

LEGENDS EVENT CENTER

TRAVIS FIELDS

CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2023-2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,579,900 which is a 20.30% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,057,673.

Note: These numbers are based on the Certified Estimates received on July 25, 2023 and are subject to change at certification.



CITY OF BRYAN

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**City of Bryan, Texas
Fiscal Year 2024
Proposed Annual Budget – Table of Contents**

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CITY OFFICIALS

Elected Officials

Mayor	Bobby Gutierrez	979-209-5008
Single Member District 1	Paul Torres	979-209-5008
Single Member District 2	Ray Arrington	979-209-5008
Single Member District 3	Jared Salvato	979-209-5008
Single Member District 4	James Edge	979-209-5008
Single Member District 5	Marca Ewers-Shurtleff	979-209-5008
At-Large	Kevin Boriskie	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

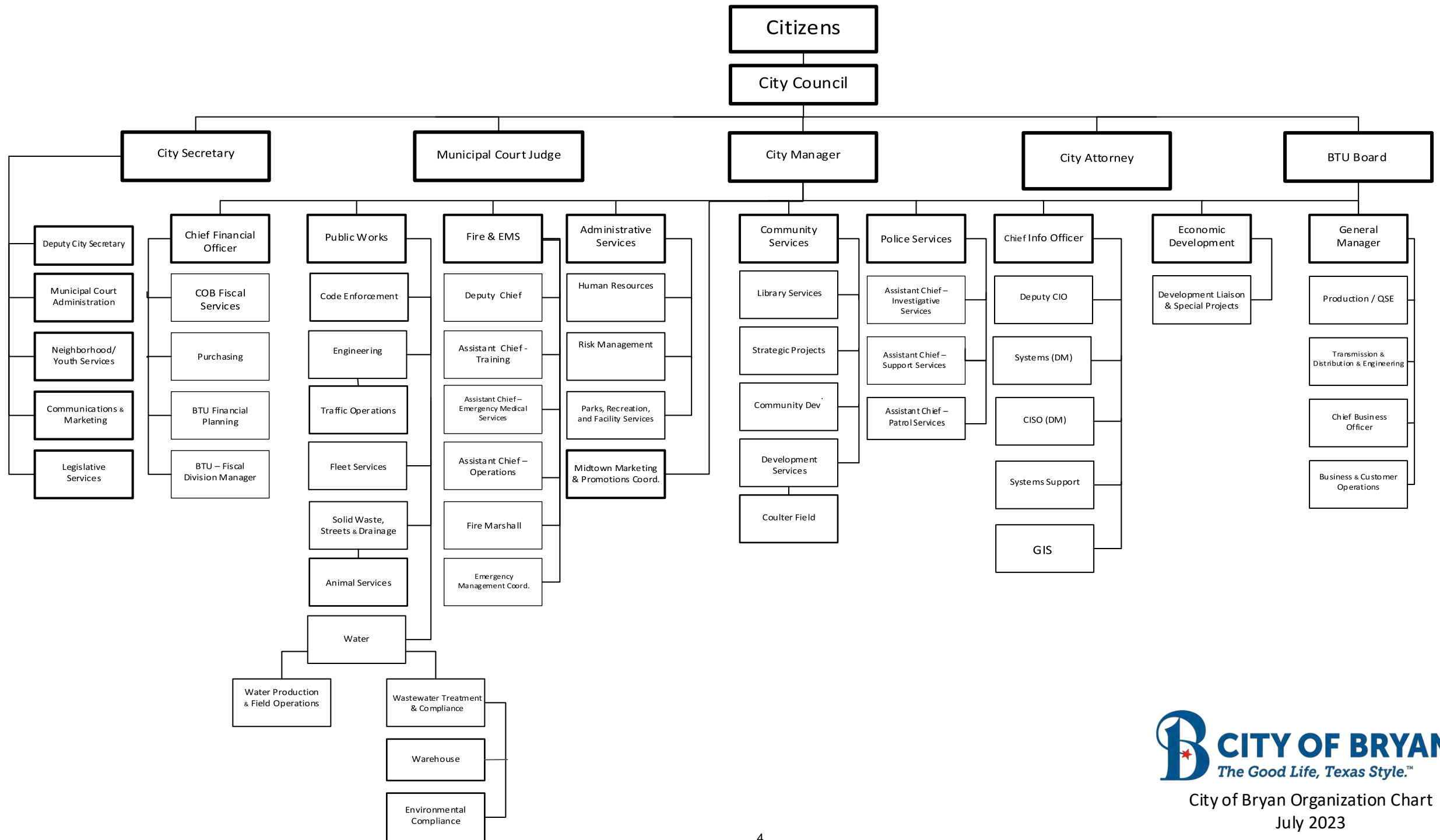


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BUDGET CALENDAR

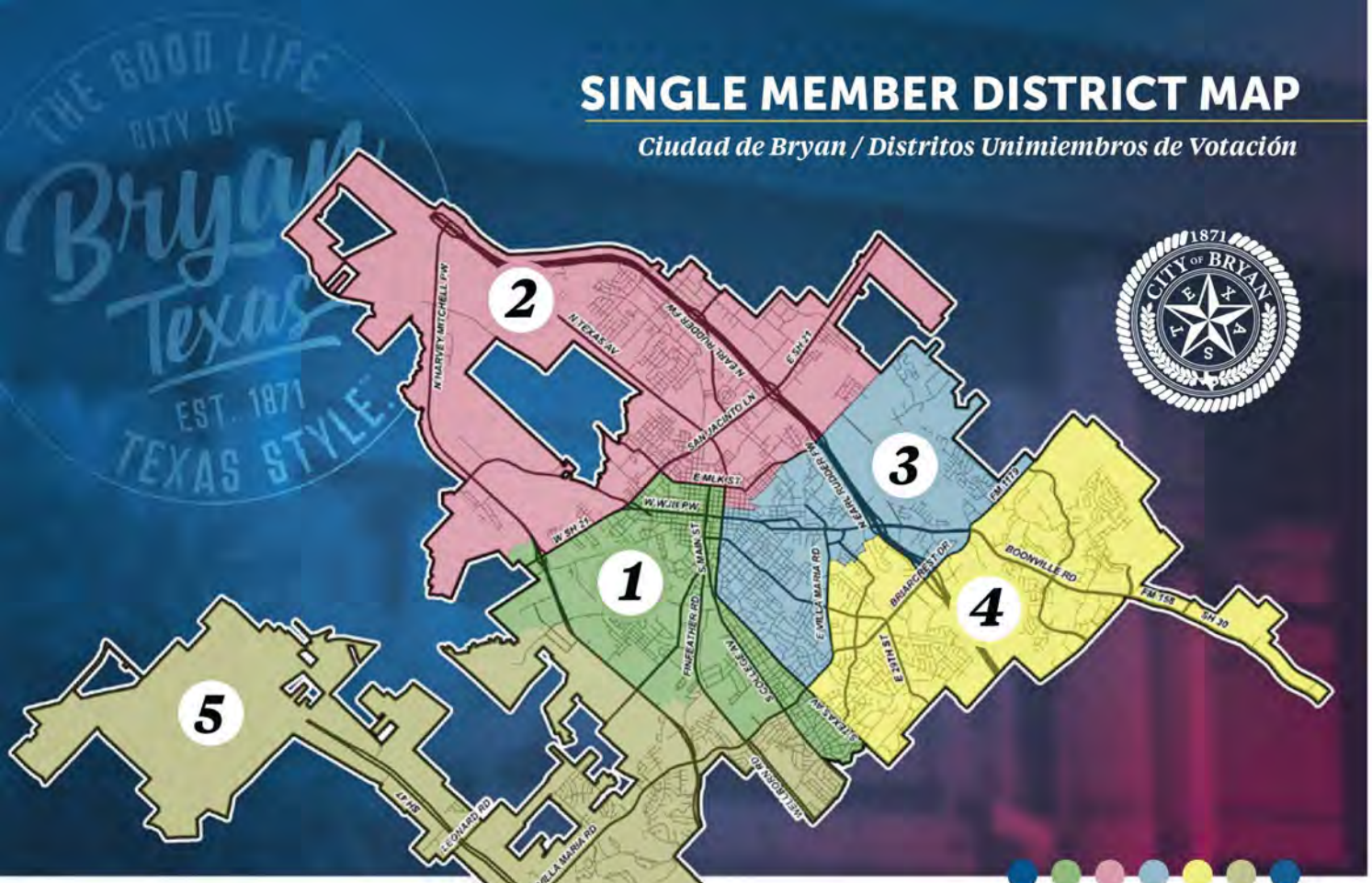
Dates and Activities

February 6, 2023	Budget entry available to departments
March 13, 2023	Decision Package requests due to Human Resources (HR), Fleet, and/or Information Technology (IT) for review
April 17, 2023	Decision Package requests due to Budget office
April 17, 2023	Budget entry, goals and objectives, accomplishments, and performance measures due from divisions
May 16, 2023	Summary of Decision Packages presented to the City Manager
July 11, 2023	Council Workshop – FY 2024 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 25, 2023	Receive Certified Tax Roll
July 28, 2023	(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 5, 2023	Publish Notice of Public Hearing on Budget and post on the City website and Channel 16 News
August 8, 2023	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
August 19, 2023	Publish/post notice of public hearing on Tax Rate
August 22, 2023	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 5, 2023	First Public hearing on tax rate; First reading of Ordinance on Tax Rate; Second Reading of Ordinance to Adopt Budget
September 12, 2023	Second reading of Tax Rate Ordinance; Ratification of Tax Rate



SINGLE MEMBER DISTRICT MAP

Ciudad de Bryan / Distritos Unimiembros de Votación



CITY OF BRYAN Form of Government

The City of Bryan Charter stipulates that the council/manager form of government be utilized.

The seven-member city council consists of a mayor and six councilmembers, with one councilmember elected at-large and the other five elected from single-member districts. The mayor and councilmembers are elected for alternating four-year terms with eight-year term limits. The role of the City Council is to enact ordinances and resolutions, adopt regulations, and set policy direction for the conduct of the affairs of the city.



Bobby Gutierrez
Mayor
(Nov. 2022 - Present)

DISTRICT
1

Paul Torres
Councilmember
Single Member District 1
(Nov. 2022 - Present)

DISTRICT
2

Ray Arrington
Councilmember
Single Member District 2
(Nov. 2022 - Present)

DISTRICT
3

Jared Salvato
Councilmember
Single Member District 3
(Nov. 2022 - Present)

DISTRICT
4

James Edge
Councilmember
- Mayor Pro Tem
Single Member District 4
(May 2022 - Present)

DISTRICT
5

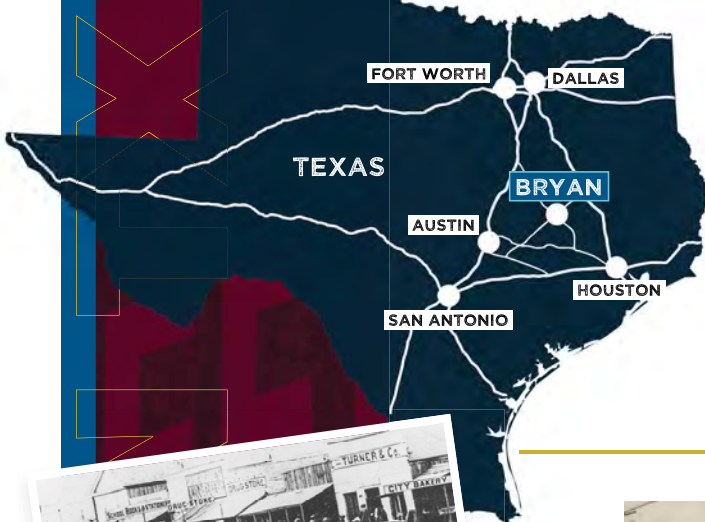
Marca Ewers-Shurtleff
Councilmember
Single Member District 5
(Dec. 2022 - Present)

PLACE
6

Kevin Boriskie
Councilmember
At Large, Place 6
(Nov. 2022 - Present)



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Welcome to BRYAN, TEXAS

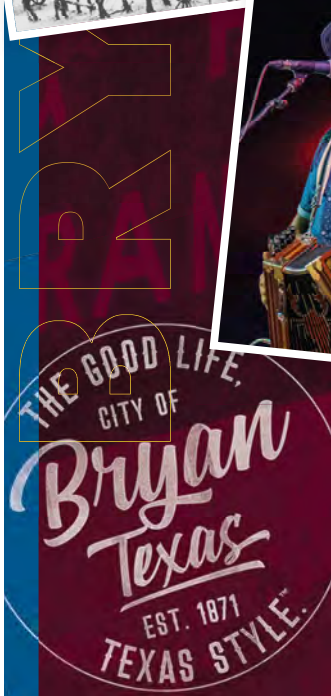
Centrally located in the Texas Triangle (Houston, Austin/San Antonio, and Dallas/Fort Worth metro area), the City of Bryan offers connectivity to more than 70 percent of the state's entire population within a three-hour drive. Bryan is located in Brazos County in east central Texas, just north of Houston, in an area known as the Brazos Valley.



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.



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 55.3 square miles. Bryan's original population of a few hundred has grown to more than 93,000 residents.



A Texas Cultural District



93,590
Residents

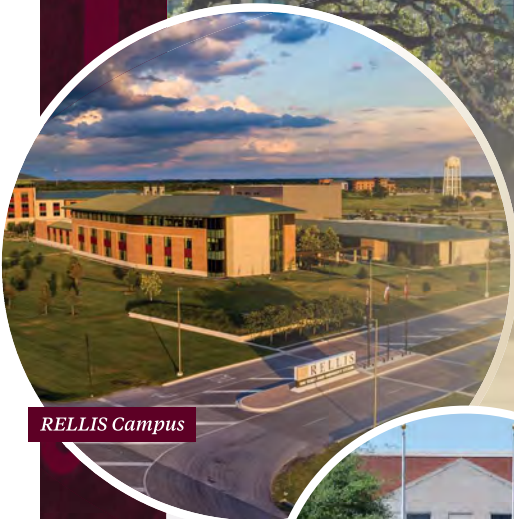
POPULATION

55.31
Square miles

SIZE



Texas A&M University



RELLIS Campus



Blinn College

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 74,829 (Fall 2022). 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

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 6,600 (Fall 2022) 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 four-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.

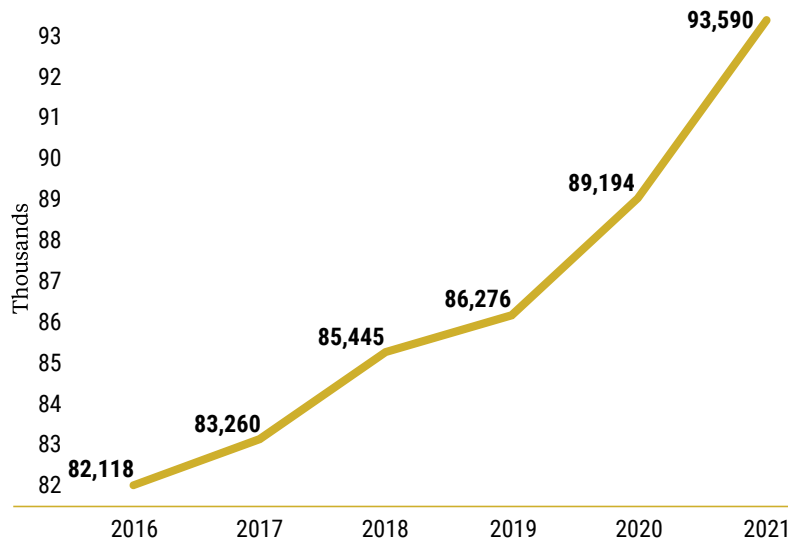
The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney, and Municipal Court Judge. The City Manager is responsible and accountable for the routine administration and direction of the municipal organization. The City offers a full array of municipal services including Police, Fire, EMS, Animal Control/Shelter, Traffic and Transportation, Building and Development, Municipal Court, Library Services, and Parks and Recreation.



CITY OF BRYAN STATISTICAL INFORMATION

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

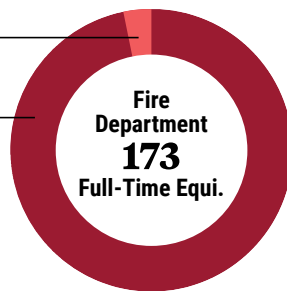
- Priority Call Response Time: **4.4 Minutes**
- Traffic Accident Rate (per 1,000): **0.21%**
- Crime Rate of Growth/Decline: **3.5% Decrease**



Other FTE, 5, 3%

Sworn Fire Personnel, 168, 97%

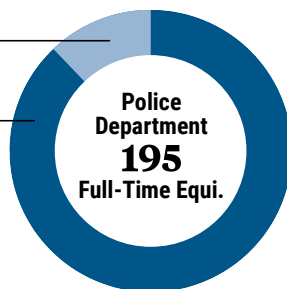
Fire Stations: 5
25,890
Unit Responses



Other FTE, 37, 19%

Sworn Police Personnel, 158, 81%

Police Stations: 1
68,241
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:
55.31 (sq. miles)

Paved Lane Miles:
875 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	34,231
Physical Book Collection	176,231

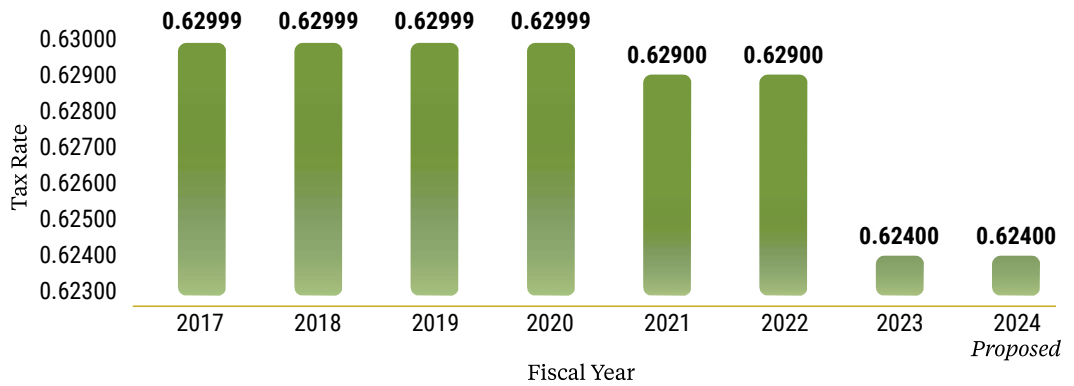
36%

**Animal Center
Adoption Rate**

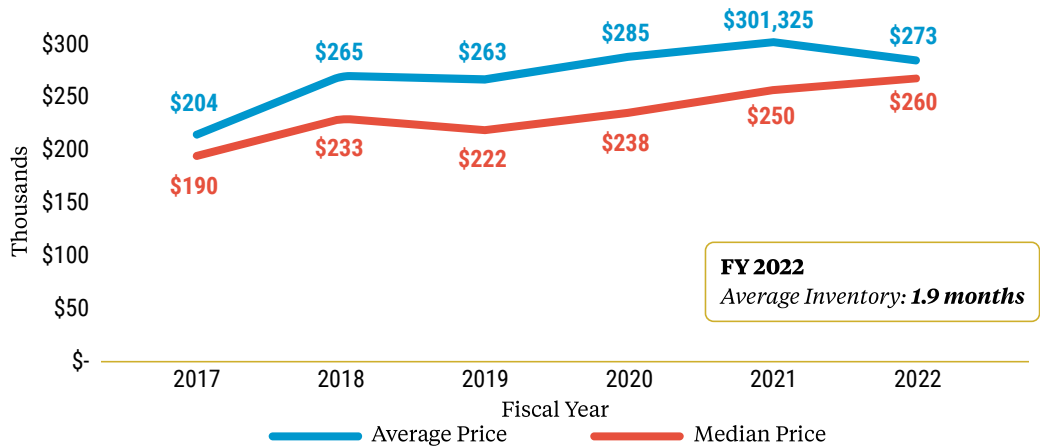


Development Statistics

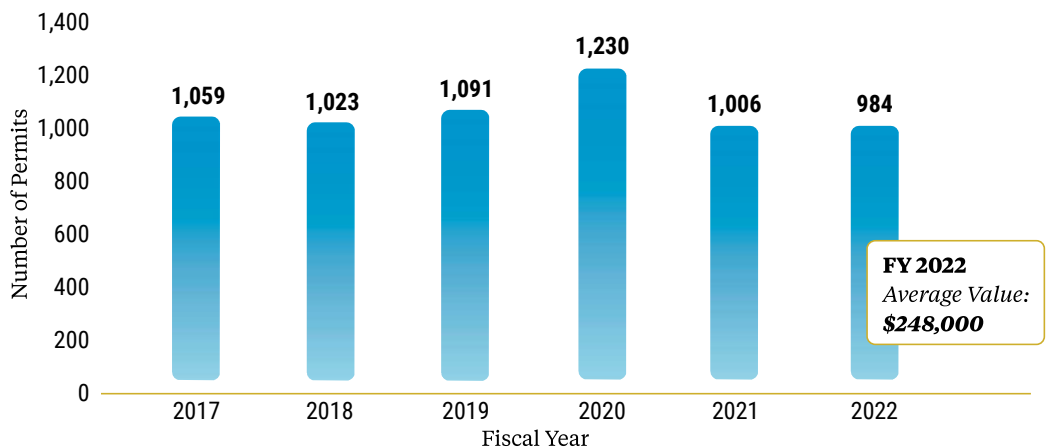
Property Tax Rate FY 2017 - FY 2024



Home Sales: Bryan - College Station 2017 - 2022



Single Family Building Permits 2017 - 2022



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

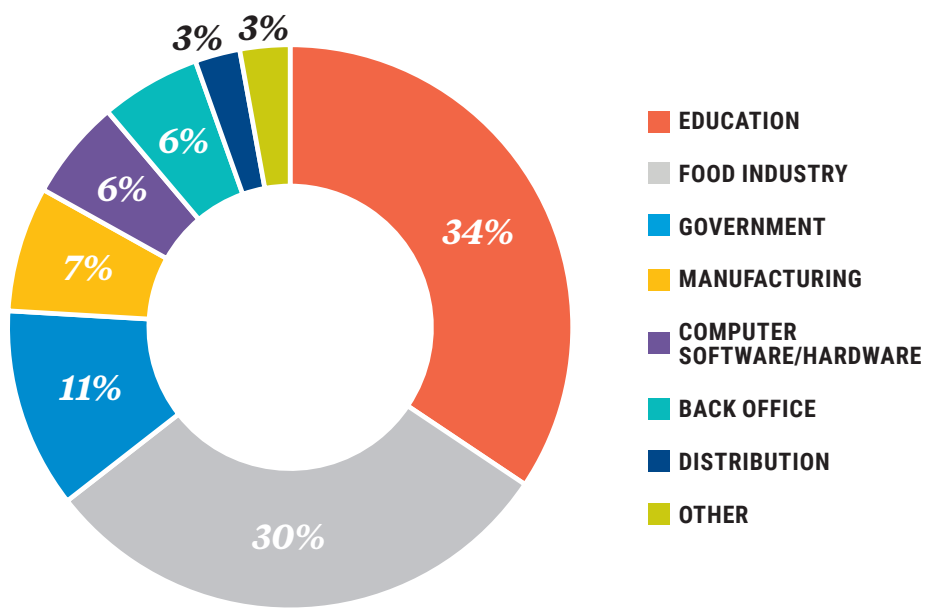
Employment Statistics

Texas Metro Areas Employment Statistics 2022*

3.2% Unemployment Rate (May 2023)**

Metro Area	Employment	Unemployment Rate
Austin - Round Rock - San Marcos	1,354,624	2.9
Midland	105,559	2.9
Amarillo	132,000	3.0
Bryan - College Station	140,716	3.2
Abilene	78,204	3.4
Lubbock	163,344	3.4
San Angelo	54,507	3.4
Dallas-Fort Worth-Arlington	4,105,694	3.5
San Antonio - New Braunfels	1,205,842	3.6
Waco	129,020	3.6
Sherman-Denison	63,365	3.7
Tyler	107,882	3.7
Odessa	80,225	3.9
Wichita Falls	61,848	3.9
Texas	14,092,833	3.9
Laredo	112,532	4.1
Houston - The Woodlands - Sugar Land	3,361,919	4.2
Longview	93,063	4.2
Victoria	42,695	4.2
Texarkana	59,839	4.3
Killeen-Temple	175,399	4.4
Corpus Christi	192,759	4.9
Brownsville - Harlingen	167,496	5.7
Beaumont - Port Arthur	155,940	6.0
McAllen - Edinburg - Mission	347,873	6.5

Largest Employers by Industry 2022



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

**via https://www.bls.gov/eag/eag.tx_collegestation_msa.htm



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CITY OF BRYAN

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Strategic Plan

CREATING BRYAN'S FUTURE



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

Vision Statement

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

Mission Statement

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

Organizational Values

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

Strategic Initiatives

Public Safety

Bryan residents enjoy a safe and healthy community.

Service

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

Infrastructure

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

Economic Development

Bryan is an economically diverse and developing community.

Quality of Life

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

PUBLIC SAFETY – KEY RESULT AREAS

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

Police

Objectives

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

Criteria

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

Performance Measures

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

Fire

Objectives

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

Criteria

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

Performance Measures

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

Emergency Medical Services

Objectives

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

Criteria

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

Performance Measures

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

Emergency Management

Objectives

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

Criteria

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

Performance Measures

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

SERVICE – KEY RESULT AREAS

- ❖ City Wide
- ❖ Organizational-wide

Objectives

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

Criteria

- Expect and require superior customer service from all City staff

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

Performance Measures

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

INFRASTRUCTURE-KEY RESULT AREAS

- ❖ City-wide
- ❖ Organizational-wide

Objectives:

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

Criteria:

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

Performance Measures:

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

ECONOMIC DEVELOPMENT – KEY RESULT AREAS

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

Objectives

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

Criteria

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

Performance Measures

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

Bryan Business Council

Objectives

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

Criteria

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

Performance Measures

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

The Research Valley Partnership

Objectives

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

Criteria

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

Performance Measures

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

QUALITY OF LIFE – KEY RESULT AREAS

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

Parks & Recreation Programs

Objectives

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

Criteria

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

Performance Measures

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

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

Downtown Bryan History, Arts, Culture & Commerce

Objectives

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

Criteria

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

Performance Measures

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

Educational Enrichment Programs

Objectives

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

Criteria

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

Performance Measures

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

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

Access to Health Care & Wellness Programs

Objectives

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

Criteria

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

Performance Measures

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

Housing and Neighborhood Enhancement

Objectives

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

Criteria

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

Performance Measures

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



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Strategic Areas of Emphasis By Department

City Departments	Public Safety	Service	Infrastructure	Economic Development	Quality of Life
<i>Municipal Court</i>	X	X			X
<i>Police Services</i>	X	X			X
<i>Fire & 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 & 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 & 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 & 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 2024 proposed budget, which begins October 1, 2023 and ends September 30, 2024. 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 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 proposed budget document for FY 2024.
- 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 2023, and service level objectives for FY 2024, 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

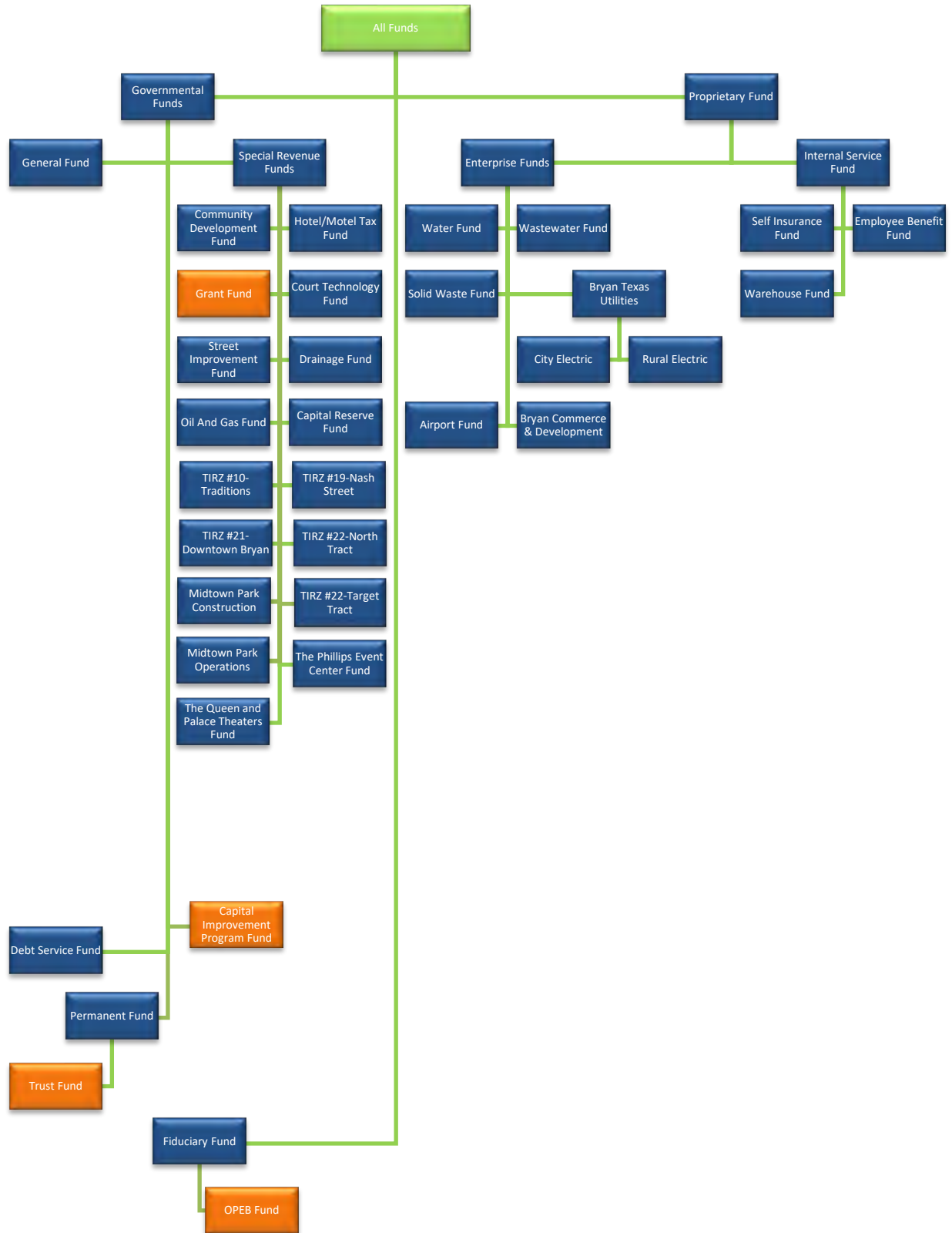
Proprietary funds are used to account for the City's activities that are similar to commercial enterprises. The City maintains two different types of proprietary funds:

- 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.



*Unbudgeted funds are labeled orange

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 proposed 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 2022 actual revenues and expenditures, FY 2023 adopted budget, FY 2023 budget as amended by City Council, FY 2023 projected budgets based on results projected at the time budgets were prepared, and the FY 2024 budget proposed by the City Council. The budget book compares (\$ and % change) the FY 2024 proposed budget with the FY 2023 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 2024 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 proposed tax rate is \$0.624000 per \$100 valuation. Of the total City's proposed property tax rate, \$0.193178 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 (in the 2014 investment policy) includes a list of these securities and deposits specifically authorized as investments for the funds respectively.

Preservation and Safety of Principal:

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

Liquidity:

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

Marketability:

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

Diversification:

Investments of the City shall be diversified by security type and maturity date in such manner as 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 2023, the City is projected to spend \$80,000 for outside lobbyists. During FY 2024, 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 2024 BUDGET SUMMARY

The FY 2024 proposed budget for the City of Bryan included a combined total of expenditures in the amount of \$503,747,894, which is \$4,477,492, or 0.9% more than the combined total of expenditures included in this adopted budget for FY 2023 which totaled \$499,270,403.

The following is a summary of the FY 2024 proposed annual budget for the City of Bryan, Texas.

Budgeted Revenues

The City of Bryan FY 2024 revenues inclusive of transfers and right-of-way payments are projected at \$500,863,413 for all funds.

The table “Revenues by Type – All Funds”, on page 43 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 2024 revenue types:

- Tax revenues which include sales tax, property tax, and hotel occupancy tax, are estimated at \$86,843,900, or 17.3%, of the City’s revenue base. Of this amount \$22,273,900, or 25.6%, is restricted. The City’s restricted revenues are comprised of \$15,113,000 for the City’s Debt Service Fund, \$3,224,000 for the City’s TIRZ 10/Traditions Fund, \$2,300,000 for the City’s Hotel/Motel Tax (“HOT”) Fund, and a combined amount of \$1,636,900 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 2024, franchise fees are estimated at \$1,957,000, or 0.4%, of total revenues.
- Licenses and Permits revenues that are collected by the Development Services and Solid Waste departments are budgeted at \$1,027,900, or 0.2%, of total revenues.
- Inter-governmental revenues are projected to be \$5,291,300, or 1.1%, 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 2024 from all services is estimated at \$343,081,676, or 68.5%, of total revenues. BTU-City revenues of \$231,558,605 account for 46.2% of total revenues for all funds.
- Fines, forfeitures and penalties total \$2,886,600, or 0.6%, of total revenues for the City.
- Investment earnings and miscellaneous revenues, including funding of the City’s internal service funds, are budgeted at \$29,029,637, or 5.8% of total revenues.
- The combined total for Right-of-way and inter-fund transfers is budgeted at \$30,745,400, or 6.1%, of total revenues. Right-of-way payments received by the General Fund from City owned utilities are budgeted at \$18,188,600 for FY 2024. Inter-fund transfers total \$12,556,800.

