



**CITY OF BRYAN**

*The Good Life, Texas Style.™*



**CITY OF BRYAN**  
Adopted Annual Budget

**FY 2023**



# CITY OF BRYAN, TEXAS

## ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2022-2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,432,541 which is a 13.01% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,134,060.

### 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 Simank, Councilmembers Marin, Madison, Gutierrez, Edge, and Hairston

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Tax Rate	Adopted FY 2022-23	Adopted FY 2021-22
Property Tax Rate	0.624000	0.629000
No-New Revenue Rate	0.594252	0.612195
No-New Revenue M&O Tax Rate	0.397649	0.597937
Voter Approval Tax Rate	0.719661	0.705607
Debt Rate	0.211004	0.210020

Comparison of Adopted and Current Tax Rate		
Tax Rate	Adopted FY 2022-23	Adopted FY 2020-21
M&O Tax Rate	0.412996	0.418980
Debt Tax Rate	0.211004	0.210020
Total	0.624000	0.629000

The total amount of municipal debt obligation secured by property taxes for the City of Bryan is \$181,769,328.

**City of Bryan, Texas  
Fiscal Year 2023  
Adopted Annual Budget**

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October 1, 2022

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 2023, beginning October 1, 2022. 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:

- Continued construction and economic activity around Travis Bryan Midtown Park
- Further development of the Texas A&M University System's RELLIS campus and the recently annexed surrounding area
- Growth of the Highway 47 Bio-Corridor
- The Midtown Development
- Development of Downtown North
- Texas A&M University – enrollment continues to be at historically high levels
- Continued residential and commercial development

The following are key assumptions used in the preparation of the Fiscal Year 2023 Budget:

- Hotel occupancy tax and sales tax revenues continue to show growth
- Property values have seen historically high growth
- The property tax rate will decrease to 62.4 cents per \$100 valuation for FY 2023
- The City continues with Phase 5 of the Travis Bryan Midtown Park targeting a December 2022 opening of Legends Event Center
- Bryan continues to benefit from past economic development efforts, including the sale of City-owned land at Traditions and the Bio-corridor
- Bryan will maintain a structurally balanced budget over the 5-year forecast horizon 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
- Within the Budget, fundamental financial measures 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 2023 Adopted Budget reflect the key assumptions listed above. Overall, a 13.4% increase in General Fund revenues, transfers, and right-of-way payments are forecasted in Fiscal Year 2023 vs. the Fiscal Year 2022 Adopted Budget. Sales taxes are expected to increase by 21.8% compared to Fiscal Year 2022 budgeted revenues. General Fund property tax revenue will increase by 13.0% from Fiscal Year 2022 projected totals. Overall, net taxable ad valorem values increase by 14.9%. The City Council voted to reduce the tax rate from 62.9 cents per \$100 valuation to 62.4 cents. Right-of-way payments and transfers in are expected to increase by 30.3% compared to FY 2022. General Fund operating expenditures are budgeted to increase by \$12,695,235, or 14.2%, compared to Fiscal Year 2022. The General Fund increase is attributed to one-time, non-recurring expenditures deferred in FY 2022 and transfers to other funds for management contracts for the Phillips Event Center, Queen and Palace Theaters, Legends Event Center, and Travis Park ballfields.





Compared to the FY 2022 adopted budget, personnel will increase by 19 full-time-equivalent (FTE) positions in FY 2023. The General Fund will add a total combined 18.5 FTE positions in Police (1), Fire and Emergency Operations (7), Engineering (1), Traffic Operations (1), Development Services (1), Parks and Recreation (2), Fiscal Services (2), Information Technology (2), Facility Services (0.5), and Communications and Marketing (1) while reducing 3.5 FTE positions in Library Services. Another 5 FTE positions were added in Water Services (0.5), Wastewater Services (1.5), Airport (2), and Midtown Park Operations (1.0) while 1 FTE position was eliminated in the Street Improvement Fund.

Overall, the General Fund ending fund balance is budgeted to produce an unassigned fund balance of 118 days at the end of Fiscal Year 2023. This amount is a decrease of sixty-two (62) days from the projected Fiscal Year 2022 balance and represents the planned use of fund balances for one-time projects and expenditures, but remains well above the sixty (60) day fund balance minimum set by policy and the 100-day fund balance target.

The Fiscal Year 2023 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 \$499.3 million, and is an increase of \$56.6 million, or 12.8%, compared to the Fiscal Year 2022 Adopted Budget. This increase is due to an increase in Travis Bryan Midtown Park construction expenditures and one-time non-recurring expenditures deferred in FY 2022.

As outlined in the Fiscal Year 2023 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 2023 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. 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 2023.

Sincerely,

Kean Register  
City Manager



**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	Bobby Gutierrez	979-209-5008
Single Member District 4	James Edge	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	Thomas Leeper	979-209-5152
Municipal Court Judge	George Wise	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	William J. Smith	979-209-5080
Chief Information Officer	Cray Crouse	979-209-5470
Development Services Director	Kevin Russell	979-209-5016
Public Works Director	Jayson Barfknecht	979-209-5929
Fire Chief	Richard Giusti	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 01, 2021**

*Christopher P. Morrill*

**Executive Director**



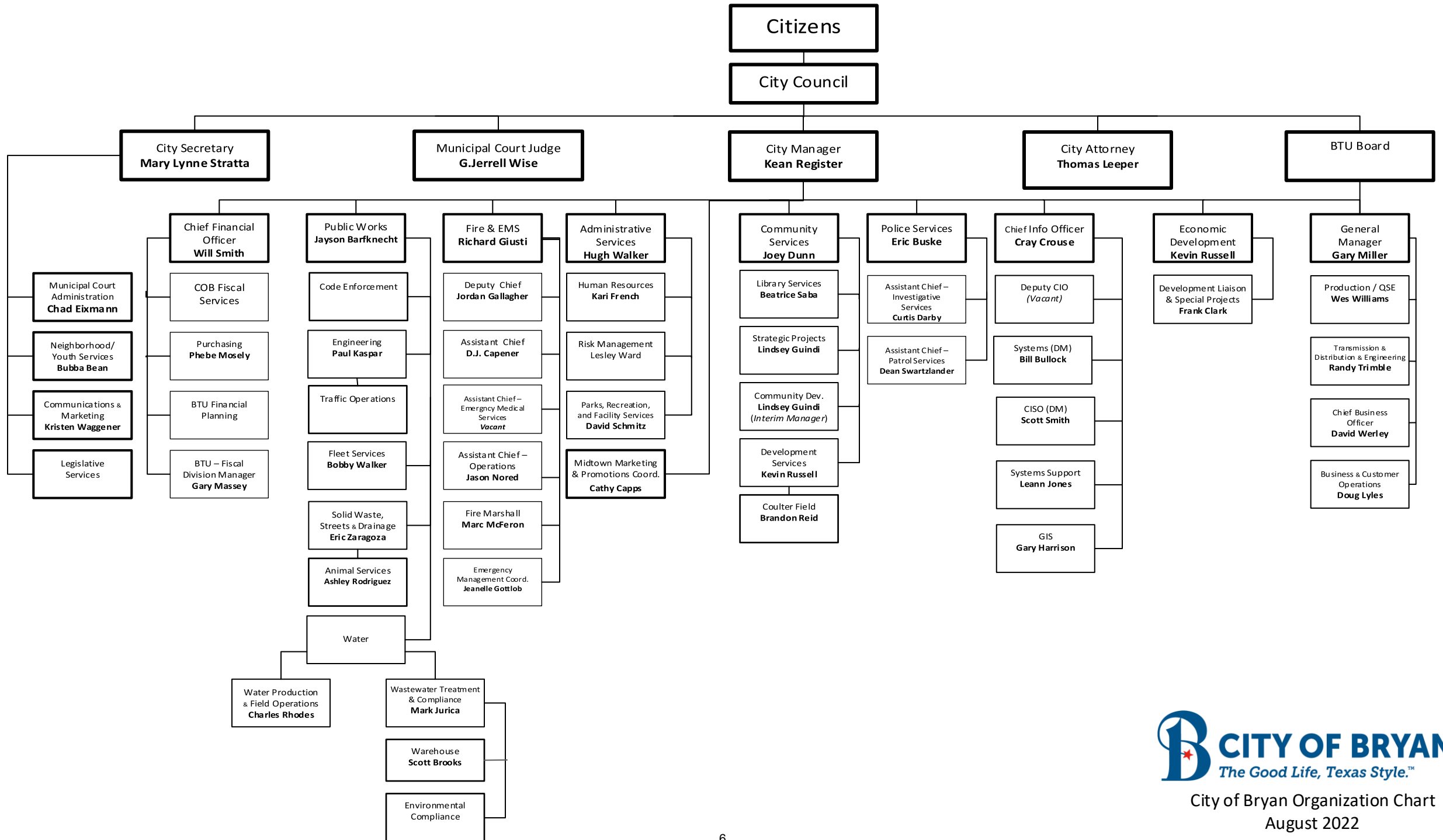
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**City of Bryan, Texas  
Budget Calendar  
Fiscal Year 2023**

<b><u>Date</u></b>	<b><u>Activity</u></b>
February 14, 2022	Budget entry available to departments
March 11, 2022	Decision Package requests due to Human Resources (HR), Fleet, and/or Information Technology (IT) for review
April 8, 2022	Decision Package requests due to Budget office
April 29, 2022	Budget entry, goals and objectives, accomplishments, and performance measures due from divisions
June 6, 2022	Summary of Decision Packages presented to the City Manager
July 12, 2022	Council Workshop – FY 2023 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 25, 2022	Receive Certified Tax Roll
July 29, 2022	(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 9, 2022	Publish Notice of Public Hearing on Budget and post on the City website and Channel 16 News
August 9, 2022	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 23, 2022	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
August 25, 2022	Publish/post notice of public hearing on Tax Rate
September 6, 2022	Public hearing on tax rate; First reading of Ordinance on Tax Rate; Second Reading of Ordinance to Adopt Budget
September 13, 2022	Second reading of Tax Rate Ordinance; Ratification of Tax Rate





# CITY OF BRYAN Single Member District Map



*Ciudad de Bryan / Distritos Unimiembros de Votación*



**Andrew Nelson**  
Mayor  
(Nov. 2016 – Present)



**Buppy Simank**  
Councilmember  
At Large, Place 6  
(Nov. 2015 – Present)



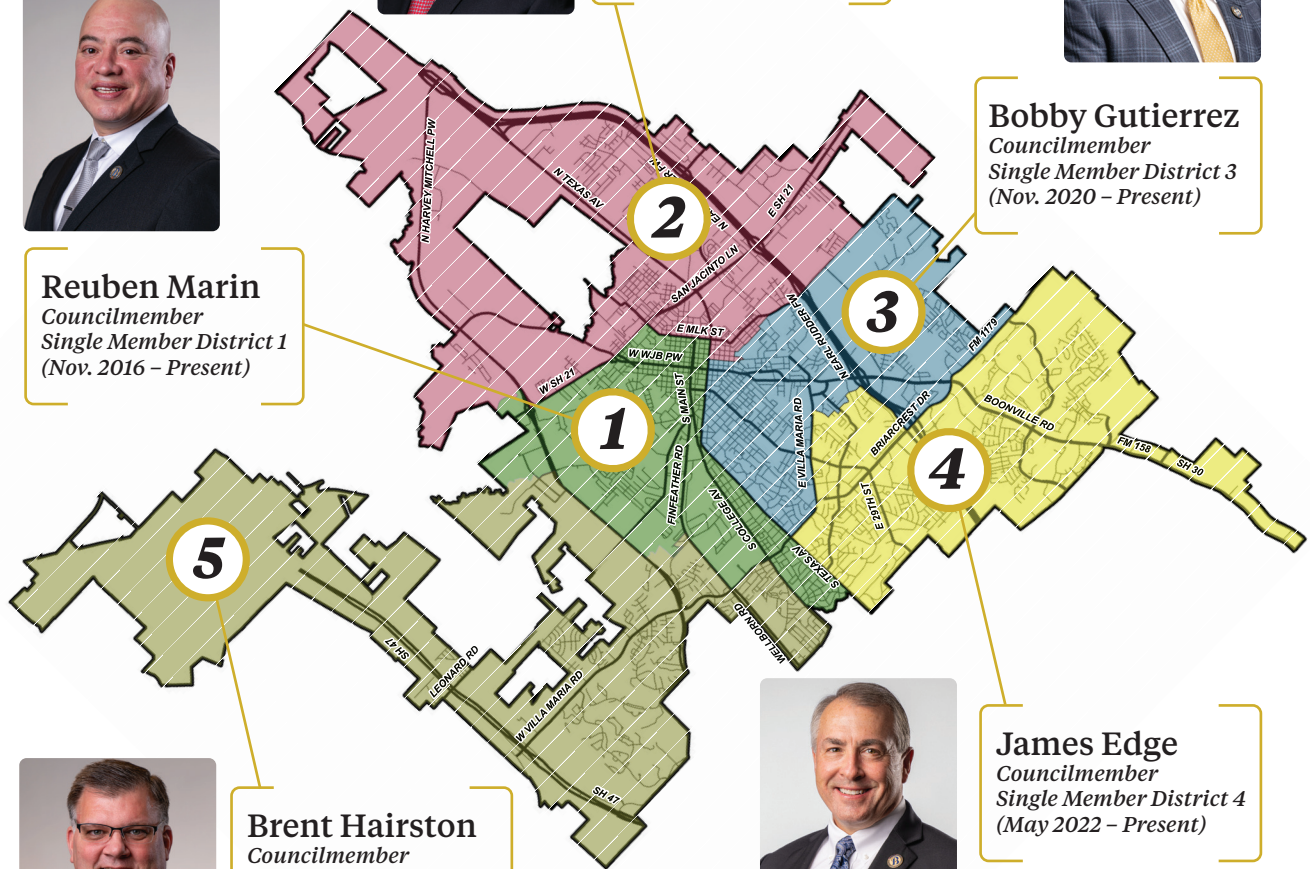
**Prentiss Madison**  
Councilmember  
Single Member District 2  
(Nov. 2016 – Present)



**Bobby Gutierrez**  
Councilmember  
Single Member District 3  
(Nov. 2020 – Present)



**Reuben Marin**  
Councilmember  
Single Member District 1  
(Nov. 2016 – Present)



**Brent Hairston**  
Councilmember  
Single Member District 5  
(Nov. 2018 – Present)

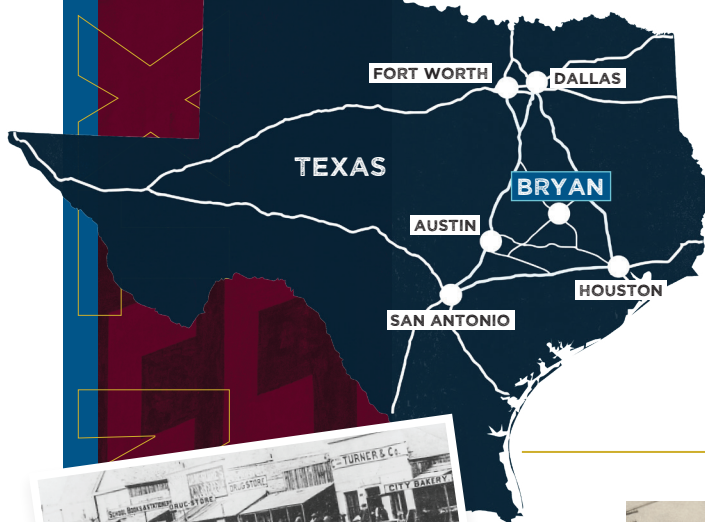
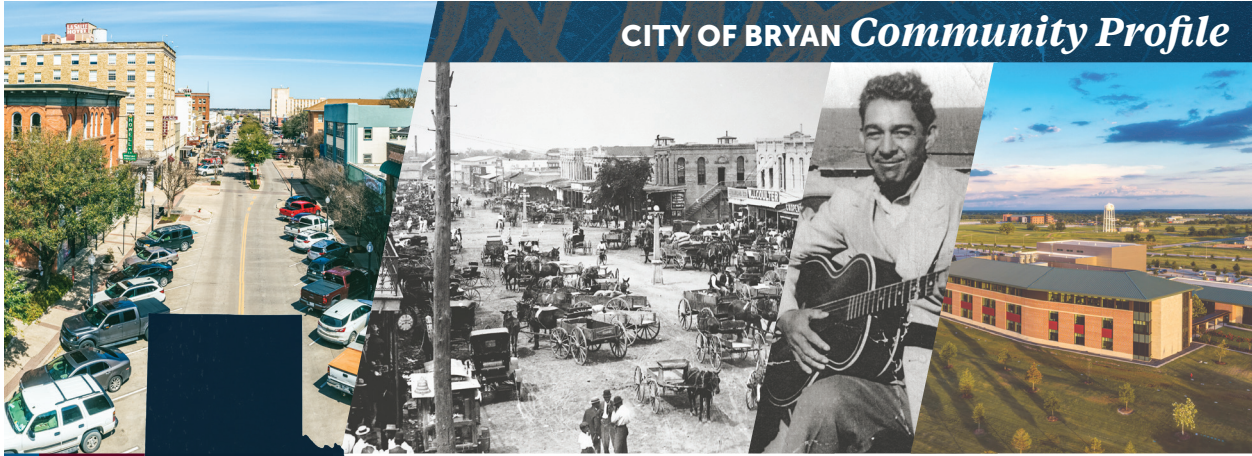


**James Edge**  
Councilmember  
Single Member District 4  
(May 2022 – Present)



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## Welcome to BRYAN, TEXAS

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.



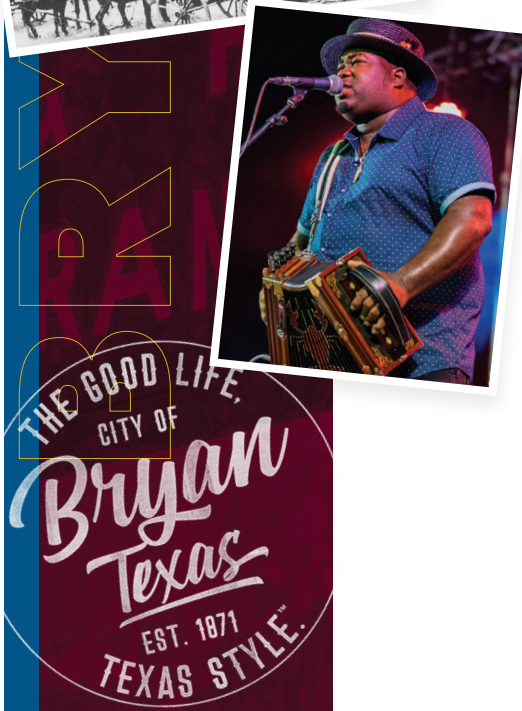
*Downtown Bryan*

In the 150 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.



*Tejas Center*

From the contemporary Tejas Center to its revitalized Historic Downtown, 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.*"™







## Bryan's History

## CITY OF BRYAN Community Profile

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.



### Late 1800s

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. 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.



### Early 1900s

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.

### Late 1960s

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.



### After 1980s

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.

### Present

Today, Bryan has a vital and robust economy. 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 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 93,000 residents.

**93,590**  
Residents

POPULATION

**54.36**  
Square miles

SIZE





Texas A&M University

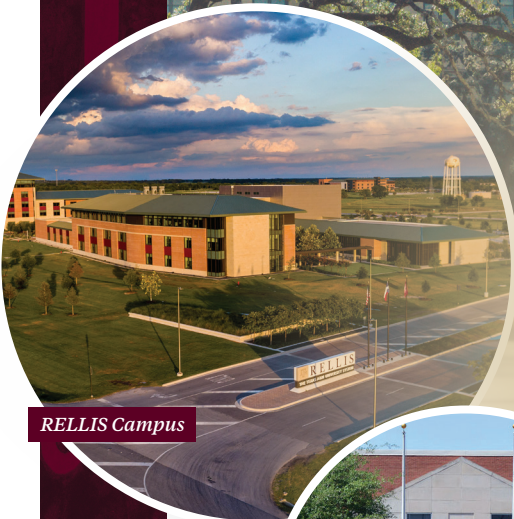


Texas A&M University has been one of the greatest assets to the entire Brazos Valley as a world-class learning institution. The University not only ranks among the top ten research institutions in the nation, but also maintains one of the largest student bodies with enrollment reaching 73,284 (Fall 2021). Located in Bryan, the HSC offers health professions research and education in dentistry, medicine, nursing, biomedical sciences, public health, and pharmacy.

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

RELLIS Campus



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 6,700 (Fall 2020) 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 establishes a council/manager form of government. 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, 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.

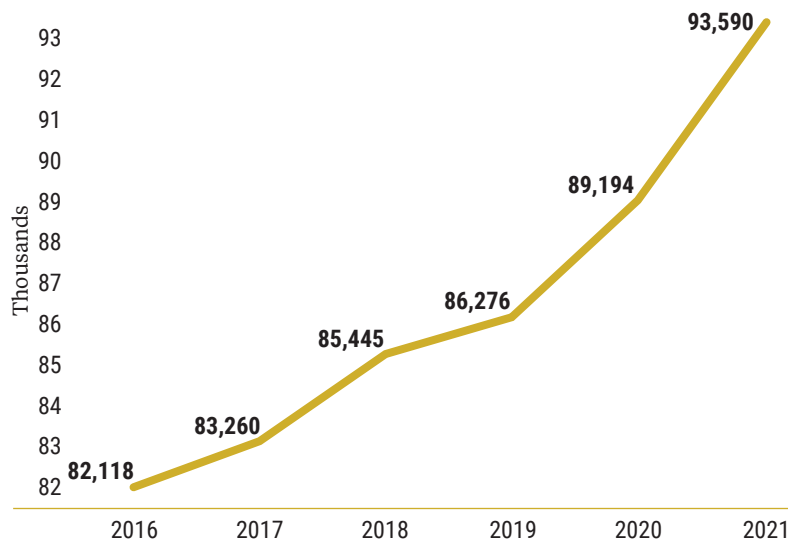






Bryan, Texas is the county seat of Brazos County, Texas. Our residents benefit from strong local economy and affordable housing. We are proud to provide our residents with many affordable services and low taxes.

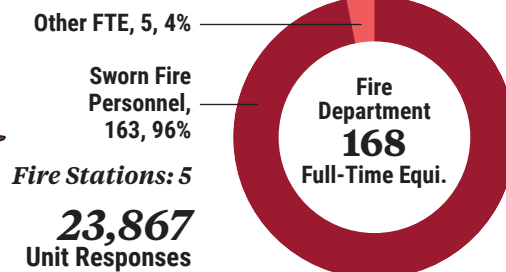
## City of Bryan: Population Estimate 2016-2021



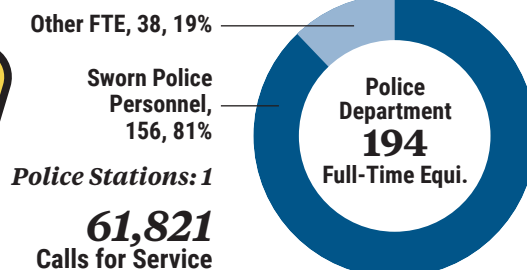
Source: City of Bryan and Texas Comptroller of Public Accounts and U.S. Census Bureau

## Public Safety

- Priority Call Response Time: **4.6 Minutes**
- Traffic Accident Rate (per 1,000): **0.17%**
- Crime Rate of Growth: **3% decrease**



**Fire Stations: 5**  
**23,867**  
Unit Responses



**Police Stations: 1**  
**61,821**  
Calls for Service

Source: City of Bryan

## City of Bryan Facts

**Date of Incorporation:**  
November 29, 1871

**Population Estimate:**  
93,590 *via census.gov*

**Form of Government:**  
Council/Member

**Fiscal Year:**  
October 1 – September 30

**Current Property Tax rate:**  
\$0.62400

**Sales Tax Rate:**  
Brazos County 0.50%  
City of Bryan 1.50%  
State 6.25%

**Hotel/Motel Tax:** 7.0%

**Corporate Limits:**  
54.36 (sq. miles)

**Paved Lane Miles:**  
820.50 miles

## Community Services

### Parks & Recreation

Public Parks	53
Golf Courses	1
Athletic Complexes	2
Recreation Center	1
Aquatic Center	1
Public Pools	2
Amphitheater	5
Cemeteries	3

### Library Services

Public Library Locations	2
Genealogy/History Center	1
Electronic Book Collection	21,231
Physical Book Collection	183,630

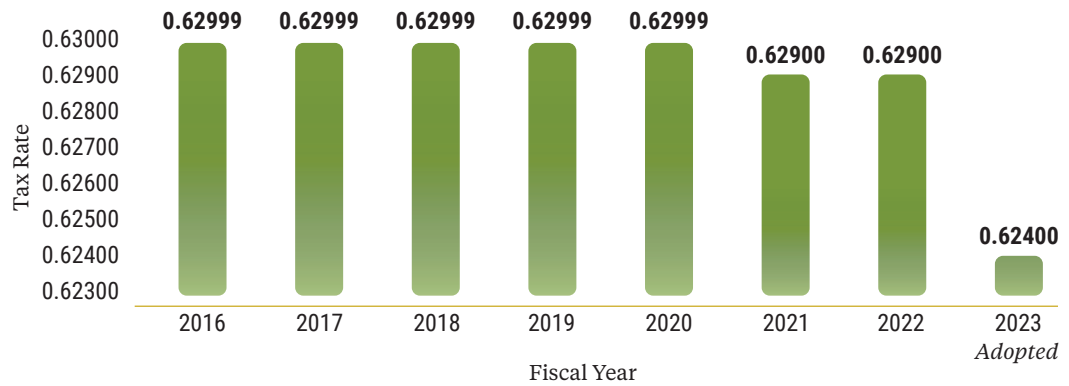
**39%**

**Animal Center**  
**Adoption Rate**

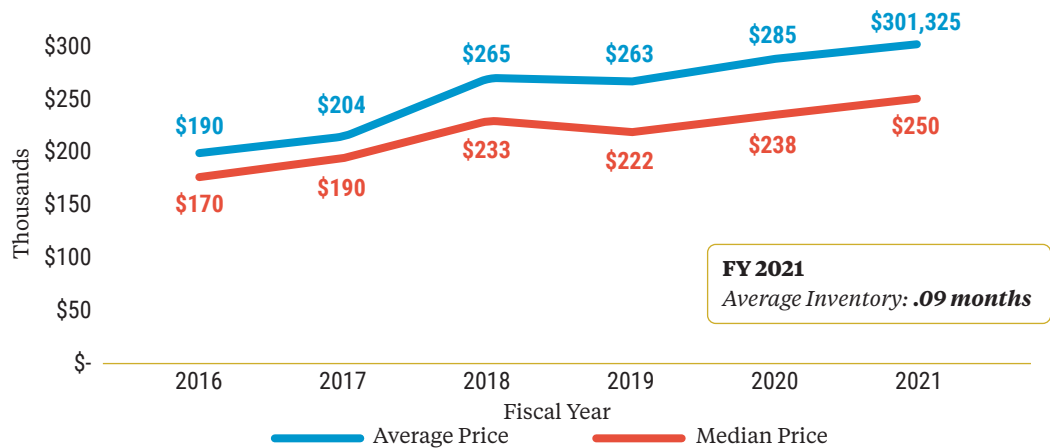


## Development Statistics

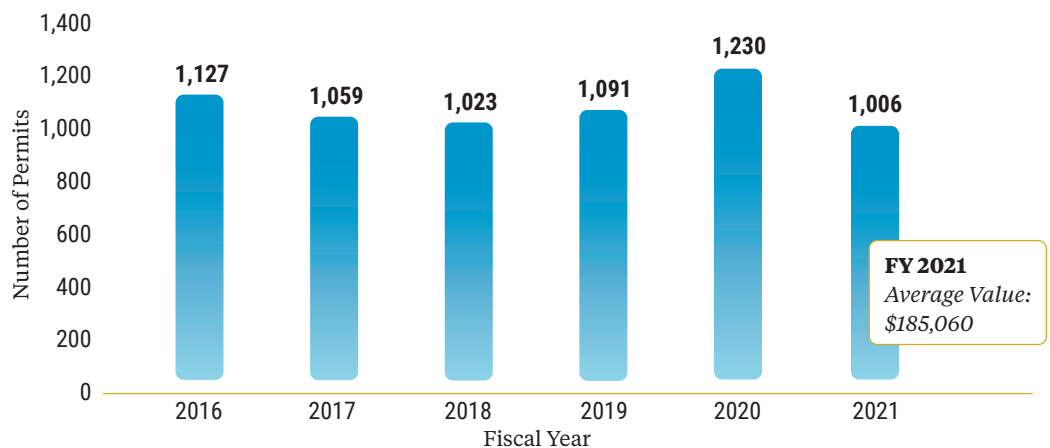
### Property Tax Rate FY 2016 - FY 2023



### Home Sales: Bryan - College Station 2016 - 2021



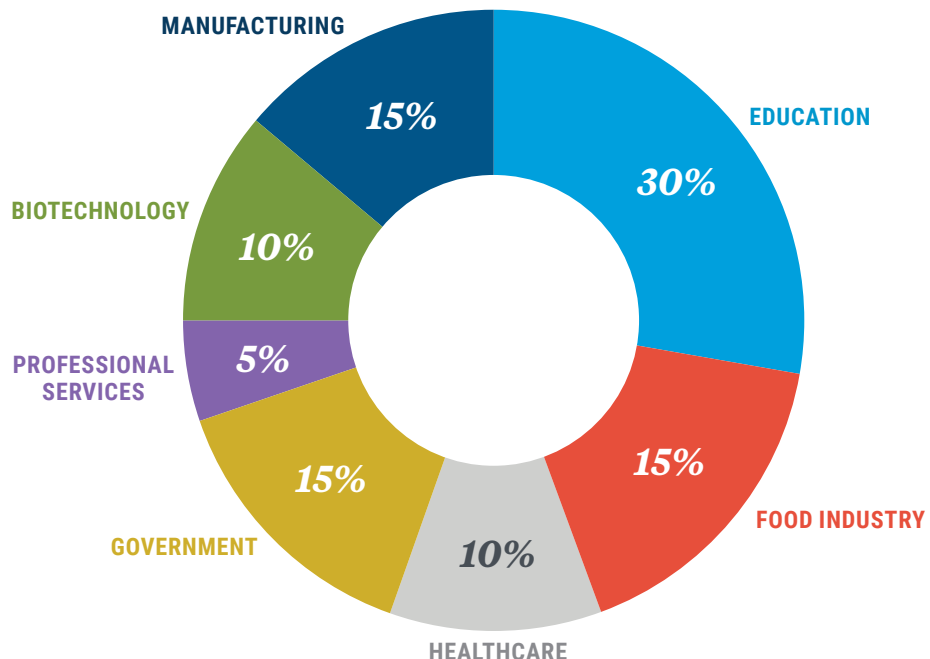
### Single Family Building Permits 2016 - 2021



Source: Texas A&M Real Estate Center and Brazos Central Appraisal District

**Texas  
Metro Areas  
Employment  
Statistics  
2020\*****2.7%  
Unemployment  
Rate  
(April 2022)\*\*****Top 20  
Employers  
by Industry**

<b>Metro Area</b>	<b>Employment</b>	<b>Unemployment Rate</b>
Amarillo	12,700	4.4%
Austin - Round Rock - San Marcos	1,202,600	4.9%
<b>Bryan - College Station</b>	<b>127,100</b>	<b>4.9%</b>
Abilene	78,800	5.0%
Lubbock	156,000	5.1%
Sherman - Denison	62,200	5.1%
Waco	122,200	5.6%
San Angelo	51,600	5.9%
Texarkana	60,300	5.9%
Tyler	103,900	5.9%
Dallas - Plano - Irving	2,581,400	5.9%
Dallas - Fort Worth - Arlington	3,825,700	6.0%
San Antonio - New Braunfels	1,145,100	6.0%
Killeen - Temple - Fort Hood	168,600	6.2%
Wichita Falls	60,700	6.4%
El Paso	343,900	7.4%
Victoria	41,400	7.5%
Longview	89,000	7.5%
Houston - The Woodlands - Sugar Land	3,148,500	7.6%
Laredo	107,300	7.7%
Midland	90,800	8.0%
Corpus Christi	184,200	8.4%
Brownsville - Harlingen	153,800	9.5%
Beaumont - Port Arthur	154,600	10.4%
McAllen - Edinburg - Mission	324,300	10.9%



\*Source: Bureau of Labor Statistics  
and Brazos Valley Economic  
Development Corporation

\*\*via [https://www.bls.gov/eag/eag.tx\\_collegestation\\_msa.htm](https://www.bls.gov/eag/eag.tx_collegestation_msa.htm)



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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

<b>City Departments</b>	<b>Public Safety</b>	<b>Service</b>	<b>Infrastructure</b>	<b>Economic Development</b>	<b>Quality of Life</b>
<i>Municipal Court</i>	X	X			X
<i>Police Services</i>	X	X			X
<i>Fire &amp; Emergency Operations</i>	X	X			X
<i>Bryan Animal Center</i>	X	X			X
<i>Engineering Services</i>	X	X	X	X	X
<i>Streets &amp; 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 Development</i>	X	X		X	X
<i>Library Services</i>		X		X	X
<i>Parks and Recreation</i>		X	X	X	X
<i>Fiscal Services</i>		X			X
<i>Information Technology</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 Development</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 and Marketing</i>	X	X		X	X
<i>Neighborhood &amp; Youth Services</i>		X		X	X
<i>Legal Services</i>		X			
<i>Water/Wastewater/Solid Waste</i>	X	X	X	X	X
<i>Bryan Texas Utilities (BTU)</i>	X	X	X	X	X
<i>Coulter Airport</i>	X	X	X	X	X
<i>Bryan Commerce and Development (BCD)</i>		X	X	X	X
<i>Hotel/Motel Tax</i>		X		X	
<i>Tax Increment Reinvestment Zones (TIRZ's)</i>		X	X	X	X
<i>Court Technology</i>	X	X			X
<i>Capital Reserve</i>			X	X	X
<i>Oil and Gas</i>			X	X	X
<i>Midtown Park</i>		X	X	X	X
<i>The City Course &amp; Event Center at PEC</i>		X	X	X	X
<i>The Queen and Palace Theaters</i>		X	X	X	X
<i>Self Insurance and Employee Benefits</i>		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 2023 adopted budget, which begins October 1, 2022 and ends September 30, 2023. The City Council propose or 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 proposed for the General Fund, Debt Service Fund, Enterprise Funds, Special Revenue Funds, and Internal Service Funds. The Capital Improvement Program ("CIP") is a five-year plan approved by the City Council by a separate resolution.

The City maintains the other post-employment benefits (OPEB) trust fund, the capital projects fund and grant fund. Resources generated from these funds do not support the ongoing operations of the City. Therefore, the City does not propose or adopt an annual budget for these funds

## 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 2023.
- 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, accomplishments for FY 2022, and service level objectives for FY 2023, key performance indicators, budgeted personnel, and financial data.
- The Appendix includes supplementary material including the Tax Rate Ordinance and the Budget Appropriation Ordinance. A decision package summary, community profile, and a glossary of terms and acronyms are also included in the Appendix.

This 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, Debt Service Fund, Special Revenue Funds, 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.
- Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- 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 and are not appropriated through the budget process.
- 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 Employee Benefits Fund, Self Insurance Fund and Warehouse Fund.

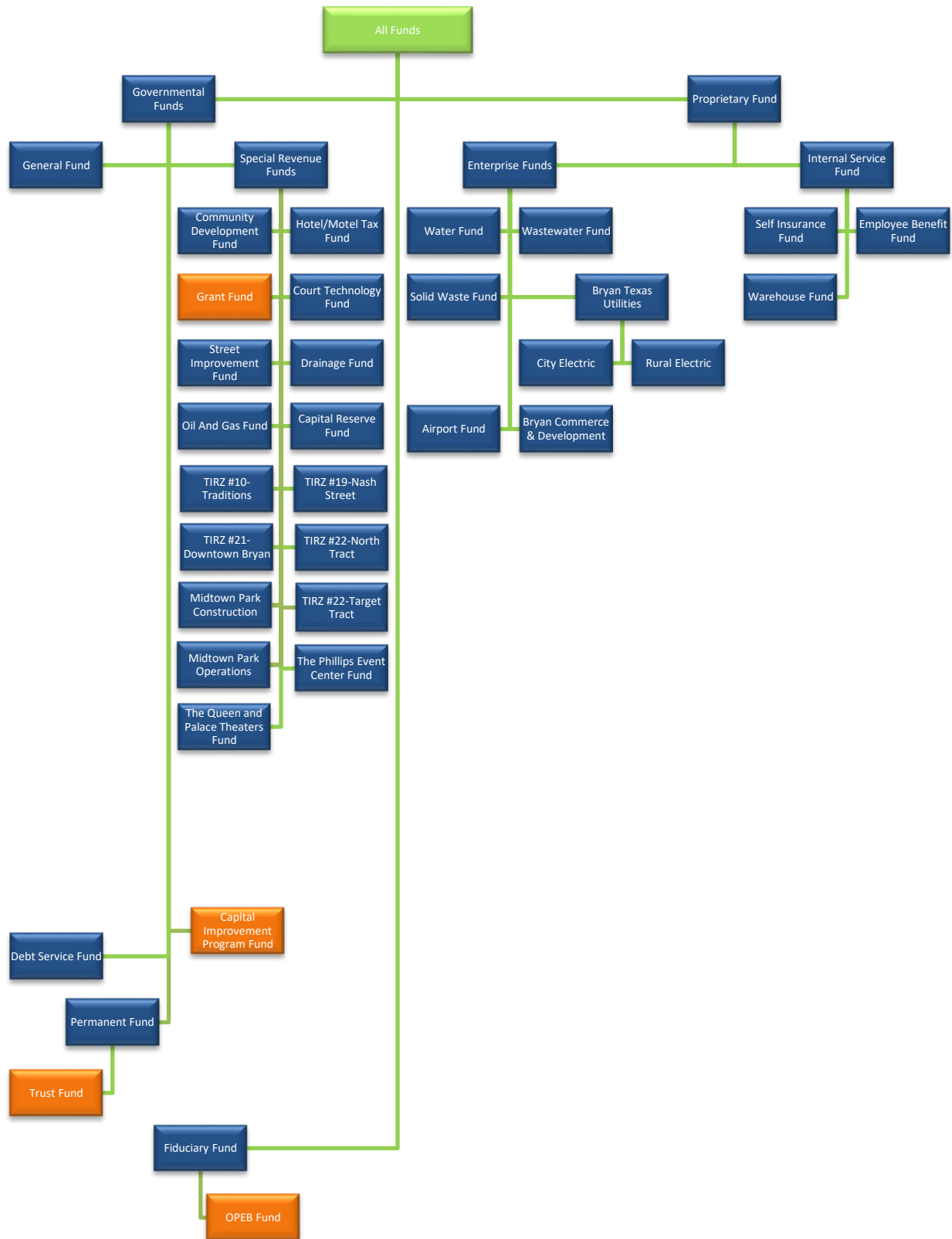
### *Fiduciary Funds*

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. This fund is not included in the budget.

The City also maintains a Trust Fund, Capital Projects Fund and Grant Fund. The City does not propose or adopt an annual budget for these funds as these resources are not available to support the ongoing operations of the City.



## FUND STRUCTURE FISCAL YEAR 2023



## **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. 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 2023 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 proposed 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 proposed 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 February 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. Departments will 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 and expenditure projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue and expenditure 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 propose or 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 proposed expenditure budget. The process of propose or 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 proposed in two components—one component funds the operations and maintenance (known as the M&O component) of the General Fund 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 proposed by ordinance of the City Council.

## **PRESENTATION OF ANNUAL REPORTING PERIODS**

The budget document presents annual reporting periods for FY 2021 actual revenues and expenditures, FY 2022 adopted budget, FY 2022 budget as amended by City Council, FY 2022 projected budgets based on results projected at the time budgets were prepared, and the FY 2023 budget adopted by the City Council. The budget book compares (\$ and % change) the FY 2023 adopted budget with the FY 2022 adopted budget.

## **CAPITAL IMPROVEMENTS**

The City of Bryan budgets 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 generally. The resolution for CIP is separate from the budget ordinance.

The status of capital projects can be found on the City's website at <https://bryantx.gov/infrastructure-improvements>.



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## **FY 2023 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 reported in the debt service fund summary
- 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 are 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 Financial Management Policy Statements will be reviewed and approved by Council at a minimum of every two years. The last amendment was adopted by City Council on November 9, 2021. 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 225 days of the current year's operating expenditure budget, excluding extraordinary items. For the purposes of this calculation, the expenditure budget includes operating expenditure, right-of-way payments, and any excess funds assignment to the City's General Fund. The annual expenditure budget in association with the rate-setting process, 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 125 days of the current year's operating expenditure budget, excluding extraordinary items. The annual expenditure budget in association with the rate-setting process 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 – 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 2023 the worker's compensation rate is \$1,000,000/occurrence and liability retention is \$500,000/occurrence.

J. Employee Benefits Fund Unrestricted Fund Balance

Target Unassigned Fund Balance – The City shall target an unassigned fund balance of 60 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 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 may also be used to fund pension obligation liabilities when it makes financial sense to do so. Pension obligation bonds will not be used to pay current pension expenditures (also known as normal costs). 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 \$0.624000 per \$100 valuation. Of the total City's proposed property tax rate, \$0.211004 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+	A+	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 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 outlined by the Investment Policy.

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

#### **PAID LOBBYISTS**

The City of Bryan may employ outside lobbyists when doing so allows us to further our mission of providing services for our citizens. In FY 2022, the City is projected to spend \$50,000 for outside lobbyists. During FY 2023, we anticipate lobbyist expenditures to be \$50,000. All lobbying expenditures are projected to be paid out of the Water Fund.



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## FY 2023 BUDGET SUMMARY

The FY 2023 adopted budget for the City of Bryan included a combined total of expenditures in the amount of \$499,270,403, which is \$56,596,179, or 12.8% more than the combined total of expenditures included in this adopted budget for FY 2022 which totaled \$442,674,224. This increase in expenditures is related to increases in service levels, fuel costs, and costs associated with new city operations including Midtown Park.

The following is a summary of the FY 2023 adopted annual budget for the City of Bryan, Texas.

### BUDGETED REVENUES

The City of Bryan FY 2023 revenues inclusive of transfers and right-of-way payments are projected at \$483,583,252 for all funds.

The table "Revenues by Type – All Funds", on page 48 of this document, 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 2023 revenue types:

- Tax revenues which include sales tax, property tax, and hotel occupancy tax, are estimated at \$79,007,200, or 16.3%, of the City's revenue base. Of this amount \$20,284,600, or 25.7%, is restricted. The City's restricted revenues are comprised of \$14,307,900 for the City's Debt Service Fund, \$2,684,300 for the City's TIRZ 10/Traditions Fund, \$1,900,000 for the City's Hotel/Motel Tax ("HOT") Fund, and a combined amount of \$1,392,400 is restricted for the use of the City's TIRZ 19/Nash Fund, TIRZ 21/Downtown Bryan, TIRZ 22/ Target and North Fund, and the Oil and Gas Fund.
- Franchise fees are assessed to private utility companies including telephone, cable, and gas. For FY 2023, franchise fees are estimated at \$2,154,100, or 0.4%, of total revenues.
- Licenses and Permits revenues that are collected by the development services departments are budgeted at \$927,000, or 0.2%, of total revenues.
- Inter-governmental revenues are projected to be \$6,268,000, or 1.3%, 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 2023 from all services is estimated at \$331,597,434, or 68.6%, of total revenues. BTU-City revenues of \$222,835,418, account for the majority of this revenue category.
- Municipal court fines, forfeitures and penalties total \$1,994,400, 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 \$23,092,717, or 4.8%, of total revenues.
- Right-of-way payments received by the General Fund from City owned utilities are budgeted at \$18,806,800 for FY 2023. Inter-fund transfers total \$19,735,600. The combined total for Right-of-way and inter-fund transfers is budgeted at \$38,542,400, or 8.0%, of total revenues.

#### *Revenue Assumptions:*

- The adopted budget reduces the FY2022 property tax rate of \$0.62900 per \$100 of assessed valuation to \$0.62400. The estimated total property tax levy for FY 2023 is \$47,193,621. The General Fund, or M&O, tax rate is proposed at \$0.412996 per \$100 of assessed valuation and the debt service portion or I&S tax rate is adopted at \$0.211004 per \$100 of assessed valuation. The General Fund property tax levy is estimated at \$28,655,620 and the Debt Service property tax levy is estimated at \$14,640,458 with additional amounts budgeted for penalty, interest, and delinquent taxes from prior periods. TIRZ property tax levies are estimated at \$3,897,103. Total property tax levy increased 13.01% compared to last year's value.

- The adopted FY 2023 budget for sales tax is \$30,264,000, which is \$5,424,920, or 21.8%, above the FY 2022 adopted budget. Sales tax revenue for FY 2022 is projected to be \$29,100,000.
- 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. The combined total of ROW payments proposed for FY 2023 is \$16,806,800.
- Total Water Fund revenues of \$14,726,400 are expected to increase by 1.7%. Wastewater Fund revenues of \$14,285,800 will see a modest growth of 3.7%. Solid Waste Fund revenues of \$8,852,500 anticipate a 2.4% increase for FY 2023. BTU-City expects revenues of \$226,059,556 and BTU-Rural expects revenues of \$56,111,196.
- The projected FY 2023 Hotel Occupancy Tax (“HOT”) revenues budget of \$1,920,000, which is a 19.5%, increase over FY 2022 adopted revenues. This increase in budgeted revenue is based on the continued recovery of the City and the impact of the COVID-19 pandemic in FY 2020 through FY 2022 as well as growth in hotel capacity.
- The Enterprise 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.

## **BUDGETED APPROPRIATION OF EXPENDITURES**

The City of Bryan Fiscal Year 2023 adopted budget appropriation of expenditures for all funds is \$499,270,403, or 12.8%, increase over the FY 2022 adopted budget.

### *Uses of Appropriated Funds:*

The table “Expenses – by Category – All Funds”, on page 49 of this document, 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 2023 are \$102,374,900, which includes an off-set of \$6,482,800, for administrative reimbursement costs from other funds for services provided by the General Fund.
- BTU-City and BTU-Rural combined appropriations represent \$278,448,003, or 55.8%, of the total appropriations for the City.
- The City’s Salaries & Benefits for FY 2023 are \$94,984,700 and \$8,801,600 of estimated salaries and benefits to be used for capital outlay, totaling \$103,786,300 for all Salaries & Benefits. The proposed budget includes a merit pool funding increase of 5.5% for the City’s Career Progression Program for eligible employees. The adopted FY 2023 budget increases staffing by 19.5 positions over the FY 2022 adopted budget. The increase consists of 6.5 mid-year hires and changes and 12.5 requested through the decision package process.
- Supplies which include fuel and energy costs for BTU-City and BTU-Rural, in the amount of \$124,377,140, make up the largest portion of the total budget of \$131,688,213, or 26.4%.
- Maintenance, vehicle, equipment and facility services expenses adopted for FY 2023 are \$66,707,366, or 13.4%, of budgeted expenses. These categories include maintenance expenses and utility service charges.
- Miscellaneous expenditures are primarily for contractual services and account for \$47,753,711, or 9.6%, of the total appropriations for FY 2023.
- Capital outlay for FY 2023 is \$75,328,700, or 15.1%, of total budgeted appropriations. This category includes capital improvement projects to be funded through operating revenues. Funding for vehicles and equipment are also included in this category. A complete listing of operating capital purchases can be found in the capital funding section of this document on page 199.
- Debt Service payments for all funds are budgeted at \$52,087,013, or 10.4%, of the total projected budget for FY 2023.

- Transfers out to other funds, including ROW payments, for FY 2023 total \$37,203,500, or 7.5%, of total appropriations. Electric utility ROW payments of \$15,006,800 account for the majority of this category. Combined transfers of \$12,870,900 are budgeted for the General Fund, included in this amount is a transfer of \$5,000,000 to the BCD Fund for new partnership initiatives, \$4,000,000 to the Midtown Park Operations Fund to support newly established operations, \$2,325,000 to the PEC Fund for damage from the February 2021 winter storm and funding for newly established operations, \$625,000 to the Queen and Palace Theater Fund to support newly established operations, and \$455,000 to the Airport Fund for airport improvements. Combined transfers of \$3,905,900 are budgeted for the Water, Wastewater, and Solid Waste funds for administrative reimbursements. Combined transfers of \$3,100,000 are budgeted for TIRZ 10/Traditions, TIRZ 19/Nash and TIRZ 22/Target for their reimbursement of advanced funding from the General Fund. Combined transfers of \$3,480,000 are budgeted for the TIRZ's, Street Improvement Fund, Drainage Fund, General Fund, Self Insurance Fund and Warehouse Fund for their respective debt service payments. There will also be a transfer from the Streets and Drainage Funds of \$169,100 for administrative reimbursements, and 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 2023 Change in Fund Balance – All Funds", on page 46 of this document, lists changes in year ended operating funds by fund. Overall, balances are projected to decrease by \$15,687,151. The General fund decrease of \$9,910,900, the Wastewater fund decrease of \$2,697,200, the Water fund decrease of \$1,999,900, and the Solid Waste fund decrease of \$1,965,400 account for the majority of the overall projected fund decreases. BTU – City is expected to increase by \$2,533,851 and BTU – Rural is expected to increase by \$1,188,898. The spending of available fund balances reduces the need for issuing debt. The ending fund balance in all funds is within target levels.

