



PROPOSED BUDGET FISCAL YEAR 2025

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CITY OF BRYAN, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2024-2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,770,227 which is a 4.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,938,631.



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**City of Bryan, Texas
Fiscal Year 2025
Proposed Annual Budget**

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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	Tiffany Thomas	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	Katherine Tapscott	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 (<i>Interim</i>)	Dean Swartzlander	979-209-5387
BTU General Manager	Gary Miller	979-821-5750

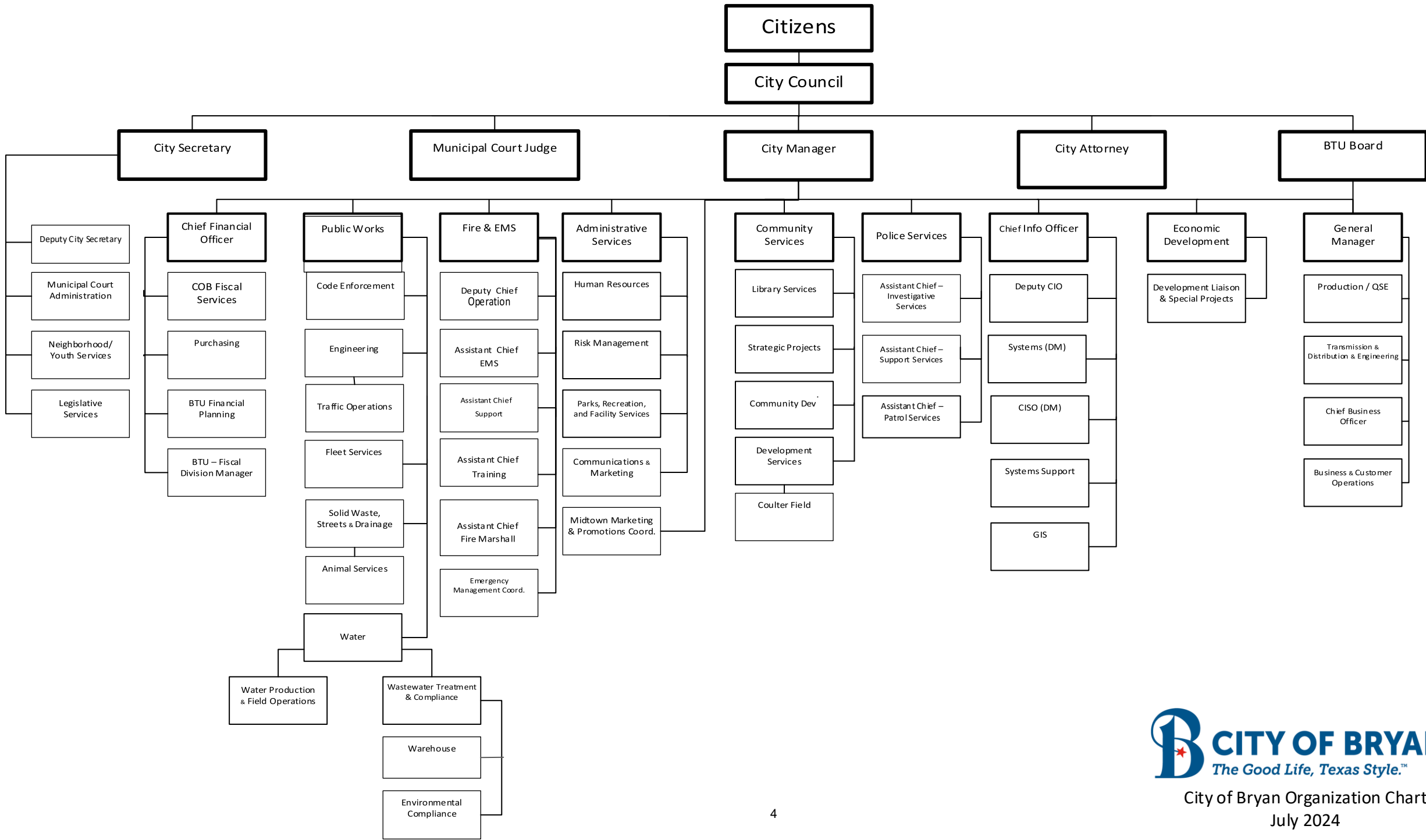


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BUDGET CALENDAR

Dates and Activities

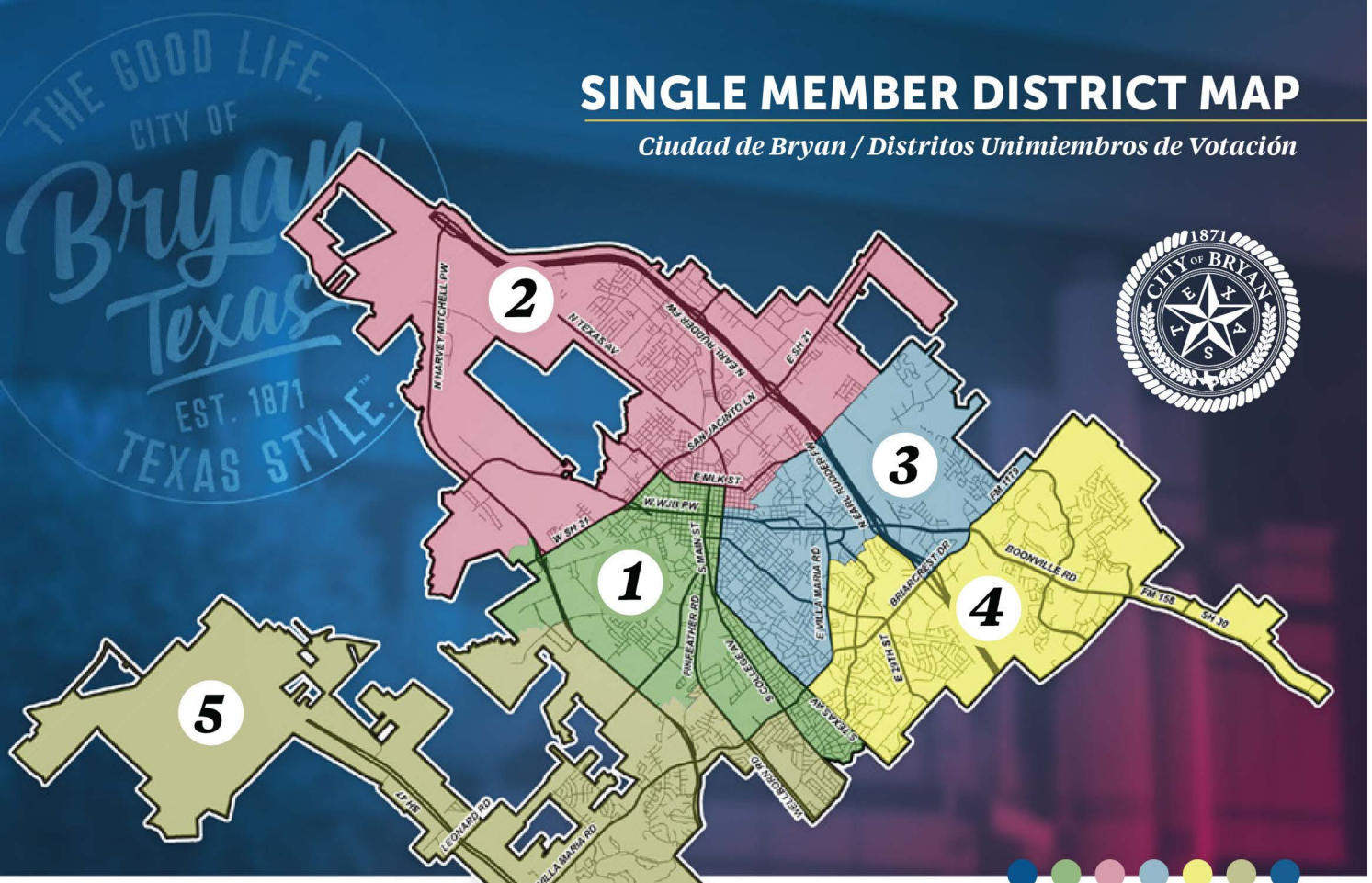
February 5, 2024	Budget entry available to departments
March 4, 2024	Decision Package requests due to Human Resources (HR), Fleet, and/or Information Technology (IT) for review
April 15, 2024	Decision Package requests due to Budget office
April 15, 2024	Budget entry, goals and objectives, accomplishments, and performance measures due from divisions
May 17, 2024	Summary of Decision Packages presented to the City Manager
July 9, 2024	Council Workshop – FY 2025 Budget - General Fund, Debt Service, Internal Service, Special Revenue Funds, Enterprise Funds and CIP
July 25, 2024	Receive Certified Tax Roll
July 29, 2024	The Proposed Budget is filed with City Secretary's office and posted on the City's website
August 1, 2024	Notice of Public Hearing on Budget sent to City Secretary
August 8, 2024	Publish Notice of Public Hearing on Budget and post on the City website and Channel 16 News
August 13, 2024	Discuss proposed tax rate, record vote and schedule public hearing; schedule public hearing on proposed budget
	Deliver Notice of Public Hearing on Tax Rate to City Secretary
August 17, 2024	Publish/post notice of public hearing on Tax Rate
August 27, 2024	Public hearing on Proposed Budget; First Reading of Ordinance to Adopt Budget
September 10, 2024	Public hearing on tax rate; First reading of Ordinance on Tax Rate; Second Reading of Ordinance to Adopt Budget
September 17, 2024	Second reading of Tax Rate Ordinance; Ratification of Tax Rate



City of Bryan Organization Chart
July 2024

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)



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



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



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



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



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



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



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Community Profile Placeholder

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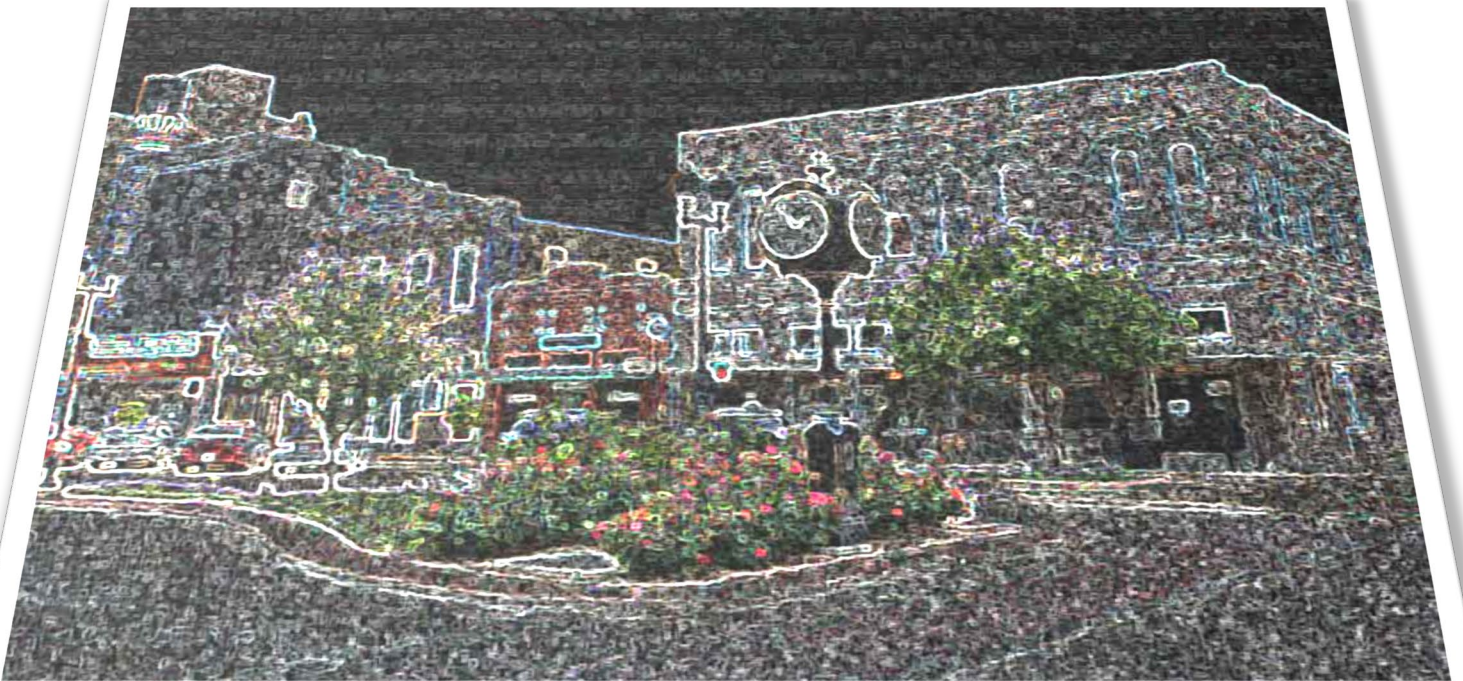


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Strategic Plan

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
Municipal Court	X	X			X
Police Services	X	X			X
Fire & Emergency Operations	X	X			X
Bryan Animal Center	X	X			X
Engineering Services	X	X	X	X	X
Streets & Drainage	X	X	X	X	X
Traffic Operations	X	X	X	X	X
Development Services		X		X	X
Code Enforcement	X	X		X	X
Community Development	X	X		X	X
Library Services		X		X	X
Parks and Recreation		X	X	X	X
Fiscal Services		X			X
Information Technology	X	X	X	X	X
Human Resources	X	X			X
Facility Services	X	X	X		X
Fleet Services	X	X			
Executive Services	X	X		X	X
Business Liason/Special Projects		X		X	X
Economic Development		X		X	X
Internal Audit		X			
City Secretary	X	X		X	X
City Council	X	X	X	X	X
Communications and Marketing	X	X		X	X
Neighborhood & Youth Services		X		X	X
Legal Services		X			
Water/Wastewater/Solid Waste	X	X	X	X	X
Bryan Texas Utilities (BTU)	X	X	X	X	X
Coulter Airport	X	X	X	X	X
Bryan Commerce and Development (BCD)		X	X	X	X
Hotel/Motel Tax		X		X	
Tax Increment Reinvestment Zones (TIRZ's)		X	X	X	X
Court Technology	X	X			X
Capital Reserve			X	X	X
Oil and Gas			X	X	X
Midtown Park		X	X	X	X
The City Course & Event Center at PEC		X	X	X	X
The Queen and Palace Theaters		X	X	X	X
Self Insurance and Employee Benefits		X			X
Warehouse		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 2025 proposed budget, which begins October 1, 2024 and ends September 30, 2025. The City Council adopts the budget annually by passage of an appropriations ordinance which provides a program of action for the ensuing fiscal year. The plan contains the goals of the City Council and the City Manager's program to meet these goals. This budget was created by staff in partnership with the City Council with the focus of fulfilling the City's mission statement and supporting the strategic initiatives for the community as defined by the City Council. Supporting mission statements and goals for each of the City's departments are found within the fund sections of the budget document.

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

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

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

Budget Document Structure

This budget is presented in several sections:

- The initial page of the budget document is a legislative requirement and is presented to inform interested parties about the City's property tax rate.
- The Table of Contents provides an overview of the proposed budget document for FY 2025.
- 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 2025, 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 charges 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

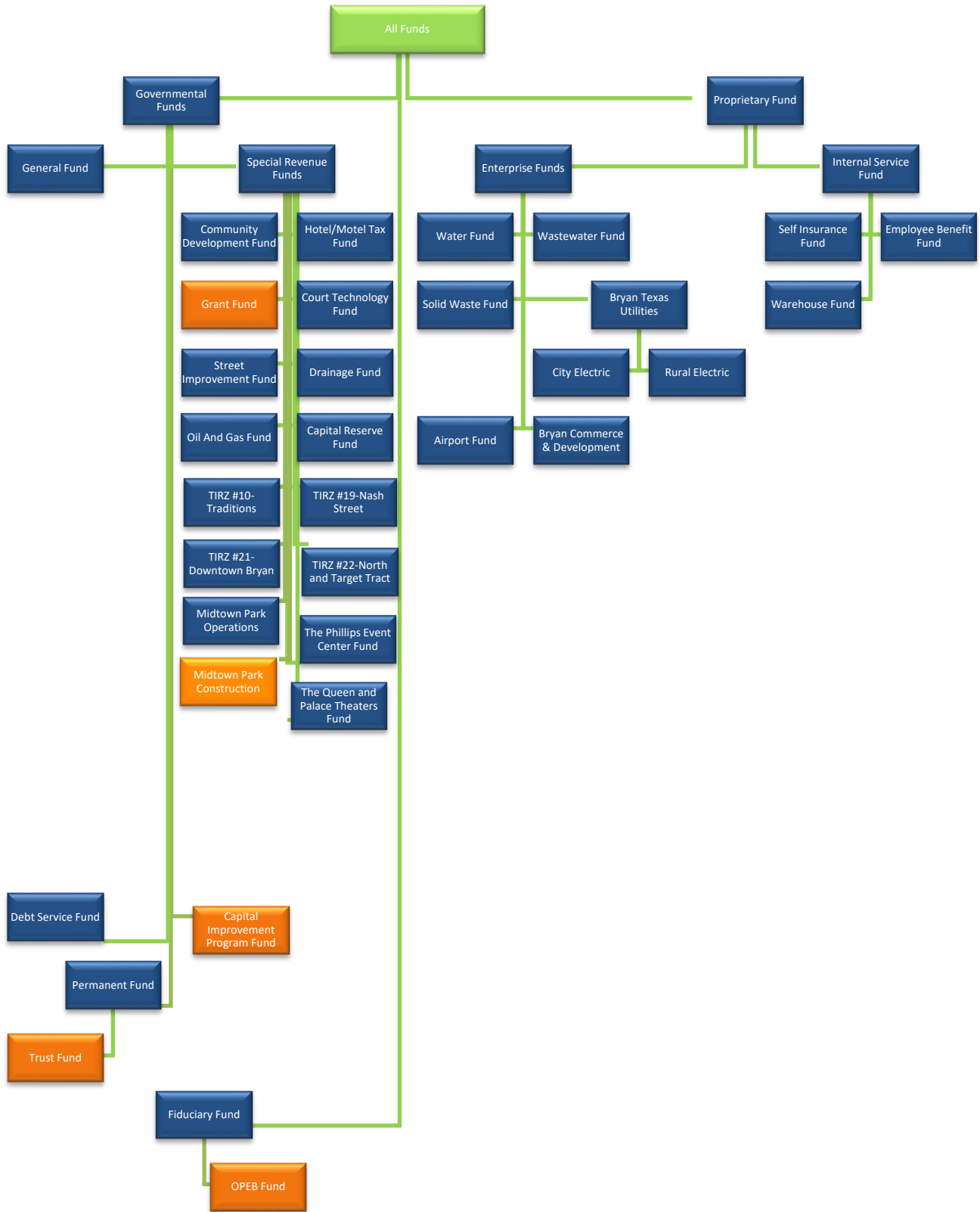
Proprietary funds are used to account for the City's activities that are similar to commercial enterprises. The City maintains two different types of proprietary funds:

- 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 Annual Comprehensive 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 2025 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; and summarize accomplishments of the current budget year.

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 2023 actual revenues and expenditures, FY 2024 adopted budget, FY 2024 budget as amended by City Council, FY 2024 projected expenditures based on results projected at the time budgets were prepared, and the FY 2025 budget proposed by the City Council. The budget book compares (\$ and % change) the FY 2025 proposed budget with the FY 2024 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. 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 2025 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 2025 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, \$0.160370 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>
Standard and Poor's	A+	A+	AA+	AA
Fitch	AA	AA	Not Rated	Not Rated

Investment Policy

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

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

Suitability:

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

Preservation and Safety of Principal:

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

Liquidity:

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

Marketability:

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

Diversification:

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

Yield:

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

Capitalization Policy

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

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

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

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

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

Paid Lobbyists

The City of Bryan may employ outside lobbyists when doing so allows us to further our mission of providing services for our citizens. In FY 2024, the City is projected to spend \$20,000 for outside lobbyists. During FY 2025, we anticipate lobbyist expenditures to be \$20,000. All lobbying expenditures are projected to be paid out of the Water Fund.



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FY 2025 BUDGET SUMMARY

The FY 2025 proposed budget for the City of Bryan included a combined total of expenditures in the amount of \$526,738,500, which is \$22,990,605, or 4.6% more than the combined total of expenditures included in this adopted budget for FY 2024 which totaled \$503,747,895.

The following is a summary of the FY 2025 proposed annual budget for the City of Bryan, Texas.

Budgeted Revenues

The City of Bryan FY 2025 revenues inclusive of transfers and right-of-way payments are projected at \$515,616,800 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 2025 revenue types:

- Tax revenues which include sales tax, property tax, and hotel occupancy tax, are estimated at \$93,501,700, or 18.1%, of the City’s revenue base. Of this amount \$22,640,300, or 24.2%, is restricted. The City’s restricted revenues are comprised of \$13,750,000 for the City’s Debt Service Fund, \$3,145,000 for the City’s TIRZ 10/Traditions Fund, \$2,400,000 for the City’s Hotel/Motel Tax (“HOT”) Fund, and a combined amount of \$1,589,300 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 2025, franchise fees are estimated at \$1,986,000, or 0.4%, of total revenues.
- Licenses and Permits revenues that are collected by the Development Services and Solid Waste departments are budgeted at \$1,047,000, or 0.2%, of total revenues.
- Inter-governmental revenues are projected to be \$3,230,700, or 0.6%, 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 2025 from all services is estimated at \$355,867,500, or 69.0% of total revenues. BTU-City revenues of \$241,493,700 account for 46.8% of total revenues for all funds.
- Fines, forfeitures and penalties total \$2,133,000, or 0.4%, of total revenues for the City.
- Investment earnings and miscellaneous revenues, including funding of the City’s internal service funds, are budgeted at \$32,444,600, or 6.3% of total revenues.
- The combined total for Right-of-way and inter-fund transfers is budgeted at \$25,406,300, or 4.9%, of total revenues. Right-of-way payments received by the General Fund from City owned utilities are budgeted at \$17,576,700 for FY 2025. Inter-fund transfers total \$7,829,600.

Revenue Assumptions

- The proposed budget maintains the current property tax rate of \$0.624000 per \$100 of assessed valuation. The estimated total property tax levy for FY 2025 is \$59,543,387. The General Fund or M&O tax rate is proposed at \$0.463630 per \$100 of assessed valuation and the debt service portion or I&S tax rate is adopted at \$0.160370 per \$100 of assessed valuation. The General Fund property tax levy is estimated at \$40,531,425 and the Debt Service property tax levy is estimated at \$14,019,853 with additional amounts budgeted for penalty, interest, and delinquent taxes from prior periods. TIRZ property tax levies are estimated at \$4,992,109. Total property tax levy increased 4.9% compared to last year’s value.
- The proposed FY 2025 budget for sales tax is \$31,663,500, which is \$1,363,500, or 4.5%, above the FY 2024 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 2025 is \$17,576,700.
- BTU-City anticipates revenues of \$246,214,000 and BTU-Rural anticipates revenues of \$60,081,400. Total Water Fund revenues of \$16,011,000 are expected to increase by 5.6%. Wastewater Fund revenues of \$15,579,700 are expected to increase by 3.0%. The Solid Waste Fund revenues of \$9,792,200 anticipate a 7.4% increase for FY 2025.

- The projected FY 2025 Hotel Occupancy Tax (“HOT”) revenues budget of \$2,472,000, is a 4.3%, increase over FY 2024 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 2025 proposed budget appropriation of expenditures for all funds is \$526,863,500 which is a 4.6% increase over the FY 2024 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 2025 are \$104,634,900, which includes an off-set of \$7,412,100, for administrative reimbursement costs from other funds for services provided by the General Fund.
- BTU-City and BTU-Rural combined appropriations represent \$301,318,600, or 57.3%, of the total appropriations for the City.
- The City’s Salaries & Benefits for FY 2025 are \$108,063,800 and \$11,891,400 of estimated salaries and benefits to be used for capital outlay, totaling \$119,955,200 for all Salaries & Benefits. The proposed budget includes a merit pool funding increase of 4.0% for the City’s Career Progression Program for eligible employees. The proposed FY 2025 budget increases staffing by 10 positions over the FY 2024 adopted budget.
- Supplies which include fuel and energy costs for BTU-City and BTU-Rural, in the amount of \$126,408,100, make up the largest portion of the total budget of \$135,291,100, or 24.0% of total expenditures.
- Maintenance, vehicle, equipment and facility services expenses proposed for FY 2025 are \$74,614,000, or 14.2%, of budgeted expenses. These categories include maintenance expenses and utility service charges.
- Miscellaneous expenditures are primarily for contractual services and account for \$38,111,900, or 7.2%, of the total appropriations for FY 2025.
- Capital outlay for FY 2025 is \$87,276,200, or 16.6%, 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 \$55,343,800, or 10.5%, of the total projected budget for FY 2025.
- Transfers out to other funds, including ROW payments, for FY 2025 total \$28,162,700, or 5.4%, of total appropriations. Electric utility ROW payments of \$15,687,100 account for the majority of this category. Combined transfers of \$5,185,100 are budgeted for the General Fund, included in this amount is a transfer of \$1,100,000 to the PEC Fund for damage from the February 2021 winter storm and funding for newly established operations, \$1,000,000 to the Midtown Park Operations Fund to support ongoing operations and the newly established indoor tennis facility, \$875,000 to the Airport Fund for airport improvements, and \$800,000 to the Queen and Palace Theater Fund to support operations, \$730,000 for additional transfers if needed, \$538,400 for transfers to the Water, Wastewater, Solid Waste, and Warehouse funds for operations, \$95,400 for transfers to the Debt Service Fund, and \$46,300 for transfers to BTU for billing service reimbursements. Combined transfers of \$4,222,700 are budgeted for the Water, Wastewater, and Solid Waste funds for reimbursements to BTU for utility billing services rendered and Right-of-Way payments to the General Fund. Combined transfers of \$1,546,100 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 \$1,521,700 are budgeted for the Street Improvement Fund, Drainage Fund, Self-Insurance Fund, Warehouse Fund, and Airport Fund for their respective debt service payments, and a \$140,000 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.
- Administrative reimbursement revenues to the General Fund are net of administrative reimbursement expenses from the City’s various funds. Administrative reimbursements represent payment from the City’s funds to the General Fund for the performance of support activities. General fund administrative reimbursement revenues for FY25 total \$7,412,100. Administrative reimbursements are comprised of \$4,472,300 from the BTU-City fund, combined administrative reimbursements of \$2,076,500 from the Water, Wastewater, and Solid Waste funds, \$251,800 from the Self-Insurance Fund, a combined administrative reimbursement from the Streets and Drainage funds totaling \$250,800, an administrative reimbursement from the Employee Benefits Fund in the amount of \$198,800, an administrative reimbursement from the Warehouse Fund totaling \$98,200, and an administrative reimbursement from the Bryan Commerce and Development fund of \$63,700.

Change in Operating Funds

The table "FY 2025 Change in Fund Balance – All Funds", on page 42 of this document, lists changes in year ended operating funds by fund. Overall, balances are projected to decrease by \$11,121,700. The BTU City and Rural fund increase of \$4,976,800, the TIRZ #10 fund increase of \$4,263,600, the Oil and Gas fund increase of \$391,000, the TIRZ #19 fund increase of \$348,500, and fund balance increases in the Capital Reserve Fund, the TIRZ #21 fund, and the Employee Benefits fund offset the decrease in fund balances. For FY 2025, it is estimated that there will be a decrease in fund balances for the Water fund of \$8,372,600, the Wastewater Fund of \$3,890,500, the Street Improvement Fund of \$1,844,500, the Debt Service Fund of \$1,615,900, 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 2025

REVENUES	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Governmental Funds:							
General	\$ 100,469,264	\$ 97,336,500	\$ 97,336,500	\$ 98,829,900	\$ 103,346,100	\$ 6,009,600	6.2%
Debt Service	17,399,738	18,820,300	18,820,300	18,787,400	17,406,400	(1,413,900)	-7.5%
Hotel/Motel Tax	2,440,106	2,370,000	2,370,000	2,478,000	2,472,000	102,000	4.3%
Street Improvement	6,778,446	6,470,000	6,470,000	6,760,000	6,760,000	290,000	4.5%
Drainage	1,115,515	1,026,000	1,026,000	1,064,000	1,060,000	34,000	3.3%
TIRZ #10 (Traditions)	4,014,209	4,919,700	4,919,700	4,650,000	5,021,000	101,300	2.1%
TIRZ #19 (Nash Street)	432,830	534,000	534,000	450,000	460,000	(74,000)	-13.9%
TIRZ #21 (Downtown)	359,022	484,000	484,000	499,000	471,600	(12,400)	-2.6%
TIRZ #22 (North and Target)	706,719	464,500	464,500	695,800	517,800	53,300	11.5%
Court Technology	42,959	35,000	35,000	36,800	35,000	-	0.0%
Community Development	1,021,215	1,523,400	1,523,400	872,700	929,000	(594,400)	-39.0%
Capital Reserve Fund	42,613	40,000	40,000	54,700	45,000	5,000	12.5%
Oil & Gas Fund	364,635	362,900	362,900	412,900	391,000	28,100	7.7%
Midtown Park Operations Fund	3,634,215	3,470,000	3,470,000	5,785,000	3,437,000	(33,000)	-1.0%
Phillips Event Center Fund	3,942,548	3,800,000	3,800,000	3,386,000	2,950,000	(850,000)	-22.4%
Queen & Palace Theaters Fund	1,380,959	1,125,000	1,125,000	1,200,000	1,200,000	75,000	6.7%
Enterprise Funds:							
BTU - City	241,066,254	238,686,078	238,686,078	237,188,821	246,214,000	7,527,922	3.2%
BTU - Rural	59,539,915	58,717,335	58,717,335	59,132,207	60,081,400	1,364,065	2.3%
Water	20,927,976	15,167,100	15,167,100	16,111,300	16,011,000	843,900	5.6%
Wastewater	15,864,417	15,123,000	15,123,000	15,773,000	15,579,700	456,700	3.0%
Solid Waste	9,629,769	9,119,200	9,119,200	9,624,300	9,792,200	673,000	7.4%
Coulter Field Airport	1,479,466	1,874,000	1,874,000	1,825,300	1,666,500	(207,500)	-11.1%
Bryan Commerce & Dev.	10,117,345	615,000	615,000	7,317,500	100,000	(515,000)	-83.7%
Internal Service Funds:							
Employee Benefits	16,597,528	15,438,100	15,438,100	16,939,800	16,272,500	834,400	5.4%
Self-Insurance Fund	3,211,830	2,940,100	2,940,100	3,015,000	2,995,100	55,000	1.9%
Warehouse Fund	400,497	402,200	402,200	351,000	402,500	300	0.1%
TOTAL ALL FUNDS	\$ 522,979,989	\$ 500,863,412	\$ 500,863,412	\$ 513,240,428	\$ 515,616,800	\$ 14,753,388	2.9%