Revenue Assumptions

- The proposed budget maintains the current property tax rate of \$0.62400 per \$100 of assessed valuation. The estimated total property tax levy for FY 2024 is \$56,773,161. The General Fund or M&O tax rate is proposed at \$0.430822 per \$100 of assessed valuation and the debt service portion or I&S tax rate is adopted at \$0.193178 per \$100 of assessed valuation. The General Fund property tax levy is estimated at \$35,956,163 and the Debt Service property tax levy is estimated at \$15,908,603 with additional amounts budgeted for penalty, interest, and delinquent taxes from prior periods. TIRZ property tax levies are estimated at \$4,908,395. Total property tax levy increased 20.30% compared to last year’s value.
- The proposed FY 2024 budget for sales tax is \$30,300,000, which is \$36,000, or 0.1%, above the FY 2023 adopted budget.
- 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 2024 is \$16,711,400
- BTU-City expects revenues of \$238,686,078 and BTU-Rural expects revenues of \$58,717,335. Total Water Fund revenues of \$15,167,100 are expected to increase by 3.0%. Wastewater Fund revenues of \$15,123,000 will see a growth of 5.9%. Solid Waste Fund revenues of \$9,119,200 anticipate a 3.0% increase for FY 2024.

- The projected FY 2024 Hotel Occupancy Tax (“HOT”) revenues budget of \$2,370,000, which is a 23.4%, increase over FY 2023 adopted revenues. This increase in budgeted revenue is based on the continued growth in hotel occupancy, buoyed by the development of certain area amenities such as Midtown Park.
- 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 2024 proposed budget appropriation of expenditures for all funds is \$503,747,895, which is a 0.9% increase over the FY 2023 adopted budget.

Uses of Appropriated Funds

The table “Expenses – by Category – All Funds”, on page 44 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 2024 are \$100,417,200, which includes an off-set of \$6,973,100, for administrative reimbursement costs from other funds for services provided by the General Fund.
- BTU-City and BTU-Rural combined appropriations represent \$281,848,395, or 55.9%, of the total appropriations for the City.
- The City’s Salaries & Benefits for FY 2024 are \$91,597,439 and \$10,037,542 of estimated salaries and benefits to be used for capital outlay, totaling \$101,634,981 for all Salaries & Benefits. The proposed budget includes a merit pool funding increase of 6.5% for the City’s Career Progression Program for eligible employees. The proposed FY 2024 budget increases staffing by 24 positions over the FY 2023 adopted budget. The increase consists of 20 mid-year hires and changes, including the approval of 15 over hires in Fire, and 2 requested through the decision package process.
- Supplies which include fuel and energy costs for BTU-City and BTU-Rural, in the amount of \$122,234,445, make up the largest portion of the total budget of \$129,398,745, or 25.7% of total expenditures.
- Maintenance, vehicle, equipment and facility services expenses proposed for FY 2024 are \$74,502,761, or 14.8%, of budgeted expenses. These categories include maintenance expenses and utility service charges.
- Miscellaneous expenditures are primarily for contractual services and account for \$43,159,586, or 8.6%, of the total appropriations for FY 2024.
- Capital outlay for FY 2024 is \$72,281,345, or 14.3%, 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 137.
- Debt Service payments for all funds are budgeted at \$55,782,911, or 11.1%, of the total projected budget for FY 2024.
- Transfers out to other funds, including ROW payments, for FY 2024 total \$28,380,180, or 5.6%, of total appropriations. Electric utility ROW payments of \$15,588,380 account for the majority of this category. Combined transfers of \$6,139,600 are budgeted for the General Fund, included in this amount is a transfer of \$1,840,000 to the Midtown Park Operations Fund to support newly established operations, \$1,500,000 to the PEC Fund for damage from the February 2021 winter storm and funding for newly established operations, \$1,014,000 to the Airport Fund for airport improvements, and \$800,000 to the Queen and Palace Theater Fund to support newly established operations. Combined transfers of \$4,037,800 are budgeted for the Water, Wastewater, and Solid Waste funds for administrative reimbursements. Combined transfers of \$3,046,900 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 \$3,694,000 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 \$212,000 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 by the Employee Health Center. The balance of the transfers is related to cost sharing service.

Change in Operating Funds

The table “FY 2024 Change in Fund Balance – All Funds”, on page 41 of this document, lists changes in year ended operating funds by fund. Overall, balances are projected to decrease by \$4,197,982. The BTU City and Rural fund increase of 15,555,018, the TIRZ #10 fund increase of \$2,745,700, the Self Insurance fund increase of 1,274,700, and fund balance increases in TIRZ #19, the Oil & Gas Fund, and the Capital Reserve Fund offset the decrease in fund balances. For FY 2024, it is estimated that there will be a decrease in fund balances for the Water fund of \$7,095,100, the Wastewater fund of \$4,218,300, the Street Improvement Fund of \$3,494,700, the General Fund of \$3,080,700, the Debt Service fund of \$980,700, the Self-Insurance Fund of \$529,800, the Hotel/Motel Tax Fund of \$528,500, as well as decreases in other funds. 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 2024

REVENUES	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Governmental Funds:							
General	\$ 90,214,718	\$ 92,464,000	\$ 92,464,000	\$ 97,092,700	\$ 97,336,500	\$ 4,872,500	5.3%
Debt Service	15,058,369	17,919,400	17,919,400	17,900,000	18,820,300	900,900	5.0%
Hotel/Motel Tax	2,076,038	1,920,000	1,920,000	2,289,200	2,370,000	450,000	23.4%
Street Improvement	6,269,827	6,235,000	6,235,000	6,196,400	6,470,000	235,000	3.8%
Drainage	1,041,966	1,021,000	1,021,000	1,028,200	1,026,000	5,000	0.5%
TIRZ #10 (Traditions)	3,711,521	4,204,000	4,204,000	4,324,000	4,919,700	715,700	17.0%
TIRZ #19 (Nash Street)	405,491	454,100	454,100	462,100	534,000	79,900	17.6%
TIRZ #21 (Downtown)	265,142	332,300	332,300	370,000	484,000	151,700	45.7%
TIRZ #22 (Target)	469,995	478,400	478,400	484,400	309,000	(169,400)	-35.4%
TIRZ #22 (North Tract)	204,954	226,500	226,500	229,000	155,500	(71,000)	-31.3%
Court Technology	30,096	29,000	29,000	34,000	35,000	6,000	20.7%
Community Development	1,584,236	2,308,100	2,308,100	922,800	1,523,400	(784,700)	-34.0%
Capital Reserve Fund	20,660	6,000	6,000	47,000	40,000	34,000	566.7%
Oil & Gas Fund	356,583	380,600	380,600	354,300	362,900	(17,700)	-4.7%
Midtown Park Operations Fund	280,209	5,597,500	5,597,500	2,005,500	3,470,000	(2,127,500)	-38.0%
Midtown Park Construction Fund	49,197	-	-	-	-	-	0.0%
Phillips Event Center Fund	2,136,900	4,025,000	4,025,000	2,900,000	3,800,000	(225,000)	-5.6%
Queen & Palace Theaters Fund	860,935	1,191,800	1,191,800	1,075,000	1,125,000	(66,800)	-5.6%
Enterprise Funds:							
BTU - City	240,560,236	226,059,556	226,059,556	235,673,421	238,686,078	12,626,522	5.6%
BTU - Rural	56,957,834	56,111,195	56,111,195	56,121,708	58,717,335	2,606,140	4.6%
Water	16,447,007	14,726,400	14,726,400	18,118,700	15,167,100	440,700	3.0%
Wastewater	15,037,675	14,285,800	14,285,800	14,954,100	15,123,000	837,200	5.9%
Solid Waste	8,878,315	8,852,500	8,852,500	9,425,500	9,119,200	266,700	3.0%
Coulter Field Airport	1,794,551	1,303,300	1,303,300	1,464,200	1,874,000	570,700	43.8%
Bryan Commerce & Dev.	3,265,672	5,202,000	5,202,000	10,564,100	615,000	(4,587,000)	-88.2%
Internal Service Funds:							
Employee Benefits	15,507,004	15,436,700	15,436,700	15,561,500	15,438,100	1,400	0.0%
Self-Insurance Fund	2,627,105	2,550,000	2,550,000	2,845,500	2,940,100	390,100	15.3%
Warehouse Fund	398,142	368,100	368,100	368,000	402,200	34,100	9.3%
TOTAL ALL FUNDS	\$ 486,510,377	\$ 483,688,250	\$ 483,688,250	\$ 502,811,329	\$ 500,863,413	\$ 17,175,163	3.6%

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Governmental Funds:							
General	\$ 87,416,739	\$ 102,374,900	\$ 102,374,900	\$ 100,444,600	\$ 100,417,200	(1,957,700)	-1.9%
Debt Service	15,055,686	18,211,400	18,211,400	16,706,400	19,801,000	1,589,600	8.7%
Hotel/Motel Tax	2,008,421	2,426,100	2,426,100	2,527,800	2,898,500	472,400	19.5%
Street Improvement	5,697,864	7,511,100	7,511,100	12,544,900	9,964,700	2,453,600	32.7%
Drainage	972,277	1,034,800	1,034,800	1,379,800	1,520,900	486,100	47.0%
TIRZ #10 (Traditions)	3,542,560	3,634,300	3,634,300	3,634,300	2,174,000	(1,460,300)	-40.2%
TIRZ #19 (Nash Street)	343,620	137,200	137,200	137,200	136,900	(300)	-0.2%
TIRZ #21 (Downtown)	(102,000)	987,600	987,600	815,800	672,000	(315,600)	-32.0%
TIRZ #22 (Target)	479,167	488,200	488,200	488,200	323,000	(165,200)	-33.8%
TIRZ #22 (North Tract)	206,178	216,900	216,900	216,800	171,000	(45,900)	-21.2%
Court Technology	24,284	34,500	34,500	30,500	36,500	2,000	5.8%
Community Development	1,576,194	2,308,100	2,308,100	1,022,030	1,523,400	(784,700)	-34.0%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	738,319	5,708,800	5,708,800	3,364,200	3,953,000	(1,755,800)	-30.8%
Midtown Park Construction Fund	12,538,729	-	-	-	-	-	0.0%
Phillips Event Center Fund	2,107,157	4,951,200	4,951,200	3,285,000	3,838,100	(1,113,100)	-22.5%
Queen & Palace Theaters Fund	870,054	1,216,800	1,216,800	1,070,200	1,178,000	(38,800)	-3.2%
Enterprise Funds:							
BTU - City	212,620,740	223,525,705	223,525,705	219,971,867	223,926,064	400,359	0.2%
BTU - Rural	46,566,437	54,922,298	54,922,298	49,642,275	57,922,331	3,000,033	5.5%
Water	16,330,230	16,726,300	16,726,300	17,417,900	22,262,200	5,535,900	33.1%
Wastewater	15,165,437	16,983,000	16,983,000	15,808,200	19,341,300	2,358,300	13.9%
Solid Waste	8,467,829	10,817,900	10,817,900	11,493,800	9,357,300	(1,460,600)	-13.5%
Coulter Field Airport	1,469,876	1,359,700	1,359,700	1,415,700	2,004,000	644,300	47.4%
Bryan Commerce & Dev.	2,828,138	4,666,800	4,666,800	11,185,300	748,800	(3,918,000)	-84.0%
Internal Service Funds:							
Employee Benefits	12,485,169	15,369,000	15,369,000	13,542,800	15,705,300	336,300	2.2%
Self-Insurance Fund	3,331,415	3,299,100	3,299,100	3,592,800	3,469,900	170,800	5.2%
Warehouse Fund	317,746	358,700	358,700	334,600	402,500	43,800	12.2%
TOTAL ALL FUNDS	\$ 453,058,267	\$ 499,270,403	\$ 499,270,403	\$ 492,072,972	\$ 503,747,895	\$ 4,477,492	0.9%

Expenditures are shown net of administrative reimbursements

City of Bryan, Texas
FY 2024 Change in Fund Balance - All Funds

Fund Name	10/1/2023 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures ⁽¹⁾	Change in Operating Funds	9/30/2024 Est. Ending Operating Funds
Governmental Funds:							
General	\$ 50,393,012	\$ 79,147,900	\$ 18,188,600	\$ 97,336,500	\$ 100,417,200	(3,080,700)	\$ 47,312,312
Debt Service	3,206,039	15,660,000	3,160,300	18,820,300	19,801,000	(980,700)	2,225,339
Hotel/Motel Tax	1,981,667	2,370,000	-	2,370,000	2,898,500	(528,500)	1,453,167
Street Improvement	3,663,535	6,470,000	-	6,470,000	9,964,700	(3,494,700)	168,835
Drainage	549,825	1,026,000	-	1,026,000	1,520,900	(494,900)	54,925
TIRZ #10 (Traditions)	2,870,548	4,919,700	-	4,919,700	2,174,000	2,745,700	5,616,248
TIRZ #19 (Nash Street)	536,761	534,000	-	534,000	136,900	397,100	933,861
TIRZ #21 (Downtown)	592,707	484,000	-	484,000	672,000	(188,000)	404,707
TIRZ #22 (Target)	73,384	309,000	-	309,000	323,000	(14,000)	59,384
TIRZ #22 (North Tract)	85,345	155,500	-	155,500	171,000	(15,500)	69,845
Court Technology	196,740	35,000	-	35,000	36,500	(1,500)	195,240
Community Development	-	1,523,400	-	1,523,400	1,523,400	-	-
Capital Reserve Fund	1,266,943	40,000	-	40,000	-	40,000	1,306,943
Oil & Gas	1,526,627	362,900	-	362,900	-	362,900	1,889,527
Midtown Park Operations Fund	536,950	1,630,000	1,840,000	3,470,000	3,953,000	(483,000)	53,950
Midtown Park Construction Fund	-	-	-	-	-	-	-
Phillips Event Center Fund	49,044	2,300,000	1,500,000	3,800,000	3,838,100	(38,100)	10,944
Queen & Palace Theaters Fund	59,285	325,000	800,000	1,125,000	1,178,000	(53,000)	6,285
Enterprise Funds:							
BTU - City	118,134,903	231,558,605	7,127,473	238,686,078	223,926,064	14,760,014	132,894,917
BTU - Rural	25,647,276	57,546,171	1,171,164	58,717,335	57,922,331	795,004	26,442,280
Water	11,087,294	13,668,300	1,498,800	15,167,100	22,262,200	(7,095,100)	3,992,194
Wastewater	9,483,331	14,316,600	806,400	15,123,000	19,341,300	(4,218,300)	5,265,031
Solid Waste	6,353,625	8,862,900	256,300	9,119,200	9,357,300	(238,100)	6,115,525
Coulter Field Airport	324,282	800,000	1,074,000	1,874,000	2,004,000	(130,000)	194,282
Bryan Commerce & Dev.	136,992	-	615,000	615,000	748,800	(133,800)	3,192
Internal Service Funds:							
Employee Benefits	8,818,399	14,935,500	502,600	15,438,100	15,705,300	(267,200)	8,551,199
Self-Insurance Fund	-	1,627,300	-	1,627,300	3,469,900	(1,842,600)	(1,842,600)
Warehouse Fund	1,915	123,500	278,700	402,200	402,500	(300)	1,615
TOTAL ALL FUNDS	\$ 247,576,429	\$ 460,731,276	\$ 38,819,337	\$ 499,550,613	\$ 503,747,895	\$ (4,197,282)	\$243,379,147

Notes:

⁽¹⁾ Expenditures are shown net of administrative reimbursements.

City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2024

Revenues:	Taxes	Franchise Fees	Licenses & Permits	Inter-governmental	Charges for Services	Fines, Forfeits & Penalties	Investment Earnings / Misc. Income	Right of Way & Transfers In	Total
Governmental Funds:									
General	\$ 64,570,000	\$ 1,957,000	\$ 957,900	\$ 1,428,000	\$ 6,406,000	\$ 1,686,000	\$ 2,143,000	\$ 18,188,600	\$ 97,336,500
Debt Service	15,113,000	-	-	377,000	-	70,000	100,000	3,160,300	18,820,300
Hotel/Motel Tax	2,300,000	-	-	-	-	-	70,000	-	2,370,000
Street Improvement Fund	-	-	-	-	6,300,000	70,000	100,000	-	6,470,000
Drainage Improvement	-	-	-	-	1,000,000	11,000	15,000	-	1,026,000
TIRZ #10-Traditions	3,224,000	-	-	1,595,700	-	-	100,000	-	4,919,700
TIRZ #19-Nash Street	524,000	-	-	-	-	-	10,000	-	534,000
TIRZ #21-Downtown Bryan	459,000	-	-	-	-	-	25,000	-	484,000
TIRZ #22 - Target	303,000	-	-	-	-	-	6,000	-	309,000
TIRZ #22 - North	153,000	-	-	-	-	-	2,500	-	155,500
Court Technology	-	-	-	-	-	29,000	6,000	-	35,000
Community Development	-	-	-	1,523,400	-	-	-	-	1,523,400
Capital Reserve	-	-	-	-	-	-	40,000	-	40,000
Oil & Gas	197,900	-	-	-	-	-	165,000	-	362,900
Midtown Park Operations Fund	-	-	-	-	1,585,000	-	45,000	1,840,000	3,470,000
Midtown Park Construction Fund	-	-	-	-	-	-	-	-	-
Phillips Event Center Fund	-	-	-	-	2,300,000	-	-	1,500,000	3,800,000
Queen & Palace Theaters Fund	-	-	-	-	325,000	-	-	800,000	1,125,000
Enterprise Funds:									
BTU-City	-	-	-	-	231,558,605	-	7,127,473	-	238,686,078
BTU-Rural	-	-	-	-	57,546,171	-	1,171,164	-	58,717,335
Water	-	-	-	-	13,050,000	129,000	1,942,000	46,100	15,167,100
Wastewater	-	-	-	-	13,500,000	816,600	493,600	312,800	15,123,000
Solid Waste	-	-	70,000	-	8,710,900	75,000	132,000	131,300	9,119,200
Airport	-	-	-	-	800,000	-	60,000	1,014,000	1,874,000
Bryan Commerce & Dev.	-	-	-	-	-	-	115,000	500,000	615,000
Internal Service Funds:									
Employee Benefits	-	-	-	367,200	-	-	14,970,900	100,000	15,438,100
Self-Insurance Fund	-	-	-	-	-	-	65,000	2,875,100	2,940,100
Warehouse Fund	-	-	-	-	-	-	125,000	277,200	402,200
Total Revenues	\$ 86,843,900	\$ 1,957,000	\$ 1,027,900	\$ 5,291,300	\$ 343,081,676	\$ 2,886,600	\$ 29,029,637	\$ 30,745,400	\$ 500,863,413
	17.3%	0.4%	0.2%	1.1%	68.5%	0.6%	5.8%	6.1%	100.0%

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2024

Expenses :	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Governmental Funds:									
General	\$ 73,045,900	\$ 3,298,100	\$ 8,021,800	\$ 12,671,000	\$ 4,213,900	\$ -	\$ 6,139,600	\$ (6,973,100)	\$ 100,417,200
Debt Service	-	-	-	-	-	19,801,000	-	-	19,801,000
Hotel/Motel Tax	96,600	-	-	2,722,000	79,900	-	-	-	2,898,500
Street Improvement Fund	-	-	6,175,000	184,000	3,100,000	-	454,900	50,800	9,964,700
Drainage Improvement	-	-	43,300	-	1,175,000	-	141,400	161,200	1,520,900
TIRZ #10-Traditions	-	-	-	25,000	-	-	2,149,000	-	2,174,000
TIRZ #19-Nash Street	-	-	-	-	-	-	136,900	-	136,900
TIRZ #21-Downtown Bryan	-	-	-	350,000	-	-	322,000	-	672,000
TIRZ #22 - Target	-	-	-	-	-	-	323,000	-	323,000
TIRZ #22 - North	-	-	-	55,000	-	-	116,000	-	171,000
Court Technology	-	13,500	23,000	-	-	-	-	-	36,500
Community Development	509,500	8,800	75,600	929,500	-	-	-	-	1,523,400
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	262,000	735,000	1,068,000	1,425,000	463,000	-	-	-	3,953,000
Midtown Park Construction Fur	-	-	-	-	-	-	-	-	-
Phillips Event Center Fund	-	700,000	284,000	1,750,000	1,104,100	-	-	-	3,838,100
Queen & Palace Theaters Fun	-	300,000	103,000	775,000	-	-	-	-	1,178,000
Enterprise Funds:									
BTU-City**	14,377,939	92,496,082	40,922,197	446,186	31,429,460	24,430,434	15,588,380	4,235,385	223,926,063
BTU-Rural**	890,042	29,738,363	10,203,264	43,500	12,331,585	4,715,577	-	-	57,922,331
Water	3,344,200	558,700	2,834,200	1,097,800	9,083,000	3,923,900	857,200	563,200	22,262,200
Wastewater	4,043,900	638,000	2,234,700	896,200	7,256,500	2,835,100	840,600	596,300	19,341,300
Solid Waste	3,741,700	790,300	679,200	915,300	1,399,900	-	1,180,500	650,400	9,357,300
Airport	413,200	14,500	290,000	450,000	600,000	76,900	4,400	155,000	2,004,000
Bryan Commerce & Dev.	-	-	75,000	600,000	-	-	-	73,800	748,800
Internal Service Funds:									
Employee Benefits	-	-	357,400	15,144,400	-	-	-	203,500	15,705,300
Self-Insurance Fund	640,200	89,200	1,096,200	1,290,300	-	-	118,500	235,500	3,469,900
Warehouse Fund	269,800	18,200	13,700	-	45,000	-	7,800	48,000	402,500
Total Expenses	\$ 101,634,981	\$ 129,398,745	\$ 74,499,561	\$ 41,770,186	\$ 72,281,345	\$ 55,782,911	\$ 28,380,180	\$ -	\$ 503,747,895
	20.2%	25.7%	14.8%	8.3%	14.3%	11.1%	5.6%	0.0%	100.0%

**Note: Capital outlay for BTU includes estimated capitalized salaries and benefits in the amount of \$10,037,542 related to capital projects.

PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 7/25/23 Certified Estimated Values

EFFECTIVE RATE				FY 2023 for Comparison
ESTIMATED Tax Roll and Levy			FY 2024	
Assessed Valuation (100%)		\$	11,304,502,672	\$ 9,562,958,627
Growth in Assessed Valuation			18.21%	
Net Taxable Value (Before Freeze)		\$	9,495,205,242	\$ 7,860,221,682
Growth in Net Taxable (Before Freeze)			20.80%	
Less: Freeze Taxable /Transfer Adj.			1,177,171,007	978,809,418
% Change Freeze Taxable			20.27%	
Total Taxable		\$	8,318,034,235	\$ 6,881,412,264
			20.88%	
Rate Per \$100 of Assessed Valuation			0.624000	0.624000
Tax		\$	51,904,534	\$ 42,940,013
			20.88%	
Add: Freeze Ceilings			4,868,627	4,253,248
			14.47%	
Total Tax Levy		\$	56,773,161	\$ 47,193,261
% Change Total Tax Levy			20.30%	

ESTIMATED Distribution:		Tax Rate	% of Total	FY 2024	FY 2023 for Comparison
General Fund	\$	0.430822		\$ 32,734,647	\$ 26,078,924
General Fund - Freeze Ceiling	\$	0.430822		3,073,818	2,576,696
			63.07%	\$ 35,808,465	\$ 28,655,620
				24.96%	
Debt Service	\$	0.193178		14,678,019	13,323,996
Debt Service - Freeze Ceiling	\$	0.193178		1,378,282	1,316,461
			28.28%	\$ 16,056,301	\$ 14,640,457
				9.67%	
TIRZ 10 - Traditions	\$	0.624000	5.98%	\$ 3,393,956	\$ 2,688,389
Projected Growth				26.24%	
TIRZ 19 - Nash Street	\$	0.624000	0.97%	\$ 551,200	\$ 451,343
Projected Growth				22.12%	
TIRZ 21 - Downtown	\$	0.624000	0.85%	\$ 483,316	\$ 328,695
Projected Growth				47.04%	
TIRZ 22 - North	\$	0.624000	0.28%	\$ 160,920	\$ 136,601
Projected Growth				17.80%	
TIRZ 22 - South	\$	0.624000	0.56%	\$ 319,003	\$ 292,156
Projected Growth				9.19%	
Total Tax Levy				\$ 56,773,161	\$ 47,193,261

**Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2024**

Department	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Proposed	Variance from FY 23-FY 24	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Proposed	Variance from FY 23-FY 24
General Fund:								
<i>Public Safety:</i>								
Municipal Court	16.0	16.0	16.0	-	\$ 1,354,800	\$ 1,392,300	\$ 1,471,300	\$ 79,000
Police Services	193.0	194.0	195.0	1.0	21,515,700	22,011,800	23,399,100	1,387,300
Fire & Emergency Ops Center*	151.0	158.0	173.0	15.0	17,299,900	19,137,500	20,696,900	1,559,400
Bryan Animal Center	11.0	11.0	11.0	-	816,400	818,000	859,700	41,700
<i>Total Public Safety</i>	371.0	379.0	395.0	16.0	40,986,800	43,359,600	46,427,000	3,067,400
<i>Public Works:</i>								
Engineering Services	15.0	16.0	16.0	-	1,509,200	1,634,700	1,814,000	179,300
Streets & Drainage	17.0	17.0	17.0	-	1,188,100	1,229,100	1,307,900	78,800
Traffic Operations	10.0	11.0	11.0	-	818,300	842,500	935,000	92,500
<i>Total Public Works</i>	42.0	44.0	44.0	-	3,515,600	3,706,300	4,056,900	350,600
<i>Development Services</i>								
Development Services	26.0	27.0	27.0	-	2,105,200	2,131,800	2,268,400	136,600
Code Enforcement	5.0	5.0	5.0	-	360,900	384,800	410,400	25,600
Community Development Admin.	1.0	1.0	1.0	-	223,600	224,400	238,900	14,500
<i>Total Development Services</i>	32.0	33.0	33.0	-	2,689,700	2,741,000	2,917,700	176,700
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	37.5	34.0	34.0	-	2,698,800	2,631,000	2,787,100	156,100
Parks and Recreation	21.8	23.8	24.3	0.5	2,551,400	2,544,200	2,711,900	167,700
<i>Total Community Services</i>	59.3	57.8	58.3	0.5	5,250,200	5,175,200	5,499,000	323,800
<i>Support Services:</i>								
Fiscal Services	15.0	17.0	18.0	1.0	1,500,300	1,553,600	1,753,500	199,900
Information Technology	38.0	40.0	41.0	1.0	4,273,700	4,551,400	4,833,000	281,600
Human Resources	5.0	5.0	6.0	1.0	607,000	626,100	754,900	128,800
Facility Services	18.0	18.0	18.0	-	1,317,900	1,413,100	1,499,400	86,300
Fleet Services**	11.0	11.0	11.0	-	808,200	827,700	893,600	65,900
<i>Total Support Services</i>	87.0	91.0	94.0	3.0	8,507,100	8,971,900	9,734,400	762,500
<i>General Administration:</i>								
Executive Services	6.0	6.0	6.0	-	1,227,600	1,236,100	1,339,100	103,000
Economic Development	5.0	5.0	5.0	-	744,300	752,300	842,000	89,700
City Secretary	6.0	6.0	6.0	-	601,600	610,500	673,700	63,200
City Council Services	-	-	-	-	100	100	100	-
Communications & Marketing	4.0	5.0	5.0	-	424,300	493,900	549,200	55,300
Neighborhood & Youth Services	1.0	1.0	1.0	-	109,100	108,400	115,000	6,600
Legal Services	7.0	7.0	7.0	-	904,900	872,300	886,800	14,500
<i>Total General Administration</i>	29.0	30.0	30.0	-	4,011,900	4,073,600	4,405,900	332,300
Total General Fund	620.3	634.8	654.3	19.5	\$ 64,961,300	\$ 68,027,600	\$ 73,040,900	\$ 5,013,300
Other Funds:								
<i>Enterprise Funds:</i>								
BTU Operations	187.0	187.0	190.0	3.0	\$ 22,153,700	\$ 23,426,300	\$ 25,305,523	\$ 1,879,223
Water Services	35.6	36.1	36.1	-	3,060,000	3,124,400	3,344,200	219,800
Wastewater Services	41.5	43.0	43.0	-	3,615,300	3,755,700	4,043,900	288,200
Solid Waste Fund	45.0	45.0	45.0	-	3,482,400	3,525,600	3,741,700	216,100
Airport	2.0	4.0	4.0	-	209,900	387,600	413,200	25,600
<i>Special Revenue Funds:</i>								
Community Development	5.5	5.5	5.5	-	460,834	477,400	509,500	32,100
HOT	0.7	0.7	0.7	-	64,600	67,700	71,600	3,900
Street Improvement	1.0	-	-	-	102,800	-	-	-
Midtown Park Operations	1.0	2.0	3.0	1.0	29,800	144,400	177,400	33,000
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.0	6.0	6.0	-	601,900	601,000	640,200	39,200
Warehouse	3.0	3.0	3.0	-	247,100	248,600	269,800	21,200
Total Other Funds	328.2	332.2	336.2	4.0	\$ 34,028,334	\$ 35,758,700	\$ 38,517,023	\$ 2,758,323
Total All Funds	948.5	967.0	990.5	23.5	\$ 98,989,634	\$ 103,786,300	\$ 111,557,923	\$ 7,771,623

* The City Manager approved 15 overhires during FY23

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



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FY 2024 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 2024 Revenues

The FY 2024 Proposed Budget includes combined revenues, transfers in and right-of way-payments of \$97,336,500. Revenues totaling \$79,147,900 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 \$16,711,400 and transfers in are budgeted at \$1,477,200. Total tax revenues and franchise fees are budgeted at \$66,527,000 and include property tax revenues (including penalty and interest received on property tax delinquent from previous years) of \$34,270,000, an increase of \$5,811,400, or 20.4%, sales tax revenues of \$30,300,000, an increase of \$36,000, or 0.1%, and franchise fees of \$1,957,000, a decrease of \$197,100, or 9.1%. Sales taxes and property taxes account for 66.3% total General Fund inflows. Transfers in and right-of-way payments are projected to be \$18,188,600 which is a decrease of \$1,718,200, from the FY 2023 adopted budget. Transfers in are budgeted to decrease by \$1,622,800, or 52.3% from the FY 2023 Adopted Budget while ROW payments are budgeted to decrease by \$95,400, or 0.6% from the FY 2023 Adopted Budget. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income.

Fiscal Year 2024 Expenditures

General Fund proposed operating expenditures, net of administrative reimbursements, for FY 2024 are \$100,417,200 which is a decrease of \$1,957,700, or 1.9%, over the FY 2023 adopted budget of \$102,374,900. The majority of the decrease is attributed to one-time non-recurring expenditures 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 \$6,973,100 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 51. Departmental summary pages provide detailed information by function and category starting on page 53.

Fund Balance

The FY 2024 Ending Funds Available for Operations of \$33,710,610, which exceeds the 60-day minimum fund balance policy amount of \$16,506,937 and the 100-day target fund balance of \$27,511,562.

CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
City Sales Tax	\$ 29,581,453	\$ 30,264,000	\$ 30,264,000	\$ 30,400,000	\$ 30,300,000	\$ 36,000	0.1%
Property Tax	25,496,163	28,458,600	28,458,600	28,575,000	\$ 34,270,000	5,811,400	20.4%
Franchise Fees	2,198,001	2,154,100	2,154,100	2,057,000	1,957,000	(197,100)	-9.1%
Licenses & Permits	1,587,507	927,000	927,000	1,073,100	957,900	30,900	3.3%
Grants	1,541,790	1,437,000	1,437,000	1,378,300	1,428,000	(9,000)	-0.6%
Charges for Services	6,054,751	5,710,000	5,710,000	7,707,900	6,406,000	696,000	12.2%
Fines	1,624,498	1,498,400	1,498,400	1,744,600	1,686,000	187,600	12.5%
Miscellaneous & Shared Taxes	2,417,460	2,108,100	2,108,100	4,758,400	2,143,000	34,900	1.7%
Subtotal Revenues	70,501,623	72,557,200	72,557,200	77,694,300	79,147,900	6,590,700	9.1%
ROW Pmts	16,673,095	16,806,800	16,806,800	16,298,400	16,711,400	(95,400)	-0.6%
Transfers In	3,040,000	3,100,000	3,100,000	3,100,000	1,477,200	(1,622,800)	-52.3%
Total Revenues, Transfers & ROW	90,214,718	92,464,000	92,464,000	97,092,700	97,336,500	4,872,500	5.3%
Operating Expenditures							
Public Safety	\$ 47,537,933	\$ 49,608,750	\$ 49,608,750	\$ 47,742,900	\$ 53,313,100	\$ 3,704,350	7.5%
Public Works	5,770,594	6,930,750	6,930,750	6,212,700	6,446,700	(484,050)	-7.0%
Development Services	3,181,051	3,511,800	3,511,800	3,044,200	3,504,100	(7,700)	-0.2%
Community Services	7,892,638	9,318,400	9,318,400	9,065,400	9,537,100	218,700	2.3%
Support Services	13,583,935	15,590,500	15,590,500	15,101,700	15,989,100	398,600	2.6%
General Administration	5,229,500	5,937,700	5,937,700	5,450,900	6,286,000	348,300	5.9%
Non-departmental	11,076,709	17,959,800	17,959,800	19,609,600	12,314,200	(5,645,600)	-31.4%
Administrative Reimbursements	(6,097,300)	(6,482,800)	(6,482,800)	(6,482,800)	(6,973,100)	(490,300)	7.6%
Total Expenditures:	87,416,739	102,374,900	102,374,900	100,444,600	100,417,200	(1,957,700)	-1.9%
Net Increase/(Decrease)	2,797,979	(9,910,900)	(9,910,900)	(3,351,900)	(3,080,700)		
Beginning Fund Balance	50,946,933	53,179,133	53,744,912	53,744,912	50,393,012		
Ending Fund Balance	53,744,912	43,268,232	43,834,012	50,393,012	47,312,312		
Reductions for Encumbrances and Other							
Encumbrances and Assignments	(13,601,702)	(10,810,282)	(10,810,282)	(13,601,702)	(13,601,702)		
Ending Funds Available for Operations	\$ 40,143,210	\$ 32,457,950	\$ 33,023,730	\$ 36,791,310	\$ 33,710,610		
# of Days of Reserve	168	116	118	134	123		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	\$ 14,369,875	\$ 16,828,751	\$ 16,828,751	\$ 16,511,441	\$ 16,506,937		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	\$ 23,949,791	\$ 28,047,918	\$ 28,047,918	\$ 27,519,068	\$ 27,511,562		
# of Days Targeted	100	100	100	100	100		

CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Taxes							
City Sales Tax	\$ 29,581,453	\$ 30,264,000	\$ 30,264,000	\$ 30,400,000	\$ 30,300,000	\$ 36,000	0.1%
Property Tax	25,496,163	28,458,600	28,458,600	28,575,000	34,270,000	5,811,400	20.4%
Franchise Fees	2,198,001	2,154,100	2,154,100	2,057,000	1,957,000	(197,100)	-9.1%
<i>Total Taxes</i>	<u>57,275,617</u>	<u>60,876,700</u>	<u>60,876,700</u>	<u>61,032,000</u>	<u>66,527,000</u>	<u>5,650,300</u>	<u>9.3%</u>
Licenses & Permits							
Business	41,631	37,000	37,000	38,900	36,000	(1,000)	-2.7%
Building Permits/Inspections	1,545,876	890,000	890,000	1,034,200	921,900	31,900	3.6%
<i>Total Licenses & Permits</i>	<u>1,587,507</u>	<u>927,000</u>	<u>927,000</u>	<u>1,073,100</u>	<u>957,900</u>	<u>30,900</u>	<u>3.3%</u>
Grants							
Federal	40,618	5,000	5,000	-	-	(5,000)	-100.0%
State	8,770	9,000	9,000	10,300	8,000	(1,000)	-11.1%
Local Government	1,352,332	1,223,000	1,223,000	1,223,000	1,300,000	77,000	6.3%
Private	140,070	200,000	200,000	145,000	120,000	(80,000)	-40.0%
<i>Total Grants</i>	<u>1,541,790</u>	<u>1,437,000</u>	<u>1,437,000</u>	<u>1,378,300</u>	<u>1,428,000</u>	<u>(9,000)</u>	<u>-0.6%</u>
Charges for Services							
General Government	155,360	111,500	111,500	136,800	131,000	19,500	17.5%
Public Safety	1,396,440	1,525,000	1,525,000	1,427,500	1,390,000	(135,000)	-8.9%
Animal Center	167,797	73,000	73,000	63,800	73,000	-	0.0%
Mowing & Demo	185,395	125,000	125,000	194,300	150,000	25,000	20.0%
Ambulance & Vital Stats.	2,951,088	3,074,500	3,074,500	5,264,400	4,059,000	984,500	32.0%
Recreation	1,149,328	768,000	768,000	577,400	561,000	(207,000)	-27.0%
Library	49,343	33,000	33,000	43,700	42,000	9,000	27.3%
<i>Total Charges for Services</i>	<u>6,054,751</u>	<u>5,710,000</u>	<u>5,710,000</u>	<u>7,707,900</u>	<u>6,406,000</u>	<u>696,000</u>	<u>12.2%</u>
Other Income							
Fines	1,624,498	1,498,400	1,498,400	1,744,600	1,686,000	187,600	12.5%
Miscellaneous and Shared Tax	2,417,460	2,108,100	2,108,100	4,758,400	2,143,000	34,900	1.7%
<i>Total Other Income</i>	<u>4,041,958</u>	<u>3,606,500</u>	<u>3,606,500</u>	<u>6,503,000</u>	<u>3,829,000</u>	<u>222,500</u>	<u>6.2%</u>
Total Revenues	<u>70,501,623</u>	<u>72,557,200</u>	<u>72,557,200</u>	<u>77,694,300</u>	<u>79,147,900</u>	<u>6,590,700</u>	<u>9.1%</u>
Transfers In	3,040,000	3,100,000	3,100,000	3,100,000	1,477,200	(1,622,800)	-52.3%
Right of Way (ROW) Payments							
BTU	14,771,612	15,006,800	15,006,800	14,498,400	14,872,100	(134,700)	-0.9%
Water	775,308	677,200	677,200	677,200	683,400	6,200	0.9%
Wastewater	699,936	689,400	689,400	689,400	712,800	23,400	3.4%
Solid Waste	426,239	433,400	433,400	433,400	443,100	9,700	2.2%
<i>Total ROW Payments</i>	<u>16,673,095</u>	<u>16,806,800</u>	<u>16,806,800</u>	<u>16,298,400</u>	<u>16,711,400</u>	<u>(95,400)</u>	<u>-0.6%</u>
Total Revenues, Transfers & ROW	<u>\$ 90,214,718</u>	<u>\$ 92,464,000</u>	<u>\$ 92,464,000</u>	<u>\$ 97,092,700</u>	<u>\$ 97,336,500</u>	<u>\$ 4,872,500</u>	<u>5.0%</u>

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Public Safety							
Municipal Court	\$ 1,486,196	\$ 1,675,500	\$ 1,675,500	\$ 1,560,800	\$ 1,754,500	\$ 79,000	4.7%
Police Services	22,678,384	24,813,400	24,813,400	22,934,600	26,043,600	1,230,200	5.0%
Fire & Emergency Ops Center	22,420,681	22,054,000	22,054,000	22,121,000	24,394,100	2,340,100	10.6%
Bryan Animal Center	952,672	1,065,850	1,065,850	1,126,500	1,120,900	55,050	5.2%
<i>Total Public Safety</i>	<u>47,537,933</u>	<u>49,608,750</u>	<u>49,608,750</u>	<u>47,742,900</u>	<u>53,313,100</u>	<u>3,704,350</u>	<u>7.5%</u>
Public Works							
Engineering Services	1,652,221	1,856,900	1,856,900	1,521,500	2,032,600	175,700	9.5%
Streets & Drainage	2,138,583	2,848,600	2,848,600	2,469,900	2,349,900	(498,700)	-17.5%
Traffic Operations	1,979,790	2,225,250	2,225,250	2,221,300	2,064,200	(161,050)	-7.2%
<i>Total Public Works</i>	<u>5,770,594</u>	<u>6,930,750</u>	<u>6,930,750</u>	<u>6,212,700</u>	<u>6,446,700</u>	<u>(484,050)</u>	<u>-7.0%</u>
Development Services							
Development Services	2,492,103	2,764,300	2,764,300	2,430,600	2,719,900	(44,400)	-1.6%
Code Enforcement	447,494	494,000	494,000	471,600	518,700	24,700	5.0%
Community Development Admin	241,454	253,500	253,500	142,000	265,500	12,000	4.7%
<i>Total Development Services</i>	<u>3,181,051</u>	<u>3,511,800</u>	<u>3,511,800</u>	<u>3,044,200</u>	<u>3,504,100</u>	<u>(7,700)</u>	<u>-0.2%</u>
Community Services							
Bryan/College Station Library Services	2,816,767	3,160,100	3,160,100	2,989,800	3,324,200	164,100	5.2%
Parks & Recreation	5,075,871	6,158,300	6,158,300	6,075,600	6,212,900	54,600	0.9%
<i>Total Community Services</i>	<u>7,892,638</u>	<u>9,318,400</u>	<u>9,318,400</u>	<u>9,065,400</u>	<u>9,537,100</u>	<u>218,700</u>	<u>2.3%</u>
Support Services							
Fiscal Services	1,524,970	1,849,600	1,849,600	1,754,100	2,048,600	199,000	10.8%
Information Technology	8,511,141	9,059,900	9,059,900	8,681,700	9,425,100	365,200	4.0%
Human Resources	784,043	806,100	806,100	826,400	945,100	139,000	17.2%
Facility Services	1,985,005	2,963,700	2,963,700	3,062,800	2,592,000	(371,700)	-12.5%
Fleet Services	778,776	911,200	911,200	776,700	978,300	67,100	7.4%
<i>Total Support Services</i>	<u>13,583,935</u>	<u>15,590,500</u>	<u>15,590,500</u>	<u>15,101,700</u>	<u>15,989,100</u>	<u>398,600</u>	<u>2.6%</u>
General Administration							
Executive Services	1,589,221	1,671,600	1,671,600	1,613,000	1,774,700	103,100	6.2%
Economic Development	994,517	1,208,300	1,208,300	1,044,300	1,298,100	89,800	7.4%
Internal Audit	154,002	150,500	150,500	150,000	150,500	-	0.0%
City Secretary	680,169	799,000	799,000	766,900	857,700	58,700	7.3%
City Council Services	345,279	342,100	342,100	342,100	362,100	20,000	5.8%
Communications & Marketing	626,416	677,400	677,400	680,000	732,800	55,400	8.2%
Neighborhood & Youth Services	111,757	161,000	161,000	124,900	167,700	6,700	4.2%
Legal Services	728,139	927,800	927,800	729,700	942,400	14,600	1.6%
<i>Total General Administration</i>	<u>5,229,500</u>	<u>5,937,700</u>	<u>5,937,700</u>	<u>5,450,900</u>	<u>6,286,000</u>	<u>348,300</u>	<u>5.9%</u>
Non-departmental	11,076,709	17,959,800	17,959,800	19,609,600	12,314,200	(5,645,600)	-31.4%
CIP - Reimbursement Resolutions	(758,321)	-	-	700,000	-	-	0.0%
<i>Total Non-departmental</i>	<u>10,318,388</u>	<u>17,959,800</u>	<u>17,959,800</u>	<u>20,309,600</u>	<u>12,314,200</u>	<u>(5,645,600)</u>	<u>-31.4%</u>
Administrative Reimbursements	(6,097,300)	(6,482,800)	(6,482,800)	(6,482,800)	(6,973,100)	(490,300)	7.6%
Total Expenditures	\$ 87,416,739	\$ 102,374,900	\$ 102,374,900	\$ 100,444,600	\$ 100,417,200	\$ (1,957,700)	-1.9%



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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 2023 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
- Eight staff members have maintained and retained Texas Court Clerk Certification
- Presiding Judge and Associate Judges have attended and complied with mandatory judicial continuing education
- City Marshals maintained all state mandated training required for peace officer certification through the Texas Commission on Law Enforcement ("TCOLE")

Fiscal Year 2024 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

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,317,951	\$ 1,392,300	\$ 1,392,300	\$ 1,374,000	\$ 1,471,300	\$ 79,000	5.7%
Supplies	21,913	40,000	40,000	30,000	40,000	-	0.0%
Maintenance & Services	99,210	177,200	177,200	115,800	177,200	-	0.0%
Miscellaneous/Admin Reimb.	47,122	66,000	66,000	41,000	66,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,486,196	\$ 1,675,500	\$ 1,675,500	\$ 1,560,800	\$ 1,754,500	\$ 79,000	4.7%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	16	16	16	16	16	-

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 2023 Accomplishments

- Graduated an additional 15 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 re-instating of Community Advisory Council and
- English, Spanish and Junior Citizen Police Academies since the pandemic
- Maintained a collaborative regional chief administrator meeting to maximize effectiveness
- The Department received its 1st re-accreditation through the Texas Best Practices, (State of Texas Accreditation)

Fiscal Year 2024 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
- Add 1 Assistant Chief to expand senior level leadership.

Financial Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 20,095,603	\$ 22,011,800	\$ 22,011,800	\$ 20,530,000	\$ 23,399,100	\$ 1,387,300	6.3%
Supplies	657,523	727,500	727,500	631,000	821,800	94,300	13.0%
Maintenance & Services	688,699	702,100	702,100	704,900	715,100	13,000	1.9%
Miscellaneous/Admin Reimb	772,717	967,500	967,500	888,200	967,600	100	0.0%
Capital Outlay	463,842	404,500	404,500	180,500	140,000	(264,500)	-65.4%
Total Expenses	\$ 22,678,384	\$ 24,813,400	\$ 24,813,400	\$ 22,934,600	\$ 26,043,600	\$ 1,230,200	5.0%

Budgeted Personnel

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	193	194	194	195	195	1

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 2023 Accomplishments

- Trained the remainder of personnel on the Blue Card Incident Management Program
- Implemented a Telehealth system to bring higher level of patient care to the community, reducing the need for transport to an emergency room.
- Implemented a Health and Wellness Program
- Implement a 5th ambulance full time ambulance
- “In-house” training programs by partnering with TEEEX. EMT Basic academy.
- Partnered with Zoll Medical to update, and keep current, critical EMS equipment like cardiac monitors and patient ventilators across the entire BFD fleet.
- Expanded the Community Paramedic program to include a full-time Mobil Integrated Health response unit with 24/7 city-wide coverage.
- Received FEMA grant for \$525,352.72 for health and wellness and training

- Hired new Fire Service Clerk and have crossed trained her to know jobs of others.
- Hired personnel to staff an additional ladder truck
- Implemented Fire Investigation software called Blazestack which has helped to develop an investigation work flow for the fire marshal's office
- Used ESRI software to predict future station locations based on incident data and property data
- Finished a comprehensive list of commercial properties for our Community Risk Assessment
- Added a drone pilot which has established 24/7 Drone coverage with on call resources
- Implemented many LaserFiche forms for the fire marshal's office to help us efficiently handle permitting and inspections
- Analyzed and adjustment in ambulance rates to reflect current industry.
- Analyzed type and adjusted dispatching of runs to reduce minimum and out of ambulance times.
- Signed the Meet and Confer contract with Local Firefighters Union 1204.
- Completed two Fire Recruit Schools and one Fast Track program to certify 28 firefighters.
- Taught first ever EMT basic program in which all students past national registry on the first attempt.
- Technical Rescue Team competed and placed in the top three in two major Rescue Competitions.
- 7 Firefighters awarded as Firefighters of the year for the annual 100's club (Regional in Houston)
- Adapted response change in response to switching from auto aid to mutual aid, minimizing response times to the Citizens of Bryan.
- Reorganization of the Fire Department's budget.
- Regional and State response sustainment

Fiscal Year 2024 Goals and Objectives

- Increase inspection staff to meet inspection standards of NFPA 1730
- Improving the LaserFiche workflow process to increase efficiency of permitting and inspections
- Continue preparation for accreditation through the Center for Public Safety Excellence
- Implement a 2nd full time Ladder Truck
- Continue to participate in the Federal Homeland Security Grant program
- Increase diversity within the Bryan Fire Department by implementing more efficient recruiting techniques.
- Continue to implement processes/procedures to reduce cancer exposure risks

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 18,407,807	\$ 19,137,500	\$ 19,137,500	\$ 18,498,000	\$ 20,696,900	\$ 1,559,400	8.1%
Supplies	1,304,426	904,300	904,300	1,235,900	868,200	(36,100)	-4.0%
Maintenance & Services	867,633	856,700	856,700	1,231,600	1,340,500	483,800	56.5%
Miscellaneous/Admin Reimb.	96,822	73,000	73,000	73,000	181,000	108,000	147.9%
Capital Outlay	1,743,993	1,082,500	1,082,500	1,082,500	1,307,500	225,000	20.8%
Total Expenses	\$ 22,420,681	\$ 22,054,000	\$ 22,054,000	\$ 22,121,000	\$ 24,394,100	\$ 2,340,100	10.6%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	151	158	158	173	173	15

ANIMAL SERVICES

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 2023 Accomplishments

- Maintained an adoption rate of 40%, Live Release Rate (Adoptions, Rescues, and Reclaims) of 73%, and a euthanasia rate of 27%

- Hosted several pet vaccination and microchip events, successfully vaccinating over 200 pets and administering 250 microchips
- Maintained a “returned to owner” in-field rate of 50% (or 443)
- Increased the number of foster homes and rescue groups by 1%
- Successfully established and maintained good working relationships with numerous local and state animal groups
- Animal Control successfully maintained an average response time of 22 minutes after notification from dispatch, and an average of 14 minutes to conclude each call from arrival to departure of scene
- Received satisfactory reviews from the State Veterinarian for annual inspection
- 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
- Maintained partnership with Aggieland Humane Society to provide opportunities for residents to participate in a low-cost mobile spay/neuter program, and to ensure 100% of BAC pets are sterilized for adoption

Fiscal Year 2024 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

Financial Summary							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 744,213	\$ 818,000	\$ 818,000	\$ 745,000	\$ 864,700	\$ 46,700	5.7%
Supplies	75,528	76,500	76,500	75,300	81,700	5,200	6.8%
Maintenance & Services	48,025	51,600	51,600	50,800	54,700	3,100	6.0%
Miscellaneous/Admin Reimb.	83,411	119,750	119,750	95,600	119,800	50	0.0%
Capital Outlay	1,495	-	-	159,800	-	-	0.0%
Total Expenses	\$ 952,672	\$ 1,065,850	\$ 1,065,850	\$ 1,126,500	\$ 1,120,900	\$ 55,050	5.2%

Budgeted Personnel						
	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	11	11	11	11	11	-

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; consultants; and contractors
- 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
- Coordinator ADA updates; implement the ADA Transition Plan

Fiscal Year 2023 Accomplishments

- Maintained Community Rating System Class 8 rating after 5 year Community Assessment Visit.
- Completed construction of Palasota Ph2, WJB Telecom, Traffic Signal at 29th/Broadmoor and 29th/Carter Creek, Golf

Course Bridge/Drainage, Ph 3C Lake Grading, Ph 3D Contract 1 Outer Loop Trails and Washington / 33rd Drainage.

- Under construction on: Downtown Quiet Zone, Old Hearne Road Ph 1, South College Avenue, Bristol/Esther Drainage, Hillside/Old Oaks Drainage, Gateway Monument Signs, Midtown Park: various phases including Ph 3C Contract 3 Dam and Emergency Spillway, Ph 3C Contract 4 Well Drilling and Irrigation, Ph3C Contract 2 Boardwalk and Ph 8A Roadway A.
- Monitor developer oversize participation agreements such as W 22nd Street Parking, Copperfield Storm Sewer (Park Hudson), Lynn Drive Waterline, and Bonham Trace Detention Pond.
- Continued to utilize prequalified list of firms to expedite selection of consultants, selected consultants for the following projects (Flood Mitigation Plan, Old Hearne Extn, Wayside/ Carter Creek Storm Sewer, Woodville Road Ph 1, Old Hearne Ph 3&5)
- 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, Coulter Airfield Sewer and consultant designs for Bristol/Esther Drainage, Hillside/Oaks Drainage, Gateway Monument Signs, South College Avenue 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
- Continue Contractor Registration Program ensuring quality of contractors building infrastructure including documenting contractor's continuing education efforts
- Continued to implement Flood Mitigation Plan and provided public outreach at First Fridays.
- Applied for RAISE federal grant and FEMA grant

Fiscal Year 2024 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)

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,290,266	\$ 1,634,700	\$ 1,634,700	\$ 1,332,000	\$ 1,814,000	\$ 179,300	11.0%
Supplies	21,701	42,200	42,200	37,600	39,000	(3,200)	-7.6%
Maintenance & Services	93,244	59,500	59,500	77,900	55,600	(3,900)	-6.6%
Miscellaneous/Admin Reimb.	55,752	120,500	120,500	74,000	124,000	3,500	2.9%
Capital Outlay	191,258	-	-	-	-	-	0.0%
Total Expenses	\$ 1,652,221	\$ 1,856,900	\$ 1,856,900	\$ 1,521,500	\$ 2,032,600	\$ 175,700	9.5%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	14	15	15	16	16	1

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 2023 Accomplishments

Street Maintenance

- Constructed temporary parking lot at Midtown Park
- Managed concrete and asphalt street maintenance contracts
- Responded to and repaired approximately 208 potholes
- Repaired asphalt for 39 water/wastewater utility cuts
- Maintained roadways during inclement weather events

Drainage Maintenance

- Installed bridges at Sue Haswell Park
- Repair sinkholes behind concrete panels along Burton Creek
- Repaired drainage issue along Archer Cr
- Removed silt from creek and tributary channels throughout the City
- Repaired gabion baskets along creek off Turtle Grove

Concrete Maintenance

- Repaired concrete channel paving at Glen Oaks
- Converted grate inlets into area inlets on Dellwood St.
- Installed ADA ramps on Old Hearne Road
- 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
- Manage ROW maintenance by using inmate work program

Fiscal Year 2024 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

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,026,776	\$ 1,229,100	\$ 1,229,100	\$ 1,070,000	\$ 1,307,900	\$ 78,800	6.4%
Supplies	102,232	106,000	106,000	94,900	105,500	(500)	-0.5%
Maintenance & Services	297,134	476,500	476,500	446,300	480,000	3,500	0.7%
Miscellaneous/Admin Reimb.	484,024	456,500	456,500	490,800	456,500	-	0.0%
Capital Outlay	228,417	580,500	580,500	367,900	-	(580,500)	-100.0%
Total Expenses	\$ 2,138,583	\$ 2,848,600	\$ 2,848,600	\$ 2,469,900	\$ 2,349,900	\$ (498,700)	-17.5%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	17	17	17	17	17	-

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 2023 Accomplishments

- Reconstructed signals at 29th/Carter Creek and 29th/Broadmoor
- Developed updated signal timing plans for various corridors (in-house and by consultant)
- Design underway on Villa Maria SUP (previous TASA Grant) with design completion in 2023 – to be bid by TXDOT..
- Implemented Local Area Traffic Management Program ("LATM") – completed seventh year of applications and started eighth 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 and participated in TXDOT's weekly meeting on access permits within the Bryan District.

- 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.
- Updated the City Thoroughfare Plan multiple times related to development projects.
- Upgraded all school flashing assemblies using cellular modems allowing abandonment of old radio system.
- Installed the first 20 locations of the Bryan Flood Early Warning System with Traffic Operations employees.
- Assisted in reconnection of disrupted fiber connections

Fiscal Year 2024 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)
- 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 as funding allows.
- 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.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 816,756	\$ 842,500	\$ 842,500	\$ 839,000	\$ 935,000	\$ 92,500	11.0%
Supplies	48,669	44,000	44,000	44,700	44,200	200	0.5%
Maintenance & Services	1,104,675	1,079,250	1,079,250	1,078,900	1,076,600	(2,650)	-0.2%
Miscellaneous/Admin Reimb.	2,609	8,500	8,500	7,700	8,400	(100)	-1.2%
Capital Outlay	7,081	251,000	251,000	251,000	-	(251,000)	-100.0%
Total Expenses	\$ 1,979,790	\$ 2,225,250	\$ 2,225,250	\$ 2,221,300	\$ 2,064,200	\$ (161,050)	-7.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	17	17	17	17	17	-

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.

Fiscal Year 2023 Accomplishments

- Implemented a customer-focused online building permitting and inspections software system, designing 140+ unique permitting processes and holding 60+ design sessions identifying workflows for each process.
- Continued supporting the work of the Planning and Zoning Commission, including the preparation of legislation intended to implement the recommendations of the Council-adopted Comprehensive Plan (“Blueprint 2040”), Downtown Master Plan, Midtown Area Plan, and other adopted long-range plans.
- Supported the Historic Landmark Commission’s effort to update the City’s Historic Preservation Plan, the first such update in 34 years.
- Prepared a detailed status report on the implementation actions recommended by the 2016 Comprehensive Plan and researched, prepared, and completed four (4) Comprehensive Plan amendments.
- 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 or completed development ordinance reviews, updates, and revisions, on subjects such as detached shared

housing, the innovation corridor zoning districts, ETJ lot standards, definitions for surface mining/quarries, local street pavement widths, RV Park and gas station development standards, and downtown signage.

- Managed the City’s substandard structures abatement program, scheduling 30+ cases for Building and Standards Commission consideration and overseeing City contractor removal of eighteen (18) substandard structures.
- Recipient of the 2022 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association for the seventh year in a row.
- Coordinated the technical review of hundreds of development proposals through the Site Development Review (“SDRC”) and change of owner/use/tenant processes and provided staff support for 100+ of (pre-)development meetings with customers.
- Prepared detailed background information and presented over 68+ development proposals and other projects to the City Council for direction and/or final action.
- Responded to, researched, and successfully guided five (5) property owner-requested annexations to City Council approval.
- Processed and inspected 250+ redevelopment (change of owner, use, or tenant) applications.
- Reviewed, approved, and issued an average of eight (8) building permits every business day.
- Operated permit call center that answers an average of eighty (80) phone calls per business day for inspection requests or permit and general property development questions.
- Operated building permit inspections program that performed 27,000+ inspections.
- Managed all aspects of the City’s Downtown Improvement Grant Program (“DIP”), the Life Safety Grant Program and the Corridor Beautification Grant Program.
- Continued the program making a staff person available during all business hours to assist customers.

Fiscal Year 2024 Goals and Objectives

- Continue supporting Blueprint 2040 implementation action items, including long-range planning efforts that help provide attractive commercial development/redevelopment and 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 Downtown Bryan and Bryan Midtown Park.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,969,082	\$ 2,131,800	\$ 2,131,800	\$ 1,998,000	\$ 2,268,400	\$ 136,600	6.4%
Supplies	137,165	294,500	294,500	99,900	115,000	(179,500)	-61.0%
Maintenance & Services	72,301	65,000	65,000	67,900	63,500	(1,500)	-2.3%
Miscellaneous/Admin Reimb.	251,799	273,000	273,000	264,500	273,000	-	0.0%
Capital Outlay	61,756	-	-	300	-	-	0.0%
Total Expenses	\$ 2,492,103	\$ 2,764,300	\$ 2,764,300	\$ 2,430,600	\$ 2,719,900	\$ (44,400)	-1.6%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	26	27	27	27	27	-

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 2023 Accomplishments

- Expanded focus and enforcement for Zoning and Land Site violations
- Developed sign abatement program

Fiscal Year 2024 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 avenues to increase capability for reporting violations and concerns
- Explore opportunity for enforcement expansion along gateways and major thoroughfares
- Expand public education and outreach
- Implement sign abatement program for targeted corridors

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 350,939	\$ 384,800	\$ 384,800	\$ 368,000	\$ 410,400	\$ 25,600	6.7%
Supplies	14,514	16,500	16,500	20,500	19,800	3,300	20.0%
Maintenance & Services	19,199	21,200	21,200	20,000	19,900	(1,300)	-6.1%
Miscellaneous/Admin Reimb.	62,842	71,500	71,500	63,100	68,600	(2,900)	-4.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 447,494	\$ 494,000	\$ 494,000	\$ 471,600	\$ 518,700	\$ 24,700	5.0%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	5	5	5	5	5	-

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 2023 Accomplishments

- Provided coordination of the outside agency process for non-Community Development Block Grant (CDBG) service agencies – funded six agencies
- Provided funding and technical assistance to Elder Aid for CHDO (Community Housing Development Organization) elderly rental development
- Coordinated efforts on General Fund programs – Housing Infill and Housing Foundation Initiative
- Participated in efforts and served on the Brazos County Housing Coalition
- Streamlined the Public Service Agency funding process, including eliminating the Joint Relief Funding Review process; funded four agencies
- Collaborated with Texas A&M University by employing Work Study students

- Concluded the special economic development emergency small business grants
- Overhauled the Minor Repair Program, including restructuring the application process for clients and vendors, quality control measures, client outreach, invoice processing, and policies
- Added two alternates to the Community Development Advisory Committee (CDAC)
- Completed two reconstruction projects with HOME funds
- Completed twenty five Minor Repair projects with CDBG funds
- Funded one Down payment Assistance Program
- Completed two voluntary demolition projects
- Assisted the City of Bryan and BCD with real estate analysis and transactions
- Submitted a NCDCA Region VI Impact project
- Began process of evaluating department programs and positions

Fiscal Year 2024 Goals and Objectives

- Provide outreach opportunities related to housing maintenance, wills and estates, available programing, and community partners
- Complete department program evaluations and implement identified changes
- Facilitate partnerships to enhance and support the City Council's Strategic Initiatives
- Expand and revise the housing/revitalization Infill Program to increase supply of available and buildable lots and increase the supply of housing
- Provide oversight and monitoring of outside agencies and federally funded agencies
- Participate in NCDCA regional and national training opportunities
- Seek alternative funding sources for housing, education, and other department programs
- Provide supervision and oversight of department programs, including reporting, budgeting, reconciling payments
- Provide technical assistance to other city departments as needed
- Continue implementing and improving the Minor Repair, Major Rehabilitation and Reconstruction Programs.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 231,974	\$ 224,400	\$ 224,400	\$ 123,000	\$ 238,900	\$ 14,500	6.5%
Supplies	3,556	19,000	19,000	8,000	21,100	2,100	11.1%
Maintenance & Services	924	1,500	1,500	9,000	3,500	2,000	133.3%
Miscellaneous/Admin Reimb.	5,000	8,600	8,600	2,000	2,000	(6,600)	-76.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 241,454	\$ 253,500	\$ 253,500	\$ 142,000	\$ 265,500	\$ 12,000	4.7%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	1	1	1	1	1	-

LIBRARY SERVICES

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 2023 Accomplishments

- Subscribed to databases for research, genealogy and educational purposes
- Continued the expansion of digital collections; eBooks and eAudiobooks
- Received grants totaling \$57,000 dollars from the Clifton C. and Henryetta C. Doak Charitable Trust and the Dr. Eugene Edge Charitable Trust for subscription databases and other services
- Continued use and implementation of the Strategic Plan passed by the Library Advisory Board in January 2021 <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
- Continued Participation in 1,000 Books Before Kindergarten, a national program that improves childhood literacy

Fiscal Year 2024 Goals and Objectives

- Execute goals and objectives provided in the Strategic Plan passed by the Library Advisory Board January 2022 <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 partnership

Financial Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 2,376,236	\$ 2,631,000	\$ 2,631,000	\$ 2,480,000	\$ 2,787,100	\$ 156,100	5.9%
Supplies	33,565	41,100	41,100	36,000	45,300	4,200	10.2%
Maintenance & Services	79,318	134,500	134,500	140,100	98,400	(36,100)	-26.8%
Miscellaneous/Admin Reimb	105,286	76,200	76,200	56,400	117,600	41,400	54.3%
Capital Outlay	222,362	277,300	277,300	277,300	275,800	(1,500)	-0.5%
Total Expenses	\$ 2,816,767	\$ 3,160,100	\$ 3,160,100	\$ 2,989,800	\$ 3,324,200	\$ 164,100	5.2%

Bryan Library	\$ 1,303,834	\$ 1,535,000	\$ 1,535,000	\$ 1,414,100	\$ 1,604,100	\$ 69,100	4.5%
College Station Library	1,161,968	1,259,600	1,259,600	1,265,700	1,330,500	70,900	5.6%
Carnegie Library	350,964	365,500	365,500	310,000	389,600	24,100	6.6%
Total Expenses	\$ 2,816,766	\$ 3,160,100	\$ 3,160,100	\$ 2,989,800	\$ 3,324,200	\$ 164,100	5.2%

Budgeted Personnel

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Bryan Library	16	14	14	14	14	-
College Station Library	15	16	16	16	16	-
Carnegie Library	4	4	4	4	4	-
Full-Time Employee Count	35	34	34	34	34	-

PARKS AND 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

- Completed replacement of 5 playground units (funds encumbered from FY22)
- Identified and completed various Park Improvement Projects throughout the parks system
 - Parks amenity replacements
 - Resurfacing of basketball/tennis courts
 - Landscape improvements
 - Installation of lighting to identified parks
 - Bridge repairs
 - Installation of trail & park signage
 - Painting of pavilions
- Installed and removed holiday lighting/décor to Sue Haswell Park and the Downtown District
- Updated Tree Risk Assessment for parks system
- Maintained requirements to be identified as a distinguished "Tree City USA" community
- Continued Midtown Park development
- Maintained monthly parks system audits
- Day-to-day park maintenance operations
- Completed landscape enhancements to the Phillips Event Center
- Provided on-call system for park pavilion rentals and after-hours emergencies
- Continued maintenance improvements/redirection of downtown district
- Installation of new disc golf course to Tiffany Park/Park Hudson Trail

Fiscal Year 2023 Accomplishments

- Hosted Holiday Magic Event and Reindeer on the Run holiday event
- Continued to offer Adult Sports programs of Flag Football, Softball, Sand Volleyball and 3 on 3 Basketball
- Added more Sensory-Friendly Swim Days for the community
- Added Open Gym Volleyball to NRC offerings
- Hosted TAAF Region five Swim Meet
- Received TAAF Member City of the Year Award
- Continued management of both landscaping and custodial maintenance contracts for parks system and city facilities
- Played host to over 25 tournaments/athletic events at BRAC
- Further developed Greenbrier Park— install of playground, fitness equipment and trail extension

Fiscal Year 2024 Goals and Objectives

- Add five Recreation programs
- Add two Athletics/Aquatics programs
- Add two Special Events
- Completion of identified Park Improvement Projects—TBD per funding
- Continue management of landscaping and custodial contracts for parks system and city facilities
- Host identified tournaments/athletic events similar to FY23
- Update Tree Risk Assessment for parks system
- Maintain Requirements to be identified as a distinguished "Tree City USA" community
- Replace two additional park playgrounds—pending additional funding

Financial Summary							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 2,515,952	\$ 2,544,200	\$ 2,544,200	\$ 2,584,000	\$ 2,711,900	\$ 167,700	6.6%
Supplies	225,361	197,500	197,500	197,500	207,500	10,000	5.1%
Maintenance & Services	778,599	890,600	890,600	890,600	852,700	(37,900)	-4.3%
Miscellaneous/Admin Reimb.	1,275,854	2,109,000	2,109,000	1,893,500	1,971,000	(138,000)	-6.5%
Capital Outlay	280,105	417,000	417,000	510,000	469,800	52,800	12.7%
Total Expenses	\$ 5,075,871	\$ 6,158,300	\$ 6,158,300	\$ 6,075,600	\$ 6,212,900	\$ 54,600	0.9%

Budgeted Personnel						
	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	23	24	24	24	25	1

FISCAL SERVICES

Mission Statement

The mission of the Fiscal Services department is to ensure financial accountability, effectively manage the City's assets, 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 2023 Accomplishments

Accounting

- Provided monthly financial information to management.