**City of Bryan, Texas**  
**All Funds Summary - Fiscal Year 2023**

<b>REVENUES</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b>Governmental Funds:</b>							
General	\$ 83,515,379	\$ 81,562,366	\$ 81,562,366	\$ 88,002,600	\$ 92,464,000	\$ 10,901,634	13.4%
Debt Service	13,179,708	14,765,660	14,765,660	15,702,000	17,919,400	3,153,740	21.4%
Hotel/Motel Tax	1,396,596	1,607,200	1,607,200	1,815,000	1,920,000	312,800	19.5%
Street Improvement	6,421,284	6,035,000	6,035,000	6,234,500	6,130,000	95,000	1.6%
Drainage	1,026,597	1,012,500	1,012,500	1,018,500	1,021,000	8,500	0.8%
TIRZ #10 (Traditions)	3,615,893	3,721,245	3,721,245	3,693,100	4,204,000	482,755	13.0%
TIRZ #19 (Nash Street)	396,701	422,295	422,295	406,200	454,100	31,805	7.5%
TIRZ #21 (Downtown)	224,218	343,007	343,007	358,600	332,300	(10,707)	-3.1%
TIRZ #22 (Target)	479,535	486,358	486,358	469,700	478,400	(7,958)	-1.6%
TIRZ #22 (North Tract)	205,916	205,056	205,056	200,000	226,500	21,444	10.5%
Court Technology	26,514	27,500	27,500	30,000	29,000	1,500	5.5%
Community Development	2,354,597	2,286,526	2,286,526	1,457,536	2,308,100	21,574	0.9%
Capital Reserve Fund	(4,291)	6,230	6,230	5,000	6,000	(230)	-3.7%
Oil & Gas Fund	381,522	311,650	311,650	313,500	380,600	68,950	22.1%
Midtown Park Operations Fund	4,387	3,626,500	3,626,500	130,000	5,597,500	1,971,000	54.3%
Midtown Park Construction Fund	20,031	50,000	50,000	30,058	-	(50,000)	-100.0%
Phillips Event Center Fund	2,170,588	3,750,000	3,750,000	3,205,000	4,025,000	275,000	7.3%
Queen & Palace Theaters Fund	189,788	1,016,362	1,016,362	882,400	1,191,800	175,438	17.3%
<b>Enterprise Funds:</b>							
Water	14,058,375	14,483,300	14,483,300	14,620,000	14,726,400	243,100	1.7%
Wastewater	14,329,609	13,781,315	13,781,315	14,315,800	14,285,800	504,485	3.7%
Solid Waste	8,395,675	8,642,334	8,642,334	8,866,300	8,852,500	210,166	2.4%
BTU - City	363,023,764	196,138,600	196,138,600	215,314,121	226,059,556	29,920,956	15.3%
BTU - Rural	48,075,592	50,387,100	50,387,100	56,655,967	56,111,196	5,724,096	11.4%
Coulter Field Airport	838,747	1,033,750	1,033,750	1,364,200	1,303,300	269,550	26.1%
Bryan Commerce & Dev.	3,728,720	1,710,553	1,710,553	2,508,300	5,202,000	3,491,447	204.1%
<b>Internal Service Funds:</b>							
Employee Benefits	15,854,856	15,007,934	15,007,934	15,412,000	15,436,700	428,766	2.9%
Self-Insurance Fund	3,557,585	2,503,700	2,503,700	2,518,500	2,550,000	46,300	1.8%
Warehouse Fund	329,111	324,399	324,399	376,100	368,100	43,701	13.5%
<b>TOTAL ALL FUNDS</b>	<b>\$ 587,796,997</b>	<b>\$ 425,248,439</b>	<b>\$ 425,248,439</b>	<b>\$ 455,904,982</b>	<b>\$ 483,583,252</b>	<b>\$ 58,334,813</b>	<b>13.7%</b>

Revenues include transfers in and right of way payments

<b>EXPENDITURES</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b>Governmental Funds:</b>							
General	\$ 78,790,155	\$ 89,679,665	\$ 89,679,665	\$ 85,770,400	\$ 102,374,900	12,695,235	14.2%
Debt Service	14,139,465	14,243,631	15,068,631	15,059,800	18,211,400	3,967,769	27.9%
Hotel/Motel Tax	1,386,914	1,761,380	1,986,380	1,896,400	2,426,100	664,720	37.7%
Street Improvement	4,774,037	8,583,830	8,583,830	9,028,600	7,511,100	(1,072,730)	-12.5%
Drainage	2,059,512	1,583,950	1,583,950	1,542,300	1,034,800	(549,150)	-34.7%
TIRZ #10 (Traditions)	3,298,257	3,542,560	3,542,560	3,542,600	3,634,300	91,740	2.6%
TIRZ #19 (Nash Street)	463,505	291,689	344,689	354,700	137,200	(154,489)	-53.0%
TIRZ #21 (Downtown)	68,880	385,895	385,895	28,400	987,600	601,705	155.9%
TIRZ #22 (Target)	454,261	479,167	479,167	479,200	488,200	9,033	1.9%
TIRZ #22 (North Tract)	201,783	206,178	206,178	206,200	216,900	10,722	5.2%
Court Technology	20,338	29,500	29,500	29,500	34,500	5,000	16.9%
Community Development	2,347,171	2,286,526	2,286,526	1,474,400	2,308,100	21,574	0.9%
Capital Reserve Fund	4,075,000	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	303,561	4,667,570	4,667,570	526,000	5,708,800	1,041,230	22.3%
Midtown Park Construction Fund	6,600	5,000,000	12,550,000	12,511,300	-	(5,000,000)	-100.0%
Phillips Event Center Fund	2,147,050	3,724,400	3,724,400	1,994,000	4,951,200	1,226,800	32.9%
Queen & Palace Theaters Fund	102,998	896,926	896,926	880,700	1,216,800	319,874	35.7%
<b>Enterprise Funds:</b>							
Water	13,532,588	16,779,182	16,779,182	16,435,600	16,726,300	(52,882)	-0.3%
Wastewater	13,952,474	17,826,980	17,826,980	17,826,600	16,983,000	(843,980)	-4.7%
Solid Waste	8,107,632	9,143,600	9,143,600	8,648,500	10,817,900	1,674,300	18.3%
BTU - City	357,850,873	190,491,500	213,491,500	192,251,033	223,525,705	33,034,205	17.3%
BTU - Rural	61,048,730	49,903,600	52,403,600	47,394,718	54,922,298	5,018,698	10.1%
Coulter Field Airport	679,074	1,027,090	1,777,090	1,381,900	1,359,700	332,610	32.4%
Bryan Commerce & Dev.	8,340,485	917,377	3,067,377	2,774,700	4,666,800	3,749,423	408.7%
<b>Internal Service Funds:</b>							
Employee Benefits	12,603,319	15,721,723	15,721,723	14,081,100	15,369,000	(352,723)	-2.2%
Self-Insurance Fund	2,654,731	3,145,405	3,545,405	3,777,700	3,299,100	153,695	4.9%
Warehouse Fund	333,527	354,900	354,900	350,600	358,700	3,800	1.1%
<b>TOTAL ALL FUNDS</b>	<b>\$ 593,742,921</b>	<b>\$ 442,674,224</b>	<b>\$ 480,127,224</b>	<b>\$ 440,246,951</b>	<b>\$ 499,270,403</b>	<b>\$ 56,596,179</b>	<b>12.8%</b>

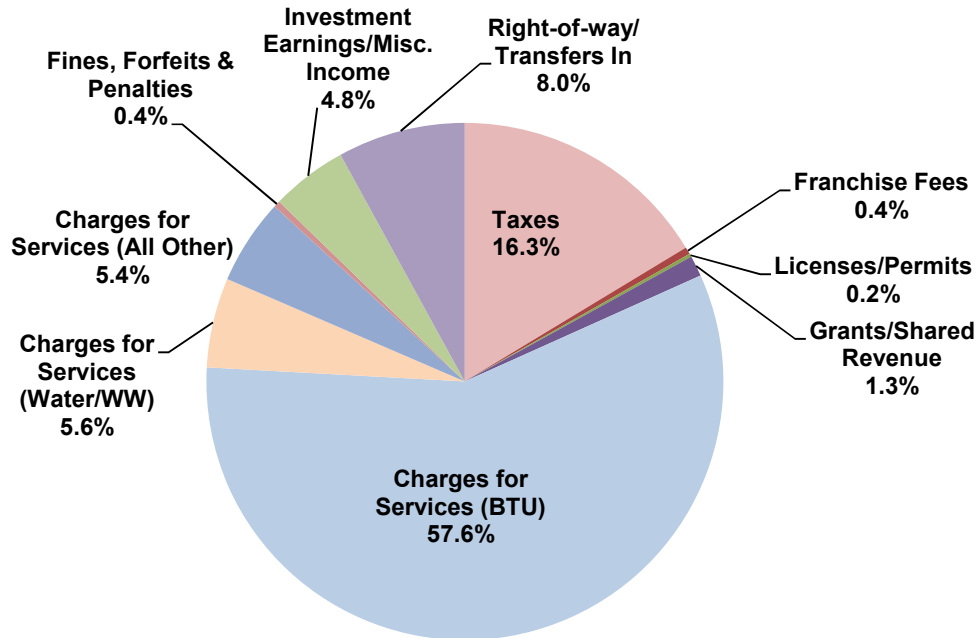
Expenditures are shown net of administrative reimbursements



## Revenues by Type

Fiscal Year 2023

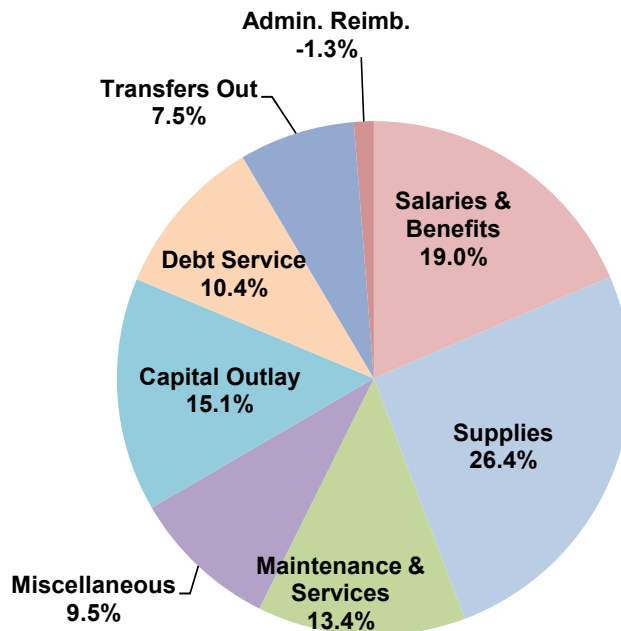
\$485,583,252



## Expenditures by Type

Fiscal Year 2023

\$499,270,403



**City of Bryan, Texas**  
**FY 2023 Change in Fund Balance - All Funds**

<b>Fund Name</b>	<b>10/1/2022 Est. Beginning Operating Funds</b>	<b>Revenues</b>	<b>ROW Pmts, Transfers In, &amp; Misc Income</b>	<b>Total Inflows</b>	<b>Expenditures <sup>(1)</sup></b>	<b>Change in Operating Funds</b>	<b>9/30/2023 Est. Ending Operating Funds</b>
<b>Governmental Funds:</b>							
General	\$ 53,179,133	\$ 72,557,200	\$ 19,906,800	\$ 92,464,000	\$ 102,374,900	(9,910,900)	\$ 43,268,233
Debt Service	1,856,725	14,810,400	3,109,000	17,919,400	18,211,400	(292,000)	1,564,725
Hotel/Motel Tax	2,177,375	1,920,000	-	1,920,000	2,426,100	(506,100)	1,671,275
Street Improvement	6,575,312	6,130,000	-	6,130,000	7,511,100	(1,381,100)	5,194,212
Drainage	253,436	1,021,000	-	1,021,000	1,034,800	(13,800)	239,636
TIRZ #10 (Traditions)	2,220,819	4,204,000	-	4,204,000	3,634,300	569,700	2,790,519
TIRZ #19 (Nash Street)	207,226	454,100	-	454,100	137,200	316,900	524,126
TIRZ #21 (Downtown)	1,031,650	332,300	-	332,300	987,600	(655,300)	376,350
TIRZ #22 (Target)	78,642	478,400	-	478,400	488,200	(9,800)	68,842
TIRZ #22 (North Tract)	68,483	226,500	-	226,500	216,900	9,600	78,083
Court Technology	188,694	29,000	-	29,000	34,500	(5,500)	183,194
Community Development	-	2,308,100	-	2,308,100	2,308,100	-	-
Capital Reserve Fund	1,237,286	6,000	-	6,000	-	6,000	1,243,286
Oil & Gas	1,154,177	380,600	-	380,600	-	380,600	1,534,777
Midtown Park Operations Fund	2,138,277	1,597,500	4,000,000	5,597,500	5,708,800	(111,300)	2,026,977
Midtown Park Construction Fund	-	-	-	-	-	-	-
Phillips Event Center Fund	1,228,637	1,700,000	2,325,000	4,025,000	4,951,200	(926,200)	302,437
Queen & Palace Theaters Fund	88,015	566,800	625,000	1,191,800	1,216,800	(25,000)	63,015
<b>Enterprise Funds:</b>							
Water	7,577,596	13,543,000	1,183,400	14,726,400	16,726,300	(1,999,900)	5,577,696
Wastewater	6,611,495	13,842,400	443,400	14,285,800	16,983,000	(2,697,200)	3,914,295
Solid Waste	8,363,809	8,669,000	183,500	8,852,500	10,817,900	(1,965,400)	6,398,409
BTU - City	112,413,808	222,835,418	3,224,138	226,059,556	223,525,705	2,533,851	114,947,659
BTU - Rural	19,746,521	55,676,016	435,179	56,111,196	54,922,298	1,188,898	20,935,419
Coulter Field Airport	227,226	795,300	508,000	1,303,300	1,359,700	(56,400)	170,826
Bryan Commerce & Dev.	8,677	200,000	5,002,000	5,202,000	4,666,800	535,200	543,877
<b>Internal Service Funds:</b>							
Employee Benefits	5,173,473	14,935,500	501,200	15,436,700	15,369,000	67,700	5,241,173
Self-Insurance Fund	3,839,936	2,500,000	50,000	2,550,000	3,299,100	(749,100)	3,090,836
Warehouse Fund	16,751	111,000	257,100	368,100	358,700	9,400	26,151
<b>TOTAL ALL FUNDS</b>	<b>\$ 237,663,179</b>	<b>\$ 441,829,534</b>	<b>\$ 41,753,717</b>	<b>\$ 483,583,252</b>	<b>\$ 499,270,403</b>	<b>\$ (15,687,151)</b>	<b>\$ 221,976,028</b>

**Notes:**

<sup>(1)</sup> Expenditures are shown net of administrative reimbursements.



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**City of Bryan, Texas**  
**Revenues by Type - All Funds**  
**Fiscal Year 2023**

<b>Revenues:</b>	<b>Taxes</b>	<b>Franchise Fees</b>	<b>Licenses &amp; Permits</b>	<b>Inter- governmental</b>	<b>Charges for Services</b>	<b>Fines, Forfeits &amp; Penalties</b>	<b>Investment Earnings / Misc. Income</b>	<b>Right of Way &amp; Transfers In</b>	<b>Total</b>
<b>Governmental Funds:</b>									
General	\$ 58,722,600	\$ 2,154,100	\$ 927,000	\$ 1,437,000	\$ 5,710,000	\$ 1,498,400	\$ 2,108,100	\$ 19,906,800	\$ 92,464,000
Debt Service	14,307,900	-	-	371,000	-	70,000	61,500	3,109,000	17,919,400
Hotel/Motel Tax	1,900,000	-	-	-	-	-	20,000	-	1,920,000
Street Improvement Fund	-	-	-	-	6,000,000	70,000	60,000	-	6,130,000
Drainage Improvement	-	-	-	-	1,000,000	11,000	10,000	-	1,021,000
TIRZ #10-Traditions	2,684,300	-	-	1,504,700	-	-	15,000	-	4,204,000
TIRZ #19-Nash Street	452,100	-	-	-	-	-	2,000	-	454,100
TIRZ #21-Downtown Bryan	329,300	-	-	-	-	-	3,000	-	332,300
TIRZ #22 - Target	288,600	-	-	187,800	-	-	2,000	-	478,400
TIRZ #22 - North	133,600	-	-	92,200	-	-	700	-	226,500
Court Technology	-	-	-	-	-	27,000	2,000	-	29,000
Community Development	-	-	-	2,308,100	-	-	-	-	2,308,100
Capital Reserve	-	-	-	-	-	-	6,000	-	6,000
Oil & Gas	188,800	-	-	-	-	-	191,800	-	380,600
Midtown Park Operations Fund	-	-	-	-	1,577,500	-	20,000	4,000,000	5,597,500
Midtown Park Construction Fund	-	-	-	-	-	-	-	-	-
Phillips Event Center Fund	-	-	-	-	1,700,000	-	-	2,325,000	4,025,000
Queen & Palace Theaters Fund	-	-	-	-	566,800	-	-	625,000	1,191,800
<b>Enterprise Funds:</b>									
Water	-	-	-	-	13,414,000	129,000	1,142,100	41,300	14,726,400
Wastewater	-	-	-	-	13,728,400	114,000	328,600	114,800	14,285,800
Solid Waste	-	-	-	-	8,594,000	75,000	75,000	108,500	8,852,500
BTU-City	-	-	-	-	222,835,418	-	3,224,138	-	226,059,556
BTU-Rural	-	-	-	-	55,676,016	-	435,179	-	56,111,196
Airport	-	-	-	-	795,300	-	53,000	455,000	1,303,300
Bryan Commerce & Dev.	-	-	-	-	-	-	202,000	5,000,000	5,202,000
<b>Internal Service Funds:</b>									
Employee Benefits	-	-	-	367,200	-	-	14,969,500	100,000	15,436,700
Self-Insurance Fund	-	-	-	-	-	-	50,000	2,500,000	2,550,000
Warehouse Fund	-	-	-	-	-	-	111,100	257,000	368,100
<b>Total Revenues</b>	<b>\$ 79,007,200</b>	<b>\$ 2,154,100</b>	<b>\$ 927,000</b>	<b>\$ 6,268,000</b>	<b>\$ 331,597,434</b>	<b>\$ 1,994,400</b>	<b>\$ 23,092,717</b>	<b>\$ 38,542,400</b>	<b>\$ 483,583,252</b>
	16.3%	0.4%	0.2%	1.3%	68.6%	0.4%	4.8%	8.0%	100.0%

**City of Bryan, Texas**  
**Expenses - by Category - All Funds**  
**Fiscal Year 2023**

<b>Expenses :</b>	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
<b>Governmental Funds:</b>									
General	\$ 68,027,600	\$ 3,380,250	\$ 7,687,150	\$ 11,564,500	\$ 5,327,300	\$ -	\$ 12,870,900	\$ (6,482,800)	\$ 102,374,900
Debt Service	-	-	-	-	-	18,211,400	-	-	18,211,400
Hotel/Motel Tax	67,700	-	-	2,358,400	-	-	-	-	2,426,100
Street Improvement Fund	-	-	2,180,000	206,200	4,640,000	-	484,900	-	7,511,100
Drainage Improvement	-	-	-	166,900	726,500	-	141,400	-	1,034,800
TIRZ #10-Traditions	-	-	-	25,000	-	-	3,609,300	-	3,634,300
TIRZ #19-Nash Street	-	-	-	-	-	-	137,200	-	137,200
TIRZ #21-Downtown Bryan	-	-	-	675,000	-	-	312,600	-	987,600
TIRZ #22 - Target	-	-	-	-	-	-	488,200	-	488,200
TIRZ #22 - North	-	-	-	100,000	-	-	116,900	-	216,900
Court Technology	-	13,500	21,000	-	-	-	-	-	34,500
Community Development	477,400	6,200	71,400	1,753,100	-	-	-	-	2,308,100
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	144,400	735,000	1,373,000	2,717,000	739,400	-	-	-	5,708,800
Midtown Park Construction Fund	-	-	-	-	-	-	-	-	-
Phillips Event Center Fund	-	813,700	217,000	1,593,500	2,327,000	-	-	-	4,951,200
Queen & Palace Theaters Fund	-	400,000	35,000	781,800	-	-	-	-	1,216,800
<b>Enterprise Funds:</b>									
Water	3,124,400	334,900	2,884,400	1,106,500	5,065,000	2,847,600	1,363,500	-	16,726,300
Wastewater	3,755,700	490,573	2,561,504	919,823	5,693,000	2,185,700	1,376,700	-	16,983,000
Solid Waste	3,525,600	641,950	688,200	1,860,050	2,936,400	-	1,165,700	-	10,817,900
BTU-City**	13,793,900	95,487,037	37,636,126	4,438,538	32,528,500	24,634,804	15,006,800	-	223,525,705
BTU-Rural**	830,800	28,890,103	9,559,986	66,700	11,445,600	4,129,109	-	-	54,922,298
Airport	387,600	388,500	176,100	224,900	100,000	78,400	4,200	-	1,359,700
Bryan Commerce & Dev.	-	-	17,600	849,200	3,800,000	-	-	-	4,666,800
<b>Internal Service Funds:</b>									
Employee Benefits	-	-	357,000	15,012,000	-	-	-	-	15,369,000
Self-Insurance Fund	601,000	90,100	1,227,900	1,262,400	-	-	117,700	-	3,299,100
Warehouse Fund	248,600	16,400	14,000	72,200	-	-	7,500	-	358,700
<b>Total Expenses</b>	<b>\$ 94,984,700</b>	<b>\$ 131,688,213</b>	<b>\$ 66,707,366</b>	<b>\$ 47,753,711</b>	<b>\$ 75,328,700</b>	<b>\$ 52,087,013</b>	<b>\$ 37,203,500</b>	<b>\$ (6,482,800)</b>	<b>\$ 499,270,403</b>
	19.0%	26.4%	13.4%	9.6%	15.1%	10.4%	7.5%	-1.3%	100.0%

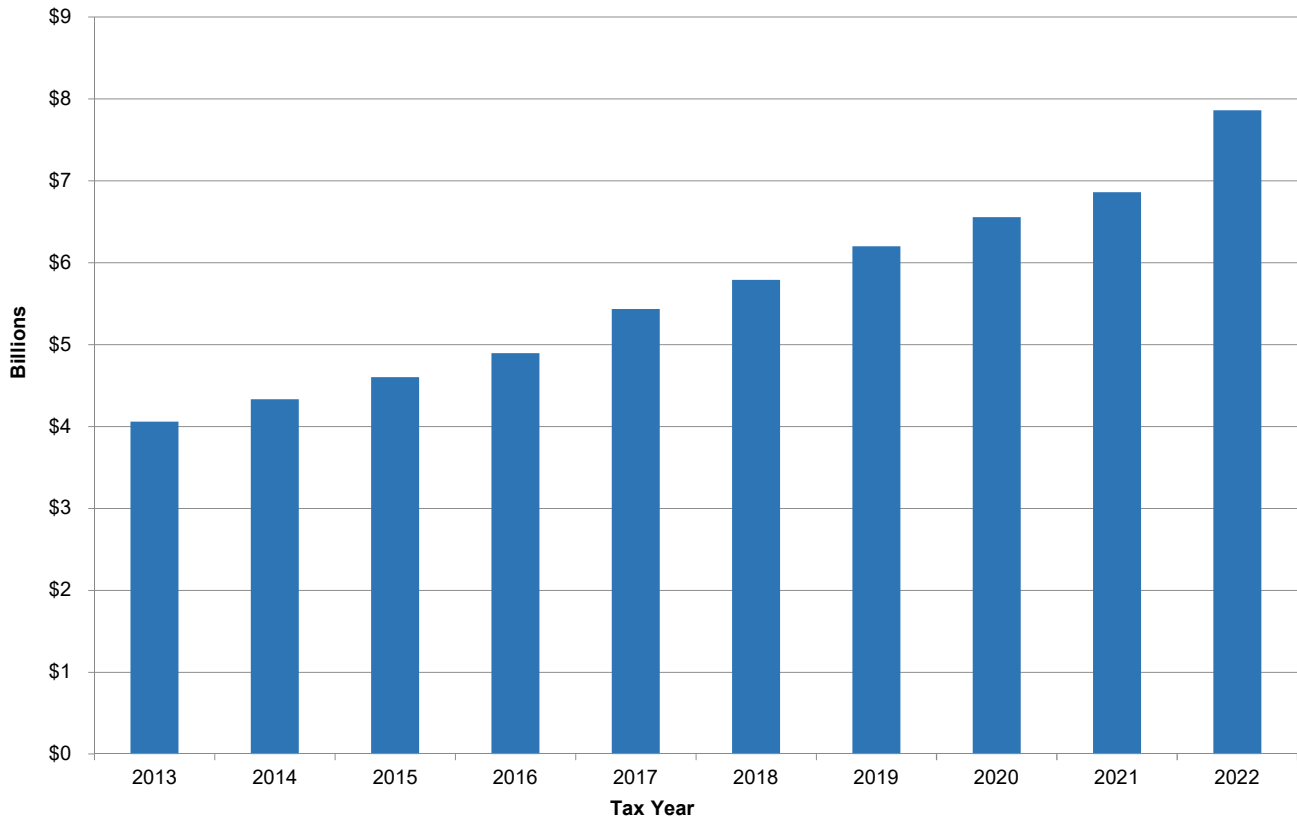
**\*\*Note:** Capital outlay for BTU includes estimated capitalized salaries and benefits in the amount of \$8,801,600 related to capital projects.

**PROPERTY TAX CALCULATION AND DISTRIBUTION**  
As of 8/26/22 Certified Values

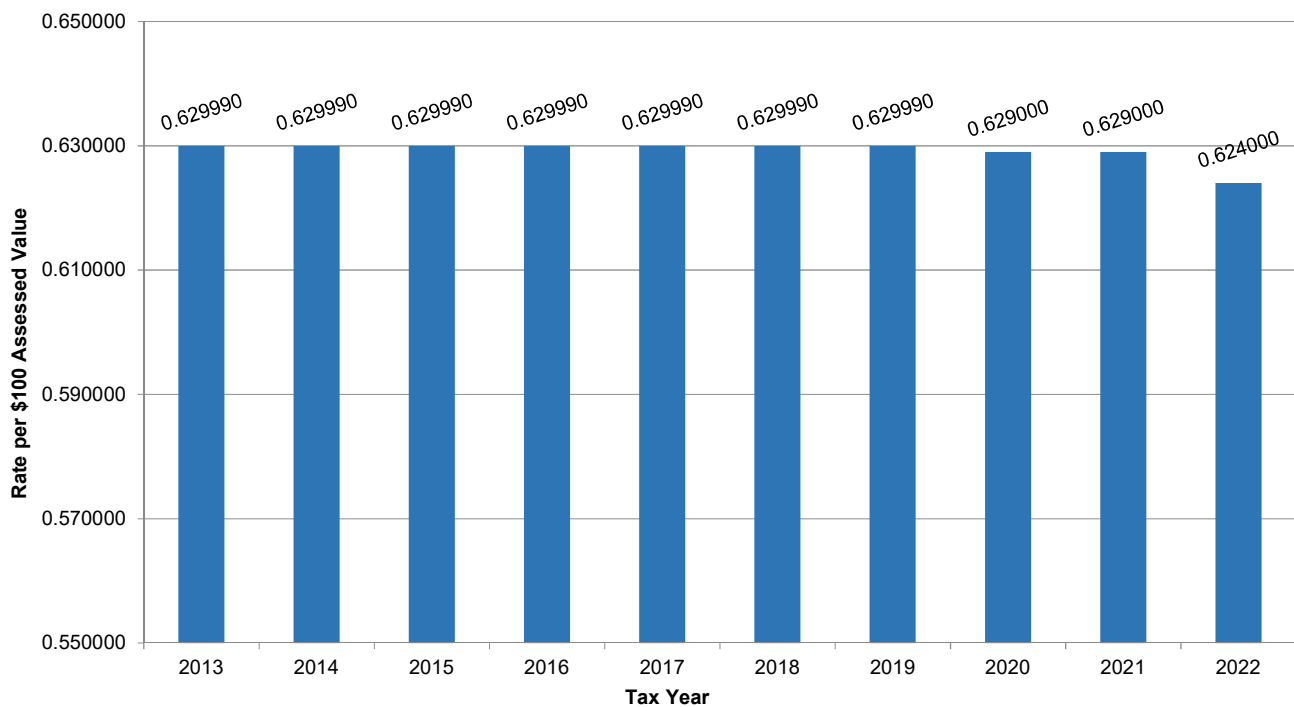
<b>EFFECTIVE RATE</b>			
<b>ESTIMATED Tax Roll and Levy</b>	<b>FY 2023</b>	<b>FY 2022 for Comparison</b>	
Assessed Valuation (100%)	\$ 9,562,958,627	\$ 8,415,378,625	
<b>Growth in Assessed Valuation</b>	<b>13.64%</b>		
Net Taxable Value (Before Freeze)	\$ 7,860,221,682	\$ 6,862,998,053	
<b>Growth in Net Taxable (Before Freeze)</b>	<b>14.53%</b>		
Less: Freeze Taxable /Transfer Adj.	978,809,418	842,276,464	
<b>% Change Freeze Taxable</b>	<b>16.21%</b>		
Total Taxable	\$ 6,881,412,264	\$ 6,020,721,589	
	<b>14.30%</b>		
Rate Per \$100 of Assessed Valuation	0.624000	0.629000	
Tax	\$ 42,940,013	\$ 37,870,339	
	<b>13.39%</b>		
Add: Freeze Ceilings	4,253,248	3,890,381	
	<b>9.33%</b>		
Total Tax Levy	\$ 47,193,261	\$ 41,760,720	
<b>% Change Total Tax Levy</b>	<b>13.01%</b>		

<b>ESTIMATED Distribution:</b>	<b>Tax Rate</b>	<b>% of Total</b>	<b>FY 2023</b>	<b>FY 2022 for Comparison</b>
General Fund	\$ 0.412996		\$ 26,078,923	\$ 23,156,814
General Fund - Freeze Ceiling	\$ 0.412996		2,576,696	2,351,542
		60.72%	\$ 28,655,620	\$ 25,508,356
			<b>12.34%</b>	
Debt Service	\$ 0.211004		13,323,996	11,607,700
Debt Service - Freeze Ceiling	\$ 0.211004		1,316,461	1,178,746
		31.02%	\$ 14,640,458	\$ 12,786,446
			<b>14.50%</b>	
TIRZ 10 - Traditions	\$ 0.624000	5.70%	\$ 2,688,388	\$ 2,412,097
<b>Projected Growth</b>			<b>11.45%</b>	
TIRZ 19 - Nash Street	\$ 0.624000	0.96%	\$ 451,343	\$ 397,231
<b>Projected Growth</b>			<b>13.62%</b>	
TIRZ 21 - Downtown	\$ 0.624000	0.70%	\$ 328,695	\$ 258,840
<b>Projected Growth</b>			<b>26.99%</b>	
TIRZ 22 - North	\$ 0.624000	0.29%	\$ 136,601	\$ 120,669
<b>Projected Growth</b>			<b>13.20%</b>	
TIRZ 22 - South	\$ 0.624000	0.62%	\$ 292,156	\$ 277,079
<b>Projected Growth</b>			<b>5.44%</b>	
<b>Total Tax Levy</b>				<b>\$ 47,193,262</b>
				<b>\$ 41,760,720</b>

### Net Taxable Property Value Tax Year 2013 - 2022



### Property Tax Rate Tax Year 2013 - 2022



**Summary of Authorized/Budgeted Full-Time Equivalent Positions  
With Salary and Benefits  
Fiscal Year 2023**

Department	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	Variance from FY 22-FY 23	FY 2022 Adopted	FY 2022 Adopted	FY 2023 Adopted	Variance from FY 22-FY 23
<u>General Fund:</u>								
<i>Public Safety:</i>								
Municipal Court	16.0	16.0	16.0	-	\$ 1,269,500	\$ 1,354,800	\$ 1,392,300	\$ 37,500
Police Services	193.0	193.0	194.0	1.0	20,868,300	21,515,700	22,011,800	496,100
Fire & Emergency Ops Center	150.0	151.0	158.0	7.0	16,695,300	17,299,900	19,137,500	1,837,600
Bryan Animal Center	11.0	11.0	11.0	-	815,800	816,400	818,000	1,600
<i>Total Public Safety</i>	<i>370.0</i>	<i>371.0</i>	<i>379.0</i>	<i>8.0</i>	<i>39,648,900</i>	<i>40,986,800</i>	<i>43,359,600</i>	<i>2,372,800</i>
<i>Public Works:</i>								
Engineering Services	14.0	15.0	16.0	1.0	1,394,700	1,509,200	1,634,700	125,500
Streets & Drainage	17.0	17.0	17.0	-	1,125,300	1,188,100	1,229,100	41,000
Traffic Operations	10.0	10.0	11.0	1.0	751,950	818,300	842,500	24,200
<i>Total Public Works</i>	<i>41.0</i>	<i>42.0</i>	<i>44.0</i>	<i>2.0</i>	<i>3,271,950</i>	<i>3,515,600</i>	<i>3,706,300</i>	<i>190,700</i>
<i>Development Services</i>								
Development Services	23.0	26.0	27.0	1.0	1,834,100	2,105,200	2,131,800	26,600
Code Enforcement	5.0	5.0	5.0	-	352,100	360,900	384,800	23,900
Community Development Admin.	1.0	1.0	1.0	-	211,850	223,600	224,400	800
<i>Total Development Services</i>	<i>29.0</i>	<i>32.0</i>	<i>33.0</i>	<i>1.0</i>	<i>2,398,050</i>	<i>2,689,700</i>	<i>2,741,000</i>	<i>51,300</i>
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	37.5	37.5	34.0	(3.5)	2,654,500	2,698,800	2,631,000	(67,800)
Parks and Recreation	21.8	21.8	23.8	2.0	2,415,250	2,551,400	2,544,200	(7,200)
<i>Total Community Services</i>	<i>59.3</i>	<i>59.3</i>	<i>57.8</i>	<i>(1.5)</i>	<i>5,069,750</i>	<i>5,250,200</i>	<i>5,175,200</i>	<i>(75,000)</i>
<i>Support Services:</i>								
Fiscal Services	14.0	15.0	17.0	2.0	1,410,000	1,500,300	1,553,600	53,300
Information Technology	38.0	38.0	40.0	2.0	4,146,400	4,273,700	4,551,400	277,700
Human Resources	5.0	5.0	5.0	-	593,600	607,000	626,100	19,100
Facility Services	17.5	17.5	18.0	0.5	1,264,500	1,317,900	1,413,100	95,200
Fleet Services	11.0	11.0	11.0	-	787,750	808,200	827,700	19,500
<i>Total Support Services</i>	<i>85.5</i>	<i>86.5</i>	<i>91.0</i>	<i>4.5</i>	<i>8,202,250</i>	<i>8,507,100</i>	<i>8,971,900</i>	<i>464,800</i>
<i>General Administration:</i>								
Executive Services	6.0	6.0	6.0	-	1,196,300	1,227,600	1,236,100	8,500
Economic Development	5.0	5.0	5.0	-	725,700	744,300	752,300	8,000
City Secretary	6.0	6.0	6.0	-	587,450	601,600	610,500	8,900
City Council Services	-	-	-	-	100	100	100	-
Communications & Marketing	4.0	4.0	5.0	1.0	408,000	424,300	493,900	69,600
Neighborhood & Youth Services	1.0	1.0	1.0	-	106,500	109,100	108,400	(700)
Legal Services	6.0	7.0	7.0	-	822,400	904,900	872,300	(32,600)
<i>Total General Administration</i>	<i>28.0</i>	<i>29.0</i>	<i>30.0</i>	<i>1.0</i>	<i>3,846,450</i>	<i>4,011,900</i>	<i>4,073,600</i>	<i>61,700</i>
<b>Total General Fund</b>	<b>612.8</b>	<b>619.8</b>	<b>634.8</b>	<b>15.0</b>	<b>\$ 62,437,350</b>	<b>\$ 64,961,300</b>	<b>\$ 68,027,600</b>	<b>\$ 3,066,300</b>
<u>Other Funds:</u>								
<i>Enterprise Funds:</i>								
Water Services	35.6	35.6	36.05	0.5	\$ 2,985,000	\$ 3,060,000	\$ 3,124,400	\$ 64,400
Wastewater Services	41.5	41.5	42.95	1.5	3,510,300	3,615,300	3,755,700	140,400
Solid Waste Fund	45.0	45.0	45.0	-	3,195,000	3,482,400	3,525,600	43,200
Airport	2.0	2.0	4.0	2.0	195,800	209,900	387,600	177,700
BTU Operations	184.0	187.0	187.0	-	21,845,000	22,153,700	23,426,300	1,272,600
<i>Special Revenue Funds:</i>								
Community Development	5.5	5.5	5.5	-	449,563	460,834	477,400	16,566
HOT	0.7	0.7	0.7	-	64,300	64,600	67,700	3,100
Street Improvement	1.0	1.0	-	(1.0)	127,300	102,800	-	(102,800)
Midtown Park Operations	-	1.0	2.0	1.0	-	29,800	144,400	114,600
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.0	6.0	6.0	-	587,600	601,900	601,000	(900)
Warehouse	3.0	3.0	3.0	-	232,100	247,100	248,600	1,500
<b>Total Other Funds</b>	<b>324.2</b>	<b>328.2</b>	<b>332.2</b>	<b>4.0</b>	<b>\$ 33,191,963</b>	<b>\$ 34,028,334</b>	<b>\$ 35,758,700</b>	<b>\$ 1,730,366</b>
<b>Total All Funds</b>	<b>937.0</b>	<b>948.0</b>	<b>967.0</b>	<b>19.0</b>	<b>\$ 95,629,313</b>	<b>\$ 98,989,634</b>	<b>\$ 103,786,300</b>	<b>\$ 4,796,666</b>

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



## **GENERAL FUND OVERVIEW**

### **FUND DESCRIPTION**

The General 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. The non-departmental function included in the General Fund accounts for the public funding of contractual payments associated with outside agency organizations as well as transfers to other funds to support operations and capital purchases.

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 2023 REVENUES**

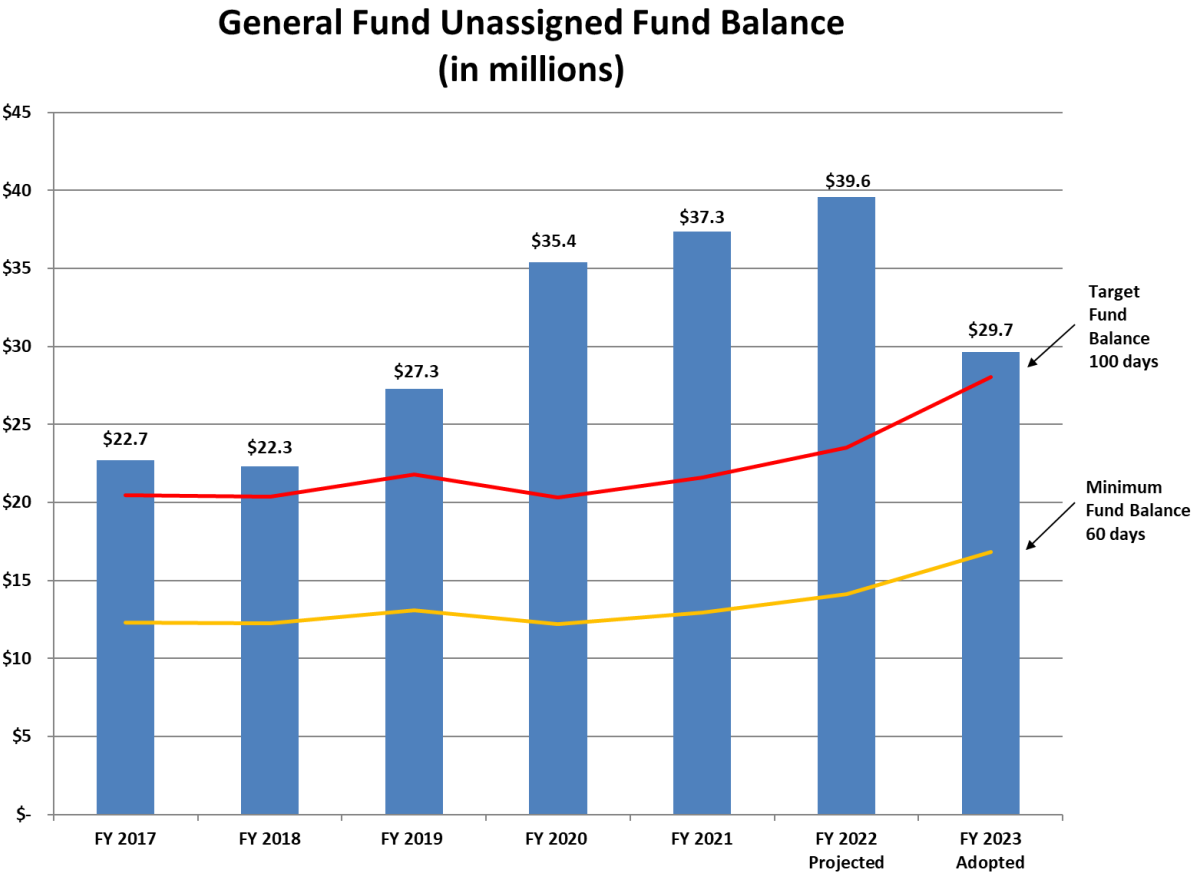
The FY 2023 Adopted Budget includes combined revenues, transfers in and right-of way-payments of \$92,464,000. Revenues totaling \$72,557,200 from taxes, licenses and permits, grants, charges for services, and other income, account for the majority of the inflows for the General Fund. Right-of-way payments are budgeted at \$16,806,800 and transfers in are budgeted at \$3,100,000. This represents an overall increase of \$10,901,634, or 13.4%, from the FY 2022 adopted budget of \$81,562,366. Total tax revenues and franchise fees are budgeted at \$60,876,700 and include sales tax revenues of \$30,264,000, an increase of \$5,424,920, or 21.8%, property tax revenues (including penalty and interest received on property tax delinquent from previous years) of \$28,458,600, an increase of \$3,280,249, or 13.0%, and franchise fees of \$2,154,100, an increase of \$31,836, or 1.5%. The majority of the projected revenue increase can be attributed to stronger than anticipated retail sales as the economy continues to recover from the effects the pandemic. Sales taxes and property taxes account for 63.5% total General Fund inflows. Transfers in and right-of-way payments are projected to be \$19,906,800 which is an increase of \$1,433,572, or 7.8%, from the FY 2022 adopted budget. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income.

### **FISCAL YEAR 2023 EXPENDITURES**

General Fund proposed operating expenditures, net of administrative reimbursements, for FY 2023 are \$102,374,900 which is an increase of \$12,695,235, or 14.2%, over the FY 2022 adopted budget of \$89,679,665. The majority of the increase is attributed to one-time non-recurring expenditures that were deferred in FY 2022 as cost saving measures as well as transfers to other funds to support City Council initiatives. The 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 \$6,482,800 represent services provided by the General Fund to other funds and represent a negative expenditure in the General Fund. Detailed departmental summaries are shown in the General Fund Expense Summary on page 59. Departmental summary pages provide detailed information by function and category starting on page 61.

FUND BALANCE

The FY 2023 Ending Funds Available for Operations of \$29,666,531, which exceeds the 60 day minimum fund balance policy amount of \$16,828,751 and the 100 day target fund balance of \$28,047,918.



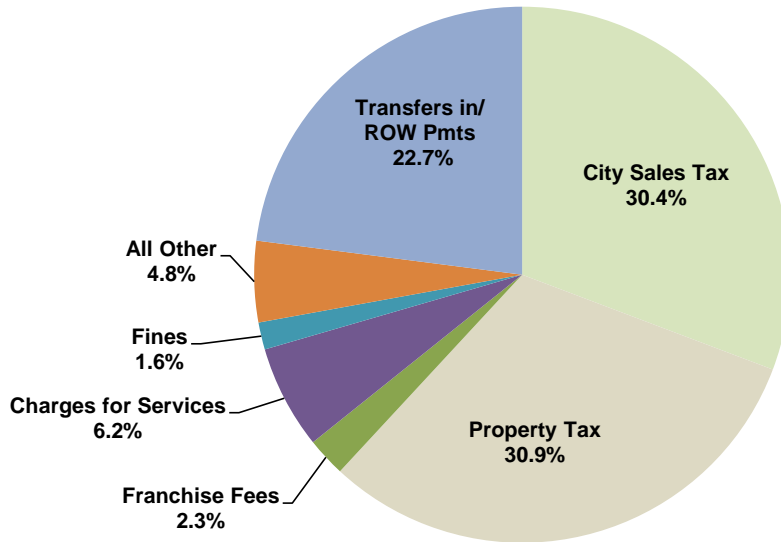


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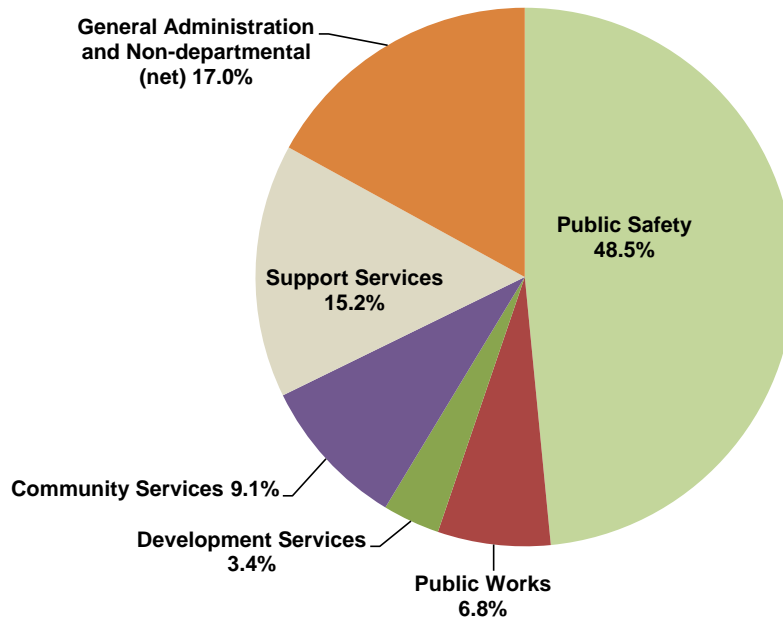
**CITY OF BRYAN, TEXAS**  
**General Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
City Sales Tax	\$ 25,477,704	\$ 24,839,080	\$ 24,839,080	\$ 29,100,000	\$ 30,264,000	\$ 5,424,920	21.8%
Property Tax	26,324,055	25,178,351	25,178,351	25,009,000	28,458,600	3,280,249	13.0%
Franchise Fees	2,037,424	2,122,264	2,122,264	1,930,000	2,154,100	31,836	1.5%
Licenses & Permits	1,382,112	805,685	805,685	1,297,700	927,000	121,315	15.1%
Grants	1,364,282	1,497,286	1,497,286	1,461,300	1,437,000	(60,286)	-4.0%
Charges for Services	4,353,023	5,470,970	5,470,970	6,361,700	5,710,000	239,030	4.4%
Fines	1,256,660	1,070,300	1,070,300	1,446,000	1,498,400	428,100	40.0%
Miscellaneous & Shared Taxes	2,507,231	2,105,202	2,105,202	3,182,100	2,108,100	2,898	0.1%
Land/Property Sales	105,467	-	-	15,000	-	-	0.0%
<b>Subtotal Revenues</b>	<b>64,807,958</b>	<b>63,089,138</b>	<b>63,089,138</b>	<b>69,802,800</b>	<b>72,557,200</b>	<b>9,468,062</b>	<b>15.0%</b>
ROW Pmts	15,558,398	15,433,228	15,433,228	15,159,800	16,806,800	1,373,572	8.9%
Transfers In	3,149,023	3,040,000	3,040,000	3,040,000	3,100,000	60,000	2.0%
<b>Total Revenues, Transfers &amp; ROW</b>	<b>83,515,379</b>	<b>81,562,366</b>	<b>81,562,366</b>	<b>88,002,600</b>	<b>92,464,000</b>	<b>10,901,634</b>	<b>13.4%</b>
<b><u>Operating Expenditures</u></b>							
Public Safety	\$ 44,058,170	\$ 46,263,110	\$ 46,263,110	\$ 45,320,100	\$ 49,608,750	\$ 3,345,640	7.2%
Public Works	5,190,206	6,425,500	6,425,500	5,728,800	6,930,750	505,250	7.9%
Development Services	2,823,216	3,260,960	3,260,960	3,035,200	3,511,800	250,840	7.7%
Community Services	7,609,561	8,554,950	8,554,950	7,634,600	9,318,400	763,450	8.9%
Support Services	12,463,788	13,866,850	13,866,850	13,521,200	15,590,500	1,723,650	12.4%
General Administration	4,945,168	5,805,650	5,805,650	5,445,300	5,937,700	132,050	2.3%
Non-departmental	7,874,124	11,600,000	11,600,000	11,182,500	17,959,800	6,359,800	54.8%
Administrative Reimbursements	(6,174,078)	(6,097,355)	(6,097,355)	(6,097,300)	(6,482,800)	(385,445)	6.3%
<b>Total Expenditures:</b>	<b>78,790,155</b>	<b>89,679,665</b>	<b>89,679,665</b>	<b>85,770,400</b>	<b>102,374,900</b>	<b>12,695,235</b>	<b>14.2%</b>
<b>Net Increase/(Decrease)</b>	<b>4,725,224</b>	<b>(8,117,299)</b>	<b>(8,117,299)</b>	<b>2,232,200</b>	<b>(9,910,900)</b>		
Beginning Fund Balance	46,221,709	48,926,445	50,946,933	50,946,933	53,179,133		
Ending Fund Balance	50,946,933	40,809,145	42,829,634	53,179,133	43,268,233		
<b><u>Reductions for Encumbrances and Other</u></b>							
Encumbrances and Assignments	(13,601,702)	(10,810,282)	(10,810,282)	(13,601,702)	(13,601,702)		
<b>Ending Funds Available for Operations</b>	<b>\$ 37,345,231</b>	<b>\$ 29,998,863</b>	<b>\$ 32,019,352</b>	<b>\$ 39,577,431</b>	<b>\$ 29,666,531</b>		
# of Days of Reserve	173	122	130	168	106		
<b>Fund Balance Reserve Requirement:</b>							
(60 days operating expenses)	\$ 12,951,806	\$ 14,741,863	\$ 14,741,863	\$ 14,099,244	\$ 16,828,751		
# of Days Required	60	60	60	60	60		
<b>Fund Balance Reserve Target:</b>							
(100 days operating expenses)	\$ 21,586,344	\$ 24,569,771	\$ 24,569,771	\$ 23,498,740	\$ 28,047,918		
# of Days Targeted	100	100	100	100	100		

**General Fund**  
**Revenues, Transfers in & ROW Pmts**  
**Fiscal Year 2023**  
**\$92,464,000**



**General Fund**  
**Net Operating Expenditures**  
**Fiscal Year 2023**  
**\$102,374,900**



**CITY OF BRYAN, TEXAS**  
**General Fund Revenue Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b>Taxes</b>							
City Sales Tax	\$ 25,477,704	\$ 24,839,080	\$ 24,839,080	\$ 29,100,000	\$ 30,264,000	\$ 5,424,920	21.8%
Property Tax	26,324,055	25,178,351	25,178,351	25,009,000	28,458,600	3,280,249	13.0%
Franchise Fees	2,037,424	2,122,264	2,122,264	1,930,000	2,154,100	31,836	1.5%
<i>Total Taxes</i>	53,839,183	52,139,695	52,139,695	56,039,000	60,876,700	8,737,005	16.8%
<b>Licenses &amp; Permits</b>							
Business	48,147	35,185	35,185	38,200	37,000	1,815	5.2%
Building Permits/Inspections	1,333,965	770,500	770,500	1,259,500	890,000	119,500	15.5%
<i>Total Licenses &amp; Permits</i>	1,382,112	805,685	805,685	1,297,700	927,000	121,315	15.1%
<b>Grants</b>							
Federal	-	-	-	5,400	5,000	5,000	0.0%
State	13,495	-	-	8,800	9,000	9,000	0.0%
Local Government	1,203,537	1,302,332	1,302,332	1,302,300	1,223,000	(79,332)	-6.1%
Private	147,250	194,954	194,954	144,800	200,000	5,046	2.6%
<i>Total Grants</i>	1,364,282	1,497,286	1,497,286	1,461,300	1,437,000	(60,286)	-4.0%
<b>Charges for Services</b>							
General Government	130,614	106,000	106,000	111,500	111,500	5,500	5.2%
Public Safety	1,376,132	1,483,000	1,483,000	1,571,000	1,525,000	42,000	2.8%
Animal Center	73,966	61,500	61,500	84,900	73,000	11,500	18.7%
Mowing & Demo	175,144	170,000	170,000	125,000	125,000	(45,000)	-26.5%
Ambulance & Vital Stats.	1,732,272	2,862,470	2,862,470	3,427,600	3,074,500	212,030	7.4%
Recreation	825,543	760,000	760,000	1,005,400	768,000	8,000	1.1%
Library	39,352	28,000	28,000	36,300	33,000	5,000	17.9%
<i>Total Charges for Services</i>	4,353,023	5,470,970	5,470,970	6,361,700	5,710,000	239,030	4.4%
<b>Other Income</b>							
Fines	1,256,660	1,070,300	1,070,300	1,446,000	1,498,400	428,100	40.0%
Miscellaneous and Shared Tax	2,507,231	2,105,202	2,105,202	3,182,100	2,108,100	2,898	0.1%
Land/Property Sales	105,467	-	-	15,000	-	-	0.0%
<i>Total Other Income</i>	3,869,358	3,175,502	3,175,502	4,643,100	3,606,500	430,998	13.6%
<b>Total Revenues</b>	64,807,958	63,089,138	63,089,138	69,802,800	72,557,200	9,468,062	15.0%
<b>Transfers In</b>	3,149,023	3,040,000	3,040,000	3,040,000	3,100,000	60,000	2.0%
<b>Right of Way (ROW) Payments</b>							
BTU	13,828,834	13,684,500	13,684,500	13,670,800	15,006,800	1,322,300	9.7%
Water	666,030	670,950	670,950	544,600	677,200	6,250	0.9%
Wastewater	652,203	662,000	662,000	581,900	689,400	27,400	4.1%
Solid Waste	411,331	415,778	415,778	362,500	433,400	17,622	4.2%
<i>Total ROW Payments</i>	15,558,398	15,433,228	15,433,228	15,159,800	16,806,800	1,373,572	8.9%
<b>Total Revenues, Transfers &amp; ROW</b>	<b>\$ 83,515,379</b>	<b>\$ 81,562,366</b>	<b>\$ 81,562,366</b>	<b>\$ 88,002,600</b>	<b>\$ 92,464,000</b>	<b>\$ 10,901,634</b>	<b>12.4%</b>