Revenues include transfers in and right of way payments

EXPENDITURES	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Governmental Funds:							
General	\$ 109,490,891	\$ 100,417,200	\$ 100,417,200	\$ 98,456,900	\$ 104,634,900	\$ 4,217,700	4.2%
Debt Service	16,694,708	19,801,000	19,801,000	16,880,800	19,022,300	(778,700)	-3.9%
Hotel/Motel Tax	2,722,764	2,898,500	2,898,500	2,872,700	3,430,200	531,700	18.3%
Street Improvement	4,328,994	9,964,700	9,964,700	6,851,100	8,604,500	(1,360,200)	-13.7%
Drainage	618,489	1,520,900	1,520,900	1,045,700	1,081,200	(439,700)	-28.9%
TIRZ #10 (Traditions)	3,640,463	2,174,000	2,174,000	2,174,000	757,400	(1,416,600)	-65.2%
TIRZ #19 (Nash Street)	137,131	136,900	136,900	136,900	111,500	(25,400)	-18.6%
TIRZ #21 (Downtown)	521,752	672,000	672,000	322,000	322,300	(349,700)	-52.0%
TIRZ #22 (North and Target)	704,990	494,000	494,000	564,100	744,900	250,900	50.8%
Court Technology	22,258	36,500	36,500	91,500	41,500	5,000	13.7%
Community Development	989,657	1,523,400	1,523,400	1,097,540	929,000	(594,400)	-39.0%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	3,399,084	3,953,000	3,953,000	3,250,600	4,305,100	352,100	8.9%
Phillips Event Center Fund	4,076,638	3,838,100	3,838,100	3,521,400	2,896,300	(941,800)	-24.5%
Queen & Palace Theaters Fund	1,252,480	1,178,000	1,178,000	1,228,000	1,236,100	58,100	4.9%
Enterprise Funds:							
BTU - City	226,859,623	223,926,064	223,926,064	228,558,467	241,126,300	17,200,236	7.7%
BTU - Rural	48,790,674	57,922,331	57,922,331	53,290,176	60,192,300	2,269,969	3.9%
Water	11,837,165	22,262,200	22,262,200	16,959,300	24,383,600	2,121,400	9.5%
Wastewater	14,461,856	19,341,300	19,341,300	19,244,400	19,470,200	128,900	0.7%
Solid Waste	9,977,288	9,357,300	9,357,300	10,673,400	10,584,800	1,227,500	13.1%
Coulter Field Airport	1,505,752	2,004,000	2,004,000	1,569,800	2,111,500	107,500	5.4%
Bryan Commerce & Dev.	11,100,906	748,800	748,800	816,500	818,700	69,900	9.3%
Internal Service Funds:							
Employee Benefits	13,495,693	15,705,300	15,705,300	14,491,400	16,154,200	448,900	2.9%
Self-Insurance Fund	2,769,045	3,469,900	3,469,900	3,133,000	3,482,000	12,100	0.3%
Warehouse Fund	343,032	402,500	402,500	372,000	422,700	20,200	5.0%
TOTAL ALL FUNDS	\$ 489,741,333	\$ 503,747,895	\$ 503,747,895	\$ 487,601,683	\$ 526,863,500	\$ 23,115,605	4.6%

Expenditures are shown net of administrative reimbursements

City of Bryan, Texas
FY 2025 Change in Fund Balance - All Funds

Fund Name	10/1/2024 Est. Beginning Operating Funds	Revenues	ROW Pmts, Transfers In, & Misc Income	Total Inflows	Expenditures ⁽¹⁾	Change in Operating Funds	9/30/2025 Est. Ending Operating Funds
Governmental Funds:							
General	\$ 41,311,667	\$ 85,769,400	\$ 17,576,700	\$ 103,346,100	\$ 104,634,900	(1,288,800)	\$ 40,022,867
Debt Service	5,436,422	14,227,400	3,179,000	17,406,400	19,022,300	(1,615,900)	3,820,522
Hotel/Motel Tax	1,424,707	2,472,000	-	2,472,000	3,430,200	(958,200)	466,507
Street Improvement	12,452,895	6,760,000	-	6,760,000	8,604,500	(1,844,500)	10,608,395
Drainage	1,438,226	1,060,000	-	1,060,000	1,081,200	(21,200)	1,417,026
TIRZ #10 (Traditions)	5,012,211	5,021,000	-	5,021,000	757,400	4,263,600	9,275,811
TIRZ #19 (Nash Street)	817,182	460,000	-	460,000	111,500	348,500	1,165,682
TIRZ #21 (Downtown)	1,049,240	471,600	-	471,600	322,300	149,300	1,198,540
TIRZ #22 (Target and North)	282,457	517,800	-	517,800	744,900	(227,100)	55,357
Court Technology	158,618	35,000	-	35,000	41,500	(6,500)	152,118
Community Development	-	929,000	-	929,000	929,000	-	-
Capital Reserve Fund	1,311,626	45,000	-	45,000	-	45,000	1,356,626
Oil & Gas	1,995,567	391,000	-	391,000	-	391,000	2,386,567
Midtown Park Operations Fund	6,090,247	2,437,000	1,000,000	3,437,000	4,305,100	(868,100)	5,222,147
Phillips Event Center Fund	142,683	1,850,000	1,100,000	2,950,000	2,896,300	53,700	196,383
Queen & Palace Theaters Fund	149,679	400,000	800,000	1,200,000	1,236,100	(36,100)	113,579
Enterprise Funds:							
BTU - City	120,469,401	241,493,700	4,720,300	246,214,000	241,126,300	5,087,700	125,557,101
BTU - Rural	38,781,861	58,452,800	1,628,600	60,081,400	60,192,300	(110,900)	38,670,961
Water	12,923,734	14,209,900	1,801,100	16,011,000	24,383,600	(8,372,600)	4,551,134
Wastewater	5,893,915	14,614,700	965,000	15,579,700	19,470,200	(3,890,500)	2,003,415
Solid Waste	7,395,709	9,407,000	385,200	9,792,200	10,584,800	(792,600)	6,603,109
Coulter Field Airport	635,656	685,000	981,500	1,666,500	2,111,500	(445,000)	190,656
Bryan Commerce & Dev.	7,207,189	-	100,000	100,000	818,700	(718,700)	6,488,489
Internal Service Funds:							
Employee Benefits	12,456,932	15,583,100	689,400	16,272,500	16,154,200	118,300	12,575,232
Self-Insurance Fund	4,617,941	2,875,100	120,000	2,995,100	3,482,000	(486,900)	4,131,041
Warehouse Fund	56,019	132,000	270,500	402,500	422,700	(20,200)	35,819
TOTAL ALL FUNDS	\$ 289,511,784	\$ 480,299,500	\$ 35,317,300	\$ 515,616,800	\$ 526,863,500	\$ (11,246,700)	\$ 278,265,084

Notes:

⁽¹⁾ Expenditures are shown net of administrative reimbursements.

City of Bryan, Texas
Revenues by Type - All Funds
Fiscal Year 2025

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	\$ 70,861,400	\$ 1,986,000	\$ 977,000	\$ 1,442,000	\$ 6,598,000	\$ 1,720,000	\$ 2,185,000	\$ 17,576,700	\$ 103,346,100
Debt Service	13,750,000	-	-	377,400	-	-	100,000	3,179,000	17,406,400
Hotel/Motel Tax	2,400,000	-	-	-	-	-	72,000	-	2,472,000
Street Improvement Fund	-	-	-	-	6,400,000	60,000	300,000	-	6,760,000
Drainage Improvement	-	-	-	-	1,021,000	9,000	30,000	-	1,060,000
TIRZ #10-Traditions	4,901,000	-	-	-	-	-	120,000	-	5,021,000
TIRZ #19-Nash Street	440,000	-	-	-	-	-	20,000	-	460,000
TIRZ #21-Downtown Bryan	441,600	-	-	-	-	-	30,000	-	471,600
TIRZ #22 - Target and North	508,800	-	-	-	-	-	9,000	-	517,800
Court Technology	-	-	-	-	-	29,000	6,000	-	35,000
Community Development	-	-	-	929,000	-	-	-	-	929,000
Capital Reserve	-	-	-	-	-	-	45,000	-	45,000
Oil & Gas	198,900	-	-	-	-	-	192,100	-	391,000
Midtown Park Operations Fund	-	-	-	-	2,312,000	-	125,000	1,000,000	3,437,000
Phillips Event Center Fund	-	-	-	-	1,850,000	-	-	1,100,000	2,950,000
Queen & Palace Theaters Fund	-	-	-	-	400,000	-	-	800,000	1,200,000
Enterprise Funds:									
BTU-City	-	-	-	-	241,493,700	-	4,720,300	-	246,214,000
BTU-Rural	-	-	-	-	58,452,800	-	1,628,600	-	60,081,400
Water	-	-	-	-	13,600,000	129,000	2,235,900	46,100	16,011,000
Wastewater	-	-	-	-	13,800,000	111,000	1,344,200	324,500	15,579,700
Solid Waste	-	-	70,000	-	9,255,000	75,000	257,000	135,200	9,792,200
Airport	-	-	-	100,000	685,000	-	6,500	875,000	1,666,500
Bryan Commerce & Dev.	-	-	-	-	-	-	100,000	-	100,000
Internal Service Funds:									
Employee Benefits	-	-	-	382,300	-	-	15,790,200	100,000	16,272,500
Self-Insurance Fund	-	-	-	-	-	-	2,995,100	-	2,995,100
Warehouse Fund	-	-	-	-	-	-	132,700	269,800	402,500
Total Revenues	\$ 93,501,700	\$ 1,986,000	\$ 1,047,000	\$ 3,230,700	\$ 355,867,500	\$ 2,133,000	\$ 32,444,600	\$ 25,406,300	\$ 515,616,800
	18.1%	0.4%	0.2%	0.6%	69.0%	0.4%	6.3%	4.9%	100.0%

City of Bryan, Texas
Expenses - by Category - All Funds
Fiscal Year 2025

Expenses :	Salaries & Benefits	Supplies	Maintenance & Services	Miscellaneous	Capital Outlay	Debt Service	Transfers Out	Admin. Reimb.	Total
Governmental Funds:									
General	\$ 77,920,300	\$ 4,410,000	\$ 8,835,400	\$ 13,166,800	\$ 2,654,400	\$ -	\$ 5,185,100	\$ (7,412,100)	\$ 104,759,900
Debt Service	-	-	-	-	-	19,022,300	-	-	19,022,300
Hotel/Motel Tax	80,200	-	-	3,175,000	50,000	-	-	-	3,305,200
Street Improvement Fund	-	-	1,720,000	24,000	6,250,000	-	484,000	126,500	8,604,500
Drainage Improvement	-	-	41,500	5,000	769,300	-	141,100	124,300	1,081,200
TIRZ #10-Traditions	-	-	-	50,000	-	-	707,400	-	757,400
TIRZ #19-Nash Street	-	-	-	-	-	-	111,500	-	111,500
TIRZ #21-Downtown Bryan	-	-	-	-	-	-	322,300	-	322,300
TIRZ #22 - Target and North	-	-	-	340,000	-	-	404,900	-	744,900
Court Technology	-	13,500	28,000	-	-	-	-	-	41,500
Community Development	511,700	12,400	53,700	351,200	-	-	-	-	929,000
Capital Reserve	-	-	-	-	-	-	-	-	-
Oil & Gas	-	-	-	-	-	-	-	-	-
Midtown Park Operations Fund	764,100	1,049,300	1,021,900	1,423,600	46,200	-	-	-	4,305,100
Phillips Event Center Fund	-	710,100	314,500	1,372,000	499,700	-	-	-	2,896,300
Queen & Palace Theaters Fund	-	459,800	448,000	328,300	-	-	-	-	1,236,100
Enterprise Funds:									
BTU-City**	14,603,500	96,514,500	42,455,800	644,900	43,037,900	23,710,300	15,687,100	4,472,300	241,126,300
BTU-Rural**	984,200	29,893,600	11,033,300	61,500	13,495,700	4,724,000	-	-	60,192,300
Water	3,574,900	558,700	3,089,800	534,600	10,077,000	4,473,900	1,486,700	588,000	24,383,600
Wastewater	4,323,300	757,500	2,547,500	301,200	6,460,700	3,006,700	1,489,800	583,500	19,470,200
Solid Waste	3,919,300	790,400	698,300	295,300	2,905,300	-	1,246,200	730,000	10,584,800
Airport	428,200	14,500	282,600	400,000	400,000	406,600	4,600	175,000	2,111,500
Bryan Commerce & Dev.	-	-	50,000	75,000	630,000	-	-	63,700	818,700
Internal Service Funds:									
Employee Benefits	-	-	867,300	14,323,500	-	-	764,600	198,800	16,154,200
Self-Insurance Fund	669,900	89,200	1,111,800	1,240,000	-	-	119,300	251,800	3,482,000
Warehouse Fund	284,200	17,600	14,600	-	-	-	8,100	98,200	422,700
Total Expenses	\$ 108,063,800	\$ 135,291,100	\$ 74,614,000	\$ 38,111,900	\$ 87,276,200	\$ 55,343,800	\$ 28,162,700	\$ -	\$ 526,863,500
	20.5%	25.7%	14.2%	7.2%	16.6%	10.5%	5.3%	0.0%	100.0%

**Note: Capital outlay for BTU includes estimated capitalized salaries and benefits in the amount of \$11,891,400 related to capital projects.

PROPERTY TAX CALCULATION AND DISTRIBUTION
As of 7/25/2024 Certified Values

ESTIMATED Tax Roll and Levy	FY 2025	FY 2024 for Comparison
Assessed Valuation (100%)	\$ 11,983,649,209	\$ 11,245,715,713
Growth in Assessed Valuation	6.56%	
Net Taxable Value (Before Freeze)	\$ 10,046,806,166	\$ 9,432,338,726
Growth in Net Taxable (Before Freeze)	6.51%	
Less: Freeze Taxable /Transfer Adj.	1,365,842,250	1,177,279,518
% Change Freeze Taxable	16.02%	
Total Taxable	\$ 8,680,963,916	\$ 8,255,059,208
	5.16%	
Rate Per \$100 of Assessed Valuation	0.624000	0.624000
Tax	\$ 54,169,215	\$ 51,511,569
	5.16%	
Add: Freeze Ceilings	5,374,172	4,868,627
	10.38%	
Total Tax Levy	\$ 59,543,387	\$ 56,773,160
% Change Total Tax Levy	4.88%	

ESTIMATED Distribution:	Tax Rate	% of Total	FY 2025	FY 2024 for Comparison
General Fund	\$ 0.463630		\$ 36,805,978	\$ 32,734,647
General Fund - Freeze Ceiling	\$ 0.463630		3,725,447	3,073,818
		68.07%	\$ 40,531,425	\$ 35,808,465
			13.19%	
Debt Service	\$ 0.160370		12,731,218	14,678,019
Debt Service - Freeze Ceiling	\$ 0.160370		1,288,635	1,378,282
		23.55%	\$ 14,019,853	\$ 16,056,301
			-12.68%	
TIRZ 10 - Traditions	\$ 0.624000	5.85%	\$ 3,485,388	\$ 3,393,956
Projected Growth			2.69%	
TIRZ 19 - Nash Street	\$ 0.624000	0.88%	\$ 524,856	\$ 551,200
Projected Growth			-4.78%	
TIRZ 21 - Downtown	\$ 0.624000	0.78%	\$ 465,451	\$ 483,316
Projected Growth			-3.70%	
TIRZ 22 - North and Target	\$ 0.624000	0.87%	\$ 516,414	\$ 479,920
Projected Growth			7.60%	
Total Tax Levy			\$ 59,543,387	\$ 56,773,160

**Summary of Authorized/Budgeted Full-Time Equivalent Positions
With Salary and Benefits
Fiscal Year 2025**

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed	Variance from FY 24-FY 25	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed	Variance from FY 24-FY 25
General Fund:								
<i>Public Safety:</i>								
Municipal Court	16.0	16.0	16.0	-	\$ 1,392,300	\$ 1,471,300	\$ 1,535,600	\$ 64,300
Police Services	194.0	195.0	195.0	-	22,011,800	23,399,100	24,463,400	1,064,300
Fire & Emergency Ops Center	158.0	173.0	173.0	-	19,137,500	20,696,900	22,492,800	1,795,900
Bryan Animal Center	11.0	11.0	11.0	-	818,000	859,700	909,900	50,200
Total Public Safety	379.0	395.0	395.0	-	43,359,600	46,427,000	49,401,700	2,974,700
<i>Public Works:</i>								
Engineering Services	16.0	16.0	16.0	-	1,634,700	1,814,000	1,899,400	85,400
Streets & Drainage	17.0	17.0	17.0	-	1,229,100	1,307,900	1,346,700	38,800
Traffic Operations	11.0	11.0	11.0	-	842,500	935,000	983,100	48,100
Total Public Works	44.0	44.0	44.0	-	3,706,300	4,056,900	4,229,200	172,300
<i>Development Services</i>								
Development Services	27.0	27.0	27.0	-	2,131,800	2,268,400	2,364,000	95,600
Code Enforcement	5.0	5.0	5.0	-	384,800	410,400	424,900	14,500
Community Development Admin.	1.0	1.0	1.0	-	224,400	238,900	249,300	10,400
Total Development Services	33.0	33.0	33.0	-	2,741,000	2,917,700	3,038,200	120,500
<i>Community Services:</i>								
Bryan/C.S. Library Serv.	34.0	34.0	35.0	1.0	2,631,000	2,787,100	2,902,900	115,800
Parks and Recreation	23.8	24.3	24.3	-	2,544,200	2,711,900	3,047,500	335,600
Total Community Services	57.8	58.3	59.3	1.0	5,175,200	5,499,000	5,950,400	451,400
<i>Support Services:</i>								
Fiscal Services	17.0	18.0	18.0	-	1,553,600	1,753,500	1,999,300	245,800
Information Technology	40.0	41.0	42.0	1.0	4,551,400	4,833,000	5,158,400	325,400
Human Resources	5.0	6.0	6.0	-	626,100	754,900	823,300	68,400
Facility Services	18.0	18.0	19.0	1.0	1,413,100	1,499,400	1,674,400	175,000
Fleet Services	11.0	11.0	11.0	-	827,700	893,600	930,200	36,600
Total Support Services	91.0	94.0	96.0	2.0	8,971,900	9,734,400	10,585,600	851,200
<i>General Administration:</i>								
Executive Services	6.0	6.0	6.0	-	1,236,100	1,339,100	1,420,200	81,100
Economic Development	5.0	5.0	5.0	-	752,300	842,000	888,600	46,600
City Secretary	6.0	6.0	6.0	-	610,500	673,700	724,200	50,500
City Council Services	-	-	-	-	100	100	100	-
Communications & Marketing	5.0	5.0	5.0	-	493,900	549,200	658,400	109,200
Neighborhood & Youth Services	1.0	1.0	-	(1.0)	108,400	115,000	-	(115,000)
Legal Services	7.0	7.0	7.0	-	872,300	886,800	922,400	35,600
Total General Administration	30.0	30.0	29.0	(1.0)	4,073,600	4,405,900	4,613,900	208,000
Total General Fund	634.8	654.3	656.3	2.0	\$ 68,027,600	\$ 73,040,900	\$ 77,819,000	\$ 4,778,100
Other Funds:								
<i>Enterprise Funds:</i>								
BTU Operations	187.0	187.0	193.0	6.0	\$ 23,426,300	\$ 25,305,523	\$ 27,479,100	\$ 2,173,577
Water Services	36.05	36.05	36.05	-	3,124,400	3,344,200	3,574,900	230,700
Wastewater Services	42.95	42.95	43.95	1.0	3,755,700	4,043,900	4,323,300	279,400
Solid Waste Fund	45.0	45.0	46.0	1.0	3,525,600	3,741,700	3,919,300	177,600
Airport	4.0	4.0	4.0	-	387,600	413,200	428,200	15,000
<i>Special Revenue Funds:</i>								
Community Development	5.5	5.5	5.5	-	477,400	509,500	511,700	2,200
HOT	0.7	0.7	0.7	-	67,700	71,600	80,200	8,600
Street Improvement	-	-	-	-	-	-	-	-
Midtown Park Operations	2.0	3.0	3.0	-	144,400	177,400	764,100	586,700
<i>Internal Service Fund:</i>								
Self Insurance Fund	6.0	6.0	6.0	-	601,000	640,200	669,900	29,700
Warehouse	3.0	3.0	3.0	-	248,600	269,800	284,200	14,400
Total Other Funds	332.2	333.2	341.2	8.0	\$ 35,758,700	\$ 38,517,023	\$ 42,034,900	\$ 3,517,877
Total All Funds	967.0	987.5	997.5	10.0	\$ 103,786,300	\$ 111,557,923	\$ 119,853,900	\$ 8,295,977



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FY 2025 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 2025 Revenues

The FY 2025 Proposed Budget includes combined revenues, transfers in and right-of way-payments of \$103,346,100. Revenues totaling \$85,769,400 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 \$17,576,700. Total tax revenues and franchise fees are budgeted at \$73,824,400 and include property tax revenues (including penalty and interest received on property tax delinquent from previous years) of \$39,197,900, an increase of \$4,927,900, or 14.4%, sales tax revenues of \$31,663,500, an increase of \$1,363,500, or 4.5%, and franchise fees of \$1,986,000, an increase of \$29,000, or 1.5%. Sales taxes and property taxes account for 68.6% total General Fund inflows. Transfers in and right-of-way payments are projected to be \$17,576,700 which is a decrease of \$611,900, from the FY 2024 adopted budget. Right-Of-Way payments are budgeted to increase by \$865,300, or 5.2% from the FY 2024 adopted budget. Other revenue sources include licenses and permits, grants, charges for services, fines, operating income, shared taxes, and other miscellaneous income.

Fiscal Year 2025 Expenditures

General Fund proposed operating expenditures, net of administrative reimbursements, for FY 2025 are \$104,634,900 which is an increase of \$4,217,700, or 4.2%, over the FY 2024 adopted budget of \$100,417,200. 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 \$7,412,100 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 2025 Ending Funds Available for Operations of \$30,946,358, which exceeds the 60-day minimum fund balance policy amount of \$17,200,258, and is above the 100-day reserve target amount of \$28,667,096.

CITY OF BRYAN, TEXAS
General Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
City Sales Tax	\$ 30,712,088	\$ 30,300,000	\$ 30,300,000	\$ 31,000,000	\$ 31,663,500	\$ 1,363,500	4.5%
Property Tax	28,696,346	34,270,000	34,270,000	34,784,100	39,197,900	4,927,900	14.4%
Franchise Fees	2,092,162	1,957,000	1,957,000	1,986,400	1,986,000	29,000	1.5%
Licenses & Permits	1,022,262	957,900	957,900	957,400	977,000	19,100	2.0%
Grants	1,491,063	1,428,000	1,428,000	1,442,300	1,442,000	14,000	1.0%
Charges for Services	6,621,617	6,406,000	6,406,000	6,534,000	6,598,000	192,000	3.0%
Fines	1,797,735	1,686,000	1,686,000	1,702,900	1,720,000	34,000	2.0%
Miscellaneous & Shared Taxes	8,120,631	2,143,000	2,143,000	2,188,700	2,185,000	42,000	2.0%
Subtotal Revenues	80,553,904	79,147,900	79,147,900	80,595,800	85,769,400	6,621,500	8.4%
ROW Pmts	16,815,360	16,711,400	16,711,400	16,753,200	17,576,700	865,300	5.2%
Transfers In	3,100,000	1,477,200	1,477,200	1,480,900	-	(1,477,200)	-100.0%
Total Revenues, Transfers & ROW	100,469,264	97,336,500	97,336,500	98,829,900	103,346,100	6,009,600	6.2%
Operating Expenditures							
Public Safety	\$ 50,967,956	\$ 53,313,100	\$ 53,313,100	\$ 55,122,200	\$ 56,928,400	\$ 3,615,300	6.8%
Public Works	5,608,220	6,446,700	6,446,700	5,913,500	6,997,000	550,300	8.5%
Development Services	3,200,138	3,504,100	3,504,100	3,011,200	3,956,200	452,100	12.9%
Community Services	10,123,556	9,537,100	9,537,100	9,170,400	9,777,300	240,200	2.5%
Support Services	14,530,017	15,989,100	15,989,100	15,006,100	16,186,700	197,600	1.2%
General Administration	5,515,310	6,286,000	6,286,000	5,726,400	6,691,200	405,200	6.4%
Non-departmental	23,008,641	12,314,200	12,314,200	14,500,000	11,510,200	(804,000)	-6.5%
CIP - Reimbursement Resolutions	3,019,852	-	-	(3,019,800)	-	-	0.0%
Administrative Reimbursements	(6,482,799)	(6,973,100)	(6,973,100)	(6,973,100)	(7,412,100)	(439,000)	6.3%
Total Expenditures:	109,490,891	100,417,200	100,417,200	98,456,900	104,634,900	4,217,700	4.2%
Net Increase/(Decrease)	(9,021,627)	(3,080,700)	(3,080,700)	373,000	(1,288,800)		
Beginning Fund Balance	52,976,126	50,393,012	40,938,667	40,938,667	41,311,667		
Timing of Cash Flows	(3,015,832)	-	-	-	-		
Ending Fund Balance	40,938,667	47,312,311	37,857,967	41,311,667	40,022,867		
Reductions for Encumbrances and Other							
Encumbrances and Assignments	(10,326,509)	(13,601,702)	(13,601,702)	(10,326,509)	(9,076,509)		
Ending Funds Available for Operations	\$ 30,612,158	\$ 33,710,609	\$ 24,256,265	\$ 30,985,158	\$ 30,946,358		
# of Days of Reserve	102	123	88	115	108		
Fund Balance Reserve Requirement:							
(60 days operating expenses)	\$ 17,998,503	\$ 16,506,937	\$ 16,506,937	\$ 16,184,696	\$ 17,200,258		
# of Days Required	60	60	60	60	60		
Fund Balance Reserve Target:							
(100 days operating expenses)	\$ 29,997,504	\$ 27,511,562	\$ 27,511,562	\$ 26,974,493	\$ 28,667,096		
# of Days Targeted	100	100	100	100	100		

CITY OF BRYAN, TEXAS
General Fund Revenue Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Taxes							
City Sales Tax	\$ 30,712,088	\$ 30,300,000	\$ 30,300,000	\$ 31,000,000	\$ 31,663,500	\$ 1,363,500	4.5%
Property Tax	28,696,346	34,270,000	34,270,000	34,784,100	39,197,900	4,927,900	14.4%
Franchise Fees	2,092,162	1,957,000	1,957,000	1,986,400	1,986,000	29,000	1.5%
<i>Total Taxes</i>	<u>61,500,596</u>	<u>66,527,000</u>	<u>66,527,000</u>	<u>67,770,500</u>	<u>72,847,400</u>	<u>6,320,400</u>	<u>9.5%</u>
Licenses & Permits							
Business	50,662	36,000	36,000	12,300	12,500	(23,500)	-65.3%
Building Permits/Inspections	971,600	921,900	921,900	945,100	964,500	42,600	4.6%
<i>Total Licenses & Permits</i>	<u>1,022,262</u>	<u>957,900</u>	<u>957,900</u>	<u>957,400</u>	<u>977,000</u>	<u>19,100</u>	<u>2.0%</u>
Grants							
Federal	84,672	-	-	-	-	-	0.0%
State	9,980	8,000	8,000	8,100	8,100	100	1.3%
Local Government	1,222,293	1,300,000	1,300,000	1,313,000	1,312,700	12,700	1.0%
Private	174,118	120,000	120,000	121,200	121,200	1,200	1.0%
<i>Total Grants</i>	<u>1,491,063</u>	<u>1,428,000</u>	<u>1,428,000</u>	<u>1,442,300</u>	<u>1,442,000</u>	<u>14,000</u>	<u>1.0%</u>
Charges for Services							
General Government	163,856	131,000	131,000	133,600	135,000	4,000	3.1%
Public Safety	1,376,051	1,390,000	1,390,000	1,478,000	1,432,100	42,100	3.0%
Animal Center	77,097	73,000	73,000	74,500	73,000	-	0.0%
Mowing & Demo	169,441	150,000	150,000	153,000	154,500	4,500	3.0%
Ambulance & Vital Stats.	3,921,044	4,059,000	4,059,000	4,080,000	4,182,000	123,000	3.0%
Recreation	873,074	561,000	561,000	572,100	578,100	17,100	3.0%
Library	41,054	42,000	42,000	42,800	43,300	1,300	3.1%
<i>Total Charges for Services</i>	<u>6,621,617</u>	<u>6,406,000</u>	<u>6,406,000</u>	<u>6,534,000</u>	<u>6,598,000</u>	<u>192,000</u>	<u>3.0%</u>
Other Income							
Fines	1,797,735	1,686,000	1,686,000	1,702,900	1,720,000	34,000	2.0%
Miscellaneous and Shared Tax	8,120,631	2,143,000	2,143,000	2,188,700	2,185,000	42,000	2.0%
<i>Total Other Income</i>	<u>9,918,366</u>	<u>3,829,000</u>	<u>3,829,000</u>	<u>3,891,600</u>	<u>3,905,000</u>	<u>76,000</u>	<u>2.0%</u>
Total Revenues	<u>80,553,904</u>	<u>79,147,900</u>	<u>79,147,900</u>	<u>80,595,800</u>	<u>85,769,400</u>	<u>6,621,500</u>	<u>8.4%</u>
Transfers In	3,100,000	1,477,200	1,477,200	1,480,900	-	(1,477,200)	-100.0%
Right of Way (ROW) Payments							
BTU	14,918,481	14,872,100	14,872,100	14,909,300	15,687,100	815,000	5.5%
Water	783,377	683,400	683,400	685,100	710,500	27,100	4.0%
Wastewater	692,173	712,800	712,800	714,600	727,700	14,900	2.1%
Solid Waste	421,329	443,100	443,100	444,200	451,400	8,300	1.9%
<i>Total ROW Payments</i>	<u>16,815,360</u>	<u>16,711,400</u>	<u>16,711,400</u>	<u>16,753,200</u>	<u>17,576,700</u>	<u>865,300</u>	<u>5.2%</u>
Total Revenues, Transfers & ROW	<u>\$ 100,469,264</u>	<u>\$ 97,336,500</u>	<u>\$ 97,336,500</u>	<u>\$ 98,829,900</u>	<u>\$ 103,346,100</u>	<u>\$ 6,009,600</u>	<u>6.1%</u>

CITY OF BRYAN, TEXAS
General Fund Expense Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Public Safety							
Municipal Court	\$ 2,100,517	\$ 1,754,500	\$ 1,754,500	\$ 1,617,300	\$ 1,839,700	\$ 85,200	4.9%
Police Services	23,729,481	26,043,600	26,043,600	24,827,400	27,717,500	1,673,900	6.4%
Fire & Emergency Ops Center	24,067,308	24,394,100	24,394,100	27,639,100	26,200,200	1,806,100	7.4%
Bryan Animal Center	1,070,650	1,120,900	1,120,900	1,038,400	1,171,000	50,100	4.5%
<i>Total Public Safety</i>	50,967,956	53,313,100	53,313,100	55,122,200	56,928,400	3,615,300	6.8%
Public Works							
Engineering Services	1,666,368	2,032,600	2,032,600	1,853,300	2,377,800	345,200	17.0%
Streets & Drainage	2,026,425	2,349,900	2,349,900	2,294,500	2,397,800	47,900	2.0%
Traffic Operations	1,915,427	2,064,200	2,064,200	1,765,700	2,221,400	157,200	7.6%
<i>Total Public Works</i>	5,608,220	6,446,700	6,446,700	5,913,500	6,997,000	550,300	8.5%
Development Services							
Development Services	2,550,957	2,719,900	2,719,900	2,312,900	3,068,900	349,000	12.8%
Code Enforcement	458,617	518,700	518,700	463,800	529,900	11,200	2.2%
Community Development Admin	190,564	265,500	265,500	234,500	357,400	91,900	34.6%
<i>Total Development Services</i>	3,200,138	3,504,100	3,504,100	3,011,200	3,956,200	452,100	12.9%
Community Services							
Bryan/College Station Library Services	3,114,138	3,324,200	3,324,200	2,869,900	3,444,400	120,200	3.6%
Parks & Recreation	7,009,418	6,212,900	6,212,900	6,300,500	6,332,900	120,000	1.9%
<i>Total Community Services</i>	10,123,556	9,537,100	9,537,100	9,170,400	9,777,300	240,200	2.5%
Support Services							
Fiscal Services	1,869,519	2,048,600	2,048,600	2,022,300	2,296,800	248,200	12.1%
Information Technology	8,644,448	9,425,100	9,425,100	8,927,500	8,551,600	(873,500)	-9.3%
Human Resources	881,033	945,100	945,100	865,000	1,013,900	68,800	7.3%
Facility Services	2,298,881	2,592,000	2,592,000	2,429,000	3,307,000	715,000	27.6%
Fleet Services	836,136	978,300	978,300	762,300	1,017,400	39,100	4.0%
<i>Total Support Services</i>	14,530,017	15,989,100	15,989,100	15,006,100	16,186,700	197,600	1.2%
General Administration							
Executive Services	1,729,826	1,774,700	1,774,700	1,730,900	1,861,500	86,800	4.9%
Economic Development	948,555	1,298,100	1,298,100	1,149,600	1,515,300	217,200	16.7%
Internal Audit	140,873	150,500	150,500	150,000	150,500	-	0.0%
City Secretary	806,398	857,700	857,700	839,100	908,900	51,200	6.0%
City Council Services	316,551	362,100	362,100	334,500	381,900	19,800	5.5%
Communications & Marketing	671,314	732,800	732,800	671,400	874,900	142,100	19.4%
Neighborhood & Youth Services	126,244	167,700	167,700	35,200	-	(167,700)	-100.0%
Legal Services	775,549	942,400	942,400	815,700	998,200	55,800	5.9%
<i>Total General Administration</i>	5,515,310	6,286,000	6,286,000	5,726,400	6,691,200	405,200	6.4%
Non-departmental	23,008,641	12,314,200	12,314,200	14,500,000	11,510,200	(804,000)	-6.5%
CIP - Reimbursement Resolutions	3,019,852	-	-	(3,019,800)	-	-	0.0%
<i>Total Non-departmental</i>	26,028,493	12,314,200	12,314,200	11,480,200	11,510,200	(804,000)	-6.5%
Administrative Reimbursements	(6,482,799)	(6,973,100)	(6,973,100)	(6,973,100)	(7,412,100)	(439,000)	6.3%
Total Expenditures	\$ 109,490,891	\$ 100,417,200	\$ 100,417,200	\$ 98,456,900	\$ 104,634,900	\$ 4,217,700	4.2%



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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 2024 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
- 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")
- Upgraded A/V Technology to allow for remote participation in Court proceedings thus expanding the access to Justice

Fiscal Year 2025 Goals and Objectives

- Improve court processes and means by which defendants can address their case(s) through technological enhancements
- 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,458,866	\$ 1,471,300	\$ 1,471,300	\$ 1,360,100	\$ 1,535,600	\$ 64,300	4.4%
Supplies	24,849	40,000	40,000	28,000	40,700	700	1.8%
Maintenance & Services	102,839	177,200	177,200	166,700	181,900	4,700	2.7%
Miscellaneous/Admin Reimb.	19,816	66,000	66,000	62,500	81,500	15,500	23.5%
Capital Outlay	494,147	-	-	-	-	-	0.0%
Total Expenses	\$ 2,100,517	\$ 1,754,500	\$ 1,754,500	\$ 1,617,300	\$ 1,839,700	\$ 85,200	4.9%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 Accomplishments

- Graduated an additional 14 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”) to achieve NIBRIS Compliance
- Reviewed and revised the department’s strategic plan
- Continued collaborations with our citizens through the re-instating of our Community Advisory Council and Citizen Police Academies since the pandemic
- Maintained a collaborative regional chief administrator meeting to maximize effectiveness
- The Department received its 6th accreditation award through the Commission on Law Enforcement Agencies, (CALEA)

Fiscal Year 2025 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 fully implement our new RMS
- Continue staff growth to match community growth

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 21,394,474	\$ 23,399,100	\$ 23,399,100	\$ 21,909,700	\$ 24,463,400	\$ 1,064,300	4.5%
Supplies	701,883	821,800	821,800	712,200	962,700	140,900	17.1%
Maintenance & Services	472,992	715,100	715,100	746,800	823,800	108,700	15.2%
Miscellaneous/Admin Reimb	313,386	967,600	967,600	1,338,700	970,800	3,200	0.3%
Capital Outlay	846,746	140,000	140,000	120,000	496,800	356,800	254.9%
Total Expenses	\$ 23,729,481	\$ 26,043,600	\$ 26,043,600	\$ 24,827,400	\$ 27,717,500	\$ 1,673,900	6.4%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	194	195	196	200	200	5

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 2024 Accomplishments

- Responded to 16,278 calls for service and 28,461-unit responses
- Reduced level 0 monthly non-availability average from 628.58 minutes to 282.89 minutes.