- 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

- 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 2024 Goals and Objectives

Accounting

- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2023.
- Close each prior period and provide monthly financial information by the 10th working day of the following month.

Budget

- 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

Financial Summary							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,225,689	\$ 1,553,600	\$ 1,553,600	\$ 1,462,000	\$ 1,753,500	\$ 199,900	12.9%
Supplies	23,292	24,750	24,750	20,400	24,800	50	0.2%
Maintenance & Services	44,318	55,000	55,000	46,700	54,000	(1,000)	-1.8%
Miscellaneous/Admin Reimb.	231,671	216,250	216,250	225,000	216,300	50	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,524,970	\$ 1,849,600	\$ 1,849,600	\$ 1,754,100	\$ 2,048,600	\$ 199,000	10.8%

Budgeted Personnel						
	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	15	17	18	18	18	1

INFORMATION TECHNOLOGY

Mission Statement

The mission of the Fiscal Services department is to ensure financial accountability, effectively manage the City's assets, 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

- 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 2023 Accomplishments

- Maintain 99.8% or higher uptime for all critical systems
- Expanded Cybersecurity awareness program
- Created Shark Award recognition program – tracking leading indicators of phishing awareness
- 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) CIP Audit
- Created department specific email campaigns to further test our internal processes
- Perform Payment Card Industry (PCI) annual scoping and review of the 12 City departments that process credit cards.
- Expanded existing GIS functionality
- Upgraded ArcGIS Server to latest long-term release 10.9.1
- Created BPD dashboards for patrol and office crime viewing/analysis
- Continued expansion of ArcGIS Online mapping applications and dashboards across multiple City departments
- Integrated GIS mapping services into Citizenserve, the City's new online permitting system
- Upgraded IT GPS/GNSS survey data collection equipment

- Acquired new high-resolution aerial flight from Nearmap
- 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 TextPower, GovOS, CitizenServe, Milsoft FieldSyte, Telestaff
- Upgraded Sensus Flexnet Smart Meter System, GeoDigital Field Mapping, Computer Aided Dispatch (CAD), Exchange, Laserfiche, People Admin, Smartworks MeterSense and LT Court System
- Expanded use of Laserfiche with new HR and Finance processes, BTU Paperless initiative, BTU Online Service Application
- Handled 6,200 help desk calls over the last year, representing a decrease of 10%
- Continued expansion and upgrade of city network infrastructure
- Fully implemented high-availability Internet access for City staff
- BVWACS System Wide Public Safety encryption upgrade – expanded to include DPS channels
- Police handheld radio life and safety replacement
- Upgraded 526 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; Legends Event Center Connectivity, Steele Store Substation to Smetana Substation OPGW, Rayburn Substation to Rodgers Substation OPGW, Finfeather Fiber upgrade, Travis Park Fiber Expansion

Fiscal Year 2024 Goals and Objectives

- Expand Cybersecurity awareness program by revamping the classroom-based awareness training, adding social engineering assessments, and amplified focused marketing
- Enhance existing GIS functionality
- 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 implementation

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 4,222,249	\$ 4,551,400	\$ 4,551,400	\$ 4,085,000	\$ 4,833,000	\$ 281,600	6.2%
Supplies	502,467	601,000	601,000	550,300	619,100	18,100	3.0%
Maintenance & Services	2,014,148	1,867,500	1,867,500	2,102,500	1,868,500	1,000	0.1%
Miscellaneous/Admin Reimb.	259,222	430,500	430,500	412,100	430,500	-	0.0%
Capital Outlay	1,513,055	1,609,500	1,609,500	1,531,800	1,674,000	64,500	4.0%
Total Expenses	\$ 8,511,141	\$ 9,059,900	\$ 9,059,900	\$ 8,681,700	\$ 9,425,100	\$ 365,200	4.0%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	38	40	40	41	41	1

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.

- 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 Accomplishments

- Implemented an updated applicant/hiring system and added new onboarding system.
- Continued implementation of 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.

Fiscal Year 2024 Goals and Objectives

- 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

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 589,481	\$ 626,100	\$ 626,100	\$ 609,000	\$ 754,900	\$ 128,800	20.6%
Supplies	12,418	52,000	52,000	63,400	55,000	3,000	5.8%
Maintenance & Services	146,264	91,500	91,500	101,600	90,500	(1,000)	-1.1%
Miscellaneous/Admin Reimb.	35,880	36,500	36,500	52,400	44,700	8,200	22.5%
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	\$ 784,043	\$ 806,100	\$ 806,100	\$ 826,400	\$ 945,100	\$ 139,000	17.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	5	5	5	5	6	1

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 2023 Accomplishments

- Replaced water heater/boiler exhaust flue at Bryan Justice Center to eliminate potential carbon monoxide exposures
- Replaced splash pad controller at Tanglewood park
- Replaced four broken windows at Municipal Office Building
- Staff completed all required training through Human Resources and the City's Information Technology Department
- Stayed within allotted overall budget for our department
- Provided departmental training regarding Legends Event Center building equipment
- Replaced the entire shade structure at Palace Theatre
- Sheet rocked and sound proofed the Mayor's office between him and Mary Lynne and the hallway to RM305
- Resurfaced 5 Tennis Courts at Villa West and Bryan High, 4 Basketball Courts at BRAC, Sadie Thomas and Washington Parks
- Replaced the fire alarm panel at Clara B Mounce Library
- Replaced the fire alarm panel at Carnegie Library

- Replaced the Municipal Office Building condenser coil on HVAC unit RTU2
- Power supply transition and IT communications upgrade at Clara B Mounce Library (overhead to underground)
- Removed and replaced retractable cord reels at Fire Station 1 and Fire Station 2
- Removed and replaced 22 coil cords that control the safety bar on the overhead doors at Fire Station 1 and Fire Station 2
- Completed the installation of 6 hail damaged roofs at The Queen Theater, IT, BTU Meter Building, Justice Center, Water Production Office, and Waste Water Treatment Plant #1
- Completed renovation of Phillips Event Center

Fiscal Year 2024 Goals and Objectives

- Continue to provide inspections of all mechanical equipment in all buildings; identify and replace items that are failing or nearing end-of-life expectancy
- 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
- Replace roof top HVAC unit #2 at Municipal Office Building
- Replace Bryan Aquatics boilers
- Replace boiler at Bryan Justice Center
- Replace fire panel at Bryan Justice Center
- Paint Carnegie Library building and Seal/Repair Window Seals around building to slow deterioration of the building
- Upgrade Carnegie Library hydraulic elevator because the current elevator parts are becoming absolute. The average life span of an elevator is 25-30 years.
- Weatherproof City Hall exteriors
- Replace carpet and flooring within Clara B. Mounce Library
- Replace Bryan City Cemetery office and maintenance facility
- Focus on local training opportunities for staff to enhance their knowledge in maintenance
- Continue with the department's main focus on maintenance during the FY 2024 budget year

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,144,889	\$ 1,413,100	\$ 1,413,100	\$ 1,186,000	\$ 1,499,400	\$ 86,300	6.1%
Supplies	49,528	51,400	51,400	46,400	48,900	(2,500)	-4.9%
Maintenance & Services	571,103	602,400	602,400	707,300	499,000	(103,400)	-17.2%
Miscellaneous/Admin Reimb.	207,519	191,800	191,800	200,300	197,900	6,100	3.2%
Capital Outlay	11,966	705,000	705,000	922,800	346,800	(358,200)	-50.8%
Total Expenses	\$ 1,985,005	\$ 2,963,700	\$ 2,963,700	\$ 3,062,800	\$ 2,592,000	\$ (371,700)	-12.5%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	18	18	18	18	18	-

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 2023 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, Parts Procurement Specialist, Administrative Assistant, and Service Technicians 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 2024 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.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 715,904	\$ 827,700	\$ 827,700	\$ 705,000	\$ 893,600	\$ 65,900	8.0%
Supplies	26,457	44,000	44,000	29,700	44,100	100	0.2%
Maintenance & Services	33,384	37,000	37,000	39,100	38,000	1,000	2.7%
Miscellaneous/Admin Reimb.	3,031	2,500	2,500	2,900	2,600	100	4.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 778,776	\$ 911,200	\$ 911,200	\$ 776,700	\$ 978,300	\$ 67,100	7.4%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	11	11	11	11	11	-

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 2023 Accomplishments

- Attended regular and special board and committee meetings
- Presented local government topics to a number of community organizations
- 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
- Participated in meetings with TAMUS Chancellor's Office
- Continued to evaluate physical and environmental security standards to protect the Municipal Office Building occupants and visitors

Fiscal Year 2024 Goals and Objectives

- Provide ways for citizens to have the opportunity to voice opinions through public hearings, meetings, surveys, etc.
- Maintain fund reserve of at least 60 days of operating expenditures/expenses
- Provide comprehensive Capital Improvement Plan (CIP) information to City Council on a regular basis
- Conduct Management Team meetings to further enhance communication within the organization
- Continue to implement strategic initiatives as outlined in the Strategic Plan
- Continue to present to professional groups and educate the public on local government and current issues
- Continue to assist with economic development initiatives
- Respond to citizen concerns within 24 hours
- Present a balanced Fiscal Year 2024 adopted budget
- Prepare City Council agendas and meet appropriate Texas Open Meetings Act ("TOMA") requirements; attend all City Council meetings; provide regular reports to City Council, and execute policies set and established by City Council
- Provide effective and efficient service delivery of all municipal services
- Provide City staff with professional development opportunities and other work or career-related training, and promote continuous improvement and learning
- Continue a proactive approach to growth, including economic development, infill development, growth planning, Extra Territorial Jurisdiction ("ETJ") controls, annexation, and development in general
- 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
- Evaluate and implement physical and environmental security standards to protect the Municipal Office Building occupants and visitors

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 1,201,146	\$ 1,236,100	\$ 1,236,100	\$ 1,221,000	\$ 1,339,100	\$ 103,000	8.3%
Supplies	15,529	7,000	7,000	6,900	7,100	100	1.4%
Maintenance & Services	166,568	144,500	144,500	125,100	144,500	-	0.0%
Miscellaneous/Admin Reimb.	205,978	284,000	284,000	260,000	284,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,589,221	\$ 1,671,600	\$ 1,671,600	\$ 1,613,000	\$ 1,774,700	\$ 103,100	6.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	11	11	11	11	11	-

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 2023 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.
- Identified a development partner for Downtown North.
- 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
- Served on the BISD Long Range Planning Committee, Economic Development Foundation and attended school board public meetings.
- Served as the liaison with the Brazos Valley Economic Development Corporation.
- Manage the complete development of the Legends Event Center and other associated amenities associated with Midtown Park to include acquiring the D-BAT facility.
- Began overseeing the redevelopment efforts at Phillips Event Center.

Fiscal Year 2024 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 east Bryan.
- Facilitate the strengthening of the Bryan-Traditions partnership.
- Negotiate a contract with 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 economic development opportunities at Coulter Airfield by adding hangar space and a business center.
- Serve as the First Vice President of the Greater Brazos Valley Builders Association FY 2024.
- Continue to manage the development of Midtown Park.
- Continue to manage the redevelopment of the Phillips Event Center.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 745,694	\$ 752,300	\$ 752,300	\$ 783,400	\$ 842,000	\$ 89,700	11.9%
Supplies	6,127	3,000	3,000	2,900	2,800	(200)	-6.7%
Maintenance & Services	20,530	29,000	29,000	29,000	29,000	-	0.0%
Miscellaneous/Admin Reimb.	222,166	424,000	424,000	229,000	424,300	300	0.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 994,517	\$ 1,208,300	\$ 1,208,300	\$ 1,044,300	\$ 1,298,100	\$ 89,800	7.4%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	5	5	5	5	5	-

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 2023 Accomplishments

- Performed compliance and performance audits per Audit Committee guidance

- Supported the contracted City 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
- Reviewed the Fraud Hotline Protocols
- Received an unmodified opinion on City of Bryan and Bryan Texas Utilities Audits

Fiscal Year 2024 Goals and Objectives

- Comply with approved Internal Audit Charter
- Review the Risk Assessment
- Review the Internal Audit Plan
- Complete at least one audit per the Internal Audit Plan
- Receive Fraud Hotline reports
- Perform Special Assignments per City Council guidance
- Review regular update reports
- Prepare for and attend Audit Committee meetings

Financial Summary							
	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	\$Chng/FY 23	%Chng/FY
	Actuals	Adopted	Amended	Projected	Proposed	Adopted	23
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	149	500	500	-	500	-	0.0%
Miscellaneous/Admin Reimb.	153,853	150,000	150,000	150,000	150,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 154,002	\$ 150,500	\$ 150,500	\$ 150,000	\$ 150,500	\$ -	0.0%

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 2023 Accomplishments

- Successfully conducted City of Bryan elections 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 Award from State of Texas for Excellence in Vital Statistics Reporting.
- Oversaw development and launch of special marketing campaigns.
- Participated in partnership efforts with Destination Bryan.
- Tracked bills related to municipalities for the 88th Session of the Texas State Legislature.

Fiscal Year 2024 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.
- Continue partnership efforts with Destination Bryan.
- Assist with implementation of new laws passed during the 88th Session of the Texas State Legislature

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 596,067	\$ 610,500	\$ 610,500	\$ 612,000	\$ 673,700	\$ 63,200	10.4%
Supplies	13,480	16,500	16,500	14,000	16,500	-	0.0%
Maintenance & Services	19,915	39,500	39,500	26,900	35,000	(4,500)	-11.4%
Miscellaneous/Admin Reimb.	50,707	132,500	132,500	114,000	132,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 680,169	\$ 799,000	\$ 799,000	\$ 766,900	\$ 857,700	\$ 58,700	7.3%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	6	6	6	6	6	-

CITY COUNCIL SERVICES

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 2023 Accomplishments

- Continued BioCorridor growth and development
- Continued development activities in north, south, east, west and central Bryan
- Lowered the property tax rate
- Adopted a balanced budget
- Progress on new Midtown Area Plan
- Progress on new Travis Bryan Midtown Park
- Hosted annual volunteer reception
- Opening of Legends Event Center in Travis Bryan Midtown Park

Fiscal Year 2024 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
- Continue progress on Midtown Area Plan

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 56	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Supplies	28,368	32,500	32,500	32,500	32,500	-	0.0%
Maintenance & Services	268,601	250,000	250,000	250,000	270,000	20,000	8.0%
Miscellaneous/Admin Reimb.	48,254	59,500	59,500	59,500	59,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 345,279	\$ 342,100	\$ 342,100	\$ 342,100	\$ 362,100	\$ 20,000	5.8%

COMMUNICATIONS AND 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 2023 Accomplishments

- Earned 16 national awards and 15 state awards in various marketing and communications categories.
- Increased statistics for “The Good Life” e-newsletter with an average open rate of 46% (industry average is 38%), an average click-through rate of 16% (industry average is 4%), and 32% for number of new subscribers.
- In the first six months of FY23, social media engagement has already surpassed FY22 total by more than 23,000.
- Completely redesigned the Bryan + College Station Public Library System website including development and total content rewrite. In the first six months of FY23, the new website experienced an increase of users by 15% and page views by 11% overall, and an increase of more than 200% of page views on certain prioritized pages.

- Built and launched a new online “trash collection day search tool” that allows residents to type in their address and find their trash and brush/bulky collection day.
- Advised and helped implement an online permitting platform for Development Services.
- Implemented a new online reading tracker program, Beanstack, for the Bryan + College Station Public Library System to make the Summer Reading Program more user friendly and provide other reading program options.
- Established a City of Bryan LinkedIn profile in February 2023 and already have more than 2,000 followers.
- Designed the Legends of Aggieland wall graphic for Legends Event Center. The project consisted of working with 207 different files.
- Cross-trained staff on certain roles and responsibilities so there are two or more individuals in our office who can fill in for any gaps or absences that may arise.
- Established an internal, editorial calendar and style guide to ensure consistency throughout all projects.
- Created more than 1,100 collateral pieces for various graphic design projects, including 140 pages of content for BTU publications.
- Produced the annual State of the City video and website.
- Managed front and backend of the city’s mobile app and 12 different websites

Fiscal Year 2024 Goals and Objectives

- Create a new campaign for Gameday Shuttle advertising.
- Produce two new, video PSAs and one Good Life edition each month.
- Increase the number of stories and reels produced for Facebook and Instagram to diversify our content and broaden our audience.
- Complete and launch the total redesign of the main City of Bryan website (bryantx.gov), including development, content rewrite and improved internal search functionality.
- Continue to take a proactive approach to marketing the city.
- Continue to meet or exceed all deadlines, ensure the city’s brand standards across all projects, and provide superior customer service

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 505,870	\$ 493,900	\$ 493,900	\$ 513,000	\$ 549,200	\$ 55,300	11.2%
Supplies	29,333	32,500	32,500	23,700	32,600	100	0.3%
Maintenance & Services	15,475	19,000	19,000	15,200	19,000	-	0.0%
Miscellaneous/Admin Reimb.	75,738	132,000	132,000	128,100	132,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 626,416	\$ 677,400	\$ 677,400	\$ 680,000	\$ 732,800	\$ 55,400	8.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	4	5	5	5	5	-

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 2023 Accomplishments

- Continued activities of the Youth Advisory Commission ("YAC")
- Administered the neighborhood association matching grant program
- Continued to foster communication at the neighborhood level
- Provided support to various youth and at risk populations programs and activities
- Assisted with construction aspect of infill redevelopment program

Fiscal Year 2024 Goals and 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
- Expand opportunities for populations at risk

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 101,149	\$ 108,400	\$ 108,400	\$ 102,000	\$ 115,000	\$ 6,600	6.1%
Supplies	860	1,000	1,000	300	1,100	100	10.0%
Maintenance & Services	383	6,100	6,100	500	6,100	-	0.0%
Miscellaneous/Admin Reimb.	9,365	45,500	45,500	22,100	45,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 111,757	\$ 161,000	\$ 161,000	\$ 124,900	\$ 167,700	\$ 6,700	4.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	1	1	1	1	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 2023 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 2024 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
- Respond appropriately to public information requests and within a timely manner.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 692,446	\$ 872,300	\$ 872,300	\$ 685,000	\$ 886,800	\$ 14,500	1.7%
Supplies	3,467	5,500	5,500	4,300	4,500	(1,000)	-18.2%
Maintenance & Services	20,969	29,500	29,500	24,800	30,000	500	1.7%
Miscellaneous/Admin Reimb.	11,257	20,500	20,500	15,600	21,100	600	2.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 728,139	\$ 927,800	\$ 927,800	\$ 729,700	\$ 942,400	\$ 14,600	1.6%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	7	7	7	7	7	-

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Payments Agency Contributions</u>							
Brazos Central Appraisal District	\$ 389,256	\$ 399,800	\$ 399,800	\$ 421,900	\$ 499,400	\$ 99,600	24.9%
Brazos County (Prisoner Support)	82,050	157,500	157,500	73,000	100,000	(57,500)	-36.5%
Brazos County 911 District	2,031,781	2,156,500	2,156,500	2,156,500	2,326,200	169,700	7.9%
Brazos County Health Department	478,029	478,000	478,000	478,000	478,000	-	0.0%
Brazos Senior Citizens	15,000	20,000	20,000	20,000	20,000	-	0.0%
Bryan Business Council	555,556	150,000	150,000	555,600	705,600	555,600	370.4%
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 Veterans Memorial	-	-	-	30,000	30,000	30,000	0.0%
Brazos Valley Wide Area Communications	83,766	99,400	99,400	73,900	95,000	(4,400)	-4.4%
Easterwood Airport	100,515	105,000	105,000	102,000	105,000	-	0.0%
Destination Bryan	225,415	308,000	308,000	308,000	495,000	187,000	60.7%
Total Partner Agency Contributions	4,317,868	4,230,700	4,230,700	4,575,400	5,210,700	980,000	23.2%
<u>Other Non Departmental</u>							
Contractual Obligations	2,096,127	813,200	813,200	622,100	913,900	100,700	12.4%
Other Misc. Obligations	722	45,000	45,000	40,000	50,000	5,000	11.1%
Billing Services Reimbursements	22,826	34,900	34,900	34,900	40,200	5,300	15.2%
Transfer to Debt Service	-	95,600	95,600	95,600	95,300	(300)	-0.3%
Transfer to Other Funds	4,639,166	12,740,400	12,740,400	14,241,600	6,004,100	(6,736,300)	-52.9%
Total Other Non Departmental	6,758,841	13,729,100	13,729,100	15,034,200	7,103,500	(6,625,600)	-48.3%
Sub-Total Expenses	11,076,709	17,959,800	17,959,800	19,609,600	12,314,200	(5,645,600)	-31.4%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	(758,321)	-	-	700,000	-	-	0.0%
Total Non Operating	(758,321)	-	-	700,000	-	-	0.0%
Total	\$10,318,388	\$17,959,800	\$17,959,800	\$20,309,600	\$12,314,200	\$(5,645,600)	-31.4%



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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 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 debt in FY 2024. The Certificates of Obligation issuance is expected to total \$75,010,000 in 25 year debt. The list of projects and planned future debt issuances that will be serviced by the debt service fund are in the capital funding section starting on page 148.

Fiscal Year 2024

The proposed tax rate for FY 2024 is \$0.62400/\$100 assessed valuation. This total tax rate is below the City Charter limit of \$1.50/\$100 assessed valuation. Of this total tax rate, \$0.193178 is devoted to debt service. The debt rate will generate an estimated \$15,113,000 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 76.4% of the total debt service payments for FY 2024. The remaining 23.6% will be funded through other revenues including transfers in from other funds of \$3,160,300 for self-supporting debt, reimbursements of \$377,000 for debt service requirements related to BVSWMA, interest income of \$100,000 and delinquent property tax revenues estimated at \$70,000.

Total budgeted expenditures for the Debt Service Fund for FY 2024 are \$19,801,000. This amount includes principal and interest payments of \$19,791,000 for outstanding debt issuance and \$10,000 for other debt expenses.

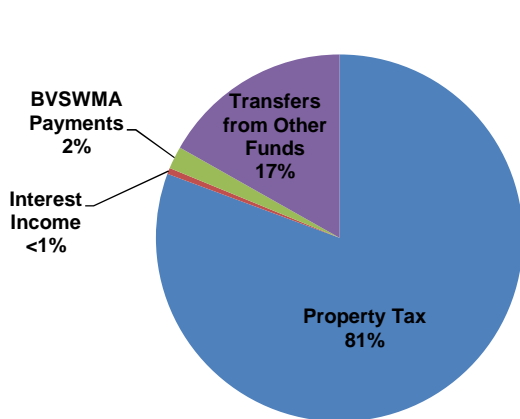
The year end fund balance for the Debt Service Fund is projected to be \$2,225,339. This estimate is above the targeted one-month reserve of \$1,650,083.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Property Tax	\$ 12,637,863	\$ 14,307,900	\$ 14,307,900	\$ 14,100,000	\$ 15,113,000	\$ 805,100	5.6%
Delinquent Collections	67,265	70,000	70,000	70,000	70,000	-	0.0%
Interest Income	34,112	61,500	61,500	250,000	100,000	38,500	62.6%
BVSWMA	84,742	371,000	371,000	371,000	377,000	6,000	1.6%
Subtotal Revenues	12,823,982	14,810,400	14,810,400	14,791,000	15,660,000	849,600	5.7%
Transfers In	2,234,387	3,109,000	3,109,000	3,109,000	3,160,300	51,300	1.7%
Total Revenues and Transfers in	15,058,369	17,919,400	17,919,400	17,900,000	18,820,300	900,900	5.0%
Expenditures							
Debt Service	15,055,686	18,201,400	18,201,400	16,701,400	19,791,000	1,589,600	8.7%
Debt Expense	-	10,000	10,000	5,000	10,000	-	0.0%
Total Expenditures	15,055,686	18,211,400	18,211,400	16,706,400	19,801,000	1,589,600	8.7%
Net Increase/(Decrease)	\$ 2,683	\$ (292,000)	\$ (292,000)	\$ 1,193,600	\$ (980,700)		
Beginning Fund Balance	1,214,525	1,856,725	1,856,725	2,012,439	3,206,039		
Timing of Cash Flows	795,231	-	-	-	-		
Ending Fund Balance	\$ 2,012,439	\$ 1,564,725	\$ 1,564,725	\$ 3,206,039	\$ 2,225,339		
# of Days of Reserve	48	31	31	69	40		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	\$ 1,254,640	\$ 1,517,617	\$ 1,517,617	\$ 1,392,200	\$ 1,650,083		
# of Days required	30	30	30	30	30		

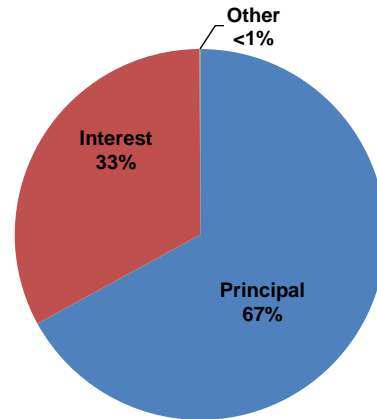
Debt Service Fund - Sources

\$18,820,300



Debt Service Fund - Uses

\$19,801,000



CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Principal							
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	2,012,831	2,012,831	2,012,900	2,070,800	57,969	2.9%
2014 Certificates of Obligation	370,000	300,000	300,000	300,000	310,000	10,000	3.3%
2014 General Obligation Refunding Bonds	421,242	451,330	451,330	451,300	462,600	11,270	2.5%
2015 General Obligation Refunding Bonds	1,305,000	955,000	955,000	955,000	980,000	25,000	2.6%
2016 Certificates of Obligation	435,000	470,000	470,000	470,000	485,000	15,000	3.2%
2016 General Obligation Refunding Bonds	760,000	785,000	785,000	785,000	800,000	15,000	1.9%
2018 Certificates of Obligation	485,000	540,000	540,000	540,000	565,000	25,000	4.6%
2018 General Obligation Refunding Bonds	550,000	615,000	615,000	615,000	635,000	20,000	3.3%
2019 General Obligation Refunding Bonds	420,000	445,000	445,000	445,000	460,000	15,000	3.4%
2020 Certificates of Obligation	-	1,635,000	1,635,000	1,635,000	1,725,000	90,000	5.5%
2020 General Obligation Refunding Bonds	-	695,000	695,000	695,000	710,000	15,000	2.2%
2020 General Obligation Pension Bonds	-	1,485,000	1,485,000	1,485,000	1,610,000	125,000	8.4%
2022 Certificates of Obligation	-	100,000	100,000	100,000	460,000	360,000	360.0%
2023 Certificates of Obligation	-	750,039	750,039	-	-	(750,039)	-100.0%
2024 Certificates of Obligation	-	-	-	-	2,000,000	2,000,000	0.0%
Total Principal	\$ 8,354,991	\$ 11,239,200	\$ 11,239,200	\$ 10,489,200	\$ 13,273,400	\$ 34,200	18.1%
Interest							
2010 Certificates of Obligation	\$ 340,781	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2010 General Obligation Refunding Bonds	89,800	-	-	-	-	-	0.0%
2013 General Obligation Refunding Bonds	343,234	170,888	170,888	170,900	110,500	(60,388)	-35.3%
2014 Certificates of Obligation	174,971	147,471	147,471	147,500	138,500	(8,971)	-6.1%
2014 General Obligation Refunding Bonds	135,604	107,528	107,528	107,500	94,000	(13,528)	-12.6%
2015 General Obligation Refunding Bonds	198,600	90,800	90,800	90,800	62,200	(28,600)	-31.5%
2016 Certificates of Obligation	231,031	199,681	199,681	199,700	185,600	(14,081)	-7.1%
2016 General Obligation Refunding Bonds	127,450	81,550	81,550	81,600	65,900	(15,650)	-19.2%
2018 Certificates of Obligation	419,088	358,888	358,888	358,900	337,300	(21,588)	-6.0%
2018 General Obligation Refunding Bonds	196,800	133,800	133,800	133,800	115,400	(18,400)	-13.8%
2019 General Obligation Refunding Bonds	116,082	96,950	96,950	96,900	88,000	(8,950)	-9.2%
2020 Certificates of Obligation	-	2,012,819	2,012,819	2,012,800	1,931,100	(81,719)	-4.1%
2020 General Obligation Refunding Bonds	51,847	202,650	202,650	202,700	181,800	(20,850)	-10.3%
2020 General Obligation Pension Bonds	-	1,155,612	1,155,612	1,155,600	1,146,700	(8,912)	-0.8%
2022 Certificates of Obligation	-	1,453,518	1,453,518	1,453,500	1,140,600	(312,918)	-21.5%
2023 Certificates of Obligation	-	750,046	750,046	-	-	(750,046)	-100.0%
2024 Certificates of Obligation	-	-	-	-	920,000	920,000	0.0%
Total Interest	\$ 2,425,288	\$ 6,962,200	\$ 6,962,200	\$ 6,212,200	\$ 6,517,600	\$ (444,600)	-6.4%
Paying Agent Fee & Bond Sale Discount	-	10,000	10,000	5,000	10,000	-	0.0%
Debt Service Fund Total Expenditures	\$ 10,780,279	\$ 18,211,400	\$ 18,211,400	\$ 16,706,400	\$ 19,801,000	\$ 1,589,600	8.7%



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ENTERPRISE FUNDS OVERVIEW

Fund Description

The City's Enterprise Funds include the following:

- City Electric (BTU City)
- Rural Electric (BTU Rural)
- Water
- Wastewater
- Solid Waste
- 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 measurable, 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.

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 \$238,686,078 in FY 2024, which is an increase of \$12,626,522, or 5.6%, from the FY 2023 adopted budget. Total revenue is derived from operations and investment earnings. Anticipated revenue increases for FY 2024 are primarily due to the following: other operating revenue increases of \$8,283,026, interest income increases of \$3,903,335, wholesale revenue increases of \$1,740,533, and regulatory charge pass through revenue increase of \$1,483,694.

Total expenses for BTU-City for FY 2024 are projected to be \$223,926,064. BTU-City operating expenditures are anticipated to increase by \$1,122,189, or 0.7%. The variance is primarily due to increases in total TCOS expenses of \$3,103,647, and departmental expenses of \$654,264 over the FY 2023 adopted budget. BTU-City non-operating expenditures are projected to decrease by \$721,830, or 1.0%, to \$71,448,274 for the FY 2024 budget. Annual Capital is projected to decrease by \$1,099,040 and right of way payments are projected to increase by \$581,580.

The ending FY 2024 unrestricted cash balance is estimated at \$132,894,917, or 292 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 2024 are projected to be \$58,717,335. This is \$2,606,140, or 4.6%, above the FY 2023 adopted budget of \$56,111,915. 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 2024 are projected to be \$40,875,169. This is a \$1,527,580, or 3.9% increase from the FY 2023 adopted budget of \$39,347,589 due to increases to purchased fuel assumptions. BTU-Rural non-operating expenditures of \$17,047,162 are budgeted for annual capital and debt service. Debt service payments for BTU-Rural are \$4,715,577. Annual capital expenditures for FY 2024 are budgeted to increase by \$885,985, or 7.7%, from the FY 2023 budget to \$12,331,585.

The ending FY 2024 unrestricted cash balance is estimated to be \$26,442,280, or 236 days which is over the target of 90 days.

Water Fund

Total revenues for FY 2024 are anticipated to be \$15,167,100, which is an increase of \$440,700, or 3.0%, from the FY 2023 adopted budget. Anticipated operating revenues for FY 2024 are \$13,668,300 which is an increase of \$125,300, or 0.9%, from the FY 2023 adopted budget due to higher anticipated water sales of \$150,000. Total operating revenue includes water sales of \$13,050,000, other miscellaneous water sales of \$489,300, and water penalties of \$129,000.

Projected non-operating revenues for FY 2024 are \$1,498,800, which is an increase of \$315,400, or 26.7%, from the FY 2023 adopted budget. This increase is primarily due to interest income increase of \$150,000, and water effluent sales of \$130,000. Non-operating revenues include the effluent sales of \$850,000, water tap fees of \$280,000, interest income of \$200,000, miscellaneous income of \$100,000, transfers in of \$46,100 and inventory markup of \$22,700.

Total expenditures for FY 2024 are anticipated to be \$22,262,200, which is an increase of \$5,535,900, or 33.1%, from FY 2023 adopted budget. This variance is driven by the increase in annual capital spending from FY23. Operating expenditures for FY 2024 are projected to be \$8,571,900, which is an increase of \$435,400, or 5.4%, from the FY 2023 adopted budget. Operating expenses consist of water production of \$3,310,300, water distribution of \$2,915,500, water administration of \$1,045,900, total transfers of \$737,000, and general administrative reimbursements of \$563,200.

Anticipated non-operating expenses for FY 2024 are \$13,690,300, which is an increase of \$5,100,500, or 59.4%, from the FY 2023 adopted budget. The variance is primarily due to higher annual capital expenses by \$4,018,000 from the FY 2023 adopted budget. Non-operating expenses consist of annual capital of \$9,083,000, debt service of \$3,888,900, right-of-way payments of \$683,400, and other debt expenses that total \$35,000.