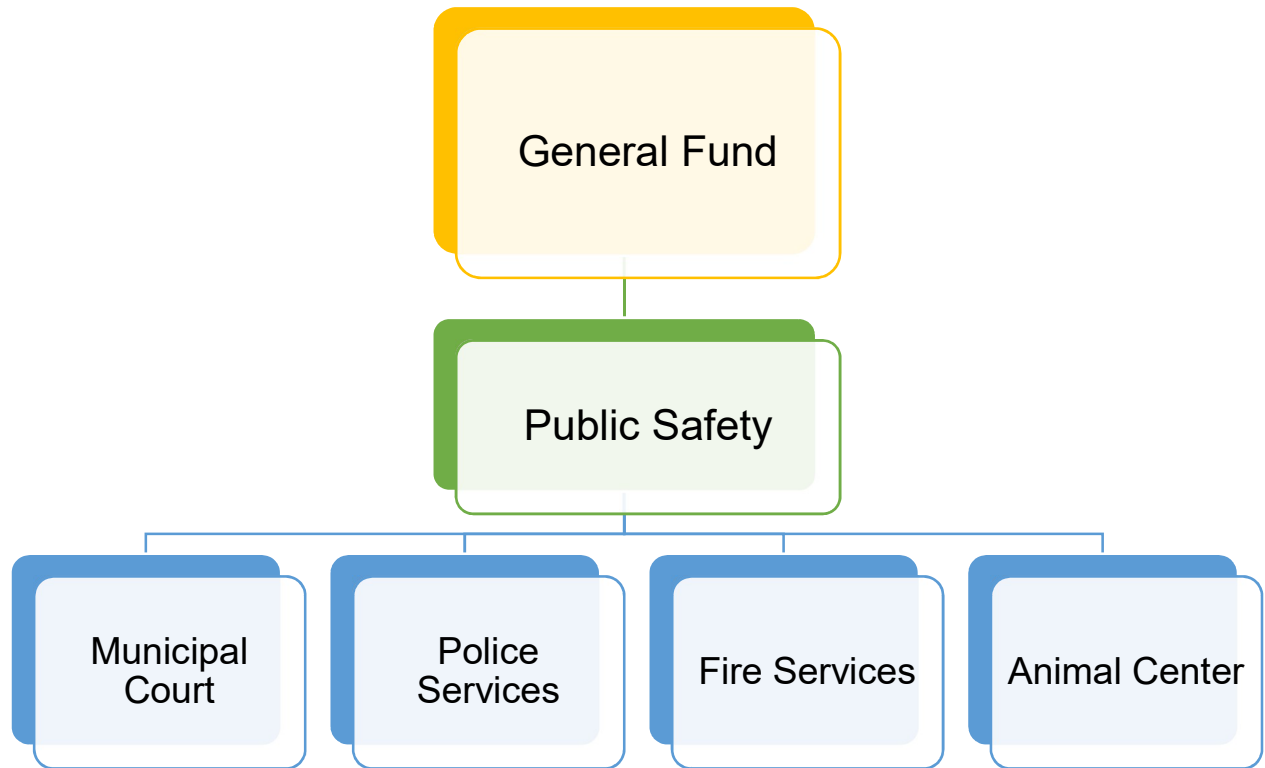
**CITY OF BRYAN, TEXAS**  
**General Fund Expense Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b>Public Safety</b>							
Municipal Court	\$ 1,321,668	\$ 1,713,000	\$ 1,713,000	\$ 1,478,600	\$ 1,675,500	\$ (37,500)	-2.2%
Police Services	22,333,820	24,027,900	24,027,900	21,929,700	24,813,400	785,500	3.3%
Fire & Emergency Ops Center	19,473,332	19,301,000	19,301,000	20,841,700	22,054,000	2,753,000	14.3%
Bryan Animal Center	929,350	1,221,210	1,221,210	1,070,100	1,065,850	(155,360)	-12.7%
<i>Total Public Safety</i>	44,058,170	46,263,110	46,263,110	45,320,100	49,608,750	3,345,640	7.2%
<b>Public Works</b>							
Engineering Services	1,605,803	2,204,050	2,204,050	2,021,200	1,856,900	(347,150)	-15.8%
Streets & Drainage	1,764,474	2,234,000	2,234,000	1,814,900	2,848,600	614,600	27.5%
Traffic Operations	1,819,929	1,987,450	1,987,450	1,892,700	2,225,250	237,800	12.0%
<i>Total Public Works</i>	5,190,206	6,425,500	6,425,500	5,728,800	6,930,750	505,250	7.9%
<b>Development Services</b>							
Development Services	2,199,452	2,538,060	2,538,060	2,353,300	2,764,300	226,240	8.9%
Code Enforcement	398,003	467,300	467,300	440,000	494,000	26,700	5.7%
Community Development Admin	225,761	255,600	255,600	241,900	253,500	(2,100)	-0.8%
<i>Total Development Services</i>	2,823,216	3,260,960	3,260,960	3,035,200	3,511,800	250,840	7.7%
<b>Community Services</b>							
Bryan/College Station Library Services	2,897,413	3,134,450	3,134,450	2,675,200	3,160,100	25,650	0.8%
Parks & Recreation	4,712,148	5,420,500	5,420,500	4,959,400	6,158,300	737,800	13.6%
<i>Total Community Services</i>	7,609,561	8,554,950	8,554,950	7,634,600	9,318,400	763,450	8.9%
<b>Support Services</b>							
Fiscal Services	1,796,732	1,802,250	1,802,250	1,644,300	1,849,600	47,350	2.6%
Information Technology	7,078,790	8,109,700	8,109,700	8,247,800	9,059,900	950,200	11.7%
Human Resources	777,556	789,000	789,000	787,900	806,100	17,100	2.2%
Facility Services	1,998,121	2,189,100	2,189,100	1,949,500	2,963,700	774,600	35.4%
Fleet Services	812,589	976,800	976,800	891,700	911,200	(65,600)	-6.7%
<i>Total Support Services</i>	12,463,788	13,866,850	13,866,850	13,521,200	15,590,500	1,723,650	12.4%
<b>General Administration</b>							
Executive Services	1,476,972	1,672,000	1,672,000	1,664,300	1,671,600	(400)	-0.0%
Economic Development	958,612	1,201,900	1,201,900	1,279,800	1,208,300	6,400	0.5%
Internal Audit	120,000	150,000	150,000	130,300	150,500	500	0.3%
City Secretary	704,605	752,700	752,700	628,400	799,000	46,300	6.2%
City Council Services	241,768	286,900	286,900	277,400	342,100	55,200	19.2%
Communications & Marketing	549,747	613,500	613,500	623,200	677,400	63,900	10.4%
Neighborhood & Youth Services	101,031	161,150	161,150	113,800	161,000	(150)	-0.1%
Legal Services	792,433	967,500	967,500	728,100	927,800	(39,700)	-4.1%
<i>Total General Administration</i>	4,945,168	5,805,650	5,805,650	5,445,300	5,937,700	132,050	2.3%
Non-departmental	7,874,124	11,600,000	11,600,000	11,182,500	17,959,800	6,359,800	54.8%
Administrative Reimbursements	(6,174,078)	(6,097,355)	(6,097,355)	(6,097,300)	(6,482,800)	(385,445)	6.3%
<b>Total Expenditures</b>	<b>\$ 78,790,155</b>	<b>\$ 89,679,665</b>	<b>\$ 89,679,665</b>	<b>\$ 85,770,400</b>	<b>\$ 102,374,900</b>	<b>\$ 12,695,235</b>	<b>14.2%</b>



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## **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 2022 Accomplishments**

- Processed over 10,000 new cases that were filed with the court from multiple agencies
- Processed over 5,000 warrants to ensure that judgments from the court are enforced
- Participated in the Youth Advisory Committee
- Teen Court sessions were held to mitigate juvenile recidivism
- Seven 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 2023 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$1,158,098	\$1,354,800	\$1,354,800	\$1,222,100	\$1,392,300	\$ 37,500	2.8%
Supplies	20,225	53,700	53,700	23,500	40,000	(13,700)	-25.5%
Maintenance & Services	111,632	176,200	176,200	126,800	177,200	1,000	0.6%
Miscellaneous/Admin Reimb	31,712	65,100	65,100	43,000	66,000	900	1.4%
Capital Outlay	-	63,200	63,200	63,200	-	(63,200)	-100.0%
<b>Total Expenses</b>	<b>\$1,321,668</b>	<b>\$1,713,000</b>	<b>\$1,713,000</b>	<b>\$1,478,600</b>	<b>\$1,675,500</b>	<b>\$ (37,500)</b>	<b>-2.2%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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	1
Deputy Court Administrator	1	-	-	-	-
Warrant Technician	1	1	1	1	1
Juvenile Case Coordinator	1	1	1	1	1
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
% of warrant service targets achieved	215%	75%	75%	75%	75%
# of warrants served	3,300	3,000	3,000	2,000	2,500
Revenue collected on outstanding warrants	\$ 440,400	\$ 400,000	\$ 400,000	\$ 500,000	\$ 550,000
Avg. # of days to process citations	3	3	3	3	3
# of cases filed	8,900	7,000	7,000	9,000	10,000
# of community service cases	225	500	500	500	500
# of warrants issued	1,535	4,000	4,000	4,500	5,000
# of Teen Court sessions	2	5	5	5	5

## **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 Computer Statistics ("CompStat") process to reduce crime and improve quality of life

### **Fiscal Year 2022 Accomplishments**

- Reported Part 1 crime was down 9%, a record low
- Graduated an additional 8 cadets from the Bryan Police Academy with a 100% pass rate for the academy and TCOLE exam
- Continued 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. This was suspended due to COVID-19
- Maintained a collaborative regional chief administrators meeting to maximize policing effectiveness
- Created Mental Health Unit to address increased number of mental health related calls for service
- Transitioned the Department to the 9mm duty weapons
- The Department received its 4<sup>th</sup> re-accreditation through the Commission on Accreditation for Law Enforcement Agencies ("CALEA")

### **Fiscal Year 2023 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 RMS
- Continue staff growth to match community growth

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$20,173,344	\$21,515,700	\$21,515,700	\$19,288,800	\$22,011,800	\$ 496,100	2.3%
Supplies	692,311	675,400	675,400	585,500	727,500	52,100	7.7%
Maintenance & Services	525,690	715,700	715,700	807,000	702,100	(13,600)	-1.9%
Miscellaneous/Admin Reimb	684,469	636,000	636,000	748,400	967,500	331,500	52.1%
Capital Outlay	258,005	485,100	485,100	500,000	404,500	(80,600)	-16.6%
<b>Total Expenses</b>	<b>\$22,333,820</b>	<b>\$24,027,900</b>	<b>\$24,027,900</b>	<b>\$21,929,700</b>	<b>\$24,813,400</b>	<b>\$ 785,500</b>	<b>3.3%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
Digital Evidence Technician	-	-	-	1	1
Intake Specialist	7	8	8	8	8
Intake Supervisor	1	1	1	1	1
Investigative Assistant	4	2	2	2	2
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	7	7	7	7
Police Officer	125	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
Property & Evidence Supervisor	-	1	1	1	1
Records Clerk	7	6	6	6	6
Records Supervisor	1	1	1	1	1
<b>Total</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>194</b>	<b>194</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Part 1 Crimes reported	2,021	2,200	2,200	2,200	1,980
% of Part 1 Crimes solved	24%	22%	22%	22%	22%
% crime rate growth	-9%	0%	0%	0%	2%
Priority call response time (minutes)	5.0	4.0	4.0	4.0	4.0
Traffic accident rate (per 1,000)	20	18	18	18	18
Citizen complaints filed	2	0	0	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 2022 Accomplishments**

- Implemented training for all officers and apparatus operators in the nationally recognized Blue Card Incident Management Program
- Recertified with the Commission on Accreditation of Ambulance Services (CAAS)
- Implemented the first ever Community Driven 5 year Strategic Plan
- Reorganized Bryan Fire Department Command Staff structure.
- Acquired State of Texas deployment reimbursements of roughly \$217,000.
- Successfully implemented a new pilot Community Para-medicine program to reduce low acuity EMS calls.
- Signed a Cooperative Learning Agreement with TEEX for BFD to host multiple Firefighter Recruit Academies in which training non-certified personnel can become fully certified Texas commissioned firefighters.

### **Fiscal Year 2023 Goals and Objectives**

- Increase diversity within the Bryan Fire Department by implementing more efficient recruiting techniques.
- Continue to participate in the Federal Homeland Security Grant program
- Looking to acquire land for renovation of Fire Station 3 and building future Fire Stations 6 & 7.
- Update the permitting process in the Fire Marshal's office
- Continue to implement processes/procedures to reduce cancer exposure risks
- Train the remainder of personnel on the Blue Card Incident Management Program
- Working to establish a Tele-medicine multi-organizational working group to further reduce low acuity EMS calls.
- Implement a 5<sup>th</sup> ambulance
- Continue to expand "in-house" training programs by partnering with TEEX.

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 17,062,493	\$ 17,299,900	\$ 17,299,900	\$ 18,436,600	\$ 19,137,500	\$ 1,837,600	10.6%
Supplies	1,066,507	676,300	676,300	955,300	904,300	228,000	33.7%
Maintenance & Services	925,597	865,950	865,950	973,000	856,700	(9,250)	-1.1%
Miscellaneous/Admin Reimb.	92,494	73,050	73,050	91,000	73,000	(50)	-0.1%
Capital Outlay	326,241	385,800	385,800	385,800	1,082,500	696,700	180.6%
<b>Total Expenses</b>	<b>\$ 19,473,332</b>	<b>\$ 19,301,000</b>	<b>\$ 19,301,000</b>	<b>\$ 20,841,700</b>	<b>\$ 22,054,000</b>	<b>\$ 2,753,000</b>	<b>14.3%</b>

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Fire Services	\$ 19,371,261	\$ 19,210,300	\$ 19,210,300	\$ 20,744,700	\$ 21,962,000	\$ 2,751,700	14.3%
Emergency Operations Center	102,071	90,700	90,700	97,000	92,000	1,300	1.4%
<b>Total Expenses</b>	<b>\$ 19,473,332</b>	<b>\$ 19,301,000</b>	<b>\$ 19,301,000</b>	<b>\$ 20,841,700</b>	<b>\$ 22,054,000</b>	<b>\$ 2,753,000</b>	<b>14.3%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Fire Chief	1	1	1	1	1
Deputy Fire Chief	-	-	-	1	1
Assistant Fire Chief	3	3	3	3	3
Assistant Chief of Training	-	1	1	-	-
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	22	22	22	22	22
Deputy Fire Marshal Lieutenant	3	3	3	3	3
Apparatus Operator	25	25	25	25	25
Firefighter	86	86	86	86	93
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
<b>Total</b>	<b>150</b>	<b>151</b>	<b>151</b>	<b>151</b>	<b>158</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
% of Fire/EMS responses under 5 minutes	52%	60%	60%	60%	58%
# of residential/commercial fires	103	120	120	120	130
Value of property lost to fire	\$ 3,072,978	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,200,000
Value of property saved from fire	\$ 30,636,367	\$ 37,000,000	\$ 37,000,000	\$ 37,000,000	\$ 40,000,000
# of Civilian deaths	2	-	-	-	-
# of Civilian injuries due to fire	-	-	-	-	-
# of Firefighters with lost time injuries	73	-	-	-	-
# of Incidents with flame spread exceeding 3	24	24	24	24	30
# of Inspections	1,518	2,000	2,000	2,000	3,000
# of citizens trained in fire prevention	1,500	12,000	12,000	12,000	9,000
Total emergency responses	14,902	15,500	15,500	15,500	15,500
Total unit responses	26,274	28,000	28,000	28,000	28,000
Total EMS patients	9,609	9,350	9,350	9,350	9,750
Average calls per day	41	42	42	42	42
Average unit responses per day	72	77	77	77	77
# of Citizens Trained in BFD Citizen Fire Academy	17	20	20	20	20
Total funds obtained from Homeland Security Grant Program	\$ 385,856	\$ 216,330	\$ 216,330	\$ 216,330	\$ 300,000

## **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 (BAC) 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 flexible and ethical practices.
- Foster relationships with the community, local veterinarians, and partnering agencies.

### **Fiscal Year 2022 Accomplishments**

- Maintained an adoption rate of 42%, with a Live Release Rate (Adoptions, Rescues, and Reclaims) of 78%, and a euthanasia rate of 22%.
- Attended 15 off-site events in the community. Due to the pandemic, off-site events were limited.
- Maintained a "returned to owner" in-field rate of 35%, increased the number of foster homes by 1%, and increased the number of rescue groups utilized by 1%.
- Successfully established and maintained good working relationships with numerous local and state animal groups.
- Successfully maintained an average response time of 21 minutes after notification from dispatch, and an average of 12 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 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 several pet vaccination, microchip, and county tag events, giving away 219 free rabies vaccines, 203 microchips, and 170 county tags.
- Gave away 175 free spay/neuter vouchers to Bryan residents or citizens.

### **Fiscal Year 2023 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.
- Increase the number of events that provide crucial services, such as microchips and rabies vaccinations, to the citizens of Bryan.
- 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 50 events in the community to promote education about animal ownership, adoptions, and to promote positive public relations regarding animal control.
- Return a minimum of 35% 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.



	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
Salaries and Benefits	\$ 720,757	\$ 816,400	\$ 816,400	\$ 717,600	\$ 818,000	\$ 1,600	0.2%
Supplies	59,691	83,100	83,100	84,000	76,500	(6,600)	-7.9%
Maintenance & Services	52,566	50,480	50,480	50,750	51,600	1,120	2.2%
Miscellaneous/Admin Reimb	65,459	130,230	130,230	75,250	119,750	(10,480)	-8.0%
Capital Outlay	30,875	141,000	141,000	142,500	-	(141,000)	0.0%
<b>Total Expenses</b>	<b>\$ 929,350</b>	<b>\$ 1,221,210</b>	<b>\$ 1,221,210</b>	<b>\$ 1,070,100</b>	<b>\$ 1,065,850</b>	<b>\$ (155,360)</b>	<b>-12.7%</b>

#### Budgeted Personnel

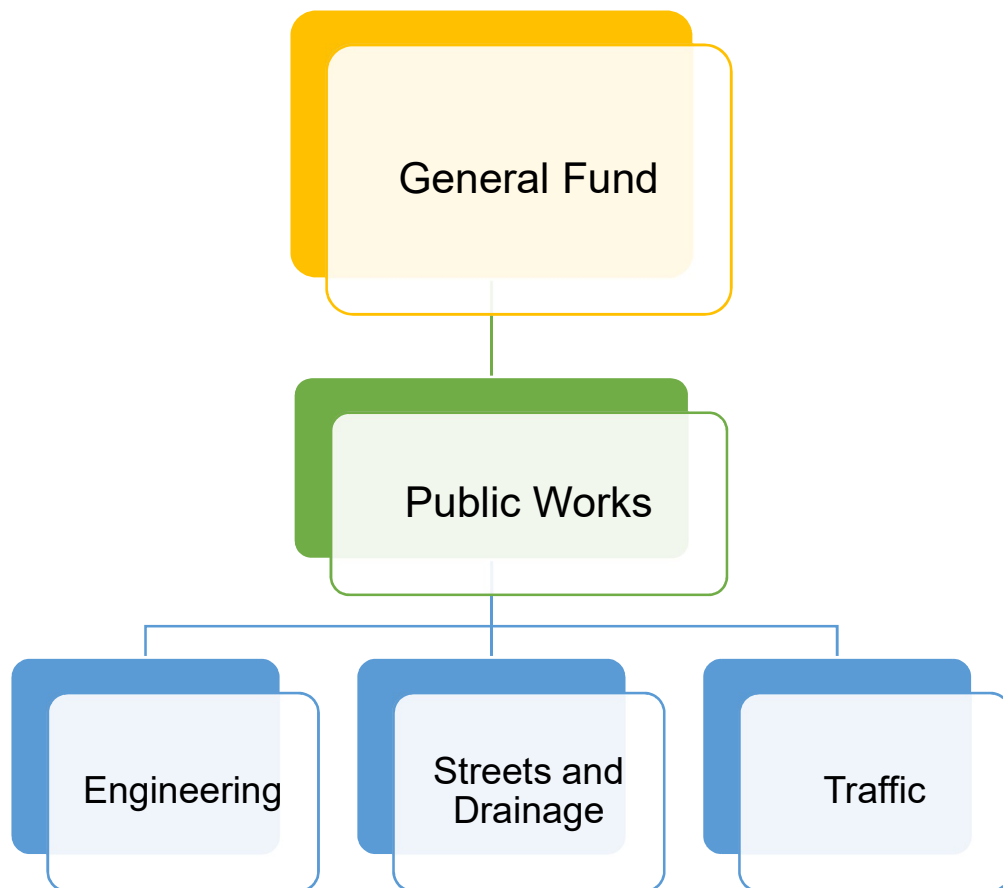
	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>
Animal Center Supervisor	1	1	1	1	1
Animal Center Administrative Assistant	1	1	1	1	1
Animal Center Programs Coordinator	1	1	1	1	1
Animal Center Care Technician	3	3	3	3	3
Lead Animal Services Coordinator	1	1	1	1	1
Animal Control Officer	4	4	4	4	4
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

#### Performance and Activity Measures

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>
Maintain an Adoption rate of 35%	39%	35%	35%	38%	35%
Increase Rescue groups	165	164	164	172	170
Increase Foster Homes	228	229	229	232	232
Animals returned in field	21%	30%	30%	30%	35%
Average Call Response time	0.21	0.30	0.30	0.21	0.30
Average time spent on call	0.15	0.30	0.30	0.12	0.30
Attendance at Outside Events	13	60	60	60	50



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## 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 MS4 coordinator 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 as allowed.

### Fiscal Year 2022 Accomplishments

- Maintained Community Rating System Class 8 rating after 5 year Community Assessment Visit.
- Completed construction of Coulter Drive, Palasota Ph 1, Still Creek Culverts, WJB Telecom, Coulter Airfield Office Bldg, Golf Course Bridge/Drainage, Midtown Park: Ph 1C Travis Fields, Ph 2 Big Shots Drive, Ph 3C Lake Grading, Ph 3D Contract 1 Outer Loop Trails and Ph 5A Midtown Blvd.
- Under construction on: Palasota Ph 2 Reconstruction, Downtown Quiet Zone, Old Hearne Road Ph 1, Washington / 33<sup>rd</sup> Drainage, South College Avenue, Bristol/Esther Drainage, Traffic Signal at 29<sup>th</sup>/Broadmoor and 29<sup>th</sup>/Carter Creek, Hillside/Old Oaks Drainage, Gateway Monument Signs, Midtown Park: Ph 3C Contract 2 Lake Fountains, Ph 3C Contract 3 Dam and Emergency Spillway, Ph 3C Contract 4 Well Drilling and Irrigation, Ph 9 A Tree Relocation from SH6 with irrigation, and Ph 3D Outer Loop Trails Contract 2.
- Completed Greenbrier Sewer and Thornberry Reimbursement from Development Agreements. Monitor developer oversize participation agreements such as W 22<sup>nd</sup> Street Parking, Fuller Farms Detention, Copperfield Storm Sewer (Park Hudson), Lynn Drive Waterline, and Academy Condos.
- Continued to utilize prequalified list of firms to expedite selection of consultants, selected consultants for the following projects (Old Hearne Extension, Brushy Creek FEMA Floodplain Study, Still Creek Trib B LOMR, Golf Course Drainage Improvements and Bridge Replacement, and Briar/Burton Creek Stabilization)
- Completed Ph 1 Texas Avenue Design and Phase 2A of Texas Avenue ("MPO") Project and completed construction plans for TXDOT on the FM158 MPO Project.
- Worked with Streets and Drainage to update 5 year transportation fee and drainage utility fee forecasts
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2022-FY 2026
- Completed in-house project designs including Railroad Quiet Zone, Carriage Hills Trail and Detention Repair and consultant designs for Old Hearne Ph 1, Bristol/Esther Drainage, Hillside/Oaks Subdivision Drainage, Gateway Monument Signs, and various 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 fourth year of Contractor Registration Program ensuring quality of contractors building infrastructure including documenting contractor's continuing education efforts
- Finished third year of Post Capital Improvement Project reviews to look for ways to improve future projects

### Fiscal Year 2023 Goals and Objectives

- Transition inspectors from paper review of construction plans to digital review using Bluebeam and PDF Expert
- Maintain at least a Class 8 ranking in the Community Rating System and look for ways to improve ranking
- Continue implementation of Capital Improvement Program (program, design, construction) FY 2022-FY 2026
- Develop the City's 5 year Capital Improvement Program (FY 2024-FY 2028)
- Evaluate options to attempt to keep up with increasing workload from development & CIP projects

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,329,666	\$ 1,509,200	\$ 1,509,200	\$ 1,225,700	\$ 1,634,700	\$ 125,500	8.3%
Supplies	27,219	46,150	46,150	28,750	42,200	(3,950)	-8.6%
Maintenance & Services	75,323	483,150	483,150	471,750	59,500	(423,650)	-87.7%
Miscellaneous/Admin Reimb	33,976	120,550	120,550	92,000	120,500	(50)	0.0%
Capital Outlay	139,621	45,000	45,000	203,000	-	(45,000)	-100.0%
<b>Total Expenses</b>	<b>\$ 1,605,803</b>	<b>\$ 2,204,050</b>	<b>\$ 2,204,050</b>	<b>\$ 2,021,200</b>	<b>\$ 1,856,900</b>	<b>\$ (347,150)</b>	<b>-15.8%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Civil Engineer	4	4	4	4	5
Engineering Technical Assistant	1	1	1	-	-
Engineering Admin Assistant	1	1	1	2	2
Development Services Office Coordinator	1	1	1	-	-
Engineering Admin Supervisor	-	-	-	1	1
Engineering Inspector	4	5	5	5	5
Engineering Technician	1	1	1	-	-
GIS Project Coordinator	-	-	-	1	1
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Development:</b>					
Avg # of days to review site development submittal	3	3	3	3	3
Avg # of days to review Engineering plans/reports	10.99	10.00	10.00	10.00	10.00
# of Site Development projects reviewed	193.00	230.00	230.00	200.00	200.00
Value of projects installed by developers	\$11,489,516	\$ 10,000,000	\$ 10,000,000	\$ 12,000,000	\$ 10,000,000
Max # of construction projects inspected at one time	34	35	35	35	35
# of right of way permits inspected	111	95	95	150	200
<b>Capital Improvement Projects:</b>					
# of consulting engineering contracts	8	3	3	6	5
Value of consulting engineering contracts	\$ 3,103,612	\$ 500,000	\$ 500,000	\$ 800,000	\$ 700,000
# of engineering in-house designed projects	2	2	2	3	1
Value of engineering services provided in-house	\$ 25,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 25,000
Value of construction projects awarded (public infrastructure)	\$13,894,438	\$ 15,000,000	\$ 15,000,000	\$ 20,000,000	\$ 18,000,000
# of projects tracked (design or construction)	34	25	25	30	25
Max # of construction projects inspected at one time	11	10	10	10	10
# of construction projects completed	7	8	8	8	6
Value of construction projects completed	\$19,825,255	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ 15,000,000
Total # of change orders issued	28	15	15	15	15
Average # of change orders issued/project	2.00	2.00	2.00	2.00	2.00
Average % value of change orders	2.03%	4.00%	4.00%	4.00%	4.00%
Average change order amount	\$ 58,078	\$ 45,000	\$ 45,000	\$ 50,000	\$ 55,000
<b>Records Management:</b>					
CIP records scanned into Laserfiche	2,421	4,000	4,000	3,000	3,000
Development records scanned into Laserfiche	49,350	10,000	10,000	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

#### **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

#### **Rights-of-Way Maintenance ("ROW")**

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

### **Fiscal Year 2022 Accomplishments**

#### **Street Maintenance**

- Removed right turn lane and island on Wellborn Rd to improve traffic flow
- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 555 potholes
- Repaired asphalt from water/wastewater utility cuts
- Repaired base failures on roadways prior to street maintenance contracts
- Maintained roadways during inclement weather events

#### **Drainage Maintenance**

- Repaired and installed hand railing along 25<sup>th</sup> and Wilkes
- Installed box culvert on Cedarwood
- Removed silt from creek and tributary channels throughout the City
- Repaired gabion baskets along creek off Wilkes

#### **Concrete Maintenance**

- Repaired parking lot and installed new fuel truck parking pad at Coulter Field
- Installed inlet boxes along Mobile Ave and Truman
- Installed ADA ramps at Rosemary and Texas Ave
- Repaired curb and gutters on various streets throughout the City

#### **Right of Way Maintenance**

- Managed ROW mowing contract maintaining over 90 miles of the City's major thoroughfares and ROW

### **Fiscal Year 2023 Goals and Objectives**

- Display all work orders on GIS mapping system to help define re-occurring problem areas and future repair 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
- Monitor and maintain creeks by clearing debris and removing excess silt build up
- Continue to build the pavement management data base to help rank and evaluate streets in need of maintenance
- Respond promptly to citizen requests to address street repairs, drainage issues, and any other ROW concerns

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,028,316	\$ 1,188,100	\$ 1,188,100	\$ 976,400	\$ 1,229,100	\$ 41,000	3.5%
Supplies	66,472	93,650	93,650	87,000	106,000	12,350	13.2%
Maintenance & Services	234,668	456,950	456,950	361,250	476,500	19,550	4.3%
Miscellaneous/Admin Reimb	398,619	456,300	456,300	351,250	456,500	200	0.0%
Capital Outlay	36,400	39,000	39,000	39,000	580,500	541,500	1388.5%
<b>Total Expenses</b>	<b>\$ 1,764,474</b>	<b>\$ 2,234,000</b>	<b>\$ 2,234,000</b>	<b>\$ 1,814,900</b>	<b>\$ 2,848,600</b>	<b>\$ 614,600</b>	<b>27.5%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
<b>Total</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
% of departmental employees with OSHA & Traffic Workzone Training	100%	100%	100%	100%	100%
Proactive ditch maintenance- total linear footage of ditch cut/ maintained	4,400	3,800	3,800	3,000	3,800
Tons of HMAC/ base failure repairs	1,266	1,600	1,600	1,300	1,600
Total # of ditch/ culvert maintenance work orders completed	40	120	120	75	120
Total # of storm sewer cave-in work orders completed	100	75	75	100	75
Total # of creek maintenance work orders completed (Called In/ Proactive)	302	600	600	400	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%

## **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 2022 Accomplishments**

- Reconstructed signals at 29<sup>th</sup> / Carter Creek and 29<sup>th</sup>/Broadmoor
- Installed new Maroon downtown street name signs over signals along WJ Bryan.
- Full operation of new Midtown Park Signal on Villa Maria.
- Develop updated signal timing plans for various corridors (in-house and by consultant)
- Applied for new TASA Grant Funding for State Highway 21 Safety Lighting from Texas Ave to WJB Pkwy
- Design underway on Villa Maria SUP (previous TASA Grant) with design completion fall 2022.
- Implemented Local Area Traffic Management Program ("LATM") – completed sixth year of applications and started seventh year application process.
- Assisted Downtown Bryan Association with all road closures and parking for 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 and attend 100% of Technical Advisory Committee and Policy Board Meetings.
- Attend Regional Mobility Authority meetings to coordinate with MPO activities and support Bryan interests.
- Represented on BCSMPO Regional Bicycle / Pedestrian Advisory Panel.
- Fully implemented Traffic Signal Maintenance Plan that has been under development the last few years.
- Updated the City Thoroughfare Plan multiple times related to development projects.
- Upgraded 9 school flashing assemblies using cellular modems to improve wireless communication.
- Assisted in reconnection of disrupted fiber connection.

### **Fiscal Year 2023 Goals and Objectives**

- Continue installation of additional Pan/Tilt Zoom cameras and Quad Angle View cameras provided by PD in accordance with division-developed plan.
- Develop updated signal timing plans for various corridors (in-house and by consultant)
- Full utilization and demonstration of the renovated Traffic Management Center.
- Begin to use work order data to generate reports on activity, look at the data through GIS, and assign accurate costs.
- Continue expanding school flasher system and converting from radio to cell modems (funding dependent).
- Continue to 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 or other opportunities for traffic system upgrades (WJB/Main with TXDOT).
- 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.
- Continued to populate a new GIS layer for speed zones and traffic counts.



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 802,883	\$ 818,300	\$ 818,300	\$ 799,700	\$ 842,500	\$ 24,200	3.0%
Supplies	36,805	45,500	45,500	44,100	44,000	(1,500)	-3.3%
Maintenance & Services	978,336	1,075,200	1,075,200	992,400	1,079,250	4,050	0.4%
Miscellaneous/Admin Reimb	1,906	8,450	8,450	4,500	8,500	50	0.6%
Capital Outlay	-	40,000	40,000	52,000	251,000	211,000	527.5%
<b>Total Expenses</b>	<b>\$ 1,819,929</b>	<b>\$ 1,987,450</b>	<b>\$ 1,987,450</b>	<b>\$ 1,892,700</b>	<b>\$ 2,225,250</b>	<b>\$ 237,800</b>	<b>12.0%</b>

## Budgeted Personnel

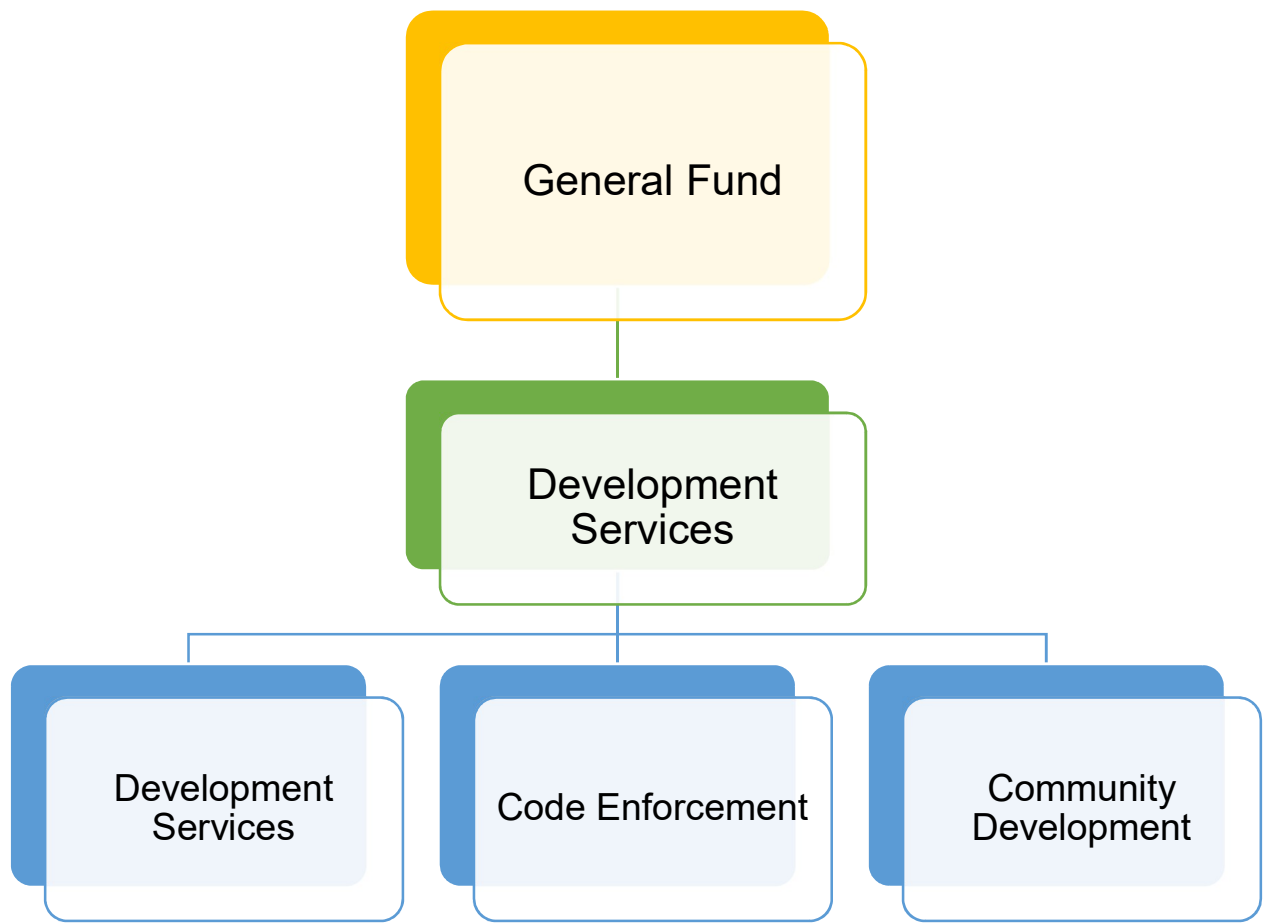
	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Traffic Civil Engineer**	2	2	2	2	2
Traffic Signs Technician	3	3	3	3	3
Traffic Signal Technician	3	3	3	3	3
Traffic Signal Crew Leader	1	1	1	1	1
Traffic Signs Crew Leader	1	1	1	1	1
Traffic Operations Supervisor	1	1	1	1	1
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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	95%	95%	95%	95%	97%
% of communication integration complete	52%	60%	60%	60%	65%
% of Advanced Traffic Management implemented	90%	75%	75%	99%	100%
% of traffic sign database implemented	0%	10%	10%	5%	30%
% of website improvements implemented	100%	100%	100%	100%	100%
Amount spent on training/development	\$ 2,925	\$ 5,200	\$ 5,200	\$ 5,200	\$ 3,200
# of sign related work orders completed	1,319	1,500	1,500	1,500	1,500
# of work orders for tree trimming completed	171	150	150	150	150
# of signal related work orders completed	1,000	1,800	1,800	1,800	1,100
# of pavement marking related work orders	10	30	30	30	15
# of traffic studies performed	25	35	35	35	30
# of school zone flasher work orders completed	150	200	200	200	150
# of oversized load work orders	10	10	10	10	5
# of traffic control related work orders	40	40	40	40	40
# of traffic luminaires work orders	15	15	15	15	20
# of Local Area Traffic Management Requests	15	15	15	15	10



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## **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 2022 Accomplishments**

- Adjusted operations in response to the COVID-19 pandemic guaranteeing service to the department's customers without a single day's interruption.
- Continued supporting the work of the Planning and Zoning Commission, including the preparation of legislation intended to implement the recommendations of the Council-adopted Midtown Area Plan.
- 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.
- Initiated a series of development ordinance reviews, updates, and revisions and completed the adoption of the 2021 editions of the International Code Council's family of Codes, the 2018 International Energy Code, and the 2020 edition of the National Electrical Code.
- Managed the City's substandard structures abatement program, scheduling 35+ cases for Building and Standards Commission consideration and overseeing City contractor removal of thirteen (13) substandard structures.
- Recipient of the 2021 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association. This marks the sixth year in a row that the department received this recognition.
- Coordinated the review of hundreds of development proposals through the Site Development Review ("SDRC") and change of owner/use/tenant processes and provided technical staff support for 80+ of (pre-)development meetings with customers.
- Prepared detailed background information and presented over 70+ development proposals and other projects to the City Council for direction and/or final action.
- Reviewed, approved, and issued an average of eight (8) residential and/or commercial building permits every business day.
- Operated permit call center that answers an average of two-hundred (200) phone calls per business day for inspection requests or permit and general property development questions.
- 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) and continuous inspections of construction sites and contractor education about best storm water quality management practices, and guiding hundreds of non-compliant construction sites to compliance with State law requirements.
- 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.

### **Fiscal Year 2023 Goals and Objectives**

- Continue supporting Comprehensive Plan ("Blueprint 2040") 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.
- Continue to cross train staff and encourage professional certifications so that staff can provide citizens with the best technical assistance possible about development review processes, the importance of code compliance for safer structures, and when permits are required.
- Acquire and implement a customer-focused software system that allows for easy-to-use building permit application submissions and electronic fee payments, dissemination and review of digital plans, facilitated two-way communication with customers, and provides an online portal for building inspection scheduling and execution.

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,821,190	\$ 2,105,200	\$ 2,105,200	\$ 1,905,300	\$ 2,131,800	\$ 26,600	1.3%
Supplies	65,687	59,860	59,860	64,000	294,500	234,640	392.0%
Maintenance & Services	52,518	54,800	54,800	62,000	65,000	10,200	18.6%
Miscellaneous/Admin Reimb	255,083	273,000	273,000	276,800	273,000	-	0.0%
Capital Outlay	4,974	45,200	45,200	45,200	-	(45,200)	-100.0%
<b>Total Expenses</b>	<b>\$ 2,199,452</b>	<b>\$ 2,538,060</b>	<b>\$ 2,538,060</b>	<b>\$ 2,353,300</b>	<b>\$ 2,764,300</b>	<b>\$ 226,240</b>	<b>8.9%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Assistant Director	1	1	1	1	1
Building Inspector	3	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	5	5
Development Services Staff Assistant	2	2	2	1	1
Development Services Technician	2	1	1	1	1
Permitting Systems Business Coordinator	-	1	1	1	1
Stormwater Quality Inspector	1	1	1	1	1
Electric Inspector	1	2	2	2	2
Plans Examiner	2	3	3	3	3
Planning Administrator	1	1	1	1	1
Plumbing & Mechanical Inspector	2	2	2	2	2
Staff/Project Planner	3	4	4	4	4
<b>Total</b>	<b>23</b>	<b>26</b>	<b>26</b>	<b>27</b>	<b>27</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of working days to review site dev. submittals	3.5	3.5	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	23	24	24	24	24
Historic Landmark Commission meetings	7	12	12	12	12
Zoning Board of Adjustment meetings	1	12	12	12	12
Building and Standards Commission meetings	8	6	6	6	6
# of workshops for boards and commissions	12			12	12
Change of owner/use/tenant applications processed	261	250	250	255	255
# of days to obtain a residential building permit	2	2	2	2	2
Response time to request for inspection (hours)	24	24	24	24	24
# of total inspections	30,185	24,200	24,200	27,400	27,400
# of dangerous structure inspections	245	230	230	250	250
# of dangerous structure demolished by the City	20	15	15	20	20
# of permits issued	17,783	15,500	15,500	16,000	16,000
# of mobile home park inspections	75	70	70	75	75
# of development/building codes updated	17	5	5	5	5
# of Site Development Review cycles	48	48	48	48	48
# of Site Development Review cases	160	230	230	230	230
# of Development Services newsletter articles	9	12	12	12	12

## **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 2022 Accomplishments**

- Increased focus and enforcement for Zoning and Land Site violations
- Completed ordinance amendments: Solid Waste, Sewer Use, Water Use

### **Fiscal Year 2023 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
- Review ordinances and legal language for Oil & Gas
- Explore grant opportunities for owner abatement or rehabilitation of abandoned signage
- 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

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 320,386	\$ 360,900	\$ 360,900	\$ 338,200	\$ 384,800	\$ 23,900	6.6%
Supplies	12,651	15,950	15,950	14,200	16,500	550	3.4%
Maintenance & Services	15,839	19,300	19,300	17,300	21,200	1,900	9.8%
Miscellaneous/Admin Reimb	49,127	71,150	71,150	70,300	71,500	350	0.5%
<b>Total Expenses</b>	<b>\$ 398,003</b>	<b>\$ 467,300</b>	<b>\$ 467,300</b>	<b>\$ 440,000</b>	<b>\$ 494,000</b>	<b>\$ 26,700</b>	<b>5.7%</b>

## Budgeted Personnel

	FY 2020 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Code Compliance Officer	5	5	5	5	5
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of junk vehicle cases	317	510	510	245	300
# of grass & weeds cases	1,525	1,560	1,560	1,550	1,560
# of parking cases	463	600	600	400	400
# of sign cases	849	390	390	425	450
# of zoning cases	556	612	612	525	500
# nuisance (other)	960	720	720	815	850

## **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 2022 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
- Coordinated efforts on General Fund programs – Housing infill and Housing Foundation Initiative
- Completed Housing Analysis study
- Provided supervision on housing programs extending beyond grant related programs – 2
- Coordinated efforts for the Bryan's Infill Committee (inner departmental) – 3 meetings estimated
- Coordinated efforts and served on Brazos County Housing Coalition – 2 meetings
- Provided technical assistance to the Joint Relief Funding Review process for CDBG funding and funded 5 agencies
- Staff coordinator for "You're the Tops" luncheon Committee, highlighting local women in the community and CO-Chaired the Event – 10 meetings and in person 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 – 3 meetings and 2 main events
- Coordinated the Pay Day Lending/Auto Title Outreach program
- Coordinated efforts for George Bush Non-profit Center for non-profit forum – ZOOM workshops
- Executive team for the Executive Women In Texas Government, BVA – serve as Treasury – 4 meetings
- Developed and implemented special economic development emergency small business grants – 5 ED Emergency grants projected.
- Received additional funding through Texas Department of Housing & Community Affairs ("TDHCA"), Texas Emergency Relief Assistance Program and completed grant for rent assistance.
- Coordinated focus groups and HOME ARP Allocation plan for substantial amendment

### **Fiscal Year 2023 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 – 4 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-3 meetings
- Provide oversight and monitoring of outside agencies (4) 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 – 3 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 and any additional funded 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 211,762	\$ 223,600	\$ 223,600	\$ 219,000	\$ 224,400	\$ 800	0.4%
Supplies	2,062	21,200	21,200	16,500	19,000	(2,200)	-10.4%
Maintenance & Services	640	10,700	10,700	1,300	1,500	(9,200)	-86.0%
Miscellaneous/Admin Reimb	11,297	100	100	5,100	8,600	8,500	8500.0%
<b>Total Expenses</b>	<b>\$ 225,761</b>	<b>\$ 255,600</b>	<b>\$ 255,600</b>	<b>\$ 241,900</b>	<b>\$ 253,500</b>	<b>\$ (2,100)</b>	<b>-0.8%</b>

## Budgeted Personnel

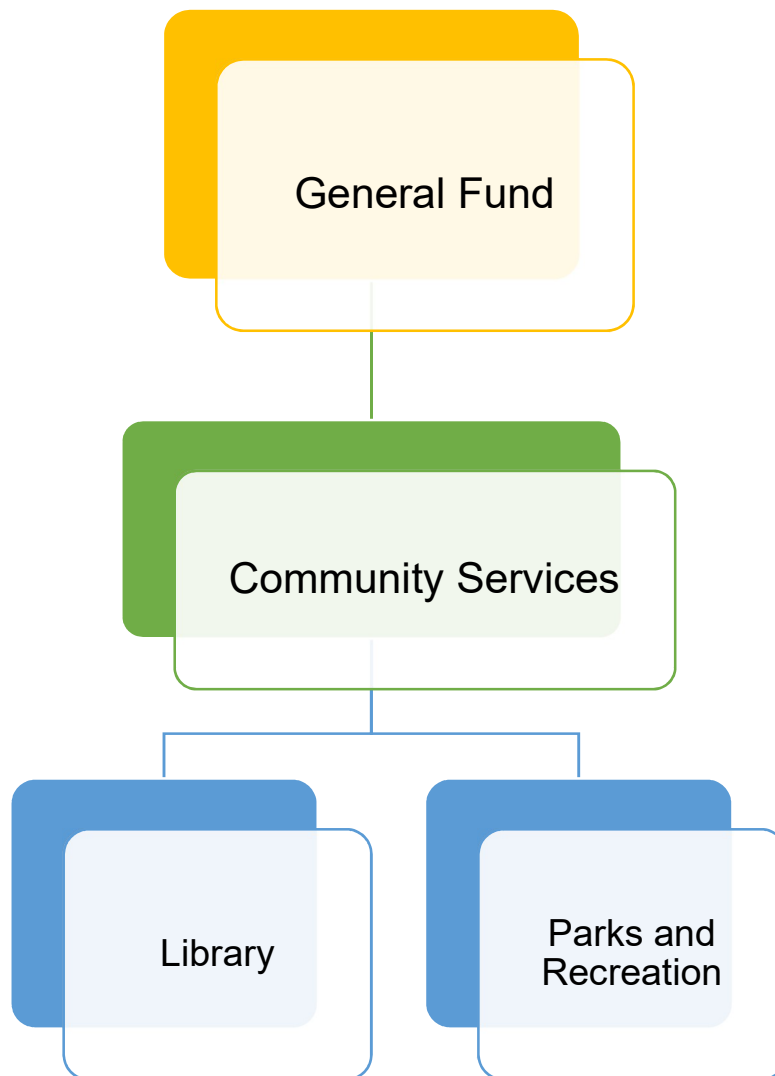
	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Community Development Manager	0.5	0.5	0.5	0.5	0.5
Construction Project Specialist	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of special projects partnerships with private entities	8	9	9	8	9
# of public service agency funding processes coordinated	4	3	3	3	4
# of federally funded contracts managed	4	4	4	5	5
Provided staff assistance to Downtown North Committee or other City Comm	1	1	1	1	1
Housing Infill program General Funds	2	4	4	2	4
# of Bryan's 1st Rehab meetings coordinated		4	4	3	4
Coordinate Bank on Brazos Valley Program	2	4	4	4	4
Coordinate Pay Day Lending/Auto Title Ordin outreach	1	1	1	1	1
Community Partnership Coalitions	8	9	9	9	9



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## **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 2022 Accomplishments**

- Subscribed to databases for research, genealogy and educational purposes
- Continued the expansion of digital collections; eBooks and eAudiobooks
- Received grants totaling \$71,500 dollars from the Clifton C. and Henryetta C. Doak Charitable Trust and the Dr. Eugene Edge Charitable Trust for subscription databases and other services
- Continued use and implementation of the Strategic Plan passed by the Library Advisory Board in January 2020
  - <https://www.bcslibrary.org/about/#mission>
- Continuing to improve events for all ages through improvement and development of new events
- Maximized staff to provide excellent customer service to the public
- Reintroduced in-person programs for patrons
- Continued Participation in 1,000 Books Before Kindergarten, a national program that improves childhood literacy

### **Fiscal Year 2023 Goals and Objectives**

- Execute goals and objectives provided in the Strategic Plan passed by the Library Advisory Board January 2021
  - <https://www.bcslibrary.org/about/#mission>
- 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
- Expand the OverDrive collection to enhance resource to community
- Implement effective Outreach needs of the community through collaborations and partnerships

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 2,462,902	\$ 2,698,800	\$ 2,698,800	\$ 2,269,700	\$ 2,631,000	\$ (67,800)	-2.5%
Supplies	30,068	49,000	49,000	37,600	41,100	(7,900)	-16.1%
Maintenance & Services	90,053	133,500	133,500	114,750	134,500	1,000	0.7%
Miscellaneous/Admin Reimb	121,820	75,900	75,900	75,900	76,200	300	0.4%
Capital Outlay	192,571	177,250	177,250	177,250	277,300	100,050	56.4%
<b>Total Expenses</b>	<b>\$ 2,897,413</b>	<b>\$ 3,134,450</b>	<b>\$ 3,134,450</b>	<b>\$ 2,675,200</b>	<b>\$ 3,160,100</b>	<b>\$ 25,650</b>	<b>0.8%</b>

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Bryan Library	\$ 1,433,392	\$ 1,536,400	\$ 1,536,400	\$ 1,238,700	\$ 1,535,000	\$ (1,400)	-0.1%
College Station Library	1,126,911	1,238,950	1,238,950	1,107,500	1,259,600	20,650	1.7%
Carnegie Library	337,110	359,100	359,100	329,000	365,500	6,400	1.8%
<b>Total Expenses</b>	<b>\$ 2,897,413</b>	<b>\$ 3,134,450</b>	<b>\$ 3,134,450</b>	<b>\$ 2,675,200</b>	<b>\$ 3,160,100</b>	<b>\$ 25,650</b>	<b>0.8%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Library System Division Manager	1	1	1	1	1
<b>Bryan Public Library:</b>					
Administrative Assistant	1	1	1	-	-
Library Finance Assistant	-	1	1	1	1
Library Divisions Assistant	1	-	-	-	-
Automation Systems Technician	1	1	1	-	-
Library Systems Analyst	-	-	-	1	1
Library Circulation Supervisor	1	1	1	1	1
Senior Library Assistant	-	-	-	-	1
Library Assistant	6	4	4	6	3
Reference Librarians	4	4	4	4	4
Technical Services Assistant	2	2	2	1	1
Library Services Supervisor	-	1	1	1	1
Catalog Librarian/Tech Services	1	-	-	-	-
<b>Carnegie Library Branch:</b>					
Carnegie Branch Librarian	1	1	1	1	1
Carnegie Reference Librarian	1	1	1	1	1
Carnegie Library Assistant	2	2	2	2	2
<b>College Station Branch:</b>					
Branch Librarian	1	1	1	1	1
Library Circulation Supervisor	1	1	1	1	1
Library Assistant	5.5	5	5	5	5
Senior Library Assistant	1	1	1	1	2
Reference Librarian	6	6	6	6	6
Library Technical Services Clerk	-	-	-	-	1
Library Custodian	1	1	1	-	-
<b>Total</b>	<b>37.5</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Circulation - Physical Materials	516,266	500,000	500,000	500,000	500,000
Library Visitors	160,990	250,000	250,000	160,000	160,000
# of Volumes	199,935	225,000	225,000	200,000	200,000
# of Reference Inquiries	26,643	20,000	20,000	35,000	20,000
# of Volunteer hours	1,488	3,500	3,500	2,000	1,500
Computer use	13,190	20,000	20,000	15,000	15,000
Registered Borrowers	38,285	47,000	47,000	40,000	40,000
# of programs	878	2,000	2,000	700	1,000

## **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 2022 Accomplishments**

- Hosted Holiday Magic Event
- Completed Park Audit to identify needed park system improvements and safety issues
- Completed construction on Travis Baseball/Softball Complex
- Constructed new playground at Sadie Thomas Park
- Began approval and construction on replacement playgrounds at five City Parks
- Began construction on new Greenbrier Park development
- Offered four new Adult Athletics leagues/tournaments: Fall 8 on 8 Flag Football, Fall 3 on 3 Basketball Tournament, Spring Sand Volleyball, Spring 5 on 5 Flag Football
- Now offer 15 different Adult Athletics leagues/tournaments throughout Fall/Spring/Summer
- Added three new Aquatics programs: Fall Family Fitness Swimming, Mermaid classes and Junior SCUBA
- Added four new Aquatics Special Events: Sensory-Friendly Swim Days, Appreciation Days, Teens Only Late Night Swim, Float Into Fall
- Added two new programs at NRC: Pickleball and Cardio Dance Fitness
- New Special Events: Reindeer on the Run and Family Field Day
- Senior Dance held in August at Brazos Center
- Replastered Henderson Harbor
- Hosted TAAF Region five Swim Meets
- Received TAAF Bronze Member City of the Year Award
- Awarded TAAF Games of Texas event for 2025 and 2026
- Completed 100% of Park Improvement Projects that are funded
- Staff completed all required trainings

### **Fiscal Year 2023 Goals**

- Complete construction of replacement playgrounds at five City Parks
- Complete construction of Greenbrier Park
- Completion of Park Improvement Projects
- Add five Recreation programs
- Add two Senior programs
- Add three new programs at Neal Recreation Center
- Add two Athletics/Aquatics programs
- Add two Special Events

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 2,263,375	\$ 2,551,400	\$ 2,551,400	\$ 2,199,800	\$ 2,544,200	\$ (7,200)	-0.3%
Supplies	163,427	204,000	204,000	174,500	197,500	(6,500)	-3.2%
Maintenance & Services	771,037	821,900	821,900	761,000	890,600	68,700	8.4%
Miscellaneous/Admin Reimb	925,467	1,691,100	1,691,100	1,496,000	2,109,000	417,900	24.7%
Capital Outlay	588,843	152,100	152,100	328,100	417,000	264,900	174.2%
<b>Total Expenses</b>	<b>\$ 4,712,148</b>	<b>\$ 5,420,500</b>	<b>\$ 5,420,500</b>	<b>\$ 4,959,400</b>	<b>\$ 6,158,300</b>	<b>\$ 737,800</b>	<b>13.6%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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	1	1	1	1	1
Parks Maintenance Technician	6.5	6.5	6.5	6.5	6.5
Downtown Maintenance Technician	-	-	-	2	2
Parks Operations Manager	1	1	1	1	1
Parks Operations Foreman	1	1	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	0.5	0.5	0.5	0.5	0.5
Pool Manager	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>	<b>24.5</b>	<b>24.5</b>

\*Note: 0.7 of this position is funded from the HOT Fund.

