
- Annual review of development process.

Bryan Business Council

Objectives

- Encourage economic development opportunities within the Bryan Business Park.
- Encourage economic development opportunities at Coulter Airfield.
- Assist the Research Valley Partnership in recruitment of new industry.
- Aid in the expansion of current business.
- Explore opportunities to assist Texas Avenue property owner's in marketing, leasing or selling their property.

Criteria

- Continued involvement in the Research Valley Partnership.
- Market Bryan Business Council assets.
- Maintain a Coulter Airfield subcommittee.

Performance Measures

- New businesses and industry locating in Bryan and the Bryan Business Park.
- Brazos County Appraisal District appraisal values.
- Economic indicators -Permitting statistics, inquiries to the Research Valley Partnership, and sales tax.

The Research Valley Partnership

Objectives

- Encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Brazos County, Bryan Business Council, CHI St. Joseph Hospital, and the City of Bryan.
- Assist in the creation of new jobs.
- Assist the City in increasing property values.
- Aid in the expansion of current business.

Criteria

- Continue to respond to Requests for Proposals for industry looking to move or expand in the State of Texas.
- Continue to work with the City of Bryan to remain competitive in attracting new industry.

Performance Measures

- New businesses and industry locating in Bryan/Texas Triangle Park.
- Report compliance annually to the City Council.
- Brazos County Appraisal District appraisal values.
- Economic indicators -Permitting statistics, Hotel/Motel Tax, and sales tax.

QUALITY OF LIFE – KEY RESULT AREAS

- ❖ Parks & Recreation Programs
- ❖ Downtown Bryan History, Arts, Culture & Commerce
- ❖ Educational Enrichment Programs
- ❖ Access to Health Care & Wellness Programs
- ❖ Housing and Neighborhood Enhancement

Parks & Recreation Programs

Objectives

- Existing parks are safe and well maintained
- Parks and recreation amenities exist for people of all ages
- Programs assist in the enrichment and development of the community's wellness

Criteria

- Ensure all park equipment and facilities are safe, properly monitored and well maintained
- Maintain a Parks Master Plan and a Parks Enhancement Plan
- Provide opportunities for adult and youth sports programs year-round
- Utilize and enhance the City of Bryan Parks & Recreation Activity Guide
- The Parks and Recreation Advisory Board has opportunities to provide recommendations

Performance Measures

- Number of accidents and incidents recorded
- City Council has a Parks Master Plan
- Number of sports programs offered annually
- Number of new parks amenities added
- Citizen satisfaction surveys

- Number of monthly Parks and Recreation Advisory Board Meetings
- Number of patrons who utilize parks facilities and programs
- The Parks Activity Guide is produced annually

Downtown Bryan History, Arts, Culture & Commerce

Objectives

- Efforts exist to educate and increase awareness of Bryan's rich history
- There is a positive business environment in Downtown Bryan
- High quality events for the community regularly occur
- Tourism and visitor attractions are promoted in Downtown Bryan

Criteria

- Promote public events focused on Downtown Bryan
- Provide support for preservation and rehabilitation of existing historic buildings
- Encourage redevelopment of Downtown North blocks
- Ensure Downtown streets, parks, sidewalks and parking areas are safe, properly monitored and well maintained
- Provide awareness for arts-related activities, events and projects
- Provide support to the Downtown Bryan Association (DBA)

Performance Measures

- Event attendance, participation, & volunteer hours
- New businesses and restaurants
- Sales and property tax growth
- Hotel Occupancy Tax (HOT) growth
- Number of cultural and arts-related events
- Number of reported crimes

Educational Enrichment Programs

Objectives

- The City participates in educational enrichment opportunities in partnership with BISD, TAMU, Blinn College, and other organizations
- The City is involved in the creation or promotion of educational programs serving community members of all ages

Criteria

- Support BISD in efforts to graduate young adults prepared for higher education or meaningful employment
- Encourage TAMU and Blinn to promote the potential higher education options awaiting Bryan students
- Utilize City resources to provide educational assistance, guidance, and alternatives for Bryan citizens
- Provide support to senior citizens programs and organizations
- Provide juvenile intervention programs through municipal court
- Support at risk youth programs

Performance Measures

- Number of grants received and available funding levels for programs
- Number of informational events provided to local students and community members
- Community members access City provided educational resources
- Average household income levels

- Number of monthly joint COB/BISD meetings
- Channel 16 is utilized to share community information
- Number of educational opportunities offered through Parks & Recreation

Access to Health Care & Wellness Programs

Objectives

- The City partners with CHI St. Joseph Regional Health System, the Texas A&M Health Science Center, and other area organizations to develop and implement a Health & Wellness Master Plan
- The City supports ongoing efforts of local hospitals, the Brazos County Health Department, and City programs to provide healthcare access for Bryan citizens

Criteria

- Develop handouts/pamphlets explaining available healthcare resources
- Encourage citizen participation in community-wide health events
- Promote hospital and Brazos County Health Department programs and events

Performance Measures

- Citizens have access to hospitals/clinics and a City-funded health clinic (Brazos County Health Department)
- Citizens participate in preventative care programs
- Number of marketing events/programs annually
- The Brazos County Health Department offers health-related services five days per week

Housing and Neighborhood Enhancement

Objectives

- Programs and partnerships exist to reduce substandard housing and create opportunities for quality living conditions.
- The City coordinates and communicates with homeowners and neighborhood association representatives to encourage community pride and ownership
- An appropriate inventory of mid-range priced housing exists
- Community Development programs and funding meet national objectives for Fair Housing standards to create affordable, decent and safe housing for all Bryan citizens

Criteria

- Form public/private partnerships with builders and developers to encourage development of new housing and neighborhood improvements
- Reduce barriers and provide incentives for private reinvestment in older neighborhoods
- Utilize and enforce relevant codes and ordinances to maintain aesthetically pleasing neighborhoods
- Neighborhood and homeowner associations partner with the City to share information and provide objective input
- Promote and educate citizens and housing clients through quality events, public outreach, website, and other media

Performance Measures

- Property values & crime statistics by geographic area
- Number of homeowners/neighborhood associations
- Participation in HBA Parade of Homes
- Number and value of residential building permits issued
- Number of public outreach/ neighborhood/community meetings



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Strategic Areas of Emphasis By Department

City Departments	Public Safety	Service	Infrastruc- ture	Economic Develop- ment	Quality of Life
<i>Municipal Court</i>	X	X			X
<i>Police Services</i>	X	X			X
<i>Fire & Emergency Ops</i>	X	X			X
<i>Bryan Animal Center</i>	X	X			X
<i>Engineering Services</i>	X	X	X	X	X
<i>Streets & Drainage</i>	X	X	X	X	X
<i>Traffic Operations</i>	X	X	X	X	X
<i>Development Services</i>		X		X	X
<i>Code Enforcement</i>	X	X		X	X
<i>Community Dev.</i>	X	X		X	X
<i>Library Services</i>		X		X	X
<i>Parks & Rec.</i>	X	X	X	X	X
<i>Golf Course</i>		X	X	X	X
<i>Phillips Event Center</i>		X	X	X	X
<i>Fiscal Services</i>		X			X
<i>Information Tech.</i>	X	X	X	X	X
<i>Human Resources</i>	X	X			X
<i>Facility Services</i>	X	X	X		X
<i>Fleet Services</i>	X	X			
<i>Executive Services</i>	X	X		X	X
<i>Business Liason/Special Projects</i>		X		X	X
<i>Economic Dev.</i>		X		X	X
<i>Internal Audit</i>		X			
<i>City Secretary</i>	X	X		X	X
<i>City Council</i>	X	X	X	X	X
<i>Communications</i>	X	X		X	X
<i>Neighborhood & Youth Services</i>		X		X	X
<i>Legal Services</i>		X			
<i>Water/Wastewater/Solid Waste</i>	X	X	X	X	X
<i>Bryan Utilities</i>	X	X	X	X	X
<i>Coulter Airport</i>	X	X	X	X	X
<i>Bryan Commerce and Dev.</i>		X	X	X	X
<i>Self Insurance</i>	X	X	X	X	X
<i>Warehouse</i>		X	X		



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INTRODUCTION

BUDGET DOCUMENT KEY ELEMENTS

The following is a summary of key elements included in the City of Bryan FY 2021 adopted budget, which begins October 1, 2020 and ends September 30, 2021. The City Council adopts the budget annually by passage of an appropriations ordinance which provides a program of action for the ensuing fiscal year. The plan contains the goals of the City Council and the City Manager's program to meet these goals. This budget was created by staff in partnership with the City Council with the focus of fulfilling the City's mission statement and supporting the strategic initiatives for the community as defined by the City Council. Supporting mission statements and goals for each of the City's departments are found within the fund sections of the budget document.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, utility services, a general aviation airport, public infrastructure, general administrative and support services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Debt Service Fund. The Capital Improvement Program ("CIP") is a five-year plan approved by the City Council by a separate resolution.

BUDGET DOCUMENT STRUCTURE

This budget is presented in several sections:

- The initial page of the budget document is a legislative requirement and is presented to inform interested parties about the City's property tax rate.
- The Table of Contents provides an overview of the adopted budget document for FY 2021.
- The Introduction section includes the City's mission statement, strategic areas of emphasis and describes the budget process with a brief overview of the City's Financial Policies.
- The Budget Overview provides narrative and graphical summary presentations of all budgeted funds, including the General Fund, Debt Service Fund, Enterprise Funds, Special Revenue Funds, and Internal Service Funds.
- Major funds and fund types are presented in separate sections and include a fund narrative, fund financial summary, and a detail of revenues and expenditures by department and division. Each division provides a description of services provided, service level objectives for FY 2021, accomplishments for FY 2020, key performance indicators, budgeted personnel, and financial data.
- The Appendix includes supplementary material including a draft of the Tax Rate Ordinance and a draft of the Budget Appropriation Ordinance. A decision package summary, community profile, and a glossary of terms and acronyms are also included in the Appendix.

The budget document is designed to give both decision makers and citizens a better view of the resources utilized by the City in fulfilling the City's mission and supporting the strategic initiatives for the community as defined by the City Council.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of accounts that are comprised of assets, liabilities, fund equity, revenues (inflows of resources), and expenditures (outflows of resources). The following is a description of the various funds and account groups:

Governmental Funds

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, Capital Improvement Program Funds, and Permanent Funds.

- General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not required to be included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund accounts for the primary activities of the City: police and fire protection, maintenance of parks, libraries, minor street repair, general administration, and support services.
- Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- Capital Improvement Program Funds (Bond Funds): Used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis.
- Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted. The spendable portion of these funds is allocated on an ongoing basis through direction from City Council.

Proprietary Funds

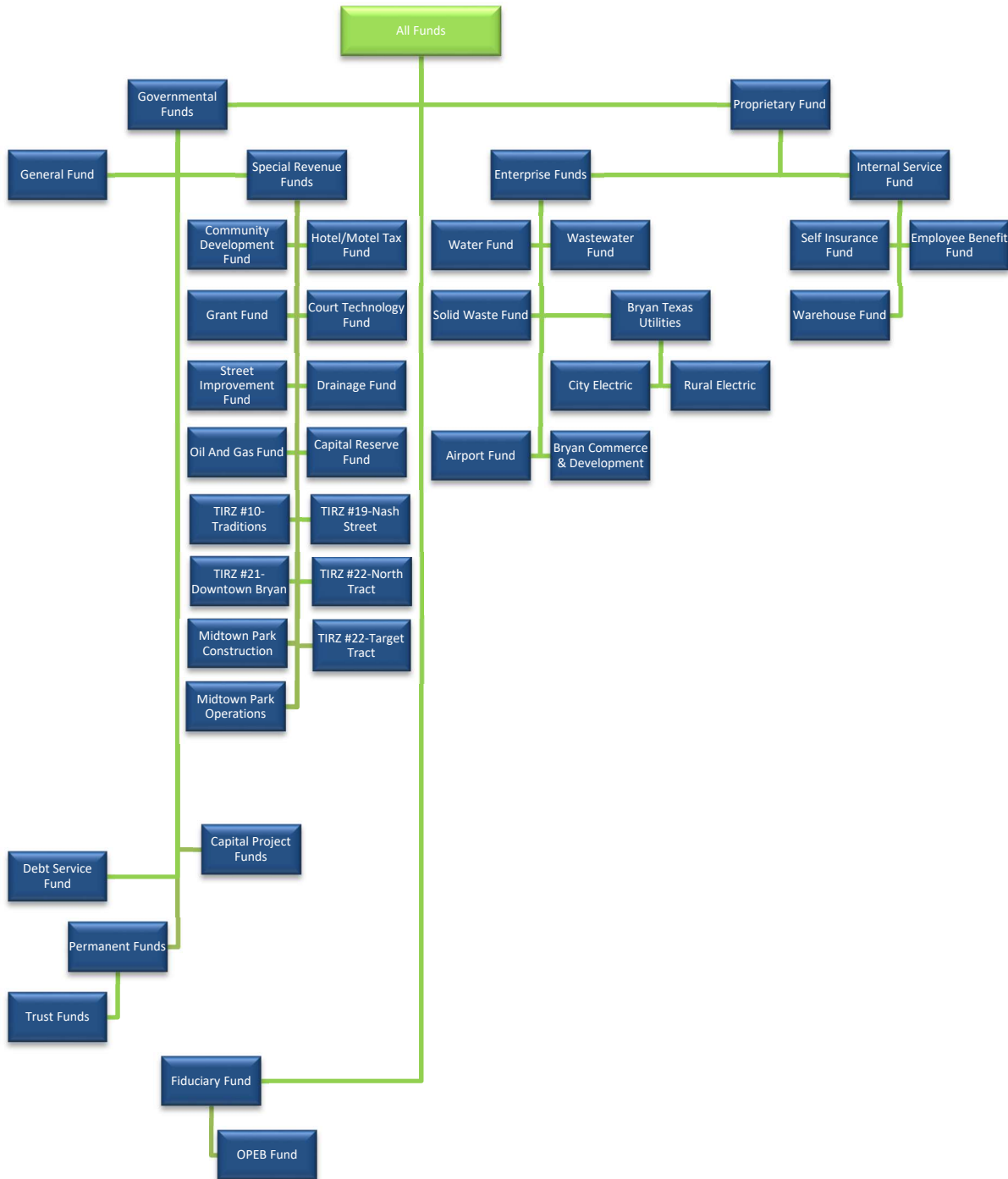
Proprietary funds are used to account for the City's activities that are similar to commercial enterprises. The City maintains two different types of proprietary funds:

- Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.
- Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the City on a cost reimbursement basis. Internal Service Funds include the Warehouse Fund, Employee Benefits Fund, and Self Insurance Fund.

Fiduciary Funds

The City maintains one (1) fiduciary fund, the other post-employment benefits trust fund ("OPEB Fund"). Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

FUND STRUCTURE FISCAL YEAR 2021



BUDGET BASIS OF PRESENTATION

Governmental fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (“GAAP”). The fund balance or working capital approach of Governmental Funds can generally be described as current assets minus current liabilities. The enterprise funds are budgeted using a flow of economic resources and use the accrual basis of accounting. These are the same methods as used in the City of Bryan’s Comprehensive Annual Financial Report (“CAFR”). Contrary to Generally Accepted Accounting Principles practice of recording depreciation in the income statements and recording the effects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget as expenditures or outflows of resources. Cash equivalents are presented as operating funds. The cash equivalent approach for the City is generally defined as:

$$\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepays} - \\ \text{Accounts Payable}$$

STRUCTURALLY BALANCED BUDGET

The operating budget presented is a structurally balanced budget in which combined projected recurring resources equal or exceed estimated recurring expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. It is the City’s policy to fund recurring expenditures with recurring revenues. One-time expenditures are funded through one-time revenues such as land and capital asset sales. A summary of the effect of the FY 2021 adopted budget upon the fund balances is presented in the Budget Overview section of this document. The change in operating funds can be found in the detail relating to each fund.

The City avoids budgetary procedures that balance the budget at the expense of future years’ budgets, such as postponing expenditures or accruing future years’ revenues.

BUDGET PROCESS

As a precursor to budget preparation, departmental goals, objectives and action plans are updated in support of the City Council’s strategic initiatives and their vision for the community.

The City of Bryan utilizes an “incremental” budgeting approach. The “base” budget is calculated by subtracting personnel costs, capital purchases, and any one-time allocations from the prior years adopted budget. If additional funding is needed to purchase capital, maintain service levels, or to add or expand programs, a “decision package” request must be submitted. A decision package request must include all expenditures related to the program or item being requested. A summary of the adopted decision packages can be found in the Appendix section of this document.

Budget monitoring and reporting occurs throughout the year. Departments typically begin budget preparation and development in March for the upcoming fiscal year. Instructions and forms are distributed to department managers with particular care given to communicating any changes in the budget process or funding objectives since the last budget cycle. Personalized training is offered to all personnel involved in the budget process. Budget staff is available to assist with all phases of budget development. The departments are given approximately six weeks to determine the allocation of their respective base budgets; prepare decision packages; update mission statements, goals and objectives; summarize accomplishments of the current budget year; and report performance measurement data.

Fiscal Services budget staff coordinates the development of revenue projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue projections.

After all budget requests have been submitted by the departments, the budget staff reviews and compiles the information. This data is assembled and distributed to the City Manager and key staff for review in advance of budget workshop sessions. Budget workshop sessions with the City Council begin in July and continue through budget adoption in September. In addition to the budget proposals for the upcoming fiscal year, a five-year forecast is prepared for all funds except the permanent funds. The forecasts reflect the immediate and long-term impact of budget decisions and assumptions, and are provided to Council through the budget process.

The Council also sets the property tax rate necessary to support the adopted expenditure budget. The process of adopting the property tax rate is dictated by truth-in-taxation guidance issued by the Texas Legislature. The truth-in-taxation regulations govern the conduct of public hearings, publication of notices, and amounts by which tax rates may be increased without voter approval. The property tax rate is adopted in two components—one component funds the operations and maintenance (known as the M&O component) of the organization and the other component funds the general obligation

debt service requirements (known as the I&S component) of the city. The property tax rate is adopted by ordinance of the City Council.

PRESENTATION OF ANNUAL REPORTING PERIODS

The budget document presents annual reporting periods for FY 2019 actual revenues and expenditures, FY 2020 adopted budget, FY 2020 budget as amended by City Council, FY 2020 projected budgets based on results projected at the time budgets were prepared, and the FY 2021 budget adopted by the City Manager. The budget book compares (\$ and % change) the FY 2021 adopted budget with the FY 2020 adopted budget.

CAPITAL IMPROVEMENTS

The City of Bryan budgets non-enterprise capital improvements through two separate, yet related, processes based on the nature of the cost. The processes are the Operating Capital budget and a Capital Improvement Program.

The Operating Capital budget is part of the annual budget process and generally encompasses shorter lived assets under \$200,000 such as technology improvements and vehicles in the General Fund. Operating Capital budgets in the capital intensive Enterprise funds and Special Revenue funds can be for larger multi-year projects that are of a more routine nature. Operating Capital costs are cash funded.

The Capital Improvement Program ("CIP") is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure, capital assets, or productive capacity of City services related to non-Enterprise funds. CIP projects typically take place over two or more years requiring continuing appropriations beyond a single year and are funded with debt proceeds as well as cash funded through Special Revenue funds. CIP projects exceed \$200,000. The CIP is presented to City Council for approval on a biennial basis. Projects are identified in the debt issuance process. The debt issuance ordinance specifies the purposes for each issue. Capital improvement projects are prioritized and correlate with the overall community needs. Funding limitations are established for each year and the program implements projects within those overall funding limits. The City Council approves by Resolution the five (5) year Capital Improvement Program every two (2) years in an effort to maximize resources with projects typically spanning two years with design occurring one year and construction the following year.



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FY 2021 FINANCIAL POLICIES

LEGAL REQUIREMENTS FOR THE BUDGET

Pursuant to Section 12 of the City Charter, the City Manager is responsible for preparing an annual budget for submission to the City Council for review and consideration. This budget estimate should be as uniform in presentation as possible for the main functional divisions of departments and must provide all information required by the City Council. Furthermore, the adopted budget must include:

- Outstanding debt obligations of the City
- Financial resources to the credit of each fund
- Funds received from all sources during the preceding year
- Funds available from all sources during the ensuing year
- Estimated revenue available to cover the adopted budget
- Estimated tax rate required to cover the adopted budget (Texas Local Government Code Chapter 102).

The proposed budget must be filed with the City Secretary at least thirty days before the City makes its tax levy for the fiscal year.

Upon receipt of the City Manager's budget estimate the City Council must direct staff to prepare a budget ordinance using the City Manager's estimate as a basis (City Charter Section 12). A public hearing on the proposed appropriations will be held according to state law. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least ten days before the public hearing is conducted.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment for the first of two required readings. The second reading, which signifies adoption, must occur at a subsequent meeting. The vote for approval must be recorded. The adoption of the budget must occur before the beginning of the fiscal year or as soon after as practicable.

Expenditures are controlled at the fund level for all funds and may not exceed appropriations at that level. Budget transfers between departments within the same fund require approval of the City Manager. Since expenditures may not legally exceed budget appropriations, amendments to the budget during the fiscal year are occasionally required. Budget amendments are processed when it is necessary to increase appropriations, or to allow for increased transfers between funds. In accordance with the City Charter and applicable State Law, both require City Council approval by ordinance. At any time in the fiscal year the City Council may make emergency appropriations to meet an unforeseen need for public expenditure in order to protect the public health, safety, or welfare.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance.

FINANCIAL MANAGEMENT POLICY STATEMENTS

In FY 2016 City Council adopted a resolution establishing the City of Bryan Financial Management Policy Statements. The stated objectives of the policy statements are as follows:

- To guide the City Council and management policy decisions that have significant fiscal impact
- To employ balanced revenue policies that provide adequate funding for services and service levels
- To maintain appropriate financial capacity for present and future needs
- To maintain sufficient reserves so as to maintain service levels during periods of economic downturn
- To promote sound financial management by providing accurate and timely information on the City's financial condition
- To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations
- To ensure legal use of financial resources through an effective system of internal controls
- To enhance transparency in financial matters

Selected sections and summaries of these statements are presented below. The full City of Bryan Financial Management Policy Statements are included in the Appendix of this document. They are also available on our website here:

<https://www.bryantx.gov/fiscal-services/>

FUND BALANCE

The City shall maintain the fund balance of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position during emergencies or economic fluctuations. Should the budgeted fund balance drop below the minimum identified by the policy below, the City will establish a plan to replenish the balances the following year. Fund balance is calculated on an as budgeted basis and therefore excludes non-cash operating expenses in determining balance minimums or targets. The budgeted spending for each fund type should consider the expected fund balance for all years of the five year forecast, not just the most current year.

A. Fund Balance Classification

The governmental fund financial statements will present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor certain constraints on the use of the financial resources within the governmental funds. The classifications used will be as follows:

1. Non-spendable: includes fund balance amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.
2. Restricted: includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts restricted due to constitutional provisions or enabling legislation.
3. Committed: includes fund balance amounts that are constrained for specific purposes that are internally imposed by the City through the adoption of an ordinance. In order for fund balance to be committed, the City Council must adopt an ordinance stating the purpose for which the fund balance is committed. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (adoption of an ordinance) it employed to previously commit these amounts.
4. Assigned: includes fund balance amounts that are self-imposed by the City to be used for a particular purpose. Fund balance can be assigned by the City Manager, the Chief Financial Officer, or their designee. This authority was delegated to the City Manager and the Chief Financial Officer by formal resolution of the City Council. Assigned funds are generally year-end encumbered funds related to open purchase orders.
5. Unassigned: includes the residual fund balance which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. These negative balances are accounted for in the General Fund as amounts due from the funds carrying a negative balance.

B. Commitment of Fund Balance

When both restricted and unrestricted fund balances are available for use, it is the City's policy to use restricted fund balance first, then unrestricted fund balance. Similarly, committed fund balances are reduced first followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications are available.

C. Assignment of Fund Balance

The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose pursuant to the guidelines.

D. General Fund Unassigned Fund Balance

Minimum Unassigned Fund Balance - The City shall maintain the General Fund unassigned fund balance at a minimum level equivalent to 60 days of recurring, budgeted operating expenditures in the five year forecast.

Target Unassigned Fund Balance – Because the City is subject to unplanned fluctuations in revenues and expenditures a targeted fund balance of 100 days has been established. The annual budget should be set at a level that produces the target level of unassigned fund balance by the end of the five year forecast.

E. Water, Waste Water, Solid Waste, and Airport Funds Unrestricted Cash Balance

The City shall maintain the Water, Waste Water, Solid Waste, and Airport Funds unrestricted cash balance at a level that ensures that an equivalent to 60 days of recurring, budgeted operating expenditures is maintained in the five year forecast.

F. BTU City Fund Unrestricted Cash Balance

Minimum Unrestricted Cash Balance –Will be maintained at a minimum of 90 days of the current year's operating expenditure budget.

Target Unrestricted Cash Balance – Because BTU is subject to unexpected changes in energy costs, revenues, and expenditures, a targeted unrestricted cash balance is set at 175 days of the current year's operating expenditure budget. The annual budget should be set at a level that produces the target level of unrestricted cash by the end of the five year forecast.

G. BTU Rural Fund Unrestricted Cash Balance

Minimum Unrestricted Cash Balance –Will be maintained at a minimum of 45 days of the current year's operating expenditure budget.

H. TIRZ Funds Unassigned Fund Balance

Target Unassigned Fund Balance – Because TIRZ funds generally have minimal operating expenses other than debt service, the City shall target an unassigned fund balance of no less than \$50,000 in each TIRZ fund, rather than as a percent of operating expenses. Budgeting should consider future debt service levels in setting current and future funding levels.

I. Self-Insurance Fund Unassigned Fund Balance

Target Unassigned Fund Balance – City Council approved a revised minimum fund balance based on the stop-loss deductible for the City's excess worker's compensation and liability policy. For FY 2021, this minimum is set at \$2,250,000.

J. Employee Benefits Fund Unrestricted Fund Balance

Target Unassigned Fund Balance – During the budget process for FY 2018, City Council approved a revised minimum fund balance of 30 days operating cash.

K. Debt Service Fund Balance

The City shall maintain the minimum debt service fund balance at 1 month of annual debt service requirements.

L. All Other City Funds Unassigned Fund Balance/Unrestricted Cash Balance

All other funds do not have a stated minimum unassigned fund balance/unrestricted cash balance but rather are monitored on a monthly basis. A balance sufficient to meet budgeted expenditures will be maintained in all funds.

DEBT POLICY

The City of Bryan issues debt to finance a major portion of its capital improvement plan. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, traffic improvements, facility construction, park construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City's ad valorem tax revenues are pledged to provide for the payment of principal and interest on general obligation debt.

Revenue bond proceeds are utilized to fund capital improvements of the City's enterprise activities. Bryan Texas Utilities, the Water and Wastewater Funds currently have outstanding revenue bonds. The ordinances which authorize the issuance of revenue bonds stipulate that the City will establish rates sufficient to generate funding of the ongoing operation of the respective systems, and provide net revenues sufficient to fund the principal and interest on the outstanding debt.

As a Home Rule City, the City of Bryan is not limited by law in the amount of debt that may be issued. The limit is governed by the City's ability to levy and collect taxes to service the debt. The City's charter (Section 12) states:

"The city council of the city shall have the power, and is hereby authorized to levy, assess and collect an amount not to exceed one dollar and fifty cents (\$1.50) on each one hundred dollars (\$100) assessed valuation of real and personal property within the city limits of the city not exempt from taxation by the constitution and laws of the State of Texas." Article II, Section 5 of the State of Texas Constitution states in part:

“...but no tax for any purpose shall ever be lawful for any one year which shall exceed two and one-half percent of the taxable property of such city.”

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance/working capital and to fund infrastructure improvements and additions. Debt will not be used to fund current operating expenditures. The City will pay cash for capital improvements within the financial capability of each fund based on the Five Year Financial Plan forecasts. Cash sources include, but are not limited to, general fund unassigned fund balance, utility and airport system revenues, economic development corporation funding, developer fees, inter-local agreements, and state and federal grants.

The City's adopted tax rate is \$0.62900 per \$100 valuation. Of the total City's adopted property tax rate, \$0.174999 per \$100 valuation is currently designated for debt service.

Bond Ratings

The City of Bryan's current bond ratings are:

<u>Rating Agency</u>	<u>BTU City</u>	<u>BTU Rural</u>	<u>General Obligation</u>	<u>Water/Wastewater</u>
Moody's	Not Rated	Not Rated	Aa2	Not Rated
Standard & Poor's	A+	AA-	AA	AA
Fitch	AA-	AA-	Not Rated	Not Rated

INVESTMENT POLICY

It is the policy of the City of Bryan, Texas ("City") to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands of the City, and conform to all applicable State and Local statutes governing the investment of public funds and provide reasonable investment returns. The Public Funds Investment Act, Chapter 2256, Texas Government Code prescribes that each city is to adopt rules governing its investment practices and to define the authority of the Investment Officers. The Policy addresses the methods, procedures, and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

To accomplish the City's Investment Policy, the following objectives are as follows in order of priority:

Suitability:

Each investment must be in conformance with all Federal regulations, State of Texas statutes, and other legal requirements - including the City Charter, City Ordinances, and this Investment Policy. Section IX (in the 2014 investment policy) includes a list of these securities and deposits specifically authorized as investments for the funds respectively.

Preservation and Safety of Principal:

Investment of funds shall be undertaken in a manner that seeks to ensure the preservation of capital and the protection of investment principal in the overall portfolio. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

Liquidity:

The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements, by investing in securities with active secondary markets, and by allocating a portion of available funds to fully liquid investment accounts such as money market funds and public funds investment pools.

Marketability:

The City's policy is to buy and hold investments to maturity. However, authorized investments shall only include those investments that can be liquidated before maturity, should the need arise.

Diversification:

Investments of the City shall be diversified by security type and maturity date in such manner as approved by the Investment Committee.

Yield:

The investment portfolio shall be designed with the objective of attaining a reasonable rate of return throughout budgetary and economic cycles, and taking into account investment risk and cash flow characteristics of the portfolio. Given this strategy, the basis used by the City to determine whether reasonable yields are being achieved shall be the daily average of the six-month U.S. Treasury Bill during the reporting period or the average Federal Funds target rate (whichever is higher). The investment strategy shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

CAPITALIZATION POLICY

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with Generally Accepted Accounting Principles. City staff will review and monitor the state of the City's capital equipment and infrastructure annually, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources. The City shall annually review a schedule for the replacement of its fleet and technology capital assets. Within the resources available each fiscal year, the City shall replace these assets according to needs.

The City recognizes that there are three basic methods of financing its capital requirements: Funding from current revenues, funding from fund balance/working capital as allowed by the Fund Balance/Working Capital Policy, or funding through the issuance of debt. Types of debt and more detailed guidelines for issuing debt are set forth in the Debt section of the City of Bryan Financial Management Policy Statements.

The City of Bryan Purchasing Policy states that "Departments are prohibited from making any purchase which exceeds \$5,000 without first obtaining a purchase order." By definition, capital assets cost more than \$5,000, so they must be purchased via a purchase order, blanket purchase order or inverted purchase order.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item belongs to one of the general classes of property that is considered capital assets as defined by Generally Accepted Accounting Principles. Below are the broad capital asset classes:
 - 1. Land
 - 2. Buildings and Improvements
 - 3. Equipment
 - 4. Improvements other than Buildings
 - 5. Infrastructure



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FY 2021 BUDGET SUMMARY

The following is a summary of the FY 2021 adopted annual budget for the City of Bryan, Texas.

BUDGETED REVENUES

The City of Bryan FY 2021 revenues inclusive of transfers and right-of-way payments are adopted at \$399,939,706 for all funds.

The table "Revenues by Type – All Funds" lists revenues by fund and type. Revenue types include tax revenues, franchise fees, licenses and permits, intergovernmental payments (grants), charges for services, fines, forfeits and penalties, investment earnings, miscellaneous income, and Right-of-way ("ROW") and transfers. Assumptions for estimates can be found below under Revenue Assumptions. Included here is a brief summary of the FY 2021 revenue types:

- Tax revenues which include sales tax, property tax, and hotel occupancy tax, are estimated at \$63,065,560, or 15.8%, of the City's revenue base. Of this amount \$14,342,314, or 22.7%, is restricted.
- Franchise fees are assessed to private utility companies including telephone, cable, and gas. For FY 2021, franchise fees are estimated at \$2,090,900, or 0.5%, of total revenues.
- Licenses and Permits revenues are budgeted at \$671,404, or 0.2%, of total revenues.
- Inter-governmental revenues are projected to be \$5,935,079, or 1.5%, of the total revenue budget. This revenue source is primarily comprised of Community Development grant revenues and payments from the City of College Station for library services. Payments from Brazos County for their participation in Traditions and Target/North TIRZ's are also included in this category.
- Charges for Services primarily represent revenues received by the utilities as well as transportation and drainage fees. Primary sources of charges for services in the General Fund are ambulance collections, recreation charges, and public safety charges. Total revenue projected for FY 2021 from all services is estimated at \$283,107,377, or 70.8%, of total revenues. BTU-City revenues of \$188,593,900, or 47.2%, of total revenue account for the majority of this revenue category.
- Fines, forfeitures and penalties total \$1,644,000, or 0.4%, of total revenues for the City.
- Investment earnings and miscellaneous revenues, including funding of the City's internal service funds, are budgeted at \$20,144,144, or 5.0%, of total revenues.
- Right-of-way payments received by the General Fund from City owned utilities are budgeted at \$17,825,800 for FY 2021. Inter-fund transfers total \$5,455,442. The combined total for Right-of-way and inter-fund transfers is budgeted at \$23,281,242, or 5.8%, of total revenues.

Revenue Assumptions:

- The adopted budget reduces the current property tax rate from \$0.62999 to \$0.62900 per \$100 of assessed valuation. The estimated total property tax levy for FY 2021 is \$39,926,152. The General Fund ("M&O") tax rate is adopted at \$0.454001 per \$100 of assessed valuation and the debt service portion ("I&S") tax rate is \$0.174999 per \$100 of assessed valuation. The General Fund property tax levy is estimated at \$26,411,476 and the Debt Service property tax levy is estimated at \$10,180,555 with additional amounts budgeted for penalty, interest, and delinquent taxes from prior periods. TIRZ property tax levies are estimated at \$3,334,120. Total property tax levy increased 5.5% compared to last year's value.
- The adopted FY 2021 budget for sales tax is \$22,540,000, which is \$927,500, or 4.0%, below the FY 2020 adopted budget. Sales tax revenue for FY 2020 is projected to be \$23,000,000.
- The ROW payment to the General Fund from the Water, Wastewater, and Solid Waste utility funds is based on 5.0% of revenues. The ROW payment from BTU-City is based on approximately 7.0% of revenues.
- Total Water Fund revenues are expected to decrease by 1.9%. Wastewater Fund revenues will see a modest growth of 0.4%. Solid Waste Fund revenues anticipate a 1.7% increase for FY 2021.

- The adopted FY 2021 Hotel Occupancy Tax (“HOT”) revenues budget of \$940,850, which is a 46.8%, decrease over FY 2020 adopted revenues. This decrease in adopted revenue is based on the impact of the COVID-19 pandemic causing an overall decrease in travel.

BUDGETED APPROPRIATION OF EXPENDITURES

The City of Bryan Fiscal Year 2021 adopted budget appropriation of expenditures for all funds is \$415,127,701, or 2.7%, increase over the FY 2020 adopted budget.

Uses of Appropriated Funds:

The table “Expenses – by Category – All Funds” lists appropriations by fund and category. Category types include salaries and benefits, supplies, maintenance and services, miscellaneous, capital outlay, debt service, and transfers. Administrative reimbursements represent services provided by the General Fund to other funds. These amounts are used to offset expenditures in the General Fund.

- General Fund budgeted expenditures for FY 2021 are \$78,809,642, which includes an off-set of \$6,174,078, for administrative reimbursement costs from other funds for services provided by the General Fund.
- BTU-City and BTU-Rural combined appropriations represent \$235,913,200, or 56.8%, of the total appropriations for the City.
- The City’s Salaries & Benefits for FY 2021 are \$87,344,113 and \$8,285,200 of estimated salaries and benefits that are categorized as capital outlay, totaling \$95,629,313 for all Salaries & Benefits. The adopted budget includes a merit pool funding increase of 3% for the City’s Career Progression Program for eligible employees. The adopted FY 2021 budget increases staffing by 5.5 positions over the FY 2020 adopted budget. For FY 2021, there will be 7 unfunded vacancies in the General Fund which were voluntarily unfunded by the departments.
- Supplies which include fuel and energy costs, make up the largest portion of the total budget of \$98,909,303, or 23.8%.
- Maintenance and services expenses adopted for FY 2021 are \$55,993,875, or 13.5%, of budgeted expenses. These categories include maintenance expenses and utility service charges.
- Miscellaneous expenditures are primarily for contractual services and account for \$38,480,555, or 9.3%, of the total appropriations for FY 2021.
- Capital outlay for FY 2021 is adopted at \$66,195,155, or 15.9%, of total budgeted appropriations. This category includes capital improvement projects to be funded through operating revenues. Funding for vehicles and equipment is also included in this category. A complete listing of operating capital purchases can be found in the capital funding section of this document.
- Debt Service payments for all funds are budgeted at \$49,344,566, or 11.9%, of the total adopted budget for FY 2021.
- Transfers out to other funds for FY 2021 total \$23,323,112, or 5.6%, of total appropriations. Electric utility ROW payments of \$13,201,600 account for the majority of this category. Combined transfers of \$3,845,254 are budgeted for the Water, Wastewater, and Solid Waste funds for administrative reimbursements. Combined transfers of \$2,710,000 are budgeted for TIRZ 10/Traditions and TIRZ 22/Target for their reimbursement of advanced funding to the General Fund. Combined transfers of \$1,697,148 are budgeted for the TIRZ’s, Street Improvement Fund and Drainage Fund for their respective debt service payments. A transfer of \$575,000 is budgeted from the Capital Reserve fund to the Debt Service Fund. There will also be a \$260,000 transfer from TIRZ 19/Nash fund to the Street Improvement Fund and a transfer from the Streets and Drainage Funds of \$164,654 for utility administrative reimbursements. Additionally, there will be a \$100,000 transfer from the Self-Insurance Fund to the Employee Benefits Fund to cover the costs of occupational services that are provided to the City by the Employee Health Center. The balance of the transfers is related to cost sharing services.

CHANGE IN OPERATING FUNDS

The table “FY 2021 Change in Fund Balance – All Funds” lists changes in year ended operating funds by fund. Overall, balances are projected to decrease by \$15,187,556. The Midtown Park Operations fund decrease of \$4,940,000, the Street Improvement fund decrease of \$3,988,834, and the Water fund decrease of \$2,242,050 account for the majority of the overall projected fund decreases. The spending of available fund balances reduces the need for issuing debt. The ending fund balance in all funds is within target levels.



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City of Bryan, Texas
All Funds Summary - Fiscal Year 2021

REVENUES	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Governmental Funds:							
General	\$ 80,033,952	\$ 78,990,185	\$ 78,990,185	\$ 78,096,553	\$ 79,569,863	\$ 697,110	0.9%
Debt Service	10,249,656	10,486,600	10,486,600	10,908,988	12,816,335	2,329,735	22.2%
Hotel/Motel Tax	1,864,592	1,768,000	1,768,000	1,045,474	940,850	(827,150)	-46.8%
Street Improvement	6,088,383	5,878,000	5,878,000	6,021,500	6,270,000	392,000	6.7%
Drainage	1,503,928	1,012,000	1,012,000	1,006,500	1,009,000	(3,000)	-0.3%
TIRZ #10 (Traditions)	3,271,478	3,450,600	3,450,600	3,512,525	3,531,417	80,817	2.3%
TIRZ #19 (Nash Street)	353,265	395,200	395,200	395,792	397,066	1,866	0.5%
TIRZ #21 (Downtown)	167,898	203,800	203,800	215,028	219,697	15,897	7.8%
TIRZ #22 (Target)	404,501	428,900	428,900	431,804	461,572	32,672	7.6%
TIRZ #22 (North Tract)	199,268	210,100	210,100	216,481	202,046	(8,054)	-22.1%
Court Technology	40,108	36,500	36,500	27,700	27,500	(9,000)	-0.4%
Community Development	1,172,719	2,055,870	2,055,870	1,853,579	2,394,217	338,347	16.5%
Capital Reserve Fund	106,287	65,000	65,000	20,063,000	26,471	(38,529)	-59.3%
Oil & Gas Fund	754,988	655,550	655,550	549,050	433,736	(221,376)	-33.8%
Midtown Park Operations Fund	-	-	-	3,000,000	13,500	13,500	0.0%
Midtown Park Construction Fund	-	-	-	13,000,500	60,000	60,000	0.0%
Enterprise Funds:							
Water	13,667,550	13,770,100	13,770,100	13,615,337	13,513,436	(256,664)	-1.9%
Wastewater	14,035,066	13,619,100	13,619,100	13,683,980	13,680,056	60,956	0.4%
Solid Waste	8,620,171	8,512,300	8,512,300	8,510,549	8,656,249	143,949	1.7%
BTU - City	208,204,832	196,578,300	196,578,300	186,800,200	189,414,300	(7,164,000)	-3.6%
BTU - Rural	48,280,733	50,081,300	50,081,300	47,053,000	47,525,800	(2,555,500)	-5.1%
Airport	735,750	825,800	825,800	661,800	826,712	912	0.1%
Bryan Commerce & Dev.	773,752	52,200	52,200	1,407,150	19,400	(32,800)	-62.8%
Internal Service Funds:							
Employee Benefits	12,581,868	13,552,400	13,552,400	14,745,137	15,204,590	1,652,190	12.2%
Self-Insurance Fund	2,744,277	2,435,900	2,435,900	2,622,584	2,425,200	(10,700)	-0.4%
Warehouse Fund	328,117	319,106	319,106	320,481	300,694	(18,412)	-5.8%
TOTAL ALL FUNDS	\$ 416,183,137	\$ 405,382,811	\$ 405,382,811	\$ 429,764,692	\$ 399,939,706	\$ (5,443,105)	-1.3%

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Governmental Funds:							
General	\$ 75,447,379	\$ 79,626,569	\$ 81,326,569	\$ 78,740,069	\$ 78,809,642	\$ (816,927)	-1.0%
Debt Service	10,857,974	10,805,000	10,805,000	10,782,279	13,321,540	2,516,540	23.3%
Hotel/Motel Tax	1,499,836	1,750,200	1,750,200	1,577,665	1,588,683	(161,517)	-9.2%
Street Improvement	4,840,795	10,392,964	10,392,964	7,180,924	10,258,834	(134,130)	-1.3%
Drainage	1,318,126	2,128,392	2,978,392	3,614,288	1,086,426	(1,041,966)	-49.0%
TIRZ #10 (Traditions)	3,370,183	2,109,776	2,109,776	2,109,776	3,298,257	1,188,481	56.3%
TIRZ #19 (Nash Street)	137,679	457,655	657,655	657,655	449,904	(7,751)	-1.7%
TIRZ #21 (Downtown)	102,373	211,970	211,970	136,970	625,000	413,030	194.9%
TIRZ #22 (Target)	414,571	439,604	439,604	439,604	454,261	14,657	3.3%
TIRZ #22 (North Tract)	273,301	218,305	218,305	225,052	201,783	(16,522)	-7.6%
Court Technology	19,480	19,500	29,500	28,725	29,500	10,000	51.3%
Community Development	1,167,498	2,055,870	2,055,870	1,836,330	2,394,217	338,347	16.5%
Capital Reserve Fund	-	-	18,300,000	18,300,000	575,000	575,000	0.0%
Oil & Gas Fund	-	-	2,000,000	2,000,000	-	-	0.0%
Midtown Park Operations Fund	-	-	500,000	300,000	936,004	936,004	0.0%
Midtown Park Construction Fund	-	-	1,900,000	1,000,000	5,000,000	5,000,000	0.0%
Enterprise Funds:							
Water	14,799,003	14,827,900	14,827,900	13,689,300	15,755,484	927,586	6.3%
Wastewater	15,946,931	17,726,300	17,726,300	17,312,260	15,480,139	(2,246,161)	-12.7%
Solid Waste	7,752,882	8,553,100	8,553,100	8,501,160	8,520,320	(32,780)	-0.4%
BTU - City	196,379,523	184,253,800	204,253,800	188,403,000	188,174,900	3,921,100	2.1%
BTU - Rural	41,887,933	50,027,000	50,027,000	46,205,400	47,738,300	(212,500)	-4.6%
Airport	784,735	831,626	831,626	722,976	782,654	(48,972)	-5.9%
Bryan Commerce & Dev.	56,629	1,349,400	1,849,400	785,200	1,380,187	30,787	2.3%
Internal Service Funds:							
Employee Benefits	12,889,279	13,211,000	14,011,000	13,375,969	14,834,178	1,623,178	12.3%
Self-Insurance Fund	1,992,165	2,724,100	2,724,100	2,463,756	3,098,134	374,034	13.7%
Warehouse Fund	371,915	327,600	327,600	305,550	334,354	6,754	2.1%
TOTAL ALL FUNDS	\$ 392,310,191	\$ 404,047,631	\$ 450,807,631	\$ 420,693,908	\$ 415,127,701	\$ 11,080,070	2.7%

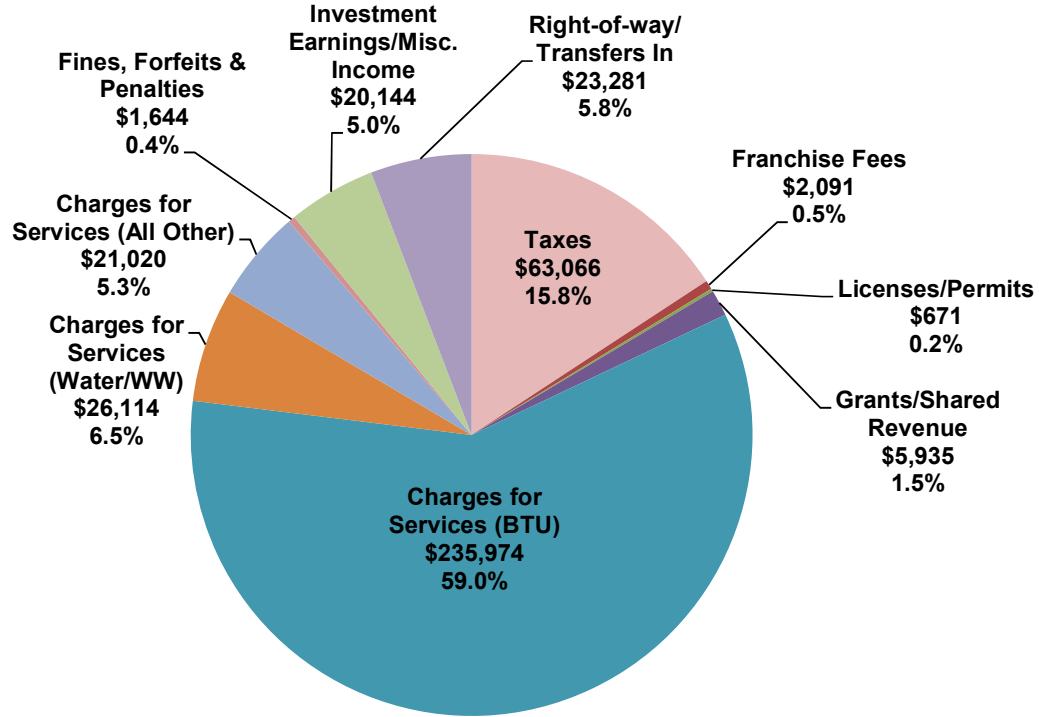
Expenditures are shown net of administrative reimbursements

Revenues by Type

Fiscal Year 2021

\$399,939,706

(in thousands)

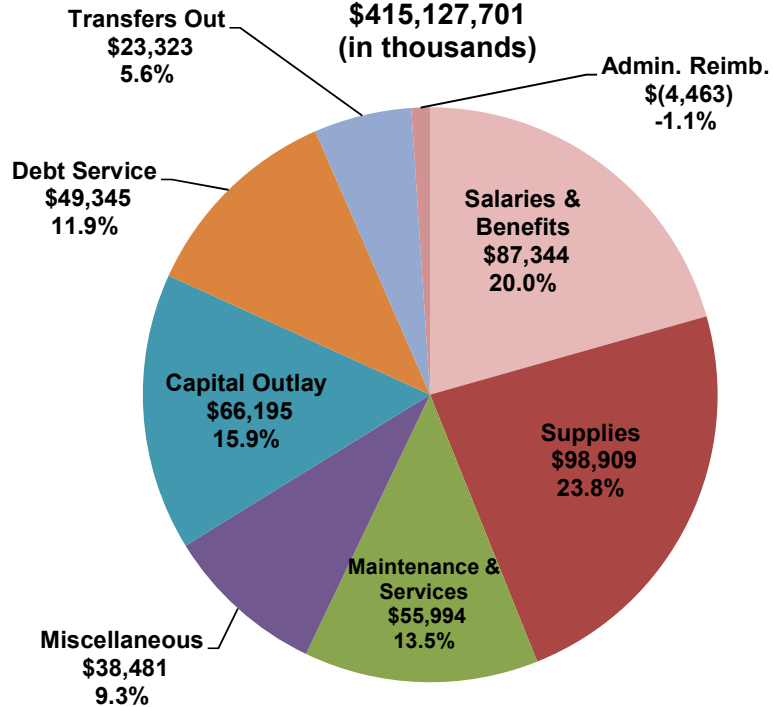


Expenditures by Category

Fiscal Year 2021

\$415,127,701

(in thousands)



City of Bryan, Texas
FY 2021 Change in Fund Balance - All Funds

Fund Name	10/1/2020 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures ⁽¹⁾	Change in Operating Funds	9/30/2021 Est. Ending Operating Funds
Governmental Funds:							
General	\$ 26,237,745	\$ 61,744,063	\$ 17,825,800	\$ 79,569,863	\$ 78,809,642	\$ 760,221	\$ 26,997,965
Debt Service	2,165,629	10,544,186	2,272,148	12,816,335	13,321,540	(505,205)	1,660,423
Hotel/Motel Tax	2,083,317	940,850	-	940,850	1,588,683	(647,833)	1,435,484
Street Improvement	5,967,205	6,010,000	260,000	6,270,000	10,258,834	(3,988,834)	1,978,371
Drainage	392,705	1,009,000	-	1,009,000	1,086,426	(77,426)	315,279
TIRZ #10 (Traditions)	1,750,645	3,531,417	-	3,531,417	3,298,257	233,160	1,983,805
TIRZ #19 (Nash Street)	106,523	397,066	-	397,066	449,904	(52,838)	53,685
TIRZ #21 (Downtown)	503,978	219,697	-	219,697	625,000	(405,303)	98,675
TIRZ #22 (Target)	55,343	461,572	-	461,572	454,261	7,311	62,654
TIRZ #22 (North Tract)	50,942	202,046	-	202,046	201,783	263	51,205
Court Technology	179,374	27,500	-	27,500	29,500	(2,000)	177,374
Community Development	-	2,394,217	-	2,394,217	2,394,217	-	-
Capital Reserve Fund	5,292,609	26,471	-	26,471	575,000	(548,529)	4,744,080
Oil & Gas	458,920	433,736	-	433,736	-	433,736	892,656
Midtown Park Operations Fund	2,700,000	13,500	-	13,500	936,004	(922,504)	1,777,496
Midtown Park Construction Fund	12,000,500	60,000	-	60,000	5,000,000	(4,940,000)	7,060,500
Enterprise Funds:							
Water	6,470,240	13,069,000	444,436	13,513,436	15,755,484	(2,242,048)	4,228,192
Wastewater	6,775,411	13,045,350	634,706	13,680,056	15,480,139	(1,800,083)	4,975,328
Solid Waste	7,139,572	8,452,583	203,666	8,656,249	8,520,320	135,929	7,275,501
BTU - City	80,560,874	188,593,900	820,400	189,414,300	188,174,900	1,239,400	81,800,274
BTU - Rural	17,987,569	47,379,600	146,200	47,525,800	47,738,300	(212,500)	17,775,069
Airport	63,870	539,412	287,300	826,712	782,654	44,058	107,928
Bryan Commerce & Dev.	4,493,361	-	19,400	19,400	1,380,187	(1,360,787)	3,132,574
Internal Service Funds:							
Employee Benefits	1,369,708	14,499,434	705,156	15,204,590	14,834,178	370,412	1,740,119
Self-Insurance Fund	3,697,475	2,354,200	71,000	2,425,200	3,098,134	(672,934)	3,024,541
Warehouse Fund	33,660	65,800	234,894	300,694	334,354	(33,660)	-
TOTAL ALL FUNDS	\$ 188,537,174	\$ 376,014,600	\$ 23,925,106	\$ 399,939,706	\$ 415,127,701	\$ (15,187,995)	\$ 173,349,178

Notes:

⁽¹⁾ Expenditures are shown net of administrative reimbursements.



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City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2021

Revenues:	Taxes	Franchise Fees	Licenses & Permits	Inter-governmental	Charges for Services	Fines, Forfeits & Penalties	Investment Earnings / Misc. Income	Right of Way & Transfers In	Total
Governmental Funds:									
General	\$ 48,723,247	\$ 2,090,900	\$ 671,404	\$ 1,312,395	\$ 5,277,532	\$ 1,529,000	\$ 2,139,585	\$ 17,825,800	\$ 79,569,863
Debt Service	9,977,000	-	-	368,096	-	90,000	109,090	2,272,148	12,816,335
Hotel/Motel Tax	900,000	-	-	-	-	-	40,850	-	940,850
Street Improvement Fund	-	-	-	-	5,800,000	-	210,000	260,000	6,270,000
Drainage Improvement	-	-	-	-	950,000	-	59,000	-	1,009,000
TIRZ #10-Traditions	2,271,943	-	-	1,229,474	-	-	30,000	-	3,531,417
TIRZ #19-Nash Street	391,066	-	-	-	-	-	6,000	-	397,066
TIRZ #21-Downtown Bryan	214,697	-	-	-	-	-	5,000	-	219,697
TIRZ #22 - Target	272,721	-	-	183,851	-	-	5,000	-	461,572
TIRZ #22 - North	119,650	-	-	79,846	-	-	2,550	-	202,046
Court Technology	-	-	-	-	-	25,000	2,500	-	27,500
Community Development	-	-	-	2,394,217	-	-	-	-	2,394,217
Capital Reserve	-	-	-	-	-	-	26,471	-	26,471
Oil & Gas	195,236	-	-	-	-	-	238,500	-	433,736
Midtown Park Operations Fund	-	-	-	-	-	-	13,500	-	13,500
Midtown Park Construction Fund	-	-	-	-	-	-	60,000	-	60,000
Enterprise Funds:									
Water	-	-	-	-	13,069,000	-	444,436	-	13,513,436
Wastewater	-	-	-	-	13,045,350	-	634,706	-	13,680,056
Solid Waste	-	-	-	-	8,452,583	-	203,666	-	8,656,249
BTU-City	-	-	-	-	188,593,900	-	820,400	-	189,414,300
BTU-Rural	-	-	-	-	47,379,600	-	146,200	-	47,525,800
Airport	-	-	-	-	539,412	-	52,300	235,000	826,712
Bryan Commerce & Dev.	-	-	-	-	-	-	19,400	-	19,400
Internal Service Funds:									
Employee Benefits	-	-	-	367,200	-	-	14,737,390	100,000	15,204,590
Self-Insurance Fund	-	-	-	-	-	-	71,000	2,354,200	2,425,200
Warehouse Fund	-	-	-	-	-	-	66,600	234,094	300,694
Total Revenues	\$ 63,065,560	\$ 2,090,900	\$ 671,404	\$ 5,935,079	\$ 283,107,377	\$ 1,644,000	\$ 20,144,144	\$ 23,281,242	\$ 399,939,706

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2021

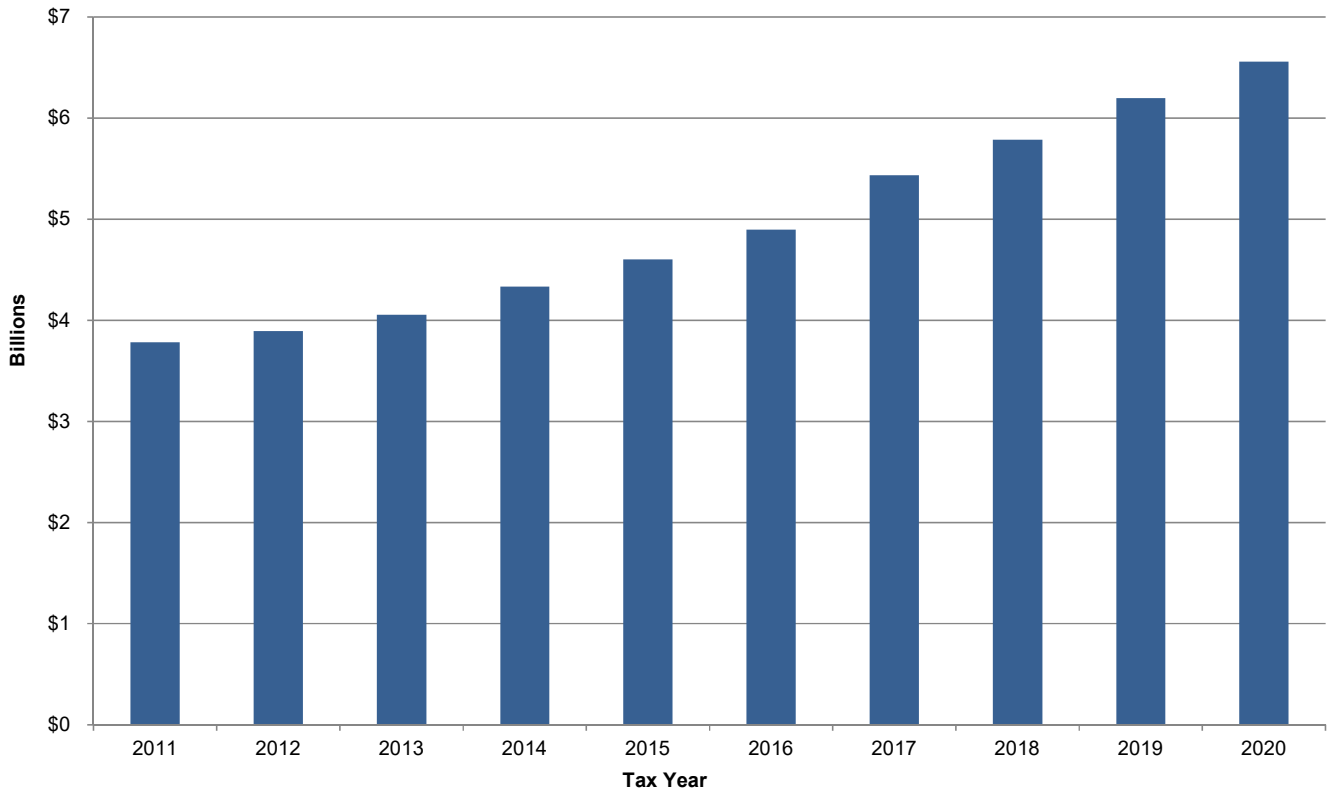
Expenses :	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Governmental Funds:									
General	\$ 62,437,350	\$ 3,158,462	\$ 6,886,356	\$ 10,604,298	\$ 1,127,801	\$ -	\$ 769,453	\$ (6,174,078)	\$ 78,809,642
Debt Service	-	-	-	-	-	13,321,540	-	-	13,321,540
Hotel/Motel Tax	64,300	-	-	1,524,383	-	-	-	-	1,588,683
Street Improvement Fund	127,300	-	2,797,743	162,309	6,711,178	-	460,304	-	10,258,834
Drainage Improvement	-	-	-	192,130	765,000	-	129,296	-	1,086,426
TIRZ #10-Traditions	-	-	-	25,000	-	-	3,273,257	-	3,298,257
TIRZ #19-Nash Street	-	-	-	52,000	-	-	397,904	-	449,904
TIRZ #21-Downtown Bryan	-	-	-	625,000	-	-	-	-	625,000
TIRZ #22 - Target	-	-	-	-	-	-	454,261	-	454,261
TIRZ #22 - North	-	-	-	85,000	-	-	116,783	-	201,783
Court Technology	-	13,500	16,000	-	-	-	-	-	29,500
Community Development	449,563	12,399	76,388	1,855,867	-	-	-	-	2,394,217
Capital Reserve	-	-	-	-	-	-	575,000	-	575,000
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	-	-	-	936,004	-	-	-	-	936,004
Midtown Park Construction Fund	-	-	-	-	5,000,000	-	-	-	5,000,000
Enterprise Funds:									
Water	2,985,000	248,450	2,733,622	1,041,307	3,650,000	3,574,560	1,522,545	-	15,755,484
Wastewater	3,510,300	485,612	2,342,308	876,293	3,300,000	3,723,855	1,241,771	-	15,480,139
Solid Waste	3,195,000	486,780	625,159	1,848,567	1,283,876	-	1,080,938	-	8,520,320
BTU-City**	12,657,800	70,198,300	31,393,000	2,298,100	31,895,000	24,820,000	13,201,600	1,711,100	188,174,900
BTU-Rural**	902,000	23,967,100	7,921,100	65,400	11,059,000	3,823,700	-	-	47,738,300
Airport	195,800	241,050	48,900	112,693	103,300	80,911	-	-	782,654
Bryan Commerce & Dev.	-	-	30,272	49,915	1,300,000	-	-	-	1,380,187
Internal Service Funds:									
Employee Benefits	-	-	244,237	14,589,941	-	-	-	-	14,834,178
Self-Insurance Fund	587,600	82,000	865,714	1,462,820	-	-	100,000	-	3,098,134
Warehouse Fund	232,100	15,650	13,076	73,528	-	-	-	-	334,354
Total Expenses	\$ 87,344,113	\$ 98,909,303	\$ 55,993,875	\$ 38,480,555	\$ 66,195,155	\$ 49,344,566	\$ 23,323,112	\$ (4,462,978)	\$ 415,127,701

**Note: Capital outlay for BTU includes estimated capitalized salaries and benefits related to capital projects.

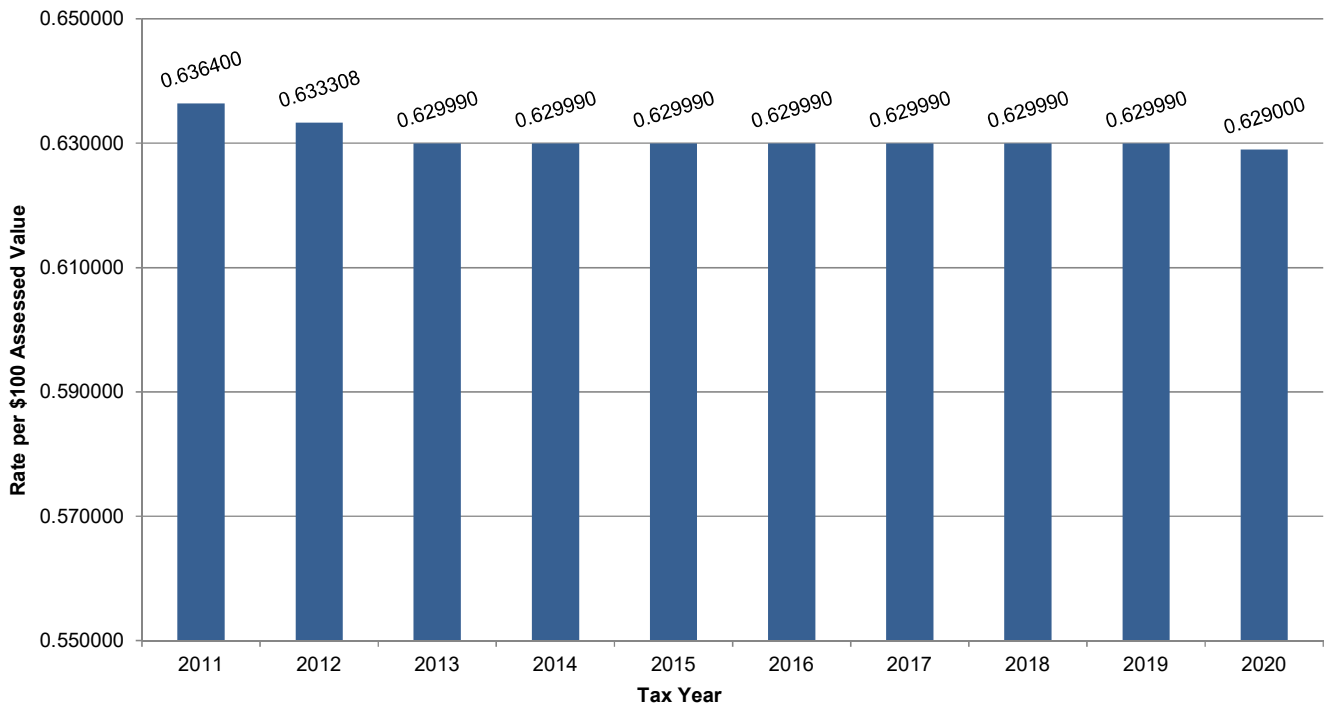
PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 8/4/20 Certified Values

EFFECTIVE RATE				
ESTIMATED Tax Roll and Levy			FY 2021	FY 2020 for Comparison
Assessed Valuation (100%)			\$ 8,048,573,604	\$ 7,662,468,007
Growth in Assessed Valuation			5.04%	
Net Taxable Value (Before Freeze)			\$ 6,558,248,489	\$ 6,201,621,579
Growth in Net Taxable (Before Freeze)			5.75%	
Less: Freeze Taxable /Transfer Adj.			796,602,682	740,733,653
% Change Freeze Taxable			7.54%	
Total Taxable			\$ 5,761,645,807	\$ 5,460,887,926
			5.51%	
Rate Per \$100 of Assessed Valuation			0.629000	0.629990
Tax			\$ 36,240,752	\$ 34,403,048
			5.34%	
Add: Freeze Ceilings			3,685,400	3,455,816
			6.64%	
Total Tax Levy			\$ 39,926,152	\$ 37,858,864
% Change Total Tax Levy			5.46%	
ESTIMATED Distribution:	Tax Rate	% of Total	FY 2021	FY 2020 for Comparison
General Fund	\$ 0.454001		\$ 24,011,327	\$ 23,797,206
General Fund - Freeze Ceiling	\$ 0.454001		2,400,149	2,375,737
		66.15%	\$ 26,411,476	\$ 26,172,943
			0.91%	
Debt Service	\$ 0.174999		9,255,394	7,697,405
Debt Service - Freeze Ceiling	\$ 0.174999		925,160	768,452
		25.50%	\$ 10,180,555	\$ 8,465,857
			20.25%	
TIRZ 10 - Traditions	\$ 0.629000	5.79%	\$ 2,311,668	\$ 2,241,856
Projected Growth			3.11%	
TIRZ 19 - Nash Street	\$ 0.629000	0.99%	\$ 397,231	\$ 391,542
Projected Growth			1.45%	
TIRZ 21 - Downtown	\$ 0.629000	0.56%	\$ 223,165	\$ 205,506
Projected Growth			8.59%	
TIRZ 22 - North	\$ 0.629000	0.30%	\$ 120,669	\$ 125,462
Projected Growth			-3.82%	
TIRZ 22 - South	\$ 0.629000	0.70%	\$ 281,387	\$ 255,699
Projected Growth			10.05%	
Total Tax Levy			\$ 39,926,152	\$ 37,858,865

Net Taxable Property Value Tax Year 2011 - 2020



Property Tax Rate Tax Year 2011 - 2020



**Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2021**

Department	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	Variance from FY 20-FY 21	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	Variance from FY 20-FY 21
<u>General Fund:</u>								
<i>Public Safety:</i>								
Municipal Court	17.00	16.00	16.00	-	\$ 1,275,374	\$ 1,289,100	\$ 1,269,500	\$ (19,600)
Police Services	190.00	193.00	193.00	-	19,219,951	20,219,000	20,868,300	649,300
Fire & Emergency Ops Center	144.00	145.00	150.00	5.00	15,585,929	16,136,200	16,695,300	559,100
Bryan Animal Center	11.00	11.50	11.00	(0.50)	770,096	792,000	815,800	23,800
Total Public Safety	362.00	365.50	370.00	4.50	36,851,350	38,436,300	39,648,900	1,212,600
<i>Public Works:</i>								
Engineering Services	14.00	14.00	14.00	-	1,383,351	1,362,900	1,394,700	31,800
Streets & Drainage	17.00	17.00	17.00	-	1,118,219	1,141,400	1,125,300	(16,100)
Traffic Operations	10.00	10.00	10.00	-	842,066	784,600	751,950	(32,650)
Total Public Works	41.00	41.00	41.00	-	3,343,636	3,288,900	3,271,950	(16,950)
<i>Development Services</i>								
Development Services	21.00	23.00	23.00	-	1,629,918	1,772,400	1,834,100	61,700
Code Enforcement	5.00	5.00	5.00	-	349,259	369,800	352,100	(17,700)
Community Development Admin.	1.00	1.00	1.00	-	220,397	216,900	211,850	(5,050)
Total Development Services	27.00	29.00	29.00	-	2,199,574	2,359,100	2,398,050	38,950
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	39.00	37.50	37.50	-	2,454,133	2,563,700	2,654,500	90,800
Parks and Recreation	21.50	21.80	21.80	-	2,458,814	2,477,400	2,415,250	(62,150)
Total Community Services	60.50	59.30	59.30	-	4,912,947	5,041,100	5,069,750	28,650
<i>Support Services:</i>								
Fiscal Services	14.00	14.00	14.00	-	1,362,556	1,452,800	1,410,000	(42,800)
Information Technology	37.00	38.00	38.00	-	3,994,409	4,253,200	4,146,400	(106,800)
Human Resources	5.00	5.00	5.00	-	537,378	576,100	593,600	17,500
Facility Services	17.50	17.50	17.50	-	1,246,482	1,273,900	1,264,500	(9,400)
Fleet Services	11.00	11.00	11.00	-	796,152	764,800	787,750	22,950
Total Support Services	84.50	85.50	85.50	-	7,936,977	8,320,800	8,202,250	(118,550)
<i>General Administration:</i>								
Executive Services	6.00	6.00	6.00	-	1,096,261	1,132,500	1,196,300	63,800
Economic Development	5.00	5.00	5.00	-	658,778	701,800	725,700	23,900
Internal Audit	1.00	-	-	-	176,245	-	-	-
City Secretary	6.00	6.00	6.00	-	545,533	567,800	587,450	19,650
City Council Services	-	-	-	-	70	100	100	-
Communications & Marketing	5.00	4.00	4.00	-	386,396	403,300	408,000	4,700
Neighborhood & Youth Services	1.00	1.00	1.00	-	97,093	100,900	106,500	5,600
Legal Services	6.00	6.00	6.00	-	777,808	795,200	822,400	27,200
Total General Administration	30.00	28.00	28.00	-	3,738,184	3,701,600	3,846,450	144,850
Total General Fund	605.00	608.30	612.80	4.50	\$ 58,982,668	\$ 61,147,800	\$ 62,437,350	\$ 1,289,550
<u>Other Funds:</u>								
<i>Enterprise Funds:</i>								
Water Services	35.55	35.55	35.55	-	\$ 2,732,195	\$ 2,824,300	\$ 2,985,000	\$ 160,700
Wastewater Services	41.45	41.45	41.45	-	3,199,108	3,322,400	3,510,300	187,900
Solid Waste Fund	45.00	45.00	45.00	-	2,986,461	3,137,500	3,195,000	57,500
Airport	2.00	2.00	2.00	-	195,690	190,000	195,800	5,800
BTU Operations	181.00	183.00	184.00	1.00	19,821,282	20,623,600	21,845,000	1,221,400
<i>Special Revenue Funds:</i>								
Community Development	5.50	5.50	5.50	-	411,982	424,865	449,563	24,698
HOT	-	0.70	0.70	-	-	60,600	64,300	3,700
Street Improvement	-	1.00	1.00	-	-	115,800	127,300	11,500
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.00	6.00	6.00	-	535,817	558,000	587,600	29,600
Warehouse	3.00	3.00	3.00	-	211,886	226,300	232,100	5,800
Total Other Funds	319.50	323.20	324.20	1.00	\$ 30,094,421	\$ 31,483,365	\$ 33,191,963	\$ 1,708,598
Total All Funds	924.50	931.50	937.00	5.50	\$ 89,077,089	\$ 92,631,165	\$ 95,629,313	\$ 2,998,148

* Fleet Services position count is split with Enterprise Funds position count

GENERAL FUND OVERVIEW

FUND DESCRIPTION

This fund accounts for resources traditionally associated with the basic functions of government. These basic functions include public safety, public works, development services, community services, support services, and general administration.

During the budget process, it is the General Fund which receives the most scrutiny from city staff, the council, and the public. The attention is deserved because this fund reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

The budget for the General Fund is prepared using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except where the accrual basis is specified by Generally Accepted Accounting Principles (GAAP). Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable.

The following narrative reports the major aspects of the General Fund budget for the current and upcoming fiscal years. Operational accomplishments and goals are reported in the department narratives.

FISCAL YEAR 2021 REVENUES

The FY 2021 Budget includes combined revenues, transfers in and right-of way-payments of \$79,569,863. Revenues of \$61,744,063 from taxes, licenses and permits, grants, charges for services, and other income, account for the majority of the inflows for the General Fund. Right-of-way payments are budgeted at \$14,865,800 and transfers in are budgeted at \$2,960,000. This represents an overall increase of \$579,678, or 0.7%, from the FY 2020 adopted budget of \$78,990,185.

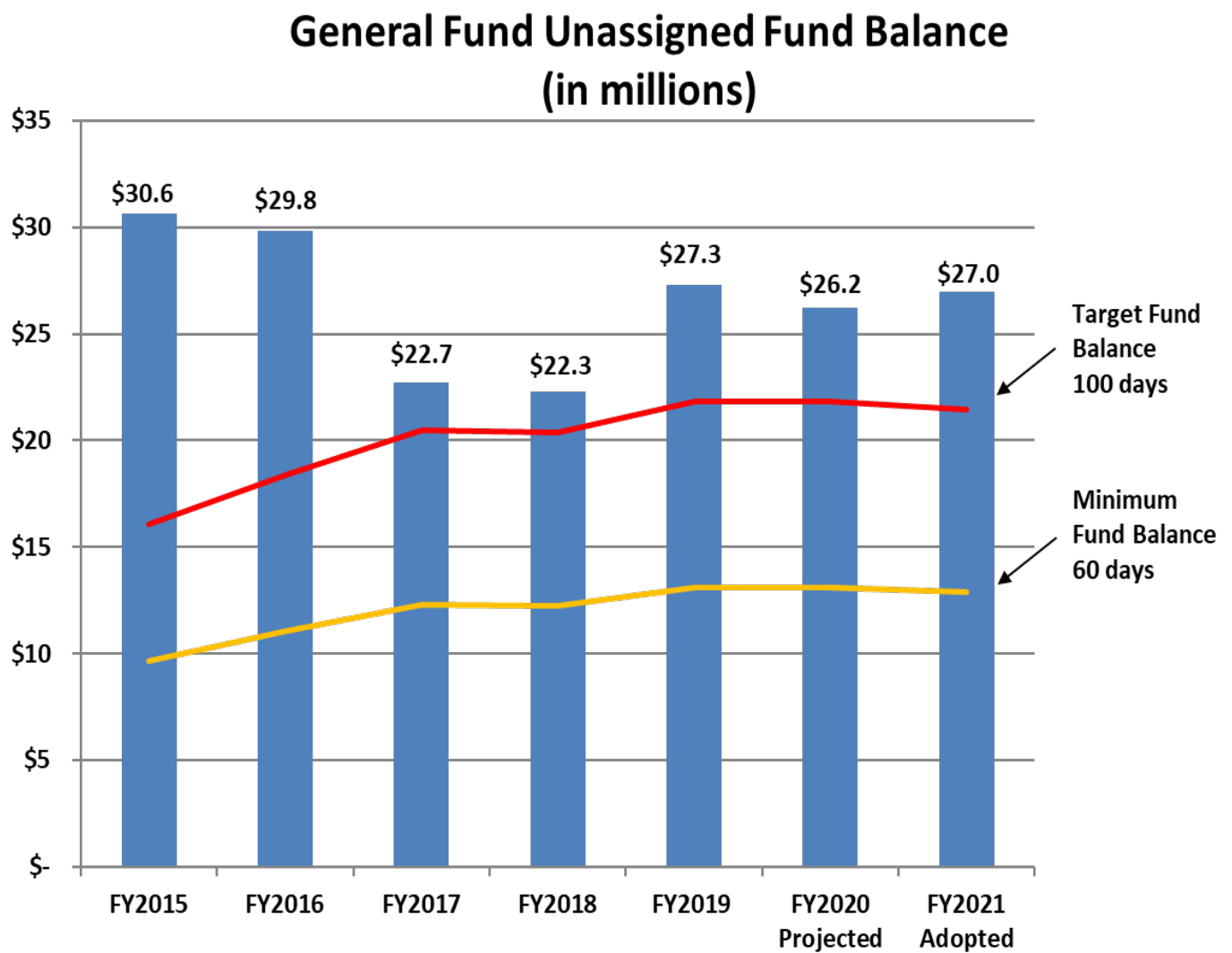
Total tax revenues and franchise fees are budgeted at \$50,814,147 and include sales tax revenues of \$22,540,000, property tax revenues of \$26,183,247 and franchise fees of \$2,090,900. FY 2021 sales tax revenues are budgeted at a 4.0% decrease from the adopted FY 2020 budget of \$23,467,500. Property tax revenue (including penalty and interest received on property tax delinquent from previous years) is expected to decrease \$172,953, or 0.7%, below the FY 2020 adopted budget of \$26,356,200. Sales taxes and property taxes account for 61.2% total General Fund inflows. Transfers in and right-of-way payments are projected to be \$17,825,800 which is an increase of \$2,161,800 from the FY 2020 adopted budget. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income.

FISCAL YEAR 2021 EXPENDITURES

General Fund operating expenditures, net of administrative reimbursements, for FY 2021 are adopted at \$78,809,642 which is a decrease of \$816,927, or 1.0% lower than the FY 2020 adopted budget of \$79,626,569. General Fund expenditures are categorized by operational function under the broad categories of Public Safety, Public Works, Development Services, Community Services, Support Services, and General Administration. Administrative reimbursements of \$6,174,078 represent services provided by the General Fund to other funds and represent a reduction to expenditures in the General Fund of 1.3%. Detailed departmental summaries are shown on the General Fund Expense Summary. Departmental summary pages provide detailed information by function and category.

FUND BALANCE

The FY 2021 Ending Funds Available for Operations of \$26,997,965 exceeds the 60 day minimum fund balance policy amount of \$12,955,010.



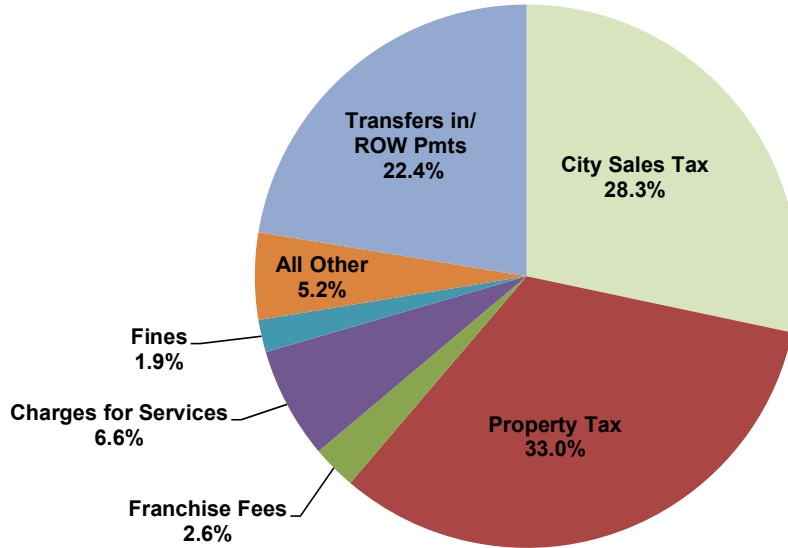


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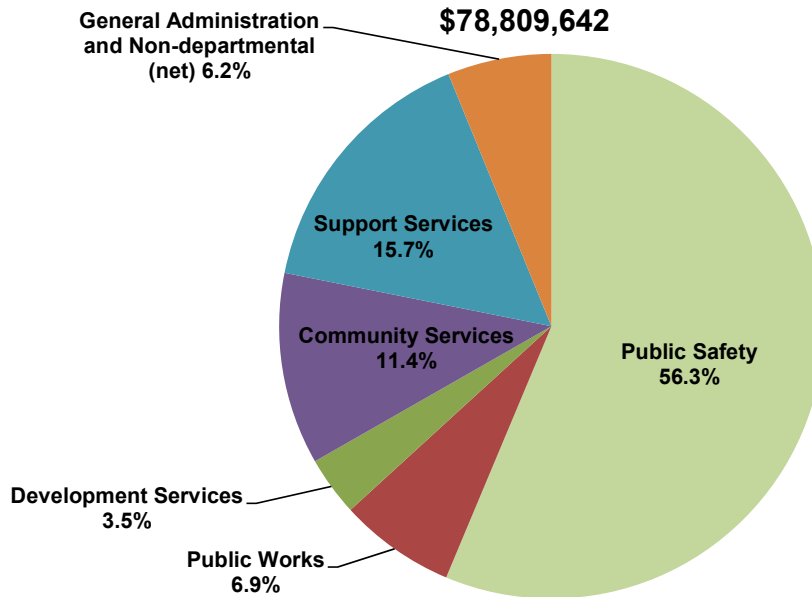
CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Revenues							
City Sales Tax	\$ 23,580,209	\$ 23,467,500	\$ 23,467,500	\$ 23,000,000	\$ 22,540,000	\$ (927,500)	-4.0%
Property Tax	24,769,762	26,356,200	26,356,200	25,875,000	26,183,247	(172,953)	-0.7%
Franchise Fees	2,081,194	1,830,000	1,830,000	2,060,000	2,090,900	260,900	14.3%
Licenses & Permits	766,523	672,650	672,650	661,647	671,404	(1,246)	-0.2%
Grants	1,371,527	1,293,000	1,293,000	1,363,000	1,312,395	19,395	1.5%
Charges for Services	5,893,986	5,300,750	5,300,750	4,895,654	5,277,532	(23,218)	-0.4%
Fines	1,590,251	1,525,000	1,525,000	1,221,005	1,529,000	4,000	0.3%
Miscellaneous & Shared Taxes	3,846,624	2,881,085	2,881,085	2,617,247	2,139,585	(741,500)	-25.7%
Land/Property Sales	397,064	-	-	785,000	-	-	0.0%
Subtotal Revenues	64,297,140	63,326,185	63,326,185	62,478,553	61,744,063	(1,582,122)	-2.5%
ROW Pmts	15,056,137	15,019,000	15,019,000	14,473,000	14,865,800	(153,200)	-1.0%
Transfers In	680,675	645,000	645,000	1,145,000	2,960,000	2,315,000	358.9%
Total Revenues, Transfers & ROW	80,033,952	78,990,185	78,990,185	78,096,553	79,569,863	579,678	0.7%
Operating Expenditures							
Public Safety	\$ 42,055,048	\$ 43,921,000	\$ 44,701,000	\$ 44,581,960	\$ 44,377,291	\$ 456,291	1.0%
Public Works	5,300,416	5,912,500	5,912,500	5,288,480	5,446,931	(465,569)	-7.9%
Development Services	2,664,223	3,008,500	3,008,500	2,712,911	2,782,823	(225,677)	-7.5%
Community Services	10,188,946	9,018,300	9,938,300	8,741,478	8,987,039	(31,261)	-0.3%
Support Services	11,930,462	13,097,400	13,097,400	12,546,071	12,351,604	(745,796)	-5.7%
General Administration	4,736,439	5,347,100	5,347,100	5,047,400	5,588,355	241,255	4.5%
Non-departmental	4,506,229	5,415,000	5,415,000	5,915,000	5,449,677	34,677	0.6%
Administrative Reimbursements	(5,934,384)	(6,093,231)	(6,093,231)	(6,093,231)	(6,174,078)	(80,847)	1.3%
Total Expenditures:	75,447,379	79,626,569	81,326,569	78,740,069	78,809,642	(816,927)	-1.0%
Net Increase/(Decrease)	4,586,573	(636,384)	(2,336,384)	(643,516)	760,221		
Beginning Fund Balance	28,476,702	28,840,218	33,063,276	33,063,276	32,419,760		
Ending Fund Balance	33,063,276	28,203,833	30,726,892	32,419,760	33,179,980		
Reductions for Encumbrances and Other							
Encumbrances and Assignments	(5,758,531)	(6,182,015)	(6,182,015)	(6,182,015)	(6,182,015)		
Spending Against Restricted Funds		85,000	85,000	-	-		
Ending Funds Available for Operations	\$ 27,304,745	\$ 22,106,818	\$ 24,629,877	\$ 26,237,745	\$ 26,997,965		
# of Days of Reserve	132	101	111	122	125		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	\$ 12,402,309	\$ 13,089,299	\$ 13,368,751	\$ 12,943,573	\$ 12,955,010		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	\$ 20,670,515	\$ 21,815,498	\$ 22,281,252	\$ 21,572,622	\$ 21,591,683		
# of Days Targeted	100	100	100	100	100		

General Fund
Revenues, Transfers in & ROW Pmts
Fiscal Year 2021
\$79,569,863



General Fund
Net Operating Expenditures
Fiscal Year 2021
\$78,809,642



CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Taxes							
City Sales Tax	\$ 23,580,209	\$ 23,467,500	\$ 23,467,500	\$ 23,000,000	\$ 22,540,000	\$ (927,500)	-4.0%
Property Tax	24,769,762	26,356,200	26,356,200	25,875,000	26,183,247	(172,953)	-0.7%
Franchise Fees	2,081,194	1,830,000	1,830,000	2,060,000	2,090,900	260,900	14.3%
<i>Total Taxes</i>	50,431,165	51,653,700	51,653,700	50,935,000	50,814,147	(839,553)	-1.6%
Licenses & Permits							
Business	49,849	32,900	32,900	32,825	33,150	250	0.8%
Building Permits/Inspections	716,674	639,750	639,750	628,822	638,254	(1,496)	-0.2%
<i>Total Licenses & Permits</i>	766,523	672,650	672,650	661,647	671,404	(1,246)	-0.2%
Grants							
Federal	4,811	-	-	-	-	-	0.0%
State	14,441	-	-	-	-	-	0.0%
Local Government	1,189,444	1,203,000	1,203,000	1,203,000	1,221,045	18,045	1.5%
Private	162,831	90,000	90,000	160,000	91,350	1,350	1.5%
<i>Total Grants</i>	1,371,527	1,293,000	1,293,000	1,363,000	1,312,395	19,395	1.5%
Charges for Services							
General Government	208,073	163,000	163,000	150,000	125,792	(37,208)	-22.8%
Public Safety	1,092,292	1,047,000	1,047,000	1,022,000	1,042,440	(4,560)	-0.4%
Animal Center	80,272	75,000	75,000	60,350	65,600	(9,400)	-12.5%
Mowing & Demo	242,533	110,000	110,000	210,000	214,200	104,200	94.7%
Ambulance & Vital Stats.	2,461,813	2,412,000	2,412,000	2,250,000	2,295,000	(117,000)	-4.9%
Recreation	1,762,571	1,446,500	1,446,500	1,172,887	1,502,000	55,500	3.8%
Library	46,432	47,250	47,250	30,417	32,500	(14,750)	-31.2%
<i>Total Charges for Services</i>	5,893,986	5,300,750	5,300,750	4,895,654	5,277,532	(23,218)	-0.4%
Other Income							
Fines	1,590,251	1,525,000	1,525,000	1,221,005	1,529,000	4,000	0.3%
Miscellaneous and Shared Tax	3,846,624	2,881,085	2,881,085	2,617,247	2,139,585	(741,500)	-25.7%
Land/Property Sales	397,064	-	-	785,000	-	-	0.0%
<i>Total Other Income</i>	5,833,939	4,406,085	4,406,085	4,623,252	3,668,585	(737,500)	-16.7%
Total Revenues	64,297,140	63,326,185	63,326,185	62,478,553	61,744,063	(1,582,122)	-2.5%
Transfers In	680,675	645,000	645,000	1,145,000	2,960,000	2,315,000	358.9%
Right of Way (ROW) Payments							
BTU	13,350,658	13,296,000	13,296,000	12,750,000	13,142,800	(153,200)	-1.2%
Water	657,130	665,000	665,000	665,000	665,000	-	0.0%
Wastewater	642,956	646,000	646,000	646,000	646,000	-	0.0%
Solid Waste	405,393	412,000	412,000	412,000	412,000	-	0.0%
<i>Total ROW Payments</i>	15,056,137	15,019,000	15,019,000	14,473,000	14,865,800	(153,200)	-1.0%
Total Revenues, Transfers & ROW	\$ 80,033,952	\$ 78,990,185	\$ 78,990,185	\$ 78,096,553	\$ 79,569,863	\$ 579,678	0.7%

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Public Safety							
Municipal Court	\$ 1,372,003	\$ 1,615,000	\$ 1,615,000	\$ 1,457,630	\$ 1,496,394	\$ (118,606)	-7.3%
Police Services	21,678,230	22,632,100	22,632,100	22,027,678	23,244,116	612,016	2.7%
Fire & Emergency Ops Center	18,069,954	18,525,400	19,305,400	20,028,092	18,578,386	52,986	0.3%
Bryan Animal Center	934,861	1,148,500	1,148,500	1,068,560	1,058,395	(90,105)	-7.8%
<i>Total Public Safety</i>	42,055,048	43,921,000	44,701,000	44,581,960	44,377,291	456,291	1.0%
Public Works							
Engineering Services	1,192,257	1,746,500	1,746,500	1,436,040	1,583,869	(162,631)	-9.3%
Streets & Drainage	2,238,841	2,216,900	2,216,900	1,987,000	2,046,925	(169,975)	-7.7%
Traffic Operations	1,869,318	1,949,100	1,949,100	1,865,440	1,816,137	(132,963)	-6.8%
<i>Total Public Works</i>	5,300,416	5,912,500	5,912,500	5,288,480	5,446,931	(465,569)	-7.9%
Development Services							
Development Services	2,097,552	2,306,500	2,306,500	2,089,235	2,089,366	(217,134)	-9.4%
Code Enforcement	394,785	474,000	474,000	393,400	451,757	(22,243)	-4.7%
Community Development Admin	171,886	228,000	228,000	230,276	241,700	13,700	6.0%
<i>Total Development Services</i>	2,664,223	3,008,500	3,008,500	2,712,911	2,782,823	(225,677)	-7.5%
Community Services							
Bryan/College Station Library Services	2,795,278	3,026,300	3,026,300	2,678,280	3,085,821	59,521	2.0%
Parks & Recreation	6,363,288	4,790,300	4,790,300	4,442,849	4,539,494	(250,806)	-5.2%
Golf Course	1,030,380	1,201,700	1,201,700	929,849	1,146,724	(54,976)	-4.6%
Phillips Event Center	-	-	920,000	690,500	215,000	215,000	0.0%
<i>Total Community Services</i>	10,188,946	9,018,300	9,938,300	8,741,478	8,987,039	(31,261)	-0.3%
Support Services							
Fiscal Services	1,664,047	1,759,300	1,759,300	1,715,800	1,714,388	(44,912)	-2.6%
Information Technology	6,473,857	7,248,800	7,248,800	7,060,121	7,030,985	(217,815)	-3.0%
Human Resources	753,129	755,000	755,000	690,100	745,682	(9,318)	-1.2%
Facility Services	2,365,411	2,485,300	2,485,300	2,346,550	1,985,896	(499,404)	-20.1%
Fleet Services	674,018	849,000	849,000	733,500	874,653	25,653	3.0%
<i>Total Support Services</i>	11,930,462	13,097,400	13,097,400	12,546,071	12,351,604	(745,796)	-5.7%
General Administration							
Executive Services	1,440,996	1,449,000	1,449,000	1,510,150	1,465,437	16,437	1.1%
Economic Development	857,569	1,103,600	1,103,600	1,081,450	1,274,359	170,759	15.5%
Internal Audit	138,504	150,000	150,000	120,000	120,000	(30,000)	-20.0%
City Secretary	695,837	756,500	756,500	688,431	808,608	52,108	6.9%
City Council Services	244,049	286,500	286,500	251,747	306,561	20,061	7.0%
Communications & Marketing	509,224	593,400	593,400	532,335	581,056	(12,344)	-2.1%
Neighborhood & Youth Services	99,362	152,900	152,900	112,527	158,476	5,576	3.6%
Legal Services	750,897	855,200	855,200	750,760	873,858	18,658	2.2%
<i>Total General Administration</i>	4,736,439	5,347,100	5,347,100	5,047,400	5,588,355	241,255	4.5%
Non-departmental	4,506,229	5,415,000	5,415,000	5,915,000	5,449,677	34,677	0.6%
<i>Total Non-departmental</i>	4,506,229	5,415,000	5,415,000	5,915,000	5,449,677	34,677	0.6%
Administrative Reimbursements	(5,934,384)	(6,093,231)	(6,093,231)	(6,093,231)	(6,174,078)	(80,847)	1.3%
Total Expenditures	\$ 75,447,379	\$ 79,626,569	\$ 81,326,569	\$ 78,740,069	\$ 78,809,642	\$ (816,927)	-1.0%

Municipal Court

Mission Statement

The mission of the Municipal Court is to serve the public in a fair, efficient, and accountable manner while contributing to the quality of life in our community by impartially administering justice.

Strategic Initiatives

- Provide efficient case flow management to ensure that every litigant receives procedural due process and equal protection.
- Provide efficient processing of citations filed with the Court by various agencies.
- Provide prompt processing of the Court's writs and warrants.
- Continue to investigate and evaluate means by which Information Technology can improve court operations and the administration of justice.
- Execute all of the Court's writs and warrants in an efficient and timely manner.

Fiscal Year 2020 Accomplishments

- Processed over 8,000 new cases that were filed with the court from multiple agencies.
- Processed over 4,000 warrants to ensure that judgments from the court are enforced.
- Participated in the Youth Advisory Committee.
- Teen Court sessions were held at Bryan Collegiate High School to mitigate juvenile recidivism.
- Eight staff members have maintained and retained Texas Court Clerk Certification.
- Presiding Judge and Associate Judges have attended and complied with mandatory judicial continuing education.
- City Marshals maintained all state mandated training required for peace officer certification through the Texas Commission on Law Enforcement ("TCOLE").

Fiscal Year 2021 Goals and Objectives

- Improve court processes and means by which defendants can address their case(s) through technological enhancements.
- Upgrade the Audio/Video technology in the courtroom.
- Utilize the multiple aspects of the case management software so that court processes are simplified.
- Increase compliance with judicial orders by active enforcement of judgments.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$1,154,811	\$1,289,100	\$1,289,100	\$1,212,440	\$1,269,500	\$ (19,600)	-1.5%
Supplies	39,551	54,150	54,150	44,600	44,600	(9,550)	-17.6%
Maintenance & Services	154,320	143,430	143,430	137,530	130,294	(13,136)	-9.2%
Miscellaneous/Admin Reimb	23,321	65,100	65,100	63,060	52,000	(13,100)	-20.1%
Capital Outlay	-	63,220	63,220	-	-	(63,220)	-100.0%
Total Expenses	\$1,372,003	\$1,615,000	\$1,615,000	\$1,457,630	\$1,496,394	\$ (118,606)	-7.3%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Municipal Court Judge	1	1	1	1	1
Municipal Court Administrator	1	1	1	1	1
City Marshal/Bailiff	3	3	3	3	3
Supervising City Marshal	1	1	1	1	1
Deputy Court Clerk	7	7	7	7	7
Deputy Court Clerk Supervisor	-	-	1	1	1
Deputy Court Administrator	1	1	-	-	-
Warrant Technician	1	1	1	1	1
Juvenile Case Coordinator	1	1	1	1	1
Community Services Coordinator	1	-	-	-	-
Total	17	16	16	16	16

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
% of warrant service targets achieved	47%	90%	50%	50%	75%
# of warrants served	3,536	5,500	3,500	3,500	4,000
Revenue collected on outstanding warrants	\$ 533,679	\$ 550,000	\$ 500,000	\$ 500,000	\$ 500,000
Avg. # of days to process citations	3	3	3	3	3
# of cases filed	10,876	11,500	8,000	8,000	9,000
# of community service cases	625	530	675	693	700
# of warrants issued	7,521	6,000	6,000	6,000	6,000
# of Teen Court sessions	4	10	6	6	10

Police Services

Mission Statement

The Bryan Police Department is committed to providing superior police services to the public in order to protect life, property and freedoms secured by the United States Constitution. We will identify and solve problems by forming partnerships with citizens to enhance the quality of life within our community.

Strategic Initiatives

- Reduce the incidence of crime through the employment of emerging technologies and programs.
- Increase collaboration with regional criminal justice agencies to improve effectiveness.
- Enhance law enforcement service delivery to the community.
- Strengthen community partnership to enhance the quality of life for all citizens.
- Recruit and train a police force capable of accomplishing the stated mission of the Bryan Police Department.
- Continue CompStat process to reduce crime and improve quality of life.

Fiscal Year 2020 Accomplishments

- Reported Part 1 crime was down 2% to a record low.
- Graduated an additional 10 cadets from the Bryan Police Academy with a 100% pass rate for the academy and TCOLE exam.
- Increased staff by three (3) officer positions.
- Continue the process to upgrade/implement a new Records Management System ("RMS").
- Reviewed and revised the department's strategic plan.
- Continued collaborations with our citizens through the Community Advisory Council and English, Spanish and Junior Citizen Police Academies.
- Maintained a collaborative regional chief administrators meeting to maximize policing effectiveness.
- Installed new Axon in-car video system and upgraded body worn cameras with latest model.

Fiscal Year 2021 Goals and Objectives

- Reduce Part 1 Uniform Crime Reporting (UCR) crime rate by 2%.
- Maintain Part 1 UCR clearance rates at or above the national average.
- Continue a basic police academy recruit class.
- Continue to work with IT and the manufacturer to successfully implement our Records Management System ("RMS").
- Continue staff growth to match community growth.
- Switch the Department to 9mm duty weapons.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$19,482,994	\$20,219,000	\$20,219,000	\$19,354,600	\$20,868,300	\$ 649,300	3.2%
Supplies	688,365	706,435	706,435	674,915	731,680	25,245	3.6%
Maintenance & Services	683,975	665,666	665,666	674,973	586,937	(78,729)	-11.8%
Miscellaneous/Admin Reimb	345,177	425,651	425,651	707,840	806,927	381,276	89.6%
Capital Outlay	477,719	615,348	615,348	615,350	250,272	(365,076)	-59.3%
Total Expenses	\$21,678,230	\$22,632,100	\$22,632,100	\$22,027,678	\$23,244,116	\$ 612,016	2.7%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Accreditation Manager	1	1	1	1	1
Assistant Police Chief	2	2	2	2	2
Auxiliary Services Manager	1	1	1	1	1
Crime Analyst	1	1	1	1	1
Crime Scene Unit Supervisor	1	1	1	1	1
Crime Scene Investigator	3	3	3	3	3
Crime Victims Assistance Coordinator	1	1	1	1	1
Criminal Investigative Division Secretary	1	1	1	1	1
Intake Specialist	7	7	7	7	7
Intake Supervisor	1	1	1	1	1
Investigative Assistant	4	4	4	4	4
Patrol Services Bureau Asst.	1	1	1	1	1
Police Chief	1	1	1	1	1
Police Division Assistant	1	1	1	1	1
Police Finance Assistant	1	1	1	1	1
Police Lieutenant	6	6	6	6	6
Police Officer	122	125	125	125	125
Police Sergeant	23	23	23	23	23
Police Staff Assistant	1	1	1	1	1
Property & Evidence Custodian	3	3	3	3	3
Records Clerk	7	7	7	7	7
Records Supervisor	1	1	1	1	1
Total	190	193	193	193	193

*Police Includes 3 new positions for FY 19

*Police Includes 3 new positions for FY 20

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Part 1 Crimes reported	2,308	2,500	2,500	2,200	2,200
% of Part 1 Crimes solved	22%	35%	35%	25%	25%
% crime rate growth	-6%	-3%	-3%	-2%	-2%
Priority call response time (minutes)	4.3	5.0	5.0	4.3	4.3
Traffic accident rate (per 1,000)	21	22	22	21	21
Citizen complaints filed	4	2	2	0	0

Fire and Emergency Operations Center

Mission Statement

The mission of the Bryan Fire Department is to save lives, protect property, and enhance the quality of life for those we serve.

Strategic Initiatives

- Plan for future fire station locations and relocations to sustain or improve acceptable response times and to provide for adequate personnel and equipment response.
- Reduce average property loss by fire damage.
- Successfully utilize Records Management System ("RMS") / Computer Aided Dispatch ("CAD") system.
- Prevent fires by active code enforcement, public education, and effective fire investigation.
- Provide excellent customer service in fire suppression, emergency medical services, hazardous materials mitigation, technical rescue, and homeland security issues.
- Protect the community from natural and man-made disasters through progressive emergency management leadership.
- Continue to provide excellent customer service through efficient and effective fiscal management.
- Improve both the quality and quantity of professional development opportunities for all fire department personnel.

Fiscal Year 2020 Accomplishments

- Replaced three ambulances.
- Replaced one fire engine.
- Acquired second set of firefighting protective equipment for personnel in Operations Division.
- New event tracker on-line and mobile-friendly documents created for Fire Marshal's Office.
- New evidence entry forms created for Fire Marshal's Office.
- Community Emergency Operations Center activated during COVID-19 Pandemic situation.
- Response plans initiated for COVID-19 Pandemic situation.
- New additional inflatable swift water rescue boat acquired and purchased with grant funding.
- Technical rescue equipment improvements.
- Active shooter training conducted with Bryan Police Department
- Ballistic protection equipment ordered for active shooter incidents
- Video conferencing equipment installed in all fire stations.
- Fire Department vehicle status monitors installed in all fire stations.

Fiscal Year 2021 Goals and Objectives

- Continue to participate in the Federal Homeland Security Grant program.
- Evaluate future fire station needs.
- Update the permitting process in the Fire Marshal's office.
- Renovate smokehouse trailer (Public Education).
- Continue to increase wildland fire response capabilities.
- Develop plan to expand fire training facility (drill tower location).
- Continue to implement processes/procedures to reduce cancer exposure risks.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 15,970,951	\$ 16,136,200	\$ 16,386,200	\$ 16,710,900	\$ 16,695,300	\$ 559,100	3.5%
Supplies	842,363	1,136,050	1,296,050	1,520,800	1,136,050	-	0.0%
Maintenance & Services	735,191	664,192	664,192	774,592	673,986	9,794	1.5%
Miscellaneous/Admin Reimb.	127,503	73,050	73,050	79,300	73,050	-	0.0%
Capital Outlay	393,946	515,908	885,908	942,500	-	(515,908)	-100.0%
Total Expenses	\$ 18,069,954	\$ 18,525,400	\$ 19,305,400	\$ 20,028,092	\$ 18,578,386	\$ 52,986	0.3%

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Fire Services	\$ 17,967,755	\$ 18,434,700	\$ 18,434,700	\$ 19,932,242	\$ 18,488,136	\$ 53,436	0.3%
Emergency Operations Center	102,199	90,700	90,700	95,850	90,250	(450)	-0.5%
Total Expenses	\$ 18,069,954	\$ 18,525,400	\$ 18,525,400	\$ 20,028,092	\$ 18,578,386	\$ 52,986	0.3%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Fire Chief	1	1	1	1	1
Assistant Fire Chief	3	3	3	3	3
Fire Marshal	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Deputy Fire Marshal Battalion Chief	1	1	1	1	1
Lieutenant	21	21	22	22	22
Deputy Fire Marshal Lieutenant	3	3	3	3	3
Apparatus Operator	21	21	25	25	25
Firefighter	85	86	86	86	86
Fire Services Administrative Assistant	1	1	1	1	1
Fire Services Clerk	2	2	2	2	2
Fire Support Services Tech	1	1	1	1	1
Emergency Mgmt. Coordinator	1	1	1	1	1
Total	144	145	150	150	150

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
% of Fire/EMS responses under 5 minutes	63%	70%	70%	70%	70%
# of residential/commercial fires	91	120	92	92	100
Value of property lost to fire	\$ 1,748,391	\$ 1,000,000	\$ 3,400,000	\$ 3,400,000	\$ 2,500,000
Value of property saved from fire	\$ 111,263,536	\$ 300,000,000	\$ 74,000,000	\$ 74,000,000	\$ 122,000,000
# of Civilian deaths	-	-	-	-	-
# of Civilian injuries due to fire	2	4	-	-	-
# of Firefighters with lost time injuries	2	2	4	4	-
# of Incidents with flame spread exceeding 3	12	15	18	18	20
# of Inspections	1,306	2,500	1,200	1,200	2,000
# of citizens trained in fire prevention	10,707	12,000	11,000	11,000	12,000
Total emergency responses	13,129	13,200	13,600	13,600	14,000
Total unit responses	23,583	22,361	24,000	24,000	26,000
Total EMS patients	8,623	9,100	8,700	8,700	9,100
Average calls per day	36	36	37	37	38
Average unit responses per day	64	61	66	66	67
# of Citizens Trained in BFD Citizen Fire Academy	17	20	20	20	20
Total funds obtained from Homeland Security Grant Program	\$ 633,208	\$ 2,267,000	\$ 257,000	\$ 257,000	\$ 342,000

Bryan Animal Center

Mission Statement

To provide the City of Bryan with quality animal control and temporary housing for animals in need, while giving health care and arranging for forever homes; and offering public education and low cost spay neuter programs to reduce the number of homeless animals while upholding and enforcing all city, state, and federal laws governing animal welfare.

Strategic Initiatives

- Provide every animal the best opportunity to be reunited with its owner, or to be adopted, fostered, or rescued.
- To provide every animal entering the Bryan Animal Center with the best care possible, while determining the most favorable disposition for the animal.
- To educate the public about responsible pet care and ownership.
- Protect residents of Bryan from sick, vicious, or injured animals.
- Protect residents of Bryan from zoonotic diseases such as rabies.
- Protect, either by enforcement or education, animals within the City of Bryan from cruelty and neglect.
- Enforce the City of Bryan's animal ordinances, while balancing flexibility and ethical practices.
- Foster relationships with the community, local veterinarians, and partnering agencies.

Fiscal Year 2020 Accomplishments

- Maintained an adoption rate of 40%, with a Live Release Rate (Adoptions, Rescues, and Reclaims) of 64%, and a euthanasia rate of 30%.
- Attended 40 off-site events in the community. Due to the pandemic, we limited off-site events.
- Maintained a "returned to owner" in-field rate of 34%, increased the number of foster homes by 1%, and increased the number of rescue groups utilized by 2%.
- Successfully established and maintained good working relationships with numerous local and state animal groups.
- Successfully maintained an average response time of 13 minutes after notification from dispatch, and an average of 22 minutes to conclude each call from arrival to departure of scene.
- Received favorable reviews from the State Veterinarian for annual inspection, including cleanliness of facility.
- Maintained partnerships with Texas A&M College of Veterinary Medicine and Blinn Veterinary Technology Program, assisting in spay/neuter and additional veterinary care for animals.
- Partnered with Texas A&M and Arrow Academy to present the PAWS For Reading program, which allows children to gain confidence in their abilities by reading to dogs.
- Partnered with Blinn Vet Tech Program in a permanent educational display at the Children's Museum of the Brazos Valley, and thereby encouraging good pet health care and promoting pet adoption.
- Partnered with Aggieland Humane Society to provide an opportunity for Bryan residents to participate in a low-cost mobile spay/neuter program, and provided sterilization services at the BAC assuring 100% of adopted pets are spayed or neutered.
- Hosted a pet vaccination, microchip, and spay/neuter voucher event, giving away 77 free rabies vaccines and 60 microchips.
- Gave away 300 free spay/neuter vouchers to Bryan residence.

Fiscal Year 2021 Goals and Objectives

- Maintain Euthanasia rate under 40%.
- Maintain an Adoption rate of 35% or better.
- Continue to refine the policies and procedures for animal services to increase efficiency and effectiveness, and eliminate redundancies.
- Respond to calls for animal assistance within 30 minutes from initial contact with dispatch.
- Conclude each call for service within 30 minutes from arrival to and departure from a scene.
- Attend 60 events in the community to promote education about animal ownership, adoptions, and to promote positive public relations regarding animal control.
- Return a minimum of 30% of dogs collected in the field by Animal Control Officers to their owners without the use of the Bryan Animal Center.
- Increase the number of foster homes by 1.5%.
- Increase the number of rescue groups utilized for animal placement by 2%.
- Investigate options to further assist animals in need of additional medical or behavioral treatment.
- Continue to improve on existing programs to increase community engagement and education.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 679,497	\$ 792,000	\$ 792,000	\$ 716,560	\$ 815,800	\$ 23,800	3.0%
Supplies	81,306	80,800	80,800	74,750	80,500	(300)	-0.4%
Maintenance & Services	65,039	49,450	49,450	50,900	49,345	(105)	-0.2%
Miscellaneous/Admin Reimb	109,019	110,250	110,250	116,350	112,750	2,500	2.3%
Capital Outlay	-	116,000	116,000	110,000	-	(116,000)	-100.0%
Total Expenses	\$ 934,861	\$ 1,148,500	\$ 1,148,500	\$ 1,068,560	\$ 1,058,395	\$ (90,105)	-7.8%

Budgeted Personnel

	FY2019 Adopted	FY2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Animal Center Supervisor	1	1	1	1	1
Animal Center Administrative Assistant	1	1	1	1	1
Animal Center Programs Coordinator	1	1	1	1	1
Animal Center Care Technician	3	3	3	3	3
Lead Animal Services Coordinator	1	1	1	1	1
Animal Control Officer	4	4	4	4	4
Total	11	11	11	11	11

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Maintain an Adoption rate of 35%	36%	35%	35%	40%	35%
Increase Rescue groups	165	165	165	156	168
Increase Foster Homes	226	226	226	223	228
Animals returned in field	30%	30%	30%	34%	30%
Average Call Response time	0.12	0.30	0.30	0.13	0.30
Average time spent on call	0.19	0.30	0.30	0.22	0.30
Attendance at Outside Events	57	60	60	40	60

Engineering Services

Mission Statement

The mission of the Engineering Services department is to provide high quality, efficient and cost effective municipal engineering services on behalf of the citizens and other departments in the City of Bryan.

Strategic Initiatives

- Effective management of capital improvement projects to ensure quality construction on schedule within budget and use engineering staff for design when possible for cost effectiveness
- Ensure public infrastructure is installed using industry standard construction practices and the quality of the infrastructure is verified by Engineering Inspectors
- Improve city services by reducing the backlog of maintenance and repair activities through capital projects
- Work with Municipal Separate Storm Sewer Systems ("MS4") coordinator and Development Services staff to continue compliance with 5 year permit requirements
- Permit and regulate construction activities within the City's Right of Way ("ROW") through active implementation of a revised Right of Way Ordinance
- Provide timely, thorough reviews of detailed engineering construction drawings for Development and separate Site Development Review plats and site plans submitted for approval through Development Services
- Increase the use of technology to improve efficiency and increase productivity
- Foster professional working relationships with: the citizens of Bryan; other City departments; community organizations; local, state, and federal agencies; consulting engineers; and contractors
- Assist with economic development activities of the City
- Provide excellent customer service (internal and external to organization)
- Continue to update and maintain Geographic Information System ("GIS") information such as Floodplains, Storm Sewers, Sidewalks, Street Maintenance, Development Activity and Capital Improvement Projects
- Perform floodplain administration duties for the City of Bryan and participate in the Community Rating System
- Serve as ADA Coordinator for the City and update and implement the ADA Transition Plan

Fiscal Year 2020 Accomplishments

- Completed HMGP Buyout Grant for 4 flood homes
- Completed construction of 2019 Miscellaneous Storm Sewer Rehab, Kazmeier Rd and Drainage, Melba Circle Drainage, Waco Realignment, 2019 Miscellaneous Concrete and Bryan Midtown Park Contracts (1A Decel lane, 1B Bomber Drive Extension and Park Utilities, 3A Lake Bypass Channel, 3B Aquatic Removal).
- Under construction on following major projects: Cherry Creek Stabilization, Edgewater Park, W 17th Street culvert, Kazmeier Drainage Improvements, Waco Street improvements, Woodville Road, Still Creek Culverts, Coulter Drive, Bryan Midtown Park contracts.
- Completed developer oversize participation agreements such as Carrabba Industrial Park and started new ones such as Boys and Girls Club.
- Continued to utilize prequalified list of engineering firms to expedite selection of consultants, selected consultants for the following projects (Bristol/Esther, South College)
- Started schematic design of Texas Avenue Metropolitan Planning Organization ("MPO") Project and in the middle of final construction plans for TXDOT on the FM158 MPO Project.
- Updated 5 year transportation fee and drainage utility fee forecasts
- Executed the annual process for the City's comprehensive 5 year Capital Improvement Program (FY 2020-FY 2024)
- Completed in-house project designs including Railroad Quiet Zone and golf course bridge improvements, and consultant designs for Coulter, Woodville, Gateway Monument Signs, Still Creek Culverts, and Bryan Midtown Park contracts.
- Continued to implement the ROW management ordinance to manage work of outside entities within the City's Street Right of Ways including Wireless Telecommunication Facilities
- Implemented second year of Contractor Registration Program ensuring quality of contractors building infrastructure including documenting contractor's continuing education efforts
- Finished first year of Post Capital Improvement Project reviews to look for ways to improve future projects

Fiscal Year 2021 Goals and Objectives

- Continue improving infrastructure inspections through use of IPAD devices with the implementation of I-Trak-it application
- Maintain at least a Class 8 ranking in the Community Rating System and look for ways to improve ranking
- Assist other departments in development of master plans, project development, design and construction as needed
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2020-FY 2024
- Improve Post Capital Improvement Project review to look for ways to improve future projects
- Keep up with increasing workload from development related projects

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,056,603	\$ 1,362,900	\$ 1,362,900	\$ 1,245,384	\$ 1,394,700	\$ 31,800	2.3%
Supplies	37,291	39,300	39,300	26,930	32,850	(6,450)	-16.4%
Maintenance & Services	40,276	53,800	53,800	45,431	35,769	(18,031)	-33.5%
Miscellaneous/Admin Reimb	58,087	290,500	290,500	118,295	120,550	(169,950)	-58.5%
Total Expenses	\$ 1,192,257	\$ 1,746,500	\$ 1,746,500	\$ 1,436,040	\$ 1,583,869	\$ (162,631)	-9.3%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	2	2	2	1	1
Civil Engineer	3	3	3	4	4
Engineering Technical Assistant	1	1	1	1	1
Engineering Admin Assistant	-	1	1	1	1
Development Services Office Coordinator	1	1	1	1	1
Engineering Inspector	4	4	4	4	4
Engineering Technician	2	1	1	1	1
Total	14	14	14	14	14

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Development:					
Avg # of days to review site development submittal	3	3	3	3	3
Avg # of days to review Engineering plans/reports	10.42	10.00	10.00	10.50	10.00
# of Site Development projects reviewed	77.00	60.00	60.00	60.00	55.00
Value of projects installed by developers	\$13,915,105	\$ 7,000,000	\$ 10,000,000	\$ 12,000,000	\$ 7,000,000
Max # of construction projects inspected at one time	34	35	35	35	35
# of right of way permits inspected	189	100	100	150	100
Capital Improvement Projects:					
# of consulting engineering contracts	9	6	6	6	6
Value of consulting engineering contracts	\$ 370,479	\$ 2,000,000	\$ 2,000,000	\$ 6,500,000	\$ 3,000,000
# of engineering in-house designed projects	3	4	4	3	3
Value of engineering services provided in-house	\$ 102,376	\$ 110,000	\$ 110,000	\$ 100,000	\$ 100,000
Value of construction projects awarded (public infrastructure)	\$ 6,746,333	\$ 5,000,000	\$ 5,000,000	\$ 57,000,000	\$ 20,000,000
# of projects tracked (design or construction)	26	40	40	30	25
Max # of construction projects inspected at one time	6	7	7	7	7
# of construction projects completed	8	4	4	5	6
Value of construction projects completed	\$15,356,835	\$ 3,000,000	\$ 3,000,000	\$ 15,000,000	\$ 60,000,000
Total # of change orders issued	54	10	10	20	15
Average # of change orders issued/project	3.00	1.00	1.00	2.00	2.00
Average % value of change orders	6.00%	5.00%	5.00%	6.00%	5.00%
Average change order amount	\$ 7,873	\$ 15,000	\$ 15,000	\$ 10,000	\$ 9,000
Records Management:					
CIP records scanned into Laserfiche	102,610	30,000	30,000	25,000	20,000
Development records scanned into Laserfiche	7,072	20,000	20,000	10,000	10,000

Streets & Drainage

Mission Statement

The mission of the Streets and Drainage department is to provide the citizens and visitors of Bryan a thoroughfare system that is maintained in such a manner as to promote safe and aesthetically pleasing travel by maintaining the vegetation along the thoroughfare and a drainage system that promotes safe and efficient removal of storm related runoff. We are committed to responding to the needs of our customers with professionalism, insuring quality customer service in a timely manner and improving the first image citizens and visitors receive as they enter the City of Bryan.

Strategic Initiatives

Streets

- Coordinate with the Engineering Department to maintain and implement a five (5) year street maintenance program for the City of Bryan
- Respond to all work orders requested by citizens or city staff
- Coordinate with the Engineering, Traffic and Water & Wastewater Departments to efficiently maintain the travel surface of the street system

Rights-of-Way ("ROW")

- Monitor and manage outsourced ROW mowing contractor(s) to provide a consistently maintained image of the City

Drainage

- Maintain an inventory and develop a map of existing drainage problems within the City of Bryan and initiate a five year maintenance program to systematically maintain or eliminate problem areas
- Respond to all work orders issued by the citizens or City staff

MS4 Program

- Comply with TXR04000 General Permit through established Storm Water Management Program ("SWMP")
- Increase public awareness to factors affecting storm water quality: surface runoff, pollutant loading, erosion, etc.
- Develop public, private and community partnerships to improve storm water quality

Fiscal Year 2020 Accomplishments

Street Maintenance

- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 450 potholes
- Repaired asphalt from water/wastewater utility cuts
- Repaired base failures on roadways prior to street maintenance contracts
- Managed installation of concrete driveway and pads for Tire Recycling Center

Drainage Maintenance

- Diverted storm water runoff from Old Hearne Road
- Assisted Engineering in the cured in place lining of storm drains
- Removed silt from creek and tributary channels throughout the City
- Cleaned box culverts at major creek crossings
- Created web based road closure map for severe weather events

Concrete Maintenance

- Completed ADA transitions for Clara B. Mounce Library
- Completed holes #15 - #18 for the cart path widening at City Course at Phillips Event Center
- Connected and repaired sidewalk on Oak Ridge from Aquatic Center to Walmart
- Still Creek Wastewater Treatment Plant driveway connection

Right of Way Maintenance

- Managed ROW mowing contract maintaining over 90 miles of the City's major thoroughfares and ROW
- Staff utilizes Brazos County Inmate Services for miscellaneous projects such as ROW maintenance, litter/tire abatement, and removing debris around drainage inlets
- Removed old golf course berm and reseeded area for new regional park

Fiscal Year 2021 Goals and Objectives

- Display all Streets and Drainage work orders on GIS map. Utilize data to define re-occurring problem areas to help determine future CIP needs
- Continue training for all Foreman and Crew Leaders both internally and externally
- Work proactively with Water and Sewer Department in order to identify underground utilities prior to street replacement

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,003,210	\$ 1,141,400	\$ 1,141,400	\$ 1,046,701	\$ 1,125,300	\$ (16,100)	-1.4%
Supplies	83,409	91,250	91,250	70,230	81,250	(10,000)	-11.0%
Maintenance & Services	378,951	467,950	467,950	349,867	394,925	(73,025)	-15.6%
Miscellaneous/Admin Reimb	466,965	456,300	456,300	401,450	445,450	(10,850)	-2.4%
Capital Outlay	306,306	60,000	60,000	118,752	-	(60,000)	-100.0%
Total Expenses	\$ 2,238,841	\$ 2,216,900	\$ 2,216,900	\$ 1,987,000	\$ 2,046,925	\$ (169,975)	-7.7%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Streets & Drainage Crew Leader	3	3	3	3	3
Streets & Drainage Equipment Operator/Crew Workers	12	12	12	12	12
Streets & Drainage Foreman	1	1	1	1	1
Transportation & Drainage Supervisor	1	1	1	1	1
Total	17	17	17	17	17

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
% of departmental employees with OSHA & Traffic Workzone Training	99%	100%	100%	100%	100%
Proactive ditch maintenance- total linear footage of ditch cut/ maintained	5,250	3,800	3,800	3,800	3,800
Tons of HMAC/ base failure repairs	1,525	1,600	1,600	1,500	1,600
Total # of ditch/ culvert maintenance work orders completed	250	120	120	120	120
Total # of storm sewer cave-in work orders completed	89	75	75	75	75
Total # of creek maintenance work orders completed (Called In/ Proactive)	812	400	400	550	600
% of work orders responded to within 72 hrs.	99%	99%	99%	99%	99%
% of pothole requests responded to within 72 hrs.	100%	100%	100%	100%	100%
% of City Staff w/ MS4 education	100%	100%	100%	100%	100%
# of MS4 education events coordinated*	11	12	12	11	11

Traffic Operations

Mission Statement

The mission of the Traffic Operations Department is to work with the citizens of Bryan and all users to provide a safe and efficient transportation system through professional transportation planning and traffic engineering initiatives.

Strategic Initiatives

- Provide excellent customer service while responding to requests in a timely manner.
- Provide a safe working environment for employees through training and safe workplace practices.
- Ensure implementation of standards and policies related to transportation planning and traffic engineering.
- Ensure safe, efficient and effective operations of the city's traffic signals and school flasher system.
- Maintain traffic control devices in accordance with the Manual on Uniform Traffic Control Devices ("MUTCD").
- Provide transportation planning support to Development Services and engineering support for CIP Projects.
- Manage Local Area Traffic Management Program and provide support to Special Events Permit Process.

Fiscal Year 2020 Accomplishments

- Completed new signal timings on major arterials of Briarcrest and WJ Bryan/FM158/Boonville.
- Fiber connections made to traffic signals at 15 intersections: 29th/Texas, Texas/Villa Maria, Memorial/29th, Villa Maria/29th, Broadmoor/29th, Texas/Coulter, Leonard/FM2818, F&B/Wellborn, Dodge/S. College, 29th/Still Meadow, 29th/Carter Creek, Briarcrest/Kent, S. College/North/Sulphur Springs/Villa Maria.
- Continued coordination with College Station and training on central control software for traffic signal system
- 70% complete with refurbishing and upgrading Traffic Management Center.
- Implemented Local Area Traffic Management Program ("LATM") – completed fourth year of applications and started fifth year application process.
- Assisted Downtown Bryan Association with all road closures and parking for Texas Reds Festival, Christmas Parades and First Friday events.
- Designed and implemented traffic control plans for street maintenance, water department and special events.
- Negotiated numerous access management solutions with TxDOT and developers.
- Completed traffic signal warrant studies for multiple intersections.
- Represented Bryan on the Bryan College Station Metropolitan Planning Organization ("BCSMPO") Technical Advisory Committee and advise the Policy Board member.
- Represented on BCSMPO Regional Bicycle / Pedestrian Advisory Panel.
- Attended 90 percent of BCSMPO Technical Advisory Committee and Policy Committee Meetings.
- Continued entry of work orders for all items of work to be able to provide activity statistics.
- Continued to populate a new GIS layer for speed zones and traffic counts.
- Continued work on formal development of Traffic Signal Maintenance Plan.
- Completed equipment move in to Traffic Warehouse and installed electrical service and lights.
- Updated the City Thoroughfare Plan multiple times related to development projects.

Fiscal Year 2021 Goals and Objectives

- Continue installation of additional Pan/Tilt Zoom cameras in accordance with plan.
- Work with IT to improve communication with central software system for full utilization.
- Full utilization of the renovated Traffic Management Center.
- Use work order data to generate reports on activity and look at the data through GIS and assign accurate costs.
- Establish new traffic signal maintenance guidelines in conjunction with Advanced Traffic Management System ("ATMS") implementation.
- Continue expanding school flasher wireless system around remaining campuses (funding dependent).
- Connect fiber optics (running in ROW) to signal controllers at various locations (working with IT).
- Develop plan for improving ADA access to existing signals through maintenance activities.
- Pursue grant opportunities for traffic system upgrades.
- Meet or exceed 95 percent participation in Site Development Review ("SDRC").
- Attend 95 percent of all Metropolitan Planning Organization ("MPO") Technical Advisory Committee and Policy Committee Meetings.
- Continue sign inventory and pavement marking inventory.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 851,744	\$ 784,600	\$ 784,600	\$ 807,515	\$ 751,950	\$ (32,650)	-4.2%
Supplies	48,776	44,500	44,500	41,520	41,500	(3,000)	-6.7%
Maintenance & Services	965,505	1,075,600	1,075,600	1,011,524	1,017,287	(58,313)	-5.4%
Miscellaneous/Admin Reimb	3,293	8,400	8,400	4,881	5,400	(3,000)	-35.7%
Capital Outlay	-	36,000	36,000	-	-	(36,000)	-100.0%
Total Expenses	\$ 1,869,318	\$ 1,949,100	\$ 1,949,100	\$ 1,865,440	\$ 1,816,137	\$ (132,963)	-6.8%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Traffic Civil Engineer**	1	2	2	2	2
Traffic Signs Technician	3	3	3	3	3
Traffic Signal Technician	3	3	3	3	3
Traffic Signal Crew Leader	1	1	1	1	1
Traffic Signs Crew Leader	1	1	1	1	1
Traffic Operations Supervisor	1	1	1	1	1
Total	10	11	11	11	11

**Note: 1 position funded from Streets Fund (240) in FY 2020 forward.

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
% of work orders (maintenance) responded to within 72 hours	100%	100%	100%	100%	100%
% of customer requests responded to within 72 hrs	100%	100%	100%	100%	100%
% of development reviews completed in 5 Days	100%	100%	100%	100%	100%
% of communication integration complete	100%	100%	100%	100%	100%
% of flashing yellow arrow implemented	70%	75%	75%	80%	80%
% of Advanced Traffic Management implemented	60%	70%	70%	75%	75%
% of traffic sign database implemented	6%	6%	6%	6%	6%
% of website improvements implemented	100%	100%	100%	100%	100%
Amount spent on training/development	\$ 10,334	\$ 11,200	\$ 11,200	\$ 5,200	\$ 5,200
# of sign related work orders completed	1856	1500	1500	900	900
# of work orders for tree trimming completed	139	100	100	100	100
# of signal related work orders completed	229	160	160	100	100
# of pavement marking related work orders	15	25	25	12	12
# of traffic studies performed	4	20	20	10	10
# of school zone flasher work orders completed	84	60	60	70	90
# of oversized load work orders	4	50	50	30	30
# of traffic control related work orders	5	50	50	50	50
# of traffic luminaires work orders	6	20	20	20	20
# of Local Area Traffic Management Requests	3	10	10	4	5

Development Services

Mission Statement

The mission of the Development Services Department is to provide quality customer service and education through team work and positive relationships to guide and promote development which helps build and maintain a valued community for current and future generations.

Strategic Initiatives

- Pursue and promote Comprehensive Plan ("Blueprint 2040") goals and objectives through education, initiatives and application of adopted standards.
- Facilitate growth through high-standard, streamlined development, permitting and the inspection process.
- Increase efficiency and provide positive customer service experiences through sharing resources and cross-training within the department and city.
- Address the educational needs of the community, specifically targeting permit and development requirements in general.
- Encourage development of new, and implementation of, adopted plans, for example, neighborhood plans and specific corridor plans.
- Prepare for and encourage responsible and aesthetically pleasing growth initiatives.

Fiscal Year 2020 Accomplishments

- Lead the Midtown Area Plan master planning effort to completion.
- Began working on preparing the legislative package that will be the first implementation step
- Supported the work of the joint Planning and Zoning Commission – Bryan Business Council (BBC) housing subcommittee.
- Managed all aspects concerning six (6) City advisory boards/commissions, from meeting coordination and the preparation and distribution of detailed background information, to meeting implementation and follow-up.
- Managed the City's substandard structures abatement program, scheduling 60+ cases for Building and Standards Commission consideration and initiating the removal of eight (8) substandard structures.
- Recipient of the 2019 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association.
- Coordinated the review of hundreds of development proposals through the Site Development Review ("SDRC") and change of owner/use/tenant processes.
- Prepared detailed background information and presented over 65 development proposals and other projects to the City Council for direction and/or final action.
- Provided staff support for numerous (pre-) development meetings with citizens and developers every week.
- Managed the City's Downtown Improvement Grant Program ("DIP"), the Life Safety Grant Program and the Corridor Beautification Grant Program for Texas Avenue.
- Managed the City's storm water management plan (MS4) program, including preparation and submission of the annual report to the Texas Commission on Environmental Quality (TCEQ).
- Successfully sought renewal of the City's 5-year Storm water Management Program through TCEQ.
- Managed the City's participation in, and cooperation with, Census 2020.
- Continued the "staffer on call" program making a staff person available during all business hours to assist customers in person, over the phone and by email.
- Continued supporting the City's implementation of an online permitting software as part of the Online Permitting – Inspections Code Enforcement (OP-ICE) project team.
- Successfully encouraged professional and technical staff to gain new certifications.
- Continued to educate the public on development review processes, the importance of code compliance for safer structures, and when permits are required.
- Continued working towards the adoption of the 2018 edition of the International Code Council's family of Codes and the 2017 edition of the National Electrical Code.

Fiscal Year 2021 Goals and Objectives

- Continue supporting Comprehensive Plan ("Blueprint2040") implementation action items, including long-range planning efforts that help provide for attractive commercial development/redevelopment and residential neighborhood protection/conservation.
- Support the City Council as well as Planning and Zoning and Historic Landmark Commission's plans of work, through research, professional advice, and administrative processing.
- Continue to support the City's master planning efforts and implementation strategies in and around Bryan Midtown Park.
- Initiate a series of development ordinance reviews, updates, and revisions.
- Continue working towards the adoption of the latest editions of the International Code Council's family of Codes and the National Electrical Code.
- Continue to educate the public on development review processes, the importance of code compliance for safer structures, and when permits are required.
- Continue to cross train staff so that they can provide assistance in multiple areas within the department.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,582,934	\$ 1,772,400	\$ 1,772,400	\$ 1,594,135	\$ 1,834,100	\$ 61,700	3.5%
Supplies	64,380	54,025	54,025	53,650	52,325	(1,700)	-3.1%
Maintenance & Services	74,256	307,700	307,700	245,950	77,441	(230,259)	-74.8%
Miscellaneous/Admin Reimb	375,982	133,000	133,000	195,500	125,500	(7,500)	-5.6%
Capital Outlay	-	39,375	39,375	-	-	(39,375)	-100.0%
Total Expenses	\$ 2,097,552	\$ 2,306,500	\$ 2,306,500	\$ 2,089,235	\$ 2,089,366	\$ (217,134)	-9.4%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Assistant Director	-	1	1	1	1
Building Inspector	2	3	3	3	3
Chief Building Official	1	1	1	1	1
Development Administrator	1	1	1	1	1
Development Services Representative	3	3	3	3	3
Development Services Staff Assistant	2	2	2	2	2
Development Services Technician	1	2	2	2	2
Drainage Inspector	1	1	1	1	1
Electric Inspector	1	1	1	1	1
Plans Examiner	2	2	2	2	2
Planning Administrator	1	1	1	1	1
Plumbing & Mechanical Inspector	2	2	2	2	2
Senior Planner	1	-	-	-	-
Staff/Project Planner	3	3	3	3	3
Total	21	23	23	23	23

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of working days to review site dev. submittals	3.5	4.0	3.5	3.5	3.5
# of hr/day a "staffer on call" is available to the public	8	8	8	8	8
Planning and Zoning Commission meetings	22	22	22	21	22
Historic Landmark Commission meetings	7	10	10	6	10
Zoning Board of Adjustment meetings	3	6	6	6	6
Building and Standards Commission meetings	6	6	6	5	6
# of wrkshps for boards and commissions	16	14	14	12	14
Change of owner/use/tenant applications processed	170	200	200	180	180
# of days to obtain a residential building permit	2	2	8	8	8
Response time to request for inspection (hours)	19	24	24	24	24
# of total inspections	19,686	19,400	19,400	19,400	19,300
# of dangerous structure inspections	260	250	250	250	240
# of dangerous structure demolished by the City	17	15	15	8	15
# of permits issued	15,323	15,800	15,800	15,800	15,300
# of mobile home park inspections	80	80	80	80	70
# of development/building codes updated	5	15	15	4	5
# of Site Development Review cycles	48	48	48	49	48
# of Site Development Review cases	204	230	230	200	200
# of Development Services newsletter articles	3	6	6	4	4

Code Enforcement

Mission Statement

The mission of Code Enforcement is to enforce the codes of the City in order to protect the health, safety and welfare of the community; and, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

Strategic Initiatives

- Maintain an attractive, safe and healthy community
- Provide prompt, courteous and professional service to our citizens
- Encourage responsible property maintenance
- Maintain open communications and continuing education with the community

Fiscal Year 2020 Accomplishments

- Hired Code Enforcement Supervisor
- Increased focus and enforcement for Zoning and Land Site violations
- Participant in OP-ICE project to upgrade inspection and permitting software system (Trackit)

Fiscal Year 2021 Goals and Objectives

- Expand education and cross-train Code Enforcement officers in case management for water, sewer, solid waste, zoning, site development, and drainage work orders
- Complete ordinance amendments: Land Site, Solid Waste, Sewer Use, and Zoning
- Explore avenues to increase capability for reporting violations and concerns
- Explore opportunity for enforcement expansion along gateways and major thoroughfares
- Expand public education and outreach
- Trackit installed and integrated or continued participation in planning and testing efforts for IT-selected software solution

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 284,285	\$ 369,800	\$ 369,800	\$ 298,676	\$ 352,100	\$ (17,700)	-4.8%
Supplies	23,178	16,350	16,350	16,825	13,550	(2,800)	-17.1%
Maintenance & Services	21,638	17,150	17,150	15,249	18,782	1,632	9.5%
Miscellaneous/Admin Reimb	65,684	70,700	70,700	62,650	67,325	(3,375)	-4.8%
Total Expenses	\$ 394,785	\$ 474,000	\$ 474,000	\$ 393,400	\$ 451,757	\$ (22,243)	-4.7%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Code Enforcement Supervisor	-	1	1	-	-
Code Compliance Officer	5	4	4	5	5
Total	5	5	5	5	5

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of junk vehicle cases	529	624	624	650	650
# of grass & weeds cases	1,846	1,815	1,815	1,800	1,850
# of parking cases	515	558	558	500	575
# of sign cases	161	114	114	175	200
# of zoning cases	329	405	405	400	460
# nuisance (other)	691	531	531	600	690

Community Development Administration

Mission Statement

To plan, develop and implement special projects within the Community Development Services Department, which supports the City Council Initiatives for the benefit of the citizens of the City of Bryan by eliminating slum and blight; meeting national objectives of funding sources and providing for the general betterment of the community.

Strategic Initiatives

- Expand the supply of decent, safe, and affordable housing through support of the Community Development Services Department programs
- Increase access to public services and public facilities through the coordination of the public service funding process
- Increase economic development by providing technical assistance to special economic development projects
- Increase the opportunity for additional funding by providing assistance on grant development for special projects

Fiscal Year 2020 Accomplishments

- Provided coordination of the outside agency process for non-Community Development Block Grant (CDBG) service agencies; funded 5 agencies
- Provided technical assistance to a minimum of 2 private housing developers (such as the Texas Department of Housing & Community Affairs tax credit developments and other workforce housing developments)
- Provided supervision on housing programs extending beyond grant related programs – 2
- Provided technical assistance to Texas A&M Diversity and Culture Committee – 2 meetings
- Coordinated efforts for the Bryan's Infill Committee (inner departmental) – 2 meetings
- Coordinated efforts and served on Brazos County Housing Coalition – 6 meetings
- Provided technical assistance to the Joint Relief Funding Review process for CDBG funding and funded 6 agencies
- Staff coordinator for "You're the Tops" luncheon Committee, highlighting local women in the community and CO-Chaired the Event – 4 meetings/1 event.
- Provided technical assistance to Texas A&M with 2 Work Study students
- Provided leadership to United Way's Financial Stability Committee and assisted in Coronavirus outreach – 3 meetings
- Coordinated the Bank on Brazos Valley Program – 4 meetings and 3 main events
- Coordinated the Pay Day Lending/Auto Title Outreach program
- Coordinated efforts for George Bush Non-profit Center for non-profit forum – 3 meetings
- Executive team for the Executive Women In Texas Government, BVA – serve as Treasury – 4 meetings

Fiscal Year 2021 Goals and Objectives

- Coordinate the Bank on Brazos Valley Program and hold a minimum of 4 meetings annually
- Provide for outreach opportunities to Bank on Brazos Valley Members – 5 main events
- Provide coordination for outreach for the Pay Day Lending/Auto Title Loan Ordinance
- Participate in Women's Leadership programs (such as Executive Women in Texas Government – 4 meetings)
- Provide technical assistance to a minimum of 4 special projects with private entities for collaborative partnerships with the City of Bryan encompassing the Growth, Education and Diversity City Council Strategic Initiatives such as the community wide Brazos Housing Coalition, United Way Financial Stability and United Way Women's Leadership Committee, and Community Partnership Board meetings
- Provide for coordination of internal committee, Housing/Revitalization Infill program
- Provide oversight and monitoring of outside agencies (5) and federally funded agencies (5)
- Coordinate efforts with United Way, and City of College Station for non-profit forums with George Bush Non-profit Center – 4 meetings
- Seek alternative funding streams for the Department and review for consistency of goals
- Provide for the coordination of the Texas Department of Housing and Community Affairs Housing Tax Credit process.
- Provide supervision of Housing programs.
- Provide technical assistance to the Deputy City Manager on Special Projects as needed
- Provide technical assistance to George Bush Non-profit Center regarding non-profit leadership training

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 164,914	\$ 216,900	\$ 216,900	\$ 214,574	\$ 211,850	\$ (5,050)	-2.3%
Supplies	2,739	9,200	9,200	9,230	21,000	11,800	128.3%
Maintenance & Services	2,465	1,900	1,900	2,450	8,850	6,950	365.8%
Miscellaneous/Admin Reimb	1,768	-	-	4,022	-	-	0.0%
Total Expenses	\$ 171,886	\$ 228,000	\$ 228,000	\$ 230,276	\$ 241,700	\$ 13,700	6.0%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Community Development Manager	0.5	0.5	0.5	0.5	0.5
Construction Project Specialist	0.5	0.5	0.5	0.5	0.5
Total	1	1	1	1	1

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of special projects partnerships with private entities	8	8	8	8	8
# of public service agency funding processes coordinated	2	2	2	2	2
# of federally funded contracts managed	-	2	2	-	-
# of City-wide planning process projects for 5 Year Consolidation Plan	2	8	8	21	-
Provided staff assistance to Downtown North Committee or other City Comm	2	2	2	2	2
Housing Infill program General Funds	4	-	-	4	4
# of Bryan's 1st Rehab meetings coordinated	2	2	2	2	3
Coordinate Bank on Brazos Valley Program	4	5	5	6	6
Coordinate Pay Day Lending/Auto Title Ordin outreach	1	1	1	1	1
Community Partnership Coalitions	8	-	-	8	8

Bryan + College Station Public Library Services

Vision Statement

To engage, enlighten, and empower life-long learners in the Brazos Valley.

Mission Statement

The mission of the Library Services department is to improve the quality of life of the community by promoting workforce development and early literacy, providing entertaining and informative programs and high quality materials. The Library Services team, including volunteers, create community connections, fuel the imagination, and respectfully teach, guide, and serve the community in a welcoming environment.

Strategic Initiatives

Education

- Provide year-round, age appropriate programs that foster the love of reading and knowledge
- Provide year-round training classes in computer literacy
- Improve patron's access to cutting edge technology
- Provide access to online databases to keep up with the advancement of knowledge
- Provide annual summer reading programs for all ages

Economic Development

- Provide an English as a Second Language program to help citizens improve their English language reading and writing skills
- Provide job skills training to teens

Quality of Life

- Provide access to high quality materials in a wide variety of formats and languages, including print and digital
- Provide access to technology by providing free access to computers with Internet and Office programs

Fiscal Year 2020 Accomplishments

- Subscribed to databases for research, genealogy and educational purposes. These digital databases were made possible with funds received from the City of Bryan, the City of College Station, and the Clifton C. and Henryetta C. Doak Charitable Trust
- Continued the expansion of digital collections; eBooks, eAudiobooks and eMagazines
- Received grants totaling \$55,000 dollars from the Clifton C. and Henryetta C. Doak Charitable Trust and the Dr. Eugene Edge Charitable Trust for subscription databases and other services. Also received Plass grant for \$2000 for outdoor classroom at Ringer Library.
- Implemented Strategic Plan passed by the Library Advisory Board in January 2019
 - <https://www.bcslibrary.org/about/#mission>
- Continuing to improve programming for all ages through improvement of existing programs and development of new programs
- Maximizing staff to provide excellent customer service to the public
- Virtual programs and digital service creation: Since the early start of COVID-19/shelter-in-place, services and programming all have been virtual.
- Continued Participation in 1000 Books Before Kindergarten, a national program that improves childhood literacy.

Fiscal Year 2021 Goals and Objectives

- Execute goals and objectives provided in the Strategic Plan passed by the Library Advisory Board January 2020 <https://www.bcslibrary.org/about/#mission>
- Create new digital prerecorded and live programming content for all ages that will be available for streaming
- Pursue grants to provide access to new services, programs and materials
- Expand the Carnegie History Center's digitization projects and seek to make the Center's collections more accessible to the citizens of Brazos County
- Work with City of College Station on Facility issues in a timely manner at the Larry J. Ringer Library

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 2,269,236	\$ 2,563,700	\$ 2,563,700	\$ 2,387,980	\$ 2,654,500	\$ 90,800	3.5%
Supplies	62,883	51,300	51,300	47,500	35,000	(16,300)	-31.8%
Maintenance & Services	117,698	133,800	133,800	137,700	126,321	(7,479)	-5.6%
Miscellaneous/Admin Reimb	345,381	76,350	76,350	22,800	74,350	(2,000)	-2.6%
Capital Outlay	80	201,150	201,150	82,300	195,650	(5,500)	-2.7%
Total Expenses	\$ 2,795,278	\$ 3,026,300	\$ 3,026,300	\$ 2,678,280	\$ 3,085,821	\$ 59,521	2.0%

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Bryan Library	\$ 1,440,345	\$ 1,505,880	\$ 1,505,880	\$ 1,331,950	\$ 1,529,892	\$ 24,012	1.6%
College Station Library	1,065,733	1,179,450	1,179,450	1,057,850	1,207,850	28,400	2.4%
Carnegie Library	289,200	340,970	340,970	288,480	348,079	7,109	2.1%
Total Expenses	\$ 2,795,278	\$ 3,026,300	\$ 3,026,300	\$ 2,678,280	\$ 3,085,821	\$ 59,521	2.0%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Library Services Division Manager	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Library Finance Assistant	-	-	1	1	1
Library Divisions Assistant	-	1	-	-	-
Administrative Clerk	1	-	-	-	-
Automation Systems Technician	1	1	1	1	1
Library Supervisor	1	1	1	1	1
Reference Librarians	4	4	4	4	4
Technical Services Clerk	1	2	2	2	2
Library Services Supervisor	-	-	-	1	1
Catalog Librarian/Tech Services	1	1	1	-	-
Library Clerk	8	6	6	6	6
Carnegie Branch Librarian	1	1	1	1	1
Carnegie Reference Librarian	1	1	1	1	1
Carnegie Branch Clerk	2	2	2	2	2
Library Supervisor	1	1	1	1	1
Branch Librarian	1	1	1	1	1
Library Clerk	6	5.5	5.5	5.5	5.5
Senior Library Clerk	1	1	1	1	1
Reference Librarian	6	6	6	6	6
Service Worker	1	1	1	1	1
Total	39	37.5	37.5	37.5	37.5

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Circulation - Physical Materials	480,221	980,000	500,000	500,000	500,000
Library Visitors	217,918	600,000	250,000	250,000	250,000
# of Volumes	202,158	200,000	200,000	200,000	200,000
# of Reference Inquiries	20,329	30,000	20,000	20,000	20,000
# of Volunteer hours	4,245	9,500	3,500	3,500	3,500
Computer use	31,428	26,000	25,000	25,000	250,000
Registered Borrowers	47,377	47,000	47,000	47,000	47,000
# of programs	2,013	1,300	2,000	2,000	2,000

Parks & Recreation

Mission Statement

The mission of the Bryan Parks and Recreation Department is to provide diverse year-round active and passive leisure opportunities, through the preservation of open space, developed parks, pedestrian trails, recreational facilities and programs, to meet the physical, mental, cultural, and social needs of our residents and visitors to our community, while enhancing the overall quality of life in Bryan.

Strategic Initiatives

- Provide the community with a variety of park facilities and amenities.
- Continue to improve the aesthetic aspects of the park facilities.
- Provide recreational opportunities for all ages and interests.
- Continue the upgrade and development of parks, facilities and trails throughout the community.
- Promote and generate tourism through use of park facilities.
- Protect, preserve, and enhance public parkland and green spaces.
- Aid in the prevention of juvenile crime by offering unique recreation youth programs.

Fiscal Year 2020 Accomplishments

- Completed the design for the Camelot Park Pedestrian Bridge and Trail Project, and began construction
- Replaced playgrounds at Sue Haswell Park, Bryan Regional Athletic Park and Henderson Park with new play structures and fall zones
- Constructed a new playground at Camelot Park to include poured in place fall zone, picnic unit, bench and drinking fountain
- Renovated Freedom Blvd. landscape beds
- Assisted with the Travis Ballfield Complex design and construction plans
- Implemented a quarterly clean-up schedule for the Bryan City Cemetery and Oakwood Cemetery
- Co-hosted "Trunk or Treat" with BISD / Bryan High School Theater
- Developed and implemented the After School Athletics Program (ASAP), basketball for 3rd and 4th graders in BISD schools
- Set up a sanctioned Pickleball Tournament, "PickleFall Classic" to be hosted in October 2020
- Created and facilitated E-Sports program
- Hosted a Fall Senior Dance
- Created a Senior newsletter, produced quarterly
- Took over management / operation of the Palace Theater
- Sixty (60) public special event permits issued
- Awarded the Texas Amateur Athletic Federation 2021 Hall of Fame Banquet and Winter Meeting scheduled for Feb. 2021
- Completed Park Audit to identify needed park system improvements and safety issues; up-dated the Park Improvement Needs and Projects Master List

Fiscal Year 2021 Goals

- Complete Edgewater Park
- Complete Camelot Park Pedestrian Bridge and Trail connection project
- Complete construction on Travis Baseball/Softball Complex
- Continue engagement / assistance in the development of the Travis Bryan Midtown Park
- Assist with advance bookings for the Travis Ballfield Complex and Travis Bryan Sport and Event Center
- Issue 65 Public Special Event Permits
- Expand ASAP program to include Soccer, Flag Football, and Golf
- Host Inaugural "PickleFall Classic" Pickleball Tournament
- Add two (2) Senior Programs
- Host Columbus Day Boat Race at the Bryan Aquatic Center
- Complete 100% of Park Improvement Projects that are funded
- Establish a West Side Park Maintenance Shop and District to assist with the Midtown Park corridor public park sites and various west side park locations

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 2,374,631	\$ 2,477,400	\$ 2,477,400	\$ 1,384,753	\$ 2,415,250	\$ (62,150)	-2.5%
Supplies	157,006	200,050	200,050	199,150	196,007	(4,043)	-2.0%
Maintenance & Services	879,709	673,950	673,950	793,570	789,435	115,485	17.1%
Miscellaneous/Admin Reimb	1,709,801	1,334,900	1,334,900	1,062,636	1,138,802	(196,098)	-14.7%
Capital Outlay	1,242,141	104,000	104,000	1,002,740	-	(104,000)	-100.0%
Total Expenses	\$ 6,363,288	\$ 4,790,300	\$ 4,790,300	\$ 4,442,849	\$ 4,539,494	\$ (250,806)	-5.2%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Administrative Assistant	1	1	1	1	1
Aquatic Supervisor	1	1	1	1	1
Athletic Supervisor	1	1	1	1	1
Cemetery Operations Manager	1	1	1	1	1
Golf & Tourism Coordinator**	1	1	1	1	1
Horticulture Technician	1	1	1	1	1
Neal Recreation Center Supervisor	1	1	1	1	1
Parks Maintenance Crew Leader	2	2	1	1	1
Parks Maintenance Technician	5	6.5	6.5	6.5	6.5
Parks Operations Manager	1	1	1	1	1
Parks Operations Foreman	-	-	1	1	1
Parks Project Manager	1	1	1	1	1
Parks & Recreation Director	1	1	1	1	1
Recreation Manager	1	1	1	1	1
Recreation Supervisor	1	1	1	1	1
Special Events/Marketing Coordinator	1	1	1	1	1
Recreation Assistant/Coordinator	1	0.5	0.5	0.5	0.5
Pool Manager	0.5	0.5	0.5	0.5	0.5
Total	21.5	22.5	22.5	22.5	22.5

**Note: 0.7 of this position is funded from the HOT Fund for FY 2020 and beyond.

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Holiday Magic - Participants	5,000	7,000	7,000	5,000	7,000
Family Camp Out - Participants	Cancelled	200	200	Cancelled	250
Pee Wee Sports Program - Participants	83	125	83	53	90
Aquatics - Learn to Swim - Participants	1,464	1,600	1,600	Cancelled	1,600
Summer Park Program Sites	5	6	6	Cancelled	5
Summer Park Program - Participants	487	550	475	Cancelled	550
Neal Recreation Center Memberships	668	700	650	103	700
Adult Softball - Teams Registered	42	65	50	23	65
# of Pavilion Rentals	846	2,250	600	600	1,500
New Recreation Programs	3	5	5	5	5
BRAC Participation Numbers	18,400	18,000	18,000	18,000	18,000

Golf Course

Mission Statement

The mission of The City Course at Phillips Event Center is to provide our members and guests an unmatched golf experience with exceptional customer service, affordable rates, and an enjoyable playing experience on a well-maintained golf course.

Strategic Initiatives

- Provide the best golf value in the local market to encourage golfers to return to the course through a combination of affordable rates, excellent customer service, and an enjoyable playing experience.
- Continue to be advocates for growing the game of golf by offering discounted greens fees for juniors and serving as a practice facility for all area school teams and providing junior golf opportunities.
- Introduce game of golf to new players through camps and clinics.
- Develop and implement the Golf Course Strategic Plan with an emphasis on playability and course condition improvements. This includes Poa Ana elimination from greens, improved daily maintenance routine, and drainage improvements for turf and bunkers.
- Continue to maintain good rapport with customers and a good image with the golf community through enhanced training
- Increase memberships, rounds, tournaments, and golf revenue through membership drives, advertising, and recruitment of events.
- Continue to address course deficiencies and finish golf course projects.
- Complete projects identified in the five year Capital Improvement Plan ("CIP").

Fiscal Year 2020 Accomplishments

- Completed \$300,000 cart path renovation project
- Added (3) new tournaments to golf course calendar
- Overhauled the ball grid array (BGA) to enhance player experience
- Improved course drainage by installing (4) new French drains near greens
- Continued remodel project of golf course bunkers
- Removed (30) tagged dead trees from property
- Built (3) new tee boxes
- Increased rounds played, green fee, and cart fee revenue from previous fiscal year.
- Updated five year Capital Improvement Plan ("CIP")

Fiscal Year 2021 Goals and Objectives

- Continue to focus on maintaining acceptable golf course conditions and standards
- Attract new golf tournaments and memberships
- Increase green fees, cart fees, rounds played, and range fees revenues
- Replace #18 bridge with new bridge
- Replace (70) golf cart fleet with new models
- Continue to uphold high standards of customer service and public image
- Continue to build participation in BGA tournaments, Wednesday Scramble, Ladies Clinics, and Jr. Golf Camps
- Replace irrigation system controls
- Resolve and prevent future Poa Annua infestation on collars and greens

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits *	\$ -	\$ -	\$ -	\$ 68,599	\$ -	\$ -	0.0%
Supplies	145,054	228,500	228,500	140,200	172,200	(56,300)	-24.6%
Maintenance & Services	98,073	29,200	29,200	97,050	78,895	49,695	170.2%
Miscellaneous/Admin Reimb	787,252	644,000	644,000	624,000	648,750	4,750	0.7%
Capital Outlay	-	300,000	300,000	-	246,879	(53,121)	-17.7%
Total Expenses	1,030,380	\$ 1,201,700	\$ 1,201,700	\$ 929,849	\$ 1,146,724	\$ (54,976)	-4.6%

* The Golf Course is operated by Phillips Event Center as of FY 2018. The salaries and benefits are related to cart path construction from other City departments

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Rounds of Golf	28,831	35,000	32,500	32,500	33,000
Revenue per round	\$ 26.13	\$ 26.24	\$ 26.64	\$ 26.64	\$ 26.67
Cost per round	\$ 25.41	\$ 21.62	\$ 22.87	\$ 22.87	\$ 23.00
Tournament Rounds	1,629	1,750	1,900	1,900	2,000
Days Open	336	362	350	350	362

Phillips Event Center

Mission Statement

It is the mission of the Phillips Event Center to serve the Brazos Valley area with an event center that provides the perfect facility for meetings, gatherings, and events by providing a venue with a safe, clean, wholesome environment and that possesses excellent facilities, services and amenities, resulting in successful and memorable events for our clients.

Strategic Initiatives

- Promote and generate tourism through use of the Phillips Event Center facility.
- Serve as a premier gathering place by facilitating important community events.
- Providing our clients and guests with outstanding service, consistently exceeding expectations, and in a manner what secures future business.
- Balance facility uses that bring out of town visitors and those that enhance the quality of life for area residents.
- Offer rates, services and amenities that meet current industry standards and local market needs.

Fiscal Year 2020 Accomplishments

- Completed the Cities purchase of the Phillips Event Center, May 22, 2020
- Developed COVID-19 protocols for safe operation of the PEC
- Completed the five (5) year annual plan
- Completed inventories for food and beverages, pro shop, fixtures, furnishings, and equipment
- Amended the City Course management agreement to include the Phillips Event Center
- Removed/demolished the old cart barn and swimming pool

Fiscal Year 2021 Goals and Objectives

- Develop a marketing plan for the Phillips Event Center
- Increase marketing for the Phillips Event Center
- Develop a five year CIP/Strategic Plan
- Increase Rentals

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	-	-	-	-	-	-	0.0%
Miscellaneous/Admin Reimb	-	-	250,000	20,500	215,000	215,000	0.0%
Capital Outlay	-	-	670,000	670,000	-	-	0.0%
Total Expenses	\$ -	\$ -	\$ 920,000	\$ 690,500	\$ 215,000	\$ 215,000	0.0%

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Number of Customers Served – Quarry Bar & Grill	-	-	-	-	14,733
Employee Turnover – Quarry Bar & Grill	0%	0%	0%	0%	25%
Weddings per Year - Banquets	-	-	-	-	14
Number of Banquet Events Per Year	-	-	-	-	364
Local Weekly/Monthly Groups/Service Organizations	-	-	-	-	10

* The Phillips Event Center is operated by the Phillips Group as of FY 2020.
The City took over ownership of the facility on May 22, 2020

Fiscal Services

Mission Statement

The mission of the Fiscal Services department is to ensure financial accountability, to effectively manage the City's assets, to provide appropriate financial information for the evaluation of the City's activities and to support all departments within the City of Bryan by providing cost-effective procurement of goods and services at the best value to the City.

Strategic Initiatives

Accounting

- Maintain the financial integrity of the City by providing accurate, timely and relevant financial information in conformity with General Accepted Accounting Principles ("GAAP") to both internal and external financial statement users.
- Ensure compliance with all applicable Federal, State and City Charter accounting and financial reporting requirements.
- Maintain the City's Investment Policy in compliance with the Public Funds Investment Act.

Budget

- Provide accurate, timely and relevant financial information to the City Council, management, investors and citizens.
- Ensure legal compliance with all applicable Federal, State and City Charter budgeting and financial reporting requirements.
- Prepare the annual budget for use as a policy document, operations guide, financial plan, and as a communications device.

Purchasing

- Ensure purchasing policies and procedures provide good internal control while streamlining the processes affecting City staff and vendors.
- Ensure goods and services are available through the most cost-effective means.
- Promote and support cooperative interlocal purchasing.

Fiscal Year 2020 Accomplishments

Accounting

- Received the Certificate of Excellence in Financial Reporting for FY 2019 from the Government Finance Officers Association ("GFOA") and received an unmodified opinion from auditors for the year ending September 30, 2019.
- Provided monthly financial information to management on average by the 10th working day of the next month.
- Completed the electronic filing of the Annual Report of continuing Disclosure Requirements of SEC Rule 15c2-12.
- While adhering to the adopted investment policy, maximized the City's return on investments by sustaining an annual yield equal to or above the 1 year Treasury bill rate.
- Upgraded payroll software to Kronos dimensions.

Budget

- Received the Distinguished Budget Award for FY 2020 from the GFOA.
- Provided various quarterly and/or monthly reports to management.
- Provided budget training to all departments.

Purchasing

- Revised Purchasing Department policies and procedures to be in compliance with 2020 legislative changes.
- Purchase Orders processed within 2 days of having a purchase requisition or change order.
- Promoted more cooperative inter-local purchasing.

Fiscal Year 2021 Goals and Objectives

Accounting

- Receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY 2020.
- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2020.
- Close each prior period and provide monthly financial information by the 10th working day of the following month.
- Submit the FY 2020 CAFR to GFOA by the March 31st deadline.

Budget

- Receive the Distinguished Budget Award for FY 2021 from the GFOA.
- Prepare and analyze 5 year revenue and expenditure forecasts for operations.
- Prepare and present annual reports and forecasts for Tax Increment Reinvestment Zones ("TIRZ").
- Provide financial forecast information to management at regular intervals throughout the budget year.

Purchasing

- Continue efforts to promote more cooperative inter-local purchasing.
- Continue participation in our Local Public Purchasing Association and the Texas Public Purchasing Association.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,345,689	\$ 1,452,800	\$ 1,452,800	\$ 1,416,100	\$ 1,410,000	\$ (42,800)	-2.9%
Supplies	39,270	43,000	43,000	40,100	38,100	(4,900)	-11.4%
Maintenance & Services	31,523	50,500	50,500	39,600	43,288	(7,212)	-14.3%
Miscellaneous/Admin Reimb	239,945	213,000	213,000	220,000	223,000	10,000	4.7%
Capital Outlay	7,620	-	-	-	-	-	0.0%
Total Expenses	\$ 1,664,047	\$ 1,759,300	\$ 1,759,300	\$ 1,715,800	\$ 1,714,388	\$ (44,912)	-2.6%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Accounting:					
Chief Financial Officer	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounting Supervisor	-	-	-	1	1
Senior Accountant	1	1	1	-	-
General Accountant	-	-	-	1	1
Finance Specialist	3	2	2	2	2
Payroll Specialist	1	1	1	1	1
Finance Assistant	1	1	1	1	1
Financial Analyst	1	1	1	1	1
Budget:					
Budget Supervisor	-	1	1	-	-
Budget Analyst	2	2	2	2	2
Purchasing:					
Purchasing Supervisor	1	1	1	1	1
Purchasing Buyer	1	1	1	1	1
Total	14	14	14	14	14

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Accounting:					
# of consecutive years to receive the GFOA Cert of Excellence in Financial Reporting	30	31	31	31	32
% of goal for receiving unqualified opinion from indiv. auditors	100%	100%	100%	100%	100%
# of reportable conditions on auditor's management letter	0	0	0	0	0
Avg. # of working days to issue monthly financial reports	10	10	10	10	10
% of CAFR completed & submitted to GFOA by March 31st	98%	100%	100%	100%	100%
Budget:					
# of consecutive years to receive the GFOA Distinguished Budget Award	15	16	16	16	17
# of Monthly Sales Tax Reports provided to Mgmt.	12	12	12	12	12
% of state & federal budget filing requirements met	100%	100%	100%	100%	100%
Purchasing:					
# of formal bids processed	61	65	65	65	65
# of annual contracts for goods and services	125	125	125	125	125
Value of goods and services on annual contracts	\$ 11,624,937	\$ 15,800,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
# of purchase orders issued	1308	1400	1350	1350	1350
Expenditures processed through the Purchasing Dept.	\$ 45,420,585	\$ 45,000,000	\$ 45,000,000	\$ 45,000,000	\$ 45,000,000

Information Technology

Mission Statement

The mission of the Information Technology Group is to provide strategic, innovative, secure and cost-effective technologies appropriate to the mission and goals of the City of Bryan. Our goal is to support the city with superior customer service and insightful strategic vision. We proactively promote, oversee and coordinate the use of technologies to improve all levels of communications, cybersecurity and efficiency.

Strategic Initiatives

- Improve stability and security of technology systems
- Provide in-house training to staff on diverse applications and cybersecurity awareness
- Design and implement enterprise infrastructures
- Partner with departments to expand understanding and utilization of system application resources
- Broaden availability of e-services to our citizens
- Increase Geographic Information System ("GIS") functionality to enhance all facets of city operations
- Strive to attract and retain an accomplished staff through outreach and professional development

Fiscal Year 2020 Accomplishments

Maintain 99.8% or higher uptime for all critical systems

Expand Cybersecurity awareness program

- Implemented HB3834/SB936 cyber training requirements for city employees, electric utilities staff and elected officials
- Perform Texas Reliability Entity (TRE) 2020 audit of the North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) standards for the electric utility
- Perform annual Payment Card Industry (PCI) scoping/review/audit of all 12 City departments that process credit cards
- Implemented Multi-factor Authentication (MFA) to all City desktops and laptops
- Strengthened the City's logical security perimeter implementing Privileged Remote Access

Expand existing GIS functionality

- Completed a major upgrade to the City's Enterprise Geographic Information System
- Implementation of Axon Air – Pilot, Evidence Management and Live Stream Video
- Clevest Mobile Workforce Management implementation and integration with GIS

Continue Community/Citizen outreach and support

- City of Bryan's Aerial Response Team (BART) deploys upon request as a regional asset for public safety
- Global/community/citizen outreach with BART, BVCART, CEOC, BVCOG, Sheriff's office, District Attorney
- Facilitated the formation of the Brazos Valley Cyber Working Group
- Participated in Bush School of Government Capstone project regarding technology improvements for City departments

Continued integration of BTU and City systems

- Implemented significant new business processes in Laserfiche that include: Decision Package, BTU AP Approval, QSE Accounts Receivable, BTU Renewability, BTU Public Non-Emergency Issue and forms in support of the City's response to the COVID-19 Pandemic

Continue expansion and upgrade of city network infrastructure

- Core network switch (3) replacements; 100G backbone bandwidth
- Upgraded approximately 550 W7 devices to W10 before Microsoft's Jan 14, 2020 EOL deadline
- Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Upgraded six Smart Meter Infrastructure tower collection points and added one at a new location
- Major fiber cabling projects; Justice Center, MSC Campus, Community Development, Travis Bryan Midtown Park

Continue to support city systems software/hardware upgrades and implementations

- Implement Industrial Control System (ICS) security platform for the electric utility to provide increased network visibility and the ability to detect and track potential nefarious activity
- Resolved approximately 7,000 Help Desk support requests; a 6% increase over the previous year
- Completed 13 major system and software upgrades to take advantage of new functionality and improved processes;

Fiscal Year 2021 Goals and Objectives

- Expand Cybersecurity awareness program by revamping the classroom-based awareness training, adding social engineering assessments, and amplified focused marketing
- Expand existing GIS functionality in the areas of Enterprise Mobile Applications
- Maintain a 99.8% planned uptime for critical systems, core network, and communication systems
- Continue Community/Citizen outreach and support
- Continued integration of BTU and City systems
- Continue expansion and upgrade of city network infrastructure
- Continue to support city systems software/hardware upgrades and implementations

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 3,902,718	\$ 4,253,200	\$ 4,253,200	\$ 3,832,171	\$ 4,146,400	\$ (106,800)	-2.5%
Supplies	232,686	344,500	344,500	401,100	226,500	(118,000)	-34.3%
Maintenance & Services	1,666,205	1,775,900	1,775,900	1,809,600	1,854,585	78,685	4.4%
Miscellaneous/Admin Reimb	205,547	430,200	430,200	296,750	368,500	(61,700)	-14.3%
Capital Outlay	466,701	445,000	445,000	720,500	435,000	(10,000)	-2.2%
Total Expenses	\$ 6,473,857	\$ 7,248,800	\$ 7,248,800	\$ 7,060,121	\$ 7,030,985	\$ (217,815)	-3.0%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Chief Information Officer	1	1	1	1	1
Operations Division Manager	1	1	1	1	1
Systems Division Manager	1	1	1	1	1
Chief Information Security Officer	1	1	1	1	1
Information Technology Services Assistant	1	1	1	1	1
System/Network Administrator	4	4	4	4	4
Network Operations Supervisor	1	1	1	1	1
Systems Supervisor	1	1	1	1	1
System Support Specialist	5	5	5	5	5
System's Analyst	5	6	5	5	5
System's Supervisor	-	1	1	1	1
DBA	1	1	1	1	1
Business System's Analyst	1	-	1	1	1
Telecommunications Systems Supervisor	1	1	1	1	1
Telecommunications Systems Administrator	4	4	4	4	4
GIS Supervisor	1	1	1	1	1
GIS Analyst	3	3	3	3	3
Public Safety Systems Administrator	1	1	1	1	1
Project Manager	1	1	1	1	1
Cybersecurity & Compliance Administrator	3	3	3	3	3
Total	37	38	38	38	38

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Help Desk calls processed	6,732	6,500	6,500	7,350	6,500
Maintain Help Desk issue resolution goals at 99.3% within 18 business hours	99.99%	99.50%	99.80%	99.80%	99.50%
Maintain Help Desk issue resolution goals at 99.5% within 4 business hours	99.75%	93.00%	93.00%	95.00%	94.00%
% of Core Network Uptime 99.5%	99.97%	99.50%	99.50%	99.89%	99.50%
% System Uptime 99.5%	99.83%	99.50%	99.50%	99.85%	99.50%
% Radio Uptime 99.5%	99.91%	99.50%	99.50%	99.92%	99.50%

Human Resources

Mission Statement

The mission of the Human Resources Department is to provide exceptional customer and human resource services to support, develop and motivate the city's workforce in their endeavor to carry out their mission of serving the citizens of Bryan. *HR is law and administration, but it is also commitment and caring.*

Strategic Initiatives

- Provide timely, effective and innovative recruitment processes by working closely with individual departments and determining their needs.
- Establish and promote appropriate training and development opportunities for all employees - including integrated customer service training and a succession program.
- Ensure pay and benefits are representative of the labor market.
- Ensure all position classifications are appropriate with employment laws and our current pay/classification system.
- Assist supervisors and employees with employee relations issues, resolving disputes, and handling disciplinary actions in a fair, consistent and constructive manner.
- Provide up-to-date written policies and procedures that do not impede progress of City initiatives.
- Recognize exceptional service of employees; provide motivation and incentives for that service and improving employee morale.

Fiscal Year 2020 Accomplishments

- Implemented an upgrade to the KRONOS timekeeping system, working with a team of Finance, I.T., and Human Resources; included timekeeping policy and best practice updates, closer compliance to labor laws, and updated departmental procedures and oversight.
- During and in response to the COVID-19 pandemic, successfully implemented spur of the moment policies and practices to provide avenues for exposure reports, self-monitoring forms, quarantine requirements, contact investigations, and teleworking agreements. Also implemented new policy, forms, process, payroll rules, etc. to accommodate the new law established during the pandemic, the Families First Coronavirus Response Act (FFCRA) which included emergency paid sick leave and an expansion to the Family and Medical Leave Act for childcare due to school closures. Maintained regular contact and communication with employees and supervisors throughout the emergency (ongoing).
- Conducted (HR staff) salary/compensation study for sworn positions in police and fire and worked with those departments to propose special adjustments to the current pay schedules to stay competitive in market for all civil service ranks.
- Implemented a new platform of our Learning Management System (online training and development tracking system) for enhanced functionality and user-friendliness. Continued and enhanced a citywide training and talent development program that includes online and onsite/offsite training and development opportunities to meet needs of all departments and individual employees.
- Continued a sick leave donation program as part of the catastrophic sick leave policy to assist those employees who have exhausted normal sick leave banks due to legitimate reasons.
- Worked with the Community and Business Leaders Partnership and Workforce Solutions Brazos Valley on an Education Externship program, also partnering with Bryan ISD.
- HR and other City departments attended several career fairs throughout the year, including Chamber of Commerce events, an A&M student athlete event, and veterans and students events - keeping the City of Bryan visible in the community as a prospective employer of choice.
- Continued update of local Civil Service rules to meet the recruiting, hiring, and other needs of the police and fire departments.
- Continued review and update of Personnel and Administrative Policies and Procedures.
- Worked with managers and Legal on numerous personnel issues to minimize exposure to liability.
- Coordinated and administered police and fire entrance exams, hiring processes, and promotional exams/processes.

Fiscal Year 2021 Goals and Objectives

- Resurrect and enhance the education reimbursement program to offer financial assistance to those employees who want to further their education in the area of their work responsibility.
- Implement a citywide language skills program to include Spanish and other languages used in our community.
- Implement a longevity pay program to incentivize and reward employees for their tenure and continued dedication to the City of Bryan.
- Continue to enhance/develop citywide programs to incentivize employees, show appreciation and recognition, boost morale, and provide a happy and healthy workplace environment.
- Continue to evolve our training program and develop training tracks and series focused more specifically on individual types of positions, from manager to line worker.
- Continue to work with top management on succession planning and mentoring program and extend the plan to all management positions and departments.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 554,661	\$ 576,100	\$ 576,100	\$ 564,300	\$ 593,600	\$ 17,500	3.0%
Supplies	18,347	55,000	55,000	51,500	53,500	(1,500)	-2.7%
Maintenance & Services	147,759	90,450	90,450	58,650	75,482	(14,968)	-16.5%
Miscellaneous/Admin Reimb	32,362	33,450	33,450	15,650	23,100	(10,350)	-30.9%
Total Expenses	\$ 753,129	\$ 755,000	\$ 755,000	\$ 690,100	\$ 745,682	\$ (9,318)	-1.2%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Human Resource Manager	1	1	1	1	1
Human Resource Supervisor	1	1	1	1	1
Human Resource Generalist	1	1	1	1	1
Human Resources Assistant	1	-	-	-	-
Human Resources Specialist	-	1	1	1	1
Human Resources Clerk	1	1	1	1	1
Total	5	5	5	5	5

Performance and Activity Measures*

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of Personnel Reqs Processed	145	170	125	125	125
# of Applications Received	5,000	6,000	5,000	5,000	5,000
# of New Hires	247	300	175	125	150
# of Reclass/Promotion/Special	95	80	50	50	50
Turnover Rate%	18%	20%	21%	21%	21%
# of Onsite Training Sessions	194	30	200	200	175
# of Training Sessions Avail	158	150	105	105	100
Online for 1000 employees					
# of Employee Relations Issues	200	200	200	200	200
# of Disciplinary	63	70	60	60	60
Actions/Grievances					

*Note: Above figures include full-time regular, part-time regular and temporary/seasonal for City of Bryan & BTU

Facility Services

Mission Statement

The mission of Facility Services is to provide customers and employees with an honest, courteous and responsive level of service where every Facilities team member is dedicated to providing the City's public facilities and parks with exceptional workmanship while exhibiting integrity and demonstrating a conscientious effort to maximize the City's financial resources.

Strategic Initiatives

- Meet operational goals within budget.
- Maintain all vehicles and equipment in safe and operable condition.
- Maintain schedules and timeframes, and complete projects to the customer's satisfaction.
- Remain focused on employee development and training.

Fiscal Year 2020 Accomplishments

- Renovation of the Castle Heights Restroom Building.
- Bryan Aquatics ADA compliance issues completed.
- Began install of the Sale Park Depot Building on the north end of the park.
- Worked with the parks department to install new equipment as well as maintained all areas while utilizing Budget, Park Improvement Plan and Parkland Development funds to maximize the use of funding to accomplish the needs of the parks department.
- Painted and upgraded the Municipal Service Center office building, restroom stalls, floors, walls, ceiling tiles overhead doors, and plumbing fixtures.
- Upgraded several park light projects to LED lighting; Henderson, Sue Haswell and Sadie Thomas parks.
- Worked closely with the Downtown Business Association with Downtown Lights On, Texas Reds and the Palace Theater.
- Grandview Cemetery, installation of railings and gate.
- Completed inspections of all mechanical equipment in all buildings; identify and replace items that are failing or near end-of-life and continue to update five year plan.
- Continue to ensure complete customer satisfaction at the end of our work request.
- Continue to assist the Code officers with the removal of graffiti when property owners have no way to remove.
- Replacement of the backup generator at Fire Station #5.
- Made needed upgrades to the Municipal Office Building Elevators.

Fiscal Year 2021 Goals and Objectives

- Continue to work with the Downtown Business Association on downtown lights, Texas Reds, and all downtown events with electrical.
- Work with Parks Department with Holiday Magic, Palace Theater and other events throughout the year.
- Continue to provide inspections of all mechanical equipment in all buildings; identify and replace items that are failing or near end-of-life and continue to update five year plan.
- Continue to ensure complete customer satisfaction at the end of our work request.
- Continue to work with the parks department to install new equipment as well as maintain all areas while utilizing budgeted, parkland development and PIP funding.
- Continue to assist the Code officers with the removal of graffiti when property owners have no way of removal.
- Focus on local training opportunities for staff to enhance their knowledge in maintenance.
- Install new composition roof on Fire Station #3
- Continue with the department's main focus on maintenance during the 2021 budget year.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,208,300	\$ 1,273,900	\$ 1,273,900	\$ 1,237,450	\$ 1,264,500	\$ (9,400)	-0.7%
Supplies	43,594	45,200	45,200	45,450	45,200	-	0.0%
Maintenance & Services	515,291	797,550	797,550	761,200	484,546	(313,004)	-39.2%
Miscellaneous/Admin Reimb	208,265	191,650	191,650	210,450	191,650	-	0.0%
Capital Outlay	389,961	177,000	177,000	92,000	-	(177,000)	-100.0%
Total Expenses	\$ 2,365,411	\$ 2,485,300	\$ 2,485,300	\$ 2,346,550	\$ 1,985,896	\$ (499,404)	-20.1%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Facility Services Manager	1	1	1	1	1
Facility Services Assistant	1	1	1	1	1
Facility Services Clerk	0.5	0.5	0.5	0.5	0.5
Facility Services Maintenance Supervisor	2	2	2	2	2
Facility Services Custodial Supervisor	1	1	1	1	1
HVAC Technician	1	1	1	1	1
Maintenance Technicians, Tech Op I Thru V	8	8	8	8	8
Preventative Maintenance Technician	1	1	1	1	1
Facility Services Worker	2	2	2	2	2
Total	17.5	17.5	17.5	17.5	17.5

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Total completed Parks work orders	916	1,077	1,077	997	1,037
Total completed Facility work orders	1,796	1,451	1,451	1,624	1,538
Total completed work orders	2,712	2,527	2,527	2,621	2,575
Avg. labor hrs/facilities preventative maintenance work orders	1.47	1.45	1.45	1.46	1.45
Avg. labor hrs/facilities corrective work order	8.35	6.74	6.74	7.55	7.14
Avg. labor cost/facilities preventative maintenance work orders	\$ 31.66	\$ 21.39	\$ 21.39	\$ 26.53	\$ 24.00
Avg. Labor cost/facilities corrective work orders	\$ 178.27	\$ 152.84	\$ 152.84	\$ 165.55	\$ 159.19

Fleet Services

Mission Statement

The missions of the Fleet Services department is to plan, direct, coordinate and manage an effective maintenance, procurement, and replacement program for the City's fleet inventory within the limits of the City's financial resources and to provide advice and information on fleet requirements through a constant evaluation of fiscal resources, manpower, programs, facilities and equipment.

Strategic Initiatives

- All vehicles and equipment are maintained in a safe and operable condition to maximize effective utilization, longevity, and reduce downtime
- Operational goals are met within budgetary constraints
- Departmental time allocated to cross-training is continued
- Staff is treated fairly, with respect and is provided with a safe working environment
- Staff maintains a consistently high quality of work and is encouraged to develop and improve their skills and performance
- All funds and assets are managed in a fiscally responsible manner
- Future needs of the organization are identified and planned for strategically

Fiscal Year 2020 Accomplishments

- Continued to provide quality customer service with reduced resources related to the COVID 19 Pandemic.
- Continued to enhance services provided on fleet vehicles and equipment as budget restrictions and opportunities allow.
- Continued internal cross-training program, and external training as available and resource efficient.
- Certified Automotive Service Excellence ("ASE") for all technicians.
- Continued our current in-house tire mounting, balancing and repair services. This service is designed to further reduce vehicle down time and save the departments additional financial resources when compared to current outsourcing alternatives. Enhance service level further by implementing a mounted tire/wheel program for Police and Refuse vehicles. Also began a wheel refurbishment exchange process for Refuse, by retaining good wheels from units being removed from the fleet before final disposal.
- Continue to enhance services provided on fleet vehicles and equipment with the addition of in-house glass chip/crack repair.
- Continued Fleet Standardization in all areas possible or practical since having a standardized fleet makes for a safer work environment as operators become more familiar with the equipment, as well as improving purchase price advantages. This also results in greatly improved parts stocking ability, reduced technical training and special tool needs, etc.
- Continued "Green Initiative" efforts by replacing older, inefficient vehicles and equipment with newer, more fuel efficient, lower emission designs as budgetary constraints allow.
- Continued utilizing the Laserfiche system in an effort to further streamline records processing and retention.
- Continued to upgrade and outfit our recently acquired (hand me down utility bed pick up) and converted Field Service Unit, with additional tools and equipment as demand illustrates the need and budget allows.
- Added a Customer Loaner Unit to the Fleet by temporarily retaining and refurbishing a lower mileage replaced unit. This unit will be cycled out and replaced with a better unit over the course of time and other replacement cycles. The availability of this unit allows for utilization in the event a customer's unit is out of service, thereby eliminating the perceived need for individual departments to maintain backups within their departmental fleet.

Fiscal Year 2021 Goals and Objectives

- Attain National Institute for Automotive Service Excellence ("ASE"), Blue Seal of Excellence Award for the twelfth consecutive year.
- Implement and transition to a new Fleet Management Software System that will provide greater efficiencies by reducing redundant clerical entries, allow for better utilization and analysis of already captured data, etc.
- Restructured Fleet Personnel Staff to more expediently serve our customers and increase efficiency. Add Fleet Shop Foreman and Parts Procurement Specialist, working with Human Resources as budget and authority restraints allow.
- Continue to provide excellent customer service, will fill open Parts Specialist position if and when allowed.
- Continue compliance with federal, state and local mandates and laws.
- Continue to promote and participate in the City of Bryan Training Initiatives.
- Continue internal cross-training program, and external training as available and resource efficient.
- Maintain and increase all technician ASE certifications.
- Continue process of fleet standardization at every level when possible and practical.
- Continue to provide and promote innovative ideas and goal setting to increase cost savings, enhance customer service and increase efficiency in the fleet operation.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 612,390	\$ 764,800	\$ 764,800	\$ 679,831	\$ 787,750	\$ 22,950	3.0%
Supplies	24,769	47,550	47,550	14,924	47,450	(100)	-0.2%
Maintenance & Services	33,361	34,300	34,300	33,855	37,133	2,833	8.3%
Miscellaneous/Admin Reimb	3,498	2,350	2,350	4,890	2,320	(30)	-1.3%
Total Expenses	\$ 674,018	\$ 849,000	\$ 849,000	\$ 733,500	\$ 874,653	\$ 25,653	3.0%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Fleet Manager	1	1	1	1	1
Fleet Lead Service Technician	2	2	2	2	2
Fleet Admin Assistant	1	1	1	1	1
Fleet Preventive Maintenance Technician	1	1	1	1	1
Fleet/Facility Support Technician	1	1	1	1	1
Fleet Mechanic	5	5	5	5	5
Total	11	11	11	11	11

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of fleet job orders	6,435	7,000	7,000	7,000	7,000
Average labor hours per fleet job order	2	2	2	2	2
Average labor cost per fleet job order	\$ 104.74	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
# of fleet job orders completed per day/per mechanic	4	4	4	4	4
Attain National Institute for Automotive Service Excellence (ASE), Blue Seal of Excellence Award	Yes	Yes	Yes	Yes	Yes
% of eligible Service Technicians ASE Certified	100	100	100	100	100
# of New/Recertified ASE skill areas attained	10	10	10	10	10

Percentage of Resources Expended by Department

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Solid Waste Services	32%	30%	30%	30%	30%
Water Services	20%	20%	20%	20%	20%
Transportation Services	12%	11%	11%	11%	11%
Police Services	13%	14%	14%	14%	14%
Fire Services	13%	14%	14%	14%	14%
Facility Services	2%	2%	2%	2%	2%
Parks Services	3%	5%	5%	5%	5%
All Others Combined	5%	4%	4%	4%	4%

Executive Services

Mission Statement

The mission of the Executive Services Department is to provide support to the City Council and provide direction to staff based upon City Council policy. Executive Services is responsible for managing all city operations while ensuring activities are done legally and expenditures are made with fiduciary responsibility.

Strategic Initiatives

- City Council policy direction is effectively and accurately communicated to staff
- An environment is created where diversity is valued and ethical, moral, and legal conduct is fostered within the City
- Citizens are involved in community-wide decision making processes.
- Citizens' needs and issues are addressed in a responsive, equitable, and courteous manner.
- City Council is well-informed for their decision-making responsibilities.
- Staff members are treated fairly, with respect, and are provided with a safe working environment.
- Public funds and assets are managed in a fiscally responsible manner.
- Staff maintains a consistently high quality of work and is encouraged to develop and improve performance.
- Future needs of the organization and/or community are identified and strategically planned.
- The strategic plan is followed and appropriately acted upon.
- Provide a safe environment for staff and citizens to conduct city business.

Fiscal Year 2020 Accomplishments

- Attended the following board/committee meetings: Audit Committee, Bryan Business Council ("BBC"), Bryan Commerce and Development ("BCD"), Bryan Planning and Zoning Commission ("P&Z"), Coulter Advisory, TIRZ Boards, Animal Center Advisory Committee, Brazos County Health Department, Intergovernmental Committee ("IGC"), Chamber of Commerce, Brazos Valley Solid Waste Management Agency ("BVSWMA"), Brazos County Health District Board, Bryan-Brazos County Economic Development Foundation ("BBCEDF"), City of Bryan/BISD, Community Development Advisory Committee ("CDAC"), BTU Board, Texas Municipal Power Agency ("TMPA") Board, Texas Public Power Association ("TPPA") Board, Brazos Valley Economic Development Corporation ("EDC"), Downtown Bryan Association, Salvation Army Board, Bryan ISD Education Foundation Board, Blinn College-Brazos County Advisory Board, Building and Standards Commission ("BSC"), Experience BCS Board, Civil Services Commission, Leadership Brazos Alumni Association, Library Board, and Parks Board.
- Presented to Bush School faculty and students, various Chamber of Commerce events, Leadership Brazos, TAMU Langford Architecture and Urban Planning (LAUP) Career Fair, Texas A&M Urban Planning Class, Arts Council Board, and the Texas City Management Association.
- Investigated issues shared by Council members and informed City Council of those concerns.
- Addressed citizen-submitted issues or concerns requiring city services.
- Reviewed Capital Improvement Plans ("CIPs").
- Implemented plans for strategic initiatives as outlined in the strategic plan.
- Heard personnel and claims appeals and rendered decisions.

Fiscal Year 2021 Goals and Objectives

- Provide ways for citizens to have the opportunity to voice opinions through public hearings, meetings, surveys, etc.
- Maintain fund reserve of at least 60 days of operating expenditures/expenses
- Provide comprehensive Capital Improvement Plan (CIP) information to City Council on a regular basis
- Conduct Management Team meetings to further enhance communication within the organization
- Continue to implement strategic initiatives as outlined in the Strategic Plan
- Continue to present to professional groups and educate the public on local government and current issues.
- Continue to assist with economic development initiatives
- Attend all City Council meetings and provide regular reports to the City Council
- Respond to citizen concerns within 24 hours
- Present a balanced Fiscal Year 2021 proposed budget
- Prepare City Council agendas and meet appropriate Texas Open Meetings Act ("TOMA") requirements
- Execute policies set and established by City Council
- Provide effective and efficient service delivery of all municipal services
- Provide City staff with professional development opportunities and other work or career-related training, and promote continuous improvement and learning
- Continue a proactive approach to growth, including economic development, infill development, growth planning, Extra Territorial Jurisdiction ("ETJ") controls, annexation, and development in general
- Continually evaluate City operations, processes, and procedures to take advantage of efficiencies and cost-benefit opportunities; streamline services
- Continue to stress strong customer service values, and encourage employees to embrace customer service skills and qualities.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 1,122,327	\$ 1,132,500	\$ 1,132,500	\$ 1,146,000	\$ 1,196,300	\$ 63,800	5.6%
Supplies	10,777	13,500	13,500	9,700	10,100	(3,400)	-25.2%
Maintenance & Services	141,671	175,500	175,500	131,300	129,637	(45,863)	-26.1%
Miscellaneous/Admin Reimb	166,221	127,500	127,500	223,150	129,400	1,900	1.5%
Total Expenses	\$ 1,440,996	\$ 1,449,000	\$ 1,449,000	\$ 1,510,150	\$ 1,465,437	\$ 16,437	1.1%

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Executive Services	\$ 1,365,646	\$ 1,364,900	\$ 1,364,900	\$ 1,433,550	\$ 1,381,737	\$ 16,837	1.2%
City Hall Security	75,350	84,100	84,100	76,600	83,700	(400)	-0.5%
Total Expenses	\$ 1,440,996	\$ 1,449,000	\$ 1,449,000	\$ 1,510,150	\$ 1,465,437	\$ 16,437	1.1%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
City Manager	1	1	1	1	1
Deputy City Manager	2	2	2	2	2
Executive Services Office Coord/Supervisor	1	1	1	1	1
Executive Services Assistant	1	1	1	1	1
Building Security Officer	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Minimum # of days-operating expenses in General Fund reserve	60	60	60	60	60
# of Management Team Weekly Meetings	20	20	20	20	20
# of weekly City Manager's Reports to Council	50	50	50	50	50
# of meetings with COCS/Brazos County	10	10	10	10	10
# of meetings with BISD	10	10	10	7	10
# of Council Candidate Orientations held	1	1	1	1	1
# of New Council Member Orientations held	1	1	1	1	0

Economic Development

Mission Statement

Economic Development Services is dedicated to helping create opportunities for economic development through desirable business growth, expansion, retention and attraction by working as a partner in the community to develop a climate conducive in maintaining a high quality of life in Bryan, Texas.

Strategic Initiatives

- Encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Bryan Independent School District, Brazos County, Bryan Business Council, Bryan-Brazos County Economic Development Foundation, Inc., Brazos Valley Economic Development Corporation, and CHI St. Joseph Hospital.
- Promote the development of the BioCorridor, Traditions, ATLAS Town Center and Downtown North.
- Assist in the creation of new jobs.
- Aid in the expansion of current business.
- Assist in the improvement of the City's gateways.
- Assist the City in increasing property values.
- Encourage residential development and explore opportunities to assist Texas Avenue property owners to market their property for lease or sell.
- Encourage economic development opportunities within the Bryan Business Park and at Coulter Field.
- Pursue and assist with retail development opportunities with retail site selectors, developers, and property owners.
- Pursue active involvement in the Bryan-College Station homebuilders, apartments, and restaurants associations.
- Represent the City at various meetings including professional association meetings, and other meetings as necessary, and respond to inquiries regarding the department's area of responsibility.
- Serve as primary contact and advocate for the development and building communities. Provide developers/builders a point of contact or liaison.

Fiscal Year 2020 Accomplishments

- Assisted Bryan-Brazos County Economic Development Foundation ("BBCEDF") in attracting new businesses in the Texas Triangle Park.
- Assisted in preparing Chapter 380 agreements to aid development and redevelopment to include the Home Builder Incentive Program, the Parade of Homes reimbursement, Life/Safety Grant, and the Corridor Beautification Grant.
- Managed the City's four Tax Increment Reinvestment Zones.
- Participated in the Midtown redevelopment
- Managing work at in the Travis Bryan Midtown Park
- Served as the liaison between the City of Bryan and the Bryan Business Council to facilitate redevelopment of commercial properties, i.e. South College, Residential Infill, and Career and Technology Education with BISD.
- Served as the liaison between the City of Bryan and the Bryan-Brazos County Economic Development Foundation
- Served as primary contact to attract new businesses to the Bryan Business Park.
- Held multiple community events at Coulter Field.
- Served on the BISD Long Range Planning Committee, Economic Development Foundation and attended school board public meetings.
- Managed the City's standard oil & gas lease agreements where the City owns minerals rights and acted as the liaison to oil companies on the City's behalf.
- Served as the liaison with the Brazos Valley Economic Development Corporation

Fiscal Year 2021 Goals and Objectives

- Continue to encourage economic development opportunities in partnership with Texas A&M University, Blinn Jr. College, Bryan Independent School District, Brazos County, Bryan Business Council, Bryan - Brazos County Economic Development Foundation, Brazos Valley Economic Development Corporation, and St. Joseph Hospital.
- Continue to provide support to the Bryan Business Council and Bryan – Brazos County Economic Development Foundation, Inc. as the staff liaison.
- Continue to manage the subcommittees of the Bryan Business Council including the Residential Infill, Commercial Infill, Education, and Finance subcommittees.
- Continue to promote development of the BioCorridor, Traditions, ATLAS Town Center and Downtown Bryan.
- Continue to assist in the creation of new jobs and expansion of current business by improving the City's gateways.
- Continue to assist in increasing property values in the City.
- Continue to explore opportunities to assist Texas Avenue property owners to market their property for lease or sell.
- Continue to encourage economic development opportunities within the Bryan Business Park and Coulter Field.
- Continue to serve as the Associate Vice President in the Brazos Valley Builders Association FY 2019-2020.
- Continue involvement in the redevelopment at Midtown and managing work at the Travis Bryan Midtown Park

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 678,158	\$ 701,800	\$ 701,800	\$ 680,000	\$ 725,700	\$ 23,900	3.4%
Supplies	6,422	4,900	4,900	4,550	4,550	(350)	-7.1%
Maintenance & Services	30,582	27,900	27,900	27,900	27,109	(791)	-2.8%
Miscellaneous/Admin Reimb	142,407	369,000	369,000	369,000	517,000	148,000	40.1%
Total Expenses	\$ 857,569	\$ 1,103,600	\$ 1,103,600	\$ 1,081,450	\$ 1,274,359	\$ 170,759	15.5%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Development Services Director	1	1	1	1	1
Business Liaison & Special Projects Manager	1	1	1	1	1
Director of Strategic Projects	1	1	1	1	1
Economic Development Specialist	1	1	1	1	1
Economic Development Assistant	1	1	1	1	1
Total	5	5	5	5	5

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Meetings:					
Bryan Business Council	14	14	14	14	14
BBC Subcommittees	12	12	12	12	12
Planning and Zoning Commission	2	2	2	2	2
Bryan City Council/Bryan Commerce and Development Workshop and Regular Sessions Meetings	36	36	36	36	36
Brazos Valley Economic Development Corporation	12	12	12	12	12
City of Bryan & Brazos County Economic Development Foundation	11	12	12	12	12
Bryan Independent School District	-	9	9		
Bryan College Station Home Builders Association Meetings	-	10	10	10	12
TIRZ Board Meetings	5	5	5	5	5
BISD Education Foundation Board	-	-	-	-	-
	-	3	3	3	3
Texas Association of Builders/Voting Board Member					
Texas Department of Transportation Aviation	4	4	4	3	4
Miscellaneous Subcommittees	-	12	12	12	12

Internal Audit

Mission Statement

The mission of the Internal Audit Office is to provide independent, objective assurance and consulting services designed to add value and improve the City of Bryan's operations. The Internal Audit Office helps the management team of the City of Bryan accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Strategic Initiatives

- Ensure effectiveness of controls and accuracy of financial records by performing independent, objective compliance audits
- Promote efficient City operations through implementation of a comprehensive program of fraud and waste prevention

Fiscal Year 2020 Accomplishments

- Performed compliance and performance audits per Audit Committee guidance
- Supported the contracted internal auditor
- Developed and approved the Internal Audit Plan
- Completed at least four audits per the Internal Audit Plan
- Reviewed, adopted, and/or recommended other policies, procedures, guidelines, etc.
- Considered and accepted financial reports, such as quarterly reports, the Financial Policy Statement Checklist, Comprehensive Annual Financial Report, external audits, etc.
- Reviewed online Code of Ethics and Conduct for Elected and Appointed Officials training

Fiscal Year 2021 Goals and Objectives

- Develop the Internal Audit Plan
- Complete at least four audits per the Internal Audit Plan
- Receive Fraud Hotline reports, investigate and report results to Audit Committee
- Perform Special Assignments per Council guidance
- Perform the Audit Committee approved Audit Plan for FY2021
- Provide regular update reports
- Attend Audit Committee meetings

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	945	-	-	-	-	-	0.0%
Miscellaneous/Admin Reimb	137,018	150,000	150,000	120,000	120,000	(30,000)	-20.0%
Total Expenses	\$ 138,504	\$ 150,000	\$ 150,000	\$ 120,000	\$ 120,000	\$ (30,000)	-20.0%

Budgeted Personnel

	FY2019 Adopted**	FY 2020 Adopted	FY2020 Amended	FY 2020 Projected	FY 2021 Adopted
City Internal Auditor	1	-	-	-	-
Total	1	-	-	-	-

**Note: The City Internal Auditor position was replaced with contracted services in FY 2019.

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of Audit Committee Meetings	4	4	4	4	4
# of Audit Reports and Memos	4	4	4	4	4

City Secretary

Mission Statement

The mission of the City Secretary department is to support, facilitate and strengthen the City of Bryan governmental process by assisting the City Council in fulfilling its duties and responsibilities, improving public access to municipal records and other information, enhancing public participation in municipal government processes, safeguarding and enriching the municipal election and records management processes, providing continuity for Bryan city government by recording its legislative actions, both contemporary and archival, serving as historian for the City of Bryan and serving as the local registrar for Bryan residents by proper recordation and filing of birth and death records.

Strategic Initiatives

- Provide efficient records management program.
- Provide excellent Vital Statistics services.
- Administer successful elections in accordance with State, Federal and local law.
- Provide timely, efficient responses to open records requests.
- Provide prompt processing of official documents.
- Provide prompt preparation of Council agendas and packets.
- Monitor and oversee Council's legislative priorities.
- Ensure efficient, timely posting and publication of legal notices.
- Provide required Texas Open Meetings Act training to new Councilmembers, board, committee and commission members.
- Oversee operations of Communications and Marketing, Neighborhood/Youth Services and Municipal Court Divisions.
- Assist City Council with accomplishment of strategic initiatives.

Fiscal Year 2020 Accomplishments

- Successfully conducted City of Bryan election ordered by Council.
- Conducted candidate orientation for Council candidates.
- Oversaw recruitment/appointment process of Council's boards, committees and commissions. Conducted Texas Open Meeting Act training and City of Bryan Ethics and Conflict of Interest Training for newly appointed board, committee and commission members.
- Coordinated Council's annual volunteer reception.
- Received Five Star Exemplary Award from State of Texas for Excellence in Vital Statistics Reporting
- Oversaw development and launch of special marketing campaigns.
- Communications and Marketing coordinated communications among local agencies during the COVID-19 pandemic, including managing the Brazos County CEOC website and social media pages.
- Implemented online application in the Vital Statistics Office and DocuSign for electronic signatures in response to the COVID-19 pandemic
- Developed and launched special "Be Counted" campaign prior to 2020 Federal Census
- Began redistricting process following 2020 Federal Census.
- Assisted with plans for Bryan's 150th birthday celebration
- Provided support to Citizen Charter Review Advisory Committee

Fiscal Year 2021 Goals and Objectives

- Conduct election(s) ordered by Council.
- Conduct candidate orientation for Council candidates and newly elected Councilmember orientation.
- Certify petitions filed with City Secretary.
- Receive Five Star Award from State of Texas for Excellence in Vital Statistics Reporting.
- Oversee development and launch of special marketing campaigns.
- Coordinate annual volunteer reception.
- Conduct Texas Open Meetings Act training and City of Bryan Ethics and Conflict of Interest Training for newly elected Council and boards, committees and commissions.
- Host city-wide neighborhood association forum
- Expand marketing efforts to target economic development, tourism and public safety.
- Host Vital Statistics training with local registrars and partners.
- Assist with plan for Bryan's 150th birthday celebration
- Complete redistricting process following the 2020 Federal Census.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 562,315	\$ 567,800	\$ 567,800	\$ 567,808	\$ 587,450	\$ 19,650	3.5%
Supplies	19,739	23,250	23,250	20,960	23,250	-	0.0%
Maintenance & Services	25,130	34,900	34,900	15,920	27,758	(7,142)	-20.5%
Miscellaneous/Admin Reimb	88,653	130,550	130,550	83,743	170,150	39,600	30.3%
Total Expenses	\$ 695,837	\$ 756,500	\$ 756,500	\$ 688,431	\$ 808,608	\$ 52,108	6.9%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
City Secretary Division Assistant	1	1	1	1	1
Records Management Coordinator	1	1	1	1	1
Vital Statistics Technician	1	1	1	1	1
Citizen Information/Service Clerk	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Successful elections	1	3	3	1	2
# of pages provided for open records requests	18,943	10,000	10,000	30,000	10,000
# of records converted to electronic format	948,103	800,000	800,000	800,000	800,000
# of departmental records audits performed	-	2	2	-	1
# of timely agendas and minutes prepared	45	120	120	60	120
# of Texas Open Meetings Act (TOMA) training	1	1	1	1	1
# of candidate orientations conducted	-	1	1	1	1
# of new councilmember orientations conducted	-	1	1	1	1
# of legislative bills tracked	6,738	200	200	200	8,000
# of volunteer hours logged	5,706	10,000	10,000	5,000	5,000
Total value of donations from volunteers	\$ 141,586	\$ 251,500	\$ 251,500	\$ 142,000	\$ 142,000
# of certified birth records processed	3,484	2,500	2,500	4,000	2,500
# of death records processed	1,140	500	500	1,000	500

City Council Services

Vision Statement

Bryan is a thriving, diverse, historic city where people are proud of their heritage, compassionate to one another, and enjoy their family oriented community to the fullest.

Mission Statement

The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live.

Strategic Initiatives

- Public Safety: Bryan residents enjoy a safe and healthy community
- Service: Bryan is a business-friendly city that provides exceptional public and customer services
- Infrastructure: Bryan has adequate and well maintained infrastructure to support a developing community
- Economic Development: Bryan is an economically diverse and developing community
- Quality of Life: Bryan is an attractive community where residents and visitors enjoy diversity, history, parks, recreation, educational and cultural opportunities

Fiscal Year 2020 Accomplishments

- Continued BioCorridor growth and development
- Continued development activities in north, south, east, west and central Bryan
- Hosted annual volunteer reception
- Maintained same property tax rate
- Adopted a balanced budget
- Progress on new Travis Bryan Midtown Park
- Implemented Midtown Area Plan

Fiscal Year 2021 Goals and Objectives

- Review and update Council's strategic plan
- Adopt balanced budget
- Host annual volunteer reception
- Continue development and redevelopment activities
- Continue development of new Travis Bryan Midtown Park
- Celebrate the City's 150th Anniversary

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 47	\$ 100	\$ 100	\$ 47	\$ 100	\$ -	0.0%
Supplies	32,616	33,300	33,300	31,400	32,300	(1,000)	-3.0%
Maintenance & Services	168,083	193,950	193,950	163,000	189,011	(4,939)	-2.5%
Miscellaneous/Admin Reimb	43,301	59,150	59,150	57,300	85,150	26,000	44.0%
Total Expenses	\$ 244,049	\$ 286,500	\$ 286,500	\$ 251,747	\$ 306,561	\$ 20,061	7.0%

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of Strategic Initiatives	-	5	5	5	5
# of Strategic Planning Sessions	-	1	1	-	1
# of Bryan Commerce & Development Agendas & Minutes Prepared	12	24	24	12	24
Board/Committee/Commission Applications Rec'd.	78	150	150	75	150
Board/Committee/Commission Appointments	119	100	100	110	100
# of Proclamations Prepared	47	130	130	50	100

Communications & Marketing

Mission Statement

The mission of the Communications & Marketing department is to provide the citizens of Bryan and local media timely information, whether educational or emergency in nature, to address issues or concerns that affect citizens; and to market the positive aspects of the City of Bryan in the best way possible to recruit prospective businesses and new residents; and to retain those who already live and do business in our community.

Strategic Initiatives

- Provide prompt responses to the needs of citizens, visitors, and local media;
- Proactively promote positive information about the City of Bryan;
- Proactively address City issues that affect citizens and seek out opportunities to educate them on those issues;
- Provide residents, visitors, and media with multiple methods of accessing information about Bryan;
- Effectively integrate departmental components into the overall City of Bryan communication initiatives; and
- Provide consultation, best practices, and products in regards to effective communication and marketing.

Fiscal Year 2020 Accomplishments

- Built and launched a redesigned intranet to provide an easier and more seamless experience for employees to find relevant internal information.
- Launched “The Good Life” twice-monthly e-newsletter to increase transparency and availability of information to residents, resulting in a 41% increase in the open rates and an average of 35% click-through rate.
- Launched companion “The Good Life” monthly video news segment with both features and news stories about the community, which was released to the community through social media and on Channel 16.
- Generated more than 1.4 million impressions, 108,000 engagements and 13,000 website visits on social media postings. The impressions and engagements were a 29% increase and 124% increase from the previous year.
- Increased the number of followers on the city’s main social media accounts by more than 10%, with the largest growth on Instagram and Facebook.
- Produced the city’s Year in Review annual report in video and website formats; this report was well-received by the community and staff, and received accolades from peer communities across Texas.
- Designed and developed 100% in-house a new native mobile app for iOS and Android.
- Completed more than 400 graphic design projects for departments all throughout the city, including social media graphics, flyers, business cards and other specialty projects.
- Coordinated communications among local agencies during the COVID-19 pandemic, including managing the Brazos County CEOC website and social media pages.
- Managed all aspects of 13 different websites, including the city’s main website, BTU website, BCS Library System website and CEOC website.
- Took more than 12,500 photos of city events, locations and services to assist in communicating about important departmental initiatives.
- Revamped the city’s Gameday Shuttle marketing campaign to include new outlets such as TexAgs; these changes resulted in an 11% increase in users, and a 21% increase in the number of page views.
- Designed and created several multi-page publications, including two issues of the Parks & Recreation Activity guide, and annual reports for BTU, the Bryan Fire Department and Bryan Police Department.
- Stabilized live streaming of City Council and Planning & Zoning Commission meetings and increased reliability.
- Created more than 90 videos, including 9 videos for the Midtown Area Plan and the Blue Duck Scooter safety campaign.

Fiscal Year 2021 Goals and Objectives

- Update the city’s social media policy to better reflect the current state of social media best practices and create a set of standards and guidelines to ensure all city social media accounts are managed appropriately.
- Increase the amount and timeliness of content on Channel 16 to better reflect the city’s communications priorities.
- Assess the city’s current advertising strategy and adapt it to meet the needs of post-COVID-19 recovery to promote tourism in Bryan.
- Analyze the needs of the City of Bryan’s various departments and residents, and create a multi-year communications and marketing plan to meet those needs.
- Completely redesign the BCS Library System’s website.
Create visual and written style guides to assist communications staff and department liaisons in ensuring the city’s public communications are consistent and branded properly.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 382,482	\$ 403,300	\$ 403,300	\$ 392,375	\$ 408,000	\$ 4,700	1.2%
Supplies	6,083	15,100	15,100	7,110	30,900	15,800	104.6%
Maintenance & Services	11,841	13,450	13,450	5,350	11,806	(1,644)	-12.2%
Miscellaneous/Admin Reimb	108,818	161,550	161,550	127,500	130,350	(31,200)	-19.3%
Total Expenses	\$ 509,224	\$ 593,400	\$ 593,400	\$ 532,335	\$ 581,056	\$ (12,344)	-2.1%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted
Communications & Marketing Manager	1	1	1	1	1
Graphic & Media Project Coordinator	1	1	1	1	1
Video Communications Specialist	1	1	1	1	1
Web Communications Specialist	1	1	1	1	1
Multimedia Specialist	1	-	-	-	-
Total	5	4	4	4	4

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Number of media contacts	350	335	335	380	400
Number of email newsletter subscribers	1,180	3,200	3,200	1,500	1,600
Average newsletter open rate	31%	-	-	37%	40%
Pageviews on www.bryantx.gov	847,814	480,000	480,000	900,000	750,000
Number of graphic design projects created	80	85	85	400	425
Number of social media followers on main city accounts	22,911	42,000	42,000	25,500	26,500
Impressions on main city social media accounts	2,177,956	-	-	2,000,000	2,000,000
Number of videos created	65	-	-	90	90

Neighborhood & Youth Services

Mission Statement

The mission of Neighborhood Services is to improve the quality of life in the City of Bryan by promoting and facilitating citizen communication, participation, and involvement in local governance through the organization and registration of neighborhood and/or homeowner associations with the City of Bryan's Neighborhood Association Partnership Program ("NAPP"). The mission of Youth Services is to contribute to the healthy and pro-social development of youth at-risk in the City of Bryan through programs which will provide positive experiences and outcomes in a safe environment.

Strategic Initiatives

- Establish partnerships with youth serving organizations in the City of Bryan, to support youth at-risk programs and provide technical assistance to other youth serving agencies
- Recognize youth for positive achievements
- Utilize youth in leadership roles through the City of Bryan's Youth Advisory Committee
- Work with youth serving organizations to increase their participation in the Youth Neighborhood Association Partnership Program ("YNAPP") and encourage youth service involvement in neighborhood organizations
- Focus on the support of early care and education initiatives for children and youth in Bryan
- Support initiatives that help Bryan families achieve financial stability and improve their quality of life
- Support the organization and registration of neighborhood associations with the City of Bryan
- Support registered neighborhood associations applying for and receiving matching grants for neighborhood improvement projects

Fiscal Year 2020 Accomplishments

- Continued activities of the Youth Advisory Commission ("YAC")
- Utilized grant from the Texas Youth Action Network administered through Texas A&M Public Policy Research Institute for a project benefitting youth at-risk
- Administered the neighborhood association matching grant program
- Continued to foster communication at the neighborhood level
- Provided support to various youth programs and activities
- Continued winter clothing program for at-risk children
- Oversaw construction aspect of infill redevelopment program

Fiscal Year 2021 Goals & Objectives

- Continue to register more neighborhood/homeowner associations
- Continue to oversee construction aspect of infill redevelopment program
- Grow the activities of Youth Advisory Commission
- Host at least one community-wide forum for registered neighborhood/homeowners association
- Continue working with child mentoring programs
- Continue to work with neighborhoods to improve quality of life at the neighborhood level
- Continue to build communication networks to more effectively communicate with neighborhoods and youth at-risk
- Utilize grant monies for projects benefitting youth at-risk

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 98,671	\$ 100,900	\$ 100,900	\$ 100,900	\$ 106,500	\$ 5,600	5.6%
Supplies	483	750	750	350	750	-	0.0%
Maintenance & Services	(16,054)	5,850	5,850	832	5,826	(24)	-0.4%
Miscellaneous/Admin Reimb	16,261	45,400	45,400	10,445	45,400	-	0.0%
Total Expenses	\$ 99,362	\$ 152,900	\$ 152,900	\$ 112,527	\$ 158,476	\$ 5,576	3.6%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Neighborhood/Youth Outreach Coordinator	1	1	1	1	1
Total	1	1	1	1	1

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of neighborhood associations registered	42	42	42	42	42
# of neighborhood associations utilizing matching grant funds	2	3	3	-	-
# of neighborhood associations utilizing YNAPP matching grant	-	2	2	-	-
# of City Wide Neighborhood Forums held	-	1	1	1	1
Development of the Youth Advisory Commission	12	12	12	12	12
# of youth at risk events supported	12	12	12	6	12

Legal Services

Mission Statement

The mission of the Office of the City Attorney is to provide high quality legal services to protect the legal interests and assets of the City and to assist the City in achieving its lawful objectives with the highest level of professionalism, ethics and dedication to serving the City of Bryan for the benefit of its citizens.

Strategic Initiatives

- Maintain effective communication with elected and appointed officials, city staff and the public
- Assure that legal advice is accurate, timely and meets client needs
- Verify that contracts prepared by third-parties and reviewed by Legal Services are valid and enforceable
- Attest that City ordinances and agenda items are thoroughly and promptly reviewed
- Recruit and retain a qualified legal staff

Fiscal Year 2020 Accomplishments

- The City Attorney's Office has successfully handled cases in both civil and criminal courts and has effectively worked with and advised other City departments on municipal issues including economic development laws, ordinance drafting and enforcement, civil liability, open government laws, criminal law, employment law, procurement law, real estate law, annexation law, land use/development law and public utility law.

Fiscal Year 2021 Goals and Objectives

- Deliver high quality, cost effective legal services that are responsive to the City's adopted policies, goals and objectives
- Provide responsive and preventative legal services to assist the City in minimizing its financial exposure to claims and lawsuits by involving attorneys early in project development, increasing accessibility of attorneys to departments and divisions and informing department directors and division managers on how to use attorneys effectively to accomplish goals and objectives
- Provide legal advice and guidance to the City, its elected and appointed officers and employees in a timely and efficient manner
- Majority of Council inquiries are responded to within the same business day
- Legal advice and services are provided on or before the agreed upon delivery date
- Disputes regarding interpretations of contracts drafted by Legal Services do not arise
- When challenged, City contracts will be declared valid and enforceable
- Protect the City's assets by minimizing its exposure to liability, fairly and economically resolving disputes and effectively supervising outside legal counsel to minimize legal fees and costs
- Ordinances and agenda items are reviewed and forwarded within required deadline
- Have an attorney in attendance at all City boards and commission meetings

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 712,863	\$ 795,200	\$ 795,200	\$ 713,000	\$ 822,400	\$ 27,200	3.4%
Supplies	9,363	7,350	7,350	10,000	7,350	-	0.0%
Maintenance & Services	21,347	32,450	32,450	20,760	23,908	(8,542)	-26.3%
Miscellaneous/Admin Reimb	7,324	20,200	20,200	7,000	20,200	-	0.0%
Total Expenses	\$ 750,897	\$ 855,200	\$ 855,200	\$ 750,760	\$ 873,858	\$ 18,658	2.2%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
City Attorney	1	1	1	1	1
Assistant City Attorney	3	3	3	3	3
First Assistant City Attorney	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
% of customers rated services as good	90%	90%	90%	90%	90%
Avg. response time to Council requests (days)	0.50	0.50	0.50	0.50	0.50
% of tasks meeting agreed deadlines	85%	85%	85%	85%	85%

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Payments Agency Contributions</u>							
Brazos Central Appraisal District	\$ 257,129	\$ 348,041	\$ 348,041	\$ 348,041	\$ 313,154	\$ (34,887)	-10.0%
Brazos County (Prisoner Support)	148,103	150,000	150,000	150,000	150,000	-	0.0%
Brazos County 911 District	1,881,790	1,968,028	1,968,028	1,968,028	1,979,500	11,472	0.6%
Brazos County Health Department	395,065	434,572	434,572	434,572	478,029	43,457	10.0%
Brazos Senior Citizens	15,000	15,000	15,000	15,000	15,000	-	0.0%
Bryan Business Council	20,000	50,000	50,000	50,000	100,000	50,000	100.0%
BVC Net	6,500	6,500	6,500	6,500	6,500	-	0.0%
BVWACS	110,183	96,459	96,459	96,459	96,459	-	0.0%
Downtown Bryan Association	67,500	55,568	55,568	55,568	-	(55,568)	-100.0%
Easterwood Airport	70,456	70,456	70,456	70,456	70,456	-	0.0%
Destination Marketing	-	-	-	-	55,568	55,568	0.0%
Total Partner Agency Contributions	2,971,726	3,194,624	3,194,624	3,194,624	3,264,666	70,042	2.2%
<u>Economic Development Contributions</u>							
Brazos Valley Economic Development Corporation	350,000	350,000	350,000	350,000	350,000	-	0.0%
Total Economic Development	350,000	350,000	350,000	350,000	350,000	-	0.0%
<u>Other Non Departmental</u>							
Contractual Obligations	88,151	1,085,358	1,085,358	915,258	1,063,078	(22,280)	-2.1%
Other Misc. Obligations	50,002	46,000	46,000	46,000	50,000	4,000	8.7%
Utility Admin. Reimbursement	94,753	40,267	40,267	40,267	21,215	(19,052)	-47.3%
Transfer to Other Funds	790,922	698,751	698,751	698,751	700,718	1,967	0.3%
Total Other Non Departmental	1,023,828	1,870,376	1,870,376	1,700,276	1,835,011	(35,365)	-1.9%
Sub-Total Expenses	4,345,554	5,415,000	5,415,000	5,244,900	5,449,677	34,677	0.6%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	160,675	-	-	670,100	-	-	0.0%
Total Non Operating	160,675	-	-	670,100	-	-	0.0%
Total	\$ 4,506,229	\$ 5,415,000	\$ 5,415,000	\$ 5,915,000	\$ 5,449,677	\$ 34,677	0.6%

DEBT SERVICE FUND OVERVIEW

FUND DESCRIPTION

The Debt Service Fund, also known as the Interest and Sinking Fund ("I&S"), was established by ordinance. This fund provides for the payment of principal and interest on general debt of the City consisting of General Obligation and Certificates of Obligation Bonds.

As one of the governmental funds, the modified accrual basis is used as the basis of accounting in this fund. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

FUND NARRATIVE

An ad valorem (property) tax rate and tax levy are required to be computed and levied which will be sufficient to produce the funding to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes both General Obligation Bonds and Certificates of Obligation. These types of debt fund public projects such as streets, parks and facilities, and other improvements.

Tax supported debt of the City is rated as to quality by Standard and Poor's. The ratings are measures of the ability of the City to pay the principal and interest on debt. For General Obligation and Certificates of Obligation, Standard and Poor's has rated the City's debt AA.

FISCAL YEAR 2021

The adopted tax rate for FY 2021 is \$0.62900/\$100 assessed valuation. This total tax rate is well below the City Charter limit of \$1.50/\$100 assessed valuation. Of this total tax rate, \$0.174999 is devoted to debt service. The debt rate will generate an estimated \$9,977,000 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 75.0% of the total debt service payments for FY 2021. The remaining 25.0% will be funded through transfers in from other funds of \$1,697,148 for self-supporting debt and \$575,000 from the capital reserve fund. Other revenues include budgeted reimbursements of \$368,096 for debt service requirements related to BVSWMMA, interest income of \$109,090, and delinquent property tax revenues estimated at \$90,000.

Total budgeted expenditures for the Debt Service Fund for FY 2021 are \$13,321,540. This amount includes principal and interest payments of \$13,311,540 for outstanding debt issuance and \$10,000 for other debt expenses.

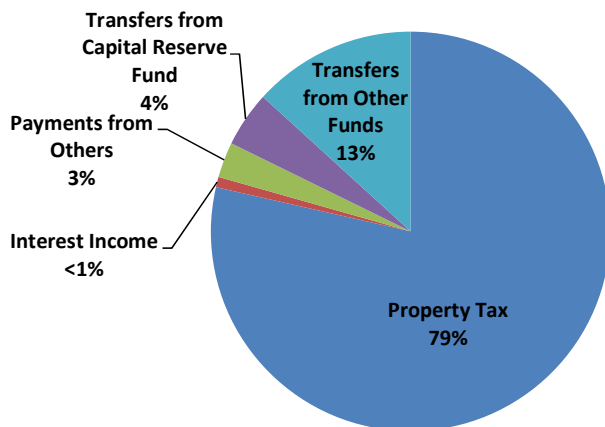
The anticipated year end fund balance for the Debt Service Fund will be \$1,660,424. This fund balance is above the targeted one-month reserve of \$1,110,128.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property Tax	\$ 7,629,200	\$ 8,381,200	\$ 8,381,200	\$ 8,300,000	\$ 9,977,000	\$ 1,595,800	19.0%
Delinquent & Penalty Collections	146,882	90,000	90,000	75,000	90,000	-	0.0%
Interest Income	147,656	101,738	101,738	75,000	109,090	7,352	7.2%
BVSWMA	396,431	131,231	131,231	416,143	368,096	236,865	180.5%
Subtotal Revenues	8,320,169	8,704,169	8,704,169	8,866,143	10,544,186	1,840,017	21.1%
Transfers In-Capital Reserve Fund	-	-	-	-	575,000	575,000	0.0%
Transfers In	1,929,487	1,782,431	1,782,431	2,042,845	1,697,148	(85,283)	-4.8%
Total Revenues and Transfers in	10,249,656	10,486,600	10,486,600	10,908,988	12,816,335	2,329,735	22.2%
<u>Expenditures</u>							
Debt Service	10,781,805	10,794,985	10,794,985	10,780,279	13,311,540	2,516,555	23.3%
Debt Expense	76,170	10,015	10,015	2,000	10,000	(15)	-0.1%
Total Expenditures	10,857,975	10,805,000	10,805,000	10,782,279	13,321,540	2,516,540	23.3%
Net Increase/(Decrease)	\$ (608,319)	\$ (318,400)	\$ (318,400)	\$ 126,709	\$ (505,205)		
Beginning Fund Balance	5,827,238	2,728,626	2,038,919	2,038,919	2,165,628		
Notes Receivable for BVSWMA	(3,180,000)	-	-	-	-		
Ending Fund Balance	\$ 2,038,919	\$ 2,410,226	\$ 1,720,519	\$ 2,165,628	\$ 1,660,423		
# of Days of Reserve	68	80	57	72	45		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	\$ 904,831	\$ 900,417	\$ 900,417	\$ 898,523	\$ 1,110,128		
# of Days required	30	30	30	30	30		

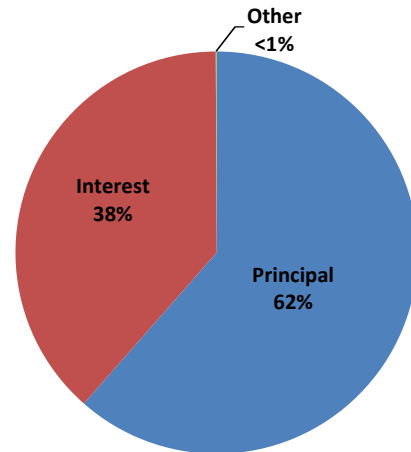
Debt Service Fund - Sources

\$12,816,335



Debt Service Fund - Uses

\$13,321,540



CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Principal</u>							
2009 Certificates of Obligation	\$ 380,000	\$ 395,000	\$ 395,000	\$ -	\$ -	\$ (395,000)	-100.0%
2010 Certificates of Obligation	610,000	635,000	635,000	635,000	-	(635,000)	-100.0%
2010 General Obligation Refunding Bonds	1,055,000	1,100,000	1,100,000	1,100,000	1,145,000	45,000	4.1%
2013 General Obligation Refunding Bonds	1,823,525	1,873,749	1,873,749	1,873,749	1,923,973	50,224	2.7%
2014 Certificates of Obligation	360,000	370,000	370,000	370,000	375,000	5,000	1.4%
2014 General Obligation Refunding Bonds	417,481	421,242	421,242	421,242	432,525	11,283	2.7%
2015 General Obligation Refunding Bonds	1,280,000	1,305,000	1,305,000	1,305,000	920,000	(385,000)	-29.5%
2016 Certificates of Obligation	430,000	435,000	435,000	435,000	450,000	15,000	3.4%
2016 General Obligation Refunding Bonds	745,000	760,000	760,000	760,000	770,000	10,000	1.3%
2018 Certificates of Obligation	295,000	485,000	485,000	485,000	500,000	15,000	3.1%
2018 General Obligation Refunding Bonds	555,000	550,000	550,000	550,000	570,000	20,000	3.6%
2019 General Obligation Refunding Bonds	-	-	-	420,000	425,000	425,000	0.0%
2020 Certificates of Obligation	-	-	-	-	-	-	0.0%
2020 General Obligation Refunding Bonds	-	-	-	-	678,442	678,442	0.0%
Total Principal	\$ 7,951,005	\$ 8,329,991	\$ 8,329,991	\$ 8,354,991	\$ 8,189,940	\$ (140,051)	-1.7%
<u>Interest</u>							
2009 Certificates of Obligation	226,636	207,635	207,635	-	-	(207,635)	-100.0%
2010 Certificates of Obligation	365,181	340,781	340,781	340,781	-	(340,781)	-100.0%
2010 General Obligation Refunding Bonds	132,000	89,800	89,800	89,800	45,800	(44,000)	-49.0%
2013 General Obligation Refunding Bonds	379,705	343,234	343,234	343,234	287,022	(56,212)	-16.4%
2014 Certificates of Obligation	182,171	174,971	174,971	174,971	167,571	(7,400)	-4.2%
2014 General Obligation Refunding Bonds	143,954	135,604	135,604	135,604	127,179	(8,425)	-6.2%
2015 General Obligation Refunding Bonds	224,200	198,600	198,600	198,600	146,400	(52,200)	-26.3%
2016 Certificates of Obligation	239,631	231,031	231,031	231,031	222,331	(8,700)	-3.8%
2016 General Obligation Refunding Bonds	142,350	127,450	127,450	127,450	116,050	(11,400)	-8.9%
2018 Certificates of Obligation	603,243	419,088	419,088	419,088	399,688	(19,400)	-4.6%
2018 General Obligation Refunding Bonds	191,730	196,800	196,800	196,800	180,300	(16,500)	-8.4%
2019 General Obligation Refunding Bonds	-	-	-	116,082	114,150	114,150	0.0%
2020 Certificates of Obligation	-	-	-	-	3,072,709	3,072,709	0.0%
2020 General Obligation Refunding Bonds	-	-	-	51,847	242,400	242,400	0.0%
Total Interest	\$ 2,830,800	\$ 2,464,994	\$ 2,464,994	\$ 2,425,288	\$ 5,121,600	\$ 2,656,606	107.8%
Paying Agent Fee & Bond Sale Discount	76,170	10,015	10,015	2,000	10,000	(15)	-0.1%
Debt Service Fund Total Expenditures	\$ 10,857,975	\$ 10,805,000	\$ 10,805,000	\$ 10,782,279	\$ 13,321,540	\$ 2,516,540	23.3%



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ENTERPRISE FUNDS OVERVIEW

FUND DESCRIPTION

The City's Enterprise Funds include the following:

- Water
- Wastewater
- Solid Waste
- City Electric (BTU City)
- Rural Electric (BTU Rural)
- Coulter Field Airport
- Bryan Commerce and Development (BCD)

These funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

While Enterprise Fund types are accounted for on the economic resources measurement focus and the accrual basis for most financial reporting, this document presents them similarly to other funds using the near term economic resources methods. Ending operating funds, and for BTU, unrestricted cash, represents the resources available to the funds to meet near term liabilities and demands. Revenues are recognized in the period in which they are earned and become measureable, and expenses in the period in which they are incurred and measurable. The City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.

WATER FUND

Total revenues for FY 2021 are expected to be \$13,513,436. Operating revenues consist of sales, penalties, and miscellaneous. Anticipated operating revenues are \$13,069,000 which is a decrease of \$227,550 over the FY 2020 adopted budget. Non-operating revenue sources include interest income of \$160,000, water tap fees of \$185,000, transfers in of \$25,336 for administrative costs, and other income of \$74,100.

Total expenditures for FY 2021 are expected to be \$15,755,484. Anticipated operating expenses are \$7,877,474, which is an increase of \$413,835, or 5.5%, from the FY 2020 adopted budget of \$7,463,639. Non-operating expenses in FY 2021 are anticipated to be \$7,878,010, an increase of \$513,749, or 7.0%, from the FY 2020 adopted budget.

Annual capital is projected to increase over the FY 2020 budget by 33.2% to \$3,650,000 and right-of-way payments are expected to be \$653,450. Debt service payments for the Water Fund total \$3,539,560. Other debt expenses for the water fund total \$35,000.

The FY 2021 reserve requirement (60 days of operating expenses) is \$1,294,927. The ending operating funds are projected to be \$4,228,192, or 196 days.

WASTEWATER FUND

Total revenues for FY 2021 are expected to be \$13,680,056, an increase of \$60,956, or 0.4%, above the FY 2020 adopted budget. Operating revenues for FY 2021 are anticipated to be \$13,045,350. Non-operating sources total \$634,706 and is expected to decrease by \$7,544, or 1.2%, below the FY 2020 adopted budget of \$642,250.

Operating expenses are expected to be \$7,806,769 in FY 2021. This is a decrease of \$14,425, or 0.2%, from the FY 2020 adopted budget amount of \$7,821,194. Non-operating expenses are expected to decrease by \$2,231,736, or 22.5%, compared to the FY 2020 adopted budget.

Annual Capital is projected to be \$3,300,000. This is a decrease of \$2,243,000, or 40.5%, compared to the FY 2020 adopted budget.

Debt service payments total \$3,718,855 in FY 2021 for General Obligation and Revenue Bond debt service. This is an increase of \$7,749, or 0.2%, over the FY 2020 adopted budget.

The operating reserve requirement (60 days of operating expenses) is \$1,283,304. The ending operating funds are projected to be \$4,975,328, or 233 days.

SOLID WASTE FUND

Operating revenues are anticipated to be \$8,452,583 which is higher than the FY 2020 adopted budget amount of \$8,351,205 by \$101,378, or 1.2%. Operating income consists of residential and commercial refuse, tipping fees, compost fees, recycling, penalties, license & permit fees, and miscellaneous operating income. Non-operating income of \$203,666 includes interest income of \$100,000 and administrative reimbursements of \$103,666. Total revenues are expected to be \$8,656,249, an increase of \$143,949, or 1.7%, above the FY 2020 adopted budget.

Total operating expenses of the Solid Waste Fund for FY 2021 are \$5,622,189, which is a decrease of \$242,532, or 4.1%, from the FY 2020 adopted budget. Non-operating expenses are expected to increase by \$209,752, or 7.8%, to \$2,898,131 compared to the FY 2020 adopted budget of \$2,688,379.

Annual Capital budget is projected to be \$1,283,876. This is an increase of \$107,856, or 9.2%, compared to the FY 2020 adopted budget.

The operating reserve requirement (60 days of operating expenses) is \$924,195. The ending operating funds are projected to be \$7,275,501, or 472 days.

BRYAN TEXAS UTILITIES (“BTU”)

Bryan Texas Utilities (“BTU”) operates a “City” and “Rural” electric system. Each system, while operated by a common staff, is maintained separately for internal and external accounting and reporting purposes.

BTU-CITY

The City Electric Division encompasses the following services provided to customers within the city limits of Bryan: Production, Transmission, Distribution, Administration, Customer Service, Energy Accounts, and QSE (Qualified Scheduling Entity) Services.

Overall revenues for BTU-City are projected to be \$189,414,300 in FY 2021. This is a decrease of \$7,164,000, or 3.6%, from the FY 2020 adopted budget. Total revenue is derived from operations and investment earnings.

Total operating expenses for BTU-City for FY 2021 are projected to be \$118,258,300. BTU-City non-operating expenditures are projected to increase by \$9,682,300, or 16.1%, to \$69,916,600 for the FY 2021 budget.

Annual Capital is projected to increase by \$4,660,000, or 17.1%, to \$31,895,000.

The ending FY 2021 unrestricted cash balance is estimated at \$81,800,274, or 232 days.

BTU-RURAL

The Rural Electric Division is comprised of the Distribution and Administrative services directly attributable to the rural service area. The Rural Electric Division is comprised of those areas outside the city limits of the City of Bryan which includes portions of: Brazos County, Burleson County, Robertson County, and portions of the City of College Station.

Overall revenues for FY 2021 are projected to be \$47,525,800. This is \$2,555,500, or 5.1%, below the FY 2020 adopted budget of \$50,081,300. Revenue is derived from operations and investment earnings.

Total operating expenses for FY 2021 are projected to be \$32,855,600. This is a \$1,991,900, or 5.7%, decrease from the FY 2020 adopted budget of \$34,847,500. BTU-Rural non-operating expenditures of \$14,882,700 are budgeted for annual capital and debt service. Debt service payments for BTU-Rural are \$3,823,700.

Annual capital expenses for FY 2021 are budgeted to decrease by 9.4% from the FY 2020 budget to \$11,059,000.

The ending FY 2021 unrestricted cash balance is estimated to be \$17,775,069, or 197 days.

AIRPORT FUND

Coulter Field is a general aviation airport on the northeast side of Bryan which is managed by the City.

FY 2021 operating revenues are projected to be \$539,412. The primary sources of revenues are hangar rentals and fuel sales. Non-operating revenues total \$287,300 and include grants, interest income, miscellaneous revenues from resale items, and a transfer of \$235,000 from the General Fund.

Operating expenses for FY 2021 are budgeted at \$485,750, a decrease of \$19,400, or 3.8%, compared to the FY 2020 adopted budget. Operating expenses are comprised of fuel costs, maintenance and other services and charges.

Non-operating expenses are projected to be \$296,904. This is a decrease of \$29,572, or 9.1%, from the FY 2020 adopted budget.

The year ending FY 2021 operating funds balance is estimated at \$107,928, or 81 days, which is above the reserve requirement of \$79,849, or 60 days.

BRYAN COMMERCE AND DEVELOPMENT ("BCD")

Bryan Commerce and Development, Inc. ("BCD") was created in 2000 to aid the City with economic development activities. The creation and use of BCD was essential since the Texas Local Government Code ("LGC") limits the power and activities of local governments in respect to non-traditional government activities, specifically regarding the disposition of property. Major economic development activities of BCD have included a partnership in the formation of Traditions, the sale of the LaSalle Hotel in Downtown Bryan and the redevelopment of the historic Ice House. Current economic development activities include the development of Downtown North and the continued participation in the area in and around Traditions, including the new Atlas master-planned community.

FY 2021 overall projected revenues are \$19,400, which represents interest income.

FY 2021 BCD expenditures include land purchases of \$1,300,000, admin reimbursements for services provided to BCD of \$49,915 and other services and charges of \$30,272. Total expenditures are expected to be \$1,380,187.

Ending operating funds in BCD for FY 2021 are estimated at \$3,132,574.

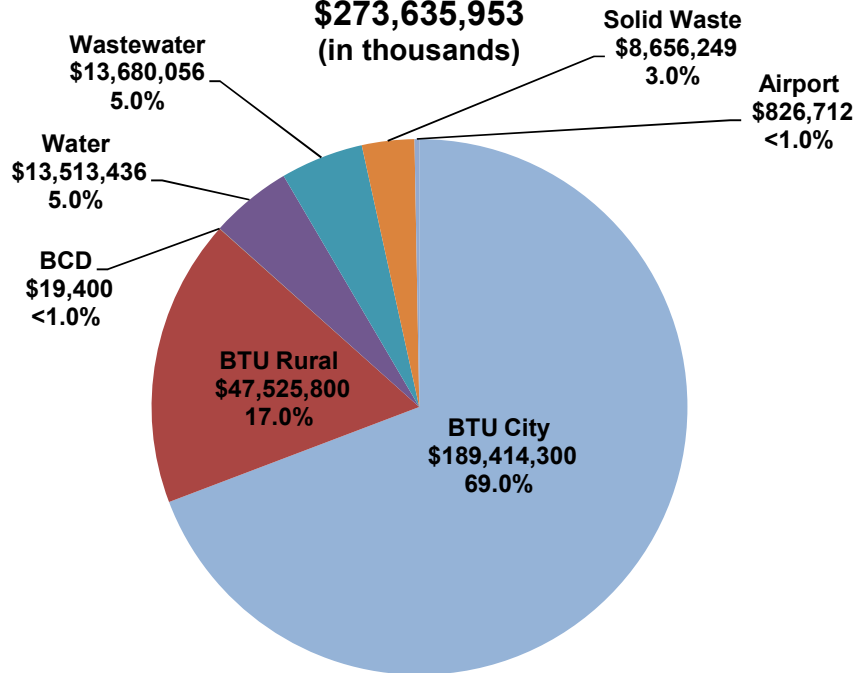
CITY OF BRYAN, TEXAS
Enterprise Funds Summary
Fiscal Year 2021

<u>REVENUES</u>	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Enterprise Funds:							
Water	\$ 13,667,550	\$ 13,770,100	\$ 13,770,100	\$ 13,615,337	\$ 13,513,436	\$ (256,664)	-1.9%
Wastewater	14,035,066	13,619,100	13,619,100	13,683,980	13,680,056	60,956	0.4%
Solid Waste	8,620,171	8,512,300	8,512,300	8,510,549	8,656,249	143,949	1.7%
City Electric (BTU City)	208,204,832	196,578,300	196,578,300	186,800,200	189,414,300	(7,164,000)	-3.6%
Rural Electric (BTU Rural)	48,280,733	50,081,300	50,081,300	47,053,000	47,525,800	(2,555,500)	-5.1%
Coulter Field Airport	735,750	825,800	825,800	661,800	826,712	912	0.1%
Bryan Commerce & Dev.	773,752	52,200	52,200	1,407,150	19,400	(32,800)	-62.8%
TOTAL ENTERPRISE FUNDS	\$ 294,317,853	\$ 283,439,100	\$ 283,439,100	\$ 271,732,016	\$ 273,635,953	\$ (9,803,147)	-3.5%

<u>EXPENDITURES</u>	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Enterprise Funds:							
Water	\$ 14,799,003	\$ 14,827,900	\$ 14,827,900	\$ 13,689,300	\$ 15,755,484	\$ 927,584	6.3%
Wastewater	15,946,931	17,726,300	17,726,300	17,312,260	15,480,139	(2,246,161)	-12.7%
Solid Waste	7,752,882	8,553,100	8,553,100	8,501,160	8,520,320	(32,780)	-0.4%
City Electric (BTU City)	196,379,523	184,253,800	204,253,800	188,403,000	188,174,900	3,921,100	2.1%
Rural Electric (BTU Rural)	41,887,933	50,027,000	50,027,000	46,205,400	47,738,300	(2,288,700)	-4.6%
Coulter Field Airport	784,735	831,626	831,626	722,976	782,654	(48,972)	-5.9%
Bryan Commerce & Dev.	56,629	1,349,400	1,849,400	785,200	1,380,187	30,787	2.3%
TOTAL ENTERPRISE FUNDS	\$ 277,607,637	\$ 277,569,126	\$ 298,069,126	\$ 275,619,296	\$ 277,831,984	\$ 262,858	0.1%

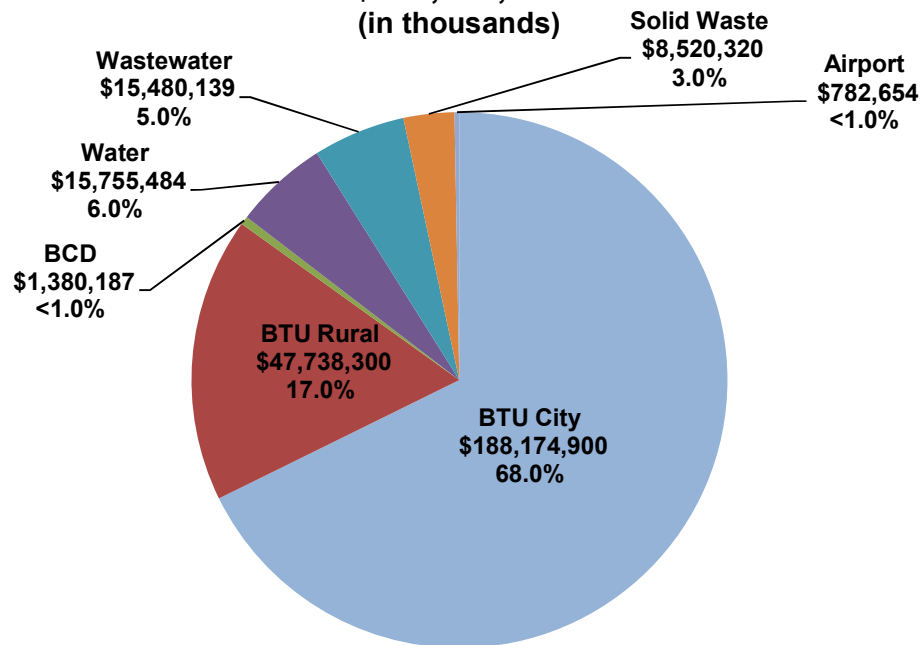
**Enterprise Funds
Fiscal Year 2021
Revenues**

**\$273,635,953
(in thousands)**



**Enterprise Funds
Fiscal Year 2021
Expenses**

**\$277,831,984
(in thousands)**

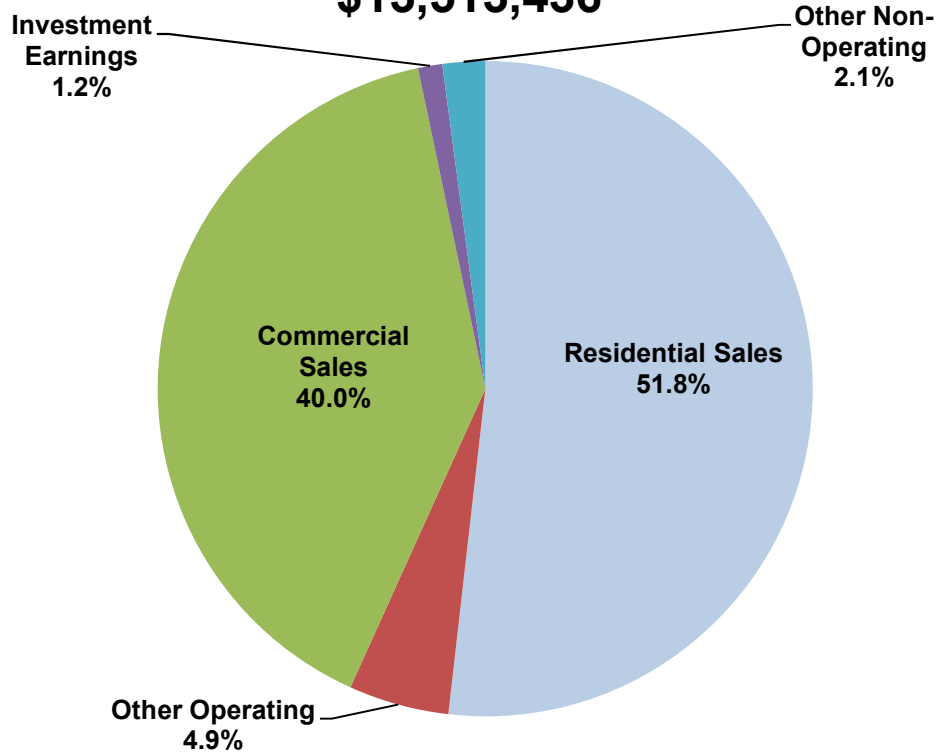


CITY OF BRYAN, TEXAS
Water Fund Summary
Fiscal Year 2021

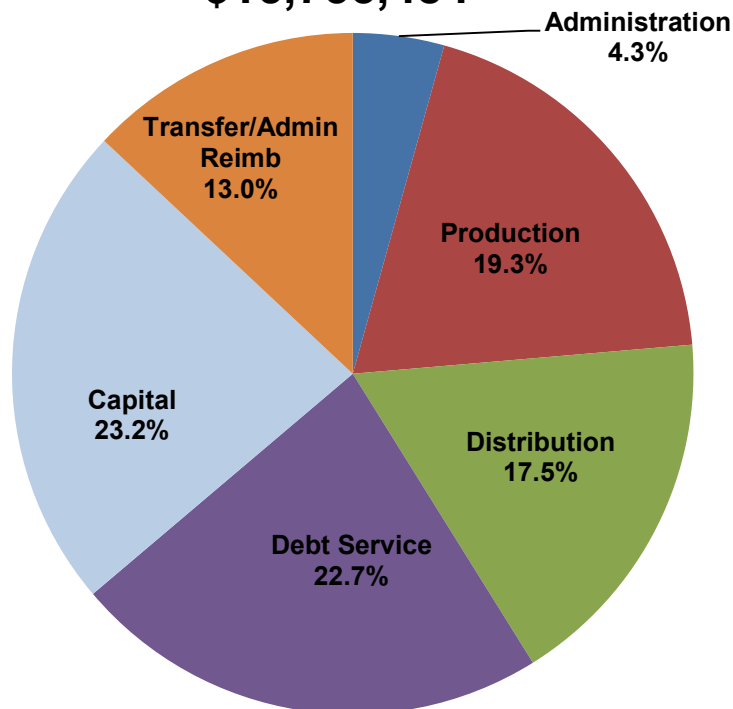
	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues:							
Water Sales	\$ 12,523,925	\$ 12,600,000	\$ 12,600,000	\$ 12,400,000	\$ 12,400,000	\$ (200,000)	-1.6%
Water Penalties	122,698	134,000	134,000	123,000	130,000	(4,000)	-3.0%
Miscellaneous	454,489	562,500	562,500	531,500	539,000	(23,500)	-4.2%
<i>Total Operating Revenues</i>	<u>13,101,113</u>	<u>13,296,500</u>	<u>13,296,500</u>	<u>13,054,500</u>	<u>13,069,000</u>	<u>(227,500)</u>	<u>-1.7%</u>
Non-Operating Revenues:							
Interest Income	257,745	210,020	210,020	162,000	160,000	(50,020)	-23.8%
Water Tap Fees	179,086	165,000	165,000	183,000	185,000	20,000	12.1%
Oil & Gas Royalty	29	100	100	3,300	100	-	0.0%
Inventory markup	21,772	21,000	21,000	22,000	21,000	-	0.0%
Miscellaneous non-operating income	72,497	53,000	53,000	166,057	53,000	-	0.0%
Transfers In	35,308	24,480	24,480	24,480	25,336	856	3.5%
<i>Total Non-Operating Revenues</i>	<u>566,437</u>	<u>473,600</u>	<u>473,600</u>	<u>560,837</u>	<u>444,436</u>	<u>(29,164)</u>	<u>-6.2%</u>
Total Revenues	<u>13,667,550</u>	<u>13,770,100</u>	<u>13,770,100</u>	<u>13,615,337</u>	<u>13,513,436</u>	<u>(256,664)</u>	<u>-1.9%</u>
<u>Expenditures</u>							
Operating Expenses:							
Water Administration	1,243,013	661,587	661,587	720,985	681,522	19,935	3.0%
Water Production	2,314,645	2,987,750	2,987,750	2,808,970	3,044,850	57,100	1.9%
Water Distribution	2,400,710	2,655,800	2,655,800	2,612,582	2,753,300	97,500	3.7%
General & Admin. Reimbursement	524,125	507,805	507,805	507,805	528,707	20,902	4.1%
Transfer to Other Funds	70,768	72,945	72,945	72,945	315,247	242,302	332.2%
Transfer to BTU	487,354	577,752	577,752	577,752	553,848	(23,904)	-4.1%
<i>Total Operating Expenses</i>	<u>7,040,615</u>	<u>7,463,639</u>	<u>7,463,639</u>	<u>7,301,039</u>	<u>7,877,474</u>	<u>413,835</u>	<u>5.5%</u>
Non-Operating Expenses:							
Annual Capital	3,093,259	2,740,000	2,740,000	1,764,000	3,650,000	910,000	33.2%
Right of Way Payments	657,130	665,000	665,000	665,000	653,450	(11,550)	-1.7%
Paying Agent Fee	1,205	15,000	15,000	15,000	15,000	-	0.0%
Miscellaneous Debt Expense	37,091	20,000	20,000	20,000	20,000	-	0.0%
Debt Service	3,969,703	3,924,261	3,924,261	3,924,261	3,539,560	(384,701)	-9.8%
<i>Total Non-Operating Expenses</i>	<u>7,758,388</u>	<u>7,364,261</u>	<u>7,364,261</u>	<u>6,388,261</u>	<u>7,878,010</u>	<u>513,749</u>	<u>7.0%</u>
Total Expenditures	<u>14,799,003</u>	<u>14,827,900</u>	<u>14,827,900</u>	<u>13,689,300</u>	<u>15,755,484</u>	<u>927,584</u>	<u>6.3%</u>
Net Increase/(Decrease)	(1,131,453)	(1,057,800)	(1,057,800)	(73,963)	(2,242,048)		
Beginning Operating Funds	8,044,770	6,076,070	6,544,203	6,544,203	6,470,240		
Timing of Cash Flows	(369,114)	-	-	-	-		
Ending Operating Funds	<u>\$ 6,544,203</u>	<u>\$ 5,018,270</u>	<u>\$ 5,486,403</u>	<u>\$ 6,470,240</u>	<u>\$ 4,228,192</u>		
# of Days of Reserve	339	245	268	323	196		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,157,361	\$ 1,226,900	\$ 1,226,900	\$ 1,200,171	\$ 1,294,927		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Water Fund
Fiscal Year 2021

Water Fund - Sources
\$13,513,436



Water Fund - Uses
\$15,755,484



Water Fund

Mission Statement

The mission of Water Services is to produce and supply safe, palatable water for drinking and domestic use that satisfies the needs of all residential and commercial customers. To accomplish this mission we will:

- Provide continuous improvement in operations and customer service
- Maintain infrastructure and facilities to maximize cost-effective service life and supply
- Develop and implement plans to satisfy future water demands

Strategic Initiatives

- The City maintains sufficient quantities of water to meet demands
- The City receives no water quality violations
- Low water pressure or quantity problems do not occur
- Annual maintenance operations are performed within budget
- Elevate customer service levels by promptly responding to service requests
- Enhance the working environment for employees by improving communications and rewarding performance

Fiscal Year 2020 Accomplishments

- Replaced miscellaneous distribution lines
- Continued proactive valve program
- Initiated customer service functionality of Automated Meter Infrastructure (“AMI”) installation
- Expanded database for CSI/BPAT
- Improved fire flows in areas with flows below 1000 gpm
- Enhanced water quality control measures
- Installed strategically placed valves to improve distribution system operation
- Complete Phase 1 construction along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Pilot study of Aquifer and Storage Recovery (“ASR”) underway
- Implement customer service functionality of Automated Meter Infrastructure (“AMI”)
- Adopted water utility extension ordinance
- Complete electrical conversion for Well 11 and reactivate well status with the TCEQ
- Complete electrical/mechanical upgrades to Well 19
- Pursue backup electrical generation at Main St Pump Station
- Design and source a replacement unit for Pump 2 at the Wellfield Pump Station
- Infrastructure protection – paint interior of 2 MG elevated reservoir (Luza St)
- Design Phase 2 of infrastructure along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Replace waterlines around Sulphur Springs, Crane, and Cavitt
- Replace waterlines along Old Hearne and Palasota

Fiscal Year 2021 Goals and Objectives

- Replace miscellaneous distribution lines
- Install strategically placed valves to enhance distribution system operation
- Replace valves identified as deficient during the valve exercise program
- Flow test fire hydrants
- Complete customer service functionality of Automated Meter Infrastructure (“AMI”)
- Improve fire flows in areas with flows currently below 1000 gpm
- Implementation of emergency generators for the water production system
- Rehabilitate Well #19
- Complete pilot study of Aquifer and Storage Recovery (“ASR”) and bid ASR wells
- Replace distribution lines undersized/inadequate for service level growth
- Replace Pump 2 at the Wellfield Pump Station
- Bid Phase 2 of infrastructure along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Phase 2 construction along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Begin planning for end of life cycle transition for Omni meters (> 1”)
- Engineer a master meter solution for High-Service production facilities
- Bid emergency generator project at High-Service production facilities

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 2,701,163	\$ 2,824,300	\$ 2,824,300	\$ 2,749,557	\$ 2,985,000	\$ 160,700	5.7%
Supplies	223,189	248,450	248,450	224,088	248,450	-	0.0%
Maintenance & Services	2,542,480	2,719,787	2,719,787	2,676,442	2,733,622	13,835	0.5%
Miscellaneous/Admin Reimb	1,015,662	1,020,405	1,020,405	1,000,255	1,041,307	20,902	2.0%
Capital Outlay	3,093,259	2,740,000	2,740,000	1,764,000	3,650,000	910,000	33.2%
Debt Service	4,007,998	3,959,261	3,959,261	3,959,261	3,574,560	(384,701)	-9.7%
Transfers	1,215,252	1,315,697	1,315,697	1,315,697	1,522,545	206,848	15.7%
Total Expenses	\$ 14,799,003	\$ 14,827,900	\$ 14,827,900	\$ 13,689,300	\$ 15,755,484	\$ 927,584	6.3%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Administration					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Subtotal	0.50	0.50	0.50	0.50	0.50
Production					
Production & Field Operations Manager	0.40	0.40	0.40	0.40	0.40
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Meter Foreman	1	1	1	1	1
Senior Meter Technician	1	1	1	1	1
Meter Technician	3	3	3	3	3
Production Supervisor	1	1	1	1	1
WP Maintenance Operator	2	2	2	2	2
WP Plant Operator	4	4	4	4	4
Subtotal	12.90	12.90	12.90	12.90	12.90
Distribution					
Production & Field Operations Manager	0.40	0.40	0.40	0.40	0.40
GIS Analyst	0.75	0.75	0.75	0.75	0.75
GIS Technician	1	1	1	1.00	1.00
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Water Svcs Admin Supervisor	0.50	0.50	0.50	0.50	0.50
Maintenance Supervisor	1	1	1	1.00	1.00
Maintenance Crew Leader	3	3	3	3.00	3.00
Maintenance Worker/Operator	14	14	14	14.00	14.00
WD Customer Service Technician	1	1	1	1.00	1.00
Subtotal	22.15	22.15	22.15	22.15	22.15
Total	35.55	35.55	35.55	35.55	35.55

Performance and Activity Measures

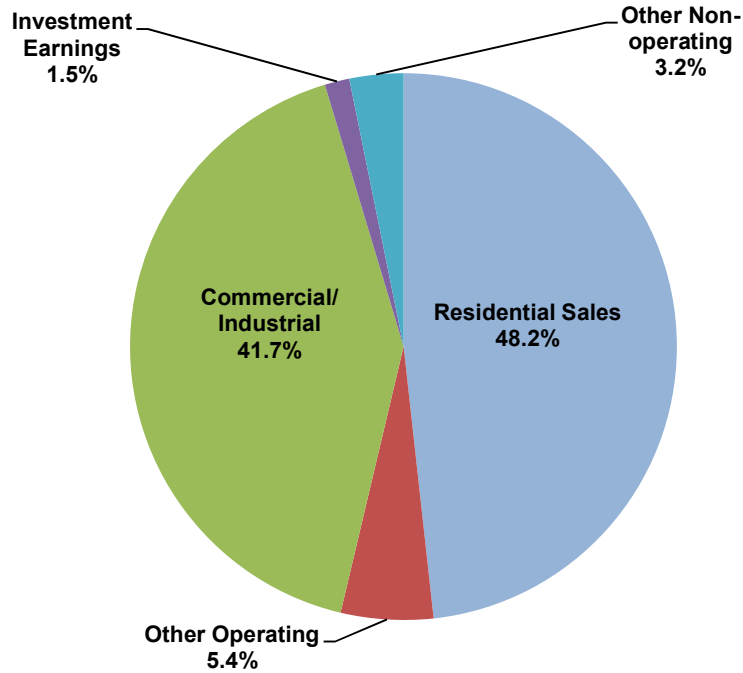
	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Percent Demand as a measure of capacity	64%	64%	64%	64%	64%
Water Pump Stations Maintained	3	3	3	3	3
Water Pumps/Motors Maintained	25	25	25	25	25
Water Mains Maintained (miles)	496	490	490	498	500
Active Customer Accounts	23,926	23,928	23,928	24,230	24,497
New Water Connections	497	250	250	500	400
Water mains installed - new (miles)	8	2	2	2	2
Fire Hydrants Maintained	2,585	2,520	2,520	2,600	2,615
Water Usage per 1000 Population (in millions) Tx State Data Center	43.0	43.0	43.0	43.0	42.3
Admin Cost per Million Gallons Produced	\$ 1,666	\$ 1,657	\$ 1,657	\$ 1,651	\$ 1,615
Breaks per Main Mile	1.149	0.816	0.816	1.064	1.050
Customer Accounts per Employee (pdn + dist)	683	683	683	691	699
Average Volume of Water (MGD) delivered per employee (pdn + dist)	0.293	0.297	0.297	0.297	0.297
Distribution System Water Loss	9%	8%	8%	8%	8%
O&M Costs per account	\$ 228	\$ 242	\$ 242	\$ 233	\$ 244
O&M Costs per Million Gallons Produced	\$ 1,460	\$ 1,524	\$ 1,524	\$ 1,487	\$ 1,570

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
Fiscal Year 2021

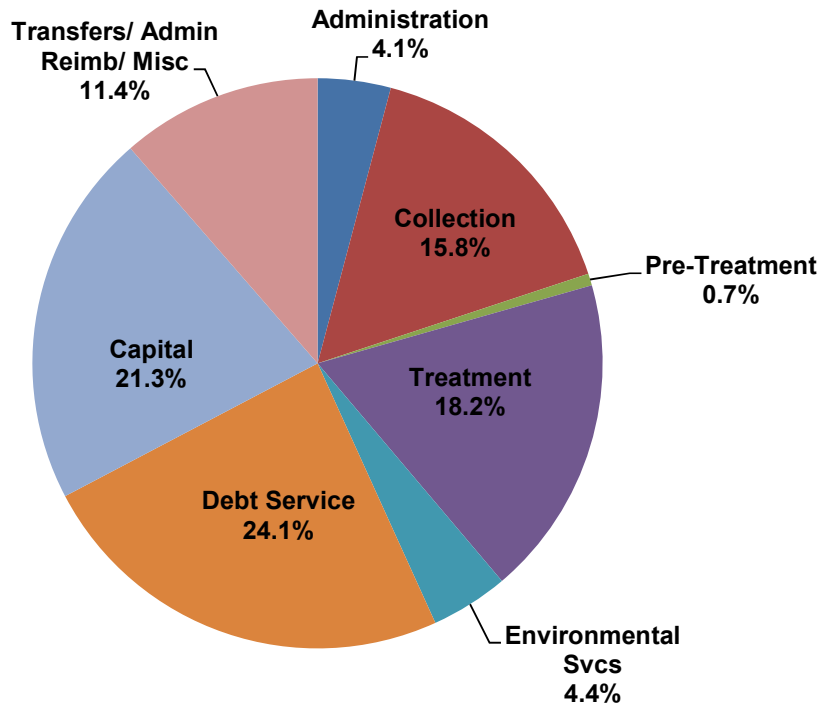
	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues							
Sewer System Revenue	\$ 12,435,022	\$ 12,200,000	\$ 12,200,000	\$ 12,300,000	\$ 12,300,000	\$ 100,000	0.8%
Sewer Penalties	113,693	124,000	124,000	117,000	117,000	(7,000)	-5.6%
Miscellaneous	5,159	5,650	5,650	4,750	4,800	(850)	-15.0%
Pretreatment Fees	560,733	585,000	585,000	561,000	561,000	(24,000)	-4.1%
Hauler & Sewer Inspection Fees	64,771	62,200	62,200	64,550	62,550	350	0.6%
<i>Total Operating Revenues</i>	<u>13,179,378</u>	<u>12,976,850</u>	<u>12,976,850</u>	<u>13,047,300</u>	<u>13,045,350</u>	<u>68,500</u>	<u>0.5%</u>
Non-Operating Revenues							
Sewer Tap Fees	143,032	120,000	120,000	125,000	140,000	20,000	16.7%
Miscellaneous-Non Operating	22,112	29,002	29,002	28,130	29,000	(2)	0.0%
Transfers from Other Funds	295,934	268,198	268,198	268,200	265,706	(2,492)	-0.9%
Interest Income	380,991	225,050	225,050	215,350	200,000	(25,050)	-11.1%
Gain (Loss) on sale of asset	13,619	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>855,688</u>	<u>642,250</u>	<u>642,250</u>	<u>636,680</u>	<u>634,706</u>	<u>(7,544)</u>	<u>-1.2%</u>
Total Revenues	<u>14,035,066</u>	<u>13,619,100</u>	<u>13,619,100</u>	<u>13,683,980</u>	<u>13,680,056</u>	<u>60,956</u>	<u>0.4%</u>
<u>Expenditures</u>							
Operating Expenses							
Wastewater Administration	615,990	637,751	637,751	2,257,885	640,685	2,934	0.5%
Wastewater Collection	2,334,569	2,345,530	2,345,530	2,306,255	2,443,950	98,420	4.2%
Wastewater Pre-Treatment	88,033	100,260	100,260	95,540	104,060	3,800	3.8%
Wastewater Treatment	2,429,763	2,932,895	2,932,895	2,835,150	2,819,925	(112,970)	-3.9%
Environmental Services	610,904	654,100	654,100	650,425	683,300	29,200	4.5%
General & Admin Reimbursement	618,113	538,046	538,046	538,050	522,593	(15,453)	-2.9%
Transfer to Other Funds	46,374	47,890	47,890	47,890	50,101	2,211	4.6%
Transfer to BTU	471,795	564,722	564,722	564,725	542,155	(22,567)	-4.0%
<i>Total Operating Expenses</i>	<u>7,215,540</u>	<u>7,821,194</u>	<u>7,821,194</u>	<u>9,295,920</u>	<u>7,806,769</u>	<u>(14,425)</u>	<u>-0.2%</u>
Non-Operating Expenses							
Annual Capital	4,562,809	5,543,000	5,543,000	3,654,230	3,300,000	(2,243,000)	-40.5%
Right of Way Payments	642,956	646,000	646,000	646,000	649,515	3,515	0.5%
Paying Agent Fee	770	5,000	5,000	5,000	5,000	-	0.0%
Bond Sales Expense	44,509	-	-	-	-	-	0.0%
Debt Service	3,480,348	3,711,106	3,711,106	3,711,110	3,718,855	7,749	0.2%
<i>Total Non-Operating Expenses</i>	<u>8,731,391</u>	<u>9,905,106</u>	<u>9,905,106</u>	<u>8,016,340</u>	<u>7,673,370</u>	<u>(2,231,736)</u>	<u>-22.5%</u>
Total Expenditures	<u>15,946,931</u>	<u>17,726,300</u>	<u>17,726,300</u>	<u>17,312,260</u>	<u>15,480,139</u>	<u>(2,246,161)</u>	<u>-12.7%</u>
Net Increase/(Decrease)	(1,911,865)	(4,107,200)	(4,107,200)	(3,628,280)	(1,800,083)		
Beginning Operating Funds	11,567,004	8,353,504	10,403,691	10,403,691	6,775,411		
Timing of Cash Flows	748,552	-	-	-	-		
Ending Operating Funds	<u>\$ 10,403,691</u>	<u>\$ 4,246,304</u>	<u>\$ 6,296,491</u>	<u>\$ 6,775,411</u>	<u>\$ 4,975,328</u>		
# of Days of Reserve	526	198	294	266	233		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,186,116	\$ 1,285,676	\$ 1,285,676	\$ 1,528,096	\$ 1,283,304		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Wastewater Fund
Fiscal Year 2021

Wastewater Fund - Sources
\$13,680,056



Wastewater Fund - Uses
\$15,480,139



Wastewater Fund

Mission Statement

The mission of Water Services is to provide uninterrupted, cost effective wastewater collection/treatment services to residential and commercial customers. To accomplish this mission we will:

- Provide this service in a well-maintained wastewater collection system
- Practice environmental responsibility and quality treatment services
- Develop and implement plans to satisfy future wastewater demands

Strategic Initiatives

- Wastewater is collected, transported, and treated without violation of permit
- Rainfall events do not create collection system surcharges or capacity issues at the treatment plants
- Annual maintenance operations are performed within budget
- Elevate customer service levels by promptly responding to service requests
- Enhance the working environment for employees by improving communications and rewarding performance

Fiscal Year 2020 Goals and Objectives

- Decrease dependency on potable water use within WWTPs
- Complete approval process through TCEQ for effluent contract
- Monitor effectiveness of odor control technologies and explore further odor reduction technologies if needed
- Increase aesthetics and appearance of WWTPs
- Renew SSOI coverage and complete program enrollment
- Continue efforts to eliminate sources of inflow and infiltration (private and public)
- Execute proactive cleaning plan – 100 miles
- Rehabilitate 100 manholes
- Continue developing TV layer in GIS and database of TV information
- Upgrade control panels at miscellaneous lift stations
- Research communication options for lift stations
- Installation of two raw lift pumps at Burton Creek WWTP
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Upgrade WWTP SCADA (network software, application software, hardware)
- Install Dumpster-Veyor and multistage blower at Still Creek WWTP
- Replace sewer lines around Sulphur Springs, Crane, and Cavitt
- Replace sewer lines along Old Hearne
- Replace sewer line along Independence Avenue
- Begin efforts to secure discharge permit for future wastewater treatment plant
- Design sewer mains on west side of Bryan along SH47 for future development
- Begin wastewater collection study with Pipeline Analysis

Fiscal Year 2021 Goals and Objectives

- Replace aging pumps and motors at Burton and Still Creek WWTPs
- Decrease dependency on potable water use within WWTPs
- Market effluent as a water source for other customers
- Monitor effectiveness of odor control technologies and explore further odor reduction technologies if needed
- Increase aesthetics and appearance of WWTPs
- Continue efforts to meet the goals and objectives of SSO Plan and CMOM
- Continue efforts to eliminate sources of inflow and infiltration (private and public)
- Develop asset management plan for pumps, motors and blowers at the WWTPs
- Execute proactive cleaning plan – 100 miles
- Rehabilitate 100 manholes
- Continue developing TV layer in GIS and database of TV information
- Upgrade control panels at miscellaneous lift stations
- Research communication options for lift stations
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Easement acquisition, design and bid sewer mains on west side of Bryan along SH47 for future development
- Continue wastewater collection study with Pipeline Analysis

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 3,373,381	\$ 3,322,400	\$ 3,322,400	\$ 3,238,720	\$ 3,510,300	\$ 187,900	5.7%
Supplies	401,431	411,715	411,715	418,065	485,612	73,897	17.9%
Maintenance & Services	2,039,867	2,404,791	2,404,791	3,996,835	2,342,308	(62,483)	-2.6%
Miscellaneous/Admin Reimb	882,692	1,069,676	1,069,676	1,028,675	876,293	(193,383)	-18.1%
Capital Outlay	4,562,809	5,543,000	5,543,000	3,655,240	3,300,000	(2,243,000)	-40.5%
Debt Service	3,525,627	3,716,106	3,716,106	3,716,110	3,723,855	7,749	0.2%
Transfers	1,161,124	1,258,612	1,258,612	1,258,615	1,241,771	(16,841)	-1.3%
Total Expenses	\$ 15,946,931	\$ 17,726,300	\$ 17,726,300	\$ 17,312,260	\$ 15,480,139	\$ (2,246,161)	-12.7%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Administration					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Subtotal	0.50	0.50	0.50	0.50	0.50
Collection					
Compliance and I&I Supervisor	1	1	1	1	1
Lift Station Crew Leader	-	-	1	1	1
Lift Station Operator	2	2	1	1	1
Jet Truck Crew Leader	1	1	1	1	1
Maintenance Crew Leader	5	5	5	5	5
Maintenance Worker/Operator	7	7	7	7	7
Maintenance Supervisor	1	1	1	1	1
Water Services Division Assistant	0.50	0.50	0.50	0.50	0.50
Production & Field Operations Manager	0.20	0.20	0.20	0.20	0.20
Water Services Administrative Supervisor	0.50	0.50	0.50	0.50	0.50
GIS Analyst	0.25	0.25	0.25	0.25	0.25
TV Truck Crew Leader	1	1	1	1	1
Vacuum Truck Crew Leader	1	1	1	1	1
Subtotal	20.45	20.45	20.45	20.45	20.45
Pre-Treatment / WWT					
Pre-Treatment Plant Operator	1	1	1	1	1
Subtotal	1	1	1	1	1
Waste Water Treatment					
Division Assistant	0.50	0.50	0.50	0.50	0.50
Plant Supervisor	1	1	1	1	1
Roll-Off Operator	1	1	1	1	1
Treatment & Compliance Manager	0.50	0.50	0.50	0.50	0.50
WP Maintenance Crew Leader	1	1	1	1	1
WP Maintenance Operator	3	3	3	3	3
WWT Plant Operator	6	6	6	6	6
Subtotal	13	13	13	13	13
Sewer/Env Svcs/Wastewater					
Code Compliance Officer	4	4	4	4	4
Treatment and Compliance Manager	0.50	0.50	0.50	0.50	0.50
Water Quality Technician	2	2	2	2	2
Subtotal	6.50	6.50	6.50	6.50	6.50
Total	41.45	41.45	41.45	41.45	41.45

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Sewer Mains Maintained (miles)	409	409	409	410	411
Stoppages Removed from City Mains (each)	579	600	600	600	600
Collection Mains Installed - New (miles)	2	1	1	1	1
New Sewer Connections	555	250	250	490	450
Sewer Customers (accounts)	23,968	23,935	23,935	24,274	24,584
Sewer Lift Stations Maintained	25	25	25	26	26
TV Inspection I&I (miles)	10.0	7.0	7.0	7.0	7.0
Smoke Testing I&I (miles)	63	40	40	40	40
Manholes Repaired I&I	91	100	100	82	100
Private Repaired/Replaced Sewer Laterals	340	350	350	350	350
Sewer Mains Cleaned (miles)	84	90	90	90	90
Sanitary Sewer Overflows	41	75	75	75	75
Ratio of Volumes of Sewage to Water Sold	76%	70%	68%	68%	68%
Volume of Wastewater Treated (MG)	2,849	2,600	2,600	2,600	2,600
Admin Cost per million gallons processed	\$ 1,955	\$ 2,325	\$ 2,325	\$ 2,309	\$ 2,247
Sewer Overflow Rate (No. of overflows/total miles of main)	0.100	0.183	0.183	0.183	0.182
Collection System Integrity Rate = (# of failures/miles of piping system)	1.52	1.65	1.65	1.65	1.64
O&M Costs per account	243	256	256	315	258
O&M Costs per Million Gallons Processed	\$ 2,041	\$ 2,361	\$ 2,361	\$ 2,944	\$ 2,438
Percentage of Grease Traps Inspected	60%	90%	90%	90%	90%
Percentage of Significant Industrial Users in Compliance with IPP	100%	100%	100%	100%	100%



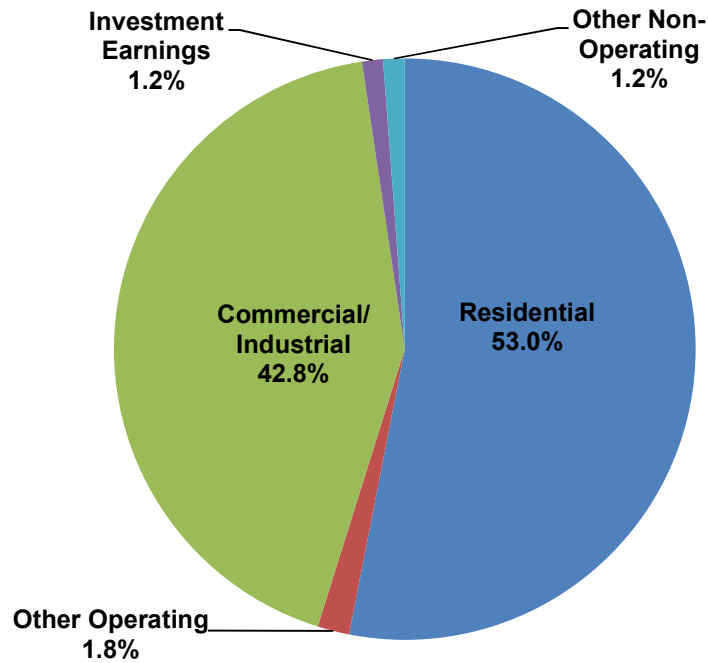
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CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
Fiscal Year 2021

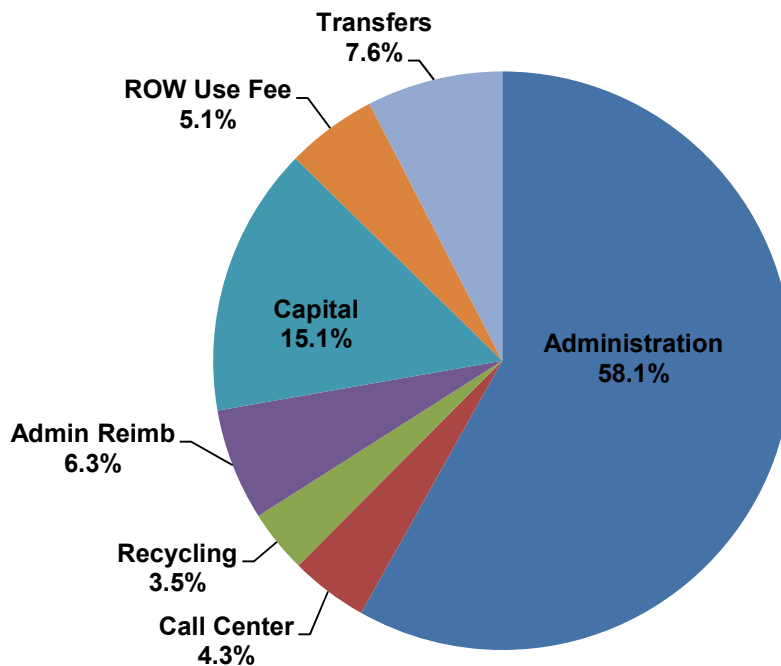
	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues							
Residential Refuse	\$ 4,442,545	\$ 4,512,200	\$ 4,512,200	\$ 4,494,444	\$ 4,593,420	\$ 81,220	1.8%
Commercial Refuse	3,612,610	3,639,995	3,639,995	3,620,000	3,705,515	65,520	1.8%
Penalties	77,415	88,515	88,515	75,000	75,000	(13,515)	-15.3%
License & Permit Fees	58,515	70,000	70,000	70,000	70,000	-	0.0%
Recycling	22,219	32,000	32,000	9,010	-	(32,000)	-100.0%
Miscellaneous	5,594	8,495	8,495	7,000	8,648	153	1.8%
<i>Total Operating Revenues</i>	8,218,898	8,351,205	8,351,205	8,275,454	8,452,583	101,378	1.2%
Non-Operating Revenues							
Interest Income	199,697	50,000	50,000	124,000	100,000	50,000	100.0%
Reimbursements & Transfers In	102,664	111,095	111,095	111,095	103,666	(7,429)	-6.7%
Gain/(Loss) on sale of Asset	98,912	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	401,273	161,095	161,095	235,095	203,666	42,571	26.4%
Total Revenues	8,620,171	8,512,300	8,512,300	8,510,549	8,656,249	143,949	1.7%
<u>Expenditures</u>							
Operating Expenses							
Administration	5,109,259	5,070,671	5,070,671	5,045,345	4,952,240	(118,431)	-2.3%
Call Center	306,750	349,200	349,200	309,251	369,700	20,500	5.9%
Recycling	351,287	444,850	444,850	440,250	300,249	(144,601)	-32.5%
<i>Total Operating Expenses</i>	5,767,295	5,864,721	5,864,721	5,794,846	5,622,189	(242,532)	-4.1%
Non-Operating Expenses							
Admin Reimbursement	509,741	506,077	506,077	506,077	533,317	27,240	5.4%
Transfer to Wastewater	21,218	14,623	14,623	14,623	31,158	16,535	113.1%
Transfer to Water	11,769	6,120	6,120	6,120	12,668	6,548	107.0%
Transfer to BTU	538,987	573,539	573,539	573,539	604,312	30,773	5.4%
Right of Way Use Fee	405,393	412,000	412,000	412,000	432,800	20,800	5.0%
Annual Capital	498,479	1,176,020	1,176,020	1,193,955	1,283,876	107,856	9.2%
<i>Total Non-Operating Expenses</i>	1,985,587	2,688,379	2,688,379	2,706,314	2,898,131	209,752	7.8%
Total Expenditures	7,752,882	8,553,100	8,553,100	8,501,160	8,520,320	(32,780)	-0.4%
Net Increase/(Decrease)	867,289	(40,800)	(40,800)	9,389	135,929		
Beginning Operating Funds	5,733,255	5,900,535	7,130,183	7,130,183	7,139,572		
Timing of Cash Flows	690,314	-	-	-	-		
Reimbursement Resolutions	(160,675)	-	-	-	-		
Ending Operating Funds	\$ 7,130,183	\$ 5,859,735	\$ 7,089,383	\$ 7,139,572	\$ 7,275,501		
# of Days of Reserve	451	365	441	450	472		
Reserve Requirement :							
(60 days operating expenses)	\$ 948,049	\$ 964,064	\$ 964,064	\$ 952,577	\$ 924,195		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas
Solid Waste Fund
Fiscal Year 2021

Solid Waste Fund - Sources
\$8,656,249



Solid Waste Fund - Uses
\$8,520,320



Solid Waste Fund

Mission Statement

To provide the City of Bryan with safe, timely, cost effective and environmentally conscious solid waste collection and disposal; reduce waste through recycling, and community education; respond promptly and accurately to citizen concerns and requests with superior customer service; ensuring environmental compliance for a safe, attractive and clean aesthetically pleasing community for residents and visitors.

Strategic Initiatives

- Provide safe and timely residential, commercial and brush & bulky solid waste services
- Divert and direct waste from landfill through recycling programs and educational programs
- Improve image by decreasing litter and discarded materials in residential neighborhoods and major thoroughfares
- Respond to customer requests in a timely, professional manner
- Provide fiscally sound collection operations by minimizing the fleet and optimizing staff
- Develop well-trained and empowered staff at all levels
- Improve capital assets through safety and operational training along with proactive maintenance
- Provide superior customer service in Public Works Call Center
- Institute work order-based reporting to provide managers with information in order to raise the level of service provided and monitor productivity

Fiscal Year 2020 Accomplishments

- Transitioned the Drive-thru Recycle Center to the Tire Recycling Program at the Municipal Service Center.
- Safety Zero award presented to the Residential Collection crew for achieving zero (0) at-fault accidents the previous two (2) years.
- Purchased larger residential side-load trucks to compare compaction ratios, maneuverability, and service efficiency.
- Enhanced the Downtown area by actively collecting litter, maintaining dumpster enclosures, sweeping sidewalks and streets by performing weekly downtown clean ups.
- Updated Solid Waste ordinance
- Continued a 5 year decision package to replace aging waste containers throughout the City
- Participated in annual events such as Texas Reds, Household Hazardous Waste, and other downtown events
- Employees maintained and obtained various state licenses through TCEQ for waste management
- Maintained 1% increase of answering calls within 60/s pace service level
- Staff worked as part of the test team with Bryan Texas Utilities on a major system upgrade to Cayenta
- Provided support to the Traffic Department's Local Area Traffic Management ("LATM") Program
- Assisting with the implementation and development of the OP-ICE Project

Fiscal Year 2021 Goals and Objectives

- Ensure 100% of all solid waste customers are collected without complaints
- Purchase and implement new routing software to improve Solid Waste services
- Research additional BigBelly for Travis Bryan Midtown Park
- All curbs and gutters are swept at least 3 times per year
- Dead animals are removed within 24 hours of notifications
- Continue to reduce the number of incidents/accidents by 2%
- All solid waste work orders generated are completed within 24-48 hours of notifications
- Continue to improve on safety in the Solid Waste Department
- Implement Management and Supervisory training schedule for all Foreman and Crew Leaders
- Continue to ensure that all calls presented to an agent are answered within one minute
- Maintain an average talk time of two minutes with customers
- Effectively and efficiently handle all calls received and placed in the Call Center
- Effectively and efficiently process all work orders generated in the Call Center

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 3,269,008	\$ 3,137,500	\$ 3,137,500	\$ 3,114,865	\$ 3,195,000	\$ 57,500	1.8%
Supplies	424,636	461,880	461,880	423,080	486,780	24,900	5.4%
Maintenance & Services	617,539	607,391	607,391	643,590	625,159	17,768	2.9%
Miscellaneous/Admin Reimb	1,965,853	2,164,027	2,164,027	1,979,388	1,848,567	(315,460)	-14.6%
Capital Outlay	498,479	1,176,020	1,176,020	1,333,955	1,283,876	107,856	9.2%
Transfers	977,367	1,006,282	1,006,282	1,006,282	1,080,938	74,656	7.4%
Total Expenses	\$ 7,752,882	\$ 8,553,100	\$ 8,553,100	\$ 8,501,160	\$ 8,520,320	\$ (32,780)	-0.4%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Administration					
Assistant Container Coordinator	1	1	1	1	1
Brush & Bulky Crew Leader	1	1	1	1	1
Brush & Bulky Equipment Operator	11	11	11	11	11
Brush & Bulky Foreman	1	1	1	1	1
Container Coordinator	1	1	1	1	1
Environmental Operations Supervisor	1	1	1	1	1
Environmental Services Manager	1	1	1	1	1
Assessment Worker	2	2	2	2	2
Solid Waste Foreman	2	2	2	2	2
Solid Waste Equipment Operator	14	14	14	14	14
Subtotal	35	35	35	35	35
Call Center					
Public Works Assistant	3	3	3	3	3
Public Works Support Asst.	1	1	1	1	1
Customer Service Advocate/Supervisor	1	1	1	1	1
Subtotal	5	5	5	5	5
Compost					
Recycling Center Assistant	4	4	4	4	4
Recycling Center Crew Leader	1	1	1	1	1
Subtotal	5	5	5	5	5
Total	45	45	45	45	45

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Customers collected without complaint	99%	100%	100%	100%	100%
Customers collected without complaint (Commercial)	99%	100%	100%	99%	100%
Customers collected without complaint (Brush/Bulky)	99%	100%	100%	99%	100%
Average number of street sweepings annually	2	4	4	3	4
Dead animal requests removed within 24 hrs	100%	100%	100%	100%	100%
All work orders are completed within 48 hrs	99%	100%	100%	99%	100%
Calls answered within 60sec service level	99%	98%	98%	98%	98%
# of calls handled from queue in/out Call Center	54,126	56,000	56,000	56,000	56,000
# of job orders generated	26,423	25,000	25,000	26,000	26,000

Bryan Texas Utilities

Mission Statement

The mission of Bryan Texas Utilities is to improve the quality of life of our community by providing exceptional electric reliability and excellent customer service at competitive and stable rates.

Fiscal Year 2020 Accomplishments

- Completion of streetlight conversion to LED throughout BTU's entire service territory
- Continuation of conversion of Distribution overhead to underground along East William Joel Bryan Parkway
- Completion of electric distribution lines in anticipation of the new Leonard Road Substation
- Completion of electric distribution lines as part of the conversion from Nall Lane Substation to the new Rodgers Substation
- Completion of electric distribution lines in anticipation of the new Distribution Power Transformer at Wellborn Substation
- Several smaller Distribution upgrade projects for increased capacity and reliability
- Implementation of Workforce Management software
- Continuation of the Pole Replacement Program
- Completion of streetlight conversion to LED throughout BTU's entire service territory
- Continuation of conversion of Distribution overhead to underground along East William Joel Bryan Parkway
- Completion of electric distribution lines in anticipation of the new Leonard Road Substation
- Completion of electric distribution lines as part of the conversion from Nall Lane Substation to the new Rodgers Substation
- Completion of electric distribution lines in anticipation of the new Distribution Power Transformer at Wellborn Substation
- Several smaller Distribution upgrade projects for increased capacity and reliability
- Implementation of Workforce Management software
- Initiated and implemented a work plan necessary for Distribution, Engineering, Line Design and Metering personnel to safely perform Transmission Division activity during the COVID-19 pandemic.
- Completed the construction of a 10 mile, 138kV transmission line between the Snook and Steele Store Substations.
- Completed design, constructed and energized Rodgers Substation, a 69kV/12.5kV ring bus substation to replace Nall Lane Substation and accommodate the distribution underground project along W. J. Bryan.
- Started construction of Leonard Road Substation, a 138/69kV/12.5kV ring bus substation.
- Completed the FM2818/Luther St TxDOT project which entailed installation of 138kV underground cable, 2 steel poles, and new fiber optic cable needed to make way for a TxDOT road widening project.
- Concluded final checkout and commissioning of the joint BTU/College Station Utilities Graham Road Substation.
- Installed OPGW cable on the Atkins to Shady 69kV line and retired fiber cable along Texas Ave.
- Re-routed a section of the Atkins to Briarcrest 69kV transmission line along Union Street to accommodate the new distribution service center.
- Completed design of the Shady Lane Substation 69/12.5kV substation yard to replace the existing Shady Lane Substation, necessary due to age and equipment failure.
- Purchased a site and started design of the Smetana Substation, a 138kV/12.5kV substation to replace the existing Annex and Silver Hill substations. This project is part of BTU's 138kV West Loop project.
- Completed easement acquisitions, line design and material procurements to route a new 138kV transmission line between the Steele Store and Smetana Substations. This project is part of BTU's 138kV West Loop project.
 - Completed the purchase of an 11 acre parcel for the site of BTU's future Highway 47 Substation, a 138kV/12.5kV substation located along an existing 138kV transmission line in the vicinity of RELLIS Campus.
 - Started the CCN process to obtain PUC approval of a route for the Steele Store to Cooks Point 138kV transmission line. This line will provide an additional transmission source on BTU's west side.
 - Completed design to add a distribution bay for a 2nd power transformer and associated equipment at Steephollow Substation.
 - Completed design to add a distribution bay, a power transformer and associated equipment at Wellborn Substation.

Fiscal Year 2020 Accomplishments – Continued

- Developed a conceptual plan and started engineering for a potential new switching station on the RELLIS campus.
- Organized the Transmission compliance database with an index, standard document format, and evidence folder; arranged document reviews to more closely match operations; initiated weekly meetings with all stakeholders.
- Completed a successful audit with TRE. No major deficiencies were noted with the only potential non-compliance items being 'bookkeeping' items. Remediation has been finished with proper documentation submitted to TRE.
- Filed the initial PUC reports for BTU transmission line clearances and inspections.
- Transmission has had no safety incidents for FY20.
- Transmission has had 100% attendance at FY20 safety meetings
- System Operations held several 'make up' safety meetings for all departments thereby helping ensure all employees have the ability to attend at least one safety meeting per month.
- Initiated and implemented a work plan for System Operations, Transmission Engineering, and Substation Technicians to safely perform Transmission Division activity during the COVID19 pandemic.
- In August 2019 record ERCOT prices combined with reliable performance of BTU's Generation Fleet resulted in BTU's lowest monthly fuel cost in recorded history
- Energy Transfer Fuels Contract renegotiated to allow BTU to better utilize its Dansby and Atkins power plants
- Expanded enabled Trading Counterparties
- Completed business continuity plan
- Implemented upgrade to BTU's laserfiche invoice processing and documentation
- Developed shadow settlement reporting that can be marketed as a QSE service
- Successfully navigated functional changes needed due to COVID-19. Included closing the lobby, minimally staffing the call center and drive-through while transitioning other employees to work remotely. Transitioned back to being fully staffed over a few weeks and creating working environments that maintain the needed distancing where possible.
- Successfully changed business processes when needed due to COVID-19, these included halting disconnects and late fees, changing fuel rates for all customers, removed the demand ratchet, applied partial deposits for eligible customers.
- Communicated all of the changes to customers through all forms of media, including website, social media, press releases, newspaper, bill inserts, direct mail, radio and television.
- Encouraging customers to contact BTU to set up payment arrangements as we transition to a normal schedule of disconnections.
- Created an online payment arrangement request form as another customer option.
- Created a custom termination letter that includes more detailed information for customers to track the age of their debts.
- Continuing to make improvements at Lake Bryan with new fencing, new fire rings, a new bathroom and shower facility, adding a park host and maintaining park grounds for the enjoyment of guests.
- Successfully modified fuel and regulatory rates in January 2020.
- Developed the Customer Operations Contingency Plan for multiple scenarios and updated after pandemic experience.
- Installing EV chargers in Downtown Bryan, a total of 4 stations for public use.
- Added 46 customer solar installations, includes reviewing and approving plans, inspecting installations and converting to net metering.
- SmartHOME and SmartBUSINESS programs have offset 145kW to this point in FY20.
- Received APPA Excellence in Communication awards (annual report and summer energy tip video)
- Upgrading Meter Sense and Sensus software as well as expanding our Archive and Purge abilities in Cayenta.
- Converted several customer forms from PDF to the Laserfiche system and are now ADA compliant. This improved internal efficiencies and a cleaner look for the customers. Forms converted include CSA's, transfer and disconnect service forms, and bank draft and draft cancellation forms.

Bryan Texas Utilities

Fiscal Year 2021 Goals

- Completion of conversion of Distribution overhead to underground along East William Joel Bryan Parkway
- Begin construction phase of Distribution overhead to underground conversion along S. College Ave from Villa Maria to Carson.
- Begin construction phase of Distribution overhead to underground conversion along Texas Ave from Hwy 21 to Dodge St.
- Completion of electric distribution lines in anticipation of the new Smetana Substation.
- Completion of electric distribution lines in anticipation of the 2nd Distribution Power Transformer at Steep Hollow Substation
- Completion of new feeder getaways associated with the reconstruction of Shady Lane Substation.
- Completion of new feeder getaways associated with the replacement of the Distribution bus at Steele Store Substation.
- Begin annual underground cable testing and rehabilitation program.
- Several Distribution upgrade projects for increased capacity and reliability.
- Construction of Distribution Service Center to begin.
- Completion of conversion of Distribution overhead to underground along East William Joel Bryan Parkway
- Begin construction phase of Distribution overhead to underground conversion along S. College Ave from Villa Maria to Carson.
- Begin construction phase of Distribution overhead to underground conversion along Texas Ave from Hwy 21 to Dodge St.
- Completion of electric distribution lines in anticipation of the new Smetana Substation.
- Completion of electric distribution lines in anticipation of the 2nd Distribution Power Transformer at Steep Hollow Substation
- Completion of new feeder getaways associated with the reconstruction of Shady Lane Substation.
- Completion of new feeder getaways associated with the replacement of the Distribution bus at Steele Store Substation.
- Begin annual underground cable testing and rehabilitation program.
- Several Distribution upgrade projects for increased capacity and reliability.
- Construction of Distribution Service Center to begin.
- Complete construction of Leonard Road Substation – a new 138/69kV/12.5kV ring bus substation.
- Begin construction of a 69/12.5kV substation yard to replace the existing Shady Lane Substation. Completion anticipated in FY2022.
- Begin construction of Smetana Substation – a 138kV/12.5kV substation to replace the existing Annex and Silver Hill substations. This project is part of BTU's 138kV West Loop project.
- Begin construction of a new 138kV transmission line between the Steel Store and Smetana Substations. This transmission line will ultimately provide 138kV service to the RELLIS Campus via BTU's future RELLIS Campus Substation. This project is part of BTU's 138kV West Loop project.
- Anticipate completion of the PUC's CCN process thereby obtaining PUC approval of the Steele Store to Cooks Point 138kV transmission line routing. Easement acquisition and line design will commence once the PUC's routing is finalized.
- Complete construction for the rebuild of the Rodgers to Rayburn 69kV transmission line.
- Begin construction of a second distribution bay needed to accommodate a 2nd transformer and associated equipment at Steephollow Substation.
- Begin construction at Wellborn Substation to add a distribution bay and associated equipment needed to add a 2nd power transformer.
- Complete engineering for a potential new switching station on the RELLIS campus needed to support additional load growth and a potential data center at RELLIS.

Fiscal Year 2021 Goals – Continued

- Review Generation Resource Plan to determine adequacy of power supply to 2027
- Evaluate procurement of additional electric power supply for 2028 and beyond
- Continue pursuit of sale / decommissioning of Gibbons Creek
- Maverick County Water Control and Improvement District #1 QSE services contract expires at the end of 2021
- Maverick County Water Control and Improvement District #1 QSE services contract expires at the end of 2021
- Implement Kronos time entry system
- Implement digital system for maintaining and tracking p-card documentation
- Upgrade Cayenta Customer Information System
- Research other parks in Texas and consider adjusting our entry and camping rates at Lake Bryan to closer resemble others around the state.
- Work with potential vendors at the lake to expand services and amenities.
- Work closely with BISD and help where we are able to so they are able to utilize the SECO loan of \$6.2 million.
- Encourage customers to utilize new features of customer portals such as setting limits of usage, see daily usage, etc.

**Bryan Texas Utilities
City Electric System
Fiscal Year 2021**

	FY2019 Actual	FY2020 Adopted	FY2020 Amended	FY2020 Projected	FY2021 Adopted	\$Chng/FY20 Adopted	%Chng /FY20
<u>Revenues:</u>							
Operating Revenues:							
Base Revenue							
Retail	\$ 48,276,521	\$ 48,523,700	\$ 48,523,700	\$ 47,435,000	\$ 48,023,900	\$ (499,800)	-1.0%
Wholesale	15,543,758	15,662,400	15,662,400	15,200,700	15,397,800	(264,600)	-1.7%
Fuel Pass Through	80,534,591	78,386,800	78,386,800	66,886,400	68,136,900	(10,249,900)	-13.1%
Regulatory Charge Pass Through	16,472,739	16,623,300	16,623,300	18,199,900	18,816,500	2,193,200	13.2%
Other Operating Revenue	42,467,914	34,574,400	34,574,400	38,304,500	38,218,800	3,644,400	10.5%
<i>Total Operating Revenues</i>	<i>203,295,523</i>	<i>193,770,600</i>	<i>193,770,600</i>	<i>186,026,500</i>	<i>188,593,900</i>	<i>(5,176,700)</i>	<i>-2.7%</i>
Non-Operating Revenues:							
Interest Income	4,909,309	2,807,700	2,807,700	773,700	820,400	(1,987,300)	-70.8%
<i>Total Non-Operating Revenues</i>	<i>4,909,309</i>	<i>2,807,700</i>	<i>2,807,700</i>	<i>773,700</i>	<i>820,400</i>	<i>(1,987,300)</i>	<i>-70.8%</i>
Total Revenues	208,204,832	196,578,300	196,578,300	186,800,200	189,414,300	(7,164,000)	-3.6%
<u>Expenditures:</u>							
Operating Expenses:							
Energy Cost	80,534,591	78,386,800	78,386,800	66,886,400	68,136,900	(10,249,900)	-13.1%
Capacity Cost	196,070	-	-	792,000	792,000	792,000	0.0%
TCOS Expense - BTU	16,472,739	16,623,300	16,623,300	18,199,900	18,816,500	2,193,200	13.2%
TCOS Expense - Wholesale	2,227,861	2,466,000	2,466,000	2,278,600	2,489,700	23,700	1.0%
Departmental Expenses	25,959,604	24,760,100	24,760,100	24,931,800	26,312,100	1,552,000	6.3%
Admin Reimbursement to COB	3,573,861	3,751,500	3,751,500	3,752,000	3,597,300	(154,200)	-4.1%
Admin Reimbursement from COB	(1,774,062)	(1,968,200)	(1,968,200)	(1,968,200)	(1,886,200)	82,000	-4.2%
<i>Total Operating Expenses</i>	<i>127,190,664</i>	<i>124,019,500</i>	<i>124,019,500</i>	<i>114,872,500</i>	<i>118,258,300</i>	<i>(5,761,200)</i>	<i>-4.6%</i>
Non-Operating Expenses:							
Annual Capital	15,438,233	27,235,000	27,235,000	20,830,000	31,895,000	4,660,000	17.1%
Right-of-Way Payments	13,350,658	13,296,000	13,296,000	12,997,200	13,201,600	(94,400)	-0.7%
Excess Funds Assignment	-	-	20,000,000	20,000,000	-	0	0.0%
Debt Service	40,399,968	19,703,300	19,703,300	19,703,300	24,820,000	5,116,700	26.0%
<i>Total Non-Operating Expenditures</i>	<i>69,188,859</i>	<i>60,234,300</i>	<i>80,234,300</i>	<i>73,530,500</i>	<i>69,916,600</i>	<i>9,682,300</i>	<i>16.1%</i>
Total Expenditures	196,379,523	184,253,800	204,253,800	188,403,000	188,174,900	3,921,100	2.1%
Net Increase (Decrease)	11,825,309	12,324,500	(7,675,500)	(1,602,800)	1,239,400		
Beginning Unrestricted Cash	72,708,068	64,537,556	64,537,556	82,163,674	80,560,874		
Transfer (to)/from other Funds	-	1,904,887	1,904,887	-	-		
Timing of Cash Flow	(2,369,703)	-	-	-	-		
Ending Unrestricted Cash	\$ 82,163,674	\$ 78,766,943	\$ 58,766,943	\$ 80,560,874	\$ 81,800,274		
# of Days of Reserve (90 day min)	218	214	161	203	232		
Rate Stabilization Fund - Ending	\$ 1,715,497	\$ 1,772,858	\$ 1,772,858	\$ 1,724,074	\$ 1,732,695		

**Bryan Texas Utilities
Rural Electric System
Fiscal Year 2021**

	FY2019 Actual	FY2020 Adopted	FY2020 Amended	FY2020 Projected	FY2021 Adopted	\$Chng/FY20 Adopted	%Chng /FY20
<u>Revenues</u>							
Operating Revenues							
Base Revenue	\$ 27,361,855	\$ 28,347,200	\$ 28,347,200	\$ 27,694,800	\$ 27,384,800	\$ (962,400)	-3.4%
Fuel Pass Through	14,840,089	15,646,200	15,646,200	12,870,100	13,413,200	(2,233,000)	-14.3%
Regulatory Charge Pass Through	4,885,054	5,125,600	5,125,600	5,890,700	6,131,600	1,006,000	19.6%
Miscellaneous	452,898	450,000	450,000	450,000	450,000	-	0.0%
Total Operating Revenues	47,539,896	49,569,000	49,569,000	46,905,600	47,379,600	(2,189,400)	-4.4%
Non-Operating Revenues							
Interest Income	740,837	512,300	512,300	147,400	146,200	(366,100)	-71.5%
Total Revenues	48,280,733	50,081,300	50,081,300	47,053,000	47,525,800	(2,555,500)	-5.1%
<u>Expenditures</u>							
Operating Expenses							
Purchased Power - Base	10,880,802	10,969,100	10,969,100	10,472,500	10,504,700	(464,400)	-4.2%
Purchased Power - Fuel	14,840,089	15,646,200	15,646,200	12,870,100	13,413,200	(2,233,000)	-14.3%
Purchased Power - Regulatory Charge	4,885,054	5,125,600	5,125,600	5,890,700	6,131,600	1,006,000	19.6%
Departmental Expenses & Other	3,364,899	3,106,600	3,106,600	3,031,100	2,806,100	(300,500)	-9.7%
Total Operating Expenses	33,970,844	34,847,500	34,847,500	32,264,400	32,855,600	(1,991,900)	-5.7%
Non-Operating Expenses							
Annual Capital	5,406,827	12,202,500	12,202,500	10,964,000	11,059,000	(1,143,500)	-9.4%
Debt Service	2,510,263	2,977,000	2,977,000	2,977,000	3,823,700	846,700	28.4%
Total Non-Operating Expenditures	7,917,089	15,179,500	15,179,500	13,940,999	14,882,700	(296,800)	-2.0%
Total Expenditures	41,887,933	50,027,000	50,027,000	46,205,400	47,738,300	(2,288,700)	-4.6%
Net Increase (Decrease)	6,392,800	54,300	54,300	847,600	(212,500)		
Beginning Unrestricted Cash	13,519,415	13,488,397	13,488,397	17,139,969	17,987,569		
Timing of Cash Flow	(2,772,246)	-	-	-	-		
Ending Unrestricted Cash	\$ 17,139,969	\$ 13,542,697	\$ 13,542,697	\$ 17,987,569	\$ 17,775,069		
# of Days of Reserve (45 day min)	184	142	142	203	197		

CITY OF BRYAN, TEXAS
Airport Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues:							
Rent	\$ 229,454	\$ 230,900	\$ 230,900	\$ 224,500	\$ 230,900	\$ -	0.0%
Fuel Revenue	334,509	355,600	355,600	208,000	308,512	(47,088)	-13.2%
<i>Total Operating Revenues</i>	563,963	586,500	586,500	432,500	539,412	(47,088)	-8.0%
Non-Operating Revenues:							
Grants and Reimbursements	43,132	50,000	50,000	35,000	50,000	-	0.0%
Interest Income	3,358	1,300	1,300	2,300	1,300	-	0.0%
Misc. Revenues	15,297	1,000	1,000	2,000	1,000	-	0.0%
Transfers In	110,000	187,000	187,000	190,000	235,000	48,000	25.7%
<i>Total Non-Operating Revenues</i>	171,787	239,300	239,300	229,300	287,300	48,000	20.1%
Total Revenues	735,750	825,800	825,800	661,800	826,712	912	0.1%
<u>Expenditures</u>							
Operating Expenses:							
Salaries and Benefits	201,198	190,000	190,000	200,246	195,800	5,800	3.1%
Supplies	7,931	12,000	12,000	12,000	12,000	-	0.0%
Fuel for resale	245,430	254,250	254,250	158,000	229,050	(25,200)	-9.9%
Maintenance	65,701	12,000	12,000	18,147	12,000	-	0.0%
Other Services and Charges	82,942	36,900	36,900	50,980	36,900	-	0.0%
<i>Total Operating Expenses</i>	603,200	505,150	505,150	439,373	485,750	(19,400)	-3.8%
Non-Operating Expenses:							
Debt Service	77,800	81,919	81,919	81,919	80,911	(1,008)	-1.2%
Annual Capital	-	120,000	120,000	77,127	103,300	(16,700)	-13.9%
Administrative Reimbursement	103,735	124,557	124,557	124,557	112,693	(11,864)	-9.5%
<i>Total Non-Operating Expenses</i>	181,535	326,476	326,476	283,603	296,904	(29,572)	-9.1%
Total Expenditures	784,735	831,626	831,626	722,976	782,654	(48,972)	-5.9%
Net Increase /(Decrease)	(48,986)	(5,826)	(5,826)	(61,176)	44,058		
Beginning Operating Funds	125,638	90,718	125,045	125,045	63,870		
Timing of Cash Flows	48,393	-	-	-	-		
Ending Operating Funds	\$ 125,045	\$ 84,892	\$ 119,219	\$ 63,870	\$ 107,928		
# of Days of Reserve	76	61	86	53	81		
Reserve Requirement :							
(60 days operating expenses)	\$ 99,156	\$ 83,038	\$ 83,038	\$ 72,226	\$ 79,849		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash



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Airport Fund

Mission Statement

To provide high-quality General Aviation facilities and superior service for the citizens of Bryan and the local community.

Strategic Incentives

- Provide an attractive transportation mode that leaves a lasting positive impression on residents and visitors to the Brazos Valley
- Continue to upgrade and improve Coulter Field facilities and infrastructure through the pursuit of funding from Texas Department of Transportation - Aviation Division, and profits resulting from superior management of the facility with the overall goal of making and retaining Coulter Field as the best General Aviation airport in the region

Fiscal Year 2020 Accomplishments

- Began Airport Layout Plan
- Installed fire extinguishers to outside of city-owned hangars
- Hosted Experimental Aircraft Association
- Hosted annual Scotty's House "The Great American Steak Out" event
- Hosted field trips for local students

Fiscal Year 2021 Goals and Objectives

- Begin engineering phase of Asphalt Rehabilitation Project
- Promote awareness of Coulter Field among citizens of Bryan
- Increase aircraft operations

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 201,198	\$ 190,000	\$ 190,000	\$ 200,246	\$ 195,800	\$ 5,800	3.1%
Supplies	253,360	266,250	266,250	170,000	241,050	(25,200)	-9.5%
Maintenance & Services	112,423	48,900	48,900	69,127	48,900	-	0.0%
Miscellaneous/Admin Reimb	139,954	124,557	124,557	124,557	112,693	(11,864)	-9.5%
Capital Outlay	-	120,000	120,000	77,127	103,300	(16,700)	-13.9%
Debt Service	77,800	81,919	81,919	81,919	80,911	(1,008)	-1.2%
Total Expenses	\$ 784,735	\$ 831,626	\$ 831,626	\$ 722,976	\$ 782,654	\$ (48,972)	-5.9%

Budgeted Personnel

	FY2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Airport Manager	1	1	1	1	1
Lead Airport Operations Specialist	1	1	1	1	1
Total	2	2	2	2	2

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of Offices Leased	4	4	4	4	4
Revenue generated	\$ 9,090	\$ 8,340	\$ 8,340	\$ 8,340	\$ 8,340
Tie Down Revenue	\$ 3,840	\$ 4,800	\$ 4,800	\$ 2,400	\$ 2,400
# of T Hangers	46	46	46	46	46
Box Hangars Leased	4	4	4	4	4
Revenue generated	\$ 198,762	\$ 201,300	\$ 201,300	\$ 196,000	\$ 189,119
# of Ground Leases	4	4	4	4	4
Revenue generated	\$ 9,362	\$ 360	\$ 9,360	\$ 9,360	\$ 9,360
Maintenance Fee (Mgmt Fees)	2	2	2	2	2
Revenue generated	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400

CITY OF BRYAN, TEXAS
Bryan Commerce and Development (BCD) Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
<u>Operating Revenues:</u>							
Traditions Lot Sales	\$ 646,135	\$ -	\$ -	\$ 1,339,950	\$ -	\$ -	0.0%
<i>Total Operating Revenues</i>	<i>646,135</i>	<i>-</i>	<i>-</i>	<i>1,339,950</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
<u>Non-Operating Revenues:</u>							
Interest Income	105,954	52,200	52,200	67,200	19,400	(32,800)	-62.8%
Miscellaneous Revenue	21,663	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<i>127,617</i>	<i>52,200</i>	<i>52,200</i>	<i>67,200</i>	<i>19,400</i>	<i>(32,800)</i>	<i>-62.8%</i>
Total Revenues	773,752	52,200	52,200	1,407,150	19,400	(32,800)	-62.8%
<u>Expenditures</u>							
<u>Operating Expenses:</u>							
Other services and charges	12,302	3,537	3,537	29,337	30,272	26,735	755.9%
Land Purchase	-	1,000,000	1,000,000	210,000	1,000,000	-	0.0%
Land Purchase - Builder Infill Program	-	300,000	300,000	-	300,000	-	0.0%
<i>Total Operating Expenses</i>	<i>12,302</i>	<i>1,303,537</i>	<i>1,303,537</i>	<i>239,337</i>	<i>1,330,272</i>	<i>26,735</i>	<i>755.9%</i>
<u>Non-Operating Expenses:</u>							
Admin Reimbursements	44,327	45,863	45,863	45,863	49,915	4,052	8.8%
Transfer to General Fund	-	-	500,000	500,000	-	-	0.0%
<i>Total Non-Operating Expenses</i>	<i>44,327</i>	<i>45,863</i>	<i>545,863</i>	<i>545,863</i>	<i>49,915</i>	<i>4,052</i>	<i>8.8%</i>
Total Expenditures	56,629	1,349,400	1,849,400	785,200	1,380,187	30,787	2.3%
Net Increase/(Decrease)	717,122	(1,297,200)	(1,797,200)	621,950	(1,360,787)		
Beginning Operating Funds	3,557,207	2,610,060	3,871,411	3,871,411	4,493,361		
Timing of Cash Flows	(402,918)	-	-	-	-		
Ending Operating Funds	\$ 3,871,411	\$ 1,312,860	\$ 2,074,211	\$ 4,493,361	\$ 3,132,574		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

SPECIAL REVENUE OVERVIEW

FUND DESCRIPTION

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted for specified purposes.

As governmental funds, they are accounted for by using the current financial resources measurement focus. The ending operating fund balance represents the financial resources that are available to meet near-term demands and liabilities. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

The City adopts legal budgets for the following Special Revenue Funds:

- Hotel/Motel Tax Fund
- Street Improvement Fund
- Drainage Fund
- TIRZ #10 (Traditions)
- TIRZ #19 (Nash Street)
- TIRZ #21 (Downtown)
- TIRZ #22 (Target)
- TIRZ #22 (North Tract)
- Court Technology Fund
- Community Development Fund
- Capital Reserve Fund
- Oil & Gas Fund
- Midtown Park Operations
- Midtown Park Construction

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax ("HOT") Fund is used to account for the revenues from the City's 7% tax on receipts from all eligible hotel, motel, and bed and breakfast occupancies within the City of Bryan. By law, at least 1% of the 7% tax rate must be spent on advertising and promotion of the city and its vicinity. No more than 15% of the collected revenue can be spent on promotion of the arts. A maximum of 50% of the collected revenue can be spent on historical restoration and preservation. Chapter 351 of the Texas Local Government Code governs the use of HOT proceeds. During the 2015 Texas legislative session, House Bill 3629 added language to Chapter 351 which applies only to the cities of Bryan and College Station. The new bill allows the City to use HOT revenues to construct, operate, or expand sporting facilities under certain circumstances.

The FY 2021 budgeted HOT revenues are \$940,850, which is \$827,150, or 46.8%, below FY 2020 adopted budget revenues. The budgeted revenues include \$900,000 for room tax receipts, and \$40,850 for interest income.

The City entered into an agreement with Atlas Hotel, LP ("The Stella") in FY 2014 and The Stella Hotel opened its doors in March 2017. Through The Stella agreement the City will pay, on a reimbursement basis, 50% of the HOT tax collected and remitted by The Stella for advertising and other qualifying expenditures up to a maximum of \$2,250,000. The projected remaining contract balance at fiscal year-end 2021 will be \$1,706,729. During FY 2021 the City expects to reimburse The Stella \$100,000.

Including The Stella Hotel agreement, the FY 2021 HOT expenditures are expected to be \$1,588,683, this is a decrease of \$161,517, or 9.2%, over the FY 2020 adopted budget. The FY 2021 adopted expenditures include funding for destination marketing of \$1,032,603, funding for the City of Bryan Communications and Marketing department of \$125,000 to attract tourists to Bryan through statewide marketing campaigns and targeted advertising. The Arts Council is budgeted to receive \$111,780. The City of Bryan Parks and Recreation department is budgeted to received \$89,300 for FY 2021. The Parks and Recreation funding will focus on attracting sports tournaments and other events to the City of Bryan. The FY 2021 budget also includes \$50,000 for the funding of unspecified events throughout the City. Additionally, the Chamber of Commerce is budgeted to receive \$5,000.

The FY 2021 ending fund balance is projected to be \$1,435,484 which is above the reserve target of \$261,153.

STREET IMPROVEMENT FUND (TRANSPORTATION FEE)

The Street Improvement Fund was established by ordinance in 1998. The transportation fees associated with this fund are restricted to the maintenance, repair, reconstruction, or extension of the existing street system in the City. The current fee schedule assesses the street improvement fee to all electric customers that reside within Bryan city limits. The rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Transportation fees are 86% of the combined transportation/drainage rates charged to customers.

The City of Bryan issued Combination Tax and Revenue Certificates of Obligation, Series 2009, in the aggregate principal amount of \$3,000,000 for public infrastructure improvements. In 2019, the Series 2009 bonds were refunded through the City's issuance of \$4,880,000 of General Obligation refunding bonds, with a principal balance allocated to the Street Improvement Fund of \$1,601,375. During FY 2020, the City of Bryan issued Certificates of Obligation for the construction related to the Travis Bryan Midtown Park. A total principal balance of \$3,719,692 was allocated to the Street Improvement Fund. At fiscal year-end 2021, the projected outstanding principal balance for all issuances is projected to be \$4,850,379.

The total revenues for FY 2021 budget for the Street Improvement Fund are expected to be \$6,270,000. The budgeted expenditures include \$5,800,000 for fees, \$260,000 for a transfer from TIRZ 19/Nash, \$140,000 for interest income, and \$70,000 is budgeted for other income.

The total expected expenditures for FY 2021 are \$10,258,834. The majority of budgeted expenditures are for street improvements capital of \$6,711,178. The budgeted expenditures for street improvement maintenance is expected to be \$2,790,000. Other expenditures include a transfer to debt service of \$345,648 administrative reimbursements of \$138,309, utility administration reimbursement of \$114,656, and uncollectible accounts of \$24,000.

The FY 2021 ending fund balance is expected to be \$1,978,371, which is above the target fund balance of \$1,686,384.

DRAINAGE FUND

Originally established in 1998, the Drainage Fee is used to improve drainage in the City through maintenance, extensions, and improvements, as well as addressing federal storm water mandates. The current rate schedule in effect for FY 2021 includes rates charged to electric customers that reside within the city limits of Bryan. Rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Drainage Fees are 14% of the combined Transportation/Drainage rates charged.

In FY 2020, the City of Bryan issued Certificates of Obligation for construction related to the Travis Bryan Midtown Park. A total principal balance of \$1,839,205 was allocated to the Drainage Fund. The projected outstanding principal balance at fiscal year-end 2021 is projected to be \$1,750,051.

FY 2021 total adopted revenues are \$1,009,000. Included in this total are drainage fees of \$950,000, penalty income of \$12,000 and non-operating interest income of \$47,000.

Drainage capital improvement projects budgeted for FY 2021 total \$765,000. Additional expenditures include administrative reimbursements of \$187,130, a transfer to debt service of \$79,296, a transfer of \$50,000 to cover utility administrative reimbursements, and uncollectible amounts of \$5,000.

The FY 2021 ending fund balance is 315,279, or 106 days, which is above the target fund balance of \$178,591.

TIRZ #10 – TRADITIONS

Tax Increment Financing Zone #10 – Traditions (TIRZ 10) was created by City Council ordinance in March 2000. This improvement zone is located on the south west edge of Bryan. The zone was created to develop the infrastructure for the "Traditions" project, which includes a championship golf course, facilities for the Texas A&M University golf team, upscale residential development and most recently, the Atlas Hotel development ("The Stella Hotel and Lake Walk development"). Tax receipts from the improvements within the zone coupled with proceeds from the sale of residential lots during the early years were included in the development plan as resources for servicing the debt issued for improvements in this zone.

The City of Bryan issued Combination Tax and Surplus Utility System Revenue Certificates of Obligation, Series 2000A, in the aggregate principal amount of \$17,000,000 for public infrastructure improvements within this TIRZ. In 2005, the Series 2000A bonds were refunded through the City's issuance of \$13,696,712 of General Obligation refunding bonds. The Series 2005 bonds were subsequently refunded in 2015 through the issuance of \$7,965,728 General Obligation

Refunding bonds. The projected outstanding principal balance at fiscal year-end 2021 is \$2,634,897. The City contributes all of its incremental tax revenues to TIRZ 10. Brazos County contributes 80% of its maintenance and operations rate to TIRZ 10 through 2024.

The Traditions golf course is complete and new home construction continues. In September 2014, City Council approved the funding of a portion of The Stella Hotel and Lake Walk development which includes a hotel and conference center. The TIRZ is committed to reimburse \$6,000,000 for infrastructure, conference center expenses and other amenities within the project. In FY 2020, TIRZ 10 has reimbursed all of the amount due to the developer.

The estimated property tax revenues for FY 2021 are \$2,271,943 and contributions from Brazos County are estimated at \$1,229,474. Interest earnings are projected to generate \$30,000 in revenue during FY 2021. Total revenues budgeted for TIRZ 10 are \$3,531,417.

FY 2021 expenditures include advanced funding reimbursements of \$2,550,000, debt service payments in the amount of \$723,257, and contractual services of \$25,000.

The FY 2021 ending fund balance is expected to be \$1,983,805, which is above the reserve requirement of \$50,000.

TIRZ #19 – NASH STREET

Tax Increment Financing Zone #19 – Nash Street (TIRZ 19) was created by City Council ordinance in June 2007. This improvement zone is located on 122 acres along the Villa Maria Road and FM 158 corridor within the corporate limits of Bryan. TIRZ 19 was created to develop the retail and commercial portions of the project along William J. Bryan Parkway and Villa Maria Road.

The City of Bryan issued Tax and Revenue Certificates of Obligation, Series 2005, in the aggregate principal amount of \$1,747,642 for public infrastructure improvements within TIRZ 19. Subsequently, in 2007, the City issued Tax and Revenue Certificates of Obligation, Series 2007, in the aggregate principal amount of \$200,000 for TIRZ 19 projects. In 2014, the 2005 bonds were refunded. In 2016 the 2007 bonds were refunded. The outstanding principal balance at fiscal year-end 2021 for all issuances, will be \$732,276. The City contributes all of its incremental tax revenues to TIRZ 19. Brazos County allowed 100% of its maintenance and operations rate to be diverted through 2013. Brazos County no longer participates in TIRZ 19.

Total FY 2021 revenues of \$397,066 include property tax of \$391,066 and interest income of \$6,000.

Total FY 2021 expenditures of \$449,904 include a transfer to the streets fund of \$260,000, a transfer to debt service of \$137,904, and developer reimbursements of \$52,000.

The FY 2021 ending fund balance is expected to be \$53,685, which is above the reserve requirement of \$50,000.

TIRZ #21 – DOWNTOWN

Tax Increment Financing Zone #21 – Downtown (TIRZ 21) was created by City Council ordinance in December 2006. This improvement zone is located in downtown Bryan. The zone was created to support the re-development of the downtown district.

Future projects that may be funded from TIRZ 21 include improvements related to the re-development of the north end of downtown, quiet zone improvements and funding for the downtown Façade Improvement Program. Completed projects include the demolition of non-historical structures that were in a state of disrepair and various market studies related to the development of Downtown.

The City of Bryan anticipates approximately \$214,697 in property tax revenues for FY 2021. Interest income of \$5,000 is also projected.

Total expenditures for TIRZ 21 include \$550,000 for potential projects and \$75,000 for façade improvements.

The FY 2021 ending fund balance is expected to be \$98,675, which is above the \$50,000 reserve requirement.

TIRZ #22 – TARGET TRACT/NORTH TRACT

Tax Increment Financing Zone #22 (TIRZ 22) was created by City Council ordinance in February 2007. This improvement zone is located on 282 acres along Briarcrest Drive and the east frontage road of N. Earl Rudder Freeway. TIRZ 22 was created to support the development of a multi-phase regional retail center (known as the “Bryan Towne Center”) and other mixed use development. This development is expected to add significant ad valorem and sales tax base to the City of Bryan. The boundary of this zone was expanded in January 2010 to include approximately 290 acres north of Briarcrest Drive. Due to the expansion, the project and finance plan was also amended to include additional development within the revised boundary. Because the two development agreements determine developer funding on revenues distinct to each agreement, two separate funds were established in FY 2016. The Target tract represents the original 2007 agreement and the North tract represents the 2010 agreement. Both funds make up the entirety of TIRZ 22. Activity within these tracts is anticipated to generate increased valuations to repay outstanding debt. The City contributes all of its incremental tax revenues to TIRZ 22. Brazos County has agreed to allow 100% of its maintenance and operations rate to be diverted to TIRZ 22 through 2023.

TARGET TRACT

The City of Bryan issued Certificates of Obligation, Series 2007, in the aggregate principal amount of \$4,653,900 for public infrastructure improvements within TIRZ 22. Subsequently, in 2008, the City issued Tax and Revenue Certificates of Obligation, Series 2008, in the aggregate principal amount of \$287,914 for projects. In 2016 the 2007 bonds were refunded. The outstanding principal balance for the Target tract in FY 2021 is projected to be \$1,365,846.

The FY 2021 Target Tract revenues are adopted to be \$461,572, which is \$32,672 or 7.6%, above the FY 2020 adopted budgeted revenues. Property Tax revenues for the Target tract in FY 2021 are \$272,721. Brazos County also participates in TIRZ 22, and expects to contribute \$183,851 in property taxes. Interest income is expected to be \$5,000.

FY 2021 Target tract expenditures are \$454,261, which is \$14,657, or 3.3%, above the FY 2020 adopted budgeted expenditures. The expenditures include a transfer to debt service in the amount of \$294,261 and a transfer to the General Fund of \$160,000 for reimbursement of expenditures from prior years.

The FY 2021 ending fund balance is expected to be \$62,654, which is above the reserve requirement of \$50,000.

NORTH TRACT

In September 2013, bond funds of \$1,481,500 were assigned from Tax and Revenue Certificate of Obligation, Series 2010 to the North tract development to fund infrastructure costs. The North tract will have an outstanding principal balance of \$841,971 at FY 2021 year-end.

The FY 2021 North Tract revenues are adopted to be \$202,046, which is \$8,054, or 3.8%, below the FY 2020 adopted budgeted revenues. The FY 2021 adopted revenues include property tax revenues of \$119,650, Brazos County contributed property taxes of \$79,846 and interest income of \$2,550.

The FY 2021 North Tract expenditures are \$201,783, which is \$16,522, or 7.6%, below FY 2020 adopted budgeted expenditures. The adopted expenditures for the North tract include contractual services of \$85,000 and a transfer to debt service in the amount of \$116,783.

The FY 2021 ending fund balance is expected to be \$51,205, which is above the reserve requirement of \$50,000.

COURT TECHNOLOGY FUND

The Court Technology Fund accounts for the receipts and disbursement of the administrative court cost assessed on each municipal court conviction (excluding City ordinances). The amounts realized from the collection of this fee must be used in accordance with State law. Expenditures are limited to technological purchases that enhance the operation of the Municipal Court.

FY 2021 projected revenues are expected to be \$27,500. Revenues from the technology fee are anticipated to be \$25,000, while interest income is expected to be \$2,500.

Expenses for FY 2021 are projected to be \$29,500 which include \$13,500 for supplies and \$16,000 for maintenance costs for Municipal Court software.

The FY 2021 ending fund balance is expected to be \$177,374, which is above the reserve target of \$4,849.

COMMUNITY DEVELOPMENT FUND

The Community Development Fund accounts for the proceeds of grants that focus primarily on community and housing development for low to moderate income citizens. The primary source of revenue for the Community Development fund is the United States Department of Housing and Urban Development ("HUD"). HUD provides grant funding for both the Community Development Block Grant ("CDBG") and the HOME Program.

In FY 2021, revenues are budgeted at \$2,394,217, an increase of \$338,347 from the FY 2020 adopted budget of \$2,055,870.

FY 2021 Projected expenditures in the Community Development Fund are \$2,394,217. The Community Development fund relies solely on grant funding for all operational expenditures. The department can only spend funding which has been awarded.

The FY 2021 ending fund balance is expected to be \$0, which meets the minimum reserve balance.

CAPITAL RESERVE FUND

The Capital Reserve Fund was established by City Council in FY 2016 to accumulate miscellaneous revenues such as Traditions land sales or excess funds assignments from BTU that do not recur in consistent amounts or frequency. Due to their unpredictable nature, land sales are not budgeted for future years.

FY 2021 revenues for interest income are budgeted at \$26,471. The Capital Reserve fund is to be used on projects of a non-recurring nature designated by City Council.

The FY 2021 Capital Reserve fund expenditures include a transfer to the Debt Service fund in the amount of \$575,000.

The FY 2021 ending fund balance is expected to be \$4,744,080, which meets the minimum target fund balance.

OIL & GAS FUND

The Oil & Gas Fund was established as part of the FY 2015 budget to account for the revenues associated with oil and gas leases, royalties, and mineral property taxes.

FY 2021 oil and gas royalties are estimated at \$218,500. Property taxes on mineral values are estimated at \$195,236 and will be transferred from the General Fund to the Oil and Gas Fund in FY 2021. Interest income is budgeted \$20,000 for FY 2021. There are no expenditures budgeted for FY 2021. The Oil and Gas Fund is to be used on projects of a non-recurring nature designated by City Council.

The FY 2021 ending fund balance is expected to be \$892,656, which is above the minimum target fund balance.

MIDTOWN PARK OPERATIONS FUND

The Midtown Park Operations Fund was established during FY 2020 to account for the revenues and expenses associated with the Travis Bryan Midtown Park Operations. FY 2021 interest income is estimated at \$13,500. Expenditures budgeted for Midtown Park Operations include startup costs of \$886,004, and other costs and incentives of \$50,000 for total budgeted expenditures of \$936,004.

The FY 2021 ending fund balance is expected to be \$1,777,496.

MIDTOWN PARK CONSTRUCTION FUND

The Midtown Park Construction Fund was established during FY 2020 to account for the revenues and expenses associated with the construction of the Travis Bryan Midtown Park. FY 2021 interest income is estimated at \$60,000. Expenditures budgeted for FY 2021 include \$5,000,000 for capital projects.

The FY 2021 ending fund balance is expected to be \$7,060,500.

CITY OF BRYAN, TEXAS
Special Revenue Fund Summary
Fiscal Year 2021

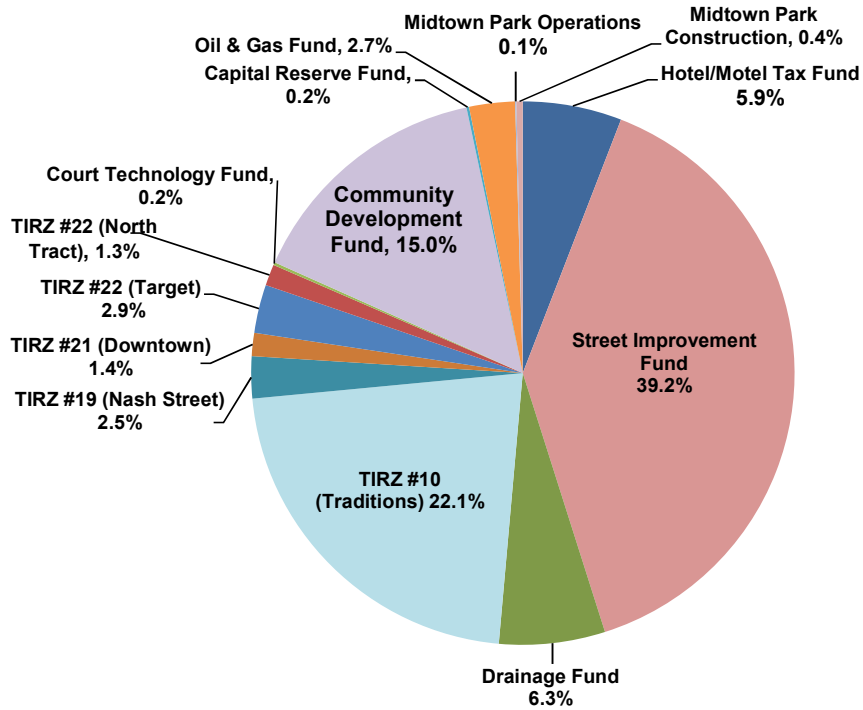
	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Hotel/Motel Tax Fund	\$ 1,864,592	\$ 1,768,000	\$ 1,768,000	\$ 1,045,474	\$ 940,850	\$ (827,150)	-46.8%
Street Improvement Fund	6,088,383	5,878,000	5,878,000	6,021,500	6,270,000	392,000	6.7%
Drainage Fund	1,503,928	1,012,000	1,012,000	1,006,500	1,009,000	(3,000)	-0.3%
TIRZ #10 (Traditions)	3,271,478	3,450,600	3,450,600	3,512,525	3,531,417	80,817	2.3%
TIRZ #19 (Nash Street)	353,265	395,200	395,200	395,792	397,066	1,866	0.5%
TIRZ #21 (Downtown)	167,898	203,800	203,800	215,028	219,697	15,897	7.8%
TIRZ #22 (Target)	404,501	428,900	428,900	431,804	461,572	32,672	7.6%
TIRZ #22 (North Tract)	199,268	210,100	210,100	216,481	202,046	(8,054)	-22.1%
Court Technology Fund	40,108	36,500	36,500	27,700	27,500	(9,000)	-0.4%
Community Development Fund	1,172,719	2,055,870	2,055,870	1,853,579	2,394,217	338,347	16.5%
Capital Reserve Fund	106,287	65,000	65,000	20,063,000	26,471	(38,529)	-59.3%
Oil & Gas Fund	754,988	655,550	655,550	549,050	433,736	(221,814)	-33.8%
Midtown Park Operations	-	-	-	3,000,000	13,500	13,500	0.0%
Midtown Park Construction	-	-	-	13,000,500	60,000	60,000	0.0%
Total Revenues	\$ 15,927,414	\$ 16,159,520	\$ 16,159,520	\$ 51,338,933	\$ 15,987,072	\$ (172,448)	-1.1%
<u>Expenditures</u>							
Hotel/Motel Tax Fund	\$ 1,499,836	\$ 1,750,200	\$ 1,750,200	\$ 1,577,665	\$ 1,588,683	\$ (161,517)	-9.2%
Street Improvement Fund	4,840,795	10,392,964	10,392,964	7,180,924	10,258,834	(134,130)	-1.3%
Drainage Fund	1,318,126	2,128,392	2,978,392	3,614,288	1,086,426	(1,041,966)	-49.0%
TIRZ #10 (Traditions)	3,370,183	2,109,776	2,109,776	2,109,776	3,298,257	1,188,481	56.3%
TIRZ #19 (Nash Street)	137,679	457,655	657,655	657,655	449,904	(7,751)	-1.7%
TIRZ #21 (Downtown)	102,373	211,970	211,970	136,970	625,000	413,030	194.9%
TIRZ #22 (Target)	414,571	439,604	439,604	439,604	454,261	14,657	3.3%
TIRZ #22 (North Tract)	273,301	218,305	218,305	225,052	201,783	(16,522)	-7.6%
Court Technology Fund	19,480	19,500	29,500	28,725	29,500	10,000	51.3%
Community Development Fund	1,167,498	2,055,870	2,055,870	1,836,330	2,394,217	338,347	16.5%
Capital Reserve Fund	-	-	18,300,000	18,300,000	575,000	575,000	0.0%
Oil & Gas Fund	-	-	2,000,000	2,000,000	-	-	0.0%
Midtown Park Operations	-	-	500,000	300,000	936,004	936,004	0.0%
Midtown Park Construction	-	-	1,900,000	1,000,000	5,000,000	5,000,000	0.0%
Total Expenditures	\$ 13,143,841	\$ 19,784,236	\$ 43,544,236	\$ 39,406,989	\$ 26,897,869	\$ 7,113,633	36.0%

Special Revenue Fund

Revenues

Fiscal Year 2021

\$15,987,072

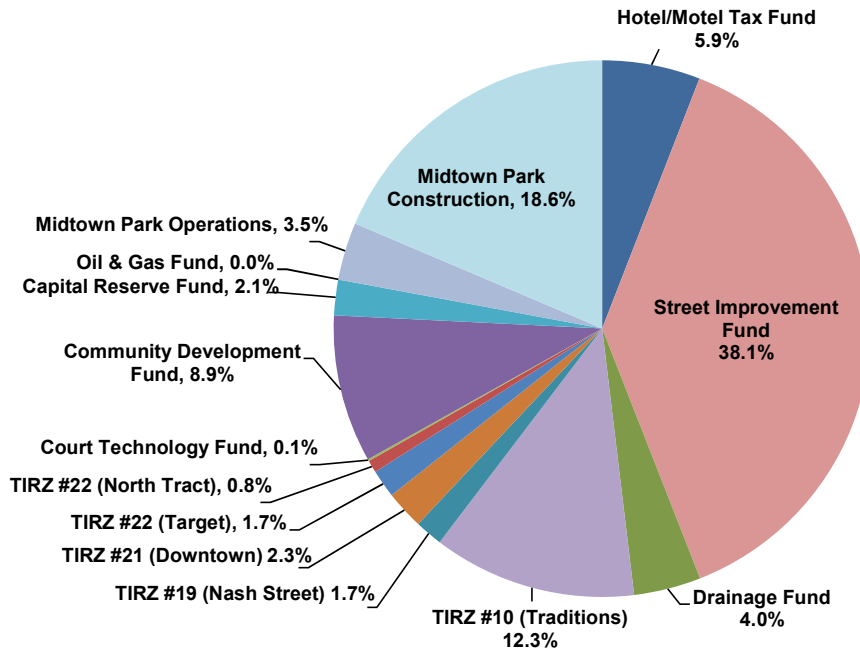


Special Revenue Fund

Expenditures

Fiscal Year 2021

\$26,897,869



CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Room Tax Receipts	\$ 1,798,691	\$ 1,725,000	\$ 1,725,000	\$ 1,000,000	\$ 900,000	\$ (825,000)	-47.8%
Interest Income	65,901	43,000	43,000	45,474	40,850	(2,150)	-5.0%
Total Revenues	1,864,592	1,768,000	1,768,000	1,045,474	940,850	(827,150)	-46.8%
<u>Expenditures</u>							
Outside Agency Programs							
Experience BCS	483,335	598,170	598,170	598,170	-	(598,170)	-100.0%
Experience BCS - Fund Balance Refund	(54,897)	-	-	(2,474)	-	-	0.0%
Veterans Memorial	25,000	25,000	25,000	25,000	25,000	-	0.0%
Arts Council	180,000	180,000	180,000	180,000	111,780	(68,220)	-37.9%
Art Path - Arts Council	-	10,000	10,000	-	-	(10,000)	-100.0%
Downtown Bryan Association (DBA)	314,850	324,433	324,433	324,433	-	(324,433)	-100.0%
Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	-	0.0%
Communication Expenses - City of Bryan	79,096	75,000	75,000	75,000	125,000	50,000	66.7%
Parks and Recreation - City of Bryan	90,037	104,600	104,600	92,200	89,300	(15,300)	-14.6%
The Stella - Economic Dev. Agreement	148,333	165,000	165,000	156,903	100,000	(65,000)	-39.4%
Historical Restoration	-	50,000	50,000	15,000	50,000	-	0.0%
Destination Marketing	-	-	-	-	1,032,603	1,032,603	0.0%
Total Outside Agency Programs	1,270,754	1,537,203	1,537,203	1,469,232	1,538,683	1,480	0.1%
<u>Events</u>							
Unspecified Events	119,082	102,997	102,997	100,000	50,000	(52,997)	-51.5%
Texas Reds	110,000	110,000	110,000	8,433	-	(110,000)	-100.0%
Total Events	229,082	212,997	212,997	108,433	50,000	(162,997)	-76.5%
Total Expenditures	1,499,836	1,750,200	1,750,200	1,577,665	1,588,683	(161,517)	-9.2%
Net Increase/Decrease	364,756	17,800	17,800	(532,191)	(647,833)		
Beginning Fund Balance	2,240,180	2,491,744	2,615,508	2,615,508	2,083,317		
Timing of Cash Flows	10,572	-	-	-	-		
Ending Operating Funds	\$ 2,615,508	\$ 2,509,544	\$ 2,633,308	\$ 2,083,317	\$ 1,435,484		
# of Days Reserve	637	523	549	482	330		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 246,548	\$ 287,704	\$ 287,704	\$ 259,342	\$ 261,153		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Fees	\$ 5,802,119	\$ 5,700,000	\$ 5,700,000	\$ 5,800,000	\$ 5,800,000	\$ 100,000	1.8%
Other	66,374	78,000	78,000	66,500	70,000	(8,000)	-10.3%
Interest Income	219,889	90,000	90,000	145,000	140,000	50,000	55.6%
Total Revenues	6,088,383	5,868,000	5,868,000	6,011,500	6,010,000	142,000	2.4%
Transfer from Other Funds	-	10,000	10,000	10,000	260,000	250,000	2500.0%
Total Revenues and Transfers In	6,088,383	5,878,000	5,878,000	6,021,500	6,270,000	392,000	6.7%
<u>Expenditures</u>							
Salaries and Benefits	55,393	115,800	115,800	136,046	127,300	11,500	9.9%
Street Improvement Maintenance	3,723,093	9,172,050	9,172,050	1,802,417	2,790,000	(6,382,050)	-69.6%
Professional Services	52,463	45,000	45,000	188,695	7,743	(37,257)	-82.8%
Admin Reimbursement	100,467	105,494	105,494	105,494	138,309	32,815	31.1%
Uncollectible Accounts	9,567	24,000	24,000	24,000	24,000	-	0.0%
Contractual Services	439,474	-	-	1,277,101	-	-	0.0%
Annual Capital	120,699	-	-	3,124,379	6,711,178	6,711,178	0.0%
Transfer to Debt Service	208,466	777,091	777,091	369,263	345,648	(431,443)	-55.5%
Utility Admin. Reimbursement	131,174	153,529	153,529	153,529	114,656	(38,873)	-25.3%
Total Expenditures	4,840,795	10,392,964	10,392,964	7,180,924	10,258,834	(134,130)	-1.3%
Net Increase/(Decrease)	1,247,588	(4,514,964)	(4,514,964)	(1,159,424)	(3,988,834)		
Beginning Operating Funds	7,022,708	5,376,128	7,126,629	7,126,629	5,967,205		
Timing of Cash Flows	(1,143,667)	-	-	-			
Ending Operating Funds	\$ 7,126,629	\$ 861,164	\$ 2,611,665	\$ 5,967,205	\$ 1,978,371		
# of Days of Reserve	537	30	92	303	70		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 795,747	\$ 1,708,432	\$ 1,708,432	\$ 1,180,426	\$ 1,686,384		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Fees	\$ 968,148	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ -	0.0%
Other	11,352	12,000	12,000	11,500	12,000	-	0.0%
Grants	424,523	-	-	-	-	-	0.0%
Interest Income	99,905	50,000	50,000	45,000	47,000	(3,000)	-6.0%
Total Revenues	1,503,928	1,012,000	1,012,000	1,006,500	1,009,000	(3,000)	-0.3%
<u>Expenditures</u>							
Storm System Maintenance	-	-	-	417,129	-	-	0.0%
Contr Engineer/Planning	176,707	-	-	143,812	-	-	0.0%
Admin. Reimbursements	27,009	69,958	69,958	69,958	187,130	117,172	167.5%
Land Purchases	562,473	-	-	7,910	-	-	0.0%
Uncollectible Accounts	3,067	5,000	5,000	5,000	5,000	-	0.0%
Storm System Capital	498,870	1,900,000	2,750,000	2,828,985	765,000	(1,135,000)	-59.7%
Transfer to Debt Service	-	95,000	95,000	91,494	79,296	(15,704)	-16.5%
Utility Admin Reimbursement	50,000	58,434	58,434	50,000	50,000	(8,434)	-14.4%
Total Expenditures	1,318,126	2,128,392	2,978,392	3,614,288	1,086,426	(1,041,966)	-49.0%
Net Increase/(Decrease)	185,802	(1,116,392)	(1,966,392)	(2,607,788)	(77,426)		
Beginning Operating Funds	3,233,805	1,328,522	3,000,493	3,000,493	392,705		
Timing of Cash Flows	(419,114)	-	-	-	-		
Ending Operating Funds	\$ 3,000,493	\$ 212,130	\$ 1,034,101	\$ 392,705	\$ 315,279		
# of Days Reserve	831	36	127	40	106		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 216,678	\$ 349,873	\$ 489,599	\$ 594,130	\$ 178,591		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property tax - City	\$ 2,083,321	\$ 2,219,500	\$ 2,219,500	\$ 2,225,187	\$ 2,271,943	\$ 52,443	2.4%
Property tax - County	1,151,209	1,202,400	1,202,400	1,258,638	1,229,474	27,074	2.3%
Interest Income	36,948	28,700	28,700	28,700	30,000	1,300	4.5%
Total Revenues	3,271,478	3,450,600	3,450,600	3,512,525	3,531,417	80,817	2.3%
<u>Expenditures</u>							
Transfer to Debt Service Fund	1,020,183	1,019,776	1,019,776	1,019,776	723,257	(296,519)	-29.1%
Transfers Out	400,000	300,000	300,000	300,000	2,550,000	2,250,000	750.0%
Contractual & Professional Services	25,000	25,000	25,000	25,000	25,000	-	0.0%
Administrative Costs (\$200k)	-	200,000	200,000	200,000	-	(200,000)	-100.0%
Developer Reimb - Town Center 60%	1,155,000	339,000	339,000	339,000	-	(339,000)	-100.0%
Developer Reimb - Conf. Center 40%	770,000	226,000	226,000	226,000	-	(226,000)	-100.0%
Total Expenditures	3,370,183	2,109,776	2,109,776	2,109,776	3,298,257	1,188,481	56.3%
Net Increase/(Decrease)	(98,705)	1,340,824	1,340,824	1,402,749	233,160		
Beginning Operating Funds	490,051	342,408	347,896	347,896	1,750,645		
Timing of Cash Flows	(43,450)	-	-	-	-		
Ending Operating Funds	\$ 347,896	\$ 1,683,232	\$ 1,688,720	\$ 1,750,645	\$ 1,983,805		
Fund Balance Reserve Requirement:							
(\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property tax - City	\$ 343,363	\$ 388,300	\$ 388,300	\$ 389,092	\$ 391,066	\$ 2,766	0.7%
Interest Income	9,902	6,900	6,900	6,700	6,000	(900)	-13.0%
Total Revenues	353,265	395,200	395,200	395,792	397,066	1,866	0.5%
<u>Expenditures</u>							
Construction Costs	-	-	-	200,000	52,000	52,000	0.0%
Parks & Recreation Projects	-	310,000	310,000	310,000	-	(310,000)	-100.0%
Contractual Services	-	-	200,000	-	-	(200,000)	-100.0%
Transfer to Debt Service Fund	137,679	137,655	137,655	137,655	137,904	249	0.2%
Transfer to Other Funds	-	10,000	10,000	10,000	260,000	250,000	2500.0%
Total Expenditures	137,679	457,655	657,655	657,655	449,904	(7,751)	-1.7%
Net Increase/(Decrease)	215,586	(62,455)	(262,455)	(261,863)	(52,838)		
Beginning Operating Funds	50,986	112,521	368,386	368,386	106,523		
Ending Operating Funds	\$ 368,386	\$ 50,066	\$ 105,931	\$ 106,523	\$ 53,685		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property tax - City	\$ 152,684	\$ 199,800	\$ 199,800	\$ 207,028	\$ 214,697	\$ 14,897	7.5%
Interest	15,214	4,000	4,000	8,000	5,000	1,000	25.0%
Total Revenues	167,898	203,800	203,800	215,028	219,697	15,897	7.8%
<u>Expenditures</u>							
Contractual Services	102,373	100,000	100,000	55,000	550,000	450,000	450.0%
Façade Improvements	-	-	-	25,000	75,000	75,000	0.0%
Parks and Recreation Projects	-	111,970	111,970	56,970	-	(111,970)	-100.0%
Total Expenditures	102,373	211,970	211,970	136,970	625,000	413,030	194.9%
Net Increase/(Decrease)	65,525	(8,170)	(8,170)	78,058	(405,303)		
Beginning Operating Funds	355,441	469,995	425,920	425,920	503,978		
Ending Operating Funds	\$ 425,920	\$ 461,825	\$ 417,750	\$ 503,978	\$ 98,675		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Tract Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property tax - City	\$ 236,848	\$ 253,200	\$ 253,200	\$ 250,422	\$ 272,721	\$ 19,521	7.7%
Property tax - County	162,300	170,700	170,700	177,882	183,851	13,151	7.7%
Interest Income	5,353	5,000	5,000	3,500	5,000	-	0.0%
Total Revenues	404,501	428,900	428,900	431,804	461,572	32,672	7.6%
<u>Expenditures</u>							
Transfer to Debt Service	294,571	294,604	294,604	294,604	294,261	(343)	-0.1%
Transfer to Other Funds	120,000	145,000	145,000	145,000	160,000	15,000	10.3%
Total Expenditures/Transfers	414,571	439,604	439,604	439,604	454,261	14,657	3.3%
Net Increase/(Decrease)	(10,070)	(10,704)	(10,704)	(7,800)	7,311		
Beginning Operating Funds	20,191	64,880	63,143	63,143	55,343		
Ending Operating Funds	\$ 63,143	\$ 55,319	\$ 52,439	\$ 55,343	\$ 62,654		
Fund Balance Reserve Requirement:							
(\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - North Tract - Fund Summary
Fiscal Year 2021

	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	\$Chng/FY 20	%Chng
	Actual	Adopted	Amended	Projected	Adopted	Adopted	/FY 20
<u>Revenues</u>							
Property tax - City	\$ 115,661	\$ 124,200	\$ 124,200	\$ 125,462	\$ 119,650	\$ (4,550)	-3.7%
Property tax - County	79,257	82,900	82,900	89,119	79,846	(3,054)	-3.7%
Interest Income	4,350	3,000	3,000	1,900	2,550	(450)	-15.0%
Total Revenues	199,268	210,100	210,100	216,481	202,046	(8,054)	-3.8%
<u>Expenditures</u>							
Contractual Services	150,000	95,000	95,000	95,000	85,000	(10,000)	-10.5%
Transfer to Debt Service	123,301	123,305	123,305	130,052	116,783	(6,522)	-5.3%
Total Expenditures/Transfers	273,301	218,305	218,305	225,052	201,783	(16,522)	-7.6%
Net Increase/(Decrease)	(74,033)	(8,205)	(8,205)	(8,571)	263		
Beginning Operating Funds	119,688	58,244	59,513	59,513	50,942		
Ending Operating Funds	\$ 59,513	\$ 50,039	\$ 51,308	\$ 50,942	\$ 51,205		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
Court Technology Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Technology Fee	\$ 34,858	\$ 33,000	\$ 33,000	\$ 25,000	\$ 25,000	\$ (8,000)	-24.2%
Interest Income	5,250	3,500	3,500	2,700	2,500	(1,000)	-28.6%
Total Revenues	40,108	36,500	36,500	27,700	27,500	(9,000)	-24.7%
<u>Expenditures</u>							
Supplies	4,156	3,500	13,500	12,725	13,500	10,000	285.7%
Maintenance	15,324	16,000	16,000	16,000	16,000	-	0.0%
Total Expenditures	19,480	19,500	29,500	28,725	29,500	10,000	51.3%
Net Increase/(Decrease)	20,628	17,000	7,000	(1,025)	(2,000)		
Beginning Fund Balance	159,420	175,920	180,399	180,399	179,374		
Timing of Cash Flows	350.64	-	-	-	-		
Ending Operating Funds	\$ 180,399	\$ 192,920	\$ 187,399	\$ 179,374	\$ 177,374		
# of Days Reserve	3,380	3,611	2,319	2,279	2,195		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 3,202	\$ 3,205	\$ 4,849	\$ 4,722	\$ 4,849		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Community Development Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Community Development Block Grant	\$ 832,865	\$ 1,073,300	\$ 1,073,300	\$ 826,085	\$ 1,150,212	\$ 76,912	7.2%
HOME Grant	188,621	898,570	898,570	667,245	855,141	(43,429)	-4.8%
Revolving Loan	24,898	19,000	19,000	28,000	19,000	-	0.0%
HOME Program Income	113,835	65,000	65,000	80,000	75,000	10,000	15.4%
Recaptured Funds	12,500	-	-	52,249	-	-	0.0%
CDBG Cares	-	-	-	200,000	294,864	294,864	0.0%
Total Revenues	1,172,719	2,055,870	2,055,870	1,853,579	2,394,217	338,347	16.5%
<u>Expenditures</u>							
CD Administration	159,795	169,611	169,611	169,611	168,246	(1,365)	-0.8%
CDBG Housing Admin	580,331	795,481	795,481	457,266	774,781	(20,700)	-2.6%
CDBG Public Services	120,224	127,208	127,208	127,208	126,185	(1,023)	-0.8%
CD Economic Development	-	-	-	100,000	100,000	100,000	0.0%
CDBG Cares	-	-	-	200,000	294,864	294,864	0.0%
HOME Admin	26,539	33,950	33,950	33,950	38,877	4,927	14.5%
HOME Grants	280,609	929,620	929,620	748,295	891,264	(38,356)	-4.1%
Total Expenditures	1,167,498	2,055,870	2,055,870	1,836,330	2,394,217	338,347	16.5%
Net Increase/(Decrease)	5,221	-	-	17,249	-		
Beginning Fund Balance	24,944	-	(17,249)	(17,249)	-		
Timing of Cash Flows	(47,414)	-	-	-	-		
Ending Operating Funds	\$ (17,249)	\$ -	\$ (17,249)	\$ -	\$ -		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

Community Development Fund

Mission Statement

To receive, allocate, and administer Community Development Block Grant (CDBG) and Home Investment Partnership Grant (HOME) funding and other appropriate funding as obtained, in accordance with guidelines published by the U.S. Department of Housing and Urban Development for the benefit of the citizens of the City of Bryan; to eliminate slum and blight; to meet National Objectives of the funding sources; and for the general betterment of the community.

Strategic Initiatives

- Expand the supply of safe and affordable housing.
- Reduce the isolation of income groups by decentralizing housing opportunities and expanding home ownership.
- Address needs of homeless through housing and supportive services by providing access to eligible programs.
- Address special needs populations through housing and supportive services by providing access to eligible services.
- Increase access to public services and public facilities as defined by HUD.
- Increase economic development by providing technical assistance to private non-profit, for profit developers, and special economic development loans to increase access to services for low to moderate-income individuals and increase job creation.
- Increase economic development by providing technical assistance to partners who work toward the elimination of slum/blighted areas.

Fiscal Year 2020 Accomplishments

- Coordinated efforts for the Infill Neighborhood Revalorization program – 3 meetings
- Provided funding to a minimum of 24 homeowners to improve housing stock for both minor and major rehabilitation/reconstruction - projected 60 total minor and 3 major rehab/reconstruction projects completed.
- Provided technical assistance to over 10 developers and contractors.
- Provided homebuyer's counseling and/or down payment assistance to 10 eligible households.
- Held 4 public hearings and numerous monthly public meetings to allow citizen input on various programs.
- Submitted 5 year plan/ 2020 Annual Action Plan, 2019 Consolidated Annual Evaluation and Performance Plan.
- Provided technical assistance to local non-profit partners by serving on coalitions and committees.
- Provided supervisory and oversight of HOME/CHDO project and HOME monitoring.
- Served on Brazos Valley Coalition for the Homeless and Chaired Continuum of Care Committee – 5 meetings
- Supervised additional volunteer housing projects – projected 3
- Provided for substantial amendment to 2019 Annual Action Plan for new Economic Development Grant assistance program for businesses impacted by infectious disease- funding \$150,000 for a minimum of 5 businesses.
- Provided leadership and coordination of additional CDBG grant funds from stimulus packet for impact of COVID-19.

Fiscal Year 2021 Goals and Objectives

- Provide funding to a minimum of 23 homeowners to improve housing stock for both minor and major rehabilitation/reconstruction projects and homebuyer's assistance to a minimum of 10 eligible citizens.
- Work with internal City departments to coordinate efforts for the Housing Infill program for housing, streets, parks, and water/sewer and building inspections to increase housing stock.
- Provide outreach on demolition program and complete one demolitions to remove vacant dilapidated houses.
- Provide volunteer acquisition opportunities for properties that are located in low and moderate-income areas to encourage redevelopment.
- Coordinate efforts on future housing impact projects such as a Community Forum and Partnership program 2 projects.
- Provide technical assistance to a minimum of two (2) housing related community committees/coalitions including Brazos County Housing Repair Coalition and Brazos Valley Coalition for the Homeless.
- Prepare and submit the 2019/2020 Annual Action Plan and the 2018/2019 Consolidated Annual Performance and Evaluation Plan.
- Provide Fair Housing awareness and initiatives for the public and attend HUD training as appropriate.
- Provided leadership and coordination of additional CDBG grant funds from stimulus packet for impact of COVID-19 - projected 10 businesses
- Provide technical assistance for (12) health/social services agencies and funding for (6) health/social services through joint RFP process and technical assistance through participation on a minimum of three (3) social service boards/coalitions and committees such as Project Unity, United Way, and Bank on Brazos Valley.
- Coordinate public input/focus groups for the 2020/2024 5 Year Consolidated Plan.

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 398,266	\$ 424,865	\$ 424,865	\$ 313,051	\$ 449,563	\$ 24,698	5.8%
Supplies	13,979	10,200	10,200	8,950	12,399	2,199	21.6%
Maintenance & Services	72,588	75,841	75,841	69,592	76,388	547	0.7%
Miscellaneous/Admin Reimb	682,665	1,544,964	1,544,964	1,444,737	1,855,867	310,903	20.1%
Total Expenses	\$ 1,167,498	\$ 2,055,870	\$ 2,055,870	\$ 1,836,330	\$ 2,394,217	\$ 338,347	16.5%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
CD Manager	0.50	0.50	0.50	0.50	0.50
CD Assistant Manager	1.00	1.00	1.00	1.00	1.00
CD Program Analyst	1.00	1.00	1.00	1.00	1.00
CD Construction/Project Specialist	0.50	1.00	1.00	1.00	1.00
CD Assistant	1.00	1.00	1.00	1.00	1.00
Housing Rehabilitation Specialist	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.50	5.50	5.50	5.50

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
# of households provided rehabilitation	63	55	55	63	23
# of households provided reconstruction	-	3	3	3	3
# of developers provided technical assistance	10	15	15	10	10
# of citizens provided homebuyers assistance	10	12	12	10	12
# of non-profits provided tech. assist. for housing/ support. serv.	2	2	2	2	2
# of Public Housing Authority residents receiving tech. assist.	15	30	30	15	25
# of individuals served through supportive services by non-profits who were provided technical assistance	2,330	5,000	5,000	2,500	2,500
# of youth facilities provided technical assistance or funding	2	2	2	2	2
# of agencies receiving funding or technical assistance	12	13	13	8	12
# of special projects	-	9	9	8	4
# of public hearings held	4	-	-	5	4
# of Demolitions	-	1	1	-	1
No. of low/moderate jobs created and/or retained from Special Economic Development program	-	-	-	5	10

CITY OF BRYAN, TEXAS
Capital Reserve Fund
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Interest Income	\$ 106,287	\$ 65,000	\$ 65,000	\$ 63,000	\$ 26,471	\$ (38,529)	-59.3%
Total Revenues	106,287	65,000	65,000	63,000	26,471	(38,529)	-59.3%
<u>Transfers</u>							
Transfer in from BTU	-	-	-	20,000,000	-	-	0.0%
Total Transfers	-	-	-	20,000,000	-	-	0.0%
Total Revenues and Transfers	106,287	65,000	65,000	20,063,000	26,471	(38,529)	-59.3%
<u>Expenditures</u>							
Transfers Out:							
Midtown Park Construction	-	-	11,000,000	11,000,000	-	-	0.0%
Drainage Projects - GF	-	-	4,300,000	4,300,000	-	-	0.0%
Midtown Park Operations	-	-	3,000,000	3,000,000	-	-	0.0%
Transfer to Debt Service	-	-	-	-	575,000	575,000	0.0%
Total Expenditures	-	-	18,300,000	18,300,000	575,000	575,000	0.0%
Net Increase/(Decrease)	106,287	65,000	(18,235,000)	1,763,000	(548,529)		
Beginning Operating Funds	3,415,368	3,478,368	3,529,609	3,529,609	5,292,609		
Timing of Cash Flows	7,954	-	-	-	-		
Ending Operating Funds	\$ 3,529,609	\$ 3,543,368	\$ (14,705,391)	\$ 5,292,609	\$ 4,744,080		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Oil & Gas Fund
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Property Taxes	\$ 128,488	\$ 318,250	\$ 318,250	\$ 318,250	\$ 195,236	\$ (123,014)	-38.7%
Royalties	577,257	310,500	310,500	200,000	218,500	(92,000)	-29.6%
Interest Income	49,243	26,800	26,800	30,800	20,000	(6,800)	-25.4%
Total Revenues	754,988	655,550	655,550	549,050	433,736	(221,814)	-33.8%
<u>Expenditures</u>							
Transfers out	-	-	2,000,000	2,000,000	-	-	0.0%
Total Expenditures	-	-	2,000,000	2,000,000	-	-	0.0%
Net Increase/(Decrease)	754,988	655,550	(1,344,450)	(1,450,950)	433,736		
Beginning Operating Funds	1,173,753	1,810,241	1,909,870	1,909,870	458,920		
Timing of Cash Flows	(18,871)	-	-	-	-		
Ending Operating Funds	\$ 1,909,870	\$ 2,465,791	\$ 565,420	\$ 458,920	\$ 892,656		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	0.0%
Total Revenues	-	-	-	-	13,500	13,500	0.0%
<u>Transfers</u>							
Transfer in from other funds	-	-	-	3,000,000	-	-	0.0%
Total Transfers	-	-	-	3,000,000	-	-	0.0%
Total Revenues and Transfers	-	-	-	3,000,000	13,500	13,500	0.0%
<u>Expenditures</u>							
Start up Costs	-	-	500,000	-	886,004	886,004	0.0%
COB Other Costs & Incentives	-	-	-	300,000	50,000	50,000	0.0%
Total Expenditures	-	-	500,000	300,000	936,004	936,004	0.0%
Net Increase/(Decrease)	-	-	(500,000)	2,700,000	(922,504)		
Beginning Operating Funds	-	-	-	-	2,700,000		
Ending Operating Funds	\$ -	\$ -	\$ (500,000)	\$ 2,700,000	\$ 1,777,496		

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Interest Income	\$ -	\$ -	\$ -	\$ 500	\$ 60,000	\$ 60,000	0.0%
Total Revenues	-	-	-	500	60,000	60,000	0.0%
<u>Transfers</u>							
Transfer in from Capital Reserve Fund	-	-	-	11,000,000	-	-	0.0%
Transfer in from Oil & Gas Fund	-	-	-	2,000,000	-	-	0.0%
Total Transfers	-	-	-	13,000,000	-	-	0.0%
Total Revenues and Transfers	-	-	-	13,000,500	60,000	60,000	0.0%
<u>Expenditures</u>							
Capital Projects	-	-	1,900,000	1,000,000	5,000,000	5,000,000	0.0%
Total Expenditures	-	-	1,900,000	1,000,000	5,000,000	5,000,000	0.0%
Net Increase/(Decrease)	-	-	(1,900,000)	12,000,500	(4,940,000)		
Beginning Operating Funds	-	-	-	-	12,000,500		
Ending Operating Funds	\$ -	\$ -	\$ (1,900,000)	\$ 12,000,500	\$ 7,060,500		



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INTERNAL SERVICE FUNDS OVERVIEW

FUND DESCRIPTION

Internal Service Funds account for services furnished by a designated program to other programs within the City. Funds included are the Self-Insurance Fund, the Employee Benefits Fund, and the Warehouse Fund. Each fund receives revenues from City departments to which services are provided. Internal Service Funds have revenues transferred from departmental budgets on a monthly basis to ensure that funds are available to fund related expenses.

While Internal Service Fund types are accounted for on the economic resources measurement focus and the accrual basis for most financial reporting, this document presents them similarly to other funds using the near term economic resources method. Ending operating funds represent the resources available to the funds to meet near term liabilities and obligations. Revenues are recognized in the period which they are earned and become measurable, and expenses in the period which they are incurred and measurable. The City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created to account for the administration of health insurance for City employees. Resources are contributed by the City and the employee for employee health coverage and by the employee for optional dependent coverage. Increased City and employee contributions have been necessary over the past few years to offset rising claim costs. Education and training programs are offered in efforts to reduce claims and improve the quality of life and health of the City's employees. FY 2016 was the first year that Bryan Independent School District ("BISD") participated in the Employee Health Center. BISD reimburses the City for its use of the Employee Health Center. During FY 2018 the City contracted with a new health benefits administrator, Cigna, in order to help mitigate the rising cost of healthcare.

Total operating revenues for the Employee Benefits Fund in FY 2021 are anticipated to be \$14,499,434. The City contribution of \$11,471,464 reflects an increase of 18.3% compared to the FY 2020 adopted budget of \$9,699,000. Employee contributions are projected to decrease by 1.3% to \$2,371,280 compared to FY 2020 adopted budget of \$2,403,500. Retiree premiums are projected to increase by 2.2% to \$656,690 compared to FY 2020 adopted budget of \$642,300.

Non-operating revenues consist of interest income of \$30,449, health claim rebates of \$198,698, flex admin fees of \$8,809 and a transfer of \$100,000 from the self-insurance fund to cover the costs associated with the use of the Health Center for drug screening and other services. BISD's share of the Health Center costs is projected to be \$367,200 for FY 2021. Total non-operating revenue is expected to be \$705,156 which is a decrease of \$102,444, or 12.7%, from the FY 2020 adopted budget.

Total operating expenses for FY 2021 are anticipated to be \$14,099,778 which is an increase of \$1,602,778, or 12.8%, over the FY 2020 adopted budget. Health insurance claims are projected to be \$11,894,219, an increase of \$1,176,219, or 11.0%, making up the majority of the year-over-year variance. Health insurance administration costs are \$613,533. This is an increase of \$110,233, or 21.9% from the FY 2020 adopted budget of \$503,300. Stop loss premiums are anticipated to be \$1,138,652 in FY 2021, up from \$932,000 for FY 2020 adopted budget, an increase of \$206,652, or 22.2%. Employer Paid Health Saving Accounts (HSA) are anticipated to be \$232,181 in FY 2021, up from \$123,500 for FY 2020 adopted budget, an increase of \$108,681, or 88.0%. The Employee Assistance Program (EAP) and research and reinsurance fees are a small component of the expenses, accounting for \$14,280 and \$5,521 respectively of the budgeted costs in FY 2021.

The City's portion of the Employee Health Center costs are budgeted to increase by \$10,200, or 2.9%, which is projected to be \$367,200 in FY 2021. As noted above, BISD will reimburse the City for their projected costs in FY 2021 which are \$367,200 for FY 2021.

The ending operating funds are projected to be \$1,740,119, or 106 days, which is over the reserve requirement of \$494,473, or 30 days.

SELF INSURANCE FUND

It is the policy of the City not to purchase commercial insurance for the risks of losses to which it is exposed except for certain stop-loss provisions. Instead, the City believes it is more economical to manage its risks internally and set aside assets for claim settlements in the Self Insurance Fund. This fund services claims for risk of loss to which the City is exposed.

In an effort to limit exposure, the city carries the following coverage: Workers' compensation and liability claims in excess of \$1,750,000 and \$500,000 respectively are covered by private excess insurance carriers; property claims in excess of \$25,000 are covered by the Texas Municipal League Inter-local Government Risk Pool (TMLIRP) and the general and auto liability exposure for municipalities in Texas is lessened due to the Texas Tort Claims Act which limits liability to \$250,000 for each person, \$500,000 for each occurrence for bodily injury, and \$100,000 for each occurrence for property damage.

Operating revenues for FY 2021 are budgeted to be \$2,354,200. Operating revenues are comprised almost entirely of Liability and Worker's Compensation premiums charged to City departments. The liability premiums increased while the worker's compensation premiums decreased from FY 2020. Non-operating revenues for FY 2021 are budgeted to decrease by \$10,500 compared to the FY 2020 budget due to a decrease in interest income and miscellaneous revenues.

Operating expenses for FY 2021 are budgeted to be \$2,723,514, this is an increase of \$290,889, or 12.0%, over the FY 2020 adopted budget amount of \$2,432,625. Non-operating expenses are anticipated to be \$374,620, which is an increase of \$83,145, or 28.5%, compared to FY 2020. Included in these costs is a transfer of \$100,000 to the Employee Benefits Fund to cover the costs associated with the use of the Employee Health Center for drug screening and other services. Other non-operating costs include administrative costs from City departments of \$241,320, equipment replacement of \$3,300, and Wellness costs of \$30,000.

The projected ending operating funds for FY 2021 is anticipated to be \$3,024,541, which is over the reserve requirement of \$2,250,000.

WAREHOUSE FUND

The Warehouse fund supports all departments within the City, except for BTU-City and BTU-Rural which maintain a separate warehouse, by ensuring availability of necessary supplies.

Total projected revenues for the Warehouse Fund are \$300,694. Operating revenue is anticipated to be \$65,800 for FY 2021. Operating revenues consist of fuel markups estimated at \$57,500, and inventory mark-ups of \$8,300. Non-operating revenues for FY 2021 are projected to be \$234,894 and are predominately made up of administrative reimbursements of \$234,094. Non-operating revenues also include interest of \$500 and discounts taken of \$300.

Total projected expenditures for the Warehouse Fund are \$334,354. Operating expenses total \$260,826 for FY 2021. This includes expenses for salaries and benefits of \$232,100, supplies of \$15,650 and maintenance and services of \$13,076. Non-operating expenses for FY 2021 include an administrative transfer of \$73,528.

The projected ending operating funds for FY 2021 is anticipated to be \$0, which is equivalent to the minimum fund balance requirement of \$0.



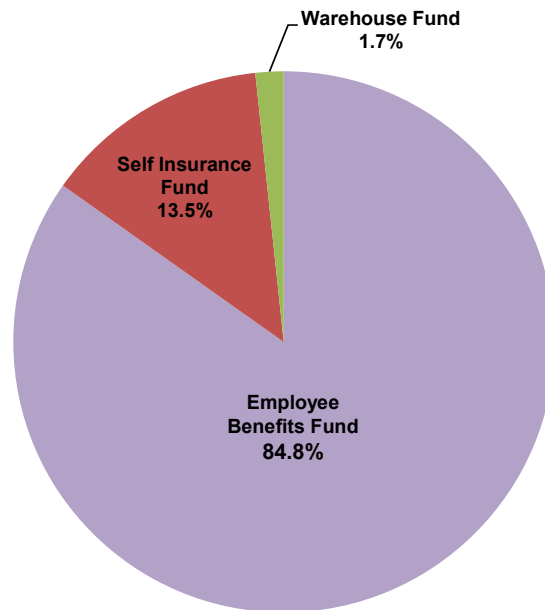
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CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Employee Benefits Fund	\$ 12,581,868	\$ 13,552,400	\$ 13,552,400	\$ 14,745,137	\$ 15,204,590	\$ 1,652,190	12.2%
Self Insurance Fund	2,744,277	2,435,900	2,435,900	2,622,584	2,425,200	(10,700)	-0.4%
Warehouse Fund	328,117	319,106	319,106	320,481	300,694	(18,412)	-5.8%
Total Revenues	\$ 15,654,262	\$ 16,307,406	\$ 16,307,406	\$ 17,688,202	\$ 17,930,484	\$ 1,623,078	10.0%
<u>Expenditures</u>							
Employee Benefits Fund	\$ 12,889,279	\$ 13,211,000	\$ 14,011,000	\$ 13,375,969	\$ 14,834,178	\$ 1,623,178	12.3%
Self Insurance Fund	1,989,515	2,724,100	2,724,100	2,463,756	3,098,134	374,034	13.7%
Warehouse Fund	371,915	327,600	327,600	305,550	334,354	6,754	2.1%
Total Expenditures	\$ 15,250,709	\$ 16,262,700	\$ 17,062,700	\$ 16,145,275	\$ 18,266,666	\$ 2,003,966	12.3%

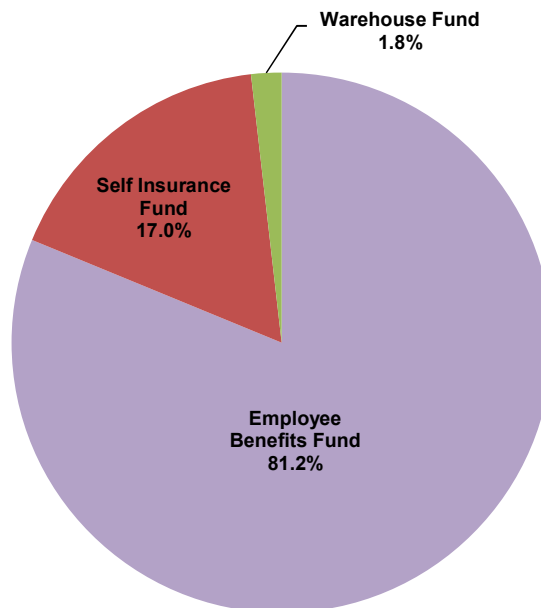
Internal Service Fund

Revenues
Fiscal Year 2021
\$17,930,484



Internal Service Fund

Expenditures
Fiscal Year 2021
\$18,266,666



Employee Benefits Fund and Self-Insurance Fund

Mission Statement

Provide excellent customer service and effective protection of the City's financial and human resources, enhancing the quality of life for employees and taxpayers.

Strategic Initiatives

- Provide attractive employee benefits within available fiscal resources.
- Protect employees and assets of the City from injury and loss.
- Provide adequate funds for losses incurred and minimize their total cost.
- Provide on-going review of requirements, policies, procedures, claims and regulations to ensure up-to-date practices and mandated standards.
- Provide excellent customer service with accurate and timely advice to customers.
- Establish a worksite wellness program into City's culture.
- Facilitate partnerships with other local governments to provide effective services and/or to increase knowledge.

Fiscal Year 2020 Goals and Objectives

- Implemented online benefits enrollment software for Plan Year 2020 Open Enrollment without employee disruption.
- Increased enrollment in High Deductible Health Plan from 170 to 253 employees.
- Began employee benefit education campaign with educational video requirement for Health Lifestyles Program including smart health care choices.
- Secured professional services for the continued management and operation of the City of Bryan/BISD Employee Health Center.
- Maintained high participation rate in Healthy Lifestyles Program with 96% completion rate.
- Requested proposals and recommended Health Plan Administrator and Prescription Benefit Manager for Plan Year 2021.
- Implemented Healthy Pregnancies program in response to maternity and newborn admissions above peer norm.
- Continued to comply with all requirements of the Affordable Care Act.
- Assisted with internal response to COVID-19 pandemic, including managing first responder exposure reporting program.
- Continued high utilization of the Employee Health Center with 8,000 city member visits.
- Continued to review and respond to employee safety risks through targeted safety discussions, programs, and policies.
- Reduced the rate of collisions per 100,000 miles by 32%.
- Revised City Safety Committee by implementing administrative policy and committee revisions.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

Fiscal Year 2021 Goals and Objectives

- Expand Healthy Lifestyles Program to include other preventative screenings and /or participation standards.
- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for 2021 Open Enrollment.
- Continue implementing all benefit plan changes without disruption.
- Continue to review and respond to employee health and safety risks through targeted health and safety discussions, programs, and policies.
- Improve efficiencies in vendor insurance certificate tracking process.
- Maintain current rate of collisions per 100,000 miles.
- Maintain current Workers' Compensation Injury Frequency Rate.
- Complete Active Shooter training for all locations.
- Review City Safety Policies and recommend revisions when necessary.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.



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CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues							
Employee Contributions	\$ 2,310,819	\$ 2,403,500	\$ 2,403,500	\$ 2,371,280	\$ 2,371,280	\$ (32,220)	-1.3%
City Contributions	8,635,947	9,699,000	9,699,000	10,822,136	11,471,464	1,772,464	18.3%
Retiree Health Premiums	608,388	642,300	642,300	656,690	656,690	14,390	2.2%
<i>Total Operating Revenues</i>	<u>11,555,154</u>	<u>12,744,800</u>	<u>12,744,800</u>	<u>13,850,106</u>	<u>14,499,434</u>	<u>1,754,634</u>	<u>13.8%</u>
Non-Operating Revenues							
Interest Income	56,725	40,000	40,000	28,999	30,449	(9,551)	-23.9%
Flex Admin Fee	9,895	10,600	10,600	8,636	8,809	(1,791)	-16.9%
Miscellaneous	171	-	-	-	-	-	0.0%
Health Claim Rebates	536,848	300,000	300,000	397,396	198,698	(101,302)	-33.8%
BISD Reimbursement	323,075	357,000	357,000	360,000	367,200	10,200	2.9%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>1,026,714</u>	<u>807,600</u>	<u>807,600</u>	<u>895,031</u>	<u>705,156</u>	<u>(102,444)</u>	<u>-12.7%</u>
Total Revenues	<u>12,581,868</u>	<u>13,552,400</u>	<u>13,552,400</u>	<u>14,745,137</u>	<u>15,204,590</u>	<u>1,652,190</u>	<u>12.2%</u>
<u>Expenditures</u>							
Operating Expenses							
Administrative Reimbursements	180,830	186,416	186,416	186,416	189,336	2,920	1.6%
Claims Administration	13,311	13,800	13,800	11,705	12,056	(1,744)	-12.6%
H.S.A. - Employer Paid	125,375	123,500	123,500	221,125	232,181	108,681	88.0%
Health Insurance Administration	461,150	503,300	503,300	584,317	613,533	110,233	21.9%
Health Insurance Claims	10,970,333	10,718,000	11,518,000	10,812,926	11,894,219	1,176,219	11.0%
Stop/Loss Aggregate refund	(469,713)	-	-	(170,065)	-	-	0.0%
ACA Research & Reinsurance Fees	5,060	5,984	5,984	5,413	5,521	(463)	-7.7%
Employee Assistance Program	13,696	14,000	14,000	14,000	14,280	280	2.0%
Wellness	(262)	-	-	-	-	-	-
Stop Loss Premium	952,753	932,000	932,000	990,132	1,138,652	206,652	22.2%
<i>Total Operating Expenses</i>	<u>12,252,533</u>	<u>12,497,000</u>	<u>13,297,000</u>	<u>12,655,969</u>	<u>14,099,778</u>	<u>1,602,778</u>	<u>12.8%</u>
Non-Operating Expenses							
Employee Health Center	318,825	357,000	357,000	360,000	367,200	10,200	2.9%
BISD Health Center Expense	317,921	357,000	357,000	360,000	367,200	10,200	2.9%
<i>Total Non-Operating Expenses</i>	<u>636,746</u>	<u>714,000</u>	<u>714,000</u>	<u>720,000</u>	<u>734,400</u>	<u>20,400</u>	<u>2.9%</u>
Total Expenditures	<u>12,889,279</u>	<u>13,211,000</u>	<u>14,011,000</u>	<u>13,375,969</u>	<u>14,834,178</u>	<u>1,623,178</u>	<u>12.3%</u>
Net Increase/(Decrease)	(307,411)	341,400	(458,600)	1,369,168	370,412		
Beginning Operating Funds	121,936	395,386	540	540	1,369,708		
Timing of Cash Flows	186,015	-	-	-	-		
Ending Operating Funds	<u>\$ 540</u>	<u>\$ 736,786</u>	<u>\$ (458,060)</u>	<u>\$ 1,369,708</u>	<u>\$ 1,740,119</u>		
# Days of Reserve	0	50	(29)	92	106		
Fund Balance Reserve Required:							
(30 days operating expenses)	\$ 429,643	\$ 440,367	\$ 467,033	\$ 445,866	\$ 494,473		
# of Days Required	30	30	30	30	30		

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Maintenance and Services	\$ (331,027)	\$ 137,300	\$ 137,300	\$ 232,830	\$ 244,237	\$ 106,937	77.9%
Miscellaneous/Admin Reimbursements	13,220,306	13,073,700	13,873,700	13,143,139	14,589,941	1,516,241	11.6%
Total Expenses	\$ 12,889,279	\$ 13,211,000	\$ 14,011,000	\$ 13,375,969	\$ 14,834,178	\$ 1,623,178	12.3%

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Average # of health plan contracts	919	920	920	920	920
Average # of health plan members	2,175	2,130	2,130	2,175	2,100
# employees enrolled in HDHP/H.S.A.	182	170	170	260	275
Rx Generic dispensing rate	84%	85%	85%	85%	85%
Average medical claims paid per employee per month	\$548	\$660	\$660	\$685	\$670
Average prescription claims paid per employee per month	\$188	\$195	\$195	\$200	\$200
Average dental claims paid per employee per month	\$59	\$42	\$42	\$50	\$55
Health Center- # of patient visits	8,388	8,400	8,400	7,324	8,000
# Catastrophic Claims	20	15	15	16	15

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues							
Defensive Driving Fees	\$ 175	\$ 150	\$ 150	\$ -	\$ -	\$ (150)	-100.0%
Liability/Workers Comp Ins Premiums	2,602,296	2,354,250	2,354,250	2,518,620	2,354,200	(50)	0.0%
<i>Total Operating Revenues</i>	<u>2,602,471</u>	<u>2,354,400</u>	<u>2,354,400</u>	<u>2,518,620</u>	<u>2,354,200</u>	<u>(200)</u>	<u>0.0%</u>
Non-Operating Revenues							
Interest Income	112,749	72,000	72,000	66,310	65,000	(7,000)	-9.7%
Miscellaneous revenues	29,057	9,500	9,500	37,654	6,000	(3,500)	-36.8%
<i>Total Non-Operating Revenues</i>	<u>141,806</u>	<u>81,500</u>	<u>81,500</u>	<u>103,964</u>	<u>71,000</u>	<u>(10,500)</u>	<u>-12.9%</u>
Total Revenues	<u>2,744,277</u>	<u>2,435,900</u>	<u>2,435,900</u>	<u>2,622,584</u>	<u>2,425,200</u>	<u>(10,700)</u>	<u>-0.4%</u>
<u>Expenditures</u>							
Operating Expenses							
Personnel Services	616,821	558,000	558,000	525,000	587,600	29,600	5.3%
Supplies	67,440	82,000	82,000	69,900	78,700	(3,300)	-4.0%
Maintenance	654	1,500	1,500	3,732	1,200	(300)	-20.0%
Other Services & Charges	67,381	166,700	166,700	150,675	140,700	(26,000)	-15.6%
Judgement & Damage Claims	25,198	40,000	40,000	40,000	40,000	-	0.0%
Stop Loss Aggregate refund	(418,799)	(152,250)	(152,250)	(57,000)	(60,000)	92,250	-60.6%
Liability Insurance	633,983	637,675	637,675	631,921	734,814	97,139	15.2%
Claims Administration	47,370	50,000	50,000	49,500	49,500	(500)	-1.0%
Workmans Comp & Liability Claims	657,673	1,049,000	1,049,000	700,000	1,151,000	102,000	9.7%
<i>Total Operating Expenses</i>	<u>1,697,721</u>	<u>2,432,625</u>	<u>2,432,625</u>	<u>2,113,728</u>	<u>2,723,514</u>	<u>290,889</u>	<u>12.0%</u>
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	914	3,300	3,300	3,300	3,300	-	0.0%
Capital	-	-	-	29,553	-	-	0.0%
Allocation Cost from City Dep	185,743	188,175	188,175	188,175	241,320	53,145	28.2%
Wellness	5,137	-	-	29,000	30,000	30,000	0.0%
<i>Total Non-Operating Expenses</i>	<u>291,794</u>	<u>291,475</u>	<u>291,475</u>	<u>350,028</u>	<u>374,620</u>	<u>83,145</u>	<u>28.5%</u>
Total Expenditures	<u>1,989,515</u>	<u>2,724,100</u>	<u>2,724,100</u>	<u>2,463,756</u>	<u>3,098,134</u>	<u>374,034</u>	<u>13.7%</u>
 Net Increase/(Decrease)	 754,762	 (288,200)	 (288,200)	 158,828	 (672,934)		
 Beginning Operating Funds	 2,562,408	 2,983,207	 3,538,647	 3,538,647	 3,697,475		
 Timing of Cash Flows	 221,477	 -	 -	 -	 -		
Ending Operating Funds	<u>\$ 3,538,647</u>	<u>\$ 2,695,007</u>	<u>\$ 3,250,447</u>	<u>\$ 3,697,475</u>	<u>\$ 3,024,541</u>		
 Minimum Fund Balance Required:	 \$ 2,500,000	 \$ 2,500,000	 \$ 2,250,000	 \$ 2,250,000	 \$ 2,250,000		

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 616,821	\$ 558,000	\$ 558,000	\$ 525,000	\$ 587,600	\$ 29,600	5.3%
Supplies	68,354	85,300	85,300	73,200	82,000	(3,300)	-3.9%
Maintenance & Services	351,733	797,075	797,075	770,328	865,714	68,639	8.6%
Miscellaneous/Admin Reimb	852,607	1,183,725	1,183,725	965,675	1,462,820	279,095	23.6%
Capital	2,650	-	-	29,553	-	-	0.0%
Transfers	100,000	100,000	100,000	100,000	100,000	-	0.0%
Total Expenses	\$ 1,992,165	\$ 2,724,100	\$ 2,724,100	\$ 2,463,756	\$ 3,098,134	\$ 374,034	13.7%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Risk Management Director	1	1	1	1	1
Benefits Administrator	1	1	1	1	1
Claims Specialist	1	1	1	1	1
Risk Management Assistant	1	1	1	1	1
Safety Specialist	1	1	1	1	1
Wellness Coordinator	1	1	1	1	1
Total	6	6	6	6	6

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Health plan claims cost (net, in millions)	\$ 10.9	\$ 11.0	\$ 12.0	\$ 11.9	\$ 12.4
# of collisions per 100,000 miles	14.1	15.5	15.5	9.5	13.0
Workers comp claim costs (FY incurred, in thousands)	\$ 83	\$ 175	\$ 350	\$ 325	\$ 346
Liability claim costs (FY incurred, in thousands)	\$ 49	\$ 100	\$ 100	\$ 100	\$ 230
Actuary's projections to claims costs (FY work comp & liability paid)	59%	23%	50%	45%	75%
Injury Frequency Rate per 100 employees	8.7	11.0	11.0	9.5	\$ 9.5
% of Safety Procedures reviewed/revised	20%	20%	20%	20%	20%
Healthy Lifestyles Program participation	96%	96%	96%	96%	96%
Implementation of Online Employee Benefits Portal	10%	100%	100%	100%	N/A
# employee benefit education campaigns	N/A	N/A	N/A	N/A	4



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CITY OF BRYAN, TEXAS
Warehouse Fund Summary
Fiscal Year 2021

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
<u>Revenues</u>							
Operating Revenues							
Fuel Markup	\$ 66,968	\$ 60,000	\$ 60,000	\$ 61,625	\$ 57,500	\$ (2,500)	-4.2%
Inventory Markup	8,329	9,000	9,000	8,300	8,300	(700)	-7.8%
<i>Total Operating Revenues</i>	<u>75,297</u>	<u>69,000</u>	<u>69,000</u>	<u>69,925</u>	<u>65,800</u>	<u>(3,200)</u>	<u>-4.6%</u>
Non Operating Revenues							
Interest Income	947	150	150	750	500	350	233.3%
Discounts Taken	13	400	400	250	300	(100)	-25.0%
Administrative Reimbursements & Transfers	251,859	249,556	249,556	249,556	234,094	(15,462)	-6.2%
<i>Total Non Operating Revenues</i>	<u>252,820</u>	<u>250,106</u>	<u>250,106</u>	<u>250,556</u>	<u>234,894</u>	<u>(15,212)</u>	<u>-6.1%</u>
Total Revenues	<u>328,117</u>	<u>319,106</u>	<u>319,106</u>	<u>320,481</u>	<u>300,694</u>	<u>(18,412)</u>	<u>-5.8%</u>
<u>Expenditures</u>							
Operating Expenses							
Salaries and Benefits	265,158	226,300	226,300	212,883	232,100	5,800	2.6%
Supplies	6,733	18,050	18,050	12,090	15,650	(2,400)	-13.3%
Maintenance & Services	10,365	13,840	13,840	11,167	13,076	(764)	-5.5%
<i>Total Operating Expenditures</i>	<u>282,257</u>	<u>258,190</u>	<u>258,190</u>	<u>236,140</u>	<u>260,826</u>	<u>2,636</u>	<u>1.0%</u>
Non-operating Expenses							
Over/Short Fuel and Inventory	18,655	-	-	-	-	-	0.0%
General and Administrative Transfers	71,003	69,410	69,410	69,410	73,528	4,118	5.9%
<i>Total Non-Operating Expenses</i>	<u>89,658</u>	<u>69,410</u>	<u>69,410</u>	<u>69,410</u>	<u>73,528</u>	<u>4,118</u>	<u>5.9%</u>
Total Expenditures	<u>371,915</u>	<u>327,600</u>	<u>327,600</u>	<u>305,550</u>	<u>334,354</u>	<u>6,754</u>	<u>2.1%</u>
Net Increase/Decrease	(43,799)	(8,494)	(8,494)	14,931	(33,660)		
Beginning Operating Funds	(3,819)	12,881	18,729	18,729	33,660		
Timing of Cash Flows	66,347	-	-	-	-		
Ending Operating Funds	<u>\$ 18,729</u>	<u>\$ 4,387</u>	<u>\$ 10,235</u>	<u>\$ 33,660</u>	<u>\$ -</u>		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

Warehouse Fund

Mission Statement

The Warehouse will support all departments within the City of Bryan by providing exceptional customer service, maintaining adequate stock levels for needed supplies and safeguarding inventory to prevent loss.

Strategic Initiatives

- Ensure goods and services are available in a timely and cost-effective manner
- Reduce backorders and stock shortage by proactive management of inventory
- No violations issued for fuel storage and delivery
- Operations are performed within budget
- Provide excellent customer service to customers both internal and external of the city
- Enhance the working environment for employees through improved communication and rewarding performance

Fiscal Year 2020 Accomplishments

- Continuation of support for Water Services operations to include in-house projects and system maintenance
- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability

Fiscal Year 2021 Goals and Objectives

- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability
- Explore rehabilitation RFID automation of Waco Street Fuel Island allowing user access to the fuel island from SMART technologies installed to the island and participating vehicle fleet

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted	\$Chng/FY 20 Adopted	%Chng /FY 20
Salaries and Benefits	\$ 265,158	\$ 226,300	\$ 226,300	\$ 212,883	\$ 232,100	\$ 5,800	2.6%
Supplies	6,733	18,050	18,050	12,090	15,650	(2,400)	-13.3%
Maintenance & Services	10,365	13,840	13,840	11,167	13,076	(764)	-5.5%
Miscellaneous/Admin Reimb	71,003	69,410	69,410	69,410	73,528	4,118	5.9%
Over/Short Fuel & Inventory	18,656	-	-	-	-	-	0.0%
Total Expenses	\$ 371,915	\$ 327,600	\$ 327,600	\$ 305,550	\$ 334,354	\$ 6,754	2.1%

Budgeted Personnel

	FY 2019 Adopted	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Warehouse Supervisor	1	1	1	1	1
Storekeeper	2	2	2	2	2
Total	3	3	3	3	3

Performance and Activity Measures

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 Projected	FY 2021 Adopted
Value difference (issue value vs. adjustment value) for water warehouse	0.18%	0.46%	0.46%	0.35%	0.35%
Value difference (issue value vs. adjustment value) for general store	0.38%	0.42%	0.42%	0.40%	0.42%
Value difference (issue value vs. adjustment value) for automotive warehouse	0.45%	0.47%	0.47%	0.43%	0.35%
Issue value for water warehouse	\$ 543,722	\$ 516,032	\$ 516,032	\$ 520,622	\$ 524,630
Issue value for general store	\$ 96,873	\$ 96,528	\$ 96,528	\$ 96,004	\$ 96,454
Issue value for automotive warehouse	\$ 202,842	\$ 205,632	\$ 205,632	\$ 204,246	\$ 202,031
# of adjustments for water warehouse	28	47	47	39	37
# of adjustments for general warehouse	26	28	28	26	26
# of adjustments automotive warehouse	54	39	39	38	36



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CAPITAL FUNDING OVERVIEW

The City of Bryan budgets non-enterprise capital improvements through two separate, yet related, processes based on the nature of the cost. The processes are the Operating Capital budget and a Capital Improvement Program ("CIP").

OPERATING CAPITAL BUDGET

The Operating Capital budget is part of the annual budget process and generally encompasses shorter lived assets under \$200,000 such as technology improvements and vehicles in the General Fund. Operating Capital budgets in the capital intensive Enterprise funds and Special Revenue funds can be for larger multi-year projects that are of a more routine nature. Operating Capital costs are cash funded.

The City of Bryan has appropriated \$66,195,155 in FY 2021 for operating capital for all funds, including BTU. A summary of operating capital outlay by department and fund is included in this section.

The General Fund operating capital projects total \$1,127,801. A list of detailed projects is included on the next page.

Planned operating capital projects in the Water Fund total \$3,650,000. These projects include a vehicle replacement of \$50,000 and water system projects including distribution line upgrades project costs that are projected to total \$3,600,000.

Wastewater Fund operating capital projects total \$3,300,000 for wastewater system upgrades proposed for FY 2021.

The Solid Waste Fund adopted operating capital budget for FY 2021 totals \$1,283,876. This total includes solid waste collection vehicles and fleet vehicles purchases.

BTU's City and Rural systems capital budgets of \$31,895,000 and \$11,059,000 respectively will be for new customer growth and distribution and production improvements.

The Airport Fund operating capital budget for FY 2021 is adopted for \$103,300 which includes airport improvements and hangar restoration project costs.

The Bryan Commerce and Development Fund adopted operating capital budget for FY 2021 is \$1,300,000 purchases of land within the City of Bryan.

The Street Improvement Fund adopted operating capital budget for FY 2021 is \$6,711,178 for street improvement projects

The Drainage Fund adopted operating capital budget for FY 2021 is \$765,000 for drainage system improvement projects.

The Midtown Park Construction Fund projected operating capital budget for FY 2021 is \$5,000,000, which includes construction projects at the Travis Bryan Midtown Park.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program ("CIP") is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure, capital assets, or productive capacity of City services related to non-Enterprise funds. CIP projects typically take place over two or more years requiring continuing appropriations beyond a single year and are funded with debt proceeds as well as cash funded through Special Revenue funds. CIP projects exceed \$200,000. The CIP is presented to City Council for approval on a biennial basis. Projects are identified in the debt issuance process. The debt issuance ordinance specifies the purposes for each issue. Capital improvement projects are prioritized and correlate with the overall community needs. Funding limitations are established for each year and the program implements projects within those overall funding limits. The City Council approves by Resolution the five (5) year Capital Improvement Program every two (2) years in an effort to maximize resources with projects typically spanning two years with design occurring one year and construction the following year.

CAPITAL IMPROVEMENT PROJECTS – BOND FUNDED

Planned General Government Capital Improvement projects for FY 2021 include \$54,000,000 for the Travis Bryan Midtown Park and other estimated continued projects. A detailed list of these other capital projects totaling \$10,202,554 for streets, drainage and sidewalk improvements is included in this section.

The majority of the capital projects in the Water Fund is the ASR Project and for the Wastewater Fund is the Lift Station.

Airport capital improvement projects consist of \$43,330 for hangar improvements.

BTU City capital improvement projects primarily include transmission, distribution and production. BTU Rural capital improvements include distribution construction.

A complete schedule of capital improvement projects for FY 2021 through FY 2025 is included in this section.

**Summary of Operating Capital Outlay
Fiscal Year 2021 Adopted**

General Fund

Police: Vehicle replacements (4 patrol units)	\$ 250,272
Library: Books and digital literature	195,650
Golf Course: Replace #18 bridge and replace golf cart fleet	246,879
Information Technology: Computers-software and hardware; Communications	435,000

General Fund Total	1,127,801
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Enterprise Funds

<i>Water Fund</i>	
Vehicle replacement (1)	50,000
Water System	3,600,000
<i>Water Total</i>	3,650,000
<i>Wastewater Fund</i>	
<i>Wastewater System Total</i>	3,300,000
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles, fleet vehicle replacement	1,283,876
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	31,895,000
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	11,059,000
<i>Airport Fund</i>	
<i>Airport Fund Total</i>	103,300
<i>Bryan Commerce and Development Fund</i>	
Land Purchases	1,300,000

Enterprise Funds Total	52,591,176
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Special Revenue Funds

<i>Street Improvement Fund</i>	
<i>Street Improvement Fund Total</i>	6,711,178
<i>Drainage Fund</i>	
<i>Drainage Fund Total</i>	765,000
<i>Midtown Park Construction Fund</i>	
<i>Midtown Park Construction Fund Total</i>	5,000,000

Special Revenue Funds Total	12,476,178
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All Funds Total Operating Capital Outlay	\$ 66,195,155
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General Government
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>CO/GO Beginning Funds Balance:</u>	\$ 8,667,764	\$ 169,294	\$ 18,672,342	\$ 65,828,916
<u>Additional Resources:</u>				
General Obligation Debt Issuances	11,965,000	13,730,000	13,015,000	-
General Obligation Debt Issuances - Park	-	59,000,000	57,350,000	-
Transfers In/Other	792,267	-	-	-
Investment Earnings and Premium	415,294	125,000	125,000	75,000
<i>Subtotal Additional Resources</i>	<i>13,172,561</i>	<i>72,855,000</i>	<i>70,490,000</i>	<i>75,000</i>
Total Resources Available	21,840,325	73,024,294	89,162,342	65,903,916
Debt Issuance Cost (expense)	(93,538)	(150,000)	(226,250)	-
Transfers Out	-	-	-	-
Total Construction In Progress from below	(3,074,445)	(72,730,000)	(23,107,176)	(64,202,554)
CO/GO Ending Funds Balance	\$ 18,672,342	\$ 144,294	\$ 65,828,916	\$ 1,701,362
<u>Construction In Progress</u>				
Travis Bryan Midtown Park - Design/Construction	-	59,000,000	5,000,000	54,000,000
Developer Agreements (Carrabba and Arden)	(159,552)	-	400	-
Earl Rudder Multiuse Path	307,866	-	-	-
Fire Station #2 - Carry over	32,557	-	-	-
Fire Truck	-	900,000	745,000	-
Gateway Entrance Sign	-	-	20,595	449,405
Old Hearne Rd - Carry Over	22,370	-	26,000	-
Old Hearne Ph 1 Reconstruction	-	3,400,000	-	3,400,000
Old Hearne/Wilkes Rd	103,957	-	-	-
Palasota Phase A Sidewalks	-	-	-	498,000
South College Ph 1 - Schematic Design (FY 2022 Reimb Res)	-	-	200,000	217,600
South College Ph 2 Rehab	138,899	-	-	-
South Coulter	325,839	3,780,000	1,500,000	2,280,000
St Joseph Hospital Area Improvements	20,275	-	-	-
TASA Grant - Local match - Coulter Sidewalks	-	-	343,287	-
TASA Grant - Local match - Earl Rudder Multi	-	630,000	404,737	-
Texas Ave - University to SH 21	-	1,947,000	500,000	1,447,000
Texas Ave - Villa Maria	1,055	-	-	-
Thornberry extension - SH 21	-	230,000	125,000	105,000
University Drive East Extension	269,016	-	-	-
W 17th Street Sidewalks	31,044	-	375	-
W 26th Street - Carry over	52,603	-	-	-
Waco Street Realignment	305,735	1,209,000	1,209,000	-
WJB (FM 158) Texas to SH 6 - Design	315,669	-	1,434,331	450,000
WJB (FM 158) Texas to SH 6 - ROW Acquisition	-	-	49,067	180,933
WJB (FM 158) Texas to SH 6 - Fiber Optic	-	-	49,384	40,616
Woodville Road widening - Ph 2	-	1,634,000	500,000	1,134,000
Other Projects - Encumbrances	1,307,112	-	11,000,000	-
Total CIP Expenditures	\$ 3,074,445	\$ 72,730,000	\$ 23,107,176	\$ 64,202,554

General Government
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
CO/GO Beginning Funds Balance:	\$ 1,701,362	\$ 1,671,362	\$ 1,746,362	\$ 1,716,362
Additional Resources:				
General Obligation Debt Issuances	17,323,000	-	21,290,200	-
General Obligation Debt Issuances - Park	-	-	20,000,000	-
Transfers In/Other	-	-	-	-
Investment Earnings	100,000	75,000	100,000	75,000
<i>Subtotal Additional Resources</i>	<i>17,423,000</i>	<i>75,000</i>	<i>41,390,200</i>	<i>75,000</i>
Total Resources Available	19,124,362	1,746,362	43,136,562	1,791,362
Debt Issuance Cost (expense)	(130,000)	-	(130,000)	-
Transfers Out	-	-	-	-
Total Construction In Progress from below	(17,323,000)	-	(41,290,200)	-
CO/GO Ending Funds Balance	\$ 1,671,362	\$ 1,746,362	\$ 1,716,362	\$ 1,791,362
Travis Bryan Midtown Park - Design/Construction	-	-	20,000,000	-
Downtown Quiet Zone	5,517,000	-	-	-
Fire Truck	1,000,000	-	1,000,000	-
FM 158 - Texas to SH6 Fiber Optic Conversion	730,000	-	-	-
FM 158 - Texas to SH6 Landscaping Construction	2,141,000	-	-	-
Hillside lot drainage	1,596,000	-	-	-
Little League improvements	-	-	500,000	-
Old Hearne Rd Constructions - Ph I	2,400,000	-	-	-
Old Hearne Rd Constructions - Ph 5 & 3	-	-	4,399,000	-
Palasota Phase II - Construction	700,000	-	-	-
South College Ave. Stormwater Detention Facility	-	-	974,000	-
South College Phase I (VM to Carson) - Design	866,000	-	7,212,000	-
South Colleged Shared Use Path	-	-	2,662,200	-
TASA Grant - Local match	700,000	-	-	-
Wayside and Carter Creek storm sewers	1,673,000	-	-	-
Woodville Road widening - Ph 1	-	-	4,543,000	-
Total CIP Expenditures	\$ 17,323,000	\$ -	\$ 41,290,200	\$ -

Water
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 3,748,679	\$ 2,251,651	\$ 1,788,753	\$ 661,753
<u>Additional Resources:</u>				
Revenue Bonds	-	5,000,000	-	20,000,000
Investment Earnings	13,386	15,000	25,000	3,000
Total Additional Resources	13,386	5,015,000	25,000	20,003,000
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	(15,000)	-	(115,000)
Total Construction in Progress from below	(2,313,084)	(5,000,000)	(1,152,000)	(20,000,000)
Total Expenditures	(2,313,084)	(5,015,000)	(1,152,000)	(20,115,000)
Net Increase/(Decrease)	(2,299,698)	-	(1,127,000)	(112,000)
Timing of Cash Flows	(339,772)			
Ending Operating Fund Balance	\$ 1,788,753	\$ 2,251,651	\$ 661,753	\$ 549,753
Encumbrances	(3,754,474)	(2,250,675)	(600,000)	(549,753)
Uncommitted Operating Fund Balance	\$ (1,965,721)	\$ 976	\$ 61,753	\$ -
<u>Construction In Progress</u>				
ASR Project	559,407	-	650,000	15,000,000
Linda Lane Waterline	196,432	-	-	-
New Distribution Lines	128,350	-	300,000	-
Ranch at Turkey Creek Extension	128,459	-	2,000	-
SH 47 - SH 21 Waterline	1,300,181	5,000,000	200,000	5,000,000
West 26th Rehab	255	-	-	-
Total CIP Expenditures	\$ 2,313,084	\$ 5,000,000	\$ 1,152,000	\$ 20,000,000

Water
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
<u>Beginning Revenue Bond Fund Balances:</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	4,000,000	-	-	-
Investment Earnings	120,000	-	-	-
<i>Subtotal Additional Resources</i>	<u>4,120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available	<u>4,120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	(120,000)	-	-	-
Total Construction in Progress from below	<u>(4,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Construction In Progress</u>				
ASR Project	-	-	-	-
SH47/SH21 18" Water Line	-	-	-	-
West Side Elevated Tower	4,000,000	-	-	-
Total CIP Expenditures	<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wastewater
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	-	-	-	-
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	-	-	-
Total Construction in Progress from below	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
SH47 Lift Station and Trunk Line	-	-	-	-
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

Wastewater
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	10,000,000	-	-	-
Investment Earnings	35,000	-	-	-
<i>Subtotal Additional Resources</i>	10,035,000	-	-	-
Total Resources Available	10,035,000	-	-	-
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	(35,000)	-	-	-
Total Construction in Progress from below	(10,000,000)	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
SH47 Lift Station and Trunk Line	10,000,000	-	-	-
Total CIP Expenditures	\$ 10,000,000	\$ -	\$ -	\$ -

Airport
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>Beginning Bond Fund Balances</u>	\$ 42,324	\$ 14,474	\$ 42,680	\$ 43,030
<u>Additional Resources:</u>				
General Obligation Debt Issuance	-	-	-	-
Investment Earnings	356	300	350	300
<i>Subtotal Additional Resources</i>	356	300	350	300
Total Resources Available	42,680	14,774	43,030	43,330
<u>Miscellaneous Expenditures:</u>				
Debt Issuance Cost	-	-	-	-
Other	-	-	-	-
Total Construction in Progress from below	-	(14,774)	-	(43,330)
Ending Fund Balance	\$ 42,680	\$ -	\$ 43,030	\$ -
<u>Airport Improvement Projects</u>				
Airport Hangars	-	14,774	-	43,330
Total CIP Expenditures	\$ -	\$ 14,774	\$ -	\$ 43,330

Airport
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
<u>Beginning Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuance	-	-	-	-
Grants	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	-	-	-	-
<u>Miscellaneous Expenditures:</u>				
Debt Issuance Cost	-	-	-	-
Other	-	-	-	-
Total Construction in Progress from below	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Airport Improvement Projects</u>				
Airport Hangars	-	-	-	-
UST Removal	-	-	-	-
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

BTU - City
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 22,725,070	\$ 38,585,570	\$ 40,135,631	\$ 20,852,631
<u>Additional Resources:</u>				
Revenue Bonds	41,950,000	-	-	82,700,000
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	41,950,000	-	-	82,700,000
Total Resources Available	64,675,070	38,585,570	40,135,631	103,552,631
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Bond funded CIP (from below)	(24,539,439)	(23,715,000)	(19,283,000)	(32,111,000)
Operating expenses				
Ending Fund Balance	40,135,631	14,870,570	20,852,631	71,441,631
<u>Bond Funded Construction In Progress</u>				
Transmission	24,539,439	23,715,000	18,283,000	18,611,000
Distribution	-		1,000,000	10,500,000
Administration	-		-	3,000,000
 Total CIP Expenditures	 \$ 24,539,439	 \$ 23,715,000	 \$ 19,283,000	 \$ 32,111,000

BTU - City
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 71,441,631	\$ 71,631	\$ 21,785,631	\$ 15,631
<u>Additional Resources:</u>				
Revenue Bonds	-	48,500,000	-	37,800,000
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	48,500,000	-	37,800,000
Total Resources Available	71,441,631	48,571,631	21,785,631	37,815,631
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(71,370,000)	(26,786,000)	(21,770,000)	(18,890,000)
Operating expenses				
Ending Fund Balance	71,631	21,785,631	15,631	18,925,631
<u>Bond Funded Construction In Progress</u>				
Transmission	\$ 56,870,000	\$ 17,286,000	\$ 21,770,000	\$ 18,890,000
Distribution	7,000,000	-	-	-
Administration	7,500,000	9,500,000	-	-
Total CIP Expenditures	\$ 71,370,000	\$ 26,786,000	\$ 21,770,000	\$ 18,890,000

BTU - Rural
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Actual FY2019	Adopted FY2020	Projected FY2020	Adopted FY2021
<u>Beginning Revenue Bond Fund Balances:</u>	\$ -	\$ 13,321,000	\$ 11,586,441	\$ 5,530,441
<u>Additional Resources:</u>				
Revenue Bonds	17,700,000	-	-	13,100,000
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	<u>17,700,000</u>	<u>-</u>	<u>-</u>	<u>13,100,000</u>
Total Resources Available	<u>17,700,000</u>	<u>13,321,000</u>	<u>11,586,441</u>	<u>18,630,441</u>
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	-	-	-
Other				
Bond funded CIP (from below)	(6,113,559)	(5,744,500)	(6,056,000)	(6,122,000)
Operating expenses				
Ending Fund Balance	<u>11,586,441</u>	<u>7,576,500</u>	<u>5,530,441</u>	<u>12,508,441</u>
<u>Bond Funded Construction In Progress</u>				
Distribution	6,113,559	5,744,500	6,056,000	6,122,000
Total CIP Expenditures	<u>\$ 6,113,559</u>	<u>\$ 5,744,500</u>	<u>\$ 6,056,000</u>	<u>\$ 6,122,000</u>

BTU - Rural
Capital Improvement Projects - Bond Funded
FY2021 through FY2025

	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 12,508,441	\$ 6,311,441	\$ 75,941	\$ 13,026,941
<u>Additional Resources:</u>				
Revenue Bonds	-	-	19,200,000	-
Investment Earnings				
<i>Subtotal Additional Resources</i>	-	-	19,200,000	-
Total Resources Available	12,508,441	6,311,441	19,275,941	13,026,941
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(6,197,000)	(6,235,500)	(6,249,000)	(6,490,500)
Operating expenses				
Ending Fund Balance	6,311,441	75,941	13,026,941	6,536,441
<u>Bond Funded Construction In Progress</u>				
Distribution	\$ 6,197,000	\$ 6,235,500	\$ 6,249,000	\$ 6,490,500
Total CIP Expenditures	\$ 6,197,000	\$ 6,235,500	\$ 6,249,000	\$ 6,490,500



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ORDINANCE NO. 2442

AN ORDINANCE OF THE CITY OF BRYAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, INCLUSIVE, WITH EXPENDITURES IN THE COMBINED TOTAL AMOUNT OF \$415,127,701 APPROPRIATING FUNDS FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS, ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING FUNDS FOR THE PAYMENT OF DEBT OBLIGATIONS IN ACCORDANCE WITH APPLICABLE CONTRACTS AND LAWS; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN TRANSFERS OF FUNDS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING A SEVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETINGS AT WHICH THE ORDINANCE IS PASSED ARE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 12 (c) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of revenues and expenditures of all departments, divisions, and offices for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which and all supporting schedules have been filed with the City Secretary of the City of Bryan, Texas; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS, THAT:

1.

The appropriations for the fiscal year beginning October 1, 2020 and ending September 30, 2021 with combined expenditures in the sum of \$415,127,701 be established in said accounts and set out in said budget which is made a part hereof and marked Exhibit "A".

2.

Authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department; and to approve transfers from one department to another department after providing written notice of such transfers to the City Council.

3.

Appropriations, transfers, or expenditures from un-appropriated funds may be made by the City Manager after approval by motion or resolution of the City Council.

4.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict;

5.

Should any section, paragraph, sentence, clause, phrase or word of this ordinance be declared unconstitutional or invalid for any reason, the remainder of this ordinance shall not be affected thereby, and to this end the provisions of this ordinance are declared to be severable.

6.

It is hereby found and determined that the meetings at which this ordinance is passed are open to the public, as required by Section 551.001 et seq., Texas Government Code, and that advance public notice of time, place and purpose of said meetings was given.

7.

This Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 25th day of August, 2020, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 8th day of September 2020, by a vote of 6 ayes and 1 nays at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN:

Mary L Stratta

By: Mary Lynne Stratta, City Secretary

Andrew Nelson

By: Andrew Nelson, Mayor

APPROVED AS TO FORM:

Janis Hampton

By: Janis K. Hampton, City Attorney



CITY OF BRYAN, TEXAS

ALL FUNDS SUMMARY

Fiscal Year 2021

Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	\$ 79,569,863	\$ 78,809,642
Debt Service	12,816,335	13,321,540
Hotel/Motel Tax	940,850	1,588,683
Street Improvement	6,270,000	10,258,834
Drainage	1,009,000	1,086,426
TIRZ #10 (Traditions)	3,531,417	3,298,257
TIRZ #19 (Nash Street)	397,066	449,904
TIRZ #21 (Downtown)	219,697	625,000
TIRZ #22 (Target)	461,572	454,261
TIRZ #22 (North Tract)	202,046	201,783
Court Technology	27,500	29,500
Community Development	2,394,217	2,394,217
Capital Reserve Fund	26,471	575,000
Oil & Gas	433,736	-
Midtown Park Operations Fund	13,500	936,004
Midtown Park Construction Fund	60,000	5,000,000
Enterprise Funds:		
Water	13,513,436	15,755,484
Wastewater	13,680,056	15,480,139
Solid Waste	8,656,249	8,520,320
BTU - City	189,414,300	188,174,900
BTU - Rural	47,525,800	47,738,300
Airport	826,712	782,654
Bryan Commerce & Dev.	19,400	1,380,187
Internal Service Funds:		
Employee Benefits	15,204,590	14,834,178
Self-Insurance Fund	2,425,200	3,098,134
Warehouse Fund	300,694	334,354
TOTAL ALL FUNDS	\$ 399,939,706	\$ 415,127,701

ORDINANCE NO. 2453

AN ORDINANCE FIXING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2020 AT \$0.629000 PER \$100 OF ASSESSED VALUATION AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That there be assessed, levied and collected on all taxable property in the City of Bryan, for the taxable year 2020 the following, to wit:

\$0.454001 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.174999 on a \$100.00 valuation of all taxable property in the City for the payment of principal and interest on General Obligation Debt for the City.

Total Levy for 2020 is \$0.629000 for \$100.00 valuation of all taxable property in the City of Bryan.

2.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

3.

That this Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 8th day of September 2020, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 15th day of September 2020, by a vote of 6 ayes and 1 noes at a meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN:

Mary L Stratta

Mary Lynne Stratta, City Secretary

Andrew Nelson

Andrew Nelson, Mayor

APPROVED AS TO FORM:

Janis Hampton

Janis Hampton, City Attorney





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FY 2021 BUDGET INCREASE REQUEST SUMMARY

		FY 21 Adopted		
		FY 21 Request	Unrestricted Funds	Restricted Funds
<u>GENERAL FUND</u>				
<u>Council Directed Items</u>				
Economic Development	Builder Infill Incentive-Council Direct	\$ 75,000	75,000	
	Bryan Home Foundation-Council Direct	130,000	130,000	
City Council Services	150th Anniversary of City of Bryan's Incorporation	25,000	25,000	
		230,000	230,000	
<u>Decision Packages</u>				
<u>Building & Other Improvements</u>				
Golf Course	Replacement of #18 Bridge	96,400	96,400	
	Replacement of Golf Cart Fleet	150,479	150,479	
		246,879	246,879	
<u>Other</u>				
City Secretary	2021 Redistricting Legal Fees	40,000	40,000	
Community Development	Administrative Costs of Bank on the Brazos Valley Program	8,500	8,500	
	Loan and Project Tracking Software	17,300	17,300	
Economic Development	Life Safety Grant	100,000	100,000	
	Corridor Beautification Program-Texas Ave Grant	100,000	100,000	
	Parade of Homes Reimbursement Program	12,000	12,000	
Fire Administration	Replacement of Lifepak 12 due to end of life	269,479	269,479	
	Fire Station one improvements to remove carcinogens from PPE	53,000	53,000	
Information Technology	Request to continue planned replacement of enterprise network hardware, including switches, core network components, phones and security appliances.	360,000	360,000	
Library General Ops	Library Services-Digital Collection Development	25,000	-	25,000
Parks Administration	Park Improvement Plan (PIP) Funding	250,000	250,000	
Police Administration	Ballistic Vest Replacement	33,579	33,579	
	Replacement of Police Duty Weapons	76,501	76,501	
		1,345,359	1,320,359	25,000
<u>Vehicles & Other Equipment</u>				
Police Administration	Police Vehicle Replacement Purchase	62,568	62,568	
	Police Vehicle Replacement Purchase	62,568	62,568	
	Police Vehicle Replacement Purchase	62,568	62,568	
	Police Vehicle Replacement Purchase	62,568	62,568	
		250,272	250,272	
FY 21 TOTAL GENERAL FUND REQUESTS		\$ 2,072,510	\$ 2,047,510	\$ 25,000

FY 2021 BUDGET INCREASE REQUEST SUMMARY

		FY 21 Adopted		
		FY 21 Request	Unrestricted Funds	Restricted Funds
<u>ENTERPRISE FUNDS</u>				
<u>Water Fund</u>				
	Replacement Unit for Vehicle 23-53	\$ 50,000	50,000	
	FY 21 TOTAL WATER FUND REQUESTS	50,000	50,000	
<u>Solid Waste Fund</u>				
	Solid Waste Equipment	367,790	367,790	
	Solid Waste Equipment	354,517	354,517	
	Solid Waste Equipment	193,776	193,776	
	Solid Waste Equipment	367,790	367,790	
	FY 21 TOTAL SOLID WASTE FUND REQUESTS	1,283,873	1,283,873	
<u>Bryan Commerce & Development</u>				
	Residential Infill Redevelopment-Council Direct	300,000	300,000	
	FY 21 TOTAL BRYAN COMMERCE & DEVELOP REQUESTS	300,000	300,000	
	FY20 TOTAL ENTERPRISE FUND	\$ 1,633,873	\$ 1,633,873	
<u>SPECIAL REVENUE FUNDS</u>				
<u>Hotel/Motel Fund</u>				
Communications & Marketing	Marketing for Tourism for special projects	\$ 50,000	\$ 50,000	
	FY 21 TOTAL HOTEL/MOTEL FUND REQUESTS	50,000	50,000	
	FY 21 TOTAL SPECIAL REVENUE FUND	\$ 50,000	\$ 50,000	
	TOTAL DECISION PACKAGE REQUESTS	\$ 3,756,383	\$ 3,731,383	\$ 25,000

CITY OF BRYAN

FINANCIAL MANAGEMENT POLICY STATEMENTS

UPDATED 2.11.2020

OVERVIEW

Purpose

The City of Bryan Financial Management Policy Statements assemble all of the City's major financial policies into one document. These statements are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual statements contained herein serve as guidelines for both the financial planning and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Objectives

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provides adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To enhance transparency in financial matters.

Updates to Financial Management Policy Statements

The Financial Management Policy Statements will be reviewed and approved by Council at a minimum of every two years.

Compliance with Financial Management Statements

A Financial Management Policy Compliance checklist will be completed annually by the City Internal Auditor and the results will be reported to the Audit Committee. The Financial Management Policies are guidelines, and occasionally exceptions may be appropriate and required. Exceptions to stated policies will be specifically identified and explained to the City Manager and City Council.

Summary of Major Policy Topics

- I. Accounting, Auditing & Financial Reporting**
- II. Financial Consultants**
- III. Budgeting and Long Range Financial Planning**
- IV. Revenues and Other Resources**
- V. Capital Expenditures and Improvements**
- VI. Fund Balance/Ending Balances**
- VII. Debt**
- VIII. Cash Management/Investments**
- IX. Grants**
- X. Economic Development Agreements**

Detail of Major Policy Topics

I. Accounting, Auditing and Financial Reporting

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. All city financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosure statements will meet these standards. Monthly interim financial reports are prepared on a cash basis and will be reported as budgeted. Annual financial statements will be prepared and reported using the economic resources measurement focus and the accrual basis of accounting.

B. Financial and Management Reports

Interim Financial Reports that note significant deviations from the amended budget will be provided on a monthly basis to management and the City Council. These reports will be reviewed monthly with the City Manager and provided to City Council by the end of each month for the prior month. A quarterly report will be prepared based on these documents and will be presented to the Audit Committee for review.

Any reports that are required by the State Comptroller's office as established by the legislature will be compiled and reported according to statute. This includes, but is not necessarily limited to debt reporting, Hotel Occupancy Tax reporting, and any reports related to the State Comptroller's Transparency Star Program.

C. Annual Audit

Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. The audit firm shall provide a management letter to the City prior to the filing of the audit. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. An official Comprehensive Annual Financial Report (CAFR) shall be issued no later than 180 days following the end of the fiscal year.

D. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City, with support of the City's financial advisor and bond counsel, will provide certain annual financial information to various information repositories through disclosure documents or set of documents that include the necessary information. This will include any material event notices to be filed as required by relevant regulations.

E. Signature of Checks

All checks shall have two signatures. Two persons shall be authorized to sign checks: the Mayor and the Chief Financial Officer. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system or through handwritten signatures affixed to each check.

II. Financial Consultants

The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial functions. Factors in the selection of these consultants will be experience/expertise, ability to perform, the services offered, references, and methodology to name a few. In no case should price be allowed to serve as the sole criterion for the selection.

A. Selection of Auditors

At least every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory. The Audit Committee shall recommend to City Council an independent firm of certified public accountants to perform an annual audit of the accounts and records, and render an opinion on the financial statements of the City.

1. It is the City's preference to rotate audit firms every five years to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, and the firm's ability to perform a quality audit.
2. However, if through the proposal and review process, management and the Audit Committee select the current audit firm, it is the City's preference that the lead audit partner be rotated as well as the lead reviewer after a maximum of five years.
3. Annually, the independent auditor will provide a letter of engagement to the City for annual audit services. The engagement letter shall be signed by the Chief Financial Officer and the Chairman of the Audit Committee and will be submitted to City Council as support for the auditor's contract renewal as specified in the contract terms.

B. Arbitrage

While the City is responsible to ensure that the records are in order, the calculations made, reporting completed, and filings made, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

Every five years the City will submit a Request for Qualifications for Arbitrage Consultants. Qualifications will be the sole criteria for ranking and price will be negotiated once the top responders are chosen.

C. Bond Counsel

Bond Counsel to the City has the role of an independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and that the bonds are exempt from State and Federal income taxes.

Due to the complexity of the City's financial structure and the benefits that come with the history and knowledge of the City, the contract with Bond Counsel shall be considered evergreen, however with a termination clause.

D. Financial Advisory Services

The City issues various types of securities to finance its capital improvement program. Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale, analysis of market conditions, size and structure of the issue, preparation of disclosure documents, coordinating rating agency relations, evaluation of and advice on the pricing of securities, assisting with closing and debt management, calculating debt service schedules, and advising financial management.

As financial advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services. Every five years the City will submit a Request for Qualifications for Financial Advisory Services. Qualifications will be the sole criteria for ranking and price will be negotiated once the top responders are chosen.

E. Depository Bank

Pursuant to State law, the City of Bryan may approve a depository services contract whose term does not exceed five years. There is no requirement for rotation. The City of Bryan will select its official banking institution through a formal process based on best value in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

III. Budget and Long Range Financial Planning

A. FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. 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 or expenses. The following is a description of the various funds and account groups:

1. Governmental Fund Type

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Permanent Funds.

- a. General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund accounts for the primary activities of the City: police and fire protection, maintenance of parks, libraries, minor street repair, and general administration.
- b. Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- c. Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- d. Capital Improvement Program Funds: Used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis.
- e. Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted.

2. Proprietary Fund Type

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting. The City maintains two different types of proprietary funds

- a. Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.
- b. Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the city on a cost reimbursement basis. Internal Service Funds include the Warehouse Fund, Employee Benefits Fund, and Self Insurance Fund.

3. Fiduciary Fund Type

This fund type accounts for assets held by the City in a trustee capacity or as an agent for other governmental units and/or funds. The Fiduciary Fund for the City is the payroll fund. Each of the other funds contributes its respective share of personnel costs to the Payroll Fund. This fund is not included in the budget document and is not budgeted.

B. Balanced Budget

The City Manager shall propose annually a *structurally* balanced budget for the ensuing fiscal year to City Council pursuant to the prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to both minimum and targeted fund balance policies. Short term loans between funds will be avoided as budget balancing techniques. Non-recurring expenditures may be funded with either recurring or non-recurring revenues or fund balance.

The City shall demonstrate annually the impact of expected revenues and expenditures on fund balance and adhere to a structurally balanced budget through long range financial planning.

C. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

D. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources. The use of one-time revenue funds such as the Capital Reserve Fund may be utilized to facilitate the separation between recurring and non-recurring revenues.

E. Tax Rate

The City Manager will recommend a tax rate that allows the City to provide the level of services required by its citizens, continually fund ongoing operations and maintenance expenses, and pay its debt requirements.

F. Cash Funded Capital Projects

Cash funded capital projects will be budgeted when financially feasible while considering the impact of these projects on the long range financial plans of the City. Funding will be based on the financial health of each fund with the long-term goal of adequately funding ongoing infrastructure and capital improvement needs.

G. Revenue Estimating for Budgeting

In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, development, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates.

H. Performance, Merit Pool, and Civil Service Step Increases

The budget shall include an amount adequate to cover an overall average performance and merit pool, as well as an amount for police and fire step increases, as determined annually by the City Manager. Budgeted performance and merit increases shall be based on current market surveys. Amounts will be calculated for each fund based on budgeted salaries for the year. In addition, funds may be budgeted when appropriate to bring identified jobs and/or pay-scales up to market salary rates.

I. Budget Preparation

1. Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction and department goals. Departments are charged with implementing these directions and goals once they are approved.
2. All competing requests for City resources will be considered within the annual budget process.
 - a. The City will prepare a Base Budget consisting of expenditures supporting current levels of service, including current staffing levels adjusted for budgeted compensation increases for performance, merit and civil service step increases.
 - b. Increases to staffing or levels of service will be budgeted through Budget Decision Packages which must be fully justified and will be reviewed separately.
3. Annually, the City will seek to obtain the Government Finance Officers Associate Distinguished Budget Presentation Award. The Budget will be presented in a way that not only meets the criteria of the award, but also clearly communicates the budget to the public.

J. Budget Management

The City Council shall delegate authority to the City Manager in managing the budget after it is formally adopted by the City Council, including the transfer of funds within departments, between divisions, and between departments, as well as amending budgeted revenues. The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted at the fund level. All unbudgeted transfers between Funds or amendments increasing annual expenditures must be approved by City Council. Expenditures should not exceed the adopted budget, including budget amendments approved by the City Council.

K. Long-Range Financial Plans

1. The City shall develop and maintain a five-year financial forecast for each major operating fund in conjunction with the annual budget process. Major operating funds are as follows:
 - a. General Fund
 - b. Debt Service Fund
 - c. Enterprise Funds
 - d. Special Revenue Funds
 - e. Internal Service Funds

2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City's five-Year CIP shall be included in the forecast. Commitments and obligations already made that require future financial resources shall also be included.
3. The forecasts should identify the impact to property taxes and utility rates.

IV. Revenues and Other Resources

The City shall strive to maintain a balanced and diversified revenue system to protect from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

A. Property Taxes

1. The City's property tax revenues fund the City's General Fund, Debt Service Fund, TIRZ Funds and some Enterprise Funds. The City's tax rate and its O&M vs I&S rates are evaluated annually through the budget process.
2. Payments to Tax Increment Reinvestment Zones (TIRZ) - The City has several TIRZ established within the City. Taxes paid to the City on properties in each zone are paid to each TIRZ monthly, or as they are received by the County Tax Assessor/Collector.
3. Oil and Gas revenues and property taxes attributable to Enterprise Funds- Property taxes and oil and gas revenues collected on property of Enterprise Funds will be transferred to the Enterprise Fund to use for operations and development.

B. Electric/ Water/ Waste Water Billings

Electric, water, and wastewater charges are billed in arrears, as customer meters are read monthly for the previous month's usage. At year end, revenues are accrued to adjust revenues to full accrual basis. During the year, revenues are recorded on a modified accrual basis (when billed).

C. Revenue Collections

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City.

1. The City shall contract for collection of outstanding receivables when it makes economic sense for the City to do so.
2. Utility write-offs will be recorded on accounts outstanding for 2 years, identified as uncollectible, where all attempts to collect have been taken. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.
3. The City shall estimate uncollectible accounts through an allowance for doubtful accounts in each fund with receivables.

D. User Fees

The City shall design, maintain, and administer a revenue system that will help ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

1. General Fund

- a. For services that benefit specific users the City shall establish and collect fees to recover the costs of those services.
- b. Where services provide a general public benefit, the City shall finance those services through property and sales taxes.
- c. For services that provide both specific benefits and a general public benefit, it may be appropriate to subsidize those services from property and sales tax revenues.
- d. Factors in setting fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users, which may result in recovering something less than full cost.

2. Enterprise Funds

- a. Utility rates and other fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide pay-as-you-go funding for capital improvements, provide funding of the General Funds Transfer, and provide adequate levels of working capital.
- b. The City shall seek to eliminate all forms of subsidization between the General Fund and Enterprise Funds.
- c. The Five-Year Financial Plan shall serve as the basis for rate change considerations.
- d. If rate increases are necessary, the Five-Year Financial Plan shall be built around smaller rate increases annually versus higher rate increases periodically.

E. Lien Collections

The collection of outstanding liens shall be addressed through a separate policy approved by City Council.

V. Capital Expenditures and Improvements

City staff will review and monitor the state of the City's capital equipment and infrastructure annually, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

A. Capitalization Threshold for Tangible Capital Assets

Tangible capital items should be capitalized only if they have an estimated useful life of at least one year following the date of acquisition or significantly extend the useful life of the existing asset and cannot be consumed, unduly altered, or materially reduced in value immediately by use and has a cost of not less than \$5,000 for any individual item.

The capitalization threshold of \$5,000 will be applied to individual items rather than to a group of similar items, (i.e.: desktop computers, desks, chairs, etc.) unless individual items are acquired as part of a system (i.e.: implementing a new computer system or furnishing a newly constructed building).

B. CIP Policy

Capital Improvement Projects (CIP) address Bryan's long-term needs in the form of street and drainage improvements, new parks, and other public utilities and facilities. The CIP process is governed by a separate resolution.

C. Replacement of Capital Assets on a Regular Schedule (Fleet and Technology).

The City shall annually review a schedule for the replacement of its fleet and technology capital assets. Within the resources available each fiscal year, the City shall replace these assets according to needs.

D. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements: Funding from current revenues, funding from fund balance/working capital as allowed by the Fund Balance/Working Capital Policy, or funding through the issuance of debt. Types of debt and guidelines for issuing debt are set forth in the Debt section of this policy.

VI. Fund Balances

The City shall maintain the fund balance of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position during emergencies or economic fluctuations. Should the budgeted fund balance drop below the minimum identified by the policy below, the City will establish a plan to replenish the balances the following year. Fund balance is calculated on an as budgeted basis and therefore excludes non-cash operating expenses in determining balance minimums or targets. The budgeted spending for each fund type should consider the expected fund balance for all years of the five year forecast, not just the most current year.

A. Fund Balance Classification

The governmental fund financial statements will present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor certain constraints on the use of the financial resources within the governmental funds. The classifications used will be as follows:

1. Non-spendable: includes fund balance amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.
2. Restricted: includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts restricted due to constitutional provisions or enabling legislation.
3. Committed: includes fund balance amounts that are constrained for specific purposes that are internally imposed by the City through the adoption of an ordinance. In order for fund balance to be committed, the City Council must adopt an ordinance stating the purpose for which the fund balance is committed. These committed amounts cannot be used for any other purpose

unless the government removes or changes the specified use by taking the same type of action (adoption of an ordinance) it employed to previously commit these amounts.

4. Assigned: includes fund balance amounts that are self-imposed by the City to be used for a particular purpose. Fund balance can be assigned by the City Manager, the Chief Financial Officer, or their designee. This authority was delegated to the City Manager and the Chief Financial Officer by formal resolution of the City Council. Assigned funds are generally year end encumbered funds related to open purchase orders.
5. Unassigned: includes the residual fund balance which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. These negative balances are accounted for in the General Fund as amounts due from the funds carrying a negative balance.

B. Commitment of Fund Balance

When both restricted and unrestricted fund balances are available for use, it is the City's policy to use restricted fund balance first, then unrestricted fund balance. Similarly, committed fund balances are reduced first followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications are available.

C. Assignment of Fund Balance

The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose pursuant to the guidelines.

D. General Fund Unassigned Fund Balance

Minimum Unassigned Fund Balance - The City shall maintain the General Fund unassigned fund balance at a minimum level equivalent to 60 days of recurring, budgeted operating expenditures in the five year forecast.

Target Unassigned Fund Balance – Because the City is subject to unplanned fluctuations in revenues and expenditures a targeted fund balance of 100 days has been established. The annual budget should be set at a level that produces the target level of unassigned fund balance by the end of the five year forecast.

E. Water, Waste Water, Solid Waste, and Airport Funds Unrestricted Cash Balance

The City shall maintain the Water, Waste Water, Solid Waste, and Airport Funds unrestricted cash balance at a level that ensures that an equivalent to 60 days of recurring, budgeted operating expenditures is maintained in the five year forecast.

F. BTU City Fund Unrestricted Cash Balance

Minimum Unrestricted Cash Balance – Will be maintained at a minimum of 90 days of the current year's operating expenditure budget.

Target Unrestricted Cash Balance – Because BTU is subject to unexpected changes in energy costs, revenues, and expenditures, a targeted unrestricted cash balance is set at 175 days of the current year's

operating expenditure budget. The annual budget should be set at a level that produces the target level of unrestricted cash by the end of the five year forecast.

G. BTU Rural Fund Unrestricted Cash Balance

Minimum Unrestricted Cash Balance – Will be maintained at a minimum of 45 days of the current year’s operating expenditure budget.

Target Unrestricted Cash Balance – Because BTU - Rural is subject to unexpected changes in energy costs, revenues, and expenditures, a targeted unrestricted cash balance is set at 60 days of the current year’s operating expenditure budget. The annual budget should be set at a level that produces the target level of unrestricted cash by the end of the five year forecast.

H. TIRZ Funds Unassigned Fund Balance

Target Unassigned Fund Balance – Because TIRZ funds generally have minimal operating expenses other than debt service, the City shall target an unassigned fund balance of no less than \$50,000 in each TIRZ fund, rather than as a percent of operating expenses. Budgeting should consider future debt service levels in setting current and future funding levels.

I. Self-Insurance Fund Unassigned Fund Balance

Target Unassigned Fund Balance – The City shall target a minimum unassigned fund balance equal to the stop-loss deductible for the City’s excess worker’s compensation and liability policy.

J. Employee Benefits Fund Unrestricted Fund Balance

Target Unassigned Fund Balance – The City shall target an unassigned fund balance of 30 days of the current year’s budgeted expenditures.

K. Debt Service Fund Balance

The City shall maintain the minimum debt service fund balance at 1 month of annual debt service requirements.

L. All Other City Funds Unassigned Fund Balance/Unrestricted Cash Balance

All other funds do not have a stated minimum unassigned fund balances/unrestricted cash balances but rather are monitored on a monthly basis. A balance sufficient to meet budgeted expenditures will be maintained in all funds.

VII. Debt

Establish guidelines for debt financing that will provide needed facilities, land, capital equipment, and infrastructure improvements while minimizing the impact of debt payments on current and future tax rates.

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law,

shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance/working capital and to fund infrastructure improvements and additions. Debt will not be used to fund current operating expenditures.

The City will pay cash for capital improvements within the financial capability of each fund based on the Five Year Financial Plan forecasts versus automatically issuing debt when funding capital expenditures and capital improvements. Cash sources include, but are not limited to, general fund unassigned fund balance, utility and airport system revenues, economic development corporation funding, developer fees, inter-local agreements, and state and federal grants.

B. Debt Financing

1. Affordability

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt, both General Obligation bonds and Certificates of Obligation.

2. Debt Capacity

The City shall complete an annual debt capacity assessment to ensure that proposed debt is affordable and contributes to the financial strength of the City. The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt.

Debt capacity calculations for long-term planning shall assume market rates for the average annual interest costs at the time the capacity is determined. The analysis shall not assume future refunding of any outstanding bonds and shall consider both debt service requirements on current and proposed debt.

For property tax supported debt, maximum capacity shall be determined by an amount of annual debt service that the City can absorb within the proposed tax rate allocation for debt based on assumed growth in assessed valuation.

For revenue debt, maximum capacity shall be determined by the amount of annual debt service that the City can absorb within a proposed rate structure that has been reviewed with City Council and which can support the proposed debt within the additional bonds test as defined in the revenue bond covenants. The City shall not exceed debt capacity as defined through bond covenants or fall below bond coverage ratios for additional revenue bonds.

C. Debt Coverage Ratios

The Debt Coverage Ratio is the ratio of Net Revenue Available for Debt Service to Debt Annual Service cost. Debt Coverage Ratios shall be maintained at:

	Minimum	Target
BTU City Electric	1.1	2.5
BTU Rural Electric	1.2	2.0
Water & Wastewater	1.25	2.0

D. Fixed Charge Coverage Ratio

The Fixed Charge Coverage Ratio measures a utility's ability to service both its total debt and debt-like obligations, and is based on the following calculation:

$$\frac{\text{Revenues} - \text{Expenses} - \text{Total Net Transfers Out} + \text{Fixed Costs and Imputed Charges} - \text{Total Debt Service}}{\text{Fixed Costs and Imputed Charges}}$$
For BTU – City and BTU – Rural the Fixed Charge Coverage Ratio will be targeted at a level no lower than 1.4. This measure applies only to BTU – City and BTU – Rural.

E. Debt Reserve Fund

Debt service reserves should be maintained for each bond issue as required by bond covenants.

F. Continuing Financial Disclosure related to Debt

The covenants related to debt require continual annual disclosure of specific financial information about the City. Required annual disclosure information will be posted to the Electronic Municipal Market Access (EMMA) website and as a supplement to the City's annual CAFR document

G. TIRZ Debt.

It is the City's policy not to issue City debt in order to fund any future Tax Increment Reinvestment Zones (TIRZ).

H. Debt Structures

1. The City shall normally issue bonds with a life not to exceed 25 years for general obligation bonds and 25 years for revenue bonds, but in no case longer than the useful life of the asset.
2. The City shall seek level or declining debt repayment schedules.
3. There shall always be at least interest paid in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.
4. Normally, there shall be no capitalized interest included in the debt structure except for debt issuances reimbursing developers for infrastructure, which shall not exceed 2 years of capitalized interest.

I. Debt Refunding

The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt.

J. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City will utilize a negotiated process when the issue is, or contains, a refinancing that is dependent on market/interest rate timing. The City shall award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

- K. **Rating Agency Presentations**
Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.
- L. **Bond Ratings**
The City will prudently manage the General and Enterprise Funds and attempt to issue and structure debt to help maintain or increase the current bond ratings.
- M. **Lease/Purchase Agreements**
The City will use lease/purchase agreements for capital items when it is cost-efficient and provides for more attractive terms than issuance of bonds.

VIII. Cash Management/Investments

The City's investment policy is governed by a separate resolution. It is the policy of the COB to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands, conform to all applicable State and Local statutes governing the investment of public funds, and provide reasonable investment returns.

IX. Grants

The City will seek, apply for, and effectively administer federal, state and local grants, which support the City's current priorities and policy objectives.

A. Grant Guidelines

The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priority needs identified by Council and City Management.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs.

The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

B. Grant Termination and/or Reduced Grant Funding

In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions.

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions after the grant period ends.

- C. Any grants that are funded by the City will be governed by the resolution adopted by City Council to establish the grant or the agreement between the City and the agency/entity receiving the funds. However, in no case shall any funds be granted to an entity that is eligible to receive funding for the same purpose from an insurance settlement.

X. Economic Development Agreements

The City shall monitor compliance with the terms of all economic development agreements and report the compliance status to City Council at least annually.



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COMMUNITY PROFILE

LOCATION

Centrally located in the Texas Triangle (Houston, Austin/San Antonio, and Dallas/Fort Worth metro area), the City of Bryan offers connectivity to more than 70 percent of the state's entire population within a three-hour drive. Bryan is located in Brazos County in east central Texas, just north of Houston, in an area known as the Brazos Valley.

HISTORY

Like many Texas communities, the City of Bryan began as a small-town stop along the state's expanding railway system. However, almost from the beginning, Bryan was different. It quickly distinguished itself from the many other railway stops across the state by flourishing into a vibrant and permanent center of business and trade.

In the nearly 149 years since Bryan's founding, many Texas railroad stops became nothing more than ghost towns; but the optimistic spirit and determination that built Bryan in its early years continues to define the city today. It is a community that successfully couples dynamic growth with historic importance.



Although Bryan residents voted in 1867 to incorporate, the town was not formally incorporated until an act of the Texas Legislature in 1871. Non-official organizations arose in the early 1870s to promote agriculture, trade and cultural opportunities.

Soon after incorporating, citizens voted to establish a public school system and to levy property tax to help support it. The first tax-supported school opened in 1880 under the name of "Bryan Grade School" and its first graduates completed the 10th Grade School four years later. Private schools joining the educational system included Allen Academy in 1899 and Villa Maria Ursuline Academy for girls in 1901.

In the late 1800s, a large number of German, Czech and Italian immigrants settled in the Brazos River Valley. Their children and grandchildren left area cotton farms and moved to Bryan, many entering the business world. Attracted by the community's prosperity, a merchant class developed. Many were involved in the export of cotton, grain, oil, livestock, wool and hides.

Guy M. Bryan Jr. established a money-lending office in 1875. By 1890, The First National Bank of Bryan, another major financial institution, had been established. Bryan had utilities in the form of Bryan Compress Company, Bryan Water, Inc. and Electric Light Co., Inc. The City's first telephones were installed in 1918.

Bryan also benefited from the Agriculture and Mechanical College (Texas A&M University), which opened its doors in 1876. The college was located four miles outside of Bryan on land given to the state by Harvey Mitchell.

Along with development came increased intellectual pursuits. Bryan's first newspaper, Brazos Pilot, began weekly publication in 1876. It was joined by the Bryan Weekly Eagle in 1889. In 1910, Bryan's first daily paper, the Bryan-College Station Eagle, succeeded both weeklies.

The Carnegie Library was founded in 1902 with a \$10,000 donation from nationally recognized philanthropist Andrew Carnegie. The Carnegie served the community until 1969 when the city opened the Bryan Public Library. Today, the renovated library houses the Carnegie Center of Brazos Valley History and is the oldest library in continuous operation in a Carnegie Library in Texas.

In 1909, the utility system in Bryan became municipally-owned after a fire at City Hall/Opera House cast doubt on the reliability of the local investor-owned company's ability to provide ice, water, and electricity to citizens. By 1911, the City purchased an electric distribution system from Bryan Ice, Water, & Light and began installing street lights on Main Street.

Time Marches On

Throughout the early 1900s, Bryan continued to flourish, partly due to its rich agricultural farmlands, the railroad and the area's abundance of cotton, cattle and oil. Bryan survived the hard times of the Great Depression and continued to grow through the post-war years. In the late 1960s, local business interests established the Brazos County Industrial Park, creating an enhanced atmosphere for industrial development. The Bryan Business Park followed, fueling the area's

growth. In terms of recreation, Bryan added a number of city parks to its landscape, beginning with Oak Grove Park in 1913. In 1922, Bryan High School won the state championship in the first UIL football game ever played. Seven years later, a football field was built for Stephen F. Austin High School. In 1939, Bryan developed its 18-hole Municipal Golf Course.

The Bryan Air Base was activated in 1942, deactivated in 1945, and reactivated in 1951. In the 1940s, the base served as a temporary campus for Texas A&M College freshmen. A hospital established on the base boasted an obstetrics ward. The air base was phased out in 1959 and in 1962, the property became home to the Texas A&M Research Annex.

In 1958, Townshire became Bryan's first major shopping center. Its first enclosed shopping center, Manor East Mall, opened in 1972. However, the creation of shopping centers away from downtown created a strain on the Central Business District. Downtown Bryan began a slow decline.

In the late 1980s, a movement toward downtown's revitalization began, bringing businesses and interest back to Downtown Bryan. In 1992, Bryan became a Texas Main Street City, receiving design and technical assistance from the Texas Historical Commission. In 2014, Downtown Bryan was named a Texas Cultural District.

Bryan's downtown business district isn't the city's only area that can boast of its heritage. An East Side Historic District was created in the 1980s, and close to fifty Bryan homes and other structures are listed on the National Register of Historical Places.

Today, businesses are opening, expanding and relocating in Downtown Bryan, breathing new life into the area. This push toward downtown revitalization is now enabling people to experience the shops, restaurants, hotels and businesses that are working together to restore Downtown Bryan to the thriving hub of its glory days.

Public Universities

Texas A&M University Health Science Center- Bryan Campus and RELLIS Campus:

Texas A&M University has been one of the greatest assets to the entire Brazos Valley as a world-class learning institution. The University not only ranks among the top ten research institutions in the nation, but also maintains one of the largest student bodies with enrollment reaching 64,961 (Spring 2020). Texas A&M Regents approved the allocation of acreage to the HSC in December 2006, having previously accepted the land gift from the City of Bryan. The HSC had its dedication ceremony in July 2010. The Bryan campus, located along State Highway 47 (adjacent to the master planned Atlas, Lakewalk, and Traditions development), will allow the HSC to eventually consolidate academic programs and administration currently located throughout Bryan and College Station onto one campus. Fifty acres will be for health-related public/private partnerships and facilities, while the remaining acreage will be for academic facilities.

The 2,000-acre RELLIS Campus was founded in 2016 and is one of Texas A&M University System's private-public partnerships. It serves as an ecosystem that fosters cutting-edge research, technology development, higher education and workforce training. The Texas A&M Transportation Institute (TTI) and the Texas A&M Engineering Experiment Station (TEES), along with academic, corporate and private partners, conduct valuable research for world-changing technologies, processes and products with state-of-the-art research laboratories, testing and proving grounds. At the RELLIS campus, post-secondary degree education and training are offered with programs through Blinn College, multiple universities within the Texas A&M System and the Texas A&M Engineering Extension Service (TEEX). Texas A&M began offering courses on the campus in 2018.

Source: Texas A&M University

Blinn College:

In addition to the four-year programs offered at Texas A&M University, Blinn College offers two-year associates degree programs and vocational training programs at its Bryan campus. With more than 10,000 (Fall 2018) students in Bryan, Blinn is one of the largest junior/community colleges in Texas. Blinn consistently has the highest transfer rate in the state, the highest percentage of students who go on to earn bachelor's degrees, and transfers more students to Texas A&M University than any other community college.

Source: Blinn College

City Government Structure

The City of Bryan Charter stipulates that the council/manager form of government be utilized. The seven-member city council consists of a mayor and six council members; the mayor and one councilmember are elected at-large while the other five are elected from single-member districts. The mayor and council members are elected for alternating three-year terms with two term limits. The role of the City Council is to enact ordinances and resolutions, adopt regulations, set policy and direct city staff in the decision-making process.

The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney, City Internal Auditor and Municipal Court Judge. The City Manager is responsible and accountable for the routine administration and direction of the municipal organization. The City offers a full array of municipal services including Police, Fire, EMS, Animal Control/Shelter, Traffic and Transportation, Building and Development, Municipal Court, Library Services, and Parks and Recreation.

Bryan Today

“The Good Life, Texas Style.”™

Bryan has a vital and robust economy, quality schools, state-of-the-art healthcare, safe neighborhoods and a history that is reflected in its buildings and the pride of its residents. The original square-mile townsite now encompasses more than 53.8 square miles. Bryan's original population of a few hundred has grown to more than 85,000 residents.

The City has successfully attracted numerous technology, bio-pharma and internet-based firms into the community. These companies provide technological and support services throughout the state including advertising, networking, graphic design, interactive media and communications.

Bryan has continued to revitalize the downtown business district through a series of Capital Improvement Projects (CIP) aimed at addressing the city's long-term needs in the form of street and drainage improvements, new parks and other public utilities and facilities.

Beginning in 2007, the City of Bryan launched the Texas Reds Steak and Grape Festival as a mechanism for bringing tourism, music, arts and food to the community. Since its inception, Texas Reds has grown in popularity and attendance culminating in a record 12,000 people in 2018.

Another asset to the City of Bryan is Coulter Field. The land on Texas Highway 21 where Coulter Field sits was donated by the W.J. Coulter family in 1938. The City of Bryan later bought adjacent property, which now comprises the 247 acre airfield. The airport is home to numerous aviation enthusiasts.

In December 2017, local citizen Wallace Phillips donated the 107-acre Phillips Event Center Golf Course to the City of Bryan, which opened to the public on January 2, 2018. The City renamed the course the City Course at the Phillips Event Center and closed the existing 117-acre Travis B. Bryan Municipal Golf Course to convert the property into a regional park. Construction on the Travis Bryan Midtown Park began in 2020, and plans call for an indoor event center, 2-mile walking trail, outdoor amphitheater, lake, sports fields and a public-private partnership for a Big Shots Golf.

Bryan is a great place for families and boasts more than 690 acres of beautifully maintained parks. With a bounty of basketball and soccer fields, skateboard parks, splash pads, walking trails, two dozen pavilions for picnicking and four aquatic facilities, Bryan has something to offer everyone.

In 2019, the City initiated the annexation of approximately 1,500 acres of land around and including the Texas Triangle Park in northwestern Brazos County, as well as 5,500 acres of land around and including the Texas A&M University System RELLIS Campus in western Brazos County.

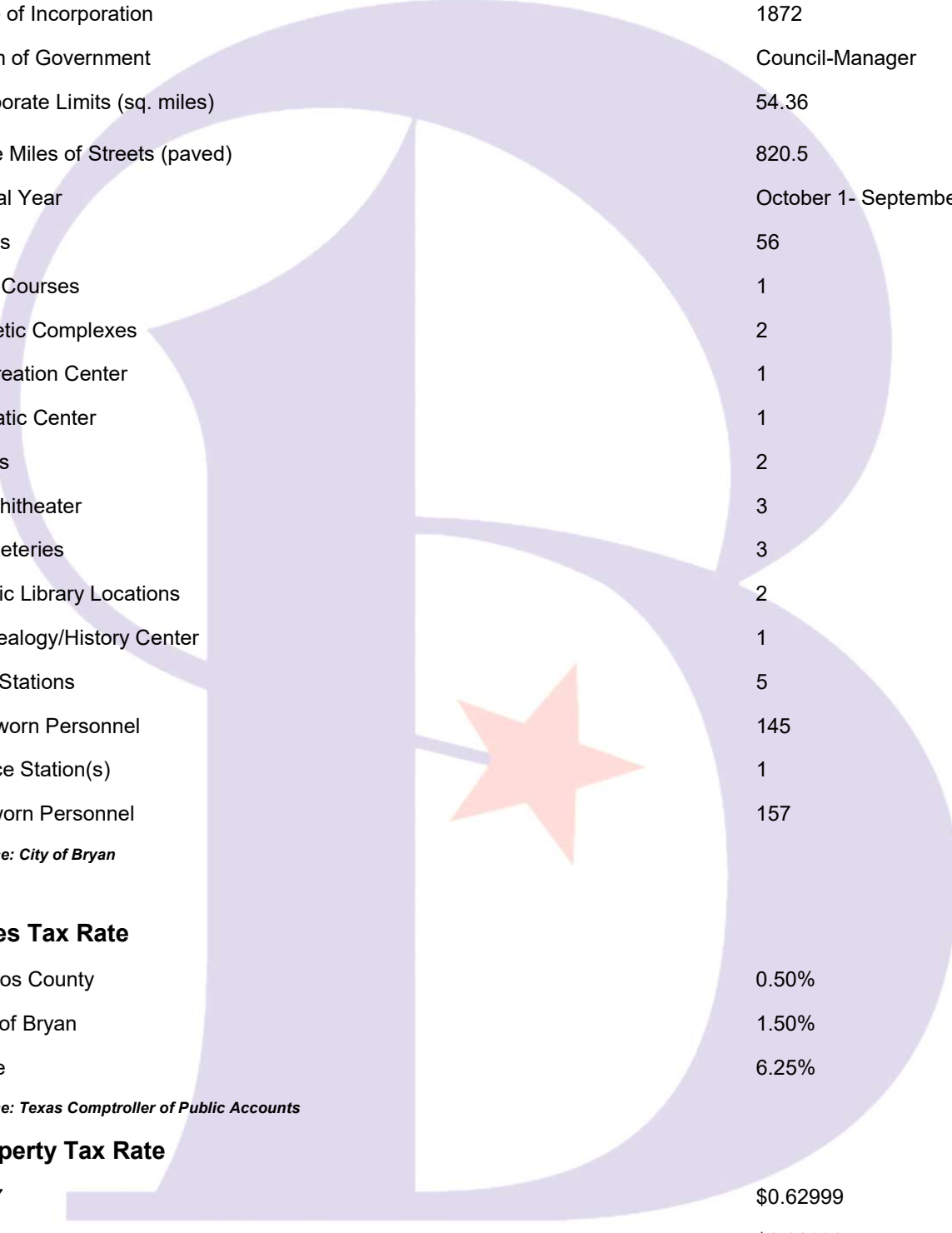
From its contemporary Tejas Center to its revitalized Historic Downtown, today's Bryan is defined by renewed growth, development, and innovation. Its success can be attributed to the wonderful people that call Bryan home and are proud to live here. From the accessible parks, the educational and cultural opportunities, the well planned and well managed community, and the “best in class” public services, the city of Bryan really is **“The Good Life, Texas Style.”™**



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City of Bryan Statistical Information

City of Bryan Fast Facts



Date of Incorporation	1872
Form of Government	Council-Manager
Corporate Limits (sq. miles)	54.36
Lane Miles of Streets (paved)	820.5
Fiscal Year	October 1- September 30
Parks	56
Golf Courses	1
Athletic Complexes	2
Recreation Center	1
Aquatic Center	1
Pools	2
Amphitheater	3
Cemeteries	3
Public Library Locations	2
Genealogy/History Center	1
Fire Stations	5
Sworn Personnel	145
Police Station(s)	1
Sworn Personnel	157

Source: City of Bryan

Sales Tax Rate

Brazos County	0.50%
City of Bryan	1.50%
State	6.25%

Source: Texas Comptroller of Public Accounts

Property Tax Rate

2017	\$0.62999
2018	\$0.62999
2019	\$0.62999

Source: Brazos Central Appraisal District

Employment-Bryan

2017	40,642
2018	43,138
2019	43,873

Source: Texas Workforce Commission-Tracer

Unemployment Rate-Bryan

2016	3.6%
2017	3.2%
2018	2.9%
2019	2.7%

Source: Texas Workforce Commission

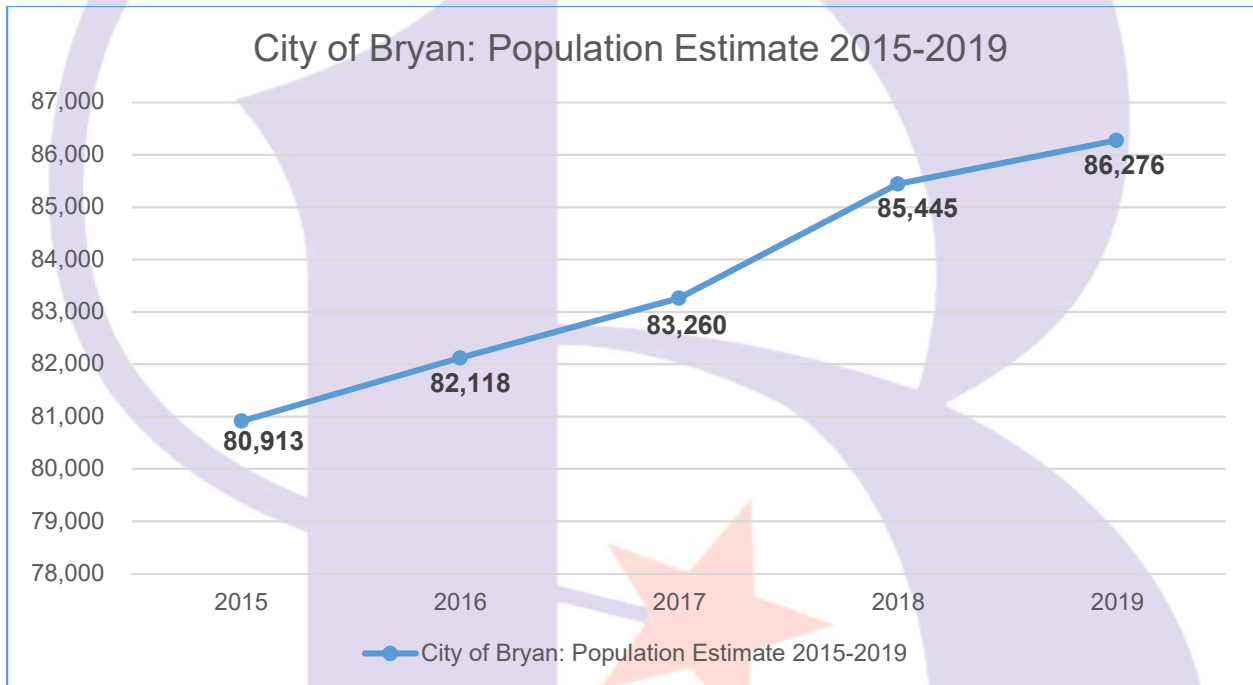
Texas Metro Areas Employment Statistics (2019)

Metro Area	Employment	Unemployment Rate
Abilene	78,777	3.0%
Amarillo	132,104	2.6%
Austin-Round Rock-San Marcos	1,237,444	2.7%
Beaumont-Port Arthur	173,859	5.5%
Brownsville-Harlingen	166,861	5.5%
Bryan-College Station	135,028	2.8%
Corpus Christi	206,741	4.3%
Dallas-Fort Worth-Arlington	3,971,633	3.3%
El Paso	364,409	3.8%
Houston-The Woodlands-Sugar Land	3,428,878	3.8%
Killeen-Temple-Fort Hood	177,193	3.8%
Laredo	118,626	3.7%
Longview	99,336	3.7%
Lubbock	163,408	2.8%
McAllen-Edinburg-Mission	352,815	6.2%
Midland	110,384	2.1%
Odessa	88,186	2.6%
San Angelo	55,329	3.0%
San Antonio-New Braunfels	1,204,813	3.1%
Sherman-Denison	64,106	3.1%

Texas Metro Areas Employment Statistics (2019) *(cont.)*

Metro Area	Employment	Unemployment Rate
Texarkana	65,168	4.3%
Tyler	107,171	3.3%
Victoria	46,126	3.4%
Waco	126,199	3.3%
Wichita Falls	65,442	3.1%

Source: Bureau of Labor Statistics



Source: U.S. Census Bureau'

Largest Community Employers (2019)

<u>Company</u>	<u>Sector</u>	<u>#Employees</u>
Texas A&M University System	Education	17,000+
Bryan Independent School District	Education	2,000+
Texas A&M Health Science Center	Education	2,000+
College Station Independent School District	Education	2,000+
Reynolds & Reynolds	Computer Hardware/Software	1,800+
Blinn College	Education	1,000+
Sanderson Farms	Food Manufacturing	1,000+
CHI St. Joseph Health System	Health Care	1,000+
Walmart	Retail	1,000+
HEB Grocery	Retail	1,000+
Brazos County	Government	500-999
City of Bryan	Government	500-999
City of College Station	Government	500-999
College Station Medical Center	Health Care	500-999
Ply Gem Windows	Manufacturing	500-999
Baylor Scott & White Health	Health Care	500-999

Source: Brazos Valley Economic Development Corporation

Home Sales Bryan-College Station (2019)

Average Price	\$263,000
Median Prices	\$222,000
Average Sales (per month)	282.5
Average month(s) on Inventory	4.5

Source: Texas A&M Real Estate Center

Single Family Building Permits-Bryan/College Station

<u>Calendar Year</u>	<u>Units</u>	<u>Average Value (\$)</u>
2017	1,155	180,500
2018	1,023	191,100
2019	1,091	192,500

Source: Texas A&M Real Estate Center

GLOSSARY & ACRONYMS

The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

A.D.A.	Americans With Disabilities Act
Account Classification	A basis for distinguishing types of expenditures. The five major classifications used by the City of Bryan are personnel services (10's), supplies/materials (20's), and maintenance (30's), outside services (40's), other (50's), and capital outlay (60's).
Accretion	In portfolio accounting, a straight line accumulation of capital gains on a discount bond in anticipation of receipt of par at maturity.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.
Ad Valorem Tax	Also referred to as property tax, this is the charge levied on all real personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.
AED	Automatic External Defibrillator
ALS	Advanced Life Support
Amortization	The repayment of a loan by installment.
Appropriation Ordinance	An official document adopted by the City Council establishing legal authority to obligate and expend resources.
Appropriation	A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.
AS/400	Network Computer System
ASE	Automotive Service Excellence
Assessed Property Valuation	A value established by the Brazos Central Appraisal District which approximates market value of real or personal property. By state law, one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.
ATMS	Advanced Traffic Management System
BBC	Bryan Business Council
BBCEDF	Bryan-Brazos County Economic Development Foundation
BCAD	Brazos Central Appraisal District
BCD	Bryan Commerce and Development, Incorporated

GLOSSARY & ACRONYMS

BCSMI	Bryan-College Station Mobility Initiative
BFD	Bryan Fire Department
BISD	Bryan Independent School District
BLS	Basic Life Support
Bond Proceeds	The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction for large capital projects, such as buildings, streets, and water and sewer lines.
Book Value	The original acquisition cost of an investment plus or minus the accrued amortization or accretion.
BRAC	Bryan Regional Athletic Complex
BTU	Bryan Texas Utilities
Budget Document	The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprise the annual revenue and expenditure plan.
Budget Highlights	Significant changes in expenditures or programs within a fund, department or division.
Budget Summary	Provides a listing of revenues, expenditures, and available resources for all funds.
Budget	A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The “preliminary” budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The “adopted budget” is the plan as modified and finally approved by that body. The “approved” budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.
Budgetary Control	The control or management of a governmental or enterprise fund in accordance with the approved budget to keep expenditures within the limitations of available appropriations and revenues.
BVCOG	Brazos Valley Council of Governments
BVSWMA	Brazos Valley Solid Waste Management Agency
BVWACS	Brazos Valley Wide Area Communication System

GLOSSARY & ACRONYMS

CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
Capital Outlay	Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.
CD	Certificate of Deposit
CDAC	Community Development Advisory Committee
CDBG	Community Development Block Grant
Certificates of Obligation (C.O.)	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are generally financed through property tax revenues.
Certified Property Values	To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.
CHDO	Community Housing Development Organization
CIP	Capital Improvements Program
CJC	Criminal Justice Center
CMOM	Capacity, Management, Operations, and Maintenance
COPS	Community Oriented Policing Services
Crack Seal	An intermediate street maintenance repair technique.
Debt Service Fund	A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's Certificate of Obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.
Deficit	An excess of liabilities over assets, of losses over profits, or of expenditure over income.
Delinquent Taxes	Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed. If half of the tax amounts are paid by November 30 of the tax year, the remaining half may be paid without penalty or interest any time on or before June 30 of the following year. Payment stubs found on the bottom of the tax statement show the half payment amounts. Taxpayers who were 65 years of age or older on January 1, and have filed an application for exemption may pay the taxes on their homestead in four equal installments. 1st payment due January 31, 2nd

GLOSSARY & ACRONYMS

	payment due March 31, 3rd payment due May 31, and 4th payment due July 3.
Department	A major administrative segment responsible for management of operating Divisions that provides services within a functional area.
Depreciation	A reduction in the value of an asset with the passage of time; due in particular to wear and tear.
Disposition Rate	Rate that court cases are finalized and closed within a 12-month period.
Division	A basic organizational unit that is functionally unique and provides service under the administrative direction of a Department.
DOT	Department of Transportation
Economic Diversification	Having more than one financial or monetary factor, industry or sector contributing to the production, development and consumption of commodities within a specific region.
ED	Economic Development
EDA	Economic Development Administration
EEOC	Equal Employment Opportunity Commission
Effective Tax Rate	The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
Encumbrances	Commitments for the expenditure of monies.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business. The fee rate schedules are established to ensure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Solid Waste, Airport and BTU funds are enterprise funds in the City of Bryan.
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ERCOT	Electric Reliability Council of Texas
Estimated Revenue	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
Expenditure	Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.
Expense	Resources spent by government funds in accordance with budgeted appropriations on assets or goods and services

GLOSSARY & ACRONYMS

	obtained.
FASB	Financial Accounting Standards Board
FBO	Fixed Base Operator
FCC	Federal Communications Commission
FERC	Federal Energy Regulatory Commission
Fines & Forfeitures	Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.
Fiscal Year	A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of Bryan's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.
FLSA	Fair Labor Standards Act
FTE	Full Time Employee
Fund Balance	The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.
Fund	Fund was defined by Statement 1 of the National Council of Governmental Accounting (NCGAS 1), entitled "Governmental Accounting and Financial Reporting Principals," as follows: A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Funds	Public funds in the custody of the City that the City has the authority to invest.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB 34	Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.
GASB	Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.
General Fund	The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in

GLOSSARY & ACRONYMS

	another 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.
General Obligation (G.O.) Bonds	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.
GF	General Fund
GFOA	The Government Finance Officers Association of the United States and Canada is the premier association of public sector finance professionals and is dedicated to providing high quality support to state and local governments. The GFOA's two established criteria for financial excellence include: (1) the "Distinguished Budget Presentation Award" (Budget Program) conferred on governments whose budgets are deemed exemplary as a policy document, financial guide, operations guide, and communication device; (2) "Certificate of Achievement for Excellence in Financial Reporting" (CAFR Program) for government who's CAFRs achieve the highest standards in financial reporting.
GIS	Geographic Information System
Goal	An observable and measurable end result having one or more objectives to be achieved within a more or less fixed timeframe.
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.
GPM	Gallons Per Minute
HazMat Response Teams	Hazardous Materials Response Team.
HIPAA	Health Insurance Portability & Accountability Act
HOME	Home Investment Partnerships Program
Homestead	A tax exempt qualifying declaration by a property taxpayer for his/her actual dwelling place or home.
Horticulturist	One skilled in the science of cultivating flowers and plants, as in a municipal parks system.
HR	Human Resources
HTC	House Tax Credit
HTE	The City of Bryan's enterprise resource management program used for financial reporting and other business operations.

GLOSSARY & ACRONYMS

HUD	Housing & Urban Development
HVAC	Heating Vent Air Conditioning
I/I	Inflow & Infiltration
I&S Tax Rate	Interest and Sinking tax rate – the portion of the tax rate that provides funds for payments on the debt that finances capital projects
IBNR	Incurred But Not Reported
ICMA	International City/County Management Association
IFSTA	International Fire Service Training Association
IGC	Intergovernmental Committee
Infrastructure	General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.
Intangible Asset	A legal claim to some future benefit, typically a claim to future cash. Goodwill, intellectual property, patents, copyrights and trademarks are examples of intangible assets.
Intergovernmental Revenue	Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.
Internal Service Fund	Accounts for the financing of goods or services provided by one City department to other departments of the governmental unit on a cost reimbursement basis.
Investment Pool	An entity created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.
IPP	Industrial Pretreatment Program
ISO	Insurance Services Office
IT	Information Technology
ITS	Intelligent Transportation Systems
L.E.O.S.E.	Law Enforcement Officers Standard Education
L/M	Low/Moderate Income
LAN	Local Area Network
LED	Light-Emitting Diode
Levy	To impose or collect by legal authority. The City Council has the authority to levy taxes, special assessments, and service charges as stated in the City Charter.
LGC	Local Government Code
Limited Tax Note	Direct obligations of the City payable from ad valorem taxes levied against taxable property located therein, within

GLOSSARY & ACRONYMS

	the limits prescribed by law.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
M.H.M.R.	Mental Health Mental Retardation
M&O Tax Rate	Maintenance and Operations tax rate – The portion of the tax rate that provides funds for maintenance and operations.
Maintenance	Cost of upkeep of property or equipment.
Mandates or Mandated Expenses	Any expenses relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.
Mg/L	Milligrams per Liter
MG	Million Gallons
MGD	Million Gallons per Day
MHz	Megahertz
Mission Statement	A departmental statement that describes what the department does, why it does it, and who benefits from it.
MPO	Metropolitan Planning Organization
MSA	Metropolitan Statistical Area
MSC	Municipal Service Center
MS4	A general permit to discharge water under the Texas Pollutant Discharge Elimination System. This allows the city to discharge water directly to surface water, (creeks, lakes, etc.)
MSL	Miles above Sea Level.
MUTCD	Manual on Uniform Traffic Control Devices
NAFTA	North American Free Trade Agreement
NAPP	Neighborhood Association Partnership Program
NCIC/TCIC	National Crime Information Center/Texas Crime Information Center
Neighborhood Sweep	An organized neighborhood cleanup event within the city utilizing city personnel and community volunteers.
NET	Neighborhood Enforcement Team
Net Taxable Value	The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.
NLC	National League of Cities
NPI	National Purchasing Institute

GLOSSARY & ACRONYMS

Objectives	Time bound and measurable result of an organization's activity which advances the organization toward a goal.
OJP	Office of Justice Programs
OPEB	Other Post-Employment Benefits
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.
Ordinance	A statute or regulation especially enacted by a city government.
Outside Agencies	Non-profit service organizations funded partially or entirely by the donations and contributions from the City of Bryan.
Outside Services	Professional or technical expertise purchased from external sources.
P + Z	Planning + Zoning
Payment In Lieu Of Tax (PILOT)	Monies received for provision of city services to property owners located outside the municipal taxing district or not normally subject to municipal taxation.
PCI	Pavement Condition Index
Performance Measures	Specific quantitative and qualitative measures of work performed or results obtained within an activity or program. There are three types of measurements: (1) Volume, which describes the work done (e.g., number of checks processed), (2) efficiency, which relates to the amount of input compared to output (e.g., number of items posted per hour), and (3) effectiveness, which indicates the extent to which activities/programs are achieved (e.g., reduced response time due to a new communication system).
Personnel Services	Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.
PHA	Public Housing Authority
PID	Public Improvement District
PLC	Programmable Logic Controller
PM	Preventative Maintenance
Pooled Fund Group	An internally created fund of the City in which one or more institutional accounts of the City are invested.
PRIMA	Public Risk Management Association
Property Tax	Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the

GLOSSARY & ACRONYMS

	State Property Tax Code.
Proprietary Fund	A fund used to account for activities that receive significant support from fees and charges.
PTC	Property Tax Code
QA/QI	Quality Assurance/Quality Improvement
Qualified Representative	<p>A person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:</p> <ol style="list-style-type: none"> 1. For a business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers; 2. For a state or federal bank, a savings bank, or a state or federal credit union, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution; 3. For an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool.
Reserve	An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.
Resolution	A formal statement of a decision, determination or course of action placed before a city council and adopted.
Revenue Bonds	Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.
Revenues	Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.
RMS	Records Management System
ROW	Right of Way
RVP	Research Valley Partnership
S.A.R.A.	Scanning, Analysis, Response, Assessment
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
Seal Coat	Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.

GLOSSARY & ACRONYMS

Service and Work Programs	Tangible “end products” provided to the public or user department/division.
SMD	Single Member District
SMSA	Standard Metropolitan Statistical Area
SOP	Standard Operating Procedure
SPCC	Spill Prevention, Control and Counter Measure
Special Revenue Fund	A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Community Development Fund would be examples of a special revenue fund.
SRF	State Revolving Fund
SRO	School Resource Officer
SSO	Sanitary Sewer Overflow
STA	Standard Testing Assurance
STP	State Transportation Plan
Strategy	A plan to achieve an objective.
Structurally Balanced Budget	A structurally balanced budget is defined as recurring revenues funding recurring expenditures and adherence to both minimum and targeted fund balance policies. Short term loans between funds will be avoided as budget balancing techniques. Non-recurring expenditures may be funded with either recurring or non-recurring revenues or fund balance.
Supplies	Cost of goods consumed by the City in the course of its operation.
TALHFA	Texas Association of Local Housing Finance Corporation
TAMU	Texas A&M University
Tax Rate	The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set by September 30th of each year by the City Council of the City of Bryan, Texas. The rate consists of M&O and I&S rates.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
TCEQ	Texas Commission on Environmental Quality
TCMA	Texas City Managers Association
TDHCA	Texas Department of Housing and Community Affairs
TEE	Texas Energy Efficiency
TIF	Tax Increment Financing
TIRZ	Tax Increment Reinvestment Zone

GLOSSARY & ACRONYMS

TML	Texas Municipal League
TMRS	Texas Municipal Retirement System
TMUTCD	Texas Manual on Uniform Traffic Control Devices
Total Tax Rate	Property tax rate including both of the portions used for operations and that for debt service.
TPWA	Texas Public Works Association
Transmittal Letter	A general discussion of the adopted budget presented in writing by the City Manager to the Mayor and City Council. The transmittal letter highlights the major budget items including any changes made in the current budget year, issues affecting the decisions and priorities of the current year, and actions incorporated into the adopted budget.
Trend Analysis	Graphs which analyze historical data, projected information, or comparisons from one year to the next. A brief narrative or summary data is included with the graphs.
TWC	Texas Water Commission
TWCC	Texas Workers' Compensation Commission
TWDB	Texas Water Development Board
TWLE	Texas Women in Law Enforcement
TX DOT	Texas Department of Transportation
UCR	Uniform Crime Report
UPD	University Police Department
UPS	Uninterrupted Power Supply
User Fee (User Charge)	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
VFD	Variable Frequency Drive
VOIP	Voice Over Internet Protocol
VTCA	Vernon's Texas Civil Statutes Annotations
W/S	Water/Sewer
W/W	Waste Water
Working Capital	Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate unencumbered fund balances in Enterprise Funds.
WWT	Wastewater Treatment
WWTP	Wastewater Treatment Plant
Y+R	Yellow and Red
YDI	Youth Development Initiative