The FY 2024 reserve requirement (60 days of operating expenses) is \$1,409,079. The ending operating funds are projected to be \$3,992,194 or 170 days, which is over the reserve requirement.

Wastewater Fund

Total revenues for FY 2024 are anticipated to be \$15,123,000, which is an increase of \$837,200, or 5.9%, from the FY 2023 adopted budget. Anticipated operating revenues for FY 2024 are \$14,316,600, which is an increase of \$474,200, or 3.4%, from the FY 2023 adopted budget due to an increase in sewer system revenues of \$400,000. Total operating revenue includes sewer system revenue of \$13,500,000, pre-treatment fees of \$630,000, sewer penalties of \$114,000, hauler and sewer inspection fees of \$67,600 and miscellaneous revenue of \$5,000.

Projected non-operating revenues for FY 2024 are \$806,400, which is an increase of \$363,000, or 81.9%, from the FY 2023 adopted budget. This increase is primarily due to an increase in transfers from other funds of \$198,000, and an increase in interest income of \$165,000. Non-operating revenues include transfers of \$312,800, sewer tap fees of \$265,000, interest income of \$200,000, and miscellaneous income of \$28,600.

Total expenditures for FY 2024 are anticipated to be \$19,341,300 which is an increase of \$2,358,300, or 13.9%, from FY 2023 adopted budget. Operating expenditures for FY 2024 are projected to be \$8,747,400, which is an increase of \$332,500, or 4.0%, from the FY 2023 adopted budget. Operating expenses consist of wastewater treatment of \$3,047,900, wastewater collection of \$2,588,300, wastewater administration of \$952,300, environmental services of \$729,400, transfers of \$724,100, administrative reimbursements of \$596,300, and wastewater pre-treatment of \$109,100.

Anticipated non-operating expenses for FY 2024 are \$10,593,900, which is an increase of \$2,025,800, or 23.6%, from the FY 2023 adopted budget. The variance is primarily due to an increase in annual capital of \$1,353,000. Non-operating expenses consist of annual capital of \$7,046,000, debt service of \$2,830,100, right of way payments of \$712,800, and paying agent fees of \$5,000.

The operating reserve requirement (60 days of operating expenses) is \$1,437,929. The ending operating funds are projected to be \$5,265,031, or 220 days.

Solid Waste Fund

Total revenues for FY 2024 are anticipated to be \$9,119,200, which is an increase of \$266,700, or 3.0%, from the FY 2023 adopted budget. Anticipated operating revenues for FY 2024 are \$8,862,900, which is an increase of \$193,900, or 2.2%, from the FY 2023 adopted budget. Total operating revenue includes residential refuse of \$4,825,700, commercial refuse of \$3,885,200, penalties of \$75,000, license and permit fees of \$70,000 and miscellaneous revenues of \$7,000.

Projected non-operating revenues for FY 2024 are \$256,300, which is an increase of \$72,800, or 39.7%. Non-operating revenues include transfers in of \$131,300 and interest income of \$125,000.

Total expenditures for FY 2024 are anticipated to be \$9,357,300, which is a decrease of \$1,460,600, or 13.5%, from the FY 2023 adopted budget. Operating expenditures for FY 2024 are projected to be \$7,479,400, which is an increase of \$76,400, or 1.0%, from the FY 2023 adopted budget. Operating expenses consist of administration of \$5,365,700, transfers of \$702,500 to BTU and the Debt Service Fund, administrative reimbursements of \$650,400, call center expenses of \$425,800, and recycling expenses of \$335,000.

Anticipated non-operating expenditures for FY 2024 are \$1,877,900, which is a decrease of \$1,537,000, or 45.0% from the FY 2023 adopted budget. The variance is primarily due to decreased annual capital of \$1,536,500. Non-operating expenses consist of annual capital of \$1,399,900, right of way fees of \$443,100, transfer to wastewater of \$19,500, and transfer to water of \$15,400.

The operating reserve requirement (60 days of operating expenses) is \$1,229,490. The ending operating funds are projected to be \$6,115,525, or 298 days.

Airport Fund

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

FY 2024 operating revenues are projected to be \$800,000. The primary sources of revenues are hangar rentals and fuel sales. Non-operating revenues total \$1,074,000 and include grants, interest income, miscellaneous revenues from resale items, and a transfer of \$1,014,000 from the General Fund.

Operating expenditures for FY 2024 are budgeted at \$1,172,100, an increase of \$133,300, or 12.8%, compared to the FY 2023 adopted budget. Operating expenses are comprised of fuel costs, maintenance and other services and charges.

Non-operating expenditures are projected to be \$831,900. This is an increase of \$511,000, or 159.2%, from the FY 2023 adopted budget. The increase in annual capital of \$600,000 is primarily attributed to an agreement the City has with TXDOT for funding miscellaneous projects in which the City contributes 10% and TXDOT contributes 90% of project costs.

The year ending FY 2024 operating funds balance is estimated at \$194,282, which exceeds the reserve requirement of 60 days, or \$192,674.

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 2024 overall projected revenues are \$615,000, which represents transfers in from the General Fund of \$500,000, miscellaneous revenues of \$100,000, and interest income of \$15,000.

FY 2024 BCD expenditures include contractual obligations of \$425,000 including payments to the Lakewalk Innovation Center for operations, other services and charges of \$200,000, administrative reimbursements for services provided to BCD of \$73,800, and Land Purchases through the Builder Infill Program of \$50,000. Total expenditures are expected to be \$748,800, which is a decrease of \$3,918,000, or 84% over the FY 2023 adopted budget.

Ending operating funds in BCD for FY 2024 are estimated at \$3,192.

CITY OF BRYAN, TEXAS
Enterprise Funds Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
City Electric (BTU City)	\$240,560,236	\$226,059,556	\$226,059,556	\$235,673,421	\$238,686,078	\$ 12,626,522	5.6%
Rural Electric (BTU Rural)	56,957,834	56,111,195	56,111,195	56,121,708	58,717,335	2,606,140	4.6%
Water	16,447,007	14,726,400	14,726,400	18,118,700	15,167,100	440,700	3.0%
Wastewater	15,037,675	14,285,800	14,285,800	14,954,100	15,123,000	837,200	5.9%
Solid Waste	8,878,315	8,852,500	8,852,500	9,425,500	9,119,200	266,700	3.0%
Coulter Field Airport	1,794,551	1,303,300	1,303,300	1,464,200	1,874,000	570,700	43.8%
Bryan Commerce & Dev.	3,265,672	5,202,000	5,202,000	10,564,100	615,000	(4,587,000)	-88.2%
Total Revenues	\$342,941,290	\$326,540,751	\$326,540,751	\$346,321,729	\$339,301,713	\$ 12,760,962	3.9%
Expenditures							
City Electric (BTU City)	\$212,620,740	\$223,525,705	\$223,525,705	\$219,971,867	\$223,926,064	\$ 400,359	0.2%
Rural Electric (BTU Rural)	46,566,437	54,922,298	54,922,298	49,642,275	57,922,331	3,000,033	5.5%
Water	16,330,230	16,726,300	16,726,300	17,417,900	22,262,200	5,535,900	33.1%
Wastewater	15,165,437	16,983,000	16,983,000	15,808,200	19,341,300	2,358,300	13.9%
Solid Waste	8,467,829	10,817,900	10,817,900	11,493,800	9,357,300	(1,460,600)	-13.5%
Coulter Field Airport	1,469,876	1,359,700	1,359,700	1,415,700	2,004,000	644,300	47.4%
Bryan Commerce & Dev.	2,828,138	4,666,800	4,666,800	11,185,300	748,800	(3,918,000)	-84.0%
Total Expenditures	\$ 303,448,687	\$ 329,001,703	\$ 329,001,703	\$ 326,935,042	\$ 335,561,995	\$ 6,560,292	2.0%

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.

- 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 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.

Fiscal Year 2024 Goals and Objectives

- 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.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 13,741,653	\$ 14,624,700	\$ 14,624,700	\$ 13,950,420	\$ 15,267,981	\$ 643,281	4.4%
Supplies	121,786,353	124,377,140	124,377,140	122,531,667	122,234,445	(2,142,695)	-1.7%
Maintenance & Services	43,271,420	47,196,112	47,196,112	45,934,621	51,125,462	3,929,350	8.3%
Miscellaneous/Admin Reimb.	3,788,736	4,505,238	4,505,238	4,570,009	4,725,071	219,833	4.9%
Capital Outlay	33,160,861	43,974,100	43,974,100	39,656,118	43,761,045	(213,055)	-0.5%
Debt Service	28,009,908	28,763,913	28,763,913	28,068,067	29,146,011	382,098	1.3%
Transfers	15,428,246	15,006,800	15,006,800	14,903,241	15,588,380	581,580	3.9%
Total Expenses	\$ 259,187,177	\$ 278,448,003	\$ 278,448,003	\$ 269,614,142	\$ 281,848,395	\$ 3,400,392	1.2%

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
BTU - City	\$ 212,620,740	\$ 223,525,705	\$ 223,525,705	\$ 219,971,867	\$ 223,926,064	\$ 400,359	0.2%
BTU - Rural	46,566,437	54,922,298	54,922,298	49,642,275	57,922,331	3,000,033	5.5%
Total Expenses	\$ 259,187,177	\$ 278,448,003	\$ 278,448,003	\$ 269,614,142	\$ 281,848,395	\$ 3,400,392	1.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	187	187	187	187	190	3

**Bryan Texas Utilities
City Electric System
Fiscal Year 2024**

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues:							
Operating Revenues:							
Base Revenue							
Retail	\$ 50,889,043	\$ 50,833,204	\$ 50,833,204	\$ 50,345,147	\$ 51,104,094	\$ 270,890	0.5%
Wholesale	17,913,883	16,787,472	16,787,472	19,535,965	18,528,005	1,740,533	10.4%
Fuel Pass Through	92,130,016	93,004,038	93,004,038	89,538,451	89,949,082	(3,054,956)	-3.3%
Regulatory Charge Pass Through	20,939,301	22,643,004	22,643,004	22,608,419	24,126,698	1,483,694	6.6%
Other Operating Revenue	55,569,819	39,567,700	39,567,700	52,482,022	47,850,726	8,283,026	20.9%
<i>Total Operating Revenues</i>	<u>237,442,062</u>	<u>222,835,418</u>	<u>222,835,418</u>	<u>234,510,004</u>	<u>231,558,605</u>	<u>8,723,187</u>	<u>3.9%</u>
Non-Operating Revenues:							
Interest Income	3,118,174	3,224,138	3,224,138	1,163,417	7,127,473	3,903,335	121.1%
Total Revenues	<u>240,560,236</u>	<u>226,059,556</u>	<u>226,059,556</u>	<u>235,673,421</u>	<u>238,686,078</u>	<u>12,626,522</u>	<u>5.6%</u>
Expenditures:							
Operating Expenses:							
Energy Cost	92,130,016	93,004,037	93,004,037	89,534,530	89,949,082	(3,054,955)	-3.3%
Capacity Cost	777,888	792,000	792,000	781,882	792,000	-	0.0%
TCOS Expense - BTU	20,944,032	22,643,004	22,643,004	22,608,419	24,126,698	1,483,694	6.6%
TCOS Expense - Wholesale	3,336,956	2,985,722	2,985,722	4,031,305	4,605,675	1,619,953	54.3%
Departmental Expenses	25,953,956	29,998,800	29,998,800	29,263,302	30,653,064	654,264	2.2%
Admin Reimbursement to COB	3,485,091	3,795,073	3,795,073	3,795,152	4,235,385	440,312	11.6%
Admin Reimbursement from COB	(1,904,390)	(1,863,035)	(1,863,035)	(1,847,170)	(1,884,114)	(21,079)	1.1%
<i>Total Operating Expenses</i>	<u>144,723,549</u>	<u>151,355,601</u>	<u>151,355,601</u>	<u>148,167,420</u>	<u>152,477,790</u>	<u>1,122,189</u>	<u>0.7%</u>
Non-Operating Expenses:							
Annual Capital	28,213,211	32,528,500	32,528,500	32,827,330	31,429,460	(1,099,040)	-3.4%
Right-of-Way Payments	15,428,246	15,006,800	15,006,800	14,903,241	15,588,380	581,580	3.9%
Debt Service	24,255,734	24,634,804	24,634,804	24,073,876	24,430,434	(204,370)	-0.8%
<i>Total Non-Operating Expenditures</i>	<u>67,897,191</u>	<u>72,170,104</u>	<u>72,170,104</u>	<u>71,804,447</u>	<u>71,448,274</u>	<u>(721,830)</u>	<u>-1.0%</u>
Total Expenditures	<u>212,620,740</u>	<u>223,525,705</u>	<u>223,525,705</u>	<u>219,971,867</u>	<u>223,926,064</u>	<u>400,359</u>	<u>0.2%</u>
Net Increase (Decrease)	27,939,496	2,533,851	2,533,851	15,701,554	14,760,014		
Beginning Unrestricted Cash	89,350,720	112,413,808	112,413,808	102,433,349	118,134,903		
Timing of Cash Flow	(14,856,867)	-	-	-	-		
Ending Unrestricted Cash	\$ 102,433,349	\$ 114,947,659	\$ 114,947,659	\$ 118,134,903	\$ 132,894,917		
# of Days of Reserve (90 day min)	237	256	256	268	292		
Rate Stabilization Fund - Ending	\$ 1,726,328	\$ 1,742,535	\$ 1,742,535	\$ 1,731,730	\$ 1,742,535		

**Bryan Texas Utilities
Rural Electric System
Fiscal Year 2024**

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues							
Base Revenue	\$ 30,106,028	\$ 30,063,769	\$ 30,063,769	\$ 29,715,290	\$ 31,115,115	\$ 1,051,346	3.5%
Fuel Pass Through	15,910,334	17,805,411	17,805,411	17,732,875	18,382,348	576,937	3.2%
Regulatory Charge Pass Through	6,849,392	7,447,386	7,447,386	7,147,049	7,581,389	134,003	1.8%
Miscellaneous	4,775,970	359,450	359,450	453,070	467,319	107,869	30.0%
Total Operating Revenues	57,641,724	55,676,016	55,676,016	55,048,284	57,546,171	1,870,155	3.4%
Non-Operating Revenues							
Interest Income	(683,890)	435,179	435,179	1,073,424	1,171,164	735,985	169.1%
Total Revenues	56,957,834	56,111,195	56,111,195	56,121,708	58,717,335	2,606,140	4.6%
Expenditures							
Operating Expenses							
Purchased Power - Base	11,608,791	11,032,691	11,032,691	11,238,832	11,304,015	271,324	2.5%
Purchased Power - Fuel	15,910,334	17,805,412	17,805,412	17,732,875	18,382,348	576,936	3.2%
Purchased Power - Regulatory Charge	6,822,968	7,447,386	7,447,386	7,147,049	7,581,389	134,003	1.8%
Departmental Expenses & Other	3,522,519	3,062,100	3,062,100	2,700,540	3,607,417	545,317	17.8%
Total Operating Expenses	37,864,612	39,347,589	39,347,589	38,819,296	40,875,169	1,527,580	3.9%
Non-Operating Expenses							
Annual Capital	4,947,651	11,445,600	11,445,600	6,828,788	12,331,585	885,985	7.7%
Debt Service	3,754,174	4,129,109	4,129,109	3,994,191	4,715,577	586,468	14.2%
Total Non-Operating Expenditures	8,701,825	15,574,709	15,574,709	10,822,979	17,047,162	1,472,453	9.5%
Total Expenditures	\$ 46,566,437	54,922,298	54,922,298	49,642,275	57,922,331	3,000,033	5.5%
Net Increase (Decrease)	10,391,397	1,188,897	1,188,897	6,479,433	795,004		
Beginning Unrestricted Cash	10,485,272	19,746,521	19,746,521	19,167,843	25,647,276		
Timing of Cash Flow	(1,708,826)	-	-	-	-		
Ending Unrestricted Cash	\$ 19,167,843	\$ 20,935,418	\$ 20,935,418	\$ 25,647,276	\$ 26,442,280		
# of Days of Reserve (45 day min)	185	194	194	241	236		

WATER SERVICES

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 2023 Accomplishments

- Replaced miscellaneous distribution lines
- Continued proactive valve program
- Expanded database for CSI/BPAT
- Improved fire flows in areas with flows below 1000 gpm
- Flow tested fire hydrants
- 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 permitting two wells for the 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
- Designed, bid, and begin construction on 2 million elevated storage reservoir (Chick Ln)
- Engineered a master meter solution for High-Service production facilities
- Ongoing register replacements for end of life cycle transition for Omni meters (> 1”)
- Design Cooling Tower replacements/upgrades for Towers 1, 2, & 4
- Designate sites for implementation of emergency generators for the water production system
- Purchased backup motors for Wellfield pumps 3 & 4

Fiscal Year 2024 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
- Explore options for customer service functionality of Automated Meter Infrastructure (“AMI”)
- Improve fire flows in areas with flows currently below 1000 gpm
- 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
- Bid and complete rehabilitation of Cooling Towers 1, 2, & 4
- Complete construction of 2 million gallon elevated storage reservoir (Chick Ln)
- Upgrade/Replace Water Production SCADA system.

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 2,860,039	\$ 3,124,400	\$ 3,124,400	\$ 2,892,000	\$ 3,344,200	219,800	7.0%
Supplies	360,179	334,900	334,900	452,800	558,700	223,800	66.8%
Maintenance & Services	2,960,474	2,884,400	2,884,400	3,410,700	2,834,200	(50,200)	-1.7%
Miscellaneous/Admin Reimb.	1,035,114	1,106,500	1,106,500	1,083,400	1,097,800	(8,700)	-0.8%
Capital Outlay	2,918,791	5,065,000	5,065,000	5,367,900	9,083,000	4,018,000	79.3%
Debt Service	4,641,839	2,847,600	2,847,600	2,847,600	3,923,900	1,076,300	37.8%
Transfers	1,553,794	1,363,500	1,363,500	1,363,500	1,420,400	56,900	4.2%
Total Expenses	\$ 16,330,230	\$ 16,726,300	\$ 16,726,300	\$ 17,417,900	\$ 22,262,200	\$ 5,535,900	33.1%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	35.55	35.55	35.55	36.05	36.05	0.5

**City of Bryan, Texas
Water Fund Summary
Fiscal Year 2024**

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues:							
Water Sales	\$ 14,443,574	\$ 12,900,000	\$ 12,900,000	\$ 13,200,000	\$ 13,050,000	\$ 150,000	1.2%
Water Penalties	139,625	129,000	129,000	129,000	129,000	-	0.0%
Miscellaneous	468,945	514,000	514,000	481,000	489,300	(24,700)	-4.8%
<i>Total Operating Revenues</i>	<u>15,052,144</u>	<u>13,543,000</u>	<u>13,543,000</u>	<u>13,810,000</u>	<u>13,668,300</u>	<u>125,300</u>	<u>0.9%</u>
Non-Operating Revenues:							
Interest Income	115,666	50,000	50,000	350,000	200,000	150,000	300.0%
Gain (Loss) on Assets	-	-	-	2,244,000	-	-	0.0%
Water Tap Fees	343,965	300,000	300,000	280,000	280,000	(20,000)	-6.7%
Oil & Gas Royalty	54	100	100	100	-	(100)	-100.0%
Inventory markup	29,631	22,000	22,000	22,000	22,700	700	3.2%
Effluent Sales	730,229	720,000	720,000	800,000	850,000	130,000	18.1%
Miscellaneous non-operating income	136,173	50,000	50,000	102,000	100,000	50,000	100.0%
Transfers In	39,145	41,300	41,300	510,600	46,100	4,800	11.6%
<i>Total Non-Operating Revenues</i>	<u>1,394,863</u>	<u>1,183,400</u>	<u>1,183,400</u>	<u>4,308,700</u>	<u>1,498,800</u>	<u>315,400</u>	<u>26.7%</u>
Total Revenues	<u>16,447,007</u>	<u>14,726,400</u>	<u>14,726,400</u>	<u>18,118,700</u>	<u>15,167,100</u>	<u>440,700</u>	<u>3.0%</u>
Expenditures							
Operating Expenses:							
Water Administration	755,752	1,014,900	1,014,900	1,230,700	1,045,900	31,000	3.1%
Water Production	3,068,090	3,071,100	3,071,100	3,283,400	3,310,300	239,200	7.8%
Water Distribution	2,895,545	2,792,300	2,792,300	2,752,900	2,915,500	123,200	4.4%
General & Admin. Reimbursement	496,419	571,900	571,900	571,900	563,200	(8,700)	-1.5%
Transfer to Other Funds	142,180	78,500	78,500	78,500	106,700	28,200	35.9%
Transfer to Debt Service	75,627	80,600	80,600	80,600	84,100	3,500	4.3%
Billing Services Reimbursements	560,679	527,200	527,200	527,200	546,200	19,000	3.6%
<i>Total Operating Expenses</i>	<u>7,994,292</u>	<u>8,136,500</u>	<u>8,136,500</u>	<u>8,525,200</u>	<u>8,571,900</u>	<u>435,400</u>	<u>5.4%</u>
Non-Operating Expenses:							
Annual Capital	2,918,791	5,065,000	5,065,000	5,367,900	9,083,000	4,018,000	79.3%
Right of Way Payments	775,308	677,200	677,200	677,200	683,400	6,200	0.9%
Paying Agent Fee	500	15,000	15,000	15,000	15,000	-	0.0%
Miscellaneous Debt Expense	90,675	20,000	20,000	20,000	20,000	-	0.0%
Debt Service	4,550,664	2,812,600	2,812,600	2,812,600	3,888,900	1,076,300	38.3%
<i>Total Non-Operating Expenses</i>	<u>8,335,938</u>	<u>8,589,800</u>	<u>8,589,800</u>	<u>8,892,700</u>	<u>13,690,300</u>	<u>5,100,500</u>	<u>59.4%</u>
Total Expenditures	<u>16,330,230</u>	<u>16,726,300</u>	<u>16,726,300</u>	<u>17,417,900</u>	<u>22,262,200</u>	<u>5,535,900</u>	<u>33.1%</u>
Net Increase/(Decrease)	116,777	(1,999,900)	(1,999,900)	700,800	(7,095,100)		
Beginning Operating Funds	9,393,196	7,577,596	10,386,494	10,386,494	11,087,294		
Timing of Cash Flows	876,521	-	-	-	-		
Ending Operating Funds	<u>\$ 10,386,494</u>	<u>\$ 5,577,696</u>	<u>\$ 8,386,594</u>	<u>\$ 11,087,294</u>	<u>\$ 3,992,194</u>		
# of Days of Reserve	474	250	376	475	170		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,314,130	\$ 1,337,507	\$ 1,337,507	\$ 1,401,403	\$ 1,409,079		
# of Days Required	60	60	60	60	60		

WASTEWATER SERVICES

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 2023 Accomplishments

- 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
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Bid sewer mains on west side of Bryan along SH47 for future development
- Bid lift station on west side of Bryan along SH47 for future development
- Continue wastewater collection study with Pipeline Analysis for Still Creek sewer basin

- Begin PLC migration for SCADA and I/O card migration design
- Completion of Burton Creek Collection System Condition Assessment and Remedial Measures Plan
- Launch of Still Creek Collection System 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
- Acquisition of TPDES Permit for Brushy Creek WWTP
- Begin design of Brushy Creek WWTP
- Begin design of Offsite Utilities to Brushy Creek WWTP
- Amendment of Sewer Use, Water Use, and Pretreatment Ordinances
- Adoption of Local Limits for Thompsons Creek WWTP

Fiscal Year 2024 Goals and Objectives

- Replace aging pumps and motors at Burton, Still and Thompsons 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)
- Execute proactive cleaning plan – 100 miles
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Continue efforts to secure discharge permit for future wastewater treatment plant
- Repair effluent outfall line at Still Creek and explore options for bank stabilization
- Complete migration of SCADA PLCs and I/O cards
- Migration of Backflow and FOG Programs management to new software cloud-based platform
- Continue design of Brushy Creek WWTP
- Continue design and easement acquisition for Offsite Utilities to Brushy Creek WWTP
- Construct sewer mains on west side of Bryan along SH47 for future development
- Bid lift station on west side of Bryan along SH47 for future development

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 3,217,126	\$ 3,755,700	\$ 3,755,700	\$ 3,658,000	\$ 4,043,900	288,200	7.7%
Supplies	519,733	490,573	490,573	630,500	638,000	147,427	30.1%
Maintenance & Services	3,045,325	2,561,504	2,561,504	2,481,900	2,234,700	(326,804)	-12.8%
Miscellaneous/Admin Reimb.	818,687	919,823	919,823	877,900	896,200	(23,623)	-2.6%
Capital Outlay	2,428,456	5,693,000	5,693,000	4,597,500	7,256,500	1,563,500	27.5%
Debt Service	3,716,081	2,185,700	2,185,700	2,185,700	2,835,100	649,400	29.7%
Transfers	1,420,030	1,376,700	1,376,700	1,376,700	1,436,900	60,200	4.4%
Total Expenses	\$ 15,165,438	\$ 16,983,000	\$ 16,983,000	\$ 15,808,200	\$ 19,341,300	\$ 2,358,300	13.9%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	41.45	41.45	41.45	42.95	42.95	1.5

**City of Bryan, Texas
Wastewater Fund Summary
Fiscal Year 2024**

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues							
Sewer System Revenue	\$ 13,544,929	\$ 13,100,000	\$ 13,100,000	\$ 13,500,000	\$ 13,500,000	\$ 400,000	3.1%
Sewer Penalties	108,099	114,000	114,000	111,000	114,000	-	0.0%
Miscellaneous	5,303	4,800	4,800	5,000	5,000	200	4.2%
Pretreatment Fees	630,389	561,000	561,000	600,000	630,000	69,000	12.3%
Hauler & Sewer Inspection Fees	81,880	62,600	62,600	70,500	67,600	5,000	8.0%
<i>Total Operating Revenues</i>	<u>14,370,600</u>	<u>13,842,400</u>	<u>13,842,400</u>	<u>14,286,500</u>	<u>14,316,600</u>	<u>474,200</u>	<u>3.4%</u>
Non-Operating Revenues							
Sewer Tap Fees	273,900	265,000	265,000	250,000	265,000	-	0.0%
Miscellaneous-Non Operating	44,787	28,600	28,600	27,800	28,600	-	0.0%
Transfers from Other Funds	211,915	114,800	114,800	114,800	312,800	198,000	172.5%
Interest Income	115,773	35,000	35,000	275,000	200,000	165,000	471.4%
Gain (Loss) on sale of asset	20,700	-	-	-	-	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>667,075</u>	<u>443,400</u>	<u>443,400</u>	<u>667,600</u>	<u>806,400</u>	<u>363,000</u>	<u>81.9%</u>
Total Revenues	<u>15,037,675</u>	<u>14,285,800</u>	<u>14,285,800</u>	<u>14,954,100</u>	<u>15,123,000</u>	<u>837,200</u>	<u>5.9%</u>
Expenditures							
Operating Expenses							
Wastewater Administration	1,371,542	890,300	890,300	912,700	741,800	(148,500)	-16.7%
Wastewater Collection	2,288,152	2,476,500	2,476,500	2,475,400	2,588,300	111,800	4.5%
Wastewater Pre-Treatment	99,632	105,300	105,300	96,500	109,100	3,800	3.6%
Wastewater Treatment	2,597,501	2,952,200	2,952,200	2,871,100	3,047,900	95,700	3.2%
Environmental Services	675,802	693,900	693,900	683,200	729,400	35,500	5.1%
General & Admin Reimbursement	568,241	609,400	609,400	609,400	596,300	(13,100)	-2.1%
Transfer to Other Funds	125,989	62,500	62,500	62,500	79,300	16,800	26.9%
Transfer to Debt Service	42,268	97,100	97,100	97,100	101,400	4,300	4.4%
Billing Services Reimbursements	551,837	527,700	527,700	527,700	543,400	15,700	3.0%
<i>Total Operating Expenses</i>	<u>8,320,964</u>	<u>8,414,900</u>	<u>8,414,900</u>	<u>8,335,600</u>	<u>8,536,900</u>	<u>122,000</u>	<u>1.4%</u>
Non-Operating Expenses							
Annual Capital	2,428,456	5,693,000	5,693,000	4,597,500	7,256,500	1,563,500	27.5%
Right of Way Payments	699,936	689,400	689,400	689,400	712,800	23,400	3.4%
Paying Agent Fee	-	5,000	5,000	5,000	5,000	-	0.0%
Bond Sales Expense	1,100	-	-	-	-	-	0.0%
Debt Service	3,714,981	2,180,700	2,180,700	2,180,700	2,830,100	649,400	29.8%
<i>Total Non-Operating Expenses</i>	<u>6,844,473</u>	<u>8,568,100</u>	<u>8,568,100</u>	<u>7,472,600</u>	<u>10,804,400</u>	<u>2,236,300</u>	<u>26.1%</u>
Total Expenditures	<u>15,165,437</u>	<u>16,983,000</u>	<u>16,983,000</u>	<u>15,808,200</u>	<u>19,341,300</u>	<u>2,358,300</u>	<u>13.9%</u>
Net Increase/(Decrease)	(127,762)	(2,697,200)	(2,697,200)	(854,100)	(4,218,300)		
Beginning Operating Funds	10,122,295	6,611,495	10,337,431	10,337,431	9,483,331		
Timing of Cash Flows	342,898	-	-	-	-		
Ending Operating Funds	<u>\$ 10,337,431</u>	<u>\$ 3,914,295</u>	<u>\$ 7,640,231</u>	<u>\$ 9,483,331</u>	<u>\$ 5,265,031</u>		
# of Days of Reserve	453	170	331	415	225		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,367,830	\$ 1,383,271	\$ 1,383,271	\$ 1,370,236	\$ 1,403,326		
# of Days Required	60	60	60	60	60		

SOLID WASTE

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 2023 Accomplishments

- Maintained reduced residential solid waste service rates at \$13.50/month (previous rate of \$14.09/month)
- Worked with NewGen Strategies and Solution to complete rate study
- Completed repairs to Public Works MSC carwash
- 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
- Vetted and selected software for routing solution to improve solid waste collection services
- 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 call recording system has proven to be a good tool in monitoring call activities for improved customer service, quality control, and training purposes
- Call Center option for customers to leave a voice message, during Call Center business hours, instead of waiting in queue for call agent has been a good resource and many customers are using this option.