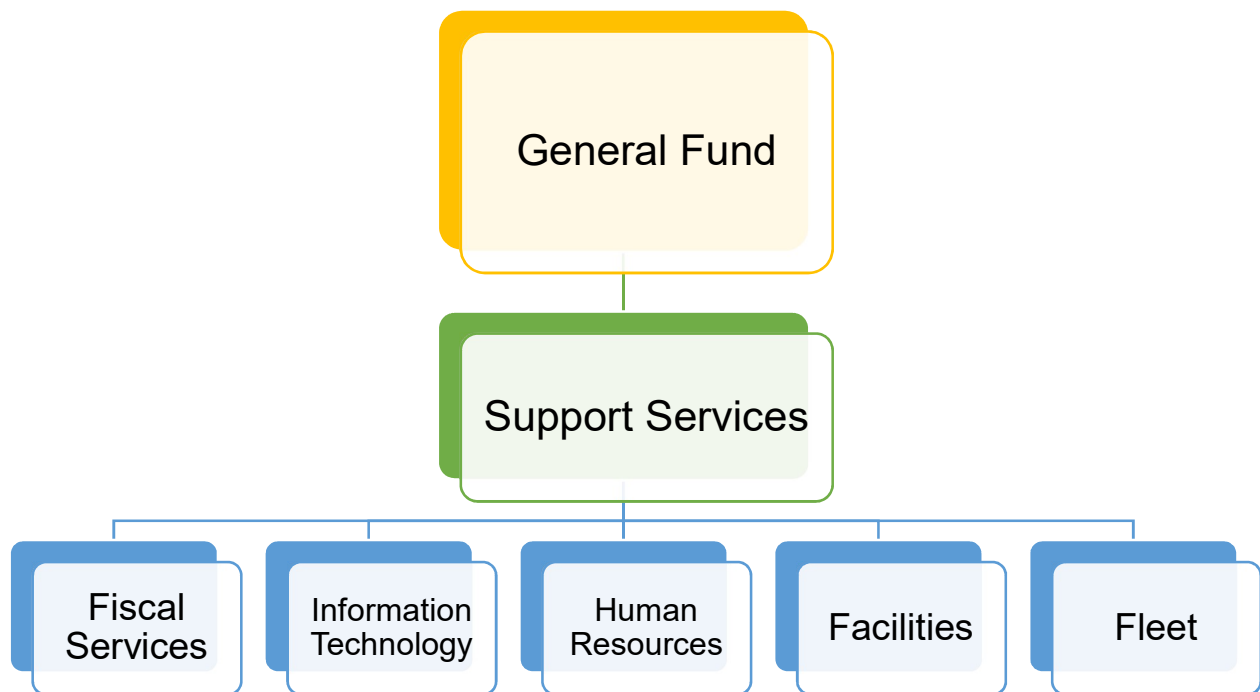
## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Holiday Magic - Participants	-	7,000	7,000	4,000	5,000
Family Camp Out - Participants	197	150	150	160	180
Pee Wee Sports Program - Participants	1,091	100	100	1,200	1,300
Aquatics - Learn to Swim - Participants	304	1,600	1,600	325	350
Summer Park Program Sites	400	5	5	440	480
Summer Park Program - Participants	201	550	550	180	200
Neal Recreation Center Memberships	4	200	200	15	16
Adult Softball - Teams Registered	788	72	72	800	850
# of Pavilion Rentals	14	1,500	1,500	21	22
New Recreation Programs	10	10	10	12	15
BRAC Participation Numbers	15	18,000	18,000	15	20
	-			1	3



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## **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 2022 Accomplishments**

#### **Accounting**

- Received the Certificate of Excellence in Financial Reporting for FY 2021 from the Government Finance Officers Association ("GFOA") and received an unmodified opinion from auditors for the year ending September 30, 2021.
- Provided monthly financial information to management on average by the 11<sup>th</sup> 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.

#### **Budget**

- Received the Distinguished Budget Award for FY 2022 from the GFOA.
- Provided various monthly and quarterly reports to management and departments.
- Provided budget training to all departments.

#### **Purchasing**

- Revised Purchasing Department policies and procedures to be in compliance with 2021 legislative changes.
- Purchase Orders processed within 2 days of having a purchase requisition or change order.
- Provided department training on purchasing including promoting more cooperative inter-local purchasing.
- Implemented Purchasing Workflow in Laserfiche.
- Purchasing Departmental P-Card Audit.

### **Fiscal Year 2023 Goals and Objectives**

#### **Accounting**

- Receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY 2022.
- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2022.
- Close each prior period and provide monthly financial information by the 10th working day of the following month.
- Publish FY2022 Audited Annual Financial Report to GFOA by the March 31<sup>st</sup> deadline.

#### **Budget**

- Receive the Distinguished Budget Award for FY 2023 from the GFOA.
- Prepare and analyze 5 year revenue and expenditure forecasts for operations.
- 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.
- Departmental Training for the New Purchasing Policies and Procedures
- Attend decision package meetings to get a better understanding of the budgets
- Ensure that BTU & City of Bryan purchasing has similar processes
- All Insurance certificates in the New Smart Compliance Database

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,514,922	\$ 1,500,300	\$ 1,500,300	\$ 1,376,300	\$ 1,553,600	\$ 53,300	3.6%
Supplies	30,866	44,650	44,650	23,000	24,750	(19,900)	-44.6%
Maintenance & Services	32,580	44,300	44,300	41,700	55,000	10,700	24.2%
Miscellaneous/Admin Reimb	218,364	213,000	213,000	203,300	216,250	3,250	1.5%
<b>Total Expenses</b>	<b>\$ 1,796,732</b>	<b>\$ 1,802,250</b>	<b>\$ 1,802,250</b>	<b>\$ 1,644,300</b>	<b>\$ 1,849,600</b>	<b>\$ 47,350</b>	<b>2.6%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Accounting:</b>					
Chief Financial Officer	1	1	1	1	1
Assistant Finance Director	1	-	-	-	-
Accounting Manager	1	1	1	1	1
Accounting Supervisor	1	-	-	-	-
General Accountant	1	2	2	2	2
Grant Coordinator	-	-	-	1	1
Finance Specialist	2	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
Payroll Clerk	-	-	-	1	1
<b>Budget:</b>					
Budget Supervisor	-	1	1	-	-
Budget Analyst	2	2	2	2	2
<b>Purchasing:</b>					
Purchasing Supervisor	1	1	1	1	1
Purchasing Buyer	1	2	2	3	3
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>17</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Accounting:</b>					
# of consecutive years to receive the GFOA Cert of Excellence in Financial Reporting	32	33	33	33	34
% 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	12	10	10	11	10
% of CAFR completed & submitted to GFOA by March 31st	100%	100%	100%	100%	100%
<b>Budget:</b>					
# of consecutive years to receive the GFOA Distinguished Budget Award	17	18	18	18	19
# 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%
<b>Purchasing:</b>					
# of formal bids processed	63	75	75	75	75
# of annual contracts for goods and services	115	135	135	135	135
Value of goods and services on annual contracts	\$11,500,000	\$12,500,000	\$12,500,000	\$12,000,000	\$12,000,000
# of purchase orders issued	1,200	1,375	1,375	1,350	1,350
Expenditures processed through the Purchasing Dept.	\$45,000,000	\$65,000,000	\$65,000,000	\$60,000,000	\$60,000,000

## 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 2022 Accomplishments

#### **Maintain 99.8% or higher uptime for all critical systems**

##### **Expanded Cybersecurity awareness program**

- Upgraded the Dragos Platform on the BTU electrical network to increase security and visibility.
- Performed annual cybersecurity assessment and penetration test
- Designed and lead quarterly internal table-top exercises including multiple departments
- Participated in the North American Electric Reliability Corporation (NERC) GridEx exercise
- Created department specific BEC email campaigns to further test our internal processes
- Revamped NERC Critical Infrastructure Protection (CIP) policies to improve clarity and consistency
- Perform Payment Card Industry (PCI) annual scoping and review of the 12 City departments that process credit cards.

##### **Expanded existing GIS functionality**

- Completed major software upgrade to the City's Enterprise Geographic Information System
- Developed and deployed mobile field mapping application, enabling remote collection of GIS data
- Deployed next generation GIS software (ArcGIS Pro) to GIS users in the City
- Completed decennial redistricting process satisfying state requirements with 2020 census data
- Developed and deployed BFD dashboard to assist and support in accreditation

##### **Continued 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 BVCART, BVCNet, BVWACS, CEOC, BVCOG, Brazos County, E-ISAC, DIR VIRT, Infragard

##### **Continued integration of BTU and City systems**

- Implemented Axon Records Management System for PD, TLC Library Management System, JustFOIA Open Records Request Management, Tableau Reporting, TK Pro Lock Out Tag Out, and Animal First
- Upgraded Sensus Flexnet Smart Meter System, GeoDigital Field Mapping, Computer Aided Dispatch (CAD), Exchange, Laserfiche and Business Objects Reporting
- Expanded use of Laserfiche with new HR and Finance processes, BTU Paperless initiative, Travel Forms
- Handled 6,500 help desk calls over the last year, representing a decrease of 19%

##### **Continued expansion and upgrade of city network infrastructure**

- Implemented further Internet routing redundancy via adding a secondary physical pathway
- BVWACS System Wide Public Safety encryption upgrade
- Fire handheld radio life and safety replacement
- Upgraded 452 Windows 10 machines to newer supported Windows OS versions to keep systems secure
- Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Major fiber projects; Ringer Library, Carson St under the railroad, Leonard Rd Substation, Steep Hollow Substation to Keith Substation OPGW, Travis Park Ball Fields, SOC/Distribution Complex/Travis Park connectivity

### Fiscal Year 2023 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
- Continue integration of BTU and City systems along with business process improvements
- Continue expansion and upgrade of city network infrastructure
- Continue to support city systems software/hardware upgrades and implementations

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 4,224,575	\$ 4,273,700	\$ 4,273,700	\$ 4,008,600	\$ 4,551,400	\$ 277,700	6.5%
Supplies	244,166	237,800	237,800	498,000	601,000	363,200	152.7%
Maintenance & Services	1,825,923	1,560,900	1,560,900	1,863,900	1,867,500	306,600	19.6%
Miscellaneous/Admin Reimb	412,565	430,500	430,500	270,500	430,500	-	0.0%
Capital Outlay	371,561	1,606,800	1,606,800	1,606,800	1,609,500	2,700	0.2%
<b>Total Expenses</b>	<b>\$ 7,078,790</b>	<b>\$ 8,109,700</b>	<b>\$ 8,109,700</b>	<b>\$ 8,247,800</b>	<b>\$ 9,059,900</b>	<b>\$ 950,200</b>	<b>11.7%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Chief Information Officer	1	1	1	1	1
Deputy CIO	-	-	-	-	1
Operations Division Manager	1	1	1	1	-
Systems Division Manager	1	1	1	1	1
Chief Information Security Officer	1	1	1	1	1
Assistant CISO	-	-	-	-	1
Information Technology Services Assistant	1	1	1	1	1
System/Network Administrator	4	4	4	4	5
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	6	6	6	6	6
Database Administrator	1	1	1	1	-
Business System's Analyst	1	1	1	1	2
Telecommunications Systems Supervisor	1	1	1	1	1
Telecommunications Systems Administrator	4	4	4	4	5
GIS Supervisor	1	1	1	1	1
GIS Analyst	3	3	3	3	4
Public Safety Systems Administrator	1	1	1	1	-
Project Manager	1	1	1	1	1
Cybersecurity & Compliance Administrator	3	3	3	3	2
<b>Total</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>40</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Help Desk calls processed	6,500	7,000	7,000	6,850	7,000
Maintain Help Desk issue resolution goals at 99.3% within 18 business hours	99.7%	99.3%	99.3%	99.5%	99.3%
Maintain Help Desk issue resolution goals at 99.5% within 4 business hours	99.6%	99.5%	99.5%	99.8%	99.5%
% of Core Network Uptime 99.5%	99.98%	99.5%	99.5%	99.99%	99.5%
% System Uptime 99.5%	99.98%	99.5%	99.5%	99.98%	99.5%
% Radio Uptime 99.5%	99.99%	99.5%	99.5%	99.98%	99.5%

## 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 2022 Accomplishments

- Implemented online HR processes utilizing Laserfiche forms to streamline and make more efficient, and paperless, processes for employees, supervisors, and HR/Risk/Payroll personnel.
- Conducted a formal compensation study for BTU, utilizing a consultant, to implement updated pay ranges and salaries as commensurate with market data.
- Conducted (HR staff) salary/compensation studies 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.
- Conducted (HR staff) salary/compensation study for COB general positions and worked with individual departments to propose special adjustments to current pay rates and ranges, if applicable, to stay competitive in market.
- Implemented various programs and incentives to counter nationwide issues in attracting, hiring, and retaining employees – spot bonuses, flexible and or remote work schedules/arrangements, additional holiday, pay incentives for assignments and other specialties in police, certification pay upgrades, etc.
- 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.
- Utilized formal and informal succession planning in several departments to promote executive and top management level positions from internal candidates.
- Continued update of local Civil Service rules to meet the recruiting, hiring, and other needs of the police and fire departments – also implemented a new Meet & Confer Agreement between the City and the local fire association.
- 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 2023 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; provide opportunity to obtain college credits by partnering with universities and/or local campuses.
- 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 613,207	\$ 607,000	\$ 607,000	\$ 578,500	\$ 626,100	\$ 19,100	3.1%
Supplies	14,214	55,100	55,100	49,000	52,000	(3,100)	-5.6%
Maintenance & Services	115,755	90,500	90,500	129,400	91,500	1,000	1.1%
Miscellaneous/Admin Reimb	34,380	36,400	36,400	31,000	36,500	100	0.3%
<b>Total Expenses</b>	<b>\$ 777,556</b>	<b>\$ 789,000</b>	<b>\$ 789,000</b>	<b>\$ 787,900</b>	<b>\$ 806,100</b>	<b>\$ 17,100</b>	<b>2.2%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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 Specialist	1	1	1	1	1
Human Resources Clerk	1	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## Performance and Activity Measures\*

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of Personnel Reqs Processed	154	120	120	130	130
# of Applications Received	4,700	5,000	5,000	4,500	4,500
# of New Hires	322	150	150	276	281
# of Reclass/Promotion/Special	208	60	60	150	150
Turnover Rate%	24%	21%	21%	21%	21%
# of Onsite/Virtual HR Sponsored Training Sessions	47	27	27	30	30
# of Onsite/Virtual Other Training Sessions	31	98	98	50	40
# of Training Sessions Available Online for 1000 employees	228	125	125	150	125
# of Employee Relations Issues	200	200	200	200	200
	52	60	60	65	50
# of Disciplinary Actions/Grievances					
# of Ee case files generated due to COVID-19	898	400	400	350	100

\*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 2022 Accomplishments**

- Replaced shower doors in men's and women's restrooms at Fire Station #1 and Fire Station #3
- Full replacement of mechanical closet doors and frame at the MSC Fleet wash rack
- Full replacement of kitchen door at fire station #4
- Replaced HVAC exterior unit at MSC and Aquatics Center
- Replacement of ADA door operators at Municipal Office Building and Clara B. Mounce Library
- Staff completed all required training through Human Resources and the City's Information Technology Department
- Stayed within allotted overall budget for our department
- Fire Station #1 office reconfiguration on Administrative side
- Roll up overhead door and motor repairs at Fire Station #1, Fire Station #5, and Fleet Services
- Replaced 6 hail damaged roofs at The Queen Theater, IT, BTU Meter Building, Justice Center, Water Production Office, and Waste Water Treatment Plant #1
- Replacement of street/park pole light at intersection of Finfeather Road and Willis VanHook to improve both pedestrian safety and traffic control
- Completed renovation of Phillips Event Center

### **Fiscal Year 2023 Goals and Objectives**

- 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 parks department staff to install new equipment as well as maintain all areas while utilizing budgeted, parkland development and PIP funding
- Replace the Carnegie Library roof
- Weatherproof City Hall exteriors
- Replace carpet and flooring within Clara B. Mounce Library
- Replace broken exterior glass at Municipal Office Building that is starting to show more signs of failing and deterioration due to vandalism
- Replacement of Justice Center water heater/boiler exhaust flue to eliminate potential carbon monoxide exposures
- Replace Bryan City Cemetery office and maintenance facility
- Focus on local training opportunities for staff to enhance their knowledge in maintenance
- Provide departmental assistance regarding bringing Legends Event Center online
- Continue with the department's main focus on maintenance during the FY 2023 budget year



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,223,081	\$ 1,317,900	\$ 1,317,900	\$ 1,094,000	\$ 1,413,100	\$ 95,200	7.2%
Supplies	48,966	45,700	45,700	46,500	51,400	5,700	12.5%
Maintenance & Services	485,932	515,400	515,400	502,500	602,400	87,000	16.9%
Miscellaneous/Admin Reimb	205,492	191,600	191,600	181,000	191,800	200	0.1%
Capital Outlay	34,650	118,500	118,500	125,500	705,000	586,500	494.9%
<b>Total Expenses</b>	<b>\$ 1,998,121</b>	<b>\$ 2,189,100</b>	<b>\$ 2,189,100</b>	<b>\$ 1,949,500</b>	<b>\$ 2,963,700</b>	<b>\$ 774,600</b>	<b>35.4%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Facility Services Manager	1	1	1	1	1
Facility Services Assistant	1	1	1	1	1
Facility Services Administrative Assistant	-	-	-	-	1
Facility Services Clerk	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
<b>Total</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>18</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Total completed Parks work orders	1,030	1,037	1,037	1,034	1,036
Total completed Facility work orders	1,831	1,538	1,538	1,685	1,612
Total completed work orders	2,861	2,575	2,575	2,718	2,647
Avg. labor hrs/facilities preventative maintenance work orders	1.29	1.45	1.45	1.33	1.39
Avg. labor hrs/facilities corrective work order	8.13	7.14	7.14	7.64	7.39
Avg. labor cost/facilities preventative maintenance work orders	\$ 29.76	\$ 24.00	\$ 24.00	\$ 26.88	\$ 25.44
Avg. Labor cost/facilities corrective work orders	\$ 180.42	\$ 159.19	\$ 159.19	\$ 169.81	\$ 164.50

## **Fleet Services**

### **Mission Statement**

The mission 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 2022 Accomplishments**

- Continued to provide quality customer service with reduced resources and supply chain issues primarily related to the COVID-19 Pandemic. Successfully fill open Lead Service Technician and Parts Procurement Specialist positions.
- Continued Fleet Staffing Protocols to keep all staff safe during continued COVID-19 Pandemic. Fortunately we had minimal impact, as most exposures had mild or no symptoms, and only required to quarantine and were able to report back to duty in short order.
- 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, EMS and Refuse vehicles.
- 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.
- Continue Customer Loaner Unit 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.

### **Fiscal Year 2023 Goals and Objectives**

- Attain National Institute for Automotive Service Excellence ("ASE"), Blue Seal of Excellence Certification.
- 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.
- Continue to provide excellent customer service.
- 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 it comes available and proves efficient use of resources.
- Maintain and increase all technician ASE certifications.
- Continue process of fleet standardization at every level when possible and practical.
- Continue to refine and improve mounted Tire/Wheel program and potentially implement this into other Fleet areas where practical, economically feasible, and available resources will allow.
- 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 764,925	\$ 808,200	\$ 808,200	\$ 742,200	\$ 827,700	\$ 19,500	2.4%
Supplies	13,981	47,000	47,000	30,600	44,000	(3,000)	-6.4%
Maintenance & Services	29,929	36,400	36,400	32,000	37,000	600	1.6%
Miscellaneous/Admin Reimb	3,753	2,300	2,300	4,000	2,500	200	8.7%
Capital Outlay	-	82,900	82,900	82,900	-	(82,900)	-100.0%
<b>Total Expenses</b>	<b>\$ 812,589</b>	<b>\$ 976,800</b>	<b>\$ 976,800</b>	<b>\$ 891,700</b>	<b>\$ 911,200</b>	<b>\$ (65,600)</b>	<b>-6.7%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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 Parts Specialist	1	1	1	1	1
Fleet/Facility Support Technician	1	1	1	1	1
Fleet Service Technician	5	5	5	5	5
<b>Total</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

## Performance and Activity Measures

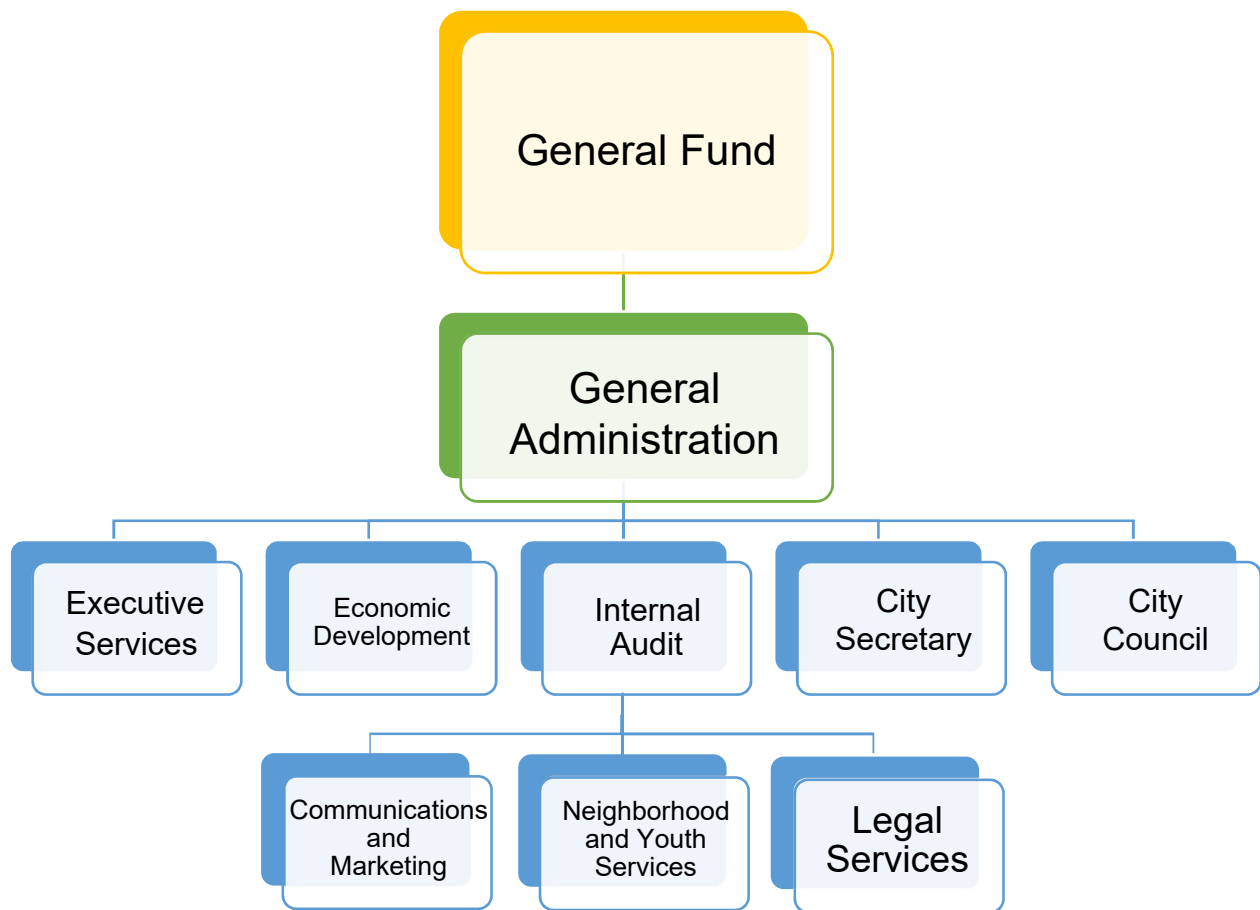
	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of fleet job orders	6,805	7,000	7,000	6,000	6,500
Average labor hours per fleet job order	2	2	2	2	2
Average labor cost per fleet job order	\$ 68.47	\$ 105.00	\$ 105.00	\$ 80.00	\$ 90.00
# of fleet job orders completed per day/per mechanic	4	4	4	4	4
Attain National Institute for Automotive Service Excellence (ASE), Blue Seal of Excellence Award	No	Yes	Yes	Yes	Yes
% of eligible Service Technicians ASE Certified	100	100	100	100	100
# of New/Recertified ASE skill areas attained	11	10	10	10	10

## Percentage of Resources Expended by Department

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Solid Waste Services	30%	30%	30%	35%	30%
Water Services	20%	20%	20%	19%	20%
Transportation Services	11%	11%	11%	10%	11%
Police Services	14%	14%	14%	14%	14%
Fire Services	14%	14%	14%	12%	14%
Facility Services	2%	2%	2%	2%	2%
Parks Services	5%	5%	5%	4%	4%
All Others Combined	4%	4%	4%	4%	5%



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## **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 2022 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 ("BVSWM"), Brazos County Health District Board, Bryan-Brazos County Economic Development Foundation ("BBCEDF"), City of Bryan/BISD Joint Committee, 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"), Destination Bryan Board, Civil Services Commission, Leadership Brazos Alumni Association, Junior Leadership Brazos, Library Board, Parks Board, Chancellor's Century Council, COVID-19 related community leadership discussions
- Presented to Bush School faculty and students, various Chamber of Commerce events, Leadership Brazos, TAMU Langford Architecture and Urban Planning (LAUP), and the Texas City Management Association, Junior Leadership Brazos
- 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
- Continued to evaluate physical and environmental security standards to protect the Municipal Office Building occupants and visitors

### **Fiscal Year 2023 Goals and Objectives**

- Provide ways for citizens to have the opportunity to voice opinions through public hearings, meetings, surveys, etc., as well as respond to citizen concerns within 24 hours
- 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; prepare City Council agendas, meeting the appropriate Texas Open Meetings Act ("TOMA") requirements; provide regular reports to the City Council; execute policies set and established by City Council;
- Present a balanced Fiscal Year 2023 adopted budget
- 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 and continue to stress strong customer service values, and encourage employees to embrace customer service skills and qualities
- Continue to evaluate and implement physical and environmental security standards to protect the Municipal Office Building occupants and visitors

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 1,198,657	\$ 1,227,600	\$ 1,227,600	\$ 1,164,300	\$ 1,236,100	\$ 8,500	0.7%
Supplies	10,325	10,100	10,100	14,300	7,000	(3,100)	-30.7%
Maintenance & Services	113,856	143,800	143,800	164,900	144,500	700	0.5%
Miscellaneous/Admin Reimb	154,134	290,500	290,500	320,800	284,000	(6,500)	-2.2%
<b>Total Expenses</b>	<b>\$ 1,476,972</b>	<b>\$ 1,672,000</b>	<b>\$ 1,672,000</b>	<b>\$ 1,664,300</b>	<b>\$ 1,671,600</b>	<b>\$ (400)</b>	<b>0.0%</b>

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Executive Services	\$ 1,393,493	\$ 1,586,200	\$ 1,586,200	\$ 1,581,500	\$ 1,580,600	\$ (5,600)	-0.4%
City Hall Security	83,479	85,800	85,800	82,800	91,000	5,200	6.1%
<b>Total Expenses</b>	<b>\$ 1,476,972</b>	<b>\$ 1,672,000</b>	<b>\$ 1,672,000</b>	<b>\$ 1,664,300</b>	<b>\$ 1,671,600</b>	<b>\$ (400)</b>	<b>0.0%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Minimum # of days-operating expenses in General Fund reserve	60	60	60	60	60
# of Management Team Weekly Meetings	12	12	12	12	12
# 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 BISS	9	10	10	9	10
# of Council Candidate Orientations held	1	1	1	1	1
# of New Council Member Orientations held	1	1	1	1	1

## **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 and redevelopment of the BioCorridor, Traditions, ATLAS Town Center, Midtown, and Downtown North and explore opportunities to assist Texas Avenue property owners to market their property for lease or sell.
- Assist in the creation of new jobs and the expansion of current businesses.
- Assist in the improvement of the City's gateways.
- Assist the City in increasing property values.
- Encourage new and infill residential development.
- 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 2022 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 to include managing work at 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, Union Hill, and the "Armstrong Tract".
- Served as the liaison between the City of Bryan and the Bryan-Brazos County Economic Development Foundation
- Sold the remaining property in the Bryan Business Park.
- 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
- Facilitated the purchase of the Lake Walk Innovation Center and the expansion of Fuji on BCD owned land in the BioCorridor

### **Fiscal Year 2023 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 its subcommittees, and Bryan – Brazos County Economic Development Foundation, Inc. as the staff liaison.
- Continue to promote development/redevelopment of the BioCorridor, Traditions, ATLAS Town Center, Midtown, Downtown Bryan, and managing the work at Travis Bryan Midtown Park.
- Facilitate the strengthening of the Bryan-Traditions partnership.
- Identify a development partner for Downtown North.
- 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 Coulter Airfield.
- Serve as the Treasurer of the Greater Brazos Valley Builders Association FY 2022-2023.



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 748,286	\$ 744,300	\$ 744,300	\$ 722,900	\$ 752,300	\$ 8,000	1.1%
Supplies	3,330	4,900	4,900	6,000	3,000	(1,900)	-38.8%
Maintenance & Services	11,410	28,500	28,500	21,900	29,000	500	1.8%
Miscellaneous/Admin Reimb	195,585	424,200	424,200	529,000	424,000	(200)	0.0%
<b>Total Expenses</b>	<b>\$ 958,612</b>	<b>\$ 1,201,900</b>	<b>\$ 1,201,900</b>	<b>\$ 1,279,800</b>	<b>\$ 1,208,300</b>	<b>\$ 6,400</b>	<b>0.5%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Meetings:</b>					
Bryan Business Council	11	14	14	12	12
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	12	12	12	12	12
Bryan College Station Home Builders Association Meetings	12	12	12	12	12
TIRZ Board Meetings	5	5	5	5	5
	3	3	3	3	3
Texas Association of Builders/Voting Board Member					
Texas Department of Transportation Aviation	4	4	4	4	4
Miscellaneous Subcommittees	12	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 2022 Accomplishments**

- Performed compliance and performance audits per Audit Committee guidance
- Supported the contracted internal auditor
- Developed and approved the Internal Audit Plan
- Completed three 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
- Developed and approved an Internal Audit Charter
- Received Fraud Hotline reports, investigate and report results to Audit Committee
- Received an unmodified opinion on City of Bryan and Bryan Texas Utilities Audits

### **Fiscal Year 2023 Goals and Objectives**

- Develop the Internal Audit Plan
- Comply with approved Internal Audit Charter
- Complete at least three audits per the Internal Audit Plan
- Receive Fraud Hotline reports, investigate and report results to Audit Committee
- Perform Special Assignments per City Council guidance
- Complete the Audit Committee approved Audit Plan for FY 2023
- Provide regular update reports
- Attend Audit Committee meetings

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
Maintenance & Services	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	0.0%
Miscellaneous/Admin Reimb	120,000	150,000	150,000	130,000	150,000	-	0.0%
<b>Total Expenses</b>	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 130,300</b>	<b>\$ 150,500</b>	<b>\$ 500</b>	<b>0.3%</b>

## Performance and Activity Measures

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>
# 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 2022 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.
- Hosted 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.
- Led the execution of Bryan's 150<sup>th</sup> anniversary celebration.
- Completed the redistricting process.
- Participated in partnership efforts with Destination Bryan.
- Implementation of new public information act software to increase efficiency when responding to open records requests.
- Assisted with implementation of new laws passed during the 87<sup>th</sup> Session of the Texas State Legislature.

### **Fiscal Year 2023 Goals and Objectives**

- Conduct election(s) ordered by Council.
- Conduct new 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.
- Continue partnership efforts with Destination Bryan.

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 614,037	\$ 601,600	\$ 601,600	\$ 563,000	\$ 610,500	\$ 8,900	1.5%
Supplies	15,977	23,400	23,400	9,000	16,500	(6,900)	-29.5%
Maintenance & Services	15,513	35,200	35,200	16,700	39,500	4,300	12.2%
Miscellaneous/Admin Reimb	59,078	92,500	92,500	39,700	132,500	40,000	43.2%
<b>Total Expenses</b>	<b>\$ 704,605</b>	<b>\$ 752,700</b>	<b>\$ 752,700</b>	<b>\$ 628,400</b>	<b>\$ 799,000</b>	<b>\$ 46,300</b>	<b>6.2%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Successful elections	-	1	1	1	1
# of pages provided for open records requests	22,915	10,000	10,000	33,346	38,000
# of records converted to electronic format	715,176	800,000	800,000	950,000	1,000,000
# of departmental records audits performed	-	1	1	4	12
# of timely agendas and minutes prepared	51	120	120	42	120
# of Texas Open Meetings Act (TOMA) training	-	1	1		1
# of candidate orientations conducted	-	1	1	1	1
# of new councilmember orientations conducted	-	1	1	1	1
# of legislative bills tracked	8,000	1,600	1,600	1,600	3,000
# of volunteer hours logged	3,515	5,000	5,000	2,808	5,000
Total value of donations from volunteers	\$ 86,603	\$ 14,200	\$ 14,200	\$ 69,189	\$ 123,200
# of certified birth records processed	3,064	2,500	2,500	2,152	2,500
# of death records processed	1,173	500	500	1,200	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 2022 Accomplishments**

- Continued BioCorridor growth and development
- Successful redistricting
- Continued development activities in north, south, east, west and central Bryan
- Maintained the same property tax rate
- Adopted a balanced budget
- Progress on new Midtown Area Plan
- Progress on new Travis Bryan Midtown Park
- Celebrated the City's 150<sup>th</sup> Anniversary
- Hosted annual volunteer reception

### **Fiscal Year 2023 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 and Legends Event Center
- Continue progress on Midtown Area Plan

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
Salaries and Benefits	\$ 46	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Supplies	30,373	33,000	33,000	32,800	32,500	(500)	-1.5%
Maintenance & Services	166,353	194,300	194,300	193,000	250,000	55,700	28.7%
Miscellaneous/Admin Reimb	44,997	59,500	59,500	51,500	59,500	-	0.0%
<b>Total Expenses</b>	<b>\$ 241,768</b>	<b>\$ 286,900</b>	<b>\$ 286,900</b>	<b>\$ 277,400</b>	<b>\$ 342,100</b>	<b>\$ 55,200</b>	<b>19.2%</b>

## Performance and Activity Measures

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>
# of Strategic Initiatives	5	5	5	5	5
# of Strategic Planning Sessions	-	1	1	-	1
# of Bryan Commerce & Development Agendas & Minutes Prepared	11	24	24	12	24
Board/Committee/Commission Applications Rec'd.	93	150	150	105	125
Board/Committee/Commission Appointments	69	100	100	75	80
# of Proclamations Prepared	59	50	50	45	50

## **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 2022 Accomplishments**

- Started the community engagement portions of the City's 150<sup>th</sup> Anniversary of Incorporation celebration, which included a multi-media-rich website, historical artifacts, in-person and self-guided history tours, and social media. Did extensive research and wrote a 25,000-word history of Bryan that specifically shines light on untold or lesser-known stories of Bryan's history, and takes specific care to make sure that all of Bryan's diverse cultures and minority populations are represented.
- Created branding and applied branding for 150<sup>th</sup> Anniversary Celebration to nearly 30 different projects.
- Received 9 state and national awards for graphic design, social media, website, video and other communications work completed in-house by the Communications Team.
- Published 23 issues of "The Good Life" twice-monthly e-newsletter with an average open rate of 39% (industry average is 29%) and an average click-through rate of 7% (industry average is 2%). Increased the number of subscribers by 44% to 2,230.
- Published 7 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 an estimated 2.05 million impressions, 89,000 engagements and 13,690 website visits on social media.
- Increased the number of followers on the City's main social media accounts by 6% across Facebook, Twitter and Instagram to 27,600.
- 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.
- Completed more than 270 graphic design projects for departments all throughout the City, including social media graphics, flyers, business cards, advertisements, publications and other specialty projects.
- Managed all aspects of 13 different websites, including cybersecurity, and completed a database security audit that contained more than 90 different security parameters.
- Took more than 9,000 photos of City events, locations and services.
- Designed and created several multi-page publications, including the Fire Department Strategic Plan, and annual reports for BTU, the Bryan Fire Department and Bryan Police Department.
- Created more than 90 professional-quality videos, including 33 to commemorate the city's 150<sup>th</sup> Anniversary.
- Responded to more than 540 media inquiries, resulting in more than 700 stories published about the City of Bryan by local, regional and national media outlets.
- Maintained working relationships with five outside print vendors, who handled more than 200 graphic design jobs.

### **Fiscal Year 2023 Goals and Objectives**

- Train Development Services staff to broadcast Planning & Zoning meetings to Channel 16 and the city website to increase staff efficiency; and advise and help implement a new online permitting platform for the department.
- Create new advertising assets for Gameday Shuttle tourism campaign in Downtown Bryan.
- Create video and graphic assets to assist with Fire Department recruiting campaigns.
- Increase the amount and timeliness of content on Channel 16 to better reflect the City's communications priorities.
- Implement a multi-year strategic communications and marketing plan and a strategic crisis communications plan to meet the needs of the City of Bryan's various department.
- Continue to meet or exceed all deadlines and maintain the city's branding standards in all graphics design projects.
- Revamp the City website's internal search functionality to provide more relevant search results; Begin redesign process for the main City website.



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 454,926	\$ 424,300	\$ 424,300	\$ 471,900	\$ 493,900	\$ 69,600	16.4%
Supplies	25,653	34,800	34,800	34,000	32,500	(2,300)	-6.6%
Maintenance & Services	9,487	13,900	13,900	14,800	19,000	5,100	36.7%
Miscellaneous/Admin Reimb	53,183	140,500	140,500	102,500	132,000	(8,500)	-6.0%
Capital Outlay	6,498	-	-	-	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 549,747</b>	<b>\$ 613,500</b>	<b>\$ 613,500</b>	<b>\$ 623,200</b>	<b>\$ 677,400</b>	<b>\$ 63,900</b>	<b>10.4%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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
Content Communications Specialist	-	-	-	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Number of media contacts	546	275	275	380	350
Number of email newsletter subscribers	2,100	2,500	2,500	2,400	2,500
Average newsletter open rate	41%	40%	40%	41%	40%
Pageviews on www.bryantx.gov	1,650,248	1,000,000	1,000,000	1,000,000	1,000,000
Number of graphic design projects created	297	375	375	300	300
Number of social media followers on main city accounts	27,626	27,000	27,000	28,000	29,000
Impressions on main city social media accounts	2,046,883	1,500,000	1,500,000	2,000,000	2,000,000
Number of videos created	94	90	90	83	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 2022 Accomplishments**

- Continued activities of the Youth Advisory Commission ("YAC")
- Participated in 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
- Assisted with construction aspect of infill redevelopment program

### **Fiscal Year 2023 Goals & Objectives**

- Continue to register more neighborhood/homeowner associations
- Continue to assist with the construction aspect of infill redevelopment program
- Grow the activities of YAC
- 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
- Create a new youth at risk program

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 103,863	\$ 109,100	\$ 109,100	\$ 100,200	\$ 108,400	\$ (700)	-0.6%
Supplies	121	750	750	1,000	1,000	250	33.3%
Maintenance & Services	444	6,000	6,000	600	6,100	100	1.7%
Miscellaneous/Admin Reimb	(3,397)	45,300	45,300	12,000	45,500	200	0.4%
<b>Total Expenses</b>	<b>\$ 101,031</b>	<b>\$ 161,150</b>	<b>\$ 161,150</b>	<b>\$ 113,800</b>	<b>\$ 161,000</b>	<b>\$ (150)</b>	<b>-0.1%</b>

**Budgeted Personnel**

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Neighborhood/Youth Outreach Coordinator	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance and Activity Measures**

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of neighborhood associations registered	42	42	42	42	42
# of neighborhood associations utilizing matching grant funds	-	1	1	-	1
# 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	13	12	12	10	12
# of new youth at risk programs launched	-	-	-	-	1

## **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 2022 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 2023 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 761,954	\$ 904,900	\$ 904,900	\$ 688,600	\$ 872,300	\$ (32,600)	-3.6%
Supplies	7,194	13,300	13,300	10,500	5,500	(7,800)	-58.6%
Maintenance & Services	13,765	29,100	29,100	18,000	29,500	400	1.4%
Miscellaneous/Admin Reimb	9,520	20,200	20,200	11,000	20,500	300	1.5%
<b>Total Expenses</b>	<b>\$ 792,433</b>	<b>\$ 967,500</b>	<b>\$ 967,500</b>	<b>\$ 728,100</b>	<b>\$ 927,800</b>	<b>\$ (39,700)</b>	<b>-4.1%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
City Attorney	1	1	1	1	1
First Assistant City Attorney	1	1	1	1	1
Assistant City Attorney	3	3	3	3	3
Legal Assistant	1	2	2	2	2
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Payments Agency Contributions</u></b>							
Brazos Central Appraisal District	\$ 279,599	\$ 379,774	\$ 379,774	\$ 389,300	\$ 399,800	\$ 20,026	5.3%
Brazos County (Prisoner Support)	60,000	157,500	157,500	100,000	157,500	-	0.0%
Brazos County 911 District	1,975,318	2,031,782	2,031,782	2,031,800	2,156,500	124,718	6.1%
Brazos County Health Department	478,029	478,029	478,029	478,000	478,000	(29)	0.0%
Brazos Senior Citizens	15,000	15,000	15,000	15,000	20,000	5,000	33.3%
Bryan Business Council	50,000	150,000	150,000	150,000	150,000	-	0.0%
Brazos Valley Community Network (BVC Net)	6,500	6,500	6,500	6,500	6,500	-	0.0%
Brazos Valley Economic Development Corporation	350,000	350,000	350,000	350,000	350,000	-	0.0%
Brazos Valley Wide Area Communications	81,025	96,459	96,459	96,500	99,400	2,941	3.0%
Easterwood Airport	99,029	102,000	102,000	100,500	105,000	3,000	2.9%
Destination Bryan	55,568	225,415	225,415	225,400	308,000	82,585	36.6%
<b>Total Partner Agency Contributions</b>	<b>3,450,068</b>	<b>3,992,459</b>	<b>3,992,459</b>	<b>3,943,000</b>	<b>4,230,700</b>	<b>238,241</b>	<b>6.0%</b>
<b><u>Other Non Departmental</u></b>							
Contractual Obligations	629,801	2,155,706	2,155,706	2,645,700	813,200	(1,342,506)	-62.3%
Other Misc. Obligations	1,936,801	45,000	45,000	45,000	45,000	-	0.0%
Utility Admin. Reimbursement	21,215	22,826	22,826	22,800	34,900	12,074	52.9%
Transfer to Debt Service	12,439	96,725	96,725	96,700	95,600	(1,125)	-1.2%
Transfer to Other Funds	1,634,824	5,287,284	5,287,284	5,099,300	12,740,400	7,453,116	141.0%
<b>Total Other Non Departmental</b>	<b>4,235,080</b>	<b>7,607,541</b>	<b>7,607,541</b>	<b>7,909,500</b>	<b>13,729,100</b>	<b>6,121,559</b>	<b>80.5%</b>
<b>Sub-Total Expenses</b>	<b>7,685,148</b>	<b>11,600,000</b>	<b>11,600,000</b>	<b>11,852,500</b>	<b>17,959,800</b>	<b>6,359,800</b>	<b>54.8%</b>
<b><u>Non Operating</u></b>							
CIP - Reimbursement Resolution	188,976	-	-	(670,000)	-	-	0.0%
<b>Total Non Operating</b>	<b>188,976</b>	<b>-</b>	<b>-</b>	<b>(670,000)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total</b>	<b>\$ 7,874,124</b>	<b>\$ 11,600,000</b>	<b>\$ 11,600,000</b>	<b>\$ 11,182,500</b>	<b>\$ 17,959,800</b>	<b>\$ 6,359,800</b>	<b>54.8%</b>

## **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 for 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 provides revenues for 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 Moody's and 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, Moody's has rated the City's debt Aa2 and Standard and Poor's has rated the City's debt AA.

### **DEBT ISSUANCES**

In FY 2021 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City's pension liability. The principal portion allocated to the debt service fund for governmental activities totaled \$34,253,369.

In FY 2022 the City issued 30 year Certificates of Obligation Bonds of \$29,150,000 for streets and drainage improvements, parks projects, and any associated professional fees.

The City plans to issue additional debt in FY 2023. A Certificates of Obligation issuance is expected to total \$25,000,000 in 25 year debt.

Other debt issuances are planned but not serviced by the debt service fund. See the capital funding section on page 199 for more details.

### **FISCAL YEAR 2023**

The adopted tax rate for FY 2023 is \$0.62400/\$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, \$0.211004 is devoted to debt service. The debt rate will generate an estimated \$14,307,900 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 78.6% of the total debt service payments for FY 2023. The remaining 21.4% will be funded through other revenues including transfers in from other funds of \$3,109,000 for self-supporting debt, reimbursements of \$371,000 for debt service requirements related to BVSWMMA, delinquent property tax revenues estimated at \$70,000, and interest income of \$61,500.

Total budgeted expenditures for the Debt Service Fund for FY 2023 are \$18,211,400. This amount includes principal and interest payments of \$18,201,400 for outstanding debt issuance and \$10,000 for other debt expenses.

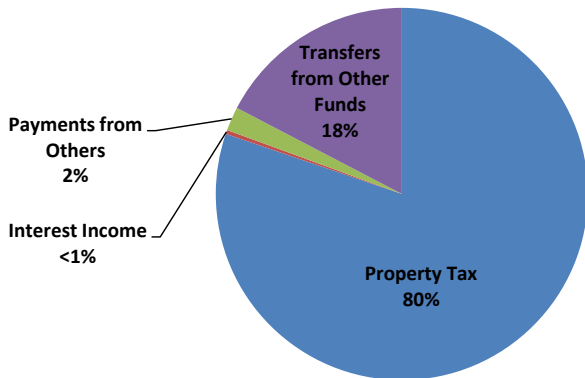
The year end fund balance for the Debt Service Fund is projected to be \$1,564,725. This estimate is above the targeted one-month reserve of \$1,517,617.

**CITY OF BRYAN, TEXAS**  
**Debt Service Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property Tax	\$ 10,016,124	\$ 12,454,223	\$ 12,454,223	\$ 12,454,200	\$ 14,307,900	\$ 1,853,677	14.9%
Delinquent Collections	65,771	90,000	90,000	55,000	70,000	(20,000)	-22.2%
Interest Income	20,877	12,863	12,863	60,000	61,500	48,637	378.1%
BVSWMA	368,096	369,742	369,742	369,700	371,000	1,258	0.3%
Miscellaneous	10,540	-	-	-	-	-	0.0%
<b>Subtotal Revenues</b>	<b>10,481,408</b>	<b>12,926,828</b>	<b>12,926,828</b>	<b>12,938,900</b>	<b>14,810,400</b>	<b>1,883,572</b>	<b>14.6%</b>
Transfers In	2,698,300	1,838,832	1,838,832	2,763,100	3,109,000	1,270,168	69.1%
<b>Total Revenues and Transfers in</b>	<b>13,179,708</b>	<b>14,765,660</b>	<b>14,765,660</b>	<b>15,702,000</b>	<b>17,919,400</b>	<b>3,153,740</b>	<b>21.4%</b>
<b><u>Expenditures</u></b>							
Debt Service	14,146,540	14,233,631	15,058,631	15,049,880	18,201,400	3,967,769	27.9%
Debt Expense	(7,075)	10,000	10,000	9,920	10,000	-	0.0%
<b>Total Expenditures</b>	<b>14,139,465</b>	<b>14,243,631</b>	<b>15,068,631</b>	<b>15,059,800</b>	<b>18,211,400</b>	<b>3,967,769</b>	<b>27.9%</b>
Net Increase/(Decrease)	\$ (959,757)	\$ 522,029	\$ (302,971)	\$ 642,200	\$ (292,000)		
Beginning Fund Balance	2,174,282	1,158,947	1,158,947	1,214,525	1,856,725		
<b>Ending Fund Balance</b>	<b>\$ 1,214,525</b>	<b>\$ 1,680,976</b>	<b>\$ 855,976</b>	<b>\$ 1,856,725</b>	<b>\$ 1,564,725</b>		
# of Days of Reserve	31	42	20	44	31		
<b>Fund Balance Reserve Requirement:</b>							
(30 days operating expenses)	\$ 1,178,289	\$ 1,186,969	\$ 1,255,719	\$ 1,254,983	\$ 1,517,617		
# of Days required	30	30	30	30	30		

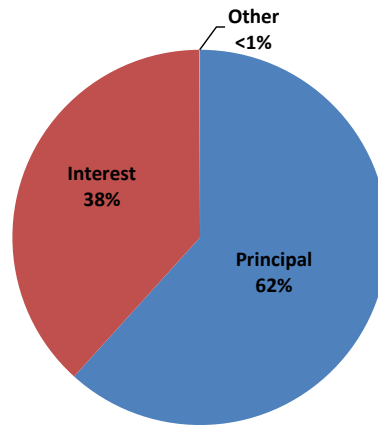
**Debt Service Fund - Sources**

**\$19,969,100**



**Debt Service Fund - Uses**

**\$17,743,200**





**CITY OF BRYAN, TEXAS**  
**Debt Service Requirements**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Principal</u></b>							
2010 Certificates of Obligation	\$ 635,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2010 General Obligation Refunding Bonds	1,100,000	-	-	-	-	-	0.0%
2013 General Obligation Refunding Bonds	1,873,749	1,947,154	1,947,154	1,947,153	2,012,831	65,677	3.4%
2014 Certificates of Obligation	370,000	295,000	295,000	295,000	300,000	5,000	1.7%
2014 General Obligation Refunding Bonds	421,242	440,047	440,047	440,047	451,330	11,283	2.6%
2015 General Obligation Refunding Bonds	1,305,000	930,000	930,000	930,000	955,000	25,000	2.7%
2016 Certificates of Obligation	435,000	455,000	455,000	455,000	470,000	15,000	3.3%
2016 General Obligation Refunding Bonds	760,000	765,000	765,000	765,000	785,000	20,000	2.6%
2018 Certificates of Obligation	485,000	520,000	520,000	520,000	540,000	20,000	3.8%
2018 General Obligation Refunding Bonds	550,000	600,000	600,000	600,000	615,000	15,000	2.5%
2019 General Obligation Refunding Bonds	420,000	435,000	435,000	435,000	445,000	10,000	2.3%
2020 Certificates of Obligation	-	1,565,000	1,565,000	1,565,000	1,635,000	70,000	4.5%
2020 General Obligation Refunding Bonds	-	697,681	697,681	670,000	695,000	(2,681)	-0.4%
2020 General Obligation Pension Bonds	-	909,090	1,339,090	1,365,000	1,485,000	575,910	63.4%
2022 Certificates of Obligation	-	-	-	-	100,000	100,000	0.0%
2023 Certificates of Obligation	-	-	-	-	750,039	750,039	0.0%
<b>Total Principal</b>	<b>\$ 8,354,991</b>	<b>\$ 9,558,972</b>	<b>\$ 9,988,972</b>	<b>\$ 9,987,200</b>	<b>\$ 11,239,200</b>	<b>\$ 1,680,228</b>	<b>17.6%</b>
<b><u>Interest</u></b>							
2010 Certificates of Obligation	\$ 340,781	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2010 General Obligation Refunding Bonds	89,800	-	-	-	-	-	0.0%
2013 General Obligation Refunding Bonds	343,234	229,302	229,302	229,302	170,888	(58,414)	-25.5%
2014 Certificates of Obligation	174,971	156,321	156,321	156,321	147,471	(8,850)	-5.7%
2014 General Obligation Refunding Bonds	135,604	118,529	118,529	118,529	107,528	(11,001)	-9.3%
2015 General Obligation Refunding Bonds	198,600	128,000	128,000	128,000	90,800	(37,200)	-29.1%
2016 Certificates of Obligation	231,031	213,331	213,331	213,331	199,681	(13,650)	-6.4%
2016 General Obligation Refunding Bonds	127,450	104,500	104,500	104,500	81,550	(22,950)	-22.0%
2018 Certificates of Obligation	419,088	379,688	379,688	379,688	358,888	(20,801)	-5.5%
2018 General Obligation Refunding Bonds	196,800	151,800	151,800	151,800	133,800	(18,000)	-11.9%
2019 General Obligation Refunding Bonds	116,082	105,650	105,650	105,650	96,950	(8,700)	-8.2%
2020 Certificates of Obligation	-	2,091,069	2,091,069	2,091,069	2,012,819	(78,250)	-3.7%
2020 General Obligation Refunding Bonds	51,847	222,750	222,750	222,750	202,650	(20,100)	-9.0%
2020 General Obligation Pension Bonds	-	773,719	1,168,719	1,161,740	1,155,612	381,893	49.4%
2022 Certificates of Obligation	-	-	-	-	1,453,518	1,453,518	0.0%
2023 Certificates of Obligation	-	-	-	-	750,046	750,046	0.0%
<b>Total Interest</b>	<b>\$ 2,425,288</b>	<b>\$ 4,674,659</b>	<b>\$ 5,069,659</b>	<b>\$ 5,062,680</b>	<b>\$ 6,962,200</b>	<b>\$ 2,287,541</b>	<b>48.9%</b>
Paying Agent Fee & Bond Sale Discount	(7,075)	10,000	10,000	9,920	10,000	-	0.0%
<b>Debt Service Fund Total Expenditures</b>	<b>\$ 10,773,204</b>	<b>\$ 14,243,631</b>	<b>\$ 15,068,631</b>	<b>\$ 15,059,800</b>	<b>\$ 18,211,400</b>	<b>\$ 3,967,769</b>	<b>27.9%</b>



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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 2023 are anticipated to be \$14,726,400, which is an increase of \$243,100, or 1.7%, from the FY 2022 adopted budget. Anticipated operating revenues for FY 2023 are \$13,543,000, which is an increase of \$124,000, or 0.9%, from the FY 2022 adopted budget due to higher anticipated water sales of \$150,000. Total operating revenue includes water sales of \$12,900,000, other miscellaneous water sales of \$514,000, and water penalties of \$129,000.

Projected non-operating revenues for FY 2023 are \$1,183,400, which is an increase of \$119,100, or 11.2%, from the FY 2022 adopted budget. This increase is primarily due to water effluent sales. Other variances include water tap fees of \$25,000 and interest income decrease of \$25,055. Non-operating revenues include the effluent sales of \$720,000, water tap fees of \$300,000, interest income of \$50,000, miscellaneous income of \$50,000, transfers in of \$41,300 and inventory markup of \$22,000.

Total expenditures for FY 2023 are anticipated to be \$16,726,300, which is a decrease of \$52,882, or 0.3%, from FY 2022 adopted budget. Operating expenditures for FY 2023 are projected to be \$8,136,500, which is an increase of \$451,965, or 5.9%, from the FY 2022 adopted budget. Operating expenses consist of water production of \$3,071,100, water distribution of \$2,792,300, water administration of \$1,014,900, total transfers of \$686,300, and general administrative reimbursements of \$571,900.

Anticipated non-operating expenses for FY 2023 are \$8,589,800, which is a decrease of \$504,847, or 5.6%, from the FY 2022 adopted budget. The variance is primarily due to lower debt service costs by \$1,956,097 from the FY 2022 adopted budget which included the final payment of the 2011 water bonds. Non-operating expenses consist of annual capital of \$5,065,000, debt service of \$2,812,600, right-of-way payments of \$677,200, and other debt expenses for that total \$35,000.

The FY 2023 reserve requirement (60 days of operating expenses) is \$1,337,507. The ending operating funds are projected to be \$5,557,696, or 250 days, which is over the reserve requirement.

### WASTEWATER FUND

Total revenues for FY 2023 are anticipated to be \$14,285,800, which is an increase of \$504,485, or 3.7%, from the FY 2022 adopted budget. Anticipated operating revenues for FY 2023 are \$13,842,400, which is an increase of \$547,000, or 4.1%, from the FY 2022 adopted budget due to an increase in sewer system revenues of \$550,000. Total operating revenue includes sewer system revenue of \$13,100,000, pre-treatment fees of \$561,000, sewer penalties of \$114,000, hauler and sewer inspection fees of \$62,600 and miscellaneous revenue of \$4,800.

Projected non-operating revenues for FY 2023 are \$443,400, which is a decrease of \$42,515, or 8.7%, from the FY 2022 adopted budget. This decrease is primarily due to a decrease in transfers from other funds of \$97,115, a decrease in interest income of \$40,000 and an increase in sewer tap fees of \$95,000. Non-operating revenues include sewer tap fees of \$265,000, transfers of \$114,800, interest income of \$35,000, and miscellaneous income of \$28,600.

Total expenditures for FY 2023 are anticipated to be \$16,983,000 which is a decrease of \$843,980, or 4.7%, from FY 2022 adopted budget. Operating expenditures for FY 2023 are projected to be \$8,414,900, which is an increase of \$434,879, or 5.4%, from the FY 2022 adopted budget. Operating expenses consist of wastewater treatment of \$2,952,200, wastewater collection of \$2,476,500, wastewater administration of \$890,300, environmental services of \$693,900, transfers of \$687,300, administrative reimbursements of \$609,400, and wastewater pre-treatment of \$105,300.

Anticipated non-operating expenses for FY 2023 are \$8,568,100, which is a decrease of \$1,278,859, or 13.0%, from the FY 2022 adopted budget. The variance is primarily due to a decrease in debt service of \$1,625,244. Non-operating expenses consist of annual capital of \$5,693,000, debt service of \$2,180,700, right of way payments of \$689,400, and paying agent fees of \$5,000.

The operating reserve requirement (60 days of operating expenses) is \$1,383,271. The ending operating funds are projected to be \$3,914,295, or 170 days.

## **SOLID WASTE FUND**

Total revenues for FY 2023 are anticipated to be \$8,852,500, which is an increase of \$210,166, or 2.4%, from the FY 2022 adopted budget. Anticipated operating revenues for FY 2023 are \$8,669,000, which is an increase of \$205,030, or 2.4%, from the FY 2022 adopted budget. Total operating revenue includes residential refuse of \$4,708,000, commercial refuse of \$3,809,000, penalties of \$75,000, license and permit fees of \$70,000 and miscellaneous revenues of \$7,000.

Projected non-operating revenues for FY 2023 are \$183,500, which is an increase of \$5,136, or 2.9%. Non-operating revenues include transfers of \$108,500, and interest income of \$75,000.

Total expenditures for FY 2023 are anticipated to be \$10,817,900, which is an increase of \$1,674,300, or 18.3%, from the FY 2022 adopted budget. Operating expenditures for FY 2023 are projected to be \$6,080,000, which is an increase of \$275,371, or 4.7%, from the FY 2022 adopted budget. This increase is due to higher administrative expenses of \$357,121 as a result of implementing improved processes and transferring two personnel from recycling. Operating expenses consist of administration of \$5,349,400, call center of \$404,750, and recycling of \$325,850.

Anticipated non-operating expenditures for FY 2023 are \$4,737,900, which is an increase of \$1,398,929, or 41.9% from FY 2022 adopted budget. The variance is primarily due to increased annual capital of \$1,374,302. Non-operating expenses consist of annual capital of \$2,936,400, administrative reimbursements of \$635,800, transfers to BTU of \$593,400, right of way fees of \$433,400, transfer to debt service of \$93,800, transfer to wastewater of \$24,500, and transfer to water of \$20,600.

The operating reserve requirement (60 days of operating expenses) is \$999,452. The ending operating funds are projected to be \$6,398,409, or 384 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 \$226,059,556 in FY 2023, which is an increase of \$29,920,956, or 15.3%, from the FY 2022 adopted budget. Total revenue is derived from operations and investment earnings. Anticipated revenue increases for FY 2023 are primarily due to the following: higher fuel costs that will result in increased fuel pass-through of \$21,700,238, higher expected retail sales of \$1,281,504 from growth in the residential market, and an increase in wholesale sales with additional revenues of \$1,119,872.

Total expenses for BTU-City for FY 2023 are projected to be \$223,525,705. BTU-City operating expenditures are anticipated to increase by \$28,209,201, or 22.9%. The increase is primarily due to increased energy costs of \$21,700,237, TCOS expense of \$3,494,004, and departmental expenses of \$2,189,400 over the FY 2022 adopted budget. BTU-City non-operating expenditures are projected to increase by \$4,825,004, or 7.2%, to \$72,170,104 for the

FY 2023 budget. Annual Capital is projected to increase by \$4,262,400 due to cash funded capital improvement projects and right of way payments are projected to increase by \$1,322,300. The variance is partially offset by a decrease in debt service of \$759,696.

The ending FY 2023 unrestricted cash balance is estimated at \$114,947,659, or 256 days which is over the target of 175 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 2023 are projected to be \$56,111,196. This is \$5,724,096, or 11.4%, above the FY 2022 adopted budget of \$50,387,100. Revenue is derived from operations and investment earnings. The increase in revenue is due to increased growth assumptions for base and fuel revenues.

Total operating expenditures for FY 2023 are projected to be \$39,347,589. This is a \$4,136,089, or 11.7% increase from the FY 2022 adopted budget of \$35,211,500 due to increases to purchased fuel assumptions. BTU-Rural non-operating expenditures of \$15,574,709 are budgeted for annual capital and debt service. Debt service payments for BTU-Rural are \$4,129,109. Annual capital expenditures for FY 2023 are budgeted to increase by \$667,200, or 6.2%, from the FY 2022 budget to \$11,445,600.

The ending FY 2023 unrestricted cash balance is estimated to be \$20,935,419, or 194 days which is over the target of 90 days.

#### **AIRPORT FUND**

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

FY 2023 operating revenues are projected to be \$795,300. The primary sources of revenues are hangar rentals and fuel sales. Non-operating revenues total \$508,000 and include grants, interest income, miscellaneous revenues from resale items, and a transfer of \$455,000 from the General Fund.

Operating expenditures for FY 2023 are budgeted at \$1,038,800, an increase of \$524,460, or 102.0%, compared to the FY 2022 adopted budget. Operating expenses are comprised of fuel costs, maintenance and other services and charges. The large increase is related to several airport operating improvements during FY 2022 including the addition of 2 full-time personnel and fuel truck access.

Non-operating expenditures are projected to be \$320,900. This is a decrease of \$191,850, or 37.4%, from the FY 2022 adopted budget. The decrease in annual capital of \$202,500 is primarily attributed to an agreement the City has with TXDOT for funding miscellaneous projects where as the City contributes 10% and TXDOT contributes 90% of project costs. Partially offsetting the decrease is a small increase in administrative reimbursements of \$17,165.

The year ending FY 2023 operating funds balance is estimated at \$170,826, which meets the reserve requirement of 60 days.

#### **BRYAN COMMERCE AND DEVELOPMENT ("BCD")**

Bryan Commerce and Development, Inc. ("BCD") was created in 2000 to aid the economic activity of the City. 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 Atlas master-planned community and the Lake Walk Innovation Center.

FY 2023 overall projected revenues are \$5,202,000, which represents transfers in from the General Fund of \$5,000,000, lot sales of \$200,000, and interest income of \$2,000.

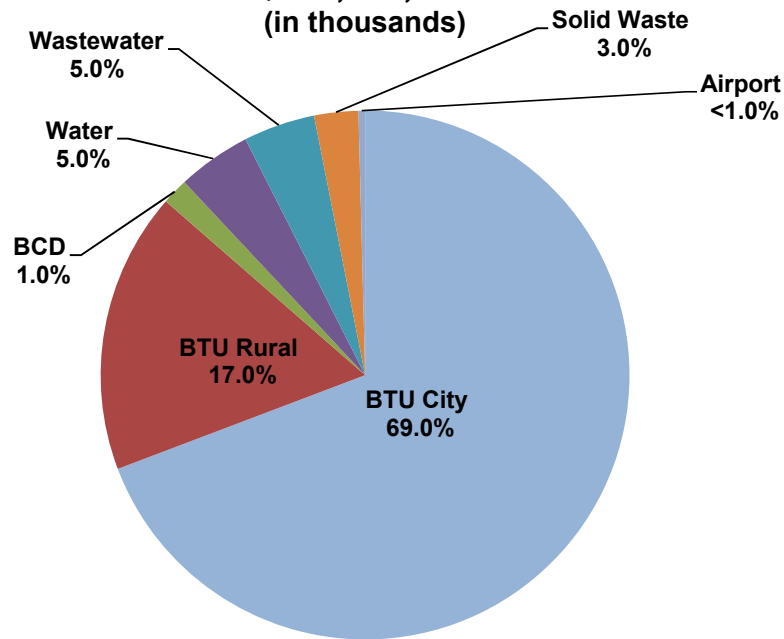
FY 2023 BCD expenditures include land purchases of \$3,800,000, contractual obligations of \$600,000 including payments to the Lakewalk Innovation Center for operations, other services and charges of \$200,000 and administrative reimbursements for services provided to BCD of \$66,800. Total expenditures are expected to be \$4,666,800.

Ending operating funds in BCD for FY 2023 are estimated at \$543,877.

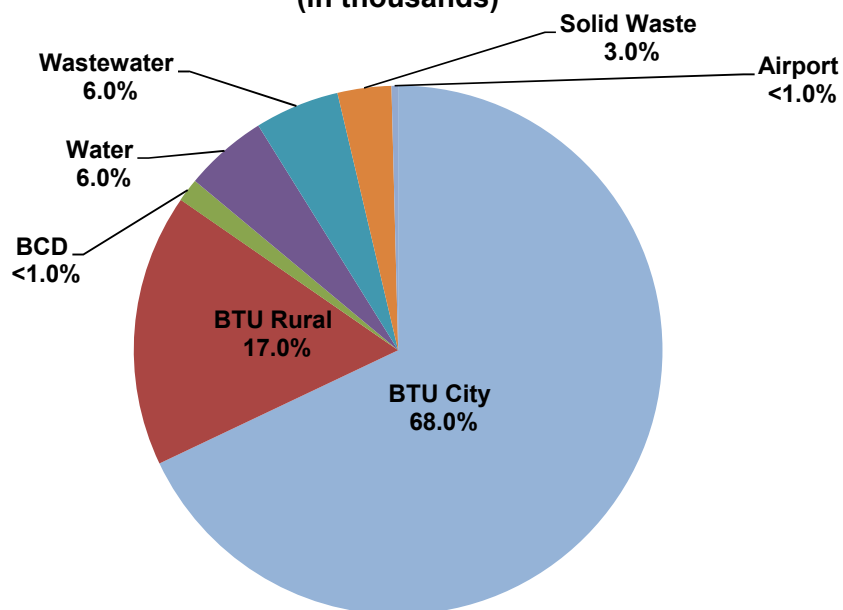
**CITY OF BRYAN, TEXAS**  
**Enterprise Funds Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Water	\$ 14,058,375	\$ 14,483,300	\$ 14,483,300	\$ 14,620,000	\$ 14,726,400	\$ 243,100	1.7%
Wastewater	14,329,609	13,781,315	13,781,315	14,315,800	14,285,800	504,485	3.7%
Solid Waste	8,395,675	8,642,334	8,642,334	8,866,300	8,852,500	210,166	2.4%
City Electric (BTU City)	363,023,764	196,138,600	196,138,600	215,314,121	226,059,556	29,920,956	15.3%
Rural Electric (BTU Rural)	48,075,592	50,387,100	50,387,100	56,655,967	56,111,196	5,724,096	11.4%
Coulter Field Airport	838,747	1,033,750	1,033,750	1,364,200	1,303,300	269,550	26.1%
Bryan Commerce & Dev.	3,728,720	1,710,553	1,710,553	2,508,300	5,202,000	3,491,447	204.1%
<b>Total Revenues</b>	<b>\$ 452,450,482</b>	<b>\$ 286,176,952</b>	<b>\$ 286,176,952</b>	<b>\$ 313,644,688</b>	<b>\$ 326,540,752</b>	<b>\$ 40,363,800</b>	<b>14.1%</b>
<b><u>Expenditures</u></b>							
Water	\$ 13,532,588	\$ 16,779,182	\$ 16,779,182	\$ 16,435,600	\$ 16,726,300	\$ (52,882)	-0.3%
Wastewater	13,952,474	17,826,980	17,826,980	17,826,600	16,983,000	(843,980)	-4.7%
Solid Waste	8,107,632	9,143,600	9,143,600	8,648,500	10,817,900	1,674,300	18.3%
City Electric (BTU City)	357,850,873	190,491,500	213,491,500	192,251,033	223,525,705	33,034,205	17.3%
Rural Electric (BTU Rural)	61,048,730	49,903,600	52,403,600	47,394,718	54,922,298	5,018,698	10.1%
Coulter Field Airport	679,074	1,027,090	1,777,090	1,381,900	1,359,700	332,610	32.4%
Bryan Commerce & Dev.	8,340,485	917,377	3,067,377	2,774,700	4,666,800	3,749,423	408.7%
<b>Total Expenditures</b>	<b>\$ 463,511,856</b>	<b>\$ 286,089,329</b>	<b>\$ 314,489,329</b>	<b>\$ 286,713,051</b>	<b>\$ 329,001,703</b>	<b>\$ 42,912,374</b>	<b>15.0%</b>

**Enterprise Funds  
Fiscal Year 2023  
Revenues  
\$326,540,752  
(in thousands)**



**Enterprise Funds  
Fiscal Year 2023  
Expenses  
\$329,001,703  
(in thousands)**



**CITY OF BRYAN, TEXAS**  
**Water Fund Summary**  
**Fiscal Year 2023**

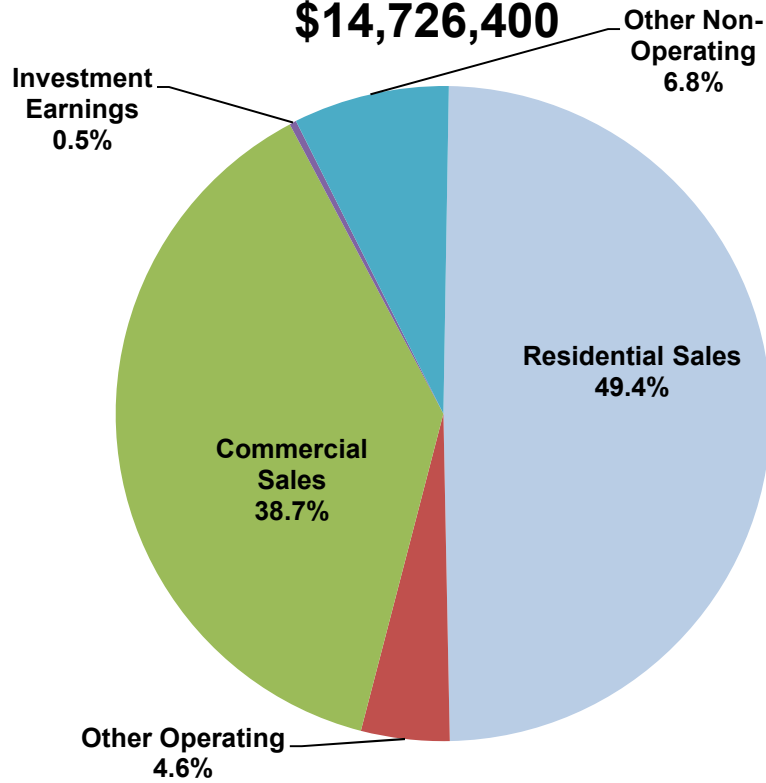
	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues:</b>							
Water Sales	\$ 12,659,867	\$ 12,750,000	\$ 12,750,000	\$ 12,800,000	\$ 12,900,000	\$ 150,000	1.2%
Water Penalties	127,488	130,000	130,000	130,000	129,000	(1,000)	-0.8%
Miscellaneous	465,601	539,000	539,000	508,800	514,000	(25,000)	-4.6%
<i>Total Operating Revenues</i>	<u>13,252,956</u>	<u>13,419,000</u>	<u>13,419,000</u>	<u>13,438,800</u>	<u>13,543,000</u>	<u>124,000</u>	<u>0.9%</u>
<b>Non-Operating Revenues:</b>							
Interest Income	27,120	75,055	75,055	50,000	50,000	(25,055)	-33.4%
Gain (Loss) on Assets	31,200	-	-	-	-	-	0.0%
Water Tap Fees	331,822	275,000	275,000	300,000	300,000	25,000	9.1%
Oil & Gas Royalty	32	100	100	-	100	-	0.0%
Inventory markup	23,292	22,000	22,000	22,000	22,000	-	0.0%
Effluent Sales	-	-	-	720,000	720,000	720,000	0.0%
Miscellaneous non-operating income	366,616	653,000	653,000	50,000	50,000	(603,000)	-92.3%
Transfers In	25,337	39,145	39,145	39,200	41,300	2,155	5.5%
<i>Total Non-Operating Revenues</i>	<u>805,419</u>	<u>1,064,300</u>	<u>1,064,300</u>	<u>1,181,200</u>	<u>1,183,400</u>	<u>119,100</u>	<u>11.2%</u>
<b>Total Revenues</b>	<u>14,058,375</u>	<u>14,483,300</u>	<u>14,483,300</u>	<u>14,620,000</u>	<u>14,726,400</u>	<u>243,100</u>	<u>1.7%</u>
<b><u>Expenditures</u></b>							
<b>Operating Expenses:</b>							
Water Administration	895,719	685,162	685,162	1,023,300	1,014,900	329,738	48.1%
Water Production	2,653,201	3,071,900	3,071,900	2,921,600	3,071,100	(800)	0.0%
Water Distribution	2,553,750	2,793,200	2,793,200	2,662,300	2,792,300	(900)	0.0%
General & Admin. Reimbursement	528,707	496,419	496,419	496,400	571,900	75,481	15.2%
Transfer to Other Funds	315,247	77,175	77,175	77,200	78,500	1,325	1.7%
Transfer to Debt Service	26,188	-	-	77,100	80,600	80,600	0.0%
Transfer to BTU	575,547	560,679	560,679	560,700	527,200	(33,479)	-6.0%
<i>Total Operating Expenses</i>	<u>7,548,358</u>	<u>7,684,535</u>	<u>7,684,535</u>	<u>7,818,600</u>	<u>8,136,500</u>	<u>451,965</u>	<u>5.9%</u>
<b>Non-Operating Expenses:</b>							
Annual Capital	1,778,376	3,620,000	3,620,000	3,299,700	5,065,000	1,445,000	39.9%
Right of Way Payments	666,030	670,950	670,950	671,000	677,200	6,250	0.9%
Paying Agent Fee	265	15,000	15,000	5,000	15,000	-	0.0%
Miscellaneous Debt Expense	-	20,000	20,000	90,700	20,000	-	0.0%
Debt Service	3,539,560	4,768,697	4,768,697	4,550,600	2,812,600	(1,956,097)	-41.0%
<i>Total Non-Operating Expenses</i>	<u>5,984,230</u>	<u>9,094,647</u>	<u>9,094,647</u>	<u>8,617,000</u>	<u>8,589,800</u>	<u>(504,847)</u>	<u>-5.6%</u>
<b>Total Expenditures</b>	<u>13,532,588</u>	<u>16,779,182</u>	<u>16,779,182</u>	<u>16,435,600</u>	<u>16,726,300</u>	<u>(52,882)</u>	<u>-0.3%</u>
 Net Increase/(Decrease)	 525,787	 (2,295,882)	 (2,295,882)	 (1,815,600)	 (1,999,900)		
 Beginning Operating Funds	 9,087,099	 7,870,699	 9,393,196	 9,393,196	 7,577,596		
 Timing of Cash Flows	 (219,690)	 -	 -	 -	 -		
 <b>Ending Operating Funds</b>	 <b><u>\$ 9,393,196</u></b>	 <b><u>\$ 5,574,817</u></b>	 <b><u>\$ 7,097,314</u></b>	 <b><u>\$ 7,577,596</u></b>	 <b><u>\$ 5,577,696</u></b>		
# of Days of Reserve	454	265	337	354	250		
 <b>Reserve Requirement :</b>							
(60 days operating expenses)	\$ 1,240,826	\$ 1,263,211	\$ 1,263,211	\$ 1,285,249	\$ 1,337,507		
# of Days Required	60	60	60	60	60		



City of Bryan, Texas  
Water Fund  
Fiscal Year 2023

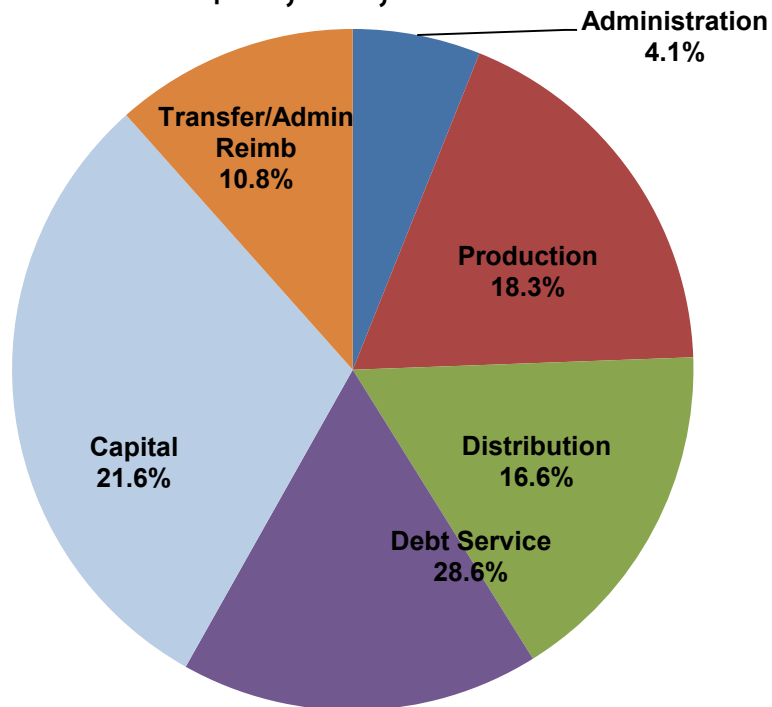
**Water Fund - Sources**

**\$14,726,400**



**Water Fund - Uses**

**\$16,726,300**



## **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 2022 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
- Flow tested fire hydrants
- Configured Water Production SCADA for control of Wickson Pumped Interconnect
- Purchased property for future 5 MG ground storage reservoir addition
- Enhanced water quality control measures
- Installed strategically placed valves to improve distribution system operation
- Completed pilot study of Aquifer and Storage Recovery ("ASR") and bid ASR wells
- Completed electrical conversion for Well 11 and reactivate well status with the TCEQ
- Completed electrical/mechanical upgrades to Well 19
- Completed installation of backup electrical generation at Main St Pump Station
- Designed and sourced a replacement unit for Pump 2 at the Wellfield Pump
- Designed/bid Phase 2 of infrastructure along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Replaced waterlines on Palasota Phase 2
- Engineered a master meter solution for High-Service production facilities
- Ongoing register replacements for end of life cycle transition for Omni meters (> 1")

### **Fiscal Year 2023 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
- Purchase property for future elevated reservoir addition
- Complete customer service functionality of Automated Meter Infrastructure ("AMI")
- Improve fire flows in areas with flows currently below 1000 gpm
- Designate sites for implementation of emergency generators for the water production system
- Rehabilitate Well #19
- Construction of Aquifer and Storage Recovery ("ASR") permanent wells
- Replace distribution lines undersized/inadequate for service level growth
- Replace Pump 2 at the Wellfield Pump Station
- Investigate mobile workforce opportunities for field staff
- Phase 2 construction along W SH 21 and Hwy 47 to convert Bryan customer from Wellborn SUD
- Ongoing register replacements for end of life cycle transition for Omni meters (> 1")
- Bid and install master meter solution for High-Service production facilities
- Design Cooling Tower replacements/upgrades for Towers 1 & 2

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 2,778,416	\$ 3,060,000	\$ 3,060,000	\$ 2,817,400	\$ 3,124,400	\$ 64,400	2.1%
Supplies	248,674	249,100	249,100	336,800	334,900	85,800	34.4%
Maintenance & Services	2,603,743	2,728,562	2,728,562	2,939,000	2,884,400	155,838	5.7%
Miscellaneous/Admin Reimb	1,000,539	1,009,019	1,009,019	1,010,400	1,106,500	97,481	9.7%
Capital Outlay	1,778,376	3,620,000	3,620,000	3,299,700	5,065,000	1,445,000	39.9%
Debt Service	3,539,825	4,803,697	4,803,697	4,646,300	2,847,600	(1,956,097)	-40.7%
Transfers	1,583,012	1,308,804	1,308,804	1,386,000	1,363,500	54,696	4.2%
<b>Total Expenses</b>	<b>\$13,532,585</b>	<b>\$16,779,182</b>	<b>\$16,779,182</b>	<b>\$16,435,600</b>	<b>\$16,726,300</b>	<b>\$ (52,882)</b>	<b>-0.3%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Administration</b>					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Project Manager	-	-	-	-	0.50
<b>Subtotal</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>
<b>Production</b>					
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
<b>Subtotal</b>	<b>12.90</b>	<b>12.90</b>	<b>12.90</b>	<b>12.90</b>	<b>12.90</b>
<b>Distribution</b>					
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	1
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	1
Maintenance Crew Leader	3	3	3	3	3
Maintenance Worker/Operator	14	14	14	14	14
WD Customer Service Technician	1	1	1	1	1
<b>Subtotal</b>	<b>22.15</b>	<b>22.15</b>	<b>22.15</b>	<b>22.15</b>	<b>22.15</b>
<b>Total</b>	<b>35.55</b>	<b>35.55</b>	<b>35.55</b>	<b>35.55</b>	<b>36.05</b>

## Performance and Activity Measures

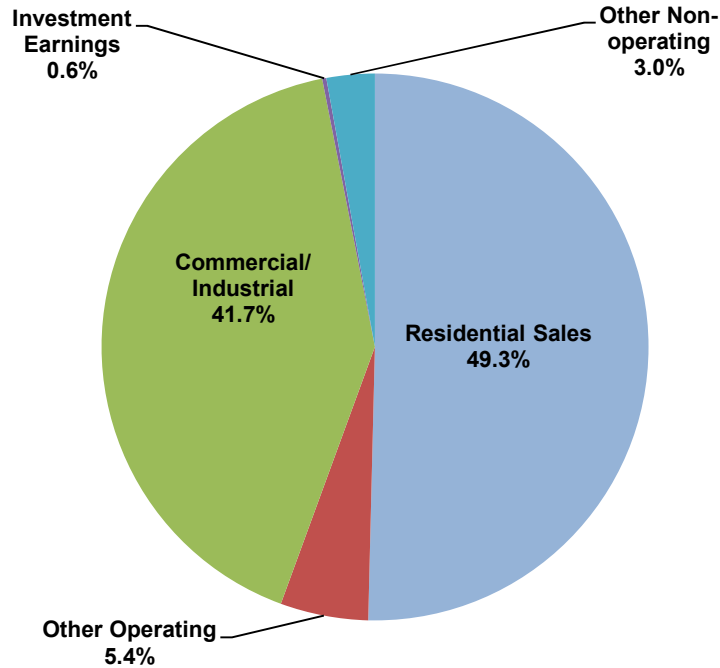
	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Percent Demand as a measure of capacity	70%	64%	64%	64%	64%
Water Pump Stations Maintained	3	3	3	3	3
Water Pumps/Motors Maintained	25	25	25	25	25
Water Mains Maintained (miles)	505	505	505	505	507
Active Customer Accounts	25,242	25,034	25,034	25,403	25,739
New Water Connections	759	650	650	825	825
Water mains installed - new (miles)	5	2	2	-	2
Fire Hydrants Maintained	2,661	2,650	2,650	2,690	2,735
Water Usage per 1000 Population (in millions) Tx State Data Center	41.6	42.3	42.3	45.0	43.3
Admin Cost per Million Gallons Produced	\$ 1,641	\$ 1,874	\$ 1,874	\$ 1,718	\$ 1,329
Breaks per Main Mile	1.022	1.040	1.040	1.040	1.036
Customer Accounts per Employee (pdn + dist)	720	714	714	725	734
Average Volume of Water (MGD) delivered per employee (pdn + dist)	0.292	0.297	0.297	0.320	0.313
Distribution System Water Loss	10%	8%	8%	8%	8%
O&M Costs per account	\$ 223	\$ 241	\$ 241	\$ 240	\$ 246
O&M Costs per Million Gallons Produced	\$ 1,509	\$ 1,589	\$ 1,589	\$ 1,486	\$ 1,586

**CITY OF BRYAN, TEXAS**  
**Wastewater Fund Summary**  
**Fiscal Year 2023**

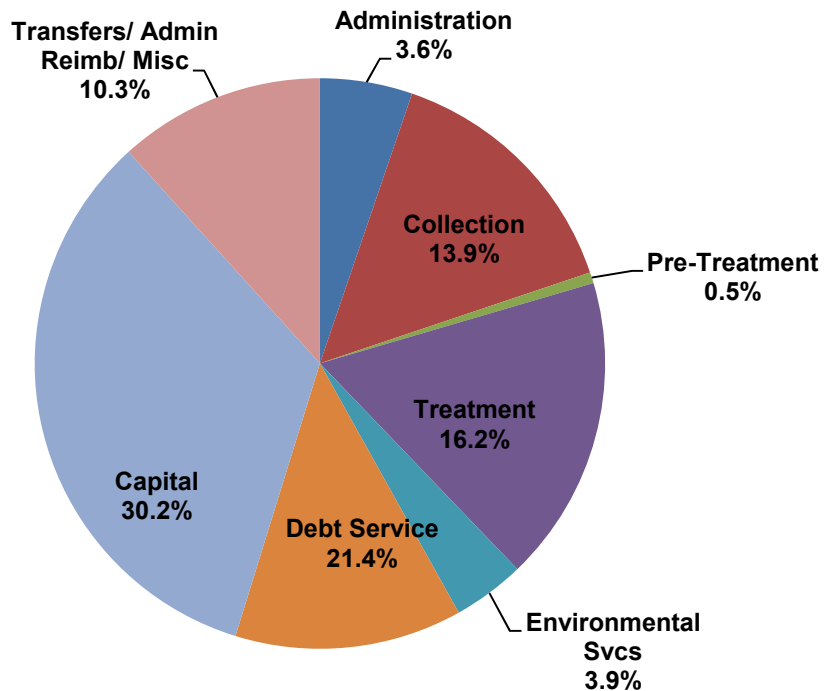
	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Sewer System Revenue	\$ 12,985,527	\$ 12,550,000	\$ 12,550,000	\$ 13,000,000	\$ 13,100,000	\$ 550,000	4.4%
Sewer Penalties	109,786	117,000	117,000	113,500	114,000	(3,000)	-2.6%
Miscellaneous	4,572	4,800	4,800	4,800	4,800	-	0.0%
Pretreatment Fees	522,253	561,000	561,000	555,000	561,000	-	0.0%
Hauler & Sewer Inspection Fees	68,984	62,600	62,600	67,800	62,600	-	0.0%
<i>Total Operating Revenues</i>	<i>13,691,121</i>	<i>13,295,400</i>	<i>13,295,400</i>	<i>13,741,100</i>	<i>13,842,400</i>	<i>547,000</i>	<i>4.1%</i>
<b>Non-Operating Revenues</b>							
Sewer Tap Fees	264,650	170,000	170,000	265,000	265,000	95,000	55.9%
Miscellaneous-Non Operating	48,720	29,000	29,000	27,100	28,600	(400)	-1.4%
Transfers from Other Funds	265,707	211,915	211,915	211,900	114,800	(97,115)	-45.8%
Interest Income	20,489	75,000	75,000	50,000	35,000	(40,000)	-53.3%
Gain (Loss) on sale of asset	38,922	-	-	20,700	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<i>638,488</i>	<i>485,915</i>	<i>485,915</i>	<i>574,700</i>	<i>443,400</i>	<i>(42,515)</i>	<i>-8.7%</i>
<b>Total Revenues</b>	<b>14,329,609</b>	<b>13,781,315</b>	<b>13,781,315</b>	<b>14,315,800</b>	<b>14,285,800</b>	<b>504,485</b>	<b>3.7%</b>
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Wastewater Administration	837,273	643,010	643,010	1,078,800	890,300	247,290	38.5%
Wastewater Collection	2,203,502	2,484,900	2,484,900	2,157,400	2,476,500	(8,400)	-0.3%
Wastewater Pre-Treatment	94,531	104,610	104,610	110,700	105,300	690	0.7%
Wastewater Treatment	2,663,958	2,883,175	2,883,175	2,815,000	2,952,200	69,025	2.4%
Environmental Services	662,330	691,259	691,259	670,700	693,900	2,641	0.4%
General & Admin Reimbursement	522,593	568,241	568,241	568,200	609,400	41,159	7.2%
Transfer to Other Funds	50,100	52,989	52,989	53,000	62,500	9,511	17.9%
Transfer to Debt Service	31,562	-	-	92,900	97,100	97,100	0.0%
Transfer to BTU	548,456	551,837	551,837	551,800	527,700	(24,137)	-4.4%
<i>Total Operating Expenses</i>	<i>7,614,306</i>	<i>7,980,021</i>	<i>7,980,021</i>	<i>8,098,500</i>	<i>8,414,900</i>	<i>434,879</i>	<i>5.4%</i>
<b>Non-Operating Expenses</b>							
Annual Capital	1,947,516	5,374,000	5,374,000	5,323,100	5,693,000	319,000	5.9%
Right of Way Payments	652,203	662,015	662,015	685,000	689,400	27,385	4.1%
Paying Agent Fee	285	5,000	5,000	5,000	5,000	-	0.0%
Bond Sales Expense	19,309	-	-	-	-	-	0.0%
Debt Service	3,718,855	3,805,944	3,805,944	3,715,000	2,180,700	(1,625,244)	-42.7%
<i>Total Non-Operating Expenses</i>	<i>6,338,168</i>	<i>9,846,959</i>	<i>9,846,959</i>	<i>9,728,100</i>	<i>8,568,100</i>	<i>(1,278,859)</i>	<i>-13.0%</i>
<b>Total Expenditures</b>	<b>13,952,474</b>	<b>17,826,980</b>	<b>17,826,980</b>	<b>17,826,600</b>	<b>16,983,000</b>	<b>(843,980)</b>	<b>-4.7%</b>
Net Increase/(Decrease)	377,135	(4,045,665)	(4,045,665)	(3,510,800)	(2,697,200)		
Beginning Operating Funds	9,660,400	8,735,515	10,122,295	10,122,295	6,611,495		
Timing of Cash Flows	84,760	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 10,122,295</b>	<b>\$ 4,689,850</b>	<b>\$ 6,076,630</b>	<b>\$ 6,611,495</b>	<b>\$ 3,914,295</b>		
# of Days of Reserve	485	215	278	298	170		
<b>Reserve Requirement :</b>							
(60 days operating expenses)	\$ 1,251,667	\$ 1,311,784	\$ 1,311,784	\$ 1,331,260	\$ 1,383,271		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas  
Wastewater Fund  
Fiscal Year 2023

**Wastewater Fund - Sources**  
**\$14,285,800**



**Wastewater Fund - Uses**  
**\$16,983,000**



## **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 2022 Goals and Objectives**

- Decrease dependency on potable water use within Wastewater Treatment Plants ( WWTPs)
- Updated site signage at WWTPs and lift stations
- Monitor effectiveness of odor control technologies and explore further odor reduction technologies if needed
- Increase aesthetics and appearance of WWTPs
- Continue efforts to eliminate sources of inflow and infiltration (private and public)
- Execute proactive cleaning plan – 100 miles
- Research communication options for lift stations
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Upgrade WWTP SCADA (network software, application software, hardware)
- Replace sewer lines along Palasota Phase 2
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Design sewer mains on west side of Bryan along SH47 for future development
- Continue wastewater collection study with Pipeline Analysis
- Begin PLC migration for SCADA and I/O card migration design
- Completion of Burton Creek Condition Assessment and Remedial Measures Plan
- Launch of Still Creek Condition Assessment and Remedial Measures Plan.
- Explore preliminary screening or alternative technologies for the Jones Road Lift Station
- Launch study efforts for rehabilitation of the Grease Plant
- Installation of new raw lift pumps to Burton Creek WWTP
- Purchase of land behind Still Creek WWTP to allow necessary repair
- Amendment of Sewer Use, Water Use, and Pretreatment Ordinances
- Adoption of Local Limits for Thompsons Creek WWTP

### **Fiscal Year 2023 Goals and Objectives**

- Replace aging pumps and motors at Burton and Still Creek WWTPs
- Decrease dependency on potable water use within WWTPs
- 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
- Implementation of 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
- Repair effluent outfall line at Still Creek and explore options for bank stabilization
- Continue wastewater collection study efforts with Pipeline Analysis for Still Creek sewer basin
- Complete migration of SCADA PLCs and I/O cards
- Migration of Backflow and FOG Programs management to new software cloud-based platform
- Acquisition of TPDES Permit for Brushy Creek WWTP

	FY 2021 Actual	FY 2022 Adopted	FY 2021 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 21
Salaries and Benefits	\$ 3,318,684	\$ 3,615,300	\$ 3,615,300	\$ 3,286,400	\$ 3,755,700	\$ 140,400	3.9%
Supplies	436,469	458,721	458,721	460,800	490,573	31,852	6.9%
Maintenance & Services	2,482,086	2,390,510	2,390,510	2,795,400	2,561,504	170,994	7.2%
Miscellaneous/Admin Reimb	746,919	910,664	910,664	838,400	919,823	9,159	1.0%
Capital Outlay	1,947,546	5,374,000	5,374,000	5,342,900	5,693,000	319,000	5.9%
Debt Service	3,738,449	3,810,944	3,810,944	3,720,000	2,185,700	(1,625,244)	-42.6%
Transfers	1,282,321	1,266,841	1,266,841	1,382,700	1,376,700	109,859	8.7%
<b>Total Expenses</b>	<b>\$ 13,952,474</b>	<b>\$ 17,826,980</b>	<b>\$ 17,826,980</b>	<b>\$ 17,826,600</b>	<b>\$ 16,983,000</b>	<b>\$ (843,980)</b>	<b>-4.7%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2021 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Administration</b>					
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Project Manager	0.00	0.00	0.00	0.00	0.50
<b>Subtotal</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>
<b>Collection</b>					
Compliance and I&I Supervisor	1	1	1	1	1
Lift Station Crew Leader	-	1	1	1	1
Lift Station Operator	2	1	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
<b>Subtotal</b>	<b>20.45</b>	<b>20.45</b>	<b>20.45</b>	<b>20.45</b>	<b>20.45</b>
<b>Pre-Treatment / WWT</b>					
Pre-Treatment Plant Operator	1	1	1	1	1
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Waste Water Treatment</b>					
Division Assistant	0.50	0.50	0.50	0.50	0.50
Plant Supervisor	1	1	1	1	2
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
<b>Subtotal</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>14</b>
<b>Sewer/Env Svcs/Wastewater</b>					
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
<b>Subtotal</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Total</b>	<b>41.45</b>	<b>41.45</b>	<b>41.45</b>	<b>41.45</b>	<b>42.95</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2021 Amended	FY 2022 Projected	FY 2023 Adopted
Sewer Mains Maintained (miles)	426	424	424	426	428
Stoppages Removed from City Mains (each)	666	600	600	600	600
Collection Mains Installed - New (miles)	4	1	1	-	2
New Sewer Connections	915	750	750	875	850
Sewer Customers (accounts)	25,655	25,373	25,373	25,822	26,210
Sewer Lift Stations Maintained	26	26	26	26	26
TV Inspection I&I (miles)	6.8	7.0	7.0	7.0	7.0
Smoke Testing I&I (miles)	109	60	60	60	60
Manholes Repaired I&I	70	100	100	36	100
Private Repaired/Replaced Sewer Laterals	501	350	350	350	350
Sewer Mains Cleaned (miles)	86	100	100	100	100
Sanitary Sewer Overflows	41	75	75	70	75
Ratio of Volumes of Sewage to Water Sold	68%	68%	68%	68%	68%
Volume of Wastewater Treated (MG)	2,756	2,700	2,700	2,700	2,700
Admin Cost per million gallons processed	\$ 6,235	\$ 2,218	\$ 2,218	\$ 9,093	\$ 8,908
Sewer Overflow Rate (No. of overflows/total miles of main)	0.096	0.177	0.177	0.164	0.175
Collection System Integrity Rate = (# of failures/miles of piping system)	1.66	1.59	1.59	1.57	1.58
O&M Costs per account	143	255	255	159	152
O&M Costs per Million Gallons Processed	\$ 1,330	\$ 2,394	\$ 2,394	\$ 1,517	\$ 1,471
Percentage of Grease Traps Inspected	65%	90%	90%	75%	90%
Percentage of Significant Industrial Users in Compliance with IPP	100%	100%	100%	100%	100%





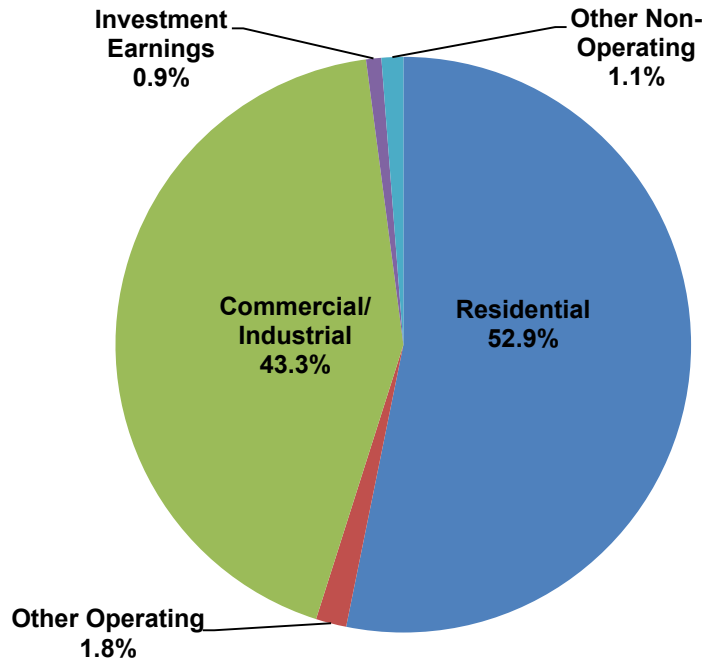
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**CITY OF BRYAN, TEXAS**  
**Solid Waste Fund Summary**  
**Fiscal Year 2023**

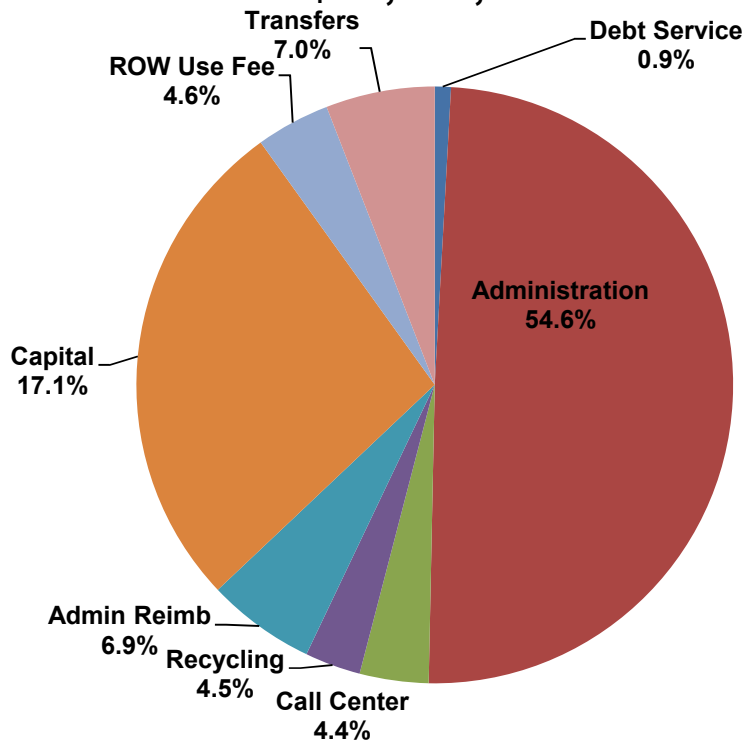
	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Residential Refuse	\$ 4,513,895	\$ 4,570,820	\$ 4,570,820	\$ 4,600,000	\$ 4,708,000	\$ 137,180	3.0%
Commercial Refuse	3,716,568	3,741,150	3,741,150	3,800,000	3,809,000	67,850	1.8%
Penalties	73,576	75,000	75,000	70,000	75,000	-	0.0%
License & Permit Fees	71,479	70,000	70,000	70,000	70,000	-	0.0%
Miscellaneous	5,039	7,000	7,000	10,000	7,000	-	0.0%
<i>Total Operating Revenues</i>	<u>8,380,557</u>	<u>8,463,970</u>	<u>8,463,970</u>	<u>8,550,000</u>	<u>8,669,000</u>	<u>205,030</u>	<u>2.4%</u>
<b>Non-Operating Revenues</b>							
Interest Income	11,729	75,000	75,000	20,000	75,000	-	0.0%
Reimbursements & Transfers In	103,666	103,364	103,364	296,300	108,500	5,136	5.0%
Gain/(Loss) on sale of Asset	(100,277)	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>15,118</u>	<u>178,364</u>	<u>178,364</u>	<u>316,300</u>	<u>183,500</u>	<u>5,136</u>	<u>2.9%</u>
<b>Total Revenues</b>	<u>8,395,675</u>	<u>8,642,334</u>	<u>8,642,334</u>	<u>8,866,300</u>	<u>8,852,500</u>	<u>210,166</u>	<u>2.4%</u>
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Administration	4,767,026	4,992,279	4,992,279	5,043,800	5,349,400	357,121	7.2%
Call Center	319,953	404,400	404,400	344,750	404,750	350	0.1%
Recycling	217,636	407,950	407,950	284,650	325,850	(82,100)	-20.1%
<i>Total Operating Expenses</i>	<u>5,304,615</u>	<u>5,804,629</u>	<u>5,804,629</u>	<u>5,673,200</u>	<u>6,080,000</u>	<u>275,371</u>	<u>4.7%</u>
<b>Non-Operating Expenses</b>							
Admin Reimbursement	533,317	630,683	630,683	630,700	635,800	5,117	0.8%
Transfer to Wastewater	31,158	17,451	17,451	17,450	24,500	7,049	40.4%
Transfer to Water	12,668	13,048	13,048	13,050	20,600	7,552	57.9%
Transfer to BTU	611,663	609,111	609,111	609,100	593,400	(15,711)	-2.6%
Transfer to General Fund	192,934	-	-	-	-	-	0.0%
Transfer to Debt Service Fund	30,485	-	-	90,000	93,800	93,800	0.0%
Right of Way Use Fee	411,331	423,198	423,198	423,200	433,400	10,202	2.4%
Debt Service	-	83,382	83,382	-	-	(83,382)	-100.0%
Miscellaneous Debt Expense	18,119	-	-	-	-	-	0.0%
Annual Capital	961,342	1,562,098	1,562,098	1,191,800	2,936,400	1,374,302	88.0%
<i>Total Non-Operating Expenses</i>	<u>2,803,017</u>	<u>3,338,971</u>	<u>3,338,971</u>	<u>2,975,300</u>	<u>4,737,900</u>	<u>1,398,929</u>	<u>41.9%</u>
<b>Total Expenditures</b>	<u>8,107,632</u>	<u>9,143,600</u>	<u>9,143,600</u>	<u>8,648,500</u>	<u>10,817,900</u>	<u>1,674,300</u>	<u>18.3%</u>
Net Increase/(Decrease)	288,043	(501,266)	(501,266)	217,800	(1,965,400)		
Beginning Operating Funds	7,614,846	7,983,812	8,146,009	8,146,009	8,363,809		
Timing of Cash Flows	243,120	-	-	-	-		
<b>Ending Operating Funds</b>	<u><b>\$ 8,146,009</b></u>	<u><b>\$ 7,482,546</b></u>	<u><b>\$ 7,644,743</b></u>	<u><b>\$ 8,363,809</b></u>	<u><b>\$ 6,398,409</b></u>		
# of Days of Reserve	561	471	481	538	384		
<b>Reserve Requirement :</b>							
(60 days operating expenses)	\$ 871,992	\$ 954,186	\$ 954,186	\$ 932,581	\$ 999,452		
# of Days Required	60	60	60	60	60		

City of Bryan, Texas  
Solid Waste Fund  
Fiscal Year 2023

**Solid Waste Fund - Sources**  
**\$8,852,500**



**Solid Waste Fund - Uses**  
**\$10,817,900**



## **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 2022 Accomplishments**

- Maintained reduced residential solid waste service rates at \$13.50/month (previous rate of \$14.09/month)
- Participated and completed an audit of all permitted waste haulers to assess compliance and process for vendor procurement
- Opened the Drive-thru Used Tire and Oil Recycling Facility at the Public Works Municipal Service Center
- Enhanced the Downtown area by actively collecting litter, maintaining dumpster enclosures, sweeping sidewalks and streets by performing weekly downtown clean ups
- Continued a 5 year decision package to replace aging waste containers throughout the City
- Participated in annual events such as Household Hazardous Waste, Texas Trash-off, Litter Index, and other downtown events
- Upgraded Clevest AVL tracking system by installing new modems and 4G sim cards in all collections trucks
- Continued to research routing software to improve solid waste collection services
- Developed a relational data base for analysis of daily operational route reports
- Participated as part of the test team with Bryan Texas Utilities to upgrade to Cayenta billing system
- Provided support to the Traffic Department's Local Area Traffic Management ("LATM") Program
- Maintained 1% increase of answering calls within 60/s pace service level in Call Center
- Call Center implemented call recording system to monitor call activities for improved customer service, quality control, and training purposes
- Integrated a new option for customers to leave a voice message, during Call Center business hours, instead of waiting in queue for call agent

### **Fiscal Year 2023 Goals and Objectives**

- Ensure zero (0) days of service interruptions
- Analyze tonnage data to determine optimal load weights in order to reduce maintenance costs on collection trucks
- 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
- 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 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 3,123,842	\$ 3,482,400	\$ 3,482,400	\$ 3,262,000	\$ 3,525,600	\$ 43,200	1.2%
Supplies	470,303	416,779	416,779	734,600	641,950	225,171	54.0%
Maintenance & Services	560,167	590,400	590,400	543,400	688,200	97,800	16.6%
Miscellaneous/Admin Reimb	1,683,620	1,945,733	1,945,733	1,763,883	1,860,050	(85,683)	-4.4%
Capital Outlay	961,342	1,562,098	1,562,098	1,191,809	2,936,400	1,374,302	88.0%
Debt Service	18,119	83,382	83,382	-	-	(83,382)	-100.0%
Transfers	1,290,239	1,062,808	1,062,808	1,152,808	1,165,700	102,892	9.7%
<b>Total Expenses</b>	<b>\$ 8,107,632</b>	<b>\$ 9,143,600</b>	<b>\$ 9,143,600</b>	<b>\$ 8,648,500</b>	<b>\$ 10,817,900</b>	<b>\$ 1,674,300</b>	<b>18.3%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
<b>Administration</b>					
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	16
<b>Subtotal</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>37</b>
<b>Call Center</b>					
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
<b>Subtotal</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Compost</b>					
Recycling Center Assistant	4	4	4	4	2
Recycling Center Crew Leader	1	1	1	1	1
<b>Subtotal</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Customers collected without complaint	99%	100%	100%	99%	0%
Customers collected without complaint (Commercial)	99%	100%	100%	99%	0%
Customers collected without complaint (Brush/Bulky)	99%	100%	100%	99%	0%
Average number of street sweepings annually	1	4	4	2	3
Dead animal requests removed within 24 hrs	100%	100%	100%	100%	100%
All work orders are completed within 48 hrs	62%	100%	100%	75%	100%
Calls answered within 60sec service level	99%	98%	98%	98%	98%
# of calls handled from queue in/out Call Center	58,944	57,000	57,000	57,000	57,000
# of job orders generated	26,320	26,000	26,000	26,000	26,000
# of service days interrupted (Residential)	N/A	N/A	N/A	N/A	0
# of service days interrupted (Commercial)	N/A	N/A	N/A	N/A	0
# of service days interrupted (B&B)	N/A	N/A	N/A	N/A	0

## **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 2022 Accomplishments**

- Received Smart Energy Provider Award from APPA for second consecutive term.
- Selected location and began design for new BTU Administration Building.
- Energy efficiency programs for residential and commercial customers rebated \$248,288 and offset 1.45 MW (FY21 metrics, because FY22 not complete).
- Obtained new restaurant tenant at Lake Bryan (Cadillac Ranch Bar & Grill).
- Design and constructed new ADA compliant boat dock ramp.
- Renewed wholesale energy contracts and kept fuel costs low despite rising natural gas prices.
- Improved weatherization at Dansby Power Plant.
- Removed, repaired, and re-installed Dansby Unit #3 turbine.
- Upgraded and improved Dansby Unit #1 controls and equipment.
- Continued work on overhead to underground conversion projects along major thoroughfares including South College Ave., Texas Ave., and William J Bryan.
- Completed 54 system improvements including feeder reliability upgrades, feeder capacity upgrades and construction of new feeders.
- Inspected and treated or replaced more than 6,000 poles.
- Cable Testing & Rehabilitation Program proactively identified 7 sections of underground cable for replacement.
- Line Design completed designs for 28 new subdivisions or new phases of existing subdivisions.
- Completed construction of Distribution Service Center.
- Completed loop feed to the Bryan Municipal Office Building.
- Completed construction for Midtown Park project.
- Completed Leonard Substation.
- Completed Steele Store to Smetana 138kV transmission line.
- Completed Smetana Substation.
- Completed Rodgers to Rayburn 69kV transmission line.
- Began design for RELLIS Substation.
- Received credit outlook upgrade from negative to stable for S&P and Fitch rating agencies.
- Reached 65,000+ customer milestone.

### **Fiscal Year 2023 Goals**

- Finalize design and begin construction of BTU Administration Building.
- Design and construct new ADA compliant boat/fishing dock at Lake Bryan.
- Begin receiving power from Samson Solar farm.
- Complete major turbine overhaul of Dansby Unit #1 and continue weatherization improvements.
- Continue design and construction of overhead to underground conversion projects along major thoroughfares include South College Ave., Texas Ave., and William J Bryan.
- Continuation of Annual Pole Inspections, Rotten Pole Design, Distribution Automation, and Cable Testing Projects
- Complete design of \$4M in City System Capital Improvement Projects and \$7M in Rural System Capital Improvement Projects.
- Design feeder getaways for two new feeders for the Shady Lane Substation upgrades.
- Distribution to complete construction of \$8M in Capital Improvement Projects.
- Complete design and begin construction of RELLIS Substation to serve data center and RELLIS campus.
- Complete Smetana to Leonard Road 138kV transmission line.
- Begin design and construction of Holleman Substation.
- Begin design and construction of Armstrong Substation and 138kV transmission lines serving the area.
- Complete Shady Lane Substation reconstruction.

**Bryan Texas Utilities  
City Electric System  
Fiscal Year 2023**

	<b>FY 2021 Actuals</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues:</u></b>							
<b>Operating Revenues:</b>							
Base Revenue							
Retail	\$ 47,731,835	\$ 49,551,700	\$ 49,551,700	\$ 49,550,624	\$ 50,833,204	\$ 1,281,504	2.6%
Wholesale	15,726,633	15,667,600	15,667,600	16,375,764	16,787,472	1,119,872	7.1%
Fuel Pass Through	236,747,508	71,303,800	71,303,800	77,306,183	93,004,038	21,700,238	30.4%
Regulatory Charge Pass Through	18,141,973	19,149,000	19,149,000	19,448,622	22,643,004	3,494,004	18.2%
Other Operating Revenue	44,312,570	39,821,000	39,821,000	51,031,446	39,567,700	(253,300)	-0.6%
<i>Total Operating Revenues</i>	<u>362,660,519</u>	<u>195,493,100</u>	<u>195,493,100</u>	<u>213,712,639</u>	<u>222,835,418</u>	<u>27,342,318</u>	<u>14.0%</u>
<b>Non-Operating Revenues:</b>							
Interest Income	363,245	645,500	645,500	1,601,482	3,224,138	2,578,638	399.5%
<b>Total Revenues</b>	<u>363,023,764</u>	<u>196,138,600</u>	<u>196,138,600</u>	<u>215,314,121</u>	<u>226,059,556</u>	<u>29,920,956</u>	<u>15.3%</u>
<b><u>Expenditures:</u></b>							
<b>Operating Expenses:</b>							
Energy Cost	251,047,023	71,303,800	94,303,800	77,306,183	93,004,037	(1,299,763)	-1.4%
Capacity Cost	777,888	792,000	792,000	781,814	792,000	-	0.0%
TCOS Expense - BTU	18,513,240	19,149,000	19,149,000	19,453,083	22,643,004	3,494,004	18.2%
TCOS Expense - Wholesale	2,375,696	2,381,100	2,381,100	2,791,771	2,985,722	604,622	25.4%
Departmental Expenses	25,901,830	27,809,400	27,809,400	25,114,564	29,998,800	2,189,400	7.9%
Admin Reimbursement to COB	3,600,875	3,597,300	3,597,300	3,530,391	3,795,073	197,773	5.5%
Admin Reimbursement from COB	(1,930,296)	(1,886,200)	(1,886,200)	(1,896,811)	(1,863,035)	23,165	-1.2%
<i>Total Operating Expenses</i>	<u>300,286,256</u>	<u>123,146,400</u>	<u>146,146,400</u>	<u>127,080,995</u>	<u>151,355,601</u>	<u>5,209,201</u>	<u>3.6%</u>
<b>Non-Operating Expenses:</b>							
Annual Capital	24,033,910	28,266,100	28,266,100	26,826,300	32,528,500	4,262,400	15.1%
Right-of-Way Payments	13,828,834	13,684,500	13,684,500	13,670,763	15,006,800	1,322,300	9.7%
Debt Service	19,701,873	25,394,500	25,394,500	24,672,975	24,634,804	(759,696)	-3.0%
<i>Total Non-Operating Expenditures</i>	<u>57,564,617</u>	<u>67,345,100</u>	<u>67,345,100</u>	<u>65,170,038</u>	<u>72,170,104</u>	<u>4,825,004</u>	<u>7.2%</u>
<b>Total Expenditures</b>	<u>357,850,873</u>	<u>190,491,500</u>	<u>213,491,500</u>	<u>192,251,033</u>	<u>223,525,705</u>	<u>10,034,205</u>	<u>4.7%</u>
Net Increase (Decrease)	5,172,891	5,647,100	(17,352,900)	23,063,088	2,533,851		
Beginning Unrestricted Cash	77,215,535	82,084,280	82,084,280	89,350,720	112,413,808		
Timing of Cash Flow	6,962,294	-	-	-	-		
<b>Ending Unrestricted Cash</b>	<u>\$ 89,350,720</u>	<u>\$ 87,731,380</u>	<u>\$ 64,731,380</u>	<u>\$ 112,413,808</u>	<u>\$ 114,947,659</u>		
# of Days of Reserve (90 day min)	106	239	152	250	256		
Rate Stabilization Fund - Ending	\$ 1,726,328	\$ 1,739,588	\$ 1,739,588	\$ 1,731,730	\$ 1,742,535		

**Bryan Texas Utilities  
Rural Electric System  
Fiscal Year 2023**

	<b>FY 2021 Actuals</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Base Revenue	\$ 28,053,734	\$ 29,056,100	\$ 29,056,100	\$ 29,577,462	\$ 30,063,769	\$ 1,007,669	3.5%
Fuel Pass Through	13,618,298	14,323,800	14,323,800	15,445,464	17,805,411	3,481,611	24.3%
Regulatory Charge Pass Through	5,859,604	6,567,400	6,567,400	6,721,087	7,447,386	879,986	13.4%
Miscellaneous	475,270	350,000	350,000	4,714,290	359,450	9,450	2.7%
Total Operating Revenues	48,006,906	50,297,300	50,297,300	56,458,303	55,676,016	5,378,716	10.7%
<b>Non-Operating Revenues</b>							
Interest Income	68,686	89,800	89,800	197,664	435,179	345,379	384.6%
Total Revenues	48,075,592	50,387,100	50,387,100	56,655,967	56,111,196	5,724,096	11.4%
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Purchased Power - Base	10,827,248	10,780,300	10,780,300	10,887,003	11,032,691	252,391	2.3%
Purchased Power - Fuel	22,862,876	14,323,800	16,823,800	14,381,833	17,805,412	981,612	5.8%
Purchased Power - Regulatory Charge	6,177,820	6,567,400	6,567,400	6,721,086	7,447,386	879,986	13.4%
Departmental Expenses & Other	2,324,574	3,540,000	3,540,000	3,364,018	3,062,100	(477,900)	-13.5%
Total Operating Expenses	42,192,518	35,211,500	37,711,500	35,353,940	39,347,589	1,636,089	4.3%
<b>Non-Operating Expenses</b>							
Annual Capital	15,888,004	10,778,400	10,778,400	8,000,000	11,445,600	667,200	6.2%
Debt Service	2,968,209	3,913,700	3,913,700	4,040,778	4,129,109	215,409	5.5%
Total Non-Operating Expenditures	18,856,212	14,692,100	14,692,100	12,040,778	15,574,709	882,609	6.0%
Total Expenditures	\$ 61,048,730	49,903,600	52,403,600	47,394,718	54,922,298	2,518,698	4.8%
<b>Net Increase (Decrease)</b>	(12,973,138)	483,500	(2,016,500)	9,261,249	1,188,898		
<b>Beginning Unrestricted Cash</b>	20,950,137	9,057,774	9,057,774	10,485,272	19,746,521		
<b>Timing of Cash Flow</b>	2,508,273	-	-	-	-		
<b>Ending Unrestricted Cash</b>	<b>\$ 10,485,272</b>	<b>\$ 9,541,274</b>	<b>\$ 7,041,274</b>	<b>\$ 19,746,521</b>	<b>\$ 20,935,419</b>		
<b># of Days of Reserve (45 day min)</b>	91	99	68	204	194		



**CITY OF BRYAN, TEXAS**  
**Airport Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues:</b>							
Rent	\$ 235,366	\$ 226,600	\$ 226,600	\$ 221,200	\$ 270,000	\$ 43,400	19.2%
Fuel Revenue	359,774	312,000	312,000	510,000	525,300	213,300	68.4%
<i>Total Operating Revenues</i>	595,140	538,600	538,600	731,200	795,300	256,700	47.7%
<b>Non-Operating Revenues:</b>							
Grants and Reimbursements	6,635	50,000	50,000	50,000	50,000	-	0.0%
Interest Income	282	700	700	500	1,000	300	42.9%
Misc. Revenues	1,690	1,500	1,500	2,500	2,000	500	33.3%
Transfers In	235,000	442,950	442,950	580,000	455,000	12,050	2.7%
<i>Total Non-Operating Revenues</i>	243,607	495,150	495,150	633,000	508,000	12,850	2.6%
<b>Total Revenues</b>	<b>838,747</b>	<b>1,033,750</b>	<b>1,033,750</b>	<b>1,364,200</b>	<b>1,303,300</b>	<b>269,550</b>	<b>26.1%</b>
<b><u>Expenditures</u></b>							
<b>Operating Expenses:</b>							
Salaries and Benefits	195,413	209,900	259,900	214,200	387,600	177,700	84.7%
Supplies	11,462	12,000	12,000	14,200	13,300	1,300	10.8%
Fuel for resale	204,638	229,950	429,950	365,000	375,200	145,250	63.2%
Maintenance	15,954	18,350	18,350	100,000	128,500	110,150	600.3%
Transfer to City Debt Service	1,380	-	-	4,100	4,200	4,200	0.0%
Other Services and Charges	56,624	44,140	344,140	193,600	130,000	85,860	194.5%
<i>Total Operating Expenses</i>	485,471	514,340	1,064,340	891,100	1,038,800	524,460	102.0%
<b>Non-Operating Expenses:</b>							
Debt Service	80,910	84,915	84,915	79,900	78,400	(6,515)	-7.7%
Annual Capital	-	302,500	502,500	285,600	100,000	(202,500)	-66.9%
Administrative Reimbursement	112,693	125,335	125,335	125,300	142,500	17,165	13.7%
<i>Total Non-Operating Expenses</i>	193,603	512,750	712,750	490,800	320,900	(191,850)	-37.4%
<b>Total Expenditures</b>	<b>679,074</b>	<b>1,027,090</b>	<b>1,777,090</b>	<b>1,381,900</b>	<b>1,359,700</b>	<b>332,610</b>	<b>32.4%</b>
Net Increase /(Decrease)	159,673	6,660	(743,340)	(17,700)	(56,400)		
Beginning Operating Funds	102,717	77,900	244,926	244,926	227,226		
Timing of Cash Flows	(17,464)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 244,926</b>	<b>\$ 84,560</b>	<b>\$ (498,414)</b>	<b>\$ 227,226</b>	<b>\$ 170,826</b>		
# of Days of Reserve	184	60	(171)	93	60		
<b>Reserve Requirement :</b>							
(60 days operating expenses)	\$ 79,803	\$ 84,549	\$ 174,960	\$ 146,482	\$ 170,762		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash

## **Airport Fund**

### **Mission Statement**

Serve as a gateway to the City of Bryan. Provide high-quality General Aviation facilities and superior customer service for the citizens of Bryan and visitors to the Bryan community.

### **Strategic Incentives**

- Expand services to attract additional very light and light business travelers
- 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 Airfield 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 Airfield as the best General Aviation airport in the region

### **Fiscal Year 2022 Accomplishments**

- Acquired 100LL and Jet A fuel trucks
- Acquired courtesy vehicle
- Completed terminal building bathroom remodel
- Entered ground lease for construction of private-use helipad
- Completed engineering phase of Asphalt Rehabilitation Project
- Began construction phase of Asphalt Rehabilitation Project
- Hosted field trips for local students

### **Fiscal Year 2023 Goals and Objectives**

- Promote awareness of Coulter Airfield to business travelers to our community
- Promote awareness of Coulter Airfield among citizens of Bryan
- Increase aircraft operations
- Complete Hangar H3 Office Space Addition

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 195,413	\$ 209,900	209,900	\$ 214,200	\$ 387,600	\$ 177,700	84.7%
Supplies	216,100	241,950	241,950	379,200	388,500	146,550	60.6%
Maintenance & Services	60,167	62,490	62,490	147,000	176,100	113,610	181.8%
Miscellaneous/Admin Reimb	125,104	125,335	125,335	271,900	224,900	99,565	79.4%
Capital Outlay	-	302,500	302,500	285,600	100,000	(202,500)	-66.9%
Debt Service	80,910	84,915	84,915	79,900	78,400	(6,515)	-7.7%
Transfers	1,380	-	-	4,100	4,200	4,200	0.0%
<b>Total Expenses</b>	<b>\$ 679,074</b>	<b>\$ 1,027,090</b>	<b>\$ 1,027,090</b>	<b>\$ 1,381,900</b>	<b>\$ 1,359,700</b>	<b>\$ 332,610</b>	<b>32.4%</b>

**Budgeted Personnel**

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Airport Manager	1	1	1	1	1
Lead Airport Operations Specialist	1	1	1	1	1
Airport Operations Specialist	-	-	-	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>

**Performance and Activity Measures**

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of Offices Leased	4	4	4	4	1
Revenue generated	\$ 6,830	\$ 8,340	\$ 8,340	\$ 6,300	\$ 2,220
Tie Down Revenue	\$ 1,730	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920
# of T Hangers	45	45	45	45	45
Box Hangars Leased	4	4	4	4	4
Revenue generated	\$ 212,820	\$ 202,647	\$ 202,647	\$ 202,647	\$ 197,489
# of Ground Leases	4	4	4	4	5
Revenue generated	\$ 9,436	\$ 9,435	\$ 9,435	\$ 9,435	\$ 9,738
Maintenance Fee	1	1	1	1	1
Revenue generated	\$ 4,550	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200

**CITY OF BRYAN, TEXAS**  
**Bryan Commerce and Development (BCD) Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b><u>Operating Revenues:</u></b>							
Traditions Lot Sales	\$ 208,820	\$ 200,000	\$ 200,000	\$ 367,000	\$ 200,000	\$ -	0.0%
<i>Total Operating Revenues</i>	208,820	200,000	200,000	367,000	200,000	-	0.0%
<b><u>Non-Operating Revenues:</u></b>							
Interest Income	(10,420)	10,553	10,553	1,300	2,000	(8,553)	-81.0%
Transfers from other funds	3,500,000	-	-	1,950,000	5,000,000	5,000,000	0.0%
Miscellaneous Revenue	30,320	1,500,000	1,500,000	190,000	-	(1,500,000)	-100.0%
<i>Total Non-Operating Revenues</i>	3,519,900	1,510,553	1,510,553	2,141,300	5,002,000	3,491,447	231.1%
<b>Total Revenues</b>	<b>3,728,720</b>	<b>1,710,553</b>	<b>1,710,553</b>	<b>2,508,300</b>	<b>5,202,000</b>	<b>3,491,447</b>	<b>204.1%</b>
<b><u>Expenditures</u></b>							
<b><u>Operating Expenses:</u></b>							
Other services and charges	44,657	212,000	212,000	18,000	200,000	(12,000)	-5.7%
Land Purchase	7,121,054	-	1,900,000	2,036,000	3,500,000	3,500,000	0.0%
Land Purchase - Builder Infill Program	-	300,000	300,000	31,000	300,000	-	0.0%
Contractual Obligations	299,859	100,000	350,000	134,300	100,000	-	0.0%
Lake Walk Innovation Center Operations	825,000	250,000	250,000	500,000	500,000	250,000	100.0%
<i>Total Operating Expenses</i>	<b>8,290,570</b>	<b>862,000</b>	<b>3,012,000</b>	<b>2,719,300</b>	<b>4,600,000</b>	<b>3,738,000</b>	<b>94.3%</b>
<b><u>Non-Operating Expenses:</u></b>							
Admin Reimbursements	49,915	55,377	55,377	55,400	66,800	11,423	20.6%
<b>Total Expenditures</b>	<b>8,340,485</b>	<b>917,377</b>	<b>3,067,377</b>	<b>2,774,700</b>	<b>4,666,800</b>	<b>3,749,423</b>	<b>408.7%</b>
Net Increase/(Decrease)	(4,611,766)	793,176	(1,356,824)	(266,400)	535,200		
Beginning Operating Funds	4,890,085	10	275,077	275,077	8,677		
Timing of Cash Flows	(3,242)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 275,077</b>	<b>\$ 793,186</b>	<b>\$ (1,081,747)</b>	<b>\$ 8,677</b>	<b>\$ 543,877</b>		
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## **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 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) Fund
- TIRZ #19 (Nash Street) Fund
- TIRZ #21 (Downtown) Fund
- TIRZ #22 (Target) Fund
- TIRZ #22 (North Tract) Fund
- Court Technology Fund
- Community Development Fund
- Capital Reserve Fund
- Oil & Gas Fund
- Midtown Park Operations Fund
- Midtown Park Construction Fund
- Phillips Event Center Fund
- Queen and Palace Theaters Fund

### **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 2023 budgeted HOT revenues are \$1,920,000 which is \$312,800, or 19.5%, above FY 2022 adopted budget revenues. The budgeted revenues include \$1,900,000 for room tax receipts and \$20,000 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. During FY 2023 the City expects to reimburse The Stella \$150,000. The projected remaining contract balance at fiscal year-end 2023 will be \$1,470,908.

Including The Stella Hotel agreement, the FY 2023 HOT expenditures are expected to be \$2,426,100, this is an increase of \$664,720, or 37.7%, over the FY 2022 adopted budget.

The FY 2023 adopted expenditures include funding for Destination Bryan of \$1,907,000. Funding for FY 2023 includes The Arts Council which is budgeted to receive \$111,800, the City of Bryan Parks and Recreation department is budgeted to receive \$92,300 to focus on attracting sports tournaments and other events to the City of Bryan. The City of Bryan Communications and Marketing department is budgeted to receive \$75,000 to promote tourism and attract tourists to Bryan through statewide marketing campaigns and targeted advertising. The FY 2023 budget includes funding of \$50,000 for historical restoration in Downtown Bryan, funding of \$25,000 for the Veteran's Memorial, \$10,000 for the funding of events throughout the City, and funding of \$5,000 for the Chamber of Commerce.

The FY 2023 ending fund balance is projected to be \$1,671,275, or 251 days, which is above the reserve target of \$398,811, or 60 days.

### **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 2023, the projected outstanding principal balance for all issuances is projected to be \$4,392,635.

The total revenues for the FY 2023 budget for the Street Improvement Fund are expected to be \$6,130,000. The budgeted revenues include transportation fees of \$6,000,000, other income including penalties of \$70,000, and an interest income of \$60,000.

The total expected expenditures for FY 2023 are \$7,511,100 which is a decrease of \$1,072,730, or 12.5% from the FY 2022 adopted budget. The majority of budgeted expenditures are for street improvements capital of \$4,640,000, which is a decrease of \$587,204, or 11.2%, street improvement maintenance which is expected to be \$2,120,000, also a decrease from the FY 2022 adopted budget of \$285,000, or 11.9%. Other expenditures include a transfer to debt service of \$371,000, contractual services of \$125,000, utility administration reimbursement of \$113,900, administrative reimbursements of \$57,200, and uncollectible accounts of \$24,000.

The FY 2023 ending fund balance is expected to be \$5,194,212, or 252 days, which is above the reserve target of \$1,214,153, or 60 days.

### **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 2022 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 2021, 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 2023 is projected to be \$1,673,244.

FY 2023 total projected revenues are \$1,021,000. Included in this total are drainage fees of \$1,000,000, other-penalty income of \$11,500, and non-operating interest income of \$10,000.

The total expected expenditures for FY 2023 are \$1,034,800, which is a decrease of \$549,150, or 34.7%, from the FY 2022 adopted budget. Drainage capital improvement projects budgeted for FY 2023 total \$726,500, which is a decrease of \$537,952, or 42.5%, from the FY 2022 adopted budget. The year over year changes are related to the timing of the CIP operating cash funded projects. Additional expenditures include administrative reimbursements of \$111,900, a transfer to debt service of \$91,400, a transfer of \$50,000 to cover utility administrative reimbursements, and uncollectible amounts of \$5,000.

The FY 2023 ending fund balance is expected to be \$239,636, or 85 days, which is above the reserve target of \$170,104, or 60 days.

### **TIRZ #10 – TRADITIONS FUND**

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 2023 is \$1,356,447. 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.

Total revenues are projected to be \$4,204,000, which is an increase of \$482,755, or 13.0%, from the FY 2022 adopted budget. The increase is related to the estimated property tax revenues for FY 2023 which are \$2,684,300 and contributions from Brazos County are estimated to be \$1,504,700 in property taxes. Interest earnings are projected to generate \$15,000 in revenue during FY 2023.

The total expected expenditures for FY 2023 are \$3,634,300, which is an increase of \$91,740, or 2.6%, from the FY 2022 adopted budget. FY 2023 expenditures include advanced funding reimbursements of \$2,900,000, debt service payments in the amount of \$709,300, and contractual services of \$25,000.

The FY 2023 ending fund balance is expected to be \$2,790,519 which is above the reserve requirement of \$50,000.

#### **TIRZ #19 – NASH STREET FUND**

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 2023 for all issuances, will be \$496,828. 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.

Revenues for FY 2023 total \$454,100 which include property tax revenues of \$452,100 and interest income of \$2,000.

The FY 2023 estimated total expenditures are \$137,200, which is a transfer to the debt service fund.

The FY 2023 ending fund balance is expected to be \$524,126, which is above the reserve requirement of \$50,000.

#### **TIRZ #21 – DOWNTOWN FUND**

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. In FY 2022, the City issued Tax and Revenue Certificates of Obligation, Series 2022, in the aggregate principal amount of \$5,517,000 for the Downtown Quiet Zone. The projected outstanding principal balance at fiscal year-end 2023 is \$5,496,883.

The City of Bryan estimates FY 2023 revenues to total \$332,300 which will include \$329,300 in property tax revenues and interest income of \$3,000.

Total expenditures for TIRZ 21 are \$987,600 and include \$500,000 for miscellaneous improvement projects, \$312,600 for a transfer to the debt service fund, \$100,000 for contractual services, and \$75,000 for façade improvements.

The FY 2023 ending fund balance is expected to be \$376,350, which is above the \$50,000 reserve requirement.

## **TIRZ #22 – TARGET TRACT/NORTH TRACT FUND**

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 for FY 2023 is projected to be \$853,616.

The FY 2023 Target Tract revenues are budgeted to be \$478,400, which is \$7,958, or 1.6%, below the FY 2022 adopted budget. Property Tax revenues for FY 2023 in the Target tract are projected to be \$278,400, which is the majority of the decrease at \$11,575, or 4.0% from the FY 2022 adopted budget. Brazos County also participates in TIRZ 22 and expects to contribute \$193,100 in property taxes. Interest income is expected to be \$2,000.

FY 2023 Target tract expenditures are budgeted to be \$488,200, which is \$9,033, or 1.9%, above the FY 2022 adopted budget. The expenditures include a transfer to debt service in the amount of \$288,200 and a transfer to the General Fund of \$200,000 for reimbursement of expenditures from prior years.

The FY 2023 ending fund balance is expected to be \$68,842, 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 \$664,337 at FY 2023 year-end.

The FY 2023 North Tract revenues are budgeted to be \$226,500, which is \$21,444, or 10.5%, above the FY 2022 adopted budget. The FY 2022 projected revenues include property tax revenues of \$133,600, Brazos County expects to contribute property taxes in the amount of \$92,200, and interest income of \$700.

The FY 2023 North Tract expenditures are budgeted to be \$216,900, which is \$10,722, or 5.2%, above the FY 2022 adopted budget. The budgeted expenditures for the North tract include a transfer to debt service in the amount of \$116,900 and contractual services of \$100,000.

The FY 2023 ending fund balance is expected to be \$78,083, 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 2023 projected revenues are expected to be \$29,000, which is \$1,500, or 5.5%, above the FY 2022 adopted budget. Revenues from the technology fee are anticipated to be \$27,000, while interest income is expected to be \$2,000.

Expenses for FY 2023 are projected to be \$34,500 which is \$5,000, or 16.9%, above the FY 2022 adopted budget. Expenses include \$18,000 for maintenance costs for Municipal Court software, and \$13,500 for supplies, and \$3,000 for communication data lines.

The FY 2023 ending fund balance is expected to be \$183,194 which is above the reserve target of \$5,671, or 60 days.



## **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.

Revenues for FY 2023 are budgeted to be \$2,308,100, an increase of \$21,574, or 0.9%, over the FY 2022 adopted budget of \$2,286,526. Revenues budgeted for the Community Development Fund include a community block grant of \$1,164,700, a HOME grant of \$949,400, a CDBG CV 3 grant of \$87,900, a HOME program income amount of \$75,000, and a revolving loan of \$31,100. Budgeted revenues are based on the projected remaining grant balances at year end.

Expenditures for FY 2023 in the Community Development Fund are budgeted to be \$2,308,100, this is a increase of \$21,574, 0.9% over the FY 2022 budget of \$2,286,526. The Community Development fund relies solely on grant funding for all operational expenditures. The department can only spend funding which has been awarded. Budgeted expenditures are based on the projected remaining grant balances at year end.

The FY 2023 ending fund balance is expected to be \$0.

## **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. The Capital Reserve fund is to be used on projects of a non-recurring nature designated by City Council.

The only projected FY 2023 revenues are for interest income at \$6,000. There are no projected expenditures in FY 2023.

The FY 2023 ending fund balance is expected to be \$1,243,286.

## **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. The Oil and Gas Fund is to be used on projects of a non-recurring nature designated by City Council

Total revenues for FY 2023 are projected to be \$380,600, which is an increase of \$68,950, or 22.1%, over the FY 2022 budget. Revenues include property taxes on mineral values that are estimated at \$188,800 and will be transferred from the General Fund to the Oil and Gas Fund, oil and gas royalties that are estimated at \$186,800, and interest income budgeted at \$5,000. There are no expenditures budgeted for FY 2023.

The FY 2023 ending fund balance is expected to be \$1,534,777.

## **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.

As construction progresses at Midtown Park, operations are also expected to begin during FY 2023. Travis Fields began operations midyear FY 2022. Legends Event Center will begin operations in FY 2023. Total FY 2023 projected revenues are expected to be \$5,597,500. Operating revenues for FY 2023 include operations for the indoor facility which are projected to be \$1,350,000 and the Travis Park Field revenues which are expected to be \$177,500. Other revenues include a transfer from the General Fund of \$4,000,000 to support operations, naming rights revenues are expected to be \$50,000, and interest income is estimated at \$20,000.

Total expenditures budgeted for Midtown Park Operations fund for FY 2023 are projected to be \$5,708,800. New operations including the indoor facility expenses are budgeted at \$3,615,000 and Travis Park Field expenses are budgeted at \$802,000. Other expenditures separate from the indoor facility and the ball fields include capital, salaries, benefits, miscellaneous start up and operating costs total \$1,291,800.

The FY 2023 ending fund balance is projected to be \$2,026,977.

## **MIDTOWN PARK CONSTRUCTION FUND**

The Midtown Park Construction Fund was established by Council during FY 2020 to account for the revenues and expenses associated with the construction of the Travis Bryan Midtown Park.

No revenues or expenses are projected for FY 2023.

The FY 2023 ending fund balance is projected to be \$0.

#### **PHILLIPS EVENT CENTER (PEC) FUND**

The facilities associated with the Phillips Event Center were donated to the City of Bryan by Mr. Wallace Phillips. The 107-acre golf course was donated in December 2017 and the PEC event center and facilities were donated to the City in May 2020. The Phillips Event Center Fund was established during FY 2021 to account for the revenues and expenses associated with the golf course and event center therefore, no budget was adopted in FY 2021 for the PEC fund. The event center sustained extensive damage during the February 2021 Winter Storm causing the event center to be closed for repairs into FY 2023.

Total FY 2023 projected revenues are expected to be \$4,025,000. In FY 2023, a transfer in of \$2,325,000 from the General Fund is projected to cover costs of operations and repairs to the facility. Revenues from the golf course are anticipated to be \$900,000 and revenues from the event center are anticipated to be \$800,000.

Total expenditures for the PEC fund of \$4,951,200 include golf course, facilities, and other operating expenditures. Expenditures for the golf course in FY 2023 are projected to be \$1,200,700 which include \$565,000 for contract labor, \$327,000 for capital, \$188,700 for supplies, and \$120,000 for maintenance costs. Expenditures for the PEC facilities in FY 2023 are projected to be \$3,335,000 which include \$2,000,000 for capital projects to restore facilities from the February 2021 Winter Storm, \$675,000 for contract labor, \$350,000 for food and beverage inventory, \$275,000 for supplies, and \$35,000 for maintenance costs. Other expenses for PEC for FY 2023 are projected to be \$415,500 which include \$353,500 for management fees and incentives, \$60,000 for insurance expenses, and \$2,000 for rental of equipment.

The FY 2023 ending fund balance is projected to be \$302,437.

#### **QUEEN AND PALACE THEATERS FUND**

The Queen and Palace Theaters fund was established by Council in FY 2021 to account for the revenues and expenditures associated with the Queen and Palace Theaters operations. The operations began in July 2021.

Total FY 2023 projected revenues are expected to be \$1,191,800, which include revenues from the theaters of \$566,800, and \$625,000 of transfers in from the General Fund to fund the initial operations.

Total expenditures for the Queen and Palace Theaters Fund in FY 2023 are projected to be \$1,216,800, which include \$906,800 for facilities and \$310,000 for other operating expenditures.

The FY 2023 ending fund balance is projected to be \$63,015.



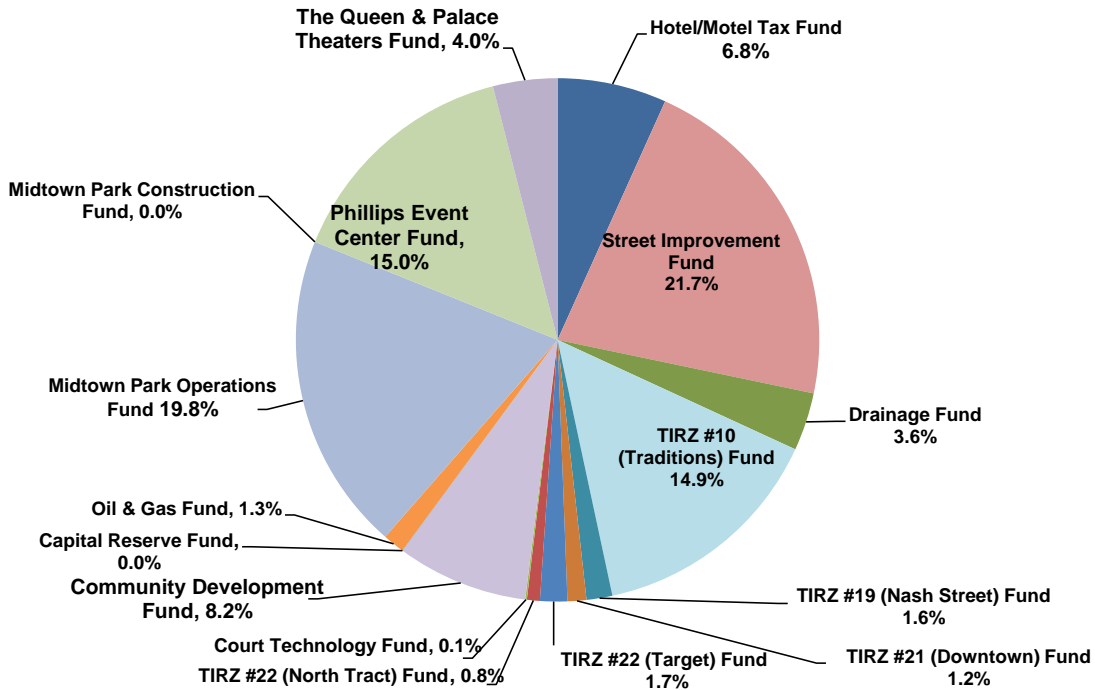
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**CITY OF BRYAN, TEXAS**  
**Special Revenue Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b>Revenues</b>							
Hotel/Motel Tax Fund	\$ 1,396,596	\$ 1,607,200	\$ 1,607,200	\$ 1,815,000	\$ 1,920,000	\$ 312,800	19.5%
Street Improvement Fund	6,421,284	6,035,000	6,035,000	6,234,500	6,130,000	95,000	1.6%
Drainage Fund	1,026,597	1,012,500	1,012,500	1,018,500	1,021,000	8,500	0.8%
TIRZ #10 (Traditions) Fund	3,615,893	3,721,245	3,721,245	3,693,100	4,204,000	482,755	13.0%
TIRZ #19 (Nash Street) Fund	396,701	422,295	422,295	406,200	454,100	31,805	7.5%
TIRZ #21 (Downtown) Fund	224,218	343,007	343,007	358,600	332,300	(10,707)	-3.1%
TIRZ #22 (Target) Fund	479,535	486,358	486,358	469,700	478,400	(7,958)	-1.6%
TIRZ #22 (North Tract) Fund	205,916	205,056	205,056	200,000	226,500	21,444	10.5%
Court Technology Fund	26,514	27,500	27,500	30,000	29,000	1,500	5.5%
Community Development Fund	2,354,597	2,286,526	2,286,526	1,457,536	2,308,100	21,574	0.9%
Capital Reserve Fund	(4,291)	6,230	6,230	5,000	6,000	(230)	-3.7%
Oil & Gas Fund	381,522	311,650	311,650	313,500	380,600	68,950	22.1%
Midtown Park Operations Fund	4,387	3,626,500	3,626,500	130,000	5,597,500	1,971,000	54.3%
Midtown Park Construction Fund	20,031	50,000	50,000	30,058	-	(50,000)	-100.0%
Phillips Event Center Fund	2,170,588	3,750,000	3,750,000	3,205,000	4,025,000	275,000	7.3%
The Queen & Palace Theaters Fund	189,788	1,016,362	1,016,362	882,400	1,191,800	175,438	17.3%
<b>Total Revenues</b>	<b>\$ 18,909,876</b>	<b>\$ 24,907,429</b>	<b>\$ 24,907,429</b>	<b>\$ 20,249,094</b>	<b>\$ 28,304,300</b>	<b>\$ 3,396,872</b>	<b>13.6%</b>
<b>Expenditures</b>							
Hotel/Motel Tax Fund	\$ 1,386,914	\$ 1,761,380	\$ 1,986,380	\$ 1,896,400	\$ 2,426,100	\$ 664,720	37.7%
Street Improvement Fund	4,774,037	8,583,830	8,583,830	9,028,600	7,511,100	(1,072,730)	-12.5%
Drainage Fund	2,059,512	1,583,950	1,583,950	1,542,300	1,034,800	(549,150)	-34.7%
TIRZ #10 (Traditions) Fund	3,298,257	3,542,560	3,542,560	3,542,600	3,634,300	91,740	2.6%
TIRZ #19 (Nash Street) Fund	463,505	291,689	344,689	354,700	137,200	(154,489)	-53.0%
TIRZ #21 (Downtown) Fund	68,880	385,895	385,895	28,400	987,600	601,705	155.9%
TIRZ #22 (Target) Fund	454,261	479,167	479,167	479,200	488,200	9,033	1.9%
TIRZ #22 (North Tract) Fund	201,783	206,178	206,178	206,200	216,900	10,722	5.2%
Court Technology Fund	20,338	29,500	29,500	29,500	34,500	5,000	16.9%
Community Development Fund	2,347,171	2,286,526	2,286,526	1,474,400	2,308,100	21,574	0.9%
Capital Reserve Fund	4,075,000	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	303,561	4,667,570	4,667,570	526,000	5,708,800	1,041,230	22.3%
Midtown Park Construction Fund	6,600	5,000,000	5,000,000	12,511,300	-	(5,000,000)	-100.0%
Phillips Event Center Fund	2,147,050	3,724,400	3,724,400	1,994,000	4,951,200	1,226,800	32.9%
The Queen & Palace Theaters Fund	102,998	896,926	896,926	880,700	1,216,800	319,874	35.7%
<b>Total Expenditures</b>	<b>\$21,709,868</b>	<b>\$33,439,571</b>	<b>\$33,717,571</b>	<b>\$34,494,300</b>	<b>\$30,655,600</b>	<b>\$ (2,783,971)</b>	<b>-8.3%</b>

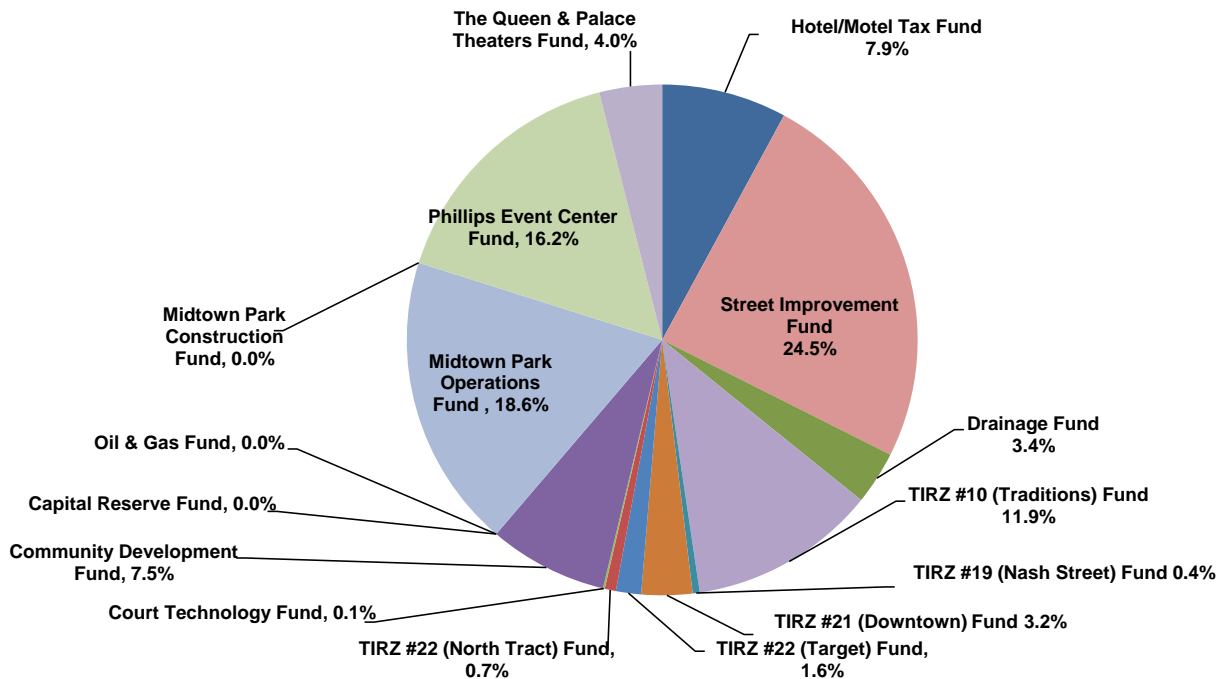
## Special Revenue Fund

Revenues  
Fiscal Year 2023  
\$28,304,300



## Special Revenue Fund

Expenditures  
Fiscal Year 2023  
\$30,655,600



**CITY OF BRYAN, TEXAS**  
**Hotel Tax Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Room Tax Receipts	\$ 1,393,369	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	\$ 1,900,000	\$ 300,000	18.8%
Interest Income	3,227	7,200	7,200	15,000	20,000	12,800	177.8%
Miscellaneous Revenues	-	-	-	23,200	-	-	0.0%
<b>Total Revenues</b>	<b>1,396,596</b>	<b>1,607,200</b>	<b>1,607,200</b>	<b>1,815,000</b>	<b>1,920,000</b>	<b>312,800</b>	<b>19.5%</b>
<b><u>Expenditures</u></b>							
<b>Outside Agency Programs</b>							
Arts Council	111,780	111,780	111,780	111,800	111,800	20	0.0%
Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	-	0.0%
Communication Expenses - City of Bryan	38,823	75,000	75,000	75,000	75,000	-	0.0%
Destination Bryan	946,547	1,240,000	1,240,000	1,240,000	1,907,000	667,000	53.8%
Historical Restoration	-	50,000	50,000	100,000	50,000	-	0.0%
Parks and Recreation - City of Bryan	65,705	89,600	89,600	89,600	92,300	2,700	3.0%
The Stella - Economic Dev. Agreement	131,783	100,000	275,000	160,000	150,000	50,000	50.0%
Veterans Memorial	30,000	25,000	25,000	25,000	25,000	-	0.0%
<b>Total Outside Agency Programs</b>	<b>1,329,638</b>	<b>1,696,380</b>	<b>1,871,380</b>	<b>1,806,400</b>	<b>2,416,100</b>	<b>719,720</b>	<b>42.4%</b>
<b><u>Events</u></b>							
Unspecified Events	57,276	65,000	115,000	90,000	10,000	(55,000)	-84.6%
<b>Total Events</b>	<b>57,276</b>	<b>65,000</b>	<b>115,000</b>	<b>90,000</b>	<b>10,000</b>	<b>(55,000)</b>	<b>-84.6%</b>
<b>Total Expenditures</b>	<b>1,386,914</b>	<b>1,761,380</b>	<b>1,986,380</b>	<b>1,896,400</b>	<b>2,426,100</b>	<b>664,720</b>	<b>37.7%</b>
Net Increase/Decrease	9,682	(154,180)	(379,180)	(81,400)	(506,100)		
Beginning Fund Balance	2,217,888	2,017,740	2,258,775	2,258,775	2,177,375		
Timing of Cash Flows	31,205	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 2,258,775</b>	<b>\$ 1,863,560</b>	<b>\$ 1,879,595</b>	<b>\$ 2,177,375</b>	<b>\$ 1,671,275</b>		
# of Days Reserve	594	386	345	419	251		
<b>Minimum Operating Reserve Target:</b>							
(60 days operating expenses)	\$ 227,986	\$ 289,542	\$ 326,528	\$ 311,737	\$ 398,811		
# of Days Reserve Target	60	60	60	60	60		

**CITY OF BRYAN, TEXAS**  
**Street Improvement Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Fees	\$ 6,080,837	\$ 5,800,000	\$ 5,800,000	\$ 6,000,000	\$ 6,000,000	\$ 200,000	3.4%
Other	63,108	70,000	70,000	69,500	70,000	-	0.0%
Interest Income	17,339	60,000	60,000	60,000	60,000	-	0.0%
<b>Total Revenues</b>	<b>6,161,284</b>	<b>5,930,000</b>	<b>5,930,000</b>	<b>6,129,500</b>	<b>6,130,000</b>	<b>200,000</b>	<b>3.4%</b>
Transfer from Other Funds	260,000	105,000	105,000	105,000	-	(105,000)	-100.0%
<b>Total Revenues and Transfers In</b>	<b>6,421,284</b>	<b>6,035,000</b>	<b>6,035,000</b>	<b>6,234,500</b>	<b>6,130,000</b>	<b>95,000</b>	<b>1.6%</b>
<b><u>Expenditures</u></b>							
Salaries and Benefits	24,251	102,800	102,800	500	-	(102,800)	-100.0%
Street Improvement Maintenance	771,668	2,405,000	2,405,000	4,999,200	2,120,000	(285,000)	-11.9%
Professional Services	6,534	179,499	179,499	359,600	60,000	(119,499)	-66.6%
Admin Reimbursement	138,309	55,577	55,577	55,600	57,200	1,623	2.9%
Uncollectible Accounts	(5,604)	24,000	24,000	24,000	24,000	-	0.0%
Contractual Services	(88,412)	109,000	109,000	109,000	125,000	16,000	14.7%
Annual Capital	3,466,988	5,227,204	5,227,204	3,000,000	4,640,000	(587,204)	-11.2%
Transfer to Debt Service	345,648	370,814	370,814	370,800	371,000	186	0.1%
Utility Admin. Reimbursement	114,656	109,936	109,936	109,900	113,900	3,964	3.6%
<b>Total Expenditures</b>	<b>4,774,037</b>	<b>8,583,830</b>	<b>8,583,830</b>	<b>9,028,600</b>	<b>7,511,100</b>	<b>(1,072,730)</b>	<b>-12.5%</b>
Net Increase/(Decrease)	1,647,247	(2,548,830)	(2,548,830)	(2,794,100)	(1,381,100)		
Beginning Operating Funds	7,719,919	3,984,419	9,369,412	9,369,412	6,575,312		
Timing of Cash Flows	2,246	-	-	-			
<b>Ending Operating Funds</b>	<b>\$ 9,369,412</b>	<b>\$ 1,435,589</b>	<b>\$ 6,820,582</b>	<b>\$ 6,575,312</b>	<b>\$ 5,194,212</b>		
# of Days of Reserve	716	61	290	266	252		
<b>Minimum Operating Reserve Target:</b>							
(60 days operating expenses)	\$ 784,773	\$ 1,411,041	\$ 1,411,041	\$ 1,484,153	\$ 1,234,701		
# of Days Required	60	60	60	60	60		

**CITY OF BRYAN, TEXAS**  
**Drainage Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Fees	\$ 1,014,655	\$ 990,000	\$ 990,000	\$ 1,000,000	\$ 1,000,000	\$ 10,000	1.0%
Other	10,530	11,500	11,500	10,500	11,000	(500)	-4.3%
Grants	-	-	-	-	-	-	0.0%
Interest Income	1,411	11,000	11,000	8,000	10,000	(1,000)	-9.1%
<b>Total Revenues</b>	<b>1,026,597</b>	<b>1,012,500</b>	<b>1,012,500</b>	<b>1,018,500</b>	<b>1,021,000</b>	<b>8,500</b>	<b>0.8%</b>
<b><u>Expenditures</u></b>							
Storm System Maintenance	28	1,478	1,478	-	-	(1,478)	-100.0%
Contr Engineer/Planning	24,903	14,000	14,000	51,500	-	(14,000)	-100.0%
Uncollectible Accounts	(1,331)	5,000	5,000	5,000	5,000	-	0.0%
Contractual Services	-	-	-	2,600	50,000	50,000	0.0%
Storm System Capital	1,719,486	1,264,452	1,264,452	1,184,200	726,500	(537,952)	-42.5%
Admin. Reimbursements	187,130	157,535	157,535	157,500	111,900	(45,635)	-29.0%
Transfer to Debt Service	79,296	91,485	91,485	91,500	91,400	(85)	-0.1%
Utility Admin Reimbursement	50,000	50,000	50,000	50,000	50,000	-	0.0%
<b>Total Expenditures</b>	<b>2,059,512</b>	<b>1,583,950</b>	<b>1,583,950</b>	<b>1,542,300</b>	<b>1,034,800</b>	<b>(549,150)</b>	<b>-34.7%</b>
Net Increase/(Decrease)	(1,032,916)	(571,450)	(571,450)	(523,800)	(13,800)		
Beginning Operating Funds	1,859,273	836,158	777,236	777,236	253,436		
Timing of Cash Flows	(49,121)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 777,236</b>	<b>\$ 264,708</b>	<b>\$ 205,786</b>	<b>\$ 253,436</b>	<b>\$ 239,636</b>		
# of Days Reserve	138	61	47	60	85		
<b>Minimum Operating Reserve Target:</b>							
(60 days operating expenses)	\$ 338,550	\$ 260,375	\$ 260,375	\$ 253,529	\$ 170,104		
# of Days Reserve Target	60	60	60	60	60		



**CITY OF BRYAN, TEXAS**  
**TIRZ 10 - Traditions Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>\$Chng/FY 22</b>	<b>%Chng</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>	<b>Adopted</b>	<b>/FY 22</b>
<b><u>Revenues</u></b>							
Property tax - City	\$ 2,325,467	\$ 2,395,134	\$ 2,395,134	\$ 2,369,800	\$ 2,684,300	\$ 289,166	12.1%
Property tax - County	1,280,955	1,311,111	1,311,111	1,309,300	1,504,700	193,589	14.8%
Interest Income	9,471	15,000	15,000	14,000	15,000	-	0.0%
<b>Total Revenues</b>	<b>3,615,893</b>	<b>3,721,245</b>	<b>3,721,245</b>	<b>3,693,100</b>	<b>4,204,000</b>	<b>482,755</b>	<b>13.0%</b>
<b><u>Expenditures</u></b>							
Transfer to Debt Service Fund	723,257	717,560	717,560	717,600	709,300	(8,260)	-1.2%
Transfers Out	2,550,000	2,800,000	2,800,000	2,800,000	2,900,000	100,000	3.6%
Contractual & Professional Services	25,000	25,000	25,000	25,000	25,000	-	0.0%
<b>Total Expenditures</b>	<b>3,298,257</b>	<b>3,542,560</b>	<b>3,542,560</b>	<b>3,542,600</b>	<b>3,634,300</b>	<b>91,740</b>	<b>2.6%</b>
Net Increase/(Decrease)	317,636	178,685	178,685	150,500	569,700		
Beginning Operating Funds	1,750,191	1,936,934	2,070,319	2,070,319	2,220,819		
Timing of Cash Flows	2,492	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 2,070,319</b>	<b>\$ 2,115,619</b>	<b>\$ 2,249,004</b>	<b>\$ 2,220,819</b>	<b>\$ 2,790,519</b>		
<b>Fund Balance Reserve Requirement:</b> (\$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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property tax - City	\$ 396,055	\$ 420,795	\$ 420,795	\$ 403,700	\$ 445,100	\$ 24,305	5.8%
Interest Income	646	1,500	1,500	2,500	9,000	7,500	500.0%
<b>Total Revenues</b>	<b>396,701</b>	<b>422,295</b>	<b>422,295</b>	<b>406,200</b>	<b>454,100</b>	<b>31,805</b>	<b>7.5%</b>
<b><u>Expenditures</u></b>							
Construction Costs	-	-	-	63,000	-	-	0.0%
Parks & Recreation Projects	65,601	-	-	-	-	-	0.0%
Contractual Services	-	-	53,000	-	-	(53,000)	-100.0%
Transfer to Debt Service Fund	137,904	136,689	136,689	136,700	137,200	511	0.4%
Transfer to General Fund	-	50,000	50,000	50,000	-	(50,000)	-100.0%
Transfer to Other Funds	260,000	105,000	105,000	105,000	-	(105,000)	-100.0%
<b>Total Expenditures</b>	<b>463,505</b>	<b>291,689</b>	<b>344,689</b>	<b>354,700</b>	<b>137,200</b>	<b>(154,489)</b>	<b>-53.0%</b>
Net Increase/(Decrease)	(66,804)	130,606	77,606	51,500	316,900		
Beginning Operating Funds	222,602	106,523	155,725	155,726	207,226		
Timing of Cash Flows	(73)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 155,725</b>	<b>\$ 237,129</b>	<b>\$ 233,331</b>	<b>\$ 207,226</b>	<b>\$ 524,126</b>		
<b>Fund Balance Reserve Requirement:</b> (\$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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property tax - City	\$ 222,828	\$ 247,932	\$ 247,932	\$ 253,600	\$ 326,000	\$ 78,068	31.5%
Interest	1,390	3,075	3,075	3,000	6,300	3,225	104.9%
<b>Total Revenues</b>	<b>224,218</b>	<b>251,007</b>	<b>251,007</b>	<b>256,600</b>	<b>332,300</b>	<b>81,293</b>	<b>32.4%</b>
<b><u>Transfers In</u></b>							
Reimbursement Resolution	-	92,000	92,000	102,000	-	(92,000)	-100.0%
<b>Total Revenues and Transfers In</b>	<b>224,218</b>	<b>343,007</b>	<b>343,007</b>	<b>358,600</b>	<b>332,300</b>	<b>(10,707)</b>	<b>-3.1%</b>
<b><u>Expenditures</u></b>							
Contractual Services	10,000	-	-	-	100,000	100,000	0.0%
Façade Improvements	58,880	103,312	103,312	28,400	75,000	(28,312)	-27.4%
Transfer to Debt Service Fund	-	282,583	282,583	-	312,600	30,017	10.6%
Miscellaneous Projects	-	-	-	-	500,000	500,000	0.0%
<b>Total Expenditures</b>	<b>68,880</b>	<b>385,895</b>	<b>385,895</b>	<b>28,400</b>	<b>987,600</b>	<b>601,705</b>	<b>155.9%</b>
Net Increase/(Decrease)	155,338	(134,888)	(134,888)	330,200	(655,300)		
Beginning Operating Funds	546,442	503,978	701,450	701,450	1,031,650		
Timing of Cash Flows	(330)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 701,450</b>	<b>\$ 369,090</b>	<b>\$ 566,562</b>	<b>\$ 1,031,650</b>	<b>\$ 376,350</b>		
<b>Fund Balance Reserve Requirement:</b> (\$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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property tax - City	\$ 281,387	\$ 289,975	\$ 289,975	\$ 274,600	\$ 288,600	\$ (1,375)	-0.5%
Property tax - County	197,150	195,483	195,483	193,100	187,800	(7,683)	-3.9%
Interest Income	998	900	900	2,000	2,000	1,100	122.2%
<b>Total Revenues</b>	<b>479,535</b>	<b>486,358</b>	<b>486,358</b>	<b>469,700</b>	<b>478,400</b>	<b>(7,958)</b>	<b>-1.6%</b>
<b><u>Expenditures</u></b>							
Transfer to Debt Service	294,261	289,167	289,167	289,200	288,200	(967)	-0.3%
Transfer to Other Funds	160,000	190,000	190,000	190,000	200,000	10,000	5.3%
<b>Total Expenditures/Transfers</b>	<b>454,261</b>	<b>479,167</b>	<b>479,167</b>	<b>479,200</b>	<b>488,200</b>	<b>9,033</b>	<b>1.9%</b>
Net Increase/(Decrease)	25,274	7,191	7,191	(9,500)	(9,800)		
Beginning Operating Funds	62,919	55,343	88,142	88,142	78,642		
Timing of Cash Flows	51	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 88,142</b>	<b>\$ 62,534</b>	<b>\$ 95,333</b>	<b>\$ 78,642</b>	<b>\$ 68,842</b>		
<b>Fund Balance Reserve Requirement:</b>							
(\$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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property tax - City	\$ 120,669	\$ 119,869	\$ 119,869	\$ 117,000	\$ 133,600	\$ 13,731	11.5%
Property tax - County	84,545	82,661	82,661	82,300	92,200	9,539	11.5%
Interest Income	702	2,526	2,526	700	700	(1,826)	-72.3%
<b>Total Revenues</b>	<b>205,916</b>	<b>205,056</b>	<b>205,056</b>	<b>200,000</b>	<b>226,500</b>	<b>21,444</b>	<b>10.5%</b>
<b><u>Expenditures</u></b>							
Contractual Services	85,000	90,000	90,000	90,000	100,000	10,000	11.1%
Transfer to Debt Service	116,783	116,178	116,178	116,200	116,900	722	0.6%
<b>Total Expenditures/Transfers</b>	<b>201,783</b>	<b>206,178</b>	<b>206,178</b>	<b>206,200</b>	<b>216,900</b>	<b>10,722</b>	<b>5.2%</b>
Net Increase/(Decrease)	4,133	(1,122)	(1,122)	(6,200)	9,600		
Beginning Operating Funds	70,884	50,942	74,683	74,683	68,483		
<b>Ending Operating Funds</b>	<b>\$ 74,683</b>	<b>\$ 49,820</b>	<b>\$ 73,561</b>	<b>\$ 68,483</b>	<b>\$ 78,083</b>		
<b>Fund Balance Reserve Requirement:</b> (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

**CITY OF BRYAN, TEXAS**  
**Court Technology Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Technology Fee	\$ 26,205	\$ 25,000	\$ 25,000	\$ 28,500	\$ 27,000	\$ 2,000	8.0%
Interest Income	309	2,500	2,500	1,500	2,000	(500)	-20.0%
<b>Total Revenues</b>	<b>26,514</b>	<b>27,500</b>	<b>27,500</b>	<b>30,000</b>	<b>29,000</b>	<b>1,500</b>	<b>5.5%</b>
<b><u>Expenditures</u></b>							
Supplies	-	13,500	13,500	8,500	13,500	-	0.0%
Maintenance	16,905	16,000	16,000	18,000	18,000	2,000	12.5%
Communication Data Lines	3,433	-	-	3,000	3,000	3,000	0.0%
<b>Total Expenditures</b>	<b>20,338</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>34,500</b>	<b>5,000</b>	<b>16.9%</b>
Net Increase/(Decrease)	6,176	(2,000)	(2,000)	500	(5,500)		
Beginning Fund Balance	182,107	190,107	188,194	188,194	188,694		
Timing of Cash Flows	(89)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 188,194</b>	<b>\$ 188,107</b>	<b>\$ 186,194</b>	<b>\$ 188,694</b>	<b>\$ 183,194</b>		
# of Days Reserve	3,377	2,327	2,304	2,335	1,938		
<b>Minimum Operating Reserve Target:</b>							
(60 days operating expenses)	\$ 3,343	\$ 4,849	\$ 4,849	\$ 4,849	\$ 5,671		
# of Days Reserve Target	60	60	60	60	60		

**CITY OF BRYAN, TEXAS**  
**Community Development Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Community Development Block Grant	\$ 1,005,506	\$ 1,027,905	\$ 1,027,905	\$ 511,400	\$ 1,164,700	\$ 136,795	13.3%
HOME Grant	388,027	913,888	913,888	540,100	949,400	35,512	3.9%
CDBG Cares	434,884	13,800	13,800	192,000	-	(13,800)	-100.0%
CDBG CV 3	224,301	169,388	169,388	76,000	87,900	(81,488)	-48.1%
CD TERAP	149,206	67,045	67,045	20,500	-	(67,045)	-100.0%
CDBG Program Income - Revolving Loan	36,943	19,500	19,500	35,000	31,100	11,600	59.5%
HOME Program Income	102,645	75,000	75,000	60,000	75,000	-	0.0%
Recaptured Funds	3,085	-	-	22,536	-	-	0.0%
Miscellaneous Reveunes	10,000	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>2,354,597</b>	<b>2,286,526</b>	<b>2,286,526</b>	<b>1,457,536</b>	<b>2,308,100</b>	<b>21,574</b>	<b>0.9%</b>
<b><u>Expenditures</u></b>							
CD Administration	171,778	167,886	167,886	176,600	168,400	514	0.3%
CDBG Housing Admin	683,731	755,494	755,494	356,600	905,200	149,706	19.8%
CDBG Public Services	130,490	124,025	124,025	104,000	126,200	2,175	1.8%
CD Economic Development	70,007	-	-	-	-	-	0.0%
CDBG Cares	459,824	13,800	13,800	16,900	-	(13,800)	-100.0%
CDBG CV 3	199,363	169,388	169,388	227,700	87,900	(81,488)	-48.1%
CD TERAP	149,207	67,045	67,045	27,500	-	(67,045)	-100.0%
HOME Admin	34,774	38,238	38,238	23,400	38,400	162	0.4%
HOME Grants	447,997	950,650	950,650	541,700	982,000	31,350	3.3%
<b>Total Expenditures</b>	<b>2,347,171</b>	<b>2,286,526</b>	<b>2,286,526</b>	<b>1,474,400</b>	<b>2,308,100</b>	<b>21,574</b>	<b>0.9%</b>
Net Increase/(Decrease)	7,426	-	-	(16,864)	-		
Beginning Fund Balance	(42,252)	-	16,864	16,864	-		
Timing of Cash Flows	51,690	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 16,864</b>	<b>\$ -</b>	<b>\$ 16,864</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## **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 2022 Accomplishments**

- Provided funding to a minimum of 24 homeowners to improve housing stock for both minor and major rehabilitation/reconstruction - projected 55 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- 5 Down Payment Assistance (DPA) projected.
- Held 6 public hearings and numerous monthly public meetings to allow citizen input on various programs.
- Submitted 2022 Annual Action Plan and provided for a substantial amendment (HOME Allocation Plan) to 2021 Annual Action Plan for HOME American Rescue Plan funds; completed and submitted 2020/2021 CAPER.
- Provided technical assistance to local non-profit partners by serving on coalitions and committees.
- Provided supervisory and oversight of HOME/Community Housing Development Organization (CHDO) project and HOME monitoring.
- Served on Brazos Valley Coalition for the Homeless and Chaired Continuum of Care Committee.
- Provided leadership and coordination of additional CDBG CARES-CV3 grant funding for impact of COVID-19- close on 3 public service contracts and estimated 5 Economic Development Emergency grants.
- Provided technical assistance, coordinated request for proposal (RFP) process and award for HOME ARP funds.
- Closed out program from Texas Department of Housing and Community Affairs-Texas Emergency Rent Assistance Program (TDHCA-TERAP) and implemented HOME emergency tenant base rent assistance program.

### **Fiscal Year 2023 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.
- Provide outreach on demolition program and projected one demolition.
- Provide for monitoring of Sub-Awardees for HOME ARP funding for TBRA and Supportive Services – projected 25 clients.
- 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 2023/2024 Annual Action Plan and the 2021/2022 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 CDBG CARES CV3 grant funds from stimulus packet for impact of COVID-19.
- Monitor CDBG CV3 emergency economic development grants- anticipated 8 E.D. grants.
- 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 3 social service boards/coalitions and committees such as Project Unity, United Way, and Bank on Brazos Valley.
- Provided funding and/or technical assistance to small businesses.
- Provide coordination of additional COVID-related programs, as appropriate.
- Implement HOME ARP Allocation Plan – anticipate 3 sub-awardees for TBRA and Supportive Services.



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 406,375	\$ 460,834	\$ 460,834	\$ 379,500	\$ 477,400	\$ 16,566	3.6%
Supplies	13,098	14,016	14,016	8,500	6,200	(7,816)	-55.8%
Maintenance & Services	62,075	73,174	73,174	70,000	71,400	(1,774)	-2.4%
Miscellaneous/Admin Reimb	1,865,623	1,738,502	1,738,502	1,016,400	1,753,100	14,598	0.8%
<b>Total Expenses</b>	<b>\$ 2,347,171</b>	<b>\$ 2,286,526</b>	<b>\$ 2,286,526</b>	<b>\$ 1,474,400</b>	<b>\$ 2,308,100</b>	<b>\$ 21,574</b>	<b>0.9%</b>

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
CD Administration	\$ 171,778	\$ 167,886	\$ 167,886	\$ 176,600	\$ 168,400	\$ 514	0.3%
CDBG Housing Admin	683,731	755,494	755,494	356,600	905,200	149,706	19.8%
CDBG Public Services	130,490	124,025	124,025	104,000	126,200	2,175	1.8%
CD Economic Development	70,007	-	-	-	-	-	0.0%
CDBG Cares	459,824	13,800	13,800	16,900	-	(13,800)	-100.0%
CDBG CV 3	199,363	169,388	169,388	227,700	87,900	(81,488)	-48.1%
CD TERAP	149,207	67,045	67,045	27,500	-	(67,045)	-100.0%
HOME Admin	34,774	38,238	38,238	23,400	38,400	162	0.4%
HOME Grants	447,997	950,650	950,650	541,700	982,000	31,350	3.3%
<b>Total Expenses</b>	<b>\$ 2,347,171</b>	<b>\$ 2,286,526</b>	<b>\$ 2,286,526</b>	<b>\$ 1,474,400</b>	<b>\$ 2,308,100</b>	<b>\$ 21,574</b>	<b>0.9%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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	1.00	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
<b>Total</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
# of households provided rehabilitation	66	20	20	60	20
# of households provided reconstruction		3	3	2	3
# of developers provided technical assistance	3	7	7	10	10
# of citizens provided homebuyers assistance	3	10	10	5	10
# of non-profits provided tech. assist. for housing/ support. serv.	2	2	2	3	3
# of Public Housing Authority residents receiving tech. assist.	10	25	25	15	25
# of individuals served through supportive services by non-profits who were provided technical assistance	2,000	3,000	3,000	3,000	2,500
# of youth facilities provided technical assistance or funding	-	2	2	2	2
# of agencies receiving funding or technical assistance	12	12	12	12	12
# of special projects	4	4	4	5	5
# of public hearings held	6	4	4		
# of demolitions	-	-	-	1	1
# of low/moderate jobs created and/or retained from Special Economic Development program	38	1	1	5	8

**CITY OF BRYAN, TEXAS**  
**Capital Reserve Fund**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Interest Income	\$ (4,291)	\$ 6,230	\$ 6,230	\$ 5,000	\$ 6,000	\$ (230)	-3.7%
<b>Total Revenues</b>	<b>(4,291)</b>	<b>6,230</b>	<b>6,230</b>	<b>5,000</b>	<b>6,000</b>	<b>(230)</b>	<b>-3.7%</b>
<b><u>Expenditures</u></b>							
<b><u>Transfers Out:</u></b>							
Transfer to Bryan Commerce & Develop	3,500,000	-	-	-	-	-	0.0%
Transfer to Debt Service	575,000	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>4,075,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Increase/(Decrease)</b>	<b>(4,079,291)</b>	<b>6,230</b>	<b>6,230</b>	<b>5,000</b>	<b>6,000</b>		
Beginning Operating Funds	5,303,000	1,247,500	1,232,286	1,232,286	1,237,286		
Timing of Cash Flows	8,577	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 1,232,286</b>	<b>\$ 1,253,730</b>	<b>\$ 1,238,516</b>	<b>\$ 1,237,286</b>	<b>\$ 1,243,286</b>		
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**CITY OF BRYAN, TEXAS**  
**Oil & Gas Fund**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Property Taxes	\$ 195,236	\$ 122,556	\$ 122,556	\$ 122,500	\$ 188,800	\$ 66,244	54.1%
Royalties	184,687	185,000	185,000	185,000	186,800	1,800	1.0%
Interest Income	1,599	4,094	4,094	6,000	5,000	906	22.1%
<b>Total Revenues</b>	<b>381,522</b>	<b>311,650</b>	<b>311,650</b>	<b>313,500</b>	<b>380,600</b>	<b>68,950</b>	<b>22.1%</b>
<b><u>Expenditures</u></b>							
Transfers out	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Increase/(Decrease)</b>	<b>381,522</b>	<b>311,650</b>	<b>311,650</b>	<b>313,500</b>	<b>380,600</b>		
Beginning Operating Funds	489,344	1,810,241	840,677	840,677	1,154,177		
Timing of Cash Flows	(30,189)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 840,677</b>	<b>\$ 2,121,891</b>	<b>\$ 1,152,327</b>	<b>\$ 1,154,177</b>	<b>\$ 1,534,777</b>		
<b>Minimum Target Fund Balance ≥ \$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



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**CITY OF BRYAN, TEXAS**  
**Midtown Park Operations Fund**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Indoor Facility Revenues	\$ -	\$ 2,011,100	\$ 2,011,100	\$ -	\$ 1,350,000	\$ (661,100)	-32.9%
Travis Park Fields Revenues	600	350,400	350,400	65,000	177,500	(172,900)	-49.3%
Naming Rights	-	250,000	250,000	50,000	50,000	(200,000)	-80.0%
Interest Income	3,759	15,000	15,000	15,000	20,000	5,000	33.3%
Miscellaneous Revenues	28	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>4,387</b>	<b>2,626,500</b>	<b>2,626,500</b>	<b>130,000</b>	<b>1,597,500</b>	<b>(1,029,000)</b>	<b>-39.2%</b>
<b><u>Transfers</u></b>							
Transfer in from General Fund	-	1,000,000	1,000,000	-	4,000,000	3,000,000	300.0%
<b>Total Transfers</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>4,000,000</b>	<b>3,000,000</b>	<b>300.0%</b>
<b>Total Revenues and Transfers</b>	<b>4,387</b>	<b>3,626,500</b>	<b>3,626,500</b>	<b>130,000</b>	<b>5,597,500</b>	<b>1,971,000</b>	<b>54.3%</b>
<b><u>Expenditures</u></b>							
<b>Indoor Facility:</b>							
Start up Costs	2,275	1,300,000	1,300,000	100,000	1,200,000	(100,000)	-7.7%
Contract Labor	-	765,000	765,000	50,000	765,000	-	0.0%
Park Operator Expenses	-	1,625,100	1,625,100	15,000	1,650,000	24,900	1.5%
<b>Indoor Facility Expenditures</b>	<b>2,275</b>	<b>3,690,100</b>	<b>3,690,100</b>	<b>165,000</b>	<b>3,615,000</b>	<b>(75,100)</b>	<b>-2.0%</b>
<b>Travis Park Fields:</b>							
Start up Costs	26	-	-	-	-	-	0.0%
Contract Labor	14,609	147,334	147,334	75,000	200,000	52,666	35.7%
Park Operator Expenses	8,055	210,736	210,736	100,000	210,000	(736)	-0.3%
Capital Outlay	3,960	-	-	51,000	392,000	392,000	0.0%
<b>Travis Park Fields Expenditures</b>	<b>26,650</b>	<b>358,070</b>	<b>358,070</b>	<b>226,000</b>	<b>802,000</b>	<b>443,930</b>	<b>124.0%</b>
<b>Other Expenditures:</b>							
Start up Costs	603	-	-	-	-	-	0.0%
Salaries and Benefits	-	29,800	29,800	30,000	144,400	114,600	384.6%
COB Operating Costs	-	500,000	500,000	30,000	500,000	-	0.0%
COB Other Costs & Incentives	256,124	50,000	50,000	75,000	300,000	250,000	500.0%
Capital Outlay	17,909	39,600	39,600	-	347,400	307,800	777.3%
<b>Other Expenditures</b>	<b>274,636</b>	<b>619,400</b>	<b>619,400</b>	<b>135,000</b>	<b>1,291,800</b>	<b>672,400</b>	<b>108.6%</b>
<b>Total Expenditures</b>	<b>303,561</b>	<b>4,667,570</b>	<b>4,667,570</b>	<b>526,000</b>	<b>5,708,800</b>	<b>1,041,230</b>	<b>22.3%</b>
<b>Net Increase/(Decrease)</b>	<b>(299,174)</b>	<b>(1,041,070)</b>	<b>(1,041,070)</b>	<b>(396,000)</b>	<b>(111,300)</b>		
Beginning Operating Funds	2,829,780	2,135,878	2,534,277	2,534,277	2,138,277		
Timing of Cash Flows	3,671	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 2,534,277</b>	<b>\$ 1,094,808</b>	<b>\$ 1,493,207</b>	<b>\$ 2,138,277</b>	<b>\$ 2,026,977</b>		

## **Midtown Park Operations**

### **Mission Statement**

The mission of Midtown Park is to provide residents and visitors alike with a world-class regional park experience through indoor recreational facilities, outdoor athletic fields, and nature-based recreation opportunities, creating an accessible and safe destination that enhances public health and quality of life.

### **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 2022 Accomplishments**

- Secured management of Legends Event Center with Sports Facilities Management LLC (SFM).
- Secured management agreement with batting training facility (DBAT) for Travis Fields.
- Construction completion of Travis Fields.
- Continued construction of Legends Event Center.
- Construction of BigShots Aggieland completed.
- Completed construction of Midtown Park Boulevard.

### **Fiscal Year 2023 Goals and Objectives**

- Completion of outer loop trail.
- Final completion of Legends Event Center.
- Begin grounds maintenance for portions of park that are completed.
- Activate Lake Recreation activities.
- Host numerous and varied public events on site; tournaments, fun runs, fishing event, etc.

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ -	\$ 29,800	\$ 29,800	\$ 30,000	\$ 144,400	\$ 114,600	384.6%
Supplies	26	500,000	500,000	45,000	735,000	235,000	47.0%
Maintenance & Services	2,878	1,835,836	1,835,836	97,000	1,373,000	(462,836)	-25.2%
Miscellaneous/Admin Reimb	296,697	2,262,334	2,262,334	198,000	2,717,000	454,666	20.1%
Capital	3,960	39,600	39,600	51,000	739,400	699,800	1767.2%
<b>Total Expenses</b>	<b>\$ 303,561</b>	<b>\$ 4,667,570</b>	<b>\$ 4,667,570</b>	<b>\$ 421,000</b>	<b>\$ 5,708,800</b>	<b>\$ 1,041,230</b>	<b>22.3%</b>

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Indoor Facility	\$ 2,275	\$ 3,690,100	\$ 3,690,100	\$ 165,000	\$ 3,615,000	\$ (75,100)	-2.0%
Travis Park Fields	26,650	358,070	358,070	226,000	802,000	443,930	124.0%
City of Bryan	274,636	619,400	619,400	135,000	1,291,800	672,400	108.6%
<b>Total Expenses</b>	<b>\$ 303,561</b>	<b>\$ 4,667,570</b>	<b>\$ 4,667,570</b>	<b>\$ 526,000</b>	<b>\$ 5,708,800</b>	<b>\$ 1,041,230</b>	<b>22.3%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Midtown Marketing & Promotions					
Coordinator	-	-	-	1	1
Irrigation Specialist	-	1	1	1	1
<b>Total</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

## Performance and Activity Measures - Indoor Facility

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Multi-Day Tournaments Hosted	-	20	20	20	20
One Day Tournaments Hosted	-	10	10	10	10
Total Number of Visitors	-	50,000	50,000	50,000	50,000

## Performance and Activity Measures - Travis Park Fields

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Proposed
Multi-Day Tournaments Hosted	-	20	20	20	20
One Day Tournaments Hosted	-	10	10	10	10
Total Number of Visitors	-	50,000	50,000	50,000	50,000

## Performance and Activity Measures - Other

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Proposed
# of Pavilion Rentals	-	-	-	-	10
Special Events - Offered	-	-	-	-	2
Recreation Programs - Offered	-	-	-	-	4
Total Number of Program/Event Participants	-	-	-	-	5,000

\*Midtown Park began operations midyear FY 2022

**CITY OF BRYAN, TEXAS**  
**Midtown Park Construction Fund**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Interest Income	\$ 20,031	\$ 50,000	\$ 50,000	\$ 30,058	\$ -	\$ (50,000)	-100.0%
<b>Total Revenues</b>	20,031	50,000	50,000	30,058	-	(50,000)	-100.0%
<b><u>Expenditures</u></b>							
Utilities	6,600	-	-	-	-	-	0.0%
Capital Projects	-	5,000,000	12,550,000	12,511,300	-	(5,000,000)	-100.0%
<b>Total Expenditures</b>	6,600	5,000,000	12,550,000	12,511,300	-	(5,000,000)	-100.0%
<b>Net Increase/(Decrease)</b>	13,431	(4,950,000)	(12,500,000)	(12,481,242)	-		
Beginning Operating Funds	12,453,762	7,513,762	12,481,242	12,481,242	-		
Timing of Cash Flows	14,049	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 12,481,242</b>	<b>\$ 2,563,762</b>	<b>\$ (18,758)</b>	<b>\$ -</b>	<b>\$ -</b>		



**CITY OF BRYAN, TEXAS**  
**Phillips Event Center**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Golf Course Operating Revenue	\$ 929,816	\$ 650,000	\$ 650,000	\$ 900,000	\$ 900,000	\$ 250,000	38.5%
Facilities Operating Revenue	566,742	100,000	100,000	400,000	800,000	700,000	700.0%
Miscellaneous Revenues	-	-	-	380,000	-	-	0.0%
<b>Subtotal Revenues</b>	<b>1,496,558</b>	<b>750,000</b>	<b>750,000</b>	<b>1,680,000</b>	<b>1,700,000</b>	<b>950,000</b>	<b>126.7%</b>
<b><u>Transfers</u></b>							
Transfer in from General Fund	466,178	3,000,000	3,000,000	1,525,000	2,325,000	(675,000)	-22.5%
Transfer in from Other Funds	207,852	-	-	-	-	-	0.0%
<b>Subtotal Transfers</b>	<b>674,030</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>1,525,000</b>	<b>2,325,000</b>	<b>(675,000)</b>	<b>-22.5%</b>
<b>Total Revenues and Transfers</b>	<b>2,170,588</b>	<b>3,750,000</b>	<b>3,750,000</b>	<b>3,205,000</b>	<b>4,025,000</b>	<b>275,000</b>	<b>7.3%</b>
<b><u>Expenditures</u></b>							
Golf Course:							
Contract Labor	516,587	483,500	483,500	559,000	565,000	81,500	16.9%
Supplies	198,687	172,000	172,000	113,700	188,700	16,700	9.7%
Maintenance	92,977	76,500	76,500	119,200	120,000	43,500	56.9%
Annual Capital	163,034	118,600	118,600	96,400	327,000	208,400	175.7%
<b>Golf Course Expenditures</b>	<b>971,285</b>	<b>850,600</b>	<b>850,600</b>	<b>888,300</b>	<b>1,200,700</b>	<b>350,100</b>	<b>41.2%</b>
Facilities:							
Contract Labor	336,948	400,000	400,000	321,900	675,000	275,000	68.8%
Supplies	175,912	240,000	240,000	8,000	275,000	35,000	14.6%
Maintenance	67,274	100,000	100,000	-	35,000	(65,000)	-65.0%
Cost of Goods	219,017	200,000	200,000	109,500	350,000	150,000	75.0%
Annual Capital	-	1,500,000	1,500,000	250,000	2,000,000	500,000	33.3%
<b>Facilities Expenditures</b>	<b>799,151</b>	<b>2,440,000</b>	<b>2,440,000</b>	<b>689,400</b>	<b>3,335,000</b>	<b>895,000</b>	<b>36.7%</b>
Other:							
Insurance	9,135	9,800	9,800	58,600	60,000	50,200	512.2%
Rental of Equipment	36,309	44,000	44,000	1,800	2,000	(42,000)	-95.5%
License & Permit Fees	10,545	-	-	5,900	-	-	0.0%
Other Maintenance	66,994	-	-	-	-	-	0.0%
Management Fees and Incentives	253,631	380,000	380,000	350,000	353,500	(26,500)	-7.0%
<b>Other Expenditures</b>	<b>376,614</b>	<b>433,800</b>	<b>433,800</b>	<b>416,300</b>	<b>415,500</b>	<b>(18,300)</b>	<b>-4.2%</b>
<b>Total Expenditures</b>	<b>2,147,050</b>	<b>3,724,400</b>	<b>3,724,400</b>	<b>1,994,000</b>	<b>4,951,200</b>	<b>1,226,800</b>	<b>32.9%</b>
<b>Net Increase/(Decrease)</b>	<b>23,538</b>	<b>25,600</b>	<b>25,600</b>	<b>1,211,000</b>	<b>(926,200)</b>		
Beginning Operating Funds	-	155,352	17,637	17,637	1,228,637		
Timing of Cash Flows	(5,901)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 17,637</b>	<b>\$ 180,952</b>	<b>\$ 43,237</b>	<b>\$ 1,228,637</b>	<b>\$ 302,437</b>		

**CITY OF BRYAN, TEXAS**  
**Queen and Palace Theaters Operations**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Theater Operating Revenue	\$ -	\$ 616,362	\$ 616,362	\$ 282,400	\$ 566,800	\$ (49,562)	-8.0%
Miscellaneous Revenue	35,000	-	-	-	-	-	0.0%
<b>Subtotal Revenues</b>	<b>35,000</b>	<b>616,362</b>	<b>616,362</b>	<b>282,400</b>	<b>566,800</b>	<b>(49,562)</b>	<b>-8.0%</b>
<b><u>Transfers</u></b>							
Transfer in from General Fund	154,788	400,000	400,000	600,000	625,000	225,000	56.3%
<b>Subtotal Transfers</b>	<b>154,788</b>	<b>400,000</b>	<b>400,000</b>	<b>600,000</b>	<b>625,000</b>	<b>225,000</b>	<b>56.3%</b>
<b>Total Revenues and Transfers</b>	<b>189,788</b>	<b>1,016,362</b>	<b>1,016,362</b>	<b>882,400</b>	<b>1,191,800</b>	<b>175,438</b>	<b>17.3%</b>
<b><u>Expenditures</u></b>							
Facilities:							
Contract Labor	749	98,618	98,618	260,500	377,900	279,282	283.2%
Supplies	-	194,499	194,499	153,200	400,000	205,501	105.7%
Maintenance	3,271	-	-	26,700	25,000	25,000	0.0%
Miscellaneous	98,978	148,809	148,809	130,900	103,900	(44,909)	-30.2%
Annual Capital	-	50,000	50,000	-	-	(50,000)	-100.0%
<b>Theater Expenditures</b>	<b>102,998</b>	<b>491,926</b>	<b>491,926</b>	<b>571,300</b>	<b>906,800</b>	<b>414,874</b>	<b>84.3%</b>
Other:							
Insurance	-	5,000	5,000	9,400	10,000	5,000	100.0%
Miscellaneous	-	100,000	100,000	-	-	(100,000)	-100.0%
Management Fees and Incentives	-	300,000	300,000	300,000	300,000	-	0.0%
<b>Other Expenditures</b>	<b>-</b>	<b>405,000</b>	<b>405,000</b>	<b>309,400</b>	<b>310,000</b>	<b>(95,000)</b>	<b>-23.5%</b>
<b>Total Expenditures</b>	<b>102,998</b>	<b>896,926</b>	<b>896,926</b>	<b>880,700</b>	<b>1,216,800</b>	<b>319,874</b>	<b>35.7%</b>
<b>Net Increase/(Decrease)</b>	<b>86,790</b>	<b>119,436</b>	<b>119,436</b>	<b>1,700</b>	<b>(25,000)</b>		
Beginning Operating Funds	-	5,000	86,315	86,315	88,015		
Timing of Cash Flows	(475)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 86,315</b>	<b>\$ 124,436</b>	<b>\$ 205,751</b>	<b>\$ 88,015</b>	<b>\$ 63,015</b>		

## 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.

The City adopts legal budgets for the following Internal Service Funds:

- Employee Benefits Fund
- Self-Insurance Fund
- Warehouse Fund

### 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, the rates for City contributions and employee contributions will remain unchanged for FY 2023. 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 2021 the City contracted with a new health benefits administrator, Blue Cross Blue Shield (BCBS).

Total revenues for FY 2023 are anticipated to be \$15,436,700, which is an increase of \$428,766, or 2.9%, from the FY 2022 adopted budget. Total operating revenue includes City contributions of \$11,900,000, employee contributions of \$2,380,000 and retiree health premiums of \$655,500.

Projected non-operating revenues for FY 2023 are \$501,200, which is a decrease of \$7,300, or 1.4%, from the FY 2022 adopted budget. This variance is due to a decrease in the BISD reimbursement of \$7,300, a decrease in Flex Admin fees of \$2,000, and partially offset by an increase in interest income of \$2,000, from the FY 2022 adopted budget. Non-operating revenues consist of BISD's share of the Health Center costs of \$367,200, transfers in 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, interest income of \$27,000, and flex admin fees of \$7,000.

Total expenditures for FY 2023 are anticipated to be \$15,369,000, which is a decrease of \$352,723, or 2.2%, from the FY 2022 adopted budget. This variance is primarily due to a decrease in health insurance claims of \$671,000, and a decrease in health administration costs of \$150,000. The budget variance over the FY 2022 adopted budget is partially offset by an increase in the projected stop loss premium of \$367,000, and an increase in the employer paid portion of the health savings accounts (H.S.A) of \$135,000. Operating expenses consist of health insurance claims of \$12,500,000, stop loss premiums of \$1,500,000, H.S.A employer paid portion of \$345,000, administrative reimbursements of \$205,800, health insurance administration of \$50,000, employee assistance program of \$15,700, claims administration of \$12,000, and research and reinsurance fees of \$6,500.

Anticipated non-operating expenditures for FY 2023 are \$734,000, which is a decrease of \$15,000, or 2.0%, from the FY 2022 adopted budget and related to the employee health center costs that are split between City of Bryan and BISD.

The FY 2023 ending operating funds are projected to be \$5,241,173, or 124 days, which is over the reserve requirement of \$2,459,807, or 60 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, it is more economical to manage these 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 \$1,000,000 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.

In October 2020 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City's pension liability. The principal portion allocated to the self-insurance fund totaled \$366,812. The outstanding principal balance at fiscal year-end 2023 will be \$347,701.

Total revenues for FY 2023 are anticipated to be \$2,550,000, which is an increase of \$46,300, or 1.8%, from the FY 2022 adopted budget. The variance is primarily related to operating revenues which are comprised of liability and worker's compensation premiums of \$2,500,000, which is an increase of \$45,800, or 1.9%, from the FY 2022 adopted budget. Projected non-operating revenues for FY 2023 are \$50,000, which is an increase of \$500, or 1.0%, compared to the FY 2022 adopted budget.

Total expenditures for FY 2023 are anticipated to be \$3,299,100, which is an increase of \$153,695, or 4.9%, from the FY 2022 adopted budget. The variance is related to an increase in liability insurance costs of \$143,500 and an increase in worker's comp and liability claims of \$21,000. Operating expenditures consist of worker compensation liability claims of \$1,073,000, liability insurance of \$1,065,000, personnel services of \$601,000, other services and charges of \$162,500, supplies of \$86,800, claims administration of \$51,500, judgement and claims of \$30,000, and maintenance of \$2,000. The stop loss refunds of \$120,000 are projected to offset expenditures. Anticipated non-operating expenses for FY 2023 are \$347,300, which is a decrease of \$12,480, or 3.5%, from the FY 2022 adopted budget. Non-operating expenditures include administrative costs from City departments of \$226,300, transfers of \$100,000 to the Employee Benefits Fund, a debt service transfer of \$17,700, and equipment replacement costs of \$3,300.

The FY 2023 ending operating funds are projected to be \$3,090,836, which is above 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.

In October 2020 the City issued 20 year Taxable General Obligation Pension Bonds of \$54,675,000 to fund the unfunded portion of the City's pension liability. The principal portion allocated to the warehouse fund totaled \$154,140. The outstanding principal balance at fiscal year-end 2023 will be \$146,109.

Total revenues for FY 2023 are anticipated to be \$368,100, which is an increase of \$43,701, or 13.5%, from the FY 2022 adopted budget. This variance is primarily due to an increase in fuel markup of \$35,062. Total operating revenue includes fuel markup of \$100,000 and inventory markup of \$11,000. Projected non-operating revenues for FY 2023 total \$257,100, which is an increase of \$6,262, or 2.5% from the FY 2022 adopted budget. Non-operating revenue includes administrative reimbursements and transfers of \$257,000, and interest income of \$100.

Total expenditures for FY 2023 are anticipated to be \$358,700, which is an increase of \$3,800, or 1.1%, from the FY 2022 adopted budget. Operating expenditures total \$279,000 and consist of salaries and benefits of \$248,600, supplies of \$16,400, and maintenance and services of \$14,000. Non-operating expenditures total \$79,700 and consist of administrative reimbursements of \$72,200 and a transfer to debt service of \$7,500.

The FY 2023 ending operating funds are projected to be \$26,151.

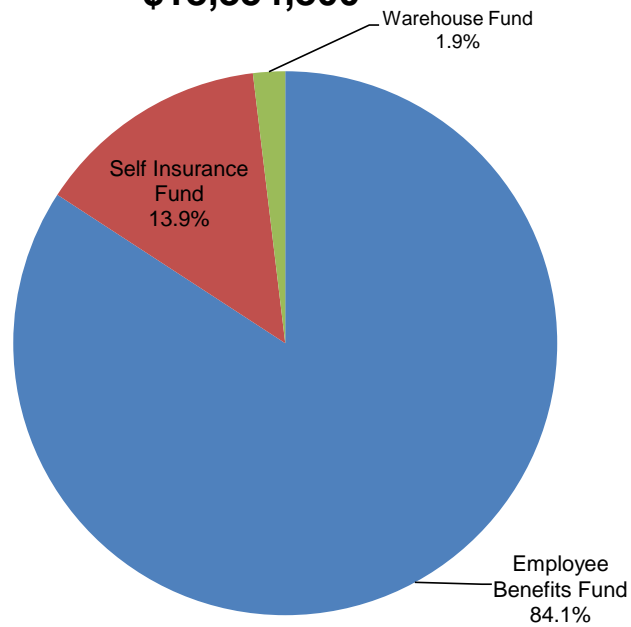


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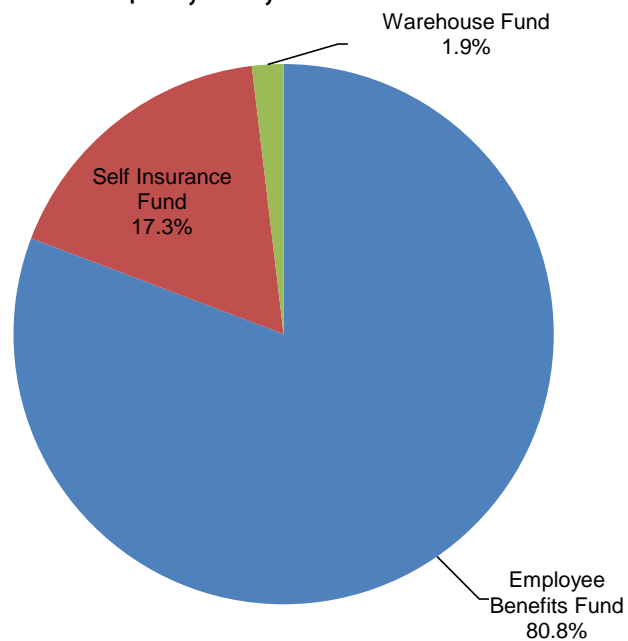
**CITY OF BRYAN, TEXAS**  
**Internal Service Funds**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
Employee Benefits Fund	\$ 15,854,856	\$ 15,007,934	\$ 15,007,934	\$ 15,412,000	\$ 15,436,700	\$ 428,766	2.9%
Self Insurance Fund	3,557,585	2,503,700	2,503,700	2,518,500	2,550,000	46,300	1.8%
Warehouse Fund	329,111	324,399	324,399	376,100	368,100	43,701	13.5%
<b>Total Revenues</b>	<b>\$ 19,741,552</b>	<b>\$ 17,836,033</b>	<b>\$ 17,836,033</b>	<b>\$ 18,306,600</b>	<b>\$ 18,354,800</b>	<b>\$ 518,767</b>	<b>2.9%</b>
<b><u>Expenditures</u></b>							
Employee Benefits Fund	\$ 12,603,319	\$ 15,721,723	\$ 15,721,723	\$ 14,081,100	\$ 15,369,000	\$ (352,723)	-2.2%
Self Insurance Fund	2,654,731	3,145,405	3,545,405	3,777,700	3,299,100	153,695	4.9%
Warehouse Fund	333,527	354,900	354,900	350,600	358,700	3,800	1.1%
<b>Total Expenditures</b>	<b>\$ 15,591,577</b>	<b>\$ 19,222,028</b>	<b>\$ 19,622,028</b>	<b>\$ 18,209,400</b>	<b>\$ 19,026,800</b>	<b>\$ (195,228)</b>	<b>-1.0%</b>

**Internal Service Fund  
Revenues  
Fiscal Year 2023  
\$18,354,800**



**Internal Service Fund  
Expenditures  
Fiscal Year 2023  
\$19,026,800**



## **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.
- Continue to provide 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 2022 Accomplishments**

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 3%.
- Maintained high participation rate in Healthy Lifestyles Program with 94% completion rate.
- Continued to comply with all requirements of the Affordable Care Act.
- Continued assisting with internal response to COVID-19 pandemic, including managing first responder exposure reporting program and securing vaccinations for all employees.
- Continued high utilization of the Employee Health Center.
- Continue to review and respond to employee safety risks through targeted safety discussions, programs, and policies.
- Reduced the rate of collisions per 1,000,000 miles by 11%.
- Maintain current Workers' Compensation Injury Frequency Rate.
- Updated the City's Insurance Requirement Manual.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

### **Fiscal Year 2023 Goals and Objectives**

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for 2023 Open Enrollment.
- Continue to review and respond to employee health and safety risks through targeted health and safety discussions, programs, and policies.
- Reduce the rate of collisions per 1,000,000 miles by 5%.
- Decrease Workers' Compensation Injury Frequency Rate by 5%.
- 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 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Employee Contributions	\$ 2,330,794	\$ 2,371,280	\$ 2,371,280	\$ 2,380,000	\$ 2,380,000	\$ 8,720	0.4%
City Contributions	11,790,000	11,471,464	11,471,464	11,900,000	11,900,000	428,536	3.7%
Retiree Health Premiums	672,447	656,690	656,690	636,500	655,500	(1,190)	-0.2%
<i>Total Operating Revenues</i>	<i>14,793,241</i>	<i>14,499,434</i>	<i>14,499,434</i>	<i>14,916,500</i>	<i>14,935,500</i>	<i>436,066</i>	<i>3.0%</i>
<b>Non-Operating Revenues</b>							
Interest Income	8,330	25,000	25,000	25,000	27,000	2,000	8.0%
Flex Admin Fee	7,235	9,000	9,000	7,000	7,000	(2,000)	-22.2%
Miscellaneous	5,840	-	-	3,000	-	-	0.0%
Health Claim Rebates	621,135	-	-	500	-	-	0.0%
BISD Reimbursement	319,075	374,500	374,500	360,000	367,200	(7,300)	-1.9%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<i>1,061,615</i>	<i>508,500</i>	<i>508,500</i>	<i>495,500</i>	<i>501,200</i>	<i>(7,300)</i>	<i>-1.4%</i>
<b>Total Revenues</b>	<b>15,854,856</b>	<b>15,007,934</b>	<b>15,007,934</b>	<b>15,412,000</b>	<b>15,436,700</b>	<b>428,766</b>	<b>2.9%</b>
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Administrative Reimbursements	189,336	227,623	227,623	227,600	205,800	(21,823)	-9.6%
Claims Administration	10,580	10,500	10,500	11,000	12,000	1,500	14.3%
H.S.A. - Employer Paid	212,688	210,000	210,000	310,000	345,000	135,000	64.3%
Health Insurance Administration	161,269	200,000	200,000	5,500	50,000	(150,000)	-75.0%
Health Insurance Claims	11,751,828	13,171,000	13,171,000	12,000,000	12,500,000	(671,000)	-5.1%
Stop/Loss Aggregate refund	(1,392,129)	-	-	(390,000)	-	-	0.0%
ACA Research & Reinsurance Fees	5,777	5,600	5,600	6,000	6,500	900	16.1%
Employee Assistance Program	14,194	15,000	15,000	15,000	15,700	700	4.7%
Stop Loss Premium	1,064,311	1,133,000	1,133,000	1,222,000	1,500,000	367,000	32.4%
<i>Total Operating Expenses</i>	<i>12,017,854</i>	<i>14,972,723</i>	<i>14,972,723</i>	<i>13,407,100</i>	<i>14,635,000</i>	<i>(337,723)</i>	<i>-2.3%</i>
<b>Non-Operating Expenses</b>							
Employee Health Center	293,450	374,500	374,500	337,000	367,000	(7,500)	-2.0%
BISD Health Center Expense	292,015	374,500	374,500	337,000	367,000	(7,500)	-2.0%
<i>Total Non-Operating Expenses</i>	<i>585,465</i>	<i>749,000</i>	<i>749,000</i>	<i>674,000</i>	<i>734,000</i>	<i>(15,000)</i>	<i>-2.0%</i>
<b>Total Expenditures</b>	<b>12,603,319</b>	<b>15,721,723</b>	<b>15,721,723</b>	<b>14,081,100</b>	<b>15,369,000</b>	<b>(352,723)</b>	<b>-2.2%</b>
Net Increase/(Decrease)	3,251,537	(713,789)	(713,789)	1,330,900	67,700		
Beginning Operating Funds	1,896,857	3,291,536	3,842,573	3,842,573	5,173,473		
Timing of Cash Flows	(1,305,821)	-	-	-	-		
<b>Ending Operating Funds</b>	<b>\$ 3,842,573</b>	<b>\$ 2,577,746</b>	<b>\$ 3,128,784</b>	<b>\$ 5,173,473</b>	<b>\$ 5,241,173</b>		
# Days of Reserve	111	60	73	134	124		
<b>Fund Balance Reserve Required:</b>							
(60 days operating expenses)	\$ 1,035,889	\$ 1,292,196	\$ 2,584,393	\$ 2,314,701	\$ 2,526,411		
# of Days Required	30	30	60	60	60		

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Maintenance and Services	\$ 223,268	\$ 220,500	\$ 220,500	\$ 321,000	\$ 357,000	\$ 136,500	61.9%
Miscellaneous/Admin Reimbursements	12,380,051	15,501,223	15,501,223	13,760,100	15,012,000	(489,223)	-3.2%
<b>Total Expenses</b>	<b>\$ 12,603,319</b>	<b>\$ 15,721,723</b>	<b>\$ 15,721,723</b>	<b>\$ 14,081,100</b>	<b>\$ 15,369,000</b>	<b>\$ (352,723)</b>	<b>-2.2%</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Average # of health plan contracts	920	918	918	920	925
Average # of health plan members	2,176	2,100	2,100	2,183	2,190
# employees enrolled in HDHP/H.S.A.	290	300	300	320	330
Rx Generic dispensing rate	83%	87%	87%	85%	86%
Average medical claims paid per employee per month	\$823	\$802	\$802	\$838	\$840
Average prescription claims paid per employee per month	\$206	\$250	\$250	\$233	\$250
Average dental claims paid per employee per month	\$57	\$50	\$50	\$56	\$60
Health Center- # of patient visits	6,199	7,000	7,000	7,500	8,000
# Catastrophic Claims	20	15	15	18	16

**CITY OF BRYAN, TEXAS**  
**Self Insurance Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Amended</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Adopted</b>	<b>\$Chng/FY 22 Adopted</b>	<b>%Chng /FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Liability/Workers Comp Ins Premiums	\$ 2,417,975	\$ 2,454,200	\$ 2,454,200	\$ 2,440,000	\$ 2,500,000	\$ 45,800	1.9%
<i>Total Operating Revenues</i>	<u>2,417,975</u>	<u>2,454,200</u>	<u>2,454,200</u>	<u>2,440,000</u>	<u>2,500,000</u>	<u>45,800</u>	<u>1.9%</u>
<b>Non-Operating Revenues</b>							
Interest Income	6,890	25,000	25,000	24,000	25,000	-	0.0%
Miscellaneous revenues	1,132,720	24,500	24,500	54,500	25,000	500	2.0%
<i>Total Non-Operating Revenues</i>	<u>1,139,610</u>	<u>49,500</u>	<u>49,500</u>	<u>78,500</u>	<u>50,000</u>	<u>500</u>	<u>1.0%</u>
<b>Total Revenues</b>	<u>3,557,585</u>	<u>2,503,700</u>	<u>2,503,700</u>	<u>2,518,500</u>	<u>2,550,000</u>	<u>46,300</u>	<u>1.8%</u>
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Personnel Services	519,969	601,900	601,900	594,900	601,000	(900)	-0.1%
Supplies	68,238	86,800	86,800	82,400	86,800	-	0.0%
Maintenance	-	2,000	2,000	1,500	2,000	-	0.0%
Other Services & Charges	85,404	159,925	159,925	157,100	162,500	2,575	1.6%
Judgement & Damage Claims	10,487	30,000	430,000	740,000	30,000	-	0.0%
Stop Loss Aggregate refund	(133,439)	(120,000)	(120,000)	(170,000)	(120,000)	-	0.0%
Liability Insurance	720,341	921,500	921,500	940,500	1,065,000	143,500	15.6%
Claims Administration	47,500	51,500	51,500	51,500	51,500	-	0.0%
Worker's Comp & Liability Claims	962,445	1,052,000	1,052,000	1,020,000	1,073,000	21,000	2.0%
<i>Total Operating Expenses</i>	<u>2,280,945</u>	<u>2,785,625</u>	<u>3,185,625</u>	<u>3,417,900</u>	<u>2,951,800</u>	<u>166,175</u>	<u>6.0%</u>
<b>Non-Operating Expenses</b>							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	2,425	3,300	3,300	3,300	3,300	-	0.0%
Capital	7,968	-	-	-	-	-	0.0%
Transfer to Debt Service Fund	9,177	15,160	15,160	15,200	17,700	2,540	16.8%
Allocation Cost from City Dep	241,320	241,320	241,320	241,300	226,300	(15,020)	-6.2%
Wellness	12,896	-	-	-	-	-	0.0%
<i>Total Non-Operating Expenses</i>	<u>373,786</u>	<u>359,780</u>	<u>359,780</u>	<u>359,800</u>	<u>347,300</u>	<u>(12,480)</u>	<u>-3.5%</u>
<b>Total Expenditures</b>	<u>2,654,731</u>	<u>3,145,405</u>	<u>3,545,405</u>	<u>3,777,700</u>	<u>3,299,100</u>	<u>153,695</u>	<u>4.9%</u>
 Net Increase/(Decrease)	 902,854	 (641,705)	 (1,041,705)	 (1,259,200)	 (749,100)		
 Beginning Operating Funds	 4,241,892	 3,778,816	 5,099,136	 5,099,136	 3,839,936		
 Timing of Cash Flows	 (45,610)	 -	 -	 -	 -		
 <b>Ending Operating Funds</b>	 <b>\$ 5,099,136</b>	 <b>\$ 3,137,111</b>	 <b>\$ 4,057,431</b>	 <b>\$ 3,839,936</b>	 <b>\$ 3,090,836</b>		
 <b>Minimum Fund Balance Required:</b>	 \$ 2,500,000	 \$ 2,500,000	 \$ 2,250,000	 \$ 2,250,000	 \$ 2,250,000		

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 519,969	\$ 601,900	\$ 601,900	\$ 594,900	\$ 601,000	\$ (900)	-0.1%
Supplies	70,663	90,100	90,100	85,700	90,100	-	0.0%
Maintenance & Services	841,807	1,082,075	1,082,075	1,101,600	1,227,900	145,825	13.5%
Miscellaneous/Admin Reimb	1,105,147	1,256,170	1,256,170	1,880,300	1,262,400	6,230	0.5%
Capital	7,968	-	-	-	-	-	0.0%
Transfers	109,177	115,160	115,160	115,200	117,700	2,540	2.2%
<b>Total Expenses</b>	<b>\$ 2,654,731</b>	<b>\$ 3,145,405</b>	<b>\$ 3,145,405</b>	<b>\$ 3,777,700</b>	<b>\$ 3,299,100</b>	<b>\$ 153,695</b>	<b>4.9%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 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	-	-	-
Risk Management Generalist	-	-	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Health plan claims cost (net, in millions)	\$ 11.8	\$ 12	\$ 12	\$ 11.9	\$ 12.2
# of collisions per 100,000 miles	11.7	9.6	9.6	10.5	10.0
Workers comp claim costs (FY incurred, in thousands)	\$ 634	\$ 310	\$ 310	\$ 550	\$ 531
Liability claim costs (FY incurred, in thousands)	\$ 328	\$ 482	\$ 482	\$ 470	\$ 498
Actuary's projections to claims costs (FY work comp & liability paid)	95%	75%	75%	85%	75%
Injury Frequency Rate per 100 employees	9.8	9.9	9.9	9.1	8.7
% of Safety Procedures reviewed/revised	20%	20%	20%	20%	20%
Healthy Lifestyles Program participation	96%	96%	96%	94%	96%
% of employees completing Active Shooter Training	0%	98%	98%	50%	50%
# employee benefit education campaigns	6	6	6	6	8



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**CITY OF BRYAN, TEXAS**  
**Warehouse Fund Summary**  
**Fiscal Year 2023**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>\$Chng/FY 22</b>	<b>%Chng</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>	<b>Adopted</b>	<b>/FY 22</b>
<b><u>Revenues</u></b>							
<b>Operating Revenues</b>							
Fuel Markup	\$ 85,587	\$ 64,938	\$ 64,938	\$ 115,000	\$ 100,000	\$ 35,062	54.0%
Inventory Markup	9,429	8,623	8,623	10,500	11,000	2,377	27.6%
<i>Total Operating Revenues</i>	<u>95,016</u>	<u>73,561</u>	<u>73,561</u>	<u>125,500</u>	<u>111,000</u>	<u>37,439</u>	<u>50.9%</u>
<b>Non Operating Revenues</b>							
Interest Income	(11)	300	300	100	100	(200)	-66.7%
Discounts Taken	12	15	15	-	-	(15)	-100.0%
Administrative Reimbursements & Transfers	234,094	250,523	250,523	250,500	257,000	6,477	2.6%
<i>Total Non Operating Revenues</i>	<u>234,095</u>	<u>250,838</u>	<u>250,838</u>	<u>250,600</u>	<u>257,100</u>	<u>6,262</u>	<u>2.5%</u>
<b>Total Revenues</b>	<u>329,111</u>	<u>324,399</u>	<u>324,399</u>	<u>376,100</u>	<u>368,100</u>	<u>43,701</u>	<u>13.5%</u>
<b><u>Expenditures</u></b>							
<b>Operating Expenses</b>							
Salaries and Benefits	238,040	247,100	247,100	243,400	248,600	1,500	0.6%
Supplies	11,860	17,390	17,390	17,100	16,400	(990)	-5.7%
Maintenance & Services	11,077	13,175	13,175	12,500	14,000	825	6.3%
<i>Total Operating Expenditures</i>	<u>260,977</u>	<u>277,665</u>	<u>277,665</u>	<u>273,000</u>	<u>279,000</u>	<u>1,335</u>	<u>0.5%</u>
<b>Non-operating Expenses</b>							
Administrative Reimbursements	73,528	72,182	72,182	72,500	72,200	18	0.0%
Miscellaneous Debt Expense	(3,397)	-	-	-	-	-	0.0%
Transfer to Debt Service	2,419	5,053	5,053	5,100	7,500	2,447	48.4%
<i>Total Non-Operating Expenses</i>	<u>72,550</u>	<u>77,235</u>	<u>77,235</u>	<u>77,600</u>	<u>79,700</u>	<u>2,465</u>	<u>3.2%</u>
<b>Total Expenditures</b>	<u>333,527</u>	<u>354,900</u>	<u>354,900</u>	<u>350,600</u>	<u>358,700</u>	<u>3,800</u>	<u>1.1%</u>
Net Increase/Decrease	(4,416)	(30,501)	(30,501)	25,500	9,400		
Beginning Operating Funds	24,133	30,501	(8,749)	(8,749)	16,751		
Timing of Cash Flows	(28,466)	-	-	-	-		
<b>Ending Operating Funds</b>	<u>\$ (8,749)</u>	<u>\$ -</u>	<u>\$ (39,250)</u>	<u>\$ 16,751</u>	<u>\$ 26,151</u>		
<b>Minimum Target Fund Balance ≥ \$0</b>	\$ -	\$ -	\$ -	\$ -	\$ -		

## **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 2022 Accomplishments**

- Continuation of support for Water Services operations to include in-house projects and system maintenance
- Explore options for expansion and rebuild of Waco Street Fuel Island in accordance with future need
- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability

### **Fiscal Year 2023 Goals and Objectives**

- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability
- Explore options for expansion and rebuild of Waco Street Fuel Island in accordance with future need



	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted	\$Chng/FY 22 Adopted	%Chng /FY 22
Salaries and Benefits	\$ 238,040	\$ 247,100	\$ 247,100	\$ 243,400	\$ 248,600	\$ 1,500	0.6%
Supplies	11,860	17,390	17,390	17,100	16,400	(990)	-5.7%
Maintenance & Services	11,077	13,175	13,175	12,500	14,000	825	6.3%
Miscellaneous/Admin Reimb	73,528	72,182	72,182	72,500	72,200	18	0.0%
Transfers	2,419	5,053	5,053	5,100	7,500	2,447	48.4%
Over/Short Fuel & Inventory	(3,397)	-	-	-	-	-	0.0%
<b>Total Expenses</b>	<b>\$ 333,527</b>	<b>\$ 354,900</b>	<b>\$ 354,900</b>	<b>\$ 350,600</b>	<b>\$ 358,700</b>	<b>\$ 3,800</b>	<b>1.1%</b>

## Budgeted Personnel

	FY 2021 Adopted	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Warehouse Supervisor	1	1	1	1	1
Storekeeper	2	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## Performance and Activity Measures

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Amended	FY 2022 Projected	FY 2023 Adopted
Value difference (issue value vs. adjustment value) for water warehouse	0.06%	0.30%	0.30%	0.17%	0.16%
Value difference (issue value vs. adjustment value) for general store	0.19%	0.35%	0.35%	0.26%	0.21%
Value difference (issue value vs. adjustment value) for automotive warehouse	0.06%	0.35%	0.35%	0.27%	0.19%
Issue value for water warehouse	\$ 579,184	\$ 549,902	\$ 549,902	\$ 559,486	\$ 571,186
Issue value for general store	\$ 97,450	\$ 252,303	\$ 252,303	\$ 95,146	\$ 96,298
Issue value for automotive warehouse	\$ 209,518	\$ 324,485	\$ 324,485	\$ 188,395	\$ 198,463
# of adjustments for water warehouse	18	45	45	33	34
# of adjustments for general warehouse	19	25	25	23	22
# of adjustments automotive warehouse	22	50	50	42	38



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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 \$75,278,700 in FY 2023 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 \$5,327,300. A list of detailed projects is included on the next page.

The Street Improvement Fund operating capital budget for FY 2023 totals \$4,640,000 for street improvement projects.

The Drainage Fund proposed operating capital budget for FY 2023 totals \$726,500 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2023 totals \$739,400, for projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2023 totals \$2,327,000, for projects at the Phillips Event Center to repair damage caused by the February 2021 winter storm and other golf course improvements.

Planned operating capital projects in the Water Fund total \$5,065,000. These projects include vehicle replacements totaling \$195,000, water system projects including distribution line upgrades project costs that are projected to total \$4,750,000 and the Waco Fuel Island projected to be \$120,000.

Wastewater Fund operating capital projects total \$5,693,000. These projects include vehicle replacements totaling \$523,500, wastewater system upgrades of \$5,039,500 and the Waco Fuel Island projected to be \$130,000.

The Solid Waste Fund capital budget for FY 2023 totals \$2,936,400. This total includes solid waste collection vehicles and fleet vehicles purchases of \$2,205,000, collection containers are projected to be \$186,400, and the Waco Fuel Island projected to be \$545,000.

BTU's City and Rural systems capital budgets of \$32,528,500 and \$11,445,600 respectively will be for new customer growth and distribution and production improvements.

The Airport Fund operating capital budget for FY 2023 totals \$100,000 which includes airport improvements.

The Bryan Commerce and Development Fund capital budget for FY 2023 totals \$3,800,000 purchases of land within the City of Bryan.

### **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 2023 include \$18,000,000 for the Tennis Courts at Midtown Park and other estimated continued projects. A detailed list of these other continued capital projects totaling \$42,150,000 for Midtown Park, streets, drainage and sidewalk improvements is included in this section.

The majority of the capital projects in the Water Fund is the Aquifer Storage Recovery (“ASR”) project.

Planned Airport Capital Improvement projects for FY 2023 include \$5,000,000 for the airport hangar improvement projects.

BTU City capital improvement projects primarily include transmission, distribution and administration.

BTU Rural capital improvements include distribution construction.

A complete schedule of capital improvement projects for FY 2023 through FY 2027 is included in this section.

The status of capital projects can be found on the City’s website at <https://bryantx.gov/infrastructure-improvements>.

**Summary of Operating Capital Outlay  
Fiscal Year 2023 Adopted**

**General Fund**

Vehicle replacements:	
Police (5 Patrol Units, 1 unmarked, 1 motorcycle)	\$ 404,500
Fire Administration (3 ambulances, 1 truck)	1,038,500
Drainage & Streets (3 heavy equipment vehicles)	580,500
Traffic Operations (1 vehicle)	125,000
Parks Administration (3 trucks, 1 ATV)	146,000
Information Technology (1 vehicle)	50,000
Fire Building Upgrades	44,000
Traffic School Zone Flashers	126,000
Library Books	277,300
Parks and Recreation Cemetery Improvements	271,000
Information Technology:	
Public Safety Radio Upgrade Project	1,114,000
Computers-software and hardware; Communications	360,000
Security Improvements	85,500
Facilities Waco Fuel Island (46.8%)	705,000
<b>General Fund Total</b>	<b>5,327,300</b>

**Special Revenue Funds**

<i>Street Improvement Fund</i>	4,640,000
<i>Drainage Fund</i>	726,500
<i>Midtown Park Operations Fund</i>	739,400
<i>Phillips Event Center Fund</i>	2,327,000
<b>Special Revenue Funds Total</b>	<b>8,432,900</b>

**Enterprise Funds**

<i>Water Fund</i>	
Vehicle & Equipment replacements (3)	195,000
Water System	4,750,000
Waco Fuel Island (7.9%)	120,000
<i>Water Total</i>	<u>5,065,000</u>
<i>Wastewater Fund</i>	
Vehicle & Equipment replacements (7)	523,500
Wastewater System	5,039,500
Waco Fuel Island (9.1%)	130,000
<i>Wastewater System Total</i>	<u>5,693,000</u>
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles, fleet vehicle replacements (6)	2,205,000
Collection Containers	186,400
Waco Fuel Island (36.2%)	545,000
<i>Solid Waste Fund Total</i>	<u>2,936,400</u>
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	32,528,500
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	11,445,600
<i>Airport Fund</i>	
<i>Airport Fund Total</i>	100,000
<i>Bryan Commerce and Development Fund</i>	
Land Purchases	3,800,000
<b>Enterprise Funds Total</b>	<b>61,568,500</b>

<b>All Funds Total Operating Capital Outlay</b>	<b><u><u>\$75,328,700</u></u></b>
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**General Government**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	<b>Actual FY 2021</b>	<b>Adopted FY 2022</b>	<b>Projected FY 2022</b>	<b>Adopted FY 2023</b>
<b><u>CO/GO Beginning Funds Balance:</u></b>	\$ 66,743,904	\$ 20,204,893	\$ 38,490,807	\$ 44,075,000
<b><u>Additional Resources:</u></b>				
General Obligation Debt Issuances	-	17,594,000	27,425,000	20,000,000
Investment Earnings and Premium	50,375	25,000	1,877,966	50,000
<i>Subtotal Additional Resources</i>	50,375	17,619,000	29,302,966	20,050,000
<b>Total Resources Available</b>	66,794,279	37,823,893	67,793,774	64,125,000
Debt Issuance Cost (expense)	-	(150,000)	(139,500)	-
Total Construction In Progress from below	(28,303,472)	(37,594,000)	(23,579,273)	(62,150,000)
<b>CO/GO Ending Funds Balance</b>	<b>\$ 38,490,807</b>	<b>\$ 79,893</b>	<b>\$ 44,075,000</b>	<b>\$ 1,975,000</b>
<b><u>Construction In Progress</u></b>				
Travis Bryan Midtown Park - Design/Construction	\$ 24,734,936	\$ 20,000,000	\$ 15,000,000	\$ 7,000,000
Tennis Courts	-	-	-	18,000,000
Downtown Quiet Zone	-	5,517,000	500,000	5,017,000
Fire Truck	-	1,000,000	-	-
Gateway Entrance Sign	2,280	-	1,271	-
Hillside Lot Drainage & Old Oaks Storm Sewer	-	1,596,000	-	1,596,000
Old Hearne Ph 1 Reconstruction	45,312	2,400,000	1,000,000	1,400,000
Old Hearne Rd - Extension	-	-	-	2,026,000
Palasota Phase A Sidewalks	148,532	-	334,216	-
Palasota Phase II - Construction	-	700,000	365,784	700,000
South College - Schematic Design	-	417,000	-	417,000
South College Ph 1 (Villa Maria to Carson) - Design	-	470,000	-	470,000
South College Ph 1 (Villa Maria to Carson) - Construction	-	-	1,537,421	8,000,000
South College Stormwater Detention Facility	-	-	-	980,000
South Coulter	1,722,725	-	962,579	-
TASA Grant - Local match - Villa Maria SUP	-	950,000	-	950,000
Waco Street Realignment	103,767	-	1,680	-
Wayside & Carter Creek Storm Sewers	-	1,673,000	-	1,673,000
WJB (FM 158) Texas to SH 6	1,611	-	2,417,009	-
WJB (FM 158) Texas to SH 6 - Design	363,602	-	75,189	-
WJB (FM 158) Texas to SH 6 - Fiber Optic	27,438	730,000	7,801	730,000
WJB (FM 158) Texas to SH 6 - Landscape	-	2,141,000	-	2,141,000
WJB (FM 158) Texas to SH 6 - ROW Acquisition	49,067	-	49,067	-
Texas Ave - University to SH21 - design	373,529	-	800,000	-
Woodville Road widening - Ph 2	662,976	-	-	-
Other Projects - Encumbrances	67,697	-	527,256	11,050,000
<b>Total CIP Expenditures</b>	<b>\$ 28,303,472</b>	<b>\$ 37,594,000</b>	<b>\$ 23,579,273</b>	<b>\$ 62,150,000</b>

**General Government**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
<b>CO/GO Beginning Funds Balance:</b>	\$ 1,975,000	\$ -	\$ 50,000	\$ 50,000
<b>Additional Resources:</b>				
General Obligation Debt Issuances	10,010,000	-	25,100,000	-
General Obligation Debt Issuances - Park	20,000,000	-	-	-
Investment Earnings	50,000	50,000	75,000	-
<i>Subtotal Additional Resources</i>	30,060,000	50,000	25,175,000	-
<b>Total Resources Available</b>	32,035,000	50,000	25,225,000	50,000
Debt Issuance Cost (expense)	(25,000)	-	(75,000)	-
Total Construction In Progress from below	(32,010,000)	-	(25,100,000)	-
<b>CO/GO Ending Funds Balance</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
Travis Bryan Midtown Park - Design/Construction	20,000,000	-	-	-
Animal Shelter - Land, Design & Construction	-	-	7,000,000	-
Bomber Dr (Carson to Williamson) -Design & Construction	-	-	2,400,000	-
Downtown Quiet Zone	-	-	-	-
Fire Truck - Ladder	2,000,000	-	-	-
Little League improvements	500,000	-	-	-
Old Hearne Rd Constructions - Ph 5 & 3	4,400,000	-	-	-
Old Reliance Rd Widening to City Limits - Construction	-	-	4,300,000	-
Old Reliance Rd Widening to City Limits - Design	-	-	600,000	-
South College Phase IV - Design & Construction	-	-	7,600,000	-
TASA Grant - WJB SUP Texts to SH21	170,000	-	-	-
Texas Ave - University to SH 21	340,000	-	-	-
Waco St Widening (Old Kurten Rd to E MLK) - Land	-	-	300,000	-
Williamson Dr (S College Ave to Roosevelt) - Design & Construction	-	-	2,900,000	-
Woodville Road widening - Ph 1	4,600,000	-	-	-
<b>Total CIP Expenditures</b>	<b>\$ 32,010,000</b>	<b>\$ -</b>	<b>\$ 25,100,000</b>	<b>\$ -</b>

**Water**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	<b>Actual FY 2021</b>	<b>Adopted FY 2022</b>	<b>Projected FY 2022</b>	<b>Adopted FY 2023</b>
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ 709,411	\$ 234,441	\$ 153,232	\$ 15,239,890
<b><u>Additional Resources:</u></b>				
Revenue Bonds	-	4,000,000	15,655,000	-
Investment Earnings	258	50,000	20,000	25,000
<b>Total Additional Resources</b>	<b>258</b>	<b>4,050,000</b>	<b>15,675,000</b>	<b>25,000</b>
<b><u>Statement of Capital Expenditures</u></b>				
Debt Issuance Cost	-	(88,342)	(88,342)	-
Total Construction in Progress from below	(556,437)	(4,000,000)	(500,000)	(15,264,890)
<b>Total Expenditures</b>	<b>(556,437)</b>	<b>(4,088,342)</b>	<b>(588,342)</b>	<b>(15,264,890)</b>
Net Increase/(Decrease)	(556,179)	(38,342)	15,086,658	(15,239,890)
<b>Ending Operating Fund Balance</b>	<b>\$ 153,232</b>	<b>\$ 196,099</b>	<b>\$ 15,239,890</b>	<b>\$ -</b>
Encumbrances	(456,824)	(234,441)	(484,839)	-
<b>Uncommitted Operating Fund Balance</b>	<b>\$ (303,591)</b>	<b>\$ (38,342)</b>	<b>\$ 14,755,051</b>	<b>\$ -</b>
<b><u>Construction In Progress</u></b>				
ASR Project	473,076	-	500,000	15,264,890
New Distribution Lines	83,361	-	-	-
SH 47 - SH 21 Waterline	-	-	-	-
West Side Water Transmission Construction	-	4,000,000	-	-
Retainage Adjustment- Next Generation IP	-	-	-	-
<b>Total CIP Expenditures</b>	<b>\$ 556,437</b>	<b>\$ 4,000,000</b>	<b>\$ 500,000</b>	<b>\$ 15,264,890</b>



Water  
Capital Improvement Projects - Bond Funded  
FY 2023 through FY 2027

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ -	\$ -	\$ -	\$ -
<b><u>Additional Resources:</u></b>				
Revenue Bonds	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
<b>Total Resources Available</b>	-	-	-	-
<b><u>Statement of Capital Expenditures</u></b>				
Debt Issuance Cost	-	-	-	-
Total Construction in Progress from below	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Construction In Progress</u></b>				
West Side Elevated Tower	-	-	-	-
<b>Total CIP Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Airport**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	<b>Actual FY 2021</b>	<b>Adopted FY 2022</b>	<b>Projected FY 2022</b>	<b>Adopted FY 2023</b>
<b><u>Beginning Bond Fund Balances</u></b>	\$ 40,114	\$ 43,030	\$ (87,151)	\$ -
<b><u>Additional Resources:</u></b>				
General Obligation Debt Issuance	-	-	-	5,000,000
Investment Earnings	50	300	87,151	75,000
<i>Subtotal Additional Resources</i>	50	300	87,151	5,075,000
<b>Total Resources Available</b>	40,164	43,330	-	5,075,000
<b><u>Miscellaneous Expenditures:</u></b>				
Debt Issuance Cost	-	-	-	(75,000)
Total Construction in Progress from below	(127,315)	(43,330)	-	(5,000,000)
<b>Ending Fund Balance</b>	<b>\$ (87,151)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Airport Improvement Projects</u></b>				
Airport Hangars	127,315	43,330	-	5,000,000
<b>Total CIP Expenditures</b>	<b>\$ 127,315</b>	<b>\$ 43,330</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>

**Airport**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
<b><u>Beginning Bond Fund Balances</u></b>	\$ -	\$ -	\$ -	\$ -
<b><u>Additional Resources:</u></b>				
General Obligation Debt Issuance	-	-	-	-
Grants	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
<b>Total Resources Available</b>	-	-	-	-
<b><u>Miscellaneous Expenditures:</u></b>				
Debt Issuance Cost	-	-	-	-
Other	-	-	-	-
Total Construction in Progress from below	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Airport Improvement Projects</u></b>				
<b>Total CIP Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*\*No future projects are planned at this time.*

**BTU - City**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	<b>Actual FY 2021</b>	<b>Adopted FY 2022</b>	<b>Projected FY 2022</b>	<b>Adopted FY 2023</b>
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ 23,032,978	\$ 12,060,679	\$ 84,701,379	\$ 60,589,379
<b><u>Additional Resources:</u></b>				
Revenue Bonds	91,418,451	70,000,000	-	-
Subtotal Additional Resources	91,418,451	70,000,000	-	-
<b>Total Resources Available</b>	<b>114,451,429</b>	<b>82,060,679</b>	<b>84,701,379</b>	<b>60,589,379</b>
<b><u>Statement of Capital Expenditures</u></b>				
Bond funded CIP (from below)	(29,750,050)	(39,759,500)	(24,112,000)	(30,873,000)
<b>Ending Fund Balance</b>	<b>84,701,379</b>	<b>42,301,179</b>	<b>60,589,379</b>	<b>29,716,379</b>
<b><u>Bond Funded Construction In Progress</u></b>				
Transmission	\$ 17,716,321	\$ 24,259,500	\$ 14,612,000	\$ 21,373,000
Distribution	12,033,729	7,000,000	7,000,000	-
Administration	-	8,500,000	2,500,000	9,500,000
<b>Total CIP Expenditures</b>	<b>\$ 29,750,050</b>	<b>\$ 39,759,500</b>	<b>\$ 24,112,000</b>	<b>\$ 30,873,000</b>

**BTU - City**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ 29,716,379	\$ 7,946,379	\$ 11,866,379	\$ 22,876,379
<b><u>Additional Resources:</u></b>				
Revenue Bonds	-	18,900,000	32,800,000	-
Subtotal Additional Resources	-	18,900,000	32,800,000	-
<b>Total Resources Available</b>	<b>29,716,379</b>	<b>26,846,379</b>	<b>44,666,379</b>	<b>22,876,379</b>
<b><u>Statement of Capital Expenditures</u></b>				
Bond funded CIP (from below)	(21,770,000)	(14,980,000)	(21,790,000)	(22,719,000)
<b>Ending Fund Balance</b>	<b>\$ 7,946,379</b>	<b>\$ 11,866,379</b>	<b>\$ 22,876,379</b>	<b>\$ 157,379</b>
<b><u>Bond Funded Construction In Progress</u></b>				
Transmission	\$ 13,770,000	\$ 14,880,000	\$ 11,790,000	\$ 12,719,000
Administration	8,000,000	100,000	-	-
Production	-	-	10,000,000	10,000,000
<b>Total CIP Expenditures</b>	<b>\$ 21,770,000</b>	<b>\$ 14,980,000</b>	<b>\$ 21,790,000</b>	<b>\$ 22,719,000</b>

**BTU - Rural**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	<b>Actual FY 2021</b>	<b>Adopted FY 2022</b>	<b>Projected FY 2022</b>	<b>Adopted FY 2023</b>
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ 2,435,827	\$ -	\$ 21,760,500	\$ 11,584,500
<b><u>Additional Resources:</u></b>				
Revenue Bonds	21,760,500	20,000,000	-	-
Subtotal Additional Resources	21,760,500	20,000,000	-	-
<b>Total Resources Available</b>	<b>24,196,327</b>	<b>20,000,000</b>	<b>21,760,500</b>	<b>11,584,500</b>
<b><u>Statement of Capital Expenditures</u></b>				
Bond funded CIP (from below)	(2,435,827)	(6,584,400)	(10,176,000)	(7,657,000)
<b>Ending Fund Balance</b>	<b>\$ 21,760,500</b>	<b>\$ 13,415,600</b>	<b>\$ 11,584,500</b>	<b>\$ 3,927,500</b>
<b><u>Bond Funded Construction In Progress</u></b>				
Distribution	\$ 2,435,827	\$ 6,584,400	\$ 10,176,000	\$ 7,657,000
<b>Total CIP Expenditures</b>	<b>\$ 2,435,827</b>	<b>\$ 6,584,400</b>	<b>\$ 10,176,000</b>	<b>\$ 7,657,000</b>

**BTU - Rural**  
**Capital Improvement Projects - Bond Funded**  
**FY 2023 through FY 2027**

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
<b><u>Beginning Revenue Bond Fund Balances:</u></b>	\$ 3,927,500	\$ 18,549,500	\$ 10,914,500	\$ 3,263,500
<b><u>Additional Resources:</u></b>				
Revenue Bonds	22,300,000	-	-	-
Subtotal Additional Resources	22,300,000	-	-	-
<b>Total Resources Available</b>	26,227,500	18,549,500	10,914,500	3,263,500
<b><u>Statement of Capital Expenditures</u></b>				
Bond funded CIP (from below)	(7,678,000)	(7,635,000)	(7,651,000)	(3,179,000)
<b>Ending Fund Balance</b>	<b>\$ 18,549,500</b>	<b>\$ 10,914,500</b>	<b>\$ 3,263,500</b>	<b>\$ 84,500</b>
<b><u>Bond Funded Construction In Progress</u></b>				
Distribution	\$ 7,678,000	\$ 7,635,000	\$ 7,651,000	\$ 3,179,000
<b>Total CIP Expenditures</b>	<b>\$ 7,678,000</b>	<b>\$ 7,635,000</b>	<b>\$ 7,651,000</b>	<b>\$ 3,179,000</b>



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**ORDINANCE NO. 2574**

**AN ORDINANCE OF THE CITY OF BRYAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, INCLUSIVE, WITH EXPENDITURES IN THE COMBINED TOTAL AMOUNT OF \$499,270,403 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, 2022 and ending September 30, 2023; 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, 2022 and ending September 30, 2023 with combined expenditures in the sum of \$499,270,403 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 were 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 23<sup>rd</sup> day of August, 2022, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 6th day of September 2022 by a vote of 7 ayes and 0 nays at a special 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:

*Thomas A. Leeper*

By: Thomas Leeper, City Attorney



**CITY OF BRYAN, TEXAS**

**ALL FUNDS SUMMARY**

**Fiscal Year 2023**

Exhibit A

<b>Fund Name</b>	<b>Total Inflows</b>	<b>Expenditures</b>
<b>Governmental Funds:</b>		
General	\$ 92,464,000	\$ 102,374,900
Debt Service	17,919,400	18,211,400
Hotel/Motel Tax	1,920,000	2,426,100
Street Improvement	6,130,000	7,511,100
Drainage	1,021,000	1,034,800
TIRZ #10 (Traditions)	4,204,000	3,634,300
TIRZ #19 (Nash Street)	454,100	137,200
TIRZ #21 (Downtown)	332,300	987,600
TIRZ #22 (Target)	478,400	488,200
TIRZ #22 (North Tract)	226,500	216,900
Court Technology	29,000	34,500
Community Development	2,308,100	2,308,100
Capital Reserve Fund	6,000	-
Oil & Gas	380,600	-
Midtown Park Operations Fund	5,597,500	5,708,800
Midtown Park Construction Fund	-	-
Phillips Event Center Fund	4,025,000	4,951,200
Queen & Palace Theaters Fund	1,191,800	1,216,800
<b>Enterprise Funds:</b>		
Water	14,726,400	16,726,300
Wastewater	14,285,800	16,983,000
Solid Waste	8,852,500	10,817,900
BTU - City	226,059,556	223,525,705
BTU - Rural	56,111,196	54,922,298
Coulter Field Airport	1,303,300	1,359,700
Bryan Commerce & Dev.	5,202,000	4,666,800
<b>Internal Service Funds:</b>		
Employee Benefits	15,436,700	15,369,000
Self-Insurance Fund	2,550,000	3,299,100
Warehouse Fund	368,100	358,700
<b>TOTAL ALL FUNDS</b>	<b>\$483,583,252</b>	<b>\$ 499,270,403</b>

**ORDINANCE NO. 2575**

**AN ORDINANCE FIXING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2022 AT \$0.624000 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 2022 the following, to wit:

\$0.412996 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.211004 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 2022 is \$0.624000 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 6th day of September 2022, at a meeting of the City Council of the City of Bryan, Texas; and given second reading, **PASSED AND APPROVED** on the 13th day of September 2022, by a vote of 6 ayes and 1 noes at a meeting of the City Council of the City of Bryan, Texas.

**ATTEST:**

*Mary L. Stratta*

Mary Lynne Stratta, City Secretary

**CITY OF BRYAN:**

*Andrew Nelson*

Andrew Nelson, Mayor

**APPROVED AS TO FORM:**

*Thomas A. Leeper*

Thomas A. Leeper, City Attorney



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bryan

979-209-5000

Taxing Unit Name

Phone (area code and number)

300 S Texas Ave., Bryan, TX 77803

www.bryantx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 6,636,813,816
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 918,048,815
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 5,718,765,001
4.	<b>2021 total adopted tax rate.</b>	\$ 0.629000 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ 113,435,157 B. 2021 values resulting from final court decisions: ..... - \$ 108,866,399 C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 4,568,758
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ 201,694,493 B. 2021 disputed value: ..... - \$ 16,135,559 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 185,558,934
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 190,127,692

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 5,908,892,693
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 271,961
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 14,757,633 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 4,993,478 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 19,751,111
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 20,023,072
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 5,888,869,621
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 37,040,989
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 169,525
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 37,210,514
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 7,448,698,541 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 625,888,694 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 6,822,809,847

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>440,325,314</u>	
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>440,325,314</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>979,245,258</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>6,283,889,903</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>22,160,163</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>22,160,163</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>6,261,729,740</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.594252</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>        </u> /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.418980</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,908,892,693</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 24,757,078
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 142,663 <b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 142,663 <b>E. Add Line 30 to 31D.</b>	\$ 24,899,741
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,261,729,740
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.397649 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____ 0 <b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.397649/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 9,561,423 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.152696/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.550345/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.569607/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	<b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 17,733,201 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 581,722 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 3,892,176 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 13,259,303
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 13,259,303
45.	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2021 actual collection rate. .... 99.53 % <b>C.</b> Enter the 2020 actual collection rate. .... 98.35 % <b>D.</b> Enter the 2019 actual collection rate. .... 100.27 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 13,259,303
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,283,889,903
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.211004 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.780611 /\$100
D49.	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)<sup>28</sup> Tex. Tax Code § 26.012(7)<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code § 26.04(b)<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 9,561,423
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 6,283,889,903
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.152158 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.594252 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.594252 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.780611 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ 0.628453 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 6,283,889,903
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.628453 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.049835 / \$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.041373 / \$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.091208 / \$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.719661 / \$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.397649 / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,283,889,903
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.007956 / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.211004 / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.616609 / \$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.629000 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.629000 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,888,869,621
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 37,040,989
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,261,729,740
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.719661 / \$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.594252 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.719661 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.616609 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

print  
here

Kristeen Roe, CTA, PCAC

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

8-12-22

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



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## FY 2023 Budget Increase Request Summary

Decision Packages	Title	FY 2023 Requested	FY 2023 Proposed	FY 2023 Restricted
<b>General Fund</b>				
<u><b>Personnel</b></u>				
<b>Public Safety</b>	Addition of a New Medic Crew (6 positions)	\$ 659,500	\$ 659,500	\$ -
	Addition of a Community Paramedic	125,500	125,500	-
	Deputy Fire Marshal	153,000	-	-
	Addition of a Community Risk Reduction Specialist, Recruiter, and Life Safety Educator	110,000	-	-
	Addition of Assistant Quartermaster	47,500	-	-
<b>Public Works</b>	Graduate Civil Engineer	97,000	97,000	-
<b>Development Services</b>	Part Time Community Development Admin	18,700	-	-
<b>Community Services</b>	Two full-time Parks Technicians with new vehicle	124,500	-	-
	New full time position (Horticulture Specialist)	58,500	-	-
<b>Support Services</b>	Cemetery Maintenance Technician	58,500	-	-
	Network Administrator Position	88,200	88,200	-
	Telecom Administrator Position	88,200	88,200	-
	GIS Analyst Position for Public Safety Support	88,000	-	-
	HR Specialist Position	69,700	-	-
<b>General Administration</b>	Full Time position-Business Operations Specialist II	53,100	53,100	-
	Addition of Position for a Part-Time Building Security Officer	20,800	-	-
	<b>Total Personnel</b>	<b>\$ 1,860,700</b>	<b>\$ 1,111,500</b>	<b>\$ -</b>
<u><b>Building and Other Improvements</b></u>				
<b>Public Safety</b>	Station 2 addition of Extractor, replacement of 20 amp reels and window upgrades	\$ 44,000	\$ 44,000	\$ -
<b>Public Works</b>	Upgrade Current School Zone Flashers Communication System	126,000	126,000	-
<b>Community Services</b>	Replacement of tables and chairs for all pools	30,000	30,000	-
	Cemetery Columbarium	125,000	125,000	-
<b>Support Services</b>	Development of Oakwood Cemetery Expansion	690,000	-	-
	Replacement of Oakwood Cemetery Fencing	146,000	146,000	-
	Renovation of Sand Volleyball Courts at BRAC	275,000	-	-
	Installation and annual maintenance of landscape beds along FM 158	198,000	198,000	-
	Addition of S2 Physical Security to Various Fire Station Doors	100,000	50,000	-
	Security cameras for Larry J Ringer Library	35,500	35,500	-
	Justice Center boiler/ water heater flue vent replacement	58,000	58,000	-
	Replacement of Carnegie Library roof and gutters	94,000	-	-
	Clara B. Mounce flooring replacement	90,500	-	-
	New Bryan City Cemetery office and maintenance facility	252,500	-	-
	Replacement of exterior glass at City Hall	25,000	25,000	-
	Waterproofing of City Hall exterior joints and vertical walls	83,000	-	-
<b>Support Services</b>	Waco Street Fuel Island Reconstruction @ 46.8%	705,000	705,000	-
	Vital Statistics Office Paint and Carpet	4,500	4,500	-
	<b>Total Building and Other Improvements</b>	<b>\$ 3,082,000</b>	<b>\$ 1,547,000</b>	<b>\$ -</b>
<u><b>Vehicles and Other Equipment</b></u>				
<b>Public Safety</b>	Replacement of Unit # 6-223 (Police Vehicle Replacement)	\$ 69,000	\$ 69,000	\$ -
	Replacement of Unit # 6-231 (Police Vehicle Replacement)	69,000	69,000	-
	Replacement of Unit # 6-260 (Police Vehicle Replacement)	69,000	69,000	-
	Replacement of Unit # 6-262 (Police Vehicle Replacement)	69,000	69,000	-
	Replacement of Unit # 6-263 (Police Vehicle Replacement)	69,000	69,000	-
	Replacement of Unit # 6-171 (Replacement Unmarked Police Vehicle)	22,000	22,000	-
	Replacement of Unit # 6-46 (Police Motorcycle)	37,500	37,500	-
	Deputy Fire Marshal (Vehicle)	50,000	-	-
	Addition of a New Medic (Ambulance)	329,500	329,500	-
	Addition of a Community Paramedic (Vehicle)	50,000	50,000	-
	Addition of Shoring Trailer and Pick Up Truck	354,000	-	-
	Addition of Mobile Cascade Vehicle	498,000	-	-
	Addition of a Community Risk Reduction Specialist Medium SUV	40,000	-	-
	Addition of Assistant Quartermaster (Truck)	56,500	-	-
	Replacement of 2017 Ambulance	329,500	329,500	-
	Replacement of 2018 Ambulance	329,500	329,500	-
	Replacement of Unit # 17-108 (Pot Hole Patcher)	231,500	231,500	-
	Replacement of Unit # 17-97 (Small Dump Truck)	90,000	90,000	-
	Replacement of Unit # 17-121 (Caterpillar 930M Wheel Loader)	259,000	259,000	-
	Replacement of Unit # 34-95 (Traffic Operations Bucket Truck for Signals)	125,000	125,000	-
<b>Development Services</b>	Replacement of Unit # 16-25 (building inspector vehicle)	41,500	-	-
<b>Community Services</b>	Replacement of Unit # 16-31 (building inspector vehicle)	41,500	-	-
	Replacement of Unit # 26-12 (Parks Truck)	45,000	45,000	-
<b>Support Services</b>	Replacement of Unit # 10-78 (John Deere backhoe)	34,000	-	-
	Addition of (2) FT Parks Technical Operations Specialists and (1) Vehicle	45,000	-	-
	Replacement of Unit # 10-76 (John Deere Gator)	9,000	9,000	-
	Replacement of Unit # 10-70 (2009 Truck)	46,000	46,000	-
	Replacement of Unit # 10-616 (zero-turn mower)	28,500	-	-
	Replacement of Unit # 10-614 (Toro Workman)	36,000	-	-
	Replacement of Unit # 10-74 (2010 Truck)	46,000	46,000	-
	Replacement and Upgrade of Top-Dressing Unit	18,000	-	-
	Addition of Dump Trailer	12,500	-	-
	New Vehicle for Telecom Staff	50,000	50,000	-
	Replacement of Unit # 11-57 (2009 Truck)	46,500	-	-
	Replacement of Unit # 11-53 (2009 Truck)	46,500	-	-
	Replacement of Unit # 11-62 (2009 Truck)	47,000	-	-
	<b>Total Vehicles and Other Equipment</b>	<b>\$ 3,740,000</b>	<b>\$ 2,344,500</b>	<b>\$ -</b>

## FY 2023 Budget Increase Request Summary

Decision Packages	Title	FY 2023 Requested	FY 2023 Proposed	FY 2023 Restricted
<b>Other</b>				
<b>Public Safety</b>	Ballistic Vest Replacement x47 @ \$854	\$ 40,500	\$ 40,500	\$ -
	Increase to Building Maintenance Account	50,000	-	-
	License Plate Readers, LPR's	31,000	31,000	-
	Purchase of Electronic Ticket Writers x30 @ \$1,700	51,000	51,000	-
	Health and Wellness Initiative	175,000	50,000	-
	Kronos Workforce TeleStaff	30,000	30,000	-
	Fire Department Line item increases for Janitorial supplies, First Aid, and Motor Vehicles.	308,500	125,000	-
	Funding for a Low Cost Spay/Neuter Contract	40,000	40,000	-
<b>Public Works</b>	Capital Improvement Project Management Software	225,000	-	-
	Increase Budget for Electricity Payment to BTU for Traffic Signals and Street Lights	65,000	-	-
<b>Development Services</b>	Acquire, implement, and support an Online Permitting and Inspection Platform software.	250,000	250,000	-
	Increase the Development Services Department's budget line item for food supplies	5,000	-	-
	Increase in Community Development General Fund Salary & Benefits by 15%	54,100	-	-
	Bank on Brazos Valley Program	8,500	8,500	-
<b>Community Services</b>	Bryan College Station Public Library System Electronic Development	25,000	-	25,000
	Park Improvement Plan (PIP) Funding	500,000	500,000	-
	Senior Program Funding	45,000	-	-
	Summer Camp Programs	70,000	-	-
	Replacement of light pole decorations for Downtown	35,000	35,000	-
	Lifeguard uniforms and equipment for new hires	12,000	-	-
	Bryan National Little League Request	75,000	50,000	-
	Inflatable Movie Screen	36,000	-	-
<b>Support Services</b>	Increase of Cost to People Admin Software - Online Applicant/Hiring System	3,500	-	-
	Reinstatement of Education/Tuition Reimbursement Program	15,000	-	-
	HR Increase to 11-29 (Service Awards)	13,500	13,500	-
<b>General Admin</b>	Corridor Beautification Program	100,000	100,000	-
	Life Safety Grant	100,000	100,000	-
	Builder Infill Incentive	75,000	75,000	-
	Parade of Homes Reimbursement Program	12,000	12,000	-
	Bryan Home Foundation Initiative	130,000	130,000	-
	FY 2023 Election Runoff	100,000	-	-
	Increase City Council Travel and Training Budget	10,000	-	-
<b>Total Other</b>		<b>\$ 2,690,600</b>	<b>\$ 1,641,500</b>	<b>\$ 25,000</b>
<b>Total General Fund</b>		<b>\$ 11,373,300</b>	<b>\$ 6,644,500</b>	<b>\$ 25,000</b>



## FY 2023 Budget Increase Request Summary

Decision Packages	Title	FY 2023 Requested	FY 2023 Proposed	FY 2023 Restricted
<b>Enterprise Funds</b>				
<b><u>Water Fund</u></b>				
	Water Services Project Manager @ 50%	\$ 64,000	\$ 64,000	\$ -
	Replacement of Unit # 23-77 (2011 Utility Vehicle)	65,000	65,000	-
	Replacement of Unit # 23-81 (2011 Utility Truck)	65,000	65,000	-
	Replacement of Unit # 23-80 (2011 Utility Truck)	65,000	65,000	-
	Waco Street Fuel Island Reconstruction @ 7.9%	120,000	120,000	-
	<b>Total Water Fund</b>	<b>\$ 379,000</b>	<b>\$ 379,000</b>	<b>\$ -</b>
<b><u>Waste Water Fund</u></b>				
	Water Services Project Manager @ 50%	\$ 64,000	\$ 64,000	\$ -
	Replacement of Unit # 24-48 (2009 Truck)	190,000	190,000	-
	Replacement of Unit # 25-34 (2016 Utility Truck)	92,000	92,000	-
	Replacement of Unit # 24-56 (2011 Utility Truck)	65,000	65,000	-
	Addition of Wastewater Supervisor Position (\$110.5k) and Truck (\$30k)	140,500	140,500	-
	Replacement of Unit # 25-651 (2008 UTV)	12,000	12,000	-
	Replacement of Unit # 25-654 (Waste Water UTV)	12,000	12,000	-
	Replacement of Unit # 25-652 (UTV)	12,000	12,000	-
	Waco Street Fuel Island Reconstruction @ 9.1%	130,000	130,000	-
	<b>Total Wastewater Fund</b>	<b>\$ 717,500</b>	<b>\$ 717,500</b>	<b>\$ -</b>
<b><u>Solid Waste Fund</u></b>				
	Replacement of Unit # 14-30 (Solid Waste Front-Load)	\$ 445,000	\$ 445,000	\$ -
	Replacement of Unit # 14-05 (Solid Waste Side-Load)	315,000	315,000	-
	Replacement of Unit # 14-04 (Solid Waste Side-Load)	315,000	315,000	-
	Replacement of Unit # 14-21 (Solid Waste Commercial Side-Load)	370,000	370,000	-
	New Solid Waste Front - Load	445,000	445,000	-
	New Solid Waste Side-Load	315,000	315,000	-
	Purchase of commercial (dumpsters) solid waste containers of various sizes.	68,000	68,000	-
	Waco Street Fuel Island Reconstruction @ 36.2%	545,000	545,000	-
	<b>Total Solid Waste Fund</b>	<b>\$ 2,818,000</b>	<b>\$ 2,818,000</b>	<b>\$ -</b>
<b><u>Bryan Commerce and Dev</u></b>				
	Funding the Bryan Commerce and Development (BCD) Residential Infill Redevelopment Program	\$ 300,000	\$ 300,000	\$ -
	<b>Total Bryan Commerce and Development Fund</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>
	<b>Total Enterprise Funds</b>	<b>\$ 4,214,500</b>	<b>\$ 1,396,500</b>	<b>\$ -</b>
<b>Other Funds</b>				
<b><u>Midtown Park Operations Fund</u></b>				
	Increase in Funding for FT Tech Op III position	\$ 28,700	\$ -	\$ -
	Purchase of New 3/4 ton truck	45,000	-	-
	Backstop Netting Installation	36,000	36,000	-
	Additional Netting For Outfield Ball Field Fences at Travis Park	186,000	186,000	-
	Installation of Playground Shade Structure at Travis Fields	138,500	138,500	-
	Installation of Batting Cage Post Pads at Travis Fields	31,500	31,500	-
	Midtown Park Holiday Decorations	200,000	-	-
	Midtown Park Mobile Stage	185,000	185,000	-
	Midtown Park Transportable LED Screen	100,000	100,000	-
	<b>Total Midtown Park Operations Fund</b>	<b>\$ 950,700</b>	<b>\$ 677,000</b>	<b>\$ -</b>
<b><u>Phillips Event Center Fund</u></b>				
	Replacement of #1 Bridge at City Course	\$ 250,000	\$ 250,000	\$ -
	Replacement of Golf Course Rough Mower, Greens Mower, Utility Cart and Blower	31,000	31,000	-
	Replacement of Irrigation Controls	46,000	46,000	-
	CPI % Increase for Management Fee of The City Course	3,500	3,500	-
	<b>Total Phillips Event Center Fund</b>	<b>\$ 330,500</b>	<b>\$ 330,500</b>	<b>\$ -</b>
	<b>Total Other Funds</b>	<b>\$ 1,281,200</b>	<b>\$ 1,007,500</b>	<b>\$ -</b>
	<b>Total FY 2023 Requested Decision Packages</b>	<b>\$ 16,869,000</b>	<b>\$ 9,048,500</b>	<b>\$ 25,000</b>



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**CITY OF BRYAN**

**FINANCIAL MANAGEMENT POLICY STATEMENTS**

Updated 11.09.2021

## **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 of Bryan Fiscal Services Department 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 Association 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 designated cash-funded capital improvements, provide funding of the General Funds Transfer, and provide adequate levels of working capital.
- b. The Five-Year Financial Plan shall serve as the basis for rate change considerations.
- c. 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 the City of Bryan Policy for the Management and Release of City Held Liens, Resolution 3828 adopted June 11, 2019.

**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/Ending 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 225 days of the current year's operating expenditure budget, excluding extraordinary items. For the purposes of this calculation, the expenditure budget includes operating expenditure, right-of-way payments, and any excess funds assignment to the City's General Fund. The annual expenditure budget in association with the rate-setting process, 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 125 days of the current year's operating expenditure budget, excluding extraordinary items. The annual expenditure budget in association with the rate-setting process 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 60 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 may also be used to fund pension obligation liabilities when it makes financial sense to do so. Pension obligation bonds will not be used to pay current pension expenditures (also known as normal costs). 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 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:

	<b>Minimum</b>	<b>Target</b>
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:

$(\text{Revenues} - \text{Expenses} - \text{Total Net Transfers Out} + \text{Fixed Costs and Imputed Charges} - \text{Total Debt Service})$  divided by 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 generally seek level or declining debt repayment schedules. However, in the case of pension obligation bonds, the debt repayment schedule should increase over time in a manner

paralleling Texas Municipal Retirement System's ("TMRS") projected Prior Service funding being replaced by the pension obligation bonds.

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 (FY 2022 City of Bryan Investment Policy, Resolution 3941 adopted September 7, 2021). 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.

## 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

**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), 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

**AFR** - Annual Financial Report

**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

### B

**BBC** - Bryan Business Council

**BBCEDF** - Bryan - Brazos County Economic Development Foundation

**BCAD** - Brazos Central Appraisal District

**BCD** - Bryan Commerce and Development, Incorporated

**BCSMI** - Bryan - College Station Mobility Initiative

**BFD** - Bryan Fire Department

**BISD** - Bryan Independent School District

**BLS** - Basic Life Support

## GLOSSARY & ACRONYMS

**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

## C

**BVWACS** - Brazos Valley Wide Area Communication System

**CAD** - Computer Aided Dispatch

**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

**CDBG CARES** - First disbursement of CARES funding from the United States Department of Housing and Urban Development.

**CDBG CV3** - Second distribution of CARES funding for the City by the U.S. Department of Housing and Urban Development

**CDBG Program Income** - Program income from housing loans

**CD TERAP** - State (Texas Department of Housing and Community Affairs) CARES funding from Texas Emergency Rent Assistance Program.

## GLOSSARY & ACRONYMS

**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

## D

**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 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

## E

**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

**EMS** - Emergency Medical Services

## GLOSSARY & ACRONYMS

**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 obtained.

## F

**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

## GLOSSARY & ACRONYMS

### G

**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 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, buildings, 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 AFRs 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

### H

**HazMat Response Teams** - Hazardous Materials Response Team

**HIPAA** - Health Insurance Portability & Accountability Act

**Home Grant** - Home partnership program for housing activities

**HOME Program Income** - Home Investment Partnerships Program. Program income from housing loans

**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

**HUD** - Housing & Urban Development



## GLOSSARY & ACRONYMS

**HVAC** - Heating Vent Air Conditioning

### I

**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

**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 the limits prescribed by law.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

## GLOSSARY & ACRONYMS

### M

**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

### N

**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

**No - New - Revenue** - The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excluded taxes on properties no longer in the taxing unit and the current taxable value of new properties. (previously known as the effective tax rate).

**NPI** - National Purchasing Institute

## GLOSSARY & ACRONYMS

### O

**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

**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 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

## GLOSSARY & ACRONYMS

### Q

**QA/QI** - Quality Assurance/Quality Improvement

**Qualified Representative** - A person who holds a position within a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:

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.

### R

**Recaptured Funds** - Income that was recaptured due to the sale of property (with a City lien placement from a federal HUD project).

**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.

**Revolving Loan** - Program income for loans

**RMS** - Records Management System

**ROW** - Right of Way

**RVP** - Research Valley Partnership

### S

**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.

**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

## GLOSSARY & ACRONYMS

**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.

## T

**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

**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.

## GLOSSARY & ACRONYMS

**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

## U

**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.

## V

**VFD** - Variable Frequency Drive

**VOIP** - Voice Over Internet Protocol

**VTCA** - Vernon's Texas Civil Statutes Annotations

## W

**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

**Y+R** - Yellow and Red

**YDI** - Youth Development Initiative



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