- Added a 2nd ladder truck with 15 personnel
- Trained and graduated 8 firefighters from BFD Recruit Academy,
- Graduated 10 firefighters from paramedic training.
- Established dedicated Fire Stations for Technical Rescue and Hazmat.
- Established “In House” certification program for Technical Rescue Team.
- Completed Community Risk Assessment in pursuit of Center for Public Safety accreditation
- Completed 1854 inspections and 71 fire investigations
- Updated Fee and EMS rate ordinances.
- Passed Emergency Response Ordinance to reduce non-emergency runs.

Fiscal Year 2025 Goals and Objectives

- Continue to develop, implement, and refine Cost-Effective Response Modeling that implements a tiered response system where resources are dispatched according to the severity and nature of the emergency.
- Streamline and refine operational efficiencies to minimize overtime.
- Increase inspection staff to meet inspection standards of NFPA 1730
- Continue to research methods/items for retaining skilled and experienced employees.
- Incorporate Citizenserve software for Fire Marshal's Office.
- Invest in ongoing training and education programs to enhance skills and knowledge, keeping the workforce engaged and up-to-date with the latest in fire and emergency services.
- Continue preparation for accreditation through the Center for Public Safety Excellence

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 20,654,824	\$ 20,696,900	\$ 20,696,900	\$ 22,318,500	\$ 22,594,100	\$ 1,897,200	9.2%
Supplies	1,284,587	868,200	868,200	1,614,900	1,476,500	608,300	70.1%
Maintenance & Services	1,093,037	1,340,500	1,340,500	1,876,000	1,447,800	107,300	8.0%
Miscellaneous/Admin Reimb.	83,782	181,000	181,000	120,700	181,000	-	0.0%
Capital Outlay	951,078	1,307,500	1,307,500	1,709,000	500,800	(806,700)	-61.7%
Total Expenses	\$ 24,067,308	\$ 24,394,100	\$ 24,394,100	\$ 27,639,100	\$ 26,200,200	\$ 1,806,100	7.4%

Financial Summary - Fire Department and EOC

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Fire Department	\$ 24,239,880	\$ 24,305,100	\$ 24,305,100	\$ 27,299,200	\$ 26,083,600	\$ 1,778,500	7.3%
Emergency Operations Center	(172,572)	89,000	89,000	339,900	116,600	27,600	31.0%
Total Expenses	\$ 24,067,308	\$ 24,394,100	\$ 24,394,100	\$ 27,639,100	\$ 26,200,200	\$ 1,806,100	7.4%

Budgeted Personnel

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted
Full-Time Employee Count	158	173	173	173	173	-

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 2024 Accomplishments

- Maintained an adoption rate of 45%, Live Release Rate of 70%, and a euthanasia rate of 30%

- Hosted several pet vaccination and microchip events, successfully vaccinating over 250 pets and administering 300 microchips
- Maintained a "returned to owner" in-field rate of 56% (or 275)
- 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 23 minutes after notification from dispatch, and an average of 15 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 2025 Goals and Objectives

- Maintain euthanasia rate under 38%
- Maintain an adoption rate of 40% 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 745,005	\$ 864,700	\$ 864,700	\$ 805,200	\$ 909,900	\$ 45,200	5.2%
Supplies	74,470	81,700	81,700	78,900	81,700	-	0.0%
Maintenance & Services	60,781	54,700	54,700	51,500	59,600	4,900	9.0%
Miscellaneous/Admin Reimb.	104,258	119,800	119,800	102,800	119,800	-	0.0%
Capital Outlay	86,136	-	-	-	-	-	0.0%
Total Expenses	\$ 1,070,650	\$ 1,120,900	\$ 1,120,900	\$ 1,038,400	\$ 1,171,000	\$ 50,100	4.5%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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
- Coordinate ADA updates; implement the ADA Transition Plan

Fiscal Year 2024 Accomplishments

- Received 2 awards from Texas Floodplain Manager Association for Bryan Flood Early Warning System BFEWS)
- Improved Community Rating System Class 8 rating to Class 7 after submittal of new Floodplain Management Plan.

- Completed construction of Traffic Signal at 29th/Broadmoor and 29th/Carter Creek, Golf Course Bridge/Drainage, Old Hearne Road Ph 1, Gateway Monument Signs, Villa Maria TASA SUP, Midtown Sediment pond and S. College Regional Detention Pond, Midtown Phase 8a Road A, Midtown Marquee Sign, and most of Midtown Ph 3D Contract 1 Outer Loop Trails.
- Monitor developer oversize participation agreements such as Drews Carwash, BISD Bus Barn, etc.
- Continued to utilize prequalified list of firms to expedite selection of consultants, selected consultants for the following projects (Mumford Road, Leonard Road, Groesbeck Extension, 29th Signals Ph2, Old Reliance, Waco, 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 2028
- Completed in-house project designs including Railroad Quiet Zone, Coulter Airfield Sewer and consultant designs for Bristol/Esther, Commerce, Mumford Road, 29th Signals Ph2, 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 Management Plan and provided public outreach at First Fridays.
- Applied for RAISE federal grant for S College and FEMA/TWDB grant
- Secured Congressional Appropriation funding for Waco, Old Reliance, and Leonard Road and pursued funding for Downtown Bryan Ave. and Mumford Rd Ph 2.

Fiscal Year 2025 Goals and Objectives

- Transition inspectors from paper review of construction plans to digital review using Bluebeam and PDF Expert
- Maintain new Class 7 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 2028
- Prepare for the development of the City's 5-year Capital Improvement Program (FY 2026-FY 2030)
- Apply for RAISE Grant while program available

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,351,946	\$ 1,814,000	\$ 1,814,000	\$ 1,535,000	\$ 1,899,400	\$ 85,400	4.7%
Supplies	29,316	39,000	39,000	31,000	289,000	250,000	641.0%
Maintenance & Services	82,838	55,600	55,600	113,200	65,400	9,800	17.6%
Miscellaneous/Admin Reimb.	36,896	124,000	124,000	174,100	124,000	-	0.0%
Capital Outlay	165,372	-	-	-	-	-	0.0%
Total Expenses	\$ 1,666,368	\$ 2,032,600	\$ 2,032,600	\$ 1,853,300	\$ 2,377,800	\$ 345,200	17.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	15	16	16	16	16	-

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 2024 Accomplishments

Street Maintenance

- Constructed new access road for gas utilities, to help facilitate a development agreement off Mumford Road
- Powder coat 320ft of railing off HSC Parkway
- Managed concrete, asphalt, and seal coat street maintenance contracts
- Responded to and repaired approximately 200 potholes
- Repaired asphalt for approximately 150 water/wastewater utility cuts
- Maintained roadways during inclement weather events

Drainage Maintenance

- Backfilled behind drainage channel off Yosemite to eliminate erosion
- Repaired drainage issue along multiple open ditches
- Repaired wash out area along storm boxes at Broadmoor
- Repaired multiple joints in storm sewer pipe along Oak Ridge and Chelsea Cr
- Removed silt from creek and tributary channels throughout the City

Concrete Maintenance

- Sidewalks repairs around drainage boxes in Traditions
- 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 2025 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,081,987	\$ 1,307,900	\$ 1,307,900	\$ 1,019,800	\$ 1,346,700	\$ 38,800	3.0%
Supplies	84,688	105,500	105,500	89,100	105,500	-	0.0%
Maintenance & Services	416,034	480,000	480,000	515,500	489,100	9,100	1.9%
Miscellaneous/Admin Reimb.	387,626	456,500	456,500	426,500	456,500	-	0.0%
Capital Outlay	56,090	-	-	243,600	-	-	0.0%
Total Expenses	\$ 2,026,425	\$ 2,349,900	\$ 2,349,900	\$ 2,294,500	\$ 2,397,800	\$ 47,900	2.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	10	10	10	10	10	-

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 2024 Accomplishments

- Applied for SMART Grant in partnership with ITERIS but was not awarded.
- Reconstructed signals at 29th/Carter Creek and 29th/Broadmoor
- Developed updated signal timing plans for various corridors (in-house and by consultant)
- Completed construction of Villa Maria SUP (previous TASA Grant)..
- Implemented Local Area Traffic Management Program ("LATM") – completed eighth year of applications and started ninth year application process.
- Assisted Downtown Bryan Association with all road closures and parking for First Friday events.
- Created Maintenance Zones for signs and pavement markings and working to upgrade neglected signage.

- Implemented a pavement marking contract.
- 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 and speed limit 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.
- Maintaining the first 20 locations of the Bryan Flood Early Warning System with Traffic Operations employees.
- Assisted in reconnection of disrupted fiber connections

Fiscal Year 2025 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).
- Continue sign inventory and pavement marking inventory expanding the data stored in the database.
- Continued to populate a new GIS layer for speed zones and traffic counts.

Financial Summary							
	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 795,765	\$ 935,000	\$ 935,000	\$ 709,100	\$ 983,100	\$ 48,100	5.1%
Supplies	44,879	44,200	44,200	35,900	42,800	(1,400)	-3.2%
Maintenance & Services	1,017,255	1,076,600	1,076,600	1,017,100	1,179,400	102,800	9.5%
Miscellaneous/Admin Reimb.	2,470	8,400	8,400	3,600	8,600	200	2.4%
Capital Outlay	55,058	-	-	-	7,500	7,500	0.0%
Total Expenses	\$ 1,915,427	\$ 2,064,200	\$ 2,064,200	\$ 1,765,700	\$ 2,221,400	\$ 157,200	7.6%

Budgeted Personnel						
	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 Accomplishments

- Implemented an upgrade to the department’s popular online permitting platform to include development and engineering plan reviews, designing 20+ new unique software processes and holding 20+ design sessions identifying workflows for each process.
- Recipient of the 2023 Certificate of Achievement for Planning Excellence by the Texas Chapter of the American Planning Association for the eighth year in a row.
- Recipient of the 2023 General Plan Award from the American Planning Association Texas Chapter – Central Section for the City of Bryan 2023 Historic Preservation Plan.
- 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.
- Managed all aspects concerning six (6) city advisory boards and 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 building design standards, subdivision plat certifications, motor fuel retail, essential municipal, and RV park uses, as well as changes to the development process that stem from laws passed by the 88th Texas Legislature.
- Managed the City’s substandard structures abatement program, scheduling 40+ cases for Building and Standards Commission consideration and overseeing city contractor removal of sixteen (16) substandard structures.
- 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 60+ development proposals and other projects to the City Council for direction and/or final action.
- Responded to, researched, and successfully guided two (2) property owner-requested annexations to City Council approval.
- Processed and inspected 270+ 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, on average, 180+ phone calls each business day for permit and general property development questions and inspection requests.
- Operated building permit inspections program that performed 24,200+ 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 2025 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 2,081,053	\$ 2,268,400	\$ 2,268,400	\$ 2,171,800	\$ 2,364,000	\$ 95,600	4.2%
Supplies	68,480	115,000	115,000	41,800	115,000	-	0.0%
Maintenance & Services	142,506	63,500	63,500	51,100	316,900	253,400	399.1%
Miscellaneous/Admin Reimb.	256,485	273,000	273,000	48,200	273,000	-	0.0%
Capital Outlay	2,433	-	-	-	-	-	0.0%
Total Expenses	\$ 2,550,957	\$ 2,719,900	\$ 2,719,900	\$ 2,312,900	\$ 3,068,900	\$ 349,000	12.8%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 Accomplishments

- Proactive enforcement of ordinance violations – 69% of total cases worked

Fiscal Year 2025 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
- 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

Financial Summary							
	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 362,524	\$ 410,400	\$ 410,400	\$ 367,200	\$ 424,900	\$ 14,500	3.5%
Supplies	15,108	19,800	19,800	18,800	20,300	500	2.5%
Maintenance & Services	21,933	19,900	19,900	14,100	17,200	(2,700)	-13.6%
Miscellaneous/Admin Reimb.	59,052	68,600	68,600	63,700	67,500	(1,100)	-1.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 458,617	\$ 518,700	\$ 518,700	\$ 463,800	\$ 529,900	\$ 11,200	2.2%

Budgeted Personnel						
	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 and preserve the supply of decent, safe, and affordable housing.
- Increase access to public services and public facilities.
- Increase access to homeownership opportunities.
- Address special needs populations through housing and supportive services.
- Provide outreach regarding general community resources.
- Address needs of the homeless through interagency cooperation.
- Increase economic development by providing assistance to nonprofits, developers, and other entities to increase access to services for low to moderate-income individuals and increase job creation.

Fiscal Year 2024 Accomplishments

- Provided outreach opportunities related to housing maintenance, wills and estates, available programing, and community partners.
- Completed multiple program evaluations and implemented improvements.
- Explored housing/revitalization infill program to increase supply of available and buildable lots.
- Provided oversight and monitoring of agencies.
- Participated in NCDCA regional and national training opportunities.
- Investigated alternative funding sources for housing education and other department programs.
- Provided supervision and oversight of department programs including reporting, budgeting, and reconciling payments.
- Provided technical assistance to other city departments as needed.
- Continued implementing and improving housing programs.

- Implemented new community-wide workshops.
- Created a new online, user-friendly Public Service Agency funding application.
- Initiated review and improvement of the housing assistance application process.
- Streamlined the process of reviewing property title work.
- Implemented lead based paint testing process to expand the opportunity for additional minor repair funding.
- Initiated a request for proposals for Community Housing Development Organizations.
- Participated in efforts and served on multiple housing related initiatives.
- Collaborated with Texas A&M University by employing Work Study students.
- Implemented new Minor Repair programmatic changes.
- Completed multiple voluntary demolitions.
- Began preparations for the next 5 year Consolidated Plan.
- Completed two (2) Major Reconstruction projects.
- Increased Minor Repair production significantly.

Fiscal Year 2025 Goals and Objectives

- Provide outreach opportunities related to housing maintenance, wills and estates, available programing, and community partners.
- Explore new avenues to increase supply of available and buildable lots.
- Provide oversight and monitoring of agencies.
- Participate in NCDCA regional and national training opportunities.
- Provide supervision and oversight of department programs including reporting, budgeting, and reconciling payments.
- Provide technical assistance to other city departments as needed.
- Host several community-wide workshops.
- Complete review and improvement of the housing assistance application process.
- Participate in efforts and serve on multiple housing related initiatives.
- Collaborate with Texas A&M University by employing Work Study students.
- Complete multiple voluntary demolitions.
- Complete the next 5 year Consolidated Plan.
- Complete Major Reconstruction, Major Rehabilitation, and Minor Repair projects.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 160,892	\$ 238,900	\$ 238,900	\$ 195,400	\$ 249,300	\$ 10,400	4.4%
Supplies	17,369	21,100	21,100	20,200	23,600	2,500	11.8%
Maintenance & Services	11,180	3,500	3,500	15,500	27,500	24,000	685.7%
Miscellaneous/Admin Reimb.	1,123	2,000	2,000	3,400	2,000	-	0.0%
Capital Outlay	-	-	-	-	55,000	55,000	0.0%
Total Expenses	\$ 190,564	\$ 265,500	\$ 265,500	\$ 234,500	\$ 357,400	\$ 91,900	34.6%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 Accomplishments

- Subscribed to databases for research, genealogy and educational purposes
- Continued the expansion of digital collections; eBooks and eAudiobooks
- Received grants totaling \$47,000 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 2022 <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 2025 Goals and Objectives

- Execute goals and objectives provided in the Strategic Plan passed by the Library Advisory Board January 2023 <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 digital collection to enhance resource to community
- Implement effective Outreach needs of the community through collaborations and partnership

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 2,606,389	\$ 2,787,100	\$ 2,787,100	\$ 2,496,900	\$ 2,902,900	\$ 115,800	4.2%
Supplies	61,634	45,300	45,300	22,100	45,300	-	0.0%
Maintenance & Services	131,218	98,400	98,400	10,000	102,800	4,400	4.5%
Miscellaneous/Admin Reimb	63,222	117,600	117,600	65,100	117,600	-	0.0%
Capital Outlay	251,675	275,800	275,800	275,800	275,800	-	0.0%
Total Expenses	\$ 3,114,138	\$ 3,324,200	\$ 3,324,200	\$ 2,869,900	\$ 3,444,400	\$ 120,200	3.6%

Library Branch Financial Summary

Bryan Library	\$ 1,449,418	\$ 1,604,100	\$ 1,604,100	\$ 1,331,800	\$ 1,662,900	\$ 58,800	3.7%
College Station Library	1,357,686	1,330,500	1,330,500	1,239,900	1,378,600	48,100	3.6%
Carnegie Library	307,034	389,600	389,600	298,200	402,900	13,300	3.4%
Total Expenses	\$ 3,114,138	\$ 3,324,200	\$ 3,324,200	\$ 2,869,900	\$ 3,444,400	\$ 120,200	3.6%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Bryan Library	14	14	14	14	15	1
College Station Library	16	16	16	16	16	-
Carnegie Library	4	4	4	4	4	-
Full-Time Employee Count	34	34	34	34	35	1

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

Fiscal Year 2024 Accomplishments

- Hosted Trunk or Treat So Kids Can Eat, Holiday Magic Event and Reindeer on the Run, Blue Bunny Egg Hunt and Breakfast, and the Senior Dance
- Continued to offer Adult Sports programs of Flag Football, Softball, and 3 on 3 Basketball
- Added two new events: Moonlight Movies in the Park and Dive-In Movie
- Hosted TAAF Region 5 Swim Meet
- Added Open Gym Volleyball to NRC offerings
- 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
- Completed replacement of playground units at Tanglewood and Bonham Parks
- Repurposed one tennis court at BRAC into 3 Pickleball courts
- Identified and completed various Park Improvement Projects throughout the parks system
- Installed and removed holiday lighting/décor to Sue Haswell Park and the Downtown District
- Provided logistical support for various events at Midtown Park, Downtown and other areas throughout the City

- Completed Capital Improvement Projects at Travis fields
- Updated Tree Risk Assessment for parks system
- Maintained requirements to be identified as a distinguished "Tree City USA" community
- Construction of four outdoor sand volleyball courts at Legends Event Center
- Replaced #6 Bridge at Golf Course
- Maintained monthly parks system audits
- Day-to-day park maintenance operations
- Completed landscape enhancements to the Phillips Event Center
- On-boarded the new LED screen and stage trailer purchase through Decision Packages
- Demolished building in Bonham Park due to public safety concerns
- Provided design and development support to awarded contractor for the Midtown Park Signature Playground
- Acquired landscape maintenance responsibility of medians and planters along Texas Avenue and William J. Bryan Parkway
- Provided on-call system for park pavilion rentals and after-hours emergencies
- Continued maintenance improvements of downtown district

Fiscal Year 2025 Goals and Objectives

- Add five Recreation programs
- Add two Athletics/Aquatics programs
- Add two Special Events
- Continue management of landscaping and custodial contracts for parks system and city facilities
- Plan and implement new landscaping in Downtown and at City Hall.
- Improve landscape and walkability from parking garage to Main Street
- Host 30 tournaments/athletic events at BRAC
- Update Tree Risk Assessment for parks system
- Maintain Requirements to be identified as a distinguished "Tree City USA" community
- Co-Host 2025 TAAF Summer Games of Texas
- Continue Midtown Park Development
- Incorporate the new Signature Park at Midtown Park into the system
- Maintain parks systems auditing
- Provide on-call services for park pavilion rentals and after-hours emergencies
- Install holiday lighting/décor at Sue Haswell Park and downtown

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 2,898,807	\$ 2,711,900	\$ 2,711,900	\$ 2,882,600	\$ 3,047,500	\$ 335,600	12.4%
Supplies	266,402	207,500	207,500	207,500	294,200	86,700	41.8%
Maintenance & Services	1,016,829	852,700	852,700	769,600	848,200	(4,500)	-0.5%
Miscellaneous/Admin Reimb.	1,360,625	1,971,000	1,971,000	1,971,000	2,021,000	50,000	2.5%
Capital Outlay	1,466,755	469,800	469,800	469,800	122,000	(347,800)	-74.0%
Total Expenses	\$ 7,009,418	\$ 6,212,900	\$ 6,212,900	\$ 6,300,500	\$ 6,332,900	\$ 120,000	1.9%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	24	25	25	25	25	-

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 effective 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.

Grants

- Maintaining all grant funding secured by the City in a manner to comply with all Federal, State, and Local requirements including the audit of the Schedule of Expenditures of Federal Awards.
- Serve as facilitator for all departments seeking grant funding

- 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 2023 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.

Grants

- Received a clean single audit report for Fiscal Year 2023.
- Applied for several grant opportunities that are new to the City.
- Ensured all reporting and compliance requirements were met.

Fiscal Year 2025 Goals and Objectives

Accounting

- Receive an unmodified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2024.
- 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
- Ensure continuity between BTU & City of Bryan purchasing processes

Grants

- Develop and maintain a city-wide grants policy to govern acquisition, management, and compliance procedures for all applicable grants.
- Continue to promote and facilitate departmental efforts to seek out and apply for grants.

Fiscal Year 2024 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.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,537,918	\$ 1,753,500	\$ 1,753,500	\$ 1,616,800	\$ 1,999,300	\$ 245,800	14.0%
Supplies	25,629	24,800	24,800	72,000	24,800	-	0.0%
Maintenance & Services	48,056	54,000	54,000	56,600	56,400	2,400	4.4%
Miscellaneous/Admin Reimb.	257,916	216,300	216,300	276,900	216,300	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,869,519	\$ 2,048,600	\$ 2,048,600	\$ 2,022,300	\$ 2,296,800	\$ 248,200	12.1%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	17	18	18	18	18	-

INFORMATION TECHNOLOGY

Mission Statement

Serve. Innovate. Protect.

The mission of the Information Technology Group is to provide strategic, innovative, secure and cost-effective technologies appropriate to the mission and goals of the City of Bryan.

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 2024 Accomplishments

- Maintain 99.8% or higher uptime for all critical systems
- Performed annual cybersecurity assessment and penetration test
- Designed and lead internal table-top exercises including multiple departments
- Participated in the North American Electric Reliability Corporation (NERC) CIP Audit
- Procured 24X7 Endpoint monitoring and remediation service
- Awarded Texas Department of Information Resources (DIR) Cyberstar Certificate
- Resolved over 5000 reported phishing email
- 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
- Continued expansion of ArcGIS Online mapping platform across all City departments
- Established regular ongoing updates to OpenStreetMap
- Acquired county-wide high-resolution imagery and expanded Nearmap access to all City, BTU and 911 users
- Expanded capabilities of existing BPD patrol and intel dashboards
- Established disaster recovery for ArcGIS Online content

- Partnered with SARCOP for search and rescue operations
- Continual enhancements and updates to the street centerline and addressing databases
- Global/community/citizen outreach with BVCART, BVCNet, BVWACS, CEOC, BVCOG, Brazos County, E-ISAC, DIR VIRT, Infragard, RELLIS
- Continued integration of BTU and City systems
- Implemented TextPower, Abbyy, Paymentworks, Digital Fax, Routeware, Telestaff
- Upgraded Cayenta, Milsoft, Laserfiche and LT Court System
- Expanded use of Laserfiche with new HR and Finance processes
- Handled 6,371 support calls over the last year, representing an increase of 3%
- Continued expansion and upgrade of city network infrastructure
- Police handheld radio life and safety replacement
- Upgraded 93 Windows 10 machines to the newest Windows 10 OS version and 165 to Windows 11 to keep systems secure
- Replaced approximately 20% of end user technology assets to maintain a five-year life-cycle
- Major fiber projects; WJB Aerial Fiber Relocation, New BTU Admin Building Texas Ave. fiber path, Decommission of Nall Lane, Coulter Field Hwy 21 Underground Crossing, and Smetana Substation to Leonard Rd Substation OPGW.

Fiscal Year 2025 Goals and Objectives

- Continue expanding Cybersecurity awareness program by performing classroom-based awareness training, creating customized social engineering assessments, and analyzing thousands of potentially nefarious emails submitted by end users
- Continual enhancement of GIS functionality
- Retire ArcGIS Desktop software and transition users to ArcGIS Pro
- Fully implemented high-availability Internet access for City staff
- 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY24
Salaries and Benefits	\$ 4,239,939	\$ 4,833,000	\$ 4,833,000	\$ 4,324,100	\$ 5,158,400	\$ 325,400	6.7%
Supplies	517,008	619,100	619,100	551,300	631,200	12,100	2.0%
Maintenance & Services	1,701,834	1,868,500	1,868,500	2,106,700	1,871,500	3,000	0.2%
Miscellaneous/Admin Reimb.	350,161	430,500	430,500	413,600	430,500	-	0.0%
Capital Outlay	1,835,506	1,674,000	1,674,000	1,531,800	460,000	(1,214,000)	-72.5%
Total Expenses	\$ 8,644,448	\$ 9,425,100	\$ 9,425,100	\$ 8,927,500	\$ 8,551,600	\$ (873,500)	-9.3%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	40	41	41	41	42	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.

pay schedules to stay competitive in market for all civil service ranks.

- Conducted (HR staff) salary/compensation study for COB general positions and worked with individual departments to propose special adjustments to current pay rates and ranges, if applicable, to stay competitive in market.
- Implemented various programs and incentives to counter nationwide issues in attracting, hiring, and retaining employees – spot bonuses, flexible and or remote work schedules/arrangements, additional holiday, pay incentives for assignments and other specialties in police, certification pay upgrades, etc.
- Continued and enhanced a citywide training and talent development program that includes online and onsite/offsite training and development opportunities to meet needs of all departments and individual employees.
- Continued a sick leave donation program as part of the catastrophic sick leave policy to assist those employees who have exhausted normal sick leave banks due to legitimate reasons.
- 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 2024 Accomplishments

- Implemented a longevity pay program to incentivize and reward employees for their tenure and continued dedication.
- Implemented a citywide mentorship pilot program.
- Implemented an exemplary attendance incentive and vacation buyback program.
- Worked with TAMU on a research project to analyze the City's turnover issues, retention strategies, etc.
- Implemented an updated applicant/hiring system and added new onboarding system.
- Initiated extensive review of HR business processes, creating and revising workflows to better streamline processes.
- 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 (HR staff) salary/compensation studies for sworn positions in police and fire and worked with those departments to propose special adjustments to the current

Fiscal Year 2025 Goals and Objectives

- Continue the review of HR business processes in conjunction with a potential Enterprise Resource Planning (ERP) system project.
- Continue to work with top management on succession planning; implement a program to promote executive and top management level positions from internal candidates.
- Continue a citywide mentorship program and expand to all employees.
- Conduct a formal compensation study for COB and BTU, utilizing a consultant, to implement updated pay ranges and salaries as commensurate with market data.
- Implement a citywide language skills program to include Spanish and other languages used in our community – bilingual pay was approved in the police and fire departments.
- 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.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 662,917	\$ 754,900	\$ 754,900	\$ 668,400	\$ 823,300	\$ 68,400	9.1%
Supplies	65,792	55,000	55,000	63,100	58,500	3,500	6.4%
Maintenance & Services	101,890	90,500	90,500	87,100	88,100	(2,400)	-2.7%
Miscellaneous/Admin Reimb.	50,434	44,700	44,700	46,400	44,000	(700)	-1.6%
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	\$ 881,033	\$ 945,100	\$ 945,100	\$ 865,000	\$ 1,013,900	\$ 68,800	7.3%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	5	6	6	6	6	-

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 2024 Accomplishments

- Staff met all of the FY24 COB training requirements
- Replaced the Carnegie Library Roof
- Weatherproofed the MOB Exterior Joints
- Replaced Bryan Aquatics boilers
- Replaced roof top HVAC unit #2 at Municipal Office Building
- Replaced two furnaces at Water Production
- Replaced central air system to Parks/Facilities Shop
- Installed new HVAC system, roof, insulation, plywood walls, security bars to new PD storage building at BTU
- Added an additional HVAC system to the IT server room
- Replaced CBM Library server room HVAC unit
- Replaced one boiler at Bryan Justice Center
- Remodel new PD Evidence Storage at BTU
- Repair Carnegie Library elevator shaft to meet state inspection requirements
- Renovated Palace Theater alleyway and installed new gutter pan above stage area
- Renovated Bob Bond Park (National Little League) concession building

- Completed renovations of the Phillips Event Center
- Development of Facilities Improvement Plan (FIP)

Fiscal Year 2025 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 fire panel at Bryan Justice Center through approved decision package funding
- Replace second boiler and one water heater at Bryan Justice Center through approved decision package funding
- Paint Carnegie Library building and Seal/Repair Window Seals around building to slow deterioration of the building through approved decision package funding
- Replace Bryan Aquatic Center Bulkhead through approved decision package funding
- Initiate Facilities Improvement Plan (FIP)
- Modernize Carnegie Library elevator through approved decision package funding. The average life span of an elevator is 25-30 years.
- Replace carpet and flooring within Clara B. Mounce Library through approved decision package funding
- Replace Bryan City Cemetery office and maintenance facility through approved decision package funding
- Focus on local training opportunities for staff to enhance their knowledge in maintenance
- Initiate maintenance services to current BTU admin building
- Renovate Fire Station #2 HVAC system
- Utilize Parks & Wildlife grant funding to make improvements to Bryan Aquatics Center with approved matching city funds
- Build Williamson Drive maintenance facility to support Midtown Park
- Continue with the department's main focus on maintenance during the FY 2025 budget year

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,234,201	\$ 1,499,400	\$ 1,499,400	\$ 1,201,500	\$ 1,674,400	\$ 175,000	11.7%
Supplies	50,240	48,900	48,900	49,900	53,500	4,600	9.4%
Maintenance & Services	570,132	499,000	499,000	630,700	642,200	143,200	28.7%
Miscellaneous/Admin Reimb.	206,356	197,900	197,900	200,100	200,400	2,500	1.3%
Capital Outlay	237,952	346,800	346,800	346,800	736,500	389,700	112.4%
Total Expenses	\$ 2,298,881	\$ 2,592,000	\$ 2,592,000	\$ 2,429,000	\$ 3,307,000	\$ 715,000	27.6%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	18	18	18	19	19	1

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 2024 Accomplishments

- Continued to provide quality customer service with reduced resources and supply chain issues primarily related to the COVID-19 Pandemic. Successfully fill open Lead Service Technician, and Parts Procurement Specialist, 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. Recently added new Dealer Level Diagnostic Software and capabilities for GM and Ford Vehicles. Also added another HD 4 Post Drive On Service Hoist, primarily due to design of our Marked Police Units and Larger, Heavier, Longer Ambulance configurations. All done with Budget Savings due to very frugal management of resources.
- 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 2025 Goals and Objectives

- Continued to provide quality customer service with reduced resources and supply chain issues. Successfully fill any remaining open positions.
- 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.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 663,541	\$ 893,600	\$ 893,600	\$ 639,700	\$ 930,200	\$ 36,600	4.1%
Supplies	(235)	44,100	44,100	81,500	46,600	2,500	5.7%
Maintenance & Services	39,069	38,000	38,000	38,500	38,000	-	0.0%
Miscellaneous/Admin Reimb.	2,040	2,600	2,600	2,600	2,600	-	0.0%
Capital Outlay	131,721	-	-	-	-	-	0.0%
Total Expenses	\$ 836,136	\$ 978,300	\$ 978,300	\$ 762,300	\$ 1,017,400	\$ 39,100	4.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 Accomplishments

- Attended regular and special board and committee meetings for over thirty (30) entities
- 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
- Continued to evaluate physical and environmental security standards to protect the Municipal Office Building occupants and visitors

Fiscal Year 2025 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 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 community groups and educate the public on local government and current issues
- Respond to citizen concerns on a timely basis
- Present a balanced Fiscal Year 2025 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 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, Extraterritorial 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 1,294,805	\$ 1,339,100	\$ 1,339,100	\$ 1,289,100	\$ 1,420,200	\$ 81,100	6.1%
Supplies	7,363	7,100	7,100	8,300	7,100	-	0.0%
Maintenance & Services	223,827	144,500	144,500	144,500	145,200	700	0.5%
Miscellaneous/Admin Reimb.	203,831	284,000	284,000	289,000	289,000	5,000	1.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 1,729,826	\$ 1,774,700	\$ 1,774,700	\$ 1,730,900	\$ 1,861,500	\$ 86,800	4.9%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	6	6	6	6	6	-

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 2024 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.
- Started to identify 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 Bond Review Committee, Economic Development Foundation and attended school board public meetings.
- Served as the liaison with the Brazos Valley Economic Development Corporation.
- Continue to manage the complete development of the Legends Event Center, Movie Bowl Grille, and the Boathouse along with other associated amenities associated with Midtown Park.
- Continue to oversee the redevelopment efforts at Phillips Event Center.
- Implemented an organization wide Open House to showcase various City departments.

Fiscal Year 2025 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.
- Continue facilitating the strengthening of the Traditions and Lake Walk partnerships.
- Negotiated 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 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 801,941	\$ 842,000	\$ 842,000	\$ 768,000	\$ 888,600	\$ 46,600	5.5%
Supplies	1,995	2,800	2,800	2,800	2,800	-	0.0%
Maintenance & Services	20,370	29,000	29,000	29,500	29,600	600	2.1%
Miscellaneous/Admin Reimb.	124,249	424,300	424,300	349,300	594,300	170,000	40.1%
Capital Outlay		-	-	-	-	-	0.0%
Total Expenses	\$ 948,555	\$ 1,298,100	\$ 1,298,100	\$ 1,149,600	\$ 1,515,300	\$ 217,200	16.7%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 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 2025 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 or Audit Committee guidance
- Review regular update reports
- Prepare for and attend Audit Committee meetings

Financial Summary									
	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	\$Chng/FY 24	%Chng/FY		
	Actuals	Adopted	Amended	Projected	Proposed	Adopted	24		
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.0%
Supplies	-	-	-	-	-	-	-	-	0.0%
Maintenance & Services	1,145	500	500	-	500	-	-	-	0.0%
Miscellaneous/Admin Reimb.	139,728	150,000	150,000	150,000	150,000	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	-	-	0.0%
Total Expenses	\$ 140,873	\$ 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 2024 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.

Fiscal Year 2025 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 89th Session of the Texas State Legislature.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 651,367	\$ 673,700	\$ 673,700	\$ 654,900	\$ 724,200	\$ 50,500	7.5%
Supplies	14,017	16,500	16,500	16,700	16,500	-	0.0%
Maintenance & Services	26,248	35,000	35,000	35,000	35,700	700	2.0%
Miscellaneous/Admin Reimb.	114,766	132,500	132,500	132,500	132,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 806,398	\$ 857,700	\$ 857,700	\$ 839,100	\$ 908,900	\$ 51,200	6.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2024 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 2025 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 49	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Supplies	32,908	32,500	32,500	28,600	32,500	-	0.0%
Maintenance & Services	239,469	270,000	270,000	261,300	285,300	15,300	5.7%
Miscellaneous/Admin Reimb.	44,125	59,500	59,500	44,500	64,000	4,500	7.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 316,551	\$ 362,100	\$ 362,100	\$ 334,500	\$ 381,900	\$ 19,800	5.5%

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 2024 Accomplishments

- Grew “The Good Life” e-newsletter subscribers by almost 11,000 with an average open rate of 52% (8% above industry average).
- Increased total audiences across the city’s main Facebook, Instagram, LinkedIn and X (Twitter) pages by 9.2%,

published 15.1% more posts, gained 3.4% more impressions, and increased post link clicks by 15.2%. X (Twitter), Instagram and LinkedIn experienced significant improvements for impression and engagement rates.

- Fully ramped up the redesign of the main City of Bryan website, including design, prototyping, development, server configuration/troubleshooting, and content audit meetings with 18 departments. Redesign is expected to be completed in calendar year 2024.
- Contracted with a new vendor, Silktime, that provides a robust set of metric tools to ensure that all of the city’s websites are ADA compliant, mobile and user friendly.
- Implemented a proactive approach to generating city content and working with city departments, rather than a solely reactive one based on work order requests.
- Completed 1,025 web requests, 300+ media requests, 177 graphic design requests, and 166 video/photo requests.

Fiscal Year 2025 Goals and Objectives

- Increase visual media content across the city’s main social media platforms and Channel 16.
- Implement targeted marketing approached to under-communicated-with audiences / residents.
- Update the city’s Film Friendly Texas Commission profile.
- Create and maintain a more robust content calendar and engage more with city staff on outlet deadlines and opportunities
- Continue to take a proactive approach to marketing the city, telling our story and setting our own narrative.
- Continue to meet or exceed all deadlines, ensure the city’s brand standards across all projects, and provide superior customer service

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 550,161	\$ 549,200	\$ 549,200	\$ 535,900	\$ 658,400	\$ 109,200	19.9%
Supplies	27,245	32,600	32,600	30,900	34,200	1,600	4.9%
Maintenance & Services	14,968	19,000	19,000	19,400	21,500	2,500	13.2%
Miscellaneous/Admin Reimb.	78,940	132,000	132,000	85,200	160,800	28,800	21.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 671,314	\$ 732,800	\$ 732,800	\$ 671,400	\$ 874,900	\$ 142,100	19.4%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	5	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 2024 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 2025 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

***In FY24, the funds and duties for the Neighborhood and Youth Services Department was absorbed and reallocated to other departments**

Financial Summary								
	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24	
Salaries and Benefits	\$ 104,122	\$ 115,000	\$ 115,000	\$ 26,200	\$ -	\$ (115,000)	-100.0%	
Supplies	85	1,100	1,100	-	-	(1,100)	-100.0%	
Maintenance & Services	564	6,100	6,100	400	-	(6,100)	-100.0%	
Miscellaneous/Admin Reimb.	21,473	45,500	45,500	8,600	-	(45,500)	-100.0%	
Capital Outlay	-	-	-	-	-	-	0.0%	
Total Expenses	\$ 126,244	\$ 167,700	\$ 167,700	\$ 35,200	\$ -	\$ (167,700)	-100.0%	

Budgeted Personnel						
	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	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 2024 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 2025 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 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 727,134	\$ 886,800	\$ 886,800	\$ 759,200	\$ 922,400	\$ 35,600	4.0%
Supplies	3,753	4,500	4,500	4,000	5,000	500	11.1%
Maintenance & Services	36,280	30,000	30,000	41,800	61,800	31,800	106.0%
Miscellaneous/Admin Reimb.	8,381	21,100	21,100	10,700	9,000	(12,100)	-57.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 775,549	\$ 942,400	\$ 942,400	\$ 815,700	\$ 998,200	\$ 55,800	5.9%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	7	7	7	7	7	-

CITY OF BRYAN, TEXAS
Payments to Other Agencies
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Payments Agency Contributions</u>							
Brazos Central Appraisal District	\$ 421,850	\$ 499,400	\$ 499,400	\$ 594,000	\$ 629,300	\$ 129,900	26.0%
Brazos County (Prisoner Support)	110,800	100,000	100,000	55,000	100,000	-	0.0%
Brazos County 911 District	2,156,460	2,326,200	2,326,200	2,326,200	2,396,100	69,900	3.0%
Brazos County Health Department	478,032	478,000	478,000	478,000	478,000	-	0.0%
Brazos Senior Citizens	20,000	20,000	20,000	20,000	20,000	-	0.0%
Bryan Business Council	150,000	705,600	705,600	705,600	705,600	-	0.0%
Brazos Valley Community Network (BVC Net)	6,500	6,500	6,500	6,500	6,500	-	0.0%
Brazos Valley Economic Development	350,000	350,000	350,000	350,000	350,000	-	0.0%
Brazos Valley Veterans Memorial	30,000	30,000	30,000	30,000	30,000	-	0.0%
Brazos Valley Wide Area Communications	85,942	95,000	95,000	95,000	112,000	17,000	17.9%
Easterwood Airport	102,022	105,000	105,000	125,000	125,000	20,000	19.0%
Destination Bryan	314,480	495,000	495,000	495,000	480,000	(15,000)	-3.0%
Total Partner Agency Contributions	4,226,086	5,210,700	5,210,700	5,280,300	5,432,500	221,800	4.3%
<u>Other Non Departmental</u>							
Contractual Obligations	1,924,692	913,900	913,900	3,183,500	842,600	(71,300)	-7.8%
Other Misc. Obligations	30,598	50,000	50,000	40,000	50,000	-	0.0%
Billing Services Reimbursements	34,925	40,200	40,200	40,200	46,300	6,100	15.2%
Transfer to Debt Service	-	95,300	95,300	95,300	95,400	100	0.1%
Transfer to Other Funds	16,792,340	6,004,100	6,004,100	5,860,700	5,043,400	(960,700)	-16.0%
Total Other Non Departmental	18,782,555	7,103,500	7,103,500	9,219,700	6,077,700	(1,025,800)	-14.4%
Sub-Total Expenses	23,008,641	12,314,200	12,314,200	14,500,000	11,510,200	(804,000)	-6.5%
<u>Non Operating</u>							
CIP - Reimbursement Resolution	3,019,852	-	-	(3,019,800)	-	-	0.0%
Total Non Operating	3,019,852	-	-	(3,019,800)	-	-	0.0%
Total	\$ 26,028,493	\$ 12,314,200	\$ 12,314,200	\$ 11,480,200	\$ 11,510,200	\$ (804,000)	-6.5%



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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 Standard and Poor’s. The ratings are measures of the ability of the City to pay the principal and interest on debt. For General Obligation and Certificates of Obligation, Standard and Poor’s has rated the City’s debt AA+.

Debt Issuances

In FY 2024 the City issued 25 year Certificates of Obligation Bonds of \$44,360,000 for streets and drainage improvements, parks projects, and any associated professional fees. Of the total amount issued, the Airport Fund received \$5,345,000 of the principal amount that was issued.

The City plans to issue debt in FY 2025. The Certificates of Obligation issuance is expected to total \$51,500,000 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 138.

Fiscal Year 2025

The proposed tax rate for FY 2025 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, \$0.160370 is devoted to debt service. The debt rate will generate an estimated \$13,700,000 in property tax revenue in the Debt Service Fund. This will be sufficient to fund 72.0% of the total debt service payments for FY 2025. The remaining 28.0% will be funded through other revenues including transfers in from other funds of \$3,179,000 for self-supporting debt, reimbursements of \$377,400 for debt service requirements related to BVS/WMA, interest income of \$100,000 and delinquent property tax revenues estimated at \$50,000.

Total budgeted expenditures for the Debt Service Fund for FY 2025 are \$19,022,300. This amount includes principal and interest payments of \$18,522,300 for outstanding debt issuance and \$500,000 for other debt expenses.

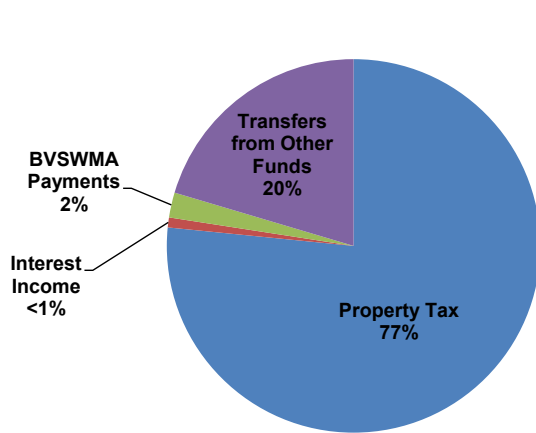
The year end fund balance for the Debt Service Fund is projected to be \$3,820,522. This estimate is above the targeted one-month reserve of \$1,585,192.

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Property Tax	\$ 14,448,799	\$ 15,113,000	\$ 15,113,000	\$ 14,800,000	\$ 13,700,000	\$ (1,413,000)	-9.3%
Delinquent Collections	65,862	70,000	70,000	50,000	50,000	(20,000)	-28.6%
Interest Income	255,131	100,000	100,000	400,000	100,000	-	0.0%
BVSWMA	76,043	377,000	377,000	377,000	377,400	400	0.1%
Subtotal Revenues	14,845,835	15,660,000	15,660,000	15,627,000	14,227,400	(1,432,600)	-9.1%
Transfers In	2,553,903	3,160,300	3,160,300	3,160,400	3,179,000	18,700	0.6%
Total Revenues and Transfers in	17,399,738	18,820,300	18,820,300	18,787,400	17,406,400	(1,413,900)	-7.5%
Expenditures							
Debt Service	16,694,708	19,791,000	19,791,000	16,870,800	18,522,300	(1,268,700)	-6.4%
Debt Expense	-	10,000	10,000	10,000	500,000	490,000	4900.0%
Total Expenditures	16,694,708	19,801,000	19,801,000	16,880,800	19,022,300	(778,700)	-3.9%
Net Increase/(Decrease)	\$ 705,030	\$ (980,700)	\$ (980,700)	\$ 1,906,600	\$ (1,615,900)		
Beginning Fund Balance	2,012,439	3,206,039	1,856,725	3,529,822	5,436,422		
Timing of Cash Flows	812,353	-	-	-	-		
Ending Fund Balance	\$ 3,529,822	\$ 2,225,339	\$ 876,025	\$ 5,436,422	\$ 3,820,522		
# of Days of Reserve	76	40	16	116	72		
Fund Balance Reserve Requirement:							
(30 days operating expenses)	\$ 1,391,226	\$ 1,650,083	\$ 1,650,083	\$ 1,406,733	\$ 1,585,192		
# of Days required	30	30	30	30	30		

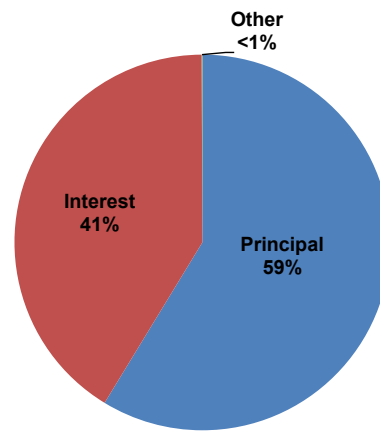
Debt Service Fund - Sources

\$17,406,400



Debt Service Fund - Uses

\$19,022,300



CITY OF BRYAN, TEXAS
Debt Service Requirements
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Principal							
2013 General Obligation Refunding Bonds	2,012,831	2,070,800	2,070,800	2,070,800	1,201,500	(869,300)	-42.0%
2014 Certificates of Obligation	300,000	310,000	310,000	310,000	325,000	15,000	4.8%
2014 General Obligation Refunding Bonds	451,330	462,600	462,600	462,600	473,900	11,300	2.4%
2015 General Obligation Refunding Bonds	955,000	980,000	980,000	980,000	1,020,000	40,000	4.1%
2016 Certificates of Obligation	470,000	485,000	485,000	485,000	495,000	10,000	2.1%
2016 General Obligation Refunding Bonds	785,000	800,000	800,000	800,000	825,000	25,000	3.1%
2018 Certificates of Obligation	540,000	565,000	565,000	565,000	585,000	20,000	3.5%
2018 General Obligation Refunding Bonds	615,000	635,000	635,000	635,000	655,000	20,000	3.1%
2019 General Obligation Refunding Bonds	445,000	460,000	460,000	460,000	470,000	10,000	2.2%
2020 Certificates of Obligation	1,635,000	1,725,000	1,725,000	1,725,000	1,810,000	85,000	4.9%
2020 General Obligation Refunding Bonds	695,000	710,000	710,000	710,000	735,000	25,000	3.5%
2020 General Obligation Pension Bonds	1,485,000	1,610,000	1,610,000	1,610,000	1,740,000	130,000	8.1%
2022 Certificates of Obligation	100,000	460,000	460,000	460,000	485,000	25,000	5.4%
2024 Certificates of Obligation	-	2,000,000	2,000,000	-	60,000	(1,940,000)	-97.0%
Total Principal	\$ 10,489,161	\$ 13,273,400	\$ 13,273,400	\$ 11,273,400	\$ 10,880,400	\$ (453,000)	-18.0%
Interest							
2013 General Obligation Refunding Bonds	170,654	110,500	110,500	110,300	48,400	(62,100)	-56.2%
2014 Certificates of Obligation	147,471	138,500	138,500	138,500	123,000	(15,500)	-11.2%
2014 General Obligation Refunding Bonds	101,154	94,000	94,000	94,000	80,100	(13,900)	-14.8%
2015 General Obligation Refunding Bonds	90,800	62,200	62,200	62,200	23,000	(39,200)	-63.0%
2016 Certificates of Obligation	199,681	185,600	185,600	185,600	171,000	(14,600)	-7.9%
2016 General Obligation Refunding Bonds	81,550	65,900	65,900	65,900	41,900	(24,000)	-36.4%
2018 Certificates of Obligation	358,888	337,300	337,300	337,300	314,700	(22,600)	-6.7%
2018 General Obligation Refunding Bonds	133,800	115,400	115,400	115,400	96,300	(19,100)	-16.6%
2019 General Obligation Refunding Bonds	96,950	88,000	88,000	88,000	74,300	(13,700)	-15.6%
2020 Certificates of Obligation	2,012,819	1,931,100	1,931,100	1,931,100	1,844,800	(86,300)	-4.5%
2020 General Obligation Refunding Bonds	202,650	181,800	181,800	181,800	160,500	(21,300)	-11.7%
2020 General Obligation Pension Bonds	1,155,612	1,146,700	1,146,700	1,146,700	1,133,300	(13,400)	-1.2%
2022 Certificates of Obligation	1,453,518	1,140,600	1,140,600	1,140,600	1,117,000	(23,600)	-2.1%
2024 Certificates of Obligation	-	920,000	920,000	-	2,413,600	1,493,600	162.3%
Total Interest	\$ 6,205,547	\$ 6,517,600	\$ 6,517,600	\$ 5,597,400	\$ 7,641,900	\$ 1,124,300	17.3%
Paying Agent Fee & Bond Sale Discount	-	10,000	10,000	10,000	500,000	490,000	4900.0%
Debt Service Fund Total Expenditures	\$ 16,694,708	\$ 19,801,000	\$ 19,801,000	\$ 16,880,800	\$ 19,022,300	\$ (778,700)	-3.9%



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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 \$246,214,000 in FY 2025, which is an increase of \$7,527,922, or 3.2%, from the FY 2024 adopted budget. Total revenue is derived from operations and investment earnings. Anticipated revenue increases for FY 2025 are primarily due to the following: other operating revenue increases of \$3,117,274, regulatory charge pass through revenue increases of \$2,921,502, fuel pass through revenue increases of \$2,580,618, and retail and wholesale revenue increases totaling \$1,315,701. Interest income revenues are expected to decrease by \$2,407,173, or 33.8% over FY 2024 adopted revenues of \$7,127,473.

Total expenses for BTU-City for FY 2025 are projected to be \$241,126,300. BTU-City operating expenditures are anticipated to increase by \$6,213,210, or 4.1%. The variance is primarily due to increases in total energy costs of \$2,580,618, TCOS expenses totaling \$2,370,327, and capacity costs of \$1,479,000. BTU-City non-operating expenditures are projected to increase by \$10,987,026, or 15.4%, to \$82,435,300 for the FY 2025 budget. Annual Capital is projected to increase by \$11,608,440 and right of way payments are projected to increase by \$98,720.

The ending FY 2025 unrestricted cash balance is estimated at \$125,557,101, or 267 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 2025 are projected to be \$60,081,400. This is \$1,364,065, or 2.3%, above the FY 2024 adopted budget of \$58,717,335. Revenue is derived from operations and investment earnings. The increase in revenue is due to increased regulatory charge pass through revenues and for base and fuel revenues.

Total operating expenditures for FY 2025 are projected to be \$41,972,600. This is a \$1,097,431, or 2.7% increase from the FY 2024 adopted budget of \$40,875,169 due to increases to purchased fuel assumptions. BTU-Rural non-operating expenditures of \$18,219,700 are budgeted for annual capital and debt service. Debt service payments for BTU-Rural are \$4,724,000. Annual capital expenditures for FY 2025 are budgeted to increase by \$1,164,115, or 9.4%, from the FY 2024 budget to \$13,495,700.

The ending FY 2025 unrestricted cash balance is estimated to be \$38,670,961, or 336 days which is over the target of 45 days.

Water Fund

Total revenues for FY 2025 are anticipated to be \$16,011,000, which is an increase of \$843,900, or 5.6%, from the FY 2024 adopted budget. Anticipated operating revenues for FY 2025 are \$14,209,900 which is an increase of \$541,600, or 4.0%, from the FY 2024 adopted budget due to higher anticipated water sales over the FY 2024 adopted budget of \$550,000. Total operating revenue includes water sales of \$13,600,000, other miscellaneous water sales of \$480,900, and water penalties of \$129,000.

Projected non-operating revenues for FY 2025 are \$1,801,100, which is an increase of \$302,300, or 20.2%, from the FY 2024 adopted budget. This increase is primarily due to an interest income increase of \$300,000. Non-operating revenues include the effluent sales of \$850,000, interest income of \$500,000, water tap fees of \$280,000, miscellaneous income of \$100,000, transfers in of \$46,100 and inventory markup of \$25,000.

Total expenditures for FY 2025 are anticipated to be \$24,383,600, which is an increase of \$2,121,400, or 9.5%, from FY 2024 adopted budget. This variance is largely driven by the increase in annual capital spending from FY 2024. Operating expenditures for FY 2025 are projected to be \$9,122,200, which is an increase of \$550,300, or 6.4%, from the FY 2024 adopted budget. Operating expenses consist of water production of \$3,606,100, water distribution of \$3,173,500, water administration of \$978,400, total transfers of \$776,200, and general administrative reimbursements of \$588,000.

Anticipated non-operating expenses for FY 2025 are \$15,261,400, which is an increase of \$1,571,100, or 11.5%, from the FY 2024 adopted budget. The variance is primarily due to higher annual capital expenses by \$994,000 from the FY 2024 adopted budget, and a debt service increase of \$580,000 over the FY2024 budget. Non-operating expenses consist of annual capital of \$10,077,000, debt service of \$4,468,900, right-of-way payments of \$710,500, and other debt expenses that total \$5,000.

The FY 2025 reserve requirement (60 days of operating expenses) is \$1,499,540. The ending operating funds are projected to be \$4,551,134 or 182 days, which is over the reserve requirement.

Wastewater Fund

Total revenues for FY 2025 are anticipated to be \$15,579,700, which is an increase of \$456,700, or 3.0%, from the FY 2024 adopted budget. Anticipated operating revenues for FY 2025 are \$14,614,700, which is an increase of \$298,100, or 2.1%, from the FY 2024 adopted budget due to an increase in sewer system revenues of \$300,000. Total operating revenue includes sewer system revenue of \$13,800,000, pre-treatment fees of \$630,000, sewer penalties of \$111,000, hauler and sewer inspection fees of \$68,500 and miscellaneous revenue of \$5,200.

Projected non-operating revenues for FY 2025 are \$965,000, which is an increase of \$158,600, or 19.7%, from the FY 2024 adopted budget. This increase is primarily due to an increase in interest income of \$200,000. Non-operating revenues include interest income of \$400,000, transfers in of \$324,500, sewer tap fees of \$220,000, and miscellaneous income of \$20,500.

Total expenditures for FY 2025 are anticipated to be \$19,470,200 which is an increase of \$128,900, or 0.7%, from FY 2024 adopted budget. Operating expenditures for FY 2025 are projected to be \$9,275,000, which is an increase of \$738,100, or 8.6%, from the FY 2024 adopted budget. Operating expenses consist of wastewater treatment of \$3,451,700, wastewater collection of \$2,737,400, wastewater administration of \$876,800, transfers of \$762,100, environmental services of \$752,100, administrative reimbursements of \$583,500, and wastewater pre-treatment of \$111,400.

Anticipated non-operating expenses for FY 2025 are \$10,195,200, which is a decrease of \$609,200, or 5.6%, from the FY 2024 adopted budget. The variance is primarily due to a decrease in annual capital of \$795,800. Non-operating expenses consist of annual capital of \$6,460,700, debt service of \$3,001,800, right of way payments of \$727,700, and paying agent fees of \$5,000.

The operating reserve requirement (60 days of operating expenses) is \$1,524,658. The ending operating funds are projected to be \$2,003,415, or 79 days.

Solid Waste Fund

Total revenues for FY 2025 are anticipated to be \$9,792,200, which is an increase of \$673,000, or 7.4%, from the FY 2024 adopted budget. Anticipated operating revenues for FY 2025 are \$9,407,000, which is an increase of \$544,100, or 6.1%, from the FY 2024 adopted budget. Total operating revenue includes residential refuse of \$5,055,000, commercial refuse of \$4,200,000, penalties of \$75,000, license and permit fees of \$70,000, and miscellaneous revenues of \$7,000.

Projected non-operating revenues for FY 2025 are \$385,200, which is an increase of \$128,900, or 50.3%. Non-operating revenues include interest income of \$250,000 and transfers in of \$135,200.

Total expenditures for FY 2025 are anticipated to be \$10,584,800, which is an increase of \$1,227,500, or 13.1%, from the FY 2024 adopted budget. Operating expenditures for FY 2025 are projected to be \$7,191,700, which is a decrease of \$287,700, or 3.8%, from the FY 2024 adopted budget. Operating expenses consist of administration of \$4,930,000, transfers of \$758,400 to BTU and the Debt Service Fund, administrative reimbursements of \$730,000, call center expenses of \$434,300, and recycling expenses of \$339,000.

Anticipated non-operating expenditures for FY 2025 are \$3,393,100, which is an increase of \$1,515,200, or 80.7%, from the FY 2024 adopted budget. The variance is primarily due to increased annual capital of \$1,505,400. Non-operating expenses consist of annual capital of \$2,905,300, right of way fees of \$451,400, transfer to wastewater of \$20,300, and transfer to water of \$16,100.

The operating reserve requirement (60 days of operating expenses) is \$1,182,197. The ending operating funds are projected to be \$6,603,109, or 335 days.

Airport Fund

Total FY 2025 revenues for the Airport Fund are projected to be \$1,666,500, which is a decrease of \$207,500, or 11.1%, over the FY 2024 adopted budget of \$1,874,000.

FY 2025 operating revenues are projected to be \$685,000. The primary sources of revenues are hangar rentals and fuel sales. Non-operating revenues total \$981,500 and include grants, interest income, miscellaneous revenues from resale items, and a transfer of \$875,000 from the General Fund.

Total expenditures for FY 2025 are anticipated to be \$2,111,500, which is an increase of \$107,500, or 5.4%, over the FY 2024 adopted budget of \$2,004,000.

Operating expenditures for FY 2025 are budgeted at \$1,129,900, a decrease of \$42,200, or 3.6%, compared to the FY 2024 adopted budget. Operating expenses are comprised of fuel costs, maintenance and other services and charges. Non-operating expenditures are projected to be \$981,600. This is an increase of \$149,700, or 18.0%, from the FY 2024 adopted budget.

The year ending FY 2025 operating funds balance is estimated at \$190,656 or 62 days, which exceeds the reserve requirement of 60 days, or \$185,737.

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 2025 overall projected revenues are \$100,000.

Total expenditures are expected to be \$818,700, which is an increase of \$69,900, or 9.3% over the FY 2024 adopted budget. FY 2025 BCD expenditures include land purchases of \$500,000, funding of the Builder Infill Program of \$130,000, contractual obligations of \$75,000, administrative reimbursements of \$63,700, and other services and charges of \$50,000.

Ending operating funds in BCD for FY 2025 are estimated at \$6,488,489, which is the above the minimum fund balance requirement.

CITY OF BRYAN, TEXAS
Enterprise Funds Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
City Electric (BTU City)	\$241,066,254	\$238,686,078	\$238,686,078	\$237,188,821	\$246,214,000	\$ 7,527,922	3.2%
Rural Electric (BTU Rural)	59,539,915	58,717,335	58,717,335	59,132,207	60,081,400	1,364,065	2.3%
Water	20,927,976	15,167,100	15,167,100	16,111,300	16,011,000	843,900	5.6%
Wastewater	15,864,417	15,123,000	15,123,000	15,773,000	15,579,700	456,700	3.0%
Solid Waste	9,629,769	9,119,200	9,119,200	9,624,300	9,792,200	673,000	7.4%
Coulter Field Airport	1,479,466	1,874,000	1,874,000	1,825,300	1,666,500	(207,500)	-11.1%
Bryan Commerce & Dev.	10,117,345	615,000	615,000	7,317,500	100,000	(515,000)	-83.7%
Total Revenues	\$358,625,143	\$339,301,713	\$339,301,713	\$346,972,428	\$349,444,800	\$ 10,143,087	3.0%
Expenditures							
City Electric (BTU City)	\$226,859,623	\$223,926,064	\$223,926,064	\$227,034,495	\$241,126,300	\$ 17,200,236	\$ 0
Rural Electric (BTU Rural)	48,790,674	57,922,331	57,922,331	53,290,176	60,192,300	2,269,969	3.9%
Water	11,837,165	22,262,200	22,262,200	16,959,300	24,383,600	2,121,400	9.5%
Wastewater	14,461,856	19,341,300	19,341,300	19,244,400	19,470,200	128,900	0.7%
Solid Waste	9,977,288	9,357,300	9,357,300	10,673,400	10,584,800	1,227,500	13.1%
Coulter Field Airport	1,505,752	2,004,000	2,004,000	1,569,800	2,111,500	107,500	5.4%
Bryan Commerce & Dev.	11,100,906	748,800	748,800	816,500	818,700	69,900	9.3%
Total Expenditures	\$ 324,533,264	\$ 335,561,995	\$ 335,561,995	\$ 329,588,071	\$ 358,687,400	\$ 23,125,405	6.9%



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BRYAN TEXAS UTILITIES

Mission Statement

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

Fiscal Year 2024 Accomplishments

- Received three prestigious awards including the American Public Power Association Certificate of Excellence in Reliability and a Safety Award of Excellence. The third award was Texas Electric Cooperatives' Loss Control Award recognizing one year of operations without lost work time due to injury.
- Construction of BTU Administration Building.
- Renewed wholesale energy contracts.
- Integrated Resource Plan for 2028-2043.
- Improved weatherization at Dansby Power Plant.
- Upgrades to Dansby Unit #1 boiler feed pump and excitation system controls.
- Major maintenance on Dansby Unit #1 including generator rotor rewind.
- Design of Backup Control Center.
- Continued work on overhead to underground conversion projects along major thoroughfares including South College Ave., Texas Ave., and William J Bryan.
- Completed 43 system improvements including feeder reliability upgrades, feeder capacity upgrades and construction of new feeders.
- Inspected 6,600 poles, treated or replaced 450.
- Cable Testing & Rehabilitation Program proactively identified sections of underground cable for replacement.
- Line Design completed designs for 18 new subdivisions or new phases of existing subdivisions.
- Construction of RELLIS Substation and feeders.
- Began construction of Wellborn Substation, Millican Switch, and Kurten Substation expansions.
- Worked with Entergy regarding transmission line rebuild to accommodate the reroute of a 69kV transmission line for Hwy 6 widening.
- Initiated a major transmission study to determine options for expansion of BTU system capacity to serve area growth

- Received credit rating upgrade from AA- to AA with a stable outlook from Fitch rating agencies.
- Reached 68,000+ customer milestone.
- New website to be completed by October 2024.
- Continued cost-of-service study.
- 198 new solar installations, more than 730 systems connected to BTU.
- Completed Master Plan for Lake Bryan.
- Altered Lake Bryan operations to reduce wait times and improve customer experiences.
- Upgrades to parking at Lake Bryan.

Fiscal Year 2025 Goals and Objectives

- Complete construction and occupy new Administration Building.
- Complete construction of Backup Control Center.
- Renovate restroom facilities at Lake Bryan.
- Continue weatherization at Dansby Power Plant.
- Complete engineering and material procurement for Dansby Unit #1 stator rewind and circulating water pump rebuild.
- Continue 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, Distribution Automation, and Cable Testing Projects.
- Complete design of \$5M in City System Capital Improvement Projects and \$8M in Rural System Capital Improvement Projects.
- Complete design for two TxDOT projects on Hwy 6 and FM 1179.
- Shady Lane Substation reconstruction.
- Brushy Creek Substation and associated 138kV transmission line construction.
- Construction of Holleman Substation.
- Begin construction of Triangle Park Switch Station expansion.
- Complete construction of a transmission warehouse.

Financial Summary

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 13,919,759	15,267,981	\$ 15,267,981	\$ 14,475,521	\$ 15,587,700	\$ 319,719	2.1%
Supplies	129,889,181	122,234,445	122,234,445	121,251,955	126,408,100	4,173,655	3.4%
Maintenance & Services	46,362,412	51,125,462	51,125,462	50,226,584	53,489,100	2,363,638	4.6%
Miscellaneous/Admin Reimb.	4,367,822	4,725,071	4,725,071	4,809,865	5,178,700	453,629	9.6%
Capital Outlay	37,758,921	43,761,045	43,761,045	46,349,800	56,533,600	12,772,555	29.2%
Debt Service	27,447,181	29,146,011	29,146,011	27,458,181	28,434,300	(711,711)	-2.4%
Transfers	15,905,020	15,588,380	15,588,380	15,752,764	15,687,100	98,720	0.6%
Total Expenses	\$ 275,650,297	\$ 281,848,395	\$ 281,848,395	\$ 280,324,671	\$ 301,318,600	\$ 19,470,205	6.9%

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
BTU - City	\$ 226,859,623	\$ 223,926,064	\$ 223,926,064	\$ 227,034,495	\$ 241,126,300	\$ 17,200,236	7.7%
BTU - Rural	48,790,674	57,922,331	57,922,331	53,290,176	60,192,300	2,269,969	3.9%
Total Expenses	\$ 275,650,297	\$ 281,848,395	\$ 281,848,395	\$ 280,324,671	\$ 301,318,600	\$ 19,470,205	6.9%

Budgeted Personnel

	FY 2022 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employees	187	187	187	190	193	6

**Bryan Texas Utilities
City Electric System
Fiscal Year 2025**

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues:							
Operating Revenues:							
Base Revenue							
Retail	\$ 52,507,860	\$ 51,104,094	\$ 51,104,094	\$ 51,002,566	\$ 51,896,000	\$ 791,906	1.5%
Wholesale	18,908,499	18,528,005	18,528,005	18,733,976	19,051,800	523,795	2.8%
Fuel Pass Through	92,986,401	89,949,082	89,949,082	86,742,189	92,529,700	2,580,618	2.9%
Regulatory Charge Pass Through	23,610,966	24,126,698	24,126,698	23,860,500	27,048,200	2,921,502	12.1%
Other Operating Revenue	44,448,298	47,850,726	47,850,726	48,105,099	50,968,000	3,117,274	6.5%
<i>Total Operating Revenues</i>	<u>232,462,024</u>	<u>231,558,605</u>	<u>231,558,605</u>	<u>228,444,331</u>	<u>241,493,700</u>	<u>9,935,095</u>	<u>4.3%</u>
Non-Operating Revenues:							
Interest Income	8,604,230	7,127,473	7,127,473	8,744,490	4,720,300	(2,407,173)	-33.8%
Total Revenues	<u>241,066,254</u>	<u>238,686,078</u>	<u>238,686,078</u>	<u>237,188,821</u>	<u>246,214,000</u>	<u>7,527,922</u>	<u>3.2%</u>
Expenditures:							
Operating Expenses:							
Energy Cost	92,952,209	89,949,082	89,949,082	86,742,189	92,529,700	2,580,618	2.9%
Capacity Cost	1,154,242	792,000	792,000	2,275,178	2,271,000	1,479,000	186.7%
TCOS Expense - BTU	23,462,204	24,126,698	24,126,698	23,860,500	27,048,200	2,921,502	12.1%
TCOS Expense - Wholesale	4,038,709	4,605,675	4,605,675	3,876,081	4,054,500	(551,175)	-12.0%
Departmental Expenses	31,141,835	30,653,064	30,653,064	31,035,991	30,324,700	(328,364)	-1.1%
Admin Reimbursement to COB	3,796,623	4,235,385	4,235,385	4,236,310	4,472,300	236,915	5.6%
Admin Reimbursement from COB	(1,847,170)	(1,884,114)	(1,884,114)	(1,901,317)	(2,009,400)	(125,286)	6.6%
<i>Total Operating Expenses</i>	<u>154,698,651</u>	<u>152,477,790</u>	<u>152,477,790</u>	<u>150,124,933</u>	<u>158,691,000</u>	<u>6,213,210</u>	<u>4.1%</u>
Non-Operating Expenses:							
Annual Capital	32,561,866	31,429,460	31,429,460	37,451,600	43,037,900	11,608,440	36.9%
Right-of-Way Payments	15,905,020	15,588,380	15,588,380	15,752,764	15,687,100	98,720	0.6%
Debt Service	23,694,085	24,430,434	24,430,434	23,705,198	23,710,300	(720,134)	-2.9%
<i>Total Non-Operating Expenditures</i>	<u>72,160,972</u>	<u>71,448,274</u>	<u>71,448,274</u>	<u>76,909,562</u>	<u>82,435,300</u>	<u>10,987,026</u>	<u>15.4%</u>
Total Expenditures	<u>226,859,623</u>	<u>223,926,064</u>	<u>223,926,064</u>	<u>227,034,495</u>	<u>241,126,300</u>	<u>17,200,236</u>	<u>7.7%</u>
Net Increase (Decrease)	14,206,631	14,760,014	14,760,014	10,154,327	5,087,700		
Beginning Unrestricted Cash	102,453,674	112,413,808	112,413,808	110,315,075	120,469,401		
Timing of Cash Flow	(6,345,231)	-	-	-	-		
Ending Unrestricted Cash	<u>\$ 110,315,075</u>	<u>\$ 127,173,822</u>	<u>\$ 127,173,822</u>	<u>\$ 120,469,401</u>	<u>\$ 125,557,101</u>		
# of Days of Reserve (90 day min)	247	276	276	256	267		
Rate Stabilization Fund - Ending	\$ 1,749,928	\$ -	\$ -	\$ 1,763,201	\$ 1,768,295		

**Bryan Texas Utilities
Rural Electric System
Fiscal Year 2025**

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues							
Base Revenue	\$ 31,212,605	\$ 31,115,115	\$ 31,115,115	\$ 30,851,816	\$ 31,335,900	\$ 220,785	0.7%
Fuel Pass Through	18,634,355	18,382,348	18,382,348	18,376,565	18,271,700	(110,648)	-0.6%
Regulatory Charge Pass Through	7,504,927	7,581,389	7,581,389	7,481,773	8,353,300	771,911	10.2%
Miscellaneous	472,762	467,319	467,319	492,655	491,900	24,581	5.3%
Total Operating Revenues	57,824,649	57,546,171	57,546,171	57,202,810	58,452,800	906,629	1.6%
Non-Operating Revenues							
Interest Income	1,715,267	1,171,164	1,171,164	1,929,397	1,628,600	457,436	39.1%
Total Revenues	59,539,915	58,717,335	58,717,335	59,132,207	60,081,400	1,364,065	2.3%
Expenditures							
Operating Expenses							
Purchased Power - Base	8,626,712	11,304,015	11,304,015	11,449,482	11,569,900	265,885	2.4%
Purchased Power - Fuel	21,465,586	18,382,348	18,382,348	18,376,206	18,271,700	(110,648)	-0.6%
Purchased Power - Regulatory Charge	7,414,560	7,581,389	7,581,389	7,481,773	8,353,300	771,911	10.2%
Departmental Expenses & Other	2,333,665	3,607,417	3,607,417	3,331,531	3,777,700	170,283	4.7%
Total Operating Expenses	39,840,524	40,875,169	40,875,169	40,638,992	41,972,600	1,097,431	2.7%
Non-Operating Expenses							
Annual Capital	5,197,055	12,331,585	12,331,585	8,898,200	13,495,700	1,164,115	9.4%
Debt Service	3,753,096	4,715,577	4,715,577	3,752,984	4,724,000	8,423	0.2%
Total Non-Operating Expenditures	8,950,150	17,047,162	17,047,162	12,651,184	18,219,700	1,172,538	6.9%
Total Expenditures	\$ 48,790,674	57,922,331	57,922,331	53,290,176	60,192,300	2,269,969	3.9%
Net Increase (Decrease)	10,749,241	795,004	795,004	5,842,031	(110,900)		
Beginning Unrestricted Cash	19,167,843	19,746,521	19,746,521	27,464,247	38,781,861		
Timing of Cash Flow	(2,452,837)	-	-	5,475,582	-		
Ending Unrestricted Cash	\$ 27,464,247	\$ 20,541,525	\$ 20,541,525	\$ 38,781,861	\$ 38,670,961		
# of Days of Reserve (45 day min)	247	183	183	337	336		

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 2024 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
- Complete installation of 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

- Ongoing construction of 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
- Design electrical redundancy for High-Service pump station and design addition of a new pump
- Design water wells 20, 21, 22, and 23

Fiscal Year 2025 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
- 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.
- Bid and begin construction of wells 20, 21, 22, and 23
- Bid electrical redundancy for High-Service pump station and bid addition of a new pump

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 2,759,980	\$ 3,344,200	\$ 3,344,200	\$ 2,837,700	\$ 3,574,900	230,700	6.9%
Supplies	544,112	558,700	558,700	532,000	558,700	-	0.0%
Maintenance & Services	3,194,178	2,834,200	2,834,200	2,911,200	3,089,800	255,600	9.0%
Miscellaneous/Admin Reimb.	1,124,172	1,097,800	1,097,800	1,094,900	1,122,600	24,800	2.3%
Capital Outlay	2,111,015	9,083,000	9,083,000	5,283,000	10,077,000	994,000	10.9%
Debt Service	679,413	3,923,900	3,923,900	2,880,100	4,473,900	550,000	14.0%
Transfers	1,424,295	1,420,400	1,420,400	1,420,400	1,486,700	66,300	4.7%
Total Expenses	\$ 11,837,165	\$ 22,262,200	\$ 22,262,200	\$ 16,959,300	\$ 24,383,600	\$ 2,121,400	9.5%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	35.55	36.05	36.05	36.05	36.05	-

**City of Bryan, Texas
Water Fund Summary
Fiscal Year 2025**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues:							
Water Sales	\$ 15,819,455	\$ 13,050,000	\$ 13,050,000	\$ 13,612,200	\$ 13,600,000	\$ 550,000	4.2%
Water Penalties	200,984	129,000	129,000	129,000	129,000	-	0.0%
Miscellaneous	484,298	489,300	489,300	464,400	480,900	(8,400)	-1.7%
<i>Total Operating Revenues</i>	<u>16,504,737</u>	<u>13,668,300</u>	<u>13,668,300</u>	<u>14,205,600</u>	<u>14,209,900</u>	<u>541,600</u>	<u>4.0%</u>
Non-Operating Revenues:							
Interest Income	381,338	200,000	200,000	550,000	500,000	300,000	150.0%
Gain (Loss) on Assets	2,244,000	-	-	-	-	-	0.0%
Water Tap Fees	228,787	280,000	280,000	284,600	280,000	-	0.0%
Oil & Gas Royalty	32	-	-	-	-	-	0.0%
Inventory markup	31,905	22,700	22,700	25,000	25,000	2,300	10.1%
Effluent Sales	-	850,000	850,000	900,000	850,000	-	0.0%
Miscellaneous non-operating income	957,660	100,000	100,000	100,000	100,000	-	0.0%
Transfers In	579,517	46,100	46,100	46,100	46,100	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>4,423,239</u>	<u>1,498,800</u>	<u>1,498,800</u>	<u>1,905,700</u>	<u>1,801,100</u>	<u>302,300</u>	<u>20.2%</u>
Total Revenues	<u>20,927,976</u>	<u>15,167,100</u>	<u>15,167,100</u>	<u>16,111,300</u>	<u>16,011,000</u>	<u>843,900</u>	<u>5.6%</u>
Expenditures							
Operating Expenses:							
Water Administration	674,084	1,045,900	1,045,900	783,400	978,400	(67,500)	-6.5%
Water Production	3,567,341	3,310,300	3,310,300	3,269,400	3,606,100	295,800	8.9%
Water Distribution	2,809,120	2,915,500	2,915,500	2,759,800	3,173,500	258,000	8.8%
General & Admin. Reimbursement	571,897	563,200	563,200	563,200	588,000	24,800	4.4%
Transfer to Other Funds	78,470	106,700	106,700	106,700	99,400	(7,300)	-6.8%
Transfer to Debt Service	35,255	84,100	84,100	84,100	87,700	3,600	4.3%
Transfer to BTU	527,193	546,200	546,200	546,200	589,100	42,900	7.9%
<i>Total Operating Expenses</i>	<u>8,263,360</u>	<u>8,571,900</u>	<u>8,571,900</u>	<u>8,112,800</u>	<u>9,122,200</u>	<u>550,300</u>	<u>6.4%</u>
Non-Operating Expenses:							
Annual Capital	2,111,015	9,083,000	9,083,000	5,283,000	10,077,000	994,000	10.9%
Right of Way Payments	783,377	683,400	683,400	683,400	710,500	27,100	4.0%
Paying Agent Fee	1,850	15,000	15,000	32,600	5,000	(10,000)	-66.7%
Miscellaneous Debt Expense	-	20,000	20,000	37,500	-	(20,000)	-100.0%
Debt Service	677,563	3,888,900	3,888,900	2,810,000	4,468,900	580,000	14.9%
<i>Total Non-Operating Expenses</i>	<u>3,573,805</u>	<u>13,690,300</u>	<u>13,690,300</u>	<u>8,846,500</u>	<u>15,261,400</u>	<u>1,571,100</u>	<u>11.5%</u>
Total Expenditures	<u>11,837,165</u>	<u>22,262,200</u>	<u>22,262,200</u>	<u>16,959,300</u>	<u>24,383,600</u>	<u>2,121,400</u>	<u>9.5%</u>
Net Increase/(Decrease)	9,090,811	(7,095,100)	(7,095,100)	(848,000)	(8,372,600)		
Beginning Operating Funds	8,475,035	11,087,294	13,771,734	13,771,734	12,923,734		
Timing of Cash Flows	(3,794,112)	-	-	-	-		
Ending Operating Funds	<u>\$ 13,771,734</u>	<u>\$ 3,992,194</u>	<u>\$ 6,676,634</u>	<u>\$ 12,923,734</u>	<u>\$ 4,551,134</u>		
# of Days of Reserve	608	170	284	581	182		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,358,361	\$ 1,409,079	\$ 1,409,079	\$ 1,333,611	\$ 1,499,540		
# 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

- Launch of Thompsons Creek Collection System Condition Assessment and Remedial Measures Plan
- Design underway for plant improvements at the Still Creek WWTP (bar screen, digester conversion, and grease plant rehabilitation)
- Installation of new turbo blowers at Burton Creek and Still Creek WWTPs
- Design underway for creek bed stabilization and outfall relocation at Still Creek WWTP
- Acquisition of TPDES Permit for Brushy Creek WWTP
- Begin design of Offsite Utilities to Brushy Creek WWTP
- Begin design of Thompsons Creek WWTP expansion
- Begin design of Brushy Creek WWTP

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 2025 Goals and Objectives

- Replace aging pumps and motors at Burton, Still and Thompsons Creek WWTPs
- Decrease dependency on potable water use within 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)
- Completed wastewater collection study with Pipeline Analysis for Thompsons Creek sewer basin
- Hydraulic sewer model completed
- Execute proactive cleaning plan – 100 miles
- Annual miscellaneous sewer line replacements (pipe burst/conventional)
- Construction complete for plant improvements at the Still Creek WWTP (bar screen, digester conversion, and grease plant rehabilitation)
- Construction complete for creek bed stabilization and outfall relocation at Still Creek WWTP
- 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
- Bid Thompsons Creek WWTP expansion
- Acquisition of TPDES Permit for Thompsons Creek expansion to 8 MGD
- Bid and construct lift station and gravity line to Stella Ranch

Fiscal Year 2024 Accomplishments

- 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)
- Renewed discharge permits for existing wastewater treatment plants
- 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
- Bid lift station and gravity line to Stella Ranch
- Completed wastewater collection study with Pipeline Analysis for Still Creek sewer basin
- Completed PLC migration for SCADA and I/O card migration design
- Development of hydraulic sewer model

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 3,833,299	\$ 4,043,900	\$ 4,043,900	\$ 3,917,800	\$ 4,323,300	279,400	6.9%
Supplies	701,298	638,000	638,000	699,300	757,500	119,500	18.7%
Maintenance & Services	2,731,374	2,234,700	2,234,700	2,395,700	2,547,500	312,800	14.0%
Miscellaneous/Admin Reimb.	851,758	896,200	896,200	862,100	884,700	(11,500)	-1.3%
Capital Outlay	4,707,615	7,256,500	7,256,500	7,871,300	6,460,700	(795,800)	-11.0%
Debt Service	311,581	2,835,100	2,835,100	2,061,300	3,006,700	171,600	6.1%
Transfers	1,324,931	1,436,900	1,436,900	1,436,900	1,489,800	52,900	3.7%
Total Expenses	\$ 14,461,856	\$ 19,341,300	\$ 19,341,300	\$ 19,244,400	\$ 19,470,200	\$ 128,900	0.7%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	41.45	42.95	42.95	42.95	43.95	1

**City of Bryan, Texas
Wastewater Fund Summary
Fiscal Year 2025**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues							
Sewer System Revenue	\$ 14,288,151	\$ 13,500,000	\$ 13,500,000	\$ 14,000,000	\$ 13,800,000	\$ 300,000	2.2%
Sewer Penalties	114,650	114,000	114,000	111,000	111,000	(3,000)	-2.6%
Miscellaneous	6,162	5,000	5,000	5,000	5,200	200	4.0%
Pretreatment Fees	684,874	630,000	630,000	630,000	630,000	-	0.0%
Hauler & Sewer Inspection Fees	78,350	67,600	67,600	73,700	68,500	900	1.3%
<i>Total Operating Revenues</i>	<u>15,172,187</u>	<u>14,316,600</u>	<u>14,316,600</u>	<u>14,819,700</u>	<u>14,614,700</u>	<u>298,100</u>	<u>2.1%</u>
Non-Operating Revenues							
Sewer Tap Fees	158,025	265,000	265,000	220,000	220,000	(45,000)	-17.0%
Miscellaneous-Non Operating	16,781	28,600	28,600	20,500	20,500	(8,100)	-28.3%
Transfers from Other Funds	114,788	312,800	312,800	312,800	324,500	11,700	3.7%
Interest Income	402,636	200,000	200,000	400,000	400,000	200,000	100.0%
<i>Total Non-Operating Revenues</i>	<u>692,230</u>	<u>806,400</u>	<u>806,400</u>	<u>953,300</u>	<u>965,000</u>	<u>158,600</u>	<u>19.7%</u>
Total Revenues	<u>15,864,417</u>	<u>15,123,000</u>	<u>15,123,000</u>	<u>15,773,000</u>	<u>15,579,700</u>	<u>456,700</u>	<u>3.0%</u>
Expenditures							
Operating Expenses							
Wastewater Administration	990,255	741,800	741,800	719,700	876,800	135,000	18.2%
Wastewater Collection	2,660,485	2,588,300	2,588,300	2,539,300	2,737,400	149,100	5.8%
Wastewater Pre-Treatment	95,515	109,100	109,100	78,900	111,400	2,300	2.1%
Wastewater Treatment	3,038,734	3,047,900	3,047,900	3,211,000	3,451,700	403,800	13.2%
Environmental Services	723,362	729,400	729,400	729,700	752,100	22,700	3.1%
General & Admin Reimbursement	609,378	596,300	596,300	596,300	583,500	(12,800)	-2.1%
Transfer to Other Funds	62,538	79,300	79,300	79,300	68,500	(10,800)	-13.6%
Transfer to Debt Service	42,490	101,400	101,400	101,400	105,600	4,200	4.1%
Transfer to BTU	527,730	543,400	543,400	543,400	588,000	44,600	8.2%
<i>Total Operating Expenses</i>	<u>8,750,487</u>	<u>8,536,900</u>	<u>8,536,900</u>	<u>8,599,000</u>	<u>9,275,000</u>	<u>738,100</u>	<u>8.6%</u>
Non-Operating Expenses							
Annual Capital	4,707,615	7,256,500	7,256,500	7,871,300	6,460,700	(795,800)	-11.0%
Right of Way Payments	692,173	712,800	712,800	712,800	727,700	14,900	2.1%
Paying Agent Fee	-	5,000	5,000	5,000	5,000	-	0.0%
Debt Service	311,581	2,830,100	2,830,100	2,056,300	3,001,800	171,700	6.1%
<i>Total Non-Operating Expenses</i>	<u>5,711,369</u>	<u>10,804,400</u>	<u>10,804,400</u>	<u>10,645,400</u>	<u>10,195,200</u>	<u>(609,200)</u>	<u>-5.6%</u>
Total Expenditures	<u>14,461,856</u>	<u>19,341,300</u>	<u>19,341,300</u>	<u>19,244,400</u>	<u>19,470,200</u>	<u>128,900</u>	<u>0.7%</u>
Net Increase/(Decrease)	1,402,561	(4,218,300)	(4,218,300)	(3,471,400)	(3,890,500)		
Beginning Operating Funds	10,337,431	9,483,331	9,365,315	9,365,315	5,893,915		
Timing of Cash Flows	(2,374,677)	-	-	-	-		
Ending Operating Funds	<u>\$ 9,365,315</u>	<u>\$ 5,265,031</u>	<u>\$ 5,147,015</u>	<u>\$ 5,893,915</u>	<u>\$ 2,003,415</u>		
# of Days of Reserve	391	225	220	250	79		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,438,436	\$ 1,403,326	\$ 1,403,326	\$ 1,413,534	\$ 1,524,658		
# 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 2024 Accomplishments

- Maintained reduced residential solid waste service rates at \$13.50/month (previous rate of \$14.09/month)
- 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

- Completed hardware installs and initial implementation of routing solution to improve solid waste collection services
- Added one new route to residential collection and preparing to add one new route to commercial services
- Completed MSW A and B training and certification
- 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

Fiscal Year 2025 Goals and Objectives

- Ensure zero (0) days of service interruptions
- Optimize and rebalance routes with new routing solution, Routeware
- 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
- Incorporate and implement Routeware into Workflow process for Call Center
- Continue participating on review team for WebEx phone services for potential upgrade

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 3,630,316	\$ 3,741,700	\$ 3,741,700	\$ 3,812,200	\$ 3,919,300	177,600	4.7%
Supplies	817,895	790,300	790,300	858,900	790,400	100	0.0%
Maintenance & Services	662,411	679,200	679,200	700,300	698,300	19,100	2.8%
Miscellaneous/Admin Reimb.	1,642,024	1,565,700	1,565,700	1,486,500	1,025,300	(540,400)	-34.5%
Capital Outlay	2,123,681	1,399,900	1,399,900	2,635,000	2,905,300	1,505,400	107.5%
Transfers	1,100,961	1,180,500	1,180,500	1,180,500	1,246,200	65,700	5.6%
Total Expenses	\$ 9,977,288	\$ 9,357,300	\$ 9,357,300	\$ 10,673,400	\$ 10,584,800	\$ 1,227,500	13.1%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	45	45	45	45	46	1

**City of Bryan, Texas
Solid Waste Fund Summary
Fiscal Year 2025**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues							
Residential Refuse	\$ 4,790,463	\$ 4,825,700	\$ 4,825,700	\$ 4,956,000	\$ 5,055,000	\$ 229,300	4.8%
Commercial Refuse	4,001,108	3,885,200	3,885,200	4,116,000	4,200,000	314,800	8.1%
Penalties	72,477	75,000	75,000	80,000	75,000	-	0.0%
License & Permit Fees	88,759	70,000	70,000	85,000	70,000	-	0.0%
Miscellaneous	270,264	7,000	7,000	6,000	7,000	-	0.0%
<i>Total Operating Revenues</i>	<u>9,223,071</u>	<u>8,862,900</u>	<u>8,862,900</u>	<u>9,243,000</u>	<u>9,407,000</u>	<u>544,100</u>	<u>6.1%</u>
Non-Operating Revenues							
Interest Income	298,241	125,000	125,000	250,000	250,000	125,000	100.0%
Transfers In	108,457	131,300	131,300	131,300	135,200	3,900	3.0%
<i>Total Non-Operating Revenues</i>	<u>406,698</u>	<u>256,300</u>	<u>256,300</u>	<u>381,300</u>	<u>385,200</u>	<u>128,900</u>	<u>50.3%</u>
Total Revenues	<u>9,629,769</u>	<u>9,119,200</u>	<u>9,119,200</u>	<u>9,624,300</u>	<u>9,792,200</u>	<u>673,000</u>	<u>7.4%</u>
Expenditures							
Operating Expenses							
Administration	5,440,871	5,365,700	5,365,700	5,504,500	4,930,000	(435,700)	-8.1%
Call Center	380,410	425,800	425,800	385,900	434,300	8,500	2.0%
Recycling	295,597	335,000	335,000	317,100	339,000	4,000	1.2%
Admin Reimbursement	635,768	650,400	650,400	650,400	730,000	79,600	12.2%
Transfer to BTU	593,428	604,600	604,600	604,600	656,400	51,800	8.6%
Transfer to Debt Service Fund	41,040	97,900	97,900	97,900	102,000	4,100	4.2%
<i>Total Operating Expenses</i>	<u>7,387,114</u>	<u>7,479,400</u>	<u>7,479,400</u>	<u>7,560,400</u>	<u>7,191,700</u>	<u>(287,700)</u>	<u>-3.8%</u>
Non-Operating Expenses							
Transfer to Wastewater	24,516	15,400	15,400	15,400	20,300	4,900	31.8%
Transfer to Water	20,648	19,500	19,500	19,500	16,100	(3,400)	-17.4%
Right of Way Use Fee	421,329	443,100	443,100	443,100	451,400	8,300	1.9%
Annual Capital	2,123,681	1,399,900	1,399,900	2,635,000	2,905,300	1,505,400	107.5%
<i>Total Non-Operating Expenses</i>	<u>2,590,174</u>	<u>1,877,900</u>	<u>1,877,900</u>	<u>3,113,000</u>	<u>3,393,100</u>	<u>1,515,200</u>	<u>80.7%</u>
Total Expenditures	<u>9,977,288</u>	<u>9,357,300</u>	<u>9,357,300</u>	<u>10,673,400</u>	<u>10,584,800</u>	<u>1,227,500</u>	<u>13.1%</u>
Net Increase/(Decrease)	(347,519)	(238,100)	(238,100)	(1,049,100)	(792,600)		
Beginning Operating Funds	8,421,925	6,353,625	8,444,809	8,444,809	7,395,709		
Timing of Cash Flows	370,403	-	-	-	-		
Ending Operating Funds	<u>\$ 8,444,809</u>	<u>\$ 6,115,525</u>	<u>\$ 8,206,709</u>	<u>\$ 7,395,709</u>	<u>\$ 6,603,109</u>		
# of Days of Reserve	417	298	400	357	335		
Reserve Requirement :							
(60 days operating expenses)	\$ 1,214,320	\$ 1,229,490	\$ 1,229,490	\$ 1,242,805	\$ 1,182,197		
# 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
- Ensure runway reconfiguration extension viable option in future

Fiscal Year 2024 Accomplishments

- Completed Asphalt Rehabilitation Project
- Installed LED beacon light
- Began major hangar construction project
- Entered into agreement with BBC for a Business Center to be constructed at Coulter
- Completed Hangar H3 office space addition
- Completed Hangar H3 drainage improvement project
- Hosted field trips for local students

Fiscal Year 2025 Goals and Objectives

- Promote awareness of Coulter Airfield to business travelers to our community
- Promote awareness of Coulter Airfield among citizens of Bryan
- Commence BBC Business Center construction
- Commence engineering phase of RAMP expansion
- Increase business aircraft operations
- Complete Hangar H3 Office Space Addition

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 363,986	\$ 413,200	\$ 413,200	\$ 355,100	\$ 428,200	15,000	3.6%
Supplies	484,393	464,500	464,500	413,000	414,500	(50,000)	-10.8%
Maintenance & Services	186,400	191,100	191,100	215,600	300,200	109,100	57.1%
Miscellaneous/Admin Reimb.	142,528	253,900	253,900	254,800	157,400	(96,500)	-38.0%
Capital Outlay	248,166	600,000	600,000	250,000	400,000	(200,000)	-33.3%
Debt Service	78,374	76,900	76,900	76,900	406,600	329,700	428.7%
Transfers	1,905	4,400	4,400	4,400	4,600	200	4.5%
Total Expenses	\$ 1,505,752	\$ 2,004,000	\$ 2,004,000	\$ 1,569,800	\$ 2,111,500	\$ 107,500	5.4%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	4	4	4	4	4	-

**City of Bryan, Texas
Airport Fund Summary
Fiscal Year 2025**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues:							
Rent	\$ 240,975	\$ 270,000	\$ 270,000	\$ 217,000	\$ 285,000	\$ 15,000	5.6%
Fuel Revenue	580,767	530,000	530,000	490,000	400,000	(130,000)	-24.5%
<i>Total Operating Revenues</i>	<u>821,742</u>	<u>800,000</u>	<u>800,000</u>	<u>707,000</u>	<u>685,000</u>	<u>(115,000)</u>	<u>-14.4%</u>
Non-Operating Revenues:							
Grants and Reimbursements	46,086	50,000	50,000	100,000	100,000	50,000	100.0%
Interest Income	3,771	8,000	8,000	2,000	4,500	(3,500)	-43.8%
Misc. Revenues	152,867	2,000	2,000	2,300	2,000	-	0.0%
Transfers In	455,000	1,014,000	1,014,000	1,014,000	875,000	(139,000)	-13.7%
<i>Total Non-Operating Revenues</i>	<u>657,724</u>	<u>1,074,000</u>	<u>1,074,000</u>	<u>1,118,300</u>	<u>981,500</u>	<u>(92,500)</u>	<u>-8.6%</u>
Total Revenues	<u>1,479,466</u>	<u>1,874,000</u>	<u>1,874,000</u>	<u>1,825,300</u>	<u>1,666,500</u>	<u>(207,500)</u>	<u>-11.1%</u>
Expenditures							
Operating Expenses:							
Salaries and Benefits	363,986	413,200	413,200	355,100	428,200	15,000	3.6%
Supplies	8,279	14,500	14,500	13,000	14,500	-	0.0%
Fuel for resale	476,114	450,000	450,000	400,000	400,000	(50,000)	-11.1%
Maintenance	31,026	128,500	128,500	178,500	128,500	-	0.0%
Transfer to City Debt Service	1,905	4,400	4,400	4,400	4,600	200	4.5%
Other Services and Charges	155,374	161,500	161,500	136,900	154,100	(7,400)	-4.6%
<i>Total Operating Expenses</i>	<u>1,036,684</u>	<u>1,172,100</u>	<u>1,172,100</u>	<u>1,087,900</u>	<u>1,129,900</u>	<u>(42,200)</u>	<u>-3.6%</u>
Non-Operating Expenses:							
Debt Service	78,374	76,900	76,900	76,900	406,600	329,700	428.7%
Annual Capital	248,166	600,000	600,000	250,000	400,000	(200,000)	-33.3%
Administrative Reimbursement	142,528	155,000	155,000	155,000	175,000	20,000	12.9%
<i>Total Non-Operating Expenses</i>	<u>469,068</u>	<u>831,900</u>	<u>831,900</u>	<u>481,900</u>	<u>981,600</u>	<u>149,700</u>	<u>18.0%</u>
Total Expenditures	<u>1,505,752</u>	<u>2,004,000</u>	<u>2,004,000</u>	<u>1,569,800</u>	<u>2,111,500</u>	<u>107,500</u>	<u>5.4%</u>
Net Increase /(Decrease)	(26,286)	(130,000)	(130,000)	255,500	(445,000)		
Beginning Operating Funds	275,782	324,282	380,156	380,156	635,656		
Timing of Cash Flows	130,636	-	-	-	-		
Ending Operating Funds	<u>\$ 380,156</u>	<u>\$ 194,282</u>	<u>\$ 250,156</u>	<u>\$ 635,656</u>	<u>\$ 190,656</u>		
# of Days of Reserve	134	61	78	213	62		
Reserve Requirement :							
(60 days operating expenses)	\$ 170,410	\$ 192,674	\$ 192,674	\$ 178,833	\$ 185,737		
# of Days Required	60	60	60	60	60		

Operating Funds = Unrestricted Cash

City of Bryan, Texas
Bryan Commerce and Development Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Operating Revenues:							
Property Sales	\$ 97,229	\$ -	\$ -	\$ 7,050,000	\$ -	\$ -	0.0%
<i>Total Operating Revenues</i>	97,229	-	-	7,050,000	-	-	0.0%
Non-Operating Revenues:							
Interest Income	20,116	15,000	15,000	267,500	100,000	85,000	566.7%
Miscellaneous Revenue	-	100,000	100,000	-	-	(100,000)	-100.0%
Transfer from General Fund	10,000,000	500,000	500,000	-	-	(500,000)	-100.0%
<i>Total Non-Operating Revenues</i>	10,020,116	615,000	615,000	267,500	100,000	(515,000)	-83.7%
Total Revenues	10,117,345	615,000	615,000	7,317,500	100,000	(515,000)	-83.7%
Expenditures							
Operating Expenses:							
Other services and charges	41,218	200,000	200,000	39,300	50,000	(150,000)	-75.0%
Land/Building Purchase	10,510,300	-	-	400,000	500,000	500,000	0.0%
Land Purchase - Builder Infill Program	-	50,000	50,000	265,700	130,000	80,000	160.0%
Contractual Obligations	360,000	25,000	25,000	37,700	75,000	50,000	200.0%
Lake Walk Innovation Center Operations	122,631	400,000	400,000	-	-	(400,000)	-100.0%
<i>Total Operating Expenses</i>	11,034,149	675,000	675,000	742,700	755,000	80,000	185.0%
Non-Operating Expenses:							
Admin Reimbursements	66,757	73,800	73,800	73,800	63,700	(10,100)	-13.7%
<i>Total Non-Operating Expenses</i>	66,757	73,800	73,800	73,800	63,700	(10,100)	-13.7%
Total Expenditures	11,100,906	748,800	748,800	816,500	818,700	69,900	9.3%
Net Increase/(Decrease)	(983,561)	(133,800)	(133,800)	6,501,000	(718,700)		
Beginning Operating Funds	758,192	136,992	706,189	706,189	7,207,189		
Timing of Cash Flows	(52,003)	-	-	-	-		
Ending Operating Funds	\$ 706,189	\$ 3,192	\$ 572,389	\$ 7,207,189	\$ 6,488,489		
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 and North) 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 Occupancy Tax Fund

The Hotel Occupancy 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 15% of the collected revenue can be spent on historical restoration and preservation. Chapter 351 of the Texas Tax 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 2025 total budgeted revenues are \$2,472,000 which is \$102,000, or 4.3%, above FY 2024 adopted budget revenues. The budgeted revenues include \$2,400,000 for room tax receipts and \$72,000 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. In FY 2025, the City expects to reimburse The Stella \$200,000. The contract with The Stella is expected to end in FY 2025.

Including The Stella Hotel agreement, the FY 2025 HOT expenditures are expected to be \$3,430,200. This is an increase of \$531,700 or 18.3%, over the FY 2024 adopted budget.

The FY 2025 adopted expenditures include funding for Destination Bryan of \$2,470,000. Funding for FY 2025 includes Parks and Recreation departmental expenses of \$365,200 to focus on attracting sports tournaments and other events to the City of Bryan, the Stella Hotel economic development agreement of \$200,000, Bryan Arts Affiliates of \$135,000, and Arts and Culture Grants of \$125,000. 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 2025 budget includes \$50,000 for the funding of historical restoration projects within the City.

The FY 2025 ending fund balance is projected to be \$466,507, or 50 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 2025, the projected outstanding principal balance for all issuances is projected to be \$3,901,494.

The total revenues for the FY 2025 budget for the Street Improvement Fund are expected to be \$6,760,000. The budgeted revenues include transportation fees of \$6,400,000, interest income of \$300,000, and other income including penalties of \$60,000.

The total expected expenditures for FY 2025 are \$8,604,500 which is a decrease of \$1,360,200, or 13.7% from the FY 2024 adopted budget. The majority of budgeted expenditures are for street improvement capital, which is expected to be \$6,250,000, which is an increase from the FY 2024 adopted budget of \$3,150,000, or 101.6%, and street improvement maintenance of \$1,640,000, which is a decrease of \$3,965,000, or 70.7%. Other expenditures include a transfer to the debt service fund of \$373,400, administrative reimbursements of \$126,500, transfers to BTU of \$110,600, professional services of \$80,000, and uncollectible accounts of \$24,000.

The FY 2025 ending fund balance is expected to be \$10,608,395, or 450 days, which is above the reserve target of \$1,414,438, 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 2025 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 2025 is projected to be \$1,588,419.

FY 2025 total projected revenues are \$1,060,000. Included in this total are drainage fees of \$1,021,000, interest income of \$30,000, and other-penalty income of \$9,000.

The total expected expenditures for FY 2025 are \$1,081,200, which is a decrease of \$439,700, or 28.9%, from the FY 2024 adopted budget. Drainage capital improvement projects budgeted for FY 2025 total \$769,300, which is a decrease of \$405,700, or 34.5%, from the FY 2024 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 \$124,400, a transfer to debt service of \$91,000, a transfer of \$50,000 to BTU for utility billing services, storm system maintenance expenses of \$41,500, and uncollectible accounts of \$5,000.

The FY 2025 ending fund balance is expected to be \$1,417,026, or 478 days, which is above the reserve target of \$177,732, 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 City contributes all of its incremental property tax revenues to TIRZ 10. Brazos County contributes 80% of its maintenance and operations rate to TIRZ 10 through 2026.

Total revenues are projected to be \$5,021,000, which is an increase of \$101,300, or 2.1%, from the FY 2024 adopted budget. The increase is related to the estimated property tax revenues for FY 2025 which are \$3,145,000 and contributions from Brazos County are estimated to be \$1,756,000 in property taxes. Interest earnings are projected to generate \$120,000 in revenue during FY 2025.

The total expected expenditures for FY 2025 are \$757,400, which is a decrease of \$1,416,600, or 65.2%, from the FY 2024 adopted budget. FY 2025 expenditures include debt service payments in the amount of \$707,400 and contractual services of \$50,000.

The FY 2025 ending fund balance is expected to be \$9,275,811, 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 2025 for all issuances will be \$273,737. 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 2025 total \$460,000, which includes property tax revenues of \$440,000 and interest income of \$20,000.

The FY 2025 estimated total expenditures are \$111,500, which is a transfer to the debt service fund.

The FY 2025 ending fund balance is expected to be \$1,165,682, which is above the reserve requirement of \$50,000. This fund is expected to close during FY 2025.

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 2025 is \$4,744,519.

The City of Bryan estimates FY 2025 revenues to total \$471,600 which includes \$441,600 in property tax revenues and interest income of \$30,000.

Total expenditures for TIRZ 21 are \$322,300 which is a transfer to the debt service fund.

The FY 2025 ending fund balance is expected to be \$1,198,540, 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. 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 property 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.

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. 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 outstanding principal balance for the North and Target tracts for FY 2025 is projected to be \$792,474.

The FY 2025 TIRZ 22 revenues are budgeted to be \$517,800, which is \$53,300, or 11.5%, above the FY 2024 adopted budget. Property Tax revenues for FY 2025 are projected to be \$508,800. Interest income is expected to be \$9,000.

FY 2025 expenditures are budgeted to be \$744,900, which is \$250,900, or 50.8%, above the FY 2024 adopted budget. The expenditures include a transfer to debt service in the amount of \$404,900 and a contractual service expenses of \$340,000.

The FY 2025 ending fund balance is expected to be \$55,357, 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 2025 projected revenues are expected to be \$35,000, which is equivalent to the FY 2024 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 2025 are projected to be \$41,500, which is \$5,000, or 13.7%, above the FY 2024 adopted budget. Expenses include \$25,000 for maintenance costs for Municipal Court software, \$13,500 for supplies, and \$3,000 for communication data lines.

The FY 2025 ending fund balance is expected to be \$152,118 which is above the reserve target of \$6,822, 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 2025 are budgeted to be \$929,000, a decrease of \$594,400, or 39.0%, from the FY 2024 adopted budget of \$1,523,400. Revenues budgeted for the Community Development Fund include a Community Development Block grant of \$470,000, a HOME grant of \$349,000, HOME program income of \$60,000, and a revolving loan of \$50,000. Budgeted revenues are based on the projected remaining grant balances at year end.

Expenditures for FY 2025 in the Community Development Fund are budgeted to be \$929,000, this is a decrease of \$594,400, or 39.0% from the FY 2024 budget of \$1,523,400. 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 2025 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 2025 revenues are for interest income at \$45,000. There are no projected expenditures in FY 2025.

The FY 2025 ending fund balance is expected to be \$1,356,626.

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 2025 are projected to be \$391,000, which is an increase of \$28,100, or 7.7%, over the FY 2024 adopted budget. Revenues include property taxes on mineral values that are estimated at \$198,900 and will be transferred from the General Fund to the Oil and Gas Fund, oil and gas royalties that are estimated at \$140,000, and interest income budgeted at \$52,100. There are no expenditures budgeted for FY 2025.

The FY 2025 ending fund balance is expected to be \$2,386,567.

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 mid-year FY 2022, while Legends Event Center began operations in December of FY 2023. Total FY 2025 projected revenues are expected to be \$3,437,000. Operating revenues for FY 2025 include operations for the Legends Event Center, which are projected to be \$2,000,000 and the Travis Park Field revenues, which are expected to be \$187,000. Other revenues include a transfer from the General Fund of \$1,000,000 to support operations, which accounts for the decrease in revenues from FY 2024, ground lease revenues, which are expected to be \$125,000, interest income is estimated at \$75,000, and other miscellaneous revenues estimated at \$50,000.

Total expenditures budgeted for Midtown Park Operations fund for FY 2025 are projected to be \$4,305,100. Operations including the Legend Events Center facility expenses are budgeted at \$2,687,100, the indoor tennis center expenses are budgeted at \$574,700, and Travis Park Field expenses are budgeted at \$451,900. Other expenditures for park operations include capital, salaries, benefits, and supplies and maintenance costs of \$591,400.

The FY 2025 ending fund balance is projected to be \$5,222,147.

Phillips Event Center (“PEC”) Fund

The facilities associated with the Phillips Event Center (PEC) 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 2024.

Total FY 2025 projected revenues are expected to be \$2,950,000. In FY 2025, a transfer in of \$1,100,000 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 \$1,100,000 and revenues from the event center are anticipated to be \$750,000.

Total expenditures for the PEC fund of \$2,896,300 include golf course, facilities, and other operating expenditures. Expenditures for the golf course in FY 2025 are projected to be \$1,274,400, which include \$675,000 for contract labor, \$280,500 for capital, \$170,200 for supplies, and \$148,700 for maintenance costs. Expenditures for the PEC facilities in FY 2025 are projected to be \$1,130,100, which includes \$471,000 for contract labor, \$250,000 for costs of goods and services, \$219,200 for capital expenditures, and \$189,900 for supplies. Other expenses for PEC for FY 2025 are projected to be \$491,800, which includes \$226,000 for management fees and incentives, \$100,000 for supplies, \$100,000 for maintenance, \$45,000 for rental of equipment, and \$20,800 for insurance expenses.

The FY 2025 ending fund balance is projected to be \$196,383.

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 2025 projected revenues are expected to be \$1,200,000, which include revenues from the theaters of \$400,000, and \$800,000 of transfers in from the General Fund to fund operations.

Total expenditures for the Queen and Palace Theaters Fund in FY 2025 are projected to be \$1,236,100, which include \$928,100 for theater operations and \$308,000 for other operating expenditures.

The FY 2025 ending fund balance is projected to be \$113,579.

CITY OF BRYAN, TEXAS
Special Revenue Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Hotel Occupancy Tax Fund	\$ 2,440,106	\$ 2,370,000	\$ 2,370,000	\$ 2,478,000	\$ 2,472,000	\$ 102,000	4.3%
Street Improvement Fund	6,778,446	6,470,000	6,470,000	6,760,000	6,760,000	290,000	4.5%
Drainage Fund	1,115,515	1,026,000	1,026,000	1,064,000	1,060,000	34,000	3.3%
TIRZ #10 (Traditions) Fund	4,014,209	4,919,700	4,919,700	4,650,000	5,021,000	101,300	2.1%
TIRZ #19 (Nash Street) Fund	432,830	534,000	534,000	450,000	460,000	(74,000)	-13.9%
TIRZ #21 (Downtown) Fund	359,022	484,000	484,000	499,000	471,600	(12,400)	-2.6%
TIRZ #22 (Target and North) Fund	706,719	464,500	464,500	695,800	517,800	53,300	11.5%
Court Technology Fund	42,959	35,000	35,000	36,800	35,000	-	0.0%
Community Development Fund	1,021,215	1,523,400	1,523,400	872,700	929,000	(594,400)	-39.0%
Capital Reserve Fund	42,613	40,000	40,000	54,700	45,000	5,000	12.5%
Oil & Gas Fund	364,635	362,900	362,900	412,900	391,000	28,100	7.7%
Midtown Park Operations Fund	3,634,215	3,470,000	3,470,000	5,785,000	3,437,000	(33,000)	-1.0%
Phillips Event Center Fund	3,942,548	3,800,000	3,800,000	3,386,000	2,950,000	(850,000)	-22.4%
The Queen & Palace Theaters Fund	1,380,959	1,125,000	1,125,000	1,200,000	1,200,000	75,000	6.7%
Total Revenues	\$ 26,275,990	\$ 26,624,500	\$ 26,624,500	\$ 28,344,900	\$ 25,749,400	\$ (875,100)	-3.3%
Expenditures							
Hotel Occupancy Tax Fund	\$ 2,722,764	\$ 2,898,500	\$ 2,898,500	\$ 2,872,700	\$ 3,430,200	\$ 531,700	18.3%
Street Improvement Fund	4,328,994	9,964,700	9,964,700	6,851,100	8,604,500	(1,360,200)	-13.7%
Drainage Fund	618,489	1,520,900	1,520,900	1,045,700	1,081,200	(439,700)	-28.9%
TIRZ #10 (Traditions) Fund	3,640,463	2,174,000	2,174,000	2,174,000	757,400	(1,416,600)	-65.2%
TIRZ #19 (Nash Street) Fund	137,131	136,900	136,900	136,900	111,500	(25,400)	-18.6%
TIRZ #21 (Downtown) Fund	521,752	672,000	672,000	322,000	322,300	(349,700)	-52.0%
TIRZ #22 (Target and North) Fund	704,990	494,000	494,000	564,100	744,900	250,900	50.8%
Court Technology Fund	22,258	36,500	36,500	91,500	41,500	5,000	13.7%
Community Development Fund	989,657	1,523,400	1,523,400	1,097,540	929,000	(594,400)	-39.0%
Capital Reserve Fund	-	-	-	-	-	-	0.0%
Oil & Gas Fund	-	-	-	-	-	-	0.0%
Midtown Park Operations Fund	3,399,084	3,953,000	3,953,000	3,250,600	4,305,100	352,100	8.9%
Phillips Event Center Fund	4,076,638	3,838,100	3,838,100	3,521,400	2,896,300	(941,800)	-24.5%
The Queen & Palace Theaters Fund	1,252,480	1,178,000	1,178,000	1,228,000	1,236,100	58,100	4.9%
Total Expenditures	\$ 22,414,701	\$ 28,390,000	\$ 28,390,000	\$ 23,155,540	\$ 24,460,000	\$ (3,930,000)	-13.8%

CITY OF BRYAN, TEXAS
Hotel Occupancy Tax Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Room Tax Receipts	\$ 2,349,175	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	\$ 2,400,000	\$ 100,000	4.3%
Interest Income	81,766	70,000	70,000	75,000	72,000	2,000	2.9%
Miscellaneous Revenues	9,165	-	-	3,000	-	-	0.0%
Total Revenues	2,440,106	2,370,000	2,370,000	2,478,000	2,472,000	102,000	4.3%
<u>Expenditures</u>							
Outside Agency Programs							
Arts and Culture Grants	-	-	-	-	135,000	135,000	0.0%
Bryan Arts Affiliates	111,780	112,000	112,000	148,500	125,000	13,000	11.6%
Chamber of Commerce	-	5,000	5,000	-	-	(5,000)	-100.0%
Communication Expenses - City of Bryan	54,415	75,000	75,000	60,000	75,000	-	0.0%
Destination Bryan	2,003,494	2,270,000	2,270,000	2,270,000	2,470,000	200,000	8.8%
Historical Restoration	121,283	129,900	129,900	120,000	50,000	(79,900)	-61.5%
Parks and Recreation - City of Bryan	79,443	96,600	96,600	76,200	365,200	268,600	278.1%
The Stella - Economic Dev. Agreement	263,090	200,000	200,000	198,000	200,000	-	0.0%
Total Outside Agency Programs	2,633,505	2,888,500	2,888,500	2,872,700	3,420,200	531,700	18.4%
<u>Events</u>							
Unspecified Events	89,259	10,000	10,000	-	10,000	-	0.0%
Total Events	89,259	10,000	10,000	-	10,000	-	0.0%
Total Expenditures	2,722,764	2,898,500	2,898,500	2,872,700	3,430,200	531,700	18.3%
Net Increase/Decrease	(282,657)	(528,500)	(528,500)	(394,700)	(958,200)		
Beginning Fund Balance	2,220,267	1,981,667	1,819,407	1,819,407	1,424,707		
Timing of Cash Flows	(118,203)	-	-	-	-		
Ending Operating Funds	\$ 1,819,407	\$ 1,453,167	\$ 1,290,907	\$ 1,424,707	\$ 466,507		
# of Days Reserve	244	183	163	181	50		

CITY OF BRYAN, TEXAS
Street Improvement Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Fees	\$ 6,378,943	\$ 6,300,000	\$ 6,300,000	\$ 6,400,000	\$ 6,400,000	\$ 100,000	1.6%
Other	63,437	70,000	70,000	60,000	60,000	(10,000)	-14.3%
Interest Income	336,066	100,000	100,000	300,000	300,000	200,000	200.0%
Total Revenues	6,778,446	6,470,000	6,470,000	6,760,000	6,760,000	290,000	4.5%
Total Revenues and Transfers In	6,778,446	6,470,000	6,470,000	6,760,000	6,760,000	290,000	4.5%
<u>Expenditures</u>							
Street Improvement Maintenance	357,478	5,605,000	5,605,000	672,000	1,640,000	(3,965,000)	-70.7%
Professional Services	15,000	570,000	570,000	1,948,800	80,000	(490,000)	-86.0%
Admin Reimbursement	57,161	160,000	160,000	143,100	126,500	(33,500)	-20.9%
Uncollectible Accounts	14,404	24,000	24,000	14,300	24,000	-	0.0%
Contractual Services	531	-	-	-	-	-	0.0%
Annual Capital	3,399,491	3,100,000	3,100,000	3,567,200	6,250,000	3,150,000	101.6%
Transfer to Debt Service	371,034	373,400	373,400	373,400	373,400	-	0.0%
Transfer to BTU	113,895	132,300	132,300	132,300	110,600	(21,700)	-16.4%
Total Expenditures	4,328,994	9,964,700	9,964,700	6,851,100	8,604,500	(1,360,200)	-13.7%
Net Increase/(Decrease)	2,449,452	(3,494,700)	(3,494,700)	(91,100)	(1,844,500)		
Beginning Operating Funds	10,012,035	3,663,535	12,543,995	12,543,995	12,452,895		
Timing of Cash Flows	82,508.13	-	-	-	-		
Ending Operating Funds	\$ 12,543,995	\$ 168,835	\$ 9,049,295	\$ 12,452,895	\$ 10,608,395		
# of Days of Reserve	1,058	6	331	663	450		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 711,615	\$ 1,638,033	\$ 1,638,033	\$ 1,126,208	\$ 1,414,438		
# of Days Required	60	60	60	60	60		

CITY OF BRYAN, TEXAS
Drainage Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Fees	\$ 1,064,398	\$ 1,000,000	\$ 1,000,000	\$ 1,026,000	\$ 1,021,000	\$ 21,000	2.1%
Other	10,585	11,000	11,000	8,000	9,000	(2,000)	-18.2%
Interest Income	40,532	15,000	15,000	30,000	30,000	15,000	100.0%
Total Revenues	1,115,515	1,026,000	1,026,000	1,064,000	1,060,000	34,000	3.3%
<u>Expenditures</u>							
Storm System Maintenance	-	-	-	40,000	41,500	41,500	0.0%
Contr Engineer/Planning	74,910	38,300	38,300	230,000	-	(38,300)	-100.0%
Uncollectible Accounts	2,404	5,000	5,000	5,000	5,000	-	0.0%
Contractual Services	5,268	-	-	-	-	-	0.0%
Storm System Capital	282,668	1,175,000	1,175,000	525,000	769,300	(405,700)	-34.5%
Admin. Reimbursements	111,866	161,200	161,200	104,300	124,400	(36,800)	-22.8%
Transfer to Debt Service	91,373	91,400	91,400	91,400	91,000	(400)	-0.4%
Transfer to BTU	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditures	618,489	1,520,900	1,520,900	1,045,700	1,081,200	(439,700)	-28.9%
Net Increase/(Decrease)	497,025	(494,900)	(494,900)	18,300	(21,200)		
Beginning Operating Funds	901,425	549,825	1,419,926	1,419,926	1,438,226		
Timing of Cash Flows	21,476	-	-	-	-		
Ending Operating Funds	\$ 1,419,926	\$ 54,925	\$ 925,026	\$ 1,438,226	\$ 1,417,026		
# of Days Reserve	838	13	222	502	478		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 101,669	\$ 250,011	\$ 250,011	\$ 171,896	\$ 177,732		
# of Days Reserve Target	60	60	60	60	60		

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Property tax - City	\$ 2,602,061	\$ 3,224,000	\$ 3,224,000	\$ 2,900,000	\$ 3,145,000	\$ (79,000)	-2.5%
Property tax - County	1,290,877	1,595,700	1,595,700	1,600,000	1,756,000	160,300	10.0%
Interest Income	121,271	100,000	100,000	150,000	120,000	20,000	20.0%
Total Revenues	4,014,209	4,919,700	4,919,700	4,650,000	5,021,000	101,300	2.1%
Expenditures							
Transfer to Debt Service Fund	709,286	706,800	706,800	706,800	707,400	600	0.1%
Transfers Out	2,900,000	1,442,200	1,442,200	1,442,200	-	(1,442,200)	-100.0%
Contractual & Professional Services	31,178	25,000	25,000	25,000	50,000	25,000	100.0%
Total Expenditures	3,640,463	2,174,000	2,174,000	2,174,000	757,400	(1,416,600)	-65.2%
Net Increase/(Decrease)	373,746	2,745,700	2,745,700	2,476,000	4,263,600		
Beginning Operating Funds	2,180,848	2,870,548	2,536,211	2,536,211	5,012,211		
Timing of Cash Flows	(18,383)	-	-	-	-		
Ending Operating Funds	\$ 2,536,211	\$ 5,616,248	\$ 5,281,911	\$ 5,012,211	\$ 9,275,811		
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 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Property tax - City	\$ 422,309	\$ 524,000	\$ 524,000	\$ 420,000	\$ 440,000	\$ (84,000)	-16.0%
Interest Income	10,521	10,000	10,000	30,000	20,000	10,000	100.0%
Total Revenues	432,830	534,000	534,000	450,000	460,000	(74,000)	-13.9%
<u>Expenditures</u>							
Transfer to Debt Service Fund	137,131	136,900	136,900	136,900	-	(136,900)	-100.0%
Total Expenditures	137,131	136,900	136,900	136,900	-	(136,900)	-100.0%
Net Increase/(Decrease)	295,699	397,100	397,100	313,100	460,000		
Beginning Operating Funds	211,860	536,761	504,081	504,082	817,182		
Timing of Cash Flows	(3,478)	-	-	-	-		
Ending Operating Funds	\$ 504,081	\$ 933,861	\$ 901,181	\$ 817,182	\$ 1,277,182		
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 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Property tax - City	\$ 317,420	\$ 459,000	\$ 459,000	\$ 464,000	\$ 441,600	\$ (17,400)	-3.8%
Interest	41,602	25,000	25,000	35,000	30,000	5,000	20.0%
Total Revenues	359,022	484,000	484,000	499,000	471,600	(12,400)	-2.6%
<u>Expenditures</u>							
Contractual Services	73,000	50,000	50,000	-	-	(50,000)	-100.0%
Transfer to Debt Service Fund	312,516	322,000	322,000	322,000	322,300	300	0.1%
Miscellaneous Projects	136,236	300,000	300,000	-	-	(300,000)	-100.0%
Total Expenditures	521,752	672,000	672,000	322,000	322,300	(349,700)	-52.0%
Net Increase/(Decrease)	(162,731)	(188,000)	(188,000)	177,000	149,300		
Beginning Operating Funds	1,038,507	592,707	872,240	872,240	1,049,240		
Timing of Cash Flows	(3,536)	-	-	-	-		
Ending Operating Funds	\$ 872,240	\$ 404,707	\$ 684,240	\$ 1,049,240	\$ 1,198,540		
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/North Tract Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Property tax - City	\$ 428,757	\$ 456,000	\$ 456,000	\$ 453,800	\$ 508,800	\$ 52,800	11.6%
Property tax - County	267,501	-	-	230,000	-	-	0.0%
Interest Income	10,461	8,500	8,500	12,000	9,000	500	5.9%
Total Revenues	706,719	464,500	464,500	695,800	517,800	53,300	11.5%
<u>Expenditures</u>							
Contractual Services	100,000	55,000	55,000	160,000	340,000	285,000	0.0%
Transfer to Debt Service	404,990	288,000	288,000	404,100	404,900	116,900	40.6%
Transfer to Other Funds	200,000	151,000	151,000	-	-	(151,000)	-100.0%
Total Expenditures	704,990	494,000	494,000	564,100	744,900	250,900	50.8%
Net Increase/(Decrease)	1,729	(29,500)	(29,500)	131,700	(227,100)		
Beginning Operating Funds	150,329	158,729	150,757	150,757	282,457		
Timing of Cash Flows	1,301	-	-	-	-		
Ending Operating Funds	\$ 150,757	\$ 129,229	\$ 121,257	\$ 282,457	\$ 55,357		
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 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Technology Fee	\$ 36,170	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0.0%
Interest Income	6,789	6,000	6,000	7,800	6,000	-	0.0%
Total Revenues	42,959	35,000	35,000	36,800	35,000	-	0.0%
<u>Expenditures</u>							
Supplies	-	13,500	13,500	8,500	13,500	-	0.0%
Maintenance	18,638	20,000	20,000	20,000	25,000	5,000	25.0%
Communication Data Lines	3,620	3,000	3,000	3,000	3,000	-	0.0%
Capital Outlay	-	-	-	60,000	-	-	0.0%
Total Expenditures	22,258	36,500	36,500	91,500	41,500	5,000	13.7%
Net Increase/(Decrease)	20,701	(1,500)	(1,500)	(54,700)	(6,500)		
Beginning Fund Balance	193,240	196,740	213,318	213,318	158,618		
Timing of Cash Flows	(623)	-	-	-	-		
Ending Operating Funds	\$ 213,318	\$ 195,240	\$ 211,818	\$ 158,618	\$ 152,118		
# of Days Reserve	3,498	1,952	2,118	633	1,338		
Minimum Operating Reserve Target:							
(60 days operating expenses)	\$ 3,659	\$ 6,000	\$ 6,000	\$ 15,041	\$ 6,822		
# 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; and for the general betterment of the community.

Strategic Initiatives

- Expand and preserve the supply of decent, safe, and affordable housing.
- Increase access to public services and public facilities.
- Increase access to homeownership opportunities.
- Address special needs populations through housing and supportive services.
- Provide outreach regarding general community resources.
- Address needs of the homeless through interagency cooperation.
- Increase economic development by providing assistance to nonprofits, developers, and other entities to increase access to services for low to moderate-income individuals and increase job creation.

Fiscal Year 2024 Accomplishments

- Provided outreach opportunities related to housing maintenance, wills and estates, available programming, and community partners.
- Completed multiple program evaluations and implemented improvements.
- Explored housing/revitalization infill program to increase supply of available and buildable lots.
- Provided oversight and monitoring of agencies.
- Participated in NCDCA regional and national training opportunities.
- Investigated alternative funding sources for housing education and other department programs.
- Provided supervision and oversight of department programs including reporting, budgeting, and reconciling payments.
- Provided technical assistance to other city departments as needed.
- Continued implementing and improving housing programs.
- Implemented new community-wide workshops.
- Created a new online, user-friendly Public Service Agency funding application.

- Initiated review and improvement of the housing assistance application process.
- Streamlined the process of reviewing property title work.
- Implemented lead based paint testing process to expand the opportunity for additional minor repair funding.
- Initiated a request for proposals for Community Housing Development Organizations.
- Participated in efforts and served on multiple housing related initiatives.
- Collaborated with Texas A&M University by employing Work Study students.
- Implemented new Minor Repair programmatic changes.
- Completed multiple voluntary demolitions.
- Began preparations for the next 5 year Consolidated Plan.
- Completed two (2) Major Reconstruction projects.
- Increased Minor Repair production significantly.

Fiscal Year 2025 Goals and Objectives

- Provide outreach opportunities related to housing maintenance, wills and estates, available programming, and community partners.
- Explore new avenues to increase supply of available and buildable lots.
- Provide oversight and monitoring of agencies.
- Participate in NCDCA regional and national training opportunities.
- Provide supervision and oversight of department programs including reporting, budgeting, and reconciling payments.
- Provide technical assistance to other city departments as needed.
- Host several community-wide workshops.
- Complete review and improvement of the housing assistance application process.
- Participate in efforts and serve on multiple housing related initiatives.
- Collaborate with Texas A&M University by employing Work Study students.
- Complete multiple voluntary demolitions.
- Complete the next 5 year Consolidated Plan.
- Complete Major Reconstruction, Major Rehabilitation, and Minor Repair projects.

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 316,757	\$ 509,500	\$ 509,500	\$ 240,900	\$ 511,700	\$ 2,200	0.4%
Supplies	5,083	8,800	8,800	6,800	12,400	3,600	40.9%
Maintenance & Services	24,415	75,600	75,600	62,500	53,700	(21,900)	-29.0%
Miscellaneous/Admin Reimb.	643,402	929,500	929,500	787,340	351,200	(578,300)	-62.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenses	\$ 989,657	\$ 1,523,400	\$ 1,523,400	\$ 1,097,540	\$ 929,000	\$ (594,400)	-39.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 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 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Community Development Block Grant	\$ 434,503	\$ 696,400	\$ 696,400	450,000	\$ 470,000	\$ (226,400)	-32.5%
HOME Grant	332,664	726,300	726,300	320,000	349,000	(377,300)	-51.9%
CDBG Cares	(864)	-	-	-	-	-	0.0%
CDBG CV 3	128,268	-	-	-	-	-	0.0%
CDBG Program Income - Revolving Loan	40,029	34,700	34,700	47,600	50,000	15,300	44.1%
HOME Program Income	68,792	66,000	66,000	55,100	60,000	(6,000)	-9.1%
Recaptured Funds	15,000	-	-	-	-	-	0.0%
Miscellaneous Revenues	2,823	-	-	-	-	-	0.0%
Total Revenues	1,021,215	1,523,400	1,523,400	872,700	929,000	(594,400)	-39.0%
Expenditures							
CD Administration	135,428	185,900	185,900	182,000	174,400	(11,500)	-6.2%
CDBG Housing Admin	181,961	653,200	653,200	335,040	238,000	(415,200)	-63.6%
CDBG Public Services	126,227	136,500	136,500	136,500	132,000	(4,500)	-3.3%
CDBG CV 3	128,268	13,000	13,000	-	-	(13,000)	-100.0%
HOME Admin	43,532	40,600	40,600	44,000	34,000	(6,600)	-16.3%
HOME Grants	374,241	494,200	494,200	400,000	350,600	(143,600)	-29.1%
Total Expenditures	989,657	1,523,400	1,523,400	1,097,540	929,000	(594,400)	-39.0%
Net Increase/(Decrease)	31,558	-	-	(224,840)	-		
Beginning Fund Balance	99,230	-	224,840	224,840	-		
Timing of Cash Flows	94,052	-	-	-	-		
Ending Operating Funds	\$ 224,840	\$ -	\$ 224,840	\$ -	\$ -		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Capital Reserve Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Interest Income	\$ 42,613	\$ 40,000	\$ 40,000	\$ 54,700	\$ 45,000	\$ 5,000	12.5%
Total Revenues	42,613	40,000	40,000	54,700	45,000	5,000	12.5%
<u>Expenditures</u>							
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	42,613	40,000	40,000	54,700	45,000		
Beginning Operating Funds	1,219,943	1,266,943	1,256,926	1,256,926	1,311,626		
Timing of Cash Flows	(5,630)	-	-	-	-		
Ending Operating Funds	\$ 1,256,926	\$ 1,306,943	\$ 1,296,926	\$ 1,311,626	\$ 1,356,626		
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF BRYAN, TEXAS
Oil & Gas Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Property Taxes	\$ 188,800	\$ 197,900	\$ 197,900	\$ 197,900	\$ 198,900	\$ 1,000	0.5%
Royalties	134,764	120,000	120,000	150,000	140,000	20,000	16.7%
Interest Income	41,071	45,000	45,000	65,000	52,100	7,100	15.8%
Total Revenues	364,635	362,900	362,900	412,900	391,000	28,100	7.7%
<u>Expenditures</u>							
Transfers out	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	-	0.0%
Net Increase/(Decrease)	364,635	362,900	362,900	412,900	391,000		
Beginning Operating Funds	1,172,327	1,526,627	1,582,667	1,582,667	1,995,567		
Timing of Cash Flows	45,705	-	-	-	-		
Ending Operating Funds	\$ 1,582,667	\$ 1,889,527	\$ 1,945,567	\$ 1,995,567	\$ 2,386,567		
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 2024 Accomplishments

- Opened sand volleyball courts at Legends Event Center
- Hosted Big Barn Dance concert
- Began construction on Schulman's Movie Bowl Grille
- Completed construction of Midtown Park Boulevard
- Completed construction of new parking lot
- Hosted special events and 5K runs at park
- Completed CIP projects at Travis Little League Fields

Fiscal Year 2025 Goals and Objectives

- Finish enhancements to Bryan Midtown Lake
- Completion of Schulman's Movie Bowl Grille
- Completion of boathouse and launch at Williamson Park
- Begin construction of Texas A&M Indoor Tennis Center
- Begin installation of signature playground
- Activate Lake Recreation activities
- New location for Farmer's Market
- Expand number of special events hosted at park
- Host numerous TX Firefighter Games and TX Amateur Athletic Federation Summer Games of TX events at park

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 187,233	\$ 262,000	\$ 262,000	\$ 179,600	\$ 764,100	\$ 502,100	191.6%
Supplies	706,553	735,000	735,000	864,000	1,099,300	364,300	49.6%
Maintenance & Services	702,114	1,068,000	1,068,000	825,000	1,021,900	(46,100)	-4.3%
Miscellaneous/Admin Reimb.	1,181,642	1,425,000	1,425,000	1,192,000	1,373,600	(51,400)	-3.6%
Capital Outlay	621,541	463,000	463,000	190,000	46,200	(416,800)	-90.0%
Total Expenses	\$ 3,399,084	\$ 3,953,000	\$ 3,953,000	\$ 3,250,600	\$ 4,305,100	\$ 352,100	8.9%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	1	3	3	3	3	-

CITY OF BRYAN, TEXAS
Midtown Park Operations Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Legends Event Center Revenues	\$ 1,044,357	\$ 1,350,000	\$ 1,350,000	\$ 1,850,000	\$ 2,000,000	\$ 650,000	48.1%
Travis Park Fields Revenues	127,767	110,000	110,000	175,000	187,000	77,000	70.0%
Indoor Tennis Center Revenues	-	-	-	-	-	-	0.0%
Ground Lease	135,096	125,000	125,000	125,000	125,000	-	0.0%
Interest Income	66,521	45,000	45,000	100,000	75,000	30,000	66.7%
Miscellaneous Revenues	93,167	-	-	2,035,000	50,000	50,000	0.0%
Total Revenues	1,466,908	1,630,000	1,630,000	4,285,000	2,437,000	807,000	49.5%
Transfers							
Transfer in from General Fund	2,167,307	1,840,000	1,840,000	1,500,000	1,000,000	(840,000)	-45.7%
Total Transfers	2,167,307	1,840,000	1,840,000	1,500,000	1,000,000	(840,000)	-45.7%
Total Revenues and Transfers	3,634,215	3,470,000	3,470,000	5,785,000	3,437,000	(33,000)	-1.0%
Expenditures							
Legends Event Center:							
Supplies	578,993	600,000	600,000	800,000	893,600	293,600	48.9%
Maintenance	140,194	100,000	100,000	290,000	299,300	199,300	199.3%
Utilities	272,362	500,000	500,000	255,000	320,200	(179,800)	-36.0%
Advertising	81,477	75,000	75,000	30,000	66,400	(8,600)	-11.5%
Insurance	51,704	80,000	80,000	24,000	30,000	(50,000)	-62.5%
Contractual Services	287,039	400,000	400,000	380,000	350,000	(50,000)	-12.5%
Contract Labor	559,595	700,000	700,000	534,000	727,600	27,600	3.9%
Other Misc. Expenses	74,229	25,000	25,000	25,000	-	(25,000)	-100.0%
Capital Outlay	134,400	-	-	50,000	-	-	0.0%
Legends Event Center Expenditures	2,179,993	2,480,000	2,480,000	2,388,000	2,687,100	207,100	8.4%
Travis Park Fields:							
Supplies	120,165	125,000	125,000	50,000	65,700	(59,300)	-47.4%
Maintenance	6,145	20,000	20,000	24,000	32,000	12,000	60.0%
Utilities	32,084	55,000	55,000	30,000	42,000	(13,000)	-23.6%
Insurance	-	10,000	10,000	16,000	20,000	10,000	100.0%
Contractual Services	48,000	50,000	50,000	50,000	48,000	(2,000)	-4.0%
Contract Labor	168,097	200,000	200,000	153,000	198,000	(2,000)	-1.0%
Capital Outlay	342,102	196,000	196,000	80,000	46,200	(149,800)	-76.4%
Travis Park Fields Expenditures	716,593	656,000	656,000	403,000	451,900	(204,100)	-31.1%
Indoor Tennis Center:							
Start up Costs	-	-	-	-	50,000	50,000	0.0%
Salaries and Benefits	-	-	-	-	397,500	397,500	0.0%
Supplies	-	-	-	-	75,000	75,000	0.0%
Maintenance	-	-	-	-	52,200	52,200	0.0%
Indoor Tennis Center Expenditures	-	-	-	-	574,700	574,700	0.0%
Other Expenditures:							
Salaries and Benefits	187,231	262,000	262,000	179,600	366,600	104,600	39.9%
Supplies	31,045	138,000	138,000	135,000	134,800	(3,200)	-2.3%
Maintenance	139,183	150,000	150,000	85,000	90,000	(60,000)	-40.0%
Capital Outlay	145,039	267,000	267,000	60,000	-	(267,000)	-100.0%
Other Expenditures	502,498	817,000	817,000	459,600	591,400	(225,600)	-27.6%
Total Expenditures	3,399,084	3,953,000	3,953,000	3,250,600	4,305,100	352,100	8.9%
Net Increase/(Decrease)	235,131	(483,000)	(483,000)	2,534,400	(868,100)		
Beginning Operating Funds	1,895,650	536,950	3,555,847	3,555,847	6,090,247		
Timing of Cash Flows	1,425,066	-	-	-	-		
Ending Operating Funds	\$ 3,555,847	\$ 53,950	\$ 3,072,847	\$ 6,090,247	\$ 5,222,147		
# of Days of Reserve	382	5	284	684	443		

CITY OF BRYAN, TEXAS
Phillips Event Center Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Golf Course Operating Revenue	\$ 1,200,718	\$ 1,300,000	\$ 1,300,000	\$ 1,000,000	\$ 1,100,000	\$ (200,000)	-15.4%
Facilities Operating Revenue	405,307	1,000,000	1,000,000	380,000	750,000	(250,000)	-25.0%
Miscellaneous Revenues	95,674	-	-	6,000	-	-	0.0%
Subtotal Revenues	1,701,699	2,300,000	2,300,000	1,386,000	1,850,000	(450,000)	-19.6%
<u>Transfers</u>							
Transfer in from General Fund	2,240,849	1,500,000	1,500,000	2,000,000	1,100,000	(400,000)	-26.7%
Subtotal Transfers	2,240,849	1,500,000	1,500,000	2,000,000	1,100,000	(400,000)	-26.7%
Total Revenues and Transfers	3,942,548	3,800,000	3,800,000	3,386,000	2,950,000	(850,000)	-22.4%
<u>Expenditures</u>							
Golf Course:							
Supplies	263,024	200,000	200,000	298,300	170,200	(29,800)	-14.9%
Maintenance	88,134	120,000	120,000	70,300	148,700	28,700	23.9%
Contractual Services	14,337	-	-	15,400	-	-	0.0%
Contract Labor	586,130	600,000	600,000	584,600	675,000	75,000	12.5%
Annual Capital	242,350	404,100	404,100	404,100	280,500	(123,600)	-30.6%
Golf Course Expenditures	1,193,975	1,324,100	1,324,100	1,372,700	1,274,400	(49,700)	-3.8%
Facilities:							
Supplies	398,971	500,000	500,000	267,400	189,900	(310,100)	-62.0%
Maintenance	42,595	100,000	100,000	32,600	-	(100,000)	-100.0%
Cost of Goods	-	-	-	192,000	250,000	250,000	0.0%
Contract Labor	398,777	800,000	800,000	370,300	471,000	(329,000)	-41.1%
Annual Capital	-	500,000	500,000	750,000	219,200	(280,800)	-56.2%
Facilities Expenditures	840,343	1,900,000	1,900,000	1,612,300	1,130,100	(769,900)	-40.5%
Other:							
Rental of Equipment	(19,568)	40,000	40,000	45,000	45,000	5,000	12.5%
Supplies	53,252	-	-	-	100,000	100,000	0.0%
Maintenance	-	-	-	-	100,000	100,000	0.0%
Insurance	11,696	24,000	24,000	24,000	20,800	(3,200)	-13.3%
Management Fees and Incentives	308,939	350,000	350,000	267,400	226,000	(124,000)	-35.4%
Annual Capital	1,688,001	200,000	200,000	200,000	-	(200,000)	-100.0%
Other Expenditures	2,042,320	614,000	614,000	536,400	491,800	(122,200)	-19.9%
Total Expenditures	4,076,638	3,838,100	3,838,100	3,521,400	2,896,300	(941,800)	-24.5%
Net Increase/(Decrease)	(134,090)	(38,100)	(38,100)	(135,400)	53,700		
Beginning Operating Funds	434,044	49,044	278,083	278,083	142,683		
Timing of Cash Flows	(21,871)	-	-	-	-		
Ending Operating Funds	\$ 278,083	\$ 10,944	\$ 239,983	\$ 142,683	\$ 196,383		

CITY OF BRYAN, TEXAS
Queen and Palace Theaters Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Theater Operating Revenue	\$ 287,990	\$ 325,000	\$ 325,000	\$ 400,000	\$ 400,000	\$ 75,000	23.1%
Miscellaneous Revenue	21,408	-	-	-	-	-	0.0%
Subtotal Revenues	309,398	325,000	325,000	400,000	400,000	75,000	23.1%
<u>Transfers</u>							
Transfer in from General Fund	1,071,561	800,000	800,000	800,000	800,000	-	0.0%
Subtotal Transfers	1,071,561	800,000	800,000	800,000	800,000	-	0.0%
Total Revenues and Transfers	1,380,959	1,125,000	1,125,000	1,200,000	1,200,000	75,000	6.7%
<u>Expenditures</u>							
Theaters:							
Contract Labor	324,528	375,000	375,000	485,000	203,300	(171,700)	-45.8%
Supplies	133,656	300,000	300,000	200,000	459,800	159,800	53.3%
Maintenance	24,220	25,000	25,000	10,000	15,000	(10,000)	-40.0%
Utilities	21,057	20,000	20,000	25,000	25,000	5,000	25.0%
Advertising	94,005	50,000	50,000	100,000	100,000	50,000	100.0%
Miscellaneous	100,908	100,000	100,000	150,000	125,000	25,000	25.0%
Annual Capital	244,736	-	-	-	-	-	0.0%
Theater Expenditures	943,110	870,000	870,000	970,000	928,100	58,100	6.7%
Other:							
Insurance	9,370	8,000	8,000	8,000	8,000	-	0.0%
Management Fees and Incentives	300,000	300,000	300,000	250,000	300,000	-	0.0%
Other Expenditures	309,370	308,000	308,000	258,000	308,000	-	0.0%
Total Expenditures	1,252,480	1,178,000	1,178,000	1,228,000	1,236,100	58,100	4.9%
Net Increase/(Decrease)	128,479	(53,000)	(53,000)	(28,000)	(36,100)		
Beginning Operating Funds	54,485	59,285	177,679	177,679	149,679		
Timing of Cash Flows	(5,285)	-	-	-	-		
Ending Operating Funds	\$ 177,679	\$ 6,285	\$ 124,679	\$ 149,679	\$ 113,579		



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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 2025. 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 2025 are anticipated to be \$16,272,500, which is an increase of \$834,400, or 5.4%, from the FY 2024 adopted budget. Total operating revenue includes City contributions of \$12,500,000, employee contributions of \$2,427,600, and retiree health premiums of \$655,500.

Projected non-operating revenues for FY 2025 are \$689,400, which is an increase of \$186,800, or 37.2%, from the FY 2024 adopted budget. This variance is due to an increase in interest income of \$171,600. Non-operating revenues consist of reimbursed share of the Health Center costs of \$382,300, interest income of \$200,000, 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, and flex admin fees of \$7,100.

Total expenditures for FY 2025 are anticipated to be \$16,154,200, which is an increase of \$448,900, or 2.9%, from the FY 2024 adopted budget. This variance is primarily due to an increase in health insurance administration costs of \$400,000. Operating expenses consist of health insurance claims of \$12,750,000, stop loss premiums of \$1,545,000, health insurance administration of \$450,000, H.S.A employer paid portion expenses of \$408,000, administrative reimbursements of \$198,800, employee assistance program of \$21,200, claims administration of \$9,300, and research and reinsurance fees of \$7,300.

Anticipated non-operating expenditures for FY 2025 are \$764,600, which is an increase of \$16,000, or 2.1%, from the FY 2024 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 2025 ending operating funds are projected to be \$12,575,232, or 284 days, which is over the reserve requirement of \$2,655,845, 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: Excess workers' compensation coverage with a self-insured retention (SIR) of \$1,000,000. The City's general and auto liability coverage is with the Texas Municipal League Intergovernmental Risk Pool (TMLIRP) with deductibles of \$500,000 on both lines of coverage. 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 or death, and \$100,000 for each occurrence for property damage. The City also purchases property insurance through TMLIRP with a \$25,000 deductible.

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 2025 will be \$325,236.

Total revenues for FY 2025 are anticipated to be \$2,995,100, which is an increase of \$55,000, or 1.9%, from the FY 2024 adopted budget. The variance is related to non-operating revenues which are comprised of interest income revenues of \$100,000 and other miscellaneous revenues of \$20,000. Projected non-operating revenues for FY 2025 are \$120,000.

Total expenditures for FY 2025 are anticipated to be \$3,482,000, which is an increase of \$12,100, or 0.3%, from the FY 2024 adopted budget. The variance is primarily related to an increase in liability insurance costs of \$102,900, and an increase in personnel services costs of \$29,700. The variances are offset by savings of \$100,000 for other services and charges and \$40,000 for worker's comp expenses. Operating expenditures consist of liability insurance of \$1,047,900, personnel services of \$669,900, worker's comp claims of \$635,000, liability claims of \$525,000, other services and charges of \$172,400, 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 2025 are \$372,100, which is an increase of \$19,500, or 5.5%, from the FY 2024 adopted budget. Non-operating expenditures include administrative costs from City departments of \$251,800, transfers of \$100,000 to the Employee Benefits Fund, a debt service transfer of \$19,300, and equipment replacement costs of \$1,000.

The FY 2025 ending operating funds are projected to be \$4,131,041, 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 2025 will be \$136,669.

Total revenues for FY 2025 are projected to be \$402,500, which is an increase of \$300, or 0.1%, from the FY 2024 adopted budget. The variance is driven by increases in fuel and inventory markups totaling \$8,500, but is offset by administrative reimbursements and interest income which are anticipated to be \$8,200 lower than the FY 2024 adopted budget. Total operating revenue includes fuel markup of \$120,000 and inventory markup of \$12,000. Projected non-operating revenues for FY 2025 total \$270,500, which is a decrease of \$8,200, or 2.9%, from the FY 2024 adopted budget. Non-operating revenue includes administrative reimbursements and transfers of \$269,800 and interest income of \$700.

Total expenditures for FY 2025 are anticipated to be \$422,700, which is an increase of \$20,200, or 5.0%, from the FY 2024 adopted budget. The increase is the result of increases to salaries and benefits to employees, but is offset by other spending categories. Operating expenditures total \$316,400 and consist of salaries and benefits of \$284,200, supplies of \$17,600, and maintenance and services of \$14,600. Non-operating expenditures total \$106,300 and consist of administrative reimbursements of \$98,200, and a transfer to debt service of \$8,100.

The FY 2025 ending operating funds are projected to be \$35,819.

CITY OF BRYAN, TEXAS
Internal Service Funds
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
Revenues							
Employee Benefits Fund	\$ 16,597,528	\$ 15,438,100	\$ 15,438,100	\$ 16,939,800	\$ 16,272,500	\$ 834,400	5.4%
Self Insurance Fund	3,211,830	2,940,100	2,940,100	3,015,000	2,995,100	55,000	1.9%
Warehouse Fund	400,497	402,200	402,200	351,000	402,500	300	0.1%
Total Revenues	\$ 20,209,855	\$ 18,780,400	\$ 18,780,400	\$ 20,305,800	\$ 19,670,100	\$ 889,700	4.7%
Expenditures							
Employee Benefits Fund	\$ 13,495,693	\$ 15,705,300	\$ 15,705,300	\$ 14,491,400	\$ 16,154,200	\$ 448,900	2.9%
Self Insurance Fund	2,769,045	3,469,900	3,469,900	3,133,000	3,482,000	12,100	0.3%
Warehouse Fund	343,032	402,500	402,500	372,000	422,700	20,200	5.0%
Total Expenditures	\$ 16,607,770	\$ 19,577,700	\$ 19,577,700	\$ 17,996,400	\$ 20,058,900	\$ 481,200	2.5%

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 2024 Accomplishments

- Maintained online benefits enrollment portal to provide employees 24/7 access to benefit information.
- Increased enrollment in High Deductible Health Plan by 14%.
- Maintained high participation rate in Healthy Lifestyles Program with 98% 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.

- Continued offering a behavioral health component through the employee health center and TAMU.
- Placed health kiosks in high-traffic areas for employee use.
- Continued to review and respond to employee health and safety risks through targeted safety discussions, programs, and policies.
- Updated workers' compensation reference documents for employees and managers.
- Launched chronic disease management program targeting health plan members with diabetes.

Fiscal Year 2025 Goals and Objectives

- Continue employee benefit education campaign, "Be Well, Be Wise", with quarterly education topics.
- Enhance communication and educational opportunities for 2025 Open Enrollment.
- Enhance communication and educational opportunities about workers' compensation in an effort to decrease cost associated with work-related injuries.
- Continue to review and respond to employee health and safety risks through targeted health and safety discussions, programs, and policies.
- Complete "near miss" reporting process to address safety concerns.
- 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.
- Complete review of City Safety Policies and recommend revisions when necessary.
- Maintain financial integrity of the Self-Insurance Fund with net worker's compensation and liability costs remaining below the actuary's projections.

Financial Summary - Employee Benefits

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance & Services	340,875	357,400	357,400	383,800	417,300	59,900	16.8%
Miscellaneous/Admin Reimb.	13,154,818	15,347,900	15,347,900	14,107,600	15,736,900	389,000	2.5%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Total Expenses	\$ 13,495,693	\$ 15,705,300	\$ 15,705,300	\$ 14,491,400	\$ 16,154,200	\$ 448,900	2.9%

Financial Summary - Self Insurance

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 507,218	\$ 640,200	\$ 640,200	\$ 525,600	\$ 669,900	29,700	4.6%
Supplies	74,611	89,200	89,200	84,200	89,200	-	0.0%
Maintenance & Services	814,178	1,236,200	1,236,200	1,031,600	1,101,800	(134,400)	-10.9%
Miscellaneous/Admin Reimb.	1,265,289	1,385,800	1,385,800	1,373,100	1,501,800	116,000	8.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers	107,749	118,500	118,500	118,500	119,300	800	0.7%
Total Expenses	\$ 2,769,045	\$ 3,469,900	\$ 3,469,900	\$ 3,133,000	\$ 3,482,000	\$ 12,100	0.3%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	6	6	6	6	6	-

City of Bryan, Texas
Employee Benefits Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng / FY 24
Revenues							
Operating Revenues							
Employee Contributions	\$ 2,352,005	\$ 2,380,000	\$ 2,380,000	\$ 2,421,400.00	\$ 2,427,600	\$ 47,600	2.0%
City Contributions	12,319,930	11,900,000	11,900,000	12,600,000	12,500,000	600,000	5.0%
Retiree Health Premiums	623,817	655,500	655,500	636,200	655,500	-	0.0%
<i>Total Operating Revenues</i>	<u>15,295,752</u>	<u>14,935,500</u>	<u>14,935,500</u>	<u>15,657,600</u>	<u>15,583,100</u>	<u>647,600</u>	<u>4.3%</u>
Non-Operating Revenues							
Interest Income	270,729	28,400	28,400	400,000	200,000	171,600	604.2%
Flex Admin Fee	7,438	7,000	7,000	7,000	7,100	100	1.4%
Miscellaneous	4,150	-	-	-	-	-	0.0%
Health Claim Rebates	567,400	-	-	413,200	-	-	0.0%
Health Center Reimbursements	352,059	367,200	367,200	362,000	382,300	15,100	4.1%
Transfer from Other Funds	100,000	100,000	100,000	100,000	100,000	-	0.0%
<i>Total Non-Operating Revenues</i>	<u>1,301,776</u>	<u>502,600</u>	<u>502,600</u>	<u>1,282,200</u>	<u>689,400</u>	<u>186,800</u>	<u>37.2%</u>
Total Revenues	<u>16,597,528</u>	<u>15,438,100</u>	<u>15,438,100</u>	<u>16,939,800</u>	<u>16,272,500</u>	<u>834,400</u>	<u>5.4%</u>
Expenditures							
Operating Expenses							
Administrative Reimbursements	206,704	226,400	226,400	226,400	198,800	(27,600)	-12.2%
Claims Administration	8,022	12,400	12,400	9,000	9,300	(3,100)	-25.0%
H.S.A. - Employer Paid	340,875	345,000	345,000	393,000	408,000	63,000	18.3%
Health Insurance Administration	479,314	50,000	50,000	450,000	450,000	400,000	800.0%
Health Insurance Claims	11,223,840	12,750,000	12,750,000	11,854,000	12,750,000	-	0.0%
Stop/Loss Aggregate refund	(674,787)	-	-	(272,700)	-	-	0.0%
ACA Research & Reinsurance Fees	6,512	6,700	6,700	6,900	7,300	600	9.0%
Employee Assistance Program	17,185	21,200	21,200	21,200	21,200	-	0.0%
Stop Loss Premium	1,171,331	1,545,000	1,545,000	1,085,200	1,545,000	-	0.0%
<i>Total Operating Expenses</i>	<u>12,778,996</u>	<u>14,956,700</u>	<u>14,956,700</u>	<u>13,773,000</u>	<u>15,389,600</u>	<u>432,900</u>	<u>2.9%</u>
Non-Operating Expenses							
Employee Health Center	361,092	374,300	374,300	356,400	382,300	8,000	2.1%
Health Center Expense - Other Entities	355,605	374,300	374,300	362,000	382,300	8,000	2.1%
<i>Total Non-Operating Expenses</i>	<u>716,697</u>	<u>748,600</u>	<u>748,600</u>	<u>718,400</u>	<u>764,600</u>	<u>16,000</u>	<u>2.1%</u>
Total Expenditures	<u>13,495,693</u>	<u>15,705,300</u>	<u>15,705,300</u>	<u>14,491,400</u>	<u>16,154,200</u>	<u>448,900</u>	<u>2.9%</u>
Net Increase/(Decrease)	3,101,835	(267,200)	(267,200)	2,448,400	118,300		
Beginning Operating Funds	6,799,699	8,818,399	10,008,532	10,008,532	12,456,932		
Timing of Cash Flows	106,998	-	-	-	-		
Ending Operating Funds	<u>\$ 10,008,532</u>	<u>\$ 8,551,198</u>	<u>\$ 9,741,332</u>	<u>\$ 12,456,932</u>	<u>\$ 12,575,232</u>		
# Days of Reserve	271	199	226	314	284		
Fund Balance Reserve Required:							
(60 days operating expenses)	\$ 1,109,235	\$ 1,290,847	\$ 2,581,693	\$ 2,382,148	\$ 2,655,485		
# of Days Required	30	30	60	60	60		

City of Bryan, Texas
Self Insurance Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/ FY 24
Revenues							
Operating Revenues							
Liability Insurance Premiums	\$ 1,185,727	\$ 1,247,800	\$ 1,247,800	\$ 1,247,800	\$ 1,247,800	\$ -	0.0%
Workers Comp Ins Premiums	1,717,271	1,627,300	1,627,300	1,627,300	1,627,300	-	0.0%
<i>Total Operating Revenues</i>	<u>2,902,998</u>	<u>2,875,100</u>	<u>2,875,100</u>	<u>2,875,100</u>	<u>2,875,100</u>	-	0.0%
Non-Operating Revenues							
Interest Income	169,409	65,000	65,000	120,000	100,000	35,000	53.8%
Miscellaneous revenues	139,423	-	-	19,900	20,000	20,000	0.0%
<i>Total Non-Operating Revenues</i>	<u>308,832</u>	<u>65,000</u>	<u>65,000</u>	<u>139,900</u>	<u>120,000</u>	<u>55,000</u>	<u>84.6%</u>
Total Revenues	<u>3,211,830</u>	<u>2,940,100</u>	<u>2,940,100</u>	<u>3,015,000</u>	<u>2,995,100</u>	<u>55,000</u>	<u>1.9%</u>
Expenditures							
Operating Expenses							
Personnel Services	507,218	640,200	640,200	525,600	669,900	29,700	4.6%
Supplies	72,800	88,200	88,200	84,200	88,200	-	0.0%
Maintenance	133	1,500	1,500	1,500	1,500	-	0.0%
Other Services & Charges	116,750	272,400	272,400	172,800	172,400	(100,000)	-36.7%
Judgement & Damage Claims	13,332	30,000	30,000	30,000	30,000	-	0.0%
Stop Loss Aggregate refund	(199,669)	(140,000)	(140,000)	(180,000)	(140,000)	-	0.0%
Liability Insurance	832,232	945,000	945,000	1,017,300	1,047,900	102,900	10.9%
Claims Administration	51,400	80,000	80,000	80,000	80,000	-	0.0%
Worker's Comp	737,668	675,000	675,000	675,000	635,000	(40,000)	-5.9%
Liability Claims	295,738	525,000	525,000	375,000	525,000	-	-
<i>Total Operating Expenses</i>	<u>2,427,602</u>	<u>3,117,300</u>	<u>3,117,300</u>	<u>2,781,400</u>	<u>3,109,900</u>	<u>(7,400)</u>	<u>-0.2%</u>
Non-Operating Expenses							
Employee Health Center	100,000	100,000	100,000	100,000	100,000	-	0.0%
Equipment Replacement	1,811	1,000	1,000	-	1,000	-	0.0%
Transfer to Debt Service Fund	7,749	18,500	18,500	18,500	19,300	800	4.3%
General & Admin. Reimbursement	231,883	233,100	233,100	233,100	251,800	18,700	8.0%
<i>Total Non-Operating Expenses</i>	<u>341,443</u>	<u>352,600</u>	<u>352,600</u>	<u>351,600</u>	<u>372,100</u>	<u>19,500</u>	<u>5.5%</u>
Total Expenditures	<u>2,769,045</u>	<u>3,469,900</u>	<u>3,469,900</u>	<u>3,133,000</u>	<u>3,482,000</u>	<u>12,100</u>	<u>0.3%</u>
Net Increase/(Decrease)	442,785	(529,800)	(529,800)	(118,000)	(486,900)		
Beginning Operating Funds	4,319,626	3,461,069	4,735,941	4,735,941	4,617,941		
Timing of Cash Flows	(26,470)	-	-	-	-		
Ending Operating Funds	<u>\$ 4,735,941</u>	<u>\$ 2,931,269</u>	<u>\$ 4,206,141</u>	<u>\$ 4,617,941</u>	<u>\$ 4,131,041</u>		
Minimum Fund Balance Required:	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 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 2024 Accomplishments

- Continuation of support for Water Services operations to include in-house projects and system maintenance
- Waco Street Fuel Island Reconstruction Project designed and bid
- Purchase new fork lift

Fiscal Year 2025 Goals and Objectives

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

Financial Summary

	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng/FY 24
Salaries and Benefits	\$ 264,462	\$ 269,800	\$ 269,800	\$ 260,400	\$ 284,200	14,400	5.3%
Supplies	15,199	18,200	18,200	14,700	17,600	(600)	-3.3%
Maintenance & Services	12,084	13,700	13,700	12,200	14,600	900	6.6%
Miscellaneous/Admin Reimb.	53,784	48,000	48,000	48,000	98,200	50,200	104.6%
Capital Outlay	-	45,000	45,000	36,700	-	(45,000)	-100.0%
Transfers	3,256	7,800	7,800	-	8,100	300	3.8%
Over/Short Fuel Inventory	(5,754)	-	-	-	-	-	0.0%
Total Expenses	\$ 343,032	\$ 402,500	\$ 402,500	\$ 372,000	\$ 422,700	\$ 20,200	5.0%

Budgeted Personnel

	FY 2023 Adopted	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	Chng/FY 24 Adopted
Full-Time Employee Count	3	3	3	3	3	-

City of Bryan, Texas
Warehouse Fund Summary
Fiscal Year 2025

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 Projected	FY 2025 Proposed	\$Chng/FY 24 Adopted	%Chng /FY 24
<u>Revenues</u>							
Operating Revenues							
Fuel Markup	\$ 127,744	\$ 112,000	\$ 112,000	\$ 116,500	\$ 120,000	\$ 8,000	7.1%
Inventory Markup	14,315	11,500	11,500	11,800	12,000	500	4.3%
<i>Total Operating Revenues</i>	<u>142,059</u>	<u>123,500</u>	<u>123,500</u>	<u>128,300</u>	<u>132,000</u>	<u>8,500</u>	<u>6.9%</u>
Non Operating Revenues							
Interest Income	1,454	1,500	1,500	900	700	(800)	-53.3%
Administrative Reimbursements & Transfers	256,984	277,200	277,200	221,800	269,800	(7,400)	-2.7%
<i>Total Non Operating Revenues</i>	<u>258,438</u>	<u>278,700</u>	<u>278,700</u>	<u>222,700</u>	<u>270,500</u>	<u>(8,200)</u>	<u>-2.9%</u>
Total Revenues	<u>400,497</u>	<u>402,200</u>	<u>402,200</u>	<u>351,000</u>	<u>402,500</u>	<u>300</u>	<u>0.1%</u>
<u>Expenditures</u>							
Operating Expenses							
Salaries and Benefits	264,462	269,800	269,800	260,400	284,200	14,400	5.3%
Supplies	15,199	18,200	18,200	14,700	17,600	(600)	-3.3%
Maintenance & Services	12,084	13,700	13,700	12,200	14,600	900	6.6%
<i>Total Operating Expenditures</i>	<u>291,745</u>	<u>301,700</u>	<u>301,700</u>	<u>287,300</u>	<u>316,400</u>	<u>14,700</u>	<u>4.9%</u>
Non-operating Expenses							
Over/Short Fuel and Inventory	(5,754)	-	-	-	-	-	0.0%
Administrative Reimbursements	53,784	48,000	48,000	48,000	98,200	50,200	104.6%
Transfer to Debt Service	3,256	7,800	7,800	-	8,100	300	3.8%
Annual Capital	-	45,000	45,000	36,700	-	(45,000)	-100.0%
<i>Total Non-Operating Expenses</i>	<u>51,287</u>	<u>100,800</u>	<u>100,800</u>	<u>84,700</u>	<u>106,300</u>	<u>5,500</u>	<u>5.5%</u>
Total Expenditures	<u>343,032</u>	<u>402,500</u>	<u>402,500</u>	<u>372,000</u>	<u>422,700</u>	<u>20,200</u>	<u>5.0%</u>
Net Increase/Decrease	57,466	(300)	(300)	(21,000)	(20,200)		
Beginning Operating Funds	(31,485)	1,915	77,019	77,019	56,019		
Timing of Cash Flows	51,038	-	-	-	-		
Ending Operating Funds	<u>\$ 77,019</u>	<u>\$ 1,615</u>	<u>\$ 76,719</u>	<u>\$ 56,019</u>	<u>\$ 35,819</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 \$87,377,500 in FY 2025 for operating capital for all funds, including BTU. A summary of operating capital outlay by fund is included in this section.

The General Fund operating capital projects total \$2,755,700. A list of detailed projects is included on the next page.

The Hotel/Motel Tax fund operating capital budget for FY 2025 totals \$50,000 for repairs to the historical restoration projects.

The Street Improvement Fund operating capital budget for FY 2025 totals \$6,250,000 for street improvement projects.

The Drainage Fund proposed operating capital budget for FY 2025 totals \$769,300 for drainage system improvement projects.

The Midtown Park Operations Fund operating capital budget for FY 2025 totals \$46,200 for projects at the Travis Bryan Midtown Park.

The Phillips Event Center Fund operating capital budget for FY 2025 totals \$499,700 for projects at the Phillips Event Center and other golf course improvements.

Planned operating capital projects in the Water Fund total \$10,077,000. These projects include water system projects including distribution line upgrades project costs that are projected to total \$10,000,000, and vehicle replacements totaling \$77,000.

Wastewater Fund operating capital projects total \$6,460,700. These projects include wastewater system upgrades of \$6,000,000, and vehicle replacements totaling \$460,700.

The Solid Waste Fund capital budget for FY 2025 totals \$2,905,300. This total includes solid waste collection vehicles and fleet vehicles purchases of \$2,235,300, residual costs for the Waco Street Fuel Island project previously approved of \$495,000, and collection containers are projected to be \$175,000.

BTU’s City and Rural systems capital budgets of \$43,037,900 and \$13,495,700 respectively will be for new customer growth and distribution and production improvements.

The Airport Fund operating capital budget for FY 2025 totals \$400,000, which includes airport improvements.

The Bryan Commerce and Development Fund operating capital budget for FY 2025 totals \$630,000 for land purchases and the Builder Infill Program.

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

In FY 2025, \$25,000,000 in General Obligations bonds will be issued for the construction of the new indoor tennis facility at Midtown Park.

In FY 2025, \$20,000,000 in revenue bonds will be issued for Water system improvements. The majority of the capital projects in the Water Fund is the Aquifer Storage Recovery (“ASR”) project, totaling \$15,540,000 for FY 2025. Along with the ASR project, in FY 2025, the Water department anticipates using \$9,500,000 of bond proceeds to construct 4 new water wells, \$6,500,000 for the construction of the Chick Lane elevated storage tank, and \$4,000,000 for West Side water transmission construction projects.

Planned Wastewater Capital Improvement Projects for FY 2025 include \$6,000,000 for a Grease Plant/Digester, \$4,000,000 for the East Side Sewer project, \$3,500,000 for the Thompsons Creek WWTP Expansion Project, and \$1,500,000 for the Stillcreek WWTP Improvement Project.

Planned Airport Capital Improvement projects for FY 2025 include \$5,000,000 for the airport hangar improvement projects.

BTU City capital improvement projects in FY 2025 are related to distribution system upgrades.

A complete schedule of capital improvement projects for FY 2025 through FY 2029 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 2025 Proposed**

General Fund

Vehicle replacements:	
Police (6 marked replacements, 2 unmarked, 1 motorcycle)	\$ 496,800
Fire Administration (1 SUV, 1 van)	168,800
Traffic Operations (1 trailer)	7,500
Community Development (1 truck)	55,000
Parks Administration (2 trucks)	122,000
Fire Building Upgrades and Capital Lease Expense	332,000
Replacement of Cemetery office and maintenance facility	342,500
Bryan Aquatics Center Bulkhead Replacement	394,000
Library Books	275,800
Information Technology:	
Computers-software and hardware; Communications; Fiber	460,000
General Fund Total	<u>2,654,400</u>

Special Revenue Funds

<i>HOT Fund</i>	50,000
<i>Street Improvement Fund</i>	6,250,000
<i>Drainage Improvement Fund</i>	769,300
<i>Midtown Park Operations Fund</i>	46,200
<i>Phillips Event Center Fund</i>	499,700
Special Revenue Funds Total	<u>7,615,200</u>

Enterprise Funds

<i>Water Fund</i>	
Water System	10,000,000
Vehicle & Equipment replacements (2)	77,000
<i>Water Total</i>	<u>10,077,000</u>
<i>Wastewater Fund</i>	
Wastewater System	6,000,000
Vehicle & Equipment replacements (3 vehicles, 1 Roll-Off Truck)	460,700
<i>Wastewater System Total</i>	<u>6,460,700</u>
<i>Solid Waste Fund</i>	
Solid Waste collection vehicles (6), grapple truck replacement (1)	2,235,300
Collection Containers	175,000
Waco Fuel Island (36.2%)	495,000
<i>Solid Waste Fund Total</i>	<u>2,905,300</u>
<i>BTU - City Fund</i>	
<i>BTU - City Fund Total</i>	43,037,900
<i>BTU - Rural Fund</i>	
<i>BTU - Rural Fund Total</i>	13,495,700
<i>Airport Fund</i>	
<i>Airport Fund Total</i>	400,000
<i>Bryan Commerce and Development Fund</i>	
<i>Bryan Commerce and Development Fund Total</i>	630,000
Enterprise Funds Total	<u>77,006,600</u>

All Funds Total Operating Capital Outlay	<u><u>\$ 87,276,200</u></u>
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**General Government
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029**

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
CO/GO Beginning Funds Balance:	\$ 38,637,647	\$ -	\$ 38,490,807	\$ 68,016,307	\$ 91,361,307	\$ 91,311,307	\$ 91,311,307	\$ 90,811,307
Additional Resources:								
General Obligation Debt Issuances		45,010,000	39,015,000	23,345,000	63,780,000	-	31,000,000	-
General Obligation Debt Issuances - Park		30,000,000	-	25,000,000	-	-	-	-
Investment Earnings and Premium		50,000	1,000,000	-	50,000	-	50,000	-
Transfers In		-	-	-	-	-	-	-
Subtotal Additional Resources		75,060,000	40,015,000	48,345,000	63,830,000		31,050,000	
Total Resources Available	38,637,647	75,060,000	78,505,807	116,361,307	155,191,307	91,311,307	122,361,307	90,811,307
Debt Issuance Cost (expense)		50,000	139,500	-	50,000	-	50,000	-
Total Construction In Progress from below	16,925,359	75,010,000	10,350,000	25,000,000	63,830,000	-	31,500,000	-
CO/GO Ending Funds Balance	\$ 21,712,288	\$ -	\$ 68,016,307	\$ 91,361,307	\$ 91,311,307	\$ 91,311,307	\$ 90,811,307	\$ 90,811,307
Construction In Progress								
Travis Bryan Midtown Park - Design/Construction	\$ 9,020,020	\$ 30,000,000	\$ 6,000,000	\$ -	\$ 18,500,000	\$ -	\$ -	\$ -
Animal Shelter - Land, Design, and Construction	-	-	-	-	7,430,000	-	-	-
Bomber Dr (Carson to Williamson) - Design and Construction	-	-	-	-	2,500,000	-	-	-
Briar and Burton Creek Slope Stabilization	-	-	-	-	3,300,000	-	-	-
City Course Improvements	100,379	-	-	-	-	-	-	-
Downtown Quiet Zone	29,907	2,190,000	200,000	-	-	-	-	-
Fire Truck	-	5,000,000	-	-	1,500,000	-	1,500,000	-
Groesbeck Extension	-	-	-	-	3,800,000	-	-	-
Hardy Weedon Rd Widening	-	-	-	-	-	-	3,500,000	-
MLK Realignment	-	-	-	-	-	-	2,600,000	-
Gateway Entrance Sign	808	-	250,000	-	-	-	-	-
Hillside Lot Drainage & Old Oaks Storm Sewer	186,989	1,760,000	600,000	-	-	-	-	-
Leonard/Groesbeck Widening	-	-	-	-	8,800,000	-	-	-
Parallel Collector to SH47 (Innovation Corridor) Ph 1	-	-	-	-	1,300,000	-	17,500,000	-
Old Hearne Ph 1 Reconstruction	3,643,954	4,500,000	450,000	-	-	-	-	-
Old Hearne Rd - Extension	-	380,000	-	-	-	-	-	-
Palasota Phase A Sidewalks	1,139	-	-	-	-	-	-	-
Sadie Thomas Park Pedestrian Bridge	-	-	-	-	-	-	450,000	-
South College - Schematic Design	-	-	-	-	-	-	-	-
South College Ph 1 (Villa Maria to Carson) - Construction	3,132,751	1,350,000	2,000,000	-	-	-	-	-
South College Ph 1 (Villa Maria to Carson) - Design	-	60,000	-	-	-	-	-	-
South College Ph 3 Design	-	-	-	-	-	-	950,000	-
South College Phase IV - Design and Construction	-	-	-	-	11,300,000	-	-	-
South Coulter	904	-	-	-	-	-	-	-
TASA Grant - Local match - Villa Maria SUP	-	760,000	-	-	-	-	-	-
Tennis Courts	-	20,000,000	-	25,000,000	-	-	-	-
Texas Ave - University to SH21 - design	48,000	660,000	-	-	-	-	-	-
Villa Maria Shared Use Path	645,227	-	-	-	-	-	-	-
Waco Street Widening (Old Kurten Rd to E MLK) - Land	-	-	-	-	300,000	-	5,000,000	-
Wayside & Carter Creek Storm Sewers	6,000	330,000	100,000	-	-	-	-	-
Williamson Dr (S College Ave to Roosevelt) - Design and Construction	-	-	-	-	5,100,000	-	-	-
WJB (FM 158) Texas to SH 6 - Landscape	4,075	-	50,000	-	-	-	-	-
Woodville Road widening - Ph 2	-	4,600,000	100,000	-	-	-	-	-
Other Projects - Encumbrances	105,206	3,420,000	600,000	-	-	-	-	-
Total CIP Expenditures	\$ 16,925,359	\$ 75,010,000	\$ 10,350,000	\$ 25,000,000	\$ 63,830,000	\$ -	\$ 31,500,000	\$ -

Water
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Beginning Revenue Bond Fund Balances:	\$ 15,540,809	\$ 15,490,000	\$ 16,172,611	\$ 15,537,590	\$ -	\$ -	\$ -	\$ -
Additional Resources:								
Revenue Bonds	-	12,000,000	-	20,000,000		20,000,000		
Investment Earnings	635,021	50,000	125,300	50,000		50,000		
Total Resources Available	635,021	12,050,000	125,300	20,050,000	-	20,050,000	-	-
Statement of Capital Expenditures								
Debt Issuance Cost	-	-	-	47,590				
Total Construction in Progress from below	3,219	41,540,000	760,321	35,540,000	-	20,000,000	-	-
Total Expenditures	3,219	41,540,000	760,321	35,587,590	-	20,000,000	-	-
Net Increase/(Decrease)	631,802	(29,490,000)	(635,021)	(15,537,590)	-	50,000	-	-
Ending Operating Fund Balance	\$ 16,172,611	\$ (14,000,000)	\$ 15,537,590	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Construction In Progress								
ASR Project	\$ 3,219	\$ 15,540,000	\$ 760,321	\$ 15,540,000	-	10,000,000	-	-
Water Well Construction (4 New)	-	-	-	9,500,000	-	4,000,000	-	-
Chick Lane Elevated Storage Tank	-	7,000,000	-	6,500,000	-	6,000,000	-	-
West Side Water Transmission Construction	-	5,000,000	-	4,000,000	-	-	-	-
Total CIP Expenditures	\$ 3,219	\$ 41,540,000	\$ 760,321	\$ 35,540,000	\$ -	\$ 20,000,000	\$ -	\$ -

**Wastewater
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029**

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
<u>Beginning Revenue Bond Fund Balances</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>								
Revenue Bonds	-	9,000,000	-	15,000,000	-	-	-	-
Investment Earnings	-	95,000	-	95,000	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	15,095,000	-	-	-	-
Total Resources Available	-	-	-	15,095,000	-	-	-	-
<u>Statement of Capital Expenditures</u>								
Debt Issuance Cost	-	-	-	95,000	-	-	-	-
Total Construction in Progress from below	-	-	-	15,000,000	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Construction In Progress</u>								
Grease Plant/Digester	\$ -	\$ 5,000,000	\$ -	\$ 6,000,000	-	-	-	-
East Side Sewer	-	4,000,000	-	4,000,000	-	-	-	-
Thompsons Creek WWTP Expansion	-	-	-	3,500,000	-	-	-	-
Stillcreek WWTP Improvements	-	-	-	1,500,000	-	-	-	-
Total CIP Expenditures	\$ -	\$ 9,000,000	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -

Airport
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Beginning Bond Fund Balances	\$ -	\$ -	\$ -	\$(5,075,000)	\$ -	\$ -	\$ -	\$ -
Additional Resources:								
General Obligation Debt Issuance	-	5,000,000	5,787,694	5,000,000	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Investment Earnings	-	75,000	-	75,000	-	-	-	-
<i>Subtotal Additional Resources</i>	-	5,075,000	5,787,694	5,075,000	-	-	-	-
Total Resources Available	-	5,075,000	5,787,694	-	-	-	-	-
Miscellaneous Expenditures:								
Debt Issuance Cost	-	-	-	(75,000)	-	-	-	-
Total Construction in Progress from below	-	5,000,000	5,075,000	(5,000,000)	-	-	-	-
Total Expenditures	-	5,000,000	5,075,000	(5,075,000)	-	-	-	-
Net Increase/(Decrease)	-	75,000	(5,075,000)	5,075,000	-	-	-	-
Ending Fund Balance	\$ -	\$ 75,000	\$ (5,075,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Improvement Projects								
Airport Hangars	\$ -	\$ 5,000,000	\$ 5,075,000	\$ 5,000,000	0	0	0	0
Total CIP Expenditures	\$ -	\$ 5,000,000	\$ 5,075,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -

BTU - City
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 68,367,536	\$ 58,177,890	\$ 46,492,925	\$ 20,386,425	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>								
Revenue Bonds	-	-	-	-	32,873,000	-	19,437,000	-
Investment Earnings	-	-	-	-	-	-	-	-
<i>Subtotal Additional Resources</i>	-	-	-	-	32,873,000	-	19,437,000	-
Total Resources Available	68,367,536	58,177,890	46,492,925	20,386,425	32,873,000	-	19,437,000	-
<u>Statement of Capital Expenditures</u>								
Bond funded CIP (from below)	\$ (21,874,611)	\$ (35,416,000)	\$ (26,106,500)	\$ (20,386,425)	\$ (32,873,000)	\$ -	\$ (19,437,000)	\$ -
Operating expenses								
Ending Fund Balance	46,492,925	22,761,890	20,386,425	-	-	-	-	-
<u>Bond Funded Construction In Progress</u>								
Transmission	\$ 15,553,636	\$ 19,036,000	\$ 12,856,500	\$ 20,386,425	\$ 32,873,000	\$ -	\$ 19,437,000	\$ -
Distribution	168,133	-	-	-	-	-	-	-
Administration	6,152,842	16,380,000	13,250,000	-	-	-	-	-
Total CIP Expenditures	\$ 21,874,611	\$ 35,416,000	\$ 26,106,500	\$ 20,386,425	\$ 32,873,000	\$ -	\$ 19,437,000	\$ -

BTU - Rural
Capital Improvement Projects - Bond Funded
FY 2025 through FY 2029

	Actual FY 2023	Adopted FY 2024	Projected FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
<u>Beginning Revenue Bond Fund Balances:</u>	\$ 10,428,143	\$ 1,747,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Additional Resources:</u>								
Revenue Bonds	-	14,300,000	15,000,000	-	-	20,000,000	-	-
<i>Subtotal Additional Resources</i>	-	14,300,000	15,000,000	-	-	20,000,000	-	-
Total Resources Available	10,428,143	16,047,831	15,000,000	-	-	20,000,000	-	-
<u>Statement of Capital Expenditures</u>								
Bond funded CIP (from below)	(10,428,143)	(3,984,000)	(15,000,000)	-	-	(20,000,000)	-	-
Ending Fund Balance	\$ -	\$ 12,063,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Bond Funded Construction In Progress</u>								
Distribution	\$ 10,428,143	\$ 3,984,000	\$ 15,000,000	\$ -	\$ -	\$ 20,000,000	\$ -	\$ -
Total CIP Expenditures	\$ 10,428,143	\$ 3,984,000	\$ 15,000,000	\$ -	\$ -	\$ 20,000,000	\$ -	\$ -



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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 2025
Exhibit A

Fund Name	Total Inflows	Expenditures
Governmental Funds:		
General	\$ 103,346,100	\$ 104,634,900
Debt Service	17,406,400	19,022,300
Hotel/Motel Tax	2,472,000	3,430,200
Street Improvement	6,760,000	8,604,500
Drainage	1,060,000	1,081,200
TIRZ #10 (Traditions)	5,021,000	757,400
TIRZ #19 (Nash Street)	460,000	111,500
TIRZ #21 (Downtown)	471,600	322,300
TIRZ #22 (Target and North)	517,800	744,900
Court Technology	35,000	41,500
Community Development	929,000	929,000
Capital Reserve Fund	45,000	-
Oil & Gas	391,000	-
Midtown Park Opertations Fund	3,437,000	4,305,100
Phillips Event Center Fund	2,950,000	2,896,300
Queen & Palace Theaters Fund	1,200,000	1,236,100
Enterprise Funds:		
BTU - City	246,214,000	241,126,300
BTU - Rural	60,081,400	60,192,300
Water	16,011,000	24,383,600
Wastewater	15,579,700	19,470,200
Solid Waste	9,792,200	10,584,800
Coulter Field Airport	1,666,500	2,111,500
Bryan Commerce & Dev.	100,000	818,700
Internal Service Funds:		
Employee Benefits	16,272,500	16,154,200
Self-Insurance Fund	2,995,100	3,482,000
Warehouse Fund	402,500	422,700
TOTAL ALL FUNDS	\$ 515,616,800	\$ 526,863,500

Tax Rate Ordinance Placeholder



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FY 2025 Budget Increase Request Summary

Decision Packages	Title	FY 2025 Requested	FY 2025 Proposed	FY 2025 Restricted
General Fund				
Personnel				
Public Safety	Fire Inspector	\$ 129,200	\$ -	\$ -
	Addition of new position to assist quartermaster - civilian	71,000	-	-
	Dedicated Position for Mobile Integrated Health/Community Paramedic Program - 3 positions	377,300	-	-
Support Services	IT Project Manager	118,500	118,500	-
	Assistant Facilities Manager	115,200	117,800	-
Total Personnel		\$ 811,200	\$ 236,300	\$ -
Building and Other				
Public Safety	Non slip coating for Fire Station 2 bay floor	\$ 50,000	\$ 50,000	\$ -
Support Services	Replacement of Bryan City Cemetery office and maintenance facility	342,500	342,500	-
	Replacement of Fire Alarm at Justice Center	22,000	22,000	-
	Paint Carnegie Library Exteriors and Re-glaze Windows	29,000	29,000	-
	Replacement of Carpet and VCT in Clara B Mounce Library	95,700	95,700	-
	Bryan Aquatics Center Bulkhead Replacement	394,000	394,000	-
Total Building and Other Improvements		\$ 933,200	\$ 933,200	\$ -
Vehicles and Other Equipment				
Public Safety	Replacement purchase of one police motorcycle for the Traffic Safety Unit, Unit 6-50	\$ 33,200	\$ 33,200	\$ -
	Police Unmarked Vehicle Replacement, Unit 6-05	25,400	25,400	-
	Police Unmarked Vehicle Replacement, Unit 6-02	25,400	25,400	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-273	68,800	68,800	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-272	68,800	68,800	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-267	68,800	68,800	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-269	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-270	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-278	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-277	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-271	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-259	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-264	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-230	68,800	68,800	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-266	68,800	-	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-265	68,800	68,800	-
	Replacement marked police pursuit vehicle for the Patrol Services Bureau, Unit 6-261	68,800	68,800	-
	Vehicle for Fire Inspector	115,000	-	-
	Vehicle for Assistant to Quartermaster	113,200	-	-
	Mobile Integrated Health Vehicle	101,300	-	-
	Ambulance Replacement and Peak Time Crew	352,500	-	-
	Replacement of EMS1 Vehicle, Unit 7-43 - SUV	101,000	101,000	-
	Training Division Passenger Van	67,800	67,800	-
Public Works	Barricade Trailer	7,500	7,500	-
Development Services	Purchase one (1) replacement for building inspector vehicle unit # 16-28	47,500	-	-
	Purchase one (1) replacement for building inspector vehicle unit # 16-31	47,500	-	-
	Replacement of Unit 15-3 (Community Development Truck)	55,000	55,000	-
Community Services	Replacement of Unit 10-66	61,000	61,000	-
	Replacement of Unit 10-71 (Truck)	61,000	61,000	-
	Replacement of Unit 10-69 (Chevrolet Express Van)	55,000	-	-
	Replacement of Unit 11-57 (Truck)	59,800	-	-
Total Vehicles and Other Equipment		\$ 2,292,300	\$ 850,100	\$ -

FY 2025 Budget Increase Request Summary

Decision Packages	Title	FY 2025 Requested	FY 2025 Proposed	FY 2025 Restricted
Other				
Public Safety	Digital Forensics and Investigative Tools Purchase	\$ 296,500	\$ -	\$ -
	Purchase of Rifle Systems for Tactical Response Team	91,600	91,600	-
	Purchase of CNT Commander II Communications System	32,800	32,800	-
	Purchase of electronic ticket writers	61,800	61,800	-
	Ballistic Vest Replacement	38,300	38,300	-
	Police Department Patrol Rifle replacements	26,400	26,400	-
	Outside Training/Travel budget line item increase	50,000	50,000	-
	Mobile Command Post Technology Improvement	40,000	40,000	-
	Cancer Prevention - PPE Gear Dryers	42,000	42,000	-
	EMS Supply Line Item Increase	90,000	90,000	-
	Hazmat Equipment	375,000	375,000	-
	Rescue Equipment	56,300	56,300	-
	Mobile Command Post - Dedicated Power Source to Protect Equipment	5,000	5,000	-
	CEOC Operational Cost Increase	19,600	19,600	-
Public Works	Capital Improvement Management Software	250,000	250,000	-
Development Services	Professional urban planning consultant services to prepare a new City of Bryan Comprehensive	700,000	250,000	-
	Increase for Staff Training Line	12,000	12,000	-
Community Services	Bryan-College Station Public Library Electronic System Development	25,000	25,000	25,000
	Parks Improvement Plan	500,000	500,000	-
	Downtown Holiday Lighting Contractual Maintenance	50,000	50,000	-
	Aquatic Chemical Control Unit(s)	20,000	20,000	-
	Increase funding for the quality and availability of Recreation Programming	70,000	70,000	-
Support Services	Capital Equipment Budget Increase	460,000	460,000	-
	Modernize COB/BTU Phone System	300,000	-	-
General Administration	Corridor Beautification Program	100,000	200,000	-
	Life Safety Program	100,000	200,000	-
	Downtown Improvement Program	50,000	100,000	-
	Builder Infill Incentive Program	75,000	75,000	-
	Parade of Homes reimbursement Program	12,000	12,000	-
Total Other		\$ 3,949,300	\$ 3,152,800	\$ 25,000
Total General Fund		\$ 7,986,000	\$ 5,172,400	\$ 25,000

FY 2025 Budget Increase Request Summary

Decision Packages	Title	FY 2025 Requested	FY 2025 Proposed	FY 2025 Restricted
Enterprise Funds				
<u>Water Fund</u>				
	Replacement vehicle for Unit 23-66	\$ 45,000	\$ 45,000	\$ -
	Replacement vehicle for Unit 22-14	32,000	32,000	-
	Annual Maintenance Cost Increase	200,000	200,000	-
	Total Water Fund	\$ 277,000	\$ 277,000	\$ -
<u>Waste Water Fund</u>				
	Replacement Machine for Unit 25-38 for WW Pretreatment	\$ 70,000	\$ 70,000	\$ -
	Replacement Vehicle for Unit 31-18 - Environmental Compliance	54,000	54,000	-
	Replacement vehicle for Unit 24-53	50,000	50,000	-
	Replacement vehicle for Unit 31-20 - Environmental Compliance	54,000	54,000	-
	Disinfection Chemicals Line Increase	96,000	96,000	-
	Annual Maintenance Cost Increase	50,000	50,000	-
	Roll off Truck and Driver	323,400	323,400	-
	Total Wastewater Fund	\$ 697,400	\$ 697,400	\$ -
<u>Solid Waste Fund</u>				
	Replacement of Unit 29-61	\$ 274,600	\$ 274,600	\$ -
	Replacement of Unit 14-66	132,300	132,300	-
	Replacement of Unit 29-63	274,600	274,600	-
	Replacement of Unit 14-06	486,400	486,400	-
	Replacement of Unit 29-64	274,600	274,600	-
	Replacement of Unit 14-32	508,200	508,200	-
	New Solid Waste Grapple Truck and Equipment Operator Position	358,900	358,900	-
	Total Solid Waste Fund	\$ 2,309,600	\$ 2,309,600	\$ -
<u>Airport Fund</u>				
	Addition new work truck at Coulter Airfield	\$ 60,000	\$ 60,000	\$ -
	Airport Drainage Master Plan	100,000	100,000	-
	Coulter Airfield Parking Expansion	140,000	140,000	-
	Total Airport Fund	\$ 300,000	\$ 300,000	\$ -
Total Enterprise Funds				
		\$ 3,584,000	\$ 3,584,000	\$ -
Other Funds				
<u>Midtown Park Operations Fund</u>				
	Purchase of Bullpen Softball Pitching Mats, Travis Fields	\$ 11,400	\$ 11,400	\$ -
	Field Irrigation for T-Cooling Turf Activation at Travis Fields	13,800	13,800	-
	Installation of Concession Ventilation at Travis Fields Concession Stand	9,100	9,100	-
	Purchase and installation of pavilion ceiling fans, Travis Fields	8,700	8,700	-
	Replacement Outfield fence at Edible Stadium	17,700	-	-
	Replacement of Grandstand Netting at Edible Field	3,200	3,200	-
	Total Midtown Park Operations Fund	\$ 63,900	\$ 46,200	\$ -
<u>Phillips Event Center Fund</u>				
	Replacement of Golf cart Fleet	\$ 224,000	\$ 224,000	\$ -
	Replacement of Turf Sprayer	56,500	56,500	-
	Purchase of Shade Structures & Benches for PEC Tennis Courts	19,500	19,500	-
	Resurfacing of Tennis Courts at Phillips Event Center	55,700	55,700	-
	Modernization of existing elevator	144,000	144,000	-
	Total Phillips Event Center Fund	\$ 499,700	\$ 499,700	\$ -
<u>HOT Fund</u>				
	Funding for 2025 Summer Games of Texas	\$ 185,000	\$ 185,000	\$ -
	Total HOT Fund	\$ 185,000	\$ 185,000	\$ -
Total Other Funds				
		\$ 748,600	\$ 730,900	\$ -
Total FY 2025 Requested Decision Packages				
		\$ 12,318,600	\$ 9,487,300	\$ 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

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

II - 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

MSA - 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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