Fiscal Year 2024 Goals and Objectives

- Ensure zero (0) days of service interruptions
- Install and begin implementation of new routing solution, Routeware
- Scope and install new 7th route for Residential collections
- Scope and install new 5th route for Commercial collections
- All curbs and gutters are swept at least 3 times per year
- Dead animals are removed within 24 hours of notifications
- 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

Financial Summary							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 3,030,060	\$ 3,525,600	\$ 3,525,600	\$ 3,538,000	\$ 3,741,700	216,100	6.1%
Supplies	766,487	641,950	641,950	988,800	790,300	148,350	23.1%
Maintenance & Services	514,229	688,200	688,200	735,100	679,200	(9,000)	-1.3%
Miscellaneous/Admin Reimb.	1,918,329	1,860,050	1,860,050	1,671,500	1,565,700	(294,350)	-15.8%
Capital Outlay	1,133,079	2,936,400	2,936,400	3,394,700	1,399,900	(1,536,500)	-52.3%
Debt Service	-	-	-	-	-	-	0.0%
Transfers	1,105,645	1,165,700	1,165,700	1,165,700	1,180,500	14,800	1.3%
Total Expenses	\$ 8,467,829	\$ 10,817,900	\$ 10,817,900	\$ 11,493,800	\$ 9,357,300	\$ (1,460,600)	-13.5%

Budgeted Personnel						
	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	45	45	45	45	45	-

**City of Bryan, Texas
Solid Waste Fund Summary
Fiscal Year 2024**

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues							
Residential Refuse	\$ 4,649,358	\$ 4,708,000	\$ 4,708,000	\$ 4,750,000	\$ 4,825,700	\$ 117,700	2.5%
Commercial Refuse	3,875,419	3,809,000	3,809,000	3,950,000	3,885,200	76,200	2.0%
Penalties	73,219	75,000	75,000	72,000	75,000	-	0.0%
License & Permit Fees	84,989	70,000	70,000	75,000	70,000	-	0.0%
Miscellaneous	8,106	7,000	7,000	270,000	7,000	-	0.0%
<i>Total Operating Revenues</i>	<u>8,691,091</u>	<u>8,669,000</u>	<u>8,669,000</u>	<u>9,117,000</u>	<u>8,862,900</u>	<u>193,900</u>	<u>2.2%</u>
Non-Operating Revenues							
Interest Income	83,860	75,000	75,000	200,000	125,000	50,000	66.7%
Transfers In	103,364	108,500	108,500	108,500	131,300	22,800	21.0%
<i>Total Non-Operating Revenues</i>	<u>187,224</u>	<u>183,500</u>	<u>183,500</u>	<u>308,500</u>	<u>256,300</u>	<u>72,800</u>	<u>39.7%</u>
Total Revenues	<u>8,878,315</u>	<u>8,852,500</u>	<u>8,852,500</u>	<u>9,425,500</u>	<u>9,119,200</u>	<u>266,700</u>	<u>3.0%</u>
Expenditures							
Operating Expenses							
Administration	4,954,681	5,349,400	5,349,400	5,633,400	5,365,700	16,300	0.3%
Call Center	349,951	404,750	404,750	369,600	425,800	21,050	5.2%
Recycling	293,790	325,850	325,850	294,600	335,000	9,150	2.8%
Admin Reimbursement	630,683	635,800	635,800	635,800	650,400	14,600	2.3%
Billing Services Reimbursements	609,111	593,400	593,400	593,400	604,600	11,200	1.9%
Transfer to Debt Service Fund	39,796	93,800	93,800	93,800	97,900	4,100	4.4%
<i>Total Operating Expenses</i>	<u>6,878,012</u>	<u>7,403,000</u>	<u>7,403,000</u>	<u>7,620,600</u>	<u>7,479,400</u>	<u>76,400</u>	<u>1.0%</u>
Non-Operating Expenses							
Transfer to Wastewater	17,451	24,500	24,500	24,500	19,500	(5,000)	-20.4%
Transfer to Water	13,048	20,600	20,600	20,600	15,400	(5,200)	-25.2%
Right of Way Use Fee	426,239	433,400	433,400	433,400	443,100	9,700	2.2%
Annual Capital	1,133,079	2,936,400	2,936,400	3,394,700	1,399,900	(1,536,500)	-52.3%
<i>Total Non-Operating Expenses</i>	<u>1,589,817</u>	<u>3,414,900</u>	<u>3,414,900</u>	<u>3,873,200</u>	<u>1,877,900</u>	<u>(1,537,000)</u>	<u>-45.0%</u>
Total Expenditures	<u>8,467,829</u>	<u>10,817,900</u>	<u>10,817,900</u>	<u>11,493,800</u>	<u>9,357,300</u>	<u>(1,460,600)</u>	<u>-13.5%</u>
Net Increase/(Decrease)	410,486	(1,965,400)	(1,965,400)	(2,068,300)	(238,100)		
Beginning Operating Funds	8,146,009	8,363,809	8,421,925	8,421,925	6,353,625		
Timing of Cash Flows	(134,570)	-	-	-	-		
Ending Operating Funds	<u>\$ 8,421,925</u>	<u>\$ 6,398,409</u>	<u>\$ 6,456,525</u>	<u>\$ 6,353,625</u>	<u>\$ 6,115,525</u>		
# of Days of Reserve	447	315	318	304	298		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,130,632	\$ 1,216,932	\$ 1,216,932	\$ 1,252,701	\$ 1,229,490		
# of Days Required	60	60	60	60	60		

AIRPORT

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 Initiatives

- 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 2023 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 2024 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

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 264,851	\$ 387,600	387,600	\$ 341,000	\$ 413,200	25,600	6.6%
Supplies	436,342	388,500	388,500	453,800	464,500	76,000	19.6%
Maintenance & Services	270,410	176,100	176,100	295,800	191,100	15,000	8.5%
Miscellaneous/Admin Reimb.	147,534	224,900	224,900	142,500	253,900	29,000	12.9%
Capital Outlay	268,780	100,000	100,000	100,000	600,000	500,000	500.0%
Debt Service	79,864	78,400	78,400	78,400	76,900	(1,500)	-1.9%
Transfers	2,095	4,200	4,200	4,200	4,400	200	4.8%
Total Expenses	\$ 1,469,876	\$ 1,359,700	\$ 1,359,700	\$ 1,415,700	\$ 2,004,000	\$ 644,300	47.4%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	2	4	4	4	4	-

City of Bryan, Texas
Airport Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues:							
Rent	\$ 237,087	\$ 270,000	\$ 270,000	\$ 272,800	\$ 270,000	\$ -	0.0%
Fuel Revenue	566,702	525,300	525,300	525,300	530,000	4,700	0.9%
<i>Total Operating Revenues</i>	<u>803,789</u>	<u>795,300</u>	<u>795,300</u>	<u>798,100</u>	<u>800,000</u>	<u>4,700</u>	<u>0.6%</u>
Non-Operating Revenues:							
Grants and Reimbursements	50,000	50,000	50,000	50,000	50,000	-	0.0%
Interest Income	495	1,000	1,000	9,000	8,000	7,000	700.0%
Misc. Revenues	4,185	2,000	2,000	152,100	2,000	-	0.0%
Transfers In	936,082	455,000	455,000	455,000	1,014,000	559,000	122.9%
<i>Total Non-Operating Revenues</i>	<u>990,762</u>	<u>508,000</u>	<u>508,000</u>	<u>666,100</u>	<u>1,074,000</u>	<u>566,000</u>	<u>111.4%</u>
Total Revenues	<u>1,794,551</u>	<u>1,303,300</u>	<u>1,303,300</u>	<u>1,464,200</u>	<u>1,874,000</u>	<u>570,700</u>	<u>43.8%</u>
Expenditures							
Operating Expenses:							
Salaries and Benefits	264,851	387,600	387,600	341,000	413,200	25,600	6.6%
Supplies	7,826	13,300	13,300	13,800	14,500	1,200	9.0%
Fuel for resale	428,516	375,200	375,200	440,000	450,000	74,800	19.9%
Maintenance	63,038	128,500	128,500	133,500	128,500	-	0.0%
Transfer to City Debt Service	2,095	4,200	4,200	4,200	4,400	200	4.8%
Other Services and Charges	207,372	130,000	130,000	162,300	161,500	31,500	24.2%
<i>Total Operating Expenses</i>	<u>973,698</u>	<u>1,038,800</u>	<u>1,038,800</u>	<u>1,094,800</u>	<u>1,172,100</u>	<u>133,300</u>	<u>12.8%</u>
Non-Operating Expenses:							
Debt Service	79,864	78,400	78,400	78,400	76,900	(1,500)	-1.9%
Annual Capital	268,780	100,000	100,000	100,000	600,000	500,000	500.0%
Administrative Reimbursement	147,534	142,500	142,500	142,500	155,000	12,500	8.8%
<i>Total Non-Operating Expenses</i>	<u>496,178</u>	<u>320,900</u>	<u>320,900</u>	<u>320,900</u>	<u>831,900</u>	<u>511,000</u>	<u>159.2%</u>
Total Expenditures	<u>1,469,876</u>	<u>1,359,700</u>	<u>1,359,700</u>	<u>1,415,700</u>	<u>2,004,000</u>	<u>644,300</u>	<u>47.4%</u>
Net Increase /(Decrease)	324,675	(56,400)	(56,400)	48,500	(130,000)		
Beginning Operating Funds	244,926	227,226	275,782	275,782	324,282		
Timing of Cash Flows	(168,484)	-	-	-	-		
Ending Operating Funds	<u>\$ 275,782</u>	<u>\$ 170,826</u>	<u>\$ 219,382</u>	<u>\$ 324,282</u>	<u>\$ 194,282</u>		
# of Days of Reserve	103	60	77	108	61		
Reserve Requirement :							
(60 days operating expenses)	\$ 160,060	\$ 170,762	\$ 170,762	\$ 179,967	\$ 192,674		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash

City of Bryan, Texas
Bryan Commerce and Development Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
<u>Operating Revenues:</u>							
Traditions Lot Sales	\$ 1,856,241	\$ 200,000	\$ 200,000	\$ 553,100	\$ -	\$ (200,000)	-100.0%
<i>Total Operating Revenues</i>	<u>1,856,241</u>	<u>200,000</u>	<u>200,000</u>	<u>553,100</u>	<u>-</u>	<u>(200,000)</u>	<u>-100.0%</u>
<u>Non-Operating Revenues:</u>							
Interest Income	9,431	2,000	2,000	11,000	15,000	13,000	650.0%
Miscellaneous Revenue	-	-	-	-	100,000	100,000	0.0%
Transfer from General Fund	1,400,000	5,000,000	5,000,000	10,000,000	500,000	(4,500,000)	-90.0%
<i>Total Non-Operating Revenues</i>	<u>1,409,431</u>	<u>5,002,000</u>	<u>5,002,000</u>	<u>10,011,000</u>	<u>615,000</u>	<u>(4,387,000)</u>	<u>-87.7%</u>
Total Revenues	<u>3,265,672</u>	<u>5,202,000</u>	<u>5,202,000</u>	<u>10,564,100</u>	<u>615,000</u>	<u>(4,587,000)</u>	<u>-88.2%</u>
<u>Expenditures</u>							
<u>Operating Expenses:</u>							
Other services and charges	234,026	200,000	200,000	193,500	200,000	-	0.0%
Land/Building Purchase	1,866,745	3,500,000	3,500,000	10,400,000	-	(3,500,000)	-100.0%
Land Purchase - Builder Infill Program	-	300,000	300,000	-	50,000	(250,000)	-83.3%
Contractual Obligations	3,990	100,000	100,000	25,000	25,000	(75,000)	-75.0%
Lake Walk Innovation Center Operations	668,000	500,000	500,000	500,000	400,000	(100,000)	-20.0%
<i>Total Operating Expenses</i>	<u>2,772,761</u>	<u>4,600,000</u>	<u>4,600,000</u>	<u>11,118,500</u>	<u>675,000</u>	<u>(3,925,000)</u>	<u>-278.3%</u>
<u>Non-Operating Expenses:</u>							
Admin Reimbursements	55,377	66,800	66,800	66,800	73,800	7,000	10.5%
<i>Total Non-Operating Expenses</i>	<u>55,377</u>	<u>66,800</u>	<u>66,800</u>	<u>66,800</u>	<u>73,800</u>	<u>7,000</u>	<u>10.5%</u>
Total Expenditures	<u>2,828,138</u>	<u>4,666,800</u>	<u>4,666,800</u>	<u>11,185,300</u>	<u>748,800</u>	<u>(3,918,000)</u>	<u>-84.0%</u>
Net Increase/(Decrease)	437,534	535,200	535,200	(621,200)	(133,800)		
Beginning Operating Funds	275,077	8,677	758,192	758,192	136,992		
Timing of Cash Flows	483,115	-	-	-	-		
Ending Operating Funds	<u>\$ 758,192</u>	<u>\$ 543,877</u>	<u>\$ 1,293,392</u>	<u>\$ 136,992</u>	<u>\$ 3,192</u>		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		



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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 2024 total budgeted revenues are \$2,370,000 which is \$450,000, or 23.4%, above FY 2023 adopted budget revenues. The budgeted revenues include \$2,300,000 for room tax receipts and \$70,000 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 2024 the City expects to reimburse The Stella \$200,000. The projected remaining contract balance at fiscal year-end 2024 will be \$1,270,908.

Including The Stella Hotel agreement, the FY 2024 HOT expenditures are expected to be \$2,898,500. This is an increase of \$472,400 or 19.5%, over the FY 2023 adopted budget.

The FY 2024 adopted expenditures include funding for Destination Bryan of \$2,270,000. Funding for FY 2024 includes \$129,900 for historical restoration in Downtown Bryan, Bryan Arts Affiliates, which is budgeted to receive \$112,000, the City of Bryan Parks and Recreation department, which is budgeted to receive \$96,600 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 2024 budget includes \$10,000 for the funding of events throughout the City, and funding of \$5,000 for the Chamber of Commerce.

The FY 2024 ending fund balance is projected to be \$1,453,167, or 183 days, which is above the reserve target of \$476,466, 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 2024, the projected outstanding principal balance for all issuances is projected to be \$4,150,891.

The total revenues for the FY 2024 budget for the Street Improvement Fund are expected to be \$6,470,000. The budgeted revenues include transportation fees of \$6,300,000, other income including penalties of \$70,000, and an interest income of \$100,000.

The total expected expenditures for FY 2024 are \$9,964,700 which is an increase of \$2,453,600, or 32.7% from the FY 2023 adopted budget. The majority of budgeted expenditures are for street improvement maintenance of \$5,605,000, which is an increase of \$3,485,000, or 164.4%, street improvement capital, which is expected to be \$3,100,000, which is a decrease from the FY 2023 adopted budget of \$1,540,000, or 33.2%. Other expenditures include professional services, which is expected to be \$570,000, which is an increase of \$510,000, or 850.0%, a transfer to debt service of \$373,400, administrative reimbursements of \$160,000, utility administration reimbursements of \$132,300 and uncollectible accounts of \$24,000.

The FY 2024 ending fund balance is expected to be \$168,835, or 6 days, which is below the reserve target of \$1,638,033, 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 for drainage projects in Midtown Park. The projected outstanding principal balance at fiscal year-end 2024 is projected to be \$1,631,874.

FY 2024 total projected revenues are \$1,026,000. Included in this total are drainage fees of \$1,000,000, non-operating interest income of \$15,000, and other-penalty income of \$11,000.

The total expected expenditures for FY 2024 are \$1,520,900, which is an increase of \$486,100, or 47.0%, from the FY 2023 adopted budget. Drainage capital improvement projects budgeted for FY 2024 total \$1,175,000, which is an increase of \$448,500, or 61.7%, from the FY 2023 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 \$161,200, a transfer to debt service of \$91,400, a transfer of \$50,000 to cover utility administrative reimbursements, professional services of 38,300, and uncollectible amounts of \$5,000.

The FY 2024 ending fund balance is expected to be \$54,925, or 13 days, which is below the reserve target of \$250,011, 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 2024 is \$691,789. 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 \$4,919,700, which is an increase of \$715,700, or 17.0%, from the FY 2023 adopted budget. The increase is related to the estimated property tax revenues for FY 2024 which are \$3,224,000 and contributions from Brazos County are estimated to be \$1,595,700 in property taxes. Interest earnings are projected to generate \$100,000 in revenue during FY 2024.

The total expected expenditures for FY 2024 are \$2,174,000, which is a decrease of \$1,460,300, or 40.2%, from the FY 2023 adopted budget. FY 2024 expenditures include advanced funding reimbursements of \$1,442,200, debt service payments in the amount of \$706,800, and contractual services of \$25,000.

The FY 2024 ending fund balance is expected to be \$5,616,248 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 2024 for all issuances, will be \$374,271. 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 2024 total \$534,000 which include property tax revenues of \$524,000 and interest income of \$10,000.

The FY 2024 estimated total expenditures are \$136,900, which is a transfer to the debt service fund.

The FY 2024 ending fund balance is expected to be \$933,861, 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 2024 is \$4,842,085.

The City of Bryan estimates FY 2024 revenues to total \$484,000 which will include \$459,000 in property tax revenues and interest income of \$25,000.

Total expenditures for TIRZ 21 are \$672,000 and include \$322,000 for a transfer to the debt service fund, \$300,000 for miscellaneous improvement projects, and \$50,000 for contractual services.

The FY 2024 ending fund balance is expected to be \$404,707, 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 2024 is projected to be \$589,035.

The FY 2024 Target Tract revenues are budgeted to be \$309,000, which is \$169,400, or 35.4%, below the FY 2023 adopted budget. Property Tax revenues for FY 2024 in the Target tract are projected to be \$303,000. Brazos County is not expected to contribute property taxes in FY24, which is the largest contribution to the decrease at \$187,800. Interest income is expected to be \$6,000.

FY 2024 Target tract expenditures are budgeted to be \$323,000, which is \$165,200, or 33.8%, below the FY 2023 adopted budget. The expenditures include a transfer to debt service in the amount of \$288,000 and a transfer to the General Fund of \$35,000 for reimbursement of expenditures from prior years.

The FY 2024 ending fund balance is expected to be \$59,384, 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 \$571,941 at FY 2024 year-end.

The FY 2024 North Tract revenues are budgeted to be \$155,500, which is \$71,000, or 31.3%, below the FY 2023 adopted budget. The FY 2024 projected revenues include property tax revenues of \$153,000, and interest income of \$2,500. Brazos County will not contribute property taxes in FY 2024.

The FY 2024 North Tract expenditures are budgeted to be \$171,000 which is \$45,900, or 21.2%, below the FY 2023 adopted budget. The budgeted expenditures for the North tract include a transfer to debt service in the amount of \$116,000 and contractual services of \$55,000.

The FY 2024 ending fund balance is expected to be \$69,845, 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 2024 projected revenues are expected to be \$35,000, which is \$6,000, or 20.7%, above the FY 2023 adopted budget. Revenues from the technology fee are anticipated to be \$29,000, while interest income is expected to be \$6,000.

Expenses for FY 2024 are projected to be \$36,500 which is \$2,000, or 5.8%, above the FY 2023 adopted budget. Expenses include \$20,000 for maintenance costs for Municipal Court software, \$13,500 for supplies, and \$3,000 for communication data lines.

The FY 2024 ending fund balance is expected to be \$195,240 which is above the reserve target of \$6,000, 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 2024 are budgeted to be \$1,523,400, a decrease of \$784,700, or 34.0%, over the FY 2023 adopted budget of \$2,308,100. Revenues budgeted for the Community Development Fund include a HOME grant of \$726,300, a Community Development Block grant of \$696,400, HOME program income of \$66,000, and a revolving loan of \$34,700. Budgeted revenues are based on the projected remaining grant balances at year end.

Expenditures for FY 2024 in the Community Development Fund are budgeted to be \$1,523,400, this is a decrease of \$784,700, or 34.0% over the FY 2023 budget of \$2,308,100. 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 2024 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 2024 revenues are for interest income at \$40,000. There are no projected expenditures in FY 2024.

The FY 2024 ending fund balance is expected to be \$1,306,943.

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 2024 are projected to be \$362,900, which is a decrease of \$17,700, or 4.7%, over the FY 2023 budget. Revenues include property taxes on mineral values that are estimated at \$197,900 and will be transferred from the General Fund to the Oil and Gas Fund, oil and gas royalties that are estimated at \$120,000, and interest income budgeted at \$45,000. There are no expenditures budgeted for FY 2024.

The FY 2024 ending fund balance is expected to be \$1,889,527.

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.

Travis Fields began operations midyear FY 2022, while Legends Event Center began operations in December of FY 2023. Total FY 2024 projected revenues are expected to be \$3,470,000. Operating revenues for FY 2024 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 \$110,000. Other revenues include a transfer from the General Fund of \$1,840,000 to support operations, which accounts for the decrease in revenues from FY23, Big-Shot ground lease revenues, which are expected to be \$125,000, and interest income is estimated at \$45,000.

Total expenditures budgeted for Midtown Park Operations fund for FY 2024 are projected to be \$3,953,000. New operations including the indoor facility expenses are budgeted at \$2,480,000 and Travis Park Field expenses are budgeted at \$656,000. Other expenditures separate from the indoor facility and the ball fields include capital, salaries, benefits, miscellaneous start up and operating costs total \$817,000.

The FY 2024 ending fund balance is projected to be \$53,950.

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 2024.

The FY 2024 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 2024 projected revenues are expected to be \$3,800,000. In FY 2024, a transfer in of \$1,500,000 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 \$1,300,000 and revenues from the event center are anticipated to be \$1,000,000.

Total expenditures for the PEC fund of \$3,838,100 include golf course, facilities, and other operating expenditures. Expenditures for the golf course in FY 2024 are projected to be \$1,324,100 which include \$600,000 for contract labor, \$404,100 for capital, \$200,000 for supplies, and \$120,000 for maintenance costs. Expenditures for the PEC facilities in FY 2024 are projected to be \$1,400,000 which include \$800,000 for contract labor, \$500,000 for supplies, and \$100,000 for maintenance costs. Other expenses for PEC for FY 2024 are projected to be \$1,114,000 which include \$700,000 for capital, \$350,000 for management fees and incentives, \$40,000 for rental of equipment, and \$24,000 for insurance expenses.

The FY 2024 ending fund balance is projected to be \$10,944.

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 2024 projected revenues are expected to be \$1,125,000, which include revenues from the theaters of \$325,000, and \$800,000 of transfers in from the General Fund to fund operations.

Total expenditures for the Queen and Palace Theaters Fund in FY 2024 are projected to be \$1,178,000, which include \$870,000 for facilities and \$308,000 for other operating expenditures.

The FY 2024 ending fund balance is projected to be \$6,285.

CITY OF BRYAN, TEXAS
Special Revenue Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Hotel/Motel Tax Fund	\$ 2,076,038	\$ 1,920,000	\$ 1,920,000	\$ 2,289,200	\$ 2,370,000	\$ 450,000	23.4%
Street Improvement Fund	6,269,827	6,235,000	6,235,000	6,196,400	6,470,000	235,000	3.8%
Drainage Fund	1,041,966	1,021,000	1,021,000	1,028,200	1,026,000	5,000	0.5%
TIRZ #10 (Traditions) Fund	3,711,521	4,204,000	4,204,000	4,324,000	4,919,700	715,700	17.0%
TIRZ #19 (Nash Street) Fund	405,491	454,100	454,100	462,100	534,000	79,900	17.6%
TIRZ #21 (Downtown) Fund	265,142	332,300	332,300	370,000	484,000	151,700	45.7%
TIRZ #22 (Target) Fund	469,995	478,400	478,400	484,400	309,000	(169,400)	-35.4%
TIRZ #22 (North Tract) Fund	204,954	226,500	226,500	229,000	155,500	(71,000)	-31.3%
Court Technology Fund	30,096	29,000	29,000	34,000	35,000	6,000	20.7%
Community Development Fund	1,584,236	2,308,100	2,308,100	922,800	1,523,400	(784,700)	-34.0%
Capital Reserve Fund	20,660	6,000	6,000	47,000	40,000	34,000	566.7%
Oil & Gas Fund	356,583	380,600	380,600	354,300	362,900	(17,700)	-4.7%
Midtown Park Operations Fund	280,209	5,597,500	5,597,500	2,005,500	3,470,000	(2,127,500)	-38.0%
Midtown Park Construction Fund	49,197	-	-	-	-	-	0.0%
Phillips Event Center Fund	2,136,900	4,025,000	4,025,000	2,900,000	3,800,000	(225,000)	-5.6%
The Queen & Palace Theaters Fund	860,935	1,191,800	1,191,800	1,075,000	1,125,000	(66,800)	-5.6%
Total Revenues	\$ 19,763,750	\$ 28,409,300	\$ 28,409,300	\$ 22,721,900	\$ 26,624,500	\$ (1,784,800)	-6.3%
Expenditures							
Hotel/Motel Tax Fund	\$ 2,008,421	\$ 2,426,100	\$ 2,426,100	\$ 2,527,800	\$ 2,898,500	\$ 472,400	19.5%
Street Improvement Fund	5,697,864	7,511,100	7,511,100	12,544,900	9,964,700	2,453,600	32.7%
Drainage Fund	972,277	1,034,800	1,034,800	1,379,800	1,520,900	486,100	47.0%
TIRZ #10 (Traditions) Fund	3,542,560	3,634,300	3,634,300	3,634,300	2,174,000	(1,460,300)	-40.2%
TIRZ #19 (Nash Street) Fund	343,620	137,200	137,200	137,200	136,900	(300)	-0.2%
TIRZ #21 (Downtown) Fund	(102,000)	987,600	987,600	815,800	672,000	(315,600)	-32.0%
TIRZ #22 (Target) Fund	479,167	488,200	488,200	488,200	323,000	(165,200)	-33.8%
TIRZ #22 (North Tract) Fund	206,178	216,900	216,900	216,800	171,000	(45,900)	-21.2%
Court Technology Fund	24,284	34,500	34,500	30,500	36,500	2,000	5.8%
Community Development Fund	1,576,194	2,308,100	2,308,100	1,022,030	1,523,400	(784,700)	-34.0%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	738,319	5,708,800	5,708,800	3,364,200	3,953,000	(1,755,800)	-30.8%
Midtown Park Construction Fund	12,538,729	-	-	-	-	-	0.0%
Phillips Event Center Fund	2,107,157	4,951,200	4,951,200	3,285,000	3,838,100	(1,113,100)	-22.5%
The Queen & Palace Theaters Fund	870,054	1,216,800	1,216,800	1,070,200	1,178,000	(38,800)	-3.2%
Total Expenditures	\$ 31,002,825	\$ 30,655,600	\$ 30,655,600	\$ 30,516,730	\$ 28,390,000	\$ (2,265,600)	-7.4%

CITY OF BRYAN, TEXAS
Hotel Tax Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Room Tax Receipts	\$ 2,027,840	\$ 1,900,000	\$ 1,900,000	\$ 2,200,000	\$ 2,300,000	\$ 400,000	21.1%
Interest Income	24,935	20,000	20,000	80,000	70,000	50,000	250.0%
Miscellaneous Revenues	23,263	-	-	9,200	-	-	0.0%
Total Revenues	2,076,038	1,920,000	1,920,000	2,289,200	2,370,000	450,000	23.4%
<u>Expenditures</u>							
Outside Agency Programs							
Bryan Arts Affiliates	111,780	111,800	111,800	111,800	112,000	200	0.2%
Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	-	0.0%
Communication Expenses - City of Bryan	73,786	75,000	75,000	75,000	75,000	-	0.0%
Destination Bryan	1,238,758	1,907,000	1,907,000	1,907,000	2,270,000	363,000	19.0%
Historical Restoration	31,591	50,000	50,000	158,200	129,900	79,900	159.8%
Parks and Recreation - City of Bryan	77,986	92,300	92,300	80,000	96,600	4,300	4.7%
The Stella - Economic Dev. Agreement	237,481	150,000	150,000	185,800	200,000	50,000	33.3%
Veterans Memorial	30,000	25,000	25,000	-	-	(25,000)	-100.0%
Total Outside Agency Programs	1,806,382	2,416,100	2,416,100	2,522,800	2,888,500	472,400	19.6%
<u>Events</u>							
Unspecified Events	202,039	10,000	10,000	5,000	10,000	-	0.0%
Total Events	202,039	10,000	10,000	5,000	10,000	-	0.0%
Total Expenditures	2,008,421	2,426,100	2,426,100	2,527,800	2,898,500	472,400	19.5%
Net Increase/Decrease	67,617	(506,100)	(506,100)	(238,600)	(528,500)		
Beginning Fund Balance	2,258,775	2,177,375	2,220,267	2,220,267	1,981,667		
Timing of Cash Flows	(106,125)	-	-	-	-		
Ending Operating Funds	\$ 2,220,267	\$ 1,671,275	\$ 1,714,167	\$ 1,981,667	\$ 1,453,167		
# of Days Reserve	403	251	258	286	183		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 330,151	\$ 398,811	\$ 398,811	\$ 415,529	\$ 476,466		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Fees	\$ 6,303,923	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,300,000	\$ 300,000	5.0%
Other		70,000	70,000	60,000	70,000	-	0.0%
Interest Income	(139,096)	60,000	60,000	136,400	100,000	40,000	66.7%
Total Revenues	6,164,827	6,130,000	6,130,000	6,196,400	6,470,000	340,000	5.5%
Transfer from Other Funds	105,000	105,000	105,000	-	-	(105,000)	-100.0%
Total Revenues and Transfers In	6,269,827	6,235,000	6,235,000	6,196,400	6,470,000	235,000	3.8%
<u>Expenditures</u>							
Salaries and Benefits	527	-	-	-	-	-	0.0%
Street Improvement Maintenance	1,960,508	2,120,000	2,120,000	5,001,500	5,605,000	3,485,000	164.4%
Professional Services	35,420	60,000	60,000	372,700	570,000	510,000	850.0%
Admin Reimbursement	55,577	57,200	57,200	57,200	160,000	102,800	179.7%
Uncollectible Accounts	21,767	24,000	24,000	24,000	24,000	-	0.0%
Contractual Services	258	125,000	125,000	125,200	-	(125,000)	-100.0%
Annual Capital	3,143,057	4,640,000	4,640,000	6,473,400	3,100,000	(1,540,000)	-33.2%
Transfer to Debt Service	370,814	371,000	371,000	377,000	373,400	2,400	0.6%
Billing Services Reimbursements	109,936	113,900	113,900	113,900	132,300	18,400	16.2%
Total Expenditures	5,697,864	7,511,100	7,511,100	12,544,900	9,964,700	2,453,600	32.7%
Net Increase/(Decrease)	571,963	(1,276,100)	(1,276,100)	(6,348,500)	(3,494,700)		
Beginning Operating Funds	9,369,412	6,575,312	10,012,035	10,012,035	3,663,535		
Timing of Cash Flows	70,660	-	-	-	-		
Ending Operating Funds	\$ 10,012,035	\$ 5,299,212	\$ 8,735,935	\$ 3,663,535	\$ 168,835		
# of Days of Reserve	641	258	425	107	6		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 936,635	\$ 1,234,701	\$ 1,234,701	\$ 2,062,175	\$ 1,638,033		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Fees	\$ 1,051,880	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	0.0%
Other	-	11,000	11,000	10,600	11,000	-	0.0%
Grants	-	-	-	-	-	-	0.0%
Interest Income	(9,914)	10,000	10,000	17,600	15,000	5,000	50.0%
Total Revenues	1,041,966	1,021,000	1,021,000	1,028,200	1,026,000	5,000	0.5%
<u>Expenditures</u>							
Storm System Maintenance	-	-	-	-	-	-	0.0%
Contr Engineer/Planning	15,087	-	-	198,600	38,300	38,300	0.0%
Uncollectible Accounts	4,028	5,000	5,000	5,000	5,000	-	0.0%
Contractual Services	11,443	50,000	50,000	200,000	-	(50,000)	-100.0%
Storm System Capital	642,699	726,500	726,500	648,100	1,175,000	448,500	61.7%
Admin. Reimbursements	157,535	111,900	111,900	186,600	161,200	49,300	44.1%
Transfer to Debt Service	91,485	91,400	91,400	91,500	91,400	-	0.0%
Billing Services Reimbursements	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditures	972,277	1,034,800	1,034,800	1,379,800	1,520,900	486,100	47.0%
Net Increase/(Decrease)	69,688	(13,800)	(13,800)	(351,600)	(494,900)		
Beginning Operating Funds	777,236	253,436	901,425	901,425	549,825		
Timing of Cash Flows	54,501	-	-	-	-		
Ending Operating Funds	\$ 901,425	\$ 239,636	\$ 887,625	\$ 549,825	\$ 54,925		
# of Days Reserve	338	85	313	145	13		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 159,826	\$ 170,104	\$ 170,104	\$ 226,816	\$ 250,011		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property tax - City	\$ 2,367,045	\$ 2,684,300	\$ 2,684,300	\$ 2,684,300	\$ 3,224,000	\$ 539,700	20.1%
Property tax - County	1,311,044	1,504,700	1,504,700	1,504,700	1,595,700	91,000	6.0%
Interest Income	33,433	15,000	15,000	135,000	100,000	85,000	566.7%
Total Revenues	3,711,521	4,204,000	4,204,000	4,324,000	4,919,700	715,700	17.0%
<u>Expenditures</u>							
Transfer to Debt Service Fund	717,560	709,300	709,300	709,300	706,800	(2,500)	-0.4%
Transfers Out	2,800,000	2,900,000	2,900,000	2,900,000	1,442,200	(1,457,800)	-50.3%
Contractual & Professional Services	25,000	25,000	25,000	25,000	25,000	-	0.0%
Total Expenditures	3,542,560	3,634,300	3,634,300	3,634,300	2,174,000	(1,460,300)	-40.2%
Net Increase/(Decrease)	168,961	569,700	569,700	689,700	2,745,700		
Beginning Operating Funds	2,070,319	2,220,819	2,180,848	2,180,848	2,870,548		
Timing of Cash Flows	(58,432)	-	-	-	-		
Ending Operating Funds	\$ 2,180,848	\$ 2,790,519	\$ 2,750,548	\$ 2,870,548	\$ 5,616,248		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property tax - City	\$ 401,669	\$ 445,100	\$ 445,100	\$ 445,100	\$ 524,000	\$ 78,900	17.7%
Interest Income	3,822	9,000	9,000	17,000	10,000	1,000	11.1%
Total Revenues	405,491	454,100	454,100	462,100	534,000	79,900	17.6%
<u>Expenditures</u>							
Contractual Services	51,931	-	-	-	-	-	0.0%
Transfer to Debt Service Fund	136,689	137,200	137,200	137,200	136,900	(300)	-0.2%
Transfer to General Fund	50,000	-	-	-	-	-	0.0%
Transfer to Other Funds	105,000	-	-	-	-	-	0.0%
Total Expenditures	343,620	137,200	137,200	137,200	136,900	(300)	-0.2%
Net Increase/(Decrease)	61,870	316,900	316,900	324,900	397,100		
Beginning Operating Funds	155,725	207,226	211,860	211,861	536,761		
Timing of Cash Flows	(5,735)	-	-	-	-		
Ending Operating Funds	\$ 211,860	\$ 524,126	\$ 528,760	\$ 536,761	\$ 933,861		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property tax - City	\$ 255,128	\$ 326,000	\$ 326,000	\$ 326,000	\$ 459,000	\$ 133,000	40.8%
Interest	10,014	6,300	6,300	44,000	25,000	18,700	296.8%
Total Revenues	265,142	332,300	332,300	370,000	484,000	151,700	45.7%
<u>Expenditures</u>							
Contractual Services	(37,000)	100,000	100,000	100,000	50,000	(50,000)	-50.0%
Façade Improvements	(65,000)	75,000	75,000	103,300	-	(75,000)	-100.0%
Transfer to Debt Service Fund	-	312,600	312,600	312,500	322,000	9,400	3.0%
Miscellaneous Projects	-	500,000	500,000	300,000	300,000	(200,000)	-40.0%
Total Expenditures	(102,000)	987,600	987,600	815,800	672,000	(315,600)	-32.0%
Net Increase/(Decrease)	367,142	(655,300)	(655,300)	(445,800)	(188,000)		
Beginning Operating Funds	701,450	1,031,650	1,038,507	1,038,507	592,707		
Timing of Cash Flows	(30,085)	-	-	-	-		
Ending Operating Funds	\$ 1,038,507	\$ 376,350	\$ 383,207	\$ 592,707	\$ 404,707		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Tract Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property tax - City	\$ 274,638	\$ 288,600	\$ 288,600	\$ 288,600	\$ 303,000	\$ 14,400	5.0%
Property tax - County	193,101	187,800	187,800	187,800	-	(187,800)	-100.0%
Interest Income	2,255	2,000	2,000	8,000	6,000	4,000	200.0%
Total Revenues	469,995	478,400	478,400	484,400	309,000	(169,400)	-35.4%
<u>Expenditures</u>							
Transfer to Debt Service	289,167	288,200	288,200	288,200	288,000	(200)	-0.1%
Transfer to Other Funds	190,000	200,000	200,000	200,000	35,000	(165,000)	-82.5%
Total Expenditures/Transfers	479,167	488,200	488,200	488,200	323,000	(165,200)	-33.8%
Net Increase/(Decrease)	(9,172)	(9,800)	(9,800)	(3,800)	(14,000)		
Beginning Operating Funds	88,142	78,642	77,184	77,184	73,384		
Timing of Cash Flows	1,786	-	-	-	-		
Ending Operating Funds	\$ 77,184	\$ 68,842	\$ 67,384	\$ 73,384	\$ 59,384		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
TIRZ 22 - North Tract - Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property tax - City	\$ 119,779	\$ 133,600	\$ 133,600	\$ 133,600	\$ 153,000	\$ 19,400	14.5%
Property tax - County	84,218	92,200	92,200	92,200	-	(92,200)	-100.0%
Interest Income	957	700	700	3,200	2,500	1,800	257.1%
Total Revenues	204,954	226,500	226,500	229,000	155,500	(71,000)	-31.3%
<u>Expenditures</u>							
Contractual Services	90,000	100,000	100,000	100,000	55,000	(45,000)	-45.0%
Transfer to Debt Service	116,178	116,900	116,900	116,800	116,000	(900)	-0.8%
Total Expenditures/Transfers	206,178	216,900	216,900	216,800	171,000	(45,900)	-21.2%
Net Increase/(Decrease)	(1,224)	9,600	9,600	12,200	(15,500)		
Beginning Operating Funds	74,683	68,483	73,145	73,145	85,345		
Timing of Cash Flows	(314)	-	-	-	-		
Ending Operating Funds	\$ 73,145	\$ 78,083	\$ 82,745	\$ 85,345	\$ 69,845		
Fund Balance Reserve Requirement: (\$50,000 fund balance)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		

CITY OF BRYAN, TEXAS
Court Technology Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Technology Fee	\$ 32,396	\$ 27,000	\$ 27,000	\$ 28,000	\$ 29,000	\$ 2,000	7.4%
Interest Income	(2,300)	2,000	2,000	6,000	6,000	4,000	200.0%
Total Revenues	30,096	29,000	29,000	34,000	35,000	6,000	20.7%
<u>Expenditures</u>							
Supplies	3,055	13,500	13,500	8,500	13,500	-	0.0%
Maintenance	17,750	18,000	18,000	19,000	20,000	2,000	11.1%
Communication Data Lines	3,479	3,000	3,000	3,000	3,000	-	0.0%
Total Expenditures	24,284	34,500	34,500	30,500	36,500	2,000	5.8%
Net Increase/(Decrease)	5,812	(5,500)	(5,500)	3,500	(1,500)		
Beginning Fund Balance	188,194	190,107	193,240	193,240	196,740		
Timing of Cash Flows	(766)	-	-	-	-		
Ending Operating Funds	\$ 193,240	\$ 184,607	\$ 187,740	\$ 196,740	\$ 195,240		
# of Days Reserve	2,904	1,953	1,986	2,354	1,952		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 3,992	\$ 5,671	\$ 5,671	\$ 5,014	\$ 6,000		
# of Days Reserve Target	60	60	60	60	60		

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 2023 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 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.

Fiscal Year 2024 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 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

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 378,538	\$ 477,400	\$ 477,400	\$ 275,300	\$ 509,500	\$ 32,100	6.7%
Supplies	8,561	6,200	6,200	7,600	8,800	2,600	41.9%
Maintenance & Services	44,523	71,400	71,400	70,700	75,600	4,200	5.9%
Miscellaneous/Admin Reimb.	1,144,572	1,753,100	1,753,100	668,430	929,500	(823,600)	-47.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,576,194	\$ 2,308,100	\$ 2,308,100	\$ 1,022,030	\$ 1,523,400	\$ (784,700)	-34.0%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	5.5	5.5	5.5	5.5	5.5	-

CITY OF BRYAN, TEXAS
Community Development Fund Summary
Fiscal Year 2024

	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	\$Chng/FY 23	%Chng
	Actual	Adopted	Amended	Projected	Proposed	Adopted	/FY 23
Revenues							
Community Development Block Grant	\$ 588,453	\$ 1,164,700	\$ 1,164,700	\$ 468,300	\$ 696,400	\$ (468,300)	-40.2%
HOME Grant	572,583	949,400	949,400	223,100	726,300	(223,100)	-23.5%
CDBG Cares	26,871	-	-	-	-	-	0.0%
CDBG CV 3	240,657	87,900	87,900	119,000	-	(87,900)	-100.0%
CD TERAP	20,514	-	-	-	-	-	0.0%
CDBG Program Income - Revolving Loan	37,981	31,100	31,100	38,900	34,700	3,600	11.6%
HOME Program Income	74,677	75,000	75,000	66,000	66,000	(9,000)	-12.0%
Recaptured Funds	22,500	-	-	7,500	-	-	0.0%
Total Revenues	1,584,236	2,308,100	2,308,100	922,800	1,523,400	(784,700)	-34.0%
Expenditures							
CD Administration	149,071	168,400	168,400	167,600	185,900	17,500	10.4%
CDBG Housing Admin	339,486	905,200	905,200	266,230	653,200	(252,000)	-27.8%
CDBG Public Services	119,146	126,200	126,200	100,000	136,500	10,300	8.2%
CDBG Cares	26,871	-	-	-	-	-	0.0%
CDBG CV 3	240,657	87,900	87,900	100,000	13,000	(74,900)	-85.2%
CD TERAP	20,513	-	-	-	-	-	0.0%
HOME Admin	35,470	38,400	38,400	28,200	40,600	2,200	5.7%
HOME Grants	644,980	982,000	982,000	360,000	494,200	(487,800)	-49.7%
Total Expenditures	1,576,194	2,308,100	2,308,100	1,022,030	1,523,400	(784,700)	-34.0%
Net Increase/(Decrease)	8,042	-	-	(99,230)	-	-	
Beginning Fund Balance	(42,252)	-	99,230	99,230	-	-	
Timing of Cash Flows	133,440	-	-	-	-	-	
Ending Operating Funds	\$ 99,230	\$ -	\$ 99,230	\$ -	\$ -	\$ -	
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF BRYAN, TEXAS
Capital Reserve Fund
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Interest Income	\$ 20,660	\$ 6,000	\$ 6,000	\$ 47,000	\$ 40,000	\$ 34,000	566.7%
Total Revenues	20,660	6,000	6,000	47,000	40,000	34,000	566.7%
<u>Expenditures</u>							
<u>Transfers Out:</u>							
Transfer to Bryan Commerce & Develop	-	-	-	-	-	-	0.0%
Transfer to Debt Service	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	20,660	6,000	6,000	47,000	40,000		
Beginning Operating Funds	1,232,286	1,237,286	1,219,943	1,219,943	1,266,943		
Timing of Cash Flows	(33,003)	-	-	-	-		
Ending Operating Funds	\$ 1,219,943	\$ 1,243,286	\$ 1,225,943	\$ 1,266,943	\$ 1,306,943		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS

Oil & Gas Fund

Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Property Taxes	\$ 122,556	\$ 188,800	\$ 188,800	\$ 188,800	\$ 197,900	\$ 9,100	4.8%
Royalties	250,585	186,800	186,800	120,000	120,000	(66,800)	-35.8%
Interest Income	(16,558)	5,000	5,000	45,500	45,000	40,000	800.0%
Total Revenues	356,583	380,600	380,600	354,300	362,900	(17,700)	-4.7%
<u>Expenditures</u>							
Transfers out	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	356,583	380,600	380,600	354,300	362,900		
Beginning Operating Funds	840,677	1,154,177	1,172,327	1,172,327	1,526,627		
Timing of Cash Flows	(24,933)	-	-	-	-		
Ending Operating Funds	\$ 1,172,327	\$ 1,534,777	\$ 1,552,927	\$ 1,526,627	\$ 1,889,527		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

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 2023 Accomplishments

- Midtown Boulevard Phase Two opened
- Western Trail opened
- Legends Event Center opened
- Central Parking lot opened
- Temporary parking lot adjacent to Legends Event Center opened
- Completion of following CIP projects at Travis Fields: artificial turf installation, additional outfield netting, new grandstand netting, new playground shade structure, and new perimeter fencing
- Completed design of additional little fields and high school fields
- Completed construction of Midtown Park Boulevard.

Fiscal Year 2024 Goals and Objectives

- Complete eastern trail
- Finish enhancements to Bryan Midtown Lake
- Completion of Schulman's Movie Bowl Grille
- Completion of sand volleyball courts at Legends Event Center
- Completion of boathouse and launch at Williamson Park
- Begin construction of Texas A&M Indoor Tennis Center
- Begin construction of two additional little league fields and three new high school fields
- Begin installation of splash pad and playground
- Activate Lake Recreation activities
- Host numerous and varied public events on site; special events, tournaments, fun runs, fishing event, etc.
- New location for Farmer's Market every Saturday

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 66,719	\$ 144,400	\$ 144,400	\$ 166,200	\$ 262,000	\$ 117,600	81.4%
Supplies	73,449	735,000	735,000	681,000	735,000	-	0.0%
Maintenance & Services	97,894	1,373,000	1,373,000	852,000	1,068,000	(305,000)	-22.2%
Miscellaneous/Admin Reimb.	405,611	2,717,000	2,717,000	1,215,000	1,425,000	(1,292,000)	-47.6%
Capital Outlay	94,646	739,400	739,400	450,000	463,000	(276,400)	-37.4%
Total Expenses	\$ 738,319	\$ 5,708,800	\$ 5,708,800	\$ 3,364,200	\$ 3,953,000	\$ (1,755,800)	-30.8%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	1	2	2	2	3	1

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Indoor Facility Revenues	\$ 6,000	\$ 1,350,000	\$ 1,350,000	\$ 700,000	\$ 1,350,000	\$ -	0.0%
Travis Park Fields Revenues	93,258	177,500	177,500	110,000	110,000	(67,500)	-38.0%
Naming Rights	-	50,000	50,000	-	-	(50,000)	-100.0%
Ground Lease - Big Shots	78,053	-	-	125,000	125,000	125,000	0.0%
Interest Income	24,845	20,000	20,000	35,000	45,000	25,000	125.0%
Miscellaneous Revenues	78,053	-	-	35,500	-	-	0.0%
Total Revenues	280,209	1,597,500	1,597,500	1,005,500	1,630,000	32,500	2.0%
Transfers							
Transfer in from General Fund	-	4,000,000	4,000,000	1,000,000	1,840,000	(2,160,000)	-54.0%
Total Transfers	-	4,000,000	4,000,000	1,000,000	1,840,000	(2,160,000)	-54.0%
Total Revenues and Transfers	280,209	5,597,500	5,597,500	2,005,500	3,470,000	(2,127,500)	-38.0%
Expenditures							
Indoor Facility:							
Supplies	55	600,000	600,000	575,000	600,000	-	0.0%
Maintenance	-	300,000	300,000	100,000	100,000	(200,000)	-66.7%
Utilities	26,024	700,000	700,000	350,000	500,000	(200,000)	-28.6%
Advertising	28,184	-	-	75,000	75,000	75,000	0.0%
Insurance	9,178	-	-	65,000	80,000	80,000	0.0%
Contractual Services	166,309	1,250,000	1,250,000	300,000	400,000	(850,000)	-68.0%
Contract Labor	74,196	765,000	765,000	600,000	700,000	(65,000)	-8.5%
Other Misc. Expenses	3,172	-	-	40,000	25,000	25,000	0.0%
Indoor Facility Expenditures	307,118	3,615,000	3,615,000	2,105,000	2,480,000	(1,135,000)	-31.4%
Travis Park Fields:							
Supplies	73,394	35,000	35,000	100,000	125,000	90,000	257.1%
Maintenance	9,699	20,000	20,000	15,000	20,000	-	0.0%
Utilities	18,203	50,000	50,000	50,000	55,000	5,000	10.0%
Insurance	1,189	-	-	10,000	10,000	10,000	0.0%
Contractual Services	48,000	52,000	52,000	50,000	50,000	(2,000)	-3.8%
Contract Labor	113,934	200,000	200,000	175,000	200,000	-	0.0%
Park Operator Expenses	-	53,000	53,000	-	-	(53,000)	-100.0%
Capital Outlay	94,646	392,000	392,000	300,000	196,000	(196,000)	-50.0%
Travis Park Fields Expenditures	359,065	802,000	802,000	700,000	656,000	(146,000)	-18.2%
Other Expenditures:							
Salaries and Benefits	66,719	144,400	144,400	166,200	262,000	117,600	81.4%
Supplies	-	100,000	100,000	6,000	10,000	(90,000)	-90.0%
Maintenance	-	100,000	100,000	162,000	100,000	-	0.0%
Utilities	3,712	100,000	100,000	20,000	50,000	(50,000)	-50.0%
Insurance	1,705	50,000	50,000	5,000	78,000	28,000	56.0%
Contractual Services & Maintenance	-	450,000	450,000	50,000	50,000	(400,000)	-88.9%
Capital Outlay	-	347,400	347,400	150,000	267,000	(80,400)	-23.1%
Other Expenditures	72,136	1,291,800	1,291,800	559,200	817,000	(474,800)	-36.8%
Total Expenditures	738,319	5,708,800	5,708,800	3,364,200	3,953,000	(1,755,800)	-30.8%
Net Increase/(Decrease)	(458,110)	(111,300)	(111,300)	(1,358,700)	(483,000)		
Beginning Operating Funds	2,534,277	2,135,878	1,895,650	1,895,650	536,950		
Timing of Cash Flows	(180,517)	-	-	-	-		
Ending Operating Funds	\$ 1,895,650	\$ 2,024,578	\$ 1,784,350	\$ 536,950	\$ 53,950		
# of Days of Reserve	937	129	114	58	5		

Minimum Operating Reserve Target:

CITY OF BRYAN, TEXAS
Midtown Park Construction Fund
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Interest Income	\$ 49,197	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues	49,197	-	-	-	-	-	0.0%
<u>Expenditures</u>							
Utilities	8,268	-	-	-	-	-	0.0%
Capital Projects	12,530,460	-	-	-	-	-	0.0%
Total Expenditures	12,538,729	-	-	-	-	-	0.0%
Net Increase/(Decrease)	(12,489,532)	-	-	-	-	-	
Beginning Operating Funds	12,481,242	-	-	-	-	-	
Timing of Cash Flows	8,290	-	-	-	-	-	
Ending Operating Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF BRYAN, TEXAS
Phillips Event Center
Fiscal Year 2024

	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	\$Chng/FY 23	%Chng
	Actual	Adopted	Amended	Projected	Proposed	Adopted	/FY 23
<u>Revenues</u>							
Golf Course Operating Revenue	\$ 1,043,463	\$ 900,000	\$ 900,000	\$ 1,300,000	\$ 1,300,000	\$ 400,000	44.4%
Facilities Operating Revenue	573,322	800,000	800,000	500,000	1,000,000	200,000	25.0%
Subtotal Revenues	1,616,785	1,700,000	1,700,000	1,800,000	2,300,000	600,000	35.3%
<u>Transfers</u>							
Transfer in from General Fund	520,115	2,325,000	2,325,000	1,100,000	1,500,000	(825,000)	-35.5%
Subtotal Transfers	520,115	2,325,000	2,325,000	1,100,000	1,500,000	(825,000)	-35.5%
Total Revenues and Transfers	2,136,900	4,025,000	4,025,000	2,900,000	3,800,000	(225,000)	-5.6%
<u>Expenditures</u>							
Golf Course:							
Supplies	230,613	188,700	188,700	250,000	200,000	11,300	6.0%
Maintenance	89,965	120,000	120,000	90,000	120,000	-	0.0%
Contractual Services	-	-	-	10,000	-	-	0.0%
Contract Labor	545,343	565,000	565,000	550,000	600,000	35,000	6.2%
Annual Capital	121,290	327,000	327,000	180,000	404,100	77,100	23.6%
Golf Course Expenditures	987,211	1,200,700	1,200,700	1,080,000	1,324,100	123,400	10.3%
Facilities:							
Supplies	150,841	275,000	275,000	400,000	500,000	225,000	81.8%
Maintenance	29,073	35,000	35,000	40,000	100,000	65,000	185.7%
Cost of Goods	201,767	350,000	350,000	-	-	(350,000)	-100.0%
Contract Labor	275,686	675,000	675,000	350,000	800,000	125,000	18.5%
Annual Capital	-	2,000,000	2,000,000	-	-	(2,000,000)	-100.0%
Facilities Expenditures	657,367	3,335,000	3,335,000	790,000	1,400,000	(1,935,000)	-58.0%
Other:							
Rental of Equipment	-	2,000	2,000	40,000	40,000	38,000	1900.0%
Supplies	-	-	-	15,000	-	-	0.0%
Insurance	4,547	60,000	60,000	20,000	24,000	(36,000)	-60.0%
Contractual Services	77,034	-	-	-	-	-	0.0%
Management Fees and Incentives	250,000	353,500	353,500	340,000	350,000	(3,500)	-1.0%
Annual Capital	130,998	-	-	1,000,000	700,000	700,000	0.0%
Other Expenditures	462,579	415,500	415,500	1,415,000	1,114,000	698,500	168.1%
Total Expenditures	2,107,157	4,951,200	4,951,200	3,285,000	3,838,100	(1,113,100)	-22.5%
Net Increase/(Decrease)	29,743	(926,200)	(926,200)	(385,000)	(38,100)		
Beginning Operating Funds	17,637	1,228,637	434,044	434,044	49,044		
Timing of Cash Flows	386,664	-	-	-	-		
Ending Operating Funds	\$ 434,044	\$ 302,437	\$ (492,156)	\$ 49,044	\$ 10,944		
# of Days Reserve	75	22	-36	5	1		

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Operations
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Theater Operating Revenue	\$ 186,214	\$ 566,800	\$ 566,800	\$ 200,000	\$ 325,000	\$ (241,800)	-42.7%
Subtotal Revenues	186,214	566,800	566,800	200,000	325,000	(241,800)	-42.7%
<u>Transfers</u>							
Transfer in from General Fund	674,722	625,000	625,000	875,000	800,000	175,000	28.0%
Subtotal Transfers	674,722	625,000	625,000	875,000	800,000	175,000	28.0%
Total Revenues and Transfers	860,935	1,191,800	1,191,800	1,075,000	1,125,000	(66,800)	-5.6%
<u>Expenditures</u>							
Facilities:							
Contract Labor	265,636	377,900	377,900	330,000	375,000	(2,900)	-0.8%
Supplies	104,578	400,000	400,000	100,000	300,000	(100,000)	-25.0%
Maintenance	31,135	25,000	25,000	20,000	25,000	-	0.0%
Utilities	19,317	-	-	20,000	20,000	20,000	0.0%
Advertising	42,295	-	-	95,000	50,000	50,000	0.0%
Miscellaneous	99,854	103,900	103,900	100,000	100,000	(3,900)	-3.8%
Annual Capital	-	-	-	95,200	-	-	0.0%
Theater Expenditures	562,815	906,800	906,800	760,200	870,000	(36,800)	-4.1%
Other:							
Insurance	7,239	10,000	10,000	10,000	8,000	(2,000)	-20.0%
Management Fees and Incentives	300,000	300,000	300,000	300,000	300,000	-	0.0%
Other Expenditures	307,239	310,000	310,000	310,000	308,000	(2,000)	-0.6%
Total Expenditures	870,054	1,216,800	1,216,800	1,070,200	1,178,000	(38,800)	-3.2%
Net Increase/(Decrease)	(9,119)	(25,000)	(25,000)	4,800	(53,000)		
Beginning Operating Funds	86,315	88,015	54,485	54,485	59,285		
Timing of Cash Flows	(22,711)	-	-	-	-		
Ending Operating Funds	\$ 54,485	\$ 63,015	\$ 29,485	\$ 59,285	\$ 6,285		



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INTERNAL SERVICE FUNDS OVERVIEW

Fund Description

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

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

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 2024. Education and training programs are offered in efforts to reduce claims and improve the quality of life and health of the City's employees. BISD and the Brazos County 911 District utilize the Employee Health Center and 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 2024 are anticipated to be \$15,438,100, which is a minimal increase of \$1,400 from the FY 2023 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 2024 are \$502,600, which is an increase of \$1,400, or 0.3%, from the FY 2023 adopted budget. This variance is due to an increase in interest income of \$1,400. Non-operating revenues consist of reimbursed 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 \$28,400, and flex admin fees of \$7,000.

Total expenditures for FY 2024 are anticipated to be \$15,705,300, which is an increase of \$336,300, or 2.2%, from the FY 2023 adopted budget. This variance is primarily due to an increase in health insurance claims of \$250,000. Operating expenses consist of health insurance claims of \$12,750,000, stop loss premiums of \$1,545,000, H.S.A employer paid portion expenses of \$345,000, administrative reimbursements of \$226,400, health insurance administration of \$50,000, employee assistance program of \$21,200, claims administration of \$12,400, and research and reinsurance fees of \$6,700.

Anticipated non-operating expenditures for FY 2024 are \$748,600, which is an increase of \$14,600, or 2.0%, from the FY 2023 adopted budget and related to the employee health center costs that are split between City of Bryan, BISD, and the Brazos County 911 District.

The FY 2024 ending operating funds are projected to be \$8,551,199, or 199 days, which is over the reserve requirement of \$2,581,693, 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 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 self-insurance fund totaled \$366,812. The outstanding principal balance at fiscal year-end 2024 will be \$336,904.

Total revenues for FY 2024 are anticipated to be \$2,940,100, which is an increase of \$390,100, or 15.3%, from the FY 2023 adopted budget. The variance is primarily related to operating revenues which are comprised of liability and worker's compensation premiums of \$2,875,100. Projected non-operating revenues for FY 2024 are \$65,000.

Total expenditures for FY 2024 are anticipated to be \$3,469,900, which is an increase of \$170,800, or 5.2%, from the FY 2023 adopted budget. The variance is primarily related to an increase in other services and charges costs of \$109,900, worker's comp and liability claims of \$100,000, an increase in personnel services costs of \$39,200, claims administration costs of \$28,500, and supplies costs of \$1,400. Operating expenditures consist of liability insurance of \$945,000, worker's comp claims of \$675,000, personnel services of \$640,200, liability claims of \$525,000, other services and charges of \$272,400, supplies of \$88,200, claims administration of \$80,000, judgement and claims of \$30,000, and maintenance of \$1,500. The stop loss refunds of \$140,000 are projected to offset expenditures. Anticipated non-operating expenses for FY 2024 are \$352,600, which is an increase of \$5,300, or 1.5%, from the FY 2023 adopted budget. Non-operating expenditures include administrative costs from City departments of \$233,100, transfers of \$100,000 to the Employee Benefits Fund, a debt service transfer of \$18,500, and equipment replacement costs of \$1,000.

The FY 2024 ending operating funds are projected to be \$2,931,269, 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 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 warehouse fund totaled \$154,140. The outstanding principal balance at fiscal year-end 2024 will be \$141,572.

Total revenues for FY 2024 are projected to be \$402,200, which is an increase of \$34,100, or 9.3%, from the FY 2023 adopted budget. This variance is primarily due to an increase in administrative reimbursements and transfers of \$20,200, and an increase in fuel markup of \$12,000. Total operating revenue includes fuel markup of \$112,000 and inventory markup of \$11,500. Projected non-operating revenues for FY 2024 total \$278,700, which is an increase of \$21,600, or 8.4% from the FY 2023 adopted budget. Non-operating revenue includes administrative reimbursements and transfers of \$277,200, and interest income of \$1,500.

Total expenditures for FY 2024 are anticipated to be \$402,500, which is an increase of \$43,800, or 12.2%, from the FY 2023 adopted budget. The increase is the result of the purchase of a new fork lift for Warehouse operations. Operating expenditures total \$301,700 and consist of salaries and benefits of \$269,800, supplies of \$18,200, and maintenance and services of \$13,700. Non-operating expenditures total \$100,800 and consist of administrative reimbursements of \$48,000, one time approval of \$45,000 for a new forklift, and a transfer to debt service of \$7,800.

The FY 2024 ending operating funds are projected to be \$1,615.

CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
<u>Revenues</u>							
Employee Benefits Fund	\$ 15,507,004	\$ 15,436,700	\$ 15,436,700	\$ 15,561,500	\$ 15,438,100	\$ 1,400	0.0%
Self Insurance Fund	2,627,105	2,550,000	2,550,000	2,845,500	2,940,100	390,100	15.3%
Warehouse Fund	398,142	368,100	368,100	368,000	402,200	34,100	9.3%
Total Revenues	\$ 18,532,251	\$ 18,354,800	\$ 18,354,800	\$ 18,775,000	\$ 18,780,400	\$ 425,600	2.3%
<u>Expenditures</u>							
Employee Benefits Fund	\$ 12,485,169	\$ 15,369,000	\$ 15,369,000	\$ 13,542,800	\$ 15,705,300	\$ 336,300	2.2%
Self Insurance Fund	3,331,415	3,299,100	3,299,100	3,592,800	3,469,900	170,800	5.2%
Warehouse Fund	317,746	358,700	358,700	334,600	402,500	43,800	12.2%
Total Expenditures	\$ 16,134,330	\$ 19,026,800	\$ 19,026,800	\$ 17,470,200	\$ 19,577,700	\$ 550,900	2.9%

EMPLOYEE BENEFITS & SELF-INSURANCE FUNDS

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 2023 Accomplishments

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 7%.
- Maintained high participation rate in Healthy Lifestyles Program with 96% completion rate.
- Continued to comply with all requirements of the Affordable Care Act and other government mandates.
- Continued high utilization of the Employee Health Center.

- Incorporated a behavioral health component into the employee health center model.
- Incorporated additional testing into the Healthy Lifestyles Program.
- Requested proposals, made recommendation, and transitioned to new Sole Broker of Record for Property and Casualty.
- Procured an All Risk Property Policy designed for BTU power generation assets.
- Continue to review and respond to employee safety risks through targeted safety discussions, programs, and policies.
- Developed workers' compensation reference manual for Bryan Fire Department.
- Maintained financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

Fiscal Year 2024 Goals and Objectives

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for 2024 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.
- Explore options for post-65 retiree health insurance.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

Financial Summary - Employee Benefits							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	318,765	357,000	357,000	342,300	357,400	400	0.1%
Miscellaneous/Admin Reimb.	12,166,404	15,012,000	15,012,000	13,200,500	15,347,900	335,900	2.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Total Expenses	\$ 12,485,169	\$ 15,369,000	\$ 15,369,000	\$ 13,542,800	\$ 15,705,300	\$ 336,300	2.2%

Financial Summary - Self Insurance							
	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 536,397	\$ 601,000	\$ 601,000	\$ 537,000	\$ 640,200	39,200	6.5%
Supplies	79,170	90,100	90,100	84,600	89,200	(900)	-1.0%
Maintenance & Services	1,075,363	1,227,900	1,227,900	972,000	1,236,200	8,300	0.7%
Miscellaneous/Admin Reimb.	1,525,199	1,262,400	1,262,400	988,500	1,385,800	123,400	9.8%
Capital Outlay	7,906	-	-	893,000	-	-	0.0%
Transfers	107,380	117,700	117,700	117,700	118,500	800	0.7%
Total Expenses	\$ 3,331,415	\$ 3,299,100	\$ 3,299,100	\$ 3,592,800	\$ 3,469,900	\$ 170,800	5.2%

Budgeted Personnel						
	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	5	5	6	6	6	-

City of Bryan, Texas
Employee Benefits Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng / FY 23
Revenues							
Operating Revenues							
Employee Contributions	\$ 2,335,958	\$ 2,380,000	\$ 2,380,000	\$ 2,320,000	\$ 2,380,000	\$ -	0.0%
City Contributions	11,968,875	\$ 11,900,000	11,900,000	\$ 12,108,300	\$ 11,900,000	-	0.0%
Retiree Health Premiums	647,954	\$ 655,500	655,500	\$ 638,300	\$ 655,500	-	0.0%
<i>Total Operating Revenues</i>	<u>14,952,787</u>	<u>14,935,500</u>	<u>14,935,500</u>	<u>15,066,600</u>	<u>14,935,500</u>	<u>-</u>	<u>0.0%</u>
Non-Operating Revenues							
Interest Income	97,317	27,000	27,000	27,000	28,400	1,400	5.2%
Flex Admin Fee	6,770	7,000	7,000	7,200	7,000	-	0.0%
Miscellaneous	9,057	-	-	-	-	-	0.0%
Health Claim Rebates	49	-	-	-	-	-	0.0%
Health Center Reimbursements	341,024	367,200	367,200	360,700	367,200	-	0.0%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>554,217</u>	<u>501,200</u>	<u>501,200</u>	<u>494,900</u>	<u>502,600</u>	<u>1,400</u>	<u>0.3%</u>
Total Revenues	<u>15,507,004</u>	<u>15,436,700</u>	<u>15,436,700</u>	<u>15,561,500</u>	<u>15,438,100</u>	<u>1,400</u>	<u>0.0%</u>
Expenditures							
Operating Expenses							
Administrative Reimbursements	227,623	205,800	205,800	205,800	226,400	20,600	10.0%
Claims Administration	9,140	12,000	12,000	9,500	12,400	400	3.3%
H.S.A. - Employer Paid	309,625	345,000	345,000	332,800	345,000	-	0.0%
Health Insurance Administration	6,744	50,000	50,000	5,400	50,000	-	0.0%
Health Insurance Claims	10,313,470	12,500,000	12,500,000	11,688,000	12,750,000	250,000	2.0%
Stop/Loss Aggregate refund	(367,704)	-	-	(556,700)	-	-	0.0%
ACA Research & Reinsurance Fees	6,050	6,500	6,500	6,700	6,700	200	3.1%
Employee Assistance Program	14,379	15,700	15,700	20,100	21,200	5,500	35.0%
Stop Loss Premium	1,227,082	1,500,000	1,500,000	1,116,200	1,545,000	45,000	3.0%
<i>Total Operating Expenses</i>	<u>11,746,409</u>	<u>14,635,000</u>	<u>14,635,000</u>	<u>12,827,800</u>	<u>14,956,700</u>	<u>321,700</u>	<u>2.2%</u>
Non-Operating Expenses							
Employee Health Center	370,081	367,000	367,000	360,000	374,300	7,300	2.0%
Health Center Expense - Other Entities	368,679	367,000	367,000	355,000	374,300	7,300	2.0%
<i>Total Non-Operating Expenses</i>	<u>738,760</u>	<u>734,000</u>	<u>734,000</u>	<u>715,000</u>	<u>748,600</u>	<u>14,600</u>	<u>2.0%</u>
Total Expenditures	<u>12,485,169</u>	<u>15,369,000</u>	<u>15,369,000</u>	<u>13,542,800</u>	<u>15,705,300</u>	<u>336,300</u>	<u>2.2%</u>
Net Increase/(Decrease)	3,021,835	67,700	67,700	2,018,700	(267,200)		
Beginning Operating Funds	3,842,573	5,173,473	6,799,699	6,799,699	8,818,399		
Timing of Cash Flows	(64,709)	-	-	-	-		
Ending Operating Funds	<u>\$ 6,799,699</u>	<u>\$ 5,241,172</u>	<u>\$ 6,867,399</u>	<u>\$ 8,818,399</u>	<u>\$ 8,551,199</u>		
# Days of Reserve	199	124	163	238	199		
Fund Balance Reserve Required:							
(60 days operating expenses)	\$ 1,026,178	\$ 1,263,205	\$ 2,526,411	\$ 2,226,214	\$ 2,581,693		
# of Days Required	30	30	60	60	60		

City of Bryan, Texas
Self Insurance Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/ FY 23
Revenues							
Operating Revenues							
Liability Insurance Premiums	\$ 1,046,963	\$ 1,085,000	\$ 1,085,000	\$ 1,187,000	\$ 1,247,800	\$ 162,800	15.0%
Workers Comp Ins Premiums	\$ 1,444,531	\$ 1,415,000	\$ 1,415,000	\$ 1,600,000	\$ 1,627,300	\$ 212,300	15.0%
<i>Total Operating Revenues</i>	<u>2,491,494</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,787,000</u>	<u>2,875,100</u>	<u>375,100</u>	<u>15.0%</u>
Non-Operating Revenues							
Interest Income	49,465	25,000	25,000	58,500	65,000	40,000	160.0%
Miscellaneous revenues	86,146	25,000	25,000	-	-	(25,000)	-100.0%
<i>Total Non-Operating Revenues</i>	<u>135,611</u>	<u>50,000</u>	<u>50,000</u>	<u>58,500</u>	<u>65,000</u>	<u>15,000</u>	<u>30.0%</u>
Total Revenues	<u>2,627,105</u>	<u>2,550,000</u>	<u>2,550,000</u>	<u>2,845,500</u>	<u>2,940,100</u>	<u>390,100</u>	<u>15.3%</u>
Expenditures							
Operating Expenses							
Personnel Services	536,397	601,000	601,000	537,000	640,200	39,200	6.5%
Supplies	75,929	86,800	86,800	81,300	88,200	1,400	1.6%
Maintenance	82	2,000	2,000	1,500	1,500	(500)	-25.0%
Other Services & Charges	118,576	162,500	162,500	160,600	272,400	109,900	67.6%
Judgement & Damage Claims	461,977	30,000	30,000	30,000	30,000	-	0.0%
Stop Loss Aggregate refund	(193,306)	(120,000)	(120,000)	(390,000)	(140,000)	(20,000)	16.7%
Liability Insurance	937,119	1,065,000	1,065,000	810,700	945,000	(120,000)	-11.3%
Claims Administration	51,400	51,500	51,500	51,400	80,000	28,500	55.3%
Worker's Comp	538,587	575,000	575,000	600,000	675,000	100,000	17.4%
Liability Claims	368,581	498,000	498,000	470,000	525,000	-	-
<i>Total Operating Expenses</i>	<u>2,895,342</u>	<u>2,951,800</u>	<u>2,951,800</u>	<u>2,352,500</u>	<u>3,117,300</u>	<u>165,500</u>	<u>5.6%</u>
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	3,241	3,300	3,300	3,300	1,000	(2,300)	-69.7%
Capital	90,000	-	-	893,000	-	-	0.0%
Transfer to Debt Service Fund	16,534	17,700	17,700	17,700	18,500	800	4.5%
Allocation Cost from City Dep	226,298	226,300	226,300	226,300	233,100	6,800	3.0%
<i>Total Non-Operating Expenses</i>	<u>436,073</u>	<u>347,300</u>	<u>347,300</u>	<u>1,240,300</u>	<u>352,600</u>	<u>5,300</u>	<u>1.5%</u>
Total Expenditures	<u>3,331,415</u>	<u>3,299,100</u>	<u>3,299,100</u>	<u>3,592,800</u>	<u>3,469,900</u>	<u>170,800</u>	<u>5.2%</u>
Net Increase/(Decrease)	(704,310)	(749,100)	(749,100)	(747,300)	(529,800)		
Beginning Operating Funds	5,099,136	3,839,936	4,208,369	4,208,369	3,461,069		
Timing of Cash Flows	(186,457)	-	-	-	-		
Ending Operating Funds	<u>\$ 4,208,369</u>	<u>\$ 3,090,836</u>	<u>\$ 3,459,269</u>	<u>\$ 3,461,069</u>	<u>\$ 2,931,269</u>		
Minimum Fund Balance Required:	\$ 2,250,000	\$ 2,500,000	\$ 2,500,000	\$ 2,250,000	\$ 2,250,000		

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 2023 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 2024 Goals and Objectives

- Promote maximum savings to City by minimizing inventory write-offs and continually evaluating product cost, demand, and availability
- Purchase new fork lift
- Bid reconstruction of Waco Street Fuel Island

Financial Summary

	FY 2022 Actuals	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng/FY 23
Salaries and Benefits	\$ 227,444	\$ 248,600	\$ 248,600	\$ 248,000	\$ 269,800	21,200	8.5%
Supplies	11,221	16,400	16,400	12,400	18,200	1,800	11.0%
Maintenance & Services	10,638	14,000	14,000	11,300	13,700	(300)	-2.1%
Miscellaneous/Admin Reimb.	72,182	72,200	72,200	53,800	48,000	(24,200)	-33.5%
Capital Outlay	-	-	-	-	45,000	-	0.0%
Transfers	2,799	7,500	7,500	7,500	7,800	300	4.0%
Over/Short Fuel Inventory	(6,538)	-	-	1,600	-	-	0.0%
Total Expenses	\$ 317,746	\$ 358,700	\$ 358,700	\$ 334,600	\$ 402,500	\$ 43,800	12.2%

Budgeted Personnel

	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	Chng/FY 23 Adopted
Full-Time Employee Count	3	3	3	3	3	-

City of Bryan, Texas
Warehouse Fund Summary
Fiscal Year 2024

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 Projected	FY 2024 Proposed	\$Chng/FY 23 Adopted	%Chng /FY 23
Revenues							
Operating Revenues							
Fuel Markup	\$ 136,205	\$ 100,000	\$ 100,000	\$ 97,000	\$ 112,000	\$ 12,000	12.0%
Inventory Markup	12,272	11,000	11,000	11,000	11,500	500	4.5%
<i>Total Operating Revenues</i>	<u>148,477</u>	<u>111,000</u>	<u>111,000</u>	<u>108,000</u>	<u>123,500</u>	<u>12,500</u>	<u>11.3%</u>
Non Operating Revenues							
Interest Income	(858)	100	100	3,000	1,500	1,400	1400.0%
Administrative Reimbursements & Transfers	250,523	257,000	257,000	257,000	277,200	20,200	7.9%
<i>Total Non Operating Revenues</i>	<u>249,665</u>	<u>257,100</u>	<u>257,100</u>	<u>260,000</u>	<u>278,700</u>	<u>21,600</u>	<u>8.4%</u>
Total Revenues	<u>398,142</u>	<u>368,100</u>	<u>368,100</u>	<u>368,000</u>	<u>402,200</u>	<u>34,100</u>	<u>9.3%</u>
Expenditures							
Operating Expenses							
Salaries and Benefits	227,444	248,600	248,600	248,000	269,800	21,200	8.5%
Supplies	11,221	16,400	16,400	12,400	18,200	1,800	11.0%
Maintenance & Services	10,638	14,000	14,000	11,300	13,700	(300)	-2.1%
<i>Total Operating Expenditures</i>	<u>249,303</u>	<u>279,000</u>	<u>279,000</u>	<u>271,700</u>	<u>301,700</u>	<u>22,700</u>	<u>8.1%</u>
Non-operating Expenses							
Over/Short Fuel and Inventory	(6,538)	-	-	1,600	-	-	0.0%
Administrative Reimbursements	72,182	72,200	72,200	53,800	48,000	(24,200)	-33.5%
Transfer to Debt Service	2,799	7,500	7,500	7,500	7,800	300	4.0%
Annual Capital	-	-	-	-	45,000	45,000	0.0%
<i>Total Non-Operating Expenses</i>	<u>68,443</u>	<u>79,700</u>	<u>79,700</u>	<u>62,900</u>	<u>100,800</u>	<u>21,100</u>	<u>26.5%</u>
Total Expenditures	<u>317,746</u>	<u>358,700</u>	<u>358,700</u>	<u>334,600</u>	<u>402,500</u>	<u>43,800</u>	<u>12.2%</u>
Net Increase/Decrease	80,396	9,400	9,400	33,400	(300)		
Beginning Operating Funds	(8,749)	16,751	(31,485)	(31,485)	1,915		
Timing of Cash Flows	(103,132)	-	-	-	-		
Ending Operating Funds	<u>\$ (31,485)</u>	<u>\$ 26,151</u>	<u>\$ (22,085)</u>	<u>\$ 1,915</u>	<u>\$ 1,615</u>		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		



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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 \$72,281,345 in FY 2024 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 \$4,213,900. A list of detailed projects is included on the next page.

The Hotel/Motel Tax fund operating capital budget for FY 2024 totals \$79,900 for repairs to the Carnegie Library.

The Street Improvement Fund operating capital budget for FY 2024 totals \$3,100,000 for street improvement projects.

The Drainage Fund proposed operating capital budget for FY 2024 totals \$1,175,000 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2024 totals \$463,000, for projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2024 totals \$1,104,100, 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 \$9,083,000. These projects include water system projects including distribution line upgrades project costs that are projected to total \$9,000,000, and vehicle replacements totaling \$83,000.

Wastewater Fund operating capital projects total \$7,256,500. These projects include wastewater system upgrades of \$7,000,000, the SCADA upgrade of \$210,500, and vehicle replacements totaling \$46,000.

The Solid Waste Fund capital budget for FY 2024 totals \$1,399,900. This total includes solid waste collection vehicles and fleet vehicles purchases of \$1,224,900, and collection containers are projected to be \$175,000.

BTU's City and Rural systems capital budgets of \$31,429,460 and \$12,331,585 respectively will be for new customer growth and distribution and production improvements.

The Airport Fund operating capital budget for FY 2024 totals \$600,000 which includes airport improvements.

The Warehouse Fund operating capital budget for FY 2024 totals \$45,000 for a one time purchase of a forklift.

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 2024 include \$30,000,000 for projects for Midtown Park and other estimated continued projects. A detailed list of these other continued capital projects totaling \$75,010,000 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 Wastewater Capital Improvement Projects for FY 2024 include \$5,000,000 for a Grease Plant/Digester and \$4,000,000 for the East Side Sewer project.

Planned Airport Capital Improvement projects for FY 2024 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 2024 through FY 2028 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 2024 Proposed**

General Fund

Vehicle replacements:	
Police (3 unmarked, 1 motorcycle)	\$ 140,000
Fire Administration (3 ambulances, 2 trucks)	1,307,500
Parks Administration (1 truck, 1 utility vehicle, 1 mower, 1 backhoe, 1 trailer, 1 top-dressing units)	182,300
Fire Building Upgrades	50,000
Heater/Boiler Replacements	89,800
Municipal building rooftop unit replacement	115,000
Waterproofing City Hall exterior joints and vertical walls	92,000
Library Books	275,800
Information Technology:	
Public Safety Radio Upgrade Project	1,314,000
Computers-software and hardware; Communications; Fiber	360,000
Parks holiday lighting	287,500
General Fund Total	<u>4,213,900</u>

Special Revenue Funds

<i>HOT Fund</i>	79,900
<i>Street Improvement Fund</i>	3,100,000
<i>Drainage Improvement Fund</i>	1,175,000
<i>Midtown Park Operations Fund</i>	463,000
<i>Phillips Event Center Fund</i>	1,104,100
Special Revenue Funds Total	<u>5,922,000</u>

Enterprise Funds

<i>Water Fund</i>	
Water System	9,000,000
Vehicle & Equipment replacements (2)	83,000
<i>Water Total</i>	<u>9,083,000</u>
<i>Wastewater Fund</i>	
Wastewater System	7,000,000
Software Upgrade	210,500
Vehicle & Equipment replacements (1)	46,000
<i>Wastewater System Total</i>	<u>7,256,500</u>
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles (5), side load replacement (1)	1,224,900
Collection Containers	175,000
<i>Solid Waste Fund Total</i>	<u>1,399,900</u>
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	31,429,460
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	12,331,585
<i>Airport Fund</i>	
<i>Airport Fund Total</i>	<u>600,000</u>
Enterprise Funds Total	<u>62,100,445</u>

Internal Service Funds

<i>Warehouse Fund</i>	45,000
Internal Service Funds Total	<u>45,000</u>

All Funds Total Operating Capital Outlay	<u><u>\$ 72,281,345</u></u>
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General Government
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>CO/GO Beginning Funds Balance:</u>	\$ 38,637,647	\$ 44,075,000	\$ 38,490,807	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuances	27,425,000	20,000,000	-	45,010,000
General Obligation Debt Issuances - Park	-	-	-	30,000,000
Investment Earnings and Premium	1,262,622	50,000	1,000,000	50,000
Transfers In	305,428	-	-	-
<i>Subtotal Additional Resources</i>	<u>28,993,050</u>	<u>20,050,000</u>	<u>1,000,000</u>	<u>75,060,000</u>
Total Resources Available	<u>67,630,697</u>	<u>64,125,000</u>	<u>39,490,807</u>	<u>75,060,000</u>
Debt Issuance Cost (expense)	136,409	-	139,500	50,000
Total Construction In Progress from below	29,450,395	62,150,000	39,351,307	75,010,000
CO/GO Ending Funds Balance	<u>\$ 38,043,893</u>	<u>\$ 1,975,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Construction In Progress</u>				
Travis Bryan Midtown Park - Design/Construction	\$ 20,555,874	\$ 7,000,000	\$ 8,500,000	\$ 30,000,000
City Course Improvements	689,297	-	7,700	-
Downtown Quiet Zone	541,114	5,017,000	500,000	2,190,000
Fire Truck	-	-	-	5,000,000
Gateway Entrance Sign	2,210	-	800	-
Hillside Lot Drainage & Old Oaks Storm Sewer	-	1,596,000	-	1,760,000
Old Hearne Ph 1 Reconstruction	1,846,022	1,400,000	2,474,200	4,500,000
Old Hearne Rd - Extension	-	2,026,000	-	380,000
Palasota Phase A Sidewalks	339,236	-	1,100	-
Palasota Phase II - Construction	219,883	700,000	-	-
South College - Schematic Design	772,503	417,000	-	-
South College Ph 1 (Villa Maria to Carson) - Construction	-	8,000,000	1,000	1,350,000
South College Ph 1 (Villa Maria to Carson) - Design	-	470,000	468,000	60,000
South College Stormwater Detention Facility	-	980,000	-	-
South Coulter	1,001,359	-	1,400	-
TASA Grant - Local match - Villa Maria SUP	200,850	950,000	645,800	760,000
Tennis Courts	-	18,000,000	-	20,000,000
Texas Ave - University to SH21 - design	1,021,615	-	48,000	660,000
Waco Street Realignment	1,680	-	-	-
Wayside & Carter Creek Storm Sewers	23,889	1,673,000	-	330,000
WJB (FM 158) Texas to SH 6 - Fiber Optic	262,537	730,000	-	-
WJB (FM 158) Texas to SH 6 - Landscape	1,819,136	2,141,000	-	-
Woodville Road widening - Ph 2	-	-	-	4,600,000
Other Projects - Encumbrances	153,190	11,050,000	26,703,307	3,420,000
Total CIP Expenditures	<u>\$ 29,450,395</u>	<u>\$ 62,150,000</u>	<u>\$ 39,351,307</u>	<u>\$ 75,010,000</u>

General Government
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>CO/GO Beginning Funds Balance:</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuances	-	29,000,000	-	32,000,000
Investment Earnings	-	50,000	-	50,000
<i>Subtotal Additional Resources</i>	-	29,050,000	-	32,050,000
Total Resources Available	-	29,050,000	-	32,050,000
Debt Issuance Cost (expense)	-	50,000	-	50,000
Total Construction In Progress from below	-	29,000,000	-	32,000,000
CO/GO Ending Funds Balance	\$ -	\$ -	\$ -	\$ -
Animal Shelter - Land, Design & Construction	-	7,430,000	-	-
Bomber Dr (Carson to Williamson) -Design & Construction	-	2,400,000	-	-
Fire Truck	-	-	-	2,000,000
MLK Realignment	-	-	-	1,600,000
Parallel Collector to SH47 (Innovation Corridor) Ph 1	-	-	-	8,400,000
Parallel Collector to SH47 (Innovation Corridor) Ph 2	-	-	-	8,200,000
Sadie Thomas Park pedestrian Bridge	-	-	-	300,000
South College Ph 3 Design	-	-	-	930,000
South College Phase IV - Design & Construction	-	7,600,000	-	-
Waco St Widening (Old Kurten Rd to E MLK) - Land	-	300,000	-	3,300,000
Waco St Extension Ph 1	-	-	-	2,600,000
Williamson Dr (S College Ave to Roosevelt) - Design & Construction	-	2,900,000	-	-
Other Projects	-	8,370,000	-	4,670,000
Total CIP Expenditures	\$ -	\$ 29,000,000	\$ -	\$ 32,000,000

Water
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 448,677	\$ 15,239,890	\$ 15,540,809	\$ 15,540,000
<u>Additional Resources:</u>				
Revenue Bonds	15,655,000	-	-	12,000,000
Investment Earnings	13,422	25,000	400,000	50,000
Total Resources Available	<u>15,668,422</u>	<u>25,000</u>	<u>400,000</u>	<u>12,050,000</u>
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	88,342	-	-	50,000
Transfer to Debt Reserve	429,180	-	-	-
Total Construction in Progress from below	58,768	15,264,890	400,809	27,540,000
Total Expenditures	<u>576,290</u>	<u>15,264,890</u>	<u>400,809</u>	<u>27,590,000</u>
Net Increase/(Decrease)	15,092,132	(15,239,890)	(809)	(15,540,000)
Ending Operating Fund Balance	<u>\$ 15,540,809</u>	<u>\$ -</u>	<u>\$ 15,540,000</u>	<u>\$ -</u>
<u>Construction In Progress</u>				
ASR Project	\$ 58,768	\$ 15,264,890	\$ 400,809	\$ 15,540,000
Chick Lane Elevated Storage Tank	-	-	-	7,000,000
West Side Water Transmission Construction	-	-	-	5,000,000
Total CIP Expenditures	<u>\$ 58,768</u>	<u>\$ 15,264,890</u>	<u>\$ 400,809</u>	<u>\$ 27,540,000</u>

Water
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>Beginning Revenue Bond Fund Balances:</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	9,000,000	-	-	-
Investment Earnings	50,000	-	-	-
Total Resources Available	9,050,000	-	-	-
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	50,000	-	-	-
Total Construction in Progress from below	9,000,000	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
New Water Well	\$ 5,000,000	\$ -	\$ -	\$ -
Cooling Towers Ph 2 Rehab	2,000,000	-	-	-
SH6 Waterline Crossings	2,000,000	-	-	-
Total CIP Expenditures	\$ 9,000,000	\$ -	\$ -	\$ -

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028**

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	9,000,000
Investment Earnings	-	-	-	95,000
<i>Subtotal Additional Resources</i>	-	-	-	9,095,000
Total Resources Available	-	-	-	9,095,000
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	-	-	-	95,000
Total Construction in Progress from below	-	-	-	9,000,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
Grease Plant/Digester	\$ -	\$ -	\$ -	\$ 5,000,000
East Side Sewer	-	-	-	4,000,000
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ 9,000,000

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028**

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	-	-	-	-
<u>Statement of Capital Expenditures</u>				
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>				
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

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

Airport
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>Beginning Bond Fund Balances</u>	\$ (87,151)	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuance	-	5,000,000	-	5,000,000
Transfers In	87,151	-	-	-
Investment Earnings	-	75,000	-	75,000
<i>Subtotal Additional Resources</i>	<u>87,151</u>	<u>5,075,000</u>	<u>-</u>	<u>5,075,000</u>
Total Resources Available	<u>-</u>	<u>5,075,000</u>	<u>-</u>	<u>5,075,000</u>
<u>Miscellaneous Expenditures:</u>				
Debt Issuance Cost	-	-	-	(75,000)
Total Construction in Progress from below	-	(5,000,000)	-	(5,000,000)
Ending Fund Balance	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Airport Improvement Projects</u>				
Airport Hangars	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Total CIP Expenditures	<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>

Airport
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>Beginning Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>				
General Obligation Debt Issuance	-	-	-	-
Grants	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	-	-	-	-
<u>Miscellaneous Expenditures:</u>				
Debt Issuance Cost	-	-	-	-
Other	-	-	-	-
Total Construction in Progress from below	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Airport Improvement Projects</u>				
Total CIP Expenditures	\$ -	\$ -	\$ -	\$ -

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

BTU - City
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 84,701,379	\$ 60,589,379	\$ 68,367,537	\$ 58,177,890
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	-
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	84,701,379	60,589,379	68,367,537	58,177,890
<u>Statement of Capital Expenditures</u>				
Debt Issuance Cost	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Bond funded CIP (from below)	(16,333,842)	(30,873,000)	(10,189,647)	(35,416,000)
Operating expenses				
Ending Fund Balance	68,367,537	29,716,379	58,177,890	22,761,890
<u>Bond Funded Construction In Progress</u>				
Transmission	\$ 9,728,716	\$ 21,373,000	\$ 8,689,000	\$ 19,036,000
Distribution	5,838,725	-	150,647	-
Administration	766,401	9,500,000	1,350,000	16,380,000
Total CIP Expenditures	\$ 16,333,842	\$ 30,873,000	\$ 10,189,647	\$ 35,416,000

BTU - City
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 22,761,890	\$ 9,633,392	\$ 19,473,392	\$ 42,392
<u>Additional Resources:</u>				
Revenue Bonds	-	25,000,000	-	25,000,000
Investment Earnings	-	-	-	-
<i>Subtotal Additional Resources</i>	-	25,000,000	-	25,000,000
Total Resources Available	22,761,890	34,633,392	19,473,392	25,042,392
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(13,128,498)	(15,160,000)	(19,431,000)	(25,042,392)
Operating expenses				
Ending Fund Balance	\$ 9,633,392	\$ 19,473,392	\$ 42,392	\$ -
<u>Bond Funded Construction In Progress</u>				
Transmission	\$ 11,148,000	\$ 15,160,000	\$ 19,431,000	\$ 42,392
Distribution	-	-	-	-
Administration	1,980,498	-	-	-
Production	-	-	-	25,000,000
Total CIP Expenditures	\$ 13,128,498	\$ 15,160,000	\$ 19,431,000	\$ 25,042,392

BTU - Rural
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Proposed FY 2024
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 21,760,500	\$ 11,584,500	\$ 10,428,143	\$ 1,747,831
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	14,300,000
Subtotal Additional Resources	-	-	-	14,300,000
Total Resources Available	21,760,500	11,584,500	10,428,143	16,047,831
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(11,332,357)	(7,657,000)	(8,680,312)	(3,984,000)
Ending Fund Balance	\$ 10,428,143	\$ 3,927,500	\$ 1,747,831	\$ 12,063,831
<u>Bond Funded Construction In Progress</u>				
Distribution	\$ 11,332,357	\$ 7,657,000	\$ 8,680,312	\$ 3,984,000
Total CIP Expenditures	\$ 11,332,357	\$ 7,657,000	\$ 8,680,312	\$ 3,984,000

BTU - Rural
Capital Improvement Projects - Bond Funded
FY 2024 through FY 2028

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 12,063,831	\$ 8,097,831	\$ 4,141,831	\$ 52,831
<u>Additional Resources:</u>				
Revenue Bonds	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-
Total Resources Available	12,063,831	8,097,831	4,141,831	52,831
<u>Statement of Capital Expenditures</u>				
Bond funded CIP (from below)	(3,966,000)	(3,956,000)	(4,089,000)	(52,831)
Ending Fund Balance	\$ 8,097,831	\$ 4,141,831	\$ 52,831	\$ -
<u>Bond Funded Construction In Progress</u>				
Distribution	\$ 3,966,000	\$ 3,956,000	\$ 4,089,000	\$ 52,831
Total CIP Expenditures	\$ 3,966,000	\$ 3,956,000	\$ 4,089,000	\$ 52,831



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Budget Ordinance Placeholder

Budget Ordinance Placeholder

Budget Ordinance Placeholder

Budget Ordinance Placeholder

CITY OF BRYAN, TEXAS
ALL FUNDS SUMMARY
Fiscal Year 2024
Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	\$ 97,336,500	\$ 100,417,200
Debt Service	18,820,300	19,801,000
Hotel/Motel Tax	2,370,000	2,898,500
Street Improvement	6,470,000	9,964,700
Drainage	1,026,000	1,520,900
TIRZ #10 (Traditions)	4,919,700	2,174,000
TIRZ #19 (Nash Street)	534,000	136,900
TIRZ #21 (Downtown)	484,000	672,000
TIRZ #22 (Target)	309,000	323,000
TIRZ #22 (North Tract)	155,500	171,000
Court Technology	35,000	36,500
Community Development	1,523,400	1,523,400
Capital Reserve Fund	40,000	-
Oil & Gas	362,900	-
Midtown Park Operations Fund	3,470,000	3,953,000
Midtown Park Construction Fund	-	-
Phillips Event Center Fund	3,800,000	3,838,100
Queen & Palace Theaters Fund	1,125,000	1,178,000
Enterprise Funds:		
BTU - City	238,686,078	223,926,064
BTU - Rural	58,717,335	57,922,331
Water	15,167,100	22,262,200
Wastewater	15,123,000	19,341,300
Solid Waste	9,119,200	9,357,300
Coulter Field Airport	1,874,000	2,004,000
Bryan Commerce & Dev.	615,000	748,800
Internal Service Funds:		
Employee Benefits	15,438,100	15,705,300
Self-Insurance Fund	2,940,100	3,469,900
Warehouse Fund	402,200	402,500
TOTAL ALL FUNDS	\$500,863,413	\$ 503,747,895

Tax Rate Ordinance Placeholder



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FY 2024 Budget Increase Request Summary

Decision Packages	Title	FY 2024 Requested	FY 2024 Proposed	FY 2024 Restricted
General Fund				
Personnel				
Public Safety	Addition of 3 Fire Inspectors	\$ 548,300	\$ -	-
	Addition of new position to assist quartermaster	135,800	-	-
	Addition of 3 firefighter positions and an SUV for Shift Community Paramedics	374,000	-	-
Community Services	Two full-time Parks Technicians with new vehicle	119,900	59,900	-
	Addition of a Cemetery Maintenance Technician	59,900	-	-
	Addition of New full time position (Horticulture Specialist)	60,000	-	-
	HR Specialist Position	76,700	76,700	-
	Total Personnel	\$ 1,374,600	\$ 136,600	\$ -
Building and Other Improvements				
Support Services	Addition of S2 Physical Security to Various Fire Station Doors	\$ 50,000	\$ 50,000	-
	Replacement of Aquatic Center pool heater/boiler	48,500	48,500	-
	Replacement of Justice Center heater/boiler	41,300	41,300	-
	Replacement of Fire Alarm at the Justice Center	19,500	-	-
	Replacement of Municipal Building Rooftop Unit #2	115,000	115,000	-
	Waterproofing of City Hall exterior joints and vertical walls	92,000	92,000	-
	Replacement of Bryan City Cemetery office and maintenance facility	267,000	-	-
	Carpet and VCT Replacement at Clara B Mounce Library	92,000	-	-
	Total Building and Other Improvements	\$ 725,300	\$ 346,800	\$ -
Vehicles and Other Equipment				
Public Safety	Replacement of Unmarked Vehicle # 6-78 (pickup truck)	\$ 47,300	\$ 47,300	-
	Replacement of Unmarked Vehicle # 6-3 (sedan)	26,700	26,700	-
	Replacement of Unmarked Vehicle # 6-1 (sedan)	26,700	26,700	-
	Motorcycle replacement Unit # 6-49	39,300	39,300	-
	Addition of a New Medic (Ambulance)	391,000	-	-
	Replacement of Unit # 28-25 (Ambulance)	352,500	352,500	-
	Recruit Academy Van and Trailer	67,400	-	-
	Replacement of Unit # 28-26 (Ambulance)	352,500	352,500	-
	Replacement of Unit # 28-27 (Ambulance)	352,500	352,500	-
	Replacement vehicle for Deputy Fire Marshal 7-35 (truck outfitted w/ emergency response equipment)	125,000	125,000	-
	Replacement of Unit # 7-38 (truck outfitted with equipment for Deputy Fire Marshal)	125,000	125,000	-
Development Services	Replacement of Unit # 16-31 (building inspector vehicle)	47,000	-	-
	Replacement of Unit # 16-28 (building inspector vehicle)	47,000	-	-
Community Services	Replacement of Unit # 10-614 (Utility Vehicle)	36,000	36,000	-
	Replacement of Unit # 10-78 (Backhoe/Heavy Equipment/Front End Loader)	34,800	34,800	-
	Replacement of Unit 10-616 (Zero-Turn Mower)	28,500	28,500	-
	Addition of Dump Trailer	13,000	13,000	-
	Replacement and upgrade of Top-Dressing Unit	18,000	18,000	-
	Two full-time Parks Technicians with new vehicle	52,000	52,000	-
Support Services	Purchase of a bucket truck for Information Technology field personnel	200,000	-	-
	Replacement of Unit # 11-57 (2009 Truck)	51,400	-	-
	Replacement of Unit # 11-53 (2009 Truck)	51,400	-	-
	Replacement of Unit # 11-62 (2009 Truck)	51,400	-	-
	Total Vehicles and Other Equipment	\$ 2,536,400	\$ 1,629,800	\$ -

FY 2024 Budget Increase Request Summary

Decision Packages	Title	FY 2024 Requested	FY 2024 Proposed	FY 2024 Restricted
Other				
Public Safety	Ballistic Vest Replacements	\$ 63,000	\$ 63,000	\$ -
	Purchase of Electronic Ticket Writers x30 @ \$1,700	51,000	51,000	-
	Fire Training Line Item Increase	536,000	220,000	-
	Line Item Increase	53,800	53,800	-
	Line Item Increase - 45-03 Applicant/Employee Physical (Health and Wellness)	220,000	220,000	-
	Hazardous Material Training and Equipment	272,300	-	-
	Line Item Increase 22-08 Minor Equipment	40,000	-	-
	Line Item Increase 32-01 Building Maintenance	12,000	-	-
	Line item increase for EMS Supplies	94,400	60,000	-
	Physician for Mobile Integrated Health (Community paramedic program)	108,000	108,000	-
Public Works	Capital Improvement Project Management Software	225,000	-	-
Development Services	Increase the Development Services Department's budget line item for food supplies from \$3,000 to \$6,500 per	3,500	3,500	-
Community Services	Bryan College Station Public Library System Electronic Development	25,000	-	25,000.00
	Larry J. Ringer Book Budget	50,000	50,000	-
	Park Improvement Plan (PIP) Funding	500,000	500,000	-
	Expansion of Inception Lighting for Downtown	39,500	39,500	-
	Tree lighting for sidewalk leading to Downtown from parking garage	68,000	68,000	-
	Replacement of training and safety equipment for Aquatics staff	7,500	7,500	-
	Holiday lighting for Sue Haswell Park	180,000	180,000	-
	Establish a base budget for Community Development (Non-CDBG/HOME)	6,000	6,000	-
Support Services	Additional Fiber Locate budget to cover the cost of locating and protecting the underground fiber infrastructure	75,000	75,000	-
	Additional fiber budget to allow for centralized implementation of fiber upgrades and additional connectivity.	75,000	75,000	-
	IT capital hardware	360,000	360,000	-
	Education/Tuition Reimbursement Program	20,000	-	-
	Increased Funding for Festivals and Events	10,000	10,000	-
General Administration	Corridor Beautification Program	100,000	100,000	-
	Builder Incentive Program	75,000	75,000	-
	Life Safety Grant	100,000	100,000	-
	Parade of Homes Reimbursement Program	12,000	12,000	-
	Bryan Home Foundation Initiative	130,000	130,000	-
Total Other		\$ 3,512,000	\$ 2,567,300	\$ 25,000
Total General Fund		\$ 8,148,300	\$ 4,680,500	\$ 25,000

FY 2024 Budget Increase Request Summary

Decision Packages	Title	FY 2024 Requested	FY 2024 Proposed	FY 2024 Restricted
Enterprise Funds				
Water Fund				
	Replacement vehicle for Unit 22-15 - Water Services (Production)	\$ 44,000	\$ 44,000	\$ -
	Contractual Service Increase - Chemical Supplies	165,000	165,000	-
	Replacement vehicle for Unit 23-64 - Water Services (Distribution)	39,000	39,000	-
	Total Water Fund	\$ 248,000	\$ 248,000	\$ -
Waste Water Fund				
	Replacement vehicle for Unit 24-44 - Water Services (Collection)	46,000	46,000	\$ -
	SCADA Upgrade	210,500	210,500	-
	Total Wastewater Fund	\$ 256,500	\$ 256,500	\$ -
Solid Waste Fund				
	Replacement of Unit # 14-30 (Solid Waste Front-Load)	\$ 53,700	\$ 53,700	\$ -
	Replacement of Unit # 14-05 (Solid Waste Side-Load)	267,900	267,900	-
	Replacement of Unit # 14-04 (Solid Waste Side-Load)	267,900	267,900	-
	Replacement of Unit # 14-21 (Solid Waste Commercial Side-Load)	267,900	267,900	-
	New Solid Waste Front - Load	367,500	367,500	-
	New Solid Waste Side-Load	100,000	100,000	-
	Total Solid Waste Fund	\$ 1,324,900	\$ 1,324,900	\$ -
	Total Enterprise Funds	\$ 1,829,400	\$ 1,829,400	\$ -
Other Funds				
Self Insurance Fund				
	Contractual Services line item increase	\$ 100,000	\$ 100,000	\$ -
	Interactive Health Stations for various City locations.	\$ 9,600	\$ 9,600	-
	Total Self Insurance Fund	\$ 109,600	\$ 109,600	\$ -
Warehouse Fund				
	Replacement Forklift for Unit 19-02	\$ 45,000	\$ 45,000	\$ -
	Total Warehouse Fund	\$ 45,000	\$ 45,000	\$ -
Midtown Park Operations Fund				
	1 FT Employee (TO2/Transition PTR to FT)	\$ 60,000	\$ 60,000	\$ -
	Purchase of New 3/4 ton truck	55,000	55,000	-
	Synthetic Turf Installation at Travis Fields	61,000	61,000	-
	Security Service at Bryan Midtown Park	135,000	135,000	-
	Replacement of Outfield Fencing at Bomber Stadium	108,000	-	-
	Replacement of Party Decks at Bomber Stadium	170,000	-	-
	Midtown Park Holiday Decorations	212,000	212,000	-
	Total Midtown Park Operations Fund	\$ 801,000	\$ 523,000	\$ -
Phillips Event Center Fund				
	Replacement of #6 Bridge at City Course	\$ 324,000	\$ 324,000	\$ -
	Replacement of Pro Force Blower	13,400	13,400	-
	Replacement of Sand Pro	32,700	32,700	-
	Replacement of Range Picker	18,200	18,200	-
	Replacement of Club Car Utility Cart	15,800	15,800	-
	Total Phillips Event Center Fund	\$ 404,100	\$ 404,100	\$ -
HOT Fund				
	Replacement of Carnegie Library roof and gutters	\$ 79,900	\$ 79,900	\$ -
	Total HOT Fund	\$ 79,900	\$ 79,900	\$ -
	Total Other Funds	\$ 1,439,600	\$ 1,161,600	\$ -
	Total FY 2023 Requested Decision Packages	\$ 11,417,300	\$ 7,671,500	\$ 25,000



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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:

	Minimum	Target
BTU City Electric	1.1	2.5
BTU Rural Electric	1.2	2.0
Water & Wastewater	1.25	2.0

D. Fixed Charge Coverage Ratio

The Fixed Charge Coverage Ratio measures a utility’s ability to service both its total debt and debt-like obligations, and is based on the following calculation:

(Revenues-Expenses-Total Net Transfers Out + Fixed Costs and Imputed Charges – 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.



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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

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.

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

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

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

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.

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

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

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

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.